



**Carryover Supplemental Appropriation
Account Tables**

These appropriations will amend the General Fund revenue and expense accounts as follows:

REVENUES

Description	Account Number	Current Budget	Amendment	Revised Budget
Carryover	1000.40020.0000	\$ 8,319,595	\$ 1,528,069	\$ 9,847,664
Total Change to Revenues			<u>\$ 1,528,069</u>	

EXPENSES

Description	Account Number	Current Budget	Amendment	Revised Budget
Transfer to Gen Cap Impr Fund	10010900.79800.0750	\$ 11,000,000	\$ 1,260,000	\$ 12,260,000
Professional Services Central Chgs	10010900.65100.0000	453,000	31,000	484,000
FIN Computer Software/Hardware	10015220.75400.0000	4,500	28,000	32,500
IT Mainenance/Repair Equipment	10060820.66100.0000	362,370	75,000	437,370
Contract Services PD Inv Section	10020300.67800.0344	303,635	7,400	311,035
In Service Training PD Inv Section	10020300.61850.0612	-	14,000	14,000
Professional Services Patrol Adm Sect	10020500.65100.0000	65,500	16,000	81,500
PWU Lease Payments	10035450.67700.0000	95,250	96,669	191,919
Total Change to Expenses			<u>\$ 1,528,069</u>	

These appropriations will amend the Utility Enterprise Fund revenue and expense accounts as follows:

REVENUES

Description	Account Number	Current Budget	Amendment	Revised Budget
Carryover - Water	2000.40020.0000	\$ 22,981,875	\$ 293,731	\$ 23,275,606
Carryover - Wastewater (WW)	2100.40020.0000	-	176,226	176,226
Carryover - Storm Drainage	2500.40020.0000	-	759,455	759,455
Total Change to Revenues			<u>\$ 1,229,412</u>	

EXPENSES

Description	Account Number	Current Budget	Amendment	Revised Budget
Water Meters-Meter Shop	20035470.76200.0402	\$ 104,000	\$ 183,731	\$ 287,731
PWU Lease Payments	20035470.67700.0000	34,871	30,000	64,871
PWU Contract Services	20035280.67800.0000	388,314	40,000	428,314
PWU Contract Services	20035470.67800.0023	573,602	40,000	613,602
Contract Services	21035470.67800.0000	256,300	35,000	291,300
PWU Parts	21035490.73600.0000	383,931	141,226	525,157
Big Dry Creek Stabilization CIP	82425035166.80400.8888	2,085,097	759,455	2,844,552
Total Change to Expenses			<u>\$ 1,229,412</u>	

These appropriations will amend the Utility Capital Project Reserve revenue and expense accounts as follows:

REVENUES

Description	Account Number	Current Budget	Amendment	Revised Budget
Carryover	2070.40020.0000	\$ -	\$ 30,000,000	\$ 30,000,000
Total Change to Revenues			<u>\$ 30,000,000</u>	

EXPENSES

Description	Account Number	Current Budget	Amendment	Revised Budget
Transfer to Water	20710900.79800.0200	\$ -	\$ 30,000,000	\$ 30,000,000
Total Change to Expenses			<u>\$ 30,000,000</u>	

These appropriations will amend the General Capital Improvement Fund (GCIF) revenue and expense accounts as follows:

REVENUES

Description	Account Number	Current Budget	Amendment	Revised Budget
Carryover	7500.45000.0100	\$ 11,000,000	\$ 751,000	\$ 11,751,000
Total Change to Revenues			<u>\$ 751,000</u>	

EXPENSES

Description	Account Number	Current Budget	Amendment	Revised Budget
WURP Investment Parking & Other	81775005201.80400.8888	\$ 510,276	\$ 250,000	\$ 760,276
Network Core Upgrade	82275060633.80400.8888	63,176	251,000	314,176
Facilities Fire Alarms Repair & Replace	82475035203.80400.8888	-	120,000	120,000
Facilities Boiler Repair & Replace	82475035201.80400.8888	-	60,000	60,000
Facilities Electrical Repair & Replace	82475035202.80400.8888	-	70,000	70,000
Total Change to Expenses			<u>\$ 751,000</u>	

**2024 Mid Year Budget Appropriation
Account Tables**

These appropriations will amend the General Fund revenue and expense accounts as follows:

