

2006 Adopted Budget

2006 Budget Acknowledgements

City Council

Edward J. Tauer Mayor
Ingrid Lindemann Mayor Pro-Tem and Ward III (outgoing)
Sue Sandstrom Mayor Pro-Tem (incoming) and Ward V
Nadine Caldwell Ward I (outgoing)
Deborah Wallace Ward I (incoming)
Kathy Green Ward II (outgoing)
Renie Peterson Ward II (incoming)
Larry Beer Ward III (incoming)
Molly Markert Ward IV
Robert E. Broom Ward VI
Robert FitzGerald At-Large
Ryan Frazier At-Large
Steve Hogan At-Large
Brad Pierce At-Large

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Katherine Svoboda Deputy City Manager (Retired)
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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**City of Aurora
Colorado**

For the Fiscal Year Beginning

January 1, 2005

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Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Aurora, Colorado for its annual budget for the fiscal year beginning January 1, 2005.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe that our current budget continues to conform to, and in many cases exceed, program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



SPECIAL RECOGNITION

The following individuals and groups played a key role in the development of the 2006 budget for the City of Aurora. We recognize them here for their hard work and valuable contributions.

Council Appointees

Charles Richardson, City Attorney
Zelda DeBoyes, Municipal Court Administrator

Richard Weinberg, Presiding Judge
Laurie Cole, Chief Public Defender

Deputy City Managers

Nancy Freed, Deputy City Manager of Operations
Frank Ragan, Deputy City Manager of Community Services
Katherine Svoboda,
Deputy City Manager of Administration (retired)
John Hilton, Acting Deputy City Manager of Administration

Directors

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Aurora Water, Peter Binney
Civil Service, Terry Kulbe
Communications, Kim Stuart
Development Services, Dianne Truwe
Finance, John Gross
Fire, Casey Jones
Human Resources, Kin Shuman
Information Technology, Mark C. Pray

Internal Services, John Hilton (outgoing)
Library, Recreation & Cultural Services,
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Neighborhood Services, Nancy L. Sheffield
Parks & Open Space, Jack Cooper
Planning, Robert Watkins
Police, Daniel Oates
Public Works, Darrell Hogan (retired)/Dave
Chambers, Acting

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Raisa Nikolayevsky
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/Coni Herring
Planning, Janice Lamon
Police, Bill Curtis/Christine Waters
Public Defender's Office, Joyce Pugh
Public Works, Charlene Mayo (retired)/Cathy
Beddow (incoming)

Council Committees

Citizens' Advisory Budget Committee
Citizens' Advisory Committee
on Housing and Community Development

Citizens' Utilities Advisory Committee
Human Relations Commission

The Office of Budget and Financial Planning would like to dedicate this year's book to Greg Hays and Brooke Bell, two people who consistently do whatever is needed to keep the process moving forward.

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2005



Aurora City Council



Mayor Ed Tauer



Deborah Wallace
Ward I



Renie Peterson
Ward II



Larry Beer
Ward III



Molly Markert
Ward IV



Sue Sandstrom
Ward V



Bob Broom
Ward VI



Bob FitzGerald
At-Large



Ryan Frazier
At-Large



Steve Hogan
At-Large



Brad Pierce
At-Large

2005



Introduction to the City of Aurora 2006 Adopted Budget

This 2006 Adopted Budget for the City of Aurora is the product of a well-established cooperative process carried out by City staff with the guidance and direction of City Council. The purpose of this document is to provide both summary-level and detailed information on the 2006 budget as adopted by City Council this past fall. In keeping with best practices adopted by the City and reflected in criteria published by the Government Finance Officers Association, this budget is intended to serve as:

- A policy document that highlights the key issues that shape the budget and outlines the financial and other policies that guide the City's operating plans;
- A financial plan that describes and summarizes relevant information related to: revenues, expenditures, debt service, and funds available for all City funds;
- An operations guide that provides useful information on the nature, purpose, and accomplishments of the City's various organizational units; and
- A communications device that summarizes and illustrates key information related to: the City's people, resources, planning processes, and budget outlook.

In order to fulfill these purposes, the budget is divided into several sections. The *Budget Message* and *Summary Information* provide information that describes the contours of the City's budget and the issues that shaped its development. The *Profile of Aurora* provides information on Aurora's economic, demographic, and community outlook along with specific information on the City's organizational structure. The *2006 Economic and General Fund Revenue Overview* provides a detailed description of the City's revenue outlook for 2006 and beyond. The *Long Range Financial Outlook* identifies expected revenues and expenditures for all general government functions through 2010. The *Fund Summaries* provide tables and narratives that explain major changes in funds available for all City funds. The *Department Operating Budgets* section provides information on departmental operating appropriations, staffing, and programs. The *Capital Improvement Program* section describes the City's five-year capital improvement program for all funds. A set of appendices is included with additional information on the City's budget.

The figures and narratives published in this document reflect the status of the 2006 budget as originally adopted by City Council, and the status of the 2005 projected budget at the time the 2006 budget was adopted. There are inevitably changes that occur each year, after the budget is adopted, which are not reflected in the totals reported here. Such changes will be documented in the 2007 budget.

We hope that all who make use of this Adopted Budget document find it helpful and easy to use.



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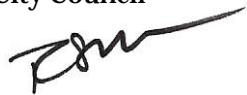


BUDGET MESSAGE





Ronald S. Miller
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DATE: January 31, 2006
TO: Mayor Tauer and Members of City Council
FROM: Ronald S. Miller, City Manager 
SUBJECT: 2006 BUDGET MESSAGE

With this message, I am transmitting the 2006 Adopted Budget. The budget is balanced for all funds. Because of the careful and detailed approach utilized in developing this information, I am confident that this balanced budget offers a sustainable plan that, through programmatic prioritization of services, will ensure the City's continued fiscal health and operational effectiveness in 2006.

The 2006 adopted budget effectively addresses the challenges of responding to consistently lower levels of revenue growth after September 11, 2001; maintaining critical service priorities; and keeping pace with the continued growth and development needs of the City. These needs include:

- Maintaining all existing public safety services and funding mandated increases in uniformed police staffing;
- Maintaining, at the highest-possible level, street maintenance and infrastructure improvement programs;
- Maintaining services at newly-opened facilities such as the Martin Luther King Jr. Library/Service Center and the Tallyn's Reach Municipal Service Center; and
- Maintaining other City services, albeit at reduced levels.

The budget for 2006 reflects the guidance and feedback provided by Council, in addition to extraordinary staff efforts, to develop a comprehensive program of municipal services and capital projects that take into account the constraints imposed by ongoing adverse economic circumstances. This budget also reflects the City's focus on identifying sustainable budget reductions through careful prioritization of services and projects.

This budget message provides: a brief review of the City Council's goals - which form the foundation of the City's budget priorities and operational plans; an overview of the adopted budget and the assumptions used to construct the budget; a summary of projected revenues, recommended appropriations, and staffing for the General Fund and other funds; a review of the five-year Capital Improvement Program; and descriptions of the major budget issues affecting the City in 2006. Following up on and refining the 2005 budget, this document (and the program

budget cost/benefit report issued to Council this past August) features more detailed programmatic budget information.

CITY GOALS AND OBJECTIVES

The City's goals and objectives form the foundation for a set of long-range planning processes, including five-year revenue and spending projections, the Comprehensive Plan, and Phase II of the Facilities Master Plan. The updated goals and objectives adopted by the City Council in 2005 collectively outline the City's vision for the future. These goals are linked to numerous planned activities, as described in the department budget pages (starting on Page G-1 of this book). The City's goals encompass nine major areas of focus:

1. Economic vitality: make Aurora the best city in which to locate, expand, and operate a business;
2. Aurora will be a fiscally strong and financially well-managed city;
3. Implement a vision for growth and the effective delivery of services to stakeholders;
4. Serve as leaders to shape policy that benefits the Aurora community;
5. Ensure a safe community for people;
6. Develop an effective transportation system for moving people and goods;
7. Provide an excellent water management and utility system;
8. Support effective efforts to integrate/orient an increasingly diverse community; and
9. Enhance Aurora's identity and raise awareness of the City's many qualities.

The 2006 budget process provided an opportunity to further strengthen the City's emphasis on developing strategic, citywide priorities as a basis for identifying which services to retain and which lower-priority services are candidates for budget reductions.

BUDGET OVERVIEW

This is the fifth consecutive budget affected by the economic downturn that began in 2001. This downturn is longer and deeper than generally anticipated. As Aurora adapts to modest revenue growth, adjustments to the City's operating and capital budgets are required. Past adjustments included reductions in staffing and services, hiring freezes, salary freezes, furloughs, delays and deferrals of projects and other one-time expenditures, and use of short-term reserves. The total General Fund adjustments for each year are listed below.

- | | |
|------------------------|------------------------|
| ✓ 2002: \$15.0 million | ✓ 2004: \$15.4 million |
| ✓ 2003: \$20.0 million | ✓ 2005: \$11.0 million |

As we developed the General Fund budget for 2006, we identified a deficit of \$10.7 million. The deficit is largely attributable to modest revenue growth along with significant increases in mandated costs, such as the Police 2 per 1,000 staffing requirement; health insurance; maintenance costs; and gasoline, electricity, and natural gas charges. The adopted budget eliminates the deficit by incorporating numerous adjustments. The adjustments total \$10.7 million and include:

1. \$3.4 million from reductions in funding for capital projects;
2. \$2.0 million from reductions in capital maintenance for streets;
3. \$0.7 million from reductions in Library, Recreation, and Cultural programs;
4. \$0.5 million from elimination of the Aid to Agencies program;
5. \$0.5 million from reductions in Parks capital and operations;
6. \$0.3 million from reductions in public safety support costs;
7. \$1.3 million from program reductions in all other departments;
8. \$0.2 million from transfers of eligible costs to the Development Review Fund;
9. \$0.4 million from transfers of eligible Parks costs to other funds;
10. \$0.4 million from transfers of eligible Library costs to other funds; and
11. \$0.8 million from transfers of other eligible costs to other City funds; and
12. \$0.2 million from adjustments to the planned salary increase for career service staff.

Budget Summary – All Funds

In 2004, total City revenues and other sources of funds, including planned use of reserves, stood at \$524.9 million. In 2005, this total will increase to \$712.8 million, with a subsequent rise to \$777.7 million in 2006. The primary reason for the large fluctuations in revenue is the issuance of utility revenue bonds to fund new water-related capital projects. Taxes and other general revenues will likely increase by no more than five percent annually from 2004 to 2006.

The 2006 adopted budget includes a substantial planned use of reserves set aside for the Aurora Water capital improvement program. A total of \$771.4 million in appropriations are approved for all funds, including enterprise and capital funds. This compares with a 2005 adjusted budget (estimate) of \$598.0 million, including amendments for all funds. The difference between 2005 and 2006 is primarily due to changes in the Water and Wastewater funds. Table 1 summarizes appropriations for the City's major funds.

Table 1: Appropriations Summary: All Funds

Fund	2003 Actual	2004 Actual	2005 Estimate	2006 Adopted
General Fund	\$ 213,472,093	\$ 212,378,850	\$ 216,528,419	\$ 220,477,595
Capital Projects Fund	39,551,209	33,972,386	41,149,406	21,181,086
Golf Fund	9,937,191	8,961,242	9,353,635	9,939,909
Recreation/Cultural Funds	10,889,162	11,259,340	11,428,923	12,200,068
Water Fund	187,331,030	81,537,608	172,434,826	353,689,239
Wastewater Fund	31,863,033	42,409,847	62,315,725	77,326,268
Other Funds	62,663,296	61,716,942	84,748,694	76,631,754
GRAND TOTAL	\$ 555,707,014	\$ 452,236,215	\$ 597,959,628	\$ 771,445,919

As noted earlier, the 2006 budget is balanced for all funds. The budget includes a draw-down of funds available that totals \$109.7 million, primarily due to Aurora Water capital spending. The largest changes in budgeted funds available in 2006 are described on the next page.

- A total of \$92.8 million in accumulated bond proceeds and other reserves in the Water and Wastewater Funds will be drawn down for new capital projects.
- Available funds in the Designated Revenues Fund will decrease by \$3.7 million primarily to reflect appropriations related to Fitzsimons redevelopment projects.
- Reserves in the Capital Projects Fund will be drawn down by \$2.2 million as funds built up in prior years are spent on current capital facility and infrastructure needs.
- Funds available in the Enhanced E-911 fund will be drawn down by \$1.5 million for capital costs related to enhancement of the Computer-Aided-Dispatch system.

THE GENERAL FUND

The General Fund (GF) is the primary source of funding for most City operations. Funding for operating costs related to public safety, public works, parks, libraries, and other City services comes primarily from the General Fund. In addition, annual transfers from the General Fund to the Capital Projects Fund provide monies for many of the City's capital needs.

In order to maintain a balanced budget and fund necessary increases, the adopted General Fund budget includes adjustments (including use of reserves) totaling \$10.7 million. After accounting for all additions and reductions, the City's projections show funds available at the end of 2006 increasing by approximately \$3,900. Table 2 below provides a summary of major changes to the 2006 General Fund budget.

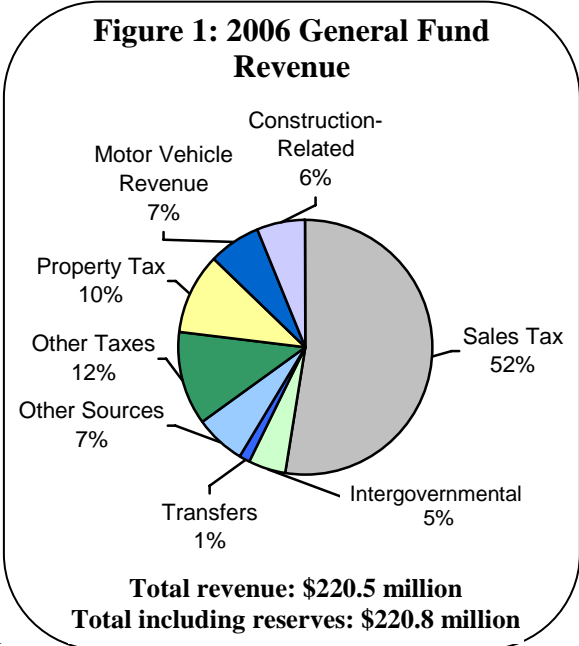
Table 2: 2006 General Fund Summary

Sources	Amount	Comment
Revenues and Other Sources	\$ 220,788,227	Includes \$2.95 million of transfers from other City funds and \$306,719 from planned use of reserves.
Uses		
2005 Adopted Budget	\$ 213,971,636	Initial base budget
Minus 2005 one-time costs	(306,400)	One-time police equipment purchases
Additional personal services costs (net of vacancy savings)	6,042,365	Includes \$3.0 million for higher civil service pay and benefit costs, \$0.9 million for career service pay increases, \$0.8 million for reduced vacancy savings in the Police department, \$0.7 million for increased health insurance costs, and a net of \$0.7 million for other personal services costs.
Other base budget adjustments	7,085,326	Includes \$6.4 million for an increased transfer to the Capital Fund (before any budget cuts are applied), and a net increase of \$0.7 million for higher gasoline, electricity, water, and other mandated costs in all departments offset by lower incentive payments and other savings.
2006 Adds	4,152,985	Police staff costs, fleet replacement costs, plus funding for new public lighting, water costs for new parks, and other essential needs.
2006 Reductions	(10,468,317)	Budget cuts in all City departments.
Total 2006 Adopted GF Budget	\$ 220,477,595	
Net surplus / (shortfall)	310,632	Net increase in reserves is \$3,913.
Total Uses of Funds	\$ 220,788,227	

General Fund Revenues

Overall, the economy remains active as new retail centers and other businesses continue to locate and expand in Aurora. Several new retail centers will positively affect the City's overall revenue outlook in the next 18-24 months. In addition, revenue from construction activity remains near record-setting levels. Figure 1 illustrates the distribution of revenue sources within the General Fund.

Retail sales remain the backbone of Aurora's General Fund revenue. As Table 3 notes, sales tax revenues are projected to grow by 4.7 percent (\$5.2 million) in 2006 as retail activity continues to expand and the economic recovery takes hold. Construction-related revenues (building materials use tax and construction permits) are likely to decline after setting a record in 2005, as construction should cool due to higher interest rates. Some increases in other revenues contribute to a projected 3.1 percent (\$6.5 million) rise in total GF revenues, before transfers. Including transfers, General Fund revenues will increase by only 2.5 percent.



**Table 3: Key General Fund Revenues
2005 Estimate to 2006 Budget**

Revenue Source	Percent Change
Sales Tax	4.7%
Construction-Related Revenue	-7.1%
Other Taxes and Audit Revenue	3.3%
Motor Vehicle Revenue	3.5%
Intergovernmental Revenue	3.0%
Property Tax	4.0%
Other Revenue (including interest)	-0.9%
Total Excluding Transfers	3.1%
Transfers	-28.0%
Total Including Transfers	2.5%

General Fund Appropriations

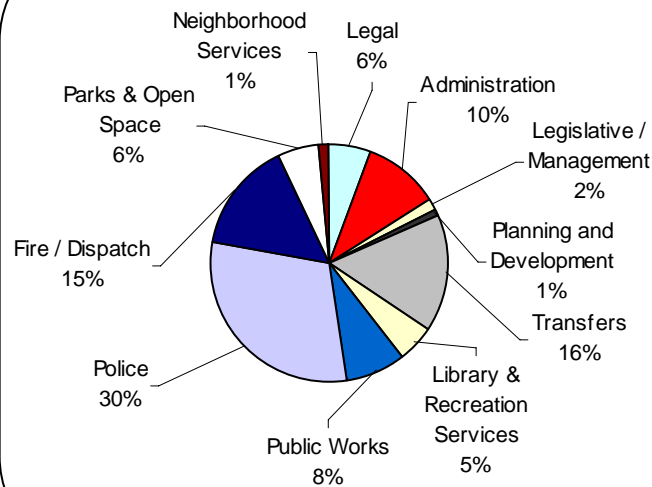
General Fund appropriations for 2006 total \$220.8 million (including increases in reserves), a decrease of 0.6 percent from the \$222.0 million projection for 2005. Appropriations growth in 2006, excluding increases in reserves, will be 1.8 percent (\$3.9 million). The greatest area of growth for the City is in public safety costs. These costs increased at a rate of 5.2 percent in 2006 while City revenues are projected to increase by only 3.1 percent. This differential is expected to continue in future years as

increased staffing, compensation, facilities, and support costs continue to drive significant increases in public safety budgets. As Figure 2 on the next page illustrates, Public Safety functions, including Fire, Dispatch, Police, and the Courts, account for 51 percent of total General Fund appropriations. The next largest share of total General Fund appropriations is for transfers to other funds, primarily the Capital Projects Fund.

The 2006 adopted budget includes a number of mandated or essential items that contribute to a potential \$10.7 million deficit. These items include:

- An increase of \$2.0 million to fund 24.0 additional uniformed police officers;
- A planned increase of \$2.5 million for a 2.0% pay increase for all employees (this amount was subsequently reduced by \$200,000 as part of the approved budget balancing package);
- An additional \$1.5 million for other police and fire contract costs;
- An increase of \$1.7 million for various mandated costs including gasoline, electricity, and health insurance costs;
- An additional \$1.3 million to increase the number of fleet vehicles replaced in 2006;
- Another \$0.9 million for other adds to the budget including new public lighting costs, water costs for new parks, and funding for juvenile assessment centers; and
- A net increase of \$0.8 million for other costs including additional police overtime and payments on building leases.

Figure 2: 2006 General Fund Appropriations



Total requested appropriations: \$220.8 million

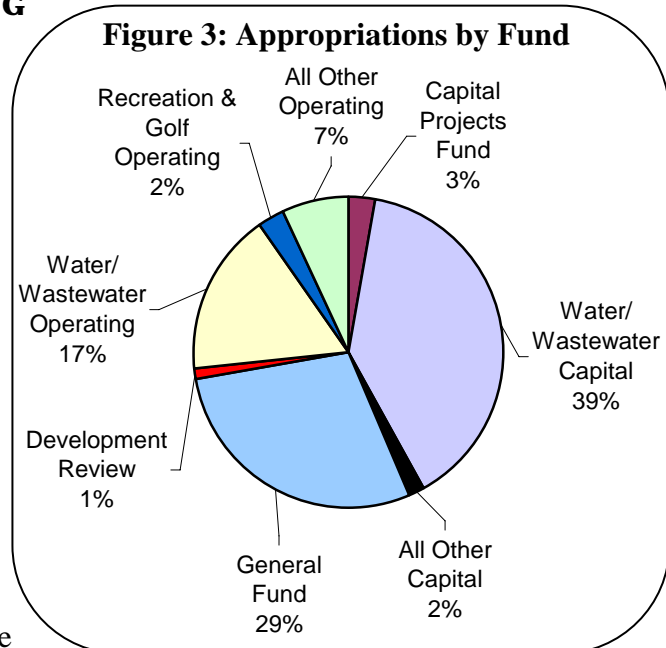
As noted earlier, the General Fund budget includes \$10.7 million in adjustments to offset the cost increases described above. Among the most notable items included in the list of adjustments are:

- Eliminating the Internal Services Department and reorganizing its functions;
- Eliminating the Information Technology Help Desk;
- Eliminating new Art in Public Places funding;
- Closing Parklane swimming pool;
- Eliminating the Senior Transportation program;
- Further reducing library hours at some locations;
- Consolidating historic preservation programs;
- Eliminating the Aid to Agencies program;
- Reducing funding for the Community Relations program;
- Eliminating most tree planting and further reducing other park maintenance;
- Eliminating the Second Language program;
- Reducing employee training;
- Reducing public safety civilian support staff;
- Significantly reducing capital projects, including street maintenance; and
- Transferring eligible costs to other funds.

OTHER FUNDS – OPERATING BUDGETS

The City's other funds include: the Water and Wastewater funds, the Golf Fund, the Print Shop Fund, the Development Review Fund, and various other internal service and governmental funds. Appropriations for these funds provide for operating, debt service, and capital costs.

Figure 3 provides detail on the City's total appropriations in 2006. The General Fund accounts for approximately 29 percent of total appropriations, while another 44 percent of the budget is dedicated to capital projects. This figure is substantially higher in 2006 than in previous years because of the inclusion of \$162.0 million for the initial phases of a major water development, storage, treatment, and distribution project (see page A-10 for details on the Aurora Water capital plan). As the graph indicates, approximately 27 percent the City's total budget is for operating costs that are not included in the General Fund. Over half of this amount (17 percent of the total budget) represents operating costs for Aurora Water.



STAFFING

In 2006, the adopted budget removes 49.7 FTE from the General Fund and 11.7 FTE from other funds. Of these 61.4 positions, 27.0 FTE are retained and transferred to other funds, resulting in a net actual reduction of 34.4 FTE, of which 17.5 positions are currently filled and therefore will be layoffs. Table 4 outlines these adopted staffing reductions.

Table 4: 2006 Staffing Reductions

Department	Layoffs	Vacant Positions	Total
Finance	(1.0)	0.0	(1.0)
Fire	(1.0)	(1.0)	(2.0)
Human Resources	(2.0)	0.0	(2.0)
Information Technology	(2.0)	0.0	(2.0)
Internal Services	(1.5)	(4.0)	(5.5)
Library, Rec. & Cultural	(4.0)	(1.0)	(5.0)
Neighborhood Services	(1.0)	(2.9)	(3.9)
Parks & Open Space	0.0	(6.0)	(6.0)
Planning	(1.0)	0.0	(1.0)
Police	(4.0)	(1.0)	(5.0)
Public Works	0.0	(1.0)	(1.0)
Totals	(17.5)	(16.9)	(34.4)

The reductions noted above are generally offset by the addition of a total of 70.0 FTE in several City funds, including 24.0 General Fund FTE in the Police Department for additional mandated police staffing, 16.0 FTE in the Water and Wastewater Funds for system growth and drought response, and 26.0 FTE transferred from the General Fund to other funds. All staff reductions and additions were determined as part of the program prioritization process.

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) provides funding over a five-year period for projects of \$25,000 or more that help the City to provide for its facility and infrastructure needs. All such projects must have a long-term benefit of five years or more. The CIP budget continues the funding of programs for:

- Public facilities construction, remodeling, and renovation;
- Street overlay and reconstruction;
- Major water and wastewater infrastructure projects;
- Park land acquisition, development, and improvements;
- Major facilities repair and enhancement;
- Technology improvements and infrastructure;
- Traffic signal installation;
- Sidewalk and ADA improvements;
- Major equipment purchases; and
- Art in Public Places.

The Capital Improvement Program budget is balanced, i.e., the budget identifies funding sources for all recommended projects for all five years of the plan. Annual capital appropriations from all City funds will reach \$336.1 million in 2006. Nearly \$1.4 billion in capital projects is budgeted or planned between 2006 and 2010.

Capital Projects Fund

The Capital Projects Fund (CPF) provides support for general government capital projects. Appropriations from the CPF will be \$21.2 million in 2006, while a grand total of \$118.6 million in capital projects is planned between 2006 and 2010. As Table 6 shows, with completion of most of the City's major facilities projects in recent years, the remaining funding in the Capital Projects Fund is primarily dedicated to ongoing street maintenance, reconstruction, and other Public Works projects.

Table 6: Summary of Major CPF Projects 2006-2010

Project	Total Cost
Street Maintenance, Reconstruction and Improvements	\$ 59,308,501
Transfer to Building Repair Fund	9,294,000
Transportation Improvement Program (TIP)	8,910,000
800 Mhz Radio System Debt Service (transfer to E-911 Fund)	7,886,140

Table 6: Summary of Major CPF Projects 2006-2010 (contd.)

Project	Total Cost
Traffic Signals – New	\$ 6,941,000
South Maintenance Facility	5,244,000
Traffic Signal Replacement	2,100,000
Systems and Network Replacement	1,660,000
Alley Construction – NW Aurora	1,548,000
Fire Station Remodels	1,500,000
Service Line Undergrounding	1,250,000
Infrastructure – Trails	1,000,000

City ordinance requires that the CPF receive a transfer equal to 100 percent of all building materials and equipment use taxes plus 4.0 percent of all other General Fund revenues, less revenues from the 0.25 percent sales and use tax dedicated to the 2/1,000 program. The 2004 and 2005 budgets retained the transfer of all use taxes, but reduced the transfer of all other General Fund revenues from 4.0 percent to approximately 2.0 percent. The 2006 budget proposal includes a further reduction in the General Fund percentage of the transfer - to an average of 1.0 percent between 2006 and 2010. Nonetheless, the dollar value of the planned 2006 transfer (\$15.5 million) is actually higher than the budgeted CPF transfer for 2005.

A supermajority vote by City Council was required to approve this adjustment. This change results in a \$5.9 million reduction in the 2006 General Fund transfer to the CPF. In order to maintain a positive balance for the duration of the five-year plan, this reduction is primarily achieved by:

1. Reducing annual funding for residential street overlay and concrete repair by 30 percent;
2. Eliminating CPF funding for several ongoing Parks programs, such as open space acquisition, and shifting the costs to other funding sources;
3. Eliminating the planned North Maintenance Facility project, the 6th Avenue widening project, and several smaller projects planned for future years; and
4. Deferring the South Maintenance Facility project one year.

The City is now working on addressing a growing list of unfunded capital needs. With the completion of most projects from the City's first facilities master plan, the City is well underway with the next phase of its ongoing master planning efforts. As a result of work on Phase II of the Facilities and Services Master Plan (FMP II), the City has now identified a total of 39 priority projects for completion between 2006 and 2010. The total capital cost of these projects is in excess of \$340.0 million, with another \$16.5 million in annual operating costs incurred at full buildout.

As the City continues its work on Phase II of the Facilities and Services Master Plan, the gap between the City's long-range needs and available funding has become more evident. Part of the challenge in developing Phase II of the Master Plan will be to develop a long-term funding strategy to bridge this gap. The City has hired a consulting firm for a study of City revenues that will identify funding strategies for specific projects and examine the City's long-term revenue outlook.

Other Capital Funds

In 2006 through 2010, the primary sources of funding for other capital projects incorporated into the Adopted Budget come from the Arapahoe County Open Space Fund, the Conservation Trust Fund, the Wastewater Fund, and the Water Fund. Planned expenditures from these funds are divided up as follows:

- ✓ Arapahoe County Open Space Fund - \$17.8 million;
- ✓ Conservation Trust Fund - \$10.1 million;
- ✓ Wastewater Fund - \$142.3 million; and
- ✓ Water Fund - \$1.1 billion.

Aurora Water is launching a major long-range capital improvement effort that redefines the water acquisition and infrastructure program for the next 30 years. The information contained in this budget presents the City's highest priority needs for the capital program through 2010. In this period, spending in the Water and Wastewater funds represents the City's largest capital expenditure.

Drought hardening, improving system reliability, and meeting the needs of growth define the focus of the Aurora Water Capital Improvement Program. To fulfill these objectives, the City needs to acquire additional water rights, provide additional water delivery capacity, expand reservoir and water treatment capacity, and make other infrastructure improvements. The five-year capital improvement plan includes a series of capital projects that will improve system reliability, diversify available water sources, and serve projected growth.

Aurora Water considered a large number of potential water supply projects before identifying a series of projects (collectively called the South Platte Project) as the recommended strategy for meeting the needs of current customers and as a foundation for the future. The adopted five-year capital improvement plan for the Water Fund includes \$239.1 million for asset acquisition (primarily water rights), \$663.5 million for the South Platte Project, and \$269.9 million for other capital projects (primarily upgrades and rehabilitation for the City's major water delivery systems). These projects will deliver 10,000 acre-feet of water to current customers by 2010. The sheer scope of this project required deferral of \$100.0 million from lower-priority Aurora Water capital projects to ensure that the five year capital plan remained balanced.

The City is also embarking on a substantial program to improve its parks, acquire open space, and build parks and recreation infrastructure. The Arapahoe County Open Space tax and the Conservation Trust Fund provide the primary sources of funding for these projects.

KEY ISSUES AFFECTING THE 2006 BUDGET

The City's budget, like those of other metropolitan cities, is dynamic. Responding effectively to changing needs is a key criterion for managing a municipal budget. In addition, budget adjustments made in one year have definitive effects on future years. As a result, budget development must always take into account long-range financial issues. This budget message identified several major issues influencing development of Aurora's 2006 budget. These issues included:

- Continued growth in public safety needs;
- The Facilities and Services Master Plan, Phase II; and
- The Aurora Water long-range capital plan.

The remainder of this message addresses other issues that shaped our approach to the 2006 budget.

Budget Balancing Methods

In 2004, as the long-term nature of the budget shortfall became increasingly apparent, the City placed a heightened emphasis on program budgeting. The primary focus of the City's efforts is to identify lower-priority programs and services that can be reduced or eliminated. This approach allows the City to provide adequate funding for essential programs and services while still achieving a balanced budget. The 2005 and 2006 budgets reflect continued development and refinement of this programmatic approach, with all City programs ranked based on their overall importance within each department, and with each department providing cost-benefit information to support program prioritization.

Complementing the programmatic approach to budgeting is an emphasis on identifying sustainable reductions. The City utilized a significant portion of its short-term reserves and has taken other steps to minimize the impact of budget reductions on City services. These measures should not be repeated in 2006 as a further reduction in reserves could jeopardize future bond ratings and the City's ability to adequately handle severe revenue shortfalls or other emergencies. The City needs to ensure that reductions can be sustained for multiple years. The 2006 adopted budget represents the full implementation of this approach, as all of the adopted reductions were evaluated to ensure that they are sustainable for at least the next five years.

Year-end Savings Incentive Plan

An incentive for limiting year-end spending is an additional tool that the City will use to further institutionalize spending constraints. Beginning in 2005, the Budget Office will determine the total year-end General Fund savings for each department in excess of the average savings that each department generated over the past three years. Departments will be able to utilize fifty percent of these added savings for specific needs as approved by the City Manager and adopted by City Council in the Spring Supplemental. For example, if a department normally saves \$200,000 per year due to vacancies and other annual savings, but manages to hold spending down so that it saves \$300,000 in 2005, the department will be able to use \$50,000 (half of the additional \$100,000 saved) for other essential needs in 2006.

The exact savings generated by this approach can not yet be determined. Nonetheless, this tool will provide the City with another valuable mechanism for managing spending in these difficult budget times.

ACKNOWLEDGMENTS

I would like to thank the Deputy City Managers, Assistant City Manager, Finance Director, Budget Officer, Department Directors, and City Council Appointees for their cooperative approach and valuable assistance in developing this budget. I also wish to thank the Office of Budget and Financial Planning staff and all Budget Coordinators for their many diligent hours devoted to the development of this budget. In recent years, the City's budget process worked well in meeting several objectives including:

- Provision of excellent customer service;
- Early identification and response to economic changes;
- Effective anticipation of needs;
- Advance planning for services, programs, and projects;
- Maximizing efficient utilization of resources; and
- Maintaining necessary funding for essential City services.

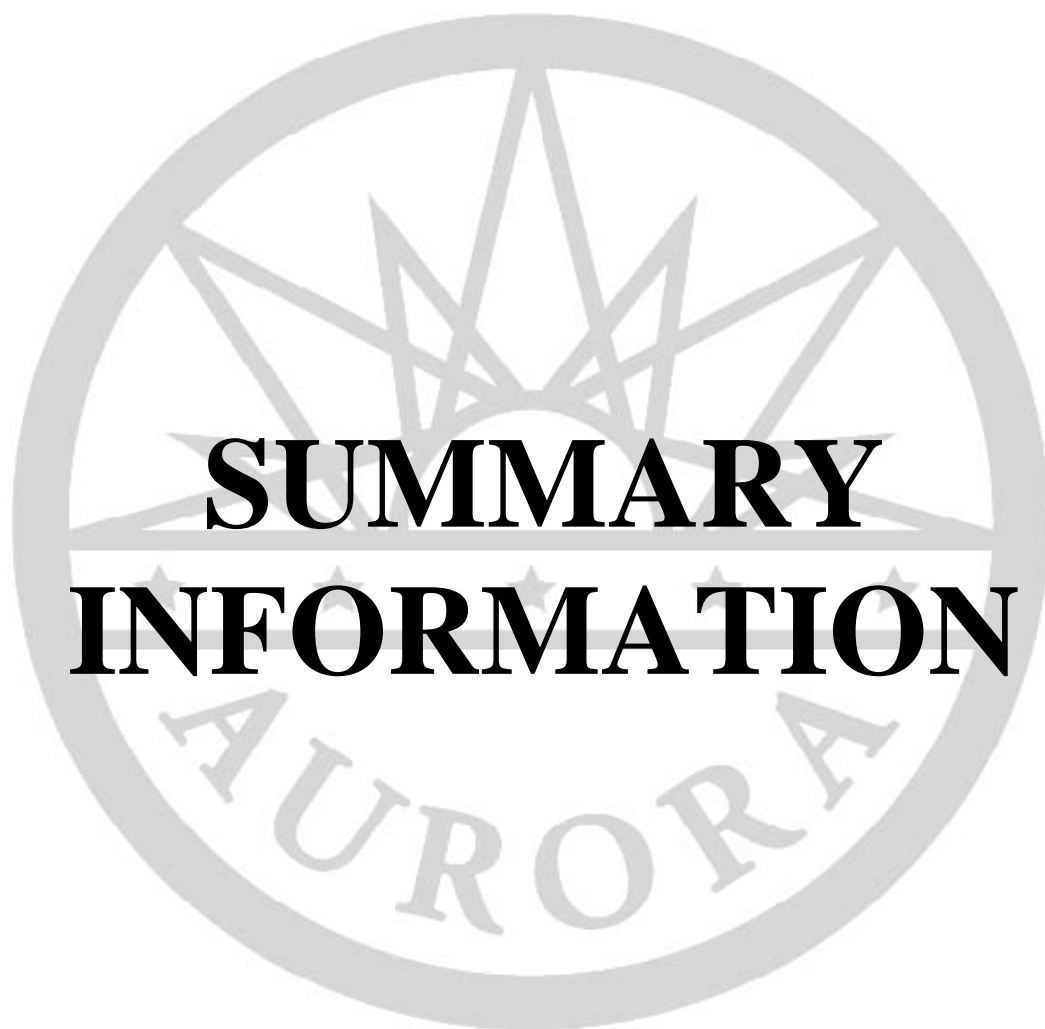
The Citizens' Advisory Budget Committee, the Citizens' Utilities Advisory Committee, the Human Relations Commission, and the Citizens' Advisory Committee on Housing and Community Development are to be commended and thanked for their valuable efforts in reviewing all of the departmental budgets and making beneficial recommendations to City Council. I appreciate their independent reviews and participation in this important process.

I want to especially express my appreciation for the work of the Mayor and City Council in developing progressive goals and a visionary policy framework within which these budget plans and recommendations could be formulated. The cooperative process undertaken by Council and City staff has been especially important for ensuring that the budget remains balanced while maintaining essential City services and an extraordinary quality of life for the Citizens of Aurora.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ronald S. Miller".

Ronald S. Miller
City Manager



SUMMARY INFORMATION



2006 ADOPTED BUDGET

SUMMARY INFORMATION

This section of the Adopted Budget presents a series of summary tables and other information that describe various aspects of the City Manager's budget proposals. It serves as a companion to the City Manager's Budget Message by highlighting key information that relates to 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 expenditures have fluctuated significantly based on debt issued by the City's water utility. Aurora Water is in the initial stages of a major capital improvement plan designed to strengthen the City's water portfolio. The attachment also shows that overall City FTE levels have remained relatively stable for several years. This summary information masks an underlying trend in which FTE levels in most City departments have declined significantly while FTE levels in the Police Department and Aurora Water have increased significantly.

Attachment 2 provides a summary of total operating and capital expenditures / appropriations by department from 2003 through 2006. The table shows, in more detail, the significant expansion of the Aurora Water capital program, from \$93.3 million in 2003 to a planned \$301.6 million in 2006. In addition, the table shows how General Fund expenditures have remained relatively flat over this period, with a total increase in appropriations of \$7.0 million (3.3 percent) over four years. In this same period, Capital Projects Fund expenditures have declined by \$18.4 million (46.4 percent).

Attachment 3 provides a summary of major changes in fund balances for all City funds in 2005 and 2006. 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 2006 Adopted 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 2006 base budget include:

- A 1.6 percent pay increase for all career service (non-union) employees which increases costs by \$1.4 million, with the General Fund increasing by \$0.9 million.
- A 1.75 percent pay increase for all civil service (fire and police) employees plus enhancements in the value of step increases that make the incremental value of this package effectively equal to a 2 percent increase in salaries, excluding existing step increases. This package costs \$1.5 million, all of which is from the General Fund.

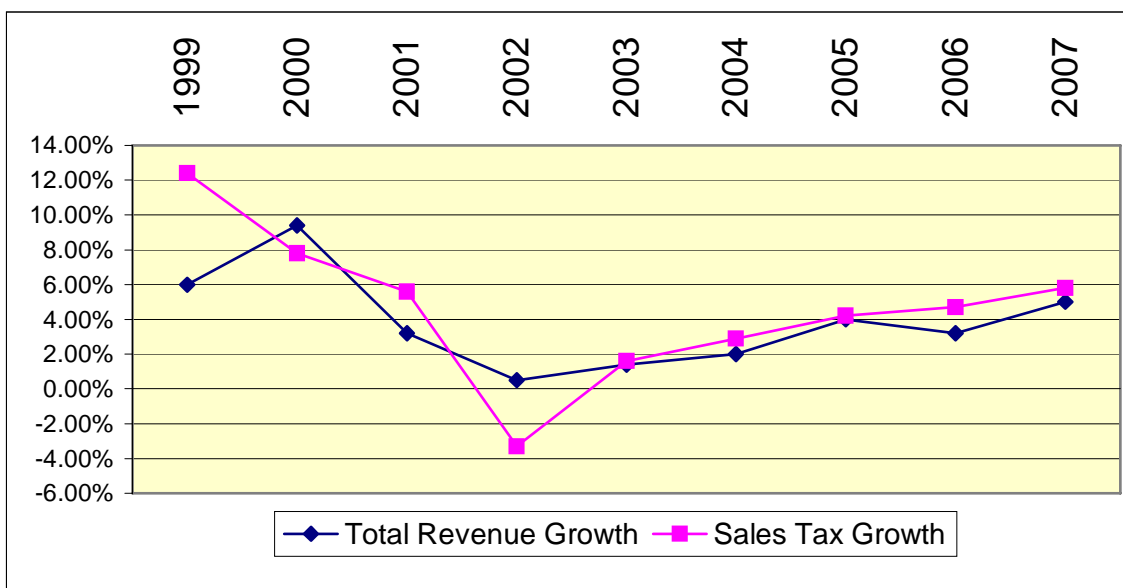
- A 7.0 percent average increase in planned City contributions for employee health insurance costs – the total increase in funding is \$0.9 million, of which \$0.7 million is from the General Fund.
- Other provisions in the fire and police salary / benefit contracts that add a net total of approximately \$1.5 million to the General Fund budget.
- An increase of \$6.4 million in the budgeted transfer to the Capital Projects Fund based on current ordinance requirements; the transfer is significantly reduced by several cuts discussed elsewhere in this budget document.
- Increases for other “mandated cost items” including natural gas, electricity, and water rate increases plus fleet fuel and maintenance costs. The total amount included for these increases is \$1.0 million, including a \$0.8 million increase in the General Fund.

The budget also contains base adjustments to reflect necessary funding for increased costs related to ongoing maintenance contracts, changes in incentive payments, changes in existing debt service, and other non-discretionary funding needs. The net cost of these additional adjustments is \$1.5 million, with \$1.1 million in the General Fund. The City also incorporates technical adjustments, such as elimination of one-time costs, into the base budget. In addition to the items described above, Attachment 4 notes significant base budget changes in other City funds.

The General Fund

This is the fifth consecutive budget affected by the economic downturn that began in 2001. This downturn is longer and deeper than generally anticipated. Coming on the heels of several years of higher than average growth, the downturn presents the City with a substantially weakened General Fund revenue outlook. This downturn is evident in Figure 1, which compares past revenue growth to recent history and future projections.

Figure 1: General Fund Revenue Growth: History and Projections



Attachment 5 provides a summary of General Fund expenditures / appropriations by department from 2003 through 2006. As the table indicates, General Fund spending in most departments has remained flat or, in several cases, declined since 2003. Only the Internal Services Department (up \$2.3 million) and Police Department (up \$8.9 million) show significant increases since 2003. The Internal Services Department increase is due to partial restoration of funding for fleet vehicle replacements, which were significantly reduced in 2002 and 2003. The increase in the Police Department is primarily due to increases in uniformed staffing required by the 2 officers per 1000 population mandate. The \$8.0 million decrease in the Non-Departmental budget is primarily due to reduced transfers to the Capital Projects Fund.

Attachment 6 provides a summary of the adds and cuts for each department in the General Fund budget. The City Manager's Budget Message also discusses these adds and cuts.

Other Funds – Operating Budgets

Attachment 7 provides a summary of the adds and cuts for all other funds. Noteworthy items incorporated in the totals include:

- \$17.3 million in new debt service costs in the Wastewater Fund and \$8.9 million in new debt service costs in the Water Fund;
- Appropriations of \$5.9 million in the Community Development Fund to fully appropriate expected 2006 block grants;
- \$2.6 million in the Water Fund for additional operating costs related to water rights acquisition, leasing, and storage;
- An increase of \$1.1 million in the Designated Revenue Fund for items that were previously funded in the General Fund;
- A \$0.5 million increase in the Gifts and Grants Fund for expected grant awards in Fire;
- A \$0.4 million increase in spending from the Cultural Fund balance for planned Art in Public Places projects; and
- A net reduction of \$0.6 million due to various budget cuts in the Recreation Fund.

