

COUNCIL COMMUNICATION

Meeting Date: April 27, 2021	Agenda Item: 10C	Agenda Location: Consent Calendar	Goal(s):	Legal Review: <i>WAT</i>	<input type="checkbox"/> 1 st Reading <input checked="" type="checkbox"/> 2 nd Reading
Subject: An ordinance adopting the second amendment to the 2021 Budget amending section one of Ordinance 3569, making appropriations for the City of Thornton, Colorado for the fiscal year 2021 for all funds except that appropriations for certain individual projects shall not lapse at year end but continue until the project is completed or cancelled (City of Thornton Firefighters' Old Hire Pension Plan Cost of Living Adjustment and Assistant City Attorney).					
Recommended by: Robb Kolstad <i>RK</i>				Approved by: Kevin S. Woods <i>KW</i>	
Presenter(s): Erika Senna, Budget Manager				Ordinance previously introduced by: <u>Acunto</u>	

SYNOPSIS:

This ordinance is for the second amendment to the 2021 Budget and authorizes funding 1) for a one-time payment to the City of Thornton Firefighters' Old Hire Pension Plan to fund the increased, unfunded actuarial accrued liability that will result from providing a cost of living adjustment (COLA) to current retired members and beneficiaries; and, 2) to fund a new Assistant City Attorney position that will assist with, among other things, City water rights and the Thornton Water Project (TWP).

RECOMMENDATION:

Staff recommends Alternative No. 1, approval of the ordinance amending the 2021 Budget.

The 2021 Budget, which authorizes expenditures of \$438,889,623, is proposed to increase by \$451,330. The amended Budget will be \$439,340,953 and accomplish the following:

1. Appropriate \$337,920 in the General Fund to fund a one-time payment to the City of Thornton Firefighters' Old Hire Pension Plan to fund the increased, unfunded actuarial accrued liability that will result from providing a COLA of \$150 per month to the current retired members and beneficiaries of the Plan. This COLA was approved by Council through resolution on January 12, 2021.
2. Appropriate \$113,410 in the Water Fund to fund a new Assistant City Attorney position that will assist with, among other things, City water rights and the TWP.

BUDGET/STAFF IMPLICATIONS:

Funding for the Firefighters' Old Hire Pension Plan will come from unappropriated fund balance in the General Fund.

Funding for the Assistant City Attorney will come from unappropriated fund balance in the Water Fund.

This budget amendment will result in an additional 1.0 full-time employee (FTE), increasing the authorized staffing level in the 2021 Budget from 1091.5 FTE positions to 1092.5 FTE positions.

ALTERNATIVES:

1. Approve the ordinance amending the 2021 Budget.
2. Do not approve the ordinance amending the 2021 Budget.

BACKGROUND (ANALYSIS/NEXT STEPS/HISTORY): (includes previous City Council action)

City Council approved Ordinance 3569 making appropriations for the 2021 Budget on October 27, 2020.

City Council approved Ordinance 3577, on second reading, adopting the first amendment to the 2021 Budget on February 23, 2021.

INTRODUCED BY: Acunto

AN ORDINANCE ADOPTING THE SECOND AMENDMENT TO THE 2021 BUDGET AMENDING SECTION ONE OF ORDINANCE 3569, MAKING APPROPRIATIONS FOR THE CITY OF THORNTON, COLORADO FOR THE FISCAL YEAR 2021 FOR ALL FUNDS EXCEPT THAT APPROPRIATIONS FOR CERTAIN INDIVIDUAL PROJECTS SHALL NOT LAPSE AT YEAR END BUT CONTINUE UNTIL THE PROJECT IS COMPLETED OR CANCELLED (CITY OF THORNTON FIREFIGHTERS' OLD HIRE PENSION PLAN COST OF LIVING ADJUSTMENT AND ASSISTANT CITY ATTORNEY).

