



2024 Budget

Annual & Capital Improvement

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Northglenn
Colorado**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Northglenn, Colorado, for its Annual Budget for the fiscal year beginning January 1, 2023. 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 2024 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.

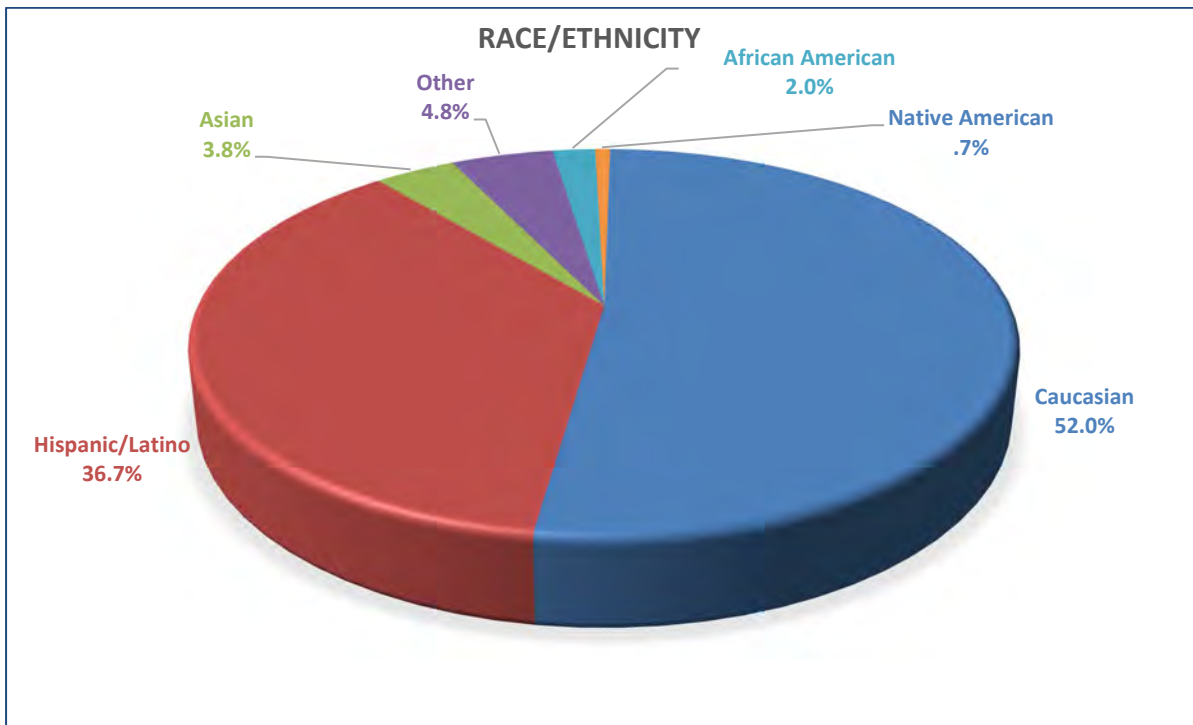
Climate

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 38,131. The population race/ethnicity is broken down as follows:



The median age of Northglenn residents is 34 years old, and 32% of the population hold a bachelor's degree or greater.

Source: United States Census Bureau <https://data.census.gov/all?q=Northglenn+city,+Colorado>

There are an estimated 15,171 housing units within the City and an average household size of 2.5 individuals. Approximately 83% 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 \$507,000. This is lower than the Colorado median list price of \$526,779. The median rental rate is \$1,786.

Source: Colorado Dept of Local Affairs State Demography Office <https://demography.dola.colorado.gov/assets/html/housingdashboard.html>, Altos Research, Inc. and City of Northglenn Economic Development Department https://www.northglenn.org/biz/community_data/index.php

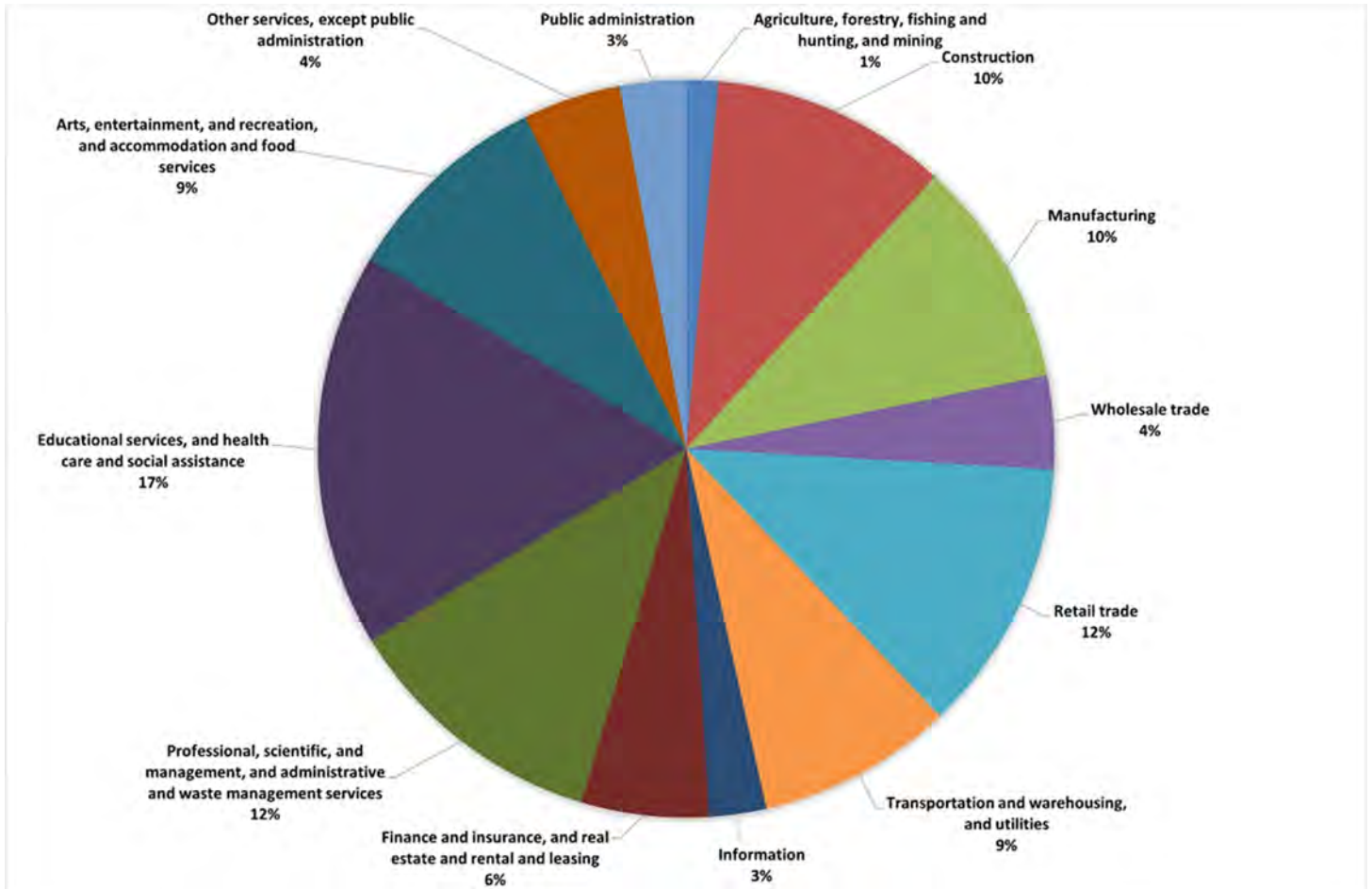
Labor & Employment

Northglenn's unemployment rate stands at 3.7% as of December 2023, down 0.2% from December of 2022. This rate aligns with Adams County and state averages, at 3.6% and 3.2% respectively. The labor force is approximately 21,676 of which 20,871 are employed. The average household income is \$77,797, and the income per capita is approximately \$35,595.

Education, health care and social services is the largest industry by occupation in Northglenn at 17%, followed by professional services at 12%. Additionally, a wide variety of primary employers with higher-waged jobs within the manufacturing, transportation, construction and warehousing employment sectors make up 29% of the businesses within the community.

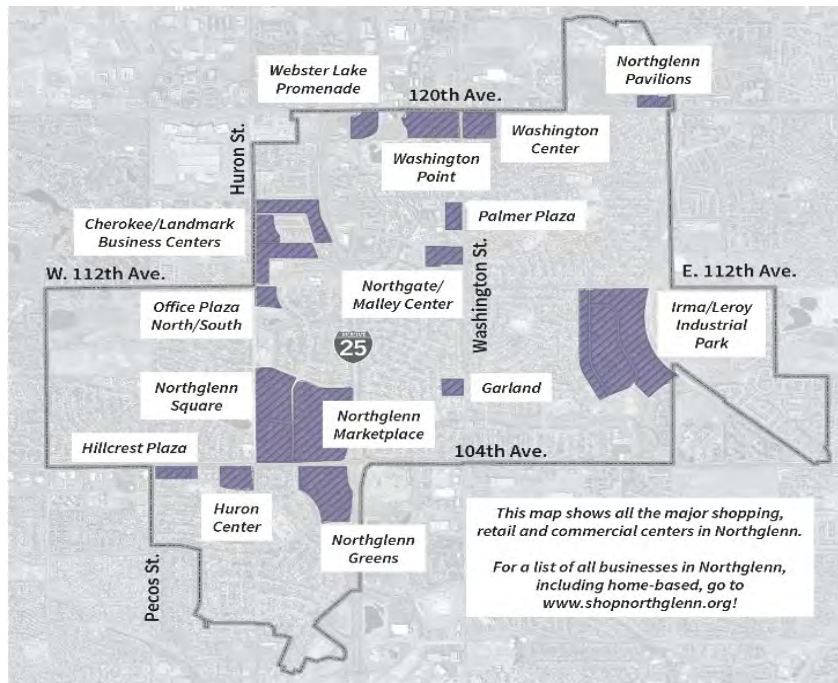
There are approximately 804 store-front businesses and 310 home-based businesses that operate in the City, offering a wide variety of goods and services. The chart below provides a breakdown of business industry sectors of Northglenn:

Northglenn Industry by Occupation



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 several “big box” establishments including Lowe’s, Best Buy, and Ross Dress For Less. 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 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 act 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

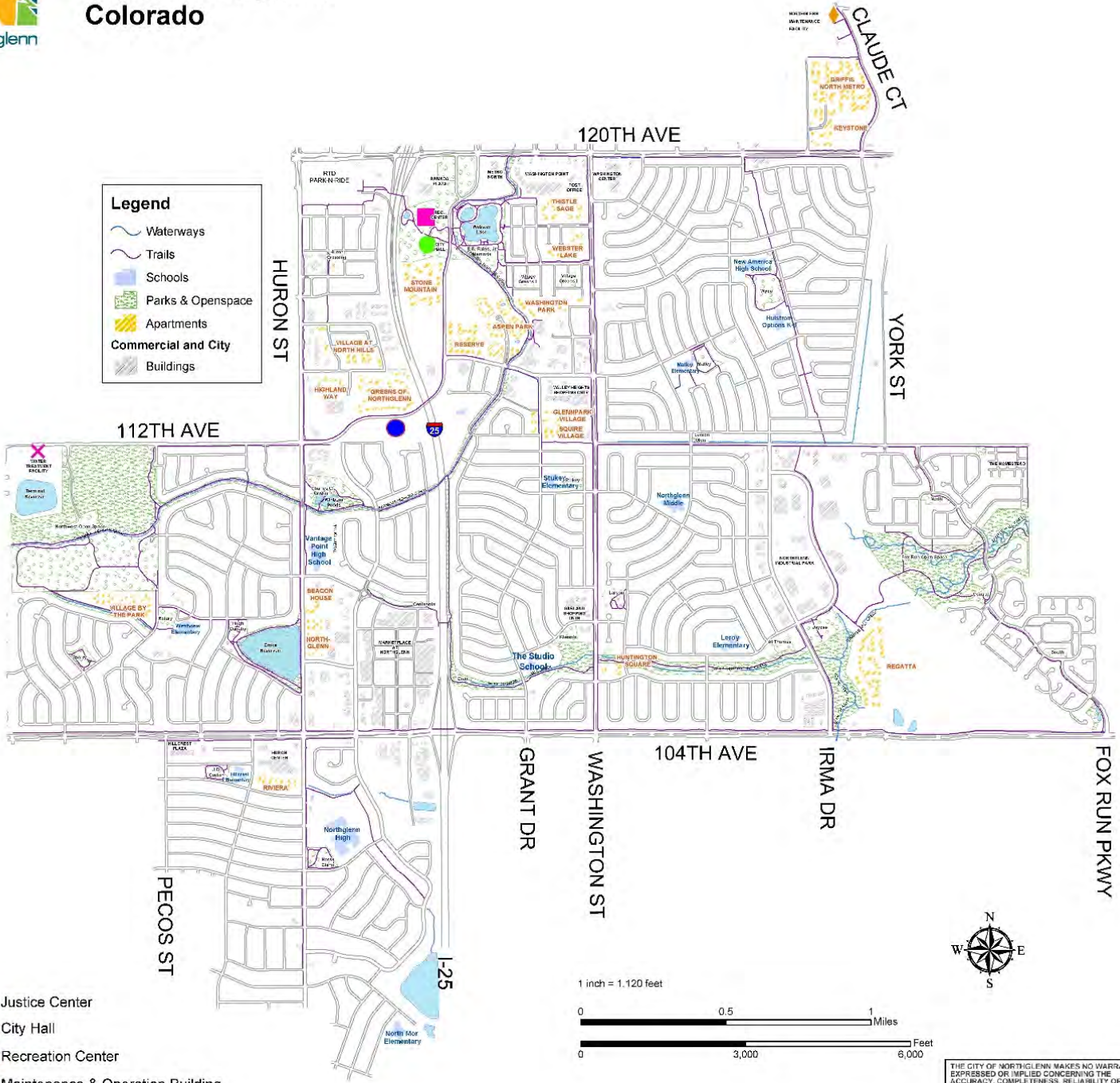
Northglenn Justice Center

50 West Community Center Drive
Northglenn, Colorado 80234
303.450.8892

City Map



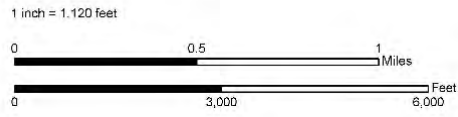
City of Northglenn,
Colorado



Legend

- Waterways
- Trails
- Schools
- Parks & Openspace
- Apartments
- Commercial and City
- Buildings

- Justice Center
 - City Hall
 - Recreation Center
 - Maintenance & Operation Building
 - Water Treatment Plant
- Wastewater Treatment Facility located on annexed parcel in Weld County (not pictured)



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List of Officials

City Council



Meredith Leighty
Mayor



Shannon Lukeman-Hiromasa
Mayor Pro Tem, Ward 4



Megan Burns
Ward 1



Nicholas Walker
Ward 1



Becky Brown
Ward 2



Jay Jaramillo
Ward 2



Katherine Goff
Ward 3



Richard Kondo
Ward 3



Tim Long
Ward 4

Administration

City Manager	Heather Geyer
City Attorney	Corey Hoffmann
City Clerk	Johanna Small
Communications Director	Diana Wilson
Economic Development Director	Allison Moeding
Director of Human Resources & Chief Diversity Officer	Tamara Dixon
Director of Technology	Bob Lehr
Director of Finance, Interim Deputy City Manager	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	

**RESIDENTS OF
NORTHGLENN**

CITY COUNCIL

City Attorney

**Municipal
Judge**

City Manager

City Clerk

**Boards &
Commissions**

**Interim Deputy
City Manager**

Executive Assistant

Finance

Communications

**Municipal Court
(Division)**

**Crisis Response
Unit (Division)**

**Parks, Recreation
& Culture**

**Economic
Development**

**Planning &
Development**

Human Resources

Public Works

**Information
Technology**

Police







Budget Message

October 23, 2023

Dear Mayor and Council Members:

I present to the Mayor and City Council the 2024 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 2024, 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	2024 Proposed Budget
General	\$37,990,286
Conservation Trust	\$1,025,000
CDBG	\$0
Capital Projects	\$8,668,319
Water	\$10,848,032
Wastewater	\$7,306,046
Stormwater	\$516,441
Sanitation	\$2,549,141
TOTAL	\$68,903,265

Highlighting the proposed budget for 2024 are several large capital projects:

- Phase 2 of the Civic Center Master Plan to develop the site, including construction of the new City Hall
- Residential street program
- E.B. Rains, Jr. Memorial Park renovations
- Waste handling improvements at the Water Treatment Facility
- Odor mitigation at the Wastewater Treatment Plant
- Kiwanis Pool improvements

General Fund

General Fund revenue is projected at \$37.7 million, which is a 9.5% increase over the 2023 Budget. The increase is primarily due to property tax assessed valuation growth of 25%, and sales tax growth of 3% being projected.

General Fund expenditures total \$37.9 million. This represents an increase from the 2023 Budget of 5.3%. The budget is increasing from the prior year due to the personnel line item increasing by 5.7%. Compensation adjustments for market (2%) and merit (3%) along with the Police Officer and Sergeant step plans, and a 9% increase in healthcare premiums, drive the increased personnel cost. Additional staffing to support Police, Parks and Recreation, and Public Works are also included and described in greater detail at the end of this memo.

The ending fund balance is estimated at \$12.1 million, or 32% of operating expenditures, with \$2.7 million considered unrestricted. The City's fund balance policy requires a minimum reserve balance of 25% of its operating expenditures.

Package requests in the General Fund include:

- \$1,186,595 – Ongoing expenditures
- \$513,576 – One-time expenditures
- \$715,350 – Capital equipment expenditures

During preliminary budget discussions in August, Council requested the following package requests, which had not been originally included in the budget recommendations, be added into the proposed budget:

1. Police Department employee referral program - \$10,000
2. Police Department community events additional funding - \$15,000
3. Communications Department texting platform - \$10,000

Conservation Trust Fund

Conservation Trust Fund revenue is projected at \$547,000 for 2024. The beginning fund balance is estimated at \$697,927.

In total, the proposed capital expenditures are \$1,025,000 with an ending fund balance estimate of \$219,927.

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 2024, 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 \$14.4 million. Excluding grants, revenues are projected to increase by 5% when compared to 2023 estimates. Overall, sales tax collections are estimated to increase by 3%, with the marijuana tax falling 14% from the 2023 Budget. Property tax collections are projected to increase by 25%, which is in alignment with the assessed valuation increase.

Total expenditures are \$8.7 million. This is made up of \$4.5 million for capital projects and \$4.2 million paying the debt service of the Certificates of Participation issued for the 2017 Northglenn Justice Center project and 2019 Northglenn Recreation Center project. Major projects for 2024 include the Residential Street Program (\$1 million), E.B. Rains Jr. Memorial Park renovations (\$500,000), an Aquatic Adventure Course (\$500,000), and Civic Center site work to the north of Memorial Parkway (\$1.5 million).

Several projects in the 2023 Budget will carry over to the next year and staff will bring forward an ordinance in the first quarter of 2024 to reconcile those project budgets. These include the new City Hall and Kiwanis Pool improvements.

Water Fund

Water Fund revenue is estimated at \$14.7 million. Excluding grant revenue, the change in operating revenue is expected to remain flat in 2024. A rate increase of 2% for water usage and an increase in users is expected to keep water usage revenue slightly higher than the 2023 year-end forecast. Due to the higher-than-normal precipitation in 2023, this revenue is generally flat over a two-year period.

Water Fund expenditures are projected to be \$10.8 million, which is less than the 2023 Budget due to one-time capital projects. Increases to chemical and utility prices are increasing the supplies budget line item by 8.6%. Personnel costs rose only 1.0% due to benefit elections and turnover of personnel.

Package requests in the Water Fund include:

- \$357,300 – Ongoing expenditures
- \$332,750 – Capital equipment expenditures
- \$0 – One-time expenditures

Wastewater Fund

Wastewater Fund operating revenue is projected at \$6.3 million. Rate increases of 5.25% to user charges and fees is included based on the rate plan approved in 2022. The increase is necessary to pay for infrastructure improvements.

Wastewater Fund expenditures total \$7.3 million, including \$1.5 million for debt service for the completed Lift Station A and Force Main project and the current odor mitigation project. Personnel costs are increasing over 11% due to compensation adjustments and health insurance costs rising.

Package requests in the Wastewater Fund include:

- \$0 – Ongoing expenditures
- \$408,700 – One-time expenditures
- \$260,000 – Capital equipment expenditures

Stormwater Fund

Stormwater Fund revenue is projected at \$559,094. There are no proposed rate increases to stormwater fees. Fund expenditures are budgeted for \$516,441.

Package requests in the Stormwater Fund include:

- \$5,400 – Ongoing expenditures
- \$0 – One-time expenditures
- \$0 – Capital equipment expenditures

Sanitation Fund

Sanitation Fund revenue is projected at \$2.0 million, which is up slightly when compared to the 2023 Budget. There will be an increase of customers with the new housing development at Karl's Farm. There are no proposed rate increases to the fees in the fund. Expenditures in the fund total \$2.5 million.

Package requests in the Sanitation Fund include:

- \$670,000 – Capital equipment expenditures
- \$80,000 – 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 3% in 2024 compared to the 2023 year-end estimates. Online sales tax collection has seen a large increase with consumer habits changing to more shopping online, which is driving the positive outlook. Inflation is moving downward, which may offset some growth that was seen from 2022 and 2023. The storefront businesses located within the City are operating at a limited growth rate currently. With the opening of new businesses in the Northglenn Marketplace and at the Karl's Farm site, there is optimism for limited growth to sales tax collections.

Property Tax

The City received a preliminary assessed valuation showing an increase of 25%. Pending the results of the Proposition HH ballot question, the City has budgeted based on the percentage increase of the preliminary valuation. This results in a \$1.3 million increase to the revenue line item – \$800,000 to the General Fund and \$500,000 to the Capital Projects Fund.

Other Revenue

The opening of the new Northglenn Recreation Center, Senior Center and Theatre created new revenue opportunities. The budget contemplates a three-year time horizon for the facility to fully mature its use and related revenue. For 2024, the facility revenue is budgeted flat compared to year-end projections in 2023. Staff continues to evaluate fees and attendance as it looks to source additional revenues.

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. The Northglenn Marketplace is seeing growth with new businesses opening in the fall of 2023.

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 2022. In 2024, a 3.6% average increase is proposed for water and wastewater rates. Future rate adjustments will provide revenues to invest in the necessary upgrades to aging infrastructure.

Long-Term Obligations

- Certificates of Participation of \$19,325,000 were 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 \$38,530,000 were used to construct the new recreation center in 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 were 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 65%, or \$34.0 million, of the City's budget, excluding capital projects and debt service. The proposed budget for personnel increases by 5.6% over the 2023 Budget. Included in the proposal is a 2% market adjustment and 3% merit increase for non-sworn employees. A 5% market adjustment for police officers and sergeants and step increases of 7% for police officers and 6% for sergeants is included. Other sworn officers will be eligible for the proposed non-sworn compensation adjustments. Citywide, the market and merit increases total \$1.1 million.

The City provides medical benefits through Kaiser Permanente. Medical premiums increased 9% through the renewal process that was completed this summer. The City continues to promote its Wellness Program by encouraging, and making available, a variety of wellness programming options.

Full-Time Equivalents (FTE) are proposed to total 346.16 across all funds. New positions for 2024 are listed here:

Parks, Recreation & Culture Department

1.0 FTE Parks Operations Manager

To provide management-level support of current operations within the Parks Division. The budget impact of salary and benefits is estimated at \$129,000.

1.0 FTE Stage Manager

This position would provide an increased level of service to the City's theatre programming. Currently, several individual contracts through the Northglenn Arts & Humanities Foundation are used to provide stage management and this new position will offer a level of consistency that is not achievable through outsourcing the service. The budget impact of salary and benefits is estimated at \$73,000.

Police Department

1.0 FTE Sergeant

The additional staff is being added to support current professional standards and internal affairs operations. The budget impact of salary and benefits is estimated at \$158,000.

1.0 FTE Digital Technician

The additional staff is being added to support the body-worn and in car camera systems and digital evidence processing. The budget impact of salary and benefits is estimated at \$77,000.

Public Works Department

1.0 FTE Laboratory Technician

The additional staff is being added to support the sampling and analyzing requirements of the Colorado Department of Public Health and Environment and the Environmental Protection Agency. The budget impact of salary and benefits is estimated at \$82,000.

0.23 FTE Seasonal Specialist

The additional staff is being added to support the busiest time of year for various outdoor projects involving roadway repairs, traffic device installation, and graffiti removal. The budget impact of salary and benefits is estimated at \$9,400.

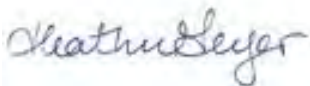
0.23 FTE Engineering Intern

The additional staff is being added to support various fieldwork activities such as data collections, sidewalk assessments, and slope calculations. The budget impact of salary and benefits is estimated at \$9,900.

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 2024 Budget. I also want to express my appreciation to the City Council for their vision and leadership throughout the budget process.

Respectfully Submitted,



Heather Geyer
City Manager

Budget Overview

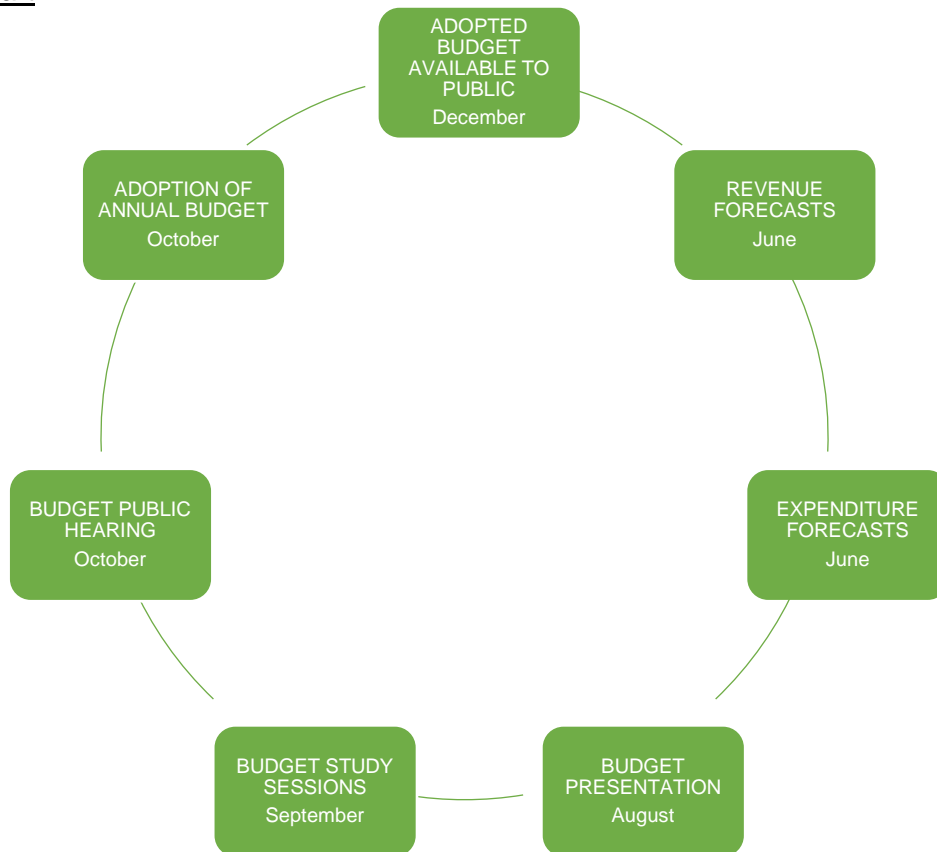
Pursuant to Article VIII of the City Charter, I am pleased to present the 2024 Annual Operating Budget & 2024-2028 Capital Improvement Program for the City of Northglenn. The budget identifies the allocation of available resources and acts as an operations guide to meet the needs of the community.

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, 2023	File the 2023 Adopted Budget with the Colorado Division of Local Governments Due By: Jan. 30 (C.R.S. 29-1-113(1))
May 1	Present 2024 Budget Calendar to City Council
May 8 - 12	Develop Preliminary Projections and Budget Worksheets
May 15	Distribute Projections, Preparation Manual, and Worksheets to Departments
May 22 – June 12	Departments Complete Budget Worksheets/Package Requests/CIP
June 13 – 16	Develop Preliminary Budget Reports
June 17 - 23	Distribute Preliminary Budget to City Manager/Staff Budget Retreat/CIP
June 26 – July 7	Leadership Review of the Preliminary Budget
July 10 - 14	Develop & Compile Proposed Budget Document
July 17 - 21	City Manager Review of the Proposed Budget
July 17 - 21	Proposed Budget Development & Analysis
July 24	Submit Proposed Budget to City Council
August 7	Formal Presentation of Proposed Budget Document to City Council
August 7	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 25	Calculate Preliminary Mill Levy Rate
September 11	Submit Recommended Budget to City Council
October 9	Public Hearing on the Proposed Budget and Capital Improvement Program
October 10 - 13	Legislative Level Review & Instruction
October 23	Adoption of the Annual Operating & Capital Improvement Budget/Mill Levy
November 1 – 30	Develop & Compile Recommended Budget Document
November 7	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 10,487 residential and commercial customers and supplies over 1.3 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 10,445 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 14,000 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.



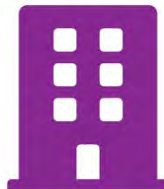
7. Sustainability

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 2024. 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 2024 budget is structured to control operating expenditures, while upholding commitments in the community’s assets and infrastructure. City-wide, the 2024 revenue forecast represents a decrease of 17% versus 2023 year-end estimates. The change in expected revenue is caused mainly by the

recognition of large federal grants and a one time water lease revenue in 2023, partially offset by anticipated increases in property tax assessments and sales tax. The 2024 capital improvements budget does not include any major infrastructure construction or maintenance. 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 67% of the operating budget. The 2024 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 5.46 full-time equivalent (FTE) positions.

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 2024 budget estimates that the sales and tax revenue realized will increase over 3% from 2023 year-end forecasts. Key elements of the expected growth is the development at Karl's Farm, the construction of a new brewery and distribution facility at the Marketplace, and improved tax collections of online sales.

As a mature community with limited opportunity for growth, the City must focus on redevelopment opportunities with private land owners. It is expected that the redevelopment efforts in progress at the Northglenn Marketplace will promote business retention and growth. The mixed-use development at Karl's Farm is nearing build-out and has created 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 2023, voters approved the extension of this ½% tax beginning in 2026 to be used exclusively for public safety operations, capital improvements including but not limited to residential streets and park amenities, and other general operations without a sunset clause, and will no longer be exclusive to the Water Fund.

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 \$3.6 million in 2024. 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, the recreation center and theatre complex of \$42.1 million, and will fund approximately \$14.7 million of the \$25 million new City Hall project. 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 transportation related infrastructure improvements. Details of the grant projects can be found in the Capital Improvement Program section of the budget.

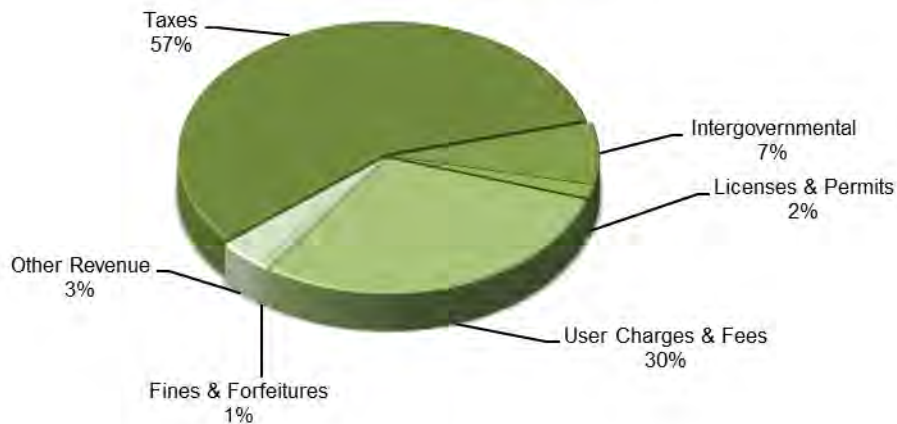
Revenue Assessment

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:	2022 Audited Amounts	2023 Year-End Forecast	2024 Adopted Budget
Taxes	\$ 38,475,878	\$ 37,661,496	\$ 40,837,517
Intergovernmental	8,511,729	15,796,592	5,391,601
Licenses & Permits	1,300,576	1,415,124	1,124,700
User Charges & Fees	21,482,341	23,723,560	21,244,600
Fines & Forfeitures	618,448	721,159	712,000
Other Revenue	(543,334)	4,785,747	2,312,100
Total Revenue	\$ 69,845,638	\$ 84,103,678	\$ 71,622,518

Operating Revenue Budget By Category



As shown in the above table, city-wide 2024 budgeted revenue is estimated at \$71.6 million compared to estimated collections of \$84.1 million in 2023. The overall decrease in revenue is seen in several categories previously noted. Sales tax is anticipated to increase 3%, and property tax by 17.9%.

Intergovernmental revenues are projected to be static for most items, except for grants which are only expected to be about \$1.2 million based on current awards. The decline in Licenses and Permits relates mainly to an unanticipated influx of Right of Way permits, User Charges & Fees decreases due to the one time recognition of a water lease and Other Revenue is attributable to a one time developer contribution, all of which were recognized in 2023. User charges and fees for water and wastewater are increasing 2% and 5.25% respectively in 2024 as approved by City Council in 2022, 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 2024 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 2024 budgeted revenues, accounting for approximately 57% 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 \$536,881,240. For 2024, the City has estimated property tax collections of \$6,602,517, which makes up 9% 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 27.85% 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 6.70%. The table below shows the assessed valuation of the City and percent changes from year to year.

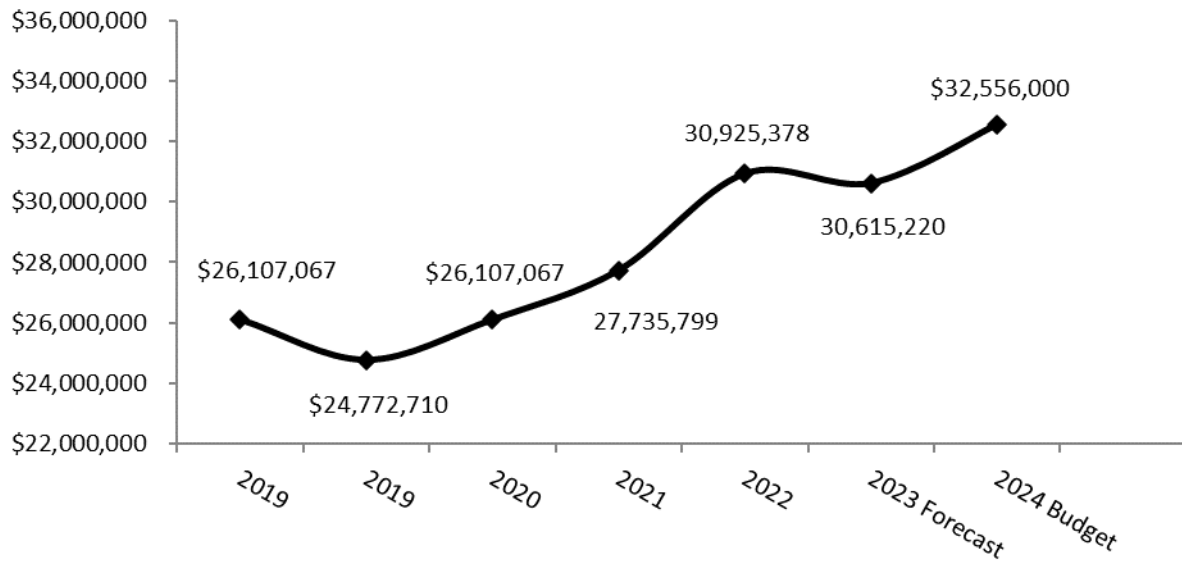
Levy Year	Assessed Valuation	% Change
2014	\$ 237,061,750	
2015	\$ 270,206,230	14.0%
2016	\$ 267,718,930	-0.9%
2017	\$ 342,438,410	27.9%
2018	\$ 343,013,350	0.2%
2019	\$ 429,164,560	25.1%
2020	\$ 426,846,410	-0.5%
2021	\$ 466,615,770	9.3%
2022	\$ 455,228,140	-2.4%
2023	\$ 536,881,240	17.9%

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.

For 2024, sales and use tax collections comprise approximately 37% 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.

Sales & Use Tax Trends



Steady sales tax growth is expected in 2024, while use tax will decrease when compared to 2023 due to reduced construction starts. 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. Additionally, the collection of online sales tax has positively impacted sales tax collections with year-over-year growth over 4.5%.

Intergovernmental Revenue Category

The intergovernmental revenue category represents approximately 7.5% of the 2024 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. The American Rescue Plan Act (ARPA) along with road construction grants received through Federal awards are anticipated to be \$1 million, with Adams County Open Space grants for \$0.3 million awarded for parks and open space projects.

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 2% of the 2024 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 businesses, 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 30% of the 2024 organization-wide revenue, making it the second largest revenue category for the City. Approximately 83% 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.

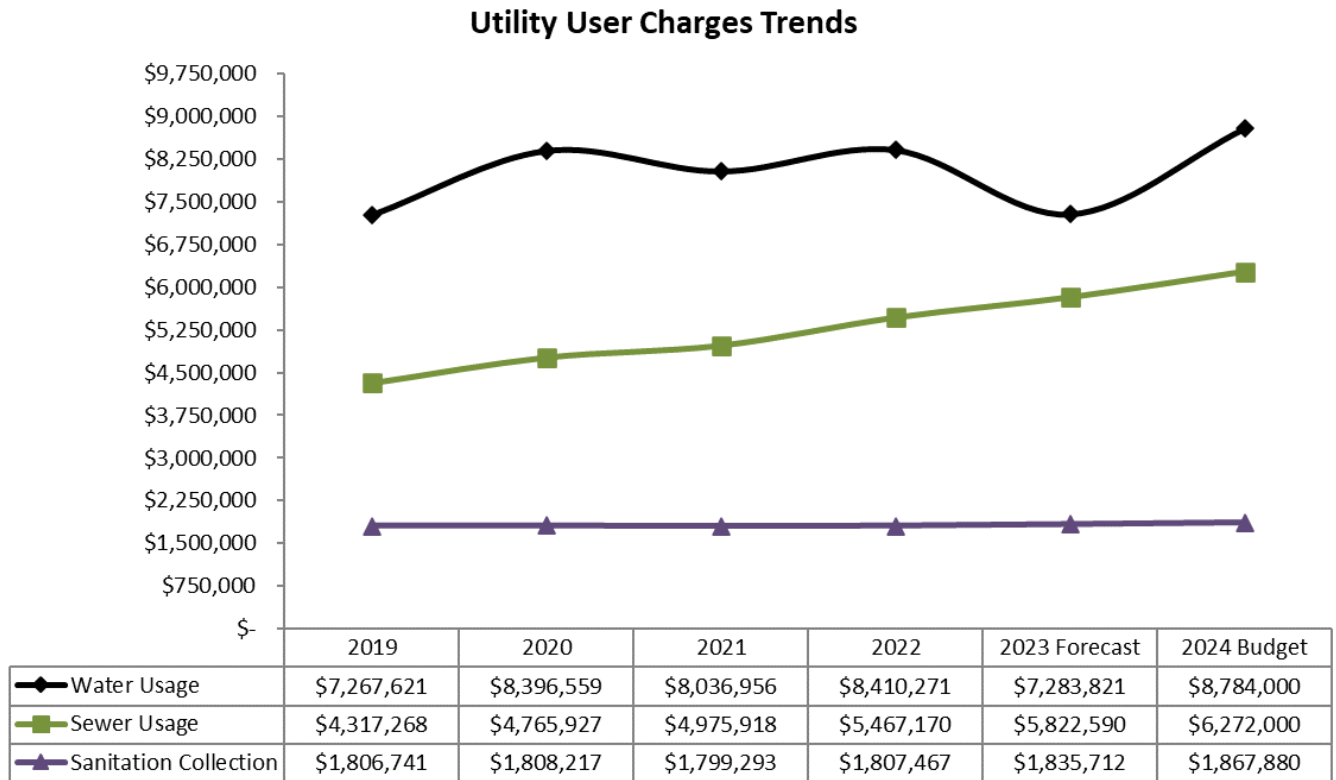
Water Usage Charges – Charges for water services are based on a tiered rate structure and offset the operating costs associated with providing clean and safe drinking water to the City's inhabitants. In 2024, the estimated collections associated with such services account for approximately 12% of the City's total annual revenue. In 2022, annual rate increases of 2% were established for 2023-2027, set by Ordinance, to meet ongoing funding needs. Revenue forecasts are based on customer trends, changes to the rate structure, and estimates regarding annual precipitation. In 2023 consumption was down 16.5%, due in large part to a 37% increase in precipitation over 2022 reducing the typical use for irrigation.

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 2024, the estimated collections associated with these services comprise approximately 9% of the City's total annual revenue. In 2022, City Council approved a rate increase of 5.25% annually in 2023 through 2027 to meet ongoing funding needs. Revenue forecasts closely match those of the water usage charges and are based on historical trends.

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 2024, the forecasted trash collection charge represents almost 3% 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. There has been no rate increase for trash collection since 2017.

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



Fines & Forfeits Revenue Category

Fines and forfeits include court costs, violation fines, and police surcharges and comprise approximately 1% of the City’s total 2024 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 3% of the City’s total revenue. The 2023 forecast includes one-time contributions from developers which are not considered on-going in nature, whereas the 2024 budget anticipates none.

Expenditure Assessment

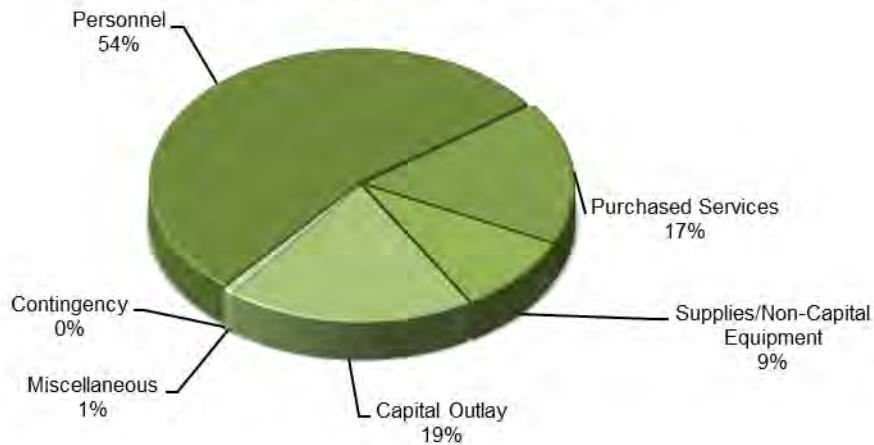
City-Wide Expenditures

To simplify financial reporting, the City of Northglenn has organized its operating 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):

Expenditures:

Personnel	\$ 27,603,962	\$ 30,122,433	\$ 34,016,032
Purchased Services	8,600,515	9,284,849	10,868,938
Supplies/Non-Capital Equipment	5,088,617	5,384,031	5,854,607
Capital Outlay	25,433,867	88,297,879	11,943,100
Miscellaneous	351,857	344,276	408,869
Contingency	-	-	50,000
Total Expenditures	\$ 67,078,818	\$ 133,433,468	\$ 63,141,546

Operating Expenditure Budget By Category



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 54% of the 2024 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 2024 include:

- The 2024 budget includes funding for pay adjustments of a 2% market and 3% merit increases for non-sworn personnel, as well as a 2% market and 7% step increases for all sworn police officers and 6% step increase for all sworn police sergeants. The city-wide budget impact is \$1,140,000.