Staffing

Attachment 8 provides a summary of staffing levels for all City funds. As the table indicates, staffing levels in the General Fund and several other funds have declined each year since 2003. However, staffing levels in the Water and Wastewater funds have increased significantly in this same period, as Aurora Water has undertaken major programs for drought response, system growth, and improved reliability.

Attachment 9 provides a summary of major staffing changes for the 2006 Adopted Budget. In total, the City will add 8.6 FTE in 2006. As the table shows, this net increase is comprised of numerous increases and decreases, with the bulk of the increases coming in Police and Aurora Water staff. The City Manager's Budget Message also reviewed notable changes in staffing.

Capital Improvement Program

Attachment 10 provides a summary of the City's five-year Capital Improvement Plan (2006-2010) along with information on expenditures for 2003 through 2005. As the table indicates, the Aurora Water Capital Improvement Program contains the vast majority of planned capital expenditures for the period from 2006 through 2010; accounting for \$1.2 billion out of \$1.4 billion in planned capital expenditures. Additional detail on the Aurora Water Capital Improvement program is contained in Attachment 11, which highlights major projects funded from the Water and Wastewater funds.

The Capital Projects Fund (CPF) now plays a diminished role in the capital program and the vast majority of planned expenditures are for ongoing street maintenance programs. The City Manager's Budget Message highlights spending plans for the Capital Projects Fund while planned spending on projects from sources other than the CPF is detailed in Attachment 11. In future years, as the City proceeds with its work on Phase II of the Facilities Master Plan, the City expects to identify funding sources for over \$340 million in new projects to address priority needs in Public Safety; Transportation; Libraries, Recreation, and Cultural facilities; Parks, Open Space, and Trails; and other facilities/infrastructure.

Attachment 1 Budget in Brief

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Revenues by Source:				
Taxes	\$ 178,405,091	\$ 183,369,944	\$ 189,846,937	\$ 196,392,358
Other Revenue	48,532,829	61,414,736	102,888,999	55,891,489
Licenses and Permits	8,902,353	10,974,896	11,088,503	10,458,509
Intergovernmental	23,495,896	36,956,124	26,227,575	25,917,095
Charges For Services	36,537,771	41,044,611	45,160,328	43,567,112
Utility Sales	64,200,756	74,388,262	89,212,610	101,052,065
Fines and Forfeitures	5,312,628	5,245,931	7,153,348	7,410,700
Operating Transfers	48,495,394	45,915,013	54,942,538	37,718,970
Sale of Assets	68,017	64,487	65,080	416,976
Proceeds from Borrowing	125,293,156	41,125,000	116,750,000	189,250,000
Total Revenues	\$ 539,243,891	\$ 500,499,004	\$ 643,335,918	\$ 668,075,274
Expenditures by Category:				
Salaries & Benefits	\$ 169,315,113	\$ 177,126,140	\$ 187,320,467	\$ 198,007,226
Supplies & Services	87,912,957	92,511,459	118,796,628	117,953,851
Interfund Charges	10,021,072	10,622,352	11,873,910	11,984,129
Debt Related	90,223,861	29,581,456	46,839,146	57,847,432
Capital Related	4,544,093	3,852,931	6,484,239	7,813,548
Operating Transfers	53,354,172	45,918,270	46,024,736	41,748,387
Total Operating Expenditures	\$ 415,371,268	\$ 359,612,608	\$ 417,339,126	\$ 435,354,573
Expenditures by Function:				
Administrative Services	\$ 34,657,144	\$ 33,897,610	\$ 36,615,239	\$ 38,573,479
General Management	3,713,094	3,878,333	4,149,382	4,302,130
Community Services	122,873,345	128,338,304	137,372,663	140,311,059
Council / Appointees	12,867,041	13,438,821	13,855,542	13,750,315
Development Services	9,688,969	6,805,336	8,123,342	10,690,350
Non-Departmental (Transfers)	63,636,052	53,827,695	66,250,296	49,839,424
Operations	167,935,623	119,426,509	150,972,662	177,887,816
Total Operating Expenditures	\$ 415,371,268	\$ 359,612,608	\$ 417,339,126	\$ 435,354,573
Capital Improvement Program	140,335,746	92,623,607	180,475,310	336,091,346
Total Budget	\$ 555,707,014	\$ 452,236,215	\$ 597,814,436	\$ 771,445,919
FTE by Function:				
Administrative Services	228.5	224.5	221.5	213.0
General Management	40.5	44.8	39.8	39.8
Community Services	1,422.4	1,396.4	1,388.6	1,396.5
Council / Appointees	195.0	196.0	195.0	196.0
Development Services	90.0	75.0	78.0	78.0
Non-Departmental (Transfers)	-	-	-	-
Operations	726.4	732.4	752.4	760.6
Total FTE	2,702.8	2,669.1	2,675.3	2,683.9

Attachment 2

Appropriations Summary: All Funds

Fund Name	2003 Operating ^(g)	2003 Capital	2003 Actual	2004 Operating	2004 Capital	2004 Actual
Non-General Fund:						
Abatement Fund	\$ 234,860	\$ -	\$ 234,860	\$ 256,252	\$ -	\$ 256,252
Arapahoe County Open Space Fund	-	-	-	-	-	-
Bond Proceeds Fund	-	-	-	-	-	-
Building Repair Fund ^(a)	-	2,038,118	2,038,118	-	1,966,500	1,966,500
Capital Projects Fund ^(a)	-	39,551,209	39,551,209	-	33,972,386	33,972,386
Community Development Fund	5,443,414	-	5,443,414	4,247,074	-	4,247,074
Community Maintenance Fund ^(b)	100,789	-	100,789	2,485,000	1,000,000	3,485,000
Conservation Trust Fund	435,940	2,328,000	2,763,940	471,610	3,281,750	3,753,360
Cultural Services Fund ^(c)	2,099,768	-	2,099,768	2,091,444	-	2,091,444
Debt Service (GO) Fund	10,550,833	-	10,550,833	7,973,012	-	7,973,012
Debt Service (SID) Fund ^(d)	535,000	-	535,000	-	-	-
Designated Revenue Fund	13,641,107	-	13,641,107	9,896,453	-	9,896,453
Development Review Fund ^(e)	8,135,841	-	8,135,841	8,486,612	-	8,486,612
Emergency Contingency Fund	-	-	-	-	-	-
Enhanced E-911 Fund	963,001	1,290,000	2,253,001	993,863	1,710,000	2,703,863
Fleet Management Fund	5,668,694	-	5,668,694	5,776,440	-	5,776,440
Gifts & Grants Fund	3,134,137	(27,000)	3,107,137	3,938,849	2,129,614	6,068,463
Golf Courses Fund	8,522,191	1,415,000	9,937,191	9,033,833	(72,591)	8,961,242
Parks Development Fund	-	420,000	420,000	-	594,235	594,235
Policy Reserve Fund	-	-	-	119,488	-	119,488
Print Shop Fund	1,263,302	-	1,263,302	952,555	-	952,555
Recreation Fund ^(c)	8,789,394	-	8,789,394	9,167,896	-	9,167,896
Risk Management Fund	6,465,760	-	6,465,760	5,396,135	-	5,396,135
Surplus & Deficiency Fund	41,500	-	41,500	41,500	-	41,500
Tabor Reserve Fund	-	-	-	-	-	-
Wastewater Fund	22,665,919	9,197,114	31,863,033	24,583,108	17,826,739	42,409,847
Water Fund	103,207,725	84,123,305	187,331,030	51,322,634	30,214,974	81,537,608
Total Non-General Fund	\$ 201,899,175	\$ 140,335,746	\$ 342,234,921	\$ 147,233,758	\$ 92,623,607	\$ 239,857,365
General Fund ^{(e)(f)}	213,472,093	-	213,472,093	212,378,850	-	212,378,850
Total Budget	\$ 415,371,268	\$ 140,335,746	\$ 555,707,014	\$ 359,612,608	\$ 92,623,607	\$ 452,236,215

Attachment 2

Appropriations Summary: All Funds

Fund Name	2005 Operating	2005 Capital	2005 Projection	2006 Operating	2006 Capital	2006 Adopted
Non-General Fund:						
Abatement Fund	\$ 223,729	\$ -	\$ 223,729	\$ 261,677	\$ -	\$ 261,677
Arapahoe County Open Space Fund	1,470,729	1,665,000	3,135,729	2,190,436	3,500,645	5,691,081
Bond Proceeds Fund		415,467	415,467	-	-	-
Building Repair Fund	-	1,856,500	1,856,500	-	2,132,316	2,132,316
Capital Projects Fund	-	41,004,214	41,004,214	-	21,181,086	21,181,086
Community Development Fund	9,201,401	-	9,201,401	5,948,402	-	5,948,402
Community Maintenance Fund	11,342	-	11,342	-	-	-
Conservation Trust Fund	500,799	2,382,000	2,882,799	502,474	2,440,194	2,942,668
Cultural Services Fund	2,305,423	-	2,305,423	2,726,546	-	2,726,546
Debt Service (GO) Fund	7,992,853	-	7,992,853	8,007,391	-	8,007,391
Debt Service (SID) Fund	253,783	-	253,783	476,555	-	476,555
Designated Revenue Fund	24,545,047	-	24,545,047	13,050,625	828,000	13,878,625
Development Review Fund	10,210,320	-	10,210,320	10,156,640	-	10,156,640
Emergency Contingency Fund	-	-	-	-	-	-
Enhanced E-911 Fund	1,405,884	2,288,981	3,694,865	2,036,377	3,643,105	5,679,482
Fleet Management Fund	6,048,313	-	6,048,313	6,424,381	-	6,424,381
Gifts & Grants Fund	4,509,909	500,000	5,009,909	6,503,518	-	6,503,518
Golf Courses Fund	9,154,761	198,874	9,353,635	9,594,909	345,000	9,939,909
Parks Development Fund	-	627,772	627,772	-	405,000	405,000
Policy Reserve Fund	163,075	-	163,075	28,616	-	28,616
Print Shop Fund	924,121	-	924,121	729,292	-	729,292
Recreation Fund	9,123,500	-	9,123,500	9,473,522	-	9,473,522
Risk Management Fund	7,479,762	-	7,479,762	7,324,610	-	7,324,610
Surplus & Deficiency Fund	71,907	-	71,907	41,500	-	41,500
Tabor Reserve Fund	-	-	-	-	-	-
Wastewater Fund	27,941,513	34,374,212	62,315,725	48,657,268	28,669,000	77,326,268
Water Fund	77,272,536	95,162,290	172,434,826	80,742,239	272,947,000	353,689,239
Total Non-General Fund	\$ 200,810,707	\$ 180,475,310	\$ 381,286,017	\$ 214,876,978	\$ 336,091,346	\$ 550,968,324
General Fund	216,528,419	-	216,528,419	220,477,595	-	220,477,595
Total Budget	\$ 417,339,126	\$ 180,475,310	\$ 597,814,436	\$ 435,354,573	\$ 336,091,346	\$ 771,445,919

**Attachment 2
Appropriations Summary: All Funds**

- (a) 2004 Expenditures in the budget book do not match the 2004 Comprehensive Annual Financial Report due to internal transfers associated with splitting the Building Repair Fund from the Capital Projects Fund.
- (b) 2003 Community Maintenance Fund - The transfers out shown in the 2003 actual column differ from the CAFR in that the CAFR includes a \$634,554 transfer increase that was authorized as a 2002 amendment in the Spring 2003 amending ordinance, after the 2002 CAFR was finished. The budget document accounted for it in 2002.
- (c) 2004 Expenditures in the budget book do not match the 2004 CAFR due to internal transfers associated with splitting the Cultural Services Fund from the Recreation Fund.
- (d) The 2003 revenues and expenditures differ from the CAFR in that the Smith Road Settlement is treated like a capital project, where the entire amount is shown as recieved and spent in the first year. The CAFR shows only the spending that occurred in 2003.
- (e) The 2003 General Fund amount differs from the CAFR in that it includes \$1,349,500 as an additional expenditure to offset the transfer from the Development Review Fund, which is shown as a negative expenditure in the CAFR.
- (f) 2004 Expenditures in the budget book do not match the 2004 CAFR due to internal transfers associated with splitting the Development Review Fund from the General Fund.
- (g) 2003 operating expenditures vary slightly from the presentation in the 2005 adopted budget book due to a change in how amounts were rounded.

Attachment 3

Major Changes in Fund Balances (in Excess of \$1.0 Million)

SIGNIFICANT DECREASES IN 2005 FUND BALANCES

Decrease	Fund	Comments
(\$1,422,658)	General Fund	Savings carried forward from prior years are being used to maintain a balanced budget in 2005.
(\$4,564,759)	Capital Projects Fund	The General Fund portion of the transfer in to the Capital Projects Fund was decreased to 1.8 percent. Fund balance had to be drawn down to support capital projects including Fire Station No. 1 reconstruction, Police District II parking lot replacement and street maintenance.
(\$2,675,429)	Community Development Fund	Fund balance decreased due to a change in policy whereby the City will now fully appropriate all available funds rather than budgeting only for cash needs in any given year.
(\$1,128,613)	Risk Management Fund	\$1.0 million from fund balance was transferred to the General Fund.

SIGNIFICANT INCREASES IN 2005 FUND BALANCES

Increase	Fund	Comments
\$2,319,327	Arapahoe County Open Space Fund	2005 was the first year that Arapahoe County Open Space Fund was in place. It received a \$3.4 million transfer from a 0.25 percent sales and use tax in Arapahoe County. Capital project expenditures remained lower than expected in 2005 and the remaining funds are planned for future work.
\$5,757,220	Designated Revenues Fund	This increase in fund balance is primarily due to receipt of DIA noise mitigation money.
\$1,185,849	Wastewater Fund	Higher than expected Sanitary Sewer tap fees are the primary cause for this increase in fund balance.
\$42,949,405	Water Fund	The primary reason for this increase in fund balance is borrowing for capital projects. Many of the funds raised will be carried forward and spent in 2006.

PLANNED DRAW-DOWNS OF FUND BALANCES IN 2006

Decrease	Fund	Comments
(\$2,200,053)	Capital Projects Fund	Fund balance will be used to cover capital projects in 2006 including, but not limited to, necessary fire renovations and street maintenance.
(\$3,744,104)	Designated Revenues Fund	Use of \$2.5 million previously set aside for Fitzsimons redevelopment, draw-down on Public Education Government Access fund balance to support TV Services, and use of VPAB balance will contribute to the reduction in fund balance. Additionally, increased activity in the Art District Loan Program and the draw-down of fund balance for the Aurora Economic Development Council will contribute to this decrease.
(\$1,535,596)	Enhanced E-911 Fund	This decrease in fund balance is due to a one-time \$1.5 million dollar increase in capital expenditures associated with the replacement of computer aided dispatch equipment.
(\$1,265,849)	Gifts and Grants Fund	Revenue reserved in 2005 for the Metro Medical Response System and the Bio-Science East renovation will be spent in 2006.
(\$91,986,973)	Water Fund	Fund balance reduction is caused by use of 2005 bond proceeds for capital projects in 2006.

Attachment 4

Significant Base Budget Adjustments, Non-General Fund

Fund	Item	Description	Amount
Arapahoe County Open Space	Debt Service Payment	Parks & Open Space - COPs debt service payments to ACLC.	\$ 1,199,665
Designated Revenues	Fitzsimons Redevelopment	Development Services - Funds reappropriated for Fitzsimons Private Redevelopment.	2,483,650
	Incentive Adjustments	Non-Departmental - Reduced annual cost for Miller Wiengarten agreement.	(625,004)
	Incentive Adjustments	Non-Departmental - Various incentives.	(1,053,587)
	Other Adjustments	Non-Departmental - Transfer to Capital Projects Fund for Smoky Hill Bridge.	300,370
	ACLC Payment	Non-Departmental - Increased transfer of ACLC debt service payment.	330,000
Development Review	Code Inspectors	Development Services - Addition of 2.0 FTE Building Code Inspectors.	207,422
	Economic Development Funding	Non-Departmental - Removal of the one-time transfer for two years of funding for NABA, AEDC, and ACED.	(762,000)
E-911	Equipment Maintenance	Information Technology - Increase due to new equipment maintenance contract.	228,044
Fleet Management	Fuel Costs	Internal Services - Increase for wholesale fuel purchase price.	457,461
Gifts and Grants	Urban Renewal Grant Award	Development Services - Federal grant for renovation of former Army Optical Laboratory.	273,378
Risk Management	Remove One-time Transfer	Human Resources - Removal of one-time transfer of fund balance to the General Fund.	(1,000,000)
	Mandated Cost	Human Resources - Increase for average claim costs and estimated incurred, but not reported (IBNR), adjustment.	814,900
Water	Debt Service	Aurora Water - Debt service payments.	507,295
	Intergovernmental Agreements	Aurora Water - Increased costs for intergovernmental agreements between the City and Otero County, and other southeastern Colorado governments.	5,250,000
	Removal of One-time Payment	Aurora Water - Southeastern Colorado Water Conservancy District payments.	(4,328,632)

Attachment 5

General Fund Appropriations

Department	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
City Attorney	4,153,341	4,259,377	4,366,001	4,173,966
City Council	858,732	846,861	895,654	826,701
Civil Service	528,270	442,895	472,063	506,866
Court Administration	5,689,067	6,001,204	6,142,996	6,227,090
Development Services	1,588,821	1,214,242	852,044	770,596
Finance	4,275,229	4,456,236	4,467,125	4,469,724
Fire	28,524,192	27,547,852	28,017,221	29,360,935
General Management	3,455,639	3,583,137	2,949,966	2,890,359
Human Resources	1,960,497	1,376,146	1,380,785	1,191,686
Information Technology	6,225,191	6,313,709	6,421,474	6,158,843
Internal Services	7,785,068	8,550,628	8,446,275	10,104,007
Judicial	1,568,080	1,716,367	1,815,370	1,809,601
Library, Rec & Cultural Svcs	10,492,579	11,760,982	11,769,215	11,189,696
Neighborhood Services	4,178,163	4,089,390	4,056,068	3,243,065
Non-Departmental	43,515,710	35,291,300	36,575,269	35,140,424
Parks & Open Space	12,278,760	12,555,842	12,412,846	12,260,279
Planning	1,609,014	1,436,373	1,287,871	1,119,340
Police	57,939,096	59,823,240	62,530,037	66,810,921
Public Defender	501,139	493,388	501,619	574,716
Public Safety Communications Center (a)	0	3,854,666	3,930,692	3,925,042
Public Works	16,345,505	16,765,015	17,237,828	17,723,738
Total General Fund Appropriations	\$213,472,093	\$212,378,850	\$216,528,419	\$220,477,595

(a) Prior to fiscal year 2004, this operation was a part of both the Fire and Police Departments.

Attachment 6

General Fund Additions

Department	Item	Amount
City Attorney	Restore vacancy savings	\$ 50,631
Finance	Increased audit and actuary fees	75,000
Internal Services	Fleet replacement, increased building maintenance costs	1,370,002
Non-Departmental	Restore VPAB transfer	131,229
Parks & Open Space	Water for new parks, transfer street tree revenue	235,635
Police	12 new 2/1000 officers and equipment, 12 new overhire officers and equipment, Juvenile Accountability Block Grant, and increased vehicle maintenance	2,075,488
Public Defender	One new full-time attorney	55,000
Public Works	Street lighting electricity growth	160,000
Total Adds		\$ 4,152,985

General Fund Reductions

Department	Item	Amount
City Attorney	General operating reductions in Civil and Criminal divisions	\$ (106,600)
City Council	Council Contingency reduction	(30,000)
Court Administration	One time reduction in printing, equipment, and professional services	(19,500)
Development Services	Move AURA to the Designated Revenues Fund, reduce professional services, use Economic Development Infrastructure capital fund balance	(150,802)
Finance	Eliminate Administrative Specialist and transfer 1.5 FTE to Bond Proceeds	(178,261)
Fire	Eliminate Staffing Officer, clerical position, reduce supplies	(148,618)
General Management	Eliminate General Fund support for Channel 8	(204,578)
Human Resources	Eliminate Second Language Program and two training staff	(215,023)
Information Technology	Close Help Desk and cut 2.0 FTE, eliminate contract programmer, move three Radio Shop FTE to E-911 Fund	(391,522)
Internal Services	Elimination of Director and Assistant positions	(148,609)
Judicial	Reduction in relief assistance	(10,000)
Library, Rec & Cultural	Close Parklane Pool, eliminate Senior Transportation, increase fees, reduce library hours, use Arapahoe Library District funds, eliminate Art in Public Places, eliminate Office Assistant position	(1,116,476)
Neighborhood Services	Eliminate Aid to Agencies, transfer FTE to CDBG, and cut three positions	(857,573)
Non-Departmental*	Eliminate Compensation Reserve contingency, reduce transfer to Capital Projects Fund	(3,545,192)
Parks & Open Space	Reduce maintenance staff, reduce AMC Corridor maintenance, reduce tree planting, transfer of staff to ArCo and CTF funds, reduce temporary salaries	(879,318)
Planning	Cut Admin Technician, transfer additional staff to Development Review Fund	(221,365)
Police	Cut two property technicians, one admin technician, and one report clerk	(175,167)
Public Defender	Reduce training budget	(1,000)
Public Works	Reduction in residential street overlay and concrete repair, eliminate Design Engineer position	(2,068,713)
Total Reductions		\$ (10,468,317)

* Cuts taken in the Non-Departmental budget total \$6,092,772 but are allocated to the affected departments in this table.

This table reflects amendments proposed in the City Manager's budget as well as items adopted by City Council with the exception of the (\$211,426) reduction of the career service pay increase from 2 percent to 1.6 percent in Non-Departmental. This item is considered a base adjustment.

Attachment 7**Significant Adds and Cuts in Other Operating Funds**

Fund	Item	Amount
Arapahoe County Open Space	Funding for two park rangers, two parks workers, and design staff	\$ 202,951
Community Development	Full appropriation to match the approved federal spending plan	5,948,402
Conservation Trust	Net of Design staff transfers	(8,740)
Cultural Services	Spend down Art in Public Places fund balance	405,000
Designated Revenue	Transfer of: Araphoe Library District Funds, Channel 8, Parks staff, Fitzsimons Private Redevelopment, Debt Management staff	1,056,925
Development Review	Transfer Planning staff	181,153
Enhanced E-911	Maintenance FTE from General Fund net of maintenance reductions	103,238
Fleet Management	Eliminate two vacant positions, increase funding for parts and equipment	160,213
Gifts and Grants	Anticipated Fire grants, elimination of unfunded Police grant position	469,901
Golf Courses	Budget reductions to match actual expenditures, eliminate four positions	(580,979)
Print Shop	Reduce two positions to part time	(41,329)
Recreation	Close Parklane Pool, eliminate Senior Transportation Program, cut recreation staff	(221,742)
SID Debt Service	Dam West and Ptarmigan Special Improvement District debt service	288,500
Wastewater	Debt service, computer equipment, system maintenance, system expansion, new staff, Metro Wastewater service charges	20,350,871
Water	Debt service, computer equipment, system maintenance, new staff, water leases, storage improvements	15,913,678
Total Amendments		\$ 44,228,042

This table reflects amendments proposed in the City Manager's budget as well as items adopted by City Council with the exception of the reduction of the career service pay increase from 2 percent to 1.6 percent. This item is considered a base adjustment.

Attachment 8

Staffing Summary by Fund

Fund	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Abatement Fund	1.00	1.00	1.00	1.00
Arapahoe County Open Space Fund (a)	0.00	0.00	2.75	8.10
Community Development Fund	26.00	29.00	29.00	31.30
Conservation Trust Fund	5.00	4.50	4.50	4.65
Cultural Services Fund (b)	18.00	18.00	18.00	18.00
Designated Revenues Fund	11.50	10.50	15.50	27.80
Development Review Fund	111.95	107.85	115.85	118.25
Enhanced E-911 Fund	0.00	0.00	0.00	5.00
Fleet Management Fund	40.00	40.00	40.00	38.34
General Fund	2,047.17	2,008.47	1,979.92	1,955.18
Gifts & Grants Fund	8.40	4.50	1.50	0.50
Golf Courses Fund	57.00	57.00	56.00	52.00
Print Shop Fund	8.00	5.00	4.00	2.50
Recreation Fund	72.80	69.30	68.30	66.30
Risk Management Fund	11.00	10.00	10.00	10.00
Wastewater Fund	104.75	111.75	123.07	126.73
Water Fund	180.25	192.25	205.93	218.27
Grand Total	2,702.82	2,669.12	2,675.32	2,683.92

(a) The Arapahoe County Open Space Fund was established in 2005.

(b) The Cultural Services Fund was established in 2003.

Attachment 9

Summary of Changes in Staffing for 2006

Fund (Department)	Transfers		Cuts	Transfers Out	Net
	Additions	In			
General Fund:					
Development Services	0.0	0.0	0.0	(1.0)	(1.0)
Finance	0.0	0.0	(1.0)	(1.5)	(2.5)
Fire	0.0	0.0	(2.0)	0.0	(2.0)
General Management	0.0	0.0	0.0	(2.0)	(2.0)
Human Resources	0.0	0.0	(2.0)	0.0	(2.0)
Information Technology	0.0	0.0	(2.0)	(3.0)	(5.0)
Internal Services	0.0	0.0	(2.3)	0.0	(2.3)
Library, Recreation & Cultural Services	0.0	0.0	(3.0)	(6.8)	(9.8)
Neighborhood Services	0.0	0.0	(3.4)	(3.0)	(6.4)
Parks & Open Space	0.0	0.0	(2.0)	(6.3)	(8.3)
Planning	0.0	0.0	(1.0)	(2.4)	(3.4)
Police	24.0	0.0	(4.0)	0.0	20.0
Public Defender	1.0	0.0	0.0	0.0	1.0
Public Works	0.0	0.0	(1.0)	0.0	(1.0)
Subtotal General Fund	25.0	0.0	(23.7)	(26.0)	(24.7)
Total General Fund cuts					(49.7)
Other Funds:					
Arapahoe County Open Space Fund	0.0	5.3	0.0	0.0	5.3
Community Development Fund	0.0	3.0	(0.5)	(0.2)	2.3
Conservation Trust Fund	0.0	0.8	0.0	(0.6)	0.2
Designated Revenues Fund	0.2	12.1	0.0	0.0	12.3
Development Review Fund	0.0	2.4	0.0	0.0	2.4
Enhanced E-911 Fund	2.0	3.0	0.0	0.0	5.0
Fleet Management Fund	0.0	0.0	(1.7)	0.0	(1.7)
Gifts & Grants Fund	0.0	0.0	(1.0)	0.0	(1.0)
Golf Courses Fund	0.0	0.0	(4.0)	0.0	(4.0)
Print Shop Fund	0.0	0.0	(1.5)	0.0	(1.5)
Recreation Fund	0.0	0.0	(2.0)	0.0	(2.0)
Wastewater Fund	3.5	0.2	0.0	0.0	3.7
Water Fund	12.5	0.0	0.0	(0.2)	12.3
Subtotal other funds	18.2	26.8	(10.7)	(1.0)	33.3
Total other funds cuts					(11.7)
Grand total all funds	43.2	26.8	(34.4)	(27.0)	8.6
Grand total cuts all funds					(61.4)

Attachment 10
2003-2010 Capital Improvement Program Summary

Fund\Department	2003 Actual	2004 Actual	2005 Projected	2006 - 2010 Five-Year Plan					Total 2006-2010
				2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
Arapahoe County OS Fund:									
Parks & Open Spaces	\$ -	\$ -	\$ 1,665,000	\$ 3,500,645	\$ 4,227,443	\$ 1,842,398	\$ 4,562,513	\$ 3,630,795	\$ 17,763,794
Bond Proceeds Fund:									
Fire	\$ -	\$ -	\$ 164,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library & Recreation	-	-	208,604	-	-	-	-	-	-
Police	-	-	42,745	-	-	-	-	-	-
Total Bond Proceeds Fund	\$ -	\$ -	\$ 415,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Repair Fund:									
Internal Services	\$ 2,038,118	\$ 1,966,500	\$ 1,856,500	\$ 2,132,316	\$ 2,000,300	\$ 1,895,676	\$ 1,813,157	\$ 1,846,507	\$ 9,687,956
Capital Projects Fund:									
Court Administration	\$ 679,130	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Development Services	(500,000)	-	87,100	250,000	-	-	-	-	250,000
Finance	200,000	60,000	135,113	114,371	117,275	120,274	123,371	126,568	601,859
Fire	335,283	30,000	2,005,334	530,000	530,000	530,000	30,000	30,000	1,650,000
General Mangement	9,433,542	540,000	(169,715)	-	-	540,000	2,060,000	2,644,000	5,244,000
Information Technology	660,000	1,710,000	1,586,140	1,466,140	2,130,000	2,130,000	2,160,000	2,160,000	10,046,140
Internal Services	44,618	700,000	376,808	433,547	394,485	405,778	417,439	429,479	2,080,728
Library & Recreation	287,116	1,442,295	(828,754)	-	850,000	-	-	-	850,000
Neighborhood Services	-	1,000,000	-	-	-	-	-	-	-
Non Departmental	3,317,483	2,679,040	18,725,278	2,458,800	1,858,800	1,858,800	1,858,800	1,858,800	9,894,000
Parks & Open Spaces	2,321,170	1,222,785	589,751	300,000	300,000	300,000	300,000	300,000	1,500,000
Police	(591,467)	350,000	-	-	-	-	-	-	-
Public Works	23,364,334	24,178,266	18,497,159	15,628,228	15,772,707	21,622,155	16,682,284	16,765,413	86,470,787
Total Capital Projects Fund	\$ 39,551,209	\$ 33,972,386	\$ 41,004,214	\$ 21,181,086	\$ 21,953,267	\$ 27,507,007	\$ 23,631,894	\$ 24,314,260	\$ 118,587,514
Community Maintenance Fund:									
Public Works	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Conservation Trust Fund:									
Library & Recreation	\$ -	\$ -	\$ 885,000	\$ 1,327,194	\$ 1,038,492	\$ 996,059	\$ 860,000	\$ 985,571	\$ 5,207,316
Parks & Open Spaces	2,328,000	3,281,750	1,497,000	1,113,000	413,000	1,211,000	953,000	1,225,000	4,915,000
Total Conservation Trust Fund	\$ 2,328,000	\$ 3,281,750	\$ 2,382,000	\$ 2,440,194	\$ 1,451,492	\$ 2,207,059	\$ 1,813,000	\$ 2,210,571	\$ 10,122,316

Attachment 10 2003-2010 Capital Improvement Program Summary

Fund\Department	2003 Actual	2004 Actual	2005 Projected	2006 - 2010 Five-Year Plan					Total 2006-2010
				2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
Designated Revenues Fund									
Parks & Open Space	\$ -	\$ -	\$ -	\$ 828,000	\$ 222,000	\$ 180,000	\$ 260,000	\$ 260,000	\$ 1,750,000
E-911 Fund:									
Information Technology	\$ 1,290,000	\$ 1,710,000	\$ 2,288,981	\$ 3,643,105	\$ 2,152,989	\$ 2,231,492	\$ 2,312,001	\$ 4,078,659	\$ 14,418,246
Gifts & Grants Fund:									
Parks & Open Spaces	\$ (27,000)	\$ (384,672)	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	-	2,514,286	-	-	-	-	-	-	-
Total Gifts & Grants Fund	\$ (27,000)	\$ 2,129,614	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Course Fund:									
Parks & Open Spaces	\$ 1,415,000	\$ (72,591)	\$ 198,874	\$ 345,000	\$ 1,060,000	\$ 195,000	\$ 410,000	\$ 150,000	\$ 2,160,000
Parks & Development Fund:									
Parks & Open Spaces	\$ 420,000	\$ 594,235	\$ 627,772	\$ 405,000	\$ 236,100	\$ 234,400	\$ -	\$ -	\$ 875,500
Wastewater Fund:									
Aurora Water	\$ 9,197,114	\$ 17,826,739	\$ 34,374,212	\$ 28,669,000	\$ 21,450,000	\$ 31,965,000	\$ 27,262,000	\$ 32,960,000	\$ 142,306,000
Water Fund:									
Aurora Water	\$ 84,123,305	\$ 30,214,974	\$ 95,162,290	\$ 272,947,000	\$ 238,350,000	\$ 236,755,000	\$ 210,312,000	\$ 114,174,000	\$ 1,072,538,000
TOTAL CIP	\$ 140,335,746	\$ 92,623,607	\$ 180,475,310	\$ 336,091,346	\$ 293,103,591	\$ 305,013,032	\$ 272,376,565	\$ 183,624,792	\$ 1,390,209,326

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 number reflects budget lapses of carried forward budget from previous years.

Attachment 11: Other Funds Major Capital Projects

Fund / Projects	Total Cost 2006 -2010
Arapahoe County Open Space Fund	
Construction - Parks	\$ 10,196,000
Infrastructure - Parks	3,720,000
Infrastructure - Trails	1,600,000
Building Repair Fund	
Major Building Repair	9,100,281
Conservation Trust Fund	
Beck Recreation Center	2,466,745
Construction - Parks	2,306,000
Infrastructure - Parks	1,614,000
Del Mar Bathhouse/Water Features (Family Aquatics Center)	1,130,871
Enhanced E-911 Fund	
800 MHz Radio Expansion (Debt Service)	8,536,860
MDC Infrastructure Replacement	2,702,326
Computer Aided Dispatch System Replacement	1,500,000
Golf Course Fund	
Springhill Irrigation System	1,050,000
Wastewater Fund	
Collection - Sewer Development	49,444,000
Collection - Sewer Operations	30,300,000
Collection - Storm Drainage Operations	29,350,000
Planning - Storm Drainage Development	10,177,500
CIP Division Operations - Sewer Development	6,000,000
CIP Division Operations - Storm Drainage Development	4,000,000
Collection - Storm Drainage Development	3,700,000
Treatment - Sewer Development	3,500,000
Treatment - Sewer Operations	1,500,000
Water Fund	
Raw Water - Water Operations	326,277,893
Treatment - Water Operations	197,406,500
Water Rights - Water Development	133,187,500
Raw Water - Water Development	125,044,107
Treatment - Water Development	77,233,500
Distribution - Water Operations	54,916,000
Distribution - Water Development	48,752,000
Land Acquisition - Water Operations	47,350,000
Land Acquisition - Water Development	47,350,000
Water Rights - Water Operations	25,687,500
CIP Division Operations - Water Operations	21,614,000
CIP Division Operations - Water Development	21,614,000
Program Management - Water Operations	19,185,000
Facilities - Water Operations	13,721,000
Program Management - Water Development	5,699,000
SCADA -Water Operations	4,300,000
Planning - Water Operations	1,475,000



PROFILE OF AURORA



2006 Profile of Aurora

This section presents information about the City of Aurora, including City organizational charts.

The Aurora-in-Brief section provides general City demographic, economic, and community overview information. Additional charts and graphs are included to provide more information on specific characteristics of the City. In addition, maps displaying City infrastructure and growth data are included. Sources for these documents include: the City of Aurora Planning Department; Aurora Economic Development Council; U.S. Census Bureau; Metrolist Inc.; Aurora Public Schools; and Cherry Creek School District.

The organizational charts depict the overall structure of the City and the five functional groupings of City departments and offices. The organizational chart information is depicted using the following categories:

- City of Aurora Organizational Chart;
- City Manager's Office;
- Administrative Services Group;
- Community Services Group; and
- Operations Group.

AURORA IN BRIEF

Demographics

The City of Aurora covers 149 square miles, establishes the eastern border of the metro-Denver area, and includes portions of Adams, Arapahoe, and Douglas Counties. The City has 55 square miles of developed land and 94 square miles of undeveloped land; it is a city with room to grow.

Population

Population	303,833 (2005 est.)
Households	117,310 (2005 est.)

Age

Median	31.6 (2005 est.)
% Between Ages:	
20-34	28.36 % (2005 est.)
35-64	37.14 % (2005 est.)

Income

Per Capita	\$22,563 (2005 est.)
Median Household	\$49,083 (2005 est.)

Skilled Workforce

Percent of Aurora's population 25 years and older who are:

High School Graduates	86.4% (2005 est.)
College Graduates	33.4% (2005 est.)

Total employment in Aurora	94,000 (2005 est.)
----------------------------	--------------------

Industrial Sectors

Largest industries:
Services, Trade (wholesale and retail), and
Construction.

Product Types:

Software & Systems
Manufacturing
Health Care
Financial Services

Transportation

Roadway Miles: (2006 est.)

126 miles of collector
826 miles of local
148 miles of private
144 miles of major
36 miles of minor
72 miles of highways

Taxes

Income Tax Rates

State Personal Income	A flat 4.63% of Colorado taxable income
Colorado Corporate Income	4.63%

Sales and Use Tax

Adams County (2006):	Arapahoe County (2006):
Aurora 3.75%	Aurora 3.75%
State 2.90%	State 2.90%
Other <u>1.90%</u>	Other <u>1.45%</u>
8.55%	8.10%

Quality Of Life

Neighborhoods

A range of housing options and planned communities, located in proximity to major employment centers, provide an enjoyable living environment.

Climate

Aurora has a semi-arid, four-season climate with mild temperatures and more than 300 days of sunshine a year.

