



**SUMMARY
INFORMATION**



2010 PROPOSED BUDGET**SUMMARY INFORMATION**

This section of the Budget presents a series of summary tables and other information that describe various aspects of the budget. It serves as a companion to the City Manager's Budget Message by providing summary information that relates to various issues discussed in the message.

Citywide Revenue, Expenditures, and Funds Available

Attachment 1 provides a summary of revenues, expenditures, and FTE levels for the entire City. As the table shows, the City's total revenues and total expenditures have fluctuated significantly. These fluctuations are primarily attributable to debt issued by the City's water utility and the capital projects undertaken with those proceeds. Aurora Water is in middle of a major capital improvement program designed to strengthen the City's water portfolio, thus the increase in Capital Improvement Program numbers. Charges for services have also increased, primarily as a result of increased water rates and fees.

This attachment also shows that overall City FTE levels increased from 2007 to 2008. Most of this growth in FTE is attributable to additional staffing for Aurora Water and the City's public safety functions. The 2009 and 2010 decrease in FTE is primarily due to budget cuts in the General Fund, Recreation Fund and Development Review Fund. Note that the FTE count for every function decreased in 2009 and nearly every function in 2010 with the lone exception of Operations which increased due to the movement of the Development Services function into this function.

Attachment 2 provides a summary of total revenues, total uses, and total funds available for each of the City's accounting funds. Funds available decrease \$22.7 million mostly as a result of the spending of bond proceeds in the Wastewater Fund for capital projects as well as capital projects in the Conservation Trust Fund and the Capital Projects Fund.

Attachment 3 provides a summary of total operating and capital expenditures by fund from 2007 through 2010. The table shows, in more detail, the relative size of Water and Wastewater Funds compared to the rest of the City. Expenditures in these funds have fluctuated between 43.6 percent and 52.7 percent of total citywide spending over the last four years, increasing each year until 2010 with the completion of the Prairie Waters Project. It also shows that General Fund expenditures have decreased every year averaging a decrease of 1.5 percent. This illustrates the downturn of the economy and loss of revenue that began at the end of 2007.

Attachment 4 provides a comparison of the 2009 original budget to the 2009 projection. The original budget was the budget as originally adopted by City Council excluding any subsequent modifications. Citywide expenditures are projected to be 6.2 percent less than the original budget. The majority of the decrease is related to changes in the Water and Wastewater capital programs. Cost savings measures have led to a 5.7 percent decrease in the General Fund.

Attachment 5 provides a summary of General Fund expenditures / appropriations by department from 2007 through 2010. The Police Department shows the largest increase in expenditures since 2007 (up \$7.0 million), followed by Public Works (\$5.9 million) and then the Fire Department (up \$3.4 million). The increase in the Police Department is primarily due to increases in uniformed staffing required by the 2 officers per 1,000 population mandate. The Fire Department increase is primarily due to normal increases in pay and benefits costs. The increase in Public Works expenditures occurred from 2009 to 2010 with a \$6.8 million increase. However, this is related to the City's re-organization plan which includes the movement of Building Codes Division from Development Services and the movement of Facilities Management from General Management. The Non-Departmental expenditures decreased in from 2007 by \$5.6 million, primarily due to reductions in both the capital transfer and economic development transfers.

Attachment 6 provides a summary of major changes in fund balances for all City funds in 2009 and 2010. Increases or decreases of more than \$1.0 million are noted. All changes in fund balances are illustrated and explained in the Fund Summaries section of this budget book.

Budget Adjustments

The 2010 Proposed Budget incorporates changes in ongoing personal services and operating costs. These changes include cost increases that apply citywide as well as other non-discretionary increases. Collectively, these adjustments reflect changes in the "base budget." The most significant items incorporated into the 2010 base budget include:

- A 1.0 percent pay increase for all career service (non-union) and police civil service employees and 3.0 percent increase of fire civil service, which increases costs by \$2.4 million for all City funds, with the General Fund cost increasing by \$2.0 million;
- A 5.0 percent increase in planned City contributions for fire civil service health insurance costs and 7.0 percent increase for police and career service employees, – the total increase in funding is \$1.5 million, of which \$1.1 million is from the General Fund;
- Civil service step and grade costs of \$1.0 million, all of which is General Fund;
- A decrease of \$11.4 million in transfers out, with \$5.0 million in the General Fund due to a decrease in the transfer to the Capital Projects Fund and the removal of a technical transfer to and from the Recreation Fund for Sports Park of \$1.1 million net of an increase of \$750,000 for additional building lease costs. One-time transfers of funds available in 2009 from various funds including \$3.5 million from the Risk Fund, and \$766,400 from the E-911 Fund were removed; and
- Adjustments for other "mandated cost items" including risk management, natural gas, electricity, and water rate changes plus fleet fuel and maintenance costs. The total adjustment for these items is an increase of \$136,400, including a \$385,000 decrease in the General Fund.

The budget also contains base adjustments to reflect necessary funding for increased costs related to ongoing maintenance contracts, changes in existing debt service, changes in expected gifts and grants, and other non-discretionary funding needs. The net decrease of these additional adjustments for all departments and funds [excluding a large technical adjustment in the Community Development Fund] is a decrease of \$1.4 million, with a net increase of \$37,000 in the General Fund. The decrease includes \$0.8 million in elimination of one-time capital related purchases by various funds in 2009 not recurring in 2010. The City also incorporates technical adjustments, such as elimination of one-time costs, into the base budget. Attachment 7 notes other significant base budget changes in various City funds in addition to the items described above.

Attachment 8 provides a summary of the 2010 additions, reductions, and new revenue for each department in the General Fund and Attachment 9 provides a summary of the funded amendments for all other funds. The City Manager's Budget Message also discussed these items.

Staffing

Attachment 10 provides a summary of staffing levels for all City funds. As the table indicates, staffing levels in the General Fund rose between 2007 and 2008, but will decrease considerably in 2009 and again in 2010, a result of FTE reductions within departmental budget cuts. Staffing levels in the Water and Wastewater funds account for most of the staffing increases in 2008, as Aurora Water has undertaken major programs for drought response, system growth, and improved reliability. The Development Review Fund has dropped 39.0 percent since 2007, a result of the downturn in construction-related revenue. The department budget pages show greater detail about staffing levels within each department.

Capital Improvement Program

Attachment 11 provides a summary of the City's five-year Capital Improvement Plan (2010-2014) along with information on appropriations for 2007 through 2009. As the table indicates, the Aurora Water Capital Improvement Program contains the vast majority of planned capital expenditures for the period from 2010 through 2014, accounting for \$560.1 million out of \$714.2 million in expenditures. Attachment 12 provides a summary of capital amendments by department and fund. Along with the downturn in development, use taxes have declined and the Capital Projects Fund is reducing expenditures by 20.7 percent in the 2010 to 2014 plan. The capital section of the budget book provides more detail on City capital spending.

