



“Dominion”
2021/22 Art on Parade Winner

Table of Contents

Introduction

Distinguished Budget Presentation Award	1
Reader's Guide.....	2
Community Profile	3
List of Officials	8
Organizational Chart.....	10

Budget Summary

Budget Message.....	11
Budget Overview	19
Goals & Priorities.....	23
Challenges & Opportunities	26
Revenue Assessment.....	27
Expenditure Assessment	32
Other Sources/Uses	35
Fund Balance Analysis	36
Long Range Financial Planning	38
City-Wide Summary.....	40
City-Wide Revenue Detail.....	42
City-Wide Expenditure Detail	46

Fund Summaries

General Fund.....	50
Conservation Trust Fund	52
CDBG Fund.....	54
Capital Projects Fund	56
Water Fund.....	62
Wastewater Fund.....	66
Stormwater Fund	68
Sanitation Fund	70

Department Summaries

Department Funding Matrix	73
Legislative	74
City Manager	82
City Clerk.....	94
Human Resources.....	100
Technology.....	110
Finance.....	118
Planning & Development	128
Parks, Recreation, & Culture	136
Police.....	148
Public Works.....	156

Capital Improvement Program

Program Overview	199
Conservation Trust Fund	201
CDBG Fund.....	205
Capital Projects Fund	208
Water Fund.....	230
Wastewater Fund.....	241
Stormwater Fund	248

Appendix

Financial Policies	255
Personnel Summary	267
Resolution No. 21-111 2022 Pay Plan	288
Resolution No. 21-112 Mill Levy Certification	277
Resolution No. 21-113 Budget Adoption	278
Glossary of Terms	279





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Northglenn
Colorado**

For the Fiscal Year Beginning

January 1, 2021

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, 2021. 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 2022 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 several 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 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, April 29, 1975, the City adopted its Charter and became a self-governing, Colorado Home Rule Municipality.

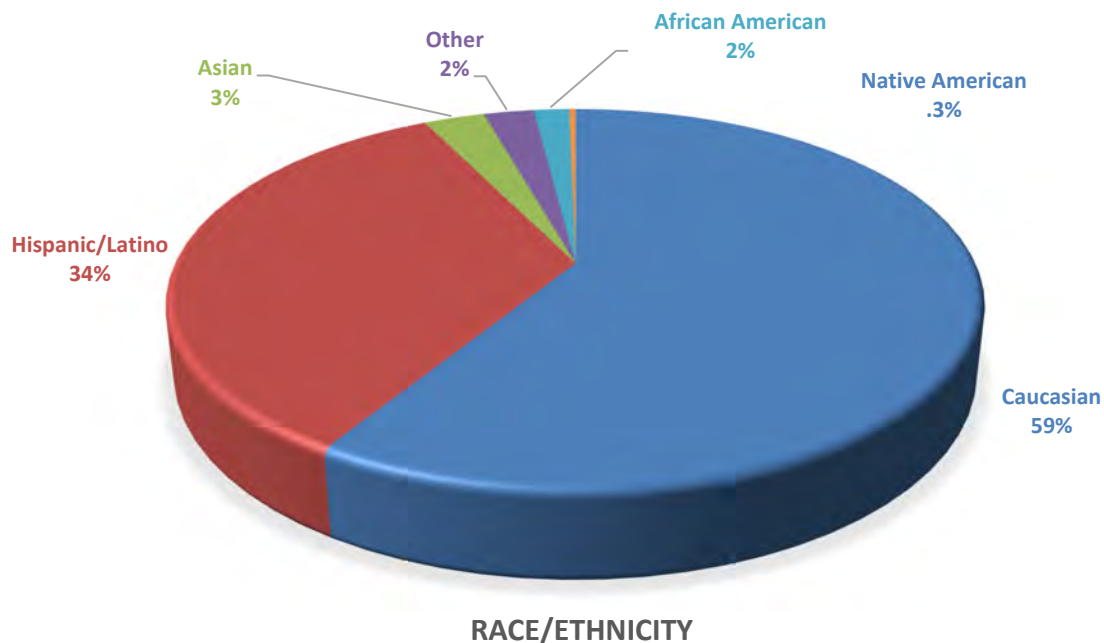
Climate

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 38,419. The population race/ethnicity is broken down as follows:



The median age of Northglenn residents is 33 years old, and 20% of the population hold a bachelor's degree or greater.

Source: Colorado Department of Local Affairs <https://demography.dola.colorado.gov/population/> and the United States Census Bureau <https://data.census.gov/cedsci/>

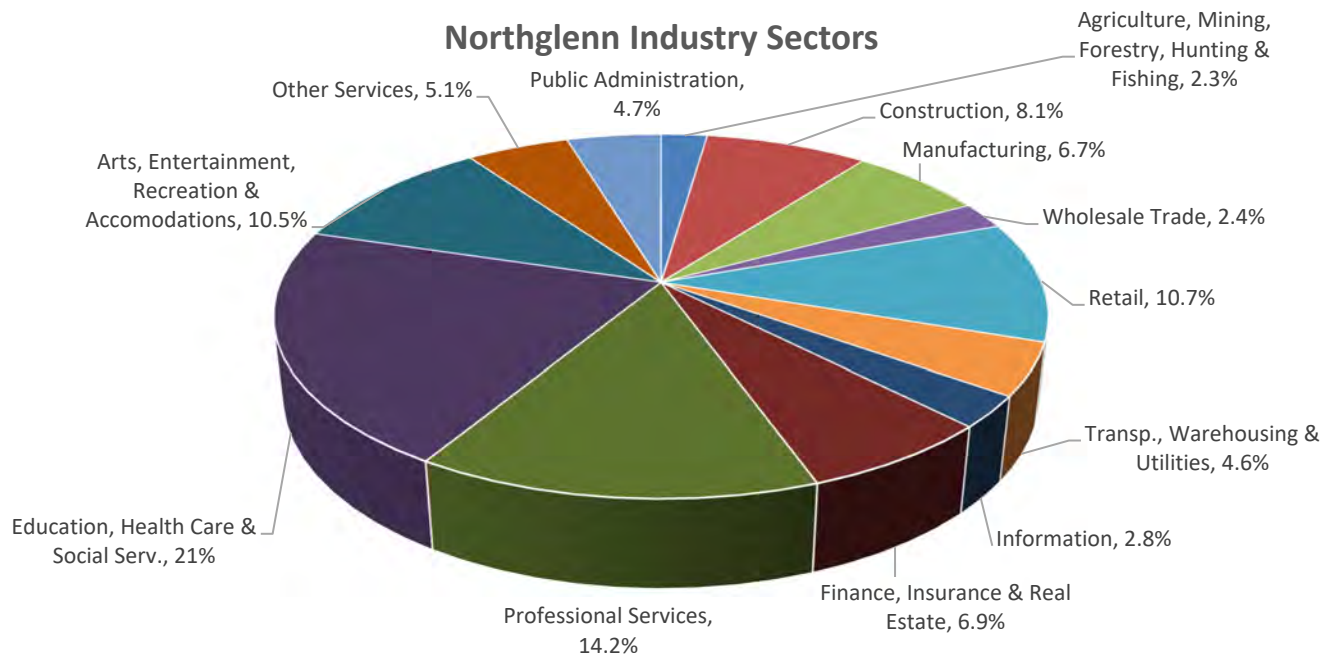
There are an estimated 14,586 housing units within the City and an average household size of 3 individuals. Approximately 97% of the housing units in Northglenn are occupied, and of those, 43% are categorized as renter occupied. The median value for single family homes is \$297,900. This is lower than the Colorado median list price of \$343,300. The average rental rate for a one-bedroom apartment is \$1,369/month, and a two-bedroom is \$1,740/month.

Labor & Employment

Northglenn's unemployment rate stands at 4.5%, down from 7.3% during 2020 at the height of the pandemic. This rate aligns with Adams County and state averages. The labor force is approximately 22,004 of which 20,397 are employed. The average household income is \$66,300, and the income per capita is approximately \$28,996.

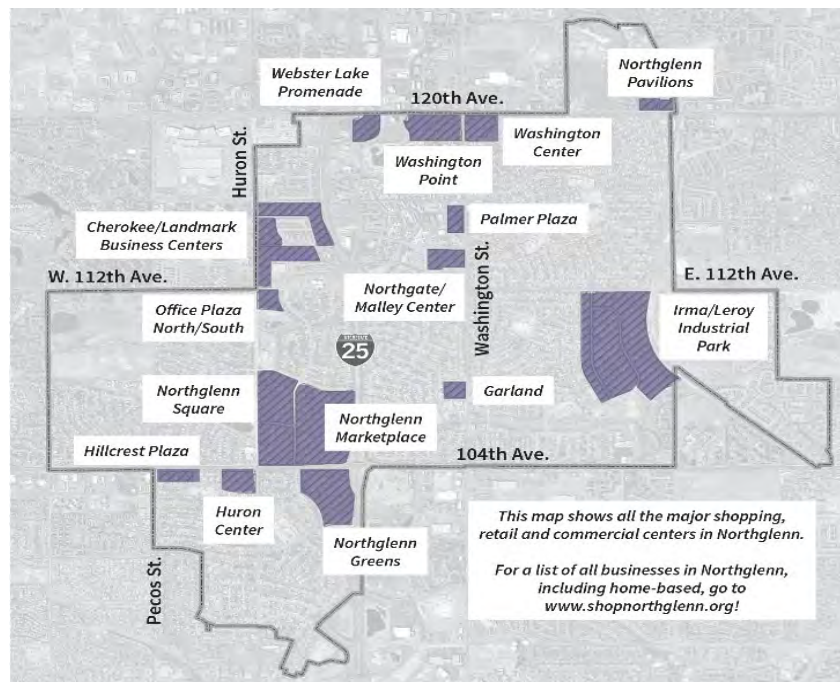
Education, health care and social services is the largest Northglenn industry sector at 21%, followed by professional services at 14%. Additionally, a wide variety of primary employers with higher-waged jobs within the manufacturing, transportation, construction and warehousing employment sectors make up 21% of the businesses within the community.

There are approximately 750 store-front businesses and 223 home-based businesses that operate in the City, offering a wide variety of goods and services. The chart below provides a breakdown of business industry sectors of Northglenn:



Source: 2019 American Community Survey

Northglenn has a variety of real estate opportunities including office space, four industrial parks and 15 commercial retail centers throughout the City (shown in map below). There are a number of “big box” establishments including Lowe’s, Best Buy, and Bed, Bath & Beyond. The Northglenn Marketplace located at I-25 and 104th Avenue is the primary retail center within the City and is made up of approximately 25 establishments.



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.

The City and NURA are working with private developers to revitalize the Northglenn Marketplace and Civic Campus located at 120th Avenue and I-25. The Civic Campus project is intended to replace existing City structures, and to eventually bring mixed-use private development to the site.

While limited, opportunities for infill development within the City do exist. As part of the Regional Transportation District's (RTD) FasTracks N-Line program, a mass-transit light rail station has been built in the City between Irma Drive and York Street on 112th Avenue, and another station was placed just north of the city limits at 124th 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 120th 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

Recreation Center

1 East Memorial Parkway
Northglenn, Colorado 80233
303.450.8800

Maintenance & Operations Facility

12301 Claude Court
Northglenn, Colorado 80241
303.450.4004

Water Treatment Facility

2350 West 112th Avenue
Northglenn, Colorado 80234
303.450.4061

Wastewater Treatment Facility

5445 Weld County Road 2
Northglenn, Colorado 80603
303.457.0931

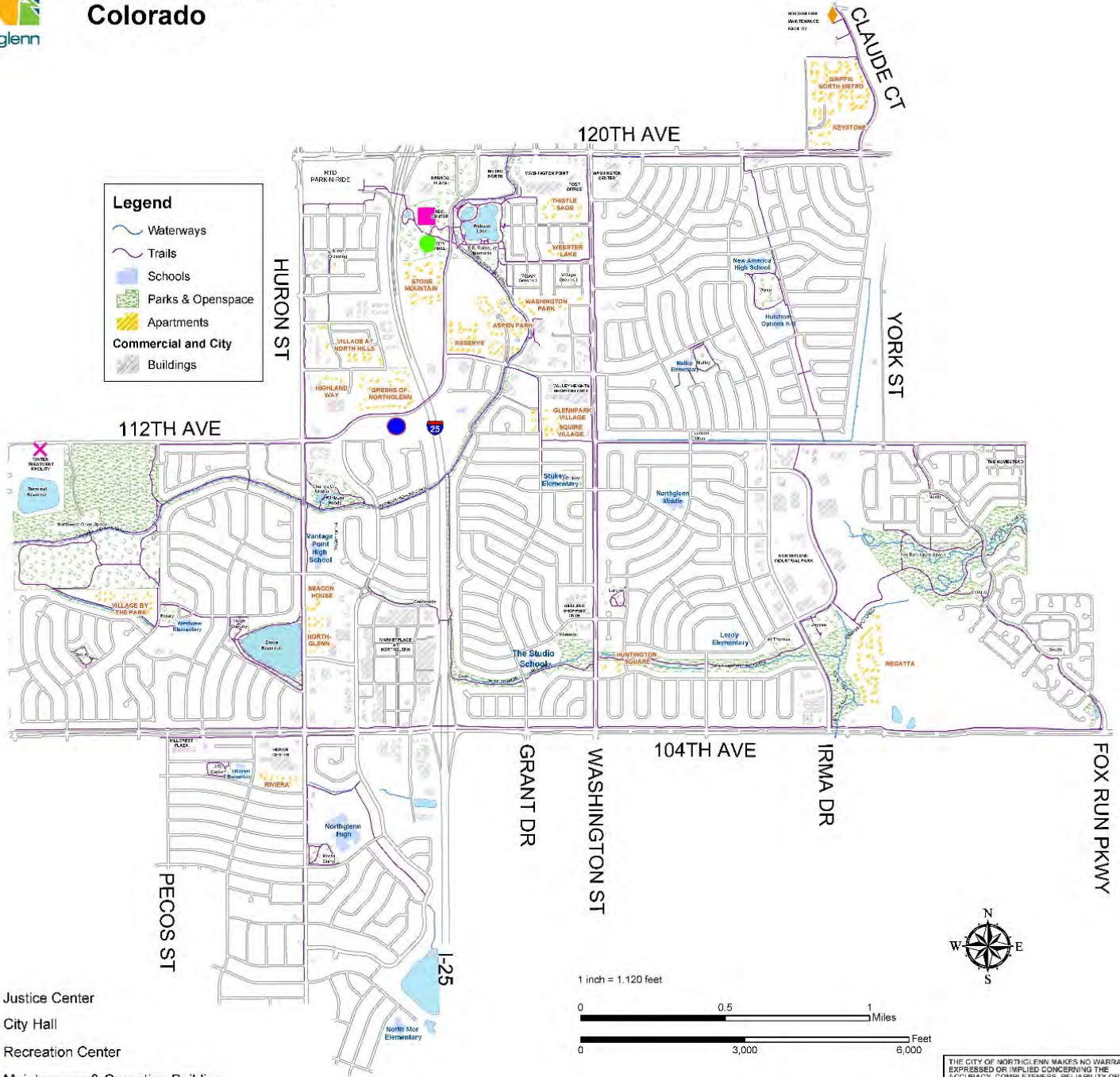
Northglenn Justice Center

50 West Community Center Drive
Northglenn, Colorado 80234
303.450.8892

City Map



City of Northglenn, Colorado



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List of Officials

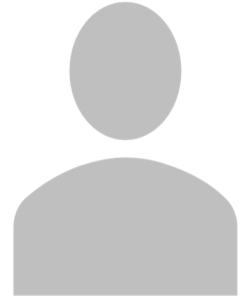
City Council



Mayor, Meredith Leighty



Mayor Pro Tem, Ward 4,
Jenny Willford



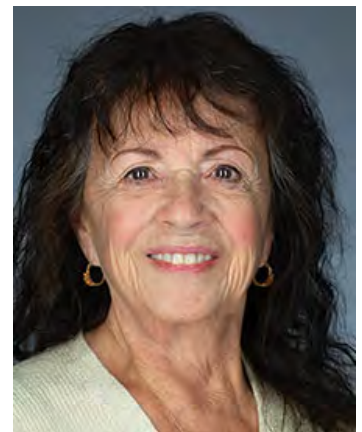
Ward 1, VACANT



Ward 1, Ashley Witkovich



Ward 2, Becky Brown



Ward 2, Joyce Downing



Ward 3, Julie Duran Mullica



Ward 3, Katherine Goff



Ward 4, Shannon
Lukeman-Hiromasa

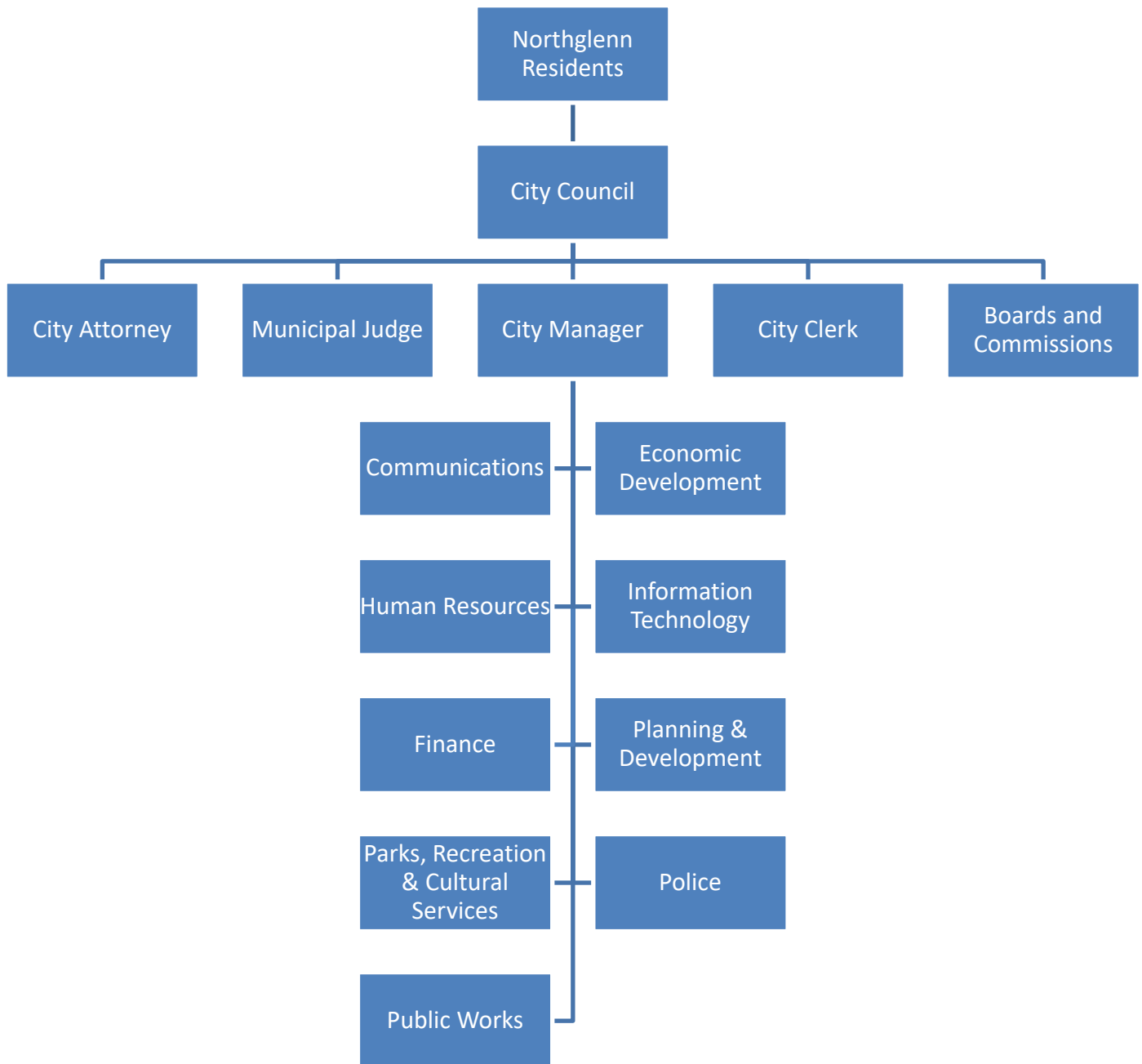
Administration

City Manager	Heather Geyer
City Attorney	Corey Hoffmann
City Clerk	Johanna Small
Communications Director	Diana Wilson
Economic Development Director	Debbie Tuttle
Director of Human Resources	Tamara Dixon
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)	Diversity, Inclusivity, and Social Equity Board
Community Co-Production Policing Advisory Board	

Organizational Chart







Budget Message

October 25, 2021

Dear Mayor and Council Members:

I present to the Mayor and City Council the 2022 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 2022, based on delivering core services and priorities set forth in the 2019-2023 Strategic Plan.

OVERALL SUMMARY

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

Fund	2022 Proposed Budget
General	\$34,556,241
Conservation Trust	\$890,000
CDBG	\$0
Capital Projects	\$41,502,945
Water	\$21,738,743
Wastewater	\$6,147,580
Stormwater	\$533,488
Sanitation	\$1,907,803
TOTAL	\$107,276,800

Highlighting the proposed budget for 2022 are several significant capital projects:

- Phase II of the Civic Center Master Plan to develop the site, including construction of a new City Hall
- Construction of 120th Avenue improvements between Washington Street and York Street, 80% funded by a Federal grant
- Huron Street water and stormwater line replacement between 97th Avenue and 104th Avenue, funded with American Rescue Plan Act (ARPA) funds
- Waste handling improvements at the Water Treatment Facility
- Traffic signal upgrade, 80% funded by a federal grant
- Automated filter backwash at the Water Treatment Facility, funded with ARPA distribution
- Kiwanis Pool repairs
- Mill and overlay of 104th Avenue, funded with ARPA distribution

General Fund

General Fund revenue is projected at \$32,021,352, which is an 8.9% increase over estimated 2021 projections. The increase is primarily due to sales tax projected growth of 2.5%, property tax assessed valuation increasing by 9.2%, and one-time revenues from both ARPA and development fees from Karl's Farm.

General Fund expenditures total \$34,556,241. This represents an increase over the 2021 Budget of 28.4%. The personnel line item is increasing by 18.4% due to the addition of 15.50 Full-Time Equivalents (FTE), the full impact of the 19.26 FTE added in 2021 whose salaries started when the new recreation facility opened, and salary adjustments for employees. Capital outlay has increased by roughly \$875,540 due to vehicle and equipment replacements, both scheduled and those delayed in 2021 due to budget shortfalls. \$323,000 of these capital expenditures will be paid for by ARPA funds.

The ending fund balance is estimated at \$24,764,256, or 77% of operating expenditures, with \$16,125,196 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:

- \$2,986,858 – Ongoing expenditures
- \$534,832 – One-time expenditures
- \$1,200,250 – Capital equipment expenditures

Conservation Trust Fund

Conservation Trust Fund revenue is projected at \$438,700 for 2022. The beginning fund balance is estimated at \$888,066.

Projects for 2022 include:

- \$500,000 – Kiwanis Pool repairs
- \$165,000 – Jaycee Park ballfield lights (carry-over)
- \$125,000 – Sensory Playground repair (carry-over)
- \$100,000 – Greenway Trail replacement (sections of trail)

In total, the proposed expenditures are \$890,000, with an ending fund balance estimate of \$436,766.

Community Development Block Grant (CDBG) Fund

The Federal government awards CDBG funds to Adams County, which then in turn distributes the funds to the City. The City does not budget for revenues or expenditures until the grant award is in place. If funding is allocated in 2022, which is estimated at \$225,000, the City intends to spend the funds on the Minor Home Improvement Program administered through Adams County.

Capital Projects Fund

Capital Projects Fund revenue is estimated at \$22,094,501. Excluding grants, revenues are projected to increase by 20% when compared to 2021 year-end projections. Overall, sales tax collections are estimated to increase 3.7%. These taxes include:

- 4.000 Mill Property Tax dedicated to road projects
- ½% Sales and Use Tax
- 4% Special Marijuana Tax

Total expenditures are \$37,366,376, with an additional \$4,136,569 going to debt service payments for the Certificates of Participation issued for the 2017 Northglenn Justice Center project and 2019 Northglenn Recreation Center, Senior Center and Theatre project.

Projects for 2022 include:

- \$17,755,562 – Civic Center Master Plan Phase II

- \$9,332,166 – East 120th Avenue improvements from Washington Street to York Street
- \$3,550,825 – Residential streets, traffic signals, and concrete programs
- \$1,200,000 – Traffic signal upgrade
- \$830,000 – 104th Avenue road maintenance
- \$700,000 – Connect Northglenn
- \$655,323 – Community Center Drive Bridge maintenance
- \$500,000 – Kiwanis Pool repairs (mechanical repairs to the pool system)
- \$400,000 – Bridge rail replacement
- \$375,000 – E.B. Rains Jr. Memorial Park renovations
- \$275,000 – Tennis court repair, including Wyco Park
- \$250,000 – Traffic calming
- \$250,000 – Playground equipment replacement (three Fox Run playgrounds; Huron Crossing; Alvin B. Thomas)
- \$200,000 – Parking lot repairs
- \$200,000 – N-Line RTD path lighting
- \$200,000 – Facilities building – Maintenance & Operations
- \$187,500 – Sensory Playground – carry over from 2021
- \$150,000 – E.B. Rains Jr. Park fence
- \$100,000 – Citywide fence
- \$100,000 – School zone safety
- \$80,000 – Croke Reservoir improvements
- \$50,000 – Entryway signs
- \$25,000 – Emergency park equipment repairs

Water Fund

Water Fund revenue is estimated at \$18,168,577. An estimated increase of 1.7% in sales tax, a rate increase of 3% for water usage and \$4,350,000 of federal grants lead to revenue being 27.3% greater than 2021 year-end projections.

Water Fund expenditures are projected to be \$21,738,743, which is greater than the 2021 Budget due to one-time capital projects planned in 2022. Total expenditures include \$1,010,464 for debt service payments on the Standley Lake Pipeline Project. This debt will be paid in full in 2022.

Projects for 2022 include:

- \$3,250,000 – Huron Street line replacement
- \$3,227,633 – Waste handling improvements
- \$1,100,000 – Automated filter backwash
- \$396,850 – Filter to waste automation
- \$318,130 – Water line replacement
- \$150,000 – Standley Lake pipeline
- \$85,000 – Farmers Highline flume replacement
- \$67,239 – Laboratory information management system
- \$29,419 – North low zone tank painting

Package requests in the Water Fund include:

- \$678,679 – Ongoing expenditures
- \$526,000 – Capital equipment expenditures
- \$5,450 – One-time expenditures

Wastewater Fund

Wastewater Fund operating revenue is projected at \$5,878,787, including \$250,000 of federal grants. A rate increase of 8% to user charges and fees is included based on the rate plan approved in 2017. The increase is necessary to pay for infrastructure improvements.

Wastewater Fund expenditures total \$6,147,580, including \$1,307,542 for debt service for the Lift Station A and Force Main project.

Projects for 2022 include:

- \$410,000 – Lift station flow meters
- \$254,950 – Collection system rehabilitation
- \$200,000 – Collection system waste receiving station
- \$100,000 – Rating study
- \$65,941 – Lift Station A and Force Main replacement

Package requests in the Wastewater Fund include:

- \$206,902 – Ongoing expenditures
- \$0 – One-time expenditures
- \$0 – Capital equipment expenditures

Stormwater Fund

Stormwater Fund revenue is projected at \$743,875, including \$250,000 in federal grants. There are no proposed rate increases to the stormwater fees. Fund expenditures are budgeted for \$533,488.

Projects for 2022 include:

- \$250,000 – Huron Street line replacement
- \$100,000 – Storm drainage improvements

Package requests in the Stormwater Fund include:

- \$6,686 – Ongoing expenditures
- \$0 – One-time expenditures
- \$0 – Capital equipment expenditures

Sanitation Fund

Sanitation Fund revenue is projected at \$1,938,816, which is flat when compared to 2021 year-end estimates. There are no proposed rate increases to the fees in the fund. Expenditures in the fund total \$1,907,803.

Package requests in the Sanitation Fund include:

- \$320,000 – Capital equipment expenditures
- \$72,282 – Ongoing expenditures
- \$0 – One-time expenditures

SHORT-TERM FISCAL CHALLENGES/OPPORTUNITIES

Sales Tax

Sales tax, the City's largest revenue source, is projected to increase by 2.5% in 2022 compared to 2021 year-end estimates. The 2021 sales tax is forecast to be 13% greater than budgeted. The rebound from 2020 losses has surpassed expectations. Retail and auto sales through July are up

23% and 42%, respectively. Online sales tax collection has also seen a large increase with consumer habits changing to more shopping online. Future impacts of COVID-19 are uncertain, as is the impact of the Pandemic Emergency Unemployment Compensation ending on Sept. 6. Sales tax revenue growth rate is expected to stabilize in 2022 largely due to these impacts.

The City has received in 2021, and is expecting to receive in 2022, one-time revenue for building use tax from the development at Karl's Farm of roughly \$1.5 million. This revenue does support balancing the budget for the short-term.

Other Revenue

The opening of the new Northglenn Recreation Center, Senior Center and Theatre creates new revenue opportunities. The budget contemplates a three-year time horizon for the facility to fully mature its use and related revenue. For 2022, one-quarter of the expected new revenue has been included.

Development

The development of the Civic Center adds another positive for the future of the City. Various uses on the site are being considered that will inspire activation of the site into the future. Karl's Farm, agricultural land spanning over 60 acres, is being developed with many types of residential and commercial options. As previously mentioned, one-time revenues have been recognized.

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 Northglenn 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 2022, a 5.3% average increase is proposed for water and wastewater rates. The increases provide revenues to invest in the necessary upgrades to aging infrastructure.

Long-Term Obligations

- Certificates of Participation of \$19,325,000 used to construct the Justice Center. 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 the 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.
- Certificates of Participation of \$38,530,000 used to construct the recreation center in 2020 and 2021. The certificates are to be retired over a 20-year period, ending in 2039. Annual payments are approximately \$2,666,000.
- Wastewater Revenue Bonds of \$21,955,000 used to replace Lift Station A and a portion of the force main of the wastewater infrastructure. The revenue bonds are to be retired over a 25-year period, ending in 2045. Annual payments are approximately \$1,420,000.

COMPENSATION, BENEFITS AND STAFFING

Personnel-related expenses account for 60% of the City's budget, excluding capital projects. The proposed budget for personnel increases by 15% over the 2021 Budget. Included in the proposal is a 3% merit increase for non-sworn employees, a 2% market adjustment for sworn employees

and step increases for sworn staff. Adjustments for equity and compression for certain positions have also been included.

The City provides medical benefits through Kaiser Permanente. Medical premiums increased 1.5% through the renewal process. The City continues to promote its Wellness Program by encouraging, and making available, a variety of wellness programming options.

The proposed total of FTE across all funds is 328.79 FTE. New positions for 2022 are listed here:

City Manager Department

0.5 FTE Community Resource Navigator*

The position will provide support and resources to people experiencing homelessness in the community. The budget impact is estimated at \$40,372.

3.5 FTE Crisis Response Unit*

The pilot program will include 1 FTE as the Program Manager and 2.5 FTE as Co-Responders to assist the Police Department and Municipal Court working with individuals in need of mental health support. The budget impact is estimated at \$332,776.

**These positions are being funded through ARPA and are part of a three-year pilot program.*

1.0 FTE Economic Development Coordinator

This position will provide support to the Economic Development team and be an additional resource to businesses. The budget impact is estimated at \$69,866.

0.5 FTE Seasonal Events Coordinator

The position will provide support to community events staff during the peak event season and additional programming. The budget impact is estimated at \$25,268.

Parks, Recreation and Culture Department

1.36 FTE Various Part-Time Seasonal Recreation Program Positions

Increases in programming will result in more classes and hours needed to operate effectively. The budget impact is estimated at \$60,000.

1.0 FTE Head Swim Coach

The position will provide increased daily support to the swim club. The budget impact is estimated at \$78,351.

3.0 FTE Parks Maintenance Worker

The additional staff will improve overall park maintenance efforts and snow removal support based on existing park conditions and workload. The budget impact is estimated at \$179,859.

1.0 FTE Park Ranger

The position will be responsible for daily interaction with park-goers by providing educational programs and connecting individuals with various resources. This position will provide increased level of service in our parks. The budget impact is estimated at \$71,993.

1.0 FTE Recreation Assistant

Programming is expected to increase, and this position will be needed to support the activity. The budget impact is estimated at \$48,414.

1.0 FTE Recreation Coordinator

Increased programming in the new facility will require additional resources. The budget impact is estimated at \$69,866.

2.0 FTE Specialized Fitness Instructor

Programming is expected to increase in the new facility and additional staffing will be necessary. The budget impact is estimated at \$92,366.

3.03 FTE Guest Relations Specialist

Increases in programming will result in the need for additional support from front-desk staff to be provided. The budget impact is estimated at \$173,048.

Police Department**1.0 FTE Crime Analyst**

The role is being added to support the data-driven initiatives in the department. Currently, the positions of Crime Analyst and Public Information Officer are shared by one individual. The budget impact is estimated at \$98,900.

1.0 FTE Custodian

The position will fulfill previously outsourced custodial service at the Justice Center. The contract to outsource these services will not be renewed for 2022. The budget impact is estimated at \$59,171.

1.0 FTE Sergeant

The additional position will take the recruitment and training roles currently held by a Commander. The budget impact is estimated at \$131,195.

Public Works Department**1.0 FTE Civil Engineer**

The additional staff is being added to support traffic calming and other roadway projects. The budget impact is estimated at \$97,974.

2.0 FTE Municipal Service Worker – Streets/Sanitation

The additional positions will add depth to the streets and sanitation crews. The budget impact is estimated at \$123,690.

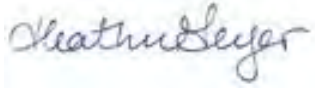
1.0 FTE Utility Plant Operator

The position will add depth to an essential role in the Public Works Department's processing to deliver water. The budget impact is estimated at \$78,148.

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 2022 Budget. I also want to express my appreciation to the City Council for their vision and leadership throughout the budget process.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Heather Geyer". The signature is written in a cursive, flowing style.

Heather Geyer
City Manager

Budget Overview

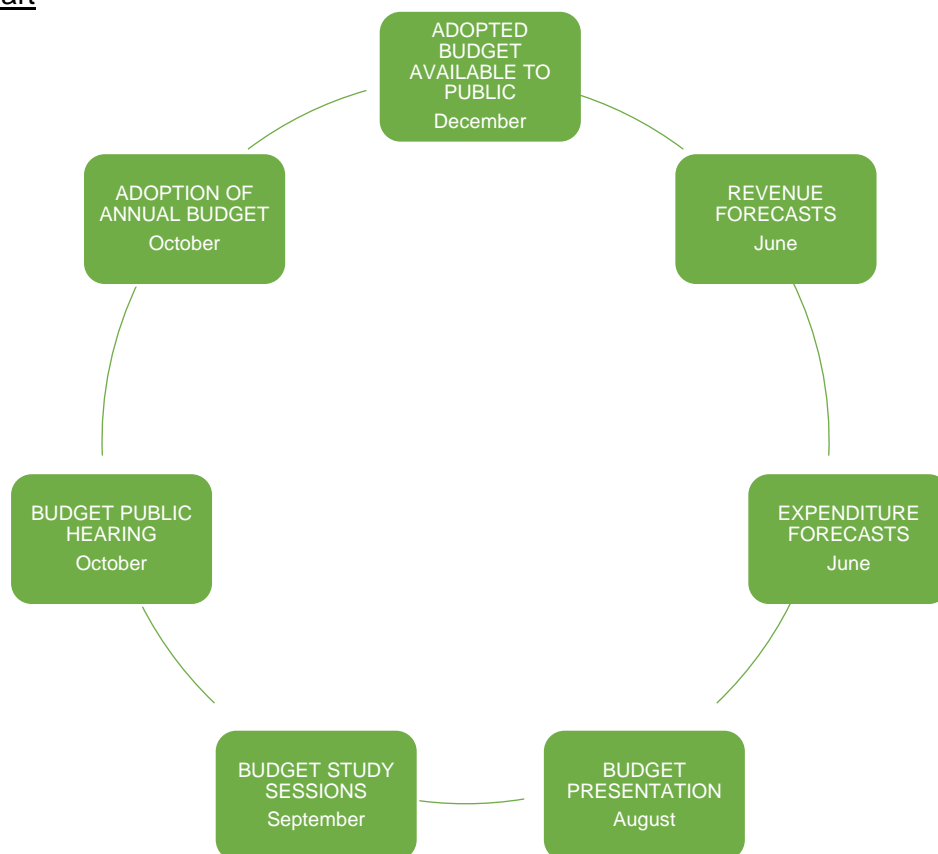
Pursuant to Article VIII of the City Charter, I am pleased to present the 2022 Annual Operating Budget & 2022-2026 Capital Improvement Program for the City of Northglenn. The budget identifies the allocation of available resources and acts as an operations guide to meet the needs of the community.

Budget Process

The City's fiscal year begins on January 1st and ends on December 31st 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. 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, followed by a public hearing which must be held on or before November 30th. During the public hearing, City Council may adopt the budget with or without amendment. If City Council fails to adopt the budget by December 31st, 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, 2021	File the 2021 Adopted Budget with the Colorado Division of Local Governments Due By: Jan. 30 (C.R.S. 29-1-113(1))
May 4	Present 2022 Budget Calendar to City Council
May 10 – 16	Develop Preliminary Projections and Budget Worksheets
May 17	Distribute Projections, Preparation Manual, and Worksheets to Departments
May 24 – June 11	Departments Complete Budget Worksheets/Package Requests/CIP
June 14 – 18	Develop Preliminary Budget Reports
June 21 – 25	Distribute Preliminary Budget to City Manager/Staff Budget Retreat/CIP
June 28 – 30	Leadership Review of the Preliminary Budget
July 1 – 8	Develop & Compile Proposed Budget Document
July 12 – 16	City Manager Review of the Proposed Budget
July 19 – 23	Proposed Budget Development & Analysis
July 28	Submit Proposed Budget to City Council
August 2	Formal Presentation of Proposed Budget Document to City Council
August 16	All Departments Budget Presentation To Council
August 25	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 20	Submit Recommended Budget to City Council
October 11	Public Hearing on the Proposed Budget and Capital Improvement Program
October 12 – 16	Legislative Level Review & Instruction
October 25	Adoption of the Annual Operating & Capital Improvement Budget/Mill Levy
November 1 – 30	Develop & Compile Recommended Budget Document
November 2	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 a reduction of 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 like private business enterprises, where the intent of the governing body is that the costs of providing these services to the 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 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 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 2023. 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 committed to ensuring that the basic needs of the community are met, and to evaluate ongoing changes in the community and adapt according to these initiatives.

The 2022 budget is structured to control operating expenditures, while upholding commitments in the community’s assets and infrastructure. City-wide, the 2022 revenue forecasts represent an increase of 41% over the 2021 year-end estimates. The significant increase is largely due to \$12.7 million of federal

grant awards. The 2022 capital improvements budget includes the completion of 120th Avenue widening between Washington Street and York Street and includes funding for constructing a new city hall building. Details of all projects are in the Capital Improvement Program section of this document.

Services for residents will continue to be maintained at a high level as the City continues to move 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 now included in the Regional Transportation District's rail transit services via the N-Line, with a transit station location at 112th Avenue and York Street.

Personnel costs, the largest operating expenditure for the City, accounts for approximately 68% of the operating budget. In 2020, the City adopted a new pay plan to provide a fair and competitive compensation program that will attract, retain and reward high-performing employees. The 2022 budget includes funding of market and step increases for all sworn police personnel and a 3% merit increase for non-sworn personnel. It also includes the addition of approximately 24 full-time equivalent positions, the majority of which will be required for the expanded programs being offered at the new Recreation Center, Senior Center and Theatre. Medical insurance premiums have increased 1.5% during the renewal process.

Challenges & Opportunities

The City is a mature community, constrained from growth, the dependence on sales and use tax as a major revenue source will continue to provide challenges. The City saw a diversion from service-based spending to a stronger consumables-based spending, helping to mitigate a sharp decline in tax revenues in 2020. The 2022 budget estimates that the sales and tax revenue realized will be at all-time high levels, taking into consideration the opportunity for the redevelopment of the Civic Campus site and the Northglenn Marketplace and demand built from the pandemic.

Council approval of increased personnel and an additional \$2 million investment in road rehabilitation will use approximately \$2.5 million of General Fund reserves. The decision to utilize fund balance to meet operational needs is anticipated to be a one-time event. Future use of reserves will require Council approval.

As mentioned previously, the City of Northglenn is a mature community with limited opportunity for growth, and therefore remains committed to redevelopment. It is expected that the redevelopment efforts in progress at the Northglenn Marketplace and the Civic Campus will promote business retention and growth. The forthcoming mixed-use development at Karl's Farm is also important to the City as it will bring additional business, employment, and housing options for residents.

The City 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 \$2.9 million in 2022. As the City plans to improve facilities and infrastructure it was paramount the tax be

extended without an expiration 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 the new recreation center and theatre complex of approximately \$43 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.

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 enhancements and has recently been awarded funds towards transportation related infrastructure improvements. Details of the grant projects can be found in the Capital Improvement Program section of the budget.

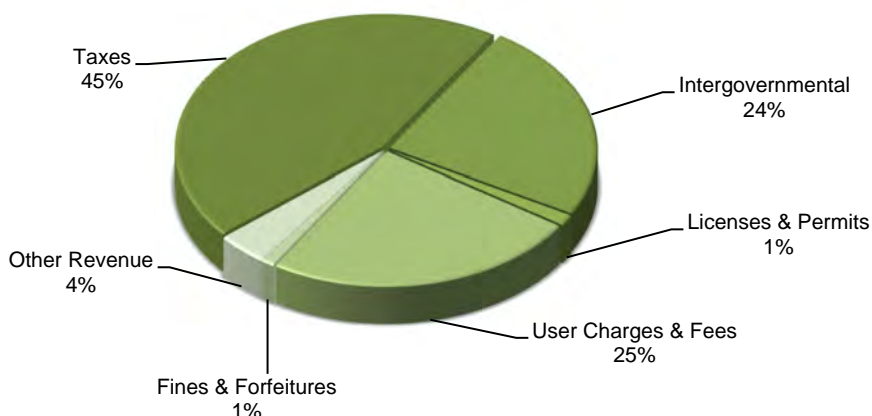
Revenue Assessment

City-Wide Revenues

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):

Revenue Category	2020 Audited Amounts	2021 Year-End Forecast	2022 Proposed Budget
Taxes	\$ 30,190,511	\$ 34,845,934	\$ 35,757,719
Intergovernmental	11,450,464	5,003,741	19,094,023
Licenses & Permits	792,321	1,009,342	1,038,658
User Charges & Fees	17,795,518	18,723,069	19,449,089
Fines & Forfeitures	528,888	685,990	807,800
Other Revenue	11,287,952	2,386,699	3,137,319
Total	\$ 72,045,654	\$ 62,654,775	\$ 79,284,608

Operating Revenue Budget By Category



As shown in the above table, city-wide 2022 budgeted revenue is estimated at \$79.2 million compared to estimated collections of \$63 million in 2021. The overall increase in revenue is due to grant awards shown in the intergovernmental line item. Intergovernmental revenues are projected to be static for most items, except for grants which are only expected to be about \$13 million based on current awards. Most other revenue projections are forecast to be relatively flat. Taxes are anticipated to be higher, with only a 3% increase in sales tax, and the return of accommodations tax due to the re-opening of the newly renovated Marriott hotel. User charges and fees are increasing due to a 3% water and 8.5% sewer rate escalation authorized by City Council in 2017, as part of a 5-year plan to pay for infrastructure projects. There are no tax increases, new industries, or new developments expected to impact 2022 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 2022 budgeted revenues, accounting for approximately 45% 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 \$466,615,770. In 2022, the City has estimated property tax collections of \$5,411,343, which makes up 7% 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.