- Medical benefit costs increased roughly \$600,000, largely due to a premium increase of 9% for health insurance during the mid-year renewal process, and employee elections.
- Workers' Compensation Insurance premiums realized a slight decrease in the new budget.
- 5.46 full-time equivalents (FTE), totaling \$538,300 in new expenditures were added to the city-wide budget:

Title	FTE	Fund	Department
Parks Operations Manager	1.00	General	Parks & Recreation
Stage Manager	1.00	General	Parks & Recreation
Sergeant	1.00	General	Police
Digital Technician	1.00	General	Police
Engineering Intern	0.23	General	Public Works
Seasonal Specialist	0.23	General	Public Works
Laboratory Technician	1.00	Water	Public Works

FTE Total 5.46

Purchased Services Category

The purchased services category represents approximately 17% of the 2024 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 25% increase in the City's property/casualty insurance premiums.

Supplies/Non-Capital Equipment Category

The supplies and non-capital equipment category accounts for about 9% of the 2024 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.

Capital Outlay Category

The capital outlay category makes up close to 19% of the 2024 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 2024 is shown below:

Capital Equipment Item List

Item Description	2024 Adopted Budget
General Fund	
Channel 8 Equipment Replacement	\$ 30,000
Digital Sign	35,000
Server Replacement	52,500
Networking Equipment	33,750
Huron Crossing Drinking Fountain	6,000
Vehicle Replacements - Parks (3) - Units #527, #547 and #542	200,100
Mower Replacements - Parks (3) - Units #519, #592 and #593	130,000
Fire Mitigation & Noxious Weed Management	12,000
Walk Behind Painter	40,000
Asphalt Roller	26,000
Vehicle - Police	75,000
Vehicle Replacement - Police - Unit #234	75,000
Subtotal	715,350
Water Fund	
Contingency Funding - Electrical & Mechanical	87,500
Contingency Funding - Treatment	87,500
Contingency Funding - Lab	50,000
Contingency Funding - Distribution & Collectin	70,000
Server Replacement	26,500
Networking Equipment	11,250
Subtotal	332,750
Wastewater Fund	
Sewer Jetter w/Trailer	85,000
Contingency Funding - Electrical & Mechanical	87,500
Contingency Funding - Treatment	87,500
Subtotal	260,000
Sanitation Fund	
Vehicle Replacement - Unit #195	130,000
Scorpion Side-Arm Automated Truck	340,000
Truck Replacement - Unit #172	200,000
Subtotal	670,000
City-Wide Total	\$ 1,978,100

Capital projects, including improvements, replacement, and construction of new assets in 2024 are substantially decreased as the City focuses on completing the larger infrastructure projects budgeted in 2023. Highlights of major investments in existing infrastructure included in the 2024 budget are:

- Road and bridge rehabilitation, traffic enhancements, school assessments - \$2.0 million
- Parks and Open Space repairs, restoration and construction - \$1.6 million
- Civic Campus Phase 2, site work - \$1.5 million increase
- Wastewater Treatment odor control - \$0.8 million increase
- Aquatic Adventure Course - \$0.5 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 2024 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 Arts and Humanities and Northglenn Historic Preservation. 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 2024 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. The 2024 budget does not anticipate the need for any transfers.

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

2023 Actual Assessed Value	\$ 6,025,467,243
Debt Limit - 3% of Net Actual Value	180,764,017
Outstanding Debt Applicable to Debt Limit	-
Debt Margin	\$ 180,764,017

While the City currently does not carry any debt, which is applicable to the debt limit, other obligations do exist in the form of Certificates of Participation (COPs). The following tables highlight the City's current debt obligations as identified in the 2024 budget:

	As of December 31, 2023		2024 Activity			Maturity Date
	Outstanding Interest	Principal Balance	Interest Payments	Principal Payments	Ending Balance	
2017 Justice Center COPs	\$ 4,394,431	\$ 14,640,000	\$ 620,768	\$ 845,000	\$ 17,568,663	12/01/36
2019 Recreation Center COPs	8,756,006	33,315,000	1,140,800	1,490,000	39,440,206	12/01/39
2021 Wastewater Revenue Bonds	10,853,000	20,825,000	833,000	660,000	30,185,000	12/01/45
Total	\$ 24,003,437	\$ 68,780,000	\$ 2,594,568	\$ 2,995,000	\$ 87,193,869	

Given the fund balance and debt positions of the City, long-term financial planning discussions have remained mostly project specific.

The City does not plan to issue long-term debt obligations in 2024.

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.

On April 8, 2019, the city entered into a Public Finance Agreement with KF Developers, Inc where the City agrees to adopt and implement a Tax Credit Ordinance for Sales Tax and Accommodations Tax Credits for Public Improvement Finance (PIF) to be collected in the amount of 2.25% and 3.75% respectively. The Credit PIF shall terminate on or before thirteen years from the date the Credit PIF is first collected, and the Accommodations PIF shall terminate on or before ten years from the date the Accommodations PIF is first collected, or up to a maximum combined contribution cap of \$2,180,000, whichever occurs first.

On June 27, 2022, the City entered into an Enhanced Sales Tax Incentive Program Agreement with Prost Brewery Company, LLC where the City agrees to share 75% of its unrestricted 3% sales tax up to \$1,714,413 through December 31, 2033.

On June 27, 2022, the City entered into an Incentive Agreement with Prost Brewery Company, LLC where the City agrees to abate up to \$514,800 in equipment use tax (up to \$355,388) and permit and plan fees (up to \$159,412). Abatements are contingent upon improvements being completed within 365 days of the final building permit being issued for the project.

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 2024, the city-wide fund balance is anticipated to increase approximately 5% or \$2.7 million. A listing of changes in fund balances for fiscal year 2024 is presented below:

	2023 Beginning Fund Balance	2024 Revenues & Other Sources	2024 Expenditures & Other Uses	2024 Surplus/ (Deficit)	2024 Projected Ending Fund Balance
General Fund	\$ 17,212,843	\$ 37,728,937	\$ 37,990,286	\$ (261,349)	\$ 16,951,494
Conservation Trust Fund	697,927	547,000	1,025,000	(478,000)	219,927
CDBG Fund	-	-	-	-	-
Capital Projects Fund	900,069	9,737,019	8,668,319	1,068,700	1,968,769
Water Fund	24,559,111	14,672,550	10,848,032	3,824,518	28,383,629
Wastewater Fund	4,448,160	6,344,038	7,306,046	(962,008)	3,486,152
Stormwater Fund	1,214,637	559,094	516,441	42,653	1,257,290
Sanitation Fund	2,159,047	2,033,880	2,549,141	(515,261)	1,643,786
Total	\$ 51,191,794	\$ 71,622,518	\$ 68,903,265	\$ 2,719,253	\$ 53,911,047

General Fund – Fund balance is anticipated to decrease by less than 2%. The General Fund is responsible for supporting most of the ongoing operating costs of the government.

Conservation Trust Fund – Fund balance is expected to decrease by approximately 69% from spending previously built-up lottery proceed reserves more than 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 grant reimbursement for all qualified expenditures made throughout the course of the year. If grant funds are allocated for 2024, 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 – Fund balance is forecasted to increase by 119% or just over \$1 million. 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 2024, the City’s focus is mainly on maintenance of current infrastructure.

Water Fund – Fund balance is anticipated to increase by approximately 16% as there are no major infrastructure projects budgeted in 2024.

Wastewater Fund – Fund balance is expected to decrease by 22% attributable to cash funded capital outlay.

Stormwater Fund – Fund balance is projected to increase by 4% as there are no major infrastructure projects budgeted in 2024.

Sanitation Fund – Fund balance is anticipated to decrease 24% attributable to cash funded capital outlay.

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.

	2024 Beginning Fund Balance	2024 Revenues & Other Sources	2024 Expenditures & Other Uses	Restrictions, Commitments, & Assignments	2024 Unassigned Fund Balance
General Fund	\$ 17,212,843	\$ 37,728,937	\$ 37,990,286	\$ 9,497,572	\$ 7,453,922
Conservation Trust Fund	697,927	547,000	1,025,000	-	219,927
CDBG Fund	-	-	-	-	-
Capital Projects Fund	900,069	9,737,019	8,668,319	539,279	1,429,490
Water Fund	24,559,111	14,672,550	10,848,032	23,225,325	5,158,304
Wastewater Fund	4,448,160	6,344,038	7,306,046	2,063,162	1,422,990
Stormwater Fund	1,214,637	559,094	516,441	-	1,257,290
Sanitation Fund	2,159,047	2,033,880	2,549,141	-	1,643,786
Total	\$ 51,191,794	\$ 71,622,518	\$ 68,903,265	\$ 35,325,338	\$ 18,585,709

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 2024-2028. 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:

	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenues					
Taxes	\$ 29,001,198	\$ 29,871,234	\$ 34,267,371	\$ 35,295,392	\$ 36,354,254
Licenses and permits	1,124,700	1,147,194	1,170,138	1,193,541	1,217,411
Intergovernmental	2,730,601	1,920,113	1,464,835	1,494,132	1,524,015
Charges for services	3,418,538	4,186,909	4,620,648	4,713,060	4,807,322
Fines and forfeitures	712,000	719,120	726,311	733,574	740,910
Investment earnings	533,250	427,667	407,299	387,901	369,427
Miscellaneous	208,650	208,650	208,650	208,650	208,650
Total revenues	\$ 37,728,937	\$ 38,480,887	\$ 42,865,252	\$ 44,026,251	\$ 45,221,989
Expenditures					
Personnel	\$ 26,650,117	\$ 27,786,871	\$ 29,148,612	\$ 30,281,313	\$ 31,341,159
Purchased services	6,850,017	6,448,441	6,577,410	6,708,958	6,843,138
Supplies/Non-Capital	3,287,895	3,353,653	4,720,726	4,815,140	4,911,443
Capital outlay	715,350	693,174	707,038	721,178	735,602
Miscellaneous	436,907	441,276	445,689	450,146	454,647
Contingency	50,000	50,000	50,000	50,000	50,000
Total expenditures	\$ 37,990,286	\$ 38,773,416	\$ 41,649,474	\$ 43,026,736	\$ 44,335,989
Transfers Out	-	-	(1,000,000)	(1,000,000)	(1,000,000)
Net Change in Fund Balance	(261,349)	(292,529)	215,778	(485)	(114,000)
Fund Balance	\$ 16,951,494	\$ 16,658,965	\$ 16,874,743	\$ 16,874,257	\$ 16,760,258

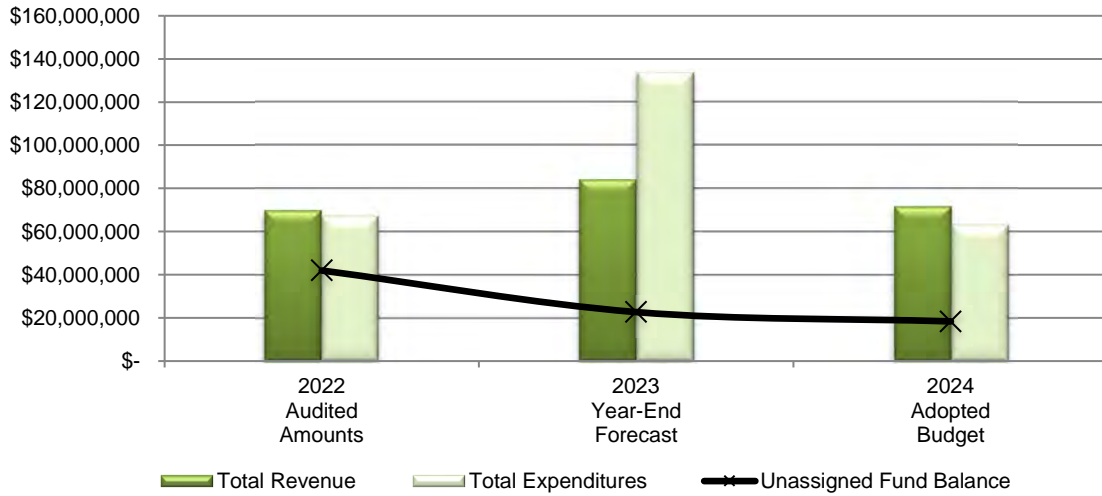
Highlights of the General Fund plan:

- Tax revenue is expected to grow at a rate of 3% annually based upon historical data, and property tax assessments increasing by 17.9%.
- Intergovernmental revenues are forecasted to decrease beginning in 2025 due to the expiration of American Rescue Plan Act (ARPA) funds in 2024.
- The 2026 forecast includes the ½% sales & use tax increase that was formerly restricted to the Water Fund.
- The new Recreation facility is offering more amenities and classes increases which increases Charges for Services revenues in 2024-2025 at a much greater rate than in out years.
- Personnel is targeted to increase roughly 3.5% annually but will fluctuate based on the 5-year staffing plan the City has developed.
- Revenue and expenditure line items not mentioned in the bullets above are expected to grow at historical rates or remain flat.

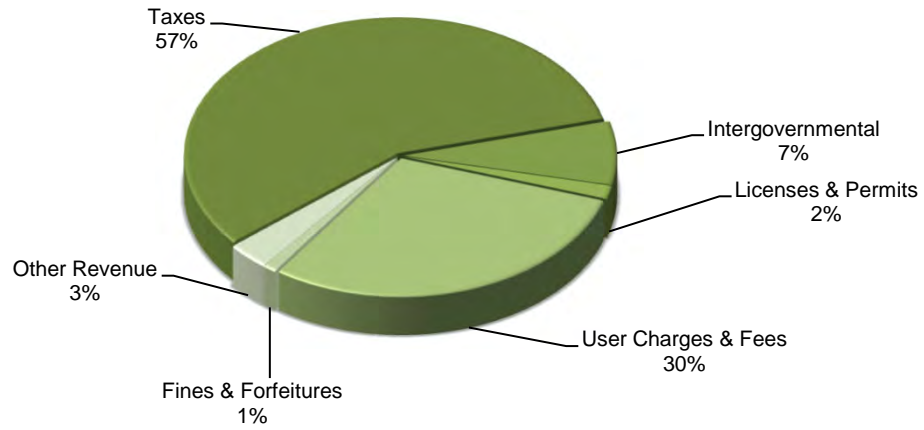
City-Wide Summary

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Revenue:				
Taxes	\$ 38,475,878	\$ 37,664,000	\$ 37,661,496	\$ 40,837,517
Intergovernmental	8,511,729	21,555,574	15,796,592	5,391,601
Licenses & Permits	1,300,576	1,047,000	1,415,124	1,124,700
User Charges & Fees	21,482,341	21,132,383	23,723,560	21,244,600
Fines & Forfeitures	618,448	632,000	721,159	712,000
Other Revenue	(543,334)	1,510,000	4,785,747	2,312,100
Total Revenue	69,845,638	83,540,957	84,103,678	71,622,518
Expenditures:				
Personnel	\$ 27,603,962	\$ 32,222,100	\$ 30,122,433	\$ 34,016,032
Purchased Services	8,600,515	10,051,944	9,284,849	10,868,938
Supplies/Non-Capital Equipment	5,088,617	5,535,385	5,384,031	5,854,607
Capital Outlay	25,433,867	94,985,720	88,297,879	11,943,100
Miscellaneous	351,857	426,268	344,276	408,869
Contingency	-	50,000	-	50,000
Total Expenditures	67,078,818	143,271,417	133,433,468	63,141,546
Excess/(Deficiency) of Revenues Over Expenditures	2,766,820	(59,730,460)	(49,329,790)	8,480,972
Other Financing Sources/(Uses):				
Transfers In/(Out)	-	-	-	-
Debt Issuance/(Payments)	(6,078,513)	(5,476,719)	(5,275,995)	(5,636,719)
Sale of Assets	192,450	-	119,883	-
Contributed Capital	-	-	-	-
Insurance Recovery/(Claims)	(12,736)	(125,000)	(188,325)	(125,000)
Economic Incentives	(88,881)	-	(70,901)	-
Claims/Awards	(16,759)	-	(35,677)	-
Total Other Financing Sources/(Uses)	(6,004,439)	(5,601,719)	(5,451,015)	(5,761,719)
Net Change In Fund Balance:	(3,237,619)	(65,332,179)	(54,780,805)	2,719,253
Cumulative Fund Balance				
Beginning Fund Balance	109,210,218	105,310,336	105,972,599	51,191,794
Ending Fund Balance	105,972,599	39,978,157	51,191,794	53,911,047
Less Restrictions, Commitments, & Assignments:				
Fund Balance Restrictions	51,942,716	16,230,118	16,384,367	22,115,687
Fund Balance Commitments	12,051,194	12,860,471	12,057,366	13,433,033
Unassigned Fund Balance	\$ 41,978,689	\$ 10,887,568	\$ 22,750,061	\$ 18,362,327

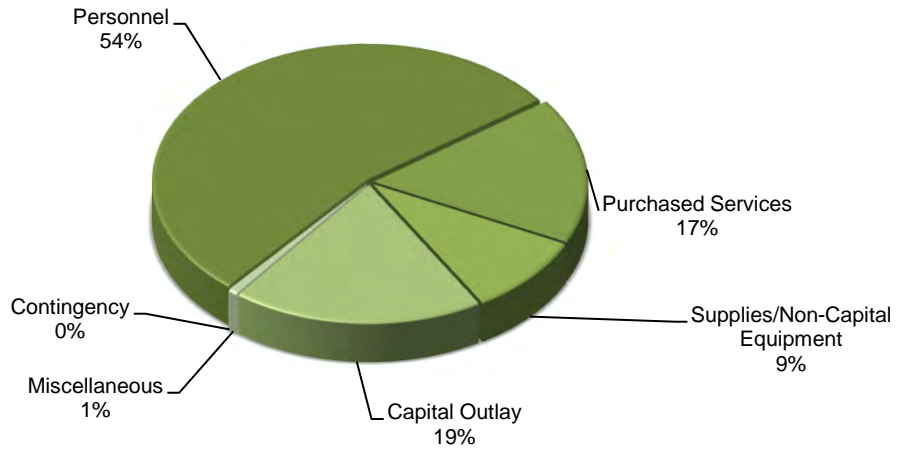
Revenue, Expenditures & Unassigned Fund Balance



Operating Revenue Budget By Category



Operating Expenditure Budget By Category



City-Wide Revenue Detail

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Taxes				
Property Tax	\$ 5,375,147	\$ 5,283,000	\$ 5,276,935	\$ 6,602,517
Penalties & Interest	7,207	6,000	10,034	6,000
Specific Ownership Tax	408,493	369,000	376,352	404,000
Sales Tax	24,379,073	24,568,000	24,342,291	26,088,000
Marijuana Sales Tax	1,133,694	1,141,000	819,128	980,000
Food Sales Tax	1,382,813	1,272,000	1,272,000	1,422,000
Penalties & Interest	116,469	84,000	74,669	70,000
Use Tax	3,688,792	3,298,000	3,715,899	3,674,000
Building Materials Use Tax	1,558,213	1,034,000	1,279,710	989,000
Audit Transactions	69,338	237,000	15,746	194,000
Accommodations Tax	341,006	357,000	465,902	392,000
Occupational Tax	15,633	15,000	12,830	16,000
Total Taxes	38,475,878	37,664,000	37,661,496	40,837,517
Intergovernmental				
NURA IGA	72,000	72,000	72,000	72,000
School Resource Officers	129,695	134,000	136,272	151,000
North Metro Task Force	61,946	8,000	85,175	8,000
Traffic Light IGA	4,200	5,000	4,200	5,000
Open Space Tax	494,300	399,000	497,067	449,000
DUI Proceeds	21,742	21,000	14,544	21,000
Uninsured Motorist Revenue	3,782	6,000	1,759	6,000
Seat Belt Violations	195	150	130	160
Drug Surcharge	1,386	1,000	784	1,000
Transportation Tax	1,345,029	1,249,000	1,324,088	1,396,000
Road & Bridge Tax	300,906	296,000	290,638	268,000
Motor Vehicle Registration	51,258	123,000	171,655	105,000
Tobacco Tax	41,058	53,000	55,142	50,000
Severance Tax	106,039	50,000	103,842	64,000
Mineral Lease Proceeds	28,280	27,000	32,517	27,000
Lottery Proceeds	486,095	469,800	469,800	516,000
Highway Users Tax	1,001,147	981,000	1,002,240	1,015,000
County Grants	108,598	5,220,001	728,891	300,000
State Grants	97,419	1,968	33,510	80,680
Federal Grants	4,150,609	12,438,655	10,769,572	856,761
Total Intergovernmental	8,511,729	21,555,574	15,796,592	5,391,601
Licenses & Permits				
Sales/Use Tax Licenses	11,942	42,000	17	-
Contractor Licenses	70,053	65,000	70,420	66,000
Liquor/Marijuana/Tobacco Licenses	74,161	65,000	83,160	59,000
Pawn Shop Licenses	5,500	9,000	5,575	5,500
Amusement Licenses	1,750	11,000	10,250	8,000
Short-Term Rental Licenses	7,150	3,000	7,050	4,000
Peddlers Licenses	940	1,000	1,800	1,000
Building Permits	731,399	472,000	614,464	537,000
Electrical Permits	100,863	71,000	86,119	78,000
ROW Construction Permits	201,949	221,000	410,454	277,200
Sign Permits	10,000	10,000	10,000	10,000
Park Use Permits	84,869	77,000	115,815	79,000
Total Licenses & Permits	1,300,576	1,047,000	1,415,124	1,124,700

City-Wide Revenue Detail

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
User Charges & Fees				
Administrative Fees	15,256	17,260	16,128	16,280
Bond Administration Fees	1,913	3,000	2,044	3,000
Pawn Slip Processing Fees	1,842	6,000	-	-
Sex Offender Registration	4,590	4,000	4,130	4,000
Passport Processing Fees	92,878	105,000	97,203	97,000
FRICO Agreement	3,150	2,000	2,100	2,000
Past Due Penalties/Interest	84,068	83,000	92,548	84,000
Plan Review Fees	169,781	200,000	259,790	192,000
VIN Inspection Fees	270	486	261	432
Participant Fees	1,337,642	1,544,200	1,381,595	1,397,100
Occupational Fees	1,372,906	1,219,000	1,262,009	1,383,800
Vending Machine Concessions	563	300	419	360
Advertising Revenue	36,916	35,000	37,202	35,000
Rental/Lease Income	177,509	196,000	199,139	213,000
Contracted Off-Duty Services	35,136	28,000	55,513	30,000
Fingerprinting Fees	-	20	9	-
Contracted Lab Services	1,200	1,000	680	1,000
Water Use Charges	8,410,271	9,279,000	7,283,821	8,784,000
Construction Water Sales	27,077	26,000	38,285	26,000
Water Lease Revenue	27,600	28,800	3,750,000	25,800
Sewer Use Charges	5,467,170	5,708,000	5,822,590	6,272,000
Tap Connection Fees	1,773,283	180,435	926,631	117,382
Stormwater Charges	452,449	456,000	447,799	515,000
Trash Collection Charges	1,807,467	1,837,300	1,835,712	1,867,880
Roll-Off/Special Pickup Fees	78,379	86,000	72,062	79,000
Recycling Revenue	11,403	19,000	40,512	10,000
Sale of Inventory	49,807	44,202	59,274	57,000
Documents/Photocopies	10,186	380	446	566
Passport Photographs	18,874	12,000	20,224	20,000
Police Reports	12,655	11,000	15,434	11,000
Total User Charges & Fees	21,482,341	21,132,383	23,723,560	21,244,600
Fines & Forfeits				
Court Costs	43,453	53,000	44,700	51,000
General Fines	2,693	6,000	3,701	5,000
Criminal Fines	50,723	56,000	29,438	55,000
Traffic Fines	476,241	482,000	593,729	567,000
Parking Fines	1,735	3,000	1,025	3,000
OJW Revenue	1,455	-	333	-
Forfeitures	80	-	895	-
Victim Assistance Surcharge	27,438	26,000	33,060	26,000
Nuisance Abatement Fees	195	6,000	196	5,000
Total Fines & Forfeits	618,448	632,000	721,159	712,000

City-Wide Revenue Detail

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Other Revenue				
Investment Earnings	(2,130,781)	1,310,000	2,746,848	2,103,450
Miscellaneous	1,576,488	200,000	2,038,981	208,650
Cash Over/Short	10,959	-	(82)	-
Total Other Revenue	(543,334)	1,510,000	4,785,747	2,312,100
 Total Revenues	 \$ 69,845,638	 \$ 83,540,957	 \$ 84,103,678	 \$ 71,622,518

City-Wide Expenditure Detail

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	\$ 20,689,986	\$ 24,703,331	\$ 22,873,257	\$ 26,053,615
Seasonal/Temporary Wages	332,795	335,020	389,637	262,303
Overtime	703,028	630,550	886,674	667,050
Allowances	140,731	142,872	132,369	139,506
Medicare	302,886	361,658	336,086	386,021
Unemployment Insurance	12,778	25,000	-	25,000
Workers Compensation	259,757	255,868	215,038	208,547
Retirement Contributions	1,786,590	2,028,578	1,946,303	2,232,728
Medical Benefits	3,062,434	3,285,965	3,014,089	3,552,452
Life/Disability Benefits	284,106	417,258	306,270	452,810
Post-Employment Benefits	28,876	36,000	22,710	36,000
Total Personnel	27,603,962	32,222,100	30,122,433	34,016,032
Purchased Services				
Professional Services	1,750,562	2,329,799	1,720,076	2,356,447
Technical Services	1,449,382	1,178,295	1,273,417	1,371,172
General Services	865,310	1,018,746	1,121,330	1,113,111
Property Services	1,948,564	2,562,397	2,485,217	2,805,660
Repair/Maintenance Services	(898)	-	(262)	-
Communication Services	1,264,259	1,322,302	1,236,600	1,394,591
Internet Services	10,497	11,500	8,916	16,000
Training/Registration	328,859	510,966	361,783	525,791
Mileage/Travel	38,419	65,666	61,498	72,221
Rentals/Leases	333,307	406,990	380,107	400,945
Insurance Premiums	612,254	645,283	636,167	813,000
Total Purchased Services	8,600,515	10,051,944	9,284,849	10,868,938
Supplies/Non-Capital Equipment				
Office Supplies	51,625	76,816	71,202	83,261
Technology Supplies	94,791	132,917	34,511	114,436
Operating Supplies	1,295,055	1,554,603	1,513,601	1,615,674
Chemicals/Compounds	408,210	564,274	563,624	603,740
Maintenance Supplies	546,011	635,466	548,699	615,000
Inventory Supplies	72,053	62,000	71,319	65,000
Uniforms/Clothing	31,372	29,060	32,740	35,200
Non-Capital Equipment	407,978	535,569	424,513	529,096
Gas/Electricity	1,743,061	1,618,400	1,728,931	1,785,500
Motor Vehicle Fuels	438,461	326,280	394,822	407,700
Total Supplies/Non-Capital Equipment	5,088,617	5,535,385	5,384,031	5,854,607
Capital Outlay				
Property/Rights	548,924	7,392,833	7,370,523	1,650,000
Capital Equipment	3,262,756	1,957,464	1,951,423	1,978,100
Capital Improvement Projects	21,622,187	85,635,423	78,975,933	8,315,000
Total Capital Outlay	25,433,867	94,985,720	88,297,879	11,943,100

City-Wide Expenditure Detail

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Miscellaneous				
Dues/Fees	147,753	184,798	163,898	192,450
Grants/Donations	172,636	206,169	142,359	176,169
Community Incentive	31,468	35,051	38,019	40,000
Bad Debt Expense	-	250	-	250
Total Other Expenditures	351,857	426,268	344,276	408,869
Contingency				
Contingency	-	50,000	-	50,000
Total Contingency	-	50,000	-	50,000
Total Expenditures	\$ 67,078,818	\$ 143,271,417	\$ 133,433,468	\$ 63,141,546

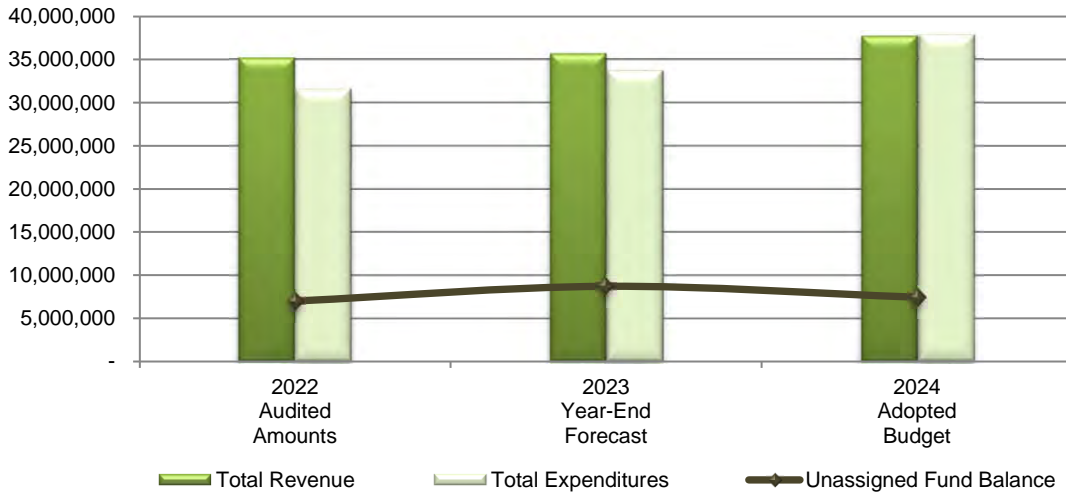




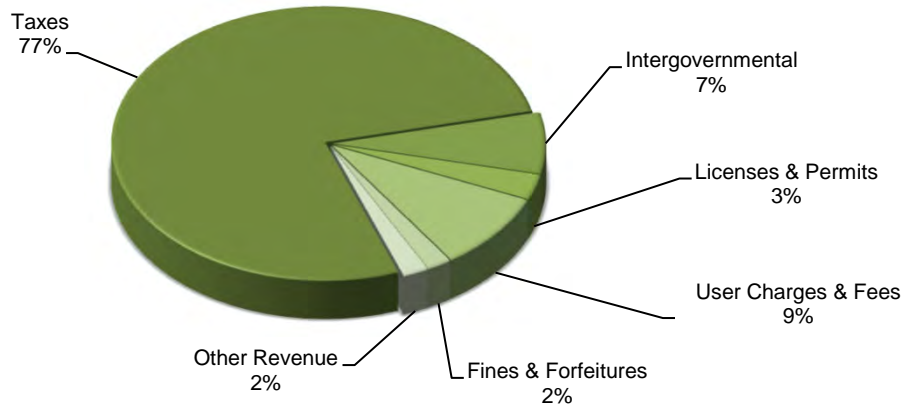
General Fund Summary

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Revenue:				
Taxes	\$ 26,778,760	\$ 26,386,000	\$ 26,525,552	\$ 29,001,198
Intergovernmental	2,649,551	2,651,694	2,840,972	2,730,601
Licenses & Permits	1,300,576	1,047,000	1,415,124	1,124,700
User Charges & Fees	3,294,852	3,384,848	3,362,349	3,418,538
Fines & Forfeitures	618,448	632,000	721,159	712,000
Other Revenue	586,457	595,000	839,317	741,900
Total Revenue	35,228,644	34,696,542	35,704,473	37,728,937
Expenditures:				
Personnel	\$ 21,295,752	\$ 25,211,618	\$ 23,578,605	\$ 26,650,117
Purchased Services	5,828,410	6,667,946	6,194,727	6,850,017
Supplies/Non-Capital Equipment	2,868,729	3,152,069	2,891,371	3,287,895
Capital Outlay	1,344,549	841,560	795,461	715,350
Miscellaneous	278,447	335,865	257,870	311,907
Contingency	-	50,000	-	50,000
Total Expenditures	31,615,887	36,259,058	33,718,034	37,865,286
Excess/(Deficiency) of Revenues Over Expenditures	3,612,757	(1,562,516)	1,986,439	(136,349)
Other Financing Sources/(Uses):				
Transfers In/(Out)	(16,700,000)	-	-	-
Debt Issuance/(Payments)	-	-	-	-
Sale of Assets	18,000	-	44,833	-
Contributed Capital	-	-	-	-
Insurance Recovery/(Claims)	(12,736)	(125,000)	(188,325)	(125,000)
Economic Incentives	(88,881)	-	(70,901)	-
Claims/Awards	-	-	-	-
Total Other Financing Sources/(Uses)	(16,783,617)	(125,000)	(214,393)	(125,000)
Net Change In Fund Balance:	(13,170,860)	(1,687,516)	1,772,046	(261,349)
Cumulative Fund Balance				
Beginning Fund Balance	28,611,657	13,984,657	15,440,797	17,212,843
Ending Fund Balance	15,440,797	12,297,141	17,212,843	16,951,494
Less Restrictions, Commitments, & Assignments:				
3% TABOR Reserve Restriction	1,011,290	1,091,522	1,017,973	1,139,709
Operating Reserve Commitment	7,416,126	8,004,493	7,465,134	8,357,863
Unassigned Fund Balance	\$ 7,013,381	\$ 3,201,126	\$ 8,729,736	\$ 7,453,922

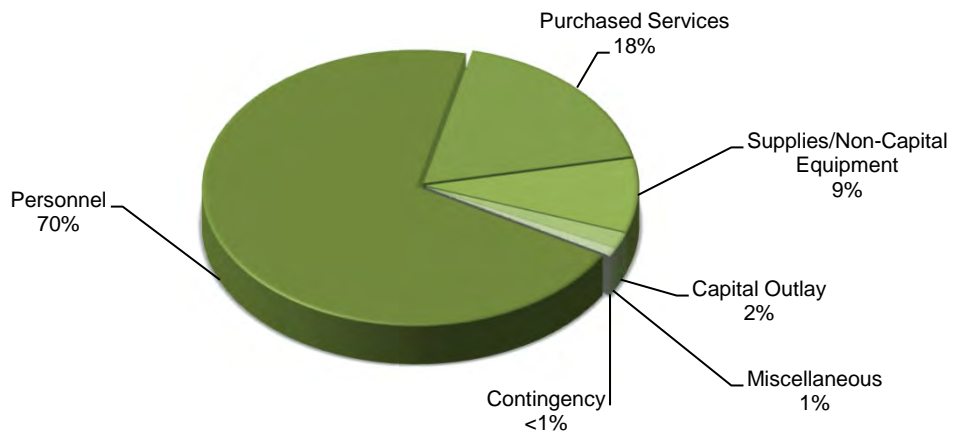
Revenue, Expenditures & Unassigned Fund Balance



Operating Revenue Budget By Category



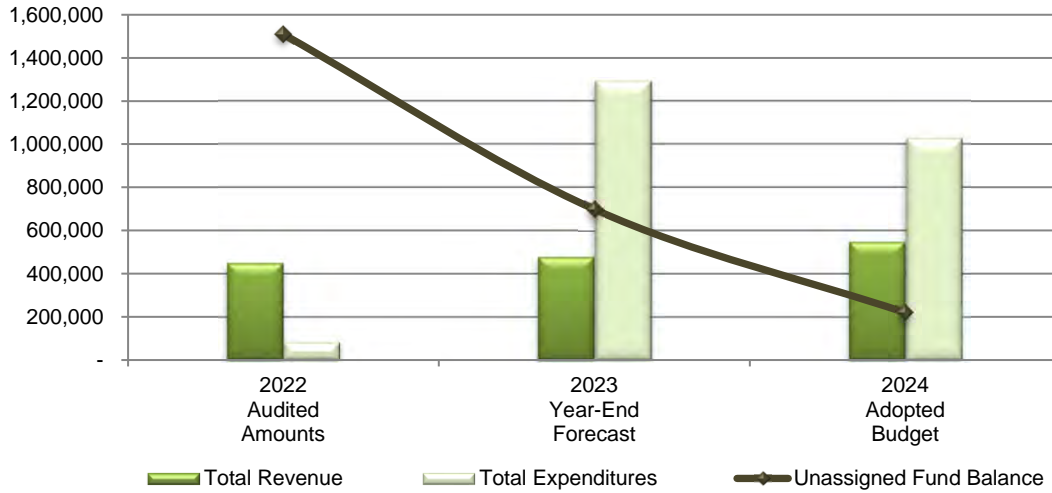
Operating Expenditure Budget By Category



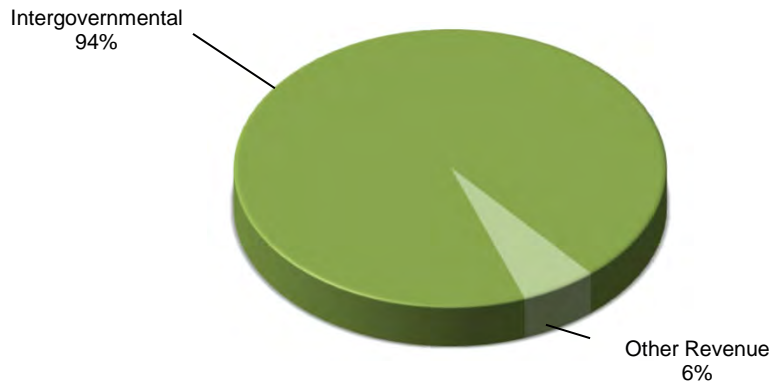
Conservation Trust Fund Summary

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Revenue:				
Intergovernmental	\$ 486,095	\$ 469,800	\$ 469,800	\$ 516,000
Other Revenue	(37,225)	8,000	8,001	31,000
Total Revenue	448,870	477,800	477,801	547,000
Expenditures:				
Capital Outlay	\$ 81,655	\$ 1,290,195	\$ 1,290,195	\$ 1,025,000
Total Expenditures	81,655	1,290,195	1,290,195	1,025,000
Excess/(Deficiency) of Revenues Over Expenditures	367,215	(812,395)	(812,394)	(478,000)
Net Change In Fund Balance:	367,215	(812,395)	(812,394)	(478,000)
Cumulative Fund Balance				
Beginning Fund Balance	1,143,106	1,510,321	1,510,321	697,927
Ending Fund Balance	1,510,321	697,926	697,927	219,927
Unassigned Fund Balance	\$ 1,510,321	\$ 697,926	\$ 697,927	\$ 219,927

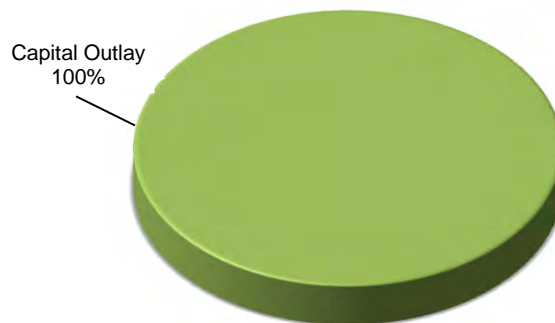
Revenue, Expenditures & Unassigned Fund Balance



Operating Revenue Budget By Category



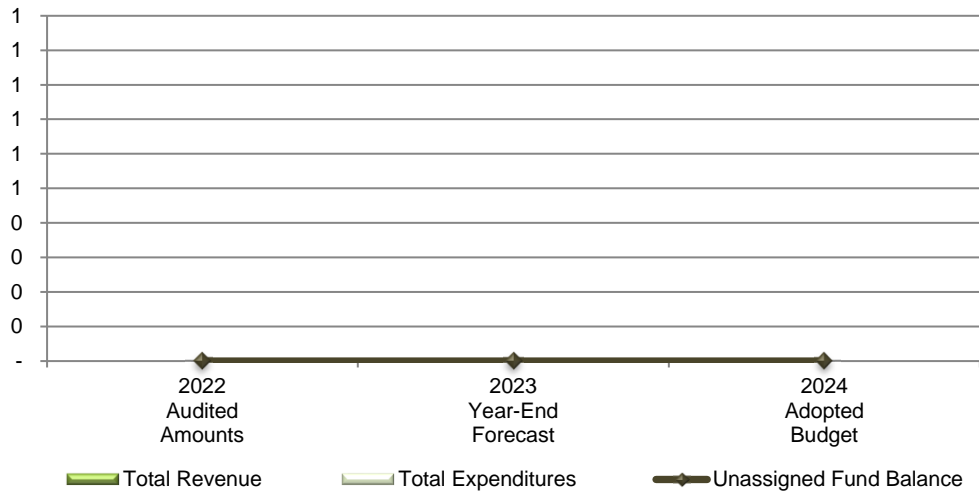
Operating Expenditure Budget By Category



CDBG Fund Summary

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Revenue:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Total Revenue	-	-	-	-
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	-	-	-	-
Excess/(Deficiency) of Revenues Over Expenditures	-	-	-	-
Net Change In Fund Balance:	-	-	-	-
Cumulative Fund Balance				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -

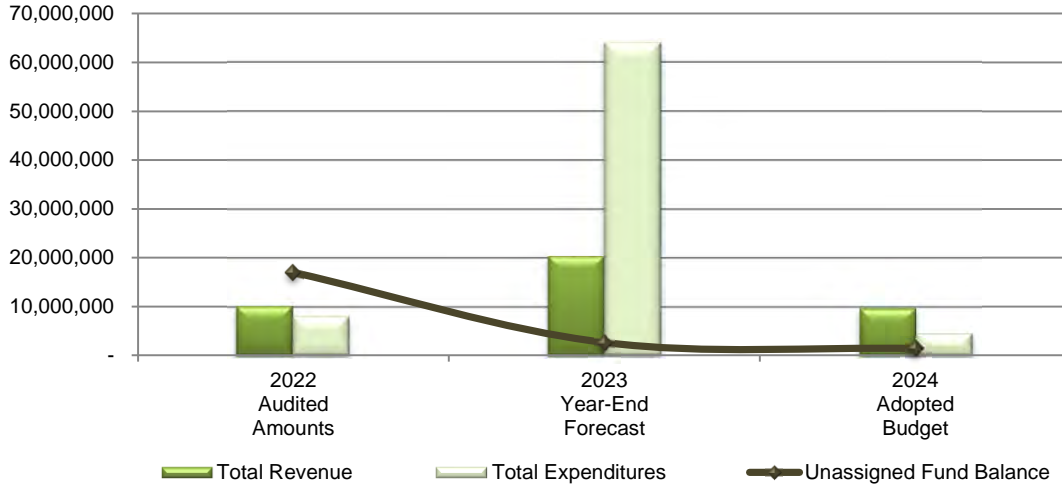
Revenue, Expenditures & Unassigned Fund Balance