WHEREAS, the City Council is required to adopt a budget for fiscal year 2021; and

WHEREAS, the City Council adopted a budget for fiscal year 2021; and

WHEREAS, on February 23, 2021, the City Council adopted a First Amendment to the Budget for the fiscal year 2021 and appropriated additional funds; and

WHEREAS, the City Council desires to adopt a second amendment to the Budget for fiscal year 2021 and appropriate additional funds.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF THORNTON, COLORADO, AS FOLLOWS:

1. That Section 1 of Ordinance 3569 is hereby amended as follows:

Fund	2021 Amended Budget	Change	2021 Second Amended Budget
General Governmental Funds			
General Fund	\$149,240,830	\$337,920	\$149,578,750
Governmental Capital Fund	22,616,659	-	22,616,659
Subtotal	\$171,857,489	\$337,920	\$172,195,409
Internal Service Funds			
Risk Management Fund	\$7,621,032	\$-	\$7,621,032
Subtotal	\$7,621,032	\$-	\$7,621,032
Special Revenue Funds			
Adams County Road and Bridge	\$4,615,858	\$-	\$4,615,858
Adams County Open Space	2,533,030	-	2,533,030
Conservation Trust	1,803,800	-	1,803,800
Parks	-	-	-
Open Space	3,796,771	-	3,796,771
Parks and Open Space	17,120,896	-	17,120,896
Cash In Lieu	-	-	-
Subtotal	\$29,870,355	\$-	\$29,870,355
Enterprise Funds			
Water Fund	\$203,624,918	\$113,410	\$203,738,328
Sewer Fund	15,853,547	-	15,853,547
Environmental Services Fund	6,249,586	-	6,249,586
Storm Water Fund	3,812,696	-	3,812,696
Subtotal	\$229,540,747	\$113,410	\$229,654,157
Total All Funds	\$438,889,623	\$451,330	\$439,340,953

2. That there is hereby appropriated for the provision of services and capital projects for the City for the fiscal year beginning January 1, 2021 and ending December 31, 2021 the additional amount of \$451,330.
3. That appropriations for individual capital projects in the above mentioned funds for fiscal year 2021 shall not lapse at year end but continue until the project is completed or cancelled.
4. If any portion of this ordinance is held to be unconstitutional or invalid for any reason, such decision shall not affect the constitutionality or validity of the remaining portions of this ordinance. City Council hereby declares that it would have passed this ordinance and each part hereof irrespective of the fact that any one part be declared unconstitutional or invalid.
5. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof are hereby repealed to the extent of such inconsistency or conflict.
6. The repeal or amendment of any provision of the Code by this ordinance shall not release, extinguish, alter, modify, or change in whole or in part any penalty, forfeiture, or liability, either civil or criminal, which shall have been incurred under such provision, and each provision shall be treated and held as still remaining in force for the purpose of sustaining any and all proper actions, suits, proceedings, and prosecutions for the enforcement of the penalty, forfeiture, or liability, as well as for the purpose of sustaining any judgment, decree, or order which can or may be rendered, entered, or made in such actions, suits, proceedings, or prosecutions.
7. This ordinance shall take effect upon final passage.

INTRODUCED, READ, PASSED on first reading, ordered posted in full, and title ordered published by the City Council of the City of Thornton, Colorado, on April 13, 2021.

PASSED AND ADOPTED on second and final reading on _____, 2021.

CITY OF THORNTON, COLORADO

Jan Kulmann, Mayor

ATTEST:

Kristen N. Rosenbaum, City Clerk

THIS ORDINANCE IS ON FILE IN THE CITY CLERK'S OFFICE FOR PUBLIC INSPECTION.

APPROVED AS TO LEGAL FORM:

William A. Tuthill III, Interim City Attorney

PUBLICATION:

Posted at City Hall, Margaret W. Carpenter Recreation Center, and Thornton Active Adult Center after first and second readings.

Published on the City's official website after first reading on April 14, 2021, and after second and final reading on _____, 2021.