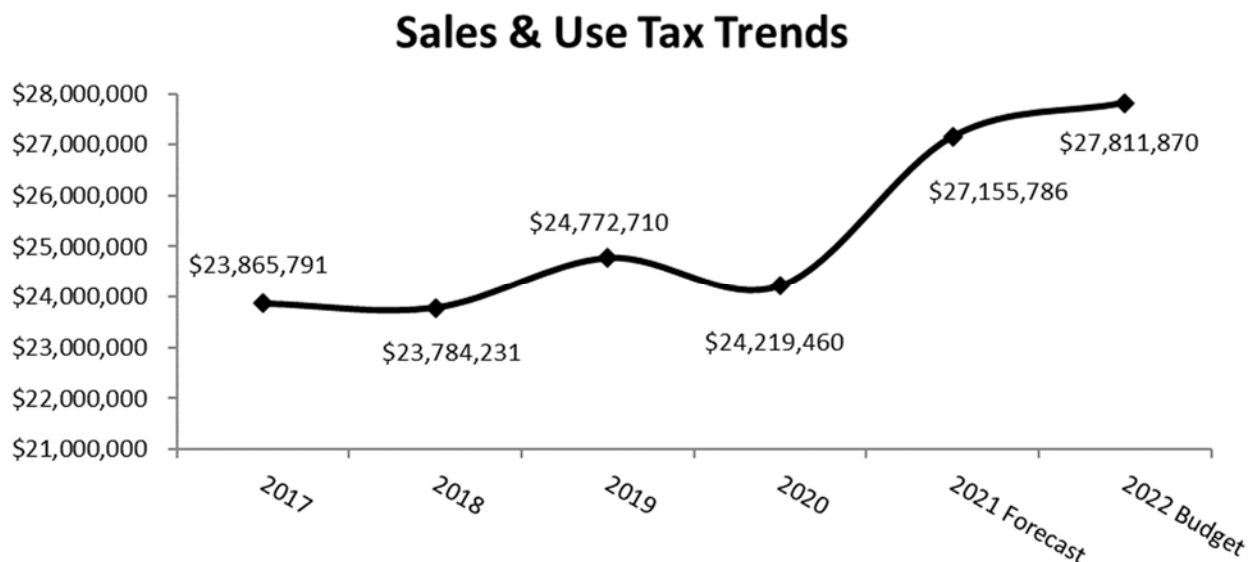
While property tax remains one of the most dependable revenue streams for the City, it also remains one of the most regulated under State law.

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
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%
2020	\$ 426,846,410	-0.5%
2021	\$ 466,615,770	9.3%

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. Voters have approved an additional 4% sales/use tax on the sale of marijuana and marijuana products in the City.

For 2022, sales and use tax collections comprise approximately 35% 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.



From 2017-2019 the City had seen steady sales and use tax growth. The pandemic negatively impacted this growth in 2020 with the various health orders restricting businesses to operate. Pandemic impacts to businesses relaxed in early 2021, and the demand for goods and services is seen in revenue numbers. Modest increases in 2022 are forecast when compared to the prior year. Annual inflation typically impacts

sales tax collections, as such, these assumptions were used in the analysis along with assumptions of consumer spending increasing versus the previous year.

Intergovernmental Revenue Category

The intergovernmental revenue category represents approximately 24% of the 2022 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. As mentioned previously, over \$12 million in Federal grant awards may be recognized in 2022. The American Rescue Plan Act (ARPA) along with road construction grants are most of the Federal awards.

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% of the 2022 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 25% of the 2022 organization-wide revenue, making it the second largest revenue category for the City. Approximately 72% 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 2022, the estimated collections associated with such services account for approximately 11% 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 2022, the estimated collections associated with these services comprise approximately 7% 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.

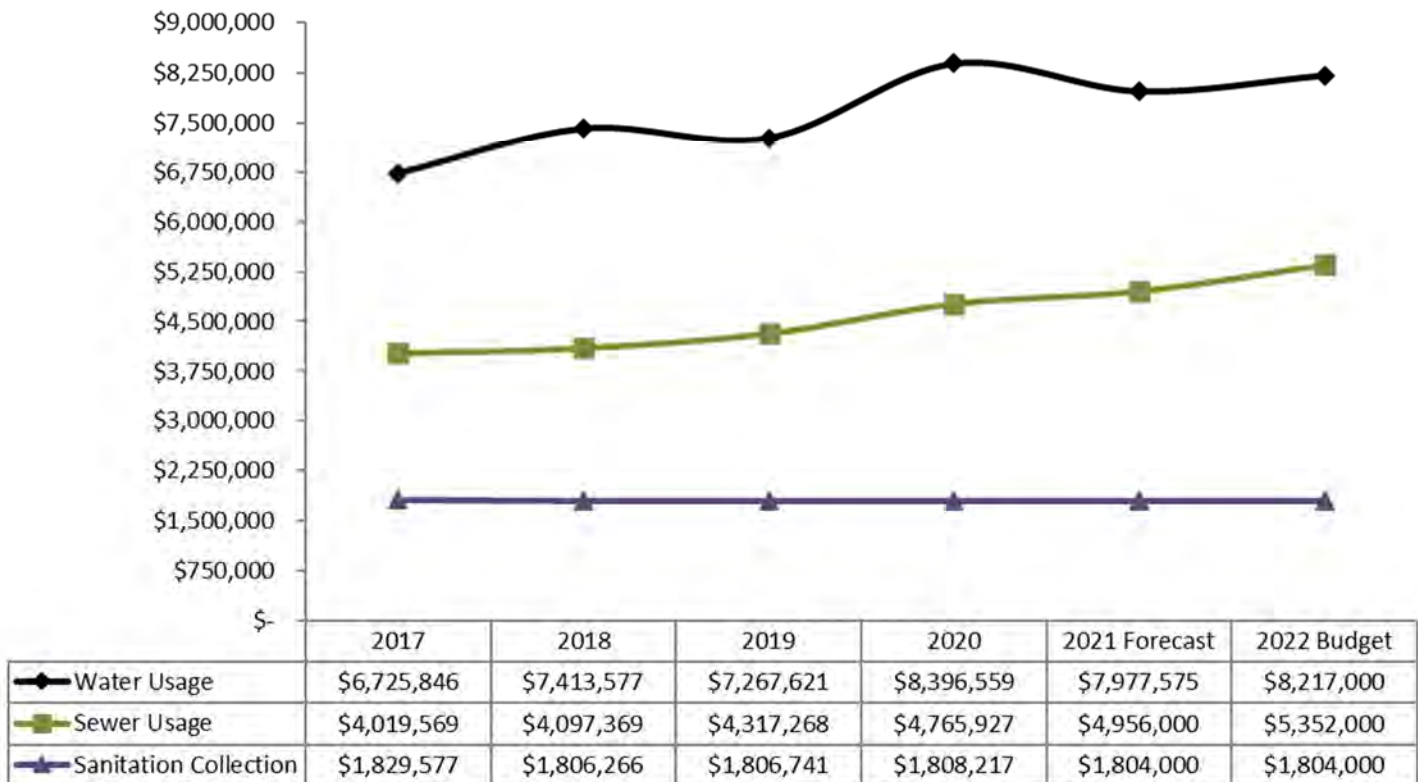
Stormwater Charges – Charges for stormwater services provided by the City are based on a flat fee for residents and a proportional fee based on parcel size for non-residential properties. The fees are intended to offset the operating and infrastructure costs associated with providing the service.

Sanitation Charges – The City provides sanitation utility services for its residents through trash 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 2022, the forecasted trash collection charge represents almost 2% 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.

Utility User Charges Trends



Fines & Forfeits Revenue Category

Fines and forfeits include court costs, violation fines, and police surcharges and comprise approximately 1% of the City's total 2022 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

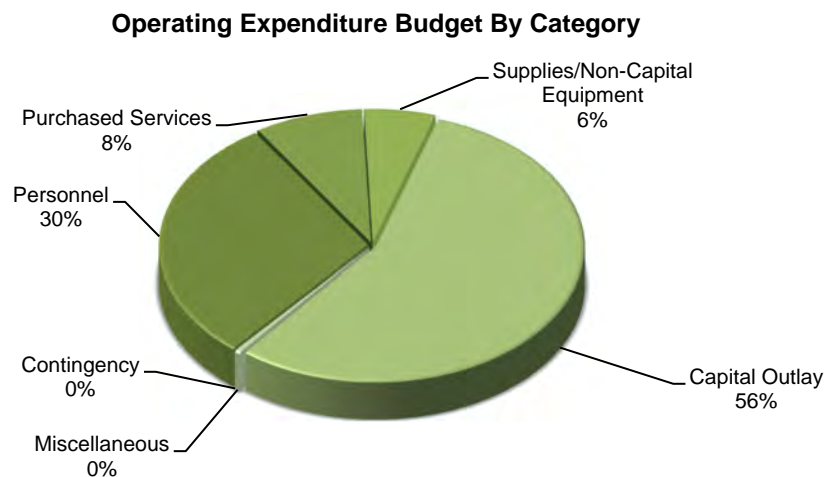
Revenue sources categorized as other revenue include the investment earnings, miscellaneous reimbursements, and grants/contributions from local sources and account for 4% of the City's total revenue. The 2021 forecast and 2022 budget include one-time contributions from developers which are not considered on-going in nature.

Expenditure Assessment

City-Wide Expenditures

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):

Expenditure Category	2020 Audited Amounts	2021 Year-End Forecast	2022 Proposed Budget
Personnel	\$ 23,170,879	\$ 23,889,607	\$ 29,342,093
Purchased Services	6,660,375	7,719,148	8,377,911
Supplies/Non-Capital Equipment	3,959,480	4,526,212	5,482,837
Capital Outlay	41,649,260	61,253,252	55,057,788
Miscellaneous	631,735	300,183	386,596
Contingency	-	-	50,000
Total	\$ 76,071,729	\$ 97,688,402	\$ 98,697,225



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 30% of the 2022 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 2022 include:

- The 2022 budget includes funding for pay adjustments of 3% merit increases for non-sworn personnel, as well as a 2% market and step increases for all sworn police personnel. The city-wide budget impact is \$508,000.
- Medical benefit costs increased \$320,000, largely due to a premium increase of 1.5% for health insurance during the mid-year renewal process, and new positions budgeted.
- Workers' Compensation Insurance premiums increased 5%, or \$12,000, as additional positions were added.
- 25.89 full-time equivalents (FTE), totaling \$1.5 million in new expenditures were added to the city-wide budget:

Title	FTE	Fund	Department
Fitness Instructor	2.00	General	Parks & Recreation
Recreation Coordinator	1.00	General	Parks & Recreation
Guest Relations Specialist	3.03	General	Parks & Recreation
Recreation Assistant	1.00	General	Parks & Recreation
Various Part-time Recreation	1.36	General	Parks & Recreation
Head Swim Coach	1.00	General	Parks & Recreation
Parks Maintenance Worker I	3.00	General	Parks & Recreation
Park Ranger	1.00	General	Parks & Recreation
Crisis Response Unit Manager	1.00	General	City Manager
Crisis Response Unit Co-Responder	2.50	General	City Manager
Economic Development Coordinator	1.00	General	City Manager
Special Events Coordinator	0.50	General	City Manager
Community Resource Navigator	0.50	General	City Manager
Crime Analyst	1.00	General	Police
Sergeant	1.00	General	Police
Custodian	1.00	General	Police
Civil Engineer I	1.00	General	Public Works
MSW I Streets	1.00	General	Public Works
	<u>23.89</u>		
Utility Plant Operator A-D	<u>1.00</u>	Water	PW
MSW I Sanitation	<u>1.00</u>	Sanitation	PW
FTE Total <u>25.89</u>			

Purchased Services Category

The purchased services category represents approximately 8% of the 2022 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. The budget line item also accounts for a 20% increase in the City's property/casualty insurance premiums.

Supplies/Non-Capital Equipment Category

The supplies and non-capital equipment category accounts for about 6% of the 2022 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 2022, the category expenditures have increased due to the opening of a new and the new programs and utility costs associated with the facility.

Capital Outlay Category

The capital outlay category makes up close to 56% of the 2022 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 2022 is shown below:

Capital Equipment Item List

Item Description	2022 Adopted Budget
General Fund	
Server Replacement	\$ 60,000
Jaycee Ballfield Portable Mound	5,000
Park Vehicle Replacement of Unit #304	50,000
Park Vehicle Replacement of Unit #525	50,000
Park Mower Replacement Groundmaster 5900	120,000
Park Mower Replacement Groundmaster 4500 Contour	85,000
Park Vehicle Replacement of Unit #531	50,000
Park Utility Vehicle Replacements (2) JD Gators XUV835M	56,000
Park Mower Replacements (2) JD Z997R	48,000
Traffic Unit Motorcycles (2)	75,000
Ford Interceptor Utility Vehicle (replaces unit #249-11)	76,000
Chevy Tahoe (replaces unit #241-10)	91,000
Ford Interceptor Utility Vehicle (replaces unit #207-09)	76,000
Ford Interceptor Utility Vehicle (replaces unit #231-13)	76,000
Ford Interceptor Hybrid Vehicle (replaces unit #283-12)	47,500
Ford Interceptor Hybrid Vehicle (replaces unit #285)	47,500
Ford Interceptor Utility Vehicle (replaces unit #232-14)	76,000
Ford Interceptor Utility Vehicle (replaces unit #233-13)	76,000
Subtotal	1,165,000
Water Fund	
Server Replacement	20,000
Compact Excavator	52,000
3/4 Ton Pickup (replaces unit #306)	59,000
Ford F150 EV Lightning (replaces unit #310)	45,000
Subtotal	176,000
Sanitation Fund	
Scorpion Side-Arm Automated Truck (replaces unit #164)	320,000
Subtotal	320,000
City-Wide Total	\$ 1,661,000

At over \$55 million, capital projects, including improvements, replacement, and construction of new assets have a significant one-time impact on the budget in 2022. The largest investments are listed here:

- Civic Campus Phase 2, new City Hall – \$17.8 million
- 120th Avenue widening project – \$9.3 million
- Road rehabilitation, traffic calming, school assessments - \$3.5 million
- Traffic signal upgrade – \$1.2 million
- Huron Street water line – \$3.5 million
- Water Treatment Plant waste handling improvements – \$3.2 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 2022 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 2022 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

To accommodate the changing needs of the community, the City is often required to transfer non-restricted revenues from one fund to another. In 2022, the General Fund is transferring \$2 million to the Capital Projects Fund to support the road rehabilitation program objectives.

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

2021 Actual Assessed Value	\$ 4,910,085,132
Debt Limit - 3% of Net Actual Value	147,302,554
Outstanding Debt Applicable to Debt Limit	-
Debt Margin	<u>\$ 147,302,554</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) and Enterprise Fund Bonds. The following tables highlight the City's current debt obligations as identified in the 2022 budget:

	As of December 31, 2021		2022 Activity			
	Outstanding Interest	Principal Balance	Interest Payments	Principal Payments	Ending Balance	Maturity Date
2013 Standley Reservoir COPs	\$ 19,578	\$ 955,000	\$ 19,578	\$ 955,000	-	12/01/22
2017 Justice Center COPs	5,754,719	16,210,000	699,269	765,000	20,500,450	12/01/36
2019 Recreation Center COPs	11,910,131	36,080,000	1,316,300	1,350,000	45,323,831	12/01/39
2021 Wastewater Revenue Bonds	12,567,600	21,555,000	962,200	245,000	32,915,400	12/01/45
Total	<u>\$ 30,252,028</u>	<u>\$ 74,800,000</u>	<u>\$ 2,997,347</u>	<u>\$ 3,315,000</u>	<u>\$ 98,739,681</u>	

Given the fund balance and debt positions of the City, long-term financial planning discussions have remained mostly project specific. There are significant capital expenditures in the 2022 budget for transportation and a new city hall that will be cash funded.

The City does not plan to issue long-term debt obligations in 2022.

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. There are currently no incentives in place.

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 can 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 to

finance future projects and/or purchases. In 2022, the city-wide fund balance is anticipated to decrease approximately 30% or \$26 million. A listing of changes in fund balances for fiscal year 2022 is presented below:

	2022 Beginning Fund Balance	2022 Revenues & Other Sources	2022 Expenditures & Other Uses	2022 Surplus/ (Deficit)	2022 Projected Ending Fund Balance
General Fund	\$ 27,299,145	\$ 32,021,352	\$ 34,556,241	\$ (2,534,889)	\$ 24,764,256
Conservation Trust Fund	888,066	438,700	890,000	(451,300)	436,766
CDBG Fund	-	-	-	-	-
Capital Projects Fund	31,498,264	22,094,501	41,502,945	(19,408,444)	12,089,820
Water Fund	24,412,891	18,168,577	21,738,743	(3,570,166)	20,842,725
Wastewater Fund	1,913,567	5,878,787	6,147,580	(268,793)	1,644,774
Stormwater Fund	1,476,366	743,875	533,488	210,387	1,686,753
Sanitation Fund	2,035,264	1,938,816	1,907,803	31,013	2,066,277
Total	\$ 89,523,563	\$ 81,284,608	\$107,276,800	\$ (25,992,192)	\$ 63,531,371

General Fund – Fund balance is anticipated to decrease by 9%. The General Fund is responsible for supporting most of the ongoing operating costs of the government. A \$2 million transfer from this Fund to the Capital Projects Fund for a one-time use causes the decrease.

Conservation Trust Fund – Fund balance is expected to decrease by approximately 50% due lottery proceeds spending of built-up reserves exceeding current year revenues.

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 61%. 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 time and spent on planned future projects. In 2022 \$18 million is planned to be spent on the Civic Campus Phase 2 project to build a new City Hall. Approximately \$14 million will be spent on transportation related projects and are cash funded.

Water Fund – Fund balance is anticipated to decrease by approximately 14% due to cash funded capital projects.

Wastewater Fund – Fund balance is expected to decrease by 14% attributable to cash funding capital projects.

Stormwater Fund – Fund balance is projected to increase by 14% due to capital projects being funded with ARPA grant funds allowing for the charges for services revenue to accumulate.

Sanitation Fund – Fund balance is anticipated to increase 2% as operating revenues are expected to exceed operating expenditures.

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.

	2022 Beginning Fund Balance	2022 Revenues & Other Sources	2022 Expenditures & Other Uses	Restrictions, Commitments, & Assignments	2022 Unassigned Fund Balance
General Fund	\$ 27,299,145	\$ 32,021,352	\$ 34,556,241	\$ 8,639,060	\$ 16,125,196
Conservation Trust Fund	888,066	438,700	890,000	-	436,766
CDBG Fund	-	-	-	-	-
Capital Projects Fund	31,498,264	22,094,501	41,502,945	6,831,935	5,257,885
Water Fund	24,412,891	18,168,577	21,738,743	16,721,511	4,121,214
Wastewater Fund	1,913,567	5,878,787	6,147,580	1,644,774	-
Stormwater Fund	1,476,366	743,875	533,488	-	1,686,753
Sanitation Fund	2,035,264	1,938,816	1,907,803	-	2,066,277
Total	\$ 89,523,563	\$ 81,284,608	\$ 107,276,800	\$ 33,837,280	\$ 29,694,091

Long-Range Financial Planning

Overview

The City legally appropriates its budget on an annual basis; however, the process includes discussions regarding multiyear financial planning based on several planning documents mentioned above. These plans assess the City's short and long-term operating, infrastructure, and strategic priorities. The recommendations and initiatives provided in these plans have been incorporated into the annual budget and long-range financial forecasts when information is available to do so.

Long-range planning provides a forward-looking view of the operating and capital improvement budgets, offering insight to the long-term sustainability of the organization. While the forecasts are a helpful guide for decision-makers it is imperative to note the accuracy of the forecasts diminish the further out we look.

Key Assumptions

The five-year forecasts reflect numerous assumptions related to revenues and expenditures in 2022-2026. These assumptions represent a reasonable starting point for estimating the long-term financial status of the City. All estimates included in this document are based on data available at the time of development and are subject to change.

Forecasts for the Conservation Trust Fund, Capital Projects Fund, Water Fund, Wastewater Fund and Stormwater Fund will be found in the Capital Projects section of this document.

General Fund Long-Range Plan:

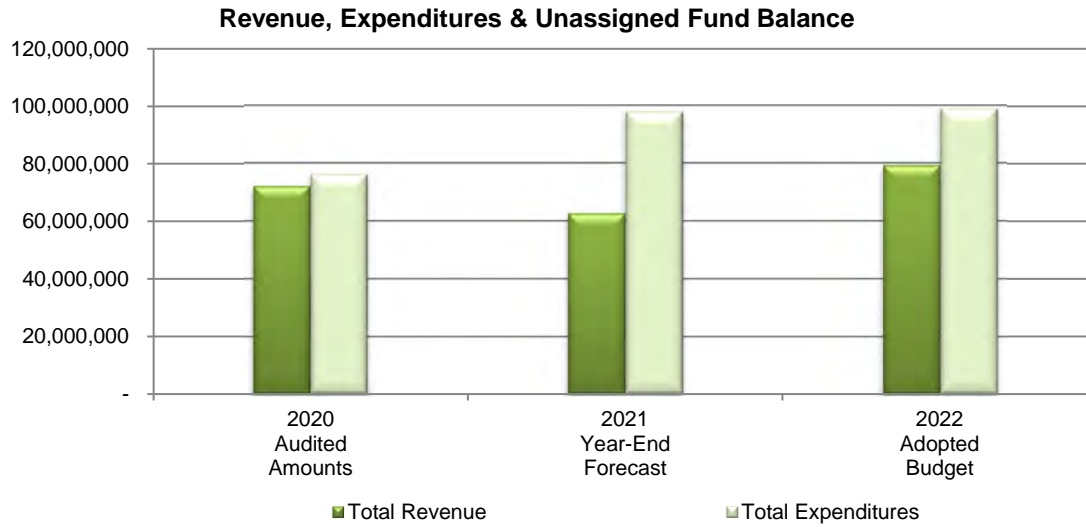
	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues					
Taxes	\$ 23,892,719	\$ 24,609,501	\$ 24,397,786	\$ 25,129,719	\$ 25,883,611
Licenses and permits	1,038,658	1,059,431	398,160	406,123	414,245
Intergovernmental	2,719,990	2,421,390	2,953,818	2,344,214	2,391,098
Charges for services	2,978,889	3,738,467	4,513,237	4,603,502	4,695,572
Fines and forfeitures	807,800	815,878	824,037	832,277	840,600
Investment earnings	415,296	557,196	570,787	574,657	563,219
Miscellaneous	168,000	168,000	168,000	168,000	168,000
Total revenues	32,021,352	33,369,862	33,825,824	34,058,492	34,956,345
Expenditures					
Personnel	22,754,862	23,945,740	24,664,112	25,404,035	26,166,157
Purchased services	5,428,781	5,024,525	5,125,015	5,227,515	5,332,066
Supplies/Non-Capital	2,679,652	2,733,245	2,787,910	2,843,668	2,900,542
Capital outlay	1,200,250	566,404	577,732	589,287	601,072
Miscellaneous	317,696	320,873	324,082	327,323	330,596
Contingency	50,000	50,000	50,000	50,000	175,000
Total expenditures	32,431,241	32,640,786	33,528,851	34,441,828	35,505,433
Revenues over (under) expenditures	(409,889)	729,076	296,973	(383,336)	(549,088)
Other Finances Sources (Uses)					
Transfer to Capital Projects Fund	(2,000,000)	-	-	-	-
Judgments & Claims	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
Total other financing sources (uses)	(2,125,000)	(125,000)	(125,000)	(125,000)	(125,000)
Net change in fund balances	(2,534,889)	604,076	171,973	(508,336)	(674,088)
Fund Balance	\$24,764,256	\$25,368,332	\$25,540,306	\$25,031,969	\$24,357,882

Highlights of the General Fund plan:

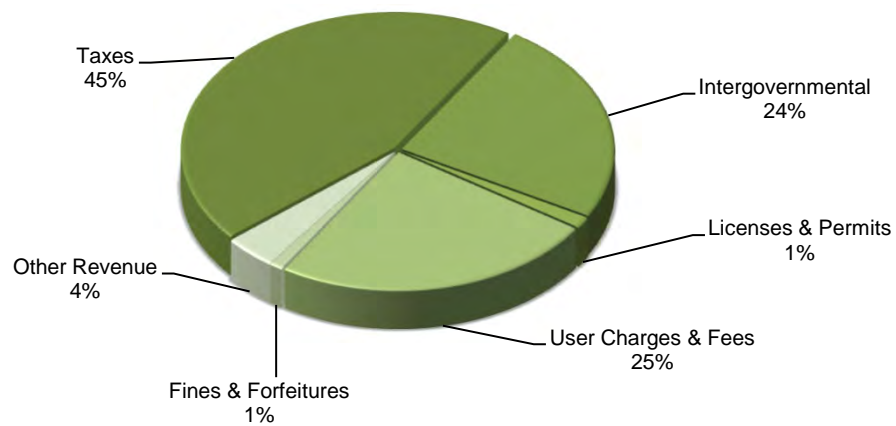
- Tax revenue is expected to grow at a rate of 3% annually based upon historical data.
- Doubling the size of the recreation facility and offering more amenities and classes increases Charges for Services revenues in 2023-2024.
- One-time permit fees related to a new development will reset in 2024 to historic amounts.
- Staffing the recreation facility and implementing a Police staffing plan will lead to large Personnel increases in 2023-2024.
- Purchased services and Supplies will be impacted with the opening of the new recreation facility and its operations beginning in 2022.

City-Wide Summary

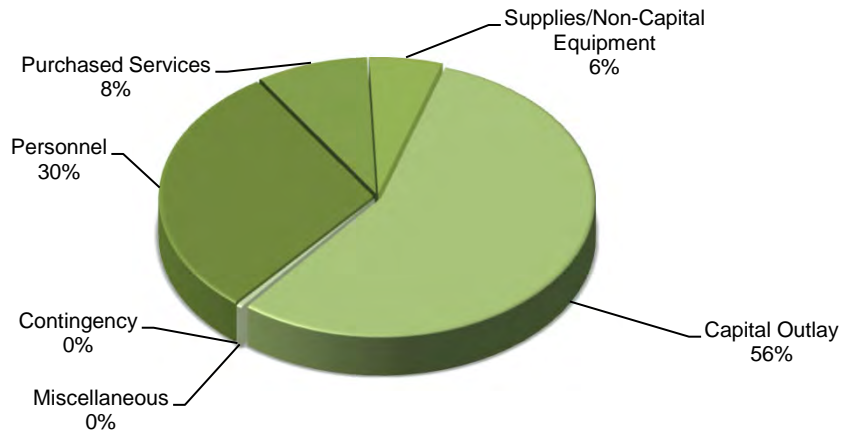
	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Revenue:				
Taxes	\$ 30,190,511	\$ 30,019,945	\$ 34,845,934	\$ 35,757,719
Intergovernmental	11,450,464	4,757,194	5,003,741	19,094,023
Licenses & Permits	792,321	838,695	1,009,342	1,038,658
User Charges & Fees	17,795,518	18,140,731	18,723,069	19,449,089
Fines & Forfeitures	528,888	600,000	685,990	807,800
Other Revenue	11,287,952	1,624,000	2,386,699	3,137,319
Total Revenue	72,045,654	55,980,565	62,654,775	79,284,608
Expenditures:				
Personnel	\$ 23,170,879	\$ 25,463,172	\$ 23,889,607	\$ 29,342,093
Purchased Services	6,660,375	7,690,491	7,719,148	8,377,911
Supplies/Non-Capital Equipment	3,959,480	4,686,788	4,526,212	5,482,837
Capital Outlay	41,649,260	82,039,445	61,253,252	55,057,788
Miscellaneous	631,735	317,205	300,183	386,596
Contingency	-	50,000	-	50,000
Total Expenditures	76,071,729	120,247,101	97,688,402	98,697,225
Excess/(Deficiency) of Revenues Over Expenditures	(4,026,075)	(64,266,536)	(35,033,627)	(19,412,617)
Other Financing Sources/(Uses):				
Debt Issuance/(Payments)	(5,017,058)	(6,248,215)	20,078,130	(6,454,575)
Sale of Assets	66,130	-	18,000	-
Insurance Recovery/(Claims)	(55,922)	(125,000)	(300,000)	(125,000)
Economic Incentives	(2,241,854)	-	-	-
Claims/Awards	(32,926)	-	(5,600)	-
Total Other Financing Sources/(Uses)	(7,281,630)	(6,373,215)	19,790,530	(6,579,575)
Net Change In Fund Balance:	(11,307,705)	(70,639,751)	(15,243,097)	(25,992,192)
Cumulative Fund Balance				
Beginning Fund Balance	116,074,365	132,733,056	104,766,660	89,523,563
Ending Fund Balance	104,766,660	62,093,305	89,523,563	63,531,371
Less Restrictions, Commitments, & Assignments:				
Fund Balance Restrictions	57,613,214	35,670,271	40,509,404	24,117,290
Fund Balance Commitments	9,932,103	8,635,280	10,066,904	12,016,649
Unassigned Fund Balance	\$ 37,221,343	\$ 17,787,754	\$ 38,947,255	\$ 27,397,432



Operating Revenue Budget By Category



Operating Expenditure Budget By Category



City-Wide Revenue Detail

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Taxes				
Property Tax	4,913,021	4,971,280	4,966,420	5,408,533
Penalties & Interest	5,506	3,000	4,000	4,000
Specific Ownership Tax	378,002	341,625	389,515	399,253
Sales Tax	18,605,118	18,364,372	20,283,480	20,789,870
Marijuana Sales Tax	1,343,787	1,171,000	1,560,194	1,599,000
Food Sales Tax	1,248,448	1,334,000	1,326,350	1,360,000
Penalties & Interest	18,250	73,365	66,000	67,650
Use Tax	2,965,073	2,843,000	3,789,762	3,828,000
Building Materials Use Tax	423,118	594,785	1,984,000	1,786,200
Audit Transactions	216,574	82,203	264,000	264,000
Accommodations Tax	57,034	228,000	196,000	235,000
Occupational Tax	16,580	13,315	16,213	16,213
Total Taxes	30,190,511	30,019,945	34,845,934	35,757,719
Intergovernmental				
NURA IGA	72,000	75,000	72,000	72,000
School Resource Officers	128,106	133,000	132,300	132,000
North Metro Task Force	9,606	4,097	7,846	7,846
Traffic Light IGA	4,550	4,530	4,466	4,466
Berthoud Pass IGA	2,640	-	-	-
Open Space Tax	372,206	374,000	376,380	376,000
DUI Proceeds	18,435	30,000	25,000	25,000
Uninsured Motorist Revenue	6,320	6,000	-	7,000
Seat Belt Violations	65	-	65	65
Drug Surcharge	1,111	1,000	663	663
Transportation Tax	1,013,541	1,295,000	991,000	1,015,775
Road & Bridge Tax	277,042	201,925	222,523	222,523
Motor Vehicle Registration	117,227	125,918	124,827	127,948
Tobacco Tax	52,627	49,874	61,082	62,609
Severance Tax	67,741	43,000	52,267	54,000
Mineral Lease Proceeds	24,510	35,000	28,740	29,000
Lottery Proceeds	401,368	414,000	414,120	424,000
Highway Users Tax	918,510	1,004,850	906,260	948,362
County Grants	3,862,979	-	600,809	675,000
State Grants	467,827	-	8,438	25,625
Federal Grants	3,632,053	960,000	974,955	14,884,141
Total Intergovernmental	11,450,464	4,757,194	5,003,741	19,094,023
Licenses & Permits				
Sales/Use Tax Licenses	43,295	42,000	43,050	43,050
Contractor Licenses	65,551	57,000	62,000	62,000
Liquor/Marijuana Licenses	44,132	64,000	64,000	64,000
Pawn Shop Licenses	5,750	14,000	12,000	12,000
Amusement Licenses	10,850	10,000	10,000	10,000
Short-Term Rental Licenses	2,450	825	1,050	1,575
Peddlers Licenses	2,900	1,460	1,242	1,863
Building Permits	340,487	360,150	507,000	532,350
Electrical Permits	37,910	53,000	71,000	71,000
ROW Construction Permits	208,288	115,260	141,000	143,820
Sign Permits	10,000	10,000	10,000	10,000
Park Use Permits	20,708	111,000	87,000	87,000
Total Licenses & Permits	792,321	838,695	1,009,342	1,038,658

City-Wide Revenue Detail

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
User Charges & Fees				
Administrative Fees	14,411	17,000	16,500	16,500
Bond Administration Fees	4,786	3,000	2,000	2,000
Pawn Slip Processing Fees	5,984	9,090	9,000	9,000
Sex Offender Registration	3,226	5,000	5,000	5,000
Passport Processing Fees	28,953	89,700	80,000	80,000
FRICO Agreement	2,400	2,600	2,000	2,400
Past Due Penalties/Interest	73,162	89,000	86,000	86,000
Plan Review Fees	322,633	115,000	166,000	166,000
VIN Inspection Fees	427	1,000	1,000	1,000
Participant Fees	385,090	743,403	444,906	1,194,293
Occupational Fees	1,178,123	1,115,000	1,227,897	1,240,000
Vending Machine Concessions	43	1,000	471	471
Advertising Revenue	29,019	35,000	33,000	33,000
Rental/Lease Income	56,802	115,410	80,400	162,000
Contracted Off-Duty Services	10,375	50,625	36,900	46,125
Fingerprinting Fees	15	1,000	1,000	1,000
Contracted Lab Services	1,434	4,000	3,000	3,000
Water Use Charges	8,396,559	8,022,000	7,977,575	8,217,000
Construction Water Sales	29,333	13,000	18,000	18,000
Water Lease Revenue	75,600	61,000	61,000	61,000
Sewer Use Charges	4,765,927	5,092,000	4,956,000	5,352,000
Tap Connection Fees	27,241	173,000	1,128,000	367,000
Stormwater Charges	447,555	449,000	449,000	449,000
Trash Collection Charges	1,808,217	1,807,000	1,804,000	1,804,000
Roll-Off/Special Pickup Fees	68,970	51,000	61,000	61,000
Recycling Revenue	12,528	13,000	14,000	14,000
Sale of Inventory	30,619	29,670	30,400	29,280
Documents/Photocopies	237	430	330	330
Passport Photographs	6,237	21,803	17,690	17,690
Police Reports	9,612	11,000	11,000	11,000
Total User Charges & Fees	17,795,518	18,140,731	18,723,069	19,449,089
Fines & Forfeits				
Court Costs	44,902	48,840	39,000	46,800
General Fines	9,864	6,300	7,500	9,000
Criminal Fines	63,662	13,230	28,000	33,600
Traffic Fines	374,814	476,030	551,000	661,200
Parking Fines	1,645	5,400	6,000	7,200
OJW Revenue	5,912	7,200	8,000	8,000
Forfeitures	1,210	-	-	-
Forfeitures - State	-	3,000	1,581	-
Forfeitures - Federal	1,536	7,000	10,509	-
Victim Assistance Surcharge	22,690	29,000	28,800	35,000
Nuisance Abatement Fees	2,653	4,000	5,600	7,000
Total Fines & Forfeits	528,888	600,000	685,990	807,800

City-Wide Revenue Detail

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Other Revenue				
Investment Earnings	2,279,893	1,467,000	1,399,770	1,469,319
Miscellaneous	9,006,258	157,000	985,929	1,668,000
Cash Over/Short	1,801	-	1,000	-
Total Other Revenue	11,287,952	1,624,000	2,386,699	3,137,319
Total Revenues	\$ 72,045,654	\$ 55,980,565	\$ 62,654,775	\$ 79,284,608



City-Wide Expenditure Detail

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	17,531,820	18,722,406	17,712,892	21,681,576
Seasonal/Temporary Wages	37,030	338,997	219,000	242,845
Overtime	431,899	498,750	502,833	498,750
Allowances	136,997	146,987	143,230	144,026
Medicare	246,205	275,968	255,389	317,454
Unemployment Insurance	35,576	25,000	25,000	25,000
Workers Compensation	238,805	282,479	222,400	269,632
Retirement Contributions	1,533,151	1,667,461	1,549,774	1,917,511
Medical Benefits	2,716,718	3,167,849	2,978,561	3,862,166
Life/Disability Benefits	225,912	305,275	246,662	347,133
Post-Employment Benefits	36,766	32,000	33,866	36,000
Total Personnel	23,170,879	25,463,172	23,889,607	29,342,093
Purchased Services				
Professional Services	1,501,929	1,809,716	1,714,500	1,737,725
Technical Services	888,699	871,935	1,122,349	1,239,705
General Services	556,375	733,210	748,758	931,408
Property Services	1,949,957	1,909,530	1,888,000	1,867,350
Repair/Maintenance Services	(94)	-	-	-
Communication Services	1,074,689	1,175,278	1,158,218	1,247,513
Internet Services	9,205	10,000	11,160	11,500
Training/Registration	157,930	280,290	152,615	330,279
Mileage/Travel	5,821	29,800	15,500	41,358
Rentals/Leases	83,991	408,532	415,448	409,290
Insurance Premiums	431,873	462,200	492,600	561,783
Total Purchased Services	6,660,375	7,690,491	7,719,148	8,377,911
Supplies/Non-Capital Equipment				
Office Supplies	32,525	51,665	32,677	49,977
Technology Supplies	59,262	73,147	95,498	86,690
Operating Supplies	899,825	1,102,664	1,111,369	1,358,955
Chemicals/Compounds	412,799	552,745	552,745	562,745
Maintenance Supplies	410,058	570,000	510,000	485,000
Inventory Supplies	44,159	67,100	67,100	71,000
Uniforms/Clothing	23,617	22,950	23,600	22,950
Non-Capital Equipment	473,821	453,117	454,075	957,120
Gas/Electricity	1,391,845	1,531,500	1,414,500	1,616,500
Motor Vehicle Fuels	211,569	261,900	264,648	271,900
Total Supplies/Non-Capital Equipment	3,959,480	4,686,788	4,526,212	5,482,837
Capital Outlay				
Property/Rights	1,268,000	1,600,000	1,600,000	4,850,000
Capital Equipment	1,955,444	1,775,918	1,743,125	1,696,250
Capital Improvement Projects	38,425,816	78,663,527	57,910,127	48,511,538
Total Capital Outlay	41,649,260	82,039,445	61,253,252	55,057,788

City-Wide Expenditure Detail

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Miscellaneous				
Dues/Fees	139,389	138,050	146,028	142,441
Grants/Donations	463,221	148,905	123,905	198,905
Community Incentive	29,125	30,000	30,000	45,000
Bad Debt Expense	-	250	250	250
Total Other Expenditures	631,735	317,205	300,183	386,596
Contingency				
Contingency	-	50,000	-	50,000
Total Contingency	-	50,000	-	50,000
Total Expenditures	\$ 76,071,729	\$ 120,247,101	\$ 97,688,402	\$ 98,697,225

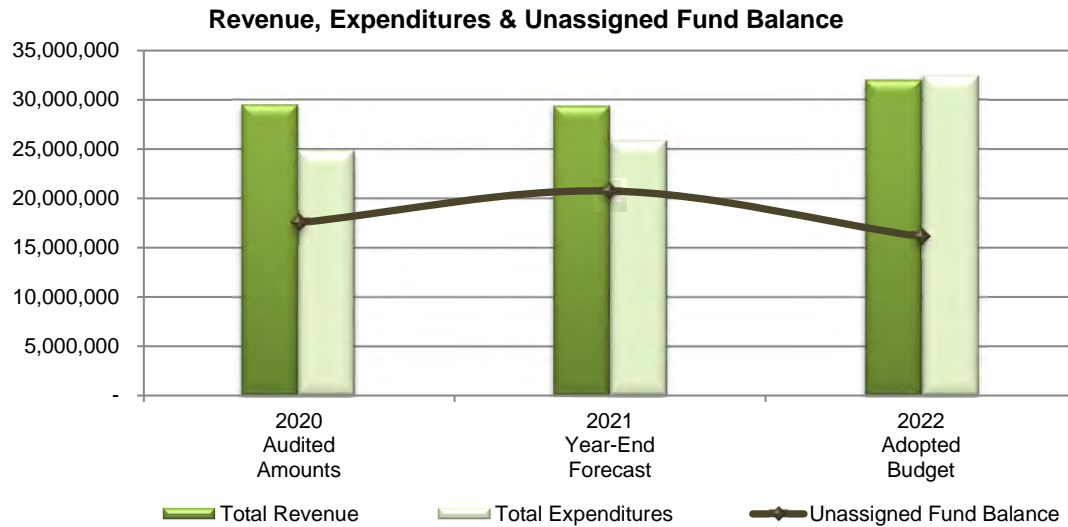




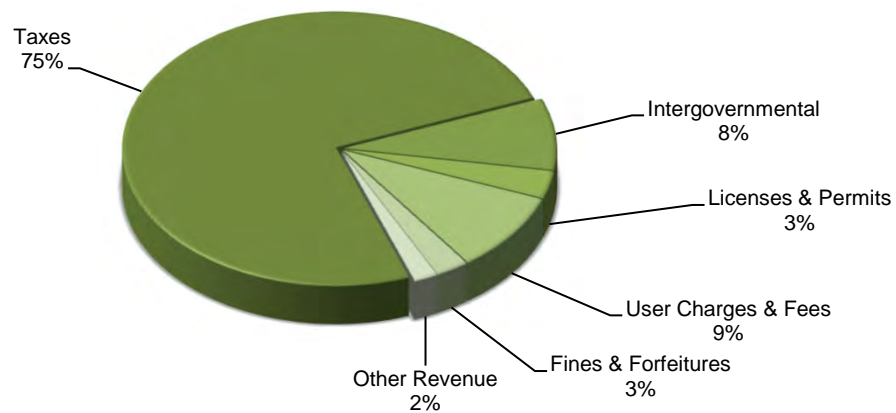


General Fund Summary

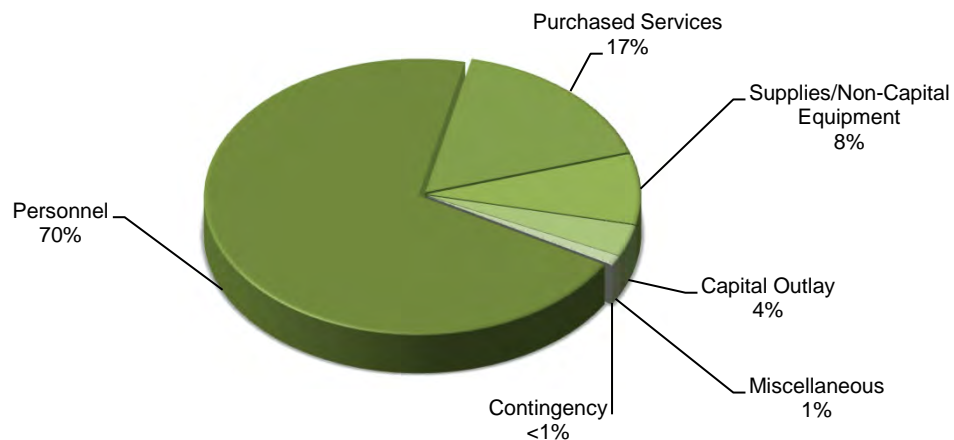
	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Revenue:				
Taxes	\$ 20,363,223	\$ 20,337,945	\$ 23,309,290	\$ 23,892,719
Intergovernmental	4,987,178	1,714,194	1,699,932	2,719,990
Licenses & Permits	792,321	838,695	1,009,342	1,038,658
User Charges & Fees	2,045,215	2,330,131	2,125,494	2,978,889
Fines & Forfeitures	528,888	600,000	685,990	807,800
Other Revenue	789,123	582,000	564,520	583,296
Total Revenue	29,505,948	26,402,965	29,394,568	32,021,352
Expenditures:				
Personnel	\$ 17,501,293	\$ 19,213,583	\$ 18,170,969	\$ 22,754,862
Purchased Services	3,917,233	4,800,286	4,880,433	5,428,781
Supplies/Non-Capital Equipment	2,055,058	2,237,076	2,218,942	2,679,652
Capital Outlay	771,188	324,710	332,125	1,200,250
Miscellaneous	596,466	277,120	249,098	317,696
Contingency	-	50,000	-	50,000
Total Expenditures	24,841,238	26,902,775	25,851,567	32,431,241
Excess/(Deficiency) of Revenues Over Expenditures	4,664,710	(499,810)	3,543,001	(409,889)
Other Financing Sources/(Uses):				
Transfers In/(Out)	(3,900,000)	-	-	(2,000,000)
Sale of Assets	28,429	-	-	-
Insurance Recovery/(Claims)	(55,922)	(125,000)	(300,000)	(125,000)
Economic Incentives	(2,241,854)	-	-	-
Total Other Financing Sources/(Uses)	(6,169,347)	(125,000)	(300,000)	(2,125,000)
Net Change In Fund Balance:	(1,504,637)	(624,810)	3,243,001	(2,534,889)
Cumulative Fund Balance				
Beginning Fund Balance	25,560,781	20,996,932	24,056,144	27,299,145
Ending Fund Balance	24,056,144	20,372,122	27,299,145	24,764,256
Less Restrictions, Commitments, & Assignments:				
3% TABOR Reserve Restriction	780,704	810,833	784,547	1,036,687
Operating Reserve Commitment	5,725,159	5,946,111	5,753,345	7,602,373
Unassigned Fund Balance	\$ 17,550,281	\$ 13,615,178	\$ 20,761,253	\$ 16,125,196