Attachment 1 Budget in Brief

Department	2007 Actual	2008 Actual	2009 Original	2009 Projection	2010 Proposed
Revenues by Source:					
Taxes	211,653,197	208,358,079	217,200,773	201,188,457	204,729,896
Other Revenues	56,809,205	66,648,290	25,287,859	33,914,270	34,180,228
License and Permits	9,640,080	8,932,567	9,152,432	6,812,874	7,934,298
Intergovernmental	30,461,967	31,984,756	29,848,480	60,448,631	34,875,140
Charges for Services	167,763,791	173,752,163	189,097,900	179,327,216	194,229,670
Fines and Forfeitures	8,863,215	8,227,748	8,725,843	7,969,245	9,080,167
Operating Transfers	38,863,725	33,307,654	39,394,172	34,635,837	24,454,440
Sale of Assets	742,380	328,170	69,563	103,944	20,000
Proceeds From Borrowing	435,511,349	58,620,864	186,097,740	34,064,530	82,682,249
Total Revenues	\$960,308,909	\$590,160,291	\$704,874,762	\$558,465,004	\$592,186,088
Operating Expenditures by Category:					
Salaries and Benefits	207,501,157	220,809,969	227,509,400	220,792,106	222,715,642
Supplies and Services	106,605,125	105,111,162	131,672,788	120,282,800	126,520,906
Interfund Charges	14,690,847	15,483,688	17,063,547	13,484,717	15,808,571
Debt Related	53,215,323	100,715,393	58,392,430	60,394,492	59,936,087
Capital Related	9,385,443	3,550,890	2,750,592	2,276,133	2,615,799
Transfers Out	43,212,827	38,315,747	44,936,147	41,766,777	30,603,739
Total Operating Expenditures	\$434,610,722	\$483,986,849	\$482,324,904	\$458,997,025	\$458,200,744
Operating Expenditures by Function:					
Administrative Services	21,318,402	20,994,431	24,117,954	21,731,593	24,015,612
Community Services	149,236,969	154,167,641	160,225,437	163,586,071	142,758,174
Council/Appointees	19,169,557	21,217,871	20,678,903	20,502,036	20,703,145
Development Services	6,501,966	6,579,477	6,708,183	6,046,361	0
General Management	25,976,505	21,451,840	22,926,020	19,695,708	14,612,048
Non-Departmental (Transfers)	51,785,005	45,944,472	53,284,208	49,367,551	44,787,827
Operations	160,622,318	213,631,117	194,384,199	178,067,705	211,323,938
Total Operating Expenditures	\$434,610,722	\$483,986,849	\$482,324,904	\$458,997,025	\$458,200,744
Capital Improvement Program	\$265,379,663	\$279,902,298	\$351,287,808	\$322,597,937	\$156,655,702
Total Expenditures	\$699,990,385	\$763,889,147	\$833,612,712	\$781,594,962	\$614,856,446
FTE by Function:					
Administrative Services	134.0	137.0	132.5	132.5	129.5
Community Services	1,451.0	1,456.0	1,447.0	1,447.5	1,312.9
Council/Appointees	199.0	200.0	195.0	193.5	192.0
Development Services	78.0	79.0	60.0	60.0	0.0
General Management	128.8	129.8	125.3	125.0	92.8
Operations	846.9	858.9	845.9	845.9	940.8
Total FTE	2,837.7	2,860.7	2,805.7	2,804.4	2,668.0

Attachment 2

2010 Summary of Total Ending Funds (Budgetary Basis)
(Includes both reserved/designated and unreserved/undesignated funds available)

Fund Name	2010 Beg Funds	Revenues	Transfers In	Total Uses *	Net	2010 End Funds
Abatement Fund	1,121,070	784,368	-	1,394,357	(609,989)	511,081
Arapahoe County Open Space Fund	2,670,896	5,763,132	-	5,588,133	174,999	2,845,895
Building Repair Fund	62,086	65,000	1,698,800	1,713,455	50,345	112,431
Capital Projects Fund	5,873,195	6,087,200	10,881,156	19,838,832	(2,870,476)	3,002,719
Community Development Fund	-	6,499,180	292,912	6,792,092	-	-
Conservation Trust Fund	4,341,187	3,183,260	-	6,929,776	(3,746,516)	594,671
Cultural Services Fund	778,762	878,791	1,159,610	2,296,923	(258,522)	520,240
Debt Service (GO) Fund	1,862,714	6,052,869	1,761,100	7,609,581	204,388	2,067,102
Debt Service (SID) Fund	191,628	355,467	-	363,786	(8,319)	183,309
Designated Revenues Fund	12,839,304	6,036,581	2,905,597	10,612,658	(1,670,480)	11,168,824
Development Review Fund	268,778	6,806,573	-	6,959,289	(152,716)	116,062
Emergency Contingency Fund	231,484	17,000	276,185	-	293,185	524,669
Enhanced E-911 Fund	4,273,382	2,969,110	1,710,000	4,596,520	82,590	4,355,972
Fleet Management Fund	511,137	8,103,449	-	8,103,449	-	511,137
General Fund	4,201,916	231,120,473	80,750	231,200,803	420	4,202,336
Gifts & Grants Fund	2,867,761	5,082,542	-	5,183,656	(101,114)	2,766,647
Golf Courses Fund	1,206,427	10,261,800	-	10,269,999	(8,199)	1,198,228
Parks Development Fund	1,976,481	280,000	-	153,367	126,633	2,103,114
Policy Reserve Fund	20,821,064	572,579	-	276,185	296,394	21,117,458
Print Shop Fund	195,440	567,265	-	741,398	(174,133)	21,307
Recreation Fund	125,204	4,082,414	3,688,330	7,770,744	-	125,204
Risk Management Fund	6,117,622	8,248,587	-	8,323,002	(74,415)	6,043,207
Surplus & Deficiency Fund	571,001	25,000	-	60,750	(35,750)	535,251
TABOR Reserve Fund	8,650,477	281,141	-	-	281,141	8,931,618
Wastewater Fund	43,217,467	53,573,131	-	79,370,114	(25,796,983)	17,420,484
Water Fund	3,416,674	200,034,736	-	188,707,577	11,327,159	14,743,833
Total	\$128,393,157	\$567,731,648	\$24,454,440	\$614,856,446	(\$22,670,358)	\$105,722,799

* Total Uses include transfers out.