REVENUES

Description	Account Number	Current Budget	Amendment	Revised Budget
Federal Grants	1000.40610.0000	\$ 31,629	\$ 135,863	\$ 167,492
Grants and Reimbursements (BH)	1000.40650.0057	932,223	620,000	1,552,223
Insurance Recovery	1000.46025.0000	-	499,000	499,000
Youth Sports	1000.41030.0507	-	125,000	125,000
Total Change to Revenues			<u>\$ 1,379,863</u>	

EXPENSES

Description	Account Number	Current Budget	Amendment	Revised Budget
Self Insurance Claims	10010900.68200.0460	\$ -	\$ 499,000	\$ 499,000
Police salaries overtime (BH)	10020050.76800.0000	525,367	420,000	945,367
Fire salaries overtime (BH)	10025260.76800.0000	-	200,000	200,000
Contract Services Youth Sports	10050760.67800.0507	-	125,000	125,000
Court Temporary Salaries	10005130.60600.0000	40,000	135,863	175,863
Total Change to Expenses			<u>\$ 1,379,863</u>	

These appropriations will amend the Utility Enterprise Fund revenue and expense accounts as follows:

REVENUES

Description	Account Number	Current Budget	Amendment	Revised Budget
Insurance Recovery - Water	2000.46025.0000	\$ -	\$ 11,000	\$ 11,000
Bond Proceeds - Water	2000.46020.0000	-	210,687,071	210,687,071
Bond Proceeds - Wastewater	2100.46020.0000	-	(28,000,000)	
Carryover - Wastewater	2100.40020.0000	-	13,000,000	
Insurance Recovery - WasteWater	2100.46025.0000	-	1,000	1,000
State Grants - Storm Drainage	2500.40620.0000	-	650,000	650,000
Total Change to Revenues			<u>\$ 196,349,071</u>	

EXPENSES

Description	Account Number	Current Budget	Amendment	Revised Budget
Self Insurance Claims - Water	20010900.68200.0460	\$ -	\$ 11,000	\$ 11,000
24W DWF Raw Water Line	82420035903.80400.8888	-	24,000,000	24,000,000
24W DWF Design Construction	82420035904.80400.8888	-	162,687,071	162,687,071
24W DWF Finished water line	82420035905.80400.8888	-	24,000,000	24,000,000
Self Insurance Claims - Wastewater	21010900.68200.0460	-	1,000	1,000
BDCWTF R&R Abasin & Headworks	82321035361.80400.8888	8,500,000	(8,500,000)	-
BDCWWTF R&R Solids Improv Ph 1	82321035362.80400.8888	6,500,000	(6,500,000)	-
Big Dry Creek Stabilization CIP	82425035166.80400.8888	2,085,097	650,000	2,735,097
Total Change to Expenses			<u>\$ 196,349,071</u>	

These appropriations will amend the Golf Course Enterprise Fund revenue and expense accounts as follows:

REVENUES

Description	Account Number	Current Budget	Amendment	Revised Budget
Insurance Recovery - Legacy Ridge	2200.46025.0000	\$ -	\$ 14,000	\$ 14,000
Insurance Recovery - Walnut Creek	2300.46025.0000	-	21,000	21,000
Total Change to Revenues			<u>\$ 35,000</u>	

EXPENSES

Description	Account Number	Current Budget	Amendment	Revised Budget
Self Insurance Claims - Legacy Ridge	22050720.68200.0460	\$ -	\$ 14,000	\$ 14,000
Self Insurance Claims - Walnut Creek	23050720.68200.0460	-	21,000	21,000
Total Change to Expenses			<u>\$ 35,000</u>	

These appropriations will amend the Fleet Fund revenue and expense accounts as follows:

REVENUES

Description	Account Number	Current Budget	Amendment	Revised Budget
Insurance Recovery	3000.46025.0000	\$ -	\$ 448,000	\$ 448,000
Total Change to Revenues			<u>\$ 448,000</u>	

EXPENSES

Description	Account Number	Current Budget	Amendment	Revised Budget
Self Insurance Claims	30010900.68200.0460	\$ -	\$ 448,000	\$ 448,000
Total Change to Expenses			<u>\$ 448,000</u>	

These appropriations will amend the Investigation Recoveries Fund revenue and expense accounts as follows:

REVENUES

Description	Account Number	Current Budget	Amendment	Revised Budget
Recoveries - Federal	5100.43150.0297	\$ -	\$ 130,000	\$ 130,000
Total Change to Revenues			<u>\$ 130,000</u>	