Housing Costs

Average new home (2005)	\$ 333,623
Average new condo/townhome (2005)	\$ 176,414
Average home resale price (2005)	\$ 216,944
Average condo/townhome resale (2005)	\$ 132,598
Average apartment rent (2005)	\$ 763

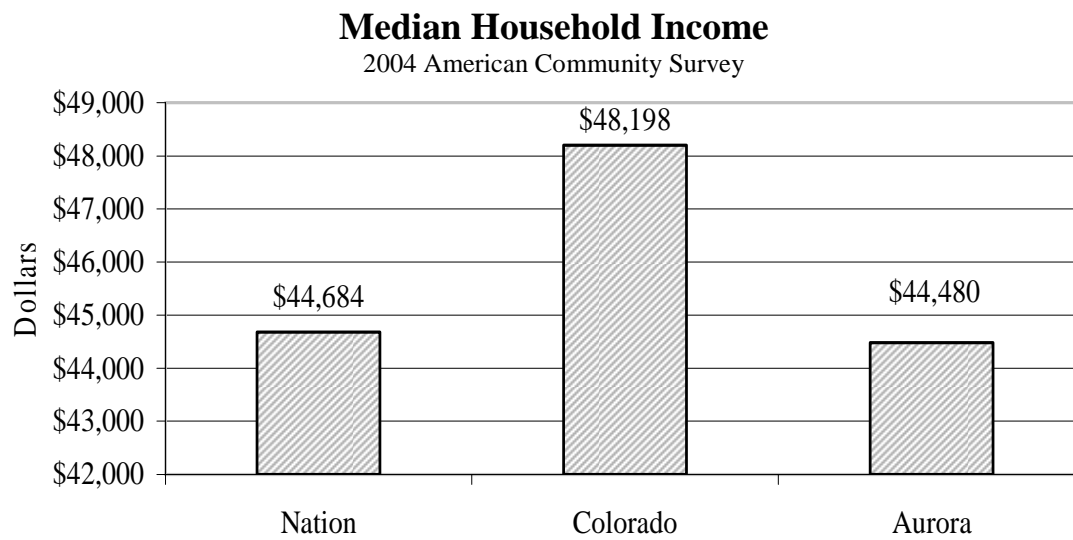
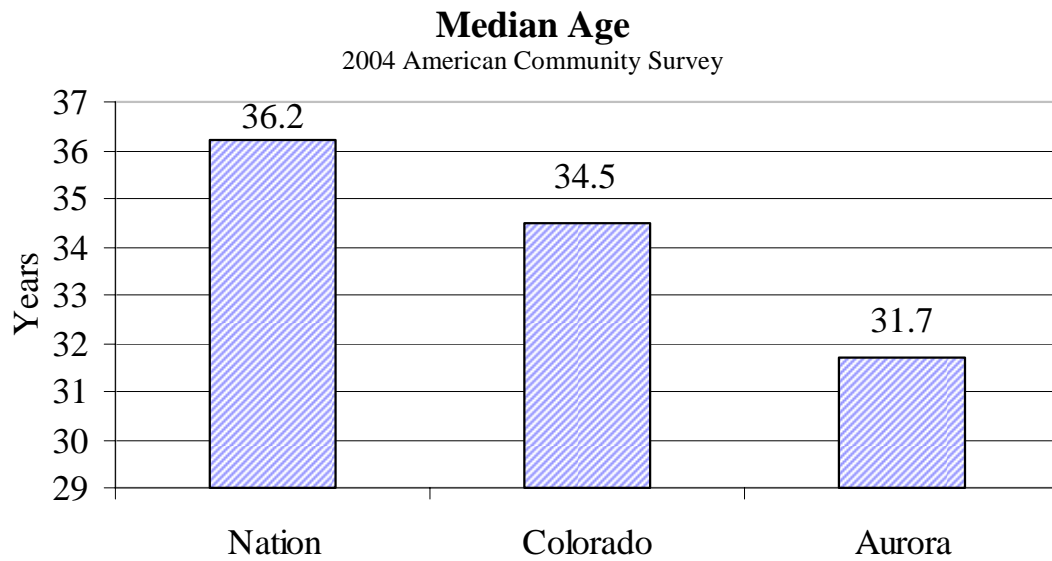
Public Schools

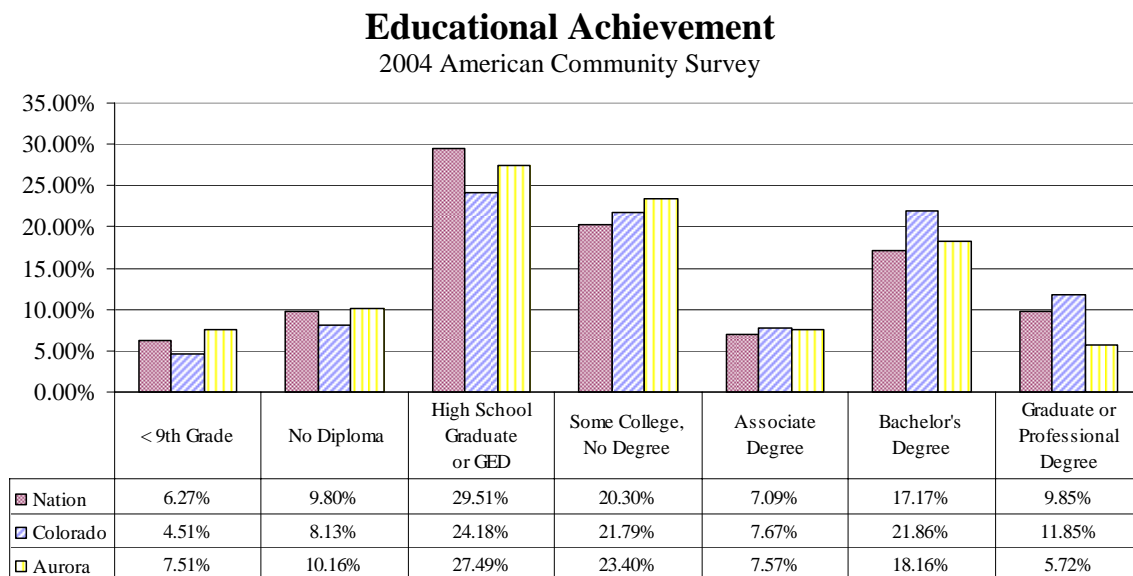
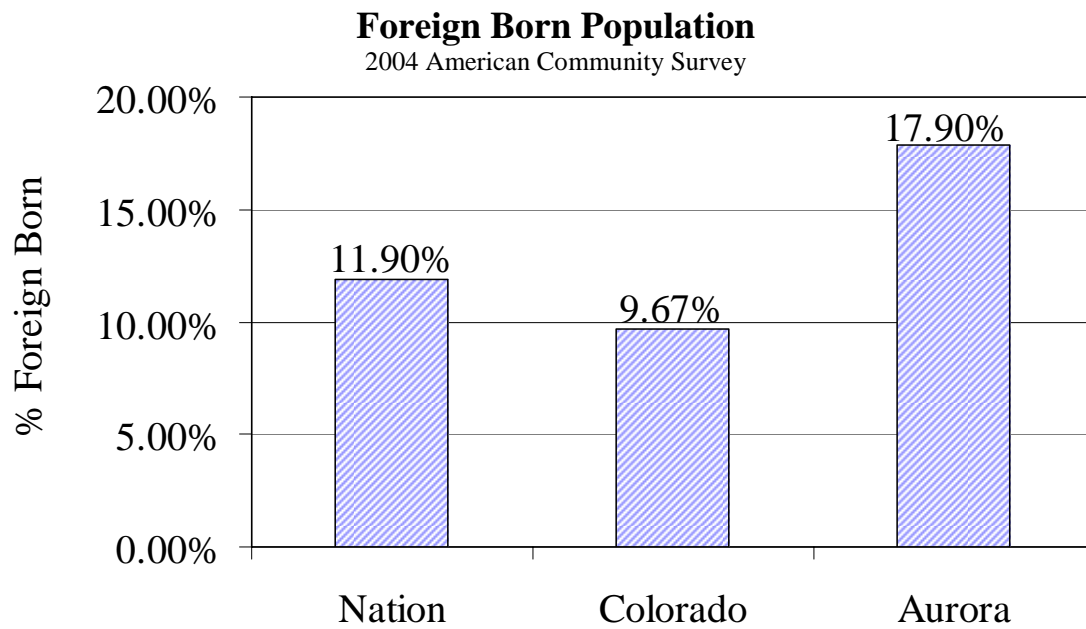
Aurora Public Schools

Schools:	Pre-Schools	13
	Elementary	32
	Middle School	7
	High School	4
	Public Non-traditional	5
	2005 Fall Enrollment	31,116

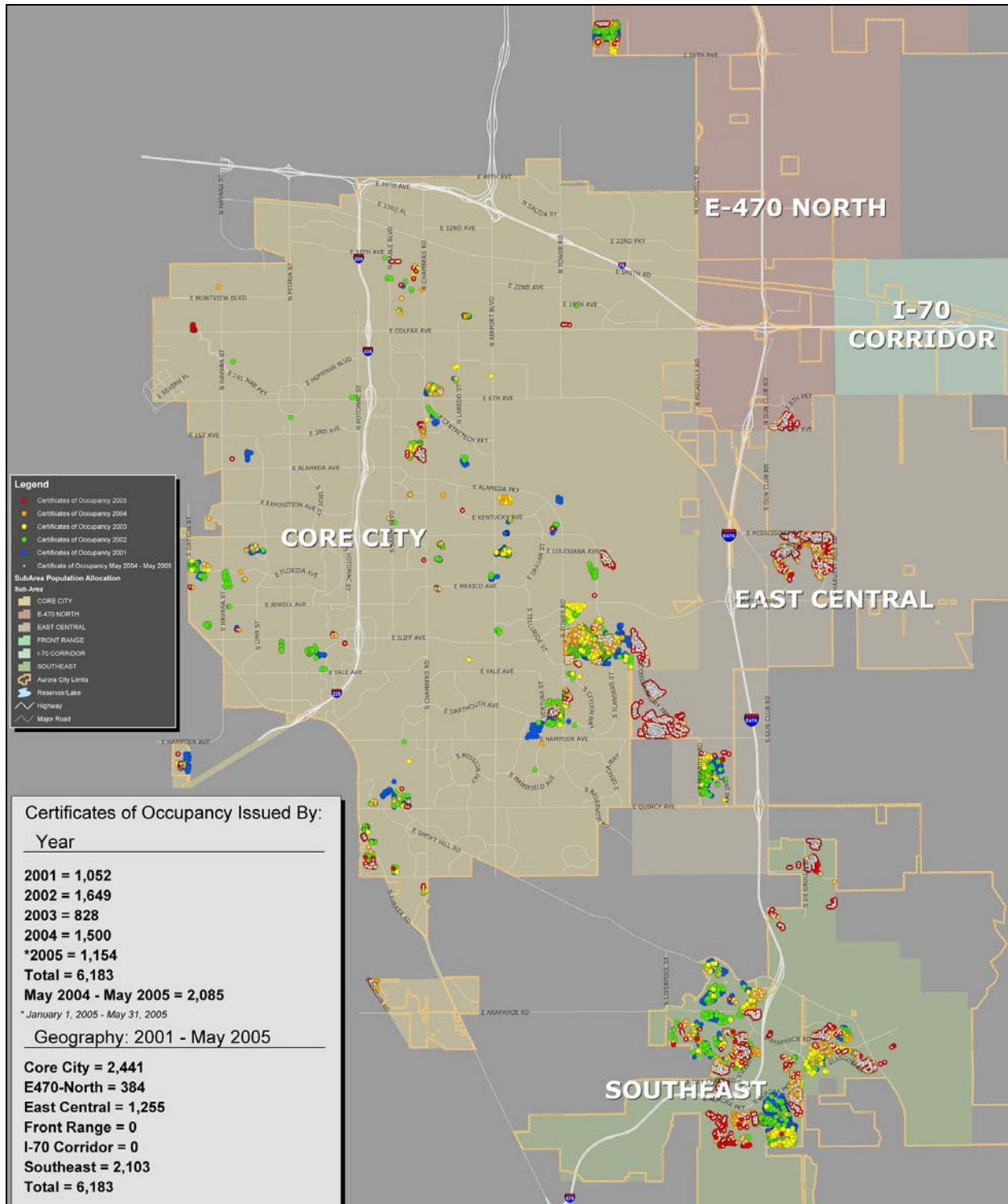
Cherry Creek School District

Schools:	Elementary	36
	Middle School	10
	High School	7
	Public Non-traditional	3
	2005 Fall Enrollment	46,917

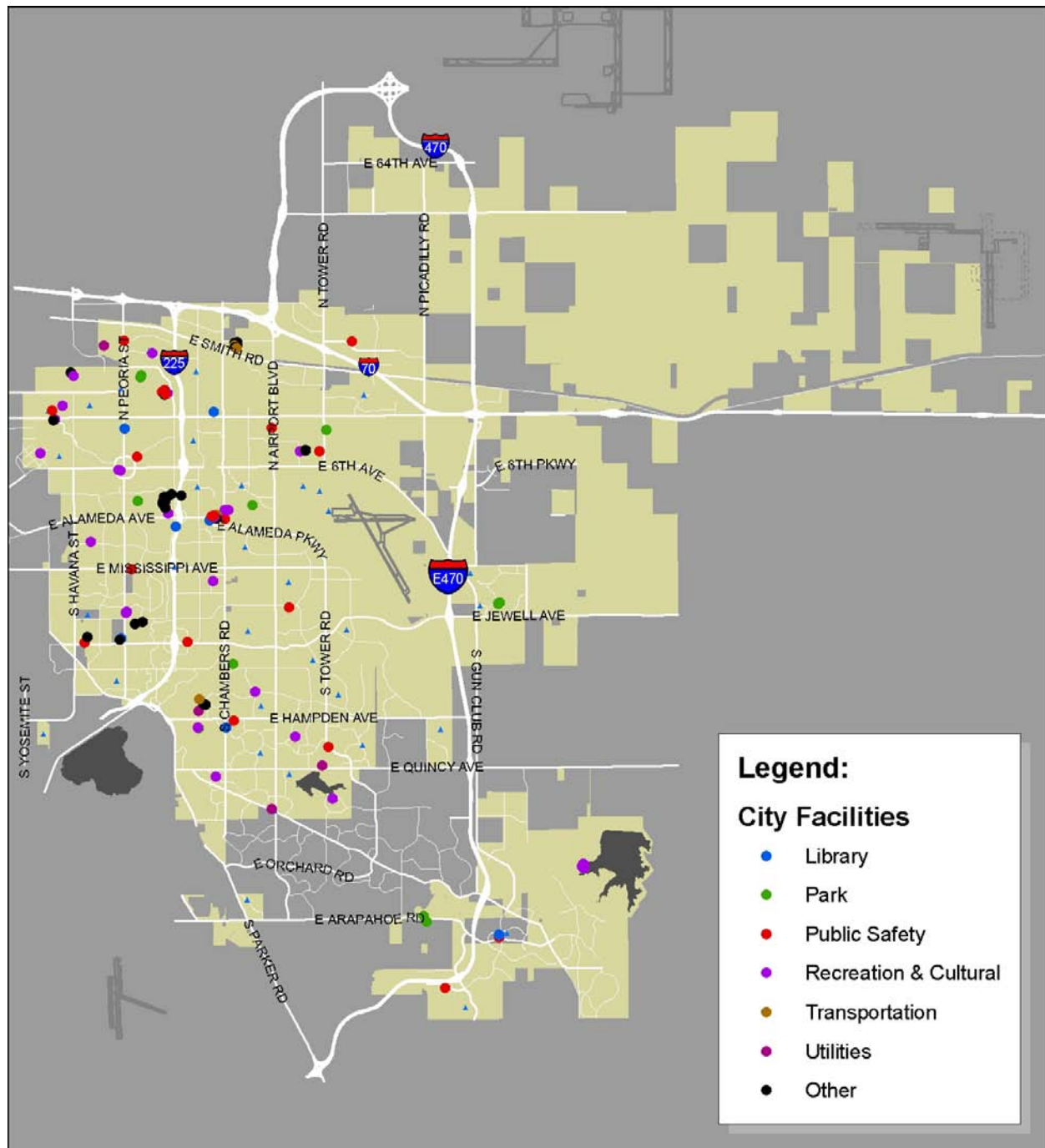




Certificates of Occupancy



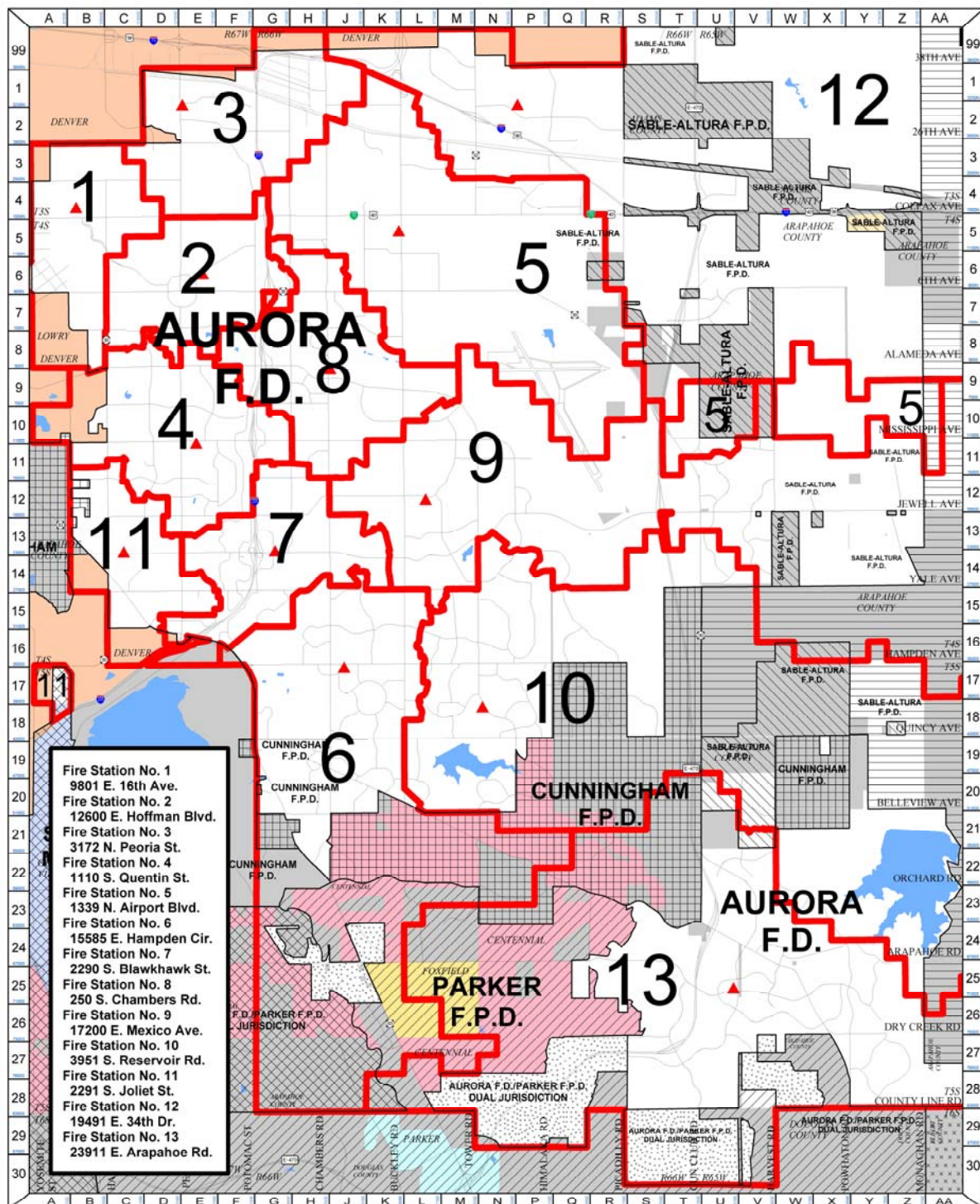
City Facilities



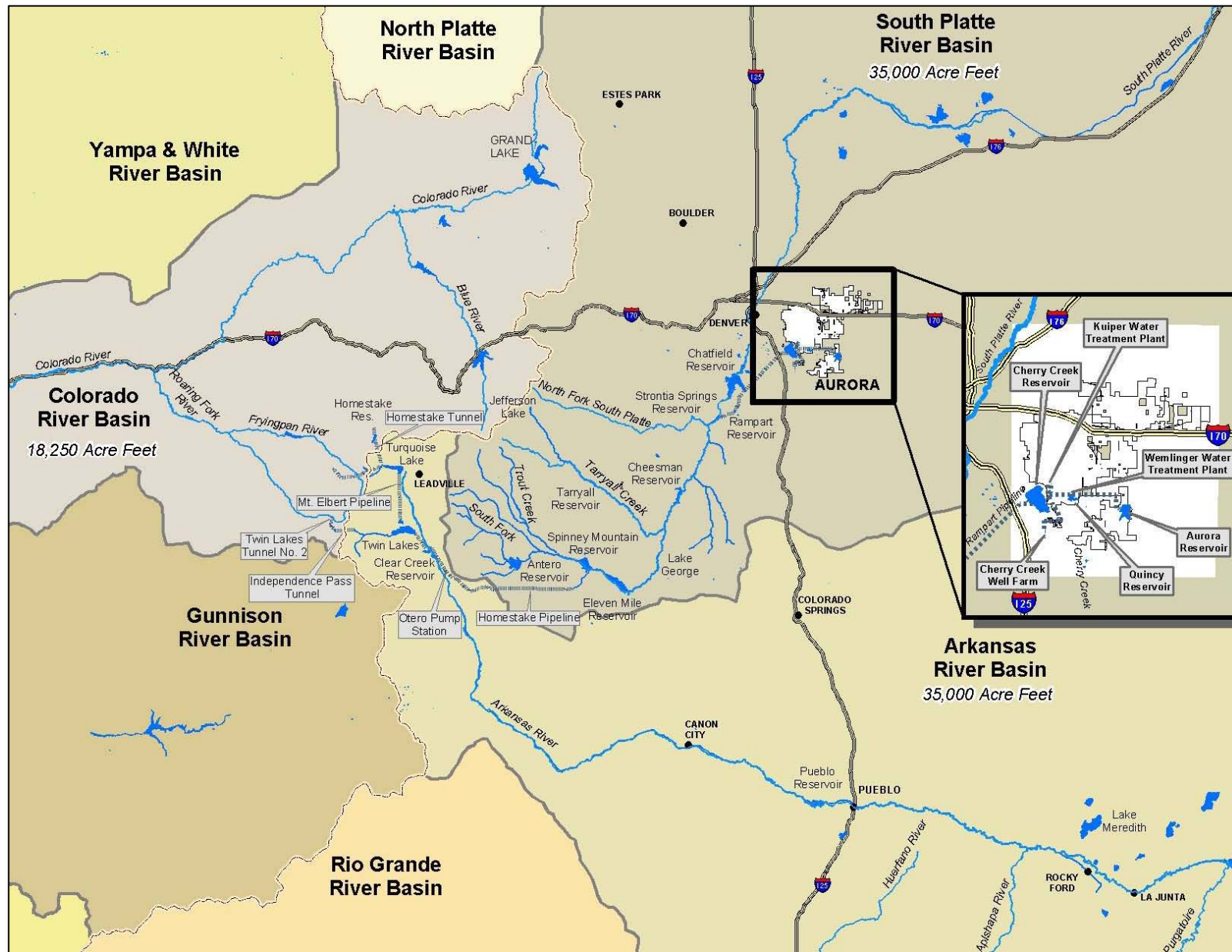
Parks & Open Space



Fire Department – Fire Stations / Coverage Areas



Raw Water Supply



City of Aurora

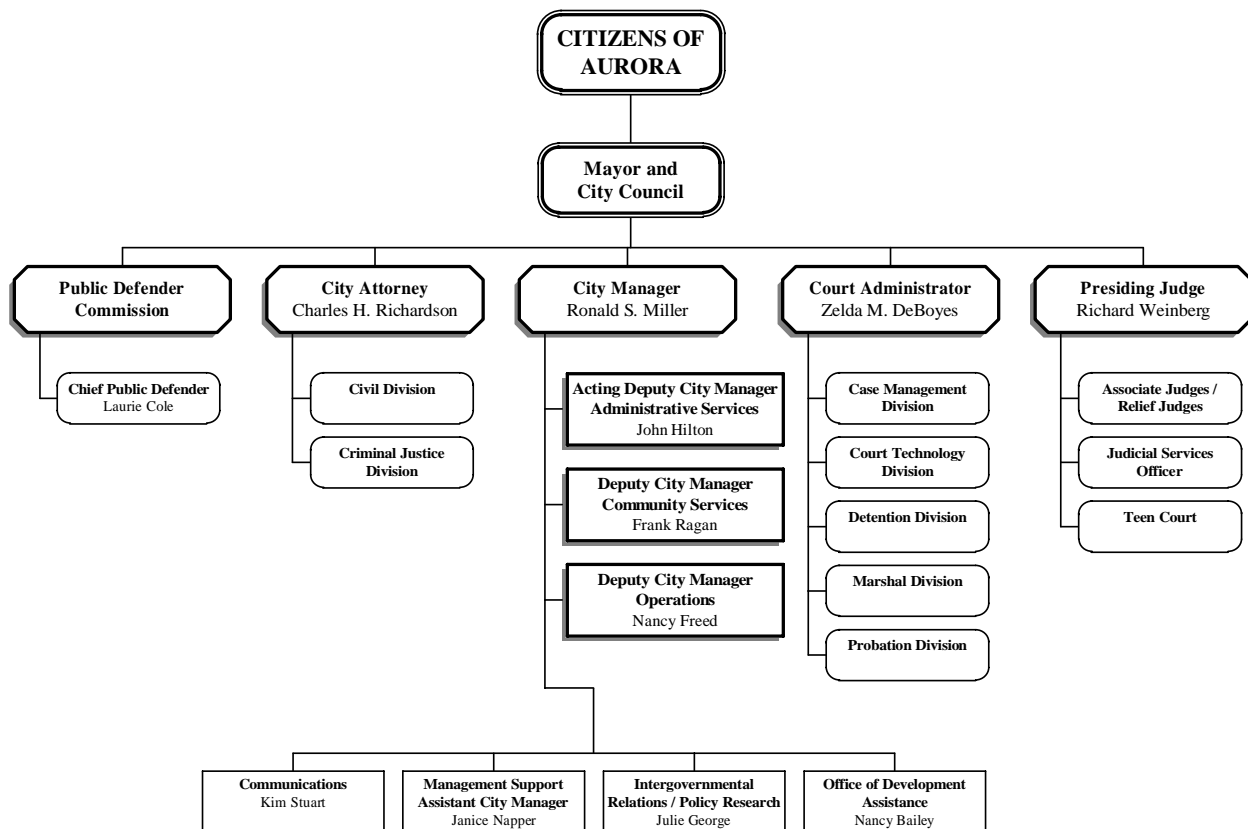
SUMMARY

The City Council institutes policies that ensure city operations meet the needs of Aurora citizens. To carry out this mission, the City is structured into five organizational units that group departments providing similar services to the community. The five units are:

- * Council Appointees;
- * City Manager's Office;
- * Administrative Services Group;
- * Community Services Group; and
- * Operations Group.

Organizational units are composed of departments, commissions, and other offices. These units are made up of divisions, which are comprised of numerous programs.

CITY OF AURORA

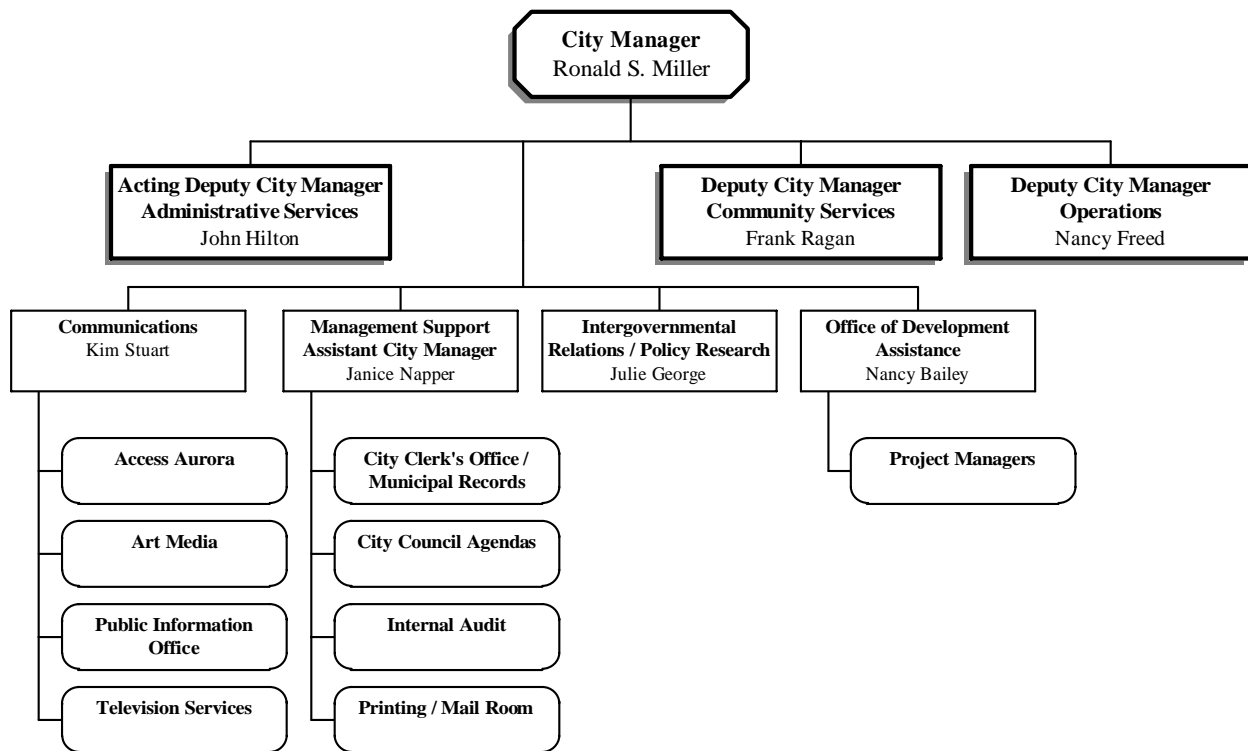


City Manager's Office

SUMMARY

The City Manager's Office is responsible for ensuring that all City departments operate efficiently and effectively and meet the goals established by the City Council. The City Manager's Office is comprised of: the Office of the City Manager and the Administrative, Community Services, and Operations Deputy City Manager offices; Management Support; Communications; Intergovernmental Relations/ Policy Research; and the Office of Development Assistance. Management Support includes the Assistant City Manager and the City Clerk's Office, Internal Audit, Municipal Records, Elections, Print Shop, and Mail Room. Communications communicates the activities of the City of Aurora to citizens and others via news media, City-produced materials, and customer service operations. Intergovernmental Relations/ Policy Research manages federal, state, and local government relations for the City of Aurora through communication with such government entities and lobbying on issues as deemed appropriate by City Council. The Office of Development Assistance assists in explaining the development review process and facilitating solutions to problems that may arise during the review and construction of projects.

CITY MANAGER'S OFFICE

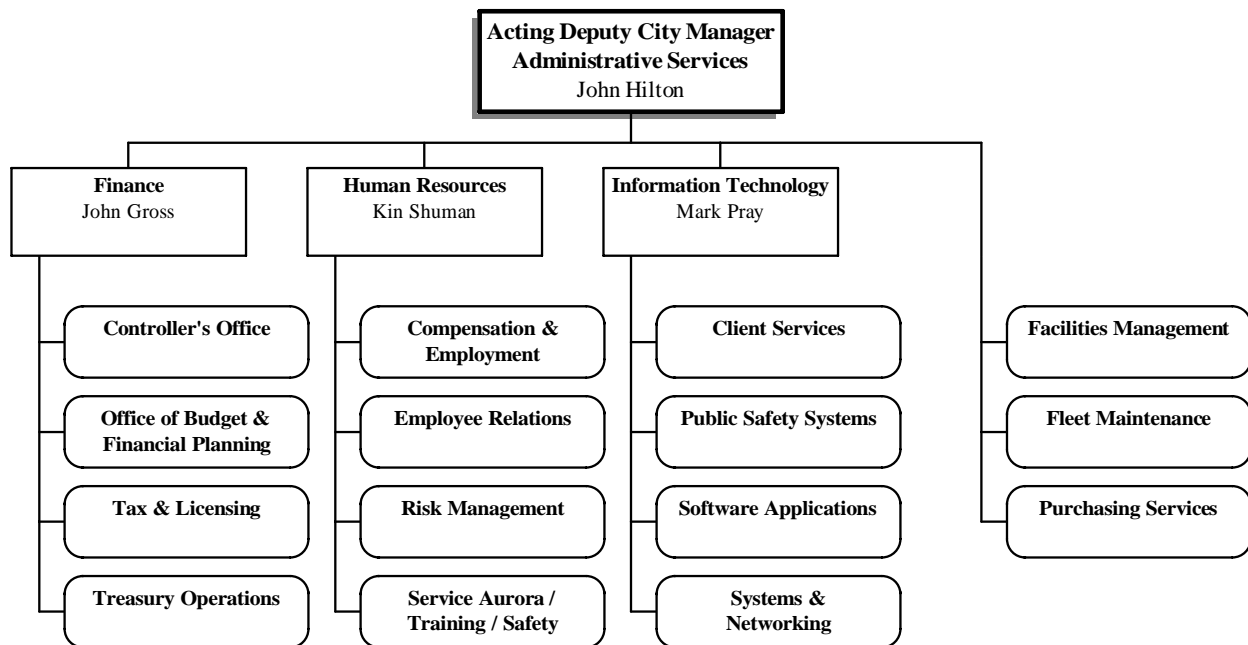


Administrative Services

SUMMARY

The Administrative Services Group consists of: the Finance, Information Technology, and Human Resources departments. In addition, the group encompasses Facilities Management, Fleet Maintenance, and Purchasing Services. The Finance Department provides general financial functions, business licensing, tax collection, budgeting, and long-range financial planning. The Information Technology Department is responsible for maintaining, improving and providing support for systems on a citywide basis. The Human Resources Department provides overall support for: compensation and employment, employee benefits, risk management, occupational health and safety, employee relations, training, and Service Aurora.

ADMINISTRATIVE SERVICES

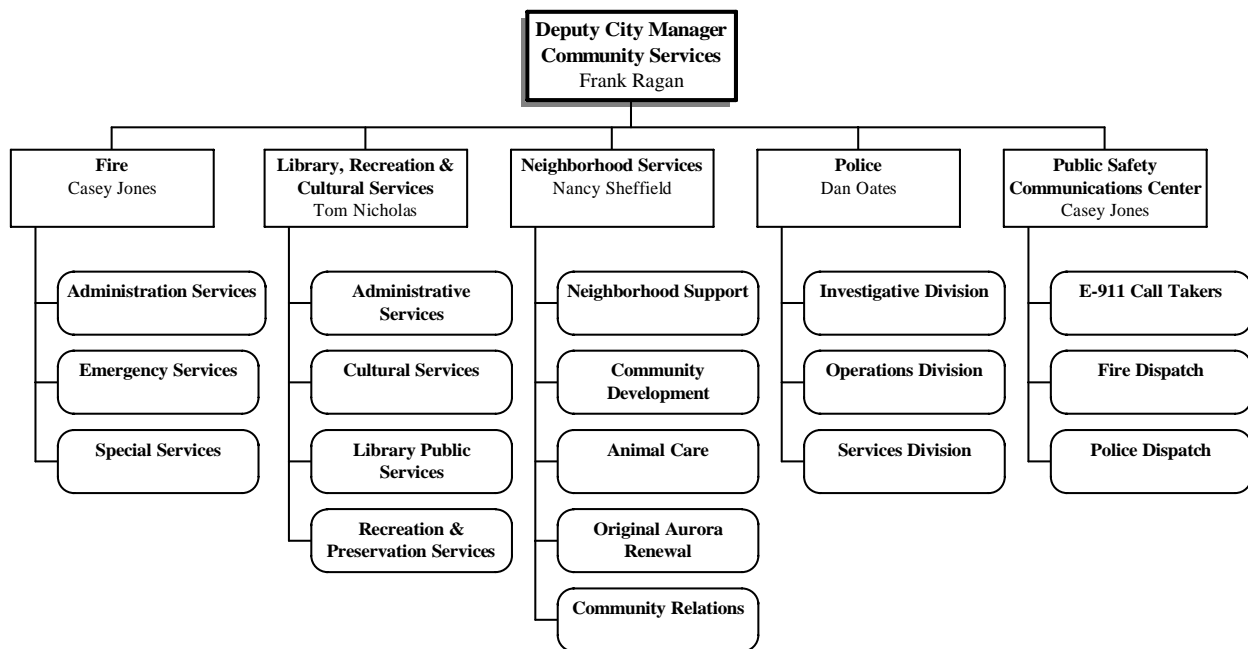


Community Services

SUMMARY

The Community Service Group is comprised of: the Fire; Library, Recreation & Cultural Services; Neighborhood Services; and Police departments, as well as the Public Safety Communications Center. These departments provide the following services to all residents of the City: fire protection, emergency medical response, fire inspection and education, community events, recreational activities, residential and commercial code enforcement, community revitalization, animal care, neighborhood liaisons, community policing activities, patrol, investigations, traffic enforcement, and community-oriented education programs.

COMMUNITY SERVICES

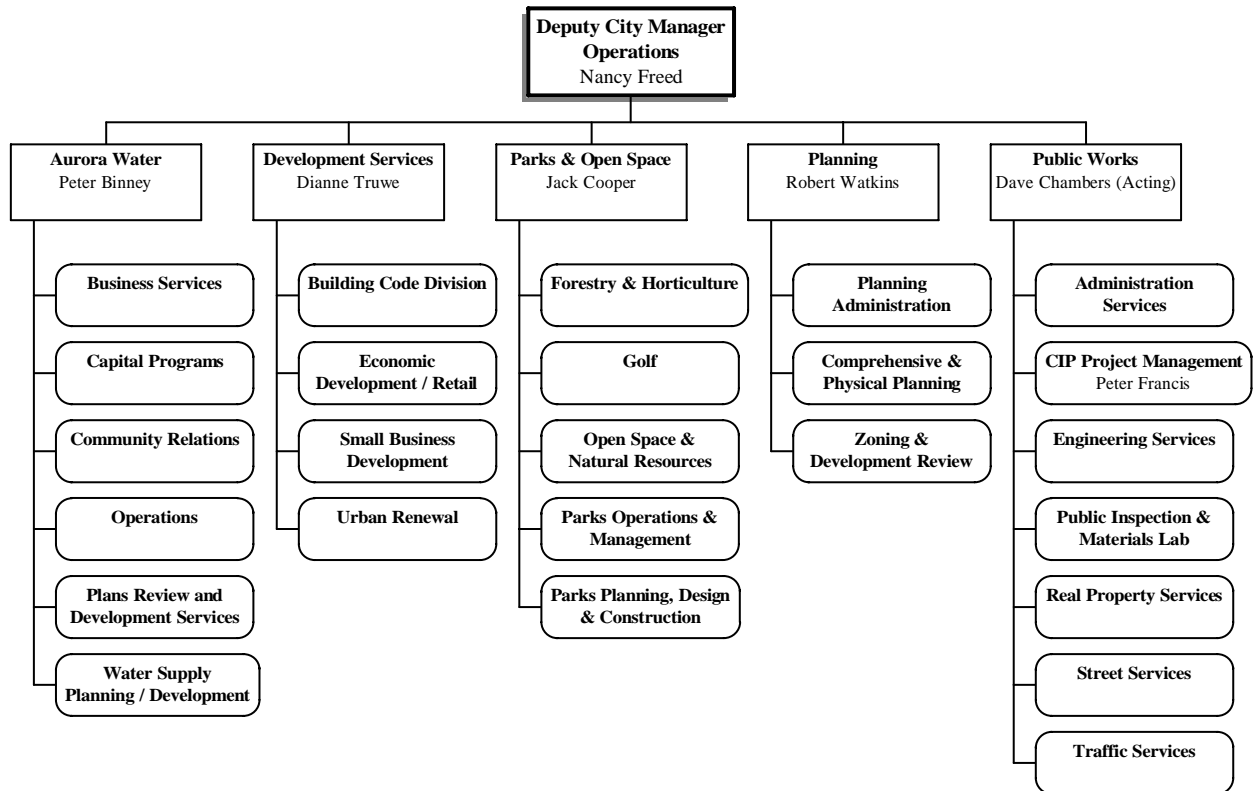


Operations

SUMMARY

The Operations Group is comprised of: the Aurora Water, Development Services, Parks & Open Space, Planning, and Public Works departments. The Aurora Water Department is responsible for providing quality water, sewer, and storm drainage services in the city. The Development Services Department functions include: economic development initiatives, retail development, small business programs, urban renewal strategies, and building reviews and inspections. The Parks & Open Space Department is responsible for the acquisition, design, maintenance, and operation of Aurora parks and open space properties. The Planning Department provides guidance in urban design, transportation planning, environmental management, and land use planning/applications. The Public Works Department is responsible for providing safe, effective transportation within the city. Additionally, the Department assists with the coordination of the City's capital improvement program, by providing project management support for public facilities, construction, remodeling, and renovation projects.

OPERATIONS



A large, faint, circular watermark logo is centered in the background. It features a stylized sunburst or starburst design with multiple points radiating from the center. Below the starburst, the word "AURORA" is written in a serif font, arched along the bottom edge of the circle. Two small stars are positioned on either side of the word "AURORA".

REVENUE OVERVIEW



2006 Economic and General Fund Revenue Overview

The purpose of the Economic and General Fund Revenue Overview is to highlight trends, events, and decisions that affected the revenue forecast during the budget creation process. The Office of Budget and Financial Planning projects revenues for the budget year using a combination of historical trends, current knowledge, and an assessment of expected trends and events that will affect future revenues. To ensure that all known and anticipated factors are considered, outside experts, staff specialists in other departments, and members of executive staff review these projections.

Each month, the Office of Budget and Financial Planning analyzes actual revenue receipts compared to the budget. Projections are revised as needed and are incorporated in a report for executive staff review. Depending on the outcome of the analysis, the City can act swiftly if a shortfall is apparent. Likewise, if revenues exceed budgeted amounts, appropriate action is taken.

Summary of Key Factors in the Economic Outlook

Economic Outlook

- Personal income growth in Colorado and Aurora is expected to remain strong, although national *personal income growth* is expected to moderate after 2005.
- Aurora's *employment* levels are expected to show positive growth after four years of declines and should follow positive trends at national and state levels through 2010.
- Metro area *inflation* reported a minimal 0.1 percent increase in 2004, well under national levels. Inflation is expected to increase to a range of 2.0 to 3.0 percent in 2005 and beyond.
- Aurora's *population* projections show steady growth through 2010.
- *Housing construction* is projected to remain strong through the remainder of 2005, after which a slowdown is expected.
- After three years of recessionary sales levels, *retail trade sales* are expected to experience relatively strong growth from 2005 through 2010.

Revenue Outlook

- After three years of lackluster growth and declines, *sales tax* is expected to see moderate but healthy growth through 2010 resulting from a recovering economy and new retail openings throughout the City.
- Aurora's property valuations will be reassessed in 2005, translating into somewhat stronger *property tax* growth in 2006. Increased numbers of housing permits and new businesses will contribute to this growth.

- *Franchise fees and taxes* are limited in 2005 due to an accounting change, but moderate growth is expected from 2006 through 2010 primarily due to increased energy costs.
- After three years of recessionary levels, *auto use tax* is expected to see a modest recovery in 2005 and then return closer to historical growth averages in 2006 and beyond.
- *Highway users tax* is not expected to grow in 2005 as high gas prices restrain consumption.
- *Building materials use tax* and *other (equipment and consumables) use tax*, which are transferred to the Capital Projects Fund, are expected to show positive growth in 2005. Building materials use tax is expected to decline in 2006 related to the forecasted construction slowdown, but other use tax is expected to remain strong resulting from increased business investments.

National and Regional Economic Forecasts

The data presented in this section comes from several different sources, including the Colorado Legislative Council staff June 2005 forecast, the Office of State Planning and Budgeting June 2005 forecast, the National Bureau of Labor Statistics website, and Development Research Partners' July 2005 Metro Denver economic report. In addition, this section contains information from an economic and tax forecasting report prepared for the City of Aurora by the Center for Business and Economic Forecasting. These sources provide the opinions and forecasts of economic variables referenced throughout this section. The economic forecasts are summarized in Attachment B.

Recent Economic Trends

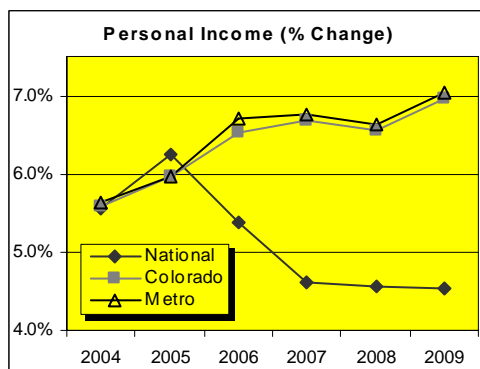
National Trends: After three years of general weakness in the national economy, clear signs of a recovery were seen in 2004. However, high oil prices, translated into record-high gas prices and rising interest rates, continued to hamper consumer confidence throughout the nation. Economic data through the first half of 2005 showed improvement though, suggesting that the rebound begun in 2004 would continue through 2005 despite the high oil prices and rising interest rates.

Local Trends: Colorado's economy continued to show improvement through the first half of 2005 even though growth was moderate. From January to June 2005, Colorado's employment grew 3.4 percent and total jobs were 2.1 percent higher in June 2005 than June 2004. Unemployment fell 0.1 percent to 5.3 percent and was 0.5 percent below the unemployment rate a year earlier. Improvement was also seen in personal income figures reported through the second quarter of 2005 – second quarter 2005 grew 6.9 percent compared to 5.7 percent growth reported during the second quarter of 2004.

The Metro Denver/Aurora economy acted similarly to the state through the first half of 2005, indicating a further improvement in the local economy over 2004. Metro area employment growth (3.6 percent) was slightly higher than the state's, but slightly less than the first half of 2004 (4.1 percent). Unemployment in the metro area decreased 0.1 percent to 5.3 percent. Housing sector performance suggested stronger growth in the metro area than in Aurora as of March 2005 – single-family building permits issued in Aurora grew 9.1 percent over 2004, but Metro Denver single-family building permits grew 28.2 percent. Additionally, metro retail trade sales grew 4.8 percent over 2004 through the first half of 2005. Although the data shows retail trade sales improvement over 2004, higher oil prices, translated into higher gas prices and uncertain consumer confidence, could constrain consumer spending and hinder future retail sales growth.

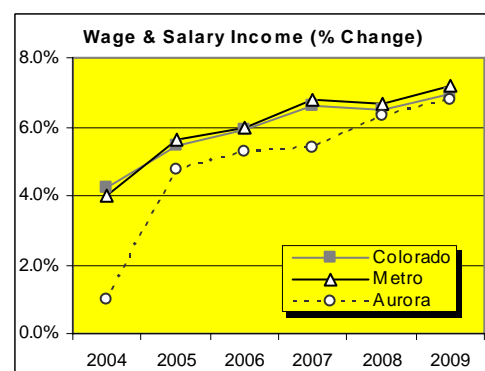
Income Growth

National: After three years of relatively sluggish income growth throughout the nation, personal income grew 5.6 percent in 2004. Second quarter reports indicated that 2005 was 5.9 percent



higher than second quarter 2004. This growth is expected to continue throughout the remainder of 2005. Despite the mid-year reports and positive outlook, household debt and defaults continue to plague the nation. Declining house prices in overpriced markets also increase the risk of falling household credit quality and could ultimately undermine overall growth in personal income. Although overall personal income growth rates are expected to decline in future years, wages and salaries are expected to see relatively strong growth.

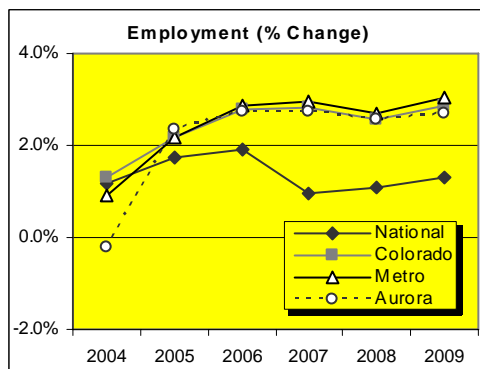
Colorado: Colorado ranked 32nd in personal income growth in 2004, reporting a 5.6 percent increase over 2003. Wage and salary income grew 4.2 percent, which was also a large improvement over 2003. Despite the increased number of bankruptcy filings during the second quarter of 2005, pent-up wage pressures and increasing employment are expected to continue to push personal income and wage and salary income upward through 2005. Mid-year 2005 estimates project both income measures to grow at an annualized rate of 6.0 percent and 5.5 percent respectively over 2004. Positive growth is expected in future years.