Attachment 3
Expenditure Summary: All Funds

Fund Name	2007 Operating	2007 Capital	2007 Actual	2008 Operating	2008 Capital	2008 Actual
Non-General Fund						
Abatement Fund	662,603	-	662,603	858,730	-	858,730
Arapahoe County Open Space Fund	2,946,862	4,379,143	7,326,005	2,787,309	2,265,913	5,053,222
Bond Proceeds Fund	-	7,278	7,278	-	-	-
Building Repair Fund	-	2,213,612	2,213,612	-	1,932,586	1,932,586
Capital Projects Fund	-	27,560,385	27,560,385	-	30,037,051	30,037,051
Community Development Fund	5,029,960	-	5,029,960	4,099,340	-	4,099,340
Community Maintenance Fund	257,470	(71,109)	186,361	-	-	-
Conservation Trust Fund	459,999	1,062,319	1,522,318	534,541	1,322,257	1,856,798
Cultural Services Fund	2,698,516	-	2,698,516	2,675,203	-	2,675,203
Debt Service (GO) Fund	8,019,230	-	8,019,230	8,041,276	-	8,041,276
Debt Service (SID) Fund	495,824	-	495,824	329,969	-	329,969
Designated Revenues Fund	7,965,789	3,580,461	11,546,250	9,383,427	4,138,525	13,521,952
Development Review Fund	10,880,902	-	10,880,902	10,165,880	-	10,165,880
Emergency Contingency Fund	36,000	-	36,000	38,378	-	38,378
Enhanced E-911 Fund	1,845,628	2,152,978	3,998,606	1,744,611	2,431,492	4,176,103
Fleet Management Fund	7,916,679	-	7,916,679	7,711,663	-	7,711,663
Gifts & Grants Fund	4,516,785	-	4,516,785	4,094,012	1,652,545	5,746,557
Golf Courses Fund	9,780,093	382,500	10,162,593	9,654,169	(74,232)	9,579,937
Parks Development Fund	-	547,934	547,934	-	1,702,505	1,702,505
Policy Reserve Fund	76,907	-	76,907	396,121	-	396,121
Print Shop Fund	647,454	-	647,454	617,651	-	617,651
Recreation Fund	9,143,067	-	9,143,067	9,524,220	-	9,524,220
Risk Management Fund	6,074,794	-	6,074,794	5,439,079	-	5,439,079
Surplus & Deficiency Fund	25,972	-	25,972	24,016	-	24,016
Wastewater Fund	34,175,343	26,077,290	60,252,633	38,827,664	1,504,828	40,332,492
Water Fund	79,075,222	197,486,872	276,562,094	128,906,687	232,988,828	361,895,515
Total Non-General Fund	\$192,731,099	\$265,379,663	\$458,110,762	\$245,853,946	\$279,902,298	\$525,756,244
General Fund	241,879,623	-	241,879,623	238,132,903	-	238,132,903
Total Budget	\$434,610,722	\$265,379,663	\$699,990,385	\$483,986,849	\$279,902,298	\$763,889,147

Attachment 3
Expenditure Summary: All Funds

Fund Name	2009 Operating	2009 Capital	2009 Projection	2010 Operating	2010 Capital	2010 Proposed
Non-General Fund						
Abatement Fund	899,784	-	899,784	1,394,357	-	1,394,357
Arapahoe County Open Space Fund	2,356,399	2,170,702	4,527,101	3,362,687	2,225,446	5,588,133
Bond Proceeds Fund	37,689	179,163	216,852	-	-	-
Building Repair Fund	18,209	1,782,241	1,800,450	-	1,713,455	1,713,455
Capital Projects Fund	-	35,844,095	35,844,095	-	19,838,832	19,838,832
Community Development Fund	11,587,952	-	11,587,952	6,792,092	-	6,792,092
Community Maintenance Fund	-	-	-	-	-	-
Conservation Trust Fund	721,168	2,407,722	3,128,890	782,248	6,147,528	6,929,776
Cultural Services Fund	2,421,741	-	2,421,741	2,296,923	-	2,296,923
Debt Service (GO) Fund	8,182,432	-	8,182,432	7,609,581	-	7,609,581
Debt Service (SID) Fund	418,421	-	418,421	363,786	-	363,786
Designated Revenues Fund	8,564,769	1,621,684	10,186,453	9,987,658	625,000	10,612,658
Development Review Fund	8,833,001	-	8,833,001	6,959,289	-	6,959,289
Emergency Contingency Fund	590,185	-	590,185	-	-	-
Enhanced E-911 Fund	2,725,807	1,133,000	3,858,807	2,262,638	2,333,882	4,596,520
Fleet Management Fund	6,834,215	-	6,834,215	8,103,449	-	8,103,449
Gifts & Grants Fund	6,027,645	3,677,259	9,704,904	4,733,656	450,000	5,183,656
Golf Courses Fund	9,756,240	80,000	9,836,240	10,094,999	175,000	10,269,999
Parks Development Fund	-	411,535	411,535	75,895	77,472	153,367
Policy Reserve Fund	1,087,603	-	1,087,603	276,185	-	276,185
Print Shop Fund	668,735	-	668,735	741,398	-	741,398
Recreation Fund	9,141,186	-	9,141,186	7,770,744	-	7,770,744
Risk Management Fund	10,850,699	-	10,850,699	8,323,002	-	8,323,002
Surplus & Deficiency Fund	260,750	-	260,750	60,750	-	60,750
Wastewater Fund	43,981,403	28,246,721	72,228,124	44,039,072	35,331,042	79,370,114
Water Fund	90,796,086	245,043,815	335,839,901	100,969,532	87,738,045	188,707,577
Total Non-General Fund	\$226,762,119	\$322,597,937	\$549,360,056	\$226,999,941	\$156,655,702	\$383,655,643
General Fund	232,234,906	-	232,234,906	231,200,803	-	231,200,803
Total Budget	\$458,997,025	\$322,597,937	\$781,594,962	\$458,200,744	\$156,655,702	\$614,856,446