Operating Revenue Budget By Category

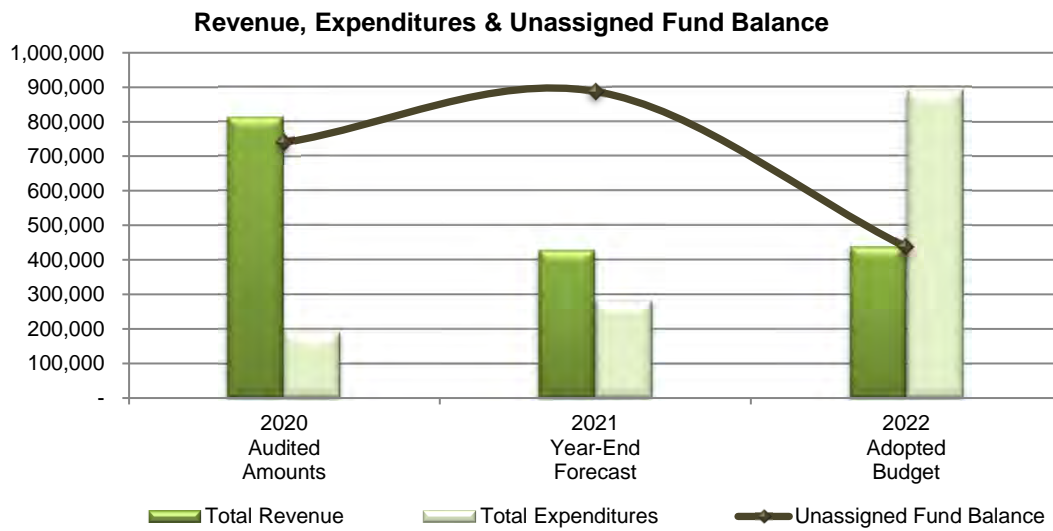


Operating Expenditure Budget By Category

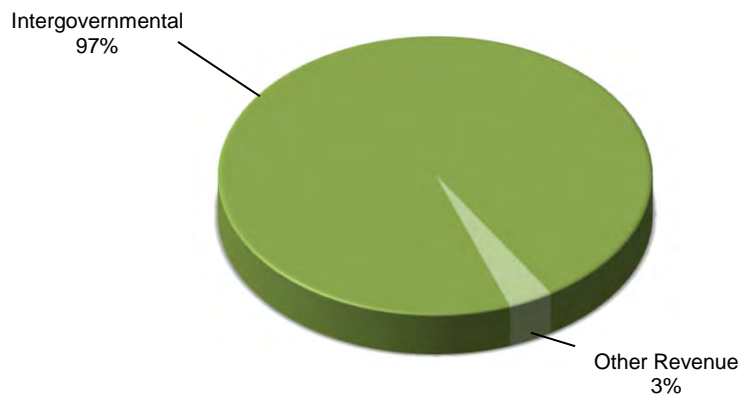


Conservation Trust Fund Summary

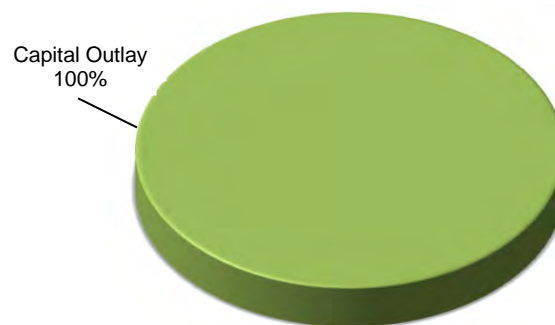
	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Revenue:				
Intergovernmental	\$ 801,368	\$ 414,000	\$ 414,120	\$ 424,000
Other Revenue	11,467	4,000	14,420	14,700
Total Revenue	812,835	418,000	428,540	438,700
Expenditures:				
Capital Outlay	\$ 190,897	\$ 570,000	\$ 280,027	\$ 890,000
Total Expenditures	190,897	570,000	280,027	890,000
Excess/(Deficiency) of Revenues Over Expenditures	621,938	(152,000)	148,513	(451,300)
Net Change In Fund Balance:	621,938	(152,000)	148,513	(451,300)
Cumulative Fund Balance				
Beginning Fund Balance	117,615	535,588	739,553	888,066
Ending Fund Balance	739,553	383,588	888,066	436,766
Unassigned Fund Balance	\$ 739,553	\$ 383,588	\$ 888,066	\$ 436,766



Operating Revenue Budget By Category

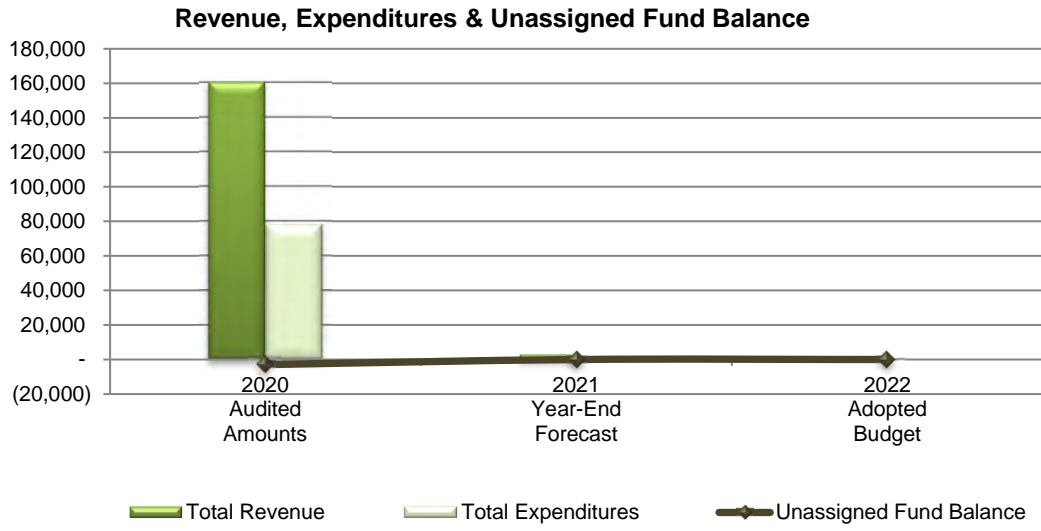


Operating Expenditure Budget By Category



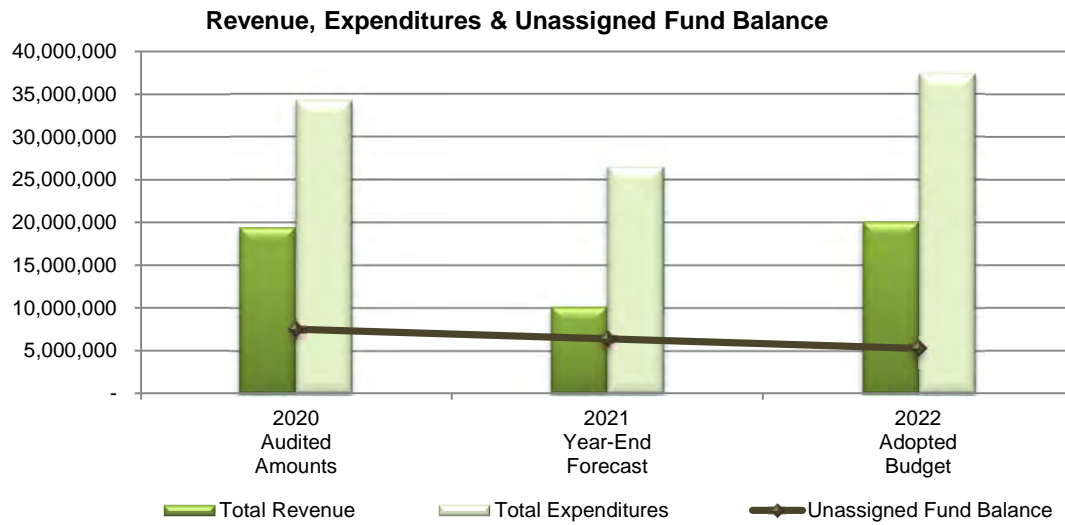
CDBG Fund Summary

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Revenue:				
Intergovernmental	\$ 160,387	\$ -	\$ 2,886	\$ -
Total Revenue	160,387	-	2,886	-
Expenditures:				
Capital Outlay	\$ 78,235	\$ -	\$ -	\$ -
Total Expenditures	78,235	-	-	-
Excess/(Deficiency) of Revenues Over Expenditures	82,152	-	2,886	-
Net Change In Fund Balance:	82,152	-	2,886	-
Cumulative Fund Balance				
Beginning Fund Balance	(85,038)	-	(2,886)	-
Ending Fund Balance	(2,886)	-	-	-
Unassigned Fund Balance	\$ (2,886)	\$ -	\$ -	\$ -

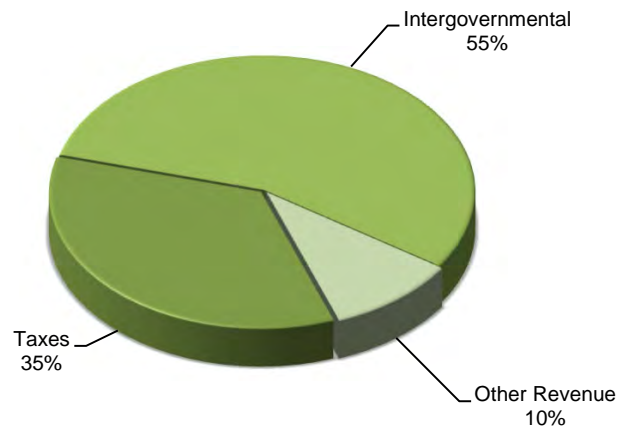


Capital Projects Fund Summary

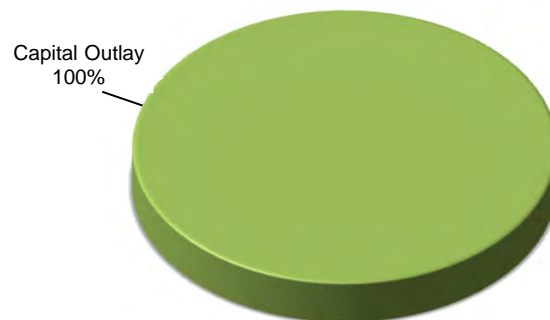
	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Revenue:				
Taxes	\$ 5,808,809	\$ 5,607,100	\$ 6,737,954	\$ 6,984,000
Intergovernmental	5,475,275	2,629,000	2,886,803	11,100,033
Other Revenue	8,182,001	410,500	548,384	2,010,468
Total Revenue	19,466,085	8,646,600	10,173,141	20,094,501
Expenditures:				
Capital Outlay	34,249,222	42,038,616	26,477,906	37,366,376
Total Expenditures	34,249,222	42,038,616	26,477,906	37,366,376
Excess/(Deficiency) of Revenues Over Expenditures	(14,783,137)	(33,392,016)	(16,304,765)	(17,271,875)
Other Financing Sources/(Uses):				
Transfers In/(Out)	3,900,000	-	-	2,000,000
Debt Issuance/(Payments)	(4,003,379)	(4,135,819)	(4,137,319)	(4,136,569)
Total Other Financing Sources/(Uses)	(103,379)	(4,135,819)	(4,137,319)	(2,136,569)
Net Change In Fund Balance:	(14,886,516)	(37,527,835)	(20,442,084)	(19,408,444)
Cumulative Fund Balance				
Beginning Fund Balance	66,826,864	60,193,244	51,940,348	31,498,264
Ending Fund Balance	51,940,348	22,665,409	31,498,264	12,089,820
Less Restrictions, Commitments, & Assignments:				
4.000 Mill Restricted Fund Balance	1,524,326	33,517	793,970	670,509
1/2% Sales/Use Tax Restricted Balance	16,338,423	16,103,050	17,140,494	3,237,163
Marijuana Sales Tax Restricted Balance	4,137,465	4,129,393	4,697,659	2,296,659
ADCOO Restricted Fund Balance	1,152,080	411,943	998,257	19,257
ADCOT Restricted Fund Balance	822,397	573,372	1,483,397	608,347
Debt Restricted Fund Balance	20,452,177	282,127	-	-
Unassigned Fund Balance	\$ 7,513,480	\$ 1,132,007	\$ 6,384,487	\$ 5,257,885



Operating Revenue Budget By Category



Operating Expenditure Budget By Category



4.000 Mill Property Tax Restricted Revenue

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Revenue:				
4.000 Mill Property Tax	\$ 1,694,992	\$ 1,699,000	\$ 1,707,420	\$ 1,866,000
Other Revenue	75,299	-	62,224	1,500,000
Total Revenue	1,770,291	1,699,000	1,769,644	3,366,000
Expenditures:				
Road Reconstruction Improvements	\$ 2,372,107	\$ 4,989,461	\$ 2,500,000	\$ 3,489,461
Total Expenditures	2,372,107	4,989,461	2,500,000	3,489,461
Excess/(Deficiency) of Revenues Over Expenditures	(601,816)	(3,290,461)	(730,356)	(123,461)
Net Change In Fund Balance:	(601,816)	(3,290,461)	(730,356)	(123,461)
Cumulative Fund Balance				
Beginning Fund Balance	2,126,142	3,323,978	1,524,326	793,970
Ending Fund Balance	\$ 1,524,326	\$ 33,517	\$ 793,970	\$ 670,509

1/2% Sales/Use Tax Restricted Revenue

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Revenue:				
1/2% Sales/Use Tax	\$ 2,770,030	\$ 2,737,100	\$ 3,470,340	\$ 3,519,000
Total Revenue	2,770,030	2,737,100	3,470,340	3,519,000
Expenditures:				
Capital Improvement Projects	\$ 44,438	\$ 455,562	\$ 200,000	\$ 14,955,562
Total Expenditures	44,438	455,562	200,000	14,955,562
Excess/(Deficiency) of Revenues Over Expenditures	2,725,592	2,281,538	3,270,340	(11,436,562)
Other Financing Sources/(Uses):				
Debt Issuance/(Payments)	(2,468,019)	(2,468,269)	(2,468,269)	(2,466,769)
Total Other Financing Sources/(Uses)	(2,468,019)	(2,468,269)	(2,468,269)	(2,466,769)
Net Change In Fund Balance:	257,573	(186,731)	802,071	(13,903,331)
Cumulative Fund Balance				
Beginning Fund Balance	16,080,850	16,289,781	16,338,423	17,140,494
Ending Fund Balance	\$ 16,338,423	\$ 16,103,050	\$ 17,140,494	\$ 3,237,163

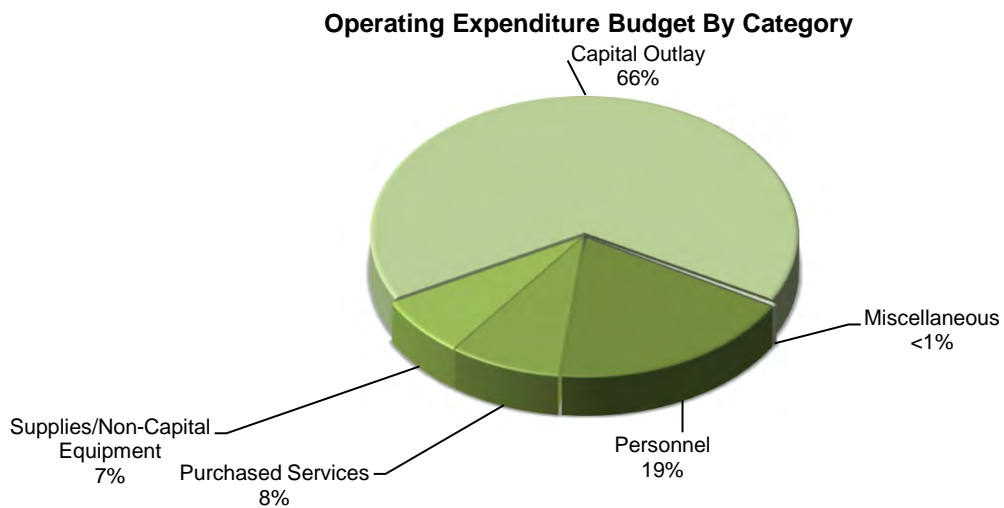
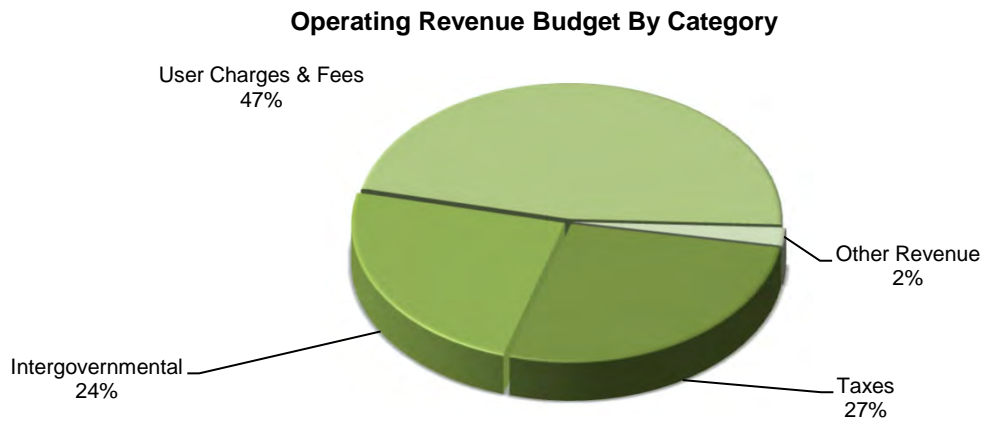
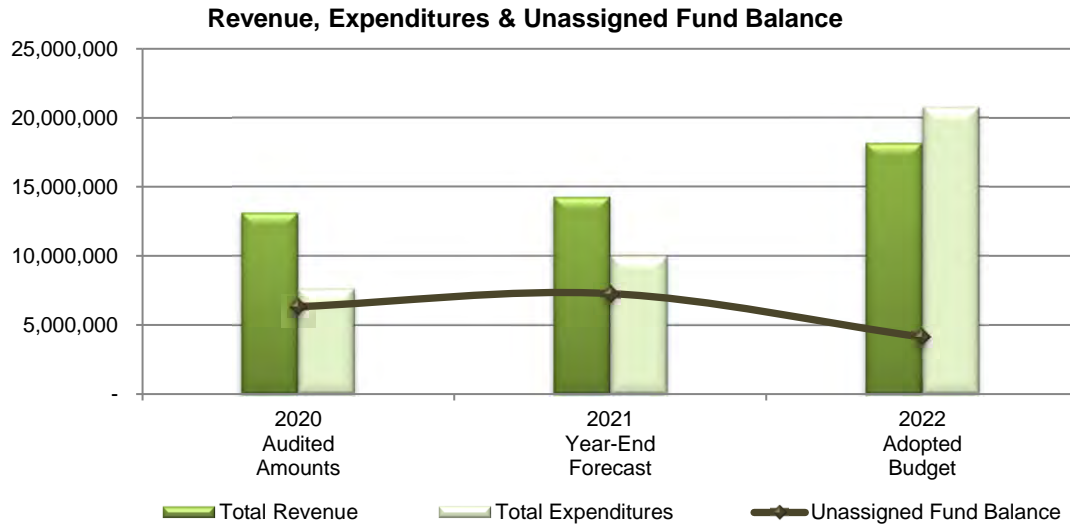
4% Marijuana Sales Tax Restricted Revenue

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Revenue:				
Marijuana Sales Tax	\$ 1,343,787	\$ 1,171,000	\$ 1,560,194	\$ 1,599,000
Total Revenue	1,343,787	1,171,000	1,560,194	1,599,000
Excess/(Deficiency) of Revenues Over Expenditures	1,343,787	1,171,000	1,560,194	1,599,000
Other Financing Sources/(Uses):				
Debt Issuance/(Payments)	(650,000)	(1,000,000)	(1,000,000)	(4,000,000)
Total Other Financing Sources/(Uses)	(650,000)	(1,000,000)	(1,000,000)	(4,000,000)
Net Change In Fund Balance:	693,787	171,000	560,194	(2,401,000)
Cumulative Fund Balance				
Beginning Fund Balance	3,443,678	3,958,393	4,137,465	4,697,659
Ending Fund Balance	\$ 4,137,465	\$ 4,129,393	\$ 4,697,659	\$ 2,296,659



Water Fund Summary

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Revenue:				
Taxes	\$ 4,018,479	\$ 4,074,900	\$ 4,798,690	\$ 4,881,000
Intergovernmental	26,256	-	-	4,350,000
User Charges & Fees	8,613,850	8,380,600	9,063,575	8,550,400
Other Revenue	483,394	426,000	409,740	387,177
Total Revenue	13,141,979	12,881,500	14,272,005	18,168,577
Expenditures:				
Personnel	\$ 3,205,333	\$ 3,647,329	\$ 3,243,571	\$ 3,834,696
Purchased Services	1,660,673	1,677,905	1,643,955	1,723,577
Supplies/Non-Capital Equipment	951,219	1,289,025	1,200,475	1,452,290
Capital Outlay	1,767,942	7,828,341	3,869,070	13,650,271
Miscellaneous	32,467	38,630	49,630	67,445
Total Expenditures	7,617,634	14,481,230	10,006,701	20,728,279
Excess/(Deficiency) of Revenues Over Expenditures	5,524,345	(1,599,730)	4,265,304	(2,559,702)
Other Financing Sources/(Uses):				
Debt Issuance/(Payments)	(1,013,679)	(1,014,760)	(1,052,260)	(1,010,464)
Sale of Assets	17,101	-	-	-
Claims/Awards	(1,640)	-	-	-
Total Other Financing Sources/(Uses)	(998,218)	(1,014,760)	(1,052,260)	(1,010,464)
Net Change In Fund Balance:	4,526,127	(2,614,490)	3,213,044	(3,570,166)
Cumulative Fund Balance				
Beginning Fund Balance	16,673,720	18,634,266	21,199,847	24,412,891
Ending Fund Balance	21,199,847	16,019,776	24,412,891	20,842,725
Less Restrictions, Commitments, & Assignments:				
3% TABOR Reserve Restriction	272,761	221,152	331,769	652,162
Debt Service Reserve Restriction	340,433	732,440	614,523	964,059
Water Right Purchase Restriction	11,792,448	12,372,444	13,664,788	12,335,788
Capital/Infrastructure Commitment	1,000,000	1,000,000	1,000,000	1,000,000
Operating Reserve Commitment	1,462,423	1,663,222	1,534,408	1,769,502
Unassigned Fund Balance	\$ 6,331,782	\$ 30,518	\$ 7,267,403	\$ 4,121,214



Debt Service Function

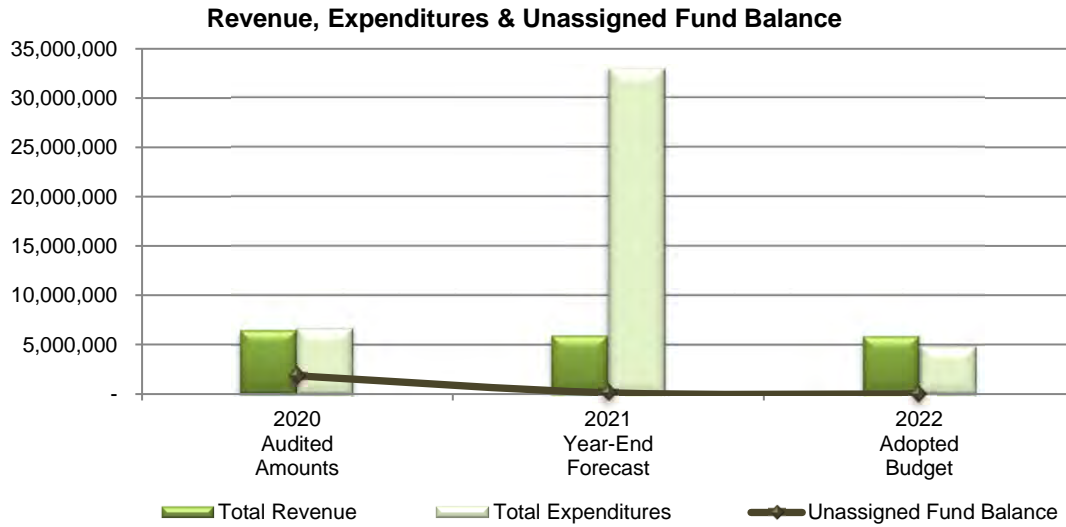
	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Revenue:				
Food Related Sales Tax	\$ 1,248,448	\$ 1,334,000	\$ 1,326,350	\$ 1,360,000
Total Revenue	1,248,448	1,334,000	1,326,350	1,360,000
Excess/(Deficiency) of Revenues Over Expenditures	1,248,448	1,334,000	1,326,350	1,360,000
Other Financing Sources/(Uses):				
Series 2002A - Certificates of Participation	-	-	-	-
2013 Lease Purchase Agreement	(1,013,679)	(1,014,760)	(1,052,260)	(1,010,464)
Total Other Financing Sources/(Uses)	(1,013,679)	(1,014,760)	(1,052,260)	(1,010,464)
Net Change In Fund Balance:	234,769	319,240	274,090	349,536
Cumulative Fund Balance				
Beginning Fund Balance	105,664	413,200	340,433	614,523
Ending Fund Balance	\$ 340,433	\$ 732,440	\$ 614,523	\$ 964,059

Water Resources Function

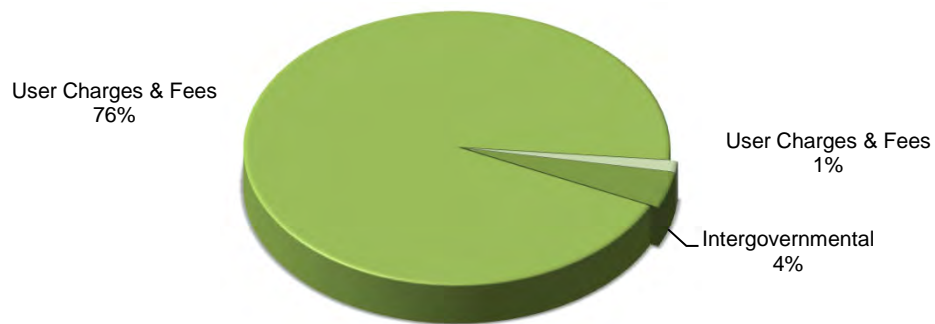
	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Revenue:				
Non-Food Sales/Use Tax	\$ 2,770,031	\$ 2,740,900	\$ 3,472,340	\$ 3,521,000
Total Revenue	2,770,031	2,740,900	3,472,340	3,521,000
Expenditures:				
Water Rights Purchases	\$ 1,530,207	\$ 1,600,000	\$ 1,600,000	\$ 4,850,000
Total Expenditures	1,530,207	1,600,000	1,600,000	4,850,000
Excess/(Deficiency) of Revenues Over Expenditures	1,239,824	1,140,900	1,872,340	(1,329,000)
Net Change In Fund Balance:	1,239,824	1,140,900	1,872,340	(1,329,000)
Cumulative Fund Balance				
Beginning Fund Balance	10,552,624	11,231,544	11,792,448	13,664,788
Ending Fund Balance	\$ 11,792,448	\$ 12,372,444	\$ 13,664,788	\$ 12,335,788

Wastewater Fund Summary

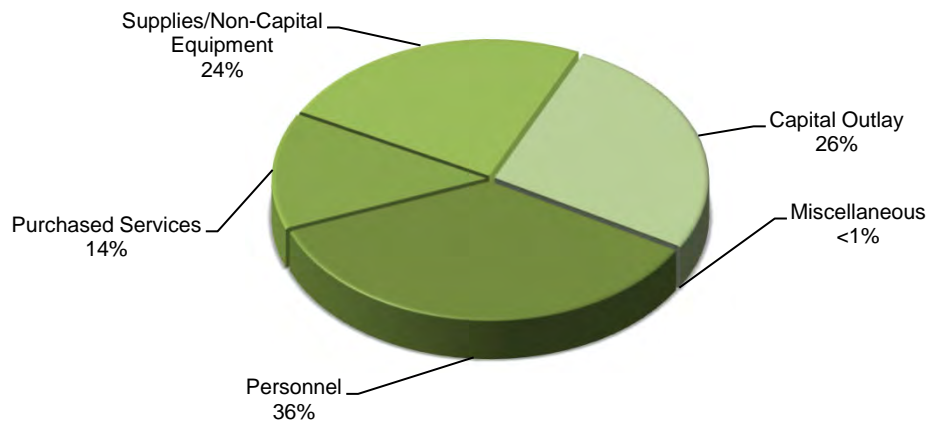
	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Revenue:				
Intergovernmental	\$ -	\$ -	\$ -	\$ 250,000
User Charges & Fees	4,771,427	5,092,000	5,156,000	5,552,000
Other Revenue	1,733,277	122,500	786,835	76,787
Total Revenue	6,504,704	5,214,500	5,942,835	5,878,787
Expenditures:				
Personnel	\$ 1,557,834	\$ 1,679,377	\$ 1,541,495	\$ 1,731,997
Purchased Services	605,060	650,150	652,210	660,150
Supplies/Non-Capital Equipment	813,689	976,487	922,595	1,166,695
Capital Outlay	3,710,729	30,275,223	29,774,124	1,280,891
Miscellaneous	1,499	305	305	305
Total Expenditures	6,688,811	33,581,542	32,890,729	4,840,038
Excess/(Deficiency) of Revenues Over Expenditures	(184,107)	(28,367,042)	(26,947,894)	1,038,749
Other Financing Sources/(Uses):				
Debt Issuance/(Payments)	-	(1,097,636)	25,267,709	(1,307,542)
Claims/Awards	(30,500)	-	-	-
Total Other Financing Sources/(Uses)	(30,500)	(1,097,636)	25,267,709	(1,307,542)
Net Change In Fund Balance:	(214,607)	(29,464,678)	(1,680,185)	(268,793)
Cumulative Fund Balance				
Beginning Fund Balance	3,808,359	29,490,625	3,593,752	1,913,567
Ending Fund Balance	3,593,752	25,947	1,913,567	1,644,774
Less Restrictions, Commitments, & Assignments:				
Capital/Infrastructure Commitment	1,000,000	25,947	1,000,000	1,000,000
Operating Reserve Commitment	744,521	-	779,151	644,774
Unassigned Fund Balance	\$ 1,849,231	\$ -	\$ 134,416	\$ -



Operating Revenue Budget By Category

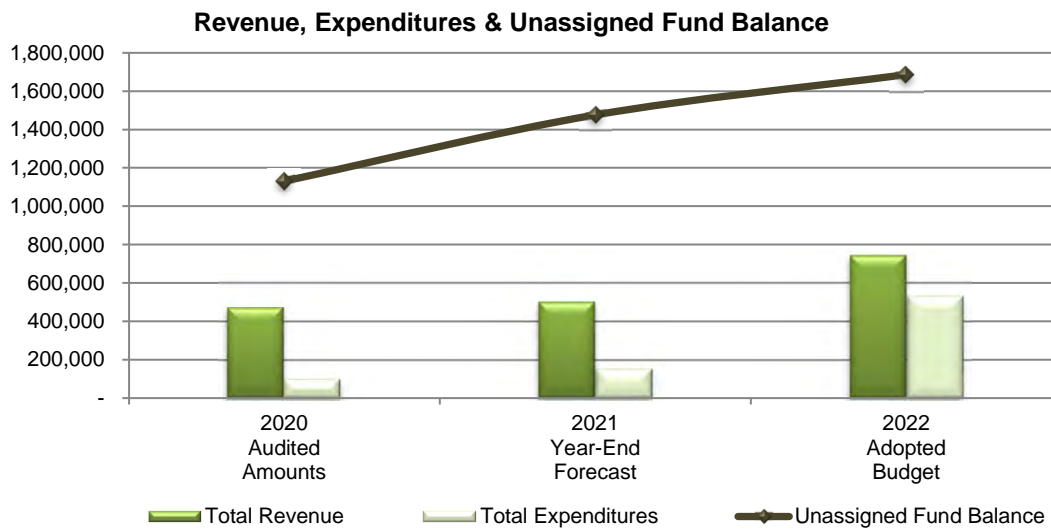


Operating Expenditure Budget By Category

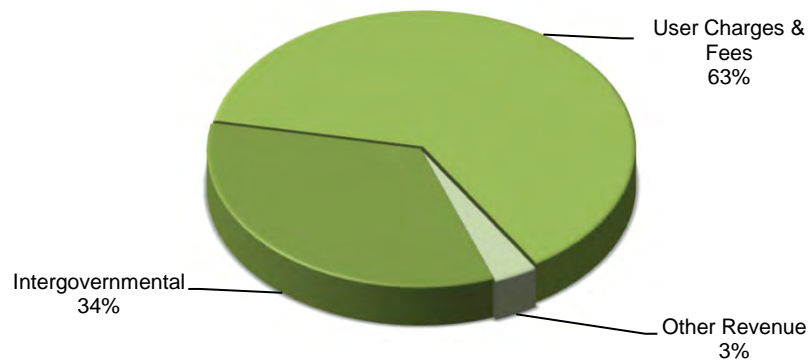


Stormwater Fund Summary

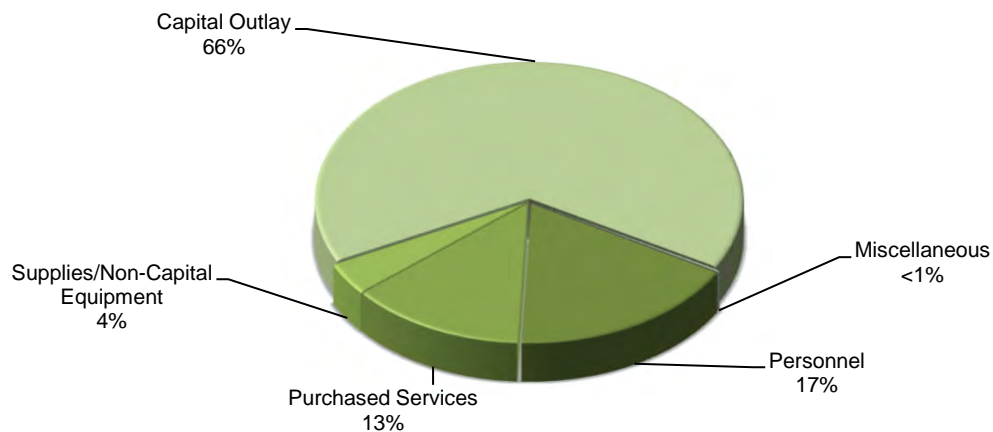
	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Revenue:				
Intergovernmental	\$ -	\$ -	\$ -	\$ 250,000
User Charges & Fees	448,305	449,000	477,000	469,000
Other Revenue	26,035	9,000	24,690	24,875
Total Revenue	474,340	458,000	501,690	743,875
Expenditures:				
Personnel	\$ 85,770	\$ 86,143	\$ 85,875	\$ 92,788
Purchased Services	5,672	70,050	49,750	70,050
Supplies/Non-Capital Equipment	9,903	20,000	20,000	20,000
Capital Outlay	-	482,555	-	350,000
Miscellaneous	755	650	650	650
Total Expenditures	102,100	659,398	156,275	533,488
Net Change In Fund Balance:	372,240	(201,398)	345,415	210,387
Cumulative Fund Balance				
Beginning Fund Balance	758,711	897,815	1,130,951	1,476,366
Ending Fund Balance	1,130,951	696,417	1,476,366	1,686,753
Unassigned Fund Balance	\$ 1,130,951	\$ 696,417	\$ 1,476,366	\$ 1,686,753



Operating Revenue Budget By Category

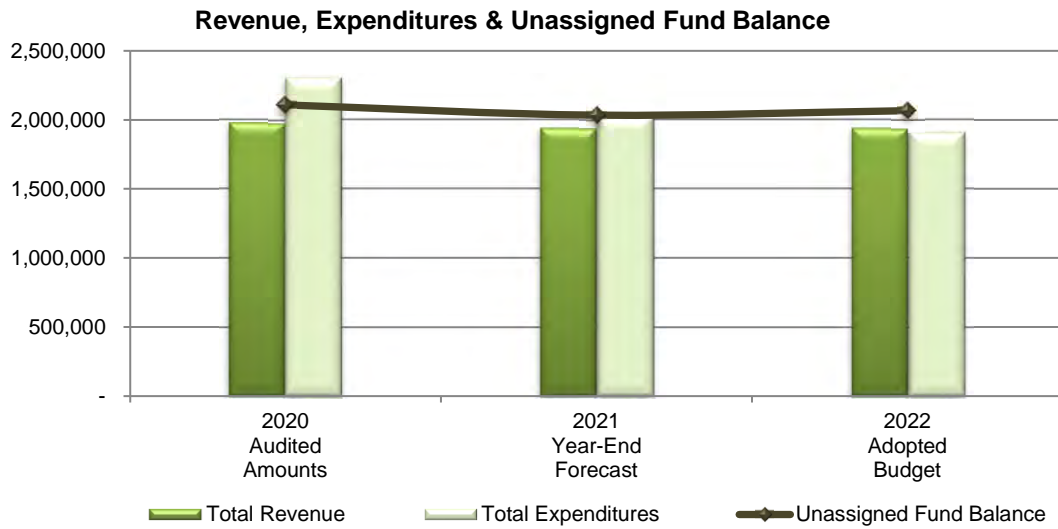


Operating Expenditure Budget By Category

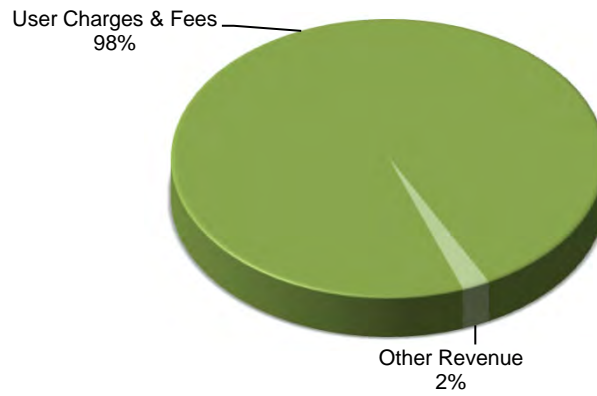


Sanitation Fund Summary

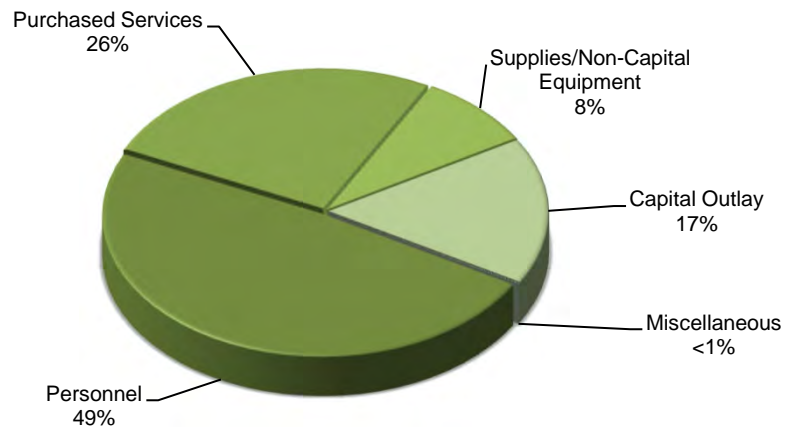
	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Revenue:				
User Charges & Fees	\$ 1,916,721	\$ 1,889,000	\$ 1,901,000	\$ 1,898,800
Other Revenue	62,655	70,000	38,110	40,016
Total Revenue	1,979,376	1,959,000	1,939,110	1,938,816
Expenditures:				
Personnel	\$ 820,649	\$ 836,740	\$ 847,697	\$ 927,750
Purchased Services	471,737	492,100	492,800	495,353
Supplies/Non-Capital Equipment	129,611	164,200	164,200	164,200
Capital Outlay	881,047	520,000	520,000	320,000
Miscellaneous	548	500	500	500
Total Expenditures	2,303,592	2,013,540	2,025,197	1,907,803
Excess/(Deficiency) of Revenues Over Expenditures	(324,216)	(54,540)	(86,087)	31,013
Other Financing Sources/(Uses):				
Sale of Assets	20,600	-	18,000	-
Claims/Awards	(786)	-	(5,600)	-
Total Other Financing Sources/(Uses)	19,814	-	12,400	-
Net Change In Fund Balance:	(304,402)	(54,540)	(73,687)	31,013
Cumulative Fund Balance				
Beginning Fund Balance	2,413,353	1,984,586	2,108,951	2,035,264
Ending Fund Balance	2,108,951	1,930,046	2,035,264	2,066,277
Unassigned Fund Balance	\$ 2,108,951	\$ 1,930,046	\$ 2,035,264	\$ 2,066,277



Operating Revenue Budget By Category



Operating Expenditure Budget By Category

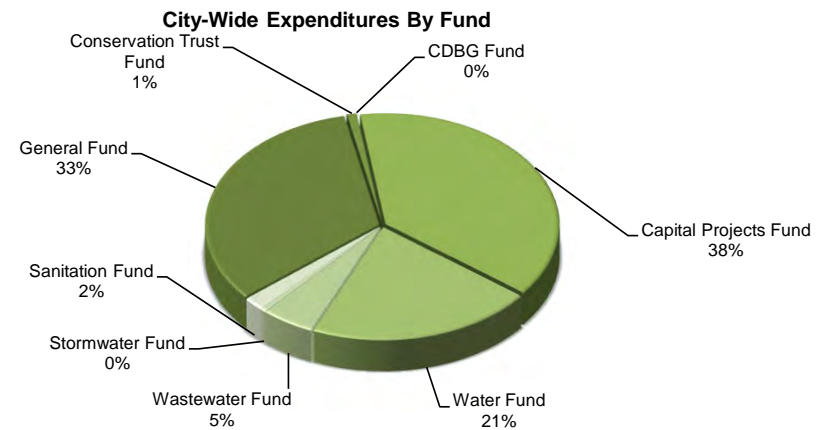
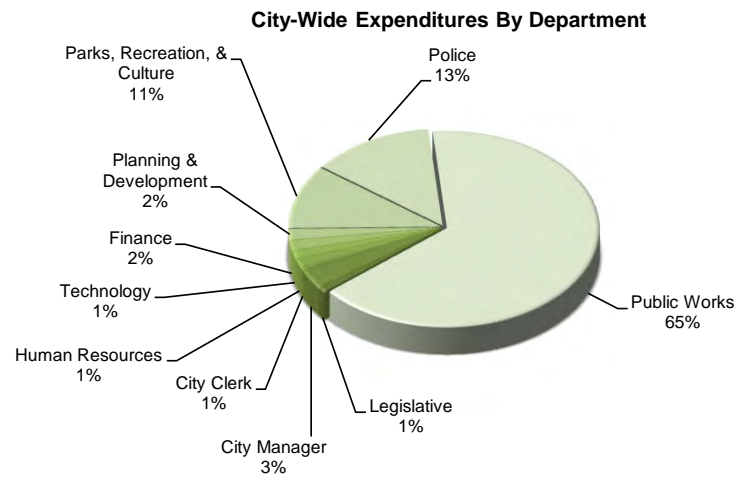






Department Funding Matrix

	General Fund	Conservation Trust Fund	CDBG Fund	Capital Projects Fund	Water Fund	Wastewater Fund	Stormwater Fund	Sanitation Fund	Total
Departments:									
Legislative	\$ 820,793	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 850,793
City Manager	3,247,247	-	-	-	-	-	-	-	3,247,247
City Clerk	466,706	-	-	-	-	-	-	-	466,706
Human Resources	951,856	-	-	-	410,199	-	-	16,853	1,378,908
Technology	1,090,084	-	-	-	258,936	-	-	-	1,349,020
Finance	621,380	-	-	-	1,034,242	-	-	2,000	1,657,622
Planning & Development	1,797,043	-	-	-	-	-	-	-	1,797,043
Parks, Recreation, & Culture	7,589,693	890,000	-	1,942,500	-	-	-	-	10,422,193
Police	12,976,311	-	-	-	-	-	-	-	12,976,311
Public Works	2,870,128	-	-	35,423,876	18,994,902	4,840,038	533,488	1,888,950	64,551,382
Total Expenditures	\$ 32,431,241	\$ 890,000	\$ -	\$ 37,366,376	\$ 20,728,279	\$ 4,840,038	\$ 533,488	\$ 1,907,803	\$ 98,697,225



Legislative

Meredith Leighty, 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 11 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, Youth Commission, Community Co-Production Policing Advisory Board and Diversity, Inclusivity and Social Equity Board.