Metro Denver/Aurora: Metro Denver and Aurora income growth is expected to follow that of the state's relatively closely. From 1991 to 2000, Colorado, Metro Denver, and Aurora annual wage and salary income growth averaged 9.0 percent, 8.9 percent, and 8.2 percent respectively. From 2001 to 2004, Colorado and Metro Denver annual wage and salary income growth averaged 1.6 percent and 1.4 percent respectively, while Aurora averaged -0.9 percent. Similar to Colorado, metro area growth rates are expected to continue to increase in future years.

Employment Growth Rates

National: 2004 marked the nation's first positive employment growth since 2000 at 1.2 percent, although total employment remained slightly under 2000 and 2001. Based on data through the first half of the year, average monthly employment from January through June showed 1.7 percent growth over 2004. Despite this minimal growth, 2005 is still expected finish the year 1.7 percent higher than 2004. This stronger growth is



expected to continue into 2006 and moderate in 2007 and beyond.

Colorado: Colorado job growth began recovering in 2004 following two years of job losses. 2004 finished the year with a net increase of 1.3 percent over 2003, but total non-farm employment remained under 2001 and 2002 levels. 2005 is expected to see an additional 2.2 percent increase and a return to 2001 employment levels. As of June 2005, the number of Colorado jobs

increased 2.1 percent over the same period last year. These new jobs were spread over multiple sectors and all except the information services and manufacturing sectors showed at least moderate gains. Steady growth is expected across the state from 2006 through 2010.

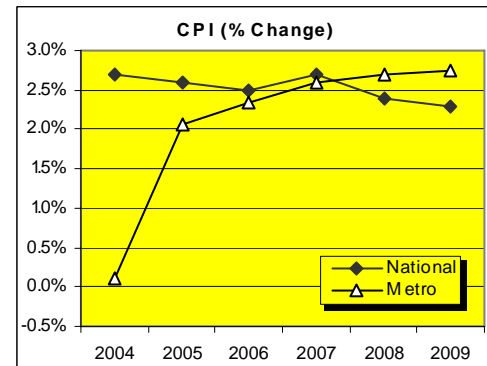
Metro Denver/Aurora: Average employment growth in Metro Denver through the first half of 2005 outpaced the nation. Metro Denver average employment levels increased 2.1 percent over the same period in 2004 compared to 1.7 percent average growth seen at the national level. The sectors experiencing the fastest growth were natural resources and construction, business services, and education and health services. Only the information and federal government sectors experienced job losses through the first half of the year. 2005 is expected to see a net 2.2 percent increase in Metro Denver jobs with Aurora seeing a 2.4 percent increase in jobs. Similar to Colorado, Metro Denver/Aurora job growth is expected to remain relatively strong from 2006 through 2010.

Inflation

National: Inflation remains a concern nationally due to high energy prices. Consumer prices rose a moderate 2.7 percent in 2004, slightly more than 2003's increase of 2.3 percent. Forecasts for 2005 are for an increase of 2.6 percent with the cost of shelter, the largest contributor to consumer price inflation, increasing 2.6 percent. Energy prices, the largest risk to the forecasts,

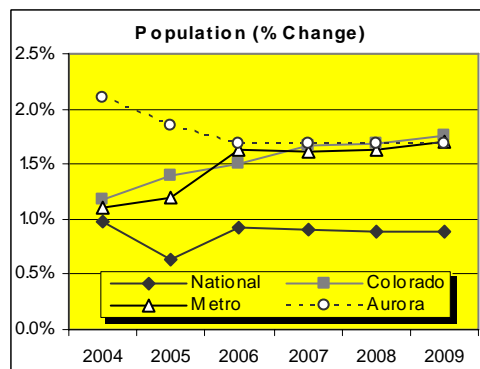
are expected to moderate over the remainder of 2005 and into 2006. Inflation in future years is expected to decline slightly.

Colorado/Metro Denver/Aurora: Unlike the nation, consumer prices in the Denver-Boulder-Greeley area were essentially unchanged in 2004, rising only 0.1 percent. This lack of inflationary pressure was primarily due to the price of shelter, which was constrained by landlord incentive deals causing rental rates to fall. Since the price of shelter makes up one-third of the total inflation estimate, falling prices kept total inflation essentially flat. As the economy continues its recovery into 2005, inflationary pressures are expected to increase, translating into a 2.1 percent increase in consumer prices in 2005. Modest yearly increases are expected in 2006 and beyond.



Population

As of July 1, 2004, Colorado's population was 4,601,403. The recession, Colorado's relatively weak economy, and the perceived high cost of living have slowed population growth since 2001. In past recessions, Colorado residents moved out-of-state to find work. However, despite the



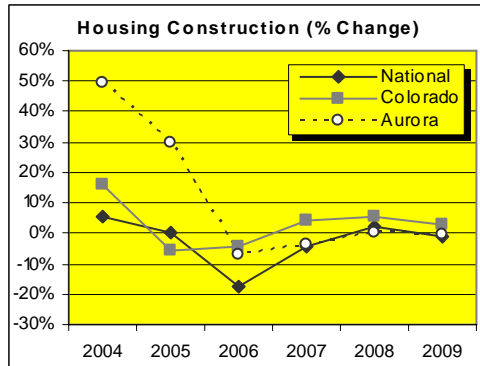
recession, net migration remained positive. As the national and Colorado economies recover, the number of net new residents in the state will increase and the state's population growth is projected to be 1.8 percent by 2009. Future projections do not return to the 2.6 percent average growth experienced in the late 1990's. Aurora's population growth has remained steady at an average 1.8 percent from 2000 through 2004. Growth in 2005 is expected to be slightly higher than this average at 1.9 percent. Future year growth in Aurora is expected to slow slightly to an average of 1.7 percent.

Housing Markets

National: Housing markets throughout the United States have shown exceptional strength through the first half of 2005. Existing and new home sales hit record highs in April. National housing construction was up 5.3 percent in 2004 over 2003. Forecasts for 2005, however, are projecting a much weaker 0.2 percent increase. Rising interest rates and increased housing supply are expected to slow growth during the second half of 2005. These factors are expected to continue into 2006 and 2007, causing a 17.7 percent decrease in housing starts in 2006 and a 4.5 percent decrease in 2007.

Colorado: Single-family home construction picked up in 2004 after falling off the previous two years in direct response to the weakening economy and September 11, 2001 events. Low

mortgage rates and a strengthening economy in 2004 helped the housing construction industry and resulted in a 15.7 percent increase in total housing permits. Low migration into Colorado, increasing housing inventories, and rising interest rates each contribute to the forecasted weakening in the industry. Total housing permits in Colorado are expected to fall 5.7 percent in 2005 and fall an additional 4.5 percent in 2006. Some recovery is expected in 2007 through 2010.

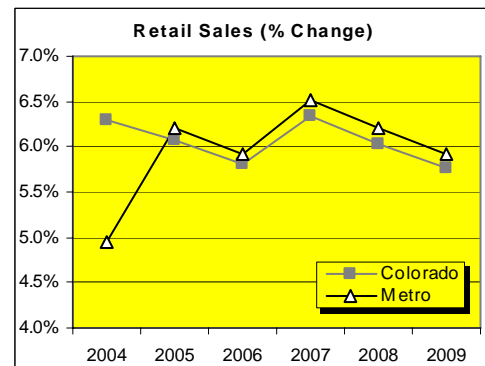


but Colorado's growth was almost a third that of Aurora's. Aurora's single-family permits have increased 11.6 percent through the first half of 2005 and are projected to finish the year 29.7 percent over 2004. Similar to the nation and Colorado, a slowdown is expected in 2006 and 2007. A recovery is not expected until after 2010.

Retail Sales

National: Through the first half of 2005, individual retailers across several sectors were reporting positive sales growth over 2004. This growth follows strong 2004 total retail sales growth per capita of 6.5 percent, compared to lackluster retail sales seen since 2001. Buyer confidence also hit a three-year high in June 2005, suggesting that business activity will pick up during the second half of 2005.

Colorado: Retail trade sales grew 6.3 percent in 2004, with the majority of its growth seen in the second half of the year. Home refinancing, low interest rates, and tax rebates all supported 2004's growth by increasing the availability of cash to consumers. These same factors are expected to continue in 2005 with forecasted growth of 6.1 percent over 2004. However, these factors may limit future growth because consumers may have made purchases earlier than otherwise planned. A slow down in retail sales growth across the state is expected after 2007.



Metro Denver/Aurora: Metro area 2005 retail sales through June increased 4.8 percent over the same period last year. Of this increase, Adams and Broomfield Counties exhibited the largest percentage growth over the period. Arapahoe County reported moderate growth and no counties reported losses through the first half the year. Aurora's greatest percentage growth through June 2005 over the same period in 2004 was seen in the following categories: discount stores; sporting goods, hobby, books, and music stores; and clothing and clothing accessory stores. The majority

of this growth is attributable to new retail openings throughout the City and is expected to continue through the remainder of 2005. Similar to Colorado, a slow down in retail sales growth in the metro area is expected after 2007.

Information on trade sales by retail sector for the first six months of 2005 in both Aurora and the nation are shown in Table 1 below.

Table 1: Aurora versus National Retail
(Year-to-date data through the first six months of 2005)

Kind of Business	Percent change from first half of 2004	
	Aurora	Nation
Retail and food services, Total	4.5%	4.8%
Building materials and garden equipment	4.0%	6.8%
Clothing and clothing accessories	11.2%	4.9%
Eating and drinking places	5.8%	6.7%
Electronic and appliance stores	3.5%	3.4%
Furniture and home furnishings	3.4%	4.1%
General merchandise stores	6.5%	5.8%
Grocery stores	-4.6%	3.3%
Motor vehicle and parts dealers	-4.5%	4.1%
Sporting goods, hobby, book & music	12.3%	0.7%
Utilities	4.8%	N/A

Aurora Revenue Projections

Aurora's economy has many similarities to the Colorado economy. Colorado's retail trade sales experienced negative growth in 2002 and 2003 and saw a recovery in 2004. Retail trade sales in 2005 are expected to remain strong in Colorado and strengthen even further in Aurora. Both the State and Aurora are expecting population increases. Several of the employment shifts that affect Colorado are occurring in Aurora.

There are also several significant differences between Aurora and the state of Colorado. Colorado experienced significant declines in construction in 2002 and 2003, but Aurora did not. In 2004, construction activity at the State level reported only a third of the growth seen in Aurora. In addition, Aurora has a significant amount of new retail, which allowed greater sales tax growth in 2003 and is pushing 2005 retail growth estimates higher than State forecasts.

The following section provides a General Fund revenue overview, with commentary on specific revenue projections. Revenue amounts and their associated percent changes are shown in Revenue Attachment A at the end of this section.

General Fund Overview

General Fund revenue in 2005, excluding transfers, is estimated to grow by 4.0 percent over 2004. Including transfers, 2005 is expected to end the year approximately 3.0 percent higher

than 2004. Seven of the City's largest revenue streams, however, are expected to finish the year under 2004 and three revenue streams are expected to see no growth over 2004. Sales tax is expected to contribute to the majority of 2005's growth and is expected to cover weaknesses anticipated in other revenue streams. Increases in fines and forfeitures related to a new municipal court fine schedule and growth in capital-related revenues should also help offset the decreases expected in audit revenue, interest, and internal charges for service. The forecast for 2006 through 2010 indicates moderate growth.

In 2006, the General Fund (excluding transfers) is forecast to grow by 3.1 percent, which is significantly less than the 6.3 percent average rate of General Fund growth from 1987 through 2001. Due to several one-time transfers made in 2005 that will not recur in 2006, General Fund growth, including transfers, is expected to reach only 2.5 percent. Sales tax, property tax, and auto use tax are expected to lead 2006 growth. Other 2006 growth leaders are projected to be franchise fees and taxes, other (equipment and consumables) use tax, and fines and forfeitures.

Sales Tax

A general sales tax of 3.75 percent is levied on all retail sales plus leases and rentals of tangible property on the basis of the purchase or rental price. Food, fuel, drugs, prosthetic devices, and cigarettes are exempted from sales tax. Sales tax is the largest single revenue stream in Aurora, making up more than 50 percent of the City's General Fund revenue. The City receives sales tax the month after the tax is paid to the retailer (e.g. January receipts are based on December sales).

Despite the beginnings of an economic recovery last year, 2004 sales tax increased by only 2.9 percent. Although the growth was moderately small, it was greater than the 3.3 decrease in 2002 and the minimal 1.6 growth seen in 2003, and it was enough to return the sales tax base to levels not seen since 2001.

Sales tax is expected to grow 4.2 percent in 2005 due to a continuing recovery and several new retail openings throughout the City. Although sales were strong through the first half of the year, monthly receipts were volatile and rising gas and energy prices have affected consumer confidence and spending. Due to this volatility and uncertainty, the Office of Budget recommends a conservative estimate for year-end sales tax receipts. The 2005 projection is the same projection used in the 2005 adopted budget – 4.2 percent growth over 2004 is expected.

The next two years are expected to see somewhat higher growth due to several new retail developments opening throughout the City and continued economic strength. Aurora Mall redevelopment should be complete by the end of 2006 and retail developments at the Southlands and at the intersection of I-70 and E-470 should be completed in late 2006 through early 2007. Future years are expected to see more moderate growth.

Property Tax

All real and business-related personal property within the City of Aurora is subject to property tax. Applying the City's mill levy to assessed valuation determines the tax. For 2006, the

general levy is set at 8.605 mills. There are also additional levies totaling 2.353 mills for voter-approved projects such as the 1998 Alameda/I-225 Interchange bond and the 2000 Public Safety, Library, and Parks bonds.

In 2000, the City passed a permanent three-mill property tax reduction that also effectively exempts the General Fund from the Taxpayer's Bill of Rights (TABOR) spending limits. TABOR is a voter-approved bill that limits growth in certain revenue streams to a combination of regional inflation and property valuation growth. The primary revenue stream still affected by TABOR is the property tax.

Property tax revenue is expected to increase 2.7 percent in 2005 after an 8.2 decrease in 2004. The 2004 decrease was the result of one-time TABOR refund monies received in 2003 that did not recur in 2004. Aurora property valuations will be reassessed in 2005, translating into 2006 growth. Although home values are expected to rise only slightly, total collections are expected to grow 4.0 percent in 2006 due to increased Aurora housing permits and new businesses. This property valuation increase will most likely be moderate enough to stay within the limitations of TABOR.

Building Materials Use Tax and Construction Permits

Building materials use tax (BMUT) is a 3.75 percent tax rate on the value of all materials, fixtures, and supplies used in constructing a building or improving property within the City. Fifty percent of the permit value is taxed. Collections are dedicated primarily to capital improvement projects. Because the revenue is predominantly generated by activities from one-time construction projects, these revenues are generally used for one-time purposes such as streets, parks, facilities, and other major investments in infrastructure (including maintaining existing street infrastructure).

Construction permit revenue comes from the City rule that any party performing construction, alteration, or major repair to a building is required to obtain certain permits. This source of revenue is tied directly to new construction activity within the City. Building, plumbing, mechanical, utility, and certificate of occupancy permits are examples of permits that are part of this revenue stream.

Aurora's construction-related revenues vary considerably year by year. From 2000 through 2003, large positive growth was followed by large negative growth. For example, 2002 BMUT revenues increased by 35.3 percent followed by a decrease of 15.8 percent in 2003. The next year, 2004, saw a 38.5 percent increase. Decreases in 2003 were caused by the economic slowdown and concerns about the impact of the drought. When the economy began its recovery in 2004, construction-related revenues grew rapidly.

In the first half of 2005, Aurora experienced record construction activity. A housing slowdown was expected in late 2004, but did not occur. This expected slowdown is not likely to occur before the second half of 2005 at the earliest. As a result, budgeted BMUT growth for 2005 is expected to be 3.8 percent over 2004. This is an extremely conservative estimate that could

easily be exceeded. For 2005, construction permit revenue is expected to grow 15.4 percent over 2004. In 2006, both revenue streams are forecasted to see declines of 7.1 percent as construction activity slows.

Automobile Use Tax

All motor vehicles, trailers, and semi-trailers purchased outside the City by Aurora residents are subject to the payment of use tax at the rate of 3.75 percent. (Sales of new and used vehicles within the City by licensed vendors are reflected in the general sales tax.) Automobile use tax increased an average of 6.2 percent per year since 1987, approaching 10.7 percent per year in the latter part of the 1990's and the beginning of this decade. Increased automobile purchases in 2001 and the first part of 2002, spurred by zero-percent financing, caused significant buying in those years.

Major incentive programs and a recovering economy contributed to the industry's relatively strong performance in 2003. However, reduced demand after years of strong growth still caused 2003 revenues to decrease by 4.5 percent – the first decline since 1987. In 2004, rising gas prices and interest rate increases further slowed auto sales. Consequently, auto use tax revenue in 2004 fell an additional 6.7 percent from 2003. Mid-year sales figures for 2005 indicate a modest recovery in this revenue stream. Auto sales were expected to continue to increase through the remainder of the summer as a result of employee-pricing deals. The 2005 projection for 2.8 percent growth takes these pricing deals into account, but expects sales to drop off toward the end of the year. From 2006 through 2010, growth is expected to return to historical averages.

Highway Users Tax

The highway users tax (HUT) is a state-collected tax, on a per-gallon-of-gas basis, that is distributed among the state, counties, and municipalities. The City's portion of HUT revenue varies from year to year based on the proportion of its gas taxes and various motor vehicle registrations, titles, and license fees to the total amounts in the State.

Aurora's highway users tax saw an average annual increase of 5.7 percent from 1987 to 2002. In 2003, however, a 4.6 percent decline occurred as State HUT revenue declined and the City of Centennial began sharing in the distribution. This additional sharing of revenue combined with higher gas prices contributed to no growth in 2004. Since gas prices do not show any indication of falling in the near future and revenue collections through mid-year show no improvement, 2005 projections for HUT revenue remain flat. Moderate growth of 3.0 percent is projected for 2006 through 2010.

Franchise Fees and Taxes

Franchise fees and taxes are levied on businesses that deliver public utility services, including natural gas, electricity, telephone, and cable television service. Franchise fees and taxes are set by ordinance and renegotiated periodically. Companies pass on the cost of franchise fees and taxes to customers in the form of a municipal charge.

From 1987 to 2002, franchise revenue grew by an average of only 3.9 percent, including a 13.2 percent decrease in 2002. In 2003, franchise revenue grew by 16.0 percent due in large measure to natural gas rate increases that took effect in the last four months of the year. These rate increases continued into 2004 contributing to the 4.1 percent growth seen over 2003. A one-time accounting change also contributed to 2004's growth. Although rate increases continue into 2005, overall growth in 2005 will be more limited. Since growth varies year to year within this revenue stream (and month to month depending on the weather), future year forecasts are projecting moderate growth.

Other (Equipment and Consumables) Use Tax

A tax of 3.75 percent is levied on any tangible personal property purchased, leased, or rented (not subject to the City general sales tax), regardless of whether the property is purchased inside or outside of the City. The tax is applicable primarily to business capital assets and supplies.

All collections are dedicated primarily to capital improvement projects. Because the revenue is predominantly generated by activities for one-time construction projects, these revenues are generally used for one-time purposes such as streets, parks, facilities, and other major investments in infrastructure.

Equipment and consumables use tax decreased 31.4 percent in 2003 primarily because of a large one-time influx of money late in 2002 that did not recur. Telecommunication spending, a major driver for equipment use tax revenue growth, was not expected to pick up until after 2004. This expectation is reflected in the 1.7 percent growth in 2004 and projected 14.4 percent growth in 2005. Moderate growth is expected in this revenue stream from 2006 through 2010 as the economy recovers and business investment picks up.

Fines and Forfeitures

Fines are imposed by the City's municipal court on persons found to be in violation of any portion of the City Code that is subject to a fine. Fines also include other charges, such as those charged to library patrons for lost or damaged library materials.

Growth in this revenue stream averaged 6.6 percent from 1987 through 2004 but fluctuates year-to-year depending on enforcement efforts in the City. Since 1995, these revenues have seen a trend of a double-digit percent increase in one year, followed by a single digit increase in the next. In 2004, a decline in ticket issuance may have contributed to a 1.2 percent decrease in revenue. A large increase of 39.8 percent is projected in 2005 resulting from an increase in the City's court fine schedule. Forecasts for 2006 through 2010 call for moderate yearly growth.

Lodger's Tax

A lodger's tax of 8.0 percent is imposed on the cost of lodging within the City. This tax is imposed in lieu of the City's general sales tax and excludes any goods, services, or commodities

subject to sales tax. At the direction of City Council, up to 10.0 percent of prior year lodger's tax receipts may be dedicated to the Visitors Promotion program, established to promote tourism in the City.

Lodger's tax revenue remains down since October 2001, coinciding with the World Trade Center attacks. After seeing yearly declines each year since the attacks, 2004 was the first year to report positive growth. This 2.2 percent growth, however, was not enough to return the revenue to levels seen prior to 2001. In 2005, only 0.6 percent growth is projected. Lodger's tax is not expected to return to pre-2001 levels until sometime after 2010.

Specific Ownership Tax

Specific ownership tax (SOT) is levied on all vehicles for the right to operate on public rights-of-way. The distribution of specific ownership tax comes from the counties and is based on each municipality's respective share of the county's total property tax revenue.

Specific ownership tax receipts increased an average of 6.5 percent from 1987 to 2004. SOT has been highly variable in recent years, jumping significantly in 2002 due to increases in automobile purchases and then dropping significantly in 2003 due to decreased automobile sales. This decline continued into 2004, which decreased 3.9 percent from 2003. No growth is expected in 2005. Future forecasts project only moderate increases of 3.5 percent through 2010.

Occupational Privilege Tax

An occupational privilege tax is imposed on individual employees and employers who work within the city limits of Aurora. Employees who earn at least \$250 per month and perform services within the City are liable to pay the employee occupational privilege tax, to be withheld by the employer, and employers are liable for the business occupational privilege tax for each employee, owner, partner, and manager. The tax is \$2 per employee and \$2 per employer per month.

Since 1988, occupational privilege tax annual growth has averaged 3.0 percent. In 2003, however, revenues decreased 4.1 percent due to a decline in the number of people employed in Aurora. As the economy began recovering in 2004, employment picked up with occupational privilege tax growth of 1.7 percent. According to national, state, and regional economic data, the employment outlook for Aurora continues to show improvement from 2005 through 2010. Growth of 2.4 percent is expected in 2005. After a forecasted 2.5 percent growth in 2006, moderate growth of 2.0 percent is forecast through 2010.

Other Taxes and Audit Revenue

The other taxes revenue stream prior to 2004 included primarily audit revenue and those accounts that are directly related to audit proceeds such as penalty and interest payments from sales, use, lodger's, and occupational privilege tax audits. Interest on delinquent property tax

payments is also included. In 2004, the audit revenue portion was split out and is now tracked separately.

Increased tax audit staffing levels and an added focus on collection caused these revenue streams to increase by 49.4 percent in 2003. The decline shown in 2004 for other taxes reflects the breakout of audit revenue, the largest contributor to the combined category. If the two categories were still combined in 2004, growth of 29.5 percent would be seen. Audit revenue is projected to fall 9.6 percent in 2005 related to some vacant positions on the audit staff. Moderate (3.0 to 3.5 percent) growth is forecast for 2006 and beyond.

Internal Charges for Service

Internal charges for service include payment for services rendered by a City department or agency for another City department or agency. Internal charges for service declined 2.7 percent in 2004, and a further decline of 6.2 percent is projected for 2005 primarily due to the elimination of some internal charges that are replaced by direct allocation of costs to other City funds. As a result, even though revenues have declined, the City will realize net savings from this change.

Other Revenue Streams

Currently, other revenue streams in the General Fund are not expected to have a material impact in 2005 or 2006, with the exception of transfers. Transfers are expected to decrease 31.8 percent in 2005 and then decrease an additional 28.0 percent in 2006. The elimination of a one-time \$2.5 million transfer from the Community Maintenance Fund caused 2005's decrease. The decline in 2006 is primarily due to the elimination of the one-time \$1.0 million transfer into the General Fund from the Risk Fund.

Revenue Attachment A: General Fund Revenue and Percent Changes

General Fund Total Dollars	2003 Actual ^(a)	2004 Actual	2005 Projection	2006 Forecast	2007 Forecast	2008 Forecast	2009 Forecast	2010 Forecast
General Sales Tax	\$ 103,058,917	\$ 106,072,264	\$ 110,512,480	\$ 115,706,567	\$ 122,417,547	\$ 128,048,755	\$ 133,810,949	\$ 139,163,387
Property Tax	23,130,489	21,222,403	21,785,211	22,656,619	23,472,258	24,997,954	26,147,860	27,193,775
Franchise Fees/Taxes	10,183,683	10,606,171	10,475,356	10,779,142	11,091,737	11,413,397	11,732,972	12,061,495
Use Tax - Auto	10,948,899	10,215,871	10,501,916	10,869,483	11,499,914	12,028,910	12,570,210	13,073,019
Use Tax-Other (Equipment/Consumables)	4,653,301	4,733,592	5,416,111	5,700,457	5,979,779	6,272,788	6,586,428	6,922,336
Use Tax-Bldg Materials	8,614,855	11,934,377	12,383,024	11,503,302	12,251,017	13,059,584	14,012,933	15,077,916
Occupational Privilege	3,669,473	3,733,332	3,821,131	3,916,659	3,994,992	4,074,892	4,156,390	4,239,517
Lodgers Tax	3,058,814	3,124,781	3,143,244	3,206,109	3,270,231	3,335,636	3,402,348	3,470,395
Specific Ownership	2,812,811	2,704,313	2,704,313	2,798,964	2,896,928	2,998,320	3,103,261	3,211,876
Other Taxes ^(b)	2,052,109	315,621	347,187	359,340	370,119	383,073	394,566	406,402
Audit Revenue ^(b)	n/a	2,341,831	2,117,015	2,191,118	2,256,844	2,335,833	2,405,908	2,478,085
Taxes & Related Payments Sub-Total	\$ 172,183,351	\$ 177,004,556	\$ 183,206,988	\$ 189,687,760	\$ 199,501,365	\$ 208,949,142	\$ 218,323,825	\$ 227,298,203
Construction Permits	\$ 1,537,025	\$ 2,009,151	\$ 2,318,422	\$ 2,153,716	\$ 2,293,707	\$ 2,445,092	\$ 2,623,584	\$ 2,822,976
Motor Vehicle Fees	821,820	795,202	879,574	910,359	963,160	1,007,465	1,052,801	1,094,914
Business Licenses	672,160	708,330	708,331	722,498	736,948	751,687	766,720	782,055
License & Permit Sub-Total	\$ 3,031,005	\$ 3,512,683	\$ 3,906,327	\$ 3,786,573	\$ 3,993,815	\$ 4,204,244	\$ 4,443,105	\$ 4,699,944
Highway User's Tax	\$ 7,973,638	\$ 7,974,829	\$ 7,974,828	\$ 8,214,073	\$ 8,460,495	\$ 8,714,310	\$ 8,975,739	\$ 9,245,011
Cigarette Tax	824,539	859,687	750,000	742,500	735,075	727,724	720,447	713,243
County Road & Bridge	1,154,068	1,207,834	1,260,833	1,323,875	1,396,688	1,466,522	1,539,848	1,616,841
Other Intergovtl Revenue	515,797	382,638	274,548	282,784	291,268	300,006	309,006	318,276
Intergovernmental Sub-Total	\$ 10,468,042	\$ 10,424,988	\$ 10,260,209	\$ 10,563,232	\$ 10,883,526	\$ 11,208,562	\$ 11,545,041	\$ 11,893,371
Fines & Forfeitures	\$ 4,547,241	\$ 4,492,855	\$ 6,279,590	\$ 6,530,773	\$ 6,792,004	\$ 7,063,684	\$ 7,346,232	\$ 7,640,081
Internal Charges	2,337,671	2,274,967	2,134,967	2,012,955	2,129,994	2,193,893	2,259,710	2,327,502
External Charges	3,214,189	3,325,859	3,588,295	3,457,543	3,504,619	3,609,758	3,718,050	3,829,592
Interest	1,582,889	895,526	740,451	750,000	772,500	795,675	819,545	844,132
Miscellaneous	1,590,470	918,802	890,400	742,082	749,503	756,998	764,568	772,214
Other Total Sub-Total	\$ 13,272,460	\$ 11,908,009	\$ 13,633,703	\$ 13,493,353	\$ 13,948,620	\$ 14,420,008	\$ 14,908,105	\$ 15,413,519
Revenues Excluding Transfers	\$ 198,954,858	\$ 202,850,236	\$ 211,007,227	\$ 217,530,917	\$ 228,327,325	\$ 238,781,956	\$ 249,220,077	\$ 259,305,038
Transfers in	\$ 3,864,534	\$ 6,011,235	\$ 4,098,534	\$ 2,950,590	\$ 2,909,090	\$ 2,679,840	\$ 2,659,840	\$ 2,659,840
Transfers & Impact Sub-Total	\$ 3,864,534	\$ 6,011,235	\$ 4,098,534	\$ 2,950,590	\$ 2,909,090	\$ 2,679,840	\$ 2,659,840	\$ 2,659,840
Total Revenues	\$ 202,819,392	\$ 208,861,471	\$ 215,105,761	\$ 220,481,507	\$ 231,236,415	\$ 241,461,796	\$ 251,879,917	\$ 261,964,878

(a) Property Tax - Includes the TABOR refund amount of \$2,174,180 retained through voter approval; Miscellaneous - Includes the one time sale proceeds of the old Aurora Municipal Center of \$730,335

(b) Other Taxes and Audit Revenue were tracked together under Other Taxes prior to 2004.

Revenue Attachment A: General Fund Revenue and Percent Changes

General Fund Percent Change	2003 Actual	2004 Actual	2005 Projection	2006 Forecast	2007 Forecast	2008 Forecast	2009 Forecast	2010 Forecast
General Sales Tax	1.6%	2.9%	4.2%	4.7%	5.8%	4.6%	4.5%	4.0%
Property Tax	15.9%	-8.2%	2.7%	4.0%	3.6%	6.5%	4.6%	4.0%
Franchise Fees/Taxes	16.0%	4.1%	-1.2%	2.9%	2.9%	2.9%	2.8%	2.8%
Use Tax - Auto	-4.5%	-6.7%	2.8%	3.5%	5.8%	4.6%	4.5%	4.0%
Use Tax-Other (Equipment/Consumables)	-31.4%	1.7%	14.4%	5.3%	4.9%	4.9%	5.0%	5.1%
Use Tax-Bldg Materials	-15.8%	38.5%	3.8%	-7.1%	6.5%	6.6%	7.3%	7.6%
Occupational Privilege	-4.1%	1.7%	2.4%	2.5%	2.0%	2.0%	2.0%	2.0%
Lodgers Tax	-4.9%	2.2%	0.6%	2.0%	2.0%	2.0%	2.0%	2.0%
Specific Ownership	-8.1%	-3.9%	0.0%	3.5%	3.5%	3.5%	3.5%	3.5%
Other Taxes ^(b)	49.4%	-84.6%	10.0%	3.5%	3.0%	3.5%	3.0%	3.0%
Audit Revenue ^(b)	n/a	n/a	-9.6%	3.5%	3.0%	3.5%	3.0%	3.0%
Taxes & Related Payments Sub-Total	1.2%	2.8%	3.5%	3.5%	5.2%	4.7%	4.5%	4.1%
Construction Permits	-0.8%	30.7%	15.4%	-7.1%	6.5%	6.6%	7.3%	7.6%
Motor Vehicle Fees	1.0%	-3.2%	10.6%	3.5%	5.8%	4.6%	4.5%	4.0%
Business Licenses	2.7%	5.4%	0.0%	2.0%	2.0%	2.0%	2.0%	2.0%
License & Permit Sub-Total	0.5%	15.9%	11.2%	-3.1%	5.5%	5.3%	5.7%	5.8%
Highway User's Tax	-4.6%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Cigarette Tax	-6.0%	4.3%	-12.8%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%
County Road & Bridge	5.4%	4.7%	4.4%	5.0%	5.5%	5.0%	5.0%	5.0%
Other Intergovtl Revenue	106.9%	-25.8%	-28.2%	3.0%	3.0%	3.0%	3.0%	3.0%
Intergovernmental Sub-Total	-1.0%	-0.4%	-1.6%	3.0%	3.0%	3.0%	3.0%	3.0%
Fines & Forfeitures	10.4%	-1.2%	39.8%	4.0%	4.0%	4.0%	4.0%	4.0%
Internal Charges	6.4%	-2.7%	-6.2%	-5.7%	5.8%	3.0%	3.0%	3.0%
External Charges	-8.1%	3.5%	7.9%	-3.6%	1.4%	3.0%	3.0%	3.0%
Interest	-6.7%	-43.4%	-17.3%	1.3%	3.0%	3.0%	3.0%	3.0%
Miscellaneous	75.6%	-42.2%	-3.1%	-16.7%	1.0%	1.0%	1.0%	1.0%
Other Total Sub-Total	6.9%	-10.3%	14.5%	-1.0%	3.4%	3.4%	3.4%	3.4%
Revenues Excluding Transfers	1.4%	2.0%	4.0%	3.1%	5.0%	4.6%	4.4%	4.0%
Transfers in	44.9%	55.5%	-31.8%	-28.0%	-1.4%	-7.9%	-0.7%	0.0%
Transfers & Impact Sub-Total	44.9%	55.5%	-31.8%	-28.0%	-1.4%	-7.9%	-0.7%	0.0%
Total Revenues	2.0%	3.0%	3.0%	2.5%	4.9%	4.4%	4.3%	4.0%
Less CPF - related	4.3%	1.4%	2.7%	3.0%	4.8%	4.3%	4.1%	3.8%

(a) Property Tax - Includes the TABOR refund amount of \$2,174,180 retained through voter approval; Miscellaneous - Includes the one time sale proceeds of the old Aurora Municipal Center of \$730,335

(b) Other Taxes and Audit Revenue were tracked together under Other Taxes prior to 2004.

Revenue Attachment B: History & Forecast for Key Economic Variables

	Actual					Center for Business & Economic Forecasting: July 2005 Estimate					
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Population (Thou.)											
National	282,192	285,102	287,941	290,789	293,655	295,507	298,217	300,913	303,598	306,272	308,936
% Change	1.1%	1.0%	1.0%	1.0%	1.0%	0.6%	0.9%	0.9%	0.9%	0.9%	0.9%
Colorado	4,336	4,447	4,498	4,548	4,601	4,666	4,736	4,815	4,896	4,982	5,070
% Change	2.8%	2.6%	1.1%	1.1%	1.2%	1.4%	1.5%	1.7%	1.7%	1.8%	1.8%
Metro Denver/Aurora	2,144	2,196	2,237	2,271	2,295	2,323	2,360	2,398	2,437	2,479	2,521
% Change	1.2%	2.4%	1.8%	1.5%	1.1%	1.2%	1.6%	1.6%	1.6%	1.7%	1.7%
Aurora	276	285	288	292	298	304	309	314	319	325	330
% Change	1.4%	3.1%	1.1%	1.5%	2.1%	1.9%	1.7%	1.7%	1.7%	1.7%	1.7%
Employment (Thou.)											
National	131,800	131,800	130,300	130,000	131,500	133,800	136,350	137,650	139,150	140,950	142,773
% Change	2.2%	0.0%	-1.1%	-0.2%	1.2%	1.7%	1.9%	1.0%	1.1%	1.3%	1.3%
Colorado	2,212	2,225	2,183	2,151	2,179	2,226	2,288	2,353	2,413	2,483	2,555
% Change	3.8%	0.6%	-1.9%	-1.4%	1.3%	2.2%	2.8%	2.8%	2.6%	2.9%	2.9%
Metro Denver/Aurora	1,210	1,208	1,171	1,157	1,168	1,193	1,227	1,264	1,297	1,337	1,378
% Change	4.0%	-0.2%	-3.0%	-1.2%	0.9%	2.2%	2.9%	3.0%	2.7%	3.1%	3.1%
Aurora	99	97	94	92	91	94	96	99	101	104	107
% Change	2.0%	-1.7%	-3.3%	-2.3%	-0.2%	2.4%	2.7%	2.7%	2.5%	2.7%	2.7%
Wage & Salary Income (Millions)											
Colorado	85,909	88,297	86,807	87,747	91,437	96,434	102,158	108,908	116,002	124,093	132,749
% Change	12.6%	2.8%	-1.7%	1.1%	4.2%	5.5%	5.9%	6.6%	6.5%	7.0%	7.0%
Metro Denver/Aurora	51,248	52,413	51,732	52,100	54,179	57,229	60,661	64,774	69,107	74,091	79,444
% Change	12.4%	2.3%	-1.3%	0.7%	4.0%	5.6%	6.0%	6.8%	6.7%	7.2%	7.2%
Aurora	4,640	4,680	4,527	4,421	4,465	4,677	4,923	5,188	5,514	5,887	6,275
% Change	14.0%	0.9%	-3.3%	-2.3%	1.0%	4.8%	5.3%	5.4%	6.3%	6.8%	6.6%
Personal Income (Millions)											
National	8,429,750	8,724,150	8,878,850	9,161,850	9,672,250	10,277,450	10,830,700	11,330,650	11,847,900	12,386,100	12,948,748
% Change	8.0%	3.5%	1.8%	3.2%	5.6%	6.3%	5.4%	4.6%	4.6%	4.5%	4.5%
Colorado	144,394	152,700	153,962	157,171	165,943	175,839	187,329	199,824	212,936	227,769	243,640
% Change	12.1%	5.8%	0.8%	2.1%	5.6%	6.0%	6.5%	6.7%	6.6%	7.0%	7.0%
Metro Denver/Aurora	82,196	87,646	88,602	90,239	95,314	101,011	107,784	115,061	122,693	131,329	140,567
% Change	13.3%	6.6%	1.1%	1.8%	5.6%	6.0%	6.7%	6.8%	6.6%	7.0%	7.0%

Data Source: Colorado Legislative Council Staff, Office of State Planning and Budgeting, National Bureau of Labor Statistics, U.S. Census Bureau, and Center for Business and Economic Forecasting

Revenue Attachment B: History & Forecast for Key Economic Variables

	Actual					Center for Business & Economic Forecasting: July 2005 Estimate					
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Retail Sales (Millions)											
Colorado	57,915	58,972	58,782	58,681	62,374	66,157	69,993	74,429	78,918	83,462	88,275
% Change	10.4%	1.8%	-0.3%	-0.2%	6.3%	6.1%	5.8%	6.3%	6.0%	5.8%	5.8%
Metro Denver/Aurora	31,027	31,357	31,793	31,978	33,561	35,645	37,757	40,216	42,710	45,236	47,913
% Change	10.7%	1.1%	1.4%	0.6%	4.9%	6.2%	5.9%	6.5%	6.2%	5.9%	5.9%
Housing Construction (Thou.)											
National Starts	1,573	1,601	1,710	1,853	1,952	1,956	1,610	1,538	1,571	1,552	1,533
% Change	-4.5%	1.8%	6.8%	8.4%	5.3%	0.2%	-17.7%	-4.5%	2.1%	-1.2%	-1.2%
Colorado Permits	54.6	55.0	47.9	39.4	45.6	43.0	41.1	42.7	45.1	46.3	47.5
% Change	10.7%	0.8%	-12.9%	-17.7%	15.7%	-5.7%	-4.5%	3.9%	5.7%	2.7%	2.7%
Aurora Permits*	1.6	1.2	1.6	1.3	2.0	2.6	2.4	2.3	2.3	2.3	2.3
% Change	-2.5%	-22.2%	32.9%	-18.3%	49.3%	29.7%	-7.1%	-3.6%	0.1%	-0.7%	-0.4%
Unemployment Rate											
National	4.0%	4.8%	5.8%	6.0%	5.5%	5.3%	5.1%	5.2%	5.0%	4.9%	4.8%
Colorado	2.7%	3.9%	5.9%	6.2%	5.5%	5.0%	4.9%	4.7%	4.5%	4.5%	4.4%
CPI											
National	3.4%	2.8%	1.6%	2.3%	2.7%	2.6%	2.5%	2.7%	2.4%	2.3%	2.2%
Metro Denver/Aurora	4.0%	4.7%	1.9%	1.1%	0.1%	2.1%	2.4%	2.6%	2.7%	2.8%	2.8%
Other Key Indicators (Thou.)											
Metro Construct. Jobs	95.4	97.5	92.8	86.2	86.2	88.8	93.5	99.0	104.2	110.1	116.2
% Change	11.1%	2.2%	-4.8%	-7.2%	0.1%	2.9%	5.3%	5.9%	5.3%	5.6%	5.5%
Metro Manufact. Jobs	86.9	81.0	74.0	71.4	72.1	70.8	72.2	73.9	75.4	77.6	80.0
% Change	-1.3%	-6.7%	-8.6%	-3.6%	1.0%	-1.8%	2.0%	2.4%	2.1%	2.9%	3.1%
Aurora Auto Sales Adams Cnty	914.8	952.0	896.8	877.9	928.3	979.6	1,027.0	1,089.5	1,151.6	1,214.1	1,280.8
% Change	0.4%	4.1%	-5.8%	-2.1%	5.7%	5.5%	4.8%	6.1%	5.7%	5.4%	5.5%
Aurora Auto Sales Arap Cnty	2,614.4	2,816.1	2,858.1	2,964.7	3,076.2	3,241.6	3,450.7	3,650.7	3,906.3	4,140.8	4,402.1
% Change	7.9%	7.7%	1.5%	3.7%	3.8%	5.4%	6.4%	5.8%	7.0%	6.0%	6.3%

* Multi-family units were excluded from this number due to a change in the recording methodology used by the City.



The background features a large, faint, circular seal of the University of North Carolina. The seal contains a compass rose with eight points, and the words "UNIVERSITY OF NORTH CAROLINA" are inscribed around the perimeter. Five small stars are positioned along the horizontal center line of the seal.

BUDGET OUTLOOK THROUGH 2010



City of Aurora Long-Range Financial Outlook Through 2010

Purpose

The purpose of the long-range financial outlook is two-fold. First, it provides a forward-looking view from the adopted budget, allowing city officials and others to evaluate the long-term sustainability of the current annual budget. In addition, it provides a starting point for future decision-making regarding the budget by identifying the balance between potential spending needs and the projected revenue outlook.

This long-range outlook provides a key tool for financial planning. The tables attached to this document are updated throughout each year as the revenue and spending outlook becomes more clear. The City uses this information as part of a package of tools that:

- Identify preliminary spending priorities for future years;
- Incorporate necessary budget adjustments into the long-range financial projections;
- Ensure that any cuts are sustainable – not one-time fixes;
- Maintain options to deal with unexpected contingencies; and
- Continue advance planning to anticipate factors affecting revenues and service needs.

This section includes several components:

- An overview of the outlook for the General Fund from 2006 to 2010;
- A summarized discussion of a balanced budget scenario for 2006 through 2010;
- A summary of the key assumptions used to build the projections;
- A table summarizing General Fund budget data for the years 2004 through 2010
- A table showing future percentage increases expected in various parts of the budget;
- Detailed information on projected General Fund budgets for each City department in each year of the outlook; and
- Tables showing amendments to the budget including changes requested by City Council and possible future adjustments.

General Fund Overview

This summary of the City's General Fund financial outlook was developed by examining several scenarios that demonstrated possible budget outcomes given different sets of spending assumptions. Undoubtedly, revenue variations will also be an issue over the next five years. However, because spending decisions represent the most likely source of variability in the near future, this pro forma focused on the impact of changes in spending and assumes that revenue growth will continue at a moderate levels for the next five years. Current revenue estimates are trending higher than the forecast incorporated into these scenarios.