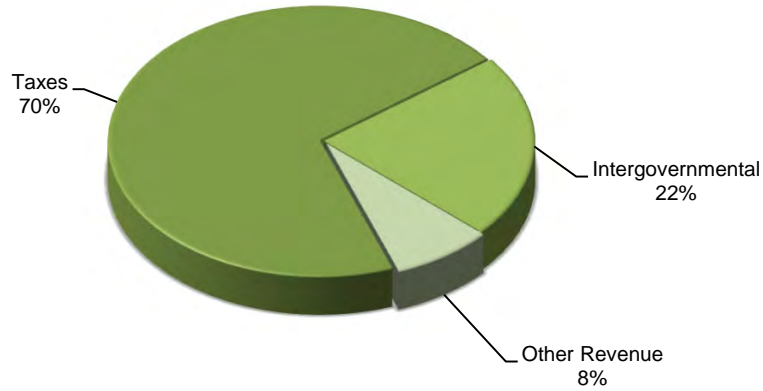
Capital Projects Fund Summary

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Revenue:				
Taxes	\$ 6,651,212	\$ 6,484,000	\$ 6,364,304	\$ 6,835,819
Intergovernmental	3,822,973	13,834,080	11,182,924	2,145,000
Other Revenue	(310,391)	532,000	2,864,950	756,200
Total Revenue	10,163,794	20,850,080	20,412,178	9,737,019
Expenditures:				
Capital Outlay	8,087,389	70,476,730	64,011,931	4,525,000
Total Expenditures	8,087,389	70,476,730	64,011,931	4,525,000
Excess/(Deficiency) of Revenues Over Expenditures	2,076,405	(49,626,650)	(43,599,753)	5,212,019
Other Financing Sources/(Uses):				
Transfers In/(Out)	16,700,000	-	-	-
Debt Issuance/(Payments)	(4,140,149)	(4,135,819)	(4,137,819)	(4,143,319)
Total Other Financing Sources/(Uses)	12,559,851	(4,135,819)	(4,137,819)	(4,143,319)
Net Change In Fund Balance:	14,636,256	(53,762,469)	(47,737,572)	1,068,700
Cumulative Fund Balance				
Beginning Fund Balance	34,001,385	48,637,641	48,637,641	900,069
Ending Fund Balance	48,637,641	(5,124,828)	900,069	1,968,769
Less Restrictions, Commitments, & Assignments:				
4.000 Mill Restricted Fund Balance	6,516,914	(1,146,766)	(1,146,766)	180,553
1/2% Sales/Use Tax Restricted Balance	17,348,066	(1,663,524)	(1,663,524)	(1,228,343)
Marijuana Sales Tax Restricted Balance	4,602,382	243,382	243,382	223,382
ADCOO Restricted Fund Balance	1,993,143	(140,814)	(140,814)	(266,814)
ADCOT Restricted Fund Balance	372,398	164,216	164,216	810,216
Debt Restricted Fund Balance	820,285	820,285	820,285	820,285
Unassigned Fund Balance	\$ 16,984,453	\$ (3,401,607)	\$ 2,623,290	\$ 1,429,490

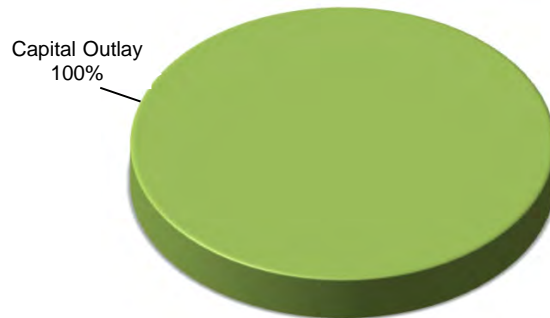
Revenue, Expenditures & Unassigned Fund Balance



Operating Revenue Budget By Category



Operating Expenditure Budget By Category



4.000 Mill Property Tax Restricted Revenue

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Revenue:				
4.000 Mill Property Tax	\$ 1,854,425	\$ 1,821,000	\$ 1,820,542	\$ 2,277,319
Other Revenue	2,685,648	-	-	-
Total Revenue	4,540,073	1,821,000	1,820,542	2,277,319
Expenditures:				
Road Reconstruction Improvements	\$ 49,173	\$ 9,484,680	\$ 9,484,222	\$ 950,000
Total Expenditures	49,173	9,484,680	9,484,222	950,000
Excess/(Deficiency) of Revenues Over Expenditures	4,490,900	(7,663,680)	(7,663,680)	1,327,319
Net Change In Fund Balance:	4,490,900	(7,663,680)	(7,663,680)	1,327,319
Cumulative Fund Balance				
Beginning Fund Balance	2,026,014	6,516,914	6,516,914	(1,146,766)
Ending Fund Balance	\$ 6,516,914	\$ (1,146,766)	\$ (1,146,766)	\$ 180,553

1/2% Sales/Use Tax Restricted Revenue

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Revenue:				
1/2% Sales/Use Tax	\$ 3,663,093	\$ 3,522,000	\$ 3,724,634	\$ 3,578,500
Total Revenue	3,663,093	3,522,000	3,724,634	3,578,500
Expenditures:				
Capital Improvement Projects	\$ 1,030,752	\$ 19,397,771	\$ 19,600,405	\$ -
Total Expenditures	1,030,752	19,397,771	19,600,405	-
Excess/(Deficiency) of Revenues Over Expenditures	2,632,341	(15,875,771)	(15,875,771)	3,578,500
Other Financing Sources/(Uses):				
Debt Issuance/(Payments)	(2,470,352)	(3,135,819)	(3,135,819)	(3,143,319)
Total Other Financing Sources/(Uses)	(2,470,352)	(3,135,819)	(3,135,819)	(3,143,319)
Net Change In Fund Balance:	161,989	(19,011,590)	(19,011,590)	435,181
Cumulative Fund Balance				
Beginning Fund Balance	17,186,077	17,348,066	17,348,066	(1,663,524)
Ending Fund Balance	\$ 17,348,066	\$ (1,663,524)	\$ (1,663,524)	\$ (1,228,343)

4% Marijuana Sales Tax Restricted Revenue

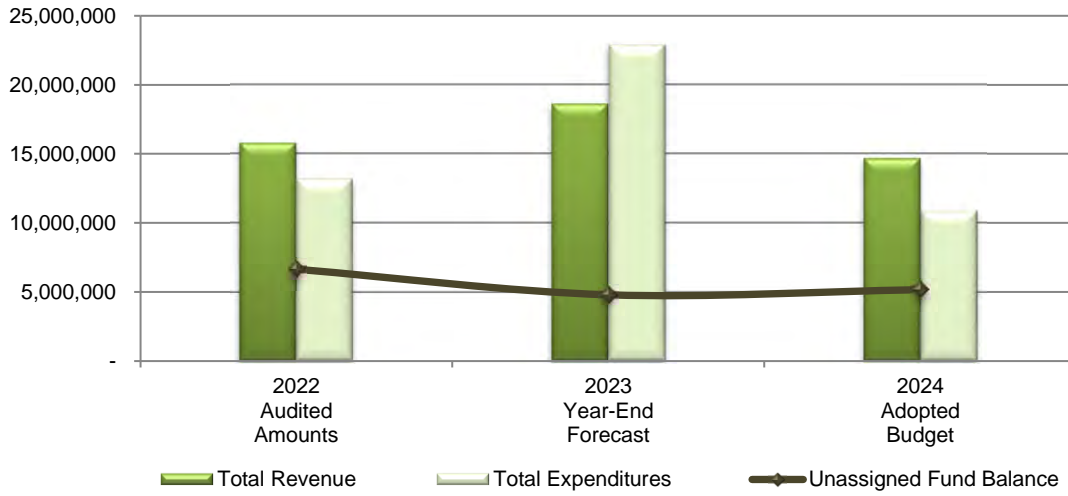
	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Revenue:				
Marijuana Sales Tax	\$ 1,133,694	\$ 1,141,000	\$ 819,128	\$ 980,000
Total Revenue	1,133,694	1,141,000	819,128	980,000
Expenditures:				
Capital Improvement Projects	\$ -	\$ 4,500,000	\$ 4,178,128	\$ -
Total Expenditures	-	4,500,000	4,178,128	-
Excess/(Deficiency) of Revenues Over Expenditures	1,133,694	(3,359,000)	(3,359,000)	980,000
Other Financing Sources/(Uses):				
Debt Issuance/(Payments)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Total Other Financing Sources/(Uses)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Net Change In Fund Balance:	133,694	(4,359,000)	(4,359,000)	(20,000)
Cumulative Fund Balance				
Beginning Fund Balance	4,468,688	4,602,382	4,602,382	243,382
Ending Fund Balance	\$ 4,602,382	\$ 243,382	\$ 243,382	\$ 223,382



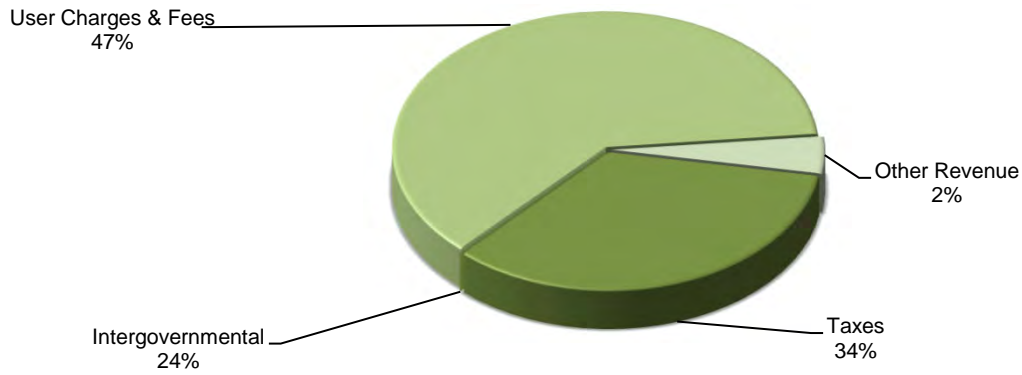
Water Fund Summary

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Revenue:				
Taxes	\$ 5,045,906	\$ 4,794,000	\$ 4,771,640	\$ 5,000,500
Intergovernmental	1,553,110	4,100,000	1,215,046	-
User Charges & Fees	9,878,387	9,557,700	11,869,753	9,032,050
Other Revenue	(697,099)	251,000	751,515	640,000
Total Revenue	15,780,304	18,702,700	18,607,954	14,672,550
Expenditures:				
Personnel	\$ 3,532,988	\$ 4,122,223	\$ 3,713,409	\$ 4,164,257
Purchased Services	1,813,303	1,909,946	1,653,526	2,051,201
Supplies/Non-Capital Equipment	1,238,267	1,317,972	1,235,816	1,431,712
Capital Outlay	6,528,673	16,360,631	16,179,501	3,132,750
Miscellaneous	52,476	62,503	62,005	68,112
Total Expenditures	13,165,707	23,773,275	22,844,257	10,848,032
Excess/(Deficiency) of Revenues Over Expenditures	2,614,597	(5,070,575)	(4,236,303)	3,824,518
Other Financing Sources/(Uses):				
Transfers In/(Out)	-	-	-	-
Debt Issuance/(Payments)	(1,029,214)	-	-	-
Sale of Assets	21,450	-	-	-
Contributed Capital	-	-	-	-
Insurance Recovery/(Claims)	-	-	-	-
Economic Incentives	-	-	-	-
Claims/Awards	(425)	-	(15,669)	-
Total Other Financing Sources/(Uses)	(1,008,189)	-	(15,669)	-
Net Change In Fund Balance:	1,606,408	(5,070,575)	(4,251,972)	3,824,518
Cumulative Fund Balance				
Beginning Fund Balance	27,204,675	29,629,686	28,811,083	24,559,111
Ending Fund Balance	28,811,083	24,559,111	24,559,111	28,383,629
Less Restrictions, Commitments, & Assignments:				
3% TABOR Reserve Restriction	275,538	458,000	685,798	459,000
Debt Service Reserve Restriction	937,826	2,209,826	2,209,826	3,631,826
Water Right Purchase Restriction	18,064,874	14,193,991	14,193,991	16,122,491
Capital/Infrastructure Commitment	1,000,000	1,000,000	1,000,000	1,000,000
Operating Reserve Commitment	1,891,028	1,959,075	1,666,189	2,012,008
Unassigned Fund Balance	\$ 6,641,817	\$ 4,738,219	\$ 4,803,307	\$ 5,158,304

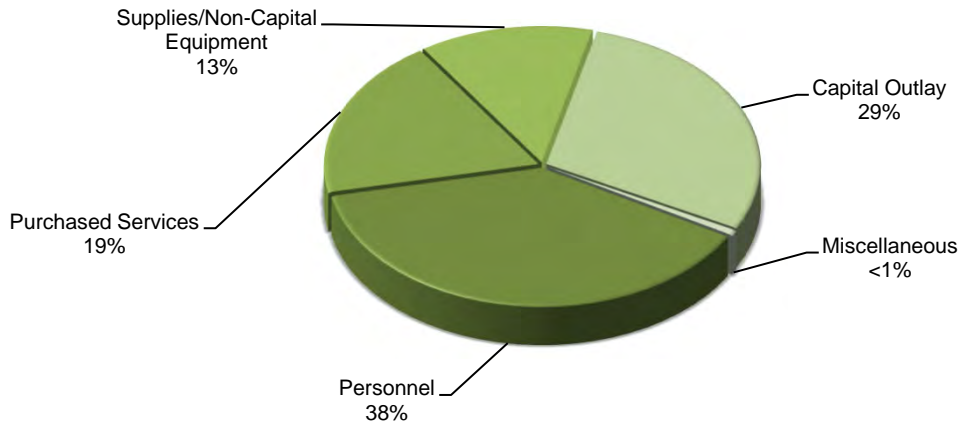
Revenue, Expenditures & Unassigned Fund Balance



Operating Revenue Budget By Category



Operating Expenditure Budget By Category



Debt Service Function

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Revenue:				
Food Related Sales Tax	\$ 1,382,813	\$ 1,272,000	\$ 1,272,000	\$ 1,422,000
Total Revenue	1,382,813	1,272,000	1,272,000	1,422,000
 Excess/(Deficiency) of Revenues Over Expenditures	 1,382,813	 1,272,000	 1,272,000	 1,422,000
 Other Financing Sources/(Uses):				
2013 Lease Purchase Agreement	(1,029,214)	-	-	-
Total Other Financing Sources/(Uses)	(1,029,214)	-	-	-
 Net Change In Fund Balance:	 353,599	 1,272,000	 1,272,000	 1,422,000
 Cumulative Fund Balance				
Beginning Fund Balance	584,227	937,826	937,826	2,209,826
Ending Fund Balance	\$ 937,826	\$ 2,209,826	\$ 2,209,826	\$ 3,631,826

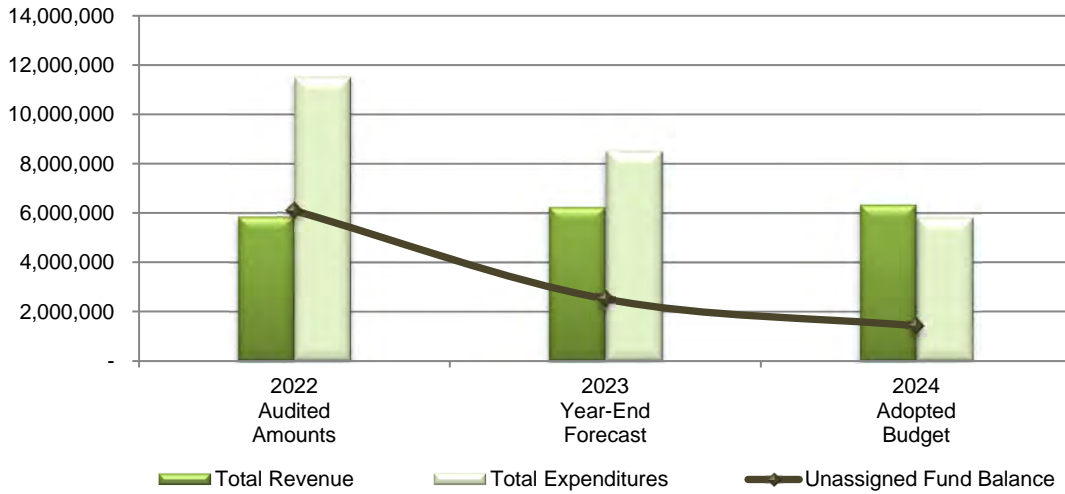
Water Resources Function

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Revenue:				
Non-Food Sales/Use Tax	\$ 3,663,093	\$ 3,522,000	\$ 3,499,640	\$ 3,578,500
Total Revenue	3,663,093	3,522,000	3,499,640	3,578,500
Expenditures:				
Water Rights Purchases	\$ 548,924	\$ 7,392,883	\$ 7,370,523	\$ 1,650,000
Total Expenditures	548,924	7,392,883	7,370,523	1,650,000
Excess/(Deficiency) of Revenues Over Expenditures	3,114,169	(3,870,883)	(3,870,883)	1,928,500
Net Change In Fund Balance:	3,114,169	(3,870,883)	(3,870,883)	1,928,500
Cumulative Fund Balance				
Beginning Fund Balance	14,950,705	18,064,874	18,064,874	14,193,991
Ending Fund Balance	\$ 18,064,874	\$ 14,193,991	\$ 14,193,991	\$ 16,122,491

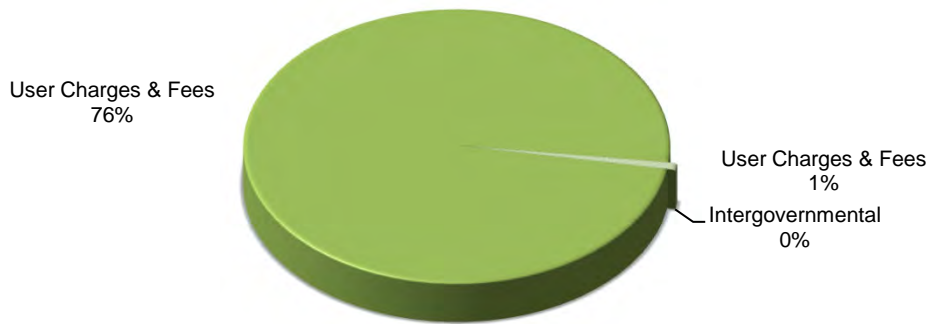
Wastewater Fund Summary

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Revenue:				
Intergovernmental	\$ -	\$ 500,000	\$ -	\$ -
User Charges & Fees	5,871,120	5,759,735	6,031,815	6,293,038
Other Revenue	(7,457)	73,000	226,079	51,000
Total Revenue	5,863,663	6,332,735	6,257,894	6,344,038
Expenditures:				
Personnel	\$ 1,705,771	\$ 1,789,572	\$ 1,762,408	\$ 1,996,406
Purchased Services	515,055	895,316	885,117	1,323,340
Supplies/Non-Capital Equipment	736,077	877,374	1,035,505	906,800
Capital Outlay	8,530,196	4,349,466	4,801,358	1,560,000
Miscellaneous	19,256	25,350	21,143	26,100
Total Expenditures	11,506,355	7,937,078	8,505,531	5,812,646
Excess/(Deficiency) of Revenues Over Expenditures	(5,642,692)	(1,604,343)	(2,247,637)	531,392
Other Financing Sources/(Uses):				
Transfers In/(Out)	-	-	-	-
Debt Issuance/(Payments)	(909,150)	(1,340,900)	(1,138,176)	(1,493,400)
Sale of Assets	-	-	9,050	-
Contributed Capital	-	-	-	-
Insurance Recovery/(Claims)	-	-	-	-
Economic Incentives	-	-	-	-
Claims/Awards	(10,696)	-	(20,008)	-
Total Other Financing Sources/(Uses)	(919,846)	(1,340,900)	(1,149,134)	(1,493,400)
Net Change In Fund Balance:	(6,562,538)	(2,945,243)	(3,396,771)	(962,008)
Cumulative Fund Balance				
Beginning Fund Balance	14,407,469	7,370,366	7,844,931	4,448,160
Ending Fund Balance	7,844,931	4,425,123	4,448,160	3,486,152
Less Restrictions, Commitments, & Assignments:				
Capital/Infrastructure Commitment	1,000,000	1,000,000	1,000,000	1,000,000
Operating Reserve Commitment	744,040	896,903	926,043	1,063,162
Unassigned Fund Balance	\$ 6,100,891	\$ 2,528,220	\$ 2,522,117	\$ 1,422,990

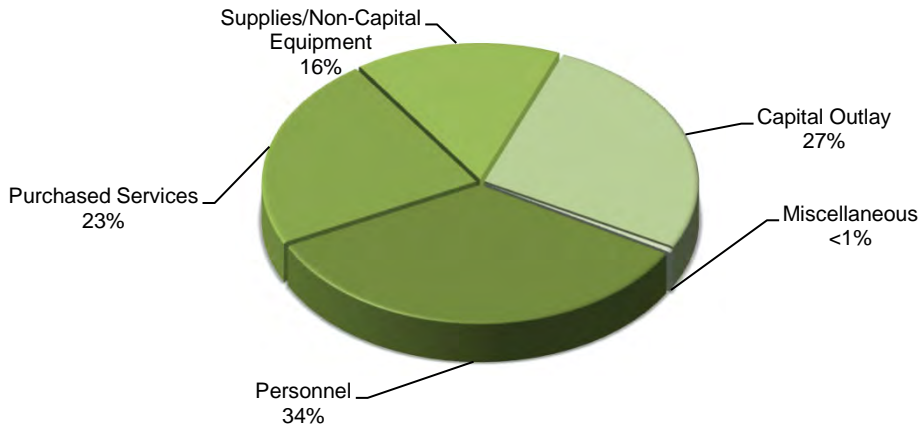
Revenue, Expenditures & Unassigned Fund Balance



Operating Revenue Budget By Category



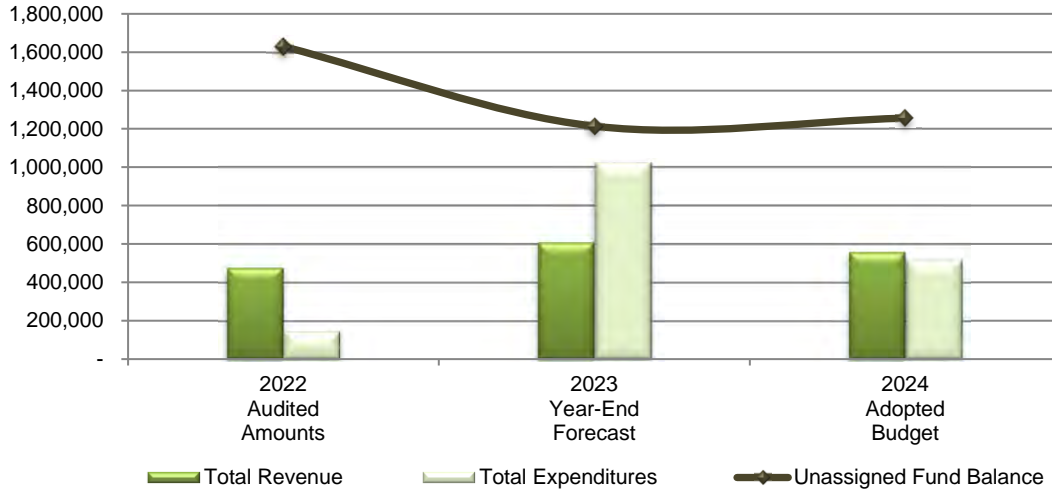
Operating Expenditure Budget By Category



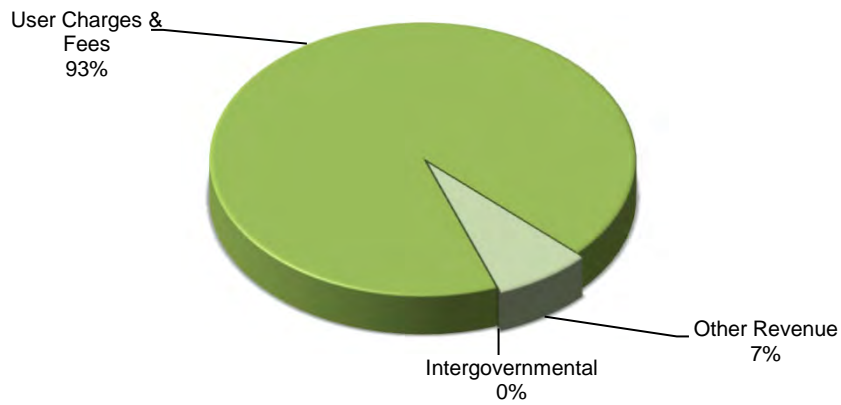
Stormwater Fund Summary

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Revenue:				
Intergovernmental	\$ -	\$ -	\$ 87,850	\$ -
User Charges & Fees	511,699	463,800	478,549	518,094
Other Revenue	(34,001)	13,000	41,998	41,000
Total Revenue	477,698	476,800	608,397	559,094
Expenditures:				
Personnel	\$ 93,244	\$ 96,274	\$ 99,513	\$ 103,571
Purchased Services	31,873	75,223	15,598	75,620
Supplies/Non-Capital Equipment	14,251	20,070	17,965	20,100
Capital Outlay	5,753	1,409,938	888,348	315,000
Miscellaneous	1,105	1,950	2,313	2,150
Total Expenditures	146,226	1,603,455	1,023,737	516,441
Net Change In Fund Balance:	331,472	(1,126,655)	(415,340)	42,653
Cumulative Fund Balance				
Beginning Fund Balance	1,298,505	2,091,292	1,629,977	1,214,637
Ending Fund Balance	1,629,977	964,637	1,214,637	1,257,290
Unassigned Fund Balance	\$ 1,629,977	\$ 964,637	\$ 1,214,637	\$ 1,257,290

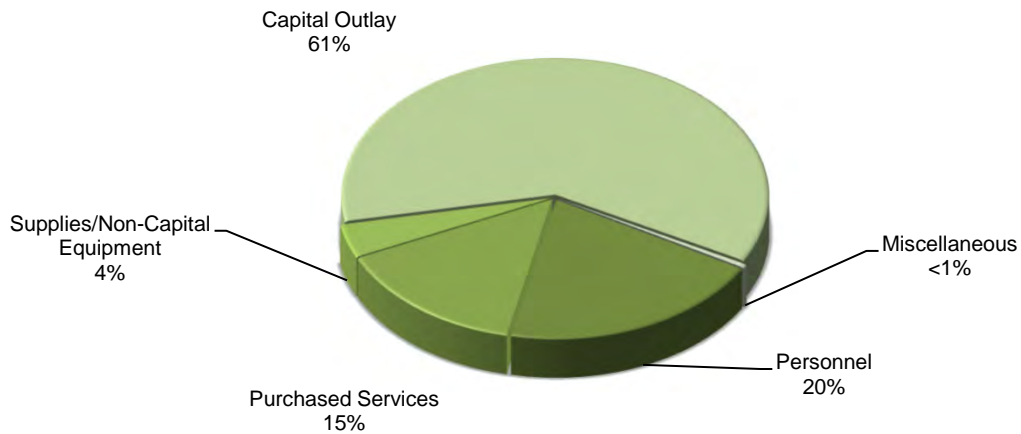
Revenue, Expenditures & Unassigned Fund Balance



Operating Revenue Budget By Category



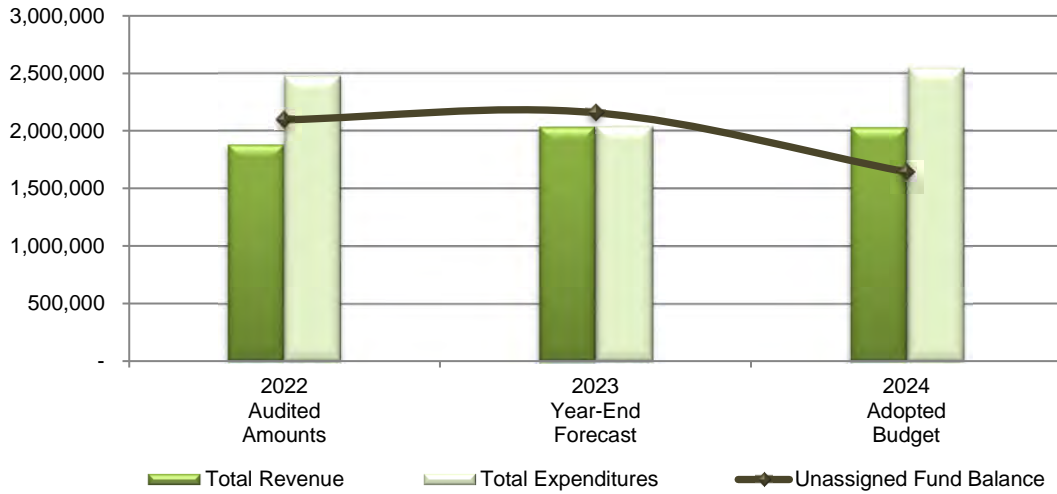
Operating Expenditure Budget By Category



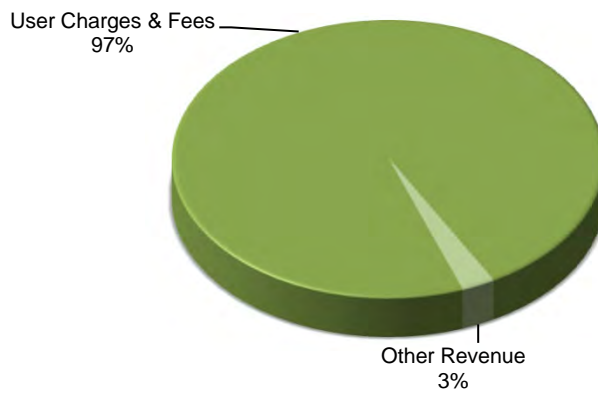
Sanitation Fund Summary

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Revenue:				
User Charges & Fees	\$ 1,926,283	\$ 1,966,300	\$ 1,981,094	\$ 1,982,880
Other Revenue	(43,618)	38,000	53,887	51,000
Total Revenue	1,882,665	2,004,300	2,034,981	2,033,880
Expenditures:				
Personnel	\$ 976,207	\$ 1,002,413	\$ 968,498	\$ 1,101,681
Purchased Services	411,874	503,513	535,881	568,760
Supplies/Non-Capital Equipment	231,293	167,900	203,374	208,100
Capital Outlay	855,652	257,200	331,085	670,000
Miscellaneous	573	600	945	600
Total Expenditures	2,475,599	1,931,626	2,039,783	2,549,141
Excess/(Deficiency) of Revenues Over Expenditures	(592,934)	72,674	(4,802)	(515,261)
Other Financing Sources/(Uses):				
Sale of Assets	153,000	-	66,000	-
Claims/Awards	(5,638)	-	-	-
Total Other Financing Sources/(Uses)	147,362	-	66,000	-
Net Change In Fund Balance:	(445,572)	72,674	61,198	(515,261)
Cumulative Fund Balance				
Beginning Fund Balance	2,543,421	2,086,373	2,097,849	2,159,047
Ending Fund Balance	2,097,849	2,159,047	2,159,047	1,643,786
Unassigned Fund Balance	\$ 2,097,849	\$ 2,159,047	\$ 2,159,047	\$ 1,643,786

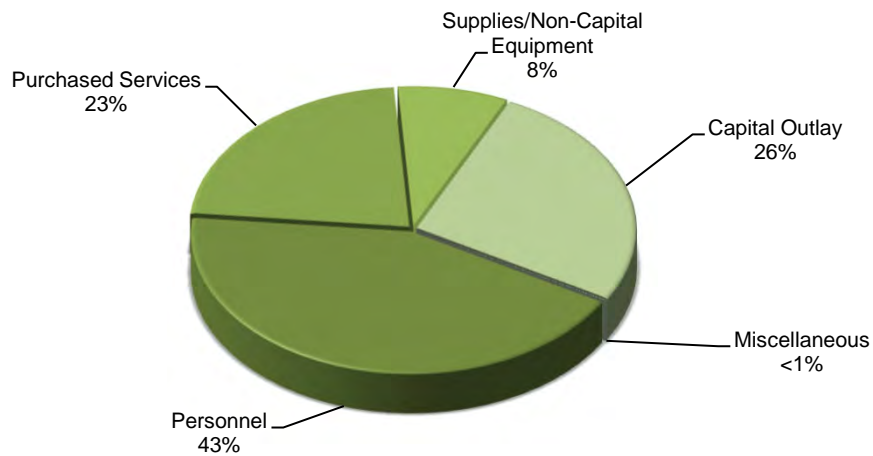
Revenue, Expenditures & Unassigned Fund Balance



Operating Revenue Budget By Category



Operating Expenditure Budget By Category



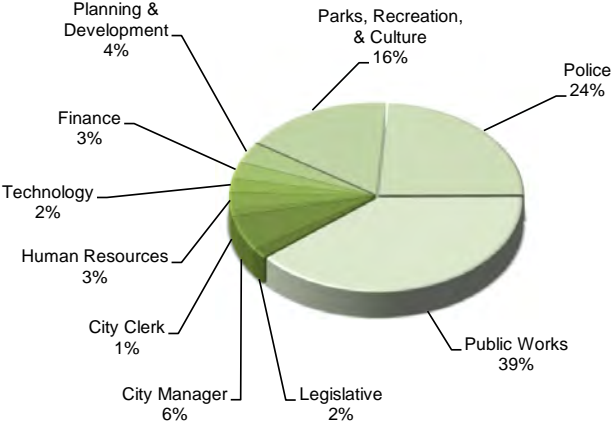




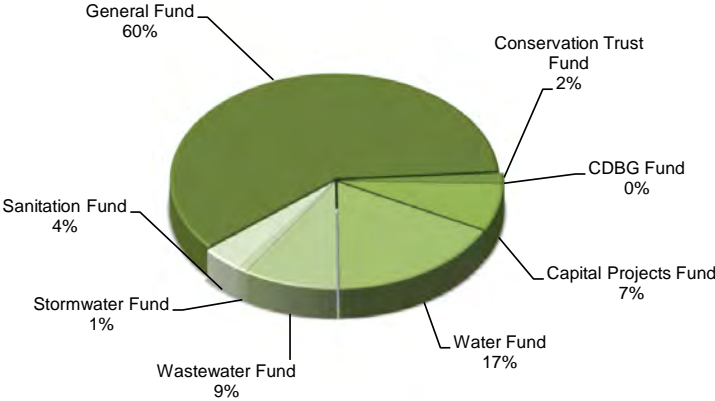
Department Funding Matrix

	General Fund	Conservation Trust Fund	CDBG Fund	Capital Projects Fund	Water Fund	Wastewater Fund	Stormwater Fund	Sanitation Fund	Total
Departments:									
Legislative	\$ 982,664	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 1,012,664
City Manager	3,865,008	-	-	-	-	-	-	-	3,865,008
City Clerk	665,899	-	-	-	-	-	-	-	665,899
Human Resources	1,337,355	-	-	-	514,532	-	-	30,000	1,881,887
Technology	1,183,650	-	-	-	296,969	-	-	-	1,480,619
Finance	704,149	-	-	-	1,135,112	-	-	2,460	1,841,721
Planning & Development	2,288,132	-	-	-	-	-	-	-	2,288,132
Parks, Recreation, & Culture	8,340,175	1,025,000	-	1,075,000	-	-	-	-	10,440,175
Police	15,038,338	-	-	-	-	-	-	-	15,038,338
Public Works	3,459,916	-	-	3,450,000	8,871,419	5,812,646	516,441	2,516,681	24,627,103
Total Expenditures	\$ 37,865,286	\$ 1,025,000	\$ -	\$ 4,525,000	\$ 10,848,032	\$ 5,812,646	\$ 516,441	\$ 2,549,141	\$ 63,141,546

City-Wide Expenditures By Department



City-Wide Expenditures By Fund



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.

2023 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)
- Received awards at the state and national levels for excellence including the Public Works Department receiving National Accreditation
- Broke ground on the construction of the new City Hall building, a 32,600 facility that is net zero and the first CORE certified municipal building in Colorado.
- Received voter approval on two ballot questions 3G Sales Tax Extension and 3H Updating the Charter Language to be Gender-Silent
- Passed significant policy including an updated Comprehensive Plan, completion of a Housing Needs Study

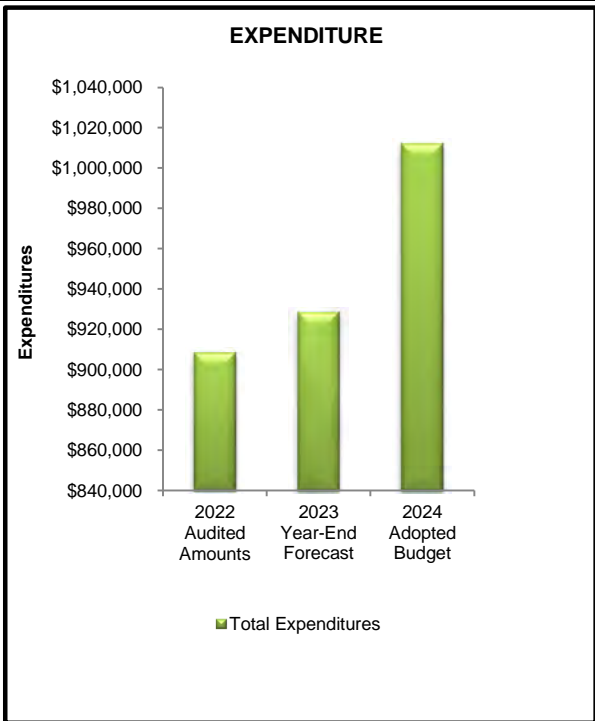
Goals & Objectives

- Partner with the Northglenn Urban Renewal Authority to address safety and nuisance concerns at the Washington Point Shopping Center
- Engage residents in the development of a new five-year City Council Strategic Plan 2024 - 2029
- Demolition of the old Recreation Center
- Address concerns from residents about parking challenges at the Northglenn Civic Campus through the Parking Study

Legislative

2024 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 982,664	-
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	30,000	-
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	-	-
Total	1,012,664	-

2024 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
City Council	\$ 962,077	-
City Attorney	-	-
Boards & Commissions	50,587	-
Total	1,012,664	-



EXPENDITURE SUMMARY				
	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Staff - Full Time Equivalency (FTE)*	-	-	-	-
Expenditures:				
Personnel	\$ 143,634	\$ 146,983	\$ 142,184	\$ 156,487
Purchased Services	478,642	487,502	547,739	561,202
Supplies/Non-Capital Equipment	19,526	34,870	30,100	45,370
Capital Outlay	40,347	-	-	-
Miscellaneous	226,672	225,305	208,725	199,605
Contingency	-	50,000	-	50,000
Total Expenditures	\$ 908,821	\$ 944,660	\$ 928,748	\$ 1,012,664

2024 BUDGET PACKAGES	
	Amount
1. Personnel Market Adjustment	\$ 9,653
2. Strategic Plan	50,000
3. Communications	20,000
4. Operating Supplies	10,000
5. Mileage/Travel - Youth Commission	8,000
	\$ 97,653

Expenditure Detail

Legislative Department - All Funds

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	96,105	96,533	95,316	106,188
Allowances	39,960	39,960	39,405	39,960
Medicare	1,965	1,400	1,939	1,540
Workers Compensation	62	55	99	41
Retirement Contributions	5,103	8,127	5,053	7,824
Life/Disability Benefits	439	908	372	934
Total Personnel	143,634	146,983	142,184	156,487
Purchased Services				
Professional Services	388,653	348,680	396,442	398,680
Communication Services	45,336	17,147	39,235	32,847
Training/Registration	18,687	71,675	52,771	79,675
Total Purchased Services	478,642	487,502	547,739	561,202
Supplies/Non-Capital Equipment				
Office Supplies	50	-	48	-
Operating Supplies	18,455	34,870	29,941	45,370
Total Supplies/Non-Capital Equipment	19,526	34,870	30,100	45,370
Miscellaneous				
Dues/Fees	79,208	79,136	87,684	83,436
Grants/Donations	147,464	146,169	121,041	116,169
Total Other Expenditures	226,672	225,305	208,725	199,605
Contingency				
Contingency	-	50,000	-	50,000
Total Contingency	-	50,000	-	50,000
Total Expenditures	\$ 908,821	\$ 944,660	\$ 928,748	\$ 1,012,664

Expenditure Detail

Legislative Department - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	96,105	96,533	95,316	106,188
Allowances	39,960	39,960	39,405	39,960
Medicare	1,965	1,400	1,939	1,540
Workers Compensation	62	55	99	41
Retirement Contributions	5,103	8,127	5,053	7,824
Life/Disability Benefits	439	908	372	934
Total Personnel	143,634	146,983	142,184	156,487
Purchased Services				
Professional Services	345,372	318,680	352,168	368,680
Communication Services	45,336	17,147	39,235	32,847
Training/Registration	18,687	71,675	52,771	79,675
Total Purchased Services	435,361	457,502	503,465	531,202
Supplies/Non-Capital Equipment				
Office Supplies	50	-	48	-
Operating Supplies	18,455	34,870	29,941	45,370
Total Supplies/Non-Capital Equipment	19,526	34,870	30,100	45,370
Miscellaneous				
Dues/Fees	79,208	79,136	87,684	83,436
Grants/Donations	147,464	146,169	121,041	116,169
Total Other Expenditures	226,672	225,305	208,725	199,605
Contingency				
Contingency	-	50,000	-	50,000
Total Contingency	-	50,000	-	50,000
Total Expenditures	\$ 865,540	\$ 914,660	\$ 884,474	\$ 982,664

Expenditure Detail

City Council Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	96,105	96,533	95,316	106,188
Allowances	39,960	39,960	39,405	39,960
Medicare	1,965	1,400	1,939	1,540
Workers Compensation	62	55	99	41
Retirement Contributions	5,103	8,127	5,053	7,824
Life/Disability Benefits	439	908	372	934
Total Personnel	143,634	146,983	142,184	156,487
Purchased Services				
Professional Services	339,431	310,000	336,570	360,000
Communication Services	45,336	17,085	39,235	32,785
Training/Registration	18,251	63,000	38,844	63,000
Total Purchased Services	428,984	440,085	473,940	505,785
Supplies/Non-Capital Equipment				
Office Supplies	50	-	48	-
Operating Supplies	16,904	10,200	23,011	20,200
Total Supplies/Non-Capital Equipment	17,975	10,200	23,170	20,200
Miscellaneous				
Dues/Fees	79,208	79,136	87,684	83,436
Grants/Donations	147,464	146,169	121,041	116,169
Total Other Expenditures	226,672	225,305	208,725	199,605
Contingency				
Contingency	-	50,000	-	50,000
Total Contingency	-	50,000	-	50,000
Total Expenditures	\$ 857,612	\$ 872,573	\$ 848,019	\$ 932,077

Expenditure Detail

Boards & Commissions Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Purchased Services				
Professional Services	5,941	8,680	15,598	8,680
Communication Services	-	62	-	62
Training/Registration	436	8,675	13,927	16,675
Total Purchased Services	6,377	17,417	29,525	25,417
Supplies/Non-Capital Equipment				
Operating Supplies	1,551	24,670	6,930	25,170
Total Supplies/Non-Capital Equipment	1,551	24,670	6,930	25,170
Total Expenditures	\$ 7,928	\$ 42,087	\$ 36,455	\$ 50,587

Expenditure Detail

Legislative Department - Water Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Purchased Services				
Professional Services	43,281	30,000	44,274	30,000
Total Purchased Services	43,281	30,000	44,274	30,000
Total Expenditures	\$ 43,281	\$ 30,000	\$ 44,274	\$ 30,000

Expenditure Detail

City Council Division - Water Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Purchased Services				
Professional Services	43,281	30,000	44,274	30,000
Total Purchased Services	43,281	30,000	44,274	30,000
Total Expenditures	\$ 43,281	\$ 30,000	\$ 44,274	\$ 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. Departmental oversight is also supported by the Deputy City Manager. 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.