2021 Achievements

- Engaged in Regional Government Authorities: NATA, RTD, I-25, Adams Co. Council of Governments, Metro North Chamber and other regional collaborations (Council Goal #2)
- Adapted to virtual council meetings while increasing resident feedback (Council Goal #2)
- Established Diversity, Inclusivity, and Social Equity Board (Council Goal #6)
- The Diversity, Inclusivity and Social Equity Board hosted the first PRIDE event in the city and Adams County (Council Goal #6)
- Held a series of community listening sessions hosted by the DISE and CCPP boards in conjunction with the Equity Project and Berry Dunn (Council Goal #6)
- The Homelessness Community Task Force presents quarterly at Council meetings on progress of its recommendations (Council Goal #5)
- Council participated in a DEI workshop with the Equity Project (Council Goal #6)
- Support for the creation of the Crisis Response Unit to provide co-response alongside law enforcement (Council Goal #3)

Goals & Objectives

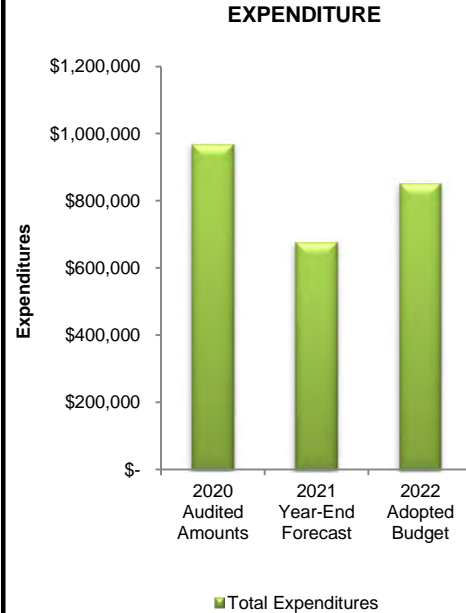
Implementation of the 2019-2023 City Strategic Plan with the following eight strategic priorities:

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

2022 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 820,793	-
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	30,000	-
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	-	-
Total	850,793	-

2022 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
City Council	\$ 815,706	-
City Attorney	-	-
Boards & Commissions	35,087	-
Total	850,793	-



EXPENDITURE SUMMARY				
	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Staff - Full Time Equivalency (FTE)*	-	-	-	-
Expenditures:				
Personnel	\$ 144,483	\$ 144,012	\$ 143,904	\$ 147,616
Purchased Services	301,087	368,002	328,502	408,002
Supplies/Non-Capital Equipment	12,677	11,870	6,670	34,870
Capital Outlay	-	-	-	-
Miscellaneous	509,088	195,305	195,305	210,305
Contingency	-	50,000	-	50,000
Total Expenditures	\$ 967,335	\$ 769,189	\$ 674,381	\$ 850,793

2022 BUDGET PACKAGES	
	Amount
1. Community Co-Production Policing Advisory Board	\$ 10,000
2. Diversity, Inclusivity and Social Equity Board	20,000
3. Professional Services Increase	27,000
4. Grant - Historic Preservation Commission	15,000
	\$ 72,000

Expenditure Detail

Legislative Department - All Funds

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	96,980	97,345	96,239	96,534
Allowances	39,960	35,520	39,960	39,960
Medicare	1,976	1,927	2,014	1,979
Workers Compensation	79	108	69	103
Retirement Contributions	5,136	8,199	5,197	8,129
Life/Disability Benefits	352	913	425	911
Total Personnel	144,483	144,012	143,904	147,616
Purchased Services				
Professional Services	275,970	314,680	304,680	348,680
Communication Services	20,893	17,147	17,147	17,147
Training/Registration	4,224	36,175	6,675	42,175
Total Purchased Services	301,087	368,002	328,502	408,002
Supplies/Non-Capital Equipment				
Office Supplies	39	-	-	-
Operating Supplies	12,638	11,870	6,670	34,870
Total Supplies/Non-Capital Equipment	12,677	11,870	6,670	34,870
Miscellaneous				
Dues/Fees	89,367	71,400	71,400	71,400
Grants/Donations	419,721	123,905	123,905	138,905
Total Other Expenditures	509,088	195,305	195,305	210,305
Contingency				
Contingency	-	50,000	-	50,000
Total Contingency	-	50,000	-	50,000
Total Expenditures	\$ 967,335	\$ 769,189	\$ 674,381	\$ 850,793

Expenditure Detail

Legislative Department - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	96,980	97,345	96,239	96,534
Allowances	39,960	35,520	39,960	39,960
Medicare	1,976	1,927	2,014	1,979
Workers Compensation	79	108	69	103
Retirement Contributions	5,136	8,199	5,197	8,129
Life/Disability Benefits	352	913	425	911
Total Personnel	144,483	144,012	143,904	147,616
Purchased Services				
Professional Services	265,297	284,680	284,680	318,680
Communication Services	20,893	17,147	17,147	17,147
Training/Registration	4,224	36,175	6,675	42,175
Total Purchased Services	290,414	338,002	308,502	378,002
Supplies/Non-Capital Equipment				
Office Supplies	39	-	-	-
Operating Supplies	12,638	11,870	6,670	34,870
Total Supplies/Non-Capital Equipment	12,677	11,870	6,670	34,870
Miscellaneous				
Dues/Fees	89,367	71,400	71,400	71,400
Grants/Donations	419,721	123,905	123,905	138,905
Total Other Expenditures	509,088	195,305	195,305	210,305
Contingency				
Contingency	-	50,000	-	50,000
Total Contingency	-	50,000	-	50,000
Total Expenditures	\$ 956,662	\$ 739,189	\$ 654,381	\$ 820,793

Expenditure Detail

City Council Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	96,980	97,345	96,239	96,534
Allowances	39,960	35,520	39,960	39,960
Medicare	1,976	1,927	2,014	1,979
Workers Compensation	79	108	69	103
Retirement Contributions	5,136	8,199	5,197	8,129
Life/Disability Benefits	352	913	425	911
Total Personnel	144,483	144,012	143,904	147,616
Purchased Services				
Professional Services	264,597	283,000	283,000	310,000
Communication Services	20,893	17,085	17,085	17,085
Training/Registration	4,224	34,500	5,000	40,500
Total Purchased Services	289,714	334,585	305,085	367,585
Supplies/Non-Capital Equipment				
Office Supplies	39	-	-	-
Operating Supplies	12,403	10,200	5,000	10,200
Total Supplies/Non-Capital Equipment	12,442	10,200	5,000	10,200
Miscellaneous				
Dues/Fees	89,367	71,400	71,400	71,400
Grants/Donations	419,721	123,905	123,905	138,905
Total Other Expenditures	509,088	195,305	195,305	210,305
Contingency				
Contingency	-	50,000	-	50,000
Total Contingency	-	50,000	-	50,000
Total Expenditures	\$ 955,727	\$ 734,102	\$ 649,294	\$ 785,706

Expenditure Detail

Boards & Commissions Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Purchased Services				
Professional Services	700	1,680	1,680	8,680
Communication Services	-	62	62	62
Training/Registration	-	1,675	1,675	1,675
Total Purchased Services	700	3,417	3,417	10,417
Supplies/Non-Capital Equipment				
Operating Supplies	235	1,670	1,670	24,670
Total Supplies/Non-Capital Equipment	235	1,670	1,670	24,670
Total Expenditures	\$ 935	\$ 5,087	\$ 5,087	\$ 35,087

Expenditure Detail

Legislative Department - Water Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Purchased Services				
Professional Services	10,673	30,000	20,000	30,000
Total Purchased Services	10,673	30,000	20,000	30,000
Total Expenditures	\$ 10,673	\$ 30,000	\$ 20,000	\$ 30,000

Expenditure Detail

City Council Division - Water Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Purchased Services				
Professional Services	10,673	30,000	20,000	30,000
Total Purchased Services	10,673	30,000	20,000	30,000
Total Expenditures	\$ 10,673	\$ 30,000	\$ 20,000	\$ 30,000

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, Economic Development, Municipal Court, VALE and Community Engagement. 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. 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.

2021 Achievements

- Enhanced employee communications through quarterly update meetings and COVID-19 as needed (Council Goal #1)
- Integrated telephone town halls and on-line engagement tool into Council communication strategies (Council Goal #2)
- Created City e-newsletter and Good Neighbor award program (Council Goal #2)
- Support businesses during COVID-19 recovery with ribbon cuttings, events and supports program including the 9th Annual Business Appreciation celebration (Council Goal #8)
- Enter into redevelopment agreement with master developer for the Civic Campus Project Phase 2 (Council Goal #8)
- Optimized FullCourt software to increase efficiency (Council Goal #1)
- Added hyper-local events and small group volunteer opportunities in lieu of large gatherings and restructured layout of events to accommodate social distancing (Council Goal #2)
- Hosted a hybrid Hate Crimes Forum in conjunction with the District Attorney and FBI (Council Goals #2 & #3)
- Conducted the 2021 resident survey with Polco (Council Goal #2)
- Implemented the No Need for Speed program with two neighborhoods (Council Goals #2 & #3)

Goals & Objectives

- Creation of City Core Values and Customer Service expectations (Council Goal #1)
- Implement new intranet (Council Goal #1)
- Increase social media effectiveness (Council Goal #2)
- Oversee Phase 2 of Civic Campus Project (Council Goal #8)
- Train for succession planning (Council Goal #1)
- Convert forms to Spanish (Council Goal #6)
- Refresh and redesign event series (Council Goal #2)
- Creation of the Crisis Response Unit to provide co-response alongside law enforcement (Council Goal #3)
- Continue partnership in Colorado Legals Services pilot program for landlord/tenant eviction defense (Council Goal #5)
- Add volunteer opportunities that include community partners (Council Goal #X)

Activity Measures

Category/Measure	Council Goal	2019	2020	2021 Forecast	2022 Forecast
Original Video Productions	#2	10	10	60	40
# of Business Retention Visits	#4	85	400	100	100
New Commercial s/f Absorption	#4	90,000	87,540	80,000	80,000
Event Attendance - Breakfast	#4	285	0	275	275
# of Court Cases Closed	#1	5,669	3,851	2,878	6,093
# of Community Events Organized	#2	8	8	18	8
# of Volunteer Events	#2	12	12	12	13

City Manager

2022 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 3,247,247	22.85
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	-	-
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	-	-
Total	3,247,247	22.85

2022 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Administration/Operations	\$ 520,909	3.00
Public Communications	502,672	3.00
Economic Development	458,264	3.00
Court	625,486	5.85
VALE	60,100	-
Community Engagement	601,433	3.50
Crisis Response Unit	478,383	4.50
Total	3,247,247	22.85

EXPENDITURE & FULL TIME EQUIVALENCY

Year/Type	Total Expenditures (\$)	Full Time Equivalency (FTE)
2020 Audited Amounts	~2,300,000	17.00
2021 Year-End Forecast	~2,600,000	~20.00
2022 Adopted Budget	2,594,647	22.85

EXPENDITURE SUMMARY				
	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Staff - Full Time Equivalency (FTE)*	17.00	17.50	21.50	22.85
Expenditures:				
Personnel	\$ 1,583,949	\$ 1,675,688	\$ 1,662,431	\$ 2,256,209
Purchased Services	544,255	907,986	858,033	829,310
Supplies/Non-Capital Equipment	56,652	49,207	40,253	75,657
Capital Outlay	42,250	-	-	-
Miscellaneous	68,673	61,030	33,930	86,071
Total Expenditures	\$ 2,295,779	\$ 2,693,911	\$ 2,594,647	\$ 3,247,247

2022 BUDGET PACKAGES	
	Amount
1. Personnel Market Adjustment	\$ -
2. Personnel Merit Allowance	26,935
3. Crisis Response Unit	438,009
4. Professional Services - City Manager - SWAP IGA	15,000
5. 1.0 FTE - Economic Development Coordinator	69,866
6. 0.5 FTE - Events Coordinator	25,268
7. General Services - Community Engagement - Events Expansion	35,000
Total	\$ 610,078

Expenditure Detail

City Manager Department - All Funds

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	1,290,801	1,360,353	1,325,697	1,779,821
Overtime	-	500	500	500
Allowances	9,013	9,000	8,984	9,000
Medicare	16,763	19,855	17,744	25,938
Workers Compensation	969	1,099	969	1,318
Retirement Contributions	112,816	120,529	115,008	155,958
Medical Benefits	145,539	152,125	184,255	267,687
Life/Disability Benefits	8,048	12,227	9,274	15,987
Total Personnel	1,583,949	1,675,688	1,662,431	2,256,209
Purchased Services				
Professional Services	310,245	413,690	383,540	293,707
Technical Services	20,680	29,961	25,395	29,861
General Services	107,197	258,550	258,550	272,550
Property Services	30	-	-	-
Communication Services	84,852	154,470	155,660	171,250
Training/Registration	8,973	22,765	17,565	24,634
Mileage/Travel	3,953	19,300	8,200	26,758
Rentals/Leases	8,325	9,250	9,123	10,550
Total Purchased Services	544,255	907,986	858,033	829,310
Supplies/Non-Capital Equipment				
Office Supplies	1,748	4,727	3,927	4,727
Technology Supplies	6,004	8,540	2,088	25,540
Operating Supplies	48,655	35,440	33,690	44,890
Motor Vehicle Fuels	245	500	548	500
Total Supplies/Non-Capital Equipment	56,652	49,207	40,253	75,657
Capital Outlay				
Capital Equipment	42,250	-	-	-
Total Capital Outlay	42,250	-	-	-
Miscellaneous				
Dues/Fees	25,173	36,030	33,930	26,071
Grants/Donations	43,500	25,000	-	60,000
Total Other Expenditures	68,673	61,030	33,930	86,071
Total Expenditures	\$ 2,295,779	\$ 2,693,911	\$ 2,594,647	\$ 3,247,247

Expenditure Detail

City Manager Department - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	1,290,801	1,360,353	1,325,697	1,779,821
Overtime	-	500	500	500
Allowances	9,013	9,000	8,984	9,000
Medicare	16,763	19,855	17,744	25,938
Workers Compensation	969	1,099	969	1,318
Retirement Contributions	112,816	120,529	115,008	155,958
Medical Benefits	145,539	152,125	184,255	267,687
Life/Disability Benefits	8,048	12,227	9,274	15,987
Total Personnel	1,583,949	1,675,688	1,662,431	2,256,209
Purchased Services				
Professional Services	310,245	413,690	383,540	293,707
Technical Services	20,680	29,961	25,395	29,861
General Services	107,197	258,550	258,550	272,550
Property Services	30	-	-	-
Communication Services	84,852	154,470	155,660	171,250
Training/Registration	8,973	22,765	17,565	24,634
Mileage/Travel	3,953	19,300	8,200	26,758
Rentals/Leases	8,325	9,250	9,123	10,550
Total Purchased Services	544,255	907,986	858,033	829,310
Supplies/Non-Capital Equipment				
Office Supplies	1,748	4,727	3,927	4,727
Technology Supplies	6,004	8,540	2,088	25,540
Operating Supplies	48,655	35,440	33,690	44,890
Motor Vehicle Fuels	245	500	548	500
Total Supplies/Non-Capital Equipment	56,652	49,207	40,253	75,657
Capital Outlay				
Capital Equipment	42,250	-	-	-
Total Capital Outlay	42,250	-	-	-
Miscellaneous				
Dues/Fees	25,173	36,030	33,930	26,071
Grants/Donations	43,500	25,000	-	60,000
Total Other Expenditures	68,673	61,030	33,930	86,071
Total Expenditures	\$ 2,295,779	\$ 2,693,911	\$ 2,594,647	\$ 3,247,247

Expenditure Detail

Administration/Operations Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	247,165	275,454	255,705	366,226
Allowances	6,600	6,600	6,600	6,600
Medicare	3,650	4,090	3,902	5,406
Workers Compensation	197	226	179	274
Retirement Contributions	21,300	23,517	21,960	30,868
Medical Benefits	15,029	15,934	17,171	24,364
Life/Disability Benefits	1,435	2,472	1,653	3,280
Total Personnel	295,376	328,293	307,170	437,018
Purchased Services				
Professional Services	59,262	191,400	170,000	36,600
General Services	4,587	25,000	25,000	-
Communication Services	1,038	1,920	1,848	1,920
Training/Registration	1,970	9,500	4,500	7,750
Mileage/Travel	2,552	14,000	4,000	14,000
Rentals/Leases	1,479	1,650	1,200	1,650
Total Purchased Services	70,888	243,470	206,548	61,920
Supplies/Non-Capital Equipment				
Office Supplies	685	1,000	500	1,000
Operating Supplies	8,337	6,500	5,000	6,500
Motor Vehicle Fuels	66	-	48	-
Total Supplies/Non-Capital Equipment	9,088	7,500	5,548	7,500
Miscellaneous				
Dues/Fees	16,958	24,130	24,130	14,471
Total Other Expenditures	16,958	24,130	24,130	14,471
Total Expenditures	\$ 392,310	\$ 603,393	\$ 543,396	\$ 520,909

Expenditure Detail

Public Communications Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	320,148	337,084	345,312	270,442
Medicare	4,469	4,887	5,246	3,921
Workers Compensation	259	270	269	199
Retirement Contributions	26,854	28,222	27,602	22,993
Medical Benefits	38,773	43,220	54,177	35,693
Life/Disability Benefits	2,053	3,028	2,340	2,424
Total Personnel	392,556	416,711	434,946	335,672
Purchased Services				
Professional Services	108,563	68,000	68,000	68,000
Technical Services	8,725	8,500	8,400	8,400
Communication Services	61,420	72,000	72,000	72,000
Training/Registration	1,681	1,500	2,300	2,300
Mileage/Travel	12	-	-	-
Rentals/Leases	1,744	500	800	800
Total Purchased Services	182,145	150,500	151,500	151,500
Supplies/Non-Capital Equipment				
Office Supplies	273	500	500	500
Technology Supplies	4,811	8,000	800	8,000
Operating Supplies	14,208	5,000	4,000	4,200
Total Supplies/Non-Capital Equipment	19,292	13,500	5,300	12,700
Miscellaneous				
Dues/Fees	2,600	3,000	3,000	2,800
Total Other Expenditures	2,600	3,000	3,000	2,800
Total Expenditures	\$ 596,593	\$ 583,711	\$ 594,746	\$ 502,672

Expenditure Detail

Economic Development Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	186,767	186,556	187,525	240,510
Medicare	2,642	2,705	2,576	3,488
Workers Compensation	151	150	136	177
Retirement Contributions	16,164	16,144	16,228	21,829
Medical Benefits	18,893	15,517	30,227	49,313
Life/Disability Benefits	1,206	1,670	1,412	2,157
Total Personnel	225,823	222,742	238,104	317,474
Purchased Services				
Professional Services	37,719	23,750	15,000	20,000
Technical Services	-	10,000	5,000	10,000
General Services	5,400	5,400	5,400	5,400
Communication Services	14,756	68,650	69,912	77,750
Training/Registration	4,259	6,750	5,750	7,500
Mileage/Travel	1,389	5,000	3,900	7,000
Rentals/Leases	677	2,000	2,023	2,000
Total Purchased Services	64,200	121,550	106,985	129,650
Supplies/Non-Capital Equipment				
Office Supplies	8	650	350	650
Technology Supplies	1,193	540	1,288	540
Operating Supplies	2,120	2,250	3,000	1,250
Total Supplies/Non-Capital Equipment	3,321	3,440	4,638	2,440
Miscellaneous				
Dues/Fees	5,135	8,800	6,700	8,700
Total Other Expenditures	5,135	8,800	6,700	8,700
Total Expenditures	\$ 298,479	\$ 356,532	\$ 356,427	\$ 458,264

Expenditure Detail

Municipal Court Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	325,689	348,350	324,606	352,992
Overtime	-	500	500	500
Allowances	1,207	1,200	1,192	1,200
Medicare	3,068	5,068	3,069	5,135
Workers Compensation	193	281	234	262
Retirement Contributions	29,121	32,717	29,319	33,234
Medical Benefits	46,018	48,881	52,189	49,546
Life/Disability Benefits	1,993	3,144	2,295	3,191
Total Personnel	407,289	440,141	413,404	446,060
Purchased Services				
Professional Services	104,701	123,690	123,690	132,257
Technical Services	11,955	11,461	11,995	11,461
General Services	4,303	6,000	6,000	10,000
Property Services	30	-	-	-
Communication Services	6,842	8,520	8,520	8,520
Training/Registration	500	2,265	2,265	2,834
Mileage/Travel	-	50	50	100
Rentals/Leases	2,902	2,700	2,700	3,700
Total Purchased Services	131,233	154,686	155,220	168,872
Supplies/Non-Capital Equipment				
Office Supplies	782	1,277	1,277	1,277
Operating Supplies	3,045	6,200	6,200	9,177
Total Supplies/Non-Capital Equipment	3,827	7,477	7,477	10,454
Miscellaneous				
Dues/Fees	480	100	100	100
Total Other Expenditures	480	100	100	100
Total Expenditures	\$ 542,829	\$ 602,404	\$ 576,201	\$ 625,486

Expenditure Detail

VALE Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Supplies/Non-Capital Equipment				
Operating Supplies	-	100	100	100
Total Supplies/Non-Capital Equipment	-	100	100	100
Miscellaneous				
Grants/Donations	43,500	25,000	-	60,000
Total Other Expenditures	43,500	25,000	-	60,000
Total Expenditures	\$ 43,500	\$ 25,100	\$ 100	\$ 60,100

Expenditure Detail

Community Engagement Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	211,032	212,909	212,549	247,458
Allowances	1,206	1,200	1,192	1,200
Medicare	2,934	3,105	2,951	3,606
Workers Compensation	169	172	151	183
Retirement Contributions	19,377	19,929	19,899	22,859
Medical Benefits	26,826	28,573	30,491	28,933
Life/Disability Benefits	1,361	1,913	1,574	2,224
Total Personnel	262,905	267,801	268,807	306,463
Purchased Services				
Professional Services	-	6,850	6,850	6,850
General Services	92,907	222,150	222,150	257,150
Communication Services	796	3,380	3,380	3,380
Training/Registration	563	2,750	2,750	2,750
Mileage/Travel	-	250	250	250
Rentals/Leases	1,523	2,400	2,400	2,400
Total Purchased Services	95,789	237,780	237,780	272,780
Supplies/Non-Capital Equipment				
Office Supplies	-	1,300	1,300	1,300
Operating Supplies	20,945	15,390	15,390	20,390
Motor Vehicle Fuels	179	500	500	500
Total Supplies/Non-Capital Equipment	21,124	17,190	17,190	22,190
Capital Outlay				
Capital Equipment	42,250	-	-	-
Total Capital Outlay	42,250	-	-	-
Total Expenditures	\$ 422,068	\$ 522,771	\$ 523,777	\$ 601,433

Expenditure Detail

Crisis Response Unit - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	-	-	-	302,193
Medicare	-	-	-	4,382
Workers Compensation	-	-	-	223
Retirement Contributions	-	-	-	24,175
Medical Benefits	-	-	-	79,838
Life/Disability Benefits	-	-	-	2,711
Total Personnel	-	-	-	413,522
Purchased Services				
Professional Services	-	-	-	30,000
Communication Services	-	-	-	7,680
Training/Registration	-	-	-	1,500
Mileage/Travel	-	-	-	5,408
Total Purchased Services	-	-	-	44,588
Supplies/Non-Capital Equipment				
Technology Supplies	-	-	-	17,000
Operating Supplies	-	-	-	3,273
Total Supplies/Non-Capital Equipment	-	-	-	20,273
Total Expenditures	\$ -	\$ -	\$ -	\$ 478,383



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, marijuana delivery, retail tobacco, 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.

2021 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
- Operated as a Passport Acceptance Facility, providing a valuable service to the public and collecting the revenue for the City
- Administered the November 2, 2021 Regular Municipal Election in coordination with Adams and Weld counties.

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	2019	2020	2021 Forecast	2022 Forecast
Action agendas posted to the website and available to the public within 24 hours	#2	100%	95%	98%	100%
Number of legislative items processed (Ordinances/Resolutions)	#1	178	214	156	200
Public Record Requests processed	#1	81	103	140	100
Passport Applications	#2	2,927	793	640	3,000

City Clerk

2022 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 466,706	4.00
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	-	-
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	-	-
Total	466,706	4.00

2022 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Administration/Operations	\$ 466,706	4.00
Total	466,706	4.00

EXPENDITURE & FULL TIME EQUIVALENCY

Year	Total Expenditures	Full Time Equivalency (FTE)
2020 Audited Amounts	\$345,207	4.00
2021 Year-End Forecast	\$405,760	4.00
2022 Adopted Budget	\$466,706	4.00

EXPENDITURE SUMMARY				
	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Staff - Full Time Equivalency (FTE)*	4.00	4.00	4.00	4.00
Expenditures:				
Personnel	\$ 308,495	\$ 341,230	\$ 299,090	\$ 377,456
Purchased Services	25,106	90,020	88,170	69,500
Supplies/Non-Capital Equipment	11,470	19,000	17,500	18,500
Miscellaneous	136	1,250	1,000	1,250
Total Expenditures	\$ 345,207	\$ 451,500	\$ 405,760	\$ 466,706

2022 BUDGET PACKAGES	
	Amount
1. Personnel Market Adjustment	\$ -
2. Personnel Merit Allowance	12,430
	\$ 12,430

Expenditure Detail

City Clerk Department - All Funds

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	234,282	256,525	222,790	276,848
Medicare	3,150	3,719	2,968	4,014
Workers Compensation	183	206	162	206
Retirement Contributions	21,848	23,913	21,311	25,918
Medical Benefits	47,619	54,557	50,175	67,981
Life/Disability Benefits	1,413	2,310	1,684	2,489
Total Personnel	308,495	341,230	299,090	377,456
Purchased Services				
Professional Services	16	50,520	50,520	30,000
Technical Services	-	2,500	2,500	2,500
General Services	(29)	4,000	4,000	4,000
Property Services	-	1,500	1,500	1,500
Communication Services	6,459	16,500	8,400	16,500
Training/Registration	519	4,500	3,000	4,500
Mileage/Travel	-	500	250	500
Rentals/Leases	18,141	10,000	18,000	10,000
Total Purchased Services	25,106	90,020	88,170	69,500
Supplies/Non-Capital Equipment				
Office Supplies	268	2,500	1,500	2,500
Technology Supplies	-	2,500	2,000	2,500
Operating Supplies	11,052	10,000	10,000	8,500
Non-Capital Equipment	150	4,000	4,000	5,000
Total Supplies/Non-Capital Equipment	11,470	19,000	17,500	18,500
Miscellaneous				
Dues/Fees	136	1,250	1,000	1,250
Total Other Expenditures	136	1,250	1,000	1,250
Total Expenditures	\$ 345,207	\$ 451,500	\$ 405,760	\$ 466,706

Expenditure Detail

City Clerk Department - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	234,282	256,525	222,790	276,848
Medicare	3,150	3,719	2,968	4,014
Workers Compensation	183	206	162	206
Retirement Contributions	21,848	23,913	21,311	25,918
Medical Benefits	47,619	54,557	50,175	67,981
Life/Disability Benefits	1,413	2,310	1,684	2,489
Total Personnel	308,495	341,230	299,090	377,456
Purchased Services				
Professional Services	16	50,520	50,520	30,000
Technical Services	-	2,500	2,500	2,500
General Services	(29)	4,000	4,000	4,000
Property Services	-	1,500	1,500	1,500
Communication Services	6,459	16,500	8,400	16,500
Training/Registration	519	4,500	3,000	4,500
Mileage/Travel	-	500	250	500
Rentals/Leases	18,141	10,000	18,000	10,000
Total Purchased Services	25,106	90,020	88,170	69,500
Supplies/Non-Capital Equipment				
Office Supplies	268	2,500	1,500	2,500
Technology Supplies	-	2,500	2,000	2,500
Operating Supplies	11,052	10,000	10,000	8,500
Non-Capital Equipment	150	4,000	4,000	5,000
Total Supplies/Non-Capital Equipment	11,470	19,000	17,500	18,500
Miscellaneous				
Dues/Fees	136	1,250	1,000	1,250
Total Other Expenditures	136	1,250	1,000	1,250
Total Expenditures	\$ 345,207	\$ 451,500	\$ 405,760	\$ 466,706

Expenditure Detail

Administration/Operations Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	234,282	256,525	222,790	276,848
Medicare	3,150	3,719	2,968	4,014
Workers Compensation	183	206	162	206
Retirement Contributions	21,848	23,913	21,311	25,918
Medical Benefits	47,619	54,557	50,175	67,981
Life/Disability Benefits	1,413	2,310	1,684	2,489
Total Personnel	308,495	341,230	299,090	377,456
Purchased Services				
Professional Services	16	50,520	50,520	30,000
Technical Services	-	2,500	2,500	2,500
General Services	(29)	4,000	4,000	4,000
Property Services	-	1,500	1,500	1,500
Communication Services	6,459	16,500	8,400	16,500
Training/Registration	519	4,500	3,000	4,500
Mileage/Travel	-	500	250	500
Rentals/Leases	18,141	10,000	18,000	10,000
Total Purchased Services	25,106	90,020	88,170	69,500
Supplies/Non-Capital Equipment				
Office Supplies	268	2,500	1,500	2,500
Technology Supplies	-	2,500	2,000	2,500
Operating Supplies	11,052	10,000	10,000	8,500
Non-Capital Equipment	150	4,000	4,000	5,000
Total Supplies/Non-Capital Equipment	11,470	19,000	17,500	18,500
Miscellaneous				
Dues/Fees	136	1,250	1,000	1,250
Total Other Expenditures	136	1,250	1,000	1,250
Total Expenditures	\$ 345,207	\$ 451,500	\$ 405,760	\$ 466,706



Human Resources

Tamara Dixon, Director of Human Resources

Department Description

The Human Resources Department 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.

2021 Achievements

- Implemented paid Family and Caregiver Leave for employees (Council Goal #1)
- Created hybrid orientation process, reducing the use of paper forms (Council Goal #1)
- Developed guidance related to the Healthy Families Workplace and Colorado Pay Equity acts (Council Goal #1)
- Updated city-wide safety programs and developed a provider claims review process for both workers and property liability carriers (Council Goal #1)

Goals & Objectives

- Comprehensive review and update of the Employee Handbook (Council Goal #1)
- Review and update the City's ADA program (Council Goal #1)
- Review and update all City job descriptions to ensure they are inclusive and consistent (Council Goal #1)

Activity Measures

Category/Measure	Council Goal	2019	2020	2021 Forecast	2022 Forecast
# of Personnel Actions	#1	235	550	550	600
# of Orientations	#1	20	100	100	120

Human Resources

2022 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 951,856	3.60
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	410,199	1.40
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	16,853	-
Total	1,378,908	5.00

2022 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Human Resources	\$ 1,378,908	5.00
Total	1,378,908	5.00

EXPENDITURE & FULL TIME EQUIVALENCY

Year	Total Expenditures	Full Time Equivalency (FTE)
2020 Audited Amounts	\$1,099,088	5.00
2021 Year-End Forecast	\$1,186,615	5.00
2022 Adopted Budget	\$1,236,053	5.00

EXPENDITURE SUMMARY				
	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Staff - Full Time Equivalency (FTE)*	5.00	5.00	5.00	5.00
Expenditures:				
Personnel	\$ 532,539	\$ 594,065	\$ 617,103	\$ 639,376
Purchased Services	548,066	567,550	593,950	714,532
Supplies/Non-Capital Equipment	12,614	18,500	18,500	18,500
Capital Outlay	-	-	-	-
Miscellaneous	5,869	6,500	6,500	6,500
Contingency	-	-	-	-
Total Expenditures	\$ 1,099,088	\$ 1,186,615	\$ 1,236,053	\$ 1,378,908

2022 BUDGET PACKAGES	
	Amount
1. Personnel Market Adjustment	\$ -
2. Personnel Merit Allowance	9,866
3. Technical Services - employee recognition/wellness software	16,899
4. Professional Services - performance evaluation system	15,000
	\$ 41,765

Expenditure Detail

Human Resources Department - All Funds

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	355,304	413,710	437,075	456,559
Medicare	4,805	5,997	5,975	6,621
Unemployment Insurance	35,576	25,000	25,000	25,000
Workers Compensation	613	332	315	334
Retirement Contributions	33,295	37,336	39,168	40,934
Medical Benefits	63,712	75,961	72,555	69,819
Life/Disability Benefits	2,468	3,729	3,149	4,109
Post-Employment Benefits	36,766	32,000	33,866	36,000
Total Personnel	532,539	594,065	617,103	639,376
Purchased Services				
Professional Services	95,636	98,000	98,000	113,000
General Services	10,344	-	-	-
Communication Services	1,656	1,350	1,350	1,350
Training/Registration	6,364	3,500	-	19,000
Mileage/Travel	269	500	-	500
Rentals/Leases	1,924	2,000	2,000	2,000
Insurance Premiums	431,873	462,200	492,600	561,783
Total Purchased Services	548,066	567,550	593,950	714,532
Supplies/Non-Capital Equipment				
Office Supplies	911	500	500	500
Operating Supplies	11,703	18,000	18,000	18,000
Total Supplies/Non-Capital Equipment	12,614	18,500	18,500	18,500
Miscellaneous				
Dues/Fees	5,869	6,500	6,500	6,500
Total Other Expenditures	5,869	6,500	6,500	6,500
Total Expenditures	\$ 1,099,088	\$ 1,186,615	\$ 1,236,053	\$ 1,378,908

Expenditure Detail

Human Resources Department - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	270,344	279,401	368,118	320,871
Medicare	3,642	4,050	5,043	4,653
Unemployment Insurance	35,576	25,000	25,000	25,000
Workers Compensation	568	224	266	235
Retirement Contributions	25,389	25,774	32,858	29,254
Medical Benefits	51,834	53,659	60,624	52,134
Life/Disability Benefits	1,963	2,517	2,677	2,887
Post-Employment Benefits	32,772	28,000	30,561	32,000
Total Personnel	422,088	418,625	525,147	467,034
Purchased Services				
Professional Services	90,622	78,000	78,000	89,250
General Services	7,547	-	-	-
Communication Services	1,002	850	850	850
Training/Registration	6,364	3,500	-	19,000
Mileage/Travel	269	500	-	500
Rentals/Leases	1,924	2,000	2,000	2,000
Insurance Premiums	266,381	279,700	297,000	337,070
Total Purchased Services	374,109	364,550	377,850	459,822
Supplies/Non-Capital Equipment				
Office Supplies	911	500	500	500
Operating Supplies	11,703	18,000	18,000	18,000
Total Supplies/Non-Capital Equipment	12,614	18,500	18,500	18,500
Miscellaneous				
Dues/Fees	5,869	6,500	6,500	6,500
Total Other Expenditures	5,869	6,500	6,500	6,500
Total Expenditures	\$ 814,680	\$ 808,175	\$ 927,997	\$ 951,856

Expenditure Detail

Human Resources Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	270,344	279,401	368,118	320,871
Medicare	3,642	4,050	5,043	4,653
Unemployment Insurance	35,576	25,000	25,000	25,000
Workers Compensation	568	224	266	235
Retirement Contributions	25,389	25,774	32,858	29,254
Medical Benefits	51,834	53,659	60,624	52,134
Life/Disability Benefits	1,963	2,517	2,677	2,887
Post-Employment Benefits	32,772	28,000	30,561	32,000
Total Personnel	422,088	418,625	525,147	467,034
Purchased Services				
Professional Services	90,622	78,000	78,000	89,250
General Services	7,547	-	-	-
Communication Services	1,002	850	850	850
Training/Registration	6,364	3,500	-	19,000
Mileage/Travel	269	500	-	500
Rentals/Leases	1,924	2,000	2,000	2,000
Insurance Premiums	266,381	279,700	297,000	337,070
Total Purchased Services	374,109	364,550	377,850	459,822
Supplies/Non-Capital Equipment				
Office Supplies	911	500	500	500
Operating Supplies	11,703	18,000	18,000	18,000
Total Supplies/Non-Capital Equipment	12,614	18,500	18,500	18,500
Miscellaneous				
Dues/Fees	5,869	6,500	6,500	6,500
Total Other Expenditures	5,869	6,500	6,500	6,500
Total Expenditures	\$ 814,680	\$ 808,175	\$ 927,997	\$ 951,856

Expenditure Detail

Human Resources Department - Water Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	84,960	134,309	68,957	135,688
Medicare	1,163	1,947	932	1,968
Workers Compensation	45	108	49	99
Retirement Contributions	7,906	11,562	6,310	11,680
Medical Benefits	11,878	22,302	11,931	17,685
Life/Disability Benefits	505	1,212	472	1,222
Post-Employment Benefits	3,994	4,000	3,305	4,000
Total Personnel	110,451	175,440	91,956	172,342
Purchased Services				
Professional Services	5,014	20,000	20,000	23,750
General Services	2,797	-	-	-
Communication Services	654	500	500	500
Insurance Premiums	153,505	168,900	180,000	207,860
Total Purchased Services	161,970	189,400	200,500	237,857
Total Expenditures	\$ 272,421	\$ 364,840	\$ 292,456	\$ 410,199

Expenditure Detail

Human Resources Division - Water Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	84,960	134,309	68,957	135,688
Medicare	1,163	1,947	932	1,968
Workers Compensation	45	108	49	99
Retirement Contributions	7,906	11,562	6,310	11,680
Medical Benefits	11,878	22,302	11,931	17,685
Life/Disability Benefits	505	1,212	472	1,222
Post-Employment Benefits	3,994	4,000	3,305	4,000
Total Personnel	110,451	175,440	91,956	172,342
Purchased Services				
Professional Services	5,014	20,000	20,000	23,750
Technical Services	-	-	-	5,747
General Services	2,797	-	-	-
Communication Services	654	500	500	500
Insurance Premiums	153,505	168,900	180,000	207,860
Total Purchased Services	161,970	189,400	200,500	237,857
Total Expenditures	\$ 272,421	\$ 364,840	\$ 292,456	\$ 410,199

Expenditure Detail

Human Resources Department - Sanitation Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Purchased Services				
Insurance Premiums	11,987	13,600	15,600	16,853
Total Purchased Services	11,987	13,600	15,600	16,853
Total Expenditures	\$ 11,987	\$ 13,600	\$ 15,600	\$ 16,853

Expenditure Detail

Human Resources Division - Sanitation Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Purchased Services				
Insurance Premiums	11,987	13,600	15,600	16,853
Total Purchased Services	11,987	13,600	15,600	16,853
Total Expenditures	\$ 11,987	\$ 13,600	\$ 15,600	\$ 16,853



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.

2021 Achievements

- Upgraded the financial system to the current version of the software (Council Goal #1)
- Implemented Microsoft Office 365 and completed the email migration from GroupWise to Outlook (Council Goal #1)
- Implemented a secure mobile network for the Police Department to operate vehicle dash cameras (Council Goal #8)

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 resources and technology support to employees (Council Goal #1)

Activity Measures

Category/Measure	Council Goal	2019	2020	2021 Forecast	2022 Forecast
Server/network uptime	#2	99.7%	99.9%	99.9%	99.9%
New/replaced Physical Servers	#8	3	5	3	3
New/replaced PC's & Printers	#8	66	46	75	64
Technology Training Sessions/Classes	#1	5	2	3	2
Support Requests Completed	#1	710	700	700	670

Technology

2022 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 1,090,084	5.20
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	258,936	0.80
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	-	-
Total	1,349,020	6.00

2022 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Administration/Operations	\$ 1,349,020	6.00
Capital Improvement Projects	-	-
Total	1,349,020	6.00

EXPENDITURE & FULL TIME EQUIVALENCY

Year/Type	Total Expenditures (\$)	Full Time Equivalency (FTE)
2020 Audited Amounts	~1,140,000	6.00
2021 Year-End Forecast	~1,280,000	6.00
2022 Adopted Budget	1,349,020	6.00

EXPENDITURE SUMMARY				
	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Staff - Full Time Equivalency (FTE)*	6.00	6.00	6.00	6.00
Expenditures:				
Personnel	\$ 723,375	\$ 742,851	\$ 750,086	\$ 775,425
Purchased Services	261,289	365,014	366,624	358,550
Supplies/Non-Capital Equipment	118,040	112,235	111,935	134,345
Capital Outlay	36,020	52,000	50,667	80,000
Miscellaneous	660	660	683	700
Total Expenditures	\$ 1,139,384	\$ 1,272,760	\$ 1,279,995	\$ 1,349,020

2022 BUDGET PACKAGES	
	Amount
1. Personnel Market Adjustment	\$ -
2. Personnel Merit Allowance	10,352
3. Capital Equipment - server cluster replacement	50,000
4. Capital Equipment - server data backup replacement	30,000
5. Non-Capital Equipment - computer replacements	12,000
	\$ 102,352

Expenditure Detail

Technology Department - All Funds

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	577,868	586,375	584,007	610,064
Medicare	8,081	8,504	8,146	8,845
Workers Compensation	432	470	423	449
Retirement Contributions	57,600	58,638	56,780	59,320
Medical Benefits	75,787	83,602	96,394	91,267
Life/Disability Benefits	3,607	5,262	4,336	5,480
Total Personnel	723,375	742,851	750,086	775,425
Purchased Services				
Professional Services	47	-	-	-
Technical Services	169,686	274,714	274,714	250,000
Communication Services	78,319	80,200	80,200	92,000
Internet Services	9,205	10,000	11,160	11,500
Training/Registration	4,000	-	525	5,000
Rentals/Leases	32	100	25	50
Total Purchased Services	261,289	365,014	366,624	358,550
Supplies/Non-Capital Equipment				
Office Supplies	615	1,000	700	1,000
Technology Supplies	19,268	10,185	10,185	6,700
Operating Supplies	158	50	50	50
Non-Capital Equipment	97,999	101,000	101,000	126,595
Total Supplies/Non-Capital Equipment	118,040	112,235	111,935	134,345
Capital Outlay				
Capital Equipment	36,020	52,000	50,667	80,000
Total Capital Outlay	36,020	52,000	50,667	80,000
Miscellaneous				
Dues/Fees	660	660	683	700
Total Other Expenditures	660	660	683	700
Total Expenditures	\$ 1,139,384	\$ 1,272,760	\$ 1,279,995	\$ 1,349,020

Expenditure Detail

Technology Department - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	486,404	494,480	492,056	514,392
Medicare	6,783	7,171	6,839	7,458
Workers Compensation	377	397	356	378
Retirement Contributions	48,454	49,448	47,585	49,753
Medical Benefits	67,497	74,816	87,015	82,591
Life/Disability Benefits	3,032	4,434	3,669	4,617
Total Personnel	612,547	630,746	637,520	659,189
Purchased Services				
Professional Services	47	-	-	-
Technical Services	128,968	212,714	212,714	187,000
Communication Services	58,129	60,000	60,000	62,000
Internet Services	9,205	10,000	11,160	11,500
Training/Registration	4,000	-	525	5,000
Rentals/Leases	32	100	25	50
Total Purchased Services	200,381	282,814	284,424	265,550
Supplies/Non-Capital Equipment				
Office Supplies	615	1,000	700	1,000
Technology Supplies	18,679	5,185	5,185	5,000
Operating Supplies	158	50	50	50
Non-Capital Equipment	54,529	63,000	63,000	98,595
Total Supplies/Non-Capital Equipment	73,981	69,235	68,935	104,645
Capital Outlay				
Capital Equipment	29,900	41,000	39,667	60,000
Total Capital Outlay	29,900	41,000	39,667	60,000
Miscellaneous				
Dues/Fees	660	660	683	700
Total Other Expenditures	660	660	683	700
Total Expenditures	\$ 917,469	\$ 1,024,455	\$ 1,031,229	\$ 1,090,084

Expenditure Detail

Administration/Operations Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	486,404	494,480	492,056	514,392
Medicare	6,783	7,171	6,839	7,458
Workers Compensation	377	397	356	378
Retirement Contributions	48,454	49,448	47,585	49,753
Medical Benefits	67,497	74,816	87,015	82,591
Life/Disability Benefits	3,032	4,434	3,669	4,617
Total Personnel	612,547	630,746	637,520	659,189
Purchased Services				
Professional Services	47	-	-	-
Technical Services	128,968	212,714	212,714	187,000
Communication Services	58,129	60,000	60,000	62,000
Internet Services	9,205	10,000	11,160	11,500
Training/Registration	4,000	-	525	5,000
Rentals/Leases	32	100	25	50
Total Purchased Services	200,381	282,814	284,424	265,550
Supplies/Non-Capital Equipment				
Office Supplies	615	1,000	700	1,000
Technology Supplies	18,679	5,185	5,185	5,000
Operating Supplies	158	50	50	50
Non-Capital Equipment	54,529	63,000	63,000	98,595
Total Supplies/Non-Capital Equipment	73,981	69,235	68,935	104,645
Capital Outlay				
Capital Equipment	29,900	41,000	39,667	60,000
Total Capital Outlay	29,900	41,000	39,667	60,000
Miscellaneous				
Dues/Fees	660	660	683	700
Total Other Expenditures	660	660	683	700
Total Expenditures	\$ 917,469	\$ 1,024,455	\$ 1,031,229	\$ 1,090,084

Expenditure Detail

Technology Department - Water Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	91,464	91,895	91,951	95,672
Medicare	1,298	1,333	1,307	1,387
Workers Compensation	55	73	67	71
Retirement Contributions	9,146	9,190	9,195	9,567
Medical Benefits	8,290	8,786	9,379	8,676
Life/Disability Benefits	575	828	667	863
Total Personnel	110,828	112,105	112,566	116,236
Purchased Services				
Technical Services	40,718	62,000	62,000	63,000
Communication Services	20,190	20,200	20,200	30,000
Total Purchased Services	60,908	82,200	82,200	93,000
Supplies/Non-Capital Equipment				
Technology Supplies	589	5,000	5,000	1,700
Non-Capital Equipment	43,470	38,000	38,000	28,000
Total Supplies/Non-Capital Equipment	44,059	43,000	43,000	29,700
Capital Outlay				
Capital Equipment	6,120	11,000	11,000	20,000
Total Capital Outlay	6,120	11,000	11,000	20,000
Total Expenditures	\$ 221,915	\$ 248,305	\$ 248,766	\$ 258,936

Expenditure Detail

Administration/Operations Division - Water Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	91,464	91,895	91,951	95,672
Medicare	1,298	1,333	1,307	1,387
Workers Compensation	55	73	67	71
Retirement Contributions	9,146	9,190	9,195	9,567
Medical Benefits	8,290	8,786	9,379	8,676
Life/Disability Benefits	575	828	667	863
Total Personnel	110,828	112,105	112,566	116,236
Purchased Services				
Technical Services	40,718	62,000	62,000	63,000
Communication Services	20,190	20,200	20,200	30,000
Total Purchased Services	60,908	82,200	82,200	93,000
Supplies/Non-Capital Equipment				
Technology Supplies	589	5,000	5,000	1,700
Non-Capital Equipment	43,470	38,000	38,000	28,000
Total Supplies/Non-Capital Equipment	44,059	43,000	43,000	29,700
Capital Outlay				
Capital Equipment	6,120	11,000	11,000	20,000
Total Capital Outlay	6,120	11,000	11,000	20,000
Total Expenditures	\$ 221,915	\$ 248,305	\$ 248,766	\$ 258,936



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.