Attachment 4
2009 Original To Projection Variance

Fund Name	2009 Original		2009 Original	2009 Projection		2009 Projection	Project/Orig Variance
	Operating	Capital		Operating	Capital		
Non-General Fund							
Abatement Fund	1,210,026	-	1,210,026	899,784	-	899,784	(310,242)
Arapahoe County Open Space Fund	3,294,289	3,759,370	7,053,659	2,356,399	2,170,702	4,527,101	(2,526,558)
Bond Proceeds Fund	-	126,980	126,980	37,689	179,163	216,852	89,872
Building Repair Fund	18,209	1,905,591	1,923,800	18,209	1,782,241	1,800,450	(123,350)
Capital Projects Fund	-	24,406,750	24,406,750	-	35,844,095	35,844,095	11,437,345
Community Development Fund	4,305,915	-	4,305,915	11,587,952	-	11,587,952	7,282,037
Conservation Trust Fund	655,891	2,765,722	3,421,613	721,168	2,407,722	3,128,890	(292,723)
Cultural Services Fund	2,528,181	-	2,528,181	2,421,741	-	2,421,741	(106,440)
Debt Service (GO) Fund	8,182,432	-	8,182,432	8,182,432	-	8,182,432	-
Debt Service (SID) Fund	418,421	-	418,421	418,421	-	418,421	-
Designated Revenues Fund	10,300,412	350,000	10,650,412	8,564,769	1,621,684	10,186,453	(463,959)
Development Review Fund	9,448,371	-	9,448,371	8,833,001	-	8,833,001	(615,370)
Emergency Contingency Fund	-	-	-	590,185	-	590,185	590,185
Enhanced E-911 Fund	2,993,874	2,816,682	5,810,556	2,725,807	1,133,000	3,858,807	(1,951,749)
Fleet Management Fund	9,574,895	-	9,574,895	6,834,215	-	6,834,215	(2,740,680)
Gifts & Grants Fund	5,262,929	450,000	5,712,929	6,027,645	3,677,259	9,704,904	3,991,975
Golf Courses Fund	9,952,278	130,000	10,082,278	9,756,240	80,000	9,836,240	(246,038)
Parks Development Fund	-	851,039	851,039	-	411,535	411,535	(439,504)
Policy Reserve Fund	251,770	-	251,770	1,087,603	-	1,087,603	835,833
Print Shop Fund	730,967	-	730,967	668,735	-	668,735	(62,232)
Recreation Fund	9,700,930	-	9,700,930	9,141,186	-	9,141,186	(559,744)
Risk Management Fund	11,741,640	-	11,741,640	10,850,699	-	10,850,699	(890,941)
Surplus & Deficiency Fund	260,750	-	260,750	260,750	-	260,750	-
Wastewater Fund	45,205,826	32,098,098	77,303,924	43,981,403	28,246,721	72,228,124	(5,075,800)
Water Fund	99,886,298	281,627,576	381,513,874	90,796,086	245,043,815	335,839,901	(45,673,973)
Total Non-General Fund	\$235,924,304	\$351,287,808	\$587,212,112	\$226,762,119	\$322,597,937	\$549,360,056	(\$37,852,056)
General Fund	246,400,600	-	246,400,600	232,234,906	-	232,234,906	(14,165,694)
Total Budget	\$482,324,904	\$351,287,808	\$833,612,712	\$458,997,025	\$322,597,937	\$781,594,962	(\$52,017,750)

Attachment 5

General Fund Expenditures

Department	2007 Actual	2008 Actual	2009 Original	2009 Projection	2010 Proposed
City Attorney	4,553,931	4,873,898	5,049,078	4,948,863	5,001,454
City Council	858,973	901,208	1,009,864	1,019,845	1,009,447
Civil Service Commission	566,795	601,132	594,609	564,182	601,128
Court Administration	6,942,880	7,152,981	7,228,937	7,144,864	7,331,712
Development Services	812,793	790,332	1,377,081	1,109,988	0
Finance	4,947,034	5,182,883	5,254,939	5,083,155	5,471,720
Fire	31,674,069	33,196,166	33,930,565	33,735,489	35,118,843
General Management	16,275,223	12,092,198	12,397,474	11,532,234	5,201,928
Human Resources	1,387,242	1,434,163	1,357,623	1,295,036	1,258,247
Information Technology	6,892,517	6,936,939	6,681,297	6,188,985	6,207,501
Judicial	1,928,557	1,932,944	2,117,213	2,113,254	2,075,825
Library & Cultural Services	12,706,822	12,783,540	13,217,895	12,093,679	2,975,166
Neighborhood Services	3,577,633	3,557,425	3,517,293	3,325,461	2,984,928
Non-Departmental	37,437,788	30,619,820	32,485,846	28,056,377	31,808,645
Parks, Recreation & Open Space	13,863,818	13,489,391	13,521,504	12,180,701	12,012,244
Planning & Development Services	1,176,063	1,173,074	1,195,125	1,108,620	1,873,523
Police	71,407,002	75,256,743	78,087,004	75,931,626	78,410,894
Public Defender	595,357	627,212	640,459	651,877	649,365
Public Safety Communications Center	4,971,452	5,410,277	5,775,205	5,678,987	5,984,690
Public Works	19,303,674	20,120,577	20,961,589	18,471,683	25,223,543
Total General Fund Expenditures	\$241,879,623	\$238,132,903	\$246,400,600	\$232,234,906	\$231,200,803

Attachment 6
Major Changes in Funds Available
(in Excess of \$1.0 Million)

SIGNIFICANT DECREASES IN 2009 FUNDS AVAILABLE

Decrease	Fund	Comments
\$ (191,423,791)	Water Fund	Funds available decrease due to spending of reserves from bond proceeds received in 2007 for the Prairie Waters Project.
(21,232,071)	Wastewater Fund	Funds available decrease due to draw-down of reserves from bond proceeds received in 2006 for multiple capital projects.
(4,168,569)	Risk Management Fund	Funds available decrease due to transfers of funds available of \$1.5 million for Capital Projects Fund balancing, \$1.0 million for a loan to create the Green Fund, and \$1.6 million for one-time uses in the General Fund.
(2,082,460)	Development Review Fund	Funds available decrease due to lower revenues in 2009.
(1,343,176)	Designated Revenues Fund	Funds available decrease primarily due to expenditure of capital funds and use of incentive proceeds.

SIGNIFICANT INCREASES IN 2009 FUNDS AVAILABLE

Increase	Fund	Comments
\$ 1,190,295	Arapahoe County Open Space Fund	Funds available increase due to due to the restructure of the capital plan, as well as a one-time decrease in debt related expenditures.

PLANNED DRAW-DOWNS OF FUNDS AVAILABLE IN 2010

Decrease	Fund	Comments
\$ (25,796,983)	Wastewater Fund	Planned draw-down of funds available for capital projects, including construction of Tollgate Interceptor North, Curative in Place Pipe (CIPP) rehabilitation project and Piney Creek Force Main improvements.
(3,746,516)	Conservation Trust Fund	Funds available decrease due to spending on capital projects, including the Beck Recreation Center remodel.
(2,870,476)	Capital Projects Fund	Draw-down of funds available for capital projects, including the I-225/Colfax interchange and ongoing repair, improvement, and maintenance projects in Public Works.
(1,670,480)	Designated Revenues Fund	Funds available decrease primarily due to expenditure of capital funds and use of incentive proceeds.

PLANNED INCREASES IN 2010 FUNDS AVAILABLE

Increase	Fund	Comments
\$ 11,327,159	Water Fund	New borrowing projected in 2010 will increase fund balance.