Scenario #1 – Freeze Spending at 2006 Levels – assumes that spending in future years is frozen at the level incorporated into the 2006 Adopted Budget. Although this situation is not realistic, it provides a useful point of reference for identifying how changes in spending affect the City’s long-term outlook. In this scenario, surpluses develop and grow in each year through 2010.

Year	2006 Adopted	2007 Projected	2008 Projected	2009 Projected	2010 Projected
Surplus / (Deficit)	\$ 1,178,247	\$ 9,860,333	\$ 18,607,237	\$ 27,255,344	\$ 35,344,687

Scenario #2 – Inflation Only– assumes that spending levels adopted in the 2006 budget continue and that mandatory annual increases in funding for things like electricity, natural gas, and insurance costs continue each year at levels comparable to past rates of growth. In addition, this scenario assumes that salaries increase at a rate comparable to expected growth in wages and salaries in the broader economy. The scenario does not include any increases other than inflation. In this scenario, a deficit develops in 2007 and grows consistently each year through 2010.

Year	2006 Adopted	2007 Projected	2008 Projected	2009 Projected	2010 Projected
Surplus / (Deficit)	\$ 1,178,247	\$ (225,491)	\$ (2,209,085)	\$ (3,855,776)	\$ (7,248,456)

Scenario #3 – Inflation Plus Essential Needs – assumes that spending levels adopted in the 2006 budget continue and that the City funds mandated costs and compensation needs as in Scenario #2. This scenario also includes funding for certain essential needs over the next five years, including additional Police staff, fire stations, pension costs, and asset maintenance costs. Projections for these items reflecting preliminary estimates of funding and timing based on current service plans and priorities. In this scenario, a small deficit develops in 2006 and grows rapidly, with a deficit in excess of \$22 million by 2010.

Year	2006 Adopted	2007 Projected	2008 Projected	2009 Projected	2010 Projected
Surplus / (Deficit)	\$ (293,484)	\$ (6,446,233)	\$ (13,543,395)	\$ (17,601,555)	\$ (22,381,927)

One item not included in Scenario #3 is full funding of the annual General Fund transfer to the City’s Capital Projects Fund. If funding were restored to levels sufficient to support annual street maintenance needs and provide funding for a number of future capital projects, the deficit estimate in Scenario #3 would be approximately \$6.3 million higher each year.

Scenario #4 – Forced Balance – assumes that spending levels adopted in the 2006 budget continue and that the City will fund inflationary increases in mandated costs. However, compensation increases are set at roughly half the expected market rate. In addition, this scenario assumes that the City will only provide funding for those essential needs that can be supported without incurring a deficit. Although this scenario results in a budget that is generally balanced in all years, many essential needs such as staffing for some new fire stations, asset maintenance costs, and capital maintenance and projects, remain unfunded. This scenario represents only one of the many potential methods for balancing the budget and is presented only for purposes of highlighting the types of choices that must be made to ensure a balanced budget.

Year	2006 Adopted	2007 Projected	2008 Projected	2009 Projected	2010 Projected
Surplus / (Deficit)	\$ (293,484)	\$ (413,137)	\$ (288,228)	\$ 255,986	\$ (617,913)

Summary of the Balanced Scenario

The remainder of this document and the attached tables provide detail on the assumptions and outcomes related to the “balanced” five-year outlook. This outlook provides an important starting point for reviewing the long-term financial status of the City and for developing future budgets.

Revenue: Projections indicate that the City will not see a return to the high General Fund revenue growth rates experienced in the latter part of the 1990’s through 2000. Instead, **annual revenue growth in the three to five percent range is considerably more likely**. This projected lower level of revenue growth is closer to historical revenue growth than the rates of growth experienced in the late ‘90s.

Based on information identified in revenue estimates created after the third quarter of 2005, the City expects that revenues will increase by approximately 0.4 percent above the 2005 official revenue projection. The City’s current revenue projections indicate that revenue growth will continue to strengthen after 2006. Although current economic conditions at the national and state levels indicate that moderate economic growth is underway, the strength of the economy remains subject to numerous variables. Consequently, the City’s projections beyond 2006 take a conservative approach. As we prepare for the 2007 budget process, the City will reevaluate the specific factors that affect its revenue growth.

Budget Status: The City has consistently maintained balanced budgets throughout the recent economic downturn. However, reductions in staffing and operating budgets have weakened most City services. Between 2002 and 2006, the City eliminated 166.2 positions and \$31.9 million in ongoing funding for various programs supported by the General Fund and related funds. These figures include \$4.2 million in costs for services and staff transferred to other funds. Overall funding and staffing increased slightly in this time period, primarily due to large increases in the Police Department. However, these reductions remain in effect today and have reduced spending for non Public Safety programs by 14.6% since 2002.

One-time revenues received in 2005 will increase the level of the City’s short-term reserves. The City’s long-term reserves will remain at required levels, with the combined reserves in these funds equal to approximately thirteen percent of General Fund operating expenditures. Maintaining long-term reserves at these levels will remain an important financial priority, as the purpose of such reserves is to protect against serious emergencies and provide for long-term financial stability.

Future Outlook: All estimates included in this document are preliminary, based on data available in 2005. Experience shows that significant changes in the estimates are likely as revenue and expenditure assumptions change over time. The estimates prepared for the balanced scenario take into account expenditures required to maintain current City services as well costs related to opening Fire Stations 14 and 15 in mid-2006. A pay increase of two percent is included in each year of the balanced scenario. It is likely that the City will face substantial pressure to increase this amount in order to keep the City’s compensation competitive.

In addition, as the City continues to grow, other needs will arise for which funding has not yet been identified – making deficits more likely. For example, reductions in fleet replacement, deferral of capital projects, and reductions in building maintenance should ultimately be restored. Other projects and services that will likely require additional funding include, but are not limited to, the following:

- Constructing and staffing at least two additional fire stations;
- Adding a 5th Fire Department aerial ladder truck and personnel;
- Constructing and operating a Fire Annex/EMS facility and a new Police firing range along with other elements of a potential Public Safety Complex;
- Constructing and staffing a new District 2 Police station;
- Remodeling a portion of the Municipal Justice Center for Police Administration;
- Opening the Division 5 courtroom at the Municipal Justice Center;
- Completing deferred capital projects such as Piccadilly Road and Montview Boulevard improvements, a southeast animal care facility, north maintenance facility;
- Widening 6th Avenue from Tower Road to E-470;
- Expanding operations for both Library and Police facilities at the new Tallyn's Reach Municipal Services Center;
- Restoring funding for parks maintenance and planting;
- Increasing replacement of aging fleet vehicles and other assets;
- Construction of North Central and South Central Recreation Centers;
- Renovation of various parks and the Del Mar Pool;
- Additions to Utah Gymnasium and the Expo Recreation Center;
- Construction of additional athletic fields and a Signature Park;
- Undertaking new median/streetscape projects; and
- Returning to normal hours of operation at City library and recreation facilities.

Key Assumptions

The five-year projection provided in the balanced scenario reflects numerous assumptions related to revenues and expenditures in 2006 and beyond. These assumptions represent a reasonable starting point for estimating the long-term status of the General Fund. However, it is important to note that the assumptions and resulting projections will change over time. Even relatively minor changes in key variables can cause a significant change in the long-term outlook. For example, a one percent change in each year's expected revenue would significantly affect the estimated surplus or deficit as shown in the table below.

Table 1: Impact of Changes in Revenue

	2006 Adopted	2007 Projected	2008 Projected	2009 Projected	2010 Projected
Balanced scenario	\$ (293,484)	\$ (413,137)	\$ (288,228)	\$ 255,986	\$ (617,913)
Revenue 1% lower per year	\$ (2,403,556)	\$ (4,782,144)	\$ (7,096,866)	\$ (9,170,018)	\$ (12,823,291)
Revenue 1% higher per year	\$ 1,816,589	\$ 3,998,071	\$ 6,652,346	\$ 9,957,185	\$ 12,065,069

In addition, assumptions about pay increases, utility rates, and funding priorities will change as the City Manager and City Council establish their budget plans each year. Consequently, the estimates incorporated herein represent projections based on current expenditure and revenue estimates and should not be viewed as an approved/official spending plan for any year other than 2006. The assumptions underlying this projection include the following:

- Revenue amounts are from the projections published in the revenue section of this book. Total General Fund revenue growth in each year is expected to reach the levels listed in Table 2.

Table 2: Projected General Fund Revenue Growth

Year	Sales Tax	<u>Total General Fund Revenue</u>	
		Including Transfers	Excluding Transfers
2005	4.2%	3.0%	4.0%
2006	4.7%	2.5%	3.1%
2007	5.8%	4.9%	5.0%
2008	4.6%	4.4%	4.6%
2009	4.5%	4.3%	4.4%
2010	4.0%	4.0%	4.0%

- The estimate for all future years includes additional revenue attributable to stronger growth in 2005. This increase was identified after the adoption of the 2006 budget and is in addition to the estimated growth rates noted above. The estimated additional revenue totals \$1,174,335 in 2006 and grows at four percent in future years.
- It is assumed that the subsidy to the Recreation and Cultural Services funds will not increase as expenditures increase in those funds, regardless of the cause of the increase in expenditures.
- Expenditure data for 2005 represents a projection based on a mid-year review of expenditures by all City departments.
- Based on existing population growth projections of 1.7 percent annually, the City projects an average increase of 12.0 FTE police officers per year in order to provide two police officers per 1,000 population. The annual cost of twelve new officers is approximately \$960,000 per year starting in 2007. The total additional cost of adding officers increases each year and, by 2010, the City will have added \$3.8 million of annual costs above the 2006 Adopted Budget to pay for 48.0 additional officers.
- Costs are included for staffing Fire Station #14 with emergency medical personnel and fully staffing Station #15; with both stations opening in mid-2006.
- The projected average pay increase for civil service and career service employees is 2.0 percent per year in every year of the outlook.
- The projections assume increases in City contributions for employee health and dental benefits will remain at or near 7.0 percent per year in every year of the outlook.
- Expected funding for fire and police step and grade increases is included.
- Growth in street lighting costs is included - with a \$200,000 increase each year.

- An increase of 0.5 percent in the City's contribution to the Government Employees Retirement Program is included starting in 2008. This increase may be needed to help offset a potential shortfall in funding for this defined benefit pension program.
- There is an adjustment to salary-related costs each year to account for the annual variation in the number of paid work hours each year. For example, there are 2088 work hours in 2007, and 2,096 work hours in 2008.
- The outlook assumes that costs related to water, natural gas, and electricity will increase 10.0 percent per year in 2007 through 2010.
- Gasoline charges, fleet maintenance costs, risk management charges, and other interfund charges will increase 10.0 percent per year in 2007 through 2010.
- Economic development agencies will return to the General Fund as the source of funding in 2007 and beyond at a cost of \$380,000 annually.
- Funding of \$173,500 is included in 2006 through 2010 for continued operation of the Comitis Crisis Center.
- The City's contribution to fund the Visitor's Promotion Advisory Board returns to a level equal to 10.0 percent of annual Lodger's Tax receipts starting in 2007 at an incremental additional cost of \$130,000.
- The current reduction in the General Fund transfer to the Capital Projects Fund extends to 2010. Under a formula established by ordinance, the City transfers 100 percent of all equipment and building materials use taxes and 4.0 percent of all other General Fund net operating revenues to the Capital Projects Fund. The General Fund portion of the transfer was reduced to 2.0 percent in 2004, 1.8 percent in 2005, and approximately 1.0 percent in 2006.
- Incentive costs related to development agreements will increase in every year by approximately \$370,000 per year. These changes result from expiration of some agreements in combination with projected increased payments for others.
- Reductions incorporated into the 2006 budget continue into future years. However, there are three exceptions: a onetime reduction of \$19,500 for Court Administration printing equipment and professional services; a reduction of the Capital Projects Fund transfer of \$145,192 related to the closure of three projects; and a one-year use of \$48,992 from the Cultural Services Fund for the History Museum.

Tables

The tables on the following pages present the General Fund financial outlook for the balanced scenario including the 2004 Actual, the 2005 Projection, the 2006 Adopted Budget, and projections for 2007 through 2010. The first table presents a summary of General Fund revenues, expenditures, and fund balance for each year. The table identifies both the annual surplus or shortfall expected from 2007 through 2010 and the cumulative surplus or shortfall across those years. The tables after the summary provide: estimated future percentage increases applied to various parts of the base budget; a detailed estimate of General Fund base budgets for all City departments in all years of the outlook; listings of amendments to the budget including changes approved by City Council in 2006; and potential future adjustments.

General Fund Financial Outlook Through 2010 - Summary

Description	2004 Actual	2005 Projection	2006 Adopted	2007 Projected	2008 Projected	2009 Projected	2010 Projected
SOURCES							
Revenues	\$ 202,850,236	\$ 211,007,227	\$ 217,747,938	\$ 228,544,346	\$ 238,998,977	\$ 249,437,098	\$ 259,522,059
Transfers	6,011,235	4,098,534	2,950,590	2,909,090	2,679,840	2,659,840	2,659,840
Amendments	-	-	(217,021)	(217,021)	(217,021)	(217,021)	(217,021)
Use of Funds Available	9,147,274	6,932,477	-	-	-	-	-
Council Revenue Adjustments 2005 (net)	-	-	-	-	-	-	-
Other Revenue Adjustments (net)	-	932,777	1,174,335	1,223,756	1,278,112	1,329,966	1,380,426
GRAND TOTAL SOURCES	\$ 218,008,745	\$ 222,971,015	\$ 221,655,842	\$ 232,460,171	\$ 242,739,908	\$ 253,209,883	\$ 263,345,304

USES							
BASE BUDGET							
Regular Civil Salary	\$ 46,126,429	\$ 55,431,014	\$ 59,621,521	\$ 60,813,951	\$ 62,030,230	\$ 63,270,835	\$ 64,536,252
Regular Career Salary	56,173,127	48,956,881	49,664,552	50,657,843	51,671,000	52,704,420	53,758,508
Salary Driven Benefits	13,838,804	18,129,435	19,073,927	19,455,406	19,844,514	20,241,404	20,646,232
Non Salary Related Benefits	11,001,503	11,602,773	12,851,731	13,751,352	14,713,947	15,743,923	16,845,998
Temporary Compensation	2,456,593	2,385,989	1,898,893	1,936,871	1,975,608	2,015,120	2,055,423
Overtime Compensation	3,164,184	3,383,575	3,503,589	3,573,661	3,645,134	3,718,037	3,792,397
Special Pay	3,685,093	2,775,533	3,058,614	3,119,786	3,182,182	3,245,826	3,310,742
Allocated Admin-Persl Svcs	(1,040,000)	(1,851,023)	(1,858,590)	(1,895,762)	(1,933,677)	(1,972,351)	(2,011,798)
Subtotal Personal Services	\$ 135,405,733	\$ 140,814,177	\$ 147,814,237	\$ 151,413,108	\$ 155,128,938	\$ 158,967,214	\$ 162,933,755
Supplies and Services	20,795,839	20,037,811	18,876,281	18,876,281	18,876,281	18,876,281	18,876,281
Utilities	7,408,675	7,862,432	9,030,313	9,933,344	10,926,679	12,019,347	13,221,281
Interfund Charges	8,598,389	9,464,849	9,431,493	10,374,642	11,412,107	12,553,317	13,808,649
Capital Related	1,781,547	2,262,198	2,157,064	2,157,064	2,157,064	2,157,064	2,157,064
Operating Transfers Out	38,398,256	35,915,594	39,517,549	41,426,108	42,958,941	44,780,809	46,826,887
Contingency	(9,575)	171,358	177,416	177,416	177,416	177,416	177,416
Subtotal Non Personal Services	\$ 76,973,131	\$ 75,714,242	\$ 79,190,116	\$ 82,944,856	\$ 86,508,487	\$ 90,564,234	\$ 95,067,578
Council Base Budget Adjustments 2006 (net)	-	-	(211,426)	(215,655)	(219,968)	(224,367)	(228,854)
Future Base Budget Adjustments (net)	-	-	-	1,554,554	3,439,941	4,054,015	5,201,050
TOTAL BASE BUDGET	\$ 212,378,864	\$ 216,528,419	\$ 226,792,927	\$ 235,696,863	\$ 244,857,399	\$ 253,361,096	\$ 262,973,528
AMENDMENTS							
Additions	\$ -	\$ -	\$ 4,152,985	\$ 4,152,985	\$ 4,152,985	\$ 4,152,985	\$ 4,152,985
Reductions	-	-	(10,746,985)	(10,727,485)	(10,727,485)	(10,727,485)	(10,727,485)
Council Amendments 2006 (net)	-	-	278,668	472,852	472,852	472,852	472,852
Other Amendments (net)	-	-	1,471,731	3,278,093	4,272,385	5,694,450	7,091,337
GRAND TOTAL USES	\$ 212,378,864	\$ 216,528,419	\$ 221,949,326	\$ 232,873,308	\$ 243,028,136	\$ 252,953,897	\$ 263,963,217

ANNUAL SURPLUS OR (SHORTFALL)	\$ 5,629,881	\$ 6,442,596	\$ (293,484)	\$ (413,137)	\$ (288,228)	\$ 255,986	\$ (617,913)
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FUND SUMMARY							
Beginning Funds Available	\$ 11,518,389	\$ 8,000,996	\$ 7,511,115	\$ 7,217,632	\$ 6,804,494	\$ 6,516,266	\$ 6,772,252
Use of Funds Available	(9,147,274)	(6,932,477)	-	-	-	-	-
Increase/(Decrease) in Ending Funds Available	5,629,881	6,442,596	(293,484)	(413,137)	(288,228)	255,986	(617,913)
Other Adjustments	-	-	-	-	-	-	-
Cumulative Funds Available or (Shortfall)	\$ 8,000,996	\$ 7,511,115	\$ 7,217,632	\$ 6,804,494	\$ 6,516,266	\$ 6,772,252	\$ 6,154,339
Restricted Funds Available	2,855,000	5,509,819	5,443,100	5,443,100	5,443,100	5,443,100	5,443,100
Unrestricted Funds Available	5,145,996	2,001,296	1,774,532	1,361,394	1,073,166	1,329,152	711,239

General Fund Financial Outlook Through 2010
Estimated Future Percent Growth By Expenditure Class

ASSUMPTIONS	2006 Adopted	2007 Projected	2008 Projected	2009 Projected	2010 Projected
Regular Civil Salary	0.0%	2.0%	2.0%	2.0%	2.0%
Regular Career Salary	0.0%	2.0%	2.0%	2.0%	2.0%
Salary Driven Benefits	0.0%	2.0%	2.0%	2.0%	2.0%
Non-Salary Related Benefits	0.0%	7.0%	7.0%	7.0%	7.0%
Temporary Compensation	0.0%	2.0%	2.0%	2.0%	2.0%
Overtime Compensation	0.0%	2.0%	2.0%	2.0%	2.0%
Special Pay	0.0%	2.0%	2.0%	2.0%	2.0%
Allocated Admin-Personal Services	0.0%	2.0%	2.0%	2.0%	2.0%
Supplies and Services	0.0%	0.0%	0.0%	0.0%	0.0%
Utilities	0.0%	10.0%	10.0%	10.0%	10.0%
Interfund Charges (including risk/fleet)	0.0%	10.0%	10.0%	10.0%	10.0%
Capital Related	0.0%	0.0%	0.0%	0.0%	0.0%
Operating Transfers Out (Includes non-departmental transfer changes)	0.0%	0.0%	0.0%	0.0%	0.0%
Budget Only Account	0.0%	0.0%	0.0%	0.0%	0.0%
Contingency	0.0%	0.0%	0.0%	0.0%	0.0%

General Fund Financial Outlook Through 2010 Department Detail: Base Budget*

Department Name	Category	2004 Actual	2005 Projected	2006 Base	2007 Projected	2008 Projected	2009 Projected	2010 Projected
City Attorney	Regular Career Salary	\$ 2,980,068	\$ 3,098,855	\$ 2,981,888	\$ 3,041,526	\$ 3,102,356	\$ 3,164,403	\$ 3,227,691
	Salary Driven Benefits	486,856	544,809	525,752	536,267	546,992	557,932	569,091
	Non Salary Related Benefits	281,066	308,880	309,714	331,394	354,592	379,413	405,972
	Temporary Compensation	69,816	-	-	-	-	-	-
	Overtime Compensation	52,091	64,900	64,900	66,198	67,522	68,872	70,250
	Special Pay	77,933	60,798	59,922	61,120	62,343	63,590	64,861
	Supplies and Services	324,008	262,059	262,059	262,059	262,059	262,059	262,059
	Utilities	-	-	-	-	-	-	-
	Interfund Charges	24,853	25,700	25,700	28,270	31,097	34,207	37,627
	Capital Related	(37,314)	-	-	-	-	-	-
Subtotal		\$ 4,259,377	\$ 4,366,001	\$ 4,229,935	\$ 4,326,834	\$ 4,426,961	\$ 4,530,476	\$ 4,637,552
City Council	Regular Career Salary	\$ 280,447	\$ 269,108	\$ 266,756	\$ 272,091	\$ 277,533	\$ 283,084	\$ 288,745
	Salary Driven Benefits	20,619	17,978	17,305	17,651	18,004	18,364	18,731
	Non Salary Related Benefits	70,135	64,068	68,992	73,821	78,989	84,518	90,434
	Temporary Compensation	1,475	1,411	1,411	1,439	1,468	1,497	1,527
	Special Pay	122,795	140,418	142,394	145,242	148,147	151,110	154,132
	Supplies and Services	341,882	310,488	267,028	267,028	267,028	267,028	267,028
	Interfund Charges	8,508	4,399	4,399	4,839	5,323	5,855	6,441
	Operating Transfers Out	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	Contingency	-	86,784	87,416	87,416	87,416	87,416	87,416
Subtotal		\$ 846,861	\$ 895,654	\$ 856,701	\$ 870,528	\$ 884,908	\$ 899,872	\$ 915,455
Civil Service	Regular Career Salary	\$ 167,447	\$ 186,600	\$ 187,324	\$ 191,070	\$ 194,892	\$ 198,790	\$ 202,766
	Salary Driven Benefits	23,260	25,977	26,056	26,577	27,109	27,651	28,204
	Non Salary Related Benefits	11,152	15,595	18,213	19,488	20,852	22,312	23,874
	Temporary Compensation	14,378	11,774	25,100	25,602	26,114	26,636	27,169
	Overtime Compensation	976	644	200	204	208	212	216
	Special Pay	263	-	3,500	3,570	3,641	3,714	3,789
	Supplies and Services	188,587	193,386	208,386	208,386	208,386	208,386	208,386
	Interfund Charges	36,832	38,087	38,087	41,896	46,085	50,694	55,763
Subtotal		\$ 442,895	\$ 472,063	\$ 506,866	\$ 516,793	\$ 527,287	\$ 538,395	\$ 550,166
Court Administration	Regular Career Salary	\$ 3,870,066	\$ 3,868,632	\$ 3,892,279	\$ 3,970,125	\$ 4,049,527	\$ 4,130,518	\$ 4,213,128
	Salary Driven Benefits	528,871	555,166	552,673	563,726	575,001	586,501	598,231
	Non Salary Related Benefits	477,867	518,958	596,639	638,404	683,092	730,908	782,072
	Temporary Compensation	41,900	25,600	25,600	26,112	26,634	27,167	27,710
	Overtime Compensation	17,961	63,800	63,800	65,076	66,378	67,705	69,059
	Special Pay	60,115	38,951	38,077	38,839	39,615	40,408	41,216
	Supplies and Services	709,466	765,732	767,632	767,632	767,632	767,632	767,632
	Interfund Charges	294,958	303,157	306,890	337,579	371,337	408,471	449,318
	Capital Related	-	3,000	3,000	3,000	3,000	3,000	3,000
Subtotal		\$ 6,001,204	\$ 6,142,996	\$ 6,246,590	\$ 6,410,492	\$ 6,582,216	\$ 6,762,309	\$ 6,951,366

*Note: These amounts exclude all amendments, Council base adjustments, and future base adjustments which are reported separately on the 'Summary' sheet.

General Fund Financial Outlook Through 2010 Department Detail: Base Budget*

Department Name	Category	2004 Actual	2005 Projected	2006 Base	2007 Projected	2008 Projected	2009 Projected	2010 Projected
Development Services	Regular Career Salary	\$ 543,701	\$ 575,593	\$ 584,446	\$ 596,135	\$ 608,058	\$ 620,219	\$ 632,623
	Salary Driven Benefits	79,104	84,925	85,241	86,946	88,685	90,458	92,268
	Non Salary Related Benefits	44,963	46,767	52,727	56,418	60,367	64,593	69,114
	Temporary Compensation	33,371	1,200	1,200	1,224	1,248	1,273	1,299
	Special Pay	14,189	5,555	5,824	5,940	6,059	6,180	6,304
	Supplies and Services	481,392	121,336	142,711	142,711	142,711	142,711	142,711
	Utilities	1,402	-	-	-	-	-	-
	Interfund Charges	16,120	16,668	16,669	18,336	20,169	22,186	24,405
	Subtotal	\$ 1,214,242	\$ 852,044	\$ 888,818	\$ 907,710	\$ 927,298	\$ 947,621	\$ 968,724
Finance	Regular Career Salary	\$ 2,801,424	\$ 2,865,603	\$ 3,119,820	\$ 3,182,216	\$ 3,245,861	\$ 3,310,778	\$ 3,376,994
	Salary Driven Benefits	388,870	405,328	436,225	444,950	453,848	462,925	472,184
	Non Salary Related Benefits	295,953	304,173	364,178	389,670	416,947	446,134	477,363
	Temporary Compensation	133,476	86,586	-	-	-	-	-
	Overtime Compensation	-	9,700	9,700	9,894	10,092	10,294	10,500
	Special Pay	27,420	31,144	7,098	7,240	7,385	7,532	7,683
	Allocated Admin-Personal Svcs	-	(85,113)	(89,371)	(91,158)	(92,982)	(94,841)	(96,738)
	Supplies and Services	768,384	807,147	682,497	682,497	682,497	682,497	682,497
	Interfund Charges	40,709	42,557	42,838	47,122	51,834	57,017	62,719
	Subtotal	\$ 4,456,236	\$ 4,467,125	\$ 4,572,985	\$ 4,672,431	\$ 4,775,483	\$ 4,882,336	\$ 4,993,201
Fire	Regular Civil Salary	\$ 15,782,086	\$ 17,202,396	\$ 19,516,410	\$ 19,906,738	\$ 20,304,873	\$ 20,710,970	\$ 21,125,190
	Regular Career Salary	3,286,493	2,060,482	813,401	829,669	846,262	863,188	880,451
	Salary Driven Benefits	2,121,237	2,184,978	2,341,954	2,388,793	2,436,569	2,485,300	2,535,006
	Non Salary Related Benefits	2,034,589	2,364,096	2,502,408	2,677,577	2,865,007	3,065,557	3,280,146
	Temporary Compensation	-	-	-	-	-	-	-
	Overtime Compensation	642,749	551,100	683,164	696,827	710,764	724,979	739,479
	Special Pay	979,405	642,900	755,175	770,279	785,684	801,398	817,426
	Supplies and Services	1,157,666	1,335,640	1,118,130	1,118,130	1,118,130	1,118,130	1,118,130
	Utilities	384,537	376,220	411,690	452,859	498,145	547,959	602,755
	Interfund Charges	1,198,209	1,238,459	1,306,271	1,436,898	1,580,588	1,738,647	1,912,511
	Capital Related	(39,119)	60,950	60,950	60,950	60,950	60,950	60,950
	Subtotal	\$ 27,547,852	\$ 28,017,221	\$ 29,509,553	\$ 30,338,720	\$ 31,206,972	\$ 32,117,079	\$ 33,072,045

*Note: These amounts exclude all amendments, Council base adjustments, and future base adjustments which are reported separately on the 'Summary' sheet.

General Fund Financial Outlook Through 2010 Department Detail: Base Budget*								
Department Name	Category	2004 Actual	2005 Projected	2006 Base	2007 Projected	2008 Projected	2009 Projected	2010 Projected
General Management	Regular Career Salary	\$ 2,262,272	\$ 1,910,343	\$ 2,075,635	\$ 2,117,148	\$ 2,159,491	\$ 2,202,680	\$ 2,246,734
	Salary Driven Benefits	341,289	312,972	320,541	326,952	333,491	340,161	346,964
	Non Salary Related Benefits	194,364	160,298	195,666	209,363	224,018	239,699	256,478
	Temporary Compensation	163,676	124,688	68,404	69,772	71,168	72,591	74,043
	Overtime Compensation	267	-	-	-	-	-	-
	Special Pay	69,419	30,300	30,257	30,862	31,479	32,109	32,751
	Supplies and Services	532,339	487,082	479,082	479,082	479,082	479,082	479,082
	Utilities	-	400	-	-	-	-	-
	Interfund Charges	19,511	22,395	25,872	28,459	31,305	34,436	37,879
	Capital Related	-	1,000	1,000	1,000	1,000	1,000	1,000
	Allocated Admin	-	(99,512)	(101,520)	(103,550)	(105,621)	(107,734)	(109,889)
Subtotal		\$ 3,583,137	\$ 2,949,966	\$ 3,094,937	\$ 3,159,087	\$ 3,225,412	\$ 3,294,024	\$ 3,365,043
Human Resources	Regular Career Salary	\$ 831,458	\$ 841,091	\$ 848,998	\$ 865,978	\$ 883,298	\$ 900,963	\$ 918,983
	Salary Driven Benefits	112,733	115,446	117,168	119,511	121,902	124,340	126,826
	Non Salary Related Benefits	86,786	87,062	100,909	107,973	115,531	123,618	132,271
	Special Pay	56,417	56,506	57,881	59,039	60,219	61,424	62,652
	Supplies and Services	279,697	270,822	271,832	271,832	271,832	271,832	271,832
	Interfund Charges	9,055	9,858	9,921	10,913	12,004	13,205	14,525
Subtotal		\$ 1,376,146	\$ 1,380,785	\$ 1,406,709	\$ 1,435,246	\$ 1,464,786	\$ 1,495,382	\$ 1,527,090
Information Technology	Regular Career Salary	\$ 2,702,868	\$ 2,659,760	\$ 2,728,179	\$ 2,782,743	\$ 2,838,397	\$ 2,895,165	\$ 2,953,069
	Salary Driven Benefits	365,875	360,140	376,689	384,223	391,907	399,745	407,740
	Non Salary Related Benefits	229,993	223,287	251,488	269,092	287,929	308,084	329,649
	Temporary Compensation	63,551	67,346	67,200	68,544	69,915	71,313	72,739
	Overtime Compensation	10,987	22,605	6,900	7,038	7,179	7,322	7,469
	Special Pay	35,246	27,590	65,207	66,511	67,841	69,198	70,582
	Supplies and Services	2,842,492	2,519,789	2,513,740	2,513,740	2,513,740	2,513,740	2,513,740
	Utilities	10,736	13,326	13,723	15,095	16,605	18,265	20,092
	Interfund Charges	20,316	16,927	16,535	18,189	20,007	22,008	24,209
	Capital Related	31,645	510,704	510,704	510,704	510,704	510,704	510,704
Subtotal		\$ 6,313,709	\$ 6,421,474	\$ 6,550,365	\$ 6,635,878	\$ 6,724,224	\$ 6,815,545	\$ 6,909,994

*Note: These amounts exclude all amendments, Council base adjustments, and future base adjustments which are reported separately on the 'Summary' sheet.

General Fund Financial Outlook Through 2010 Department Detail: Base Budget*

Department Name	Category	2004 Actual	2005 Projected	2006 Base	2007 Projected	2008 Projected	2009 Projected	2010 Projected
Internal Services	Regular Career Salary	\$ 2,073,264	\$ 2,162,731	\$ 2,160,297	\$ 2,203,503	\$ 2,247,573	\$ 2,292,524	\$ 2,338,375
	Salary Driven Benefits	290,808	303,306	316,200	322,524	328,974	335,554	342,265
	Non Salary Related Benefits	250,689	250,763	282,197	301,951	323,087	345,703	369,903
	Temporary Compensation	166,294	217,495	240,817	245,633	250,546	255,557	260,668
	Overtime Compensation	56,334	65,483	67,800	69,156	70,539	71,950	73,389
	Special Pay	25,895	17,060	21,657	22,090	22,532	22,983	23,442
	Allocated Admin-Personal Svcs	-	(626,398)	(614,709)	(627,003)	(639,543)	(652,334)	(665,381)
	Supplies and Services	2,152,116	2,507,356	2,360,894	2,360,894	2,360,894	2,360,894	2,360,894
	Utilities	1,839,705	1,874,505	2,238,424	2,462,266	2,708,493	2,979,342	3,277,277
	Interfund Charges	68,253	73,666	74,877	82,365	90,601	99,661	109,627
	Debt Related	321,694	306,251	421,510	421,510	421,510	421,510	421,510
	Capital Related	1,009,039	993,907	1,012,500	1,012,500	1,012,500	1,012,500	1,012,500
	Operating Transfers Out	296,537	300,150	300,150	300,150	300,150	300,150	300,150
	Subtotal	\$ 8,550,628	\$ 8,446,275	\$ 8,882,614	\$ 9,177,539	\$ 9,497,857	\$ 9,845,995	\$ 10,224,619
Judicial	Regular Career Salary	\$ 989,139	\$ 1,075,326	\$ 1,172,983	\$ 1,196,443	\$ 1,220,372	\$ 1,244,779	\$ 1,269,675
	Salary Driven Benefits	142,911	158,016	197,708	201,662	205,695	209,809	214,005
	Non Salary Related Benefits	94,122	88,150	131,471	140,674	150,521	161,058	172,332
	Temporary Compensation	361,423	425,003	248,103	253,065	258,126	263,289	268,555
	Special Pay	12,233	9,432	9,432	9,621	9,813	10,009	10,210
	Supplies and Services	112,289	52,648	53,109	53,109	53,109	53,109	53,109
	Interfund Charges	4,250	4,395	4,395	4,835	5,318	5,850	6,435
	Capital Related	-	2,400	2,400	2,400	2,400	2,400	2,400
	Subtotal	\$ 1,716,367	\$ 1,815,370	\$ 1,819,601	\$ 1,861,808	\$ 1,905,354	\$ 1,950,303	\$ 1,996,720
Library & Recreation Services	Regular Career Salary	\$ 3,089,797	\$ 3,128,608	\$ 3,234,189	\$ 3,298,873	\$ 3,364,850	\$ 3,432,147	\$ 3,500,790
	Salary Driven Benefits	419,985	421,356	456,113	465,235	474,540	484,031	493,711
	Non Salary Related Benefits	391,172	382,016	464,153	496,644	531,409	568,607	608,410
	Temporary Compensation	222,969	222,560	238,200	242,964	247,823	252,780	257,835
	Overtime Compensation	3,801	316	-	-	-	-	-
	Special Pay	49,224	42,857	20,011	20,411	20,819	21,236	21,661
	Supplies and Services	1,768,222	1,477,219	1,457,969	1,457,969	1,457,969	1,457,969	1,457,969
	Utilities	3,274	9,142	13,262	14,588	16,047	17,652	19,417
	Interfund Charges	77,292	72,513	76,778	84,456	92,901	102,192	112,411
	Capital Related	600	-	-	-	-	-	-
	Operating Transfers Out	5,734,646	6,012,628	6,145,497	6,145,497	6,145,497	6,145,497	6,145,497
	Subtotal	\$ 11,760,982	\$ 11,769,215	\$ 12,106,172	\$ 12,226,637	\$ 12,351,856	\$ 12,482,110	\$ 12,617,701

*Note: These amounts exclude all amendments, Council base adjustments, and future base adjustments which are reported separately on the 'Summary' sheet.

General Fund Financial Outlook Through 2010 Department Detail: Base Budget*

Department Name	Category	2004 Actual	2005 Projected	2006 Base	2007 Projected	2008 Projected	2009 Projected	2010 Projected
Neighborhood Services	Regular Career Salary	\$ 2,423,877	\$ 2,590,713	\$ 2,531,869	\$ 2,582,506	\$ 2,634,157	\$ 2,686,840	\$ 2,740,576
	Salary Driven Benefits	338,667	336,306	356,002	363,122	370,384	377,792	385,348
	Non Salary Related Benefits	308,887	294,484	354,842	379,681	406,259	434,697	465,125
	Temporary Compensation	27,523	39,000	21,000	21,420	21,848	22,285	22,731
	Overtime Compensation	11,886	9,237	15,951	16,270	16,595	16,927	17,266
	Special Pay	31,691	20,349	20,300	20,706	21,120	21,543	21,973
	Supplies and Services	866,497	690,383	727,005	727,005	727,005	727,005	727,005
	Interfund Charges	65,662	75,596	73,669	81,036	89,139	98,053	107,859
	Capital Related	14,700	-	-	-	-	-	-
Subtotal		\$ 4,089,390	\$ 4,056,068	\$ 4,100,638	\$ 4,191,746	\$ 4,286,508	\$ 4,385,142	\$ 4,487,884
Non-Departmental	Regular Career Salary	\$ 53,396	\$ -	\$ 1,111,132	\$ 1,133,355	\$ 1,156,022	\$ 1,179,142	\$ 1,202,725
	Regular Civil Salary	-	-	100,000	102,000	104,040	106,121	108,243
	Salary Driven Benefits	879,072	4,697,477	5,090,196	5,192,000	5,295,840	5,401,757	5,509,792
	Non Salary Related Benefits	3,713	-	-	-	-	-	-
	Temporary Compensation	5,180	4,500	4,500	4,590	4,682	4,775	4,871
	Overtime Compensation	413,369	465,600	484,600	494,292	504,178	514,261	524,547
	Special Pay	105,187	138,910	119,910	122,308	124,754	127,249	129,794
	Supplies and Services	1,445,984	1,076,791	1,073,900	1,073,900	1,073,900	1,073,900	1,073,900
	Utilities	14	-	-	-	-	-	-
	Interfund Charges	19,958	450,175	118,253	130,078	143,086	157,395	173,134
	Capital Related	(646)	50,000	50,000	50,000	50,000	50,000	50,000
	Operating Transfers Out	32,366,073	29,601,816	33,070,902	33,070,902	33,070,902	33,070,902	33,070,902
	Contingency Budget	-	90,000	90,000	90,000	90,000	90,000	90,000
Subtotal		\$ 35,291,300	\$ 36,575,269	\$ 41,313,393	\$ 41,463,425	\$ 41,617,404	\$ 41,775,503	\$ 41,937,908
Parks & Open Space	Regular Career Salary	\$ 5,347,166	\$ 5,308,727	\$ 5,385,364	\$ 5,493,071	\$ 5,602,933	\$ 5,714,991	\$ 5,829,291
	Salary Driven Benefits	744,492	732,090	762,194	777,438	792,987	808,846	825,023
	Non Salary Related Benefits	712,454	703,065	795,378	851,054	910,628	974,372	1,042,578
	Temporary Compensation	1,020,852	947,956	864,498	881,788	899,424	917,412	935,760
	Overtime Compensation	124,622	166,100	121,092	123,514	125,984	128,504	131,074
	Special Pay	148,221	60,212	63,543	64,814	66,110	67,432	68,781
	Allocated Admin-Personal Svcs	(145,000)	(145,000)	(147,645)	(150,598)	(153,610)	(156,682)	(159,816)
	Supplies and Services	1,889,367	1,844,098	1,326,786	1,326,786	1,326,786	1,326,786	1,326,786
	Utilities	1,656,507	1,743,715	2,323,545	2,555,900	2,811,489	3,092,638	3,401,902
	Interfund Charges	942,192	995,696	1,047,807	1,152,588	1,267,846	1,394,631	1,534,094
	Capital Related	109,544	61,613	46,400	46,400	46,400	46,400	46,400
	Contingency Budget	5,425	(5,426)	-	-	-	-	-
Subtotal		\$ 12,555,842	\$ 12,412,846	\$ 12,588,962	\$ 13,122,755	\$ 13,696,978	\$ 14,315,332	\$ 14,981,875

*Note: These amounts exclude all amendments, Council base adjustments, and future base adjustments which are reported separately on the 'Summary' sheet.

General Fund Financial Outlook Through 2010 Department Detail: Base Budget*

Department Name	Category	2004 Actual	2005 Projected	2006 Base	2007 Projected	2008 Projected	2009 Projected	2010 Projected
Planning	Regular Career Salary	\$ 973,285	\$ 885,676	\$ 954,771	\$ 973,866	\$ 993,344	\$ 1,013,211	\$ 1,033,475
	Salary Driven Benefits	134,141	121,917	131,817	134,453	137,142	139,885	142,683
	Non Salary Related Benefits	83,584	68,209	83,163	88,984	95,213	101,878	109,010
	Temporary Compensation	2,343	9,623	-	-	-	-	-
	Special Pay	26,393	15,377	7,767	7,922	8,081	8,242	8,407
	Supplies and Services	207,444	181,913	158,747	158,747	158,747	158,747	158,747
	Interfund Charges	3,293	5,156	4,440	4,884	5,372	5,910	6,501
	Capital Related	5,890	-	-	-	-	-	-
Subtotal		\$ 1,436,373	\$ 1,287,871	\$ 1,340,705	\$ 1,368,858	\$ 1,397,900	\$ 1,427,873	\$ 1,458,822
Police	Regular Civil Salary	\$ 30,344,329	\$ 38,228,618	\$ 40,005,111	\$ 40,805,213	\$ 41,621,317	\$ 42,453,744	\$ 43,302,819
	Regular Career Salary	10,833,299	4,820,136	4,874,906	4,972,404	5,071,852	5,173,289	5,276,755
	Salary Driven Benefits	4,914,625	5,283,384	5,444,535	5,553,426	5,664,494	5,777,784	5,893,340
	Non Salary Related Benefits	4,147,863	4,415,698	4,775,264	5,109,532	5,467,200	5,849,904	6,259,397
	Temporary Compensation	39,881	60,547	-	-	-	-	-
	Overtime Compensation	1,421,949	1,486,737	1,604,587	1,636,679	1,669,412	1,702,801	1,736,857
	Special Pay	1,534,250	1,248,124	1,488,257	1,518,022	1,548,383	1,579,350	1,610,937
	Supplies and Services	2,415,253	2,683,112	2,507,055	2,507,055	2,507,055	2,507,055	2,507,055
	Utilities	73	-	225	248	272	299	329
	Interfund Charges	3,919,823	4,080,083	4,210,660	4,631,726	5,094,899	5,604,388	6,164,827
	Capital Related	251,895	223,598	-	-	-	-	-
Subtotal		\$ 59,823,240	\$ 62,530,037	\$ 64,910,600	\$ 66,734,305	\$ 68,644,884	\$ 70,648,615	\$ 72,752,316
Public Defender	Regular Career Salary	\$ 364,939	\$ 365,050	\$ 372,552	\$ 380,003	\$ 387,603	\$ 395,355	\$ 403,262
	Salary Driven Benefits	50,372	51,254	52,511	53,561	54,632	55,725	56,840
	Non Salary Related Benefits	41,229	40,059	50,397	53,925	57,700	61,738	66,060
	Supplies and Services	32,598	40,861	40,861	40,861	40,861	40,861	40,861
	Interfund Charges	4,250	4,395	4,395	4,835	5,318	5,850	6,435
Subtotal		\$ 493,388	\$ 501,619	\$ 520,716	\$ 533,185	\$ 546,114	\$ 559,529	\$ 573,458
Public Safety Communications	Regular Career Salary	\$ 2,722,544	\$ 2,748,780	\$ 2,804,433	\$ 2,860,522	\$ 2,917,732	\$ 2,976,087	\$ 3,035,608
	Salary Driven Benefits	385,240	370,509	389,052	396,833	404,770	412,865	421,122
	Non Salary Related Benefits	316,413	337,931	391,113	418,491	447,785	479,130	512,669
	Temporary Compensation	12,826	53,850	13,200	13,464	13,733	14,008	14,288
	Overtime Compensation	280,683	350,000	258,500	263,670	268,943	274,322	279,809
	Special Pay	69,025	26,457	28,947	29,526	30,116	30,719	31,333
	Supplies and Services	64,279	35,765	35,500	35,500	35,500	35,500	35,500
	Interfund Charges	3,656	7,400	4,297	4,727	5,199	5,719	6,291
Subtotal		\$ 3,854,666	\$ 3,930,692	\$ 3,925,042	\$ 4,022,732	\$ 4,123,780	\$ 4,228,350	\$ 4,336,621

*Note: These amounts exclude all amendments, Council base adjustments, and future base adjustments which are reported separately on the 'Summary' sheet.