EXPENSES

Description	Account Number	Current Budget	Amendment	Revised Budget
Special Investigations Federal	51020300.68600.0297	\$ -	\$ 130,000	\$ 130,000
Total Change to Expenses			<u>\$ 130,000</u>	

These appropriations will amend the Parks, Open Space and Trails (POST) Fund revenue and expense accounts as follows:

REVENUES

Description	Account Number	Current Budget	Amendment	Revised Budget
Insurance Recovery	5400.46025.0000	\$ -	\$ 19,000	\$ 19,000
Adams County Grants	5400.40640.0010	-	143,568	143,568
Transfer from GCIF	5400.45000.0750	-	5,287,266	5,287,266
Interest Earnings-22 POST Note	5400.42520.0218	-	650,000	650,000
Total Change to Revenues			<u>\$ 6,099,834</u>	

EXPENSES

Description	Account Number	Current Budget	Amendment	Revised Budget
Self Insurance Claims	54010900.68200.0460	\$ -	\$ 19,000	\$ 19,000
Downtown Center Park CIP-22 Note	82254050649.80400.8888	4,802,000	650,000	5,452,000
Open Space Land Acquisition CIP	82154050061.80400.8888	1,383,050	143,568	1,526,618
Uplands Cash In Lieu PLD CIP	82454050440.80400.8888	-	5,274,666	5,274,666
Trail Development PLD CIP	82454005043.80400.8888	-	12,600	12,600
Total Change to Expenses			<u>\$ 6,099,834</u>	

These appropriations will amend the General Capital Improvement Fund (GCIF) revenue and expense accounts as follows:

REVENUES

Description	Account Number	Current Budget	Amendment	Revised Budget
State Grants	7500.40620.0000	\$ -	\$ 275,000	\$ 275,000
Cash In Lieu PLD	7501.40210.0753	-	5,287,266	5,287,266
Total Change to Revenues			<u>\$ 5,562,266</u>	

EXPENSES

Description	Account Number	Current Budget	Amendment	Revised Budget
Recycling Drop Off Location	81375012007.80400.8888	\$ 346,722	\$ 50,000	\$ 396,722
City Hall Xeriscape CIP	82475050778.80400.8888	-	225,000	225,000
Transfer to POST	75010900.79800.0540	-	5,287,266	5,287,266
Total Change to Expenses			<u>\$ 5,562,266</u>	

Reallocated Departmental Budgets

Total appropriations of the Parks, Open Space and Trails Fund did not change; however, a reallocation of budget between expenditure accounts in the fund is shown below for information purposes.

EXPENSES

Description	Account Number	Current Budget	Amendment	Revised Budget
Downtown Center Park CIP-22 Debt	82254050649.80400.8888	\$ 4,802,000	\$ 3,700,000	\$ 8,502,000
England Park CIP-22 Debt	82254050651.80400.8888	4,500,000	(3,700,000)	800,000
Total Change to Expenses			<u>\$ -</u>	

Total appropriations of the General Capital Improvement Fund did not change; however, a reallocation of budget between expenditure accounts in the fund is shown below for information purposes.

EXPENSES

Description	Account Number	Current Budget	Amendment	Revised Budget
WURP Downtown Parks CIP (PCIL)	81775050255.80400.8888	\$ 4,921,847	\$ (3,700,000)	\$ 1,221,847
England Park CIP (PCIL)	82454050430.80400.8888	-	3,700,000	3,700,000
Capital Project Reserve-PRL CIP (PDF)	81975050001.80400.8888	456,758	(300,000)	156,758
Downtown Art CIP (PDF)	82475050300.80400.8888	-	300,000	300,000
Total Change to Expenses			<u>\$ -</u>	

Summary by Fund

Fund	Carryover	Mid Year	Total
General Fund	\$ 1,528,069	\$ 1,379,863	\$ 2,907,932
Utility Enterprise Fund	1,229,412	196,349,071	197,578,483
Utility Capital Project Reserve Fund	30,000,000	-	30,000,000
Golf Course Enterprise Fund	-	35,000	35,000
Fleet Fund	-	448,000	448,000
Investigation Recoveries Fund	-	130,000	130,000
Parks, Open Space & Trails Fund	-	6,099,834	6,099,834
General Capital Improvement Fund	751,000	5,562,266	6,313,266
Total Change	\$ 33,508,481	\$ 210,004,034	\$ 243,512,515

The attached 2024 budget Councillor's Bill addresses the need to adjust revenue and expenditures appropriations as a result of activities or events that were not anticipated during the normal budget process. An accounting table that includes the general ledger accounts impacted by this proposed amendment is included as Attachment A.