Attachment 7 Significant Base Budget Adjustments, Non-General Fund

Fund	Item	Description	Amount
Arapahoe County Open Space Fund (ArCo)	One-Time Expenditures	Reduce budget for one-time expenditures for new equipment purchases for mowers and temporary compensation to establish additional park acres and trails	\$ 210,300
Designated Revenue Fund	Other Adjustment	Non-departmental reduction for the transfer of the ACLC building lease payment	(560,000)
	Other Adjustment	Non-departmental increase for citywide development incentive payments	150,794
Fleet Management Fund	One-Time Expenditures	Reduction of budget for one-time expenditures in 2008 for fuel dispenser systems and general fund budget reduction that is now calculated in the overhead transfer	(157,536)
	Mandated Costs	Decreased for lower fuel and natural gas rates	(1,199,974)
Gifts and Grants Fund	Other Adjustment	Parks, Recreation and Open Space decrease in anticipated gifts and grants	(425,000)
Golf Courses Fund	Mandated Costs	Increase in mandated costs primarily in electricity and water rates	101,609
Policy Reserve Funds	Other Adjustment	Eliminate transfer to TABOR reserve fund, add transfer to Emergency Contingency Fund	174,415
Recreation Fund	Other Adjustment	Eliminates the sports park transfer to General Fund	(1,156,130)
Risk Management Fund	One-Time Expenditures	Reduction of budget for one-time expenditures in 2009 for the transfer to the Capital Projects Fund, General Fund and Green/Efficiency Fund	(3,500,000)
Wastewater	One-Time Expenditures	Reduction of budget for one-time expenditures in 2009 for computer hardware, software, repairs and maintenance and professional services	(944,045)
	Other Adjustment	Reduce budget for allocated administrative costs	(318,272)
	Mandated Costs	Increase in mandated costs primarily in electricity and water rates	387,055
	Zero-Base Budget Adjustment	Reduction of budget for one-time computer hardware and software purchases	(346,865)
Water	One-Time Expenditures	Reduce budget for one-time expenditures in 2009 for professional services, computer hardware and software and supplies	(514,214)
	Other Adjustment	Net change in debt service payment schedule for all debt issues	2,436,568
	Mandated Costs	Increase in mandated costs, primarily in electricity charges.	231,542
	Zero-Base Budget Adjustment	Reduction of budget for one-time computer hardware and software purchases	(116,185)

Attachment 8 General Fund Additions

Department	Item	Description	Amount
Fire	2010	Reclassify a Battalion Chief and Fire Lieutenant and use savings for two additional entry level	\$ -
General Management	Re-Org	Technical transfer in of Graphic and Public Relations functions	287,563
Information Technology	2010	Technical adjustment to transfer CADMINE software maintenance contract to Information Technology. Maintenance support for Police auto accident reporting and e-mail archiving hardware	75,505
Non-Departmental	2010	Move General Fund transfers to the Recreation Fund and Cultural Services Fund to Non-Departmental	5,694,909
Parks, Recreation & Open Space	2010	Increase watering budget for additional park properties	126,767
Planning & Development Services	Re-Org	Technical transfer of Development Services to the Planning Department	1,376,954
Police	2010	2 new 2/1000 Patrol Officers and associated equipment, not including vehicles and implementation of the secondary employment fee program	183,084
Public Defender	2010	Reclassify part-time senior level position to full-time entry level position	-
Public Works	Re-Org	Technical transfer of Facilities Management to Public Works	6,868,480
Total Additions			\$ 14,613,262

General Fund Reductions

Department	Item	Description	Amount
City Attorney	2010	Eliminate 1.0 vacant FTE	\$ (59,351)
Court Administration	2010	Eliminate 1.0 vacant FTE	(51,082)
Development Services	Re-Org	Technical transfer of Development Services to Planning Department	(1,376,954)
Finance	2009 Midyear	Eliminate 1.0 vacant FTE; reduce supplies and services	(117,300)
	2010	Add Contract Revenue Agent and 2.0 Tax Audit FTE; transfer 0.17 staff time to Debt Management	181,824
Fire	2009 Midyear	Eliminate SAFER Grant Match; reduce supplies and services	(217,380)

Attachment 8 (continued)

General Fund Reductions

Department		Item	Amount
General Management	2009 Midyear	Eliminate 2.0 vacant FTE; reduce equipment, supplies and services	(210,058)
	2010	Eliminate 1.0 filled FTE; transfer 0.86 FTE to alternative funding sources; reduce supplies, professional services, major capital leases and temporary salaries	(495,317)
	Re-Org	Technical transfer of Facilities Management to Public Works	(6,868,480)
Human Resources	2009 Midyear	Reduce supplies and services	(22,568)
	2010	Reduce advertising, supplies and services	(74,563)
	Re-Org	Eliminate 1.0 vacant FTE	(105,810)
Information Technology	2009 Midyear	Eliminate 4.0 vacant FTE; reduce supplies and services	(401,156)
	2010	Reduce PC replacement and repair, efficiency savings in telephone billing	(190,000)
Judicial	2010	Reduce temporary salary	(30,000)
Library & Cultural Services	2009 Midyear	Eliminate 9.0 vacant FTE; reduce materials acquisition, travel and training budgets	(671,058)
	2010	Close four library branches, eliminate 32.5 filled FTE and 1.0 vacant FTE, reduce support functions, move General Fund transfers to Non-Departmental from Cultural and Recreation Funds	(8,366,085)
	Re-Org	Eliminate 1.0 vacant FTE, transfer 3.0 filled FTE to Recreation Fund, transfer Graphic and Public Relations functions to Communications	(363,865)
Neighborhood Services	2009 Midyear	Eliminate 3.5 vacant FTE, reduce supplies, services and training budget	(218,690)
	2010	Eliminate 1.0 vacant FTE, consolidate Code Enforcement teams, transfer 5.65 FTE to alternative funding source and reduce funding for Northern Aurora Business Association (NABA)	(404,270)
Non-Departmental	2009 Midyear	Recalculate developer incentives, reduce subsidy for the closure of Fitzsimmons and Pheasant Run pools	(736,795)
	2010	16 hours of furlough for all city employees, reduce subsidies for Cultural Services Fund and Recreation Fund	(1,486,487)
	Re-Org	Decrease Recreation Fund subsidy related to the Re-Org movements and cuts	(351,276)
Parks, Recreation and Open Space	2009 Midyear	Eliminate 7.25 vacant FTE; reallocate temporary staff; reduce supplies, services and training budgets	(759,972)
	2010	Eliminate 3.0 filled FTE and 4.15 vacant FTE; transfer 7.05 FTE to alternative funding source; close Village Green Pool	(1,042,980)
	Re-Org	Eliminate 1.0 vacant FTE	(57,176)