General Fund Financial Outlook Through 2010 Department Detail: Base Budget*

Department Name	Category	2004 Actual	2005 Projected	2006 Base	2007 Projected	2008 Projected	2009 Projected	2010 Projected
Public Works	Regular Career Salary	\$ 7,576,177	\$ 7,535,067	\$ 7,563,330	\$ 7,714,597	\$ 7,868,889	\$ 8,026,266	\$ 8,186,792
	Salary Driven Benefits	1,069,777	1,046,101	1,077,995	1,099,555	1,121,546	1,143,977	1,166,856
	Non Salary Related Benefits	924,509	929,214	1,062,819	1,137,216	1,216,821	1,301,999	1,393,139
	Temporary Compensation	75,659	86,850	79,660	81,253	82,878	84,536	86,227
	Overtime Compensation	126,509	127,353	122,395	124,843	127,340	129,887	132,484
	Special Pay	239,772	162,593	113,455	115,724	118,039	120,399	122,807
	Allocated Admin-Personal Svcs	(895,000)	(895,000)	(905,345)	(923,452)	(941,921)	(960,759)	(979,975)
	Supplies and Services	2,215,877	2,374,184	2,421,358	2,421,358	2,421,358	2,421,358	2,421,358
	Utilities	3,512,427	3,845,124	4,029,444	4,432,388	4,875,627	5,363,190	5,899,509
	Interfund Charges	1,820,689	1,977,567	2,018,740	2,220,614	2,442,675	2,686,943	2,955,637
	Debt Related	86,537	-	-	-	-	-	-
	Capital Related	27,082	48,775	48,600	48,600	48,600	48,600	48,600
	Contingency Budget	(15,000)	-	-	-	-	-	-
Subtotal		\$ 16,765,015	\$ 17,237,828	\$ 17,632,451	\$ 18,472,697	\$ 19,381,852	\$ 20,366,395	\$ 21,433,435
GRAND TOTAL		\$ 212,378,850	\$ 216,528,419	\$ 227,004,353	\$ 232,449,405	\$ 238,196,033	\$ 244,268,188	\$ 250,691,995

*Note: These amounts exclude all amendments, Council base adjustments, and future base adjustments which are reported separately on the 'Summary' sheet.

General Fund Financial Outlook Through 2010 - Amendment Additions						
Department	Description	2006 Adopted	2007 Projected	2008 Projected	2009 Projected	2010 Projected
City Attorney	Restoration of vacancy savings associated with 1.0 FTE. Technical correction - Assistant City Attorney budget will be covered by the Aurora Water Department.	50,631	50,631	50,631	50,631	50,631
Finance	Funding for increased external audit and actuary fees.	75,000	75,000	75,000	75,000	75,000
Internal Services	Funding for Fleet Replacement for lease and purchase of vehicles, and equipment increases. Funding for warranty work for new facilities that were opened in 2004 and 2005.	1,370,002	1,370,002	1,370,002	1,370,002	1,370,002
Neighborhood Services	Technical adjustment for the addition of 1 FTE funded through existing appropriation.	-	-	-	-	-
Non Departmental	Restoration of the Visitors Promotion Advisory Board transfer to the appropriate calculated level.	131,229	131,229	131,229	131,229	131,229
Parks	Funding for water for 11 new park sites. Street Trees: transfer program from the General Fund to the Designated Revenue Fund. Correct the budget to match the IGA in Arapahoe County Maintenance (Technical Adjustment).	235,635	235,635	235,635	235,635	235,635
Police	Funding for twelve additional Patrol Officers to meet the 2 per 1000 mandate and associated equipment, add for twelve anticipated overhire Patrol Officers, increased vehicle maintenance, and appropriation for the City match to the Juvenile Accountability Block Grant.	2,075,488	2,075,488	2,075,488	2,075,488	2,075,488
Public Defender	New Full-Time Attorney for the Public Defender's Office.	55,000	55,000	55,000	55,000	55,000
Public Works	Funding for increased electricity and maintenance costs associated with Public Lighting increase and traffic signal maintenance.	160,000	160,000	160,000	160,000	160,000
GRAND TOTAL BUDGET AMENDMENT ADDITIONS		\$ 4,152,985	\$ 4,152,985	\$ 4,152,985	\$ 4,152,985	\$ 4,152,985

General Fund Financial Outlook Through 2010 - Amendment Reductions						
Department	Description	2006 Adopted	2007 Projected	2008 Projected	2009 Projected	2010 Projected
City Attorney	Civil and Criminal division reductions in general operating supplies and overtime.	(106,600)	(106,600)	(106,600)	(106,600)	(106,600)
Court Administration	One time printing equipment and professional services reduction.	(19,500)	-	-	-	-
Development Services	Reduce General Fund use for the Business Development Center and AURA Division. Reduction of professional services.	(378,458)	(378,458)	(378,458)	(378,458)	(378,458)
Finance	Eliminate Administrative Specialist, and transfer source of funding for existing Debt Management Staff to the Designated Revenues Fund.	(178,261)	(178,261)	(178,261)	(178,261)	(178,261)
Fire	Eliminate Fire Department Staffing Officer, Training Clerical Position, and reduction of operating expenses.	(148,618)	(148,618)	(148,618)	(148,618)	(148,618)
General Management	Eliminate Channel 8 from the General Fund and move it to the Designated Revenues Fund.	(204,578)	(204,578)	(204,578)	(204,578)	(204,578)
Human Resources	Significantly reduce training services offered by the City and eliminate two training staff. Also, eliminate the Second Language Program.	(215,023)	(215,023)	(215,023)	(215,023)	(215,023)
Information Technology	Move three Radio Shop positions to the Enhanced 911 (E-911) Fund, eliminate Contract Programmer position, and close I.T. Help Desk and eliminate two Technology Support Specialist positions.	(391,522)	(391,522)	(391,522)	(391,522)	(391,522)
Internal Services	Eliminate Filled Director's position and technical adjustment for Vacant Assistant Position	(148,609)	(148,609)	(148,609)	(148,609)	(148,609)

General Fund Financial Outlook Through 2010 - Amendment Reductions						
Department	Description	2006 Adopted	2007 Projected	2008 Projected	2009 Projected	2010 Projected
Judicial	Reduction in relief assistance.	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Library, Recreation, & Cultural Services	Reduction in the General Fund subsidy to the Cultural Services Fund and the Recreation Services Fund, close Chambers Plaza Library and eliminate one vacant position, transfer Illif Square and Tallyn's Reach operations to Arapahoe Library District Funds, reduce Tallyn's Reach Library hours and eliminate one vacant position.	(1,216,600)	(1,216,600)	(1,216,600)	(1,216,600)	(1,216,600)
Neighborhood Services	Eliminate the Vacant Community Relations Multi-Cultural Program Assistant position, vacant Original Aurora Renewal Public Information Officer position, filled Neighborhood Liason Position, and vacant 0.5 FTE Community Relations Technical Assistant position. Cut all Aid to Agencies funding, and move 0.5 FTE Community Networker position and two Code Enforcement Inspector positions from the General Fund to the Community Development Fund.	(857,573)	(857,573)	(857,573)	(857,573)	(857,573)
Non-Departmental	Reduction in contingency, reduction in the transfer to the Capital Projects Fund, and the following reductions in the transfer to the Capital Projects Fund associated with specific department projects: Public Works: Asphalt 30% reduction in Residential Street and eliminate residential curb cuts. Reduce concrete overlay repair program by 30%. Additionally, reduce Citizen Requests for Concrete repair outside of normal overlay. Parks and Open Space: Transfer ongoing capital design costs to ArCo - Allocated Admin. Eliminate ongoing park tree planting capital funding. Also, eliminate ongoing acquisitions CPF budget. Development Services: Economic Dev. Infrastructure CIP fund balance (\$162,900 over five years). Library, Recreation, & Cultural Services: Discontinue Art in Public Places transfer.	(5,897,580)	(5,897,580)	(5,897,580)	(5,897,580)	(5,897,580)
Parks & Open Space	Reduction of temporary salaries and tree planting in the Forestry and Parks Operations and Maintenance Divisions, elimination of one vacant Parks Maintenance position for the Aurora Sports Park, elimination of one vacant maintenance position in the Forestry Division. Transfer of two Park Ranger positions and 0.75 position in Parks Planning and Design to the Arapahoe County Open Space Fund. Also, transfer 0.75 position from in Parks Planning and Design to the Conservation Trust Fund.	(507,818)	(507,818)	(507,818)	(507,818)	(507,818)
Planning	Eliminate one Administrative Technician position in the Comprehensive Planning Division. A portion of the Comprehensive Planning Division employee salaries will be funded by the Development Review Fund.	(221,365)	(221,365)	(221,365)	(221,365)	(221,365)
Police	Elimination of one Administrative Technician position, one Police Report Clerk, and two Property Technician positions.	(175,167)	(175,167)	(175,167)	(175,167)	(175,167)
Public Defender	Reduction in training budget.	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Public Works	Eliminate one vacant Design Engineer position.	(68,713)	(68,713)	(68,713)	(68,713)	(68,713)
GRAND TOTAL BUDGET AMENDMENT REDUCTIONS		\$ (10,746,985)	\$ (10,727,485)	\$ (10,727,485)	\$ (10,727,485)	\$ (10,727,485)

General Fund Financial Outlook Through 2010 - Council Adjustments						
Department	Description	2006 Adopted	2007 Projected	2008 Projected	2009 Projected	2010 Projected
COUNCIL BASE ADJUSTMENTS						
Non-Departmental	Reduction of the career service pay increase to 1.6% from 2.0%.	\$ (211,426)	\$ (215,655)	\$ (219,968)	\$ (224,367)	\$ (228,854)
TOTAL COUNCIL BASE ADJUSTMENTS		\$ (211,426)	\$ (215,655)	\$ (219,968)	\$ (224,367)	\$ (228,854)
COUNCIL AMENDMENT ADJUSTMENTS						
City Council	Reduction of the City Council Contingency.	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (30,000)
Non-Departmental	Eliminate the remaining funds in the Compensation Reserve.	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Parks	Reduction of the AMC Corridor maintenance by 10%.	(56,500)	(56,500)	(56,500)	(56,500)	(56,500)
Non-Departmental (Transfers)	One-time CPF transfer cut due to eliminating facilities space study, international center street, and traffic calming balances.	(145,192)	-	-	-	-
Library, Recreation & Cultural Services	Consolidate Historic Preservation Program into the History Museum and restore the General Fund subsidy to the Cultural Services fund for the History Museum. One time use of Cultural Services Fund balance for restoration of the history museum. Restore the Chambers Plaza Library. Restore the General Fund subsidy transfer to the Recreation Services Fund for the restoration of the Fitzsimons pool, Aquatics Maintenance Position, and Village Green Pool and Recreation Center.	300,124	349,116	349,116	349,116	349,116
Development Services	Move Business Development Center back to the General Fund.	260,236	260,236	260,236	260,236	260,236
TOTAL COUNCIL AMENDMENT ADJUSTMENTS		\$ 278,668	\$ 472,852	\$ 472,852	\$ 472,852	\$ 472,852
Net of All		\$ (67,242)	\$ (257,197)	\$ (252,884)	\$ (248,485)	\$ (243,998)

General Fund Financial Outlook Through 2010 Potential Future Adjustments

Description	2005 Projected	2006 Adopted	2007 Projected	2008 Projected	2009 Projected	2010 Projected
REVENUE ADJUSTMENTS						
Increased revenue in 2005 base (2005 9-month est.)	\$ 932,777	\$ 1,174,335	\$ 1,223,756	\$ 1,278,112	\$ 1,329,966	\$ 1,380,426
*Note excludes increased capital-related use tax revenue						
TOTAL REVENUE ADJUSTMENTS	\$ 932,777	\$ 1,174,335	\$ 1,223,756	\$ 1,278,112	\$ 1,329,966	\$ 1,380,426

BASE ADJUSTMENTS						
Change in hours worked each year (above base of 2080 hours)	\$ -	\$ -	\$ 506,827	\$ 1,040,578	\$ 538,089	\$ 550,230
Police step/grade costs (compounds each year)	-	-	847,727	1,729,363	2,645,926	3,580,819
Recreation and Cultural Fund subsidy adjustments (coumpounds) - assume new policy that they must cover with fee increases for foreseeable future	-	-	-	-	-	-
Street lighting growth	-	-	200,000	400,000	600,000	800,000
Increase GERP contribution by 0.5% Jan. 1, 2008	-	-	-	270,000	270,000	270,000
TOTAL BASE ADJUSTMENTS	\$ -	\$ -	\$ 1,554,554	\$ 3,439,941	\$ 4,054,015	\$ 5,201,050

OTHER ADJUSTMENTS						
Add 12.0 police officers per year for 2/1000 population increases	\$ -	\$ -	\$ 960,000	\$ 1,920,000	\$ 2,880,000	\$ 3,840,000
Open Fire Station #15 Mid-2006	-	937,500	1,274,000	1,298,480	1,323,450	1,348,919
Open Fire Station #14 with EMS only Mid-2006	-	360,731	490,593	500,405	510,413	520,622
Fully open Fire Station #14 Mid-2009	-	-	-	-	427,087	828,297
Return AEDC, AdEDC, NABA funding to GF	-	-	380,000	380,000	380,000	380,000
Restore Comitis funding	-	173,500	173,500	173,500	173,500	173,500
TOTAL OTHER ADJUSTMENTS	\$ -	\$ 1,471,731	\$ 3,278,093	\$ 4,272,385	\$ 5,694,450	\$ 7,091,337

FUND SUMMARY ADJUSTMENTS						
None	\$ -	\$ -	\$ -	\$ -	\$ -	
	-	-	-	-	-	
TOTAL FUND SUMMARY ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TRANSFERS - INFORMATION ONLY						
Capital Projects Fund - per 2006 five-year plan	n/a	\$ 21,794,626	\$ 23,121,109	\$ 24,500,816	\$ 26,021,321	\$ 27,643,616
Payments for incentive agreements - tied to revenue est.	n/a	3,917,395	4,499,471	4,652,597	4,953,960	5,377,743
*Note excludes increased CPF transfer due to higher revenue						
TOTAL TRANSFERS	\$ -	\$ 25,712,021	\$ 27,620,580	\$ 29,153,413	\$ 30,975,281	\$ 33,021,359





FUND SUMMARIES



Fund Summaries Overview

The purpose of the fund summaries is to provide a synopsis of the financial condition of each City fund. A fund summary provides information on revenues, expenditures, and ending funds available. In addition, it is a planning mechanism, as it allows expenditures to be matched to available revenues and/or fund balance. Fund summaries also identify the designation or reservation of funds for anticipated use.

A fund summary document includes the following sections: summary, detail, long-range plan, and narrative. The summary and detail parts have four columns: two years of actual data, one projection year, and the budget year. The long-range plan will show projections through 2010.

Summary

The first section of the fund summary is a rollup of *sources* and *uses*. Sources include revenues, transfers in, and decreases in reservations and designations. Uses include expenditures, transfers out, and increases in reservations and designations. It is important to note that sources and uses are always balanced because a fund's sources are either expended, become restricted (reserved or designated), or become unrestricted (unreserved or undesignated) funds available.

The next three sections of the summary relate to ending funds available. These sections summarize the changes in each of the categories related to funds available. The last section shows the total ending funds available. Ending funds available for any given year becomes the beginning funds available in the following year. Net changes in reserved and designated funds, unreserved and undesignated funds, and total funds available are identified.

Detail

The fund summary detail page provides an itemized listing of all sources and uses, except for transfers. The first section, Reserved and Designated Funds Available Detail, show specific designations and reservations. Each section total ties to the "Changes in Reserved & Designated Funds Available" section in the budget summary.

The second section, Revenue & Expenditure Detail, is a breakdown of revenues and expenditures, which tie to the first part of the summary. In a very few cases the budget numbers differ from the City's Comprehensive Annual Financial Report (CAFR) because fund summaries exclude prior year carryovers. Carryovers are expenditures accounted for in one year but spent in a later year.

The third section, the long-range outlook, shows the effect of expenditure and revenue projections on funds available through 2010. These take into account generalized growth rate assumptions for revenue and expenditure amounts.

Narrative

The final section of the document is the narrative. The narrative gives background information including the history and the purpose of the fund. Major changes to revenues, expenditures, and fund balance are discussed in some detail in this section. Information concerning the long-range outlook, including growth rate assumptions used in making the outlook, is also discussed.

GENERAL FUND SUMMARY

	2003 Actual **	2004 Actual***	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 198,954,858	\$ 202,850,232	\$ 211,007,227	\$ 217,530,918
Transfers In (from other funds)	3,864,534	6,011,235	4,098,534	2,950,590
From Decrease in Reserves & Designated Funds Available	16,553,042	9,147,274	2,855,000	306,719
Total Sources Before Decrease in Funds Available	\$ 219,372,434	\$ 218,008,741	\$ 217,960,761	\$ 220,788,227
From Decrease in Undesignated Funds Available	1,115,956	-	4,077,477	-
Total Sources	\$ 220,488,390	\$ 218,008,741	\$ 222,038,238	\$ 220,788,227
Uses of Funds				
Expenditures *	167,487,561	173,980,608	180,612,825	\$ 187,076,318
Transfers Out (to other funds)	45,984,555	38,398,256	35,915,594	33,401,277
To Increase Reserves & Designated Funds Available	7,016,274	4,655,000	5,509,819	310,632
Total Uses Before Increase in Funds Available	\$ 220,488,390	\$ 217,033,864	\$ 222,038,238	\$ 220,788,227
To Increase Undesignated Funds Available	-	974,877	-	-
Total Uses	\$ 220,488,390	\$ 218,008,741	\$ 222,038,238	\$ 220,788,227
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 5,287,070	\$ 4,171,114	\$ 5,145,991	\$ 1,068,514
Revenues & Other Sources	219,372,434	218,008,741	217,960,761	220,788,227
Expenditures & Other Uses	(220,488,390)	(217,033,864)	(222,038,238)	(220,788,227)
Net Change in Unreserved & Undesignated Funds Available	\$ (1,115,956)	\$ 974,877	\$ (4,077,477)	\$ -
Ending Unreserved & Undesignated Funds Available	\$ 4,171,114	\$ 5,145,991	\$ 1,068,514	\$ 1,068,514
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ 16,884,042	\$ 7,347,274	\$ 2,855,000	\$ 5,509,819
Decreases in Reserved & Designated	(16,553,042)	(9,147,274)	(2,855,000)	(306,719)
Increases in Reserved & Designated	7,016,274	4,655,000	5,509,819	310,632
Net Change in Reserved & Designated Funds Available	\$ (9,536,768)	\$ (4,492,274)	\$ 2,654,819	\$ 3,913
Ending Reserved & Designated Funds Available****	\$ 7,347,274	\$ 2,855,000	\$ 5,509,819	\$ 5,513,732
Total Ending Funds Available				
Total Beginning Funds Available	\$ 22,171,112	\$ 11,518,388	\$ 8,000,991	\$ 6,578,333
Changes in Unreserved & Undesignated Funds Available	(1,115,956)	974,877	(4,077,477)	-
Changes in Reserved & Designated Funds Available	(9,536,768)	(4,492,274)	2,654,819	3,913
Net Change in Funds Available	\$ (10,652,724)	\$ (3,517,397)	\$ (1,422,658)	\$ 3,913
Total Ending Funds Available	\$ 11,518,388	\$ 8,000,991	\$ 6,578,333	\$ 6,582,246

* Expenditures exclude prior year's carryovers, if applicable.

** The 2003 revenues and expenditures differ from the CAFR in that they include \$1,349,500 as an additional expenditure to offset the additional transfer in from the Development Review Fund, which is in turn shown as a negative expenditure in the CAFR.

*** The 2004 revenues and expenditures differ from the CAFR in that the CAFR shows the split of the Development Review Fund from the General Fund. Since they were always split in the fund summaries, the revenue and expenditure effect is not shown. The 2004 Ending Funds Available in the fund summary does match the CAFR.

**** The 2004 reservations and designations do not match the CAFR as the CAFR includes \$55,333 of accrued revenue that is not in the fund summary, and the fund summary includes \$135,000 for the final Arapahoe County incentive payment that is not in the CAFR.

GENERAL FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Beginning Reserved & Designated Funds Available				
Reserve for Police DROP costs	\$ 338,000	\$ -	\$ -	\$ -
2/1000 Reservations	5,756,570	-	-	-
2/1000 GAP Savings	2,087,500	1,000,000	-	-
Police Pension Set Aside	1,463,000	-	-	-
2005 / 2006 Separation Payments	-	-	-	400,000
ACLC Receiveable	8,803	-	-	-
Operating Reserve	7,230,169	3,079,000	-	803,100
Blue Spruce Contingency	-	-	-	4,000,000
TABOR Refund Proceeds	-	2,055,755	-	-
Fund Balance Designation for use in 2004	-	1,212,519	-	-
AMB Sale Proceeds	-	-	800,000	-
2004 Furlough Savings	-	-	1,200,000	-
2004 Additional Vacancy Savings	-	-	720,000	-
Funds for deferred sick leave payment in 2006	-	-	-	306,719
Funds available for final Arapahoe Crossing payment	-	-	135,000	-
Total Beginning Reserved & Designated Funds Available	\$ 16,884,042	\$ 7,347,274	\$ 2,855,000	\$ 5,509,819
Decreases (Uses) of Reserved & Designated Funds Available				
Reserve for Police DROP costs	\$ 338,000	\$ -	\$ -	\$ -
2/1000 Reservations	5,756,570	-	-	-
2/1000 GAP Savings	3,087,500	1,000,000	-	-
Police Pension Set Aside	2,711,000	-	-	-
ACLC Receiveable	8,803	-	-	-
Operating Reserve	4,151,169	3,079,000	-	-
Blizzard Contingency	500,000	-	-	-
TABOR Refund Proceeds	-	2,055,755	-	-
Fund Balance Designation for use in 2004	-	1,212,519	-	-
2003 Additional Savings Used in 2004	-	1,800,000	-	-
AMB Sale Proceeds	-	-	800,000	-
2004 Furlough Savings	-	-	1,200,000	-
2004 Additional Vacancy Savings	-	-	720,000	-
Funds for deferred sick leave payment in 2006	-	-	-	306,719
Funds available for final Arapahoe Crossing payment	-	-	135,000	-
Total Decreases in Reserved & Designated Funds Available	\$ 16,553,042	\$ 9,147,274	\$ 2,855,000	\$ 306,719
Increases of Reserved & Designated Funds Available				
2/1000 GAP Savings	\$ 2,000,000	\$ -	\$ -	\$ -
Police Pension Set Aside	1,248,000	-	-	-
2005 / 2006 Separation Payments	-	-	400,000	-
Operating Reserve	-	-	803,100	310,632
Blue Spruce Contingency	-	-	4,000,000	-
Blizzard Contingency	500,000	-	-	-
TABOR Refund Proceeds	2,055,755	-	-	-
Fund Balance Designation for use in 2004	1,212,519	-	-	-
2003 Additional Savings Used in 2004	-	1,800,000	-	-
AMB Sale Proceeds	-	800,000	-	-
2004 Furlough Savings	-	1,200,000	-	-
2004 Additional Vacancy Savings	-	720,000	-	-
Funds for deferred sick leave payment in 2006	-	-	306,719	-
Funds available for final Arapahoe Crossing payment	-	135,000	-	-
Total Increases in Reserved & Designated Funds Available	\$ 7,016,274	\$ 4,655,000	\$ 5,509,819	\$ 310,632
Ending Reserved & Designated Funds Available				
2/1000 GAP Savings	\$ 1,000,000	\$ -	\$ -	\$ -
2005 / 2006 Separation Payments	-	-	400,000	400,000
Operating Reserve	3,079,000	-	803,100	1,113,732
Blue Spruce Contingency	-	-	4,000,000	4,000,000
TABOR Refund Proceeds	2,055,755	-	-	-
Fund Balance Designation for use in 2004	1,212,519	-	-	-
AMB Sale Proceeds	-	800,000	-	-
2004 Furlough Savings	-	1,200,000	-	-
2004 Additional Vacancy Savings	-	720,000	-	-
Funds for deferred sick leave payment in 2006	-	-	306,719	-
Funds available for final Arapahoe Crossing payment	-	135,000	-	-
Total Ending Reserved & Designated Funds Available	\$ 7,347,274	\$ 2,855,000	\$ 5,509,819	\$ 5,513,732

GENERAL FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Revenue & Expenditure Detail				
Revenues				
Taxes	\$ 172,183,351	\$ 177,004,556	\$ 183,206,988	\$ 189,687,760
Charges for services	5,551,861	5,734,819	5,723,262	5,470,498
Fines and Forfeitures	4,547,241	4,492,855	6,279,590	6,530,773
Intergovernmental	10,468,042	10,424,986	10,260,209	10,563,232
Licenses & Permits	3,031,003	3,512,684	3,906,327	3,786,573
Sales of Assets	-	-	-	-
Other Revenues	3,173,360	1,680,332	1,630,851	1,492,082
Total Revenues	\$ 198,954,858	\$ 202,850,232	\$ 211,007,227	\$ 217,530,918
Expenditures				
Personal Services	\$ 129,924,214	\$ 135,405,733	\$ 140,814,177	\$ 145,761,614
Supplies & Services	27,662,633	28,204,514	27,900,243	27,788,281
Interfund Charges	8,044,884	8,598,389	9,464,849	9,565,927
Debt Related	394,583	408,231	306,251	824,326
Capital Related	1,461,247	1,363,741	2,127,305	3,136,170
Total Expenditures	\$ 167,487,561	\$ 173,980,608	\$ 180,612,825	\$ 187,076,318

General Fund

The General Fund is the primary operating fund of the City and includes nearly all taxes and other resources traditionally associated with City operations. Revenues and expenditures from the 0.25 percent voter-approved sales tax for police officer staffing (2 per 1,000 initiative) are included in this fund.

2004 revenues, excluding transfers, grew by \$3.9 million (2.0 percent), with the majority of the increase coming from general sales tax (up \$3.0 million) and building material use tax (up \$3.3 million). Transfers grew \$2.1 million due to a one-time transfer from the Community Maintenance Fund. Property Tax decreased \$1.9 million due to voter approved retention of a one-time TABOR refund in 2003. General Fund expenditures, excluding transfers, increased \$6.5 million (3.9 percent), but were offset by decreases in transfers out. Even with expenditures being relatively constant, \$3.5 million (30.5 percent) of fund balance was used in 2004. The fund balance decrease was primarily due to the use of reserved and designated funds.

For 2005, General Fund revenues, excluding transfers, are expected to increase \$8.2 million (4.0 percent), with a \$4.4 million increase in sales tax. Other taxes, including Property Tax and Building Material Use Tax, triggered an additional \$1.8 million increase. Fines and Forfeitures are expected to grow \$1.8 million (39.8 percent) due a new fine schedule that went into place in late 2004. The elimination of the one-time transfer from Community Maintenance in 2004 causes a \$1.9 million decrease in transfers in. Expenditures, excluding transfers, are expected to grow \$6.6 million (3.8 percent). Transfers are expected to decrease \$2.5 million due to the payoff of several retail development incentives, including Pioneer Hills and Arapahoe Crossing. Personal services costs are projected to increase \$5.4 million due mostly to a \$4.1 million increase in the pension contribution costs for police and fire personnel in the Old Hire pension plan, 2 per 1000 increases, and increases related to fire and police contracts. The Economic Development Program moved from the General Fund to the Development Review fund and was a major factor in the \$304,000 decrease in supplies and services. Rising gas costs cause a \$866,000 (10.0 percent) increase in Interfund Charges. Additional PC replacements in the Information Technology Department account for half of the \$764,000 (56.0 percent) capital related increase. Total Funds Available in the General Fund are expected to decrease \$1.4 million (17.8 percent) by the end of 2005.

The revenue projection for 2006, excluding transfers in, is expected to increase \$6.5 million (3.1 percent). Sales Tax increases of \$5.2 million make up the majority of the increase. Building Material Use Tax, a component of total taxes, is expected to decrease \$880,000 (7.1 percent) in 2006 due to an expected slow-down in construction activities. Increases in Property Tax, Auto Use Tax, and Equipment Use Tax more than make up for the decrease. Assumed in the revenue projection is a \$217,000 decrease due as an effect of adds and cuts, primarily from the movement of street tree revenue from the General Fund to Designated Revenues. The elimination of a one-time transfer from the Risk Fund was the primary factor in a \$1.1 million (28.0 percent) decrease in Transfers In. Most other revenue streams have minor changes from 2005 to 2006.

After accounting for all adds and cuts required to balance the budget, the budget for 2006 includes a 3.9 million (1.8 percent) increase in expenditures over 2005. The majority of the increase is due to a \$4.9 million (3.5 percent) increase in personal services primarily for uniformed fire and police staff. Supplies and services (down \$112,000 (0.4 percent)) and interfund charges (up \$101,100 (1.1 percent)) remain relatively unchanged for 2006. Expenditure increases due to fleet purchases and replacements cause capital related to increase \$1.0 million and debt related to increase \$518,000. Transfers out are expected to decrease \$2.5 million, with most of the decreases coming from the Capital Projects Fund transfer.

The Funds Available for the General Fund decreased since 2003, down \$4.9 million (42.9 percent). The 2006 Funds Available amount is projected to remain unchanged from the 2005 Funds Available amount. This amount includes a \$4.0 million set aside for a possible audit issue and \$1.1 million operating reserve.

The long-range outlook for the General Fund is addressed in a separate section of this budget document.

ABATEMENT FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 215,899	\$ 322,300	\$ 205,000	\$ 335,125
Transfers In (from other funds)	-	-	-	-
From Decrease in Reserves & Designated Funds Available	-	-	76,260	-
Total Sources Before Decrease in Funds Available	\$ 215,899	\$ 322,300	\$ 281,260	\$ 335,125
From Decrease in Undesignated Funds Available	19,266	-	-	-
Total Sources	\$ 235,165	\$ 322,300	\$ 281,260	\$ 335,125
Uses of Funds				
Expenditures *	\$ 234,858	\$ 256,252	\$ 223,729	\$ 261,677
Transfers Out (to other funds)	-	-	-	-
To Increase Reserves & Designated Funds Available	307	500	-	-
Total Uses Before Increase in Funds Available	\$ 235,165	\$ 256,752	\$ 223,729	\$ 261,677
To Increase Undesignated Funds Available	-	65,548	57,531	73,448
Total Uses	\$ 235,165	\$ 322,300	\$ 281,260	\$ 335,125
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 229,631	\$ 210,365	\$ 275,913	\$ 333,444
Revenues & Other Sources	215,899	322,300	281,260	335,125
Expenditures & Other Uses	(235,165)	(256,752)	(223,729)	(261,677)
Net Changes in Unreserved & Undesignated Funds Available	\$ (19,266)	\$ 65,548	\$ 57,531	\$ 73,448
Ending Unreserved & Undesignated Funds Available	\$ 210,365	\$ 275,913	\$ 333,444	\$ 406,892
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ 75,453	\$ 75,760	\$ 76,260	\$ -
Decreases in Reserved & Designated	-	-	(76,260)	-
Increases in Reserved & Designated	307	500	-	-
Net Changes in Reserved & Designated Funds Available	\$ 307	\$ 500	\$ (76,260)	\$ -
Ending Reserved & Designated Funds Available	\$ 75,760	\$ 76,260	\$ -	\$ -
Total Ending Funds Available				
Total Beginning Funds Available	\$ 305,084	\$ 286,125	\$ 352,173	\$ 333,444
Changes in Unreserved & Undesignated Funds Available	(19,266)	65,548	57,531	73,448
Changes in Reserved & Designated Funds Available	307	500	(76,260)	-
Net Changes in Funds Available	\$ (18,959)	\$ 66,048	\$ (18,729)	\$ 73,448
Total Ending Funds Available	\$ 286,125	\$ 352,173	\$ 333,444	\$ 406,892

* Expenditures exclude prior year's carryovers, if applicable.

ABATEMENT FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Designations	\$ 75,453	\$ 75,760	\$ 76,260	\$ -
Total Beginning Reserved & Designated Funds Available	\$ 75,453	\$ 75,760	\$ 76,260	\$ -
Decreases (Uses) of Reserved & Designated Funds Available				
Designations	\$ -	\$ -	\$ 76,260	\$ -
Total Decreases in Reserved & Designated Funds Available	\$ -	\$ -	\$ 76,260	\$ -
Increases of Reserved & Designated Funds Available				
Designations	\$ 307	\$ 500	\$ -	\$ -
Total Increases in Reserved & Designated Funds Available	\$ 307	\$ 500	\$ -	\$ -
Ending Reserved & Designated Funds Available				
Designations	\$ 75,760	\$ 76,260	\$ -	\$ -
Total Ending Reserved & Designated Funds Available	\$ 75,760	\$ 76,260	\$ -	\$ -
Revenue & Expenditure Detail				
Revenues				
Charges for services	\$ 208,152	\$ 315,998	\$ 198,000	\$ 330,000
Other Revenues	7,747	6,302	7,000	5,125
Total Revenues	\$ 215,899	\$ 322,300	\$ 205,000	\$ 335,125
Expenditures				
Personal Services	\$ 45,941	\$ 50,522	\$ 53,961	\$ 52,378
Supplies & Services	187,017	203,603	167,569	207,100
Interfund Charges	1,900	2,127	2,199	2,199
Total Expenditures	\$ 234,858	\$ 256,252	\$ 223,729	\$ 261,677

ABATEMENT FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 322,300	\$ 205,000	\$ 335,125	\$ 347,920	\$ 352,947	\$ 358,104	\$ 363,395
Expenditures - Operating	256,252	223,729	261,677	263,559	265,514	267,547	269,660
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 66,048	\$ (18,729)	\$ 73,448	\$ 84,361	\$ 87,432	\$ 90,557	\$ 93,735
Beginning Funds Available	\$ 286,125	\$ 352,173	\$ 333,444	\$ 406,892	\$ 491,253	\$ 578,685	\$ 669,242
Inc/(Dec) in Funds Available	66,048	(18,729)	73,448	84,361	87,432	90,557	93,735
Ending Funds Available	\$ 352,173	\$ 333,444	\$ 406,892	\$ 491,253	\$ 578,685	\$ 669,242	\$ 762,977

Abatement Fund

The Abatement Fund was established by ordinance in 1980 and is used to manage weed cutting, trash removal, building demolition, tree trimming, and tree removal on properties that have not been maintained in accordance with City ordinances. The fund receives reimbursement of contractor payments and administrative fees collected from owners of abated property and through county collected assessments and liens. Abatement Fund expenditures and revenues fluctuate based on the number of abatements conducted as well as the amount of time between abatements and the actual collection of payments from the property owners and the counties. Adjustments in weed and tree abatement spending are made throughout the year based on the amount of revenue generated from fees. Expenditures related to building demolition can occur several years before the fund receives the commensurate revenue.

In 2004, expenditures increased by \$21,394 or 9.1 percent. The increase in expenditures is attributed to a large number of abatements performed due to the drought and large number of vacant properties. Revenues finished the year \$66,048 over expenditures, resulting in an ending funds available increase of 23.1 percent.

In 2005, the Abatement Fund is expected to have a 12.7 percent decrease in expenditures, with most of the decrease coming in supplies and services for weed abatement. Revenues are also expected to decrease 36.4 percent in the same time frame. A \$76,260 shortfall anticipated during the creation of the 2005 Adopted Budget is now projected to only be \$18,729. Therefore the unused portion of this designation will increase undesignated funds available.

In 2006, revenues are anticipated to increase 63.5 percent to \$335,125, due to a higher number of abatements. Expenditures are projected to increase 17.0 percent for additional supplies and services. This difference between the revenues and expenditures will cause a 22.0 percent increase in funds available in 2006.

The five year outlook projects an increase in funds available through 2010. This is a result of revenue growth outpacing expenditure growth, due to reimbursement for contractual services and administrative fees. Growth expectations for expenditures follow closely to the expectations of the General Fund. Supply costs, which account for most of the fund's expenses are not expected to grow, interfund charges are anticipated to grow at 7.0 percent and personal services are expected to grow at 3.0 percent. Revenues from charges for services grow at 0.5 percent each year while interest on fund balance is anticipated at 4.0 percent per year, resulting in revenue growth exceeding expenditures growth each year.

ARAPAHOE COUNTY OPEN SPACE FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ -	\$ -	\$ 2,046,638	\$ 4,825,500
Transfers In (from other funds)	-	-	3,408,418	-
From Decrease in Reserves & Designated Funds Available	-	-	-	865,581
Total Sources Before Decrease in Funds Available	\$ -	\$ -	\$ 5,455,056	\$ 5,691,081
From Decrease in Undesignated Funds Available	-	-	-	-
Total Sources	\$ -	\$ -	\$ 5,455,056	\$ 5,691,081
Uses of Funds				
Expenditures *	\$ -	\$ -	\$ 3,135,729	\$ 5,691,081
Transfers Out (to other funds)	-	-	-	-
To Increase Reserves & Designated Funds Available	-	-	865,581	-
Total Uses Before Increase in Funds Available	\$ -	\$ -	\$ 4,001,310	\$ 5,691,081
To Increase Undesignated Funds Available	-	-	1,453,746	-
Total Uses	\$ -	\$ -	\$ 5,455,056	\$ 5,691,081
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ -	\$ -	\$ -	\$ 1,453,746
Revenues & Other Sources	-	-	5,455,056	5,691,081
Expenditures & Other Uses	-	-	(4,001,310)	(5,691,081)
Net Changes in Unreserved & Undesignated Funds Available	\$ -	\$ -	\$ 1,453,746	\$ -
Ending Unreserved & Undesignated Funds Available	\$ -	\$ -	\$ 1,453,746	\$ 1,453,746
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ 865,581
Decreases in Reserved & Designated	-	-	-	(865,581)
Increases in Reserved & Designated	-	-	865,581	-
Net Changes in Reserved & Designated Funds Available	\$ -	\$ -	\$ 865,581	\$ (865,581)
Ending Reserved & Designated Funds Available	\$ -	\$ -	\$ 865,581	\$ -
Total Ending Funds Available				
Total Beginning Funds Available	\$ -	\$ -	\$ -	\$ 2,319,327
Changes in Unreserved & Undesignated Funds Available	-	-	1,453,746	-
Changes in Reserved & Designated Funds Available	-	-	865,581	(865,581)
Net Changes in Funds Available	\$ -	\$ -	\$ 2,319,327	\$ (865,581)
Total Ending Funds Available	\$ -	\$ -	\$ 2,319,327	\$ 1,453,746

* Expenditures exclude prior year's carryovers, if applicable.

ARAPAHOE COUNTY OPEN SPACE FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ -	\$ -	\$ -	\$ 865,581
Total Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ 865,581
Decreases (Uses) of Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ -	\$ -	\$ -	\$ 865,581
Total Decreases in Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ 865,581
Increases of Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ -	\$ -	\$ 865,581	\$ -
Total Increases in Reserved & Designated Funds Available	\$ -	\$ -	\$ 865,581	\$ -
Ending Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ -	\$ -	\$ 865,581	\$ -
Total Ending Reserved & Designated Funds Available	\$ -	\$ -	\$ 865,581	\$ -
Revenue & Expenditure Detail				
Revenues				
Intergovernmental	\$ -	\$ -	\$ 1,946,638	\$ 4,675,500
Interest Earnings	-	-	100,000	150,000
Total Revenues	\$ -	\$ -	\$ 2,046,638	\$ 4,825,500
Expenditures				
Personal Services	\$ -	\$ -	\$ 405,727	\$ 778,117
Supplies & Services	-	-	228,000	151,654
Interfund Charges	-	-	3,000	3,000
Debt Related	-	-	595,002	1,199,665
Capital Related	-	-	239,000	58,000
Capital Projects (Continuing Appropriation)	-	-	1,665,000	3,500,645
Total Expenditures	\$ -	\$ -	\$ 3,135,729	\$ 5,691,081

ARAPAHOE COUNTY OPEN SPACE FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ -	\$ 5,455,056	\$ 4,825,500	\$ 5,085,896	\$ 5,315,763	\$ 5,560,522	\$ 5,900,621
Expenditures - Operating	-	1,470,729	2,190,436	2,203,149	2,221,577	2,241,489	2,261,296
Expenditures - Capital	-	1,665,000	3,500,645	4,227,443	1,842,398	4,562,513	3,630,795
Surplus / (Deficit)	\$ -	\$ 2,319,327	\$ (865,581)	\$ (1,344,696)	\$ 1,251,788	\$ (1,243,480)	\$ 8,530
Beginning Funds Available	\$ -	\$ -	\$ 2,319,327	\$ 1,453,746	\$ 109,050	\$ 1,360,838	\$ 117,358
Inc/(Dec) in Funds Available	-	2,319,327	(865,581)	(1,344,696)	1,251,788	(1,243,480)	8,530
Ending Funds Available	\$ -	\$ 2,319,327	\$ 1,453,746	\$ 109,050	\$ 1,360,838	\$ 117,358	\$ 125,888

Arapahoe County Open Space Fund

In November 2003, Arapahoe County voters approved a 0.25 percent Open Space Sales and Use Tax. Arapahoe County Ordinance and an intergovernmental agreement define this tax, effective January 1, 2004, for expenditures in park land acquisitions and improvements, construction, maintenance (not to exceed 10 percent of revenues), and patrol for parks and open space. In addition, funding can be used for natural science education. The IGA requires expenditures to enhance park, open space, and trail programs.

The first distribution to municipalities included approximately ten months of revenue and occurred in December 2004. Subsequent distributions will occur in June of each year thereafter. Since the first receipt was in late December 2004 and the Arapahoe County Open Space Fund was started January 1, 2005, the City recorded the receipt under the Capital Projects Fund and then transferred the \$3.4 million into the Arapahoe County Open Space Fund in early January 2005. The remaining \$2.0 million of revenue in 2005 is comprised of a \$2.0 million June 2005 receipt and interest earnings. In mid-2005, the Parks and Open Space Department entered into Certificates of Participation (COPs) to finance acquisitions. The debt payments for these COPs are shown as debt related expenditures; the 2005 payment is for a half-year of debt service payments, while 2006 through 2010 are full-year payments.