2023 Achievements

- Hired a new Economic Development Director
- Supported the onboarding of appointed City Council members in Ward 1 and Ward 4 following vacancies.
- Continued implementation of the City Council five year strategic plan, 2019 - 2023
- Completed design of the new City Hall, net zero and CORE certified building. Broke ground on the new building.
- Updated the City's Performance Appraisal System in line with Team Northglenn Vision, Mission & Values
- Prost Brewery's headquarters, brewery & biergarten (Council Goal #4) opened 4th quarter 2023
- Crisis Response Unit (CRU) hosted the Bridge Summit to bring together entities working to help people experiencing homelessness
- Coordinated and held 13 events; three regional, six community, and four neighborhood
- Held the first State of the City event
- Rebranded Mayor/City Council summer outreach opportunities to Neighborhood Nights; 2023 attendance doubled
- Completed the sale of 112th & Washington St properties

Goals & Objectives

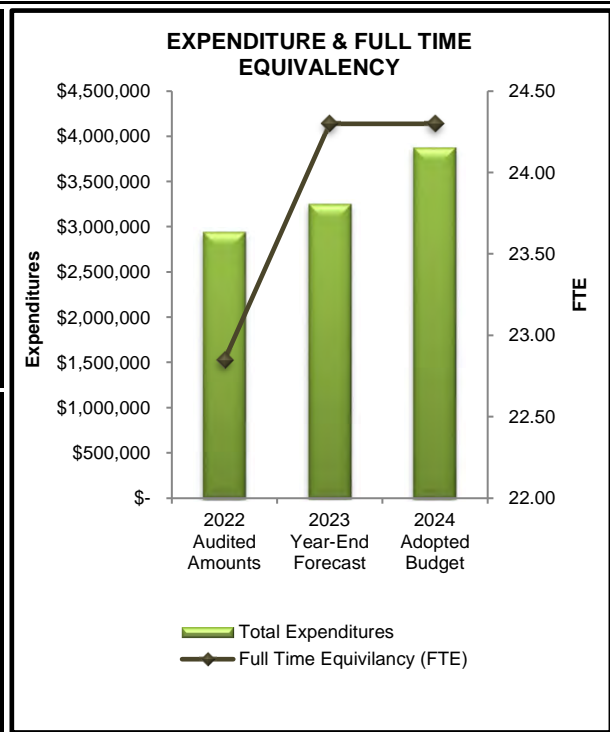
- Recruit and hire a Deputy City Manager
- Completion of 112th & Washington Street redevelopment
- Select development partner for property at 112th & Irma
- Continue development of short-term and long-term, permanent solutions for the 112th Ditch and Roadway flooding issues
- Partner with NURA and City Council on short-term and long-term solutions to address nuisance and safety concerns at the Washington Point Shopping Center
- Pursue redevelopment opportunities at Washington Point Shopping Center
- Facilitate the completion of construction on the new City Hall building and move-in
- Implement a new public communications platform - opt-in SMS Texteing
- Partner with the City Council in development of the 2024 - 2029 Strategic Plan
- Conduct a compensation market study and pay equity review in partnership with Human Resources
- Determine and implement an Accessibility Plan to comply with HB 1110
- Continue work towards a paperless Court

Activity Measures

Category/Measure	Council Goal	2021	2022	2023 Forecast	2024 Forecast
Original Video Productions	#2	10	50	56	50
# of Business Retention Visits	#4	400	115	63	100
New Commercial s/f Absorption	#4	87,540	101,458	101,227	75,000
Event Attendance - Breakfast	#4	0	265	300	300
# of Court Cases Closed	#1	3,851	3,100	3,800	3,800
# of Community Events Organized	#2	8	14	13	13
# of Volunteer Events	#2	12	13	13	13

City Manager

2024 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 3,865,008	24.30
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	-	-
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	-	-
Total	3,865,008	24.30



2024 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Administration/Operations	\$ 675,809	3.20
Public Communications	635,360	3.00
Economic Development	548,319	3.00
Court	787,490	6.60
VALE	60,100	-
Community Engagement	651,268	3.50
Crisis Response Unit	506,662	5.00
Total	3,865,008	24.30

EXPENDITURE SUMMARY				
	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Staff - Full Time Equivalency (FTE)*	22.85	23.60	24.30	24.30
Expenditures:				
Personnel	\$ 2,022,365	\$ 2,414,758	\$ 2,190,928	\$ 2,582,246
Purchased Services	791,457	934,223	925,543	1,001,450
Supplies/Non-Capital Equipment	85,088	102,824	93,797	129,746
Capital Outlay	-	-	-	65,000
Miscellaneous	37,376	86,566	32,215	86,566
Total Expenditures	\$ 2,936,286	\$ 3,538,371	\$ 3,242,483	\$ 3,865,008

2024 BUDGET PACKAGES	
	Amount
1. Personnel Market Adjustment	\$ 40,653
2. Personnel Merit Allowance	26,595
3. Channel 8 Equipment Replacement	55,000
4. Small Business Building Upgrade Grants	50,000
5. Digital Sign	35,000
6. Non-Capital Equipment	33,492
7. Professional Services	25,000
8. Texting Public Communications Platform	10,000
9. Communications	6,000
10. Technical Services	4,000
	\$ 285,740

Expenditure Detail

City Manager Department - All Funds

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	1,620,344	1,966,556	1,761,530	2,099,904
Overtime	911	500	182	500
Allowances	9,000	9,000	6,696	6,600
Medicare	22,812	28,514	24,764	30,448
Workers Compensation	2,175	1,125	2,096	1,054
Retirement Contributions	139,264	158,581	148,039	174,474
Medical Benefits	217,448	233,495	238,582	251,143
Life/Disability Benefits	10,411	16,987	9,039	18,123
Total Personnel	2,022,365	2,414,758	2,190,928	2,582,246
Purchased Services				
Professional Services	262,513	343,285	316,646	342,485
Technical Services	59,284	33,400	78,063	47,400
General Services	247,862	287,250	299,198	337,250
Property Services	6,067	-	305	-
Communication Services	173,108	202,122	188,219	208,150
Training/Registration	12,222	28,650	14,908	27,594
Mileage/Travel	13,101	29,816	14,126	28,871
Rentals/Leases	16,245	9,700	11,735	9,700
Total Purchased Services	791,457	934,223	925,543	1,001,450
Supplies/Non-Capital Equipment				
Office Supplies	2,501	4,717	4,565	4,717
Technology Supplies	17,478	26,440	8,976	54,796
Operating Supplies	58,892	68,067	76,834	66,057
Motor Vehicle Fuels	671	600	1,402	600
Total Supplies/Non-Capital Equipment	85,088	102,824	93,797	129,746
Capital Outlay				
Capital Equipment	-	-	-	65,000
Total Capital Outlay	-	-	-	65,000
Miscellaneous				
Dues/Fees	12,204	26,566	10,897	26,566
Grants/Donations	25,172	60,000	21,318	60,000
Total Other Expenditures	37,376	86,566	32,215	86,566
Total Expenditures	\$ 2,936,286	\$ 3,538,371	\$ 3,242,483	\$ 3,865,008

Expenditure Detail

City Manager Department - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	1,620,344	1,966,556	1,761,530	2,099,904
Overtime	911	500	182	500
Allowances	9,000	9,000	6,696	6,600
Medicare	22,812	28,514	24,764	30,448
Workers Compensation	2,175	1,125	2,096	1,054
Retirement Contributions	139,264	158,581	148,039	174,474
Medical Benefits	217,448	233,495	238,582	251,143
Life/Disability Benefits	10,411	16,987	9,039	18,123
Total Personnel	2,022,365	2,414,758	2,190,928	2,582,246
Purchased Services				
Professional Services	262,513	343,285	316,646	342,485
Technical Services	59,284	33,400	78,063	47,400
General Services	247,862	287,250	299,198	337,250
Property Services	6,067	-	305	-
Communication Services	173,108	202,122	188,219	208,150
Training/Registration	12,222	28,650	14,908	27,594
Mileage/Travel	13,101	29,816	14,126	28,871
Rentals/Leases	16,245	9,700	11,735	9,700
Total Purchased Services	791,457	934,223	925,543	1,001,450
Supplies/Non-Capital Equipment				
Office Supplies	2,501	4,717	4,565	4,717
Technology Supplies	17,478	26,440	8,976	54,796
Operating Supplies	58,892	68,067	76,834	66,057
Motor Vehicle Fuels	671	600	1,402	600
Total Supplies/Non-Capital Equipment	85,088	102,824	93,797	129,746
Capital Outlay				
Capital Equipment	-	-	-	65,000
Total Capital Outlay	-	-	-	65,000
Miscellaneous				
Dues/Fees	12,204	26,566	10,897	26,566
Grants/Donations	25,172	60,000	21,318	60,000
Total Other Expenditures	37,376	86,566	32,215	86,566
Total Expenditures	\$ 2,936,286	\$ 3,538,371	\$ 3,242,483	\$ 3,865,008

Expenditure Detail

Administration/Operations Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	332,167	434,502	297,613	485,696
Allowances	6,600	6,600	6,050	6,600
Medicare	4,843	6,300	4,337	7,043
Workers Compensation	203	249	126	185
Retirement Contributions	28,149	34,572	26,326	39,542
Medical Benefits	20,092	32,300	16,217	38,515
Life/Disability Benefits	1,944	3,532	1,627	4,232
Total Personnel	393,998	518,055	352,296	581,813
Purchased Services				
Professional Services	90,003	66,645	115,625	41,645
General Services	2,900	-	-	-
Communication Services	1,497	1,920	1,667	1,920
Training/Registration	3,983	7,750	6,443	7,750
Mileage/Travel	11,476	14,000	6,717	14,000
Rentals/Leases	2,314	2,000	479	2,000
Total Purchased Services	125,782	92,315	134,940	67,315
Supplies/Non-Capital Equipment				
Office Supplies	374	1,000	195	1,000
Operating Supplies	10,418	6,500	14,986	6,000
Motor Vehicle Fuels	198	-	115	-
Total Supplies/Non-Capital Equipment	11,216	9,500	15,351	9,000
Miscellaneous				
Dues/Fees	6,056	17,681	3,792	17,681
Total Other Expenditures	6,056	17,681	3,792	17,681
Total Expenditures	\$ 537,052	\$ 637,551	\$ 506,379	\$ 675,809

Expenditure Detail

Public Communications Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	272,758	286,911	288,099	294,087
Medicare	3,828	4,160	4,019	4,264
Workers Compensation	172	164	121	112
Retirement Contributions	23,203	23,052	24,544	24,148
Medical Benefits	34,524	9,530	39,103	10,198
Life/Disability Benefits	1,712	2,428	1,710	2,551
Total Personnel	336,197	326,245	357,596	335,360
Purchased Services				
Professional Services	26,150	68,000	32,912	68,000
Technical Services	8,444	8,400	11,478	18,400
Communication Services	100,917	105,000	123,744	105,000
Training/Registration	2,371	2,300	557	2,300
Mileage/Travel	-	-	-	-
Rentals/Leases	1,487	800	1,623	800
Total Purchased Services	140,409	184,500	170,314	194,500
Supplies/Non-Capital Equipment				
Office Supplies	377	500	1,598	500
Technology Supplies	6,811	8,000	5,754	33,000
Operating Supplies	6,626	4,200	2,338	4,200
Total Supplies/Non-Capital Equipment	13,814	12,700	9,690	37,700
Capital Outlay				
Capital Equipment	-	-	-	65,000
Total Capital Outlay	-	-	-	65,000
Miscellaneous				
Dues/Fees	2,695	2,800	2,600	2,800
Total Other Expenditures	2,695	2,800	2,600	2,800
Total Expenditures	\$ 493,115	\$ 526,245	\$ 540,200	\$ 635,360

Expenditure Detail

Economic Development Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	265,180	290,144	188,053	282,776
Medicare	3,704	4,207	2,589	4,100
Workers Compensation	155	166	80	108
Retirement Contributions	24,744	21,492	15,825	23,054
Medical Benefits	34,200	47,560	22,552	30,062
Life/Disability Benefits	1,682	2,223	584	2,432
Total Personnel	329,665	365,792	229,683	342,532
Purchased Services				
Professional Services	60	35,000	16,020	35,000
Technical Services	4,752	10,000	18,000	10,000
General Services	7,130	5,400	5,900	55,400
Communication Services	56,389	78,322	41,221	78,350
Training/Registration	3,285	6,850	4,923	6,850
Mileage/Travel	18	11,045	18	11,100
Rentals/Leases	479	800	479	800
Total Purchased Services	72,113	147,417	86,561	197,500
Supplies/Non-Capital Equipment				
Office Supplies	359	640	697	640
Technology Supplies	220	1,000	1,367	1,000
Operating Supplies	7,884	1,250	7,805	1,167
Total Supplies/Non-Capital Equipment	8,463	2,890	9,869	2,807
Miscellaneous				
Dues/Fees	2,730	5,480	3,323	5,480
Total Other Expenditures	2,730	5,480	3,323	5,480
Total Expenditures	\$ 412,971	\$ 521,579	\$ 329,436	\$ 548,319

Expenditure Detail

Municipal Court Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	316,323	394,560	395,300	435,607
Overtime	203	500	182	500
Allowances	1,200	1,200	600	-
Medicare	4,441	5,721	5,558	6,316
Workers Compensation	203	226	738	166
Retirement Contributions	27,033	34,332	33,215	38,690
Medical Benefits	50,524	55,194	57,630	68,247
Life/Disability Benefits	2,155	3,209	2,021	3,706
Total Personnel	402,082	494,942	495,244	553,232
Purchased Services				
Professional Services	109,924	126,000	115,653	151,000
Technical Services	12,688	15,000	33,353	19,000
General Services	3,721	6,000	7,031	6,000
Property Services	6,067	-	305	-
Communication Services	8,750	10,800	13,886	16,800
Training/Registration	2,333	4,000	560	4,000
Mileage/Travel	263	100	260	100
Rentals/Leases	1,830	3,700	1,830	3,700
Total Purchased Services	145,576	165,600	172,878	200,600
Supplies/Non-Capital Equipment				
Office Supplies	1,011	1,277	777	1,277
Operating Supplies	4,955	23,200	11,745	23,200
Total Supplies/Non-Capital Equipment	10,383	32,477	13,651	33,053
Miscellaneous				
Dues/Fees	723	605	1,182	605
Total Other Expenditures	723	605	1,182	605
Total Expenditures	\$ 558,764	\$ 693,624	\$ 682,955	\$ 787,490

Expenditure Detail

VALE Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Supplies/Non-Capital Equipment				
Operating Supplies	27	100	110	100
Total Supplies/Non-Capital Equipment	27	100	110	100
Miscellaneous				
Grants/Donations	25,172	60,000	21,318	60,000
Total Other Expenditures	25,172	60,000	21,318	60,000
Total Expenditures	\$ 25,199	\$ 60,100	\$ 21,428	\$ 60,100

Expenditure Detail

Community Engagement Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	213,520	262,693	264,698	256,301
Allowances	1,200	1,200	46	-
Medicare	2,955	3,809	3,711	3,716
Workers Compensation	1,301	150	220	351
Retirement Contributions	19,045	22,849	22,369	22,253
Medical Benefits	33,650	37,866	44,620	42,694
Life/Disability Benefits	1,549	2,184	1,314	2,193
Total Personnel	273,544	330,751	336,978	327,508
Purchased Services				
Professional Services	20,200	6,840	5,539	6,840
General Services	233,071	275,850	286,267	275,850
Communication Services	1,177	3,380	2,413	3,380
Training/Registration	-	2,750	225	2,750
Mileage/Travel	-	250	89	250
Rentals/Leases	10,135	2,400	7,324	2,400
Total Purchased Services	264,583	291,470	301,857	291,470
Supplies/Non-Capital Equipment				
Office Supplies	380	1,300	1,298	1,300
Operating Supplies	25,043	30,390	34,729	30,390
Motor Vehicle Fuels	227	600	379	600
Total Supplies/Non-Capital Equipment	25,717	32,290	36,406	32,290
Total Expenditures	\$ 563,844	\$ 654,511	\$ 675,241	\$ 651,268

Expenditure Detail

Crisis Response Unit - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	220,396	297,746	327,767	345,437
Medicare	3,041	4,317	4,550	5,009
Workers Compensation	141	170	811	132
Retirement Contributions	17,090	22,284	25,760	26,787
Medical Benefits	44,458	51,045	58,460	61,427
Life/Disability Benefits	1,369	3,411	1,783	3,009
Total Personnel	286,879	378,973	419,131	441,801
Purchased Services				
Professional Services	16,176	40,800	30,897	40,000
Technical Services	19,791	-	11,223	-
Repair/Maintenance Services	1,055	-	2,343	-
Communication Services	4,378	2,700	5,288	2,700
Training/Registration	250	5,000	2,200	3,944
Mileage/Travel	1,344	4,421	7,042	3,421
Total Purchased Services	42,994	52,921	58,993	50,065
Supplies/Non-Capital Equipment				
Technology Supplies	10,154	10,440	1,800	13,796
Operating Supplies	3,939	2,427	5,121	1,000
Uniforms/Clothing	809	-	-	-
Non-Capital Equipment	320	-	891	-
Motor Vehicle Fuels	246	-	908	-
Total Supplies/Non-Capital Equipment	15,468	12,867	8,720	14,796
Total Expenditures	\$ 345,341	\$ 444,761	\$ 486,844	\$ 506,662



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, Citizens' Affairs Board and the Community Co-Production Policing Advisory Board.

2023 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 revenue for the City
- Administered Ward 1 and Ward 4 City Council vacancy processes
- Administered the November 7, 2023 Coordinated Election which included seven Council positions and two ballot measures

Goals & Objectives

- Provide equal and inclusive access to open and transparent government (Council Goal #1)
- 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)

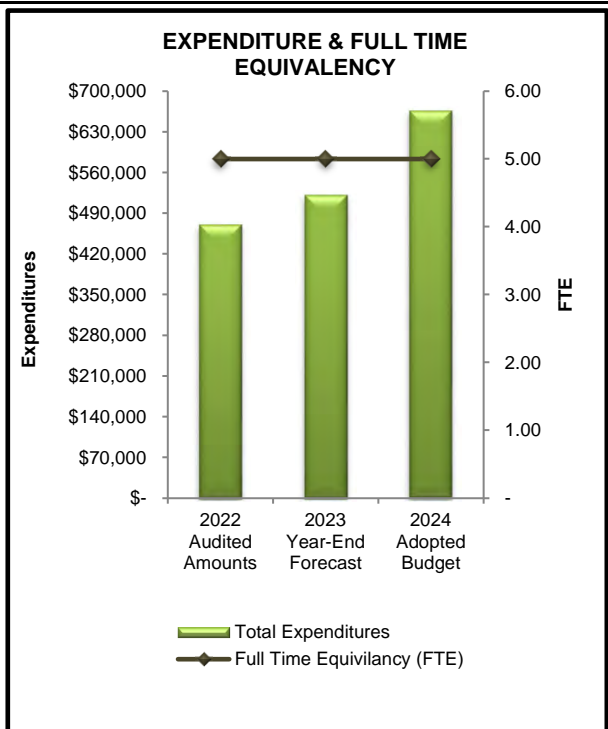
Activity Measures

Category/Measure	Council Goal	2021	2022	2023 Forecast	2024 Forecast
Public meetings and public hearings noticed and published	#1	259	244	268	275
Legislative items processed (Ordinances/Resolutions)	#1	158	197	179	175
Public Record Requests processed	#1	137	170	154	150
Passport Applications	#2	817	2,550	2,700	3,000

City Clerk

2024 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 665,899	5.00
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	-	-
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	-	-
Total	665,899	5.00

2024 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Administration/Operations	\$ 665,899	5.00
Total	665,899	5.00



EXPENDITURE SUMMARY				
	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Staff - Full Time Equivalency (FTE)*	5.00	5.00	5.00	5.00
Expenditures:				
Personnel	\$ 415,749	\$ 520,980	\$ 451,479	\$ 576,649
Purchased Services	25,583	70,450	49,110	65,650
Supplies/Non-Capital Equipment	27,503	17,510	19,381	22,310
Miscellaneous	326	1,290	1,111	1,290
Total Expenditures	\$ 469,161	\$ 610,230	\$ 521,081	\$ 665,899

2024 BUDGET PACKAGES	
	Amount
1. Personnel Market Adjustment	\$ 8,749
2. Personnel Merit Allowance	5,613
	\$ 14,362

Expenditure Detail

City Clerk Department - All Funds

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	323,582	414,682	359,101	451,807
Medicare	4,402	6,013	4,990	6,551
Workers Compensation	208	237	382	172
Retirement Contributions	30,456	35,880	33,775	39,921
Medical Benefits	54,873	60,793	51,026	74,276
Life/Disability Benefits	2,228	3,375	1,959	3,922
Total Personnel	415,749	520,980	451,479	576,649
Purchased Services				
Professional Services	-	35,000	17,551	35,000
Technical Services	-	-	-	-
General Services	-	3,000	-	3,000
Property Services	-	1,500	-	1,500
Communication Services	7,390	15,000	8,674	15,000
Training/Registration	940	4,000	289	4,000
Mileage/Travel	369	4,350	1,139	4,350
Rentals/Leases	16,884	7,600	21,457	2,800
Total Purchased Services	25,583	70,450	49,110	65,650
Supplies/Non-Capital Equipment				
Office Supplies	798	3,510	2,188	3,510
Technology Supplies	-	2,500	-	2,500
Operating Supplies	22,488	10,000	16,913	14,800
Non-Capital Equipment	4,217	1,500	280	1,500
Total Supplies/Non-Capital Equipment	27,503	17,510	19,381	22,310
Miscellaneous				
Dues/Fees	326	1,290	1,111	1,290
Total Other Expenditures	326	1,290	1,111	1,290
Total Expenditures	\$ 469,161	\$ 610,230	\$ 521,081	\$ 665,899

Expenditure Detail

City Clerk Department - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	323,582	414,682	359,101	451,807
Medicare	4,402	6,013	4,990	6,551
Workers Compensation	208	237	382	172
Retirement Contributions	30,456	35,880	33,775	39,921
Medical Benefits	54,873	60,793	51,026	74,276
Life/Disability Benefits	2,228	3,375	1,959	3,922
Total Personnel	415,749	520,980	451,479	576,649
Purchased Services				
Professional Services	-	35,000	17,551	35,000
Technical Services	-	-	-	-
General Services	-	3,000	-	3,000
Property Services	-	1,500	-	1,500
Communication Services	7,390	15,000	8,674	15,000
Training/Registration	940	4,000	289	4,000
Mileage/Travel	369	4,350	1,139	4,350
Rentals/Leases	16,884	7,600	21,457	2,800
Total Purchased Services	25,583	70,450	49,110	65,650
Supplies/Non-Capital Equipment				
Office Supplies	798	3,510	2,188	3,510
Technology Supplies	-	2,500	-	2,500
Operating Supplies	22,488	10,000	16,913	14,800
Non-Capital Equipment	4,217	1,500	280	1,500
Total Supplies/Non-Capital Equipment	27,503	17,510	19,381	22,310
Miscellaneous				
Dues/Fees	326	1,290	1,111	1,290
Total Other Expenditures	326	1,290	1,111	1,290
Total Expenditures	\$ 469,161	\$ 610,230	\$ 521,081	\$ 665,899

Expenditure Detail

Administration/Operations Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	323,582	414,682	359,101	451,807
Medicare	4,402	6,013	4,990	6,551
Workers Compensation	208	237	382	172
Retirement Contributions	30,456	35,880	33,775	39,921
Medical Benefits	54,873	60,793	51,026	74,276
Life/Disability Benefits	2,228	3,375	1,959	3,922
Total Personnel	415,749	520,980	451,479	576,649
Purchased Services				
Professional Services	-	35,000	17,551	35,000
Technical Services	-	-	-	-
General Services	-	3,000	-	3,000
Property Services	-	1,500	-	1,500
Communication Services	7,390	15,000	8,674	15,000
Training/Registration	940	4,000	289	4,000
Mileage/Travel	369	4,350	1,139	4,350
Rentals/Leases	16,884	7,600	21,457	2,800
Total Purchased Services	25,583	70,450	49,110	65,650
Supplies/Non-Capital Equipment				
Office Supplies	798	3,510	2,188	3,510
Technology Supplies	-	2,500	-	2,500
Operating Supplies	22,488	10,000	16,913	14,800
Non-Capital Equipment	4,217	1,500	280	1,500
Total Supplies/Non-Capital Equipment	27,503	17,510	19,381	22,310
Miscellaneous				
Dues/Fees	326	1,290	1,111	1,290
Total Other Expenditures	326	1,290	1,111	1,290
Total Expenditures	\$ 469,161	\$ 610,230	\$ 521,081	\$ 665,899



Human Resources

Tamara Dixon, Director of Human Resources & Chief Diversity Officer

Department Description

The Human Resources Department is responsible for recruiting, retaining, and training employees, and developing integrated solutions to promote diversity, equity and inclusion in the organization. Employees are retained through effective employee relations and competitive compensation and benefits, as well as offering employee development and safety training.

2023 Achievements

- Completed a comprehensive review and update of the Employee Handbook (Council Goal #1)
- Conducted a comprehensive Compensation Market Analysis (Council Goal #1)
- Completed a re-design of the city's Performance Management System to include training of all employees (Council Goal #1)

Goals & Objectives

- Enhance Employee Engagement by implementing the first all Employee Recognition ceremony (Council Goal #1)
- Review and update the City's ADA program (Council Goal #1)
- Engage all employees in the city's new Performance Evaluation Process to ensure success (Council Goal #1)

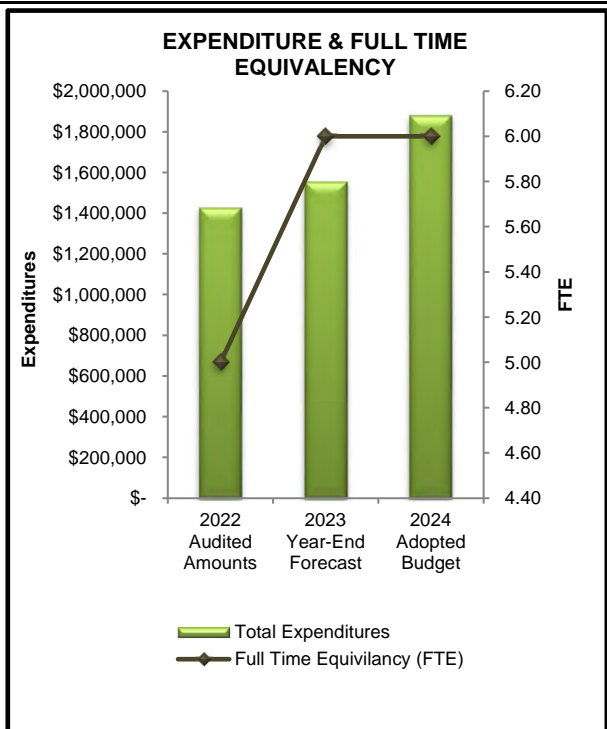
Activity Measures

Category/Measure	Council Goal	2021	2022	2023 Forecast	2024 Forecast
# of Personnel Actions	#1	550	650	831	850
# of Orientations	#1	100	137	169	175

Human Resources

2024 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 1,337,355	4.20
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	514,532	1.80
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	30,000	-
Total	1,881,887	6.00

2024 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Human Resources	\$ 1,881,887	6.00
Total	1,881,887	6.00



EXPENDITURE SUMMARY				
	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Staff - Full Time Equivalency (FTE)*	5.00	5.00	6.00	6.00
Expenditures:				
Personnel	\$ 609,159	\$ 778,244	\$ 727,781	\$ 780,905
Purchased Services	785,864	796,583	795,184	976,300
Supplies/Non-Capital Equipment	29,053	53,182	30,600	118,182
Capital Outlay	-	-	-	-
Miscellaneous	2,091	6,500	1,330	6,500
Contingency	-	-	-	-
Total Expenditures	\$ 1,426,167	\$ 1,634,509	\$ 1,554,895	\$ 1,881,887

2024 BUDGET PACKAGES	
	Amount
1. Personnel Market Adjustment	\$ 11,774
2. Personnel Merit Allowance	7,295
3. Joy Committee	35,000
4. Insurance Premiums Increase	28,497
5. Northglenn Next	15,000
6. Wellness Committee	10,000
7. JAMM Session Trainings	5,000
8. Operating Supplies	5,000
9. Training	4,000
10. Mileage/Travel	3,000
	\$ 124,566

Expenditure Detail

Human Resources Department - All Funds

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	459,008	603,256	594,079	607,752
Medicare	6,449	8,748	8,483	8,812
Unemployment Insurance	12,778	25,000	-	25,000
Workers Compensation	1,155	345	342	232
Retirement Contributions	40,836	50,020	48,950	50,156
Medical Benefits	57,150	49,871	51,207	48,255
Life/Disability Benefits	2,907	5,004	2,010	4,698
Post-Employment Benefits	28,876	36,000	22,710	36,000
Total Personnel	609,159	778,244	727,781	780,905
Purchased Services				
Professional Services	134,432	115,200	99,662	120,200
Communication Services	1,787	1,350	1,595	1,350
Training/Registration	5,349	32,250	40,878	36,250
Mileage/Travel	1,983	500	1,343	3,500
Rentals/Leases	1,648	2,000	1,516	2,000
Insurance Premiums	612,254	645,283	636,167	813,000
Total Purchased Services	785,864	796,583	795,184	976,300
Supplies/Non-Capital Equipment				
Office Supplies	471	500	3,981	500
Operating Supplies	28,582	52,682	26,619	117,682
Total Supplies/Non-Capital Equipment	29,053	53,182	30,600	118,182
Miscellaneous				
Dues/Fees	2,091	6,500	1,330	6,500
Total Other Expenditures	2,091	6,500	1,330	6,500
Total Expenditures	\$ 1,426,167	\$ 1,634,509	\$ 1,554,895	\$ 1,881,887

Expenditure Detail

Human Resources Department - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	331,560	419,767	482,818	454,425
Medicare	4,656	6,087	6,887	6,589
Unemployment Insurance	12,778	25,000	-	25,000
Workers Compensation	224	240	294	173
Retirement Contributions	29,631	35,287	39,403	38,250
Medical Benefits	42,379	29,842	43,512	33,780
Life/Disability Benefits	2,048	3,465	1,439	3,656
Post-Employment Benefits	28,876	32,000	22,710	32,000
Total Personnel	452,152	551,688	597,063	593,873
Purchased Services				
Professional Services	117,464	95,200	99,639	100,200
Communication Services	997	850	913	850
Training/Registration	5,349	32,250	36,237	36,250
Mileage/Travel	1,983	500	1,343	3,500
Rentals/Leases	1,648	2,000	1,516	2,000
Insurance Premiums	365,259	379,070	376,861	476,000
Total Purchased Services	517,274	509,870	530,532	618,800
Supplies/Non-Capital Equipment				
Office Supplies	471	500	3,981	500
Operating Supplies	28,582	52,682	26,619	117,682
Total Supplies/Non-Capital Equipment	29,053	53,182	30,600	118,182
Miscellaneous				
Dues/Fees	2,091	6,500	1,330	6,500
Total Other Expenditures	2,091	6,500	1,330	6,500
Total Expenditures	\$ 1,000,570	\$ 1,121,240	\$ 1,159,525	\$ 1,337,355

Expenditure Detail

Human Resources Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	331,560	419,767	482,818	454,425
Medicare	4,656	6,087	6,887	6,589
Unemployment Insurance	12,778	25,000	-	25,000
Workers Compensation	224	240	294	173
Retirement Contributions	29,631	35,287	39,403	38,250
Medical Benefits	42,379	29,842	43,512	33,780
Life/Disability Benefits	2,048	3,465	1,439	3,656
Post-Employment Benefits	28,876	32,000	22,710	32,000
Total Personnel	452,152	551,688	597,063	593,873
Purchased Services				
Professional Services	117,464	95,200	99,639	100,200
Communication Services	997	850	913	850
Training/Registration	5,349	32,250	36,237	36,250
Mileage/Travel	1,983	500	1,343	3,500
Rentals/Leases	1,648	2,000	1,516	2,000
Insurance Premiums	365,259	379,070	376,861	476,000
Total Purchased Services	517,274	509,870	530,532	618,800
Supplies/Non-Capital Equipment				
Office Supplies	471	500	3,981	500
Operating Supplies	28,582	52,682	26,619	117,682
Total Supplies/Non-Capital Equipment	29,053	53,182	30,600	118,182
Miscellaneous				
Dues/Fees	2,091	6,500	1,330	6,500
Total Other Expenditures	2,091	6,500	1,330	6,500
Total Expenditures	\$ 1,000,570	\$ 1,121,240	\$ 1,159,525	\$ 1,337,355

Expenditure Detail

Human Resources Department - Water Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	127,448	183,489	111,261	153,327
Medicare	1,793	2,661	1,596	2,223
Workers Compensation	931	105	48	59
Retirement Contributions	11,205	14,733	9,547	11,906
Medical Benefits	14,771	20,029	7,695	14,475
Life/Disability Benefits	859	1,539	571	1,042
Post-Employment Benefits	-	4,000	-	4,000
Total Personnel	157,007	226,556	130,718	187,032
Purchased Services				
Professional Services	16,968	20,000	23	20,000
Communication Services	790	500	682	500
Insurance Premiums	228,499	242,860	241,899	307,000
Total Purchased Services	250,094	263,360	247,245	327,500
Total Expenditures	\$ 407,101	\$ 489,916	\$ 377,963	\$ 514,532

Expenditure Detail

Human Resources Division - Water Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	127,448	183,489	111,261	153,327
Medicare	1,793	2,661	1,596	2,223
Workers Compensation	931	105	48	59
Retirement Contributions	11,205	14,733	9,547	11,906
Medical Benefits	14,771	20,029	7,695	14,475
Life/Disability Benefits	859	1,539	571	1,042
Post-Employment Benefits	-	4,000	-	4,000
Total Personnel	157,007	226,556	130,718	187,032
Purchased Services				
Professional Services	16,968	20,000	23	20,000
Technical Services	3,837	-	-	-
Communication Services	790	500	682	500
Insurance Premiums	228,499	242,860	241,899	307,000
Total Purchased Services	250,094	263,360	247,245	327,500
Total Expenditures	\$ 407,101	\$ 489,916	\$ 377,963	\$ 514,532

Expenditure Detail

Human Resources Department - Sanitation Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Purchased Services				
Insurance Premiums	18,496	23,353	17,407	30,000
Total Purchased Services	18,496	23,353	17,407	30,000
Total Expenditures	\$ 18,496	\$ 23,353	\$ 17,407	\$ 30,000

Expenditure Detail

Human Resources Division - Sanitation Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Purchased Services				
Insurance Premiums	18,496	23,353	17,407	30,000
Total Purchased Services	18,496	23,353	17,407	30,000
Total Expenditures	\$ 18,496	\$ 23,353	\$ 17,407	\$ 30,000



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.

2023 Achievements

- Completed security upgrades in multiple areas across the network (Council Goal #1)
- Implemented a Mobile Device Management System (Council Goal #1)
- Created new data automation and data interface functions for departments (Council Goal #1)

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)

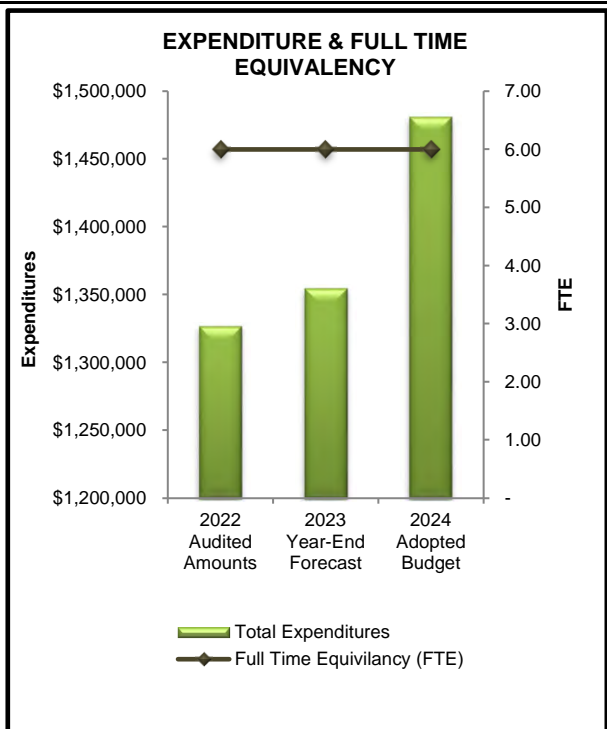
Activity Measures

Category/Measure	Council Goal	2021	2022	2023 Forecast	2024 Forecast
Server/network uptime	#2	99.9%	99.9%	99.9%	99.9%
New/replaced Physical Servers	#8	5	3	2	5
New/replaced PC's & Printers	#8	46	64	54	51
Technology Training Sessions/Classes	#1	2	2	1	2
Support Requests Completed	#1	700	700	655	670

Technology

2024 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 1,183,650	5.20
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	296,969	0.80
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	-	-
Total	1,480,619	6.00

2024 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Administration/Operations	\$ 1,480,619	6.00
Capital Improvement Projects	-	-
Total	1,480,619	6.00



EXPENDITURE SUMMARY				
	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Staff - Full Time Equivalency (FTE)*	6.00	6.00	6.00	6.00
Expenditures:				
Personnel	\$ 782,837	\$ 802,853	\$ 832,871	\$ 838,679
Purchased Services	354,374	363,895	364,463	399,450
Supplies/Non-Capital Equipment	112,588	135,345	86,085	117,790
Capital Outlay	76,000	76,000	69,989	124,000
Miscellaneous	706	700	725	700
Total Expenditures	\$ 1,326,505	\$ 1,378,793	\$ 1,354,133	\$ 1,480,619

2024 BUDGET PACKAGES	
	Amount
1. Personnel Market Adjustment	\$ 13,288
2. Personnel Merit Allowance	11,050
3. Server Cluster Replacement - City Hall	70,000
4. Networking Equipment	45,000
5. Software Maintenance Increase	18,000
6. Server Replacement - WTP & WWTP	9,000
	\$ 166,338

Expenditure Detail

Technology Department - All Funds

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	618,267	651,972	662,530	688,732
Medicare	8,620	9,453	9,248	9,987
Workers Compensation	398	374	286	262
Retirement Contributions	60,137	59,761	64,430	64,586
Medical Benefits	91,128	75,790	91,997	69,584
Life/Disability Benefits	4,287	5,503	4,380	5,528
Total Personnel	782,837	802,853	832,871	838,679
Purchased Services				
Technical Services	247,742	254,345	265,603	293,400
Communication Services	83,916	93,000	85,864	87,000
Internet Services	10,497	11,500	8,916	16,000
Training/Registration	12,219	5,000	4,080	3,000
Rentals/Leases	-	50	-	50
Total Purchased Services	354,374	363,895	364,463	399,450
Supplies/Non-Capital Equipment				
Office Supplies	849	1,000	1,104	2,100
Technology Supplies	6,692	9,700	1,811	13,640
Operating Supplies	9	50	1,026	50
Non-Capital Equipment	105,038	124,595	82,144	102,000
Total Supplies/Non-Capital Equipment	112,588	135,345	86,085	117,790
Capital Outlay				
Capital Equipment	76,000	76,000	69,989	124,000
Total Capital Outlay	76,000	76,000	69,989	124,000
Miscellaneous				
Dues/Fees	706	700	725	700
Total Other Expenditures	706	700	725	700
Total Expenditures	\$ 1,326,505	\$ 1,378,793	\$ 1,354,133	\$ 1,480,619

Expenditure Detail

Technology Department - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	520,595	549,257	558,665	580,337
Medicare	7,231	7,964	7,773	8,415
Workers Compensation	334	315	236	221
Retirement Contributions	50,370	50,123	54,043	54,199
Medical Benefits	81,964	67,205	82,873	60,257
Life/Disability Benefits	3,633	4,639	3,712	4,811
Total Personnel	664,127	679,503	707,302	708,240
Purchased Services				
Technical Services	187,309	189,765	200,804	217,100
Communication Services	61,473	63,000	63,722	64,000
Internet Services	10,497	11,500	8,916	16,000
Training/Registration	12,219	5,000	4,080	3,000
Rentals/Leases	-	50	-	50
Total Purchased Services	271,498	269,315	277,522	300,150
Supplies/Non-Capital Equipment				
Office Supplies	849	1,000	1,104	2,100
Technology Supplies	4,915	8,000	885	10,660
Operating Supplies	9	50	1,026	50
Non-Capital Equipment	77,094	96,595	54,263	75,500
Total Supplies/Non-Capital Equipment	82,867	105,645	57,278	88,310
Capital Outlay				
Capital Equipment	56,080	57,000	52,452	86,250
Total Capital Outlay	56,080	57,000	52,452	86,250
Miscellaneous				
Dues/Fees	706	700	725	700
Total Other Expenditures	706	700	725	700
Total Expenditures	\$ 1,075,278	\$ 1,112,163	\$ 1,095,279	\$ 1,183,650