Attachment 8 (continued)
General Fund Reductions

Department		Item	Amount
Planning & Development Services	2009 Midyear	Eliminate 0.77 vacant FTE; reduce supplies and services budget	(84,338)
	2010	Transfer 2.0 FTE to alternative funding sources, reimbursements for staff time to the Energy Efficiency and Conservation Block Grant (EECBG), move Aurora Business Development Center to AMC Campus	(276,996)
	Re-Org	Eliminate 1.0 filled FTE and 3.0 vacant FTE	(356,808)
Police	2009 Midyear	Eliminate 2.5 vacant FTE; reduce overhires, over-time, travel and training budget	(587,607)
	2010	Eliminate 8.0 filled FTE and 1.0 vacant FTE, transfer 1.0 FTE to Designated Revenue Fund, technical adjustment to transfer CADMINE software maintenance contract to Information Technology, maintenance support for Police auto accident reporting and e-mail archiving hardware	(585,692)
Public Works	2009 Midyear	Eliminate 2.0 filled FTE and 11.0 vacant FTE; reduce street overlay and operations budget	(1,582,948)
	2010	Eliminate 7.0 filled FTE and 1.0 vacant FTE, eliminate Wackenhut security, reduce cleaning and material budget for city buildings, reduce facilities management at libraries, charge staff time to the Energy Efficiency and Conservation Block Grant (EECBG)	(1,036,161)
	Re-Org	Eliminate 2.7 filled FTE, 4.0 filled temporary positions and 1.0 vacant FTE	(491,267)
Total Reductions			\$ (29,279,976)

General Fund New Revenue

Department		Item	Amount
Finance	2010	Increase revenue as a result of adding 2.0 Tax Auditors and 1.0 Contract Revenue Agent in Tax and license	\$ 640,000
Police	2010	Implement secondary employment fee	75,000
Total New Revenue			\$ 715,000
Total Amendments			\$ (15,381,714)

Attachment 9

Amendments in Other Operating Funds

Fund	Item	Description	Amount
Abatement Fund	2010	Transfer in of 3.9 FTE from the General Fund, partially offset by the elimination of a filled, contract part-time position and 4.0 vacant and 1.0 filled Forestry FTE; additional budget to cover full-year appropriation for contract Code Enforcement officers approved for partial year funding in 2009	\$ 45,116
Arapahoe County Open Space Fund	2009 Midyear	Reallocate Parks' temporary employees from the General Fund	250,000
	2010	Transfer in of 3.05 FTE: 2.05 FTE from the General Fund and 1.0 FTE from Conservation Trust Fund, offset by: transfer out of 1.0 FTE to Parks Development Fund, layoff of 1.0 FTE and elimination of 0.35 vacant FTE	83,275
	Re-Org	Layoff 1.0 FTE Open Space Facilities Supervisor	(81,393)
Community Development Fund	2010	Transfer in of 1.0 FTE from the General Fund, offset by layoff of 1.0 FTE; full budget appropriation to match approved federal spending plan for CDBG , NSP and HOME funds	6,792,092
Conservation Trust Fund	2009 Midyear	Reallocate Parks' temporary employees from the General Fund	50,000
	2010	Transfer in of 3.0 FTE from the General Fund, transfer out 1.0 FTE to Arapahoe County Open Space Fund, eliminate 0.5 vacant FTE	92,507
Cultural Services Fund	2010	Reduce temporary compensation, discontinue 4th of July fireworks, reduce special events funding	(145,662)
Designated Revenues Fund	2009 Midyear	Recalculate incentive payments	(600,000)
	2010	Net transfer in of 5.62 FTE from other funds; layoff 2.5 FTE in Library operations; increase appropriation for DARE and Aurora Water 2010 bond issue review; reduce operating budget in TV Services; eliminate contract Animal Shelter Attendant; eliminate employee computer sales	527,982
Development Review Fund	2009 Midyear	Eliminate 6.15 filled FTE and 1.0 vacant FTE	(454,376)
	2010	Eliminate 7.0 vacant FTE, charge staff salaries to the Energy Efficiency and Conservation Block Grant (EECBG), eliminate transfer from Development Review Fund to General Fund for 2010 and reduce supplies and services	(2,081,996)
	Re-Org	Transfer 1.0 FTE from Zoning & Development Review to Building Division, layoff 1.0 filled FTE	(40,377)

Attachment 9 (continued)

Amendments in Other Operating Funds

Fund		Item	Amount
E-911 Fund	2010	Align the Alcatel microwave system for public safety radios	35,000
Fleet Management Fund	2010	Transfer in 0.16 FTE	11,649
Gifts and Grants Fund	2010	Charge staff time to the Energy Efficiency and Conservation Block Grant	150,000
Golf Courses Fund	2010	Transfer in 1.0 FTE from General Fund, layoff 1.0 filled FTE and decrease debt service related to final Aurora Hills irrigation debt payment, partially offset by increase in appropriation for expected growth in rounds	(16,258)
Parks Development Fund	2010	Transfer in of 1.0 FTE from Arapahoe County Open Space Fund	75,753
Print Shop Fund	Re-Org	Layoff 1.0 filled FTE and transfer in 1.0 filled FTE	3,670
Recreation Fund	2009 Midyear	Close Fitzsimons and Pheasant Run pools, reduce recreation administration	(165,490)
	2010	Layoff 1.0 filled FTE, eliminate 3.0 vacant FTE, close Bicentennial Mini-Golf and Village Green pool	(371,315)
	Re-Org	Eliminate 2.0 vacant FTE, transfer in 3.0 FTE from General Fund, transfer out 3.0 Graphics and Public Relations FTE: 2.0 to General Fund and 1.0 to Print Shop Fund	(351,276)
Wastewater Fund	2010	Conversion of six existing positions to Prairie Waters Project positions; standby and overtime pay; eliminate 1.0 vacant FTE and 1.0 vacant contract position; transfer 0.5 FTE to Purchasing Division in General Management; major purchases of operating equipment; Sand Creek plant rehardening; increase in technical services funding; utilities for new pumps stations	(57,804)
Water Fund	2010	Conversion of six existing positions to Prairie Waters Project positions; standby and overtime pay; eliminate 1.0 vacant FTE and 1.0 vacant contract position; transfer 0.5 FTE to Purchasing Division in General Management; major purchases of operating equipment; utilities for new pump stations; reduction in short-term water lease budget	(2,459,093)
Total Amendments			\$ 1,292,004