The 2006 budget includes \$203,000 in new appropriations related to park rangers plus planning and design costs associated with Arapahoe County parks and open space. \$866,000 of fund balance is designated in 2005 for use in 2006.

Planned capital expenditures are shown in a five-year spending plan provided by the Department and included in the Capital section of the budget book. Major 2005 projects include construction of the park at Tallyn's Reach, Springhill Park site planning, and Utah Park design and renovation. Also planned in 2005 are playground renovations and court replacements for parks in Arapahoe County. The majority of construction at Utah Park will take place in 2006, and construction is to continue at the park at Tallyn's. Springhill Park construction is currently planned to begin in 2007 and finish in 2010. Additional park construction in Arapahoe County is planned at Murphy Creek North, Carson Street Park, Saddle Rock East Neighborhood Park, and East Quincy Highlands Park in 2007-2008. Playground renovations and court replacements continue through 2010. The five-year plan is balanced with planned draw downs of funds available covering shortfalls in some years.

BOND PROCEEDS FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ -	\$ -	\$ -	\$ 32,000
Transfers In (from other funds)	-	-	1,268,981	-
From Decrease in Reserves & Designated Funds Available	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ -	\$ -	\$ 1,268,981	\$ 32,000
From Decrease in Undesignated Funds Available	-	-	-	-
Total Sources	\$ -	\$ -	\$ 1,268,981	\$ 32,000
Uses of Funds				
Expenditures *	\$ -	\$ -	\$ 415,467	\$ -
Transfers Out (to other funds)*	-	-	-	-
To Increase Reserves & Designated Funds Available	-	-	-	-
Total Uses Before Increase in Funds Available	\$ -	\$ -	\$ 415,467	\$ -
To Increase Undesignated Funds Available	-	-	853,514	32,000
Total Uses	\$ -	\$ -	\$ 1,268,981	\$ 32,000
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ -	\$ -	\$ -	\$ 853,514
Revenues & Other Sources	-	-	1,268,981	32,000
Expenditures & Other Uses	-	-	(415,467)	-
Net Changes in Unreserved & Undesignated Funds Available	\$ -	\$ -	\$ 853,514	\$ 32,000
Ending Unreserved & Undesignated Funds Available	\$ -	\$ -	\$ 853,514	\$ 885,514
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Decreases in Reserved & Designated	-	-	-	-
Increases in Reserved & Designated	-	-	-	-
Net Changes in Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Ending Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Total Ending Funds Available				
Total Beginning Funds Available	\$ -	\$ -	\$ -	\$ 853,514
Changes in Unreserved & Undesignated Funds Available	-	-	853,514	32,000
Changes in Reserved & Designated Funds Available	-	-	-	-
Net Changes in Funds Available	\$ -	\$ -	\$ 853,514	\$ 32,000
Total Ending Funds Available	\$ -	\$ -	\$ 853,514	\$ 885,514

* Expenditures exclude prior year's carryovers, if applicable.

BOND PROCEEDS FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Future Projects	-	-	-	-
Total Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Decreases (Uses) of Reserved & Designated Funds Available				
Future Projects	-	-	-	-
Total Decreases in Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Increases of Reserved & Designated Funds Available				
Future Projects	-	-	-	-
Total Increases in Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Ending Reserved & Designated Funds Available				
Future Projects	-	-	-	-
Total Ending Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Revenue & Expenditure Detail				
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Debt Related	-	-	-	-
Other Revenues	-	-	-	32,000
Total Revenues	\$ -	\$ -	\$ -	\$ 32,000
Expenditures				
Supplies & Services	\$ -	\$ -	\$ -	\$ -
Capital Projects (Continuing Appropriation)	-	-	415,467	-
Total Expenditures*	\$ -	\$ -	\$ 415,467	\$ -

BOND PROCEEDS FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ -	\$ 1,268,981	\$ 32,000	\$ 35,400	\$ 36,800	\$ 38,300	\$ 39,800
Expenditures - Operating	-	-	-	-	-	-	-
Expenditures - Capital	-	415,467	-	-	-	-	-
Surplus / (Deficit)	\$ -	\$ 853,514	\$ 32,000	\$ 35,400	\$ 36,800	\$ 38,300	\$ 39,800
Beginning Funds Available	\$ -	\$ -	\$ 853,514	\$ 885,514	\$ 920,914	\$ 957,714	\$ 996,014
Inc/(Dec) in Funds Available	-	853,514	32,000	35,400	36,800	38,300	39,800
Ending Funds Available	\$ -	\$ 853,514	\$ 885,514	\$ 920,914	\$ 957,714	\$ 996,014	\$ 1,035,814

Bond Proceeds Fund

The Bond Proceeds Fund was a new fund in 2005 that will provide for specific transportation, facilities construction, parks acquisitions and construction, and other projects funded through bond financing and/or interest beginning in 2005. This fund will not include bond financings associated with the City's enterprise funds. The current source of revenue for the Bond Proceeds Fund will be transfers of interest from the bond projects that are currently in the Capital Projects Fund. The revenue must be used on projects related to these bonds.

In 2005, the revenue is a transfer of available bond interest associated with the 1999 Sports Park General Revenue Bond and 2000 Library, Public Safety, and Parks General Obligation Bonds. Of this amount, \$415,467 will be spent on capital projects in 2005. There are currently no specific identified uses of the remainder of the funds. However, these funds must be spent to acquire, construct or repair facilities related to the individual bond category.

The 2005 projected transfer and expenditures consists of:

Transfer In	Expenditures	
\$ 842,945	\$ -	Parks Bond Interest
213,173	206,863	Public Safety Bond Interest
209,617	208,604	Library Bond Interest
3,246	-	Sports Park Bond Interest
<u>\$ 1,268,981</u>	<u>\$ 415,467</u>	

In 2006, funds available are projected to increase due to interest earnings on the fund balance. No specific projects are identified for spending these funds.

In the long term fund balance increases due to interest earnings.

BUILDING REPAIR FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 71,511	\$ 22,616	\$ 76,504	\$ 59,000
Transfers In (from other funds)	1,932,300	2,108,800	1,858,800	1,858,800
From Decrease in Reserves & Designated Funds Available	-	-	318,700	214,516
Total Sources Before Decrease in Funds Available	\$ 2,003,811	\$ 2,131,416	\$ 2,254,004	\$ 2,132,316
From Decrease in Undesignated Funds Available	34,307	153,784	-	-
Total Sources	\$ 2,038,118	\$ 2,285,200	\$ 2,254,004	\$ 2,132,316
Uses of Funds				
Expenditures *	\$ 1,993,500	\$ 1,966,500	\$ 1,856,500	\$ 2,132,316
Transfers Out (to other funds)	44,618	-	-	-
To Increase Reserves & Designated Funds Available	-	318,700	214,516	-
Total Uses Before Increase in Funds Available	\$ 2,038,118	\$ 2,285,200	\$ 2,071,016	\$ 2,132,316
To Increase Undesignated Funds Available	-	-	182,988	-
Total Uses	\$ 2,038,118	\$ 2,285,200	\$ 2,254,004	\$ 2,132,316
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 294,577	\$ 260,270	\$ 106,486	\$ 289,474
Revenues & Other Sources	2,003,811	2,131,416	2,254,004	2,132,316
Expenditures & Other Uses	(2,038,118)	(2,285,200)	(2,071,016)	(2,132,316)
Net Changes in Unreserved & Undesignated Funds Available	\$ (34,307)	\$ (153,784)	\$ 182,988	\$ -
Ending Unreserved & Undesignated Funds Available	\$ 260,270	\$ 106,486	\$ 289,474	\$ 289,474
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ 318,700	\$ 214,516
Decreases in Reserved & Designated	-	-	(318,700)	(214,516)
Increases in Reserved & Designated	-	318,700	214,516	-
Net Changes in Reserved & Designated Funds Available	\$ -	\$ 318,700	\$ (104,184)	\$ (214,516)
Ending Reserved & Designated Funds Available	\$ -	\$ 318,700	\$ 214,516	\$ -
Total Ending Funds Available				
Total Beginning Funds Available	\$ 294,577	\$ 260,270	\$ 425,186	\$ 503,990
Changes in Unreserved & Undesignated Funds Available	(34,307)	(153,784)	182,988	-
Changes in Reserved & Designated Funds Available	-	318,700	(104,184)	(214,516)
Net Changes in Funds Available	\$ (34,307)	\$ 164,916	\$ 78,804	\$ (214,516)
Total Ending Funds Available	\$ 260,270	\$ 425,186	\$ 503,990	\$ 289,474

* Expenditures exclude prior year's carryovers, if applicable.

** The beginning funds available, sources and uses in the budget book do not match the 2004 CAFR due to internal transfers associated with splitting the Building Repair Fund from the Capital Projects Fund.

BUILDING REPAIR FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Reserve for future projects	\$ -	\$ -	\$ 318,700	\$ 214,516
Total Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ 318,700	\$ 214,516
Decreases (Uses) of Reserved & Designated Funds Available				
Reserve for future projects	\$ -	\$ -	\$ 318,700	\$ 214,516
Total Decreases in Reserved & Designated Funds Available	\$ -	\$ -	\$ 318,700	\$ 214,516
Increases of Reserved & Designated Funds Available				
Designated for future projects	\$ -	\$ 318,700	\$ 214,516	\$ -
Total Increases in Reserved & Designated Funds Available	\$ -	\$ 318,700	\$ 214,516	\$ -
Ending Reserved & Designated Funds Available				
Designated for future projects	\$ -	\$ 318,700	\$ 214,516	\$ -
Total Ending Reserved & Designated Funds Available	\$ -	\$ 318,700	\$ 214,516	\$ -
Revenue & Expenditure Detail				
Revenues				
Charges for services	\$ 37,000	\$ -	\$ 37,000	\$ 37,000
Other Revenues	34,511	22,616	39,504	22,000
Total Revenues	\$ 71,511	\$ 22,616	\$ 76,504	\$ 59,000
Expenditures				
Capital Projects (Continuing Appropriation)	\$ 1,993,500	\$ 1,966,500	\$ 1,856,500	\$ 2,132,316
Total Expenditures	\$ 1,993,500	\$ 1,966,500	\$ 1,856,500	\$ 2,132,316

BUILDING REPAIR FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 2,131,416	\$ 1,935,304	\$ 1,917,800	\$ 1,917,800	\$ 1,917,800	\$ 1,917,800	\$ 1,917,800
Expenditures - Operating	-	-	-	-	-	-	-
Expenditures - Capital	1,966,500	1,856,500	2,132,316	2,000,300	1,895,676	1,813,157	1,846,507
Surplus / (Deficit)	\$ 164,916	\$ 78,804	\$ (214,516)	\$ (82,500)	\$ 22,124	\$ 104,643	\$ 71,293
Beginning Funds Available	\$ 260,270	\$ 425,186	\$ 503,990	\$ 289,474	\$ 206,974	\$ 229,098	\$ 333,741
Inc/(Dec) in Funds Available	164,916	78,804	(214,516)	(82,500)	22,124	104,643	71,293
Ending Funds Available	\$ 425,186	\$ 503,990	\$ 289,474	\$ 206,974	\$ 229,098	\$ 333,741	\$ 405,034

Building Repair Fund

The Building Repair Fund provides funding for major repair of City facilities. The primary source of funding is an annual transfer from the Capital Projects Fund (CPF). Lesser amounts are received from both charges for service and interest income. With the restructure of the Internal Services Department in 2002, the Facilities Management Division within Internal Services now manages the building repair program. Through 2003, the Building Repair Fund was managed as a subfund of the Capital Projects Fund for accounting purposes, and managed as its own fund for budget purposes. Beginning in 2004, the Building Repair Fund is managed as a fund for both accounting and budget purposes.

In 2004, the \$176,500 increase in transfers in is due to a one-time \$250,000 transfer increase from the Capital Projects fund for repairs at the Police Firing range, net of an ongoing \$73,500 decrease due to the elimination of the internal charge for service to the Recreation and Cultural Services funds. The Recreation and Cultural Services Funds will maintain a \$73,500 budget for building maintenance projects. Expenditures were also decreased in 2004 in order to build fund balance for the future Beck Renovation project now planned in 2006. At the end of 2004, fund balance increased to support planned 2005 and 2006 expenditures.

In 2005, revenues plus transfers are projected to decrease 9.2 percent due to the net one-time transfer increase in 2004. Decreased expenditures are due to a one-time lapse of \$390,000 for Fire Station No. 1 remodel, offset by increases in AMC Campus and Lighting Retrofit Projects. The Fire Station No. 1 project changed in scope from a remodel/repair project to a rebuild project. As a result the use of Building Repair Fund was no longer considered an appropriate use of funds. The Fire Station No. 1 project is now budgeted in the Capital Projects Fund and the Bond Proceeds Fund. The Beck Recreation Center repair/renovation project has been delayed until 2006 to take advantage of additional funding planned in the Conservation Trust Fund for the same project. Revisions to the spending plan for Building Repair are detailed under the Capital section of this same book. The most notable change for 2005 is the addition of the first phase of an Aurora Municipal Center (AMC) campus mechanical and electrical system controls project.

In 2006, revenues plus transfers remain relatively constant with 2005. Expenditures will increase to accommodate additional planned projects. The most notable projects are the Beck Center project, Phase II Aurora Municipal Center campus mechanical and electrical project, and additional funding for fire station remodels currently planned in the Capital Projects Fund. Other planned projects for 2006 include: general repair, replacement, and maintenance of lighting, floors, and carpet; interior/exterior painting; and HVAC replacements. These increased expenditures will require a draw-down of \$214,516 in funds available.

For the long-term, revenues will remain constant and will primarily rely on the transfer from the Capital Projects Fund. Expenditures are planned to fluctuate slightly over time to accommodate variances associated with planned one-time projects. These projects include the continued work on electrical and mechanical controls at the AMC campus, additional funding for fire station remodels, and additional funding for the Meadow Hills pool repair that is currently planned in the Capital Project Fund in 2007. Funds remain available in all years and experience a relatively small increase over time.

CAPITAL PROJECTS FUND SUMMARY

	2003 Actual*	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 5,990,408	\$ 15,978,406	\$ 18,317,344	\$ 3,409,691
Transfers In (from other funds)	23,762,503	17,957,256	18,122,111	15,756,722
From Decrease in Reserves & Designated Funds Available	10,342,711	991,775	4,564,759	2,200,053
Total Sources Before Decrease in Funds Available	\$ 40,095,622	\$ 34,927,437	\$ 41,004,214	\$ 21,366,466
From Decrease in Undesignated Funds Available	-	-	-	-
Total Sources	\$ 40,095,622	\$ 34,927,437	\$ 41,004,214	\$ 21,366,466
Uses of Funds				
Expenditures *	\$ 36,665,766	\$ 29,903,276	\$ 32,621,973	\$ 17,793,544
Transfers Out (to other funds)	2,885,443	4,069,108	8,382,241	3,387,542
To Increase Reserves & Designated Funds Available	544,413	955,053	-	185,380
Total Uses Before Increase in Funds Available	\$ 40,095,622	\$ 34,927,437	\$ 41,004,214	\$ 21,366,466
To Increase Undesignated Funds Available	-	-	-	-
Total Uses	\$ 40,095,622	\$ 34,927,437	\$ 41,004,214	\$ 21,366,466
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ -	\$ -	\$ -	\$ -
Revenues & Other Sources	40,095,622	34,927,437	41,004,214	21,366,466
Expenditures & Other Uses	(40,095,622)	(34,927,437)	(41,004,214)	(21,366,466)
Adjustment for Overspent Projects	-	-	-	-
Net Changes in Unreserved & Undesignated Funds Available	\$ -	\$ -	\$ -	\$ -
Ending Unreserved & Undesignated Funds Available	\$ -	\$ -	\$ -	\$ -
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ 26,666,521	\$ 16,868,223	\$ 16,831,501	\$ 12,266,742
Decreases in Reserved & Designated	(10,342,711)	(991,775)	(4,564,759)	(2,200,053)
Increases in Reserved & Designated	544,413	955,053	-	185,380
Net Changes in Reserved & Designated Funds Available	\$ (9,798,298)	\$ (36,722)	\$ (4,564,759)	\$ (2,014,673)
Ending Reserved & Designated Funds Available	\$ 16,868,223	\$ 16,831,501	\$ 12,266,742	\$ 10,252,069
Total Ending Funds Available				
Total Beginning Funds Available	\$ 26,666,521	\$ 16,868,223	\$ 16,831,501	\$ 12,266,742
Changes in Unreserved & Undesignated Funds Available	-	-	-	-
Changes in Reserved & Designated Funds Available	(9,798,298)	(36,722)	(4,564,759)	(2,014,673)
Net Changes in Funds Available	\$ (9,798,298)	\$ (36,722)	\$ (4,564,759)	\$ (2,014,673)
Total Ending Funds Available	\$ 16,868,223	\$ 16,831,501	\$ 12,266,742	\$ 10,252,069

* Expenditures exclude prior year's carryovers, if applicable.

** The 2003 actual column differs from the CAFR in that it excludes the Building Repair Fund, and includes a \$634,554 transfer decrease in 2003.

CAPITAL PROJECTS FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Reserved for Bond Interest Projects	\$ -	\$ 544,413	\$ -	\$ -
Reserved for Transfer to Bond Proceeds Fund	-	-	955,053	-
Reserved for FRA Loan Repayment	-	-	-	-
Future Projects	26,666,521	16,323,810	15,876,448	12,266,742
Total Beginning Reserved & Designated Funds Available	\$ 26,666,521	\$ 16,868,223	\$ 16,831,501	\$ 12,266,742
Decreases (Uses) of Reserved & Designated Funds Available				
Reserved for Bond Interest Projects	\$ -	\$ 544,413	\$ -	\$ -
Reserved for Transfer to Bond Proceeds Fund	-	-	955,053	-
Reserved for FRA Loan Repayment	-	-	-	-
Future Projects	10,342,711	447,362	3,609,706	2,200,053
Total Decreases in Reserved & Designated Funds Available	\$ 10,342,711	\$ 991,775	\$ 4,564,759	\$ 2,200,053
Increases of Reserved & Designated Funds Available				
Reserved for Bond Interest Projects	\$ 544,413	\$ -	\$ -	\$ -
Reserved for Transfer to Bond Proceeds Fund	-	955,053	-	-
Reserved for FRA Loan Repayment	-	-	-	185,380
Future Projects	-	-	-	-
Total Increases in Reserved & Designated Funds Available	\$ 544,413	\$ 955,053	\$ -	\$ 185,380
Ending Reserved & Designated Funds Available				
Reserved for Bond Interest Projects	\$ 544,413	\$ -	\$ -	\$ -
Reserved for Transfer to Bond Proceeds Fund	-	955,053	-	-
Reserved for FRA Loan Repayment	-	-	-	185,380
Future Projects	16,323,810	15,876,448	12,266,742	10,066,689
Total Ending Reserved & Designated Funds Available	\$ 16,868,223	\$ 16,831,501	\$ 12,266,742	\$ 10,252,069
Revenue & Expenditure Detail				
Revenues				
Intergovernmental	\$ 2,084,122	\$ 13,053,165	\$ 2,604,199	\$ 1,839,311
Interest Income	3,136,842	1,650,766	1,084,417	1,000,000
Other Revenues	769,444	1,274,475	14,628,728	570,380
Total Revenues	\$ 5,990,408	\$ 15,978,406	\$ 18,317,344	\$ 3,409,691
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ -
Supplies & Services	-	-	-	-
Debt Related	-	-	-	-
Capital Projects (Continuing Appropriation)	36,665,766	29,903,276	32,621,973	17,793,544
Total Expenditures	\$ 36,665,766	\$ 29,903,276	\$ 32,621,973	\$ 17,793,544

Capital Projects Fund

The Capital Projects Fund (CPF) provides for general government infrastructure and facilities including streets, parks, information systems, and transportation. Its broad purpose makes this fund a key resource in achieving many of the City's strategies for growth and maintenance of City infrastructure. Several departments carry out projects in the CPF, including Public Works, Parks and Open Space, and Information Technology. The CPF receives most of its sources of funds as a dedication from the General Fund via a formula specified by ordinance. The dedicated revenues consist of all unrestricted Building and Materials Use Tax and Other (Equipment) Use Tax, plus 4.0 percent of all other unrestricted General Fund revenues. One-time transfers from other funds, interest earnings, federal transportation grants, and developer contributions provide smaller amounts of revenue. Additionally, the CPF received bond revenues until 2005 along with several forms of intergovernmental revenue, including a dedicated revenue stream from Adams County road and bridge tax. The Fund also receives various one-time revenues and multi-year federal Transportation Improvement Program (TIP) and Economic Development Administration (EDA) grants. Beginning in 2005, bond related revenue and interest will accumulate in the new Bond Proceeds Fund.

In 2004, revenues increased significantly due to several one-time revenues including a \$5.1 million federal EDA grant for Sand Creek Parkway construction, a \$3.4 million one-time contribution from the Arapahoe County Open Space Tax, and \$2.0 million of special property tax assessment for the Dam West neighborhood fence construction project. The Arapahoe County Open Space tax was received in late December 2004 and temporarily located in the CPF until the new Arapahoe County Open Space Fund was created on January 1, 2005. The 2004 budget for the General Fund transfer to the CPF retains the transfer of all use taxes, but reduces the transfer of all other General Fund revenues from 4.0 percent to 2.0 percent. This was the first of a planned reduction in the transfer to the CPF. Notable capital projects for 2004 included \$700,000 for a security system replacement for the Detention Center, \$5.1 million for the Sand Creek Parkway construction, and \$19.1 million for all other Public Works projects including street overlay, construction, and maintenance projects.

In 2005, the General Fund transfer to the CPF retains all use taxes; but further reduces the General Fund portion of the transfer to 1.8 percent. This is the second year of the planned reduction in the transfer. Intergovernmental revenues are projected to drop substantially as the one-time revenues in 2004 are not expected to continue. Interest income is expected to drop 34.3 percent as available fund balance is expected to decrease and bond related interest will accumulate in the new Bond Proceeds Fund. Other miscellaneous revenue is expected to increase considerably primarily due to a one-time, \$11.4 million, financing to accelerate developer incentive payments at Aurora City Place; a one-time \$1.2 million receivable for Ptarmigan neighborhood fence construction, and \$1.9 million from owner/stakeholders for the 38th Avenue: Piccadilly to Tower Road project. Expenditures and transfers are up approximately \$7.0 million from 2004 due to the one-time nature of some capital appropriations. Approximately \$4.5 million in funds available will be used in 2005 to fund the \$41.0 million in capital projects, programs and related transfers. Notable capital projects for 2005 include \$2.0 million for Fire Station No. 1 reconstruction, \$1.2 million for Ptarmigan Fence, \$2.1 million for 38th Avenue, \$11.4 million for the City Place Developer incentive refinancing, \$250,000 for land acquisition funding for a potential NW Community Center, and \$15.2 million for all other Public Works projects including street maintenance, reconstruction and improvement programs. Funds available at the end of 2005 are designated for use on future CPF projects and are used to balance the fund over the five-year plan.

In 2006, the CPF will experience decreases in revenues and expenditures. Sources of funding will drop by \$17.3 million due primarily to the absence of one-time transfers in 2005 and balancing the General Fund. The General Fund portion of the CPF transfer will be reduced to 0.7 percent. Intergovernmental revenues will decrease approximately 29.4 percent due to adjustments to the Transportation Improvement Program. Total expenditures will drop \$19.8 million from 2005. Expenditures and transfers are down as a part of the General Fund Balancing Plan, and also because numerous one-time expenditures from 2005 are not repeated. The projects to be cut or deferred in the five-year plan include: a 30.0 percent reduction for Residential Street Asphalt and Concrete Repair programs; elimination of transfer to Art in Public Places (AIPP), and elimination of CPF budget for Natural Open Space Acquisitions, Parks and Open Space Direct Cost Design, Tree Plantings, and Economic Development Infrastructure. The CPF will add budget for Fire Station remodels, and provide inflation for asphalt and concrete for major street maintenance programs. The vast majority of the CPF continues to be dedicated to Public Works programs; such as, replacement and new traffic signals, street maintenance and repair, and sidewalks improvements.

The Capital Projects Fund five-year plan is shown on page H-15.

COMMUNITY DEVELOPMENT FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 5,472,404	\$ 5,343,216	\$ 6,217,072	\$ 5,656,102
Transfers In (from other funds)	308,600	308,600	308,900	292,300
From Decrease in Reserves & Designated Funds Available	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 5,781,004	\$ 5,651,816	\$ 6,525,972	\$ 5,948,402
From Decrease in Undesignated Funds Available	-	-	2,675,429	-
Total Sources	\$ 5,781,004	\$ 5,651,816	\$ 9,201,401	\$ 5,948,402
Uses of Funds				
Expenditures *	\$ 5,443,414	\$ 4,247,074	\$ 9,201,401	\$ 5,948,402
Transfers Out (to other funds)	-	-	-	-
To Increase Reserves & Designated Funds Available	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 5,443,414	\$ 4,247,074	\$ 9,201,401	\$ 5,948,402
To Increase Undesignated Funds Available	337,590	1,404,742	-	-
Total Uses	\$ 5,781,004	\$ 5,651,816	\$ 9,201,401	\$ 5,948,402
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 933,097	\$ 1,270,687	\$ 2,675,429	\$ -
Revenues & Other Sources	5,781,004	5,651,816	6,525,972	5,948,402
Expenditures & Other Uses	(5,443,414)	(4,247,074)	(9,201,401)	(5,948,402)
Net Changes in Unreserved & Undesignated Funds Available	\$ 337,590	\$ 1,404,742	\$ (2,675,429)	\$ -
Ending Unreserved & Undesignated Funds Available	\$ 1,270,687	\$ 2,675,429	\$ -	\$ -
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Decreases in Reserved & Designated	-	-	-	-
Increases in Reserved & Designated	-	-	-	-
Net Changes in Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Ending Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Total Ending Funds Available				
Total Beginning Funds Available	\$ 933,097	\$ 1,270,687	\$ 2,675,429	\$ -
Changes in Unreserved & Undesignated Funds Available	337,590	1,404,742	(2,675,429)	-
Changes in Reserved & Designated Funds Available	-	-	-	-
Net Changes in Funds Available	\$ 337,590	\$ 1,404,742	\$ (2,675,429)	\$ -
Total Ending Funds Available	\$ 1,270,687	\$ 2,675,429	\$ -	\$ -

* Expenditures exclude prior year's carryovers, if applicable.

COMMUNITY DEVELOPMENT FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Designations for anticipated grants	\$ -	\$ -	\$ -	\$ -
Total Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Decreases (Uses) of Reserved & Designated Funds Available				
Designations for anticipated grants	\$ -	\$ -	\$ -	\$ -
Total Decreases in Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Increases of Reserved & Designated Funds Available				
Designations for anticipated grants	\$ -	\$ -	\$ -	\$ -
Total Increases in Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Ending Reserved & Designated Funds Available				
Designations for anticipated grants	\$ -	\$ -	\$ -	\$ -
Total Ending Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Revenue & Expenditure Detail				
Revenues				
Intergovernmental	\$ 4,379,514	\$ 4,506,069	\$ 4,153,940	\$ 4,153,933
Other Revenues	1,092,890	837,147	2,063,132	1,502,169
Total Revenues	\$ 5,472,404	\$ 5,343,216	\$ 6,217,072	\$ 5,656,102
Expenditures				
Personal Services	\$ 1,413,185	\$ 1,441,799	\$ 1,437,779	\$ 1,753,932
Supplies & Services	4,014,809	2,788,529	7,738,626	4,172,282
Interfund Charges	15,420	16,746	24,996	22,188
Capital Related	-	-	-	-
Total Expenditures	\$ 5,443,414	\$ 4,247,074	\$ 9,201,401	\$ 5,948,402

COMMUNITY DEVELOPMENT FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 5,651,816	\$ 6,525,972	\$ 5,948,402	\$ 5,446,233	\$ 5,446,233	\$ 5,446,233	\$ 5,446,233
Expenditures - Operating	4,247,074	9,201,401	5,948,402	5,446,233	5,446,233	5,446,233	5,446,233
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 1,404,742	\$ (2,675,429)	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Funds Available	\$ 1,270,687	\$ 2,675,429	\$ -	\$ -	\$ -	\$ -	\$ -
Inc/(Dec) in Funds Available	1,404,742	(2,675,429)	-	-	-	-	-
Ending Funds Available	\$ 2,675,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Community Development Fund

The Community Development Fund is composed of the Community Development Block Grant (CDBG) and the Home Investment Partnership (HOME) program funds from the United States Department of Housing and Urban Development (HUD). Funds are spent on qualifying projects within the City. Expenditures vary from year to year depending on both the grant amount and project completion timeframes.

In 2004, HUD grants totaled approximately \$4.5 million, approximately \$130,000 more than 2003. Decreases in program income offset this increase, so that total revenues decreased \$129,000 (2.4 percent). Expenditures also decreased \$1.2 million (22.0 percent) in the same time frame. The appearance of lower expenditures were largely due to the practice of not fully appropriating the grant. The 2004 expenditures included a commitment of \$300,000 to partner with the Aurora Housing Authority to renovate multi-family housing at 16th Avenue and Alton. The commercial renovation program completed major projects which included the Dalke Laundry and the Goodwill Building. Transformation of the Sonshine Furniture building to a Broyhill Furniture Outlet Store was initiated. Due to unappropriated revenues in excess over expenditures, funds available increased \$1,404,742 (110.5 percent).

In 2005, the Community Development Fund anticipates \$4.2 million in HUD grants, \$308,900 from the City's grant match through a transfer from the General Fund, along with \$2.0 million in program income and commercial customer match funds. These funds will help continue commercial renovation projects. Some highly-visible buildings along the Colfax corridor are slated for rehabilitation: the ARC Building, Fast Cash Pawn, and the Young Building. In addition, a CDBG grant will implement the Trolley Island Mini Park and provide for partial land acquisition costs for the potential Salvation Army Recreation Center project. Note that prior to 2005, the practice was to budget only for the fund needs in any given year (cash basis). As a result, the funds available balance accumulated, even though the funds are allocated for certain projects. Starting in spring 2005, the City fully appropriated all available funds to match the approved federal spending plan. Due to the change in appropriation practice mentioned above, all funds available are budgeted and are projected to be spent. This change in policy necessitated a \$5.0 million (116.7 percent) increase in appropriations.

In 2006, Community Development anticipates slightly less funding from HUD and a decrease in the City grant match to HOME of \$292,300. For 2006, uses are tied to sources in total. The \$578,000 revenue decrease is a result of decreasing loan repayments, reduced General Fund transfer, and lower customer match funding due to the end of the Broyhill project. There is also a \$3.3 million expenditure decrease in 2006 due to the one-time appropriation of funds available in 2005. The program anticipates the completion of several major projects, including the Trolley Island Turnaround and the renovation of the Young Building. One project that will be undertaken in 2006 is the renovation of the ARC building, which will include improvements to the streetscape and landscaping. In addition, CDF will increase its share of funding for City Code Enforcement and Neighborhood Support by funding the costs for 8 Code Enforcement Inspectors and most of the funding for the Original Aurora Renewal program. The Funds available are expected to remain zero as all funds are appropriated in accordance with the approved federal spending plan.

From 2007 through 2010, because Federal funding is difficult to anticipate, no revenue increase is projected, which will cause expenditures to also remain constant.

COMMUNITY MAINTENANCE FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 23,681	\$ 3,496,242	\$ 100	\$ -
Transfers In (from other funds)	-	-	-	-
From Decrease in Reserves & Designated Funds Available	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 23,681	\$ 3,496,242	\$ 100	\$ -
From Decrease in Undesignated Funds Available	77,108	-	11,242	-
Total Sources	\$ 100,789	\$ 3,496,242	\$ 11,342	\$ -
Uses of Funds				
Expenditures *	\$ -	\$ 1,000,000	\$ -	\$ -
Transfers Out (to other funds) **	100,789	2,485,000	11,342	-
To Increase Reserves & Designated Funds Available	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 100,789	\$ 3,485,000	\$ 11,342	\$ -
To Increase Undesignated Funds Available	-	11,242	-	-
Total Uses	\$ 100,789	\$ 3,496,242	\$ 11,342	\$ -
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 77,108	\$ -	\$ 11,242	\$ -
Revenues & Other Sources	23,681	3,496,242	100	-
Expenditures & Other Uses	(100,789)	(3,485,000)	(11,342)	-
Net Changes in Unreserved & Undesignated Funds Available	\$ (77,108)	\$ 11,242	\$ (11,242)	\$ -
Ending Unreserved & Undesignated Funds Available	\$ -	\$ 11,242	\$ -	\$ -
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Decreases in Reserved & Designated	-	-	-	-
Increases in Reserved & Designated	-	-	-	-
Net Changes in Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Ending Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Total Ending Funds Available				
Total Beginning Funds Available	\$ 77,108	\$ -	\$ 11,242	\$ -
Changes in Unreserved & Undesignated Funds Available	(77,108)	11,242	(11,242)	-
Changes in Reserved & Designated Funds Available	-	-	-	-
Net Changes in Funds Available	\$ (77,108)	\$ 11,242	\$ (11,242)	\$ -
Total Ending Funds Available	\$ -	\$ 11,242	\$ -	\$ -

* Expenditures exclude prior year's carryovers, if applicable.

** The transfers out shown in the 2003 actual column differs from that shown in the 2003 CAFR. The \$634,554 transfer was approved as a 2002 amendment in the Spring 2003 amending ordinance after the 2002 CAFR was finished. The 2003 CAFR shows the transfer while the budget reflected the transfer in 2002.

COMMUNITY MAINTENANCE FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Fitzsimons Redevelopment	\$ -	\$ -	\$ -	\$ -
Total Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Decreases (Uses) of Reserved & Designated Funds Available				
Fitzsimons Redevelopment	\$ -	\$ -	\$ -	\$ -
Total Decreases in Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Increases of Reserved & Designated Funds Available				
Fitzsimons Redevelopment	\$ -	\$ -	\$ -	\$ -
Total Increases in Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Ending Reserved & Designated Funds Available				
Fitzsimons Redevelopment	\$ -	\$ -	\$ -	\$ -
Total Ending Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Revenue & Expenditure Detail				
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Debt Related	-	-	-	-
Investment Income	23,681	1,156,862	100	-
Other Revenues	-	2,339,380	-	-
Total Revenues	\$ 23,681	\$ 3,496,242	\$ 100	\$ -
Expenditures				
Supplies & Services	\$ -	\$ -	\$ -	\$ -
Capital Projects (Continuing Appropriation)	-	1,000,000	-	-
Total Expenditures	\$ -	\$ 1,000,000	\$ -	\$ -

COMMUNITY MAINTENANCE FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 3,496,242	\$ 100	\$ -	\$ -	\$ -	\$ -	-
Expenditures - Operating	2,485,000	11,342	-	-	-	-	-
Expenditures - Capital	1,000,000	-	-	-	-	-	-
Surplus / (Deficit)	\$ 11,242	\$ (11,242)	\$ -	\$ -	\$ -	\$ -	-
Beginning Funds Available	\$ -	\$ 11,242	\$ -	\$ -	\$ -	\$ -	-
Inc/(Dec) in Funds Available	11,242	(11,242)	-	-	-	-	-
Ending Funds Available	\$ 11,242	\$ -	\$ -	\$ -	\$ -	\$ -	-

Community Maintenance Fund

In 2005, the Community Maintenance Fund will be closed. The fund was created by ordinance in 1986 for the development and operation of community maintenance programs in Original Aurora. The major source of revenue for the Community Maintenance Fund was surpluses from single-family mortgage revenue bonds and related interest earnings.

In 2003, City Council made a policy decision to use the Community Maintenance Fund balance to help offset the Capital Projects Fund revenue shortfall since programs once funded in the Community Maintenance Fund have been moved to other funds or eliminated. By the end of the year, funds available in the Community Maintenance Fund were completely drawn down and transferred to other funds.

In 2004, the E-470 Authority repaid a \$3.5 million loan (principal plus interest). The revenue was used to fund a \$1.0 million E-470 / I-70 interchange study and transfer \$2.5 million to the General Fund in 2004 for budget balancing. In 2005, the remaining interest will be moved to the General Fund.

CONSERVATION TRUST FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 2,778,246	\$ 2,703,320	\$ 2,692,000	\$ 2,622,000
Transfers In (from other funds)	-	-	-	-
From Decrease in Reserves & Designated Funds Available	-	1,208,515	69,732	320,668
Total Sources Before Decrease in Funds Available	\$ 2,778,246	\$ 3,911,835	\$ 2,761,732	\$ 2,942,668
From Decrease in Undesignated Funds Available	927,396	-	441,735	-
Total Sources	\$ 3,705,642	\$ 3,911,835	\$ 3,203,467	\$ 2,942,668
Uses of Funds				
Expenditures *	\$ 2,763,940	\$ 3,753,360	\$ 2,882,799	\$ 2,942,668
Transfers Out (to other funds)	-	-	-	-
To Increase Reserves & Designated Funds Available	941,702	69,732	320,668	-
Total Uses Before Increase in Funds Available	\$ 3,705,642	\$ 3,823,092	\$ 3,203,467	\$ 2,942,668
To Increase Undesignated Funds Available	-	88,743	-	-
Total Uses	\$ 3,705,642	\$ 3,911,835	\$ 3,203,467	\$ 2,942,668
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 1,332,881	\$ 405,485	\$ 494,228	\$ 52,493
Revenues & Other Sources	2,778,246	3,911,835	2,761,732	2,942,668
Expenditures & Other Uses	(3,705,642)	(3,823,092)	(3,203,467)	(2,942,668)
Net Changes in Unreserved & Undesignated Funds Available	\$ (927,396)	\$ 88,743	\$ (441,735)	\$ -
Ending Unreserved & Undesignated Funds Available	\$ 405,485	\$ 494,228	\$ 52,493	\$ 52,493
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ 266,813	\$ 1,208,515	\$ 69,732	\$ 320,668
Decreases in Reserved & Designated	-	(1,208,515)	(69,732)	(320,668)
Increases in Reserved & Designated	941,702	69,732	320,668	-
Net Changes in Reserved & Designated Funds Available	\$ 941,702	\$ (1,138,783)	\$ 250,936	\$ (320,668)
Ending Reserved & Designated Funds Available	\$ 1,208,515	\$ 69,732	\$ 320,668	\$ -
Total Ending Funds Available				
Total Beginning Funds Available	\$ 1,599,691	\$ 1,613,997	\$ 563,957	\$ 373,158
Changes in Unreserved & Undesignated Funds Available	(927,396)	88,743	(441,735)	-
Changes in Reserved & Designated Funds Available	941,702	(1,138,783)	250,936	(320,668)
Net Changes in Funds Available	\$ 14,306	\$ (1,050,040)	\$ (190,799)	\$ (320,668)
Total Ending Funds Available	\$ 1,613,997	\$ 563,957	\$ 373,158	\$ 52,490

* Expenditures exclude prior year's carryovers, if applicable.

CONSERVATION TRUST FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Reserved for Planned Future Use	266,813	1,208,515	69,732	320,668
Total Beginning Reserved & Designated Funds Available	\$ 266,813	\$ 1,208,515	\$ 69,732	\$ 320,668
Decreases (Uses) of Reserved & Designated Funds Available				
Reserved for Planned Future Use	-	1,208,515	69,732	320,668
Total Decreases in Reserved & Designated Funds Available	\$ -	\$ 1,208,515	\$ 69,732	\$ 320,668
Increases of Reserved & Designated Funds Available				
Reserved for Planned Future Use	941,702	69,732	320,668	-
Total Increases in Reserved & Designated Funds Available	\$ 941,702	\$ 69,732	\$ 320,668	\$ -
Ending Reserved & Designated Funds Available				
Reserved for Planned Future Use	1,208,515	69,732	320,668	-
Total Ending Reserved & Designated Funds Available	\$ 1,208,515	\$ 69,732	\$ 320,668	\$ -
Revenue & Expenditure Detail				
Revenues				
Intergovernmental	2,621,184	2,547,999	2,547,000	2,472,000
Other Revenues	157,062	155,321	145,000	150,000
Total Revenues	\$ 2,778,246	\$ 2,703,320	\$ 2,692,000	\$ 2,622,000
Expenditures				
Personal Services	\$ 409,720	\$ 462,400	\$ 451,022	\$ 443,074
Supplies & Services	14,589	3,570	44,220	53,550
Interfund Charges	4,800	5,640	5,557	5,850
Capital Related	6,831	-	-	-
Capital Projects (Continuing Appropriation)	2,328,000	3,281,750	2,382,000	2,440,194
Total Expenditures	\$ 2,763,940	\$ 3,753,360	\$ 2,882,799	\$ 2,942,668

CONSERVATION TRUST FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 2,703,320	\$ 2,692,000	\$ 2,622,000	\$ 2,542,840	\$ 2,470,905	\$ 2,381,128	\$ 2,308,444
Expenditures - Operating	471,610	500,799	502,474	496,528	509,419	522,818	536,751
Expenditures - Capital	3,281,750	2,382,000	2,440,194	1,451,492	2,207,059	1,813,000	2,210,571
Surplus / (Deficit)	\$ (1,050,040)	\$ (190,799)	\$ (320,668)	\$ 594,820	\$ (245,573)	\$ 45,310	\$ (438,878)
Beginning Funds Available	\$ 1,613,997	\$ 563,957	\$ 373,158	\$ 52,490	\$ 647,310	\$ 401,737	\$ 447,047
Inc/(Dec) in Funds Available	(1,050,040)	(190,799)	(320,668)	594,820	(245,573)	45,310	(438,878)
Ending Funds Available	\$ 563,957	\$ 373,158	\$ 52,490	\$ 647,310	\$ 401,737	\$ 447,047	\$ 8,169

Conservation Trust Fund

Pursuant to Colorado law, the Conservation Trust Fund is used for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. The source of revenue is Lottery proceeds distributed by the State of Colorado. This revenue source has been gradually weakening every year due to reduction in sales.

In 2004, \$1.2 million of fund balance was available for use on several neighborhood park and trail projects. Revenues decreased only \$74,900 (2.7 percent) from 2003, but expenditures increased \$989,400 (35.8 percent) from 2003. The net effect was 2004 expenditures finishing \$1.1 million higher than 2004 revenues. The large expenditure increase reflects the use of fund balance on park projects that included Tollgate Trail, Utah Park renovations, and Singletree Neighborhood Park.

Beginning in 2005, the Conservation Trust Fund allocation will be split between the Library, Recreation, and Cultural Services projects as well as Parks and Open Space Department projects to address community needs. Total 2005 expenditures are projected to be \$870,600 (23.2 percent) less than 2004 due to several large projects in 2004. Revenues are not projected to change significantly. The majority of 2005 capital expenditures are related to General's Park construction, a proposed addition to the Senior Center at Del Mar, and beginning remodeling efforts at the Beck Recreation Center.

Almost \$320,700 in fund balance is being planned for use in 2006. Revenues are expected to decrease \$70,000 (2.6 percent) from 2005, while expenditures are expected to increase \$59,900 (2.1 percent). The Parks and Open Space Department is planning on using funds for construction at Utah Park and various park and open space infrastructure projects. Library, Recreation, and Cultural Services is planning on continuing work at the Beck Recreation Center as well as at the Senior Center addition at Del Mar.