Expenditure Detail

Administration/Operations Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	520,595	549,257	558,665	580,337
Medicare	7,231	7,964	7,773	8,415
Workers Compensation	334	315	236	221
Retirement Contributions	50,370	50,123	54,043	54,199
Medical Benefits	81,964	67,205	82,873	60,257
Life/Disability Benefits	3,633	4,639	3,712	4,811
Total Personnel	664,127	679,503	707,302	708,240
Purchased Services				
Technical Services	187,309	189,765	200,804	217,100
Communication Services	61,473	63,000	63,722	64,000
Internet Services	10,497	11,500	8,916	16,000
Training/Registration	12,219	5,000	4,080	3,000
Rentals/Leases	-	50	-	50
Total Purchased Services	271,498	269,315	277,522	300,150
Supplies/Non-Capital Equipment				
Office Supplies	849	1,000	1,104	2,100
Technology Supplies	4,915	8,000	885	10,660
Operating Supplies	9	50	1,026	50
Non-Capital Equipment	77,094	96,595	54,263	75,500
Total Supplies/Non-Capital Equipment	82,867	105,645	57,278	88,310
Capital Outlay				
Capital Equipment	56,080	57,000	52,452	86,250
Total Capital Outlay	56,080	57,000	52,452	86,250
Miscellaneous				
Dues/Fees	706	700	725	700
Total Other Expenditures	706	700	725	700
Total Expenditures	\$ 1,075,278	\$ 1,112,163	\$ 1,095,279	\$ 1,183,650

Expenditure Detail

Technology Department - Water Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	97,672	102,715	103,865	108,395
Medicare	1,389	1,489	1,475	1,572
Workers Compensation	64	59	50	41
Retirement Contributions	9,767	9,638	10,387	10,387
Medical Benefits	9,164	8,585	9,124	9,327
Life/Disability Benefits	654	864	668	717
Total Personnel	118,710	123,350	125,569	130,439
Purchased Services				
Technical Services	60,433	64,580	64,799	76,300
Communication Services	22,443	30,000	22,142	23,000
Total Purchased Services	82,876	94,580	86,941	99,300
Supplies/Non-Capital Equipment				
Technology Supplies	1,777	1,700	926	2,980
Non-Capital Equipment	27,944	28,000	27,881	26,500
Total Supplies/Non-Capital Equipment	29,721	29,700	28,807	29,480
Capital Outlay				
Capital Equipment	19,920	19,000	17,537	37,750
Total Capital Outlay	19,920	19,000	17,537	37,750
Total Expenditures	\$ 251,227	\$ 266,630	\$ 258,854	\$ 296,969

Expenditure Detail

Administration/Operations Division - Water Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	97,672	102,715	103,865	108,395
Medicare	1,389	1,489	1,475	1,572
Workers Compensation	64	59	50	41
Retirement Contributions	9,767	9,638	10,387	10,387
Medical Benefits	9,164	8,585	9,124	9,327
Life/Disability Benefits	654	864	668	717
Total Personnel	118,710	123,350	125,569	130,439
Purchased Services				
Technical Services	60,433	64,580	64,799	76,300
Communication Services	22,443	30,000	22,142	23,000
Total Purchased Services	82,876	94,580	86,941	99,300
Supplies/Non-Capital Equipment				
Technology Supplies	1,777	1,700	926	2,980
Non-Capital Equipment	27,944	28,000	27,881	26,500
Total Supplies/Non-Capital Equipment	29,721	29,700	28,807	29,480
Capital Outlay				
Capital Equipment	19,920	19,000	17,537	37,750
Total Capital Outlay	19,920	19,000	17,537	37,750
Total Expenditures	\$ 251,227	\$ 266,630	\$ 258,854	\$ 296,969



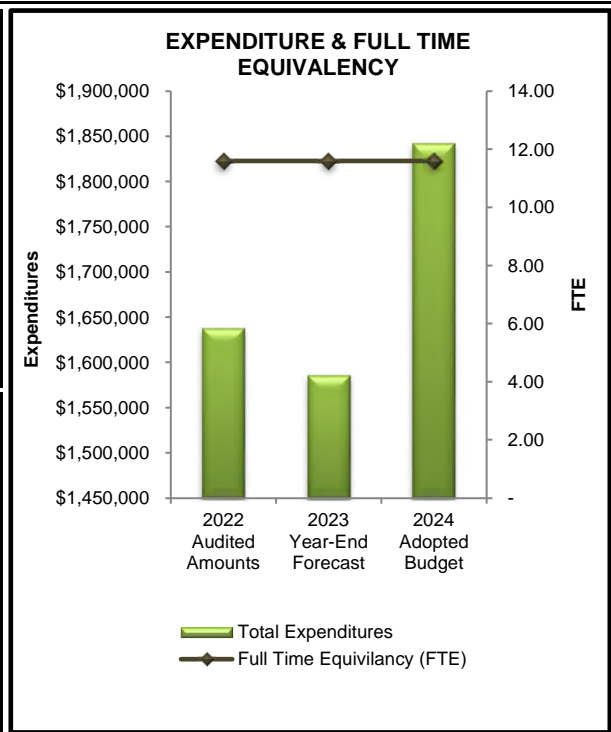
Finance

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 Annual Comprehensive Financial Report.						
2023 Achievements						
<ul style="list-style-type: none"> - Received the Distinguished Budget Presentation Award from the GFOA for the 2021 budget (Council Goal #1) - Received the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the 2021 Comprehensive Annual Report (Council Goal #1) - Received unmodified audit opinion for the 2021 audit (Council Goal #1) - Implemented new budgeting software (Council Goal #1) - Implemented employee self-service module in payroll (Council Goal #1) - Implemented interactive voice response payment module in utility billing (Council Goal #1) - Implemented new business licensing and tax software (Council Goal #1) 						
Goals & Objectives						
<ul style="list-style-type: none"> - 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	2021	2022	2023 Forecast	2024 Forecast	
% of General Fund actual expenditures versus original budget +/- 3%	#1	+3.2%	-3.6%	-7.0%	-3.0%	
Consecutive Years GFOA Budget Award Received	#1	11	12	13	14	
Consecutive Years GFOA ACFR Award Received	#1	32	33	34	35	
% of time monthly report completed timely	#1	100%	100%	100%	100%	

Finance

2024 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 704,149	4.00
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	1,135,112	7.60
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	2,460	-
Total	1,841,721	11.60



2024 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Administration/Operations	\$ 1,207,725	7.00
Utility Billing	633,996	4.60
Total	1,841,721	11.60

EXPENDITURE SUMMARY				
	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Staff - Full Time Equivalency (FTE)*	11.60	11.60	11.60	11.60
Expenditures:				
Personnel	\$ 1,029,103	\$ 1,135,966	\$ 1,093,942	\$ 1,203,546
Purchased Services	600,821	609,867	486,416	618,897
Supplies/Non-Capital Equipment	6,018	10,414	3,754	17,934
Miscellaneous	1,141	1,364	1,577	1,344
Total Expenditures	\$ 1,637,083	\$ 1,757,611	\$ 1,585,689	\$ 1,841,721

2024 BUDGET PACKAGES	
	Amount
1. Personnel Market Adjustment	\$ 19,173
2. Personnel Merit Allowance	11,768
3. General Services	16,530
	\$ 47,471

Expenditure Detail

Finance Department - All Funds

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	823,143	931,352	895,078	989,605
Allowances	2,400	2,400	2,400	2,400
Medicare	11,559	13,504	12,652	14,349
Workers Compensation	531	533	1,569	378
Retirement Contributions	74,990	82,488	79,277	89,855
Medical Benefits	111,263	97,661	98,689	99,282
Life/Disability Benefits	5,217	8,028	4,258	7,677
Total Personnel	1,029,103	1,135,966	1,093,942	1,203,546
Purchased Services				
Professional Services	101,826	108,686	50,919	111,186
Technical Services	139,094	103,235	56,529	96,000
General Services	239,064	249,396	264,242	289,261
Communication Services	111,301	136,850	112,333	110,350
Training/Registration	6,999	3,300	505	3,400
Mileage/Travel	649	6,500	-	6,800
Rentals/Leases	1,888	1,900	1,888	1,900
Total Purchased Services	600,821	609,867	486,416	618,897
Supplies/Non-Capital Equipment				
Office Supplies	3,056	5,864	1,852	2,884
Operating Supplies	2,962	4,550	1,902	15,050
Total Supplies/Non-Capital Equipment	6,018	10,414	3,754	17,934
Miscellaneous				
Dues/Fees	1,141	1,364	1,577	1,344
Total Other Expenditures	1,141	1,364	1,577	1,344
Total Expenditures	\$ 1,637,083	\$ 1,757,611	\$ 1,585,689	\$ 1,841,721

Expenditure Detail

Finance Department - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	335,799	352,353	360,884	381,717
Allowances	1,200	1,200	1,200	1,200
Medicare	4,717	5,109	5,099	5,535
Workers Compensation	213	202	704	146
Retirement Contributions	30,914	30,727	32,344	34,151
Medical Benefits	42,935	33,345	38,891	35,927
Life/Disability Benefits	2,228	2,988	1,821	2,768
Total Personnel	418,006	425,924	440,943	461,444
Purchased Services				
Professional Services	41,059	46,113	28,771	46,863
Technical Services	91,398	58,281	19,154	49,625
General Services	64,117	71,622	89,064	106,858
Communication Services	34,255	40,500	28,075	31,000
Training/Registration	3,330	1,440	252	1,490
Mileage/Travel	494	2,375	-	2,525
Rentals/Leases	372	375	372	375
Total Purchased Services	235,025	220,706	165,688	238,736
Supplies/Non-Capital Equipment				
Office Supplies	1,391	2,432	845	942
Operating Supplies	2,014	2,400	939	2,400
Total Supplies/Non-Capital Equipment	3,405	4,832	1,784	3,342
Miscellaneous				
Dues/Fees	577	637	763	627
Total Other Expenditures	577	637	763	627
Total Expenditures	\$ 657,013	\$ 652,099	\$ 609,178	\$ 704,149

Expenditure Detail

Administration/Operations Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	335,799	352,353	360,884	381,717
Allowances	1,200	1,200	1,200	1,200
Medicare	4,717	5,109	5,099	5,535
Workers Compensation	213	202	704	146
Retirement Contributions	30,914	30,727	32,344	34,151
Medical Benefits	42,935	33,345	38,891	35,927
Life/Disability Benefits	2,228	2,988	1,821	2,768
Total Personnel	418,006	425,924	440,943	461,444
Purchased Services				
Professional Services	41,059	46,113	28,771	46,863
Technical Services	91,398	58,281	19,154	49,625
General Services	64,117	71,622	89,064	106,858
Communication Services	34,255	40,500	28,075	31,000
Training/Registration	3,330	1,440	252	1,490
Mileage/Travel	494	2,375	-	2,525
Rentals/Leases	372	375	372	375
Total Purchased Services	235,025	220,706	165,688	238,736
Supplies/Non-Capital Equipment				
Office Supplies	1,391	2,432	845	942
Operating Supplies	2,014	2,400	939	2,400
Total Supplies/Non-Capital Equipment	3,405	4,832	1,784	3,342
Miscellaneous				
Dues/Fees	577	637	763	627
Total Other Expenditures	577	637	763	627
Total Expenditures	\$ 657,013	\$ 652,099	\$ 609,178	\$ 704,149

Expenditure Detail

Finance Department - Water Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	487,344	578,999	534,194	607,888
Allowances	1,200	1,200	1,200	1,200
Medicare	6,842	8,395	7,553	8,814
Workers Compensation	318	331	865	232
Retirement Contributions	44,076	51,761	46,933	55,704
Medical Benefits	68,328	64,316	59,798	63,355
Life/Disability Benefits	2,989	5,040	2,437	4,909
Total Personnel	611,097	710,042	652,999	742,102
Purchased Services				
Professional Services	58,747	60,113	19,772	61,863
Technical Services	47,696	44,954	37,375	46,375
General Services	174,947	177,774	175,178	182,403
Communication Services	77,046	96,350	84,258	79,350
Training/Registration	3,669	1,860	253	1,910
Mileage/Travel	155	4,125	-	4,275
Rentals/Leases	1,516	1,525	1,516	1,525
Total Purchased Services	363,776	386,701	318,352	377,701
Supplies/Non-Capital Equipment				
Office Supplies	1,665	3,432	1,007	1,942
Operating Supplies	948	2,150	963	12,650
Total Supplies/Non-Capital Equipment	2,613	5,582	1,970	14,592
Miscellaneous				
Dues/Fees	564	727	814	717
Total Other Expenditures	564	727	814	717
Total Expenditures	\$ 978,050	\$ 1,103,052	\$ 974,135	\$ 1,135,112

Expenditure Detail

Administration/Operations Division - Water Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	277,313	290,711	301,755	315,926
Allowances	1,200	1,200	1,200	1,200
Medicare	3,945	4,215	4,305	4,581
Workers Compensation	179	166	761	121
Retirement Contributions	25,723	25,562	27,213	28,508
Medical Benefits	26,087	22,965	24,190	24,840
Life/Disability Benefits	1,810	2,460	1,442	2,195
Total Personnel	336,257	347,279	360,866	377,371
Purchased Services				
Professional Services	58,747	60,113	19,772	61,863
Technical Services	36,821	29,954	26,500	31,375
General Services	170,401	14,189	17,065	17,033
Communication Services	1,770	6,500	6,070	6,000
Training/Registration	3,669	1,440	253	1,490
Mileage/Travel	155	2,375	-	2,525
Total Purchased Services	271,563	114,571	69,660	120,286
Supplies/Non-Capital Equipment				
Office Supplies	540	1,532	74	942
Operating Supplies	509	1,900	474	1,900
Total Supplies/Non-Capital Equipment	1,049	3,432	548	2,842
Miscellaneous				
Dues/Fees	485	627	735	617
Total Other Expenditures	485	627	735	617
Total Expenditures	\$ 609,354	\$ 465,909	\$ 431,809	\$ 501,116

Expenditure Detail

Utility Billing Division - Water Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	210,031	288,288	232,439	291,962
Medicare	2,897	4,180	3,248	4,233
Workers Compensation	139	165	104	111
Retirement Contributions	18,353	26,199	19,720	27,196
Medical Benefits	42,241	41,351	35,608	38,515
Life/Disability Benefits	1,179	2,580	995	2,714
Total Personnel	274,840	362,763	292,133	364,731
Purchased Services				
Technical Services	10,875	15,000	10,875	15,000
Communication Services	75,276	89,850	78,188	73,350
Training/Registration	-	420	-	420
Mileage/Travel	-	1,750	-	1,750
Rentals/Leases	1,516	1,525	1,516	1,525
Total Purchased Services	92,213	272,130	248,692	257,415
Supplies/Non-Capital Equipment				
Office Supplies	1,125	1,900	933	1,000
Operating Supplies	439	250	489	10,750
Total Supplies/Non-Capital Equipment	1,564	2,150	1,422	11,750
Miscellaneous				
Dues/Fees	79	100	79	100
Total Other Expenditures	79	100	79	100
Total Expenditures	\$ 368,696	\$ 637,143	\$ 542,326	\$ 633,996

Expenditure Detail

Finance Department - Sanitation Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Purchased Services				
Professional Services	2,020	2,460	2,376	2,460
Total Purchased Services	2,020	2,460	2,376	2,460
Total Expenditures	\$ 2,020	\$ 2,460	\$ 2,376	\$ 2,460

Expenditure Detail

Administration/Operations Division - Sanitation Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Purchased Services				
Professional Services	2,020	2,460	2,376	2,460
Total Purchased Services	2,020	2,460	2,376	2,460
Total Expenditures	\$ 2,020	\$ 2,460	\$ 2,376	\$ 2,460

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.

2023 Achievements

- City Hall Project under construction - Net Zero Building (Council Goal #7)
- Adopted Housing Overlay District (Council Goal #5)
- Hired Sustainability Coordinator to stand up sustainability division for City (Council Goal #7)

Goals & Objectives

- Implement Connect Northglenn recommendations (Council Goal #8)
- Implement Climate Action Plan (Council Goal #7)
- Implement Sub Area Plans - Market Place & Section 36 (Council Goal #5)

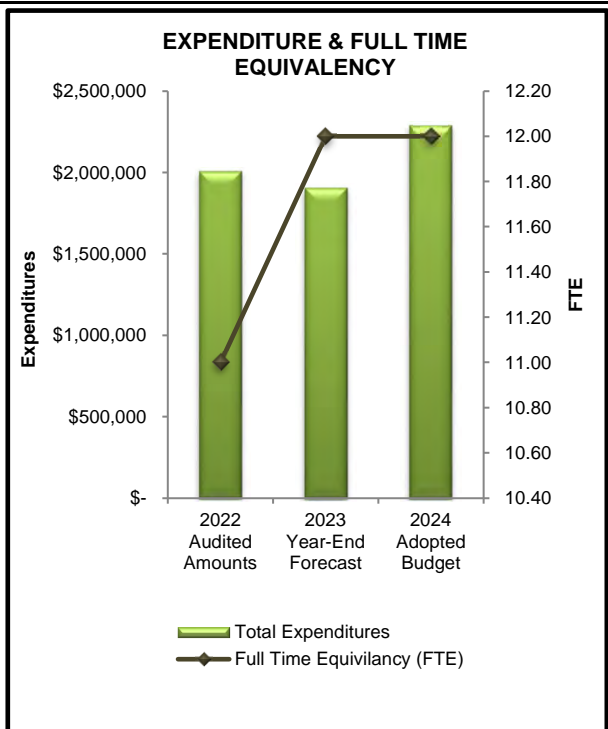
Activity Measures

Category/Measure	Council Goal	2021	2022	2023 Forecast	2024 Forecast
# of Permits Issued	#5	1,912	2,063	1,600	1,600
Permit Fee Collection	#5	\$ 1,260,683	\$ 2,636,161	\$ 1,859,000	\$ 1,859,000
Permit Valuations	#5	\$ 35,812,093	\$ 85,069,533	\$ 60,000,000	\$ 60,000,000
Neighborhood Service Officer Activity (calls)	#5	3,500	2,500	2,500	2,500

Planning & Development

2024 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 2,288,132	12.00
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	-	-
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	-	-
Total	2,288,132	12.00

2024 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Administration	\$ 242,040	1.00
Operations	1,542,377	5.00
Neighborhood Services	503,715	6.00
Total	2,288,132	12.00



EXPENDITURE SUMMARY				
	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Staff - Full Time Equivalency (FTE)*	11.00	11.00	12.00	12.00
Expenditures:				
Personnel	\$ 1,006,862	\$ 1,140,971	\$ 1,113,050	\$ 1,247,762
Purchased Services	975,876	942,393	734,213	1,020,600
Supplies/Non-Capital Equipment	19,446	23,257	24,144	16,300
Miscellaneous	1,794	3,470	1,304	3,470
Total Expenditures	\$ 2,003,978	\$ 2,147,091	\$ 1,904,987	\$ 2,288,132

2024 BUDGET PACKAGES	
	Amount
1. Personnel Market Adjustment	\$ 19,358
2. Personnel Merit Allowance	13,329
3. Subarea Plan - Marketplace	250,000
4. Subarea Plan - Section 36	150,000
5. Economic Feasibility Update - Residential	35,000
	\$ 467,687

Expenditure Detail

Planning & Development Department - All Funds

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	798,728	924,603	887,486	1,000,594
Overtime	2,343	4,000	2,897	4,000
Medicare	11,212	13,407	12,467	14,508
Workers Compensation	4,992	4,300	4,945	4,116
Retirement Contributions	73,243	75,880	81,064	84,277
Medical Benefits	110,358	110,922	118,829	131,692
Life/Disability Benefits	5,478	7,859	5,316	8,575
Total Personnel	1,006,862	1,140,971	1,113,050	1,247,762
Purchased Services				
Professional Services	129,186	410,750	102,619	482,000
Technical Services	768,338	475,000	563,405	475,000
General Services	42,602	25,000	45,711	25,000
Communication Services	18,799	11,280	5,989	11,280
Training/Registration	12,665	11,543	8,624	18,500
Mileage/Travel	1,998	6,000	5,548	6,000
Rentals/Leases	2,288	2,820	2,288	2,820
Total Purchased Services	975,876	942,393	734,213	1,020,600
Supplies/Non-Capital Equipment				
Office Supplies	3,064	4,000	3,711	4,000
Operating Supplies	10,774	8,100	10,080	8,100
Motor Vehicle Fuels	4,784	4,200	3,397	4,200
Total Supplies/Non-Capital Equipment	19,446	23,257	24,144	16,300
Miscellaneous				
Dues/Fees	1,794	3,470	1,304	3,470
Total Other Expenditures	1,794	3,470	1,304	3,470
Total Expenditures	\$ 2,003,978	\$ 2,147,091	\$ 1,904,987	\$ 2,288,132

Expenditure Detail

Planning & Development Department - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	798,728	924,603	887,486	1,000,594
Overtime	2,343	4,000	2,897	4,000
Medicare	11,212	13,407	12,467	14,508
Workers Compensation	4,992	4,300	4,945	4,116
Retirement Contributions	73,243	75,880	81,064	84,277
Medical Benefits	110,358	110,922	118,829	131,692
Life/Disability Benefits	5,478	7,859	5,316	8,575
Total Personnel	1,006,862	1,140,971	1,113,050	1,247,762
Purchased Services				
Professional Services	129,186	410,750	102,619	482,000
Technical Services	768,338	475,000	563,405	475,000
General Services	42,602	25,000	45,711	25,000
Communication Services	18,799	11,280	5,989	11,280
Training/Registration	12,665	11,543	8,624	18,500
Mileage/Travel	1,998	6,000	5,548	6,000
Rentals/Leases	2,288	2,820	2,288	2,820
Total Purchased Services	975,876	942,393	734,213	1,020,600
Supplies/Non-Capital Equipment				
Office Supplies	3,064	4,000	3,711	4,000
Operating Supplies	10,774	8,100	10,080	8,100
Motor Vehicle Fuels	4,784	4,200	3,397	4,200
Total Supplies/Non-Capital Equipment	19,446	23,257	24,144	16,300
Miscellaneous				
Dues/Fees	1,794	3,470	1,304	3,470
Total Other Expenditures	1,794	3,470	1,304	3,470
Total Expenditures	\$ 2,003,978	\$ 2,147,091	\$ 1,904,987	\$ 2,288,132

Expenditure Detail

Administrative Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	151,883	163,509	163,747	170,411
Medicare	2,195	2,371	2,374	2,471
Workers Compensation	98	94	69	65
Retirement Contributions	15,188	13,971	16,375	14,963
Medical Benefits	7,950	7,785	8,062	8,453
Life/Disability Benefits	1,010	1,377	1,025	1,487
Total Personnel	178,324	189,107	191,652	197,850
Purchased Services				
Training/Registration	6,140	200	200	6,500
Mileage/Travel	541	1,000	934	1,000
Rentals/Leases	-	120	-	120
Total Purchased Services	10,181	1,320	1,134	42,620
Supplies/Non-Capital Equipment				
Office Supplies	20	300	-	300
Operating Supplies	-	300	-	300
Total Supplies/Non-Capital Equipment	844	600	-	600
Miscellaneous				
Dues/Fees	593	970	26	970
Total Other Expenditures	593	970	26	970
Total Expenditures	\$ 189,942	\$ 191,997	\$ 192,812	\$ 242,040

Expenditure Detail

Operations Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	358,931	431,140	402,438	484,979
Medicare	5,026	6,252	5,654	7,032
Workers Compensation	232	247	171	185
Retirement Contributions	31,955	34,018	36,060	39,202
Medical Benefits	44,438	43,493	44,929	66,060
Life/Disability Benefits	2,553	3,751	2,593	4,139
Total Personnel	443,135	518,901	491,845	601,597
Purchased Services				
Professional Services	125,521	410,750	102,489	447,000
Technical Services	768,338	475,000	563,405	475,000
Communication Services	9,632	2,280	926	2,280
Training/Registration	2,245	5,343	3,120	6,000
Mileage/Travel	859	4,500	4,231	4,500
Rentals/Leases	1,144	1,200	1,144	1,200
Total Purchased Services	943,460	899,073	696,916	935,980
Supplies/Non-Capital Equipment				
Office Supplies	1,015	1,500	1,401	1,500
Operating Supplies	1,323	800	1,962	800
Total Supplies/Non-Capital Equipment	2,338	9,257	10,319	2,300
Miscellaneous				
Dues/Fees	1,201	2,500	1,278	2,500
Total Other Expenditures	1,201	2,500	1,278	2,500
Total Expenditures	\$ 1,390,134	\$ 1,429,731	\$ 1,200,358	\$ 1,542,377

Expenditure Detail

Neighborhood Services Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	287,914	329,954	321,301	345,204
Overtime	2,343	4,000	2,897	4,000
Medicare	3,991	4,784	4,439	5,005
Workers Compensation	4,662	3,959	4,705	3,866
Retirement Contributions	26,100	27,891	28,629	30,112
Medical Benefits	57,970	59,644	65,838	57,179
Life/Disability Benefits	1,915	2,731	1,698	2,949
Total Personnel	385,403	432,963	429,553	448,315
Purchased Services				
Professional Services	165	-	130	-
General Services	6,881	25,000	24,110	25,000
Communication Services	9,167	9,000	5,063	9,000
Training/Registration	4,280	6,000	5,304	6,000
Mileage/Travel	598	500	383	500
Rentals/Leases	1,144	1,500	1,144	1,500
Total Purchased Services	22,235	42,000	36,163	42,000
Supplies/Non-Capital Equipment				
Office Supplies	2,029	2,200	2,310	2,200
Operating Supplies	9,451	7,000	8,118	7,000
Motor Vehicle Fuels	4,784	4,200	3,397	4,200
Total Supplies/Non-Capital Equipment	16,264	13,400	13,825	13,400
Total Expenditures	\$ 423,902	\$ 525,363	\$ 511,817	\$ 503,715



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 recreation services, 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.

2023 Achievements

- Completed the second full year of operations in the new Recreation Center, Senior Center and Theatre. This year saw 20% increase in active recreation memberships, with 7,683 unique members. This year also included the first full season of Northglenn Arts Presents.
- Secured \$2,120,000 in grant funding to support capital improvements at Kiwanis Pool, Alvin B. Thomas Memorial Park renovations new playgrounds at North Park, South Park and Central Park in Fox Run, and an aquatic adventure course at the the recreation center pool.
- Implemented additional measures and practices to enhance park cleanliness and safety, including fire mitigation measures and introduction of a sustainable goat mowing program and a community "Goat Encounter" event with roughly 1,500 community members in attendance.
- Modified the irrigation system at Northwest Open Space, allowing a reduction in the irrigation schedule to utilize water resources more effectively, sustain and promote turf growth and health, utilize industry best management practices, and enhance facility usability during daytime hours while increasing the overall conditions of the facility.

Goals & Objectives

- Submit grant requests for applicable projects through Adams County Open Space and other sources as appropriate (Council Goal #1)
- Adopt Playbook, the 2024 Parks and Recreation long-range plan, to align with municipal code requirements and provide a framework for programming, operations and capital improvements for the next 10-15 years.
- Research and test commercial grade electric landscape maintenance equipment to enable longer term planning of fleet and equipment conversion with City sustainability goals and objective in mind.

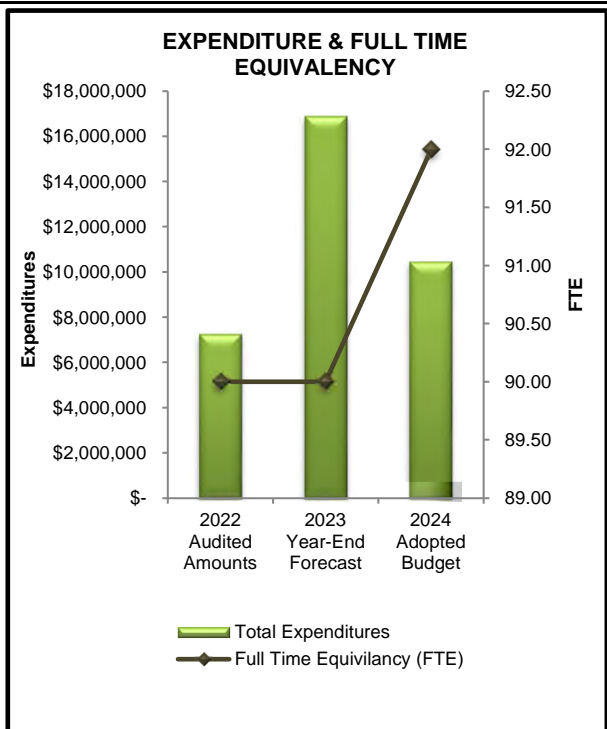
Activity Measures

Category/Measure	Council Goal	2021	2022	2023 Forecast	2024 Forecast
# of park acres maintained	#8	265	342	342	342
# of ROW acres maintained	#8		250	250	250
# of miles of trails maintained	#8	39	39	39	39
Recreation Center attendance	#2	190,000	264,000	293,000	300,000
Number of registered program participants	#2	3,900	6,000	10,114	11,000

Parks, Recreation & Culture

2024 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 8,340,175	92.00
Conservation Trust Fund	1,025,000	-
CDBG Fund	-	-
Capital Projects Fund	1,075,000	-
Water Fund	-	-
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	-	-
Total	10,440,175	92.00

2024 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Park Operations	\$ 2,715,883	26.50
Recreation Operations	5,624,292	65.50
Capital Improvement Projects	2,100,000	-
Total	10,440,175	92.00



EXPENDITURE SUMMARY				
	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Staff - Full Time Equivalency (FTE)*	90.00	90.00	90.00	92.00
Expenditures:				
Personnel	\$ 4,994,291	\$ 6,080,689	\$ 5,479,697	\$ 6,247,805
Purchased Services	700,998	1,220,013	1,148,338	842,980
Supplies/Non-Capital Equipment	879,360	898,334	853,718	893,640
Capital Outlay	672,536	11,566,759	9,376,693	2,448,100
Miscellaneous	4,582	5,850	7,334	7,650
Total Expenditures	\$ 7,251,767	\$ 19,771,645	\$ 16,865,780	\$ 10,440,175

2024 BUDGET PACKAGES

	Amount
1. Personnel Market Adjustment	\$ 91,011
2. Personnel Merit Allowance	73,234
3. 1.0 FTE Parks Operations Manager	129,000
4. 1.0 FTE Stage Manager	73,000
5. Vehicle Replacements	200,100
6. Mower Replacements	130,000
7. Utilities/Fuel Increase	66,400
8. Fire Mitigation & Noxious Weed Management	52,000
9. Video Surveillance	25,000
10. Parsons Theatre Lighting Package	25,000
11. Hardwood Floor Screen & Recoat	20,000
12. Theatre Technology, Supplies & Maintenance	15,000
13. Park Ranger Programs	7,500
14. Huron Crossing Drinking Fountain Replacement	6,000
15. Marketing	5,000
16. After School Programming	2,000
	\$ 920,245

Expenditure Detail

Parks, Recreation & Culture Department - All Funds

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	3,591,473	4,468,765	4,007,358	4,715,008
Seasonal/Temporary Wages	325,205	335,020	381,751	262,303
Overtime	86,103	37,050	71,244	37,050
Allowances	10,454	10,944	9,305	9,018
Medicare	56,436	68,259	62,720	72,170
Workers Compensation	41,444	37,099	32,014	29,072
Retirement Contributions	284,445	388,589	301,969	415,445
Medical Benefits	579,451	693,040	595,397	667,359
Life/Disability Benefits	19,280	41,923	17,939	40,380
Total Personnel	4,994,291	6,080,689	5,479,697	6,247,805
Purchased Services				
Professional Services	180,134	201,910	182,634	47,130
Technical Services	18,494	21,200	18,903	27,500
General Services	246,545	264,700	358,289	286,200
Property Services	136,793	577,155	450,672	317,020
Communication Services	80,174	91,280	89,995	101,680
Training/Registration	29,057	58,818	40,756	57,300
Mileage/Travel	618	150	100	150
Rentals/Leases	9,183	4,800	6,989	6,000
Total Purchased Services	700,998	1,220,013	1,148,338	842,980
Supplies/Non-Capital Equipment				
Office Supplies	2,109	3,850	3,111	3,550
Technology Supplies	5,506	8,000	6,789	33,000
Operating Supplies	465,934	626,084	530,520	529,290
Inventory Supplies	1,980	2,000	2,277	2,000
Non-Capital Equipment	42,905	8,500	7,421	9,500
Gas/Electricity	319,547	214,500	269,266	277,500
Motor Vehicle Fuels	41,379	35,400	34,334	38,800
Total Supplies/Non-Capital Equipment	879,360	898,334	853,718	893,640
Capital Outlay				
Capital Equipment	438,171	274,000	288,444	348,100
Capital Improvement Projects	234,365	11,292,759	9,088,249	2,100,000
Total Capital Outlay	672,536	11,566,759	9,376,693	2,448,100
Miscellaneous				
Dues/Fees	4,582	5,600	7,334	7,400
Bad Debt Expense	-	250	-	250
Total Other Expenditures	4,582	5,850	7,334	7,650
Total Expenditures	\$ 7,251,767	\$ 19,771,645	\$ 16,865,780	\$ 10,440,175

Expenditure Detail

Parks, Recreation & Culture Department - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	3,591,473	4,468,765	4,007,358	4,715,008
Seasonal/Temporary Wages	325,205	335,020	381,751	262,303
Overtime	86,103	37,050	71,244	37,050
Allowances	10,454	10,944	9,305	9,018
Medicare	56,436	68,259	62,720	72,170
Workers Compensation	41,444	37,099	32,014	29,072
Retirement Contributions	284,445	388,589	301,969	415,445
Medical Benefits	579,451	693,040	595,397	667,359
Life/Disability Benefits	19,280	41,923	17,939	40,380
Total Personnel	4,994,291	6,080,689	5,479,697	6,247,805
Purchased Services				
Professional Services	180,134	201,910	182,634	47,130
Technical Services	18,494	21,200	18,903	27,500
General Services	246,545	264,700	358,289	286,200
Property Services	136,793	577,155	450,672	317,020
Communication Services	80,174	91,280	89,995	101,680
Training/Registration	29,057	58,818	40,756	57,300
Mileage/Travel	618	150	100	150
Rentals/Leases	9,183	4,800	6,989	6,000
Total Purchased Services	700,998	1,220,013	1,148,338	842,980
Supplies/Non-Capital Equipment				
Office Supplies	2,109	3,850	3,111	3,550
Technology Supplies	5,506	8,000	6,789	33,000
Operating Supplies	465,934	626,084	530,520	529,290
Inventory Supplies	1,980	2,000	2,277	2,000
Non-Capital Equipment	42,905	8,500	7,421	9,500
Gas/Electricity	319,547	214,500	269,266	277,500
Motor Vehicle Fuels	41,379	35,400	34,334	38,800
Total Supplies/Non-Capital Equipment	879,360	898,334	853,718	893,640
Capital Outlay				
Capital Equipment	438,171	274,000	288,444	348,100
Total Capital Outlay	438,171	274,000	288,444	348,100
Miscellaneous				
Dues/Fees	4,582	5,600	7,334	7,400
Bad Debt Expense	-	250	-	250
Total Other Expenditures	4,582	5,850	7,334	7,650
Total Expenditures	\$ 7,017,402	\$ 8,478,886	\$ 7,777,531	\$ 8,340,175

Expenditure Detail

Park Operations Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	1,185,184	1,357,175	1,303,430	1,376,840
Seasonal/Temporary Wages	105,903	117,987	87,505	35,333
Overtime	66,963	30,300	61,666	30,300
Allowances	7,870	8,544	6,443	6,618
Medicare	19,239	20,167	20,367	20,476
Workers Compensation	18,078	16,007	16,025	12,495
Retirement Contributions	104,589	117,602	111,663	119,658
Medical Benefits	212,428	275,533	233,202	231,274
Life/Disability Benefits	7,726	12,040	7,281	11,839
Total Personnel	1,727,980	1,955,355	1,847,582	1,844,833
Purchased Services				
Professional Services	67,590	129,030	110,190	8,750
Property Services	115,483	437,135	297,958	177,000
Communication Services	11,289	9,900	11,041	12,000
Training/Registration	10,181	14,000	11,265	14,000
Rentals/Leases	3,559	1,800	2,475	1,400
Total Purchased Services	208,258	591,865	448,529	213,150
Supplies/Non-Capital Equipment				
Office Supplies	476	500	1,954	1,000
Operating Supplies	202,946	271,000	245,664	241,500
Gas/Electricity	32,189	27,500	24,200	27,500
Motor Vehicle Fuels	40,428	33,600	32,746	37,000
Total Supplies/Non-Capital Equipment	276,039	332,600	311,985	307,000
Capital Outlay				
Capital Equipment	438,171	224,000	221,474	348,100
Total Capital Outlay	438,171	224,000	221,474	348,100
Miscellaneous				
Dues/Fees	1,437	1,800	2,042	2,800
Total Other Expenditures	1,437	1,800	2,042	2,800
Total Expenditures	\$ 2,651,885	\$ 3,105,620	\$ 2,831,612	\$ 2,715,883

Expenditure Detail

Recreation Operations Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	2,406,289	3,111,590	2,703,928	3,338,168
Seasonal/Temporary Wages	219,302	217,033	294,246	226,970
Overtime	19,140	6,750	9,578	6,750
Allowances	2,584	2,400	2,862	2,400
Medicare	37,197	48,092	42,353	51,694
Workers Compensation	23,366	21,092	15,989	16,577
Retirement Contributions	179,856	270,987	190,306	295,787
Medical Benefits	367,023	417,507	362,195	436,085
Life/Disability Benefits	11,554	29,883	10,658	28,541
Total Personnel	3,266,311	4,125,334	3,632,115	4,402,972
Purchased Services				
Professional Services	112,544	72,880	72,444	38,380
Technical Services	18,494	21,200	18,903	27,500
General Services	246,389	264,700	342,689	286,200
Property Services	21,310	140,020	152,714	140,020
Communication Services	68,885	81,380	78,954	89,680
Training/Registration	18,876	44,818	29,491	43,300
Mileage/Travel	618	150	100	150
Rentals/Leases	5,624	3,000	4,514	4,600
Total Purchased Services	492,740	628,148	699,809	629,830
Supplies/Non-Capital Equipment				
Office Supplies	1,633	3,350	1,157	2,550
Technology Supplies	5,506	8,000	6,789	33,000
Operating Supplies	262,988	355,084	284,856	287,790
Inventory Supplies	1,980	2,000	2,277	2,000
Non-Capital Equipment	42,905	8,500	-	9,500
Gas/Electricity	287,358	187,000	245,066	250,000
Motor Vehicle Fuels	951	1,800	1,588	1,800
Total Supplies/Non-Capital Equipment	603,321	565,734	541,733	586,640
Capital Outlay				
Capital Equipment	-	50,000	66,970	-
Total Capital Outlay	-	50,000	66,970	-
Miscellaneous				
Dues/Fees	3,145	3,800	5,292	4,600
Bad Debt Expense	-	250	-	250
Total Other Expenditures	3,145	4,050	5,292	4,850
Total Expenditures	\$ 4,365,517	\$ 5,373,266	\$ 4,945,919	\$ 5,624,292

Expenditure Detail

Parks, Recreation & Culture Department - Conservation Trust Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Capital Outlay				
Capital Improvement Projects	81,655	1,290,195	1,290,195	1,025,000
Total Capital Outlay	81,655	1,290,195	1,290,195	1,025,000
Total Expenditures	\$ 81,655	\$ 1,290,195	\$ 1,290,195	\$ 1,025,000

Expenditure Detail

Capital Improvement Projects Division - Conservation Trust Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Capital Outlay				
Capital Improvement Projects	81,655	1,290,195	1,290,195	1,025,000
Total Capital Outlay	81,655	1,290,195	1,290,195	1,025,000
Total Expenditures	\$ 81,655	\$ 1,290,195	\$ 1,290,195	\$ 1,025,000

Expenditure Detail

Parks, Recreation & Culture Department - Capital Projects Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Capital Outlay				
Capital Improvement Projects	152,710	10,002,564	7,798,054	1,075,000
Total Capital Outlay	152,710	10,002,564	7,798,054	1,075,000
Total Expenditures	\$ 152,710	\$ 10,002,564	\$ 7,798,054	\$ 1,075,000

Expenditure Detail

Capital Improvement Projects Division - Capital Projects Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Capital Outlay				
Capital Improvement Projects	152,710	10,002,564	7,798,054	1,075,000
Total Capital Outlay	152,710	10,002,564	7,798,054	1,075,000
Total Expenditures	\$ 152,710	\$ 10,002,564	\$ 7,798,054	\$ 1,075,000



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, Police Records, Property Evidence, Victim Services, Forensic Processing and Criminalist, North Metro Drug Task Force and the Colorado Motor Vehicle Theft Task Force.
- The Professional Standards Division is responsible for Education and Training of Department members, Internal Affairs, Community Relations, Technology, Hiring, Retention, Special Events and Grant Management.
- Enhanced 911, dispatch and records management services are provided by contract with the Adams County Communications Center.