Attachment 10

Staffing Summary by Fund

Fund	2007 Actual	2008 Actual	2009 Original	2009 Projection	2010 Proposed
Abatement Fund	1.00	3.00	4.00	4.00	7.90
Arapahoe County Open Space Fund	16.85	17.95	17.95	17.95	18.65
Community Development Fund	27.20	25.20	26.20	26.20	26.20
Conservation Trust Fund	4.90	4.90	4.90	5.90	6.40
Cultural Services Fund	19.00	20.00	19.00	19.00	19.00
Designated Revenues Fund	33.10	35.50	32.00	32.00	35.12
Development Review Fund	119.25	119.25	86.20	86.20	72.75
Enhanced E-911 Fund	5.00	5.00	5.00	5.00	5.00
Fleet Management Fund	38.34	38.34	37.34	37.34	37.50
General Fund	2,037.53	2,044.03	2,014.83	2,012.53	1,889.23
Gifts & Grants Fund	0.50	0.50	0.50	0.50	0.50
Golf Courses Fund	52.00	52.00	52.00	52.00	52.00
Parks Development Fund	0.00	0.00	0.00	0.00	1.00
Print Shop Fund	3.00	3.00	3.00	3.00	3.00
Recreation Fund	67.00	67.00	66.75	66.75	60.75
Risk Management Fund	10.00	10.00	10.00	10.00	10.00
Wastewater Fund	144.35	152.70	155.70	158.34	155.09
Water Fund	258.65	262.30	270.30	267.66	267.91
Grand Total	2,837.67	2,860.67	2,805.67	2,804.37	2,668.00

Attachment 11
2007-2014 Capital Improvement Program Summary

Fund/Department	2007 Actual	2008 Actual	2009 Projected Budget	Five-Year Plan					Total Cost 2010 - 2014
				2010 Proposed	2011 Planned	2012 Planned	2013 Planned	2014 Planned	
<u>Arapahoe County Open Space Fund</u>									
Parks, Recreation & Open Space	4,379,143	2,265,913	2,170,702	2,225,446	3,155,559	2,495,826	2,536,251	2,841,838	13,254,920
Total Arapahoe County Open Space Fund	4,379,143	2,265,913	2,170,702	2,225,446	3,155,559	2,495,826	2,536,251	2,841,838	13,254,920
<u>Bond Proceeds Fund</u>									
Fire	0	0	34,818	0	0	0	0	0	0
Library & Cultural Services	2,050	0	0	0	0	0	0	0	0
Parks, Recreation & Open Space	5,228	0	151,451	0	0	0	0	0	0
Police	0	0	-7,106	0	0	0	0	0	0
Total Bond Proceeds Fund	7,278	0	179,163	0	0	0	0	0	0
<u>Building Repair Fund</u>									
General Management	2,213,612	1,932,586	1,782,241	0	0	0	0	0	0
Public Works	0	0	0	1,713,455	1,835,884	1,700,486	1,764,506	1,763,647	8,777,978
Total Building Repair Fund	2,213,612	1,932,586	1,782,241	1,713,455	1,835,884	1,700,486	1,764,506	1,763,647	8,777,978
<u>Capital Projects Fund</u>									
Development Services	-467,420	32,580	0	0	0	0	0	0	0
Finance	127,799	134,879	72,998	118,648	122,207	125,874	129,650	133,539	629,918
Fire	-50,000	512,000	-191,627	20,000	20,000	0	0	0	40,000
General Management	475,914	622,348	391,501	386,885	398,492	410,446	422,760	435,442	2,054,025
Information Technology	2,330,000	1,904,189	-115,681	2,136,000	2,136,000	2,136,000	2,136,000	426,000	8,970,000
Library & Cultural Services	740,000	0	0	0	0	0	0	0	0
Non-Departmental	2,391,307	2,273,562	1,841,125	1,796,663	1,795,894	1,793,981	1,793,988	1,803,859	8,984,385
Parks, Recreation & Open Space	528,029	236,600	-282,567	0	0	0	0	0	0
Planning & Development Services	150,000	-59,000	0	0	0	0	0	0	0
Police	113,000	0	-8,745	0	0	0	0	0	0
Public Works	21,221,756	24,379,893	34,137,091	15,380,636	13,439,517	13,343,865	14,511,723	17,581,138	74,256,879
Total Capital Projects Fund	27,560,385	30,037,051	35,844,095	19,838,832	17,912,110	17,810,166	18,994,121	20,379,978	94,935,207

Attachment 11
2007-2014 Capital Improvement Program Summary

Fund/Department	2007 Actual	2008 Actual	2009 Projected Budget	Five-Year Plan					Total Cost 2010 - 2014
				2010 Proposed	2011 Planned	2012 Planned	2013 Planned	2014 Planned	
<u>Community Maintenance Fund</u>									
Public Works	-71,109	0	0	0	0	0	0	0	0
Total Community Maintenance Fund	-71,109	0	0	0	0	0	0	0	0
<u>Conservation Trust Fund</u>									
Library & Cultural Services	-210,681	132,257	1,032,722	0	0	0	0	0	0
Parks, Recreation & Open Space	1,273,000	1,190,000	1,375,000	6,147,528	1,570,000	3,148,000	1,755,000	3,797,000	16,417,528
Total Conservation Trust Fund	1,062,319	1,322,257	2,407,722	6,147,528	1,570,000	3,148,000	1,755,000	3,797,000	16,417,528
<u>Designated Revenues Fund</u>									
Development Services	2,535,461	775,000	0	0	0	0	0	0	0
Information Technology	425,000	250,000	0	0	0	0	0	0	0
Neighborhood Services	0	150,000	0	0	0	0	0	0	0
Non-Departmental	0	2,322,400	1,085,652	0	0	0	0	0	0
Parks, Recreation & Open Space	100,000	495,000	410,000	625,000	120,000	250,000	300,000	525,000	1,820,000
Public Works	520,000	146,125	126,032	0	0	0	0	0	0
Total Designated Revenues Fund	3,580,461	4,138,525	1,621,684	625,000	120,000	250,000	300,000	525,000	1,820,000
<u>Enhanced E-911 Fund</u>									
Information Technology	2,152,978	2,431,492	1,133,000	2,333,882	2,185,000	3,245,640	3,200,209	2,345,000	13,309,731
Total Enhanced E-911 Fund	2,152,978	2,431,492	1,133,000	2,333,882	2,185,000	3,245,640	3,200,209	2,345,000	13,309,731
<u>Gifts & Grants Fund</u>									
Neighborhood Services	0	0	2,552,950	0	0	0	0	0	0
Parks, Recreation & Open Space	0	701,279	692,093	0	0	0	0	0	0
Public Works	0	951,266	432,216	450,000	430,000	0	0	0	880,000
Total Gifts & Grants Fund	0	1,652,545	3,677,259	450,000	430,000	0	0	0	880,000