2021 Achievements

- Received the Distinguished Budget Presentation Award from the GFOA for the 2020 budget (Council Goal #1)
- Received the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the 2020 Comprehensive Annual Report (Council Goal #1)
- Received unmodified audit opinion for the 2020 audit (Council Goal #1)

Goals & Objectives

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

Activity Measures

Category/Measure	Council Goal	2019	2020	2021 Forecast	2022 Forecast
% of General Fund actual expenditures versus original budget +/- 3%	#1	-5.0%	-3.1%	-1.0%	-1.0%
Consecutive Years GFOA Budget Award Received	#1	9	10	11	12
Consecutive Years GFOA CAFR Award Received	#1	30	31	32	33
% of time monthly report completed timely	#1	100%	100%	100%	100%

Finance

2022 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 621,380	4.00
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	1,034,242	7.60
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	2,000	-
Total	1,657,622	11.60

2022 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Administration/Operations	\$ 1,220,742	7.00
Utility Billing	436,880	4.60
Total	1,657,622	11.60

EXPENDITURE & FULL TIME EQUIVALENCY

Year	Total Expenditures (\$)	Full Time Equivalency (FTE)
2020 Audited Amounts	~\$1,361,393	11.60
2021 Year-End Forecast	~\$1,417,062	11.60
2022 Adopted Budget	~\$1,343,353	11.60

EXPENDITURE SUMMARY				
	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Staff - Full Time Equivalency (FTE)*	11.60	11.60	11.60	11.60
Expenditures:				
Personnel	\$ 918,007	\$ 1,033,062	\$ 959,353	\$ 1,076,852
Purchased Services	438,378	377,350	377,600	568,290
Supplies/Non-Capital Equipment	3,150	5,250	5,450	11,515
Miscellaneous	1,858	1,400	950	965
Total Expenditures	\$ 1,361,393	\$ 1,417,062	\$ 1,343,353	\$ 1,657,622

2022 BUDGET PACKAGES	
	Amount
1. Personnel Market Adjustment	\$ -
2. Personnel Merit Allowance	14,416
3. General Services - increase	92,315
4. Communication Services - increase	7,860
5. Training - increase	670
6. Travel/Mileage - increase	1,825
7. Technical Services - sales tax online and utility billing telephone payment systems	80,000
	\$ 197,086

Expenditure Detail

Finance Department - All Funds

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	738,189	814,250	750,358	863,541
Allowances	3,162	3,600	2,384	2,400
Medicare	10,378	11,860	10,713	12,555
Workers Compensation	498	657	539	636
Retirement Contributions	67,053	76,405	69,749	80,945
Medical Benefits	94,240	118,940	120,273	109,000
Life/Disability Benefits	4,487	7,350	5,337	7,775
Total Personnel	918,007	1,033,062	959,353	1,076,852
Purchased Services				
Professional Services	113,455	121,000	111,000	117,475
Technical Services	-	5,500	12,000	100,485
General Services	222,603	136,000	145,900	233,350
Communication Services	99,419	109,000	104,000	106,310
Training/Registration	580	2,400	2,200	3,170
Mileage/Travel	-	1,050	550	5,150
Rentals/Leases	2,321	2,400	1,950	2,350
Total Purchased Services	438,378	377,350	377,600	568,290
Supplies/Non-Capital Equipment				
Office Supplies	2,113	3,500	3,500	2,100
Operating Supplies	1,037	1,750	1,950	9,415
Total Supplies/Non-Capital Equipment	3,150	5,250	5,450	11,515
Miscellaneous				
Dues/Fees	1,858	1,400	950	965
Total Other Expenditures	1,858	1,400	950	965
Total Expenditures	\$ 1,361,393	\$ 1,417,062	\$ 1,343,353	\$ 1,657,622

Expenditure Detail

Finance Department - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	290,762	306,243	302,017	328,489
Allowances	1,768	2,100	1,192	1,200
Medicare	4,098	4,472	4,339	4,780
Workers Compensation	232	248	220	242
Retirement Contributions	26,769	28,264	28,569	30,287
Medical Benefits	32,293	39,351	46,622	44,249
Life/Disability Benefits	1,871	2,766	2,270	2,958
Total Personnel	357,793	383,444	385,229	412,205
Purchased Services				
Professional Services	42,809	55,000	45,000	55,875
Technical Services	-	-	6,500	63,375
General Services	50,260	41,000	50,900	52,350
Communication Services	30,989	36,000	31,000	31,000
Training/Registration	378	1,200	1,000	1,375
Mileage/Travel	-	500	-	1,700
Rentals/Leases	683	1,200	750	750
Total Purchased Services	125,119	134,900	135,150	206,425
Supplies/Non-Capital Equipment				
Office Supplies	1,127	1,500	1,500	700
Operating Supplies	631	1,000	1,200	1,500
Total Supplies/Non-Capital Equipment	1,758	2,500	2,700	2,200
Miscellaneous				
Dues/Fees	1,629	800	350	550
Total Other Expenditures	1,629	800	350	550
Total Expenditures	\$ 486,299	\$ 521,644	\$ 523,429	\$ 621,380

Expenditure Detail

Administration/Operations Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	290,762	306,243	302,017	328,489
Allowances	1,768	2,100	1,192	1,200
Medicare	4,098	4,472	4,339	4,780
Workers Compensation	232	248	220	242
Retirement Contributions	26,769	28,264	28,569	30,287
Medical Benefits	32,293	39,351	46,622	44,249
Life/Disability Benefits	1,871	2,766	2,270	2,958
Total Personnel	357,793	383,444	385,229	412,205
Purchased Services				
Professional Services	42,809	55,000	45,000	55,875
Technical Services	-	-	6,500	63,375
General Services	50,260	41,000	50,900	52,350
Communication Services	30,989	36,000	31,000	31,000
Training/Registration	378	1,200	1,000	1,375
Mileage/Travel	-	500	-	1,700
Rentals/Leases	683	1,200	750	750
Total Purchased Services	125,119	134,900	135,150	206,425
Supplies/Non-Capital Equipment				
Office Supplies	1,127	1,500	1,500	700
Operating Supplies	631	1,000	1,200	1,500
Total Supplies/Non-Capital Equipment	1,758	2,500	2,700	2,200
Miscellaneous				
Dues/Fees	1,629	800	350	550
Total Other Expenditures	1,629	800	350	550
Total Expenditures	\$ 486,299	\$ 521,644	\$ 523,429	\$ 621,380

Expenditure Detail

Finance Department - Water Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	447,427	508,007	448,341	535,052
Allowances	1,394	1,500	1,192	1,200
Medicare	6,280	7,388	6,374	7,775
Workers Compensation	266	409	319	394
Retirement Contributions	40,284	48,141	41,180	50,658
Medical Benefits	61,947	79,589	73,651	64,751
Life/Disability Benefits	2,616	4,584	3,067	4,817
Total Personnel	560,214	649,618	574,124	664,647
Purchased Services				
Professional Services	68,426	64,000	64,000	59,600
Technical Services	-	5,500	5,500	37,110
General Services	172,343	95,000	95,000	181,000
Communication Services	68,430	73,000	73,000	75,310
Training/Registration	202	1,200	1,200	1,795
Mileage/Travel	-	550	550	3,450
Rentals/Leases	1,638	1,200	1,200	1,600
Total Purchased Services	311,039	240,450	240,450	359,865
Supplies/Non-Capital Equipment				
Office Supplies	986	2,000	2,000	1,400
Operating Supplies	406	750	750	7,915
Total Supplies/Non-Capital Equipment	1,392	2,750	2,750	9,315
Miscellaneous				
Dues/Fees	229	600	600	415
Total Other Expenditures	229	600	600	415
Total Expenditures	\$ 872,874	\$ 893,418	\$ 817,924	\$ 1,034,242

Expenditure Detail

Administration/Operations Division - Water Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	248,085	252,549	248,871	270,363
Allowances	1,394	1,500	1,192	1,200
Medicare	3,522	3,684	3,620	3,938
Workers Compensation	147	204	182	199
Retirement Contributions	22,906	23,510	23,749	25,131
Medical Benefits	22,156	25,191	28,482	21,876
Life/Disability Benefits	1,578	2,288	1,864	2,440
Total Personnel	299,788	308,926	307,960	325,147
Purchased Services				
Professional Services	68,426	64,000	64,000	59,600
Technical Services	-	5,500	5,500	22,110
General Services	172,343	95,000	95,000	181,000
Communication Services	1,000	3,000	3,000	4,500
Training/Registration	202	1,000	1,000	1,375
Mileage/Travel	-	500	500	1,700
Rentals/Leases	137	-	-	-
Total Purchased Services	242,108	169,000	169,000	270,285
Supplies/Non-Capital Equipment				
Office Supplies	342	1,200	1,200	700
Operating Supplies	406	750	750	915
Total Supplies/Non-Capital Equipment	748	1,950	1,950	1,615
Miscellaneous				
Dues/Fees	150	500	500	315
Total Other Expenditures	150	500	500	315
Total Expenditures	\$ 542,794	\$ 480,376	\$ 479,410	\$ 597,362

Expenditure Detail

Utility Billing Division - Water Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	199,342	255,458	199,470	264,689
Medicare	2,758	3,704	2,754	3,837
Workers Compensation	119	205	137	195
Retirement Contributions	17,378	24,631	17,431	25,527
Medical Benefits	39,791	54,398	45,169	42,875
Life/Disability Benefits	1,038	2,296	1,203	2,377
Total Personnel	260,426	340,692	266,164	339,500
Purchased Services				
Technical Services	-	-	-	15,000
Communication Services	67,430	70,000	70,000	70,810
Training/Registration	-	200	200	420
Mileage/Travel	-	50	50	1,750
Rentals/Leases	1,501	1,200	1,200	1,600
Total Purchased Services	68,931	71,450	71,450	89,580
Supplies/Non-Capital Equipment				
Office Supplies	644	800	800	700
Operating Supplies	-	-	-	7,000
Total Supplies/Non-Capital Equipment	644	800	800	7,700
Miscellaneous				
Dues/Fees	79	100	100	100
Total Other Expenditures	79	100	100	100
Total Expenditures	\$ 330,080	\$ 413,042	\$ 338,514	\$ 436,880

Expenditure Detail

Finance Department - Sanitation Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Purchased Services				
Professional Services	2,220	2,000	2,000	2,000
Total Purchased Services	2,220	2,000	2,000	2,000
Total Expenditures	\$ 2,220	\$ 2,000	\$ 2,000	\$ 2,000

Expenditure Detail

Administration/Operations Division - Sanitation Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Purchased Services				
Professional Services	2,220	2,000	2,000	2,000
Total Purchased Services	2,220	2,000	2,000	2,000
Total Expenditures	\$ 2,220	\$ 2,000	\$ 2,000	\$ 2,000

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.

2021 Achievements

- Phase 1 of comprehensive plan completed - existing conditions report (Council Goal #X)
- Phase 1 of Xcel Energy Partners in Energy plan completed (Council Goal #X)

Goals & Objectives

- Implement Connect Northglenn recommendations (Council Goal #8)
- Implement Sustainability Action Plan (Council Goal #7)
- Implement Civic Center Master Plan - Phase 2 (Council Goal #8)

Activity Measures

Category/Measure	Council Goal	2019	2020	2021 Forecast	2022 Forecast
# of Permits Issued	#5	2,419	1,912	1,500	1,400
Permit Fee Collection	#5	\$ 1,223,690	\$ 1,260,683	\$ 1,300,000	\$ 1,523,076
Permit Valuations	#5	\$ 33,653,265	\$ 35,812,093	\$ 36,000,000	\$ 85,000,000
Neighborhood Service Officer Activity (calls)	#5	3,500	3,500	2,500	3,000

Planning & Development

2022 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 1,797,043	11.00
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	-	-
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	-	-
Total	1,797,043	11.00

2022 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Administration	\$ 187,464	1.00
Operations	1,127,934	4.00
Neighborhood Services	481,645	6.00
Total	1,797,043	11.00

EXPENDITURE & FULL TIME EQUIVALENCY

Year	Total Expenditures	Full Time Equivalency (FTE)
2020 Audited Amounts	\$1,584,817	12.00
2021 Year-End Forecast	\$1,489,302	12.00
2022 Adopted Budget	\$1,797,043	11.00

EXPENDITURE SUMMARY				
	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Staff - Full Time Equivalency (FTE)*	12.00	12.00	12.00	11.00
Expenditures:				
Personnel	\$ 966,492	\$ 987,452	\$ 913,104	\$ 1,041,873
Purchased Services	582,865	480,580	758,100	736,100
Supplies/Non-Capital Equipment	35,460	17,800	15,300	15,600
Miscellaneous	-	3,470	3,470	3,470
Total Expenditures	\$ 1,584,817	\$ 1,489,302	\$ 1,689,974	\$ 1,797,043

2022 BUDGET PACKAGES	
	Amount
1. Personnel Market Adjustment	\$ -
2. Personnel Merit Allowance	13,088
3. Professional Services - comprehensive plan update	45,000
4. Training - team building event	6,000
5. Technical Services - permit processing fee increase	275,000
	\$ 339,088

Expenditure Detail

Planning & Development Department - All Funds

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	757,293	773,760	711,305	810,992
Overtime	2,387	4,000	1,500	4,000
Medicare	10,542	11,220	10,253	11,759
Workers Compensation	3,743	3,934	3,806	4,668
Retirement Contributions	66,172	67,378	60,153	72,626
Medical Benefits	121,462	120,203	120,965	130,535
Life/Disability Benefits	4,893	6,957	5,122	7,293
Total Personnel	966,492	987,452	913,104	1,041,873
Purchased Services				
Professional Services	15,016	111,000	91,000	76,000
Technical Services	534,931	325,000	600,000	600,000
General Services	15,256	15,000	38,000	25,000
Communication Services	8,606	11,280	11,280	11,280
Training/Registration	5,190	11,000	11,000	17,000
Mileage/Travel	865	4,000	4,000	4,000
Rentals/Leases	3,001	3,300	2,820	2,820
Total Purchased Services	582,865	480,580	758,100	736,100
Supplies/Non-Capital Equipment				
Office Supplies	2,695	4,000	4,000	4,000
Operating Supplies	10,327	7,800	7,800	8,100
Non-Capital Equipment	19,788	2,500	-	-
Motor Vehicle Fuels	2,650	3,500	3,500	3,500
Total Supplies/Non-Capital Equipment	35,460	17,800	15,300	15,600
Miscellaneous				
Dues/Fees	-	3,470	3,470	3,470
Total Other Expenditures	-	3,470	3,470	3,470
Total Expenditures	\$ 1,584,817	\$ 1,489,302	\$ 1,689,974	\$ 1,797,043

Expenditure Detail

Planning & Development Department - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	757,293	773,760	711,305	810,992
Overtime	2,387	4,000	1,500	4,000
Medicare	10,542	11,220	10,253	11,759
Workers Compensation	3,743	3,934	3,806	4,668
Retirement Contributions	66,172	67,378	60,153	72,626
Medical Benefits	121,462	120,203	120,965	130,535
Life/Disability Benefits	4,893	6,957	5,122	7,293
Total Personnel	966,492	987,452	913,104	1,041,873
Purchased Services				
Professional Services	15,016	111,000	91,000	76,000
Technical Services	534,931	325,000	600,000	600,000
General Services	15,256	15,000	38,000	25,000
Communication Services	8,606	11,280	11,280	11,280
Training/Registration	5,190	11,000	11,000	17,000
Mileage/Travel	865	4,000	4,000	4,000
Rentals/Leases	3,001	3,300	2,820	2,820
Total Purchased Services	582,865	480,580	758,100	736,100
Supplies/Non-Capital Equipment				
Office Supplies	2,695	4,000	4,000	4,000
Operating Supplies	10,327	7,800	7,800	8,100
Non-Capital Equipment	19,788	2,500	-	-
Motor Vehicle Fuels	2,650	3,500	3,500	3,500
Total Supplies/Non-Capital Equipment	35,460	17,800	15,300	15,600
Miscellaneous				
Dues/Fees	-	3,470	3,470	3,470
Total Other Expenditures	-	3,470	3,470	3,470
Total Expenditures	\$ 1,584,817	\$ 1,489,302	\$ 1,689,974	\$ 1,797,043

Expenditure Detail

Administrative Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	143,653	142,709	141,705	151,403
Medicare	2,075	2,069	2,100	2,195
Workers Compensation	116	115	105	111
Retirement Contributions	12,929	12,844	12,753	15,140
Medical Benefits	7,485	7,967	8,288	8,069
Life/Disability Benefits	895	1,278	1,011	1,356
Total Personnel	167,153	166,982	165,962	178,274
Purchased Services				
General Services	800	-	18,000	-
Training/Registration	-	500	500	6,500
Mileage/Travel	383	1,000	1,000	1,000
Rentals/Leases	-	600	120	120
Total Purchased Services	1,183	2,100	19,620	7,620
Supplies/Non-Capital Equipment				
Office Supplies	63	300	300	300
Operating Supplies	-	300	300	300
Total Supplies/Non-Capital Equipment	63	600	600	600
Miscellaneous				
Dues/Fees	-	970	970	970
Total Other Expenditures	-	970	970	970
Total Expenditures	\$ 168,399	\$ 170,652	\$ 187,152	\$ 187,464

Expenditure Detail

Operations Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	331,632	338,312	335,809	350,761
Medicare	4,637	4,906	4,745	5,086
Workers Compensation	268	271	243	257
Retirement Contributions	28,102	28,652	26,418	29,694
Medical Benefits	43,674	46,412	46,332	47,703
Life/Disability Benefits	2,138	3,040	2,321	3,153
Total Personnel	410,451	421,593	415,868	436,654
Purchased Services				
Professional Services	14,309	111,000	91,000	76,000
Technical Services	534,931	325,000	600,000	600,000
Communication Services	2,067	2,280	2,280	2,280
Training/Registration	2,706	4,500	4,500	4,500
Mileage/Travel	14	2,500	2,500	2,500
Rentals/Leases	1,364	1,200	1,200	1,200
Total Purchased Services	555,391	446,480	701,480	686,480
Supplies/Non-Capital Equipment				
Office Supplies	1,238	1,500	1,500	1,500
Operating Supplies	834	500	500	800
Non-Capital Equipment	-	2,500	-	-
Total Supplies/Non-Capital Equipment	2,072	4,500	2,000	2,300
Miscellaneous				
Dues/Fees	-	2,500	2,500	2,500
Total Other Expenditures	-	2,500	2,500	2,500
Total Expenditures	\$ 967,914	\$ 875,073	\$ 1,121,848	\$ 1,127,934

Expenditure Detail

Neighborhood Services Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	282,008	292,739	233,791	308,828
Overtime	2,387	4,000	1,500	4,000
Medicare	3,830	4,245	3,408	4,478
Workers Compensation	3,359	3,548	3,458	4,300
Retirement Contributions	25,141	25,882	20,982	27,792
Medical Benefits	70,303	65,824	66,345	74,763
Life/Disability Benefits	1,860	2,639	1,790	2,784
Total Personnel	388,888	398,877	331,274	426,945
Purchased Services				
Professional Services	707	-	-	-
General Services	14,456	15,000	20,000	25,000
Communication Services	6,539	9,000	9,000	9,000
Training/Registration	2,484	6,000	6,000	6,000
Mileage/Travel	468	500	500	500
Rentals/Leases	1,637	1,500	1,500	1,500
Total Purchased Services	26,291	32,000	37,000	42,000
Supplies/Non-Capital Equipment				
Office Supplies	1,394	2,200	2,200	2,200
Operating Supplies	9,493	7,000	7,000	7,000
Non-Capital Equipment	19,788	-	-	-
Motor Vehicle Fuels	2,650	3,500	3,500	3,500
Total Supplies/Non-Capital Equipment	33,325	12,700	12,700	12,700
Total Expenditures	\$ 448,504	\$ 443,577	\$ 380,974	\$ 481,645



Parks, Recreation & Culture

Amanda Peterson, Director of Parks, Recreation & Culture

Department Description

The City of Northglenn's Department of Parks, Recreation & Culture strives to provide a wide variety of high quality recreational and leisure programs, theatre & cultural arts programs, parks, facilities, and community engagement opportunities to create community interaction, promote health and wellbeing, and enhance the quality of life for residents and participants.

2021 Achievements

- Completed construction of the new Recreation Center, Senior Center and Theatre on time and within the approved budget (Council Goal #8)
- Awarded \$175,000 in grant funding from Adams County Open Space to support improvements at Jaycee Ballfield and to plant additional trees on trail corridors (Council Goal #1)
- Began to re-establish recreation programming as the community entered the recovery phase of the COVID-19 pandemic (Council Goal #1)

Goals & Objectives

- Submit grant requests for applicable projects through Adams County Open Space and other sources as appropriate (Council Goal #1)
- Provide high quality, financially sustainable programming in the new facility. This includes maintaining or re-establishing existing successful programs that meet the needs of participants and providing new opportunities that are appealing to the community. (Council Goal #1)
- Build program participation and recreation center attendance to 25% above 2019 (pre-COVID) levels (Council Goal #2)

Activity Measures

Category/Measure	Council Goal	2019	2020	2021 Forecast	2022 Forecast
# of park acres maintained	#8	265	265	265	418
# of miles of trails maintained	#8	39	39	39	39
Recreation Center attendance	#2	399,338	190,000	300,000	450,000
Number of registered program participants	#2	7,718	3,900	5,800	9,500

Parks, Recreation & Culture

2022 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 7,589,693	90.00
Conservation Trust Fund	890,000	-
CDBG Fund	-	-
Capital Projects Fund	1,942,500	-
Water Fund	-	-
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	-	-
Total	10,422,193	90.00

2022 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Park Operations	\$ 2,609,259	24.50
Recreation Operations	4,980,434	65.50
Capital Improvement Projects	2,832,500	-
Total	10,422,193	90.00

EXPENDITURE & FULL TIME EQUIVALENCY

Year	Expenditures (\$)	FTE
2020 Audited Amounts	~4,315,697	51.39
2021 Year-End Forecast	~7,329,682	70.65
2022 Adopted Budget	10,422,193	90.00

EXPENDITURE SUMMARY				
	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Staff - Full Time Equivalency (FTE)*	51.39	70.65	70.65	90.00
Expenditures:				
Personnel	\$ 3,282,029	\$ 4,025,952	\$ 3,437,867	\$ 5,655,938
Purchased Services	243,091	424,830	425,240	681,780
Supplies/Non-Capital Equipment	346,519	443,390	443,265	748,375
Capital Outlay	437,302	2,431,660	1,189,187	3,331,750
Miscellaneous	6,756	3,850	4,260	4,350
Total Expenditures	\$ 4,315,697	\$ 7,329,682	\$ 5,499,819	\$ 10,422,193

2022 BUDGET PACKAGES	
	Amount
1. Personnel Market Adjustment	\$ -
2. Personnel Merit Allowance	54,470
3. Communications - Recreation - activity guide increase	3,100
4. Capital Equipment - Recreation - Jaycee ballfield mound	5,000
5. Professional Services - Parks - Parks & Recreation master plan update	140,000
6. Professional Services - Parks - city-wide fence assessment	5,000
7. Non-Capital Equipment - Recreation - Kiwanis patio furniture	10,500
8. Technical Services - Recreation - Kiwanis internet system	4,200
9. Capital Equipment - Parks - vehicle replacements (3)	185,250
10. Capital Equipment - Parks - mower replacements (4) and utility vehicle replacements (2)	309,000
11. Operating Supplies - Recreation - new facility increase (custodial, theatre, program expansion)	157,785
12. Training - Recreation - new facility increase	12,600
13. General Services - Recreation - new facility increase (program expansion)	78,000
14. Professional Services - Recreation - new facility increase (facility maintenance)	20,000

15. Technical Services - Recreation - new facility increase (theatre ticketing system)	9,000
16. Gas/Electricity - Recreation - new facility increase	85,000
17. Personnel - Parks - maintenance workers (3.0 FTE)	179,859
18. Personnel - Parks - ranger (1.0 FTE)	71,993
19. Personnel - Recreation - part-time program (1.36 FTE)	60,000
20. Personnel - Recreation - specialized fitness (2.0 FTE)	92,366
21. Personnel - Recreation - recreation assistant (1.0 FTE)	48,414
22. Personnel - Recreation - guest relations specialists (3.03 FTE)	173,048
23. Personnel - Recreation - recreation coordinator (1.0 FTE)	69,866
24. Personnel - Recreation - head swim coach (1.0 FTE)	78,351
25. Professional Services - Parks - CPTED	15,000
	\$ 1,867,802

Expenditure Detail

Parks, Recreation & Culture Department - All Funds

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	2,444,719	2,679,256	2,421,566	4,013,207
Seasonal/Temporary Wages	37,030	338,997	219,000	242,845
Overtime	16,476	37,050	33,250	37,050
Allowances	6,586	13,440	7,480	10,944
Medicare	34,175	43,579	34,706	61,492
Workers Compensation	30,892	62,819	23,586	45,522
Retirement Contributions	196,163	239,125	192,545	351,597
Medical Benefits	503,634	585,646	492,270	857,270
Life/Disability Benefits	12,354	26,040	13,464	36,011
Total Personnel	3,282,029	4,025,952	3,437,867	5,655,938
Purchased Services				
Professional Services	17,782	17,600	18,610	197,600
Technical Services	8,388	8,700	11,200	24,200
General Services	98,168	193,550	191,050	279,050
Property Services	62,103	119,000	119,000	77,000
Communication Services	39,341	55,480	54,880	58,580
Training/Registration	6,943	16,850	16,850	31,700
Mileage/Travel	63	150	150	150
Rentals/Leases	10,303	13,500	13,500	13,500
Total Purchased Services	243,091	424,830	425,240	681,780
Supplies/Non-Capital Equipment				
Office Supplies	265	1,450	1,850	1,450
Technology Supplies	717	4,750	3,725	4,750
Operating Supplies	214,965	295,590	300,090	492,675
Inventory Supplies	2,134	7,100	7,100	11,000
Non-Capital Equipment	5,893	-	-	19,000
Gas/Electricity	102,671	105,000	105,000	190,000
Motor Vehicle Fuels	19,874	29,500	25,500	29,500
Total Supplies/Non-Capital Equipment	346,519	443,390	443,265	748,375
Capital Outlay				
Capital Equipment	41,327	-	-	499,250
Capital Improvement Projects	395,975	2,431,660	1,189,187	2,832,500
Total Capital Outlay	437,302	2,431,660	1,189,187	3,331,750
Miscellaneous				
Dues/Fees	6,756	3,600	4,010	4,100
Bad Debt Expense	-	250	250	250
Total Other Expenditures	6,756	3,850	4,260	4,350
Total Expenditures	\$ 4,315,697	\$ 7,329,682	\$ 5,499,819	\$ 10,422,193

Expenditure Detail

Parks, Recreation & Culture Department - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	2,444,719	2,679,256	2,421,566	4,013,207
Seasonal/Temporary Wages	37,030	338,997	219,000	242,845
Overtime	16,476	37,050	33,250	37,050
Allowances	6,586	13,440	7,480	10,944
Medicare	34,175	43,579	34,706	61,492
Workers Compensation	30,892	62,819	23,586	45,522
Retirement Contributions	196,163	239,125	192,545	351,597
Medical Benefits	503,634	585,646	492,270	857,270
Life/Disability Benefits	12,354	26,040	13,464	36,011
Total Personnel	3,282,029	4,025,952	3,437,867	5,655,938
Purchased Services				
Professional Services	17,782	17,600	18,610	197,600
Technical Services	8,388	8,700	11,200	24,200
General Services	98,168	193,550	191,050	279,050
Property Services	62,103	119,000	119,000	77,000
Communication Services	39,341	55,480	54,880	58,580
Training/Registration	6,943	16,850	16,850	31,700
Mileage/Travel	63	150	150	150
Rentals/Leases	10,303	13,500	13,500	13,500
Total Purchased Services	243,091	424,830	425,240	681,780
Supplies/Non-Capital Equipment				
Office Supplies	265	1,450	1,850	1,450
Technology Supplies	717	4,750	3,725	4,750
Operating Supplies	214,965	295,590	300,090	492,675
Inventory Supplies	2,134	7,100	7,100	11,000
Non-Capital Equipment	5,893	-	-	19,000
Gas/Electricity	102,671	105,000	105,000	190,000
Motor Vehicle Fuels	19,874	29,500	25,500	29,500
Total Supplies/Non-Capital Equipment	346,519	443,390	443,265	748,375
Capital Outlay				
Capital Equipment	41,327	-	-	499,250
Total Capital Outlay	41,327	-	-	499,250
Miscellaneous				
Dues/Fees	6,756	3,600	4,010	4,100
Bad Debt Expense	-	250	250	250
Total Other Expenditures	6,756	3,850	4,260	4,350
Total Expenditures	\$ 3,919,722	\$ 4,898,022	\$ 4,310,632	\$ 7,589,693

Expenditure Detail

Park Operations Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	948,461	963,716	920,922	1,139,382
Seasonal/Temporary Wages	9,567	130,983	100,000	33,202
Overtime	15,803	30,300	26,500	30,300
Allowances	6,586	6,840	7,480	9,744
Medicare	13,198	15,594	13,689	16,766
Workers Compensation	16,548	19,888	11,969	16,430
Retirement Contributions	83,346	84,611	76,418	99,552
Medical Benefits	187,295	236,437	182,348	286,864
Life/Disability Benefits	5,780	9,217	6,290	10,069
Total Personnel	1,286,584	1,497,586	1,345,616	1,642,309
Purchased Services				
Professional Services	16,068	15,000	16,000	175,000
Property Services	61,885	117,500	117,500	72,500
Communication Services	7,856	7,900	7,300	7,900
Training/Registration	4,976	7,000	7,000	7,000
Mileage/Travel	54	-	-	-
Rentals/Leases	6,038	4,000	4,000	4,000
Total Purchased Services	96,877	151,400	151,800	266,400
Supplies/Non-Capital Equipment				
Office Supplies	-	500	750	500
Operating Supplies	130,858	134,000	140,500	157,500
Gas/Electricity	23,573	20,000	20,000	20,000
Motor Vehicle Fuels	19,176	28,000	25,000	28,000
Total Supplies/Non-Capital Equipment	173,607	182,500	186,250	206,000
Capital Outlay				
Capital Equipment	33,293	-	-	494,250
Total Capital Outlay	33,293	-	-	494,250
Miscellaneous				
Dues/Fees	368	300	300	300
Total Other Expenditures	368	300	300	300
Total Expenditures	\$ 1,590,729	\$ 1,831,786	\$ 1,683,966	\$ 2,609,259

Expenditure Detail

Recreation Operations Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	1,496,258	1,715,540	1,500,644	2,873,825
Seasonal/Temporary Wages	27,463	208,014	119,000	209,643
Overtime	673	6,750	6,750	6,750
Allowances	-	6,600	-	1,200
Medicare	20,977	27,985	21,017	44,726
Workers Compensation	14,344	42,931	11,617	29,092
Retirement Contributions	112,817	154,514	116,127	252,045
Medical Benefits	316,339	349,209	309,922	570,406
Life/Disability Benefits	6,574	16,823	7,174	25,942
Total Personnel	1,995,445	2,528,366	2,092,251	4,013,629
Purchased Services				
Professional Services	1,714	2,600	2,610	22,600
Technical Services	8,388	8,700	11,200	24,200
General Services	98,168	193,550	191,050	279,050
Property Services	218	1,500	1,500	4,500
Communication Services	31,485	47,580	47,580	50,680
Training/Registration	1,967	9,850	9,850	24,700
Mileage/Travel	9	150	150	150
Rentals/Leases	4,265	9,500	9,500	9,500
Total Purchased Services	146,214	273,430	273,440	415,380
Supplies/Non-Capital Equipment				
Office Supplies	265	950	1,100	950
Technology Supplies	717	4,750	3,725	4,750
Operating Supplies	84,107	161,590	159,590	335,175
Inventory Supplies	2,134	7,100	7,100	11,000
Non-Capital Equipment	5,893	-	-	19,000
Gas/Electricity	79,098	85,000	85,000	170,000
Motor Vehicle Fuels	698	1,500	500	1,500
Total Supplies/Non-Capital Equipment	172,912	260,890	257,015	542,375
Capital Outlay				
Capital Equipment	8,034	-	-	5,000
Total Capital Outlay	8,034	-	-	5,000
Miscellaneous				
Dues/Fees	6,388	3,300	3,710	3,800
Bad Debt Expense	-	250	250	250
Total Other Expenditures	6,388	3,550	3,960	4,050
Total Expenditures	\$ 2,328,993	\$ 3,066,236	\$ 2,626,666	\$ 4,980,434

Expenditure Detail

Parks, Recreation & Culture Department - Conservation Trust Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Capital Outlay				
Capital Improvement Projects	190,897	570,000	280,027	890,000
Total Capital Outlay	190,897	570,000	280,027	890,000
Total Expenditures	\$ 190,897	\$ 570,000	\$ 280,027	\$ 890,000

Expenditure Detail

Capital Improvement Projects Division - Conservation Trust Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Capital Outlay				
Capital Improvement Projects	190,897	570,000	280,027	890,000
Total Capital Outlay	190,897	570,000	280,027	890,000
Total Expenditures	\$ 190,897	\$ 570,000	\$ 280,027	\$ 890,000

Expenditure Detail

Parks, Recreation & Culture Department - Capital Projects Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Capital Outlay				
Capital Improvement Projects	205,078	1,861,660	909,160	1,942,500
Total Capital Outlay	205,078	1,861,660	909,160	1,942,500
Total Expenditures	\$ 205,078	\$ 1,861,660	\$ 909,160	\$ 1,942,500

Expenditure Detail

Capital Improvement Projects Division - Capital Projects Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Capital Outlay				
Capital Improvement Projects	205,078	1,861,660	909,160	1,942,500
Total Capital Outlay	205,078	1,861,660	909,160	1,942,500
Total Expenditures	\$ 205,078	\$ 1,861,660	\$ 909,160	\$ 1,942,500



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. These divisions are managed by two Commanders, one in charge of Patrol and another of Support.

- The Chief of Police is responsible for administering and managing the Department, including establishing standards of service to be provided to the public.
- The Deputy Chief is primarily responsible to provide support to the Chief, provide general management, direction and oversight to the Patrol and Support Commanders, and oversee the Department budget and policy manual.
- 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.
- The Support Division is responsible for criminal investigations and department training, through the following units: Investigations, Professional Standards, Community Relations, Police Records, Training, and Property Evidence.