2023 Achievements

- Expand and enhance the integration of CRU into Patrol services (Council Goal #3.3)
- Implementation of Police Department Strategic Plan which builds on City Council's Public Safety Plan (Council Goal #3.3)
- Implementation of new strategies for recruitment and hiring with new videos and bringing services in-house (Council Goal #3.4)
- Reorganization of the Police Department to identify delineated authority for each supervisor and provide balanced responsibilities across the divisions. The reorganization provided balanced and focused discipline, more decisive leadership and accountability, improved communication, and a consistent and concentrated effort on professional standards within the organization.
- Implementation of Flock Technology to combat motor vehicle theft and other serious criminal activity

Goals & Objectives

- Implement next phase of Police Department Strategic Plan (Council Goal #3.3)
- Continue work on obtaining accreditation for the Property and Evidence process (Council Goal #3.3)
- Continue work towards implementation and resource allocation of a data-driven targeted deployment according to crime activity identified through hotspot mapping (Council Goal #3.2)
- Implement third traffic officer in the Traffic Unit (Council Goal #3.2)
- Obtain full staffing and begin the over-hire process to reduce staffing shortages due to training and employee turnover
- Identify and hire an Internal Affairs Sergeant to provide consistent and thorough internal investigations related to officer conduct

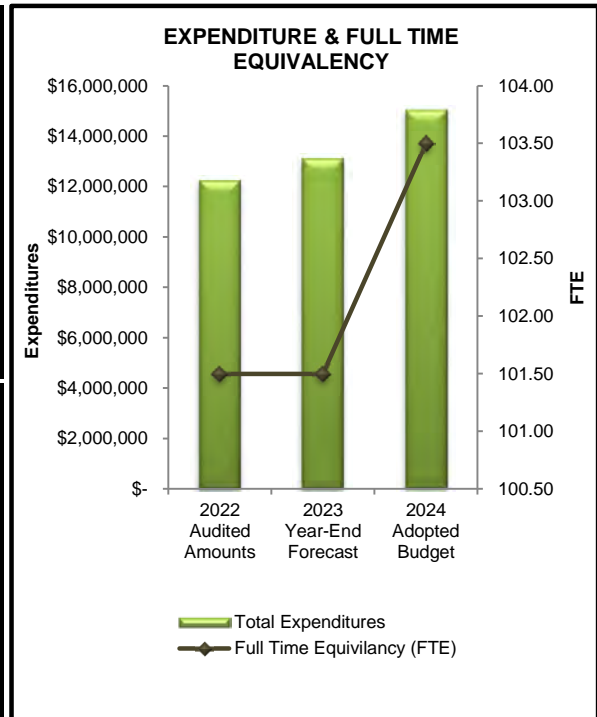
Activity Measures

Category/Measure	Council Goal	2021	2022	2023 Forecast	2024 Forecast
Calls for Service	#3	45,353	49,905	48,634	50,000
Incident Reports Processed	#3	8,213	8,933	8,383	8,650
# of Arrests	#3	1,128	1,300	1,273	1,350
# of Traffic Accidents Reported	#3	1,289	1,251	1,299	1,250
Municipal Summons Issued	#3	3,121	3,682	4,841	6,000

Police

2024 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 15,038,338	103.50
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	-	-
Water Fund	-	-
Wastewater Fund	-	-
Stormwater Fund	-	-
Sanitation Fund	-	-
Total	15,038,338	103.50

2024 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Administration	\$ 3,059,177	9.00
Support Operations	2,836,719	26.50
Patrol Division	8,937,262	66.00
Animal Control	205,180	2.00
Total	15,038,338	103.50



EXPENDITURE SUMMARY				
	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Staff - Full Time Equivalency (FTE)*	101.50	101.50	101.50	103.50
Expenditures:				
Personnel	\$ 9,620,780	\$ 11,530,302	\$ 10,716,268	\$ 12,296,895
Purchased Services	1,638,261	1,921,260	1,727,884	2,080,149
Supplies/Non-Capital Equipment	470,024	517,156	389,807	506,795
Capital Outlay	532,785	338,560	300,352	150,000
Miscellaneous	3,392	4,547	3,263	4,499
Total Expenditures	\$ 12,265,242	\$ 14,311,825	\$ 13,137,574	\$ 15,038,338

2024 BUDGET PACKAGES	
	Amount
1. Personnel Market Allowance	\$ 424,288
2. Personnel Step Allowance	138,484
3. 1.0 FTE - Sergeant	158,000
4. 1.0 FTE - Digital Technician	77,000
5. Vehicle - Replacement	75,000
6. Vehicle - New	75,000
7. ADCOM IGA Increase	56,675
8. Training	50,067
9. Utility/Fuel Increase	23,320
10. Non-Capital Equipment Increase	20,820
11. Professional Services Increase	15,828
12. Enhanced Community Events	15,000
13. Victim Services IGA Increase	14,143
14. North Metro Task Force IGA Increase	5,100
	\$ 1,148,725

Expenditure Detail

Police Department - All Funds

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	7,168,214	8,883,665	7,969,332	9,293,228
Overtime	421,382	446,000	635,457	447,500
Allowances	50,217	48,072	47,918	52,428
Medicare	107,266	128,814	122,013	139,194
Workers Compensation	126,043	129,561	106,128	107,524
Retirement Contributions	627,333	679,953	697,986	781,470
Medical Benefits	920,201	935,459	907,196	1,161,574
Life/Disability Benefits	200,124	278,778	230,238	313,977
Total Personnel	9,620,780	11,530,302	10,716,268	12,296,895
Purchased Services				
Professional Services	431,672	551,478	451,416	574,596
Technical Services	9,730	39,525	63,625	103,772
General Services	34,234	33,000	28,548	31,000
Property Services	7,553	8,034	36,728	10,500
Communication Services	666,560	678,723	640,772	749,634
Training/Registration	208,749	253,330	174,420	250,072
Mileage/Travel	17,690	15,500	30,564	18,900
Rentals/Leases	262,073	341,670	301,811	341,675
Total Purchased Services	1,638,261	1,921,260	1,727,884	2,080,149
Supplies/Non-Capital Equipment				
Office Supplies	15,686	26,075	25,310	28,000
Technology Supplies	63,163	80,277	9,476	8,000
Operating Supplies	93,985	72,107	82,787	102,275
Non-Capital Equipment	126,200	201,017	114,709	207,520
Gas/Electricity	62,502	61,000	65,251	67,000
Motor Vehicle Fuels	108,488	76,680	92,274	94,000
Total Supplies/Non-Capital Equipment	470,024	517,156	389,807	506,795
Capital Outlay				
Capital Equipment	532,785	338,560	300,352	150,000
Total Capital Outlay	532,785	338,560	300,352	150,000
Miscellaneous				
Dues/Fees	2,882	4,547	2,919	4,499
Total Other Expenditures	3,392	4,547	3,263	4,499
Total Expenditures	\$ 12,265,242	\$ 14,311,825	\$ 13,137,574	\$ 15,038,338

Expenditure Detail

Police Department - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	7,168,214	8,883,665	7,969,332	9,293,228
Overtime	421,382	446,000	635,457	447,500
Allowances	50,217	48,072	47,918	52,428
Medicare	107,266	128,814	122,013	139,194
Workers Compensation	126,043	129,561	106,128	107,524
Retirement Contributions	627,333	679,953	697,986	781,470
Medical Benefits	920,201	935,459	907,196	1,161,574
Life/Disability Benefits	200,124	278,778	230,238	313,977
Total Personnel	9,620,780	11,530,302	10,716,268	12,296,895
Purchased Services				
Professional Services	431,672	551,478	451,416	574,596
Technical Services	9,730	39,525	63,625	103,772
General Services	34,234	33,000	28,548	31,000
Property Services	7,553	8,034	36,728	10,500
Communication Services	666,560	678,723	640,772	749,634
Training/Registration	208,749	253,330	174,420	250,072
Mileage/Travel	17,690	15,500	30,564	18,900
Rentals/Leases	262,073	341,670	301,811	341,675
Total Purchased Services	1,638,261	1,921,260	1,727,884	2,080,149
Supplies/Non-Capital Equipment				
Office Supplies	15,686	26,075	25,310	28,000
Technology Supplies	63,163	80,277	9,476	8,000
Operating Supplies	93,985	72,107	82,787	102,275
Non-Capital Equipment	126,200	201,017	114,709	207,520
Gas/Electricity	62,502	61,000	65,251	67,000
Motor Vehicle Fuels	108,488	76,680	92,274	94,000
Total Supplies/Non-Capital Equipment	470,024	517,156	389,807	506,795
Capital Outlay				
Capital Equipment	532,785	338,560	300,352	150,000
Total Capital Outlay	532,785	338,560	300,352	150,000
Miscellaneous				
Dues/Fees	2,882	4,547	2,919	4,499
Community Incentive	510	-	344	-
Total Other Expenditures	3,392	4,547	3,263	4,499
Total Expenditures	\$ 12,265,242	\$ 14,311,825	\$ 13,137,574	\$ 15,038,338

Expenditure Detail

Administration Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	737,142	791,693	736,273	961,194
Overtime	2,475	1,500	5,356	3,000
Allowances	4,867	2,352	3,790	2,736
Medicare	10,588	11,480	10,590	13,937
Workers Compensation	11,773	11,575	7,462	10,943
Retirement Contributions	66,040	66,303	66,303	82,603
Medical Benefits	67,238	82,710	70,741	124,623
Life/Disability Benefits	8,082	19,334	10,441	27,042
Total Personnel	908,205	986,947	910,956	1,226,078
Purchased Services				
Professional Services	358,688	444,255	369,820	504,552
Technical Services	7,399	39,525	63,625	103,772
General Services	389	2,000	205	2,000
Property Services	7,553	8,034	36,728	10,500
Communication Services	666,073	678,148	640,256	749,059
Training/Registration	207,084	252,330	172,923	249,072
Mileage/Travel	17,690	15,500	30,039	18,900
Total Purchased Services	1,264,876	1,439,792	1,313,736	1,637,855
Supplies/Non-Capital Equipment				
Office Supplies	15,686	26,075	25,310	28,000
Technology Supplies	63,163	80,277	9,454	8,000
Operating Supplies	35,007	20,900	41,869	41,225
Non-Capital Equipment	60,139	85,730	22,879	113,720
Total Supplies/Non-Capital Equipment	173,995	212,982	99,512	190,945
Capital Outlay				
Capital Equipment	48,143	32,905	45,421	-
Total Capital Outlay	48,143	32,905	45,421	-
Miscellaneous				
Dues/Fees	2,882	4,447	2,919	4,299
Community Incentive	510	-	344	-
Total Other Expenditures	3,392	4,447	3,263	4,299
Total Expenditures	\$ 2,398,611	\$ 2,677,073	\$ 2,372,888	\$ 3,059,177

Expenditure Detail

Support Operations Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	1,484,753	1,673,845	1,682,415	2,058,484
Overtime	61,107	65,000	80,802	65,000
Allowances	10,420	11,988	10,471	13,524
Medicare	21,623	24,271	24,828	29,848
Workers Compensation	21,486	16,882	16,223	16,529
Retirement Contributions	128,059	135,191	145,464	172,767
Medical Benefits	221,647	226,219	208,635	261,601
Life/Disability Benefits	28,604	37,805	29,283	48,797
Total Personnel	1,977,699	2,191,201	2,198,121	2,666,550
Purchased Services				
Professional Services	69,788	103,298	77,706	66,044
Communication Services	470	575	516	575
Training/Registration	2,285	-	310	-
Rentals/Leases	3,864	8,148	3,864	8,150
Total Purchased Services	76,801	112,021	82,396	74,769
Supplies/Non-Capital Equipment				
Office Supplies	-	-	-	-
Operating Supplies	23,699	15,708	11,771	15,400
Non-Capital Equipment	207	3,000	1,352	3,000
Gas/Electricity	62,502	61,000	65,251	67,000
Motor Vehicle Fuels	11,277	7,200	13,421	10,000
Total Supplies/Non-Capital Equipment	97,685	86,908	91,795	95,400
Capital Outlay				
Capital Equipment	101,519	2,486	2,768	-
Total Capital Outlay	101,519	2,486	2,768	-
Miscellaneous				
Dues/Fees	-	-	-	-
Total Other Expenditures	-	-	-	-
Total Expenditures	\$ 2,253,704	\$ 2,392,616	\$ 2,375,080	\$ 2,836,719

Expenditure Detail

Patrol Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	4,826,808	6,293,154	5,459,577	6,149,575
Overtime	351,009	375,000	547,064	375,000
Allowances	34,162	32,964	32,914	35,400
Medicare	73,374	91,251	85,310	93,611
Workers Compensation	91,845	100,235	80,922	79,445
Retirement Contributions	421,853	467,174	477,883	515,828
Medical Benefits	597,699	606,077	608,878	753,176
Life/Disability Benefits	162,583	220,570	189,985	237,052
Total Personnel	6,559,333	8,186,425	7,482,533	8,239,087
Purchased Services				
Professional Services	2,538	3,225	3,559	3,000
Training/Registration	(730)	-	1,187	-
Rentals/Leases	258,209	333,522	297,807	333,525
Total Purchased Services	263,155	336,747	304,303	336,525
Supplies/Non-Capital Equipment				
Operating Supplies	34,580	34,099	27,874	42,850
Non-Capital Equipment	65,854	111,287	89,329	88,800
Motor Vehicle Fuels	92,859	66,000	77,881	80,000
Total Supplies/Non-Capital Equipment	193,293	211,386	195,106	211,650
Capital Outlay				
Capital Equipment	383,123	303,169	252,163	150,000
Total Capital Outlay	383,123	303,169	252,163	150,000
Miscellaneous				
Dues/Fees	-	-	-	-
Total Other Expenditures	-	-	-	-
Total Expenditures	\$ 7,398,904	\$ 9,037,727	\$ 8,234,105	\$ 8,937,262

Expenditure Detail

Animal Control Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	119,511	124,973	91,067	123,975
Overtime	6,791	4,500	2,235	4,500
Allowances	768	768	743	768
Medicare	1,681	1,812	1,285	1,798
Workers Compensation	939	869	1,521	607
Retirement Contributions	11,381	11,285	8,336	10,272
Medical Benefits	33,617	20,453	18,942	22,174
Life/Disability Benefits	855	1,069	529	1,086
Total Personnel	175,543	165,729	124,658	165,180
Purchased Services				
Professional Services	658	700	331	1,000
General Services	32,661	31,000	27,118	29,000
Training/Registration	110	1,000	-	1,000
Total Purchased Services	33,429	32,700	27,449	31,000
Supplies/Non-Capital Equipment				
Operating Supplies	699	1,400	1,273	2,800
Non-Capital Equipment	-	1,000	1,149	2,000
Motor Vehicle Fuels	4,352	3,480	972	4,000
Total Supplies/Non-Capital Equipment	5,051	5,880	3,394	8,800
Miscellaneous				
Dues/Fees	-	100	-	200
Total Other Expenditures	-	100	-	200
Total Expenditures	\$ 214,023	\$ 204,409	\$ 155,501	\$ 205,180

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.

2023 Achievements

- Provided key support to the Civic Center Campus (Council Goal #8)
- Paved approximately 6 lane miles of roads at a cost of \$1.5 million dollars (Council Goal #8)
- Completed the construction of 120th Avenue improvements (Council Goal #8)
- Initiated construction of the Solids Handling Project at the WTP, which will recycle water that has previously been sent to waste. (Council Goal #8)
- Completed construction of the Huron Street water line replacement. (Council Goal #8)
- Completed several small improvement projects at the WTP and WWTP, including floring replacements, tank linings, collection system receiving station, and others. (Council Goal #8)

Goals & Objectives

- Continue the optimization of Lift Station A SCADA and controls to maintain a reliable sanitary sewer system
- Complete the WTP Solids Handling Improvement project and document the water savings to show the project success in Northglenn's media. (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)

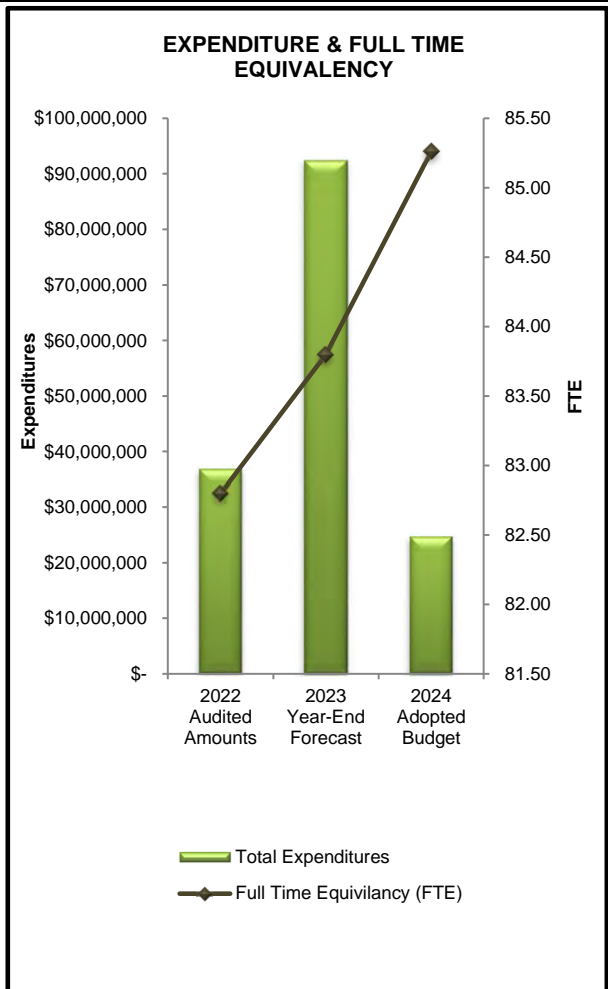
Activity Measures

Category/Measure	Council Goal	2021	2022	2023 Forecast	2024 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	16,301	14,874	14,751	15,500
Waste Hauled to Recycling (Tons)	#7	1,938	1,940	1,578	1,600

Public Works

2024 BUDGET SUMMARY BY FUND		
Fund(s)	Budget	FTE
General Fund	\$ 3,459,916	20.86
Conservation Trust Fund	-	-
CDBG Fund	-	-
Capital Projects Fund	3,450,000	-
Water Fund	8,871,419	32.10
Wastewater Fund	5,812,646	20.10
Stormwater Fund	516,441	1.00
Sanitation Fund	2,516,681	11.20
Total	24,627,103	85.26

2024 BUDGET SUMMARY BY DIVISION		
Division/Program(s)	Budget	FTE
Administration/Operations	\$ 448,371	2.00
Facilities	547,792	7.80
Fleet	671,796	4.00
Streets	1,303,400	11.23
Engineering	2,146,724	10.23
Water Operations	1,611,642	9.00
Lab Operations	970,561	6.00
Electrical & Mechanical	1,056,656	3.00
Distribution & Collection	1,517,694	7.00
Water Resources Operations	2,736,592	4.00
Wastewater Operations	2,702,165	8.00
Industrial Pre-Treatment	137,052	1.00
Stormwater Operations	186,741	1.00
Sanitation Operations	2,374,917	11.00
Capital Improvement Projects	6,215,000	-
Total	24,627,103	85.26



EXPENDITURE SUMMARY				
	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Staff - Full Time Equivalency (FTE)*	82.80	83.80	83.80	85.26
Expenditures:				
Personnel	\$ 6,979,187	\$ 7,670,354	\$ 7,374,233	\$ 8,085,058
Purchased Services	2,248,637	2,705,758	2,505,959	3,302,260
Supplies/Non-Capital Equipment	3,440,013	3,742,493	3,852,645	3,986,540
Capital Outlay	24,112,198	82,967,401	78,518,569	9,156,000
Miscellaneous	73,777	90,676	86,692	97,245
Total Expenditures	\$ 36,853,812	\$ 97,176,682	\$ 92,338,098	\$ 24,627,103

2024 BUDGET PACKAGES

	Amount
1. Personnel Market Adjustment	\$ 119,684
2. Personnel Merit Allowance	95,201
3. 1.0 FTE - Laboratory Technician	82,000
4. 0.23 FTE - Engineering Intern	9,900
5. 0.23 FTE - Seasonal Specialist	9,400
6. Overtime Increase	20,000
7. Capital Equipment - Replacements	600,000
8. Capital Equipment - New	561,000
9. Biosolids Land Application Regulations	408,700
10. Professional, Technical and Property Services Increase	170,800
11. Professional, Technical and Property Services Increase	131,270
12. Vehicle Replacement	130,000
13. Operating, Chemical and Non-Capital Equipment Increase	106,200
14. Post Wildfire Treatment Study	80,000
15. Facility Security Upgrades	60,000
	\$ 2,584,155

Expenditure Detail

Public Works Department - All Funds

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	5,191,122	5,761,947	5,641,447	6,100,797
Overtime	192,289	143,000	176,629	178,000
Allowances	28,192	32,496	26,599	29,100
Medicare	72,165	83,546	76,810	88,462
Workers Compensation	82,749	82,239	67,177	65,696
Retirement Contributions	450,783	489,299	485,760	524,720
Medical Benefits	920,562	1,028,934	861,166	1,049,287
Life/Disability Benefits	33,735	48,893	30,759	48,996
Total Personnel	6,979,187	7,670,354	7,374,233	8,085,058
Purchased Services				
Professional Services	122,143	214,810	102,187	245,170
Technical Services	178,290	251,590	214,954	328,100
General Services	55,003	106,400	64,363	91,400
Property Services	1,772,185	1,975,708	1,997,483	2,476,640
Repair/Maintenance Services	(1,953)	-	(2,605)	-
Communication Services	75,888	75,550	63,924	77,300
Training/Registration	21,972	42,400	24,552	46,000
Mileage/Travel	2,011	2,850	8,678	3,650
Rentals/Leases	23,098	36,450	32,423	34,000
Total Purchased Services	2,248,637	2,705,758	2,505,959	3,302,260
Supplies/Non-Capital Equipment				
Office Supplies	23,041	27,300	25,332	34,000
Technology Supplies	933	6,000	7,348	2,500
Operating Supplies	593,040	748,093	764,759	787,000
Chemicals/Compounds	408,210	564,274	563,624	603,740
Maintenance Supplies	545,945	565,466	520,919	545,000
Inventory Supplies	70,073	60,000	69,042	63,000
Uniforms/Clothing	30,563	29,060	32,740	35,200
Non-Capital Equipment	124,057	190,000	210,983	205,000
Gas/Electricity	1,361,012	1,342,900	1,394,414	1,441,000
Motor Vehicle Fuels	283,139	209,400	263,415	270,100
Total Supplies/Non-Capital Equipment	3,440,013	3,742,493	3,852,645	3,986,540
Capital Outlay				
Property/Rights	548,924	7,392,833	7,370,523	1,650,000
Capital Equipment	2,175,452	1,231,904	1,260,362	1,291,000
Capital Improvement Projects	21,387,822	74,342,664	69,887,684	6,215,000
Total Capital Outlay	24,112,198	82,967,401	78,518,569	9,156,000
Miscellaneous				
Dues/Fees	42,819	55,625	49,017	57,245
Community Incentive	30,958	35,051	37,675	40,000
Total Other Expenditures	73,777	90,676	86,692	97,245
Total Expenditures	\$ 36,853,812	\$ 97,176,682	\$ 92,338,098	\$ 24,627,103

Expenditure Detail

Public Works Department - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	1,121,692	1,292,352	1,310,399	1,323,923
Overtime	78,532	48,000	59,154	68,500
Allowances	7,247	8,724	6,601	5,916
Medicare	15,170	18,739	17,410	19,197
Workers Compensation	21,193	21,029	17,874	16,150
Retirement Contributions	97,930	109,953	114,094	111,654
Medical Benefits	208,898	210,233	207,197	222,256
Life/Disability Benefits	7,124	10,790	6,962	11,120
Total Personnel	1,557,786	1,719,820	1,739,691	1,778,716
Purchased Services				
Professional Services	94,065	59,330	5,618	61,600
Technical Services	28,845	29,900	31,583	28,200
General Services	8,294	6,500	9,061	7,500
Property Services	177,895	165,534	196,044	188,400
Repair/Maintenance Services	(102,191)	(174,000)	(139,954)	(174,000)
Communication Services	16,262	13,500	15,987	15,500
Training/Registration	6,577	10,350	5,173	12,500
Mileage/Travel	-	350	-	350
Rentals/Leases	7,327	10,750	8,920	10,250
Total Purchased Services	237,074	122,214	132,432	150,300
Supplies/Non-Capital Equipment				
Office Supplies	8,860	15,600	7,770	15,600
Technology Supplies	933	6,000	6,812	2,500
Operating Supplies	306,494	400,993	414,014	424,100
Maintenance Supplies	163,088	165,466	166,703	145,000
Uniforms/Clothing	7,257	7,400	8,834	8,500
Non-Capital Equipment	10,313	-	11,900	5,000
Gas/Electricity	640,523	709,000	653,509	733,000
Motor Vehicle Fuels	114,989	90,000	121,151	130,200
Total Supplies/Non-Capital Equipment	1,252,457	1,394,459	1,390,762	1,463,900
Capital Outlay				
Capital Equipment	277,166	135,000	121,937	66,000
Total Capital Outlay	277,166	135,000	121,937	66,000
Miscellaneous				
Dues/Fees	931	1,000	1,100	1,000
Total Other Expenditures	931	1,000	1,100	1,000
Total Expenditures	\$ 3,325,414	\$ 3,372,493	\$ 3,385,922	\$ 3,459,916

Expenditure Detail

Administration/Operations Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	61,916	66,581	67,540	68,924
Medicare	589	965	637	999
Workers Compensation	40	38	29	26
Retirement Contributions	5,772	5,851	6,528	6,207
Medical Benefits	10,288	10,070	10,435	10,943
Life/Disability Benefits	434	565	440	437
Total Personnel	79,039	84,070	85,609	87,536
Purchased Services				
Communication Services	338	400	269	400
Total Purchased Services	377	400	371	400
Supplies/Non-Capital Equipment				
Office Supplies	8,577	15,600	7,770	15,600
Operating Supplies	172	-	180	-
Gas/Electricity	117,931	98,000	97,309	122,000
Total Supplies/Non-Capital Equipment	126,680	113,600	105,459	137,600
Total Expenditures	\$ 206,096	\$ 198,070	\$ 191,439	\$ 225,536

Expenditure Detail

Facilities Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	194,353	192,487	248,351	73,642
Overtime	12,684	4,000	10,554	4,500
Allowances	1,620	1,020	1,739	204
Medicare	2,413	2,791	3,057	1,068
Workers Compensation	3,332	2,992	2,633	838
Retirement Contributions	17,136	17,506	21,653	6,441
Medical Benefits	27,112	21,340	27,982	7,433
Life/Disability Benefits	1,250	1,585	1,111	546
Total Personnel	259,900	243,721	317,080	94,672
Purchased Services				
Professional Services	80	150	365	300
Technical Services	-	2,000	165	-
General Services	214	200	180	200
Property Services	45,462	63,000	91,655	55,000
Communication Services	3,335	2,600	5,114	2,600
Training/Registration	150	1,250	1,500	2,000
Rentals/Leases	5,125	7,250	6,375	7,250
Total Purchased Services	54,366	76,450	105,354	67,350
Supplies/Non-Capital Equipment				
Operating Supplies	64,656	55,000	76,402	60,000
Uniforms/Clothing	1,297	800	1,264	1,400
Motor Vehicle Fuels	5,137	4,200	5,518	4,700
Total Supplies/Non-Capital Equipment	71,090	60,000	91,221	71,100
Total Expenditures	\$ 385,356	\$ 380,171	\$ 513,903	\$ 233,122

Expenditure Detail

Fleet Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	203,686	237,862	262,262	265,976
Overtime	3,912	4,000	8,442	4,000
Allowances	918	1,224	1,122	1,224
Medicare	2,111	3,449	2,947	3,857
Workers Compensation	1,602	1,920	1,663	1,640
Retirement Contributions	17,565	20,777	23,413	23,441
Medical Benefits	37,918	61,239	42,529	46,637
Life/Disability Benefits	1,275	2,040	1,584	2,321
Total Personnel	268,987	332,511	343,962	349,096
Purchased Services				
Professional Services	23,177	300	140	300
Technical Services	11,315	11,100	11,842	12,700
Property Services	76,027	48,000	81,219	58,400
Repair/Maintenance Services	(102,191)	(174,000)	(139,954)	(174,000)
Communication Services	2,125	1,600	2,339	2,000
Training/Registration	-	1,500	2,698	1,500
Mileage/Travel	-	100	-	100
Rentals/Leases	1,957	2,000	2,339	2,000
Total Purchased Services	12,410	(109,400)	(39,377)	(97,000)
Supplies/Non-Capital Equipment				
Operating Supplies	113,581	130,500	179,940	144,600
Uniforms/Clothing	696	1,100	896	1,100
Motor Vehicle Fuels	84,072	66,000	91,945	100,000
Total Supplies/Non-Capital Equipment	198,362	197,600	272,781	245,700
Total Expenditures	\$ 480,106	\$ 420,711	\$ 577,366	\$ 497,796

Expenditure Detail

Streets Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	467,474	511,918	524,603	595,382
Overtime	60,587	40,000	39,434	60,000
Allowances	4,301	6,072	3,332	4,080
Medicare	7,406	7,423	7,890	8,633
Workers Compensation	14,150	13,316	11,720	11,296
Retirement Contributions	41,467	43,800	46,310	50,154
Medical Benefits	87,689	51,082	96,755	106,591
Life/Disability Benefits	2,906	4,233	3,001	5,164
Total Personnel	685,980	677,844	733,045	841,300
Purchased Services				
Professional Services	800	1,100	840	1,000
Technical Services	2,525	1,300	1,616	1,500
General Services	-	300	224	300
Property Services	31,472	29,534	23,113	50,000
Communication Services	8,847	6,400	7,502	8,000
Training/Registration	1,850	4,000	540	4,000
Rentals/Leases	206	1,500	206	1,000
Total Purchased Services	45,700	44,134	34,041	65,800
Supplies/Non-Capital Equipment				
Operating Supplies	100,174	139,493	128,292	143,500
Maintenance Supplies	163,088	165,466	166,703	145,000
Uniforms/Clothing	3,710	3,700	4,874	4,000
Motor Vehicle Fuels	23,292	18,000	21,011	23,000
Total Supplies/Non-Capital Equipment	300,577	326,659	324,812	315,500
Capital Outlay				
Capital Equipment	254,500	135,000	121,937	66,000
Total Capital Outlay	254,500	135,000	121,937	66,000
Miscellaneous				
Dues/Fees	275	100	-	100
Total Other Expenditures	275	100	-	100
Total Expenditures	\$ 1,287,032	\$ 1,183,737	\$ 1,213,835	\$ 1,288,700

Expenditure Detail

Engineering Division - General Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	194,263	283,504	207,643	319,999
Overtime	1,349	-	724	-
Allowances	408	408	408	408
Medicare	2,651	4,111	2,879	4,640
Workers Compensation	2,069	2,763	1,829	2,350
Retirement Contributions	15,990	22,019	16,190	25,411
Medical Benefits	45,891	66,502	29,496	50,652
Life/Disability Benefits	1,259	2,367	826	2,652
Total Personnel	263,880	381,674	259,995	406,112
Purchased Services				
Professional Services	70,008	57,780	4,273	60,000
Technical Services	15,005	15,500	17,960	14,000
General Services	8,080	6,000	8,555	7,000
Property Services	24,934	25,000	57	25,000
Communication Services	1,617	2,500	763	2,500
Training/Registration	4,577	3,600	435	5,000
Mileage/Travel	-	250	-	250
Total Purchased Services	124,221	110,630	32,043	113,750
Supplies/Non-Capital Equipment				
Office Supplies	270	-	-	-
Technology Supplies	933	6,000	6,612	2,500
Operating Supplies	27,911	76,000	29,200	76,000
Uniforms/Clothing	1,554	1,800	1,800	2,000
Gas/Electricity	522,592	611,000	556,200	611,000
Motor Vehicle Fuels	2,488	1,800	2,677	2,500
Total Supplies/Non-Capital Equipment	555,748	696,600	596,489	694,000
Capital Outlay				
Capital Equipment	22,666	-	-	-
Total Capital Outlay	22,666	-	-	-
Miscellaneous				
Dues/Fees	309	900	852	900
Total Other Expenditures	309	900	852	900
Total Expenditures	\$ 966,824	\$ 1,189,804	\$ 889,379	\$ 1,214,762

Expenditure Detail

Public Works Department - CDBG Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Capital Outlay				
Capital Improvement Projects	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -

Expenditure Detail

Capital Improvement Projects Division - CDBG Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Capital Outlay				
Capital Improvement Projects	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -

Expenditure Detail

Public Works Department - Capital Projects Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Capital Outlay				
Capital Improvement Projects	7,934,678	60,474,166	56,213,877	3,450,000
Total Capital Outlay	7,934,678	60,474,166	56,213,877	3,450,000
Total Expenditures	\$ 7,934,678	\$ 60,474,166	\$ 56,213,877	\$ 3,450,000

Expenditure Detail

Capital Improvement Projects Division - Capital Projects Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Capital Outlay				
Capital Improvement Projects	7,934,678	60,474,166	56,213,877	3,450,000
Total Capital Outlay	7,934,678	60,474,166	56,213,877	3,450,000
Total Expenditures	\$ 7,934,678	\$ 60,474,166	\$ 56,213,877	\$ 3,450,000

Expenditure Detail

Public Works Department - Water Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	2,025,799	2,326,305	2,192,563	2,406,173
Overtime	52,130	31,000	51,890	40,000
Allowances	10,196	11,388	9,690	10,572
Medicare	28,308	33,730	30,774	34,889
Workers Compensation	25,035	24,177	20,764	18,008
Retirement Contributions	174,417	194,839	190,449	205,385
Medical Benefits	313,162	420,778	292,186	370,679
Life/Disability Benefits	13,338	20,058	11,864	18,978
Total Personnel	2,646,180	3,062,275	2,804,123	3,104,684
Purchased Services				
Professional Services	9,143	82,457	44,123	142,300
Technical Services	72,682	111,700	77,272	183,000
General Services	36,614	77,700	40,926	71,700
Property Services	861,293	739,448	699,922	697,000
Repair/Maintenance Services	42,141	60,000	46,924	60,000
Communication Services	37,397	38,700	28,759	38,400
Training/Registration	8,495	17,000	11,027	16,500
Mileage/Travel	1,495	1,400	4,430	2,000
Rentals/Leases	4,016	6,900	3,331	5,800
Total Purchased Services	1,073,276	1,135,305	956,714	1,216,700
Supplies/Non-Capital Equipment				
Office Supplies	7,021	6,500	9,572	11,800
Operating Supplies	147,445	224,100	210,504	224,200
Chemicals/Compounds	245,416	215,000	229,556	298,740
Maintenance Supplies	382,857	400,000	354,216	400,000
Uniforms/Clothing	15,397	14,690	15,746	17,500
Non-Capital Equipment	67,874	110,000	82,713	103,000
Gas/Electricity	304,437	283,000	271,011	303,000
Motor Vehicle Fuels	35,486	29,400	31,185	29,400
Total Supplies/Non-Capital Equipment	1,205,933	1,282,690	1,205,039	1,387,640
Capital Outlay				
Property/Rights	548,924	7,392,833	7,370,523	1,650,000
Capital Equipment	590,903	404,704	405,087	295,000
Capital Improvement Projects	5,368,926	8,544,094	8,386,354	1,150,000
Total Capital Outlay	6,508,753	16,341,631	16,161,964	3,095,000
Miscellaneous				
Dues/Fees	20,954	26,725	23,516	27,395
Community Incentive	30,958	35,051	37,675	40,000
Total Other Expenditures	51,912	61,776	61,191	67,395
Total Expenditures	\$ 11,486,054	\$ 21,883,677	\$ 21,189,031	\$ 8,871,419

Expenditure Detail

Administration/Operations Division - Water Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	61,916	66,581	67,540	68,924
Medicare	589	965	637	999
Workers Compensation	41	38	32	26
Retirement Contributions	5,772	5,851	6,528	6,207
Medical Benefits	10,288	10,070	10,435	10,943
Life/Disability Benefits	434	566	440	437
Total Personnel	79,040	84,071	85,612	87,536
Purchased Services				
Professional Services	6,275	-	2,378	-
General Services	-	-	655	-
Communication Services	-	-	45	-
Mileage/Travel	-	-	1,176	-
Rentals/Leases	184	1,200	206	1,200
Total Purchased Services	6,459	1,200	4,460	1,200
Supplies/Non-Capital Equipment				
Office Supplies	6,438	5,500	8,555	10,800
Operating Supplies	829	-	1,288	-
Total Supplies/Non-Capital Equipment	7,267	5,500	9,843	10,800
Total Expenditures	\$ 92,766	\$ 90,771	\$ 99,915	\$ 99,536

Expenditure Detail

Facilities Division - Water Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	167,483	162,631	217,856	237,935
Overtime	12,649	4,000	10,470	4,500
Allowances	1,620	1,020	1,739	2,028
Medicare	2,023	2,358	2,612	3,450
Workers Compensation	2,936	2,528	2,777	2,713
Retirement Contributions	14,986	15,245	18,834	20,661
Medical Benefits	27,112	21,340	27,982	41,714
Life/Disability Benefits	1,060	1,350	1,063	1,669
Total Personnel	229,869	210,472	283,333	314,670
Purchased Services				
Professional Services	80	150	318	-
Technical Services	-	-	420	-
Property Services	12,456	20,000	17,453	-
Communication Services	8,063	10,000	4,036	-
Training/Registration	-	1,250	-	-
Rentals/Leases	-	1,000	-	-
Total Purchased Services	20,665	32,400	22,293	-
Supplies/Non-Capital Equipment				
Operating Supplies	7,306	10,000	13,254	-
Uniforms/Clothing	1,671	1,250	1,297	-
Total Supplies/Non-Capital Equipment	8,977	11,250	14,763	-
Total Expenditures	\$ 259,511	\$ 254,122	\$ 320,389	\$ 314,670

Expenditure Detail

Fleet Division - Water Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Purchased Services				
Repair/Maintenance Services	42,141	60,000	46,924	60,000
Total Purchased Services	42,141	60,000	46,924	60,000
Total Expenditures	\$ 42,141	\$ 60,000	\$ 46,924	\$ 60,000

Expenditure Detail

Engineering Division - Water Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	344,440	385,096	316,013	379,813
Overtime	528	-	308	-
Allowances	389	1,404	665	204
Medicare	4,793	5,584	4,453	4,709
Workers Compensation	3,178	3,111	2,909	1,891
Retirement Contributions	30,242	32,084	28,440	28,242
Medical Benefits	59,543	56,763	48,731	54,879
Life/Disability Benefits	2,277	3,262	2,015	2,270
Total Personnel	449,185	487,304	407,477	472,008
Purchased Services				
Professional Services	183	40,057	3,155	40,000
Technical Services	13,390	13,500	-	12,000
General Services	68	300	196	300
Communication Services	10,580	9,000	10,590	10,200
Rentals/Leases	189	600	206	600
Total Purchased Services	24,515	63,457	14,207	63,100
Supplies/Non-Capital Equipment				
Operating Supplies	1,461	1,400	1,542	1,500
Uniforms/Clothing	1,270	900	1,160	1,100
Motor Vehicle Fuels	700	2,400	771	2,400
Total Supplies/Non-Capital Equipment	3,431	4,700	3,473	5,000
Miscellaneous				
Dues/Fees	222	800	585	800
Total Other Expenditures	222	800	585	800
Total Expenditures	\$ 477,353	\$ 556,261	\$ 425,742	\$ 540,908

Expenditure Detail

Water Operations Division - Water Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	455,844	566,086	507,424	567,430
Overtime	18,117	12,000	19,487	16,000
Allowances	4,158	3,876	3,750	4,668
Medicare	6,637	8,208	7,465	9,026
Workers Compensation	8,136	8,103	6,322	6,176
Retirement Contributions	36,621	44,944	40,746	50,436
Medical Benefits	76,680	126,785	61,035	86,125
Life/Disability Benefits	2,884	5,148	2,185	5,241
Total Personnel	609,077	775,150	648,414	745,102
Purchased Services				
Professional Services	1,921	2,000	425	1,000
Technical Services	27,958	33,000	22,333	35,000
General Services	1,276	10,000	467	10,000
Property Services	31,603	62,198	66,729	37,000
Communication Services	5,492	7,300	5,116	6,300
Training/Registration	2,659	5,500	3,119	4,000
Rentals/Leases	494	1,100	275	800
Total Purchased Services	72,785	121,098	98,474	94,100
Supplies/Non-Capital Equipment				
Operating Supplies	27,750	39,000	32,487	37,000
Chemicals/Compounds	245,416	215,000	229,556	298,740
Uniforms/Clothing	3,915	3,440	3,797	4,000
Non-Capital Equipment	37,425	45,000	55,811	38,000
Gas/Electricity	302,496	273,000	268,741	300,000
Motor Vehicle Fuels	1,401	1,200	1,686	1,200
Total Supplies/Non-Capital Equipment	618,403	576,640	592,078	678,940
Capital Outlay				
Capital Equipment	23,175	303,156	293,193	87,500
Total Capital Outlay	23,175	303,156	293,193	87,500
Miscellaneous				
Dues/Fees	5,282	7,000	5,168	6,000
Total Other Expenditures	5,282	7,000	5,168	6,000
Total Expenditures	\$ 1,328,722	\$ 1,783,044	\$ 1,637,327	\$ 1,611,642

Expenditure Detail

Lab Operations Division - Water Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	361,406	401,731	402,908	488,053
Allowances	1,530	1,632	1,564	1,632
Medicare	5,080	5,825	5,674	7,077
Workers Compensation	4,628	4,490	3,888	3,926
Retirement Contributions	33,849	35,194	37,512	42,979
Medical Benefits	49,696	62,658	51,081	76,543
Life/Disability Benefits	2,574	3,374	2,609	4,151
Total Personnel	458,763	514,904	505,561	624,361
Purchased Services				
Professional Services	-	300	130	80,500
Technical Services	25,801	54,200	34,484	65,000
General Services	31,177	39,000	37,062	40,000
Property Services	5,845	6,900	10,939	8,000
Communication Services	2,504	3,300	2,108	2,800
Training/Registration	1,584	3,000	1,615	3,000
Mileage/Travel	113	600	1,294	1,000
Rentals/Leases	1,112	1,300	1,390	1,300
Total Purchased Services	68,136	108,600	89,022	201,600
Supplies/Non-Capital Equipment				
Operating Supplies	40,311	43,000	35,908	43,000
Uniforms/Clothing	2,092	1,900	2,056	3,000
Non-Capital Equipment	16,062	30,000	16,547	30,000
Motor Vehicle Fuels	555	1,800	532	1,800
Total Supplies/Non-Capital Equipment	59,020	76,700	55,043	77,800
Capital Outlay				
Capital Equipment	50,000	21,710	21,710	50,000
Total Capital Outlay	50,000	21,710	21,710	50,000
Miscellaneous				
Dues/Fees	11,696	15,800	14,051	16,800
Total Other Expenditures	11,696	15,800	14,051	16,800
Total Expenditures	\$ 647,615	\$ 737,714	\$ 685,387	\$ 970,561

Expenditure Detail

Electrical & Mechanical Division - Water Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	195,874	161,225	142,503	105,525
Overtime	5,000	4,000	3,113	4,500
Allowances	986	1,416	697	612
Medicare	2,768	2,338	2,082	1,530
Workers Compensation	2,887	2,368	1,616	1,112
Retirement Contributions	15,473	13,584	12,038	9,639
Medical Benefits	25,319	17,853	15,389	11,863
Life/Disability Benefits	1,194	1,301	690	737
Total Personnel	249,501	204,085	178,128	135,518
Purchased Services				
Technical Services	638	1,000	-	61,000
General Services	-	20,000	132	15,000
Property Services	12,070	20,000	15,254	40,000
Communication Services	-	-	-	10,000
Training/Registration	1,262	1,250	-	3,000
Rentals/Leases	731	1,000	747	1,200
Total Purchased Services	14,783	43,250	16,401	130,200
Supplies/Non-Capital Equipment				
Operating Supplies	26,803	20,000	18,194	36,000
Uniforms/Clothing	2,340	1,900	2,378	4,000
Non-Capital Equipment	14,387	35,000	10,143	35,000
Motor Vehicle Fuels	5,765	4,800	7,820	4,800
Total Supplies/Non-Capital Equipment	49,295	61,700	38,535	79,800
Capital Outlay				
Capital Equipment	47,892	69,889	69,889	87,500
Total Capital Outlay	47,892	69,889	69,889	87,500
Miscellaneous				
Dues/Fees	304	295	-	295
Total Other Expenditures	304	295	-	295
Total Expenditures	\$ 361,775	\$ 379,219	\$ 302,953	\$ 433,313