The City requests to appropriate unanticipated revenues received or anticipated to be received in 2024:

- \$210,687,071 Bond Proceeds: On July 22, 2024, City Council authorized the issuance of Water & Wastewater Revenue Bonds financing up to \$210,000,000 in par value for the City's New Drinking Water Facility project. The City closed on the bonds on September 25, 2024, receiving a total of \$210,687,071 in bond proceeds (\$186,900,000 par and \$23,787,071 premium) for construction and bond issuance expenses.
- \$28 million Wastewater Bond Proceeds: The 2024 original budget of the Wastewater Fund included a \$28 million debt issuance. Due to favorable financial circumstances in the Wastewater Fund, this debt issuance was not required in 2024. To adjust the budget for this change, Staff proposes to unappropriate \$28 million in Wastewater debt revenue that was not received; and unappropriate \$15 million in Wastewater Big Dry Creek Water Treatment Facility capital projects that did not occur; resulting in a remaining \$13 million in capital projects that will be funded by carryover.
- \$5,287,266 Cash-In-Lieu (CIL): The City receives CIL of public improvements or dedication of property for public purposes from developers. Staff proposes \$5,274,666 appropriation for the Uplands development project and a \$12,600 appropriation to the trail development project. In addition, \$5,287,266 in funds was transferred from the General Capital Improvement Fund CIL to the Parks, Open Space and Trails (POST) Fund capital project.
- \$1,624,431 Grants: The City receives various grant and federal awards throughout the year from sources which can include the Federal government, State of Colorado, Adams County, Jefferson County and Great Outdoors Colorado. Staff proposes appropriation to expense accounts specific to the grant requirements.
- \$200,000 Reimbursements: The City received expense reimbursements for public safety partnerships such as fire and hurricane response and Police Department task force support. Staff proposes appropriation for public safety specific to the reimbursement requirements.
- \$650,000 Interest Earnings: The City receives interest earnings on unspent debt proceeds. Staff proposes appropriation of the 2022 POST debt interest earnings to be utilized for the Downtown Center Park project.
- \$125,000 Program Revenue: The City received recreational trapeze program revenue in 2024. Staff proposes an appropriation to the recreation contract services expense account.

- \$130,000 Special Investigation Federal Recoveries: The City received distributions of equitable share funds from the Department of Justice Equitable Sharing Program. Staff proposes \$130,000 appropriation to the Special Investigative Federal Justice expenditure account for the purchase of rifles and optics; and to replace a property evidence storage freezer.
- \$1,013,000 Insurance Recoveries: Throughout the year, the Property and Liability Self-Insurance Fund absorbs the costs of repair and replacement for damaged property; however, GASB Statement Number 42, Accounting and Financial Reporting for Impairment of Capital Assets and Insurance Recoveries, requires self-insurance recoveries to be reported as a revenue in the affected fund, and repair and replacement expense to be allocated to the program or activity within the fund that has responsibility for the impaired asset. To comply with the requirement, Staff proposes appropriation in the affected funds across the City for insurance recovery claims.

Reallocation of departmental budget:

- \$300,000 Parks, Recreation, and Libraries (PRL) – Park Development Fees (PDF) Reserve: The City requests a transfer from the PRL PDF reserve account to the Downtown Westminster Public Art Project. PDFs are utilized for public park improvements per Westminster City Code 11-6-8-C2.
- \$3.7 million capital project reallocation: The City is proposing a capital project reallocation involving a total of \$3.7 million to address delays in the England Park project. The England Park project experienced delays, which necessitated a reallocation of funds to ensure compliance with funding requirements. The England Park project was partially financed by the 2022 POST debt, which mandates that 85% of the proceeds from this debt must be utilized within three years, specifically by August 2025. The City requests the transfer of \$3.7 million of the 2022 POST debt proceeds from the POST Fund allocated for the England Park Project to the POST Downtown Center Park Project. In return, \$3.7 million from the GCIF (General Capital Improvement Fund) budget allocated to the Downtown Center Park Project will be shifted over to the GCIF England Park Project. This reallocation aims to ensure the timely utilization of POST debt proceeds while allowing both projects to progress without further delays.