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

2021 Achievements

- Implemented body-worn cameras for all officers (Council Goal #3)
- Provided officers with Crisis Intervention training to effectively address incidents involving mental health issues (Council Goal #3)
- Implemented the Traffic Unit to increase directed deployments and enforcement efforts (Council Goal #3)
- Community Co-Production Policing implemented (Council Goal #3)
- Analysis and completion of the Department's Strategic Plan to include integration of assessment recommendations (Council Goal #3)

Goals & Objectives

- Continuing to expand and enhance the Traffic Unit to include 4 dedicated officers (Council Goal #3)
- Implementation of the Crisis Response Unit utilizing the co-response model into the Department (Council Goal #3)
- Implementing the Police Department's Strategic Plan (Council Goal #3)
- Conduct a full policy review to ensure consistency with nationwide best practices (Council Goal #3)
- Obtain accreditation for our property and evidence process (Council Goal #3)

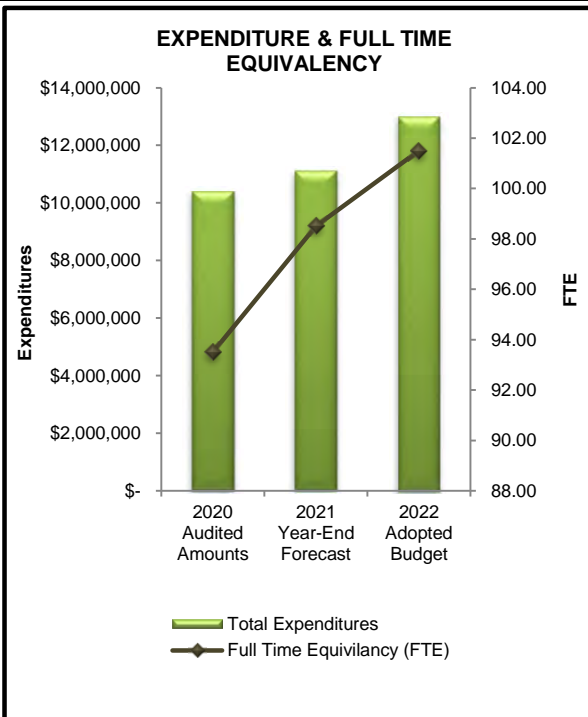
Activity Measures

Category/Measure	Council Goal	2019	2020	2021 Forecast	2022 Forecast
Calls for Service	#3	51,051	43,756	46,000	45,000
Incident Reports Processed	#3	7,520	7,200	7,500	7,500
# of Arrests	#3	2,493	2,159	2,400	2,400
# of Traffic Accidents Reported	#3	1,527	1,012	1,350	1,350
Municipal Summons Issued	#3	2,955	2,756	3,400	3,600

Police

2022 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 12,976,311	101.50
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	-	-
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	-	-
Total	12,976,311	101.50

2022 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Administration	\$ 2,474,057	8.00
Support Operations	2,656,028	26.50
Patrol Division	7,633,386	65.00
Animal Control	212,840	2.00
Total	12,976,311	101.50



EXPENDITURE SUMMARY				
	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Staff - Full Time Equivalency (FTE)*	93.50	94.50	98.50	101.50
Expenditures:				
Personnel	\$ 8,444,919	\$ 9,089,143	\$ 8,770,345	\$ 10,113,447
Purchased Services	1,319,775	1,660,121	1,559,951	1,705,809
Supplies/Non-Capital Equipment	385,031	467,424	458,169	513,155
Capital Outlay	243,438	283,710	292,458	641,000
Miscellaneous	2,975	2,655	2,000	2,900
Total Expenditures	\$ 10,396,138	\$ 11,503,053	\$ 11,082,923	\$ 12,976,311

2022 BUDGET PACKAGES		Amount
1. Personnel Market Allowance		\$ 102,447
2. Personnel Step Allowance		117,081
3. Communication Services - Administration - ADCOM IGA increase		43,246
4. Professional Services - Support Operations - ADCO Sheriff's Office IGA increase		3,213
5. Personnel - Patrol - Sergeant (1.0 FTE)		128,832
6. Personnel - Administration - position bifurcation, Crime Analyst (1.0 FTE) and Public Information Officer reclassification		116,032
7. Capital Equipment - Patrol - motorcycles (2)		75,000
8. Non-Capital Equipment - Patrol - motorcycle uniforms/equipment		4,800
9. Personnel - Administration - Custodian (1.0 FTE)		52,000
10. Non-Capital Equipment - Patrol - uniform/equipment increase (4 officers)		44,000
11. Capital Equipment - Patrol - vehicle replacements (6)		471,000
12. Capital Equipment - Administration - vehicle replacement		47,500
13. Capital Equipment - Support Operations - vehicle replacement		47,500
14. Operating Supplies - Support Operations - evidence supplies increase		11,455
		\$ 1,264,106

Expenditure Detail

Police Department - All Funds

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	6,384,958	6,776,942	6,501,311	7,483,088
Overtime	271,786	341,000	338,383	341,000
Allowances	51,365	56,687	55,555	50,654
Medicare	94,383	98,649	98,744	108,808
Workers Compensation	125,109	112,651	114,593	125,643
Retirement Contributions	563,591	599,090	580,660	657,646
Medical Benefits	794,135	907,313	908,688	1,126,155
Life/Disability Benefits	159,592	196,811	172,411	220,453
Total Personnel	8,444,919	9,089,143	8,770,345	10,113,447
Purchased Services				
Professional Services	501,174	449,076	440,000	452,113
Technical Services	10,623	14,200	11,000	14,200
General Services	34,886	33,852	31,000	33,200
Property Services	5,696	11,230	10,000	11,250
Communication Services	654,433	666,901	666,601	710,146
Training/Registration	103,674	157,500	76,500	157,500
Mileage/Travel	492	800	250	800
Rentals/Leases	8,797	326,562	324,600	326,600
Total Purchased Services	1,319,775	1,660,121	1,559,951	1,705,809
Supplies/Non-Capital Equipment				
Office Supplies	7,779	15,288	-	15,000
Technology Supplies	30,873	44,672	75,000	44,700
Operating Supplies	98,597	96,464	87,419	86,755
Non-Capital Equipment	144,536	187,100	175,350	232,800
Gas/Electricity	48,428	70,000	55,000	70,000
Motor Vehicle Fuels	54,818	53,900	65,400	63,900
Total Supplies/Non-Capital Equipment	385,031	467,424	458,169	513,155
Capital Outlay				
Capital Equipment	243,438	283,710	292,458	641,000
Total Capital Outlay	243,438	283,710	292,458	641,000
Miscellaneous				
Dues/Fees	2,475	2,655	2,000	2,900
Community Incentive	500	-	-	-
Total Other Expenditures	2,975	2,655	2,000	2,900
Total Expenditures	\$ 10,396,138	\$ 11,503,053	\$ 11,082,923	\$ 12,976,311

Expenditure Detail

Police Department - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	6,384,958	6,776,942	6,501,311	7,483,088
Overtime	271,786	341,000	338,383	341,000
Allowances	51,365	56,687	55,555	50,654
Medicare	94,383	98,649	98,744	108,808
Workers Compensation	125,109	112,651	114,593	125,643
Retirement Contributions	563,591	599,090	580,660	657,646
Medical Benefits	794,135	907,313	908,688	1,126,155
Life/Disability Benefits	159,592	196,811	172,411	220,453
Total Personnel	8,444,919	9,089,143	8,770,345	10,113,447
Purchased Services				
Professional Services	501,174	449,076	440,000	452,113
Technical Services	10,623	14,200	11,000	14,200
General Services	34,886	33,852	31,000	33,200
Property Services	5,696	11,230	10,000	11,250
Communication Services	654,433	666,901	666,601	710,146
Training/Registration	103,674	157,500	76,500	157,500
Mileage/Travel	492	800	250	800
Rentals/Leases	8,797	326,562	324,600	326,600
Total Purchased Services	1,319,775	1,660,121	1,559,951	1,705,809
Supplies/Non-Capital Equipment				
Office Supplies	7,779	15,288	-	15,000
Technology Supplies	30,873	44,672	75,000	44,700
Operating Supplies	98,597	96,464	87,419	86,755
Non-Capital Equipment	144,536	187,100	175,350	232,800
Gas/Electricity	48,428	70,000	55,000	70,000
Motor Vehicle Fuels	54,818	53,900	65,400	63,900
Total Supplies/Non-Capital Equipment	385,031	467,424	458,169	513,155
Capital Outlay				
Capital Equipment	243,438	283,710	292,458	641,000
Total Capital Outlay	243,438	283,710	292,458	641,000
Miscellaneous				
Dues/Fees	2,475	2,655	2,000	2,900
Community Incentive	500	-	-	-
Total Other Expenditures	2,975	2,655	2,000	2,900
Total Expenditures	\$ 10,396,138	\$ 11,503,053	\$ 11,082,923	\$ 12,976,311

Expenditure Detail

Administration Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	466,176	505,378	471,039	734,968
Overtime	-	1,500	1,200	1,500
Allowances	2,009	1,572	2,800	3,540
Medicare	6,641	7,351	6,773	10,708
Workers Compensation	11,535	6,241	13,031	12,622
Retirement Contributions	44,349	48,225	43,697	65,006
Medical Benefits	51,558	84,644	46,637	106,386
Life/Disability Benefits	3,702	11,322	2,696	17,431
Total Personnel	585,970	666,233	587,873	952,161
Purchased Services				
Professional Services	439,780	380,245	375,000	380,200
Technical Services	10,623	14,200	11,000	14,200
General Services	295	1,200	1,000	1,200
Property Services	5,696	11,230	10,000	11,250
Communication Services	653,872	665,401	665,401	708,646
Training/Registration	103,500	156,500	75,500	156,500
Mileage/Travel	335	800	-	800
Total Purchased Services	1,214,101	1,229,576	1,137,901	1,272,796
Supplies/Non-Capital Equipment				
Office Supplies	7,770	15,288	-	15,000
Technology Supplies	30,873	44,672	75,000	44,700
Operating Supplies	43,719	24,400	31,000	24,400
Non-Capital Equipment	73,770	115,000	104,000	115,000
Total Supplies/Non-Capital Equipment	156,132	199,360	210,000	199,100
Capital Outlay				
Capital Equipment	14,017	-	12,800	47,500
Total Capital Outlay	14,017	-	12,800	47,500
Miscellaneous				
Dues/Fees	2,425	2,555	2,000	2,500
Community Incentive	500	-	-	-
Total Other Expenditures	2,925	2,555	2,000	2,500
Total Expenditures	\$ 1,973,145	\$ 2,097,724	\$ 1,950,574	\$ 2,474,057

Expenditure Detail

Support Operations Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	1,691,789	1,860,428	1,679,676	1,800,664
Overtime	31,051	65,000	60,000	65,000
Allowances	16,793	21,192	19,270	15,180
Medicare	24,302	26,846	24,647	25,896
Workers Compensation	24,195	23,767	21,255	22,559
Retirement Contributions	153,768	168,990	151,071	164,151
Medical Benefits	213,875	256,998	242,211	295,440
Life/Disability Benefits	30,756	43,342	33,518	41,270
Total Personnel	2,186,529	2,466,563	2,231,648	2,430,160
Purchased Services				
Professional Services	58,657	57,831	55,000	61,213
Communication Services	561	1,500	1,200	1,500
Mileage/Travel	157	-	250	-
Rentals/Leases	7,402	6,557	4,600	6,600
Total Purchased Services	66,777	65,888	61,050	69,313
Supplies/Non-Capital Equipment				
Office Supplies	9	-	-	-
Operating Supplies	12,380	40,564	27,519	26,955
Non-Capital Equipment	15,128	5,900	5,000	6,000
Gas/Electricity	48,428	70,000	55,000	70,000
Motor Vehicle Fuels	5,606	6,000	3,550	6,000
Total Supplies/Non-Capital Equipment	81,551	122,464	91,069	108,955
Capital Outlay				
Capital Equipment	-	58,710	63,658	47,500
Total Capital Outlay	-	58,710	63,658	47,500
Miscellaneous				
Dues/Fees	-	-	-	100
Total Other Expenditures	-	-	-	100
Total Expenditures	\$ 2,334,857	\$ 2,713,625	\$ 2,447,425	\$ 2,656,028

Expenditure Detail

Patrol Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	4,112,849	4,298,816	4,236,350	4,828,293
Overtime	238,994	270,000	273,883	270,000
Allowances	31,795	33,155	32,685	31,166
Medicare	61,893	62,812	65,778	70,465
Workers Compensation	88,238	81,514	79,344	89,438
Retirement Contributions	355,138	371,715	375,553	417,141
Medical Benefits	500,218	538,030	584,791	690,204
Life/Disability Benefits	124,398	141,135	135,355	160,679
Total Personnel	5,513,523	5,797,177	5,783,739	6,557,386
Purchased Services				
Professional Services	1,623	10,000	10,000	10,000
Training/Registration	9	-	-	-
Rentals/Leases	1,395	320,005	320,000	320,000
Total Purchased Services	3,027	330,005	330,000	330,000
Supplies/Non-Capital Equipment				
Operating Supplies	41,926	30,000	27,500	34,000
Non-Capital Equipment	54,837	65,000	65,350	110,800
Motor Vehicle Fuels	46,814	45,000	60,000	55,000
Total Supplies/Non-Capital Equipment	143,577	140,000	152,850	199,800
Capital Outlay				
Capital Equipment	229,421	225,000	216,000	546,000
Total Capital Outlay	229,421	225,000	216,000	546,000
Miscellaneous				
Dues/Fees	-	-	-	200
Total Other Expenditures	-	-	-	200
Total Expenditures	\$ 5,889,548	\$ 6,492,182	\$ 6,482,589	\$ 7,633,386

Expenditure Detail

Animal Control Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	114,144	112,320	114,246	119,163
Overtime	1,741	4,500	3,300	4,500
Allowances	768	768	800	768
Medicare	1,547	1,640	1,546	1,739
Workers Compensation	1,141	1,129	963	1,024
Retirement Contributions	10,336	10,160	10,339	11,348
Medical Benefits	28,484	27,641	35,049	34,125
Life/Disability Benefits	736	1,012	842	1,073
Total Personnel	158,897	159,170	167,085	173,740
Purchased Services				
Professional Services	1,114	1,000	-	700
General Services	34,591	32,652	30,000	32,000
Training/Registration	165	1,000	1,000	1,000
Total Purchased Services	35,870	34,652	31,000	33,700
Supplies/Non-Capital Equipment				
Operating Supplies	572	1,500	1,400	1,400
Non-Capital Equipment	801	1,200	1,000	1,000
Motor Vehicle Fuels	2,398	2,900	1,850	2,900
Total Supplies/Non-Capital Equipment	3,771	5,600	4,250	5,300
Miscellaneous				
Dues/Fees	50	100	-	100
Total Other Expenditures	50	100	-	100
Total Expenditures	\$ 198,588	\$ 199,522	\$ 202,335	\$ 212,840

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: Engineering, Operations, Utilities and Environmental.

2021 Achievements

- Provided key support to the Civic Center Campus and Recreation Center projects (Council Goal #8)
- Paved approximately 5 miles of roads at a cost of \$2.1 million dollars (Council Goal #8)
- Initiated the construction of Lift Station A and Forcemain A for the Wastewater operations (Council Goal #8)
- Completed the construction of Bunker Hill Lift Station to accommodate the Karl's Farm development (Council Goal #8)
- Continued to provide uninterrupted service during the COVID-19 pandemic (Council Goal #1)

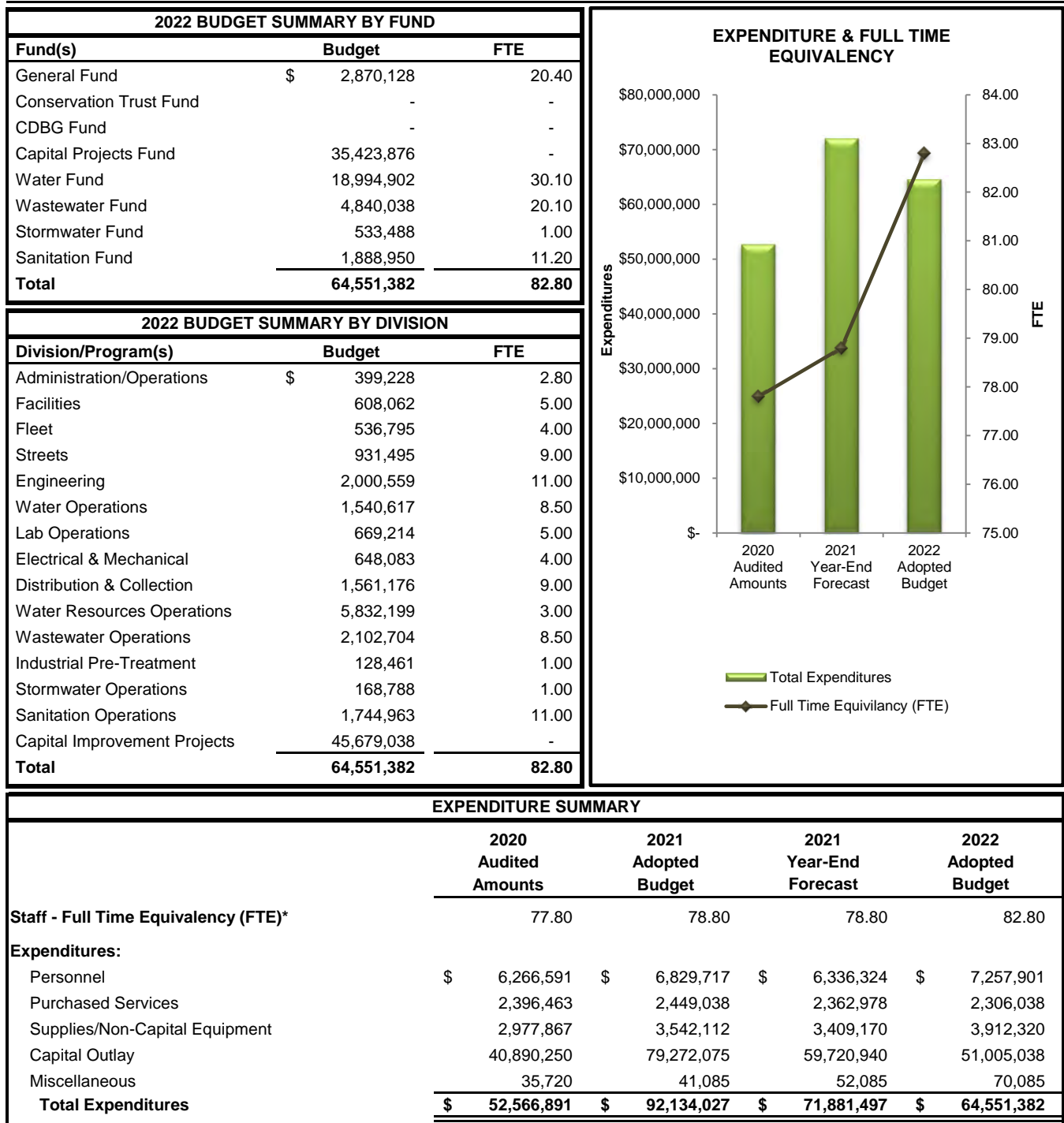
Goals & Objectives

- 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, and programs available to the community to improve quality of life (Council Goal #2)

Activity Measures

Category/Measure	Council Goal	2019	2020	2021 Forecast	2022 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	14,915	16,301	15,000	15,000
Waste Hauled to Recycling (Tons)	#7	1,709	1,938	1,900	1,900

Public Works



2022 BUDGET PACKAGES

	Amount
1. Personnel Market Adjustment	\$ -
2. Personnel Merit Allowance	86,081
3. General Services - Lab Operations - Big Dry Creek special studies	6,000
4. Personnel - Engineering - civil engineer (1.0 FTE)	100,095
5. Maintenance Supplies - Distribution & Collection - ERT replacement and commercial meter program	185,000
6. Technical Services - Industrial Pre-Treatment - increase	10,000
7. Personnel - Streets - municipal services worker 1 (1.0 FTE)	60,936
8. Personnel - Sanitation - municipal services worker 1 (1.0 FTE)	60,936
9. Non-Capital Equipment - Wastewater Operations - increase \$50,000 and contingency \$90,000	140,000
10. Property/Rights - Water Resources Operations - engineering	150,000
11. Property/Rights - Water Resources Operations - special counsel	200,000
12. Chemicals/Compounds - Water Operations - increase	10,000
13. Non-Capital Equipment - Water Operations - increase of \$50,000 and contingency of \$90,000	140,000
14. Personnel - Water Operations - operator (1.0 FTE)	76,312
15. Capital Equipment - Distribution & Collection - excavator	52,000
16. Capital Equipment - Water Operations - vehicle replacement	59,000
17. Capital Equipment - Engineering - vehicle replacement	45,000
18. Non-Capital Equipment - Lab Operations - contingency	50,000
19. Non-Capital Equipment - Electrical & Mechanical - contingency	70,000
20. Capital Equipment - Sanitation Operations - sanitation truck replacement	320,000
	\$ 1,821,360

Expenditure Detail

Public Works Department - All Funds

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	4,651,426	4,963,890	4,662,544	5,290,922
Overtime	141,250	116,200	129,200	116,200
Allowances	26,911	28,740	28,867	31,068
Medicare	61,952	70,658	64,126	75,443
Workers Compensation	76,287	100,203	77,938	90,753
Retirement Contributions	409,477	436,848	409,203	464,438
Medical Benefits	870,590	1,069,502	932,986	1,142,452
Life/Disability Benefits	28,698	43,676	31,460	46,625
Total Personnel	6,266,591	6,829,717	6,336,324	7,257,901
Purchased Services				
Professional Services	172,588	234,150	217,150	109,150
Technical Services	144,391	211,360	185,540	201,560
General Services	67,950	92,258	80,258	84,258
Property Services	1,882,128	1,777,800	1,757,500	1,777,600
Repair/Maintenance Services	(94)	-	-	-
Communication Services	80,711	62,950	58,700	62,950
Training/Registration	17,463	25,600	18,300	25,600
Mileage/Travel	179	3,500	2,100	3,500
Rentals/Leases	31,147	41,420	43,430	41,420
Total Purchased Services	2,396,463	2,449,038	2,362,978	2,306,038
Supplies/Non-Capital Equipment				
Office Supplies	16,092	18,700	16,700	18,700
Technology Supplies	2,400	2,500	2,500	2,500
Operating Supplies	490,693	625,700	645,700	655,700
Chemicals/Compounds	412,799	552,745	552,745	562,745
Maintenance Supplies	410,058	570,000	510,000	485,000
Inventory Supplies	42,025	60,000	60,000	60,000
Uniforms/Clothing	23,617	22,950	23,600	22,950
Non-Capital Equipment	205,455	158,517	173,725	573,725
Gas/Electricity	1,240,746	1,356,500	1,254,500	1,356,500
Motor Vehicle Fuels	133,982	174,500	169,700	174,500
Total Supplies/Non-Capital Equipment	2,977,867	3,542,112	3,409,170	3,912,320
Capital Outlay				
Property/Rights	1,268,000	1,600,000	1,600,000	4,850,000
Capital Equipment	1,592,409	1,440,208	1,400,000	476,000
Capital Improvement Projects	38,029,841	76,231,867	56,720,940	45,679,038
Total Capital Outlay	40,890,250	79,272,075	59,720,940	51,005,038
Miscellaneous				
Dues/Fees	7,095	11,085	22,085	25,085
Community Incentive	28,625	30,000	30,000	45,000
Total Other Expenditures	35,720	41,085	52,085	70,085
Total Expenditures	\$ 52,566,891	\$ 92,134,027	\$ 71,881,497	\$ 64,551,382

Expenditure Detail

Public Works Department - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	992,702	1,073,808	1,005,176	1,183,867
Overtime	51,547	29,600	42,600	29,600
Allowances	7,599	7,116	9,581	9,924
Medicare	12,472	15,063	13,588	16,700
Workers Compensation	24,349	25,203	19,495	22,096
Retirement Contributions	85,309	92,208	85,669	102,026
Medical Benefits	198,500	264,996	213,207	249,385
Life/Disability Benefits	6,020	9,297	7,016	10,297
Total Personnel	1,378,498	1,517,291	1,396,332	1,623,895
Purchased Services				
Professional Services	58,393	45,750	45,850	45,750
Technical Services	27,412	29,380	28,660	29,380
General Services	4,445	2,828	2,828	2,828
Property Services	195,302	174,500	149,500	154,500
Repair/Maintenance Services	(100,200)	(174,000)	(174,000)	(174,000)
Communication Services	13,233	22,950	18,500	22,950
Training/Registration	4,246	6,175	5,075	6,175
Mileage/Travel	83	700	400	700
Rentals/Leases	9,204	8,200	8,200	8,200
Total Purchased Services	212,118	116,483	85,013	96,483
Supplies/Non-Capital Equipment				
Office Supplies	5,684	8,000	6,000	8,000
Technology Supplies	2,400	2,500	2,500	2,500
Operating Supplies	295,359	337,000	337,000	337,000
Maintenance Supplies	145,419	75,000	110,000	85,000
Uniforms/Clothing	6,328	5,650	7,450	5,650
Non-Capital Equipment	4,128	-	-	-
Gas/Electricity	601,459	635,000	610,000	635,000
Motor Vehicle Fuels	58,119	75,000	74,700	75,000
Total Supplies/Non-Capital Equipment	1,118,896	1,138,150	1,147,650	1,148,150
Capital Outlay				
Capital Equipment	414,273	-	-	-
Total Capital Outlay	414,273	-	-	-
Miscellaneous				
Dues/Fees	680	1,600	1,600	1,600
Total Other Expenditures	680	1,600	1,600	1,600
Total Expenditures	\$ 3,124,465	\$ 2,773,524	\$ 2,630,595	\$ 2,870,128

Expenditure Detail

Administration/Operations Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	58,593	87,427	59,363	61,208
Medicare	556	1,267	564	887
Workers Compensation	48	710	43	45
Retirement Contributions	5,459	8,058	5,533	5,710
Medical Benefits	9,608	16,807	11,001	10,442
Life/Disability Benefits	380	791	445	555
Total Personnel	74,644	115,060	76,949	78,847
Purchased Services				
Communication Services	146	-	-	-
Total Purchased Services	146	-	-	-
Supplies/Non-Capital Equipment				
Office Supplies	5,660	8,000	6,000	8,000
Operating Supplies	59	-	-	-
Gas/Electricity	78,054	110,000	85,000	110,000
Total Supplies/Non-Capital Equipment	83,773	118,000	91,000	118,000
Total Expenditures	\$ 158,563	\$ 233,060	\$ 167,949	\$ 196,847

Expenditure Detail

Facilities Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	154,784	165,055	132,488	189,333
Overtime	2,772	3,600	3,600	3,600
Allowances	816	1,020	872	1,020
Medicare	1,506	2,234	1,408	2,586
Workers Compensation	3,068	3,572	2,319	3,504
Retirement Contributions	13,676	14,764	12,128	16,638
Medical Benefits	26,290	35,321	23,614	22,853
Life/Disability Benefits	805	1,386	892	1,607
Total Personnel	203,717	226,952	177,321	241,141
Purchased Services				
Professional Services	104	100	200	100
Technical Services	384	180	960	180
General Services	-	200	200	200
Property Services	49,396	46,500	46,500	46,500
Communication Services	2,531	6,500	5,000	6,500
Training/Registration	467	375	375	375
Rentals/Leases	4,831	4,000	4,000	4,000
Total Purchased Services	57,713	57,855	57,235	57,855
Supplies/Non-Capital Equipment				
Operating Supplies	42,299	50,000	50,000	50,000
Uniforms/Clothing	481	750	750	750
Motor Vehicle Fuels	3,368	3,500	3,500	3,500
Total Supplies/Non-Capital Equipment	46,148	54,250	54,250	54,250
Capital Outlay				
Capital Equipment	6,229	-	-	-
Total Capital Outlay	6,229	-	-	-
Total Expenditures	\$ 313,807	\$ 339,057	\$ 288,806	\$ 353,246

Expenditure Detail

Fleet Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	243,651	238,325	245,447	236,433
Overtime	3,352	4,000	4,000	4,000
Allowances	1,224	1,224	1,221	1,224
Medicare	2,607	3,299	2,704	3,272
Workers Compensation	2,731	2,558	2,204	2,327
Retirement Contributions	21,057	21,020	20,758	20,970
Medical Benefits	58,650	62,671	62,552	63,497
Life/Disability Benefits	1,468	2,037	1,617	2,022
Total Personnel	334,740	335,134	340,503	333,745
Purchased Services				
Professional Services	270	150	150	150
Technical Services	10,941	10,500	9,000	10,500
Property Services	31,427	43,000	43,000	43,000
Repair/Maintenance Services	(100,200)	(174,000)	(174,000)	(174,000)
Communication Services	1,618	1,500	1,500	1,500
Training/Registration	55	1,000	500	1,000
Mileage/Travel	-	200	100	200
Rentals/Leases	1,147	700	700	700
Total Purchased Services	(54,742)	(116,950)	(119,050)	(116,950)
Supplies/Non-Capital Equipment				
Operating Supplies	107,293	90,000	90,000	90,000
Uniforms/Clothing	820	1,000	500	1,000
Motor Vehicle Fuels	38,895	55,000	55,000	55,000
Total Supplies/Non-Capital Equipment	147,008	146,000	145,500	146,000
Total Expenditures	\$ 427,006	\$ 364,184	\$ 366,953	\$ 362,795

Expenditure Detail

Streets Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	366,147	405,650	389,448	440,969
Overtime	43,398	22,000	35,000	22,000
Allowances	5,219	4,464	7,063	7,272
Medicare	5,488	5,686	6,466	6,239
Workers Compensation	15,005	14,690	12,126	13,191
Retirement Contributions	31,562	34,178	32,976	37,677
Medical Benefits	63,115	102,492	66,391	83,635
Life/Disability Benefits	2,277	3,490	2,771	3,812
Total Personnel	532,211	592,650	552,241	614,795
Purchased Services				
Professional Services	636	500	500	500
Technical Services	1,169	1,200	1,200	1,200
General Services	155	-	-	-
Property Services	26,721	60,000	35,000	40,000
Communication Services	8,290	6,800	5,000	6,800
Training/Registration	525	1,200	1,200	1,200
Rentals/Leases	3,226	3,500	3,500	3,500
Total Purchased Services	40,722	73,200	46,400	53,200
Supplies/Non-Capital Equipment				
Operating Supplies	130,932	145,000	145,000	145,000
Maintenance Supplies	145,419	75,000	110,000	85,000
Uniforms/Clothing	3,716	3,000	5,000	3,000
Non-Capital Equipment	4,128	-	-	-
Motor Vehicle Fuels	14,819	15,000	15,000	15,000
Total Supplies/Non-Capital Equipment	299,014	238,000	275,000	248,000
Capital Outlay				
Capital Equipment	246,235	-	-	-
Total Capital Outlay	246,235	-	-	-
Miscellaneous				
Dues/Fees	100	800	800	800
Total Other Expenditures	100	800	800	800
Total Expenditures	\$ 1,118,282	\$ 904,650	\$ 874,441	\$ 916,795

Expenditure Detail

Engineering Division - General Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	169,527	177,351	178,430	255,924
Overtime	2,025	-	-	-
Allowances	340	408	425	408
Medicare	2,315	2,577	2,446	3,716
Workers Compensation	3,497	3,673	2,803	3,029
Retirement Contributions	13,555	14,188	14,274	21,031
Medical Benefits	40,837	47,705	49,649	68,958
Life/Disability Benefits	1,090	1,593	1,291	2,301
Total Personnel	233,186	247,495	249,318	355,367
Purchased Services				
Professional Services	57,383	45,000	45,000	45,000
Technical Services	14,918	17,500	17,500	17,500
General Services	4,290	2,628	2,628	2,628
Property Services	87,758	25,000	25,000	25,000
Communication Services	648	8,150	7,000	8,150
Training/Registration	3,199	3,600	3,000	3,600
Mileage/Travel	83	500	300	500
Total Purchased Services	168,279	102,378	100,428	102,378
Supplies/Non-Capital Equipment				
Office Supplies	24	-	-	-
Technology Supplies	2,400	2,500	2,500	2,500
Operating Supplies	14,776	52,000	52,000	52,000
Uniforms/Clothing	1,311	900	1,200	900
Gas/Electricity	523,405	525,000	525,000	525,000
Motor Vehicle Fuels	1,037	1,500	1,200	1,500
Total Supplies/Non-Capital Equipment	542,953	581,900	581,900	581,900
Capital Outlay				
Capital Equipment	161,809	-	-	-
Total Capital Outlay	161,809	-	-	-
Miscellaneous				
Dues/Fees	580	800	800	800
Total Other Expenditures	580	800	800	800
Total Expenditures	\$ 1,106,807	\$ 932,573	\$ 932,446	\$ 1,040,445

Expenditure Detail

Public Works Department - CDBG Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Capital Outlay				
Capital Improvement Projects	78,235	-	-	-
Total Capital Outlay	78,235	-	-	-
Total Expenditures	\$ 78,235	\$ -	\$ -	\$ -

Expenditure Detail

Capital Improvement Projects Division - CDBG Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Capital Outlay				
Capital Improvement Projects	78,235	-	-	-
Total Capital Outlay	78,235	-	-	-
Total Expenditures	\$ 78,235	\$ -	\$ -	\$ -

Expenditure Detail

Public Works Department - Capital Projects Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Capital Outlay				
Capital Improvement Projects	34,044,144	40,176,956	25,568,746	35,423,876
Total Capital Outlay	34,044,144	40,176,956	25,568,746	35,423,876
Total Expenditures	\$ 34,044,144	\$ 40,176,956	\$ 25,568,746	\$ 35,423,876

Expenditure Detail

Capital Improvement Projects Division - Capital Projects Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Capital Outlay				
Capital Improvement Projects	34,044,144	40,176,956	25,568,746	35,423,876
Total Capital Outlay	34,044,144	40,176,956	25,568,746	35,423,876
Total Expenditures	\$ 34,044,144	\$ 40,176,956	\$ 25,568,746	\$ 35,423,876

Expenditure Detail

Public Works Department - Water Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	1,847,951	2,027,448	1,863,151	2,126,345
Overtime	35,398	30,600	30,600	30,600
Allowances	9,926	11,592	9,854	10,776
Medicare	24,726	28,996	25,513	30,423
Workers Compensation	22,998	31,888	22,654	27,514
Retirement Contributions	162,971	177,924	163,785	186,328
Medical Benefits	308,489	383,800	337,092	450,675
Life/Disability Benefits	11,381	17,918	12,276	18,810
Total Personnel	2,423,840	2,710,166	2,464,925	2,881,471
Purchased Services				
Professional Services	54,510	186,700	170,200	61,700
Technical Services	51,527	88,080	82,980	88,280
General Services	33,813	62,000	50,000	54,000
Property Services	906,489	695,200	695,000	695,000
Repair/Maintenance Services	16,654	60,000	60,000	60,000
Communication Services	38,992	17,850	18,950	17,850
Training/Registration	7,919	11,875	9,925	11,875
Mileage/Travel	76	1,600	1,200	1,600
Rentals/Leases	6,103	12,550	12,550	12,550
Total Purchased Services	1,116,083	1,135,855	1,100,805	1,002,855
Supplies/Non-Capital Equipment				
Office Supplies	6,510	6,500	6,500	6,500
Operating Supplies	120,784	184,000	204,000	214,000
Chemicals/Compounds	179,314	200,000	200,000	210,000
Maintenance Supplies	264,639	495,000	400,000	400,000
Uniforms/Clothing	11,363	11,550	10,500	11,550
Non-Capital Equipment	76,019	81,725	81,725	306,725
Gas/Electricity	228,668	240,000	232,000	240,000
Motor Vehicle Fuels	18,471	24,500	20,000	24,500
Total Supplies/Non-Capital Equipment	905,768	1,243,275	1,154,725	1,413,275
Capital Outlay				
Property/Rights	1,268,000	1,600,000	1,600,000	4,850,000
Capital Equipment	160,540	520,000	500,000	156,000
Capital Improvement Projects	333,282	5,697,341	1,758,070	8,624,271
Total Capital Outlay	1,761,822	7,817,341	3,858,070	13,630,271
Miscellaneous				
Dues/Fees	3,613	8,030	19,030	22,030
Community Incentive	28,625	30,000	30,000	45,000
Total Other Expenditures	32,238	38,030	49,030	67,030
Total Expenditures	\$ 6,239,751	\$ 12,944,667	\$ 8,627,555	\$ 18,994,902

Expenditure Detail

Administration/Operations Division - Water Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	58,593	58,856	59,363	61,208
Medicare	556	853	564	887
Workers Compensation	35	47	43	45
Retirement Contributions	5,459	5,487	5,534	5,710
Medical Benefits	9,608	10,305	10,143	10,442
Life/Disability Benefits	380	533	410	555
Total Personnel	74,631	76,081	76,057	78,847
Purchased Services				
Technical Services	-	-	200	200
Property Services	-	200	-	-
Communication Services	25	-	-	-
Rentals/Leases	1,232	1,000	1,000	1,000
Total Purchased Services	1,257	1,200	1,200	1,200
Supplies/Non-Capital Equipment				
Office Supplies	5,627	5,500	5,500	5,500
Operating Supplies	(66)	-	-	-
Total Supplies/Non-Capital Equipment	5,561	5,500	5,500	5,500
Total Expenditures	\$ 81,449	\$ 82,781	\$ 82,757	\$ 85,547

Expenditure Detail

Facilities Division - Water Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	143,480	165,055	132,488	161,644
Overtime	2,772	3,600	3,600	3,600
Allowances	816	1,020	804	1,020
Medicare	1,346	2,234	1,407	2,185
Workers Compensation	2,181	3,572	2,319	2,960
Retirement Contributions	13,252	14,764	12,129	14,423
Medical Benefits	23,638	35,321	21,771	32,523
Life/Disability Benefits	806	1,386	822	1,356
Total Personnel	188,291	226,952	175,340	219,711
Purchased Services				
Professional Services	3	100	100	100
Technical Services	384	180	180	180
General Services	80	-	-	-
Property Services	33,878	20,000	20,000	20,000
Communication Services	9,487	1,500	4,000	1,500
Training/Registration	-	375	375	375
Rentals/Leases	-	2,200	2,200	2,200
Total Purchased Services	43,832	24,355	26,855	24,355
Supplies/Non-Capital Equipment				
Operating Supplies	1,790	10,000	10,000	10,000
Uniforms/Clothing	809	750	750	750
Total Supplies/Non-Capital Equipment	2,599	10,750	10,750	10,750
Total Expenditures	\$ 234,722	\$ 262,057	\$ 212,945	\$ 254,816

Expenditure Detail

Fleet Division - Water Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Purchased Services				
Repair/Maintenance Services	16,654	60,000	60,000	60,000
Total Purchased Services	16,654	60,000	60,000	60,000
Total Expenditures	\$ 16,654	\$ 60,000	\$ 60,000	\$ 60,000

Expenditure Detail

Engineering Division - Water Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	318,329	326,852	325,072	357,604
Overtime	311	-	-	-
Allowances	761	804	696	804
Medicare	4,408	4,749	4,490	5,197
Workers Compensation	3,068	4,126	3,416	3,517
Retirement Contributions	27,244	28,411	28,250	31,512
Medical Benefits	53,810	58,275	57,349	59,044
Life/Disability Benefits	2,048	2,948	2,230	3,232
Total Personnel	409,979	426,165	421,503	460,910
Purchased Services				
Professional Services	7,903	40,000	40,000	40,000
Technical Services	-	12,500	12,500	12,500
General Services	(9,957)	-	-	-
Communication Services	9,012	3,250	3,250	3,250
Rentals/Leases	580	1,500	1,500	1,500
Total Purchased Services	7,538	57,250	57,250	57,250
Supplies/Non-Capital Equipment				
Office Supplies	214	-	-	-
Operating Supplies	131	2,000	2,000	2,000
Uniforms/Clothing	736	900	500	900
Motor Vehicle Fuels	299	2,000	-	2,000
Total Supplies/Non-Capital Equipment	1,380	4,900	2,500	4,900
Capital Outlay				
Capital Equipment	-	-	-	45,000
Total Capital Outlay	-	-	-	45,000
Miscellaneous				
Dues/Fees	208	800	800	800
Total Other Expenditures	208	800	800	800
Total Expenditures	\$ 419,105	\$ 489,115	\$ 482,053	\$ 568,860

Expenditure Detail

Water Operations Division - Water Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	420,360	476,919	409,571	535,221
Overtime	16,420	12,000	12,000	12,000
Allowances	4,337	4,668	4,033	3,876
Medicare	6,191	6,925	5,844	7,759
Workers Compensation	6,416	10,054	6,620	9,382
Retirement Contributions	36,528	40,961	35,329	45,119
Medical Benefits	66,001	75,401	79,140	149,433
Life/Disability Benefits	2,510	4,260	2,680	4,777
Total Personnel	558,763	631,188	555,217	767,567
Purchased Services				
Professional Services	17,010	111,000	110,000	1,000
Technical Services	33,066	37,300	32,000	37,300
General Services	5,375	6,000	6,000	6,000
Property Services	26,900	11,000	11,000	11,000
Communication Services	7,803	7,300	6,000	7,300
Training/Registration	4,392	3,000	3,000	3,000
Rentals/Leases	512	1,000	1,000	1,000
Total Purchased Services	95,058	176,600	169,000	66,600
Supplies/Non-Capital Equipment				
Operating Supplies	28,898	25,000	25,000	25,000
Chemicals/Compounds	179,314	200,000	200,000	210,000
Uniforms/Clothing	3,653	2,450	2,450	2,450
Non-Capital Equipment	43,851	35,000	35,000	175,000
Gas/Electricity	221,101	230,000	225,000	230,000
Motor Vehicle Fuels	314	1,000	1,000	1,000
Total Supplies/Non-Capital Equipment	477,131	493,450	488,450	643,450
Capital Outlay				
Capital Equipment	77,409	-	-	59,000
Total Capital Outlay	77,409	-	-	59,000
Miscellaneous				
Dues/Fees	214	4,000	4,000	4,000
Total Other Expenditures	214	4,000	4,000	4,000
Total Expenditures	\$ 1,208,575	\$ 1,305,238	\$ 1,216,667	\$ 1,540,617

Expenditure Detail

Lab Operations Division - Water Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	355,196	354,681	356,675	371,884
Allowances	1,632	1,632	1,608	1,632
Medicare	4,944	5,165	4,948	5,415
Workers Compensation	4,554	5,871	4,729	5,114
Retirement Contributions	32,260	32,302	32,857	34,657
Medical Benefits	57,208	58,252	63,105	64,971
Life/Disability Benefits	2,268	3,183	2,414	3,341
Total Personnel	458,062	461,086	466,336	487,014
Purchased Services				
Professional Services	4,000	300	300	300
Technical Services	10,731	21,000	21,000	21,000
General Services	34,922	45,000	33,000	37,000
Property Services	3,205	3,500	3,500	3,500
Communication Services	2,530	3,300	3,000	3,300
Training/Registration	1,601	2,000	1,500	2,000
Mileage/Travel	-	600	200	600
Rentals/Leases	2,484	3,400	3,400	3,400
Total Purchased Services	59,473	79,100	65,900	71,100
Supplies/Non-Capital Equipment				
Operating Supplies	37,968	43,000	43,000	43,000
Uniforms/Clothing	1,583	1,600	1,200	1,600
Non-Capital Equipment	-	-	-	50,000
Motor Vehicle Fuels	824	1,500	1,000	1,500
Total Supplies/Non-Capital Equipment	40,375	46,100	45,200	96,100
Capital Outlay				
Capital Equipment	31,999	-	-	-
Total Capital Outlay	31,999	-	-	-
Miscellaneous				
Dues/Fees	489	1,000	12,000	15,000
Total Other Expenditures	489	1,000	12,000	15,000
Total Expenditures	\$ 590,398	\$ 587,286	\$ 589,436	\$ 669,214

Expenditure Detail

Electrical & Mechanical Division - Water Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	169,875	164,162	152,264	160,616
Overtime	5,381	4,000	4,000	4,000
Allowances	850	816	1,105	1,416
Medicare	1,884	2,218	2,246	2,176
Workers Compensation	2,702	3,220	2,402	2,665
Retirement Contributions	14,362	14,369	12,096	13,332
Medical Benefits	21,112	21,966	17,865	18,502
Life/Disability Benefits	1,001	1,374	893	1,343
Total Personnel	217,167	212,125	192,871	204,050
Purchased Services				
Technical Services	886	10,000	10,000	10,000
General Services	33	200	200	200
Property Services	9,715	10,000	10,000	10,000
Communication Services	1,816	-	-	-
Training/Registration	1,026	1,200	600	1,200
Mileage/Travel	36	-	-	-
Rentals/Leases	599	2,000	2,000	2,000
Total Purchased Services	14,111	23,400	22,800	23,400
Supplies/Non-Capital Equipment				
Operating Supplies	18,809	15,000	15,000	15,000
Uniforms/Clothing	1,174	1,750	1,500	1,750
Non-Capital Equipment	32,168	46,725	46,725	81,725
Motor Vehicle Fuels	3,362	4,000	3,000	4,000
Total Supplies/Non-Capital Equipment	55,513	67,475	66,225	102,475
Capital Outlay				
Capital Equipment	45,491	-	-	-
Total Capital Outlay	45,491	-	-	-
Miscellaneous				
Dues/Fees	295	150	150	150
Total Other Expenditures	295	150	150	150
Total Expenditures	\$ 332,577	\$ 303,150	\$ 282,046	\$ 330,075

Expenditure Detail

Distribution & Collection Division - Water Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	187,250	237,293	175,472	216,899
Overtime	10,514	11,000	11,000	11,000
Allowances	1,360	1,836	1,206	1,620
Medicare	2,682	3,307	2,486	3,009
Workers Compensation	3,925	4,802	2,964	3,638
Retirement Contributions	16,305	20,116	15,395	18,589
Medical Benefits	48,789	75,931	49,823	72,885
Life/Disability Benefits	1,138	2,050	1,142	1,863
Total Personnel	271,963	356,335	259,488	329,503
Purchased Services				
Professional Services	7,780	800	800	800
Technical Services	6,460	7,100	7,100	7,100
General Services	345	400	400	400
Property Services	160,118	107,000	107,000	107,000
Communication Services	5,447	1,300	1,500	1,300
Training/Registration	285	1,350	500	1,350
Rentals/Leases	320	250	250	250
Total Purchased Services	180,755	118,200	117,550	118,200
Supplies/Non-Capital Equipment				
Operating Supplies	27,955	80,000	100,000	110,000
Maintenance Supplies	264,639	495,000	400,000	400,000
Uniforms/Clothing	3,041	3,600	3,600	3,600
Motor Vehicle Fuels	13,672	16,000	15,000	16,000
Total Supplies/Non-Capital Equipment	309,307	594,600	518,600	529,600
Capital Outlay				
Capital Equipment	-	520,000	500,000	52,000
Total Capital Outlay	-	520,000	500,000	52,000
Total Expenditures	\$ 762,025	\$ 1,589,135	\$ 1,395,638	\$ 1,029,303

Expenditure Detail

Water Resources Operations Division - Water Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	194,868	243,630	252,246	261,269
Allowances	170	816	402	408
Medicare	2,715	3,545	3,528	3,795
Workers Compensation	117	196	161	193
Retirement Contributions	17,561	21,514	22,195	22,986
Medical Benefits	28,323	48,349	37,896	42,875
Life/Disability Benefits	1,230	2,184	1,685	2,343
Total Personnel	244,984	320,234	318,113	333,869
Purchased Services				
Professional Services	17,814	34,500	19,000	19,500
General Services	3,015	10,400	10,400	10,400
Property Services	672,673	543,500	543,500	543,500
Communication Services	2,872	1,200	1,200	1,200
Training/Registration	615	3,950	3,950	3,950
Mileage/Travel	40	1,000	1,000	1,000
Rentals/Leases	376	1,200	1,200	1,200
Total Purchased Services	697,405	595,750	580,250	580,750
Supplies/Non-Capital Equipment				
Office Supplies	669	1,000	1,000	1,000
Operating Supplies	5,299	9,000	9,000	9,000
Uniforms/Clothing	367	500	500	500
Gas/Electricity	7,567	10,000	7,000	10,000
Total Supplies/Non-Capital Equipment	13,902	20,500	17,500	20,500
Capital Outlay				
Property/Rights	1,268,000	1,600,000	1,600,000	4,850,000
Capital Equipment	5,641	-	-	-
Total Capital Outlay	1,273,641	1,600,000	1,600,000	4,850,000
Miscellaneous				
Dues/Fees	2,407	2,080	2,080	2,080
Community Incentive	28,625	30,000	30,000	45,000
Total Other Expenditures	31,032	32,080	32,080	47,080
Total Expenditures	\$ 2,260,964	\$ 2,568,564	\$ 2,547,943	\$ 5,832,199

Expenditure Detail

Capital Improvement Projects Division - Water Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Capital Outlay				
Capital Improvement Projects	333,282	5,697,341	1,758,070	8,624,271
Total Capital Outlay	333,282	5,697,341	1,758,070	8,624,271
Total Expenditures	\$ 333,282	\$ 5,697,341	\$ 1,758,070	\$ 8,624,271