Expenditure Detail

Distribution & Collection Division - Water Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	179,917	233,271	195,616	204,463
Overtime	15,836	11,000	17,302	15,000
Allowances	1,241	1,632	1,173	1,428
Medicare	2,761	3,382	2,996	2,965
Workers Compensation	3,064	3,339	3,057	2,029
Retirement Contributions	14,510	20,038	15,866	17,900
Medical Benefits	31,461	64,070	35,004	41,975
Life/Disability Benefits	1,102	2,020	999	1,437
Total Personnel	249,892	338,752	272,013	287,197
Purchased Services				
Professional Services	515	20,950	11,105	800
Technical Services	3,853	10,000	19,765	10,000
General Services	216	400	298	400
Property Services	299,365	86,850	156,338	57,000
Communication Services	5,591	6,100	4,140	6,100
Training/Registration	1,754	2,000	3,949	2,500
Rentals/Leases	275	300	275	300
Total Purchased Services	311,569	126,600	195,870	77,100
Supplies/Non-Capital Equipment				
Operating Supplies	34,179	101,200	90,596	96,700
Maintenance Supplies	382,857	400,000	354,216	400,000
Uniforms/Clothing	3,304	4,000	3,523	4,000
Motor Vehicle Fuels	27,065	19,200	20,376	19,200
Total Supplies/Non-Capital Equipment	447,405	524,400	469,247	519,900
Capital Outlay				
Capital Equipment	469,836	-	10,346	70,000
Total Capital Outlay	469,836	-	10,346	70,000
Total Expenditures	\$ 1,478,702	\$ 989,752	\$ 947,476	\$ 954,197

Expenditure Detail

Water Resources Operations Division - Water Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	258,919	349,684	342,703	354,030
Allowances	272	408	102	-
Medicare	3,657	5,070	4,855	5,133
Workers Compensation	165	200	163	135
Retirement Contributions	22,964	27,899	30,485	29,321
Medical Benefits	33,063	61,239	42,529	46,637
Life/Disability Benefits	1,813	3,037	1,863	3,036
Total Personnel	320,853	447,537	423,585	438,292
Purchased Services				
Professional Services	87	19,000	26,344	20,000
General Services	3,811	8,000	2,050	6,000
Property Services	499,954	543,500	433,209	555,000
Communication Services	5,167	3,000	2,724	3,000
Training/Registration	1,131	4,000	2,284	4,000
Mileage/Travel	-	800	1,950	1,000
Rentals/Leases	1,031	400	232	400
Total Purchased Services	512,223	578,700	469,063	589,400
Supplies/Non-Capital Equipment				
Office Supplies	583	1,000	1,017	1,000
Operating Supplies	8,806	9,500	17,235	10,000
Uniforms/Clothing	805	1,300	1,535	1,400
Gas/Electricity	1,941	10,000	2,270	3,000
Total Supplies/Non-Capital Equipment	12,135	21,800	22,057	15,400
Capital Outlay				
Property/Rights	548,924	7,392,833	7,370,523	1,650,000
Capital Equipment	-	9,949	9,949	-
Total Capital Outlay	548,924	7,402,782	7,380,472	1,650,000
Miscellaneous				
Dues/Fees	3,450	2,830	3,712	3,500
Community Incentive	30,958	35,051	37,675	40,000
Total Other Expenditures	34,408	37,881	41,387	43,500
Total Expenditures	\$ 1,428,543	\$ 8,488,700	\$ 8,336,564	\$ 2,736,592

Expenditure Detail

Capital Improvement Projects Division - Water Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Capital Outlay				
Capital Improvement Projects	5,368,926	8,544,094	8,386,354	1,150,000
Total Capital Outlay	5,368,926	8,544,094	8,386,354	1,150,000
Total Expenditures	\$ 5,368,926	\$ 8,544,094	\$ 8,386,354	\$ 1,150,000

Expenditure Detail

Public Works Department - Wastewater Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	1,284,880	1,344,253	1,372,822	1,505,145
Overtime	27,219	24,000	25,856	29,500
Allowances	6,703	8,712	6,466	8,124
Medicare	17,862	19,491	17,578	21,825
Workers Compensation	15,398	15,558	12,496	12,953
Retirement Contributions	106,850	111,366	108,438	127,976
Medical Benefits	234,763	254,858	207,470	279,427
Life/Disability Benefits	8,301	11,334	7,339	11,456
Total Personnel	1,705,771	1,789,572	1,762,408	1,996,406
Purchased Services				
Professional Services	6,698	47,450	41,332	15,500
Technical Services	74,365	108,790	103,701	115,700
General Services	9,034	21,000	14,249	11,000
Property Services	402,262	688,726	693,968	1,151,640
Repair/Maintenance Services	3,754	4,000	7,701	4,000
Communication Services	11,504	14,150	10,064	13,000
Training/Registration	5,894	8,550	6,216	10,500
Mileage/Travel	-	500	1,725	700
Rentals/Leases	1,544	2,150	6,161	1,300
Total Purchased Services	515,055	895,316	885,117	1,323,340
Supplies/Non-Capital Equipment				
Office Supplies	5,433	4,000	6,835	4,000
Operating Supplies	107,475	93,500	107,305	103,500
Chemicals/Compounds	162,794	349,274	334,068	305,000
Uniforms/Clothing	3,094	3,100	3,573	3,800
Non-Capital Equipment	45,241	80,000	116,370	80,000
Gas/Electricity	406,301	343,900	461,248	405,000
Motor Vehicle Fuels	5,741	3,600	6,106	5,500
Total Supplies/Non-Capital Equipment	736,079	877,374	1,035,505	906,800
Capital Outlay				
Capital Equipment	451,731	435,000	402,253	260,000
Capital Improvement Projects	8,078,465	3,914,466	4,399,105	1,300,000
Total Capital Outlay	8,530,196	4,349,466	4,801,358	1,560,000
Miscellaneous				
Dues/Fees	19,256	25,350	21,143	26,100
Total Other Expenditures	19,256	25,350	21,143	26,100
Total Expenditures	\$ 11,506,357	\$ 7,937,078	\$ 8,505,531	\$ 5,812,646

Expenditure Detail

Administration/Operations Division - Wastewater Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	61,916	66,582	67,540	68,923
Medicare	589	965	637	999
Workers Compensation	38	38	31	26
Retirement Contributions	5,772	5,851	6,528	6,207
Medical Benefits	10,288	10,070	10,435	10,943
Life/Disability Benefits	434	566	441	437
Total Personnel	79,037	84,072	85,612	87,535
Supplies/Non-Capital Equipment				
Office Supplies	5,433	4,000	6,783	4,000
Operating Supplies	232	-	811	-
Total Supplies/Non-Capital Equipment	5,665	4,000	7,594	4,000
Total Expenditures	\$ 84,702	\$ 88,072	\$ 93,206	\$ 91,535

Expenditure Detail

Fleet Division - Wastewater Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Purchased Services				
Repair/Maintenance Services	3,754	4,000	7,701	4,000
Total Purchased Services	3,754	4,000	7,701	4,000
Total Expenditures	\$ 3,754	\$ 4,000	\$ 7,701	\$ 4,000

Expenditure Detail

Engineering Division - Wastewater Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	287,574	323,774	322,856	313,923
Allowances	389	1,404	666	204
Medicare	4,011	4,695	3,580	3,754
Workers Compensation	2,383	2,559	1,723	1,451
Retirement Contributions	25,124	26,853	22,756	22,471
Medical Benefits	52,555	49,923	41,643	47,446
Life/Disability Benefits	1,865	2,748	1,592	1,805
Total Personnel	378,224	411,956	399,067	391,054
Total Expenditures	\$ 378,224	\$ 411,956	\$ 399,067	\$ 391,054

Expenditure Detail

Electrical & Mechanical Division - Wastewater Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	195,874	161,225	142,550	302,186
Overtime	5,000	4,000	3,113	4,500
Allowances	986	1,416	697	2,436
Medicare	2,768	2,338	2,082	4,382
Workers Compensation	2,662	2,368	1,581	3,355
Retirement Contributions	15,473	13,584	12,038	26,332
Medical Benefits	25,319	17,853	15,388	46,144
Life/Disability Benefits	1,194	1,301	690	2,118
Total Personnel	249,276	204,085	178,139	391,453
Purchased Services				
Professional Services	82	650	70	650
Technical Services	21,550	25,590	28,531	26,100
General Services	-	20,000	13,250	10,000
Property Services	45,105	30,000	33,110	29,640
Communication Services	3,864	6,600	3,077	5,000
Training/Registration	463	1,250	-	3,000
Rentals/Leases	26	800	-	-
Total Purchased Services	71,090	84,890	78,038	74,390
Supplies/Non-Capital Equipment				
Operating Supplies	37,290	25,000	39,152	35,000
Non-Capital Equipment	13,500	35,000	31,358	35,000
Total Supplies/Non-Capital Equipment	50,790	60,000	70,562	70,000
Capital Outlay				
Capital Equipment	43,690	175,000	171,752	87,500
Total Capital Outlay	43,690	175,000	171,752	87,500
Total Expenditures	\$ 414,846	\$ 523,975	\$ 498,491	\$ 623,343

Expenditure Detail

Distribution & Collection Division - Wastewater Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	179,917	233,271	225,461	204,463
Overtime	15,836	10,000	15,173	15,000
Allowances	1,241	1,632	1,105	1,428
Medicare	2,761	3,382	2,677	2,965
Workers Compensation	2,825	3,339	2,746	2,029
Retirement Contributions	14,510	20,038	14,351	17,900
Medical Benefits	31,461	64,070	32,242	41,975
Life/Disability Benefits	1,101	2,020	999	1,437
Total Personnel	249,652	337,752	294,754	287,197
Purchased Services				
Technical Services	2,120	3,000	2,344	3,500
Property Services	5,071	111,000	96,909	54,500
Communication Services	-	-	-	-
Training/Registration	1,449	2,000	-	2,500
Rentals/Leases	-	-	-	-
Total Purchased Services	15,235	116,300	99,519	61,300
Supplies/Non-Capital Equipment				
Operating Supplies	10,281	15,000	2,547	15,000
Gas/Electricity	106,975	1,900	123,084	115,000
Total Supplies/Non-Capital Equipment	117,256	16,900	137,068	130,000
Capital Outlay				
Capital Equipment	343,676	220,000	220,000	85,000
Total Capital Outlay	343,676	220,000	220,000	85,000
Miscellaneous				
Total Expenditures	\$ 725,819	\$ 690,952	\$ 751,341	\$ 563,497

Expenditure Detail

Wastewater Operations Division - Wastewater Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	495,563	490,844	575,270	549,804
Overtime	5,855	10,000	7,262	10,000
Allowances	3,679	3,852	3,760	3,648
Medicare	6,918	7,117	8,091	8,770
Workers Compensation	6,512	6,273	5,943	5,439
Retirement Contributions	40,848	39,898	49,633	49,914
Medical Benefits	94,979	93,054	96,160	111,309
Life/Disability Benefits	3,252	4,124	3,343	5,081
Total Personnel	657,606	655,162	749,462	743,965
Purchased Services				
Professional Services	170	43,500	40,951	10,000
Technical Services	44,198	59,000	51,522	65,000
General Services	8,785	1,000	569	1,000
Property Services	351,907	543,726	563,829	1,065,000
Communication Services	6,330	6,350	5,712	6,600
Training/Registration	2,717	3,500	3,045	3,000
Rentals/Leases	1,243	1,000	5,886	1,000
Total Purchased Services	415,350	658,076	671,514	1,151,600
Supplies/Non-Capital Equipment				
Operating Supplies	55,716	45,000	47,653	45,000
Chemicals/Compounds	162,794	349,274	334,068	305,000
Uniforms/Clothing	2,755	2,300	2,669	3,000
Non-Capital Equipment	31,741	45,000	73,575	45,000
Gas/Electricity	299,326	342,000	338,164	290,000
Motor Vehicle Fuels	5,741	3,600	6,106	5,500
Total Supplies/Non-Capital Equipment	558,073	787,174	802,235	693,500
Capital Outlay				
Capital Equipment	64,365	40,000	10,501	87,500
Total Capital Outlay	64,365	40,000	10,501	87,500
Miscellaneous				
Dues/Fees	19,038	24,850	20,555	25,600
Total Other Expenditures	19,038	24,850	20,555	25,600
Total Expenditures	\$ 1,714,432	\$ 2,165,262	\$ 2,254,267	\$ 2,702,165

Expenditure Detail

Industrial Pre-Treatment Division - Wastewater Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	64,036	68,557	39,145	65,846
Allowances	408	408	238	408
Medicare	815	994	511	955
Workers Compensation	978	981	472	653
Retirement Contributions	5,123	5,142	3,132	5,152
Medical Benefits	20,161	19,888	11,602	21,610
Life/Disability Benefits	455	575	274	578
Total Personnel	91,976	96,545	55,374	95,202
Purchased Services				
Professional Services	100	3,000	45	4,050
Technical Services	6,497	21,200	21,304	21,100
General Services	-	-	430	-
Property Services	179	4,000	120	2,500
Communication Services	1,310	1,200	1,275	1,400
Training/Registration	1,265	1,800	3,171	2,000
Mileage/Travel	-	500	1,725	700
Rentals/Leases	275	350	275	300
Total Purchased Services	9,626	32,050	28,345	32,050
Supplies/Non-Capital Equipment				
Operating Supplies	3,956	8,500	17,142	8,500
Uniforms/Clothing	339	800	904	800
Total Supplies/Non-Capital Equipment	4,295	9,300	18,046	9,300
Miscellaneous				
Dues/Fees	218	500	588	500
Total Other Expenditures	218	500	588	500
Total Expenditures	\$ 106,115	\$ 138,395	\$ 102,353	\$ 137,052

Expenditure Detail

Capital Improvement Projects Division - Wastewater Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Capital Outlay				
Capital Improvement Projects	8,078,465	3,914,466	4,399,105	1,300,000
Total Capital Outlay	8,078,465	3,914,466	4,399,105	1,300,000
Total Expenditures	\$ 8,078,465	\$ 3,914,466	\$ 4,399,105	\$ 1,300,000

Expenditure Detail

Public Works Department - Stormwater Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	76,021	79,099	81,584	84,817
Medicare	1,057	1,147	1,140	1,230
Workers Compensation	73	45	51	32
Retirement Contributions	7,602	7,521	8,127	8,295
Medical Benefits	7,951	7,785	8,063	8,453
Life/Disability Benefits	539	677	548	744
Total Personnel	93,243	96,274	99,513	103,571
Purchased Services				
Professional Services	5,228	24,773	10,194	24,970
Technical Services	2,398	1,200	2,398	1,200
General Services	810	1,200	-	1,200
Property Services	20,791	45,000	72	45,000
Communication Services	1,310	1,200	1,275	1,400
Training/Registration	614	1,000	1,317	1,000
Mileage/Travel	516	500	136	500
Rentals/Leases	206	350	206	350
Total Purchased Services	31,873	75,223	15,598	75,620
Supplies/Non-Capital Equipment				
Operating Supplies	14,048	19,700	17,652	19,700
Uniforms/Clothing	203	370	313	400
Total Supplies/Non-Capital Equipment	14,251	20,070	17,965	20,100
Capital Outlay				
Capital Improvement Projects	5,753	1,409,938	888,348	315,000
Total Capital Outlay	5,753	1,409,938	888,348	315,000
Miscellaneous				
Dues/Fees	1,105	1,950	2,313	2,150
Total Other Expenditures	1,105	1,950	2,313	2,150
Total Expenditures	\$ 146,225	\$ 1,603,455	\$ 1,023,737	\$ 516,441

Expenditure Detail

Streets Division - Stormwater Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Supplies/Non-Capital Equipment				
Operating Supplies	10,552	14,700	14,029	14,700
Total Supplies/Non-Capital Equipment	10,552	14,700	14,029	14,700
Total Expenditures	\$ 10,552	\$ 14,700	\$ 14,045	\$ 14,700

Expenditure Detail

Stormwater Operations Division - Stormwater Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	76,021	79,099	81,584	84,817
Medicare	1,057	1,147	1,140	1,230
Workers Compensation	73	45	51	32
Retirement Contributions	7,602	7,521	8,127	8,295
Medical Benefits	7,951	7,785	8,063	8,453
Life/Disability Benefits	539	677	548	744
Total Personnel	93,243	96,274	99,513	103,571
Purchased Services				
Professional Services	5,228	24,773	10,194	24,970
Technical Services	2,398	1,200	2,398	1,200
General Services	810	1,200	-	1,200
Property Services	20,791	45,000	56	45,000
Communication Services	1,310	1,200	1,275	1,400
Training/Registration	614	1,000	1,317	1,000
Mileage/Travel	516	500	136	500
Rentals/Leases	206	350	206	350
Total Purchased Services	31,873	75,223	15,582	75,620
Supplies/Non-Capital Equipment				
Operating Supplies	3,496	5,000	3,623	5,000
Uniforms/Clothing	203	370	313	400
Total Supplies/Non-Capital Equipment	3,699	5,370	3,936	5,400
Miscellaneous				
Dues/Fees	1,105	1,950	2,313	2,150
Total Other Expenditures	1,105	1,950	2,313	2,150
Total Expenditures	\$ 129,920	\$ 178,817	\$ 121,344	\$ 186,741

Expenditure Detail

Capital Improvement Projects Division - Stormwater Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Capital Outlay				
Capital Improvement Projects	5,753	1,409,938	888,348	315,000
Total Capital Outlay	5,753	1,409,938	888,348	315,000
Total Expenditures	\$ 5,753	\$ 1,409,938	\$ 888,348	\$ 315,000

Expenditure Detail

Public Works Department - Sanitation Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	682,730	719,938	684,079	780,739
Overtime	34,408	40,000	39,729	40,000
Allowances	4,046	3,672	3,842	4,488
Medicare	9,768	10,439	9,908	11,321
Workers Compensation	21,050	21,430	15,992	18,553
Retirement Contributions	63,984	65,620	64,652	71,410
Medical Benefits	155,788	135,280	146,250	168,472
Life/Disability Benefits	4,433	6,034	4,046	6,698
Total Personnel	976,207	1,002,413	968,498	1,101,681
Purchased Services				
Professional Services	7,009	800	920	800
Property Services	309,944	337,000	407,477	394,600
Repair/Maintenance Services	54,343	110,000	82,724	110,000
Communication Services	9,415	8,000	7,839	9,000
Training/Registration	392	5,500	819	5,500
Mileage/Travel	-	100	2,387	100
Rentals/Leases	10,005	16,300	13,805	16,300
Total Purchased Services	391,359	477,700	516,098	536,300
Supplies/Non-Capital Equipment				
Office Supplies	1,727	1,200	1,155	2,600
Operating Supplies	17,578	9,800	15,284	15,500
Inventory Supplies	70,073	60,000	69,042	63,000
Uniforms/Clothing	4,612	3,500	4,274	5,000
Non-Capital Equipment	629	-	-	17,000
Gas/Electricity	9,751	7,000	8,646	-
Motor Vehicle Fuels	126,923	86,400	104,973	105,000
Total Supplies/Non-Capital Equipment	231,293	167,900	203,374	208,100
Capital Outlay				
Capital Equipment	855,652	257,200	331,085	670,000
Total Capital Outlay	855,652	257,200	331,085	670,000
Miscellaneous				
Dues/Fees	573	600	945	600
Total Other Expenditures	573	600	945	600
Total Expenditures	\$ 2,455,084	\$ 1,905,813	\$ 2,020,000	\$ 2,516,681

Expenditure Detail

Administration/Operations Division - Sanitation Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	20,639	22,193	22,513	22,975
Medicare	196	322	212	333
Workers Compensation	13	13	9	9
Retirement Contributions	1,924	1,950	2,176	2,069
Medical Benefits	3,429	3,357	3,478	3,648
Life/Disability Benefits	145	189	147	130
Total Personnel	26,346	28,024	28,535	29,164
Supplies/Non-Capital Equipment				
Office Supplies	1,727	1,200	1,155	2,600
Gas/Electricity	9,751	7,000	8,646	-
Total Supplies/Non-Capital Equipment	11,478	8,200	9,801	2,600
Total Expenditures	\$ 43,051	\$ 36,224	\$ 38,336	\$ 31,764

Expenditure Detail

Fleet Division - Sanitation Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Purchased Services				
Repair/Maintenance Services	54,343	110,000	82,724	110,000
Total Purchased Services	54,343	110,000	82,724	110,000
Total Expenditures	\$ 54,343	\$ 110,000	\$ 82,724	\$ 110,000

Expenditure Detail

Sanitation Operations Division - Sanitation Fund

	2022 Audited Amounts	2023 Adopted Budget	2023 Year-End Forecast	2024 Adopted Budget
Personnel				
Regular Wages	662,091	697,745	661,566	757,764
Overtime	34,408	40,000	39,729	40,000
Allowances	4,046	3,672	3,842	4,488
Medicare	9,572	10,117	9,696	10,988
Workers Compensation	21,037	21,417	15,983	18,544
Retirement Contributions	62,060	63,670	62,476	69,341
Medical Benefits	152,359	131,923	142,772	164,824
Life/Disability Benefits	4,288	5,845	3,899	6,568
Total Personnel	949,861	974,389	939,963	1,072,517
Purchased Services				
Professional Services	1,782	800	920	800
Property Services	309,944	337,000	407,477	394,600
Communication Services	9,415	8,000	7,839	9,000
Training/Registration	392	5,500	819	5,500
Mileage/Travel	-	100	2,387	100
Rentals/Leases	10,005	16,300	13,805	16,300
Total Purchased Services	331,789	367,700	433,374	426,300
Supplies/Non-Capital Equipment				
Operating Supplies	17,578	9,800	15,284	15,500
Inventory Supplies	70,073	60,000	69,042	63,000
Uniforms/Clothing	4,612	3,500	4,274	5,000
Non-Capital Equipment	629	-	-	17,000
Motor Vehicle Fuels	126,923	86,400	104,973	105,000
Total Supplies/Non-Capital Equipment	219,815	159,700	193,573	205,500
Capital Outlay				
Capital Equipment	855,652	257,200	331,085	670,000
Total Capital Outlay	855,652	257,200	331,085	670,000
Miscellaneous				
Dues/Fees	573	600	945	600
Total Other Expenditures	573	600	945	600
Total Expenditures	\$ 2,357,690	\$ 1,759,589	\$ 1,898,940	\$ 2,374,917





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 2024 budget includes roughly \$10 million 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 SUMMARY

Conservation Trust Fund

	2023 Budget	2024 Budget	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate	5-Year Total
Beginning Fund Balance	\$ 1,510,323	\$ 697,927	\$ 219,927	\$ 345,977	\$ 672,550	\$ 986,329	
Revenue Projections							
Lottery Proceeds	\$ 469,800	\$ 516,000	\$ 490,200	\$ 485,298	\$ 485,298	\$ 485,298	\$ 2,462,094
Investment Earnings	8,000	31,000	10,850	16,275	28,481	42,722	129,328
Total	<u>\$ 477,800</u>	<u>\$ 547,000</u>	<u>\$ 501,050</u>	<u>\$ 501,573</u>	<u>\$ 513,779</u>	<u>\$ 528,020</u>	<u>\$ 2,591,422</u>
Capital Expenditures							
Greenway Trail Replacement	\$ 125,196	\$ 75,000	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 425,000
Ballfield Improvements	100,000	-	-	-	-	-	-
Sensory Playground Repair	250,000	-	-	-	-	-	-
Jaycee Ballfield Improvements	220,000	-	-	-	-	-	-
Playground Equipment Replacement	250,000	300,000	300,000	100,000	100,000	100,000	900,000
Bocce Ball Court	10,000	-	-	-	-	-	-
Pavilion/Shelter Replacement Skatepark	220,000	-	-	-	-	-	-
Maintenance	75,000	-	-	-	-	-	-
Winburn Ponds Aeration	10,000	-	-	-	-	-	-
Park & Trail Signage	30,000	-	-	-	-	-	-
Tunnel & Skatepark Safety Improvements	-	350,000	-	-	-	-	350,000
NWOS Parking Lot		300,000					300,000
Total	<u>\$ 1,290,196</u>	<u>\$ 1,025,000</u>	<u>\$ 375,000</u>	<u>\$ 175,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 1,675,000</u>
Unassigned Fund Balance	<u>\$ 697,927</u>	<u>\$ 219,927</u>	<u>\$ 345,977</u>	<u>\$ 672,550</u>	<u>\$ 986,329</u>	<u>\$ 1,314,349</u>	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

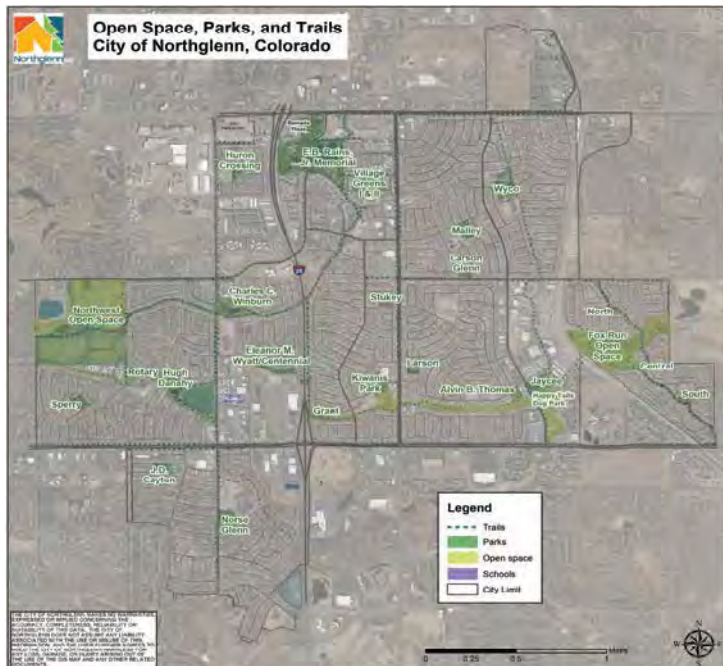
Project Name: Greenway Trail Replacement
Project Dates: **Begin:** Ongoing **Finish:** Ongoing
Comprehensive Project Cost: \$425,000 (5 year total)
Project Rationale: Maintenance Program
Future Operational Impact: Yes No **Operational Impact Category:** N/A

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:	2024	2025	2026	2027	2028	5 - Year Total
Conservation Trust Fund	75,000	75,000	75,000	100,000	100,000	\$ 425,000
						-
						-
						-
Total Revenue	\$ 75,000	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 425,000

Expenditures:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	75,000	75,000	75,000	100,000	100,000	425,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 75,000	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 425,000



5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Playground Equipment Replacement

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 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 to replace Danahy playground and shelter in 2024. Sperry Park playground in 2026, Huron Crossings and Larson Park in 2027. To replace the shelters and the playgrounds in the next two years allows the city to renovate the parks and shelters at the same time. After the completion of these two projects the budget drops back down to \$100,000 annually per year to be allocated for design and build of smaller neighborhood playgrounds, including public input.

Source of Funding:	2024	2025	2026	2027	2028	5 - Year Total
Conservation Trust Fund	300,000	300,000	100,000	100,000	100,000	\$ 900,000
						-
						-
						-
Total Revenue	\$ 300,000	\$ 300,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 900,000

Expenditures:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction						-
Materials						-
Equipment	300,000	300,000	100,000	100,000	100,000	900,000
Other -						-
Other -						-
Total Expenditures	\$ 300,000	\$ 300,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 900,000



5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Tunnel & Skatepark Safety Improvements

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

Comprehensive Project Cost: \$350,000

Project Rationale: Maintenance Program

Future Operational Impact: Yes No **Operational Impact Category:** Slight

Description/Justification:

This project includes the construction of safety improvements, specifically lighting and video surveillance at the pedestrian tunnel at I-25 and 118th Avenue and the skatepark at E.B. Rains Jr. Memorial Park.

Source of Funding:	2024	2025	2026	2027	2028	5 - Year Total
Conservation Trust Fund	350,000					\$ 350,000
						-
						-
						-
Total Revenue	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

Expenditures:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	350,000					350,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: NWOS Parking Lot

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

Comprehensive Project Cost: \$300,000

Project Rationale: Facility Improvement

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

Description/Justification:

During Phase I renovations at Northwest Open Space, the expanded parking lot was developed as a soft-surface parking lot. This project would replace the existing millings with asphalt.

Source of Funding:	2024	2025	2026	2027	2028	5 - Year Total
Conservation Trust Fund	300,000					\$ 300,000
						-
						-
						-
Total Revenue	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000

Expenditures:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	300,000					300,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000

CAPITAL IMPROVEMENT SUMMARY

Capital Projects Fund

	2023 Budget	2024 Proposed Budget	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate	5-Year Total
Beginning Fund Balance	\$ 48,637,640	\$ 900,069	\$ 1,968,769	\$ 4,250,700	\$ 7,389,131	\$ 10,322,062	
Revenue Projections							
Property Tax 4.000 Mills	\$ 1,821,000	\$ 2,277,319	\$ 2,277,000	\$ 2,505,000	\$ 2,505,000	\$ 2,756,000	\$ 12,320,319
Sales/Use Tax 1/2%	3,522,000	3,578,500	3,686,000	3,797,000	3,911,000	4,028,000	19,000,500
4% Marijuana Sales Tax	1,141,000	980,000	980,000	980,000	980,000	980,000	4,900,000
ADCOO	399,000	449,000	453,000	458,000	463,000	468,000	2,291,000
ADCOT	1,249,000	1,396,000	1,410,000	1,424,000	1,438,000	1,452,000	7,120,000
County Grant	3,315,044	300,000	-	-	-	-	300,000
State Grant	9,000	-	-	-	-	-	-
Federal Grant	9,786,517	-	-	-	-	-	-
Investment Earnings	532,000	756,200	39,000	85,000	148,000	206,000	1,234,200
Contributions	1,823,328	-	-	-	-	-	-
Transfer in - Bronco Stadium Funds	-	-	-	-	-	-	-
Transfer from General Fund - Streets	-	-	-	-	-	-	-
Total	\$ 23,597,889	\$ 9,737,019	\$ 8,845,000	\$ 9,249,000	\$ 9,445,000	\$ 9,890,000	\$ 47,166,019
Expenditures Summary							
ADCOO Funded Projects	\$ 2,532,957	\$ 575,000	\$ 75,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 725,000
ADCOT Funded Projects	1,457,182	750,000	1,000,000	750,000	1,000,000	1,000,000	4,500,000
1/2% Sales/Use Tax Funded Projects	22,533,590	3,143,319	3,138,069	3,135,569	3,137,069	3,137,069	15,691,095
4.000 Mill Levy Funded Projects	9,484,680	950,000	950,000	950,000	950,000	950,000	4,750,000
4% Marijuana Sales Tax Funded Projects	5,500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Grant Funded Projects	13,110,741	300,000	-	-	-	-	300,000
Debt Proceeds	-	-	-	-	-	-	-
General Fund Projects	16,716,310	1,950,000	400,000	250,000	400,000	250,000	3,250,000
Total	\$ 71,335,460	\$ 8,668,319	\$ 6,563,069	\$ 6,110,569	\$ 6,512,069	\$ 6,362,069	\$ 34,216,095
Restrictions, Commitments, & Assignments							
Property Tax 4.000 Mills	\$ (1,146,766)	\$ 180,553	\$ 1,507,553	\$ 3,062,553	\$ 4,617,553	\$ 6,423,553	
Sales/Use Tax 1/2%	(1,663,524)	(1,228,343)	(680,412)	(18,981)	754,950	1,645,881	
4% Marijuana Sales Tax	243,382	223,382	203,382	183,382	163,382	143,382	
ADCOO	(140,814)	(266,814)	111,186	544,186	982,186	1,425,186	
ADCOT	164,216	810,216	1,220,216	1,894,216	2,332,216	2,784,216	
COP Proceeds	820,285	820,285	820,285	820,285	820,285	820,285	
Unassigned Fund Balance	2,623,290	1,429,490	1,068,490	903,490	651,490	607,490	
Total	\$ 900,069	\$ 1,968,769	\$ 4,250,700	\$ 7,389,131	\$ 10,322,062	\$ 13,849,993	
Capital Expenditures							
Civic Campus COP	\$ 2,667,300	\$ 2,673,300	\$ 2,672,050	\$ 2,668,800	\$ 2,671,800	\$ 2,670,550	\$ 13,356,500
Justice Center COP	1,468,519	1,470,019	1,466,019	1,466,769	1,465,269	1,466,519	7,334,595
Citywide Fence Maintenance	100,000	-	-	-	-	-	-
Sensory Playground Repair	475,000	-	-	-	-	-	-
Emergency Park Repairs	25,000	25,000	25,000	25,000	25,000	25,000	125,000

CAPITAL IMPROVEMENT SUMMARY

Capital Projects Fund

	2023 Budget	2024 Budget	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate	5-Year Total
Jaycee Ballfield Improvements	179,000	-	-	-	-	-	-
Parks Barn Replacement	715,000	-	-	-	-	-	-
NWOS Facilities Improvements	100,000	-	-	-	-	-	-
Tennis Court Repair & Construction	1,080,956	-	-	-	-	-	-
Rotary Park Dugouts	27,000	-	-	-	-	-	-
Justice Center West Park	1,500,000	-	-	-	-	-	-
Playground Equipment Replacement	350,000	-	-	-	-	-	-
E.B. Rains Renovations	750,000	500,000	-	-	-	-	500,000
E.B. Rains Fence	150,000	-	-	-	-	-	-
Kiwanis Pool Repairs	2,556,053	-	-	-	-	-	-
Croke Reservoir Improvements	103,754	-	-	-	-	-	-
Aquatic Adventure Course	-	500,000	-	-	-	-	500,000
Community Garden	-	-	50,000	-	-	-	50,000
Traffic Signal Cabinet Wraps	-	50,000	-	-	-	-	50,000
Residential Street Overlay	1,925,160	950,000	950,000	950,000	950,000	950,000	4,750,000
Traffic Signal Replacement	360,787	400,000	400,000	400,000	400,000	400,000	2,000,000
Concrete Program	113,804	100,000	100,000	100,000	100,000	100,000	500,000
120th Widening	16,336,939	-	-	-	-	-	-
School Zone Safety Assessment	555,950	50,000	200,000	50,000	200,000	50,000	550,000
Parking Lot Repairs	400,000	200,000	200,000	200,000	200,000	200,000	1,000,000
Temp Traffic Calming	849,079	250,000	500,000	250,000	500,000	500,000	2,000,000
Community Ctr Dr Bridge Repair	611,310	-	-	-	-	-	-
Civic Center MP Ph2	32,819,550	-	-	-	-	-	-
Connect Northglenn Striping	743,512	-	-	-	-	-	-
Major Arterial Rehabilitation	650,000	-	-	-	-	-	-
RTD Path Lighting	175,155	-	-	-	-	-	-
Facilities Building - M&O	1,004,523	-	-	-	-	-	-
Bridge Rail Replacement	303,970	-	-	-	-	-	-
Entryway Signs	533,024	-	-	-	-	-	-
Civic Center MP Ph2-Site Work	1,230,115	1,500,000	-	-	-	-	1,500,000
Citywide Street Lighting	125,000	-	-	-	-	-	-
I-25 Pedestrian Bridge	50,000	-	-	-	-	-	-
Transportation Plan	300,000	-	-	-	-	-	-
Total	\$ 71,335,460	\$ 8,668,319	\$ 6,563,069	\$ 6,110,569	\$ 6,512,069	\$ 6,362,069	\$ 34,216,095
Unassigned Fund Balance	\$ 900,069	\$ 1,968,769	\$ 4,250,700	\$ 7,389,131	\$ 10,322,062	\$ 13,849,993	

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:	2024	2025	2026	2027	2028	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:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	25,000	25,000	25,000	25,000	25,000	125,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000



5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: E.B. Rains, Jr. Memorial Park Renovations

Project Dates: **Begin:** Jan-2023 **Finish:** Dec-2024

Comprehensive Project Cost \$2,100,000.00

Project Rationale: Safety and Functionality

Future Operational Impact: **Yes** **No** **Operational Impact Category:** Slight

Description/Justification:

The project includes the concept, design and construction of new restrooms, replacement of the trail on the east side of the park, replacement of the seating wall on the east side of the park, hardscape improvements at the skatepark and general site improvements.

Source of Funding:	2024	2025	2026	2027	2028	5 - Year Total
Open Space Tax (ADCOO)	500,000					\$ 500,000
						-
						-
						-
Total Revenue	\$ 500,000		\$ -	\$ -	\$ -	\$ 500,000

Expenditures:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	500,000					500,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000



5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Aquatic Adventure Course
Project Dates: **Begin:** Jan-2024 **Finish:** Dec-2024
Comprehensive Project Cost \$500,000.00
Project Rationale: Community Amenity
Future Operational Impact: Yes No **Operational Impact Category:** Slight

Description/Justification:

This project includes the design and installation of an aquatic adventure cross course in the lap pool at the recreation center.

Source of Funding:	2024	2025	2026	2027	2028	5 - Year Total
Capital Projects Fund (General)	200,000					\$ 200,000
ADCO Open Space Grant	300,000					300,000
						-
						-
						-
Total Revenue	\$ 500,000		\$ -	\$ -	\$ -	\$ 500,000

Expenditures:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies						\$ -
Design	50,000					50,000
Construction	450,000					450,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000



5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Community Garden

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

Comprehensive Project Cost: \$50,000

Project Rationale: Community Amenity

Future Operational Impact: Yes No **Operational Impact Category:** Moderate

Description/Justification:

Through the strategic planning process, City Council identified a desire to implement a community garden. Construction of a half acre garden would include grading, secure fencing and access gates, a large shed, irrigation, raised beds (either stock tanks or wood frames), mulch and soil. Ongoing operations may require a single full-time staff member skilled at community engagement and volunteer management, environmental education (specifically as it relates to community gardening), and the ability to conduct basic maintenance activities (maintain or repair irrigation, troubleshoot growing conditions, prepare garden beds, haul soil, mulch and other materials, etc.).

Source of Funding:	2024	2025	2026	2027	2028	5 - Year Total
Conservation Trust Fund	50,000					\$ 50,000
						-
						-
						-
Total Revenue	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Expenditures:	2024	2025	2026	2027	2028	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: Traffic Signal Cabinet Wraps

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

Comprehensive Project Cost \$50,000.00

Project Rationale: Maintenance Program

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

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:	2024	2025	2026	2027	2028	5 - Year Total
Open Space Tax (ADCOO)	50,000					\$ 50,000
						-
						-
						-
Total Revenue	\$ 50,000		\$ -	\$ -	\$ -	\$ 50,000

Expenditures:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction						-
Materials	50,000					50,000
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Residential Street Maintenance
Project Dates: **Begin:** Ongoing **Finish:** Ongoing
Comprehensive Project Cost: \$4,750,000 (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.

	2024	2025	2026	2027	2028	5 - Year Total
4 MILLS	950,000	950,000	950,000	950,000	950,000	\$ 4,750,000
						-
						-
						-
Total Revenue	\$ 950,000	\$ 950,000	\$ 950,000	\$ 950,000	\$ 950,000	\$ 4,750,000

Expenditures:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	950,000	950,000	950,000	950,000	950,000	4,750,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 950,000	\$ 950,000	\$ 950,000	\$ 950,000	\$ 950,000	\$ 4,750,000



5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Traffic Signal Program

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

Comprehensive Project Cost: \$2,000,000 (5 year total)

Project Rationale: Maintenance Program

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

Description/Justification:

Upgrade of traffic cabinets, signals and controllers on a city-wide basis. Staff has identified a series of traffic signal poles with significant structural deficiencies. An assessment will be performed 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:	2024	2025	2026	2027	2028	5 - Year Total
Transportation Tax (ADCOT)	400,000	400,000	400,000	400,000	400,000	\$ 2,000,000
						-
						-
						-
Total Revenue	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000

Expenditures:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	400,000	400,000	400,000	400,000	400,000	2,000,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000



5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Concrete Maintenance
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:
 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:	2024	2025	2026	2027	2028	5 - Year Total
Transportation Tax (ADCOT)	100,000	100,000	100,000	100,000	100,000	\$ 500,000
						-
						-
						-
Total Revenue	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000

Expenditures:	2024	2025	2026	2027	2028	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: School Zone Safety

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

Comprehensive Project Cost: \$550,000 (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:	2024	2025	2026	2027	2028	5 - Year Total
Capital Projects Fund (General)	50,000	200,000	50,000	200,000	50,000	\$ 550,000
						-
						-
						-
						-
Total Revenue	\$ 50,000	\$ 200,000	\$ 50,000	\$ 200,000	\$ 50,000	\$ 550,000

Expenditures:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies	50,000		50,000		50,000	\$ 150,000
Design						-
Construction		200,000		200,000		400,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 50,000	\$ 200,000	\$ 50,000	\$ 200,000	\$ 50,000	\$ 550,000

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:	2024	2025	2026	2027	2028	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:	2024	2025	2026	2027	2028	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: \$2,000,000 (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:	2024	2025	2026	2027	2028	5 - Year Total
Transportation Tax (ADCOT)	250,000	500,000	250,000	500,000	500,000	\$ 2,000,000
						-
						-
						-
Total Revenue	\$ 250,000	\$ 500,000	\$ 250,000	\$ 500,000	\$ 500,000	\$ 2,000,000

Expenditures:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	500,000	250,000	500,000	250,000	500,000	2,000,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 500,000	\$ 250,000	\$ 500,000	\$ 250,000	\$ 500,000	\$ 2,000,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Civic Center Master Plan Phase 2 - Site
Project Dates: **Begin:** Jan-2023 **Finish:** Dec-2024
Comprehensive Project Cost: \$2,700,000
Project Rationale: Prepare site for private development
Future Operational Impact: Yes No **Operational Impact Category:** N/A

Description/Justification:
 The Master Plan for the Civic Campus was approved on April 10, 2017 by City Council and included the replacement of the existing City Hall building to accommodate a mixed-use development of the site. City Hall design and construction will be completed by the end of 2024, at an estimated cost of \$33.8M. Additional site work funding of \$2.7M has been set aside to prepare the site for private development. The City is continuing to evaluate private development opportunities.