Attachment 11
2007-2014 Capital Improvement Program Summary

Fund/Department	2007 Actual	2008 Actual	2009 Projected Budget	Five-Year Plan					Total Cost 2010 - 2014
				2010 Proposed	2011 Planned	2012 Planned	2013 Planned	2014 Planned	
<u>Golf Courses Fund</u>									
Parks, Recreation & Open Space	382,500	-74,232	80,000	175,000	130,000	140,000	130,000	80,000	655,000
Total Golf Courses Fund	382,500	-74,232	80,000	175,000	130,000	140,000	130,000	80,000	655,000
<u>Parks Development Fund</u>									
Parks, Recreation & Open Space	547,934	1,702,505	411,535	77,472	0	0	0	0	77,472
Total Parks Development Fund	547,934	1,702,505	411,535	77,472	0	0	0	0	77,472
<u>Wastewater Fund</u>									
Aurora Water	26,077,290	1,504,828	28,246,721	35,331,042	20,957,054	42,787,170	53,998,287	53,562,909	206,636,462
Total Wastewater Fund	26,077,290	1,504,828	28,246,721	35,331,042	20,957,054	42,787,170	53,998,287	53,562,909	206,636,462
<u>Water Fund</u>									
Aurora Water	197,486,872	232,988,828	245,043,815	87,738,045	68,560,505	46,528,924	82,549,397	68,059,573	353,436,444
Total Water Fund	197,486,872	232,988,828	245,043,815	87,738,045	68,560,505	46,528,924	82,549,397	68,059,573	353,436,444
Total Capital Improvement Program	265,379,663	279,902,298	322,597,937	156,655,702	116,856,112	118,106,212	165,227,771	153,354,945	710,200,742

Capital Improvement Program appropriations are considered spent in the year that they are appropriated on a budget basis. However, on an accounting basis any unspent appropriation carries forward to the next year. Typically, when a project is completed or there is a change in scope associated with a project, surplus budget is lapsed to fund balance. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.

Attachment 12
Capital Amendment Summary by Fund and Department

Fund/Department	2009	Five-Year Plan					Total Cost 2010 - 2014
	Projected Budget ¹	2010 Proposed	2011 Planned	2012 Planned	2013 Planned	2014 Planned	
<u>Arapahoe County Open Space Fund</u>							
Parks, Recreation & Open Space	-1,588,668	6,016	175,181	-773,167	-836,502	2,740,175	1,311,703
Total Arapahoe County Open Space Fund	(\$1,588,668)	\$6,016	\$175,181	(\$773,167)	(\$836,502)	\$2,740,175	\$1,311,703
<u>Building Repair Fund</u>							
General Management	-123,350	-1,937,791	-1,918,043	-1,933,504	-1,939,184	-1,945,091	-9,673,613
Public Works	0	1,713,455	1,835,884	1,700,486	1,764,506	1,763,647	8,777,978
Total Building Repair Fund	(\$123,350)	(\$224,336)	(\$82,159)	(\$233,018)	(\$174,678)	(\$181,444)	(\$895,635)
<u>Capital Projects Fund</u>							
Development Services	-32,580	-32,580	-32,580	0	0	0	-65,160
Finance	-66,547	-26,479	-53,725	-56,095	-58,598	-6,371	-201,268
Fire	-738,551	-30,000	-30,000	-30,000	-2,930,000	-30,000	-3,050,000
General Management	-113,352	-14,402	-18,847	-23,586	-28,633	-38,521	-123,989
Information Technology	-2,275,681	-24,000	-24,000	-24,000	-24,000	-24,000	-120,000
Non-Departmental	-225,881	-195,510	-199,183	-202,870	-234,832	-134,941	-967,336
Parks, Recreation & Open Space	-602,217	-333,544	-336,886	-340,361	-393,975	0	-1,404,766
Police	-8,745	0	0	0	0	0	0
Public Works	776,001	-2,343,572	-5,108,752	-5,506,148	-5,815,298	-43,924	-18,817,694
Total Capital Projects Fund	(\$3,287,553)	(\$3,000,087)	(\$5,803,973)	(\$6,183,060)	(\$9,485,336)	(\$277,757)	(\$24,750,213)
<u>Conservation Trust Fund</u>							
Library & Cultural Services	0	-4,550,000	-50,000	-190,000	-875,000	0	-5,665,000
Parks, Recreation & Open Space	-358,000	5,064,528	-20,000	110,000	40,000	3,797,000	8,991,528
Total Conservation Trust Fund	(\$358,000)	\$514,528	(\$70,000)	(\$80,000)	(\$835,000)	\$3,797,000	\$3,326,528
<u>Designated Revenues Fund</u>							
Parks, Recreation & Open Space	60,000	350,000	-220,000	-150,000	-100,000	525,000	405,000
Public Works	87,102	0	0	0	0	0	0
Total Designated Revenues Fund	\$147,102	\$350,000	(\$220,000)	(\$150,000)	(\$100,000)	\$525,000	\$405,000

Attachment 12
Capital Amendment Summary by Fund and Department

Fund/Department	2009	Five-Year Plan					Total Cost 2010 - 2014
	Projected Budget ¹	2010 Proposed	2011 Planned	2012 Planned	2013 Planned	2014 Planned	
<u>Enhanced E-911 Fund</u>							
Information Technology	-1,683,682	-140,169	-44,970	-47,976	-131,645	2,345,000	1,980,240
Total Enhanced E-911 Fund	(\$1,683,682)	(\$140,169)	(\$44,970)	(\$47,976)	(\$131,645)	\$2,345,000	\$1,980,240
<u>Gifts & Grants Fund</u>							
Parks, Recreation & Open Space	492,093	0	0	0	0	0	0
Public Works	27,000	0	0	0	0	0	0
Total Gifts & Grants Fund	\$519,093	\$0	\$0	\$0	\$0	\$0	\$0
<u>Golf Courses Fund</u>							
Parks, Recreation & Open Space	-50,000	25,000	0	10,000	0	0	35,000
Total Golf Courses Fund	(\$50,000)	\$25,000	\$0	\$10,000	\$0	\$0	\$35,000
<u>Parks Development Fund</u>							
Parks, Recreation & Open Space	-439,504	0	0	0	0	0	0
Total Parks Development Fund	(\$439,504)	\$0	\$0	\$0	\$0	\$0	\$0
<u>Wastewater Fund</u>							
Aurora Water	-3,851,377	5,746,869	-1,209,897	-8,624,487	5,750,416	53,562,909	55,225,810
Total Wastewater Fund	(\$3,851,377)	\$5,746,869	(\$1,209,897)	(\$8,624,487)	\$5,750,416	\$53,562,909	\$55,225,810
<u>Water Fund</u>							
Aurora Water	-32,739,943	207,238	-18,807,527	4,194,162	38,071,148	68,059,573	91,724,594
Total Water Fund	(\$32,739,943)	\$207,238	(\$18,807,527)	\$4,194,162	\$38,071,148	\$68,059,573	\$91,724,594
Total Funding Changes	(\$43,455,882)	\$3,485,059	(\$26,063,345)	(\$11,887,546)	\$32,258,403	\$130,570,456	\$128,363,027

¹ Figures represent an estimate of how the 2009 adopted budget will be amended by year-end 2009. This column includes the 2009 adopted budget plus budget transfers, Fall 2008 and Spring 2009 budget amendments, and contemplated amendments, transfers and lapses for the remainder of 2009. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.