Expenditure Detail

Public Works Department - Wastewater Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	1,167,777	1,220,639	1,145,255	1,271,724
Overtime	23,348	24,000	24,000	24,000
Allowances	5,710	6,360	5,607	6,696
Medicare	15,586	17,237	15,823	17,986
Workers Compensation	12,696	20,274	14,945	17,503
Retirement Contributions	99,194	104,765	97,124	108,253
Medical Benefits	226,388	275,425	231,313	274,702
Life/Disability Benefits	7,135	10,677	7,428	11,133
Total Personnel	1,557,834	1,679,377	1,541,495	1,731,997
Purchased Services				
Professional Services	44,187	1,200	900	1,200
Technical Services	64,252	72,700	72,700	82,700
General Services	28,502	26,230	26,230	26,230
Property Services	436,488	523,000	528,000	523,000
Repair/Maintenance Services	3,424	4,000	4,000	4,000
Communication Services	20,574	11,950	11,250	11,950
Training/Registration	5,178	6,250	2,800	6,250
Mileage/Travel	-	500	-	500
Rentals/Leases	2,455	4,320	6,330	4,320
Total Purchased Services	605,060	650,150	652,210	660,150
Supplies/Non-Capital Equipment				
Office Supplies	3,065	3,000	3,000	3,000
Operating Supplies	58,095	80,500	80,500	80,500
Chemicals/Compounds	233,485	352,745	352,745	352,745
Uniforms/Clothing	2,771	2,450	2,350	2,450
Non-Capital Equipment	109,345	59,792	75,000	250,000
Gas/Electricity	404,824	475,000	406,000	475,000
Motor Vehicle Fuels	2,104	3,000	3,000	3,000
Total Supplies/Non-Capital Equipment	813,689	976,487	922,595	1,166,695
Capital Outlay				
Capital Equipment	136,549	400,208	380,000	-
Capital Improvement Projects	3,574,180	29,875,015	29,394,124	1,280,891
Total Capital Outlay	3,710,729	30,275,223	29,774,124	1,280,891
Miscellaneous				
Dues/Fees	1,499	305	305	305
Total Other Expenditures	1,499	305	305	305
Total Expenditures	\$ 6,688,811	\$ 33,581,542	\$ 32,890,729	\$ 4,840,038

Expenditure Detail

Administration/Operations Division - Wastewater Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	58,593	58,856	59,363	61,208
Medicare	556	853	564	887
Workers Compensation	30	47	43	45
Retirement Contributions	5,459	5,487	5,533	5,710
Medical Benefits	9,608	10,305	10,143	10,442
Life/Disability Benefits	380	533	410	555
Total Personnel	74,626	76,081	76,056	78,847
Purchased Services				
Professional Services	35,794	-	-	-
Rentals/Leases	-	1,000	1,000	1,000
Total Purchased Services	35,794	1,000	1,000	1,000
Supplies/Non-Capital Equipment				
Office Supplies	2,944	3,000	3,000	3,000
Total Supplies/Non-Capital Equipment	2,944	3,000	3,000	3,000
Total Expenditures	\$ 113,364	\$ 80,081	\$ 80,056	\$ 82,847

Expenditure Detail

Fleet Division - Wastewater Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Purchased Services				
Repair/Maintenance Services	3,424	4,000	4,000	4,000
Total Purchased Services	3,424	4,000	4,000	4,000
Total Expenditures	\$ 3,424	\$ 4,000	\$ 4,000	\$ 4,000

Expenditure Detail

Engineering Division - Wastewater Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	265,737	274,405	271,688	301,964
Overtime	311	-	-	-
Allowances	761	804	696	804
Medicare	3,687	3,989	3,757	4,390
Workers Compensation	2,141	3,424	2,840	2,909
Retirement Contributions	23,038	24,215	23,980	26,504
Medical Benefits	47,227	51,276	50,460	51,952
Life/Disability Benefits	1,706	2,477	1,859	2,731
Total Personnel	344,608	360,590	355,280	391,254
Total Expenditures	\$ 344,608	\$ 360,590	\$ 355,280	\$ 391,254

Expenditure Detail

Electrical & Mechanical Division - Wastewater Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	167,448	163,162	152,264	159,616
Overtime	5,381	4,000	4,000	4,000
Allowances	816	816	1,105	1,212
Medicare	1,848	2,218	2,246	2,173
Workers Compensation	2,261	3,220	2,402	2,661
Retirement Contributions	14,168	14,369	12,096	13,332
Medical Benefits	20,511	21,966	17,865	14,671
Life/Disability Benefits	964	1,374	893	1,343
Total Personnel	213,397	211,125	192,871	199,008
Purchased Services				
Professional Services	235	200	200	200
Technical Services	-	8,000	8,000	8,000
General Services	291	-	-	-
Property Services	11,064	10,000	15,000	10,000
Communication Services	3,184	2,600	2,600	2,600
Training/Registration	2,381	1,200	800	1,200
Rentals/Leases	55	2,000	2,000	2,000
Total Purchased Services	17,210	24,000	28,600	24,000
Supplies/Non-Capital Equipment				
Operating Supplies	15,918	15,000	15,000	15,000
Non-Capital Equipment	81,520	29,792	45,000	80,000
Total Supplies/Non-Capital Equipment	97,438	44,792	60,000	95,000
Capital Outlay				
Capital Equipment	35,220	15,208	-	-
Total Capital Outlay	35,220	15,208	-	-
Total Expenditures	\$ 363,265	\$ 295,125	\$ 281,471	\$ 318,008

Expenditure Detail

Distribution & Collection Division - Wastewater Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	187,250	237,293	175,471	216,899
Overtime	10,514	10,000	10,000	10,000
Allowances	1,360	1,836	1,206	1,620
Medicare	2,682	3,307	2,486	3,009
Workers Compensation	2,614	4,802	2,964	3,638
Retirement Contributions	16,305	20,116	15,394	18,589
Medical Benefits	48,789	75,931	49,822	72,885
Life/Disability Benefits	1,138	2,050	1,142	1,863
Total Personnel	270,652	355,335	258,485	328,503
Purchased Services				
Technical Services	1,800	2,500	2,500	2,500
Property Services	5,191	111,000	111,000	111,000
Communication Services	-	1,300	1,300	1,300
Training/Registration	-	1,350	500	1,350
Rentals/Leases	-	220	220	220
Total Purchased Services	6,991	116,370	115,520	116,370
Supplies/Non-Capital Equipment				
Operating Supplies	4,349	12,000	12,000	12,000
Gas/Electricity	70,134	75,000	66,000	75,000
Total Supplies/Non-Capital Equipment	74,483	87,000	78,000	87,000
Capital Outlay				
Capital Equipment	9,345	385,000	380,000	-
Total Capital Outlay	9,345	385,000	380,000	-
Miscellaneous				
Total Expenditures	\$ 361,471	\$ 943,705	\$ 832,005	\$ 531,873

Expenditure Detail

Wastewater Operations Division - Wastewater Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	441,141	426,062	426,919	468,119
Overtime	7,142	10,000	10,000	10,000
Allowances	2,584	2,652	2,371	2,652
Medicare	6,141	5,984	5,921	6,594
Workers Compensation	5,099	7,691	6,083	7,122
Retirement Contributions	35,466	34,492	34,317	39,005
Medical Benefits	92,959	102,620	94,871	104,130
Life/Disability Benefits	2,658	3,695	2,817	4,067
Total Personnel	593,190	593,196	583,299	641,689
Purchased Services				
Professional Services	5,358	1,000	700	1,000
Technical Services	56,569	51,000	51,000	51,000
General Services	26,104	26,000	26,000	26,000
Property Services	419,623	400,000	400,000	400,000
Communication Services	5,420	6,350	6,350	6,350
Training/Registration	2,797	2,700	1,000	2,700
Rentals/Leases	2,144	1,000	3,000	1,000
Total Purchased Services	518,015	488,050	488,050	488,050
Supplies/Non-Capital Equipment				
Office Supplies	121	-	-	-
Operating Supplies	32,445	45,000	45,000	45,000
Chemicals/Compounds	233,485	352,745	352,745	352,745
Uniforms/Clothing	2,447	2,100	2,000	2,100
Non-Capital Equipment	27,825	30,000	30,000	170,000
Gas/Electricity	334,690	400,000	340,000	400,000
Motor Vehicle Fuels	2,104	3,000	3,000	3,000
Total Supplies/Non-Capital Equipment	633,117	832,845	772,745	972,845
Capital Outlay				
Capital Equipment	91,984	-	-	-
Total Capital Outlay	91,984	-	-	-
Miscellaneous				
Dues/Fees	1,499	120	120	120
Total Other Expenditures	1,499	120	120	120
Total Expenditures	\$ 1,837,805	\$ 1,914,211	\$ 1,844,214	\$ 2,102,704

Expenditure Detail

Industrial Pre-Treatment Division - Wastewater Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	47,608	60,861	59,550	63,918
Allowances	189	252	229	408
Medicare	672	886	849	933
Workers Compensation	551	1,090	613	1,128
Retirement Contributions	4,758	6,086	5,804	5,113
Medical Benefits	7,294	13,327	8,152	20,622
Life/Disability Benefits	289	548	307	574
Total Personnel	61,361	83,050	75,504	92,696
Purchased Services				
Professional Services	2,800	-	-	-
Technical Services	5,883	11,200	11,200	21,200
General Services	2,107	230	230	230
Property Services	610	2,000	2,000	2,000
Communication Services	11,970	1,700	1,000	1,700
Training/Registration	-	1,000	500	1,000
Mileage/Travel	-	500	-	500
Rentals/Leases	256	100	110	100
Total Purchased Services	23,626	16,730	15,040	26,730
Supplies/Non-Capital Equipment				
Operating Supplies	5,383	8,500	8,500	8,500
Uniforms/Clothing	324	350	350	350
Total Supplies/Non-Capital Equipment	5,707	8,850	8,850	8,850
Miscellaneous				
Dues/Fees	-	185	185	185
Total Other Expenditures	-	185	185	185
Total Expenditures	\$ 90,694	\$ 108,815	\$ 99,579	\$ 128,461

Expenditure Detail

Capital Improvement Projects Division - Wastewater Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Capital Outlay				
Capital Improvement Projects	3,574,180	29,875,015	29,394,124	1,280,891
Total Capital Outlay	3,574,180	29,875,015	29,394,124	1,280,891
Total Expenditures	\$ 3,574,180	\$ 29,875,015	\$ 29,394,124	\$ 1,280,891

Expenditure Detail

Public Works Department - Stormwater Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	69,816	69,534	68,940	75,358
Medicare	966	1,008	952	1,093
Workers Compensation	68	56	50	55
Retirement Contributions	6,979	6,953	6,894	7,536
Medical Benefits	7,485	7,967	8,502	8,069
Life/Disability Benefits	456	625	537	677
Total Personnel	85,770	86,143	85,875	92,788
Purchased Services				
Professional Services	1,820	-	-	-
Technical Services	1,200	21,200	1,200	1,200
General Services	1,073	1,200	1,200	1,200
Property Services	68	45,100	45,000	65,100
Communication Services	1,181	1,200	1,000	1,200
Training/Registration	120	500	500	500
Mileage/Travel	-	500	500	500
Rentals/Leases	210	350	350	350
Total Purchased Services	5,672	70,050	49,750	70,050
Supplies/Non-Capital Equipment				
Operating Supplies	9,903	19,700	19,700	19,700
Uniforms/Clothing	-	300	300	300
Total Supplies/Non-Capital Equipment	9,903	20,000	20,000	20,000
Capital Outlay				
Capital Improvement Projects	-	482,555	-	350,000
Total Capital Outlay	-	482,555	-	350,000
Miscellaneous				
Dues/Fees	755	650	650	650
Total Other Expenditures	755	650	650	650
Total Expenditures	\$ 102,100	\$ 659,398	\$ 156,275	\$ 533,488

Expenditure Detail

Streets Division - Stormwater Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Purchased Services				
Property Services	6	-	-	-
Total Purchased Services	6	-	-	-
Supplies/Non-Capital Equipment				
Operating Supplies	7,869	14,700	14,700	14,700
Total Supplies/Non-Capital Equipment	7,869	14,700	14,700	14,700
Total Expenditures	\$ 7,875	\$ 14,700	\$ 14,700	\$ 14,700

Expenditure Detail

Stormwater Operations Division - Stormwater Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	69,816	69,534	68,940	75,358
Medicare	966	1,008	952	1,093
Workers Compensation	68	56	50	55
Retirement Contributions	6,979	6,953	6,894	7,536
Medical Benefits	7,485	7,967	8,502	8,069
Life/Disability Benefits	456	625	537	677
Total Personnel	85,770	86,143	85,875	92,788
Purchased Services				
Professional Services	1,820	-	-	-
Technical Services	1,200	21,200	1,200	1,200
General Services	1,073	1,200	1,200	1,200
Property Services	62	45,100	45,000	65,100
Communication Services	1,181	1,200	1,000	1,200
Training/Registration	120	500	500	500
Mileage/Travel	-	500	500	500
Rentals/Leases	210	350	350	350
Total Purchased Services	5,666	70,050	49,750	70,050
Supplies/Non-Capital Equipment				
Operating Supplies	2,034	5,000	5,000	5,000
Uniforms/Clothing	-	300	300	300
Total Supplies/Non-Capital Equipment	2,034	5,300	5,300	5,300
Miscellaneous				
Dues/Fees	755	650	650	650
Total Other Expenditures	755	650	650	650
Total Expenditures	\$ 94,225	\$ 162,143	\$ 141,575	\$ 168,788

Expenditure Detail

Capital Improvement Projects Division - Stormwater Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Capital Outlay				
Capital Improvement Projects	-	482,555	-	350,000
Total Capital Outlay	-	482,555	-	350,000
Total Expenditures	\$ -	\$ 482,555	\$ -	\$ 350,000

Expenditure Detail

Public Works Department - Sanitation Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	573,180	572,461	580,022	633,628
Overtime	30,957	32,000	32,000	32,000
Allowances	3,676	3,672	3,825	3,672
Medicare	8,202	8,354	8,250	9,241
Workers Compensation	16,176	22,782	20,794	23,585
Retirement Contributions	55,024	54,998	55,731	60,295
Medical Benefits	129,728	137,314	142,872	159,621
Life/Disability Benefits	3,706	5,159	4,203	5,708
Total Personnel	820,649	836,740	847,697	927,750
Purchased Services				
Professional Services	13,678	500	200	500
General Services	117	-	-	-
Property Services	343,781	340,000	340,000	340,000
Repair/Maintenance Services	80,028	110,000	110,000	110,000
Communication Services	6,731	9,000	9,000	9,000
Training/Registration	-	800	-	800
Mileage/Travel	20	200	-	200
Rentals/Leases	13,175	16,000	16,000	16,000
Total Purchased Services	457,530	476,500	475,200	476,500
Supplies/Non-Capital Equipment				
Office Supplies	833	1,200	1,200	1,200
Operating Supplies	6,552	4,500	4,500	4,500
Inventory Supplies	42,025	60,000	60,000	60,000
Uniforms/Clothing	3,155	3,000	3,000	3,000
Non-Capital Equipment	15,963	17,000	17,000	17,000
Gas/Electricity	5,795	6,500	6,500	6,500
Motor Vehicle Fuels	55,288	72,000	72,000	72,000
Total Supplies/Non-Capital Equipment	129,611	164,200	164,200	164,200
Capital Outlay				
Capital Equipment	881,047	520,000	520,000	320,000
Total Capital Outlay	881,047	520,000	520,000	320,000
Miscellaneous				
Dues/Fees	548	500	500	500
Total Other Expenditures	548	500	500	500
Total Expenditures	\$ 2,289,385	\$ 1,997,940	\$ 2,007,597	\$ 1,888,950

Expenditure Detail

Administration/Operations Division - Sanitation Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	19,531	19,619	19,787	20,402
Medicare	185	284	188	296
Workers Compensation	10	16	14	15
Retirement Contributions	1,820	1,829	1,845	1,903
Medical Benefits	3,203	3,435	3,667	3,480
Life/Disability Benefits	127	183	148	191
Total Personnel	24,876	25,366	25,649	26,287
Purchased Services				
Professional Services	12,387	-	-	-
Total Purchased Services	12,387	-	-	-
Supplies/Non-Capital Equipment				
Office Supplies	833	1,200	1,200	1,200
Gas/Electricity	5,795	6,500	6,500	6,500
Total Supplies/Non-Capital Equipment	6,628	7,700	7,700	7,700
Total Expenditures	\$ 43,891	\$ 33,066	\$ 33,349	\$ 33,987

Expenditure Detail

Fleet Division - Sanitation Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Purchased Services				
Repair/Maintenance Services	80,028	110,000	110,000	110,000
Total Purchased Services	80,028	110,000	110,000	110,000
Total Expenditures	\$ 80,028	\$ 110,000	\$ 110,000	\$ 110,000

Expenditure Detail

Sanitation Operations Division - Sanitation Fund

	2020 Audited Amounts	2021 Adopted Budget	2021 Year-End Forecast	2022 Adopted Budget
Personnel				
Regular Wages	553,649	552,842	560,235	613,226
Overtime	30,957	32,000	32,000	32,000
Allowances	3,676	3,672	3,825	3,672
Medicare	8,017	8,070	8,062	8,945
Workers Compensation	16,166	22,766	20,780	23,570
Retirement Contributions	53,204	53,169	53,886	58,392
Medical Benefits	126,525	133,879	139,205	156,141
Life/Disability Benefits	3,579	4,976	4,055	5,517
Total Personnel	795,773	811,374	822,048	901,463
Purchased Services				
Professional Services	1,291	500	200	500
General Services	117	-	-	-
Property Services	343,781	340,000	340,000	340,000
Communication Services	6,731	9,000	9,000	9,000
Training/Registration	-	800	-	800
Mileage/Travel	20	200	-	200
Rentals/Leases	13,175	16,000	16,000	16,000
Total Purchased Services	365,115	366,500	365,200	366,500
Supplies/Non-Capital Equipment				
Operating Supplies	6,552	4,500	4,500	4,500
Inventory Supplies	42,025	60,000	60,000	60,000
Uniforms/Clothing	3,155	3,000	3,000	3,000
Non-Capital Equipment	15,963	17,000	17,000	17,000
Motor Vehicle Fuels	55,288	72,000	72,000	72,000
Total Supplies/Non-Capital Equipment	122,983	156,500	156,500	156,500
Capital Outlay				
Capital Equipment	881,047	520,000	520,000	320,000
Total Capital Outlay	881,047	520,000	520,000	320,000
Miscellaneous				
Dues/Fees	548	500	500	500
Total Other Expenditures	548	500	500	500
Total Expenditures	\$ 2,165,466	\$ 1,854,874	\$ 1,864,248	\$ 1,744,963





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 2022 budget includes \$48,511,538 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 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

	2021 Adopted Budget	2021 Year-End Forecast	2021 Estimated Carry Over	2022 Adopted Budget	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate	5-Year Total	Funding Source
Beginning Fund Balance	\$ 535,588	\$ 739,553	\$ -	\$ 888,066	\$ 436,766	\$ 794,374	\$ 1,159,840	\$ 1,533,285		
Revenue Projections:										
Lottery Proceeds	\$ 414,000	\$ 414,120	\$ -	\$ 424,000	\$ 428,240	\$ 432,522	\$ 436,847	\$ 441,215	\$ 2,162,824	
Investment Earnings	4,000	14,420	-	14,700	4,368	7,944	11,598	15,333	53,943	
Total	418,000	428,540	-	438,700	432,608	440,466	448,445	456,548	2,216,767	
Capital Expenditures:										
Greenway Trail Replacement	\$ 90,000	\$ 90,000	\$ -	\$ 100,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 400,000	CTF
Sensory Playground Repair	250,000	125,000	125,000	-	-	-	-	-	125,000	CTF
Jaycee Ballfield Lights	220,000	55,000	165,000	-	-	-	-	-	165,000	CTF
NW Open Space Facility Improvement	-	27	-	-	-	-	-	-	-	CTF
Kiwanis Pool Repairs	-	-	-	500,000	-	-	-	-	500,000	CTF
Bocce Ball Court	10,000	10,000	-	-	-	-	-	-	-	CTF
Total Capital Expenditures	570,000	280,027	290,000	600,000	75,000	75,000	75,000	75,000	1,190,000	
Ending Fund Balance	\$ 383,588	\$ 888,066		\$ 436,766	\$ 794,374	\$ 1,159,840	\$ 1,533,285	\$ 1,914,833		
Unassigned Fund Balance	\$ 383,588	\$ 888,066		\$ 436,766	\$ 794,374	\$ 1,159,840	\$ 1,533,285	\$ 1,914,833		

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

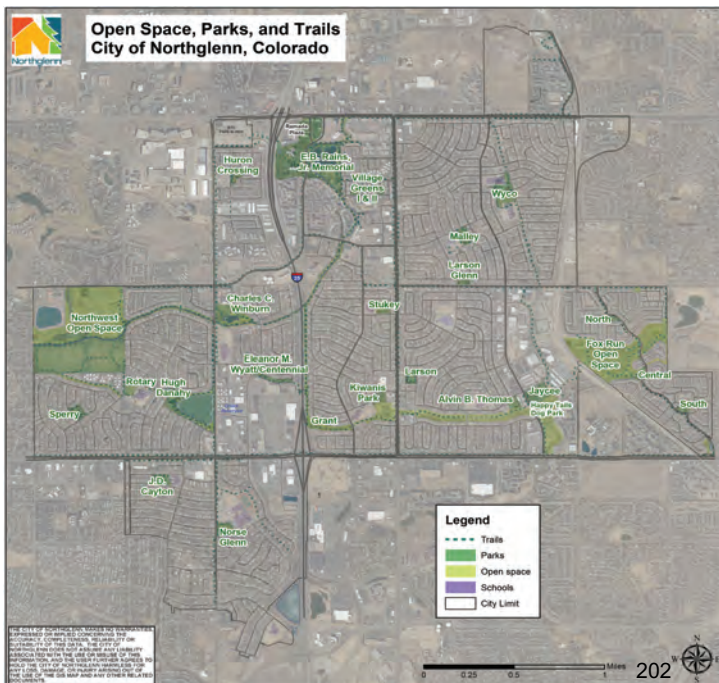
Description/Justification:

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:	2022	2023	2024	2025	2026	5 - Year Total
Conservation Trust Fund	100,000	75,000	75,000	75,000	75,000	\$ 400,000
						-
						-
						-
						-
Total Revenue	\$ 100,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 400,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	100,000	75,000	75,000	75,000	75,000	400,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 100,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 400,000



5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Kiwanis Pool Equipment, Piping, & Deck

Project Dates: **Begin:** Sep-2022 **Finish:** Apr-2023

Comprehensive Project Cost: \$1,000,000.00

Project Rationale: Facility Improvement

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

Description/Justification:

A new splash pad, buildings, and associated work at the Kiwanis Outdoor Pool was completed in 2020, and was a major achievement for this public amenity. Much of the equipment in the mechanical room is still in need of replacement, as it was installed over 50 years ago and has well exceeded its expected life. The decking around the pool is settling and needs to be replaced, and the condition of the piping underneath is unknown. The project is high priority due to safety, and will include a new boiler, replacement of the deck and piping, filters and chemical injection system. Any additional project costs will be sought from grant sources.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Conservation Trust Fund	500,000					\$ 500,000
Open Space Tax (ADCOO)	500,000					500,000
						-
						-
						-
Total Revenue	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	1,000,000					1,000,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000





CAPITAL IMPROVEMENT PROGRAM SUMMARY

CDBG Fund

	2021 Adopted Budget	2021 Year-End Forecast	2021 Estimated Carry Over	2022 Adopted Budget	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate	5-Year Total	Funding Source
Beginning Fund Balance	\$ -	\$ (2,886)		\$ -	\$ -	\$ -	\$ -	\$ -		
Revenue Projections:										
CDBG Proceeds	\$ -	\$ 2,886		\$ -	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 900,000	
Total	-	2,886		-	225,000	225,000	225,000	225,000	900,000	
Capital Expenditures:										
Pedestrian Mobility	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 900,000	CDBG
Total Capital Expenditures	-	-	-	-	225,000	225,000	225,000	225,000	900,000	
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		

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:	2022	2023	2024	2025	2026	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:	2022	2023	2024	2025	2026	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

	2021 Adopted Budget	2021 Year-End Forecast	2021 Estimated Carry Over	2022 Adopted Budget	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate	5-Year Total	Funding Source
Beginning Fund Balance	\$ 60,193,244	\$ 51,940,348		\$ 31,498,264	\$ 12,089,820	\$ 11,768,759	\$ 13,277,491	\$ 14,577,186		
Revenue:										
Property Tax (4.000 Mills)	\$ 1,699,000	\$ 1,707,420		\$ 1,866,000	\$ 1,884,660	\$ 1,903,507	\$ 1,922,542	\$ 1,941,767	\$ 9,518,476	
Sales/Use Tax (1/2%)	2,737,100	3,470,340		3,519,000	3,554,190	3,589,732	3,625,629	3,661,885	17,950,436	
Marijuana Sales Tax	1,171,000	1,560,194		1,599,000	1,614,990	1,631,140	1,647,451	1,663,926	8,156,507	
Open Space Tax (ADCOO)	374,000	376,380		376,000	379,760	383,558	387,394	391,268	1,917,980	
Transportation Tax (ADCOT)	1,295,000	991,000		1,015,775	1,025,933	1,036,192	1,046,554	1,057,020	5,181,474	
County Grant	-	600,809		675,000	-	-	-	-	675,000	
Federal Grant	960,000	918,614		9,033,258	-	-	-	-	9,033,258	
Investment Earnings	410,500	486,160		510,468	30,225	29,422	33,194	36,443	639,752	
Contributions	-	62,224		1,500,000	-	-	-	-	1,500,000	
Transfers From General Fund	-	-		2,000,000	-	-	-	-	2,000,000	
Total	8,646,600	10,173,141		22,094,501	8,489,758	8,573,551	8,662,764	8,752,309	56,572,883	
Expenditures:										
4.000 Mill Funded Projects	\$ 4,989,461	\$ 2,500,000	\$ 3,489,461	\$ -	\$ 1,500,000	\$ 1,100,000	\$ 1,500,000	\$ 1,500,000	\$ 9,089,461	
1/2% Sales/Use Tax Funded Projects	2,923,831	2,668,269	255,562	17,166,769	3,668,519	2,468,269	2,466,019	2,466,769	28,491,907	
Marijuana Sales Tax	1,000,000	1,000,000	-	4,000,000	1,000,000	1,000,000	1,000,000	1,000,000	8,000,000	
ADCOO Funded Projects	1,145,203	530,203	500,000	855,000	75,000	175,000	125,000	25,000	1,755,000	
ADCOT Funded Projects	1,830,825	330,000	440,825	1,450,000	1,350,000	1,350,000	1,350,000	1,350,000	7,290,825	
Construction Proceeds	24,057,887	20,452,177	-	-	-	-	-	-	-	
General Fund Projects	2,008,066	1,095,619	371,065	3,669,800	1,217,300	971,550	922,050	968,800	8,120,565	
Grant Funded Projects	8,219,162	2,038,957	7,574,399	1,730,064	-	-	-	-	9,304,463	
Total Capital Expenditures*	46,174,435	30,615,225	12,631,312	28,871,633	8,810,819	7,064,819	7,363,069	7,310,569	72,052,221	
Ending Fund Balance	\$ 22,665,409	\$ 31,498,264		\$ 12,089,820	\$ 11,768,759	\$ 13,277,491	\$ 14,577,186	\$ 16,018,926		
Restrictions, Commitments, & Assignments:										
4.000 Mill Restricted Fund Balance	\$ 33,517	\$ 793,970		\$ 670,509	\$ 1,055,169	\$ 1,858,676	\$ 2,281,218	\$ 2,722,985		
1/2% Sales/Use Tax Restricted Balance	16,103,020	17,140,494		3,237,163	3,122,834	4,244,297	5,403,907	6,599,023		
Marijuana Sales Tax Restricted Balance	4,129,393	4,697,659		2,296,659	2,911,649	3,542,789	4,190,240	4,854,166		
ADCOO Restricted Fund Balance	411,943	998,257		19,257	324,017	532,575	794,969	1,161,237		
ADCOT Restricted Fund Balance	573,372	1,483,397		608,347	284,280	(29,528)	(332,974)	(625,954)		
Construction Proceeds Restricted	282,127	-		-	-	-	-	-		
Unassigned Fund Balance	\$ 1,132,037	\$ 6,384,487		\$ 5,257,885	\$ 4,070,810	\$ 3,128,682	\$ 2,239,826	\$ 1,307,469		

*See following page for project listing

CAPITAL IMPROVEMENT PROGRAM SUMMARY

Capital Projects Fund (Project Listing)

	2021 Adopted Budget	2021 Year-End Forecast	2021 Estimated Carry Over	2022 Adopted Budget	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate	5-Year Total	Funding Source
Capital Expenditures:										
Sensory Playground - Grant	\$ 375,000	\$ 187,500	\$ 187,500	\$ -	\$ -	\$ -	\$ -	\$ -	187,500	GRANT
Emergency Park Equipment Repairs	25,000	10,000	-	25,000	25,000	25,000	25,000	25,000	125,000	ADCOO
Croke Reservoir Improvements	-	-	-	80,000	-	-	-	-	80,000	ADCOO
Tennis Court Repair & Construction	250,000	125,000	125,000	-	-	-	-	-	125,000	ADCOO
Wyco Tennis Court	300,000	150,000	150,000	-	-	-	-	-	150,000	GRANT
E.B. Rains Park Renovations	750,000	375,000	375,000	-	-	-	-	-	375,000	ADCOO
Justice Center West Park	20,203	20,203	-	-	-	-	-	-	-	ADCOO
Justice Center West Park-ADCO Grant	41,457	41,457	-	-	-	-	-	-	-	GRANT
Playground Equipment Replacement	100,000	-	-	-	50,000	100,000	100,000	-	250,000	ADCOO
Traffic Signal Wraps	-	-	-	-	-	50,000	-	-	50,000	ADCOO
Kiwanis Pool Repairs	-	-	-	500,000	-	-	-	-	500,000	ADCOO
City-Wide Fence	-	-	-	100,000	-	-	-	-	100,000	ADCOO
EB Rains Fence	-	-	-	150,000	-	-	-	-	150,000	ADCOO
Playground Equipment Replacement	-	-	-	250,000	-	-	-	-	250,000	GRANT
Residential Street Maintenance	1,250,000	950,000	300,000	3,050,000	950,000	950,000	950,000	950,000	7,150,000	ADCOT
Traffic Signal Program	80,825	80,000	825	50,000	50,000	50,000	50,000	50,000	250,825	ADCOT
Traffic Signal Program	-	-	-	50,000	-	-	-	-	50,000	GENERAL
Concrete Maintenance	50,000	50,000	-	100,000	100,000	100,000	100,000	100,000	500,000	ADCOT
East 120th Avenue Widening	3,789,461	300,000	3,489,461	-	-	-	-	-	3,489,461	4.000 MILLS
East 120th Avenue Widening - Grant	6,542,705	700,000	5,842,705	-	-	-	-	-	5,842,705	GRANT
School Zone Safety	136,569	136,569	-	100,000	50,000	100,000	50,000	100,000	400,000	GENERAL
Civic Center Master Plan	24,057,887	20,452,177	-	-	-	-	-	-	-	CONST PROCEEDS
Parking Lot Repairs	-	-	-	200,000	200,000	200,000	200,000	200,000	1,000,000	GENERAL
City Hall Space Assessment	348,688	-	-	-	-	-	-	-	-	GENERAL
Traffic Calminig	250,000	250,000	-	250,000	250,000	250,000	250,000	250,000	1,250,000	ADCOT
Community Center Drive Bridge	615,259	50,000	131,065	-	-	-	-	-	131,065	GENERAL
Community Center Drive Bridge	-	-	434,194	90,064	-	-	-	-	524,258	GRANT
Civic Center Master Plan Ph2	455,562	200,000	255,562	17,500,000	-	-	-	-	17,755,562	1/2%,MJ
Connect Northglenn	200,000	-	140,000	-	-	-	-	-	140,000	ADCOT
Connect Northglenn - Grant	-	-	-	560,000	-	-	-	-	560,000	GRANT
Traffic Signal Upgrade - Grant	960,000	960,000	960,000	-	-	-	-	-	960,000	GRANT
Traffic Signal Upgrade	240,000	240,000	240,000	-	-	-	-	-	240,000	GENERAL
Major Arterial Rehabilitation	1,200,000	1,200,000	-	-	1,500,000	1,100,000	1,500,000	1,500,000	5,600,000	4.000 MILLS
RTD Path Lighting	-	-	-	200,000	-	-	-	-	200,000	GENERAL
Facilities Building - M&O	-	-	-	200,000	1,200,000	-	-	-	1,400,000	1/2% SALES TAX
Bridge Rail Replacement	-	-	-	400,000	-	-	-	-	400,000	GENERAL
Transportation Master Plan	-	-	-	-	300,000	-	-	-	300,000	GENERAL
Entryway Signs	-	-	-	50,000	-	-	-	-	50,000	GENERAL
104th Ave	-	-	-	830,000	-	-	-	-	830,000	GRANT
Civic Campus COP Debt	2,667,550	2,669,050	-	2,669,800	2,667,300	2,671,550	2,672,050	2,668,800	13,349,500	1/2%, MJ, GNRL
Justice Center COP Debt	1,468,269	1,468,269	-	1,466,769	1,468,519	1,468,269	1,466,019	1,466,769	7,336,345	1/2%
Total	\$ 46,174,435	\$ 30,615,225	\$ 12,631,312	\$ 28,871,633	\$ 8,810,819	\$ 7,064,819	\$ 7,363,069	\$ 7,310,569	\$ 72,052,221	

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:	2022	2023	2024	2025	2026	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:	2022	2023	2024	2025	2026	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: Croke Reservoir Improvements

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

Comprehensive Project Cost: \$80,000

Project Rationale: Facility Improvement

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

Description/Justification:

A needs study of Croke Reservoir was conducted by a subcommittee formed by Council, with assistance from Regis University graduate students and city staff. Issues of access, safety, and environmental protection were analyzed. Fencing, signage, and a second fishing area were recommended and formally supported by unanimous vote of the Parks and Recreation Advisory Board. The project was brought forth to a Council study session and presented as a well-documented and researched endeavor with diverse public input. The request is for base improvements, with enhanced improvements to be sought from grant sources.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Open Space Tax (ADCOO)	80,000					\$ 80,000
						-
						-
						-
						-
Total Revenue	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	80,000					80,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000



5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Playground Equipment Replacement

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:

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. The current assessment has identified the three Fox Run playgrounds (some play equipment replaced in 2013), the Huron Crossing playground (replaced in 2009), and the Alvin B. Thomas playground (replaced in 2011) as most in need of attention due to high use and deterioration; \$100,000 per playground would be allocated for design and build, including public input.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Open Space Tax (ADCOO)	-	50,000	100,000	100,000	-	\$ 250,000
Grant - ARPA	250,000	-				250,000
						-
						-
						-
Total Revenue	\$ 250,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ -	\$ 500,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction						-
Materials						-
Equipment	-	300,000	100,000	100,000	-	500,000
Other -						-
Other -						-
Total Expenditures	\$ -	\$ 300,000	\$ 100,000	\$ 100,000	\$ -	\$ 500,000



5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Traffic Signal Cabinet Wraps

Project Dates: **Begin:** Jan-2024 **Finish:** Dec-2024

Comprehensive Project Cost: \$50,000

Project Rationale: Facility Improvement

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

Description/Justification:

There are approximately 46 traffic signal cabinets throughout the city, varying from one cabinet per location to multiple cabinets. Traffic cabinet wraps can be used to create a sense of place by incorporating local park and trail wayfinding and walkability measures, and can beautify an otherwise utilitarian structure. Utilizing wraps to apply art or graphic design to a surface allows for an ease of replacement that doesn't exist when an original painting is created directly on the surface. By digitizing the artwork it can be reprinted (and even resized) in the case of vandalism, aging, or anything else that necessitates replacement of the traffic signal cabinet. A single artist or artist team could be commissioned to create a series of designs that would have a cohesive look, or to convey messaging that is consistent with the vision, mission, values, and goals of City Council and their various boards & commissions. Additional project costs would be sought from grant sources.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Open Space Tax (ADCOO)			50,000			\$ 50,000
						-
						-
						-
						-
Total Revenue	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction			50,000			50,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: City Fence Repair/Renovation

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

Comprehensive Project Cost: \$100,000

Project Rationale: Safety and Functionality

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

Description/Justification:

The City owns approximately 12,500 linear feet of 6-foot tall ROW fencing and 18,000 linear feet of 8-foot tall fencing. These wooden fences are generally over 20 years old and regularly require cleaning, restaining, and sealing. The last full section of fence to be replaced or repaired was in 2018, and increasing deterioration has really only been addressed on an emergency basis. This request will establish a dedicated funding source for those ad-hoc public requests and get the City prepared for a rotating replacement/repair schedule based off of the 2022 assessment.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Open Space Tax (ADCOO)	100,000					\$ 100,000
						-
						-
						-
						-
Total Revenue	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction						-
Materials	100,000					100,000
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: East EB Rains Fencing

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

Comprehensive Project Cost: \$150,000.00

Project Rationale: Safety and Functionality

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

Description/Justification:

Approximately 400 linear feet of fencing along the east side of EB Rains adjacent to the skatepark, enclosing the alley facing the Village Green residences on Lincoln Street south of east 117th Avenue, has been identified as a potential safety concern. Pending the receipt of enough property owner and tenant interest, the fencing and alley could be modified to meet safety and access needs. The project would include the removal of existing residential fences, construction of a new city-owned fence and easements for future maintenance.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Open Space Tax (ADCOO)	150,000					\$ 150,000
						-
						-
						-
						-
Total Revenue	\$ 150,000		\$ -	\$ -	\$ -	\$ 150,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	150,000					150,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Residential Street Maintenance

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

Comprehensive Project Cost: \$5,400,000 (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.

	2022	2023	2024	2025	2026	5 - Year Total
Transportation Tax (ADCOT)	1,400,000	1,000,000	1,000,000	1,000,000	1,000,000	\$ 5,400,000
						-
						-
						-
						-
Total Revenue	\$ 1,400,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,400,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	1,400,000	1,000,000	1,000,000	1,000,000	1,000,000	5,400,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 1,400,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,400,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Traffic Signal Program

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

Comprehensive Project Cost: \$250,825 (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. Staff has identified a series of traffic signal poles with significant structural deficiencies. An assessment will be performed in 2022 to look at all traffic signal poles in the City and provide recommendations on necessary improvements.

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:	2022	2023	2024	2025	2026	5 - Year Total
Transportation Tax (ADCOT)	50,825	50,000	50,000	50,000	50,000	\$ 250,825
Capital Projects Fund (General)	50,000					50,000
						-
						-
						-
Total Revenue	\$ 100,825	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 300,825

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies	50,000					\$ 50,000
Design						-
Construction	50,825	50,000	50,000	50,000	50,000	250,825
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 100,825	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 300,825



5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Concrete Maintenance

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:

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:	2022	2023	2024	2025	2026	5 - Year Total
Transportation Tax (ADCOT)	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:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	50,000	50,000	50,000	50,000	50,000	250,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: School Zone Safety

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

Comprehensive Project Cost: \$400,000 (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:	2022	2023	2024	2025	2026	5 - Year Total
Capital Projects Fund (General)	100,000	50,000	100,000	50,000	100,000	\$ 400,000
						-
						-
						-
						-
Total Revenue	\$ 100,000	\$ 50,000	\$ 100,000	\$ 50,000	\$ 100,000	\$ 400,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies		50,000		50,000		\$ 100,000
Design						-
Construction	100,000		100,000		100,000	300,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 100,000	\$ 50,000	\$ 100,000	\$ 50,000	\$ 100,000	\$ 400,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: City Parking Lots - Paving, Concrete and Striping

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

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

Project Rationale: Maintenance Program

Future Operational Impact: ☒ Yes
☐ No

Operational Impact Category: Negligible

Description/Justification:

Program to replace deteriorating parking areas in City facilities. Work will include mill & overlay of asphalt pavement; replacement of concrete curb & gutter; and parking lot striping.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Capital Projects Fund (General)	200,000	200,000	200,000	200,000	200,000	\$ 1,000,000
						-
						-
						-
						-
Total Revenue	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	200,000	200,000	200,000	200,000	200,000	1,000,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Traffic Calming

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

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

Project Rationale: Traffic Calming Requests

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

Description/Justification:

On February 3, 2020, the City Council approved modifications to the City's Traffic Calming Policy providing alternatives to mitigate speeding issues in residential neighborhoods. This annual program will address the issues through either the installation of speed bumps or modified striping patterns.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Transportation Tax (ADCOT)	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:	2022	2023	2024	2025	2026	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: Connect Northglenn Striping

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

Comprehensive Project Cost: \$700,000

Project Rationale: Master Plan

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

Operational Impact Category: Negligible

Description/Justification:

On February 26, 2020 the City Council passed a resolution approving the Connect Northglenn Bicycle and Pedestrian Master Plan, creating a program to modify roadway striping patterns to provide a safer environment encouraging residents and commuters to walk and bike throughout the City.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Transportation Tax (ADCOT)	140,000					\$ 140,000
Grant (CDOT)	560,000					560,000
						-
						-
						-
Total Revenue	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	700,000					700,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Arterial Rehabilitation

Project Dates: **Begin:** Jan-2023 **Finish:** Dec-2025

Comprehensive Project Cost: \$6,430,000 (5 year total)

Project Rationale: Roadway Rehabilitation

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

Description/Justification:

Resurfacing of arterial roadways has been identified as a priority need. This work will include asphalt mill and overlay, and concrete gutter improvements. The total cost shown is for pavement and concrete rehabilitation only; additional services may include construction observation/inspection and quality control. 104th Avenue has been identified as a priority in 2022.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
4.000 Mill Levy		1,500,000	1,100,000	1,500,000	1,500,000	\$ 5,600,000
Grant - ARPA	830,000					830,000
						-
						-
						-
Total Revenue	\$ 830,000	\$ 1,500,000	\$ 1,100,000	\$ 1,500,000	\$ 1,500,000	\$ 6,430,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	830,000	1,500,000	1,100,000	1,500,000	1,500,000	6,430,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 830,000	\$ 1,500,000	\$ 1,100,000	\$ 1,500,000	\$ 1,500,000	\$ 6,430,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: RTD Path Lighting (112th to Station)

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

Comprehensive Project Cost: \$200,000

Project Rationale: Maintenance Program

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

Description/Justification:

Installation of trail lighting along 112th Avenue leading to the N-Line station will provide safety to the trail for use at all hours.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Capital Projects Fund (General)	200,000					\$ 200,000
						-
						-
						-
						-
Total Revenue	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design	10,000					10,000
Construction	190,000					190,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Facilities Building - M&O

Project Dates: **Begin:** Q1 2022 **Finish:** Q4 2023

Comprehensive Project Cost: \$1,400,000 (2 year total)

Project Rationale: Aging Infrastructure/Regulatory Need/Health and Safety/Level of Service Impact

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

Description/Justification:

Design and construction for a new pre-engineered metal building that would be located on the existing Public Works site to the north of the existing Maintenance and Operations Administrative Building. The new building would include offices (Facilities, Streets, and Traffic Control staff), sign shop fabrication room and storage, a lunchroom, restrooms, break and meeting room areas, traffic control shop and fabrication shop. The existing building was constructed in 1954 and has exceeded it's reasonable life and does not meet current building codes .outside of emergency repairs made to the facility that were a direct result to the age of infrastructure. Bringing the existing building up to current code is not feasible.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
1/2% Sales Tax	200,000	1,200,000				\$ 1,400,000
						-
						-
						-
						-
Total Revenue	\$ 200,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 1,400,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design	200,000					200,000
Construction		1,200,000				1,200,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 200,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 1,400,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Bridge Rail Replacement

Project Dates: **Begin:** Jan-2022 **Finish:** Sep-2022

Comprehensive Project Cost: \$400,000

Project Rationale: Regulatory Mandate

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

Description/Justification:

The City of Northglenn received a CDOT 2020 Bridge Inspection Report showing several of the City's bridges in need of upgrades to hand rails in order to meet current CDOT/AASTHO standards. This required update is listed as high priority maintenance activity on the inspection report. This project will bring all City bridges into compliance with current CDOT/AASTHO standards. CDOT's next inspection will occur in 2022.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Capital Projects Fund (General)	400,000					\$ 400,000
						-
						-
						-
Total Revenue	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design	80,000					80,000
Construction	320,000					320,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Transportation Master Plan

Project Dates: **Begin:** Jan-2023 **Finish:** Dec-2023

Comprehensive Project Cost: \$300,000

Project Rationale: Transportation Safety

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

Description/Justification:

Develop a unifying document to project short-term needs and long-term goals, integrating the following documents: Complete Streets Policy, Connect Northglenn, Pavement Condition Index and School Zone Safety Assessments. The document will guide the city on new development, coordinate infrastructure improvements and respond to future growth.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Capital Projects Fund (General)		300,000				\$ 300,000
						-
						-
						-
						-
Total Revenue	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies		300,000				\$ 300,000
Design						-
Construction						-
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Comprehensive Entryway Signage