Source of Funding:	2024	2025	2026	2027	2028	5 - Year Total
Capital Projects Fund (General)	1,500,000					\$ 1,500,000
						-
						-
						-
Total Revenue	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000

Expenditures:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction						-
Materials						-
Equipment						-
Other - Site Work	1,500,000					1,500,000
Other -						-
Total Expenditures	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000

CAPITAL PROJECT SUMMARY

Water Fund

	2023 Budget	2024 Budget	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate	5-Year Total
Beginning Fund Balance	\$ 29,517,686	\$ 24,559,111	\$ 28,383,629	\$ 28,272,729	\$ 27,598,627	\$ 29,708,638	
Revenue Projections							
Sales/Use Tax	\$ 3,522,000	\$ 3,578,500	\$ 3,650,000	\$ -	\$ -	\$ -	\$ 7,228,500
Food Tax	1,272,000	1,422,000	1,422,000	1,422,000	1,422,000	1,422,000	7,110,000
Water Use Charges	9,279,000	8,784,000	9,662,400	9,855,648	10,052,761	9,952,233	48,307,042
Construction Water Sales	26,000	26,000	26,000	26,000	26,000	26,000	130,000
Tap Connection Fees	120,900	93,250	120,900	60,450	60,450	60,450	395,500
Investment Earnings	251,000	640,000	568,000	565,000	552,000	594,000	2,919,000
Federal Grant	4,100,000	-	-	-	-	-	-
Miscellaneous	131,800	128,800	128,800	128,800	128,800	128,800	644,000
Total	\$ 18,702,700	\$ 14,672,550	\$ 15,578,100	\$ 12,057,898	\$ 12,242,011	\$ 12,183,483	\$ 66,734,042
Expenditures Summary							
Operating	\$ 7,836,298	\$ 8,048,032	\$ 8,089,000	\$ 8,332,000	\$ 8,582,000	\$ 8,839,000	\$ 41,890,032
Water Rights	7,392,883	1,650,000	5,050,000	3,850,000	1,000,000	1,000,000	12,550,000
Debt Service	-	-	-	-	-	-	-
Waterline Rehabilitation	382,752	350,000	100,000	100,000	100,000	100,000	750,000
Standley Lake Pipeline	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000
WTP Waste Handling Improvements	4,495,071	-	-	-	-	-	-
Bull Reservoir Pump	147,063	-	-	-	-	-	-
Automated Filter Backwash	1,100,000	-	-	-	-	-	-
Huron St Line Replacement	1,622,208	-	-	-	-	-	-
FHL Flume @ Webster Lake	85,000	-	-	-	-	-	-
WTP Rehabilitation	400,000	400,000	250,000	250,000	250,000	250,000	1,400,000
Section 36 - Water Lines	-	200,000	2,000,000	-	-	-	2,200,000
Total	\$ 23,661,275	\$ 10,848,032	\$ 15,689,000	\$ 12,732,000	\$ 10,132,000	\$ 10,389,000	\$ 59,790,032
Ending Fund Balance	\$ 24,559,111	\$ 28,383,629	\$ 28,272,729	\$ 27,598,627	\$ 29,708,638	\$ 31,503,121	
Restrictions, Commitments, & Assignments							
3% TABOR Reserve	\$ 458,000	\$ 459,000	\$ 487,000	\$ 381,000	\$ 387,000	\$ 385,000	
Debt Service Reserve Restriction	2,209,826	3,631,826	5,053,826	6,475,826	7,897,826	9,319,826	
Water Right Purchase Restriction	14,193,991	16,122,491	14,722,491	10,872,491	9,872,491	8,872,491	
Capital/Infrastructure Commitment	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Operating Reserve Commitment	1,959,075	2,012,008	2,022,250	2,083,000	2,145,500	2,209,750	
Unassigned Fund Balance	4,738,220	5,158,304	4,987,162	6,786,310	8,405,821	9,716,054	
Total	\$ 24,559,111	\$ 28,383,629	\$ 28,272,729	\$ 27,598,627	\$ 29,708,638	\$ 31,503,121	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Water Line Replacement

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

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

Project Rationale: Maintenance Program

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

Description/Justification:
Rehabilitation of water lines and other system components throughout the City.

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

Source of Funding:	2024	2025	2026	2027	2028	5 - Year Total
Water Fund	350,000	100,000	100,000	100,000	100,000	\$ 750,000
						-
						-
						-
Total Revenue	\$ 350,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 750,000

Expenditures:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	350,000	100,000	100,000	100,000	100,000	750,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 350,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 750,000



5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Standley Lake Pipeline

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

Comprehensive Project Cost: \$1,000,000 (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:	2024	2025	2026	2027	2028	5 - Year Total
Water Fund	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:	2024	2025	2026	2027	2028	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: Water Treatment Facility Rehab
Project Dates: **Begin:** Ongoing **Finish:** Ongoing
Comprehensive Project Cost: \$1,400,000 (5 year total)
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:	2024	2025	2026	2027	2028	5 - Year Total
Water Fund	400,000	250,000	250,000	250,000	250,000	\$ 1,400,000
						-
						-
						-
Total Revenue	\$ 400,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,400,000

Expenditures:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	400,000	400,000	250,000	250,000	250,000	1,550,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 400,000	\$ 400,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,550,000



5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Section 36 - Water Lines

Project Dates: **Begin:** Jan-2024 **Finish:** Dec-2025

Comprehensive Project Cost: \$2,200,000 (5 year total)

Project Rationale: Facility Improvement

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

Description/Justification:

Section 36 will be receiving a water mainline from Todd Creek Water District that will bring water to Section 36.

This project is design and construct waterlines to the existing Wastewater Treatment Plant facilities for potable water.

Currently there is no potable water onsite.

This project will include design and construction. Additional services may include construction observation/inspection and quality control.

Source of Funding:	2024	2025	2026	2027	2028	5 - Year Total
Water Fund	200,000	2,000,000				\$ 2,200,000
						-
						-
						-
Total Revenue	\$ 200,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,200,000

Expenditures:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies						\$ -
Design	200,000					200,000
Construction		2,000,000				2,000,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 200,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,200,000

CAPITAL PROJECT SUMMARY

Wastewater Fund

	2023 Budget	2024 Budget	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate	5-Year Total
Beginning Fund Balance	\$ 7,370,366	\$ 4,448,160	\$ 3,486,152	\$ 3,097,570	\$ 2,933,055	\$ 3,276,163	
Revenue Projections							
Sewer Charges	\$ 5,708,000	\$ 6,272,000	\$ 6,601,280	\$ 6,947,847	\$ 7,312,609	\$ 7,312,609	\$ 34,446,346
Tap Connection Fees	51,735	21,038	21,038	21,038	21,038	21,038	105,190
Investment Earnings	73,000	51,000	70,000	31,000	58,661	65,523	276,184
Revenue Bonds	-	-	-	35,000,000			
Federal Grant	500,000	-	-	-	-	-	-
Total	\$ 6,332,735	\$ 6,344,038	\$ 6,692,318	\$ 41,999,885	\$ 7,392,308	\$ 7,399,170	\$ 34,827,720
Expenditures Summary							
Operating	\$ 4,022,612	\$ 4,512,646	\$ 4,194,300	\$ 4,278,000	\$ 4,364,000	\$ 4,451,000	\$ 21,799,946
Debt Service	1,340,900	1,493,400	1,436,600	1,436,400	2,235,200	3,038,000	9,639,600
Odor Control Improvements	1,994,915	800,000	-	-	-	-	800,000
Collection System Rehabilitation	1,023,352	250,000	200,000	200,000	200,000	200,000	1,050,000
CIP-Lift Station A & Force Main Replacement	7,500	-	-	-	-	-	-
Clarifier Rehabilitation	487,103	-	-	-	-	-	-
Coll Sys Waste Receiving Sta	65,207	-	-	-	-	-	-
WWTP Rate Study	63,352	-	-	-	-	-	-
WWTP Rehabilitation	250,000	250,000	250,000	250,000	250,000	250,000	1,250,000
Lift Station B Replacement	-	-	1,000,000	6,000,000	-	-	7,000,000
Primary Clarifiers & Digesters	-	-	-	30,000,000	-	-	30,000,000
Total	\$ 9,254,941	\$ 7,306,046	\$ 7,080,900	\$ 42,164,400	\$ 7,049,200	\$ 7,939,000	\$ 71,539,546
Ending Fund Balance	\$ 4,448,160	\$ 3,486,152	\$ 3,097,570	\$ 2,933,055	\$ 3,276,163	\$ 2,736,334	
Restrictions, Commitments, & Assignments							
Capital/Infrastructure Commitment	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Operating Reserve Commitment	1,005,653	1,128,162	1,048,575	1,069,500	1,091,000	1,112,750	
Unassigned Fund Balance	2,442,507	1,357,991	1,048,995	863,555	1,185,163	623,584	
Total	\$ 4,448,160	\$ 3,486,152	\$ 3,097,570	\$ 2,933,055	\$ 3,276,163	\$ 2,736,334	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Odor Mitigation

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

Comprehensive Project Cost: \$2,500,000 (5 year total)

Project Rationale: Maintenance Program

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

Description/Justification:
Improvements to the Wastewater Treatment Facility to add ferric injection and bio filters the headworks building for assistance with odor mitigation.

Source of Funding:	2024	2025	2026	2027	2028	5 - Year Total
Wastewater Fund	800,000					\$ 800,000
			-			-
						-
						-
Total Revenue	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000

Expenditures:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	800,000					800,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Collection System Rehab

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

Comprehensive Project Cost: \$1,050,000 (5 year total)

Project Rationale: Maintenance Program

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

Description/Justification:
Rehabilitation of wastewater lines throughout the City.

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

Source of Funding:	2024	2025	2026	2027	2028	5 - Year Total
Wastewater Fund		200,000	200,000	200,000	200,000	\$ 800,000
Grant - ARPA	250,000					250,000
						-
						-
Total Revenue	\$ 250,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,050,000

Expenditures:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	250,000	200,000	200,000	200,000	200,000	1,050,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 250,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,050,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Wastewater Treatment Facility Rehabilitation

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

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

Project Rationale: Maintenance Program

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

Description/Justification:

The wastewater 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:	2024	2025	2026	2027	2028	5 - Year Total
Wastewater Fund	250,000	250,000	250,000	250,000	250,000	\$ 1,250,000
			-			-
						-
						-
Total Revenue	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000

Expenditures:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	250,000	250,000	250,000	250,000	250,000	1,250,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000



5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Lift Station B Replacement

Project Dates: **Begin:** Jan-2025 **Finish:** Dec-2026

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

Project Rationale: Facility Improvement

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

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

Source of Funding:	2024	2025	2026	2027	2028	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:	2024	2025	2026	2027	2028	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:** Positive

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:	2024	2025	2026	2027	2028	5 - Year Total
Wastewater Fund			30,000,000			\$ 30,000,000
						-
						-
						-
Total Revenue	\$ -	\$ -	\$ 30,000,000	\$ -	\$ -	\$ 30,000,000

Expenditures:	2024	2025	2026	2027	2028	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 PROJECT SUMMARY

Stormwater Fund

	2023 Budget	2024 Budget	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate	5-Year Total
Beginning Fund Balance	\$ 2,091,292	\$ 1,214,637	\$ 1,257,290	\$ (1,286,069)	\$ (1,880,975)	\$ (1,681,881)	
Revenue Projections							
Stormwater Charges	\$ 463,800	\$ 518,094	\$ 518,094	\$ 518,094	\$ 518,094	\$ 518,094	\$ 2,590,470
Investment Earnings	13,000	41,000	13,000	-	-	-	54,000
Federal Grant	250,000	-	-	-	-	-	-
Total	\$ 726,800	\$ 559,094	\$ 531,094	\$ 518,094	\$ 518,094	\$ 518,094	\$ 2,644,470
Expenditures Summary							
Operating	\$ 193,517	\$ 201,441	\$ 207,000	\$ 213,000	\$ 219,000	\$ 226,000	\$ 1,066,441
Storm Drainage System Improvements	377,391	100,000	100,000	100,000	100,000	100,000	500,000
Huron St Line Replacement	250,000	-	-	-	-	-	-
Storm Sewer Repair	50,000	-	-	-	-	-	-
Race Street Outfall	732,547	-	1,467,453	-	-	-	1,467,453
GHC Conveyance Improvements @ Irma	-	-	-	800,000	-	-	800,000
Melody Drive Storm Sewer Repairs	-	215,000	-	-	-	-	215,000
Washington Street/Kiwanis Park Detention	-	-	1,300,000	-	-	-	1,300,000
Total	\$ 1,603,455	\$ 516,441	\$ 3,074,453	\$ 1,113,000	\$ 319,000	\$ 326,000	\$ 5,348,894
Unassigned Fund Balance	\$ 1,214,637	\$ 1,257,290	\$ (1,286,069)	\$ (1,880,975)	\$ (1,681,881)	\$ (1,489,787)	

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

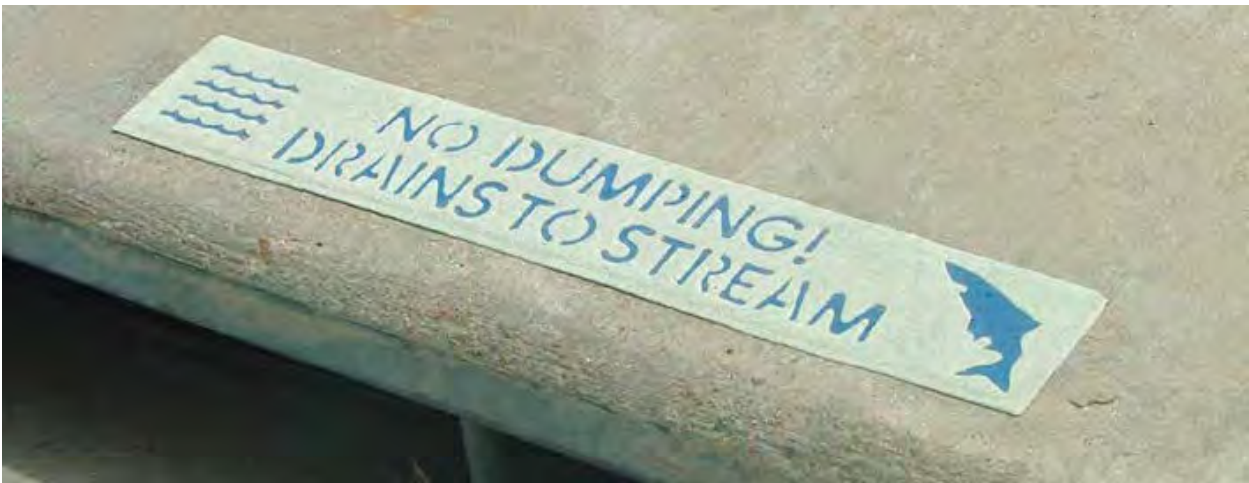
Future Operational Impact: Yes No **Operational Impact Category:** N/A

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:	2024	2025	2026	2027	2028	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:	2024	2025	2026	2027	2028	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: _____ GHC Conveyance Improvements @ Irma _____

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

Comprehensive Project Cost: _____ \$800,000 _____

Project Rationale: _____ Storm Drain Conveyance Improvements _____

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:	2024	2025	2026	2027	2028	5 - Year Total
Stormwater Fund			800,000			800,000
						-
						-
						-
Total Revenue	\$ -	\$ -	\$ 800,000	\$ -	\$ -	\$ 800,000

Expenditures:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction			800,000			800,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ -	\$ -	\$ 800,000	\$ -	\$ -	\$ 800,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Melody Dr. Storm Sewer Repair

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

Comprehensive Project Cost: \$215,000

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:	2024	2025	2026	2027	2028	5 - Year Total
Grant - ARPA	215,000					215,000
						-
						-
						-
Total Revenue	\$ 215,000	\$ -	\$ -	\$ -	\$ -	\$ 215,000

Expenditures:	2024	2025	2026	2027	2028	5 - Year Total
Plans/Studies						\$ -
Design						-
Construction	215,000					215,000
Materials						-
Equipment						-
Other -						-
Other -						-
Total Expenditures	\$ 215,000	\$ -	\$ -	\$ -	\$ -	\$ 215,000

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Project Name: Washington Street/Kiwanis Park Detention

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:	2024	2025	2026	2027	2028	5 - Year Total
Stormwater Fund		1,300,000				1,300,000
						-
						-
						-
Total Revenue	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	\$ 1,300,000

Expenditures:	2024	2025	2026	2027	2028	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



SPONSORED BY: MAYOR LEIGHTY

COUNCILMAN'S RESOLUTION

RESOLUTION NO.

No. CR-122
Series of 2020

20-119
Series of 2020

A RESOLUTION APPROVING THE FINANCIAL POLICIES FOR THE CITY OF NORTHGLENN, COLORADO

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

Section 1. The Financial Policies, as attached hereto as Exhibit A, are hereby approved by the City Council of the City of Northglenn, Colorado.

DATED at Northglenn, Colorado this 24th day of August, 2020.


MEREDITH LEIGHTY
Mayor

ATTEST:


JOHANNA SMALL, CMC
City Clerk

APPROVED AS TO FORM:


COREY Y. HOFFMANN
City Attorney



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**

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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	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: <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

SPONSORED BY: MAYOR LEIGHTY

COUNCIL MEMBER'S RESOLUTION

RESOLUTION NO.

No. CR-138
Series of 2023

23-137
Series of 2023


A RESOLUTION ADOPTING THE CITY OF NORTHGLENN 2024 PAY PLAN AND 2024 PERSONNEL SUMMARY

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

Section 1. The City of Northglenn 2024 Pay Plan, attached hereto as Exhibit 1, and the 2024 Personnel Summary, attached hereto as Exhibit 2, are hereby adopted, effective December 16, 2023.

Section 2. The 2024 Pay Plan and 2024 Personnel Summary supersede and replace all pay plans and personnel summaries which have previously been adopted.

DATED at Northglenn, Colorado, this 23rd day of October, 2023.


SHANNON LUKEMAN-HIROMASA
Mayor Pro Tem

ATTEST:


JOHANNA SMALL, CMC
City Clerk

APPROVED AS TO FORM:


COREY Y. HOFFMANN
City Attorney

City of Northglenn - Classification Listing 2024

Position	Dept	Grade	Min	Mid	Max
Cashier	Parks & Rec	100	\$31,930	\$36,720	\$41,510
Day Camp Aide	Parks & Rec	100	\$31,930	\$36,720	\$41,510
Pedal Boat Attendant	Parks & Rec	100	\$31,930	\$36,720	\$41,510
Scorekeeper	Parks & Rec	100	\$31,930	\$36,720	\$41,510
Slide Attendant	Parks & Rec	100	\$31,930	\$36,720	\$41,510
Aquatics Instructor - Non Certified	Parks & Rec	110	\$35,123	\$40,392	\$45,661
Drop in Sports Supervisor	Parks & Rec	110	\$35,123	\$40,392	\$45,661
Fitness Instructor - Non Certified	Parks & Rec	110	\$35,123	\$40,392	\$45,661
Guest Relations Specialist	Parks & Rec	110	\$35,123	\$40,392	\$45,661
Lifeguard	Parks & Rec	110	\$35,123	\$40,392	\$45,661
Preschool Aide	Parks & Rec	110	\$35,123	\$40,392	\$45,661
Seasonal Trainee	Parks & Rec	110	\$35,123	\$40,392	\$45,661
Youth Sports Supervisor	Parks & Rec	110	\$35,123	\$40,392	\$45,661
Administrative Clerk	Multiple	120	\$38,636	\$44,431	\$50,227
Custodian	Multiple	120	\$38,636	\$44,431	\$50,227
Day Camp Leader	Parks & Rec	120	\$38,636	\$44,431	\$50,227
Lifeguard/Swim Instructor	Parks & Rec	120	\$38,636	\$44,431	\$50,227
Seasonal Laborer	Parks & Rec	120	\$38,636	\$44,431	\$50,227
Administrative Specialist	Multiple	130	\$42,499	\$48,874	\$55,249
Day Camp Director	Parks & Rec	130	\$42,499	\$48,874	\$55,249
Head Lifeguard	Parks & Rec	130	\$42,499	\$48,874	\$55,249
MSW Lead - Sanitation	PW - Sanitation	130	\$42,499	\$48,874	\$55,249
Preschool Instructor	Parks & Rec	130	\$42,499	\$48,874	\$55,249
Production Stage Manager (proposed)	Parks & Rec	130	\$42,499	\$48,874	\$55,249
Recreation Assistant	Parks & Rec	130	\$42,499	\$48,874	\$55,249
Seasonal Park Ranger	Parks & Rec	130	\$42,499	\$48,874	\$55,249
Special Events Assistant	Communications	130	\$42,499	\$48,874	\$55,249
Theatre Instructor	Parks & Rec	130	\$42,499	\$48,874	\$55,249
Aquatics Instructor - Certified	Parks & Rec	140	\$46,749	\$53,762	\$60,774
Environmental Tech	PW - Water	140	\$46,749	\$53,762	\$60,774
FISS Customer Service Representative	Finance	140	\$46,749	\$53,762	\$60,774
Fitness Instructor - Certified	Parks & Rec	140	\$46,749	\$53,762	\$60,774
Head Swim Coach	Parks & Rec	140	\$46,749	\$53,762	\$60,774
Municipal Services Worker I - Sanitation	PW - Sanitation	140	\$46,749	\$53,762	\$60,774
Municipal Services Worker I - Streets	PW - Streets	140	\$46,749	\$53,762	\$60,774
Municipal Services Worker I - Utilities	PW - Utilities	140	\$46,749	\$53,762	\$60,774
Parks Maintenance Worker I	Parks & Rec	140	\$46,749	\$53,762	\$60,774
Parks Ranger I	Parks & Rec	140	\$46,749	\$53,762	\$60,774
Police Records Specialist	Police - Non-Sworn	140	\$46,749	\$53,762	\$60,774
Sales Tax Specialist	Finance	140	\$46,749	\$53,762	\$60,774
Seasonal Specialist	Parks & Rec	140	\$46,749	\$53,762	\$60,774
Utility Plant Operator D	PW - Wastewater	140	\$46,749	\$53,762	\$60,774
Accounting Specialist	Finance	150	\$51,424	\$59,138	\$66,852
Administrative Assistant	Multiple	150	\$51,424	\$59,138	\$66,852
Court Clerk	City Manager - Mun Court	150	\$51,424	\$59,138	\$66,852
Fleet Mechanic I	PW - Fleet	150	\$51,424	\$59,138	\$66,852
Lab Technician	PW - Lab Operations	150	\$51,424	\$59,138	\$66,852
Lead Police Records Specialist	Police - Non-Sworn	150	\$51,424	\$59,138	\$66,852
Maint Tech I	PW - Facilities	150	\$51,424	\$59,138	\$66,852
Meter Technician	PW - Distribution Collection	150	\$51,424	\$59,138	\$66,852
Municipal Services Worker II - Sanitation	PW - Sanitation	150	\$51,424	\$59,138	\$66,852
Municipal Services Worker II - Streets	PW - Streets	150	\$51,424	\$59,138	\$66,852
Municipal Services Worker II - Utilities	PW - Utilities	150	\$51,424	\$59,138	\$66,852
Parks Maintenance Worker II	Parks & Rec	150	\$51,424	\$59,138	\$66,852
Parks Ranger II	Parks & Rec	150	\$51,424	\$59,138	\$66,852

City of Northglenn - Classification Listing 2024

Position	Dept	Grade	Min	Mid	Max
Planning Technician	Planning	150	\$51,424	\$59,138	\$66,852
Signs Coordinator/Designer	PW - Streets	150	\$51,424	\$59,138	\$66,852
Tech Support Specialist I	Information Technology	150	\$51,424	\$59,138	\$66,852
Theatre Ass't Technical Director	Parks & Rec	150	\$51,424	\$59,138	\$66,852
Traffic Tech I	PW - Streets	150	\$51,424	\$59,138	\$66,852
Utility Locate Maintenance Worker	PW - Utilities	150	\$51,424	\$59,138	\$66,852
Utility Plant Operator C	PW - Wastewater	150	\$51,424	\$59,138	\$66,852
Utility Technician	PW - Elec, Mech, Dist, Colletion	150	\$51,424	\$59,138	\$66,852
Administrative Technician	Multiple	160	\$54,210	\$65,052	\$75,894
Animal Control Officer	Police - Non-Sworn	160	\$54,210	\$65,052	\$75,894
Central Records Coordinator	City Clerk	160	\$54,210	\$65,052	\$75,894
Community Resource Navigator	City Manager - Crisis Response	160	\$54,210	\$65,052	\$75,894
Community Services Coordinator	City Manager - Mun Court	160	\$54,210	\$65,052	\$75,894
Development Review Coordinator	Planning	160	\$54,210	\$65,052	\$75,894
Digital Specialist	Police - Non-Sworn	160	\$54,210	\$65,052	\$75,894
Fleet Mechanic II	PW - Fleet	160	\$54,210	\$65,052	\$75,894
Heavy Equipment Operator	PW - Streets	160	\$54,210	\$65,052	\$75,894
Maint Tech II	PW - Facilities	160	\$54,210	\$65,052	\$75,894
Municipal Services Worker III - Sanitation	PW - Sanitation	160	\$54,210	\$65,052	\$75,894
Municipal Services Worker III - Streets	PW - Streets	160	\$54,210	\$65,052	\$75,894
Municipal Services Worker III - Utilities	PW - Utilities	160	\$54,210	\$65,052	\$75,894
Neighborhood Services Officer I	Planning	160	\$54,210	\$65,052	\$75,894
Parks Coordinator	Parks & Rec	160	\$54,210	\$65,052	\$75,894
Parks Maintenance Worker III	Parks & Rec	160	\$54,210	\$65,052	\$75,894
Planner I	Planning	160	\$54,210	\$65,052	\$75,894
Probation Officer	Court	160	\$54,210	\$65,052	\$75,894
Property Evidence Custodian	Police - Non-Sworn	160	\$54,210	\$65,052	\$75,894
Recreation Coordinator I	Parks & Rec	160	\$54,210	\$65,052	\$75,894
Tech Support Specialist II	Information Technology	160	\$54,210	\$65,052	\$75,894
Traffic Tech II	PW - Engineering	160	\$54,210	\$65,052	\$75,894
Utility Plant Operator B	PW - Wastewater	160	\$54,210	\$65,052	\$75,894
Accountant I	Finance	170	\$59,631	\$71,557	\$88,483
Construction Inspector	PW - Engineering	170	\$59,631	\$71,557	\$88,483
Crisis Response Co-Responder	City Manager - Crisis Response	170	\$59,631	\$71,557	\$88,483
Economic Development Coordinator	City Manager - Econ Dev	170	\$59,631	\$71,557	\$88,483
Industrial Pretreatment Specialist	PW - Industrial Pre-Tx	170	\$59,631	\$71,557	\$88,483
Lead Facilities Maintenance Technician	PW - Facilities	170	\$59,631	\$71,557	\$88,483
Lead Municipal Services Worker	PW - Sanitation	170	\$59,631	\$71,557	\$88,483
Maint Tech III	PW - Elec, Mech, Dist, Colletion	170	\$59,631	\$71,557	\$88,483
Municipal Services Worker IV - Utilities	PW - Utilities	170	\$59,631	\$71,557	\$88,483
Neighborhood Services Officer II	Planning	170	\$59,631	\$71,557	\$88,483
Public Communications Specialist	Communications	170	\$59,631	\$71,557	\$88,483
Recreation Coordinator II	Parks & Rec	170	\$59,631	\$71,557	\$88,483
Sales Tax Auditor I	Finance	170	\$59,631	\$71,557	\$88,483
Specialized Fitness Instructor	Parks & Rec	170	\$59,631	\$71,557	\$88,483
Utility Plant Operator A	PW - Wastewater	170	\$59,631	\$71,557	\$88,483
Accountant II	Finance	180	\$65,594	\$79,713	\$91,831
Agenda and Licensing Coordinator	City Clerk	180	\$65,594	\$79,713	\$91,831
Community Outreach Coordinator	Communications	180	\$65,594	\$79,713	\$91,831
HR Business Partner	Human Resources	180	\$65,594	\$79,713	\$91,831
Lead Operator	PW -	180	\$65,594	\$79,713	\$91,831
Planner II	Planning	180	\$65,594	\$79,713	\$91,831
Sales Tax Auditor II	Finance	180	\$65,594	\$79,713	\$91,831
Special Events Specialist	Communications	180	\$65,594	\$79,713	\$91,831
Theatre Technical Director	Parks & Rec	180	\$65,594	\$79,713	\$91,831

City of Northglenn - Classification Listing 2024

Position	Dept	Grade	Min	Mid	Max
Executive Assistant	City Manager	190	\$72,153	\$86,584	\$101,014
Crime Analyst	Police - Non-Sworn	190	\$72,153	\$86,584	\$101,014
Deputy City Clerk	City Clerk	190	\$72,153	\$86,584	\$101,014
Facility Maintenance Supervisor	PW - Facilities	190	\$72,153	\$86,584	\$101,014
Fleet Services Supervisor	PW - Fleet	190	\$72,153	\$86,584	\$101,014
Lab Analyst	PW - Lab Operations	190	\$72,153	\$86,584	\$101,014
MSW Lead - Streets	PW - Streets	190	\$72,153	\$86,584	\$101,014
MSW Lead - Utilities	PW - Utilities	190	\$72,153	\$86,584	\$101,014
Municipal Services Supervisor - Sanitation	PW - Sanitation	190	\$72,153	\$86,584	\$101,014
Municipal Services Supervisor - Streets	PW - Streets	190	\$72,153	\$86,584	\$101,014
Municipal Services Supervisor - Utilities	PW - Distribution Collection	190	\$72,153	\$86,584	\$101,014
Neighborhood Services Supervisor	Planning	190	\$72,153	\$86,584	\$101,014
Optimization Specialist - Lab	PW - Water	190	\$72,153	\$86,584	\$101,014
Parks Supervisor	Parks & Rec	190	\$72,153	\$86,584	\$101,014
Project Manager	Parks & Rec	190	\$72,153	\$86,584	\$101,014
Project Manager Public Works	PW -	190	\$72,153	\$86,584	\$101,014
Records Supervisor	Police - Non-Sworn	190	\$72,153	\$86,584	\$101,014
Recreation Programs Supervisor	Parks & Rec	190	\$72,153	\$86,584	\$101,014
Revenue Supervisor	Finance	190	\$72,153	\$86,584	\$101,014
Sr. Public Communications Specialist	Communications	190	\$72,153	\$86,584	\$101,014
Stormwater Coordinator	PW - Stormwater	190	\$72,153	\$86,584	\$101,014
Sustainability Coordinator	Planning	190	\$72,153	\$86,584	\$101,014
Water Quality Coordinator	PW - Lab Operations	190	\$72,153	\$86,584	\$101,014
Water Resources Analyst	PW - Water	190	\$72,153	\$86,584	\$101,014
Chief Plant Operator	PW - WW and Water	200	\$79,369	\$95,242	\$111,116
Civil Engineer I	PW - Engineering	200	\$79,369	\$95,242	\$111,116
Criminalist	Police - Non-Sworn	200	\$79,369	\$95,242	\$111,116
Crisis Response Program Manager	City Manager - Crisis Response	200	\$79,369	\$95,242	\$111,116
Economic Development Manager	City Manager - Econ Dev	200	\$79,369	\$95,242	\$111,116
GIS Specialist	PW - Engineering	200	\$79,369	\$95,242	\$111,116
IT Resource Coordinator	Information Technology	200	\$79,369	\$95,242	\$111,116
Lab Supervisor	PW - Lab Operations	200	\$79,369	\$95,242	\$111,116
Maintenance Supervisor	PW - Elec, Mech, Dist, Colletion	200	\$79,369	\$95,242	\$111,116
PIO/Marketing/Social Media Specialist	Police - Non-Sworn	200	\$79,369	\$95,242	\$111,116
Risk Manager	Human Resources	200	\$79,369	\$95,242	\$111,116
Senior Planner	Planning	200	\$79,369	\$95,242	\$111,116
SR HR Business Partner	Human Resources	200	\$79,369	\$95,242	\$111,116
Sr. Deputy City Clerk	City Clerk	200	\$79,369	\$95,242	\$111,116
Civil Engineer II	PW - Engineering	210	\$87,305	\$104,766	\$122,228
Criminal Information Systems Coordinator	Information Technology	210	\$87,305	\$104,766	\$122,228
Municipal Court Supervisor	City Manager - Mun Court	210	\$87,305	\$104,766	\$122,228
Senior DEI/HRBP	Human Resources	210	\$87,305	\$104,766	\$122,228
Assistant to City Manager	City Manager	220	\$96,036	\$115,243	\$134,450
Sales Tax Manager	Finance	220	\$96,036	\$115,243	\$134,450
Water Resources Administrator	PW - Water	220	\$96,036	\$115,243	\$134,450
Accounting Manager	Finance	230	\$101,414	\$126,767	\$152,121
Environmental Manager	PW - Water	230	\$101,414	\$126,767	\$152,121
Ops Manager - Maintenance & Operations	PW - Water	230	\$101,414	\$126,767	\$152,121
Ops Manager - Utilities	PW - Water	230	\$101,414	\$126,767	\$152,121
Parks Manager	Parks & Rec	230	\$101,414	\$126,767	\$152,121
Planning Manager	Planning	230	\$101,414	\$126,767	\$152,121
Recreation Manager	Parks & Rec	230	\$101,414	\$126,767	\$152,121
Senior Engineer	PW - Engineering	230	\$101,414	\$126,767	\$152,121
Senior Network Administrator	Information Technology	230	\$101,414	\$126,767	\$152,121
Software Engineer	Information Technology	230	\$101,414	\$126,767	\$152,121

City of Northglenn - Classification Listing 2024

Position	Dept	Grade	Min	Mid	Max
Deputy Director of Finance	Finance	240	\$111,555	\$139,444	\$167,333
Police Lieutenant	Police - Sworn	240	\$111,555	\$139,444	\$167,333
City Clerk	City Clerk	250	\$122,711	\$153,389	\$184,066
Director of Communications	Communications	250	\$122,711	\$153,389	\$184,066
Director of Economic Development	City Manager - Econ Dev	250	\$122,711	\$153,389	\$184,066
Police Commander	Police - Sworn	250	\$122,711	\$153,389	\$184,066
Deputy Police Chief	Police - Sworn	260	\$134,892	\$168,727	\$202,473
Director of Finance	Finance	260	\$134,892	\$168,727	\$202,473
Director of Human Resources/Chief Diversity Officer	Human Resources	260	\$134,892	\$168,727	\$202,473
Director of Parks, Recreation, and Culture	Parks & Rec	260	\$134,892	\$168,727	\$202,473
Director of Planning and Development	Planning	260	\$134,892	\$168,727	\$202,473
Director of Technology	Information Technology	260	\$134,892	\$168,727	\$202,473
Director of Public Works	PW -	270	\$148,480	\$185,600	\$222,720
Police Chief	Police - Sworn	270	\$148,480	\$185,600	\$222,720
Deputy City Manager	City Manager	280	\$163,328	\$204,160	\$244,992
City Manager	City Manager	300	\$197,627	\$247,034	\$296,441

City of Northglenn 2024 Proposed Step Plan for Sworn Police						
Position						
Police Cadet	32.72					
Police Officer	<u>Entry</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>
	75,610	80,903	86,566	92,626	99,109	106,047
	36.35	38.90	41.62	44.53	47.65	50.98
		7.00%	7.00%	7.00%	7.00%	7.00%
Police Sergeant	<u>Entry</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	
	112,410	119,155	126,304	133,883	141,916	
	54.04	57.29	60.72	64.37	68.23	
		6.00%	6.00%	6.00%	6.00%	

**add Detective differential of 5% to Police Officer range*

EXHIBIT 2

2024 Personnel Summary

Department/Position	2022 Year Audited Amount	2023 Budget	2023 Year End Estimate	2024 Budget
<u>City Manager</u>				
City Manager	1.00	1.00	1.00	1.00
Assistant to the City Manager	1.00	-	-	-
Administrative Clerk	0.30	0.30	0.50	0.50
Communications Director	1.00	1.00	1.00	1.00
Community Outreach Coordinator	1.00	1.00	1.00	1.00
Community Resource Navigator	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	1.00	1.00
Crisis Response Unit Co-Responder	2.50	2.50	4.00	4.00
Deputy City Manager	-	1.00	1.00	1.00
Economic Development Coordinator	1.00	1.00	1.00	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	0.25	1.00	1.00	1.00
Public Communications Specialist	1.00	1.00	1.00	1.00
Sr. Public Communications Specialist	1.00	1.00	1.00	1.00
Special Events Assistant	0.50	0.50	0.50	0.50
Special Events Specialist	1.00	2.00	2.00	2.00
Special Events Supervisor	1.00	-	-	-
Total	22.85	23.60	24.30	24.30
<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
Agenda & Licensing Coordinator	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	5.00	5.00	5.00	5.00
<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. DE&I Human Resources Business Partner	-	1.00	1.00	1.00
Sr. Human Resources Business Partner	2.00	1.00	2.00	2.00
Total	5.00	5.00	6.00	6.00
<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
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

Department/Position	2022 Year Audited Amount	2023 Budget	2023 Year End Estimate	2024 Budget
<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	4.00	4.00	4.00	4.00
Neighborhood Services Supervisor	1.00	1.00	1.00	1.00
Planner (Technician, 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
Sustainability Coordinator	-	-	1.00	1.00
Total	11.00	11.00	12.00	12.00
<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
Arborist Technician	-	1.00	1.00	1.00
Arborist Technician Sr.	-	1.00	1.00	1.00
Custodian	6.48	4.48	4.48	4.48
Day Camp Aide	1.20	1.20	1.20	1.20
Day Camp Assistant Director	0.46	0.46	0.46	0.46
Drop-In Sports Supervisor	3.10	3.10	3.10	3.10
Fitness (Certified/Special) Instructor	3.65	3.65	3.65	3.65
Guest Relations Specialist	7.75	7.75	7.75	7.75
Head Swim Coach	1.00	1.00	1.00	1.00
Horticulture Technician Sr.	-	1.00	1.00	1.00
Lifeguard (LGI, WSI, Slide Attendant)	12.39	12.39	12.39	12.39
Parks Operations Manager	-	-	-	1.00
Parks Maintenance Coordinator	2.00	2.00	2.00	2.00
Parks Maintenance Worker (I,II,III)	17.00	14.00	14.00	14.00
Parks Ranger	1.00	1.50	1.50	1.50
Parks Supervisor	1.00	1.00	1.00	1.00
Preschool Aide	-	-	-	-
Preschool Instructor	1.50	2.50	2.50	2.50
Project Manager - Parks & Recreation	1.00	1.00	1.00	1.00
Recreation Assistant	2.00	2.00	2.00	2.00
Recreation Coordinator (I, II)	11.00	11.00	11.00	11.00
Recreation Manager	2.00	2.00	2.00	2.00
Recreation Programs Supervisor	3.00	3.00	3.00	3.00
Seasonal Cashier	0.51	0.51	0.51	0.51
Seasonal Head Lifeguard	0.41	0.41	0.41	0.41
Seasonal Laborer	0.08	0.08	0.08	0.08
Seasonal Lifeguard	1.98	1.98	1.98	1.98
Seasonal Park Ranger	0.58	0.58	0.58	0.58
Seasonal Pedal Boat	1.08	1.08	1.08	1.08
Seasonal Specialist	0.61	0.61	0.61	0.61
Seasonal Trainee	0.31	0.31	0.31	0.31
Seasonal Youth Sports Instructor	0.40	0.40	0.40	0.40
Specialized Fitness Instructor	2.00	2.00	2.00	2.00
Stage Manager	-	-	-	1.00
Technical Assistant	1.00	1.00	1.00	1.00
Theatre Technician	1.00	1.00	1.00	1.00
Weight Training Instructor	-	-	-	-
Total	90.00	90.00	90.00	92.00
<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
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

Department/Position	2022 Year Audited Amount	2023 Budget	2023 Year End Estimate	2024 Budget
Custodian	2.00	2.00	2.00	2.00
Deputy Chief	1.00	1.00	1.00	1.00
Digital Technician	1.00	1.00	1.00	2.00
Division Commander	2.00	3.00	3.00	3.00
Lead Police Records Specialist	1.00	1.00	1.00	1.00
Lieutenant	3.00	2.00	2.00	2.00
Police Officer	63.00	63.00	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	1.00	1.00	1.00
Records Unit Supervisor	1.00	1.00	1.00	1.00
Sergeant	8.00	8.00	8.00	9.00
Total	101.50	101.50	101.50	103.50
<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.)	7.00	6.00	6.00	6.00
Construction Inspector	1.00	1.00	1.00	1.00
Custodian	0.80	0.80	0.80	0.80
Electrical/Mechanical Supervisor	1.00	-	-	-
Engineering Intern	-	-	-	0.23
Environmental Manager	1.00	1.00	1.00	1.00
Environmental Technician	-	1.00	1.00	1.00
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	-	-	-
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
Maintenance Supervisor	1.00	1.00	1.00	1.00
Maintenance Technician (I, II)	4.00	5.00	5.00	5.00
Maintenance Technician III	3.00	4.00	4.00	4.00
Master Electrician	-	-	-	-
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)	9.00	9.00	9.00	9.00
MSW/Streets (I, II, III, Lead)	8.00	9.00	9.00	9.00
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
Optimization Specialist	-	1.00	1.00	1.00
Project Manager - Public Works	-	1.00	1.00	1.00
Seasonal Specialist	-	-	-	0.23
Stormwater Coordinator	1.00	1.00	1.00	1.00
Traffic Technician	1.00	1.00	1.00	1.00
Utility Plant Operator (A, B, C, D)	12.00	12.00	12.00	12.00
Utility Technician	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	82.80	83.80	83.80	85.26
City-Wide Total	335.75	339.70	339.70	346.16

SPONSORED BY: MAYOR LEIGHTY

COUNCIL MEMBER'S RESOLUTION

RESOLUTION NO.

No. CR-139
Series of 2023

23-138
Series of 2023

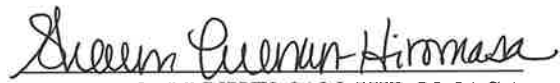
A RESOLUTION ESTABLISHING THE MILL LEVY OF THE CITY OF NORTHGLENN, COLORADO FOR THE FISCAL YEAR 2023, COLLECTABLE IN 2024, FOR MUNICIPAL PURPOSES

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

Section 1. For the fiscal year 2023, 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 23rd day of October, 2023.


SHANNON LUKEMAN-HIROMASA
Mayor Pro Tem

ATTEST:


JOHANNA SMALL, CMC
City Clerk

APPROVED AS TO FORM:


COREY Y. HOFFMANN
City Attorney

SPONSORED BY: MAYOR LEIGHTY

COUNCIL MEMBER'S RESOLUTION

RESOLUTION NO.

No. CR-140
Series of 2023

23-139
Series of 2023

A RESOLUTION ADOPTING THE 2024 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 2024 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 2024:

Fund	2024 Appropriation
General Fund	\$ 37,990,286
Conservation Trust Fund	\$ 1,025,000
CDBG Fund	\$ -
Capital Projects Fund	\$ 8,668,319
Water Fund	\$ 10,848,032
Wastewater Fund	\$ 7,306,046
Stormwater Fund	\$ 516,441
Sanitation Fund	\$ 2,549,141
Total	\$ 68,903,265

Section 2. The adoption of the 2024 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 23rd day of October, 2023.


SHANNON LUKEMAN-HIROMASA
Mayor Pro Tem

ATTEST:

APPROVED AS TO FORM:


JOHANNA SMALL, CMC
City Clerk


COREY Y. HOFFMANN
City Attorney

Glossary of Terms

Acronyms

<i>ACFR</i>	Annual Comprehensive 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
<i>NURA</i>	Northglenn Urban Renewal Authority
<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.

Major Fund

A governmental or enterprise fund that's total assets plus deferred outflows, liabilities plus deferred inflows, revenues, or expenditures/expenses of the fund are at least 10% of the corresponding total.

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.