Project Dates: **Begin:** Jan-2022 **Finish:** Dec-2023

Comprehensive Project Cost: \$50,000

Project Rationale: Replacement and repair

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

Description/Justification:

City entryway signage has not been updated to display the new logo adopted several years ago. This project would take a comprehensive look at all of the entryway signage citywide and provide a design to ensure cohesion and consistency throughout the city. Previous work has already been done which will be reviewed as part of this project. Identification of the complete cost for construction would be determined during the design phase.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Capital Projects Fund (General)	50,000					\$ 50,000
						-
						-
						-
Total Revenue	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design	50,000					50,000
Construction						-
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000



CAPITAL IMPROVEMENT PROGRAM SUMMARY

Water Fund

	2021 Adopted Budget	2021 Year-End Forecast	2021 Estimated Carry Over	2022 Adopted Budget	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate	5-Year Total	Funding Source
Beginning Fund Balance	\$ 18,634,266	\$ 21,199,847		\$ 24,412,891	\$ 20,842,725	\$ 25,806,907	\$ 30,888,163	\$ 36,236,578		
Revenue Projections:										
Sales Tax	\$ 3,630,000	\$ 4,046,690		\$ 4,148,000	\$ 4,210,220	\$ 4,273,373	\$ 4,337,474	\$ -	\$ 16,969,067	
Use Tax	444,900	752,000		733,000	743,995	755,155	766,482	-	2,998,632	
Federal Grant	-	-		4,350,000	-	-	-	-	4,350,000	
Administrative Fees	16,000	16,000		16,000	16,000	16,000	16,000	16,000	80,000	
FRICO Agreement	2,600	2,000		2,400	2,400	2,400	2,400	2,400	12,000	
Past Due Penalties/Interest	89,000	86,000		86,000	86,000	86,000	86,000	86,000	430,000	
Contracted Lab Services	4,000	3,000		3,000	3,000	3,000	3,000	3,000	15,000	
Water Use Charges	8,022,000	7,977,575		8,217,000	8,381,340	8,548,967	8,719,946	8,894,345	42,761,598	
Construction Water Sales	13,000	18,000		18,000	18,000	18,000	18,000	18,000	90,000	
Water Lease Revenue	61,000	61,000		61,000	61,000	61,000	61,000	61,000	305,000	
Tap Connection Fees	173,000	900,000		147,000	147,000	147,000	147,000	147,000	735,000	
Investment Earnings	426,000	368,740		387,177	416,855	516,138	617,763	724,732	2,662,665	
Miscellaneous Revenue	-	41,000		-	-	-	-	-	-	
Total	12,881,500	14,272,005		18,168,577	14,085,810	14,427,033	14,775,065	9,952,477	71,408,962	
Operating Expenditures	\$ 7,183,889	\$ 6,648,631		\$ 7,254,008	\$ 7,471,628	\$ 7,695,777	\$ 7,926,650	\$ 8,164,450	\$ 38,512,513	
Water Right Purchases	1,600,000	1,600,000		4,850,000	1,000,000	1,000,000	1,000,000	1,000,000	8,850,000	
Debt Expenditures	1,014,760	1,052,260		1,010,464	-	-	-	-	1,010,464	
Other	-	-		-	-	-	-	-	-	
Total Capital Expenditures*	5,697,341	1,758,070	3,939,271	4,685,000	650,000	650,000	500,000	500,000	10,924,271	
Total Expenditures	15,495,990	11,058,961	3,939,271	17,799,472	9,121,628	9,345,777	9,426,650	9,664,450	59,297,248	
Ending Fund Balance	\$ 16,019,776	\$ 24,412,891		\$ 20,842,725	\$ 25,806,907	\$ 30,888,163	\$ 36,236,578	\$ 36,524,605		
Restrictions, Commitments, & Assignments:										
3% TABOR Reserve Restriction	\$ 221,152	\$ 331,769		\$ 652,162	\$ 273,948	\$ 281,955	\$ 290,133	\$ 298,574		
Debt Service Reserve Restriction	732,440	614,523		964,059	1,964,059	2,964,059	3,964,059	4,964,059		
Water Right Purchase Restriction	12,372,444	13,664,788		12,335,788	14,035,788	15,735,788	17,435,788	19,135,788		
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	1,663,222	1,534,408		1,769,502	1,867,907	1,923,944	1,981,663	2,041,113		
Unassigned Fund Balance	\$ 30,518	\$ 7,267,403		\$ 4,121,214	\$ 6,665,205	\$ 8,982,417	\$ 11,564,935	\$ 9,085,071		

*See following page for project listing

CAPITAL IMPROVEMENT PROGRAM SUMMARY

Water Fund (Project Listing)

	2021 Adopted Budget	2021 Year-End Forecast	2021 Estimated Carry Over	2022 Adopted Budget	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate	5-Year Total	Funding Source
Capital Expenditures:										
Water Line Replacement	\$ 218,130	\$ -	\$ 218,130	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 718,130	WF
Standley Lake Pipeline	150,000	150,000	-	150,000	150,000	150,000	150,000	150,000	750,000	WF
North Low Zone Tank Painting	439,419	410,000	29,419	-	-	-	-	-	29,419	WF
Laboratory Information Management System	137,239	70,000	67,239	-	-	-	-	-	67,239	WF
Waste Handling Improvements	3,727,633	500,000	3,227,633	-	-	-	-	-	3,227,633	WF
Filter to Waste Automation	436,850	40,000	396,850	-	-	-	-	-	396,850	WF
Bull Reservoir Pump Replacement	588,070	588,070	-	-	-	-	-	-	-	WF
Automated Filter Backwash	-	-	-	1,100,000	-	-	-	-	1,100,000	GRANT
FHL Flume Webster Lake	-	-	-	85,000	-	-	-	-	85,000	WF
WTP Rehabilitation	-	-	-	-	400,000	400,000	250,000	250,000	1,300,000	WF
Huron Street Line Replacement	-	-	-	3,250,000	-	-	-	-	3,250,000	GRANT
Total	\$ 5,697,341	\$ 1,758,070	\$ 3,939,271	\$ 4,685,000	\$ 650,000	\$ 650,000	\$ 500,000	\$ 500,000	\$ 10,924,271	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Water Line Replacement

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

Comprehensive Project Cost: \$718,130 (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:	2022	2023	2024	2025	2026	5 - Year Total
Water Fund	318,130	100,000	100,000	100,000	100,000	\$ 718,130
						-
						-
						-
						-
Total Revenue	\$ 318,130	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 718,130

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	318,130	100,000	100,000	100,000	100,000	718,130
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 318,130	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 718,130



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:	2022	2023	2024	2025	2026	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:	2022	2023	2024	2025	2026	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-2022 **Finish:** Dec-2022

Comprehensive Project Cost: \$29,419

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 on 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:	2022	2023	2024	2025	2026	5 - Year Total
Water Fund	29,419					\$ 29,419
						-
						-
						-
						-
Total Revenue	\$ 29,419	\$ -	\$ -	\$ -	\$ -	\$ 29,419

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	29,419					29,419
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 29,419	\$ -	\$ -	\$ -	\$ -	\$ 29,419

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Automated Filter Backwash

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

Comprehensive Project Cost: \$1,100,000

Project Rationale: Facility Improvement

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

Description/Justification:

This project will replace outdated and problematic air and water activated valve actuators with electric actuators that will integrate the filter backwash routine into the SCADA system, improving the filtration system for better water quality.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Grant - ARPA	1,100,000					\$ 1,100,000
						-
						-
						-
						-
Total Revenue	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	1,100,000					1,100,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: FHL Flume Webster Lake

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

Comprehensive Project Cost: \$85,000

Project Rationale: Facility Improvement

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

Description/Justification:

The existing flume delivering water from the Farmers Highline Canal to Webster Lake is in disrepair and allows for unmeasured inflows from the canal. Replacement of the flume is needed to comply with Farmers Highline Canal requirements, and will include telemetry to measure the water delivered to the lake.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Water Fund	85,000					\$ 85,000
						-
						-
						-
						-
Total Revenue	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	85,000					85,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Water Treatment Facility Rehab

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

Comprehensive Project Cost: \$1,300,000

Project Rationale: Facility Improvement

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

Description/Justification:

The water treatment facility rehab project includes repair and replacement of aging infrastructure within the confines of the treatment facility itself. The facility was commissioned in 1981 and much of the equipment and infrastructure has exceeded its expected life. The City must maintain this critical piece of infrastructure.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Water Fund		400,000	400,000	250,000	250,000	\$ 1,300,000
						-
						-
						-
						-
Total Revenue	\$ -	\$ 400,000	\$ 400,000	\$ 250,000	\$ 250,000	\$ 1,300,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction		400,000	400,000	250,000	250,000	1,300,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ -	\$ 400,000	\$ 400,000	\$ 250,000	\$ 250,000	\$ 1,300,000



5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Huron Street Line Replacement

Project Dates: **Begin:** Jan-2022 **Finish:** Dec-2024

Comprehensive Project Cost: \$3,500,000

Project Rationale: Maintenance Program

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

Description/Justification:

The City has experienced multiple breaks in the existing asbestos concrete water main line section in Huron Street between 97th Avenue and 104th Avenue. In order to provide continuous water service to the community, the failing line must be replaced, along with a failed 60" stormwater line that crosses Huron Street at approximately 103rd Avenue. The project will include replacement of lines, associated structures and valves, backfilling/recompaction of voids in the roadway, restoration of the roadway, gutters and any landscape that is demolished to remove and replace the lines.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Grant - ARPA (Water)	3,250,000					\$ 3,250,000
Grant - ARPA (Stormwater)	250,000					250,000
						-
						-
						-
Total Revenue	\$ 3,500,000	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	3,500,000					3,500,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 3,500,000	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000



CAPITAL IMPROVEMENT PROGRAM SUMMARY

Wastewater Fund

	2021 Adopted Budget	2021 Year-End Forecast	2021 Estimated Carry Over	2022 Adopted Budget	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate	5-Year Total	Funding Source
Beginning Fund Balance	\$ 29,490,625	\$ 3,593,752		\$ 1,913,567	\$ 1,644,774	\$ 1,917,572	\$ 2,253,985	\$ 1,593,752		
Revenue Projections:										
Federal Grant	-	-		250,000	250,000	250,000	-	-	750,000	
Wastewater Use Charges	\$ 5,092,000	\$ 4,956,000		\$ 5,352,000	\$ 5,632,980	\$ 5,928,711	\$ 6,239,968	\$ 6,567,566	\$ 29,721,225	
Tap Connection Fees	-	200,000		200,000	50,000	50,000	50,000	50,000	400,000	
Investment Earnings	122,500	73,130		76,787	8,224	9,588	11,270	7,969	113,838	
Contributions	-	713,501		-	-	-	-	-	-	
Miscellaneous Revenue	-	204		-	-	-	-	-	-	
Proceeds from Debt Issuance	-	26,896,242		-	-	-	-	36,000,000	36,000,000	
Total	5,214,500	32,839,077		5,878,787	5,941,204	6,238,299	6,301,238	42,625,535	66,985,063	
Operating Expenditures	\$ 3,706,527	\$ 3,496,605		\$ 3,809,147	\$ 3,885,330	\$ 3,963,037	\$ 4,042,298	\$ 4,123,144	\$ 19,822,956	
Water Right Purchases										-
Debt Expenditures	1,097,636	1,628,533		1,307,542	1,533,076	1,688,849	1,669,173	1,631,891	7,830,531	
Other	-	-		-	-	-	-	-	-	
Total Capital Expenditures*	29,875,015	29,394,124	480,891	550,000	250,000	250,000	1,250,000	36,250,000	39,030,891	
Total Expenditures	34,679,178	34,519,262	480,891	5,666,689	5,668,406	5,901,886	6,961,471	42,005,035	66,684,378	
Ending Fund Balance	\$ 25,947	\$ 1,913,567		\$ 1,644,774	\$ 1,917,572	\$ 2,253,985	\$ 1,593,752	\$ 2,214,252		
Restrictions, Commitments, & Assignments:										
Capital/Infrastructure Commitment	\$ 25,947	\$ 1,000,000		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000		
Operating Reserve Commitment	-	779,151		644,774	971,333	990,759	1,010,575	1,030,786		
Unassigned Fund Balance	\$ -	\$ 134,416		\$ -	\$ (53,761)	\$ 263,226	\$ (416,823)	\$ 183,466		

*See following page for project listing

CAPITAL IMPROVEMENT PROGRAM SUMMARY

Wastewater Fund (Project Listing)

	2021 Adopted Budget	2021 Year-End Forecast	2021 Estimated Carry Over	2022 Adopted Budget	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate	5-Year Total	Funding Source
Capital Expenditures:										
Collection System Rehab	\$ 419,950	\$ 415,000	\$ 4,950	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	504,950	WWF
Bunker Hill Lift Station	1,069,124	1,069,124	-	-	-	-	-	-	-	WWF
Lift Station A & Forcemain Replacement	27,465,941	27,400,000	65,941	-	-	-	-	-	65,941	WWF
Lift Station Flow Meters	420,000	10,000	410,000	-	-	-	-	-	410,000	WWF
Clarifier Rehabilitation	500,000	500,000	-	-	-	-	-	-	-	WWF
Collection System Waste Receiving Station	-	-	-	200,000	-	-	-	-	200,000	WWF
WWTP Rating Study	-	-	-	100,000	-	-	-	-	100,000	WWF
Lift Station B Replacement	-	-	-	-	-	-	1,000,000	6,000,000	7,000,000	WWF
Primary Clarifiers & Digesters	-	-	-	-	-	-	-	30,000,000	30,000,000	WWF
Collection System Rehab	-	-	-	250,000	250,000	250,000	-	-	750,000	GRANT
Total	\$ 29,875,015	\$ 29,394,124	\$ 480,891	\$ 550,000	\$ 250,000	\$ 250,000	\$ 1,250,000	\$ 36,250,000	\$ 39,030,891	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Collection System Rehab

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

Comprehensive Project Cost: \$1,254,950 (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:	2022	2023	2024	2025	2026	5 - Year Total
Wastewater Fund	4,950	-	-	250,000	250,000	\$ 504,950
Grant - ARPA	250,000	250,000	250,000			750,000
						-
						-
						-
Total Revenue	\$ 254,950	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,254,950

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	254,950	250,000	250,000	250,000	250,000	1,254,950
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 254,950	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,254,950

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Collection System Waste Receiving Station

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

Comprehensive Project Cost: \$200,000

Project Rationale: Facility Improvement

Future Operational Impact: ☐ Yes ☐ No **Operational Impact Category:** _____

Description/Justification:

This project will create a place for the wastewater treatment facility to receive waste from our collections and distribution crews as they clean sewers and lift stations. Currently they City is paying to haul this off and dump it with a third party vendor.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Wastewater Fund	200,000					\$ 200,000
						-
						-
						-
						-
Total Revenue	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	200,000					200,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: WWTP Rating Increase

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

Comprehensive Project Cost: \$100,000

Project Rationale: State Requirement

Future Operational Impact: ☐ Yes ☐ No **Operational Impact Category:** _____

Description/Justification:

By recalculating flows and ratings through all of the plant processes, there is opportunity to increase the capacity allowed under the current State permit to accommodate existing and any near-term anticipated increased demand on the system.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Wastewater Fund	100,000					\$ 100,000
						-
						-
						-
						-
Total Revenue	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	100,000					100,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Lift Station B Replacement

Project Dates: **Begin:** Jan-2025 **Finish:** Dec-2025

Comprehensive Project Cost: \$7,000,000 (2 year total)

Project Rationale: Facility Improvement

Future Operational Impact: ☐ Yes ☐ No **Operational Impact Category:** _____

Description/Justification:

This project will replace the failing and aging lift station that is beyond it's useful life.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Wastewater Fund				1,000,000	6,000,000	\$ 7,000,000
						-
						-
						-
Total Revenue	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 6,000,000	\$ 7,000,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design				1,000,000		1,000,000
Construction					6,000,000	6,000,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 6,000,000	\$ 7,000,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: WWTP Primary Clarifiers & Digesters

Project Dates: **Begin:** Jan-2026 **Finish:** Dec-2026

Comprehensive Project Cost: \$30,000,000

Project Rationale: Facility Improvement

Future Operational Impact: ☐ Yes ☐ No **Operational Impact Category:** _____

Description/Justification:

Adding primary clarifiers and digesters will increase our rated capacity to accomodate the buildout of the Karl's Farm development, and allow for the decommissioning of the biosolids lagoons to help eliminate the main source of odor at the facility.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Wastewater Fund					30,000,000	\$ 30,000,000
						-
						-
						-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 30,000,000	\$ 30,000,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design					2,000,000	2,000,000
Construction					28,000,000	28,000,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 30,000,000	\$ 30,000,000



CAPITAL IMPROVEMENT PROGRAM SUMMARY

Stormwater Fund

	2021 Adopted Budget	2021 Year-End Forecast	2021 Estimated Carry Over	2022 Adopted Budget	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate	5-Year Total	Funding Source
Beginning Fund Balance	\$ 897,815	\$ 1,130,951		\$ 1,476,366	\$ 1,686,753	\$ 1,844,374	\$ 1,916,397	\$ 807,331		
Revenue Projections:										
Stormwater Charges	\$ 449,000	\$ 477,000		\$ 469,000	\$ 471,345	\$ 473,702	\$ 476,071	\$ 478,451	\$ 2,368,569	
Federal Grant	-	-		250,000	-	-	-	-	250,000	
Investment Earnings	9,000	24,690		24,875	8,434	9,222	9,582	4,037	56,150	
Total	458,000	501,690		743,875	479,779	482,924	485,653	482,488	2,674,719	
Operating Expenditures	\$ 176,843	\$ 156,275		\$ 183,488	\$ 187,158	\$ 190,901	\$ 194,719	\$ 198,613	\$ 954,879	
Capital Expenditures:										
Grange Hall Creek MPD & FHAD	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SWF
Storm Drainage Improvements	412,555	-	-	100,000	100,000	100,000	100,000	100,000	500,000	SWF
Huron Street Line Replacement	-	-	-	250,000	-	-	-	-	250,000	GRANT
Acoma Street Storm Sewer Repair	-	-	-	-	35,000	-	-	-	35,000	SWF
Melody Drive Storm Sewer Repair	-	-	-	-	-	120,000	-	-	120,000	SWF
Washington Street/Kiwanis Detention	-	-	-	-	-	-	1,300,000	-	1,300,000	SWF
GHC Conveyance Improvements @ Irma	-	-	-	-	-	-	-	800,000	800,000	SWF
Total Capital Expenditures	482,555	-	-	350,000	135,000	220,000	1,400,000	900,000	3,005,000	
Ending Fund Balance	\$ 696,417	\$ 1,476,366		\$ 1,686,753	\$ 1,844,374	\$ 1,916,397	\$ 807,331	\$ 191,206		
Unassigned Fund Balance	\$ 696,417	\$ 1,476,366		\$ 1,686,753	\$ 1,844,374	\$ 1,916,397	\$ 807,331	\$ 191,206		

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:	2022	2023	2024	2025	2026	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:	2022	2023	2024	2025	2026	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: Acoma Drive Storm Sewer Repair

Project Dates: **Begin:** Q1 2023 **Finish:** Q4 2023

Comprehensive Project Cost: \$35,000

Project Rationale: Replacement of failed storm sewer line

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

Description/Justification:

Removal and replacement of cracked storm line that runs between Kennedy Drive and Verna Lane on Acoma Drive. The project will include the addition of a manhole, and backfilling/recompaction of all voids under the street.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Stormwater Fund		35,000				\$ 35,000
						-
						-
						-
Total Revenue	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction		35,000				35,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Melody Dr. Storm Sewer Repair

Project Dates: **Begin:** Jan-2024 **Finish:** Dec-2024

Comprehensive Project Cost: \$120,000

Project Rationale: Replacement of failed storm sewer line

Future Operational Impact: ☐ Yes
☒ No

Operational Impact Category: N/A

Description/Justification:

Removal and replacement of eroded storm line that runs along Melody Drive from Kennedy Drive to 106th Avenue. The project will include the addition of a manhole, and backfilling/recompaction of all voids under the street.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Stormwater Fund			120,000			120,000
						-
						-
						-
Total Revenue	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ 120,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction			120,000			120,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ 120,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Washington Street & Kiwanis Park Detention Improvements

Project Dates: **Begin:** Jan-2025 **Finish:** Dec-2025

Comprehensive Project Cost: \$1,300,000

Project Rationale: Drainage Improvements

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

Description/Justification:

To be completed with Mile High Flood District, this project will enlarge and improve drainage to Grange Hall Creek in the area of Washington Street and Kiwanis Park.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Stormwater Fund				1,300,000		1,300,000
						-
						-
						-
Total Revenue	\$ -	\$ -	\$ -	\$ 1,300,000	\$ -	\$ 1,300,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction				1,300,000		1,300,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ -	\$ -	\$ -	\$ 1,300,000	\$ -	\$ 1,300,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Irma Drive Conveyance Improvements

Project Dates: **Begin:** Jan-2026 **Finish:** Dec-2026

Comprehensive Project Cost: \$800,000

Project Rationale: Storm drain conveyance improvments

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

Description/Justification:

To be completed with Mile High Flood District, reconfiguration of storm water conveyance from surrounding neighborhoods to Grange Hall Creek need to be updated due to increased flows, and to protect Lift Station A infrastructure.

Source of Funding:	2022	2023	2024	2025	2026	5 - Year Total
Stormwater Fund					800,000	800,000
						-
						-
						-
						-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000

Expenditures:	2022	2023	2024	2025	2026	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction					800,000	800,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000







City of Northglenn

Approved 04/09/2012

Reviewed 09/24/2014

Approved 06/13/2016

Approved 07/09/2018

Approved 08/24/2020

Comprehensive Financial Policy Document

TABLE OF CONTENTS

Introduction.....	3
Financial Goals.....	3
Financial Policies.....	3
Budget Policies	3
Operating Position Policies.....	5
Revenue Policies.....	5
Expenditure/Expense Policies	6
Capital Expenditure/Expense Policies	7
Capital Improvement Projects (CIP) Policies	7
Reserve Policies.....	8
Cash Management and Investment Policies	8
Debt Management	8
Periodic Review	9
Glossary of Terms.....	10

Introduction

The City of Northglenn has an important responsibility to carefully account for public funds, manage municipal finances wisely, and plan and provide for the adequate funding of services desired by the public and as required by laws, rules, or regulations, including the provision and maintenance of public facilities and improvements. The financial goals and policies set forth in this document are intended to establish guidelines for the continued financial strength and sustainability of the City.

Financial Goals

- Financial goals are broad, fairly timeless statements of the financial position the City seeks to attain: 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 quality 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'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 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.

- Balanced Budgets are:
 - Legally Balanced – this is a budget where the sources of money are at least equal to the uses of the money.
 - Operationally Balanced – this is a budget that does not use fund balance, reserves, or debt to fund operations. Reserves, fund balance, or debt may be used to fund one-time costs or capital expenditures.
 - Structurally Balanced – this budget is operationally balanced and a realistic projection of ongoing sources will continue to equal or exceed operating expenditures where reserves, fund balance, or debt are used to fund one-time costs and capital expenditures
- Unassigned fund balance may be appropriated as part of the adopted budget to fund capital, one-time emergency expenditures/expenses, or one-time operating costs. Unassigned 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.
- Restricted, committed, and assigned fund balances will be forecasted 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 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 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, unfunded 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 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.
- Department appropriations will be monitored regularly to ensure that the total of expenditures/expenses and purchase commitments in any department do not exceed the authorized budget.
- 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 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. Operating contracts not complete at the end of the fiscal year will require re-appropriation as part of the budget process or through an amendment approved by City Council. City of Northglenn Municipal Code Section 5-8-11(b).
- 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 or intangible asset which has a cost, or in the case of non-exchange contributions, an estimated fair value equal to, or greater than \$5,000 and having a useful life in excess of one year.

- The cost of commissions, delivery, setup, and or accessories should be included in the final cost of the capital asset. Outlays which are related to internally generated assets and identifiable, such as personnel and raw material costs should be capitalized as part of the resulting asset.
- All capital assets shall be recorded and tracked via a perpetual inventory system. The City will perform a physical inventory of its 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 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 established by City Council 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 General Fund will have an emergency reserve fund balance of at least 25% of the current year appropriations. This reserve will be comprised of the TABOR emergency reserve required by the Colorado Constitution, and committed fund balance.
- The Water Fund and Wastewater Funds will each have an operating cash reserve of at least 25% of the current year operations appropriation, and an additional capital reserve in the amount of \$1,000,000.
- The Sanitation Fund will have an operating cash reserve of at least 25% of the current year operations appropriation.

Other specific fund balance assignments and commitments may be established by Council for anticipated future needs when appropriate, to aid in the management of cash flows and financial planning.

Unassigned fund balance greater than the commitments and assignments may be considered to supplement “pay as you go” capital outlay expenditures or may be used to prepay existing debt. These funds may not be used to establish or support costs that are recurring in nature.

Cash Management and Investment Policies

A separate Policy will be maintained for Cash Management and Investments.

Debt Management Policies

It is important to 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 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.
- 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.

Types of debt that the City may issue include:

- Certificates of Participation (COPs)
- General Obligation Bonds (GO)
- Sales tax bonds or notes
- Enterprise revenue bonds, notes, or leases

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.

Glossary of Terms

Appropriation	A legal authorization by city council for an expenditure for a specific purpose within a specific time frame.
Budget	An annual financial plan showing an estimate of proposed expenditures and the proposed means of financing them over a specific time period.
Capital Improvement Program (CIP)	A five-year projection of capital improvements including funding sources for the projects. The first year of the program represents the current fiscal year capital budget.
Capital Outlay	Expenditures resulting in the acquisition and/or construction of fixed assets having a value of more than \$5,000 and a life exceeding one year.
Contingency	Funds appropriated to cover unforeseen events that may occur during the fiscal year.
Debt	An obligation that results when money is borrowed.
Depreciation	The portion of the cost of a fixed asset charged as an expense during the fiscal year. The entire cost of the assets is ultimately charged off as an expense over its service life.
Enterprise Fund or Proprietary Fund	A grouping of activities whose expenditures are wholly or partially offset by revenues collected from consumers in the form of fees or charges. A fund established to account for operation financed and operated in a manner similar to private business enterprises. (e.g. Water and Sewer Fund).
Expenditures	Decreases in net financial resources. Payments toward current operating expenses requiring the present of future use of net current assets, debt service and capital outlays.
Expenses	Outflows decreasing net total assets. Represents the total cost of operations from delivering goods or rendering services during a period.
Fiscal Year	The time period beginning on January 1 and ending December 31 of a calendar year. Budgeting is carried out on a fiscal year schedule, at the end of which a city determines its financial position and the result of its operations.
Fund	A fund is a fiscal and accounting entity with a self-balancing set of accounts.

Fund Balance	The equity of a governmental fund. Fund balance represents monies that remain unspent after all budgeted expenditures have been made.
GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
Intangible Asset	An identifiable asset which lacks physical substance, remains nonfinancial in nature, has a value of more than \$5,000, and a useful life exceeding one year.
Levy	(1) To impose taxes, special assessments or service charges for the support of government activities. (2) The total amount of taxes, special assessments or service charges imposed by a government.
Long-Term Debt	A long bond with a maturity of 10 years or more.
Machinery and Equipment	Property that does not lose its identity when removed from its location and is not changed materially or consumed immediately by use. Examples are machinery, trucks, cars, and furniture.
One-Time Revenue/Expenditure	Revenue or expenditures which are unlikely to recur on a regular or recurring basis.
Operating Budget	A comprehensive financial plan of the city's current expenditures and the means of financing them.
Operating Revenue/Expenditure	Recurring revenue or expenditures which support the day-to-day operations associated with providing services. Operating revenue/expenditures do not include income or outlays associated with debt related provisions, rebates, internal transfers, or one-time items such as legal judgments.
Program	Group activities or operations to attain specific purpose or objective.
Useful Life – Of an asset	<p>An estimation of the period of time over which a property, building or other asset will be of value or use to its owner. Factors to be considered in making that determination are:</p> <ul style="list-style-type: none"> ▪ Physical wear and tear ▪ Past experience with similar assets ▪ The asset's present condition ▪ The factory's maintenance policy, and ▪ Technological/Industry trends (e.g. obsolescence) ▪ Regulatory obsolescence may shorten the service life of some capital assets used in connection with highly regulated activities



2022 Personnel Summary

Department/Position	2020 Audited Amount	2021 Adopted Budget	2021 Year End Estimate	2022 Budget
<u>City Manager</u>				
City Manager	1.00	1.00	1.00	1.00
Assistant to the City Manager	1.00	1.00	1.00	1.00
Clerical Assistant	0.30	0.30	0.30	0.30
Communications Director	1.00	1.00	1.00	1.00
Community Outreach Coordinator	1.00	1.00	1.00	1.00
Community Resource Navigator	-	0.50	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
Crisis Response Unit Manager	-	-	1.00	1.00
Crisis Response Unit Co-Responder	-	-	2.50	2.50
Economic Development Coordinator	-	-	-	1.00
Economic Development Director	1.00	1.00	1.00	1.00
Economic Development Specialist	1.00	1.00	1.00	1.00
Executive Assistant to City Manager	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	0.25
Public Communications Specialist	2.00	2.00	2.00	1.00
Sr. Public Communications Specialist	-	-	-	1.00
Special Events Assistant	-	-	-	0.50
Special Events Coordinator	1.00	1.00	1.00	1.00
Special Events Supervisor	1.00	1.00	1.00	1.00
Total	17.00	17.50	21.50	22.85
<u>City Clerk</u>				
City Clerk	1.00	1.00	1.00	1.00
Admin (I,II,III)	1.00	1.00	1.00	1.00
Central Records Coordinator	1.00	1.00	1.00	1.00
Sr. Deputy City Clerk/Licensing Specialist	1.00	1.00	1.00	1.00
Total	4.00	4.00	4.00	4.00
<u>Human Resources</u>				
Director of Human Resources/Chief Diversity Officer	1.00	1.00	1.00	1.00
Human Resources Business Partner	1.00	1.00	1.00	1.00
Risk Manager	1.00	1.00	1.00	1.00
Sr. Human Resources Business Partner	2.00	2.00	2.00	2.00
Total	5.00	5.00	5.00	5.00
<u>Technology</u>				
Director of Technology	1.00	1.00	1.00	1.00
Criminal Information Systems Coordinator	1.00	1.00	1.00	1.00
Information Technology 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
Total	6.00	6.00	6.00	6.00
<u>Finance</u>				
Director of Finance	1.00	1.00	1.00	1.00
Accountant II	1.00	1.00	1.00	1.00
Accounting Specialist	3.00	3.00	3.00	3.00

2022 Personnel Summary

Department/Position	2020 Audited Amount	2021 Adopted Budget	2021 Year End Estimate	2022 Budget
Controller/Accounting Manager	1.00	1.00	1.00	1.00
Customer Service Representative	1.60	1.60	1.60	1.60
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
Total	11.60	11.60	11.60	11.60
<u>Planning & Development</u>				
Director of Planning & Development	1.00	1.00	1.00	1.00
Admin (I,II,III)	1.00	1.00	1.00	1.00
Neighborhood Services officer	5.00	4.00	4.00	4.00
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
Sr. Planner	2.00	2.00	2.00	2.00
Total	12.00	11.00	11.00	11.00
<u>Parks, Recreation, & Culture</u>				
Director of Parks And Recreation	1.00	1.00	1.00	1.00
Admin (I,II,III)	1.00	1.00	1.00	1.00
Aquafit Instructor	0.51	0.51	0.51	0.51
Custodian	2.80	6.48	6.48	6.48
Day Camp Aide	0.10	0.10	0.10	1.20
Day Camp Assistant Director	0.20	0.20	0.20	0.46
Drop-In Sports Supervisor	1.60	3.10	3.10	3.10
Fitness (Certified/Special) Instructor	1.02	3.65	3.65	3.65
Guest Relations Specialist	4.03	4.03	4.03	7.75
Head Swim Coach	-	-	-	1.00
Lifeguard (LGI, WSI, Slide Attendant)	6.39	12.39	12.39	12.39
Parks Maintenance Coordinator	2.00	2.00	2.00	2.00
Parks Maintenance Worker (I,II,III)	14.00	14.00	14.00	17.00
Parks Ranger	-	-	-	1.00
Parks Supervisor	1.00	1.00	1.00	1.00
Preschool Aide	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	1.00
Recreation Assistant	0.50	1.00	1.00	2.00
Recreation Coordinator	8.05	10.00	10.00	11.00
Recreation Manager	-	2.00	2.00	2.00
Recreation Programs Supervisor	3.00	3.00	3.00	3.00
Specialized Fitness Instructor	-	-	-	2.00
Technical Assistant	-	1.00	1.00	1.00
Theatre Technician	1.00	1.00	1.00	1.00
Weight Training Instructor	0.30	0.30	0.30	-
Total	51.39	70.65	70.65	84.04
<u>Police</u>				
Chief of Police	1.00	1.00	1.00	1.00
Admin (I,II,III)	2.00	2.00	2.00	2.00

2022 Personnel Summary

Department/Position	2020 Audited Amount	2021 Adopted Budget	2021 Year End Estimate	2022 Budget
Administrative Clerk	1.00	1.00	1.00	1.00
Animal Control Officer	2.00	2.00	2.00	2.00
Crime Analyst	1.00	1.00	1.00	1.00
Criminalist	1.00	1.00	1.00	1.00
Custodian	1.00	1.00	1.00	2.00
Deputy Chief	-	1.00	1.00	1.00
Digital Technician	-	1.00	1.00	1.00
Division Commander	4.00	2.00	2.00	2.00
Lead Police Records Specialist	1.00	1.00	1.00	1.00
Lieutenant	-	3.00	3.00	3.00
Police Officer	59.00	59.00	63.00	63.00
Police Records Specialist	9.00	9.00	9.00	9.00
Property/Evidence Custodian	1.50	1.50	1.50	1.50
Public Information Officer	-	-	-	1.00
Records Unit Supervisor	1.00	1.00	1.00	1.00
Sergeant	9.00	7.00	7.00	8.00
Total	93.50	94.50	98.50	101.50
<u>Public Works</u>				
Director of Public Works/Utilities	1.00	1.00	1.00	1.00
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, Sr.)	6.00	6.00	6.00	7.00
Construction Inspector	1.00	1.00	1.00	1.00
Custodian	0.80	0.80	0.80	0.80
Electrical/Mechanical Technician I	3.00	3.00	3.00	3.00
Electrical/Mechanical Supervisor	1.00	1.00	1.00	1.00
Environmental Manager	1.00	1.00	1.00	1.00
Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00
Facilities Maintenance Technician (I, Lead)	4.00	4.00	4.00	4.00
Fleet Services Supervisor	1.00	1.00	1.00	1.00
Fleet Services Technician	2.00	2.00	2.00	2.00
Geographic Information Systems Specialist	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00
Industrial Pretreatment/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
Meter Technician	1.00	1.00	1.00	1.00
MSW/Collection & Distribution (I, II, III, Lead)	6.00	6.00	6.00	6.00
MSW/Sanitation (I, II, III, Lead)	7.00	8.00	8.00	9.00
MSW/Streets (I, II, III, Lead)	7.00	7.00	7.00	8.00
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 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	1.00	1.00	1.00

2022 Personnel Summary

Department/Position	2020 Audited Amount	2021 Adopted Budget	2021 Year End Estimate	2022 Budget
Utility Plant Operator (A, B, C, D)	11.00	11.00	11.00	12.00
Utility Technician	1.00	1.00	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
Total	77.80	78.80	78.80	82.80
City-Wide Total	278.29	299.05	307.05	328.79

SPONSORED BY: MAYOR LEIGHTY

COUNCILMAN'S RESOLUTION

RESOLUTION NO.

No. CR-114
Series of 2021

21-111
Series of 2021

A RESOLUTION ADOPTING THE CITY OF NORTHGLENN 2022 PAY PLAN

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

Section 1. The City of Northglenn 2022 Pay Plan, attached hereto, is hereby adopted, effective December 18, 2021. This 2022 Pay Plan supersedes and replaces all previous pay plans that have previously been adopted.


DATED at Northglenn, Colorado, this 25th day of October, 2021.


JENNY WILLFORD
Mayor Pro Tem

ATTEST:


JOHANNA SMALL, CMC
City Clerk

APPROVED AS TO FORM:


COREY Y. HOFFMANN
City Attorney

2022 Pay Plan

Salary Grade	City of Northglenn Job Title	Range Minimum	Range Midpoint	Range Maximum
10	Cashier Drop in Sports Supervisor Pedal Boat Attendant Scorekeeper Seasonal Trainee Youth Sports Supervisor	\$31,200 \$15.00	\$35,880 \$17.25	\$40,560 \$19.50
20	Clerical Assistant Day Camp Aide Lifeguard (Lifeguard Instructor, Water Safety Instructor, Slide Attendant) Preschool Aide Seasonal Laborer Seasonal Park Ranger	\$32,600 \$15.67	\$37,500 \$18.03	\$42,400 \$20.38
30	Administrative Clerk Aquatics Instructor - Non Certified Custodian Day Camp Leader Fitness Instructor - Non Certified Guest Relations Specialist Intern Lifeguard/Swim Instructor Seasonal Specialist Theatre Instructor	\$34,300 \$16.49	\$39,500 \$18.99	\$44,700 \$21.49
40	Day Camp Director Head Lifeguard Municipal Services Worker I - Sanitation Municipal Services Worker I - Streets Municipal Services Worker I - Utilities Parks Maintenance Worker I Recreation Assistant	\$35,000 \$16.83	\$42,000 \$20.19	\$49,000 \$23.56
50	Administrative Specialist Aquatics Instructor - Certified FISS 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	\$39,000 \$18.75	\$46,850 \$22.52	\$54,700 \$26.30
60	Accounting Specialist	\$44,600 \$21.44	\$54,600 \$26.25	\$64,600 \$31.06

Administrative Assistant			
Community Services Coordinator			
Court Clerk			
Digital Specialist			
Economic Development Coordinator			
Facilities Maintenance Technician			
Fleet Services Technician			
Heavy Equipment Operator			
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 Operations Technician			
Utility Locate Maintenance Worker			
Utility Plant Operator C			
Utility Technician			
70	\$48,600 \$23.37	\$59,500 \$28.61	\$70,400 \$33.85
Administrative Technician			
Animal Control Officer			
Central Records Coordinator			
Community Resource Navigator			
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 Technical Director			
Utility Plant Operator B			
80	\$56,300 \$27.07	\$69,000 \$33.17	\$81,700 \$39.28
Accountant II			
Community Outreach Coordinator			
Crisis Response Co-Responder			
Deputy City Clerk			
Electrical Mechanical Technician I			
HR Business Partner			
Industrial Pretreatment Specialist			
Planner II			
Public Communications Specialist			
Records Supervisor			
Sales Tax Auditor II			
Special Events Coordinator			
Specialized Fitness Instructor			
Utility Plant Operator A			
90	\$63,700 \$30.63	\$78,000 \$37.50	\$92,300 \$44.38
Economic Development Specialist			
Executive Assistant			
Facility Maintenance Supervisor			
Fleet Services Supervisor			
Lab Analyst			
Master Electrician			
Municipal Services Supervisor - Sanitation			

100	Municipal Services Supervisor - Streets			
	Municipal Services Supervisor - Utilities			
	Neighborhood Services Supervisor			
	Parks Supervisor			
	Project Manager			
	Recreation Programs Supervisor			
	Revenue Supervisor			
	Risk Manager			
	Special Events Supervisor			
	Sr. Deputy City Clerk			
	Sr. Public Communications Specialist			
	Stormwater Coordinator			
	Water Quality Coordinator			
	Water Resources Analyst			
110		\$69,000	\$84,500	\$100,000
		\$33.17	\$40.63	\$48.08
	Chief Plant Operator			
	Criminal Information Systems Coordinator			
	Crisis Response Program Manager			
	Civil Engineer I			
	Crime Analyst			
	Criminalist			
	Electrical/Mechanical Supervisor			
	GIS Specialist			
	IT Resource Coordinator			
	PIO			
	Senior HR Business Partner			
		\$73,200	\$91,500	\$109,800
120		\$35.19	\$43.99	\$52.79
	Lab Supervisor			
	Senior Planner			
		\$82,800	\$103,500	\$124,200
		\$39.81	\$49.76	\$59.71
	Civil Engineer II			
	Municipal Court Supervisor			
	Sales Tax Manager			
	Senior Network Administrator			
	Software Engineer			
	Water Resources Administrator			
		\$91,200	\$114,000	\$136,800
		\$43.85	\$54.81	\$65.77
	Accounting Manager			
130	Assistant to City Manager			
	Environmental Manager			
	Ops Manager - Maintenance & Operations			
	Ops Manager - Utilities			
	Planning Manager			
	Recreation Manager			
	Senior Engineer			
		\$107,200	\$134,000	\$160,800
		\$51.54	\$64.42	\$77.31
	Engineering Manager			
		\$120,000	\$150,000	\$180,000
		\$57.69	\$72.12	\$86.54
	Director of Communications			
	Director of Economic Development			
	Director of Finance			
	Director of Human Resources/Chief Diversity Officer			
	Director of Parks, Recreation, and Culture			
	Director of Planning and Development			

Director of Technology			
160	\$132,800	\$166,000	\$199,200
	\$63.85	\$79.81	\$95.77
Director of Public Works			
City Clerk	\$91,800	\$114,800	\$137,800
	\$44.13	\$55.19	\$66.25
City Manager	\$178,200	\$222,800	\$267,400
	\$85.67	\$107.12	\$128.56

2022 Pay Plan - Sworn Officers

Job Title				Range Minimum	Range Midpoint	Range Maximum	
Sergeant				\$94,200 \$45.29	\$110,700 \$53.22	\$127,200 \$61.15	
Lieutenant				\$96,700 \$46.49	\$118,500 \$56.97	\$140,300 \$67.45	
Commander				\$106,100 \$51.01	\$130,000 \$62.50	\$153,900 \$73.99	
Deputy Chief				\$114,700 \$55.14	\$143,385 \$68.94	\$172,070 \$82.73	
Chief				\$129,700 \$62.36	\$162,150 \$77.96	\$194,600 \$93.56	
Police Officer				2022 Step Plan			
	\$61,000 \$29.33	\$64,050 \$30.79	\$67,253 \$32.33	\$73,978 \$35.57	\$79,896 \$38.41	\$86,288 \$41.48	\$91,465 \$43.97
Step	1	2	3	4	5	6	7
% spread between steps:		5.00%	5.00%	10.00%	8.00%	8.00%	6.00%

SPONSORED BY: MAYOR LEIGHTY

COUNCILMAN'S RESOLUTION

RESOLUTION NO.

No. CR-115
Series of 2021

21-112
Series of 2021


A RESOLUTION ESTABLISHING THE MILL LEVY OF THE CITY OF NORTHGLENN, COLORADO FOR THE FISCAL YEAR 2021, COLLECTABLE IN 2022, FOR MUNICIPAL PURPOSES

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

Section 1. For the fiscal year 2021, 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 25th day of October, 2021.


JENNY WILLFORD
Mayor Pro Tem

ATTEST:


JOHANNA SMALL, CMC
City Clerk

APPROVED AS TO FORM:


COREY Y. HOFFMANN
City Attorney

SPONSORED BY: MAYOR LEIGHTY

COUNCILMAN'S RESOLUTION

RESOLUTION NO.

No. CR-116
Series of 2021

21-113
Series of 2021

A RESOLUTION ADOPTING THE 2022 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 2022 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 2022:

Fund	2022 Appropriation
General Fund	\$ 34,556,241
Conservation Trust Fund	\$ 890,000
CDBG Fund	\$ -
Capital Projects Fund	\$ 41,502,945
Water Fund	\$ 21,738,743
Wastewater Fund	\$ 6,147,580
Stormwater Fund	\$ 533,488
Sanitation Fund	\$ 1,907,803
Total	\$ 107,276,800

Section 2. The adoption of the 2022 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 25th day of October, 2021.


JENNY WILLFORD
Mayor Pro Tem

ATTEST:

APPROVED AS TO FORM:


JOHANNA SMALL, CMC
City Clerk


COREY Y. HOFMANN
City Attorney

Glossary of Terms

Acronyms

<i>AFR</i>	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.

Annual Financial Report (AFR)

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 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 4.0% 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 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.



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