Work is planned to continue at Beck Recreation Center through 2008. Other major future projects planned by Library, Recreation, and Cultural Services include: a Meadowood Neighborhood Center addition in 2008-2009 and a family aquatic center at the Del Mar Pool Bathhouse in 2009-2010. The Parks and Open Space Department currently plans to continue acquisitions into 2008 in addition to various park construction projects: East Quincy Highlands Neighborhood Park in 2008, City Park in 2009-2010, and work at Montview Park in 2010. A complete five-year capital detail plan for the Conservation Trust Fund is included in the Capital Section of this budget book. Projects that are partially funded by the Facilities Master Plan II are noted in this capital detail plan. The long-range outlook reflects the planned use of fund balance and weakening revenues.

CULTURAL SERVICES FUND SUMMARY

	2003 Actual **	2004 Actual**	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 1,131,976	\$ 1,129,159	\$ 979,226	\$ 1,294,900
Transfers In (from other funds, AIPP-related)	767,625	256,426	180,456	-
Transfers In (from other funds, not AIPP-related)	1,177,900	942,906	949,974	913,568
From Decrease in Reserves & Designated Funds Available	-	553,489	278,293	641,373
Total Sources Before Decrease in Funds Available	\$ 3,077,501	\$ 2,881,980	\$ 2,387,949	\$ 2,849,841
From Decrease in Undesignated Funds Available	-	-	334,303	-
Total Sources	\$ 3,077,501	\$ 2,881,980	\$ 2,722,252	\$ 2,849,841
Uses of Funds				
Expenditures *	\$ 2,092,175	\$ 2,091,453	\$ 2,305,423	\$ 2,726,546
Transfers Out (to other funds)	7,600	-	-	-
To Increase Reserves & Designated Funds Available	746,797	329,596	416,829	-
Total Uses Before Increase in Funds Available	\$ 2,846,572	\$ 2,421,049	\$ 2,722,252	\$ 2,726,546
To Increase Undesignated Funds Available	230,929	460,931	-	123,295
Total Uses	\$ 3,077,501	\$ 2,881,980	\$ 2,722,252	\$ 2,849,841
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ -	\$ 230,929	\$ 691,860	\$ 357,557
Revenues & Other Sources	3,077,501	2,881,980	2,387,949	2,849,841
Expenditures & Other Uses	(2,846,572)	(2,421,049)	(2,722,252)	(2,726,546)
Net Changes in Unreserved & Undesignated Funds Available	\$ 230,929	\$ 460,931	\$ (334,303)	\$ 123,295
Ending Unreserved & Undesignated Funds Available	\$ 230,929	\$ 691,860	\$ 357,557	\$ 480,852
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ -	\$ 746,797	\$ 522,904	\$ 661,440
Decreases in Reserved & Designated	-	(553,489)	(278,293)	(641,373)
Increases in Reserved & Designated	746,797	329,596	416,829	-
Net Changes in Reserved & Designated Funds Available	\$ 746,797	\$ (223,893)	\$ 138,536	\$ (641,373)
Ending Reserved & Designated Funds Available	\$ 746,797	\$ 522,904	\$ 661,440	\$ 20,067
Total Ending Funds Available				
Total Beginning Funds Available	\$ -	\$ 977,726	\$ 1,214,764	\$ 1,018,997
Changes in Unreserved & Undesignated Funds Available	230,929	460,931	(334,303)	123,295
Changes in Reserved & Designated Funds Available	746,797	(223,893)	138,536	(641,373)
Net Changes in Funds Available	\$ 977,726	\$ 237,038	\$ (195,767)	\$ (518,078)
Total Ending Funds Available	\$ 977,726	\$ 1,214,764	\$ 1,018,997	\$ 500,919

* Expenditures exclude prior year's carryovers, if applicable.

** In Fiscal Years 2003 and 2004, the fund summary document differs from the CAFR document in that the fund summary treats the Cultural Services and Recreation funds as separate, but were not split in the CAFR until 2004.

CULTURAL SERVICES FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ -	\$ (20,828)	\$ 54,168	\$ 236,373
Art in Public Places	-	767,625	468,736	425,067
Total Beginning Reserved & Designated Funds Available	\$ -	\$ 746,797	\$ 522,904	\$ 661,440
Decreases (Uses) of Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ -	\$ -	\$ 54,168	\$ 236,373
Art in Public Places	-	553,489	224,125	405,000
Total Decreases in Reserved & Designated Funds Available	\$ -	\$ 553,489	\$ 278,293	\$ 641,373
Increases of Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ (20,828)	\$ 74,996	\$ 236,373	\$ -
Art in Public Places	767,625	254,600	180,456	-
Total Increases in Reserved & Designated Funds Available	\$ 746,797	\$ 329,596	\$ 416,829	\$ -
Ending Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ (20,828)	\$ 54,168	\$ 236,373	\$ -
Art in Public Places	767,625	468,736	425,067	20,067
Total Ending Reserved & Designated Funds Available	\$ 746,797	\$ 522,904	\$ 661,440	\$ 20,067
Revenue & Expenditure Detail by Category				
Revenues				
Intergovernmental Revenues	\$ 412,827	\$ 418,153	\$ 262,192	\$ -
Charges for Services	505,518	520,061	494,627	526,900
Investment Income	26,535	29,058	31,484	23,400
Other Revenues	187,096	161,887	190,923	744,600
Total Revenues	\$ 1,131,976	\$ 1,129,159	\$ 979,226	\$ 1,294,900
Expenditures				
Personal Services	\$ 1,221,530	\$ 1,253,325	\$ 1,362,656	\$ 1,306,338
Supplies & Services	848,430	837,075	916,179	1,354,923
Interfund Charges	21,332	1,293	23,077	24,285
Capital Related	883	(240)	3,511	41,000
Total Expenditures	\$ 2,092,175	\$ 2,091,453	\$ 2,305,423	\$ 2,726,546

CULTURAL SERVICES FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 2,328,491	\$ 2,109,656	\$ 2,208,468	\$ 2,243,169	\$ 2,278,761	\$ 2,315,270	\$ 2,352,725
Expenditures - Operating	2,091,453	2,305,423	2,726,546	2,363,505	2,402,466	2,443,076	2,485,443
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 237,038	\$ (195,767)	\$ (518,078)	\$ (120,337)	\$ (123,705)	\$ (127,806)	\$ (132,718)
Beginning Funds Available	\$ 977,726	\$ 1,214,764	\$ 1,018,997	\$ 500,919	\$ 380,582	\$ 256,877	\$ 129,071
Inc/(Dec) in Funds Available	237,038	(195,767)	(518,078)	(120,337)	(123,705)	(127,806)	(132,718)
Ending Funds Available	\$ 1,214,764	\$ 1,018,997	\$ 500,919	\$ 380,582	\$ 256,877	\$ 129,071	\$ (3,647)

Cultural Services Fund

The Cultural Services Fund was established in 2003 and accounts for cultural-related services provided to citizens. Funding for these services is provided by fees, donations, sponsorships, General Fund transfers, grant funds from the Scientific and Cultural Facilities District (SCFD), and proceeds from the Art In Public Places (AIPP) ordinance. A large portion of revenues received by this fund are grants or dedicated revenues, and therefore must be utilized by the program through which they were received. The long-range outlook for this fund indicates that there is a structural imbalance between revenues and expenditures.

In Fiscal Year 2004, total expenditures, including transfers out, remained consistent with 2003 levels. The General Fund subsidy increased by a net of \$4,468, or 0.5 percent, resulting in a total subsidy of \$942,906. Ending funds available increased by \$237,038, or 24.2 percent, due to increased AIPP revenue. \$468,736 of the ending funds available was designated for AIPP.

For Fiscal Year 2005, total revenue, including transfers, is projected to decrease by \$218,835, or 9.4 percent, when compared to 2004 due primarily to a reduced General Fund subsidy, reduced AIPP revenue, and decreased service offerings. Total expenditures, including transfers out, are forecast to increase \$213,970, or 10.2 percent. This is chiefly due to increased AIPP spending, and increases in personal services costs. The General Fund subsidy is projected to increase by \$7,068, or 1.0 percent, resulting in a total projected subsidy of \$949,974. Ending funds available is projected to decrease by \$195,767, or 16.1 percent, which reflects the draw down of AIPP funds for approved projects. \$425,067 of the ending funds available is designated for AIPP use.

In Fiscal Year 2006, total revenue, including transfers, is projected to increase by \$98,812. This is a net result of increased program revenues of \$315,674; a decrease of \$180,456 related to ceasing AIPP transfers; and a \$36,406 decrease in the General Fund subsidy primarily related to reduced funding for the Aurora History Museum. In 2006, the Fund will not receive an Art In Public Places transfer as a result of budget balancing needs. The General Fund subsidy is projected to decrease by \$36,406, or 3.8 percent, resulting in a total proposed subsidy of \$913,568. Total expenditures, including transfers out is expected to increase by \$421,123, or 18.3 percent. This is a net result of a decrease of \$56,318 (or 4.1 percent) in personal services costs due primarily to reductions in temporary salaries; an increase of \$438,744 (or 47.9 percent) in supplies and services costs mainly related to a one-time draw down of AIPP funds; and an increase of \$38,697 related to interfund charges and capital related costs. Ending funds available is forecast to decrease by \$518,078 (or 50.8 percent), largely as a result of the \$405,000 planned draw down of AIPP funds, and other spending of fund balance totaling \$113,078 as a result of expenses outpacing revenues.

The five-year outlook projects a deficit in spending for each of the next five years. Projected expenditures are based on 2006 proposed amounts, along with the following assumptions: elimination in 2007 of \$405,000 in one-time supplies expense related to AIPP projects; elimination in 2007 of \$95,000 in supplies expenses related to programs spending down carryforward cash balances; 2.0 percent growth in personal services salaries and related benefits; 7.0 percent growth in non-salaries benefits; 2.0 percent growth in temporary salaries and overtime costs; 10.0 percent growth in utilities costs; and 7.0 percent growth in interfund charges. At this time, there are no forecasted needs for additional large expenditures in future years. Similar to expenditures, projected revenues are based on 2006 proposed amounts, along with an assumption of 0.5 percent growth in charges for services; 0.5 percent growth in other revenues; and 3.0 percent growth in General Fund subsidy revenue each year. Long-term considerations for this fund indicate continued revenue enhancement is required and/or additional costs reductions should be considered. New program costs will require sufficient offsetting revenues.

DEBT SERVICE GENERAL OBLIGATION FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 8,845,364	\$ 6,392,708	\$ 6,286,236	\$ 6,298,463
Transfers In (from other funds)	1,761,100	1,761,100	1,761,100	1,761,100
From Decrease in Reserves & Designated Funds Available	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 10,606,464	\$ 8,153,808	\$ 8,047,336	\$ 8,059,563
From Decrease in Undesignated Funds Available	-	-	-	-
Total Sources	\$ 10,606,464	\$ 8,153,808	\$ 8,047,336	\$ 8,059,563
Uses of Funds				
Expenditures *	\$ 10,550,833	\$ 7,973,012	\$ 7,992,853	\$ 8,007,391
Transfers Out (to other funds)	-	-	-	-
To Increase Reserves & Designated Funds Available	55,631	180,796	54,483	52,172
Total Uses Before Increase in Funds Available	\$ 10,606,464	\$ 8,153,808	\$ 8,047,336	\$ 8,059,563
To Increase Undesignated Funds Available	-	-	-	-
Total Uses	\$ 10,606,464	\$ 8,153,808	\$ 8,047,336	\$ 8,059,563
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ -	\$ -	\$ -	\$ -
Revenues & Other Sources	10,606,464	8,153,808	8,047,336	8,059,563
Expenditures & Other Uses	(10,606,464)	(8,153,808)	(8,047,336)	(8,059,563)
Net Changes in Unreserved & Undesignated Funds Available	\$ -	\$ -	\$ -	\$ -
Ending Unreserved & Undesignated Funds Available	\$ -	\$ -	\$ -	\$ -
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ 560,325	\$ 615,956	\$ 796,752	\$ 851,235
Decreases in Reserved & Designated	-	-	-	-
Increases in Reserved & Designated	55,631	180,796	54,483	52,172
Net Changes in Reserved & Designated Funds Available	\$ 55,631	\$ 180,796	\$ 54,483	\$ 52,172
Ending Reserved & Designated Funds Available	\$ 615,956	\$ 796,752	\$ 851,235	\$ 903,407
Total Ending Funds Available				
Total Beginning Funds Available	\$ 560,325	\$ 615,956	\$ 796,752	\$ 851,235
Changes in Unreserved & Undesignated Funds Available	-	-	-	-
Changes in Reserved & Designated Funds Available	55,631	180,796	54,483	52,172
Net Changes in Funds Available	\$ 55,631	\$ 180,796	\$ 54,483	\$ 52,172
Total Ending Funds Available	\$ 615,956	\$ 796,752	\$ 851,235	\$ 903,407

* Expenditures exclude prior year's carryovers, if applicable.

DEBT SERVICE GENERAL OBLIGATION FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Reserved for Debt Service	\$ 560,325	\$ 615,956	\$ 796,752	\$ 851,235
Total Beginning Reserved & Designated Funds Available	\$ 560,325	\$ 615,956	\$ 796,752	\$ 851,235
Decreases (Uses) of Reserved & Designated Funds Available				
Reserved for Debt Service	\$ -	\$ -		\$ -
Total Decreases in Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Increases of Reserved & Designated Funds Available				
Reserved for Debt Service	\$ 55,631	\$ 180,796	\$ 54,483	\$ 52,172
Total Increases in Reserved & Designated Funds Available	\$ 55,631	\$ 180,796	\$ 54,483	\$ 52,172
Ending Reserved & Designated Funds Available				
Reserved for Debt Service	\$ 615,956	\$ 796,752	\$ 851,235	\$ 903,407
Total Ending Reserved & Designated Funds Available	\$ 615,956	\$ 796,752	\$ 851,235	\$ 903,407
Revenue & Expenditure Detail				
Revenues				
Taxes	\$ 6,182,225	\$ 6,303,577	\$ 6,232,326	\$ 6,246,663
Debt Related	2,549,559	-	-	-
Other Revenues	113,580	89,131	53,910	51,800
Total Revenues	\$ 8,845,364	\$ 6,392,708	\$ 6,286,236	\$ 6,298,463
Expenditures				
Supplies & Services	\$ 62,290	\$ 63,036	\$ 58,450	\$ 61,900
Capital Related	-	-	-	-
Debt Related	10,488,543	7,909,976	7,934,403	7,945,491
Total Expenditures	\$ 10,550,833	\$ 7,973,012	\$ 7,992,853	\$ 8,007,391

DEBT SERVICE GENERAL OBLIGATION FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 8,153,808	\$ 8,047,336	\$ 8,059,563	\$ 8,090,030	\$ 8,030,275	\$ 8,047,432	\$ 7,600,207
Expenditures - Operating	7,973,012	7,992,853	8,007,391	8,035,030	7,975,275	7,992,432	7,545,207
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 180,796	\$ 54,483	\$ 52,172	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Beginning Funds Available	\$ 615,956	\$ 796,752	\$ 851,235	\$ 903,407	\$ 958,407	\$ 1,013,407	\$ 1,068,407
Inc/(Dec) in Funds Available	180,796	54,483	52,172	55,000	55,000	55,000	55,000
Ending Funds Available	\$ 796,752	\$ 851,235	\$ 903,407	\$ 958,407	\$ 1,013,407	\$ 1,068,407	\$ 1,123,407

Debt Service General Obligation Fund

Expenditures from the Debt Service Fund are for payments of principal and interest on general obligation bonds. Fund revenues are from property taxes, General Fund transfers, and interest earnings. Debt Service Fund expenditures include bond payments for City projects such as the Detention Center; Alameda/I-225 Interchange; Sports Park; and the 2000 Library, Public Safety, and Parks and Open Space bonds.

In 2003, both debt-related revenues and total expenditures increased due to the refinancing of the Detention Bond. No refinancings are projected after 2003. 2005 and 2006 revenues and expenditures are projected to remain comparable to 2004. The majority of the expenditures in this fund are for the 2000 bonds. Of the \$8.0 million in planned expenditures in 2005, \$4.7 million is for debt service for the 2000 bond projects. By the end of 2006, ending funds available will have increased approximately \$287,000 from 2003 due to accumulating interest income. There are no planned uses for these funds.

In 2007 and beyond, sources are set to equal uses with the exception of accumulating interest income. The funds available grows in each year by the amount of interest income.

DEBT SERVICE SPECIAL IMPROVEMENT DISTRICT FUND SUMMARY

	2003 Actual **	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 537,315	\$ 51,685	\$ 332,401	\$ 489,230
Transfers In (from other funds)	-	-	30,000	-
From Decrease in Reserves & Designated Funds Available	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 537,315	\$ 51,685	\$ 362,401	\$ 489,230
From Decrease in Undesignated Funds Available	-	-	-	-
Total Sources	\$ 537,315	\$ 51,685	\$ 362,401	\$ 489,230
Uses of Funds				
Expenditures *	\$ 535,000	\$ -	\$ 253,783	\$ 476,555
Transfers Out (to other funds)	-	-	-	-
To Increase Reserves & Designated Funds Available	-	-	30,000	-
Total Uses Before Increase in Funds Available	\$ 535,000	\$ -	\$ 283,783	\$ 476,555
To Increase Undesignated Funds Available	2,315	51,685	78,618	12,675
Total Uses	\$ 537,315	\$ 51,685	\$ 362,401	\$ 489,230
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ -	\$ 2,315	\$ 54,000	\$ 132,618
Revenues & Other Sources	537,315	51,685	362,401	489,230
Expenditures & Other Uses	(535,000)	-	(283,783)	(476,555)
Net Changes in Unreserved & Undesignated Funds Available	\$ 2,315	\$ 51,685	\$ 78,618	\$ 12,675
Ending Unreserved & Undesignated Funds Available	\$ 2,315	\$ 54,000	\$ 132,618	\$ 145,293
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ 30,000
Decreases in Reserved & Designated	-	-	-	-
Increases in Reserved & Designated	-	-	30,000	-
Net Changes in Reserved & Designated Funds Available	\$ -	\$ -	\$ 30,000	\$ -
Ending Reserved & Designated Funds Available	\$ -	\$ -	\$ 30,000	\$ 30,000
Total Ending Funds Available				
Total Beginning Funds Available	\$ -	\$ 2,315	\$ 54,000	\$ 162,618
Changes in Unreserved & Undesignated Funds Available	2,315	51,685	78,618	12,675
Changes in Reserved & Designated Funds Available	-	-	30,000	-
Net Changes in Funds Available	\$ 2,315	\$ 51,685	\$ 108,618	\$ 12,675
Total Ending Funds Available	\$ 2,315	\$ 54,000	\$ 162,618	\$ 175,293

* Expenditures exclude prior year's carryovers, if applicable.

** The 2003 revenues and expenditures differ from the CAFR in that the Smith Road Settlement is treated like a capital project, where the entire amount is shown as received and spent in the fund summary in the first year. The CAFR shows only the spending that occurred in 2003.

DEBT SERVICE SPECIAL IMPROVEMENT DISTRICT FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Fence Financing reserve	\$ -	\$ -	\$ -	\$ 30,000
Total Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ 30,000
Decreases (Uses) of Reserved & Designated Funds Available				
Fence Financing reserve	\$ -	\$ -	\$ -	\$ -
Total Decreases in Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Increases of Reserved & Designated Funds Available				
Fence Financing reserve	\$ -	\$ -	\$ 30,000	\$ -
Total Increases in Reserved & Designated Funds Available	\$ -	\$ -	\$ 30,000	\$ -
Ending Reserved & Designated Funds Available				
Fence Financing reserve	\$ -	\$ -	\$ 30,000	\$ 30,000
Total Ending Reserved & Designated Funds Available	\$ -	\$ -	\$ 30,000	\$ 30,000
Revenue & Expenditure Detail				
Revenues				
Taxes	\$ 535,000	\$ 49,931	\$ 312,725	\$ 435,035
Interest Earnings	2,315	1,754	19,676	54,195
Total Revenues	\$ 537,315	\$ 51,685	\$ 332,401	\$ 489,230
Expenditures				
Supplies & Services	\$ -	\$ -	\$ -	\$ 3,500
Debt Related	-	-	253,783	473,055
Capital Related	535,000	-	-	-
Total Expenditures	\$ 535,000	\$ -	\$ 253,783	\$ 476,555

DEBT SERVICE SPECIAL IMPROVEMENT DISTRICT FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 51,685	\$ 362,401	\$ 489,230	\$ 437,520	\$ 428,310	\$ 419,055	\$ 414,060
Expenditures - Operating	-	253,783	476,555	446,760	437,520	428,310	419,055
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 51,685	\$ 108,618	\$ 12,675	\$ (9,240)	\$ (9,210)	\$ (9,255)	\$ (4,995)
Beginning Funds Available	\$ 2,315	\$ 54,000	\$ 162,618	\$ 175,293	\$ 166,053	\$ 156,843	\$ 147,588
Inc/(Dec) in Funds Available	51,685	108,618	12,675	(9,240)	(9,210)	(9,255)	(4,995)
Ending Funds Available	\$ 54,000	\$ 162,618	\$ 175,293	\$ 166,053	\$ 156,843	\$ 147,588	\$ 142,593

Debt Service Special Improvement District Fund

Expenditures from the Debt Service Special Improvement District Fund are for payments of principal and interest on special assessment revenue bonds. Revenues are from special assessments and interest earnings.

In 2003, revenues and expenditures were associated with property owner payments for the Smith Road settlement.

In 2004, revenues were associated with the Smith Road SID 1-03. As there were no offsetting expenditures, ending funds available increased commensurately.

In 2005, revenue and expenditures increased due to the addition of the 56th Avenue SID 1-04 and a \$30,000 transfer from the Surplus and Deficiency Fund to create a fence financing reserve. Funds available will increase three-fold due to a timing difference between actual tax collections and the debt service payment. Generally, the debt service payment in any given year is one year behind actual tax collections resulting a small balance that will be eliminated once the debt is fully paid.

In 2006, revenues and expenditures continue to increase with the addition of the Dam West and Ptarmigan neighborhood fence SIDs. Funds available must be spent on debt service payments associated with the SIDs.

In the long range plan, both revenues and expenditures decline as the SID debt is paid off by property owners.

DESIGNATED REVENUES FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 4,423,545	\$ 3,860,150	\$ 15,407,061	\$ 3,686,495
Transfers In (from other funds)	8,976,753	9,999,969	14,895,206	6,448,026
From Decrease in Reserves & Designated Funds Available	711,208	-	381,000	4,744,104
Total Sources Before Decrease in Funds Available	\$ 14,111,506	\$ 13,860,119	\$ 30,683,267	\$ 14,878,625
From Decrease in Undesignated Funds Available	-	-	-	-
Total Sources	\$ 14,111,506	\$ 13,860,119	\$ 30,683,267	\$ 14,878,625
Uses of Funds				
Expenditures *	\$ 10,160,071	\$ 8,281,453	\$ 21,512,096	\$ 11,145,374
Transfers Out (to other funds)	3,481,031	1,615,000	3,032,951	2,733,251
To Increase Reserves & Designated Funds Available	-	1,119,649	4,297,104	1,000,000
Total Uses Before Increase in Funds Available	\$ 13,641,102	\$ 11,016,102	\$ 28,842,151	\$ 14,878,625
To Increase Undesignated Funds Available	470,404	2,844,017	1,841,116	-
Total Uses	\$ 14,111,506	\$ 13,860,119	\$ 30,683,267	\$ 14,878,625
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 4,691,300	\$ 5,161,704	\$ 8,005,721	\$ 9,846,837
Revenues & Other Sources	14,111,506	13,860,119	30,683,267	14,878,625
Expenditures & Other Uses	(13,641,102)	(11,016,102)	(28,842,151)	(14,878,625)
Net Changes in Unreserved & Undesignated Funds Available	\$ 470,404	\$ 2,844,017	\$ 1,841,116	\$ -
Ending Unreserved & Undesignated Funds Available	\$ 5,161,704	\$ 8,005,721	\$ 9,846,837	\$ 9,846,837
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ 5,236,955	\$ 4,525,747	\$ 5,645,396	\$ 9,561,500
Decreases in Reserved & Designated	(711,208)	-	(381,000)	(4,744,104)
Increases in Reserved & Designated	-	1,119,649	4,297,104	1,000,000
Net Changes in Reserved & Designated Funds Available	\$ (711,208)	\$ 1,119,649	\$ 3,916,104	\$ (3,744,104)
Ending Reserved & Designated Funds Available	\$ 4,525,747	\$ 5,645,396	\$ 9,561,500	\$ 5,817,396
Total Ending Funds Available				
Total Beginning Funds Available	\$ 9,928,255	\$ 9,687,451	\$ 13,651,117	\$ 19,408,337
Changes in Unreserved & Undesignated Funds Available	470,404	2,844,017	1,841,116	-
Changes in Reserved & Designated Funds Available	(711,208)	1,119,649	3,916,104	(3,744,104)
Net Changes in Funds Available	\$ (240,804)	\$ 3,963,666	\$ 5,757,220	\$ (3,744,104)
Total Ending Funds Available	\$ 9,687,451	\$ 13,651,117	\$ 19,408,337	\$ 15,664,233

* Expenditures exclude prior year's carryovers, if applicable.

DESIGNATED REVENUES FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Reserve for Capital Expenditure	\$ -	\$ -	\$ -	\$ -
Reserved by Agreements	5,236,955	4,525,747	5,264,396	5,645,396
Other Designations	-	-	381,000	3,916,104
Total Beginning Reserved & Designated Funds Available	\$ 5,236,955	\$ 4,525,747	\$ 5,645,396	\$ 9,561,500
Decreases (Uses) of Reserved & Designated Funds Available				
Reserve for Capital Expenditure	\$ -	\$ -	\$ -	\$ 828,000
Reserved by Agreements	711,208	-	-	-
Other Designations	-	-	381,000	3,916,104
Total Decreases in Reserved & Designated Funds Available	\$ 711,208	\$ -	\$ 381,000	\$ 4,744,104
Increases of Reserved & Designated Funds Available				
Reserve for Capital Expenditure	\$ -	\$ -	\$ -	\$ 1,000,000
Reserved by Agreements	-	738,649	381,000	-
Other Designations	-	381,000	3,916,104	-
Total Increases in Reserved & Designated Funds Available	\$ -	\$ 1,119,649	\$ 4,297,104	\$ 1,000,000
Ending Reserved & Designated Funds Available				
Reserve for Capital Expenditure	\$ -	\$ -	\$ -	\$ 172,000
Reserve by Agreements	4,525,747	5,264,396	5,645,396	5,645,396
Other Designations	-	381,000	3,916,104	-
Total Ending Reserved & Designated Funds Available	\$ 4,525,747	\$ 5,645,396	\$ 9,561,500	\$ 5,817,396
Revenue & Expenditure Detail				
Revenues				
Charges for services	\$ 1,659,332	\$ 2,423,598	\$ 4,106,577	\$ 1,210,330
Fines and Forfeitures	765,387	702,178	873,758	879,927
Intergovernmental	-	-	112,902	202,000
Investment Income	320,579	294,174	489,694	34,580
Other Revenues	1,678,247	440,200	9,824,130	1,359,658
Total Revenues	\$ 4,423,545	\$ 3,860,150	\$ 15,407,061	\$ 3,686,495
Expenditures				
Personal Services	\$ 490,870	\$ 569,570	\$ 962,805	\$ 1,954,823
Supplies & Services	9,647,613	7,624,160	20,220,096	8,085,628
Interfund Charges	21,588	26,072	30,358	29,553
Capital Related	-	61,651	298,837	247,370
Capital Projects (Continuing Appropriation)	-	-	-	828,000
Total Expenditures	\$ 10,160,071	\$ 8,281,453	\$ 21,512,096	\$ 11,145,374

Designated Revenues Fund

The Designated Revenues Fund was established in 1997 to manage various revenues, designated for a specific purpose, which are neither gifts nor grants. Incentive agreements, payments for the Aurora Municipal Center, and the Art District Loan Program are examples of Designated Revenue Fund uses.

In 2004, incentive agreements once again accounted for many of the revenues and expenditures. Of the \$10.0 million in total transfers in, \$6.4 million was from the General Fund and was primarily made up of incentive payments. Also included in the 2004 transfer is \$473,750 in DIA noise settlement legal fee reimbursement going to the Capital Improvement Program and several special revenues from the Library, Recreation and Cultural Services Department, including general art acquisition, the Iliff Square Library expansion, and increased funding for Independent Youth Sports Organizations.

In 2005, revenues, including transfers, are expected to be \$30.3 million, a \$16.4 million (118.6 percent) increase from 2004 revenues. This large increase is primarily due to a one-time increase in DIA noise mitigation revenue, and a transfer in of \$11.4 million from the Capital Projects Fund for Aurora City Place. The Visitors Promotion Advisory Board (VPAB) transfer was reduced, causing some programs within the Library, Recreation and Cultural Services Department as well as the General Management Department to draw down fund balance. Expenditures, including transfers out, are expected to be \$24.5 million, a \$14.6 million (148.0 percent) increase over 2004 expenditures. This increase is primarily due to the payoff of the Aurora City Center Incentive and two years of operations funding (2005 and 2006) for the Northern Aurora Business Association (NABA), Aurora Economic Development Council (AEDC), and Adams County Economic Development (ACED) that were transferred from the Development Review Fund to the Designated Revenues Fund.

In 2006, adopted expenditures, including transfers, are budgeted at \$13.9 million. This represents a drop of \$10.7 million (43.5 percent) from the previous year. Adopted revenues will also have significant reductions in 2006 from 2005. The Aurora City Center incentive was paid off in 2005 and is the primary cause for the reduction in expenditures in 2006. This payoff also contributed to the decrease in revenues in 2006, although the decrease in DIA noise mitigation revenue played a role in the 2006 revenue reduction as well. Revenue growth is slowed further by a 50 percent cut to the VPAB transfer. Expenditures are increased by \$828,000 for capital projects related to the movement of the Adams County Open Space Tax from the Parks Development Fund to the Designated Revenues Fund. The overall proposed fund balance is \$3.7 million (19.3 percent) less than it was in 2005. Fund balance is being drawn down for Fitzsimons redevelopment (\$2.5 million) and for programs associated with the VPAB transfer reduction. This leaves a proposed fund balance of roughly \$15.7 million at the end of 2006.

Due to the difficulty of projecting future revenues and expenditures associated with the Designated Revenues Fund, normal projection methods cannot be utilized. Consequently, there is no long-range outlook associated with the fund.

DEVELOPMENT REVIEW FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 8,451,600	\$ 10,576,714	\$ 10,718,460	\$ 9,956,856
Transfers In (from other funds)	-	15,541	-	-
From Decrease in Reserves & Designated Funds Available	143,258	-	-	199,784
Total Sources Before Decrease in Funds Available	\$ 8,594,858	\$ 10,592,255	\$ 10,718,460	\$ 10,156,640
From Decrease in Undesignated Funds Available	889,645	-	479,546	-
Total Sources	\$ 9,484,503	\$ 10,592,255	\$ 11,198,006	\$ 10,156,640
Uses of Funds				
Expenditures *	\$ 6,609,638	\$ 7,081,176	\$ 8,006,297	\$ 8,732,550
Transfers Out (to other funds)	1,526,203	1,405,436	2,204,023	1,424,090
To Increase Reserves & Designated Funds Available	1,348,662	1,626,097	987,686	-
Total Uses Before Increase in Funds Available	\$ 9,484,503	\$ 10,112,709	\$ 11,198,006	\$ 10,156,640
To Increase Undesignated Funds Available	-	479,546	-	-
Total Uses	\$ 9,484,503	\$ 10,592,255	\$ 11,198,006	\$ 10,156,640
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 889,645	\$ -	\$ 479,546	\$ -
Revenues & Other Sources	8,594,858	10,592,255	10,718,460	10,156,640
Expenditures & Other Uses	(9,484,503)	(10,112,709)	(11,198,006)	(10,156,640)
Fund Available Adjustment	-	-	-	-
Net Changes in Unreserved & Undesignated Funds Available	\$ (889,645)	\$ 479,546	\$ (479,546)	\$ -
Ending Unreserved & Undesignated Funds Available	\$ -	\$ 479,546	\$ -	\$ -
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ -	\$ 1,205,404	\$ 2,831,501	\$ 3,819,187
Decreases in Reserved & Designated	(143,258)	-	-	(199,784)
Increases in Reserved & Designated	1,348,662	1,626,097	987,686	-
Net Changes in Reserved & Designated Funds Available	\$ 1,205,404	\$ 1,626,097	\$ 987,686	\$ (199,784)
Ending Reserved & Designated Funds Available	\$ 1,205,404	\$ 2,831,501	\$ 3,819,187	\$ 3,619,403
Total Ending Funds Available				
Total Beginning Funds Available	\$ 889,645	\$ 1,205,404	\$ 3,311,047	\$ 3,819,187
Changes in Unreserved & Undesignated Funds Available	(889,645)	479,546	(479,546)	-
Changes in Reserved & Designated Funds Available	1,205,404	1,626,097	987,686	(199,784)
Net Changes in Funds Available	\$ 315,759	\$ 2,105,643	\$ 508,140	\$ (199,784)
Total Ending Funds Available	\$ 1,205,404	\$ 3,311,047	\$ 3,819,187	\$ 3,619,403

* Expenditures exclude prior year's carryovers, if applicable.

DEVELOPMENT REVIEW FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Contingency Reserve	\$ -	\$ 1,205,404	\$ 2,831,501	\$ 3,819,187
Total Beginning Reserved & Designated Funds Available	\$ -	\$ 1,205,404	\$ 2,831,501	\$ 3,819,187
Decreases (Uses) of Reserved & Designated Funds Available				
Contingency Reserve	\$ 143,258	\$ -		\$ 199,784
Total Decreases in Reserved & Designated Funds Available	\$ 143,258	\$ -	\$ -	\$ 199,784
Increases of Reserved & Designated Funds Available				
Contingency Reserve	\$ 1,348,662	\$ 1,626,097	\$ 987,686	\$ -
Total Increases in Reserved & Designated Funds Available	\$ 1,348,662	\$ 1,626,097	\$ 987,686	\$ -
Ending Reserved & Designated Funds Available				
Contingency Reserve	\$ 1,205,404	\$ 2,831,501	\$ 3,819,187	\$ 3,619,403
Total Ending Reserved & Designated Funds Available	\$ 1,205,404	\$ 2,831,501	\$ 3,819,187	\$ 3,619,403
Revenue & Expenditure Detail				
Revenues				
Charges for services	\$ 2,576,601	\$ 3,098,555	\$ 3,426,310	\$ 3,182,896
Licenses & Permits	5,871,348	7,462,213	7,182,176	6,671,936
Other Revenues	3,651	15,946	109,974	102,024
Total Revenues	\$ 8,451,600	\$ 10,576,714	\$ 10,718,460	\$ 9,956,856
Expenditures				
Personal Services	\$ 6,138,016	\$ 6,522,739	\$ 7,409,634	\$ 8,174,723
Supplies & Services	354,391	421,924	365,380	395,366
Interfund Charges	117,231	136,513	163,996	155,501
Capital Related	-	-	67,287	6,960
Total Expenditures	\$ 6,609,638	\$ 7,081,176	\$ 8,006,297	\$ 8,732,550

DEVELOPMENT REVIEW FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 10,592,255	\$ 10,718,460	\$ 9,956,856	\$ 10,454,699	\$ 10,977,434	\$ 11,526,305	\$ 12,102,621
Expenditures - Operating	8,486,614	10,210,320	10,156,640	10,724,461	11,018,323	11,323,213	11,639,616
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 2,105,641	\$ 508,140	\$ (199,784)	\$ (269,762)	\$ (40,889)	\$ 203,092	\$ 463,005
Beginning Funds Available	\$ 1,205,404	\$ 3,311,047	\$ 3,819,187	\$ 3,619,403	\$ 3,349,641	\$ 3,308,752	\$ 3,511,844
Inc/(Dec) in Funds Available	2,105,643	508,140	(199,784)	(269,762)	(40,889)	203,092	463,005
Ending Funds Available	\$ 3,311,047	\$ 3,819,187	\$ 3,619,403	\$ 3,349,641	\$ 3,308,752	\$ 3,511,844	\$ 3,974,849

Development Review Fund

The Development Review Fund was created in 2002 to address developer demand for quicker turnaround of plan reviews related to new development within the City. Development Services, Planning, Public Works, and General Management are the departments directly involved in the Development Review Fund. Revenues originate from development related fees for various plan reviews and permits/inspections. Revenues that exceed planned expenditures remain in the Development Review Fund as accumulated fund balance that creates a contingency reserve. This reserve is intended as a means to stabilize the Development Review program when revenues decline or unexpected new program needs arise. Over time, revenues and expenditures will fluctuate depending on the level of new development activity within the City and the resulting changes in plan review and inspection activity. Through 2003, the Development Review Fund was managed as a subfund of the General Fund for accounting purposes; and managed as its own fund for budget purposes. Beginning in 2004, the Development Review Fund is managed as a fund for both accounting and budget purposes.

In 2004, expenditures, including transfers, increased by 4.1 percent due to increased personal services and supplies and services costs to respond to heavy development activity. Revenues, excluding transfers, increased by 25.1 percent, as Aurora experienced what was then record construction activity. Revenues finished the year \$2,105,643 over expenditures, resulting in a 174.7 percent increase in ending funds available.

In 2005, expenditures, including transfers, are projected to increase by 20.3 percent, in part due to the movement of the Office of Development Assistance (ODA) from the General Fund to the Development Review Fund. Transfers out will increase by 56.8 percent as a one-time transfer to the Designated Revenues Fund of \$762,000 will be used to fund the Northern Aurora Business Association (NABA), Aurora Economic Development Council (AEDC), and the Adams County Economic Development (ACED) for two years. Revenues in 2005 are projected to remain fairly constant with a 1.3 percent increase over 2004. Even with the large increase in spending, ending funds available are projected to increase 15.3 percent.

For 2006, expenditures are expected to remain fairly stable, as the \$762,000 one time transfer to the Designated Revenue Fund is not repeated, but is offset by a \$765,100 increase in personal services, primarily due to funding previously vacant FTE. Also included in the personal services increase is a 1.6 percent pay raise. As part of the General Fund budget balancing, \$181,200 of expenditures for Planning FTE in the General Fund are being covered in the Development Review Fund starting in 2006. Revenues are expected to decrease 7.1 percent in total, as the record construction activity from the last two years is expected to weaken slightly. Because of this decrease, funds available is expected to drop \$199,800 (5.2 percent) in 2006.

The five year proforma projects significant funds available use from 2006 through 2008, with revenues and expenditures reversing the trend starting in 2009. The expenditures are based on 2006 proposed amounts, with 3.0 percent growth in personal services, 7.0 percent growth in benefits and internal charges, and 10.0 percent growth in utilities costs. The revenue assumptions for the proforma are based on a similar construction activity line as assumed in the General Fund, with increases of approximately 5.0 percent per year after a 7.1 percent decrease in 2006.

EMERGENCY CONTINGENCY FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 25,921	\$ 21,245	\$ 23,000	\$ 30,000
Transfers In (from other funds)	-	-	-	-
From Decrease in Reserves & Designated Funds Available	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 25,921	\$ 21,245	\$ 23,000	\$ 30,000
From Decrease in Undesignated Funds Available	-	-	-	-
Total Sources	\$ 25,921	\$ 21,245	\$ 23,000	\$ 30,000
Uses of Funds				
Expenditures *	\$ -	\$ -	\$ -	\$ -
Transfers Out (to other funds)	-	-	-	-
To Increase Reserves & Designated Funds Available	-	-	-	-
Total Uses Before Increase in Funds Available	\$ -	\$ -	\$ -	\$ -
To Increase Undesignated Funds Available	25,921	21,245	23,000	30,000
Total Uses	\$ 25,921	\$ 21,245	\$ 23,000	\$ 30,000
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 719,980	\$ 745,901	\$ 767,146	\$ 790,146
Revenues & Other Sources	25,921	21,245	23,000	30,000
Expenditures & Other Uses	-	-	-	-
Net Changes in Unreserved & Undesignated Funds Available	\$ 25,921	\$ 21,245	\$ 23,000	\$ 30,000
Ending Unreserved & Undesignated Funds Available	\$ 745,901	\$ 767,146	\$ 790,146	\$ 820,146
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Decreases in Reserved & Designated	-	-	-	-
Increases in Reserved & Designated	-	-	-	-
Net Changes in Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Ending Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Total Ending Funds Available				
Total Beginning Funds Available	\$ 719,980	\$ 745,901	\$ 767,146	\$ 790,146
Changes in Unreserved & Undesignated Funds Available	25,921	21,245	23,000	30,000
Changes in Reserved & Designated Funds Available	-	-	-	-
Net Changes in Funds Available	\$ 25,921	\$ 21,245	\$ 23,000	\$ 30,000
Total Ending Funds Available	\$ 745,901	\$ 767,146	\$ 790,146	\$ 820,146
Revenue & Expenditure Detail				
Revenues				
Interest	\$ 25,921	\$ 21,245	\$ 23,000	30,000
Total Revenues	\$ 25,921	\$ 21,245	\$ 23,000	\$ 30,000
Expenditures				
Expenditures	\$ -	\$ -	\$ -	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -

* Expenditures exclude prior year's carryovers, if applicable.

EMERGENCY CONTINGENCY FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 21,245	\$ 23,000	\$ 30,000	\$ 32,806	\$ 34,118	\$ 35,483	\$ 36,902
Expenditures - Operating	-	-	-	-	-	-	-
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 21,245	\$ 23,000	\$ 30,000	\$ 32,806	\$ 34,118	\$ 35,483	\$ 36,902
Beginning Funds Available	\$ 745,901	\$ 767,146	\$ 790,146	\$ 820,146	\$ 852,952	\$ 887,070	\$ 922,553
Inc/(Dec) in Funds Available	21,245	23,000	30,000	32,806	34,118	35,483	36,902
Ending Funds Available	\$ 767,146	\$ 790,146	\$ 820,146	\$ 852,952	\$ 887,070	\$ 922,553	\$ 959,455

Emergency Contingency Fund

The Emergency Contingency Fund, as described in Section 2-591 of the Aurora City Code, was established "for an emergency caused by an act of God or the public enemy or some contingency which could not have been reasonably foreseen at the time of adoption of the budget." Any expenditure from the Fund requires the approval of City Council. In September 1995, for example, City Council approved expenditures from the Emergency Contingency Fund in response to a devastating ice storm that killed and damaged many trees throughout the city. The funds allowed for the clean up, pruning, and replacement of the damaged and dead trees.

Revenues for the Emergency Contingency Fund are primarily earned from interest income on unspent fund balance. Because emergencies cannot be anticipated, operating expenditures from the fund for 2006 are projected to be zero. Additionally, there were no expenditures from the fund in years 2003 through 2005. Ending Funds Available continues to increase by an average of 3.2 percent due to interest income.

Higher interest earnings will increase the Emergency Contingency Fund balance to approximately \$960,000 by 2010.

ENHANCED E-911 FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 2,378,791	\$ 2,419,825	\$ 3,050,013	\$ 3,097,746
Transfers In (from other funds)	250,000	1,250,000	1,046,140	1,046,140
From Decrease in Reserves & Designated Funds Available	-	-	-	1,535,596
Total Sources Before Decrease in Funds Available	\$ 2,628,791	\$ 3,669,825	\$ 4,096,153	\$ 5,679,482
From Decrease in Undesignated Funds Available	-	-	1,134,308	-
Total Sources	\$ 2,628,791	\$ 3,669,825	\$ 5,230,461	\$ 5,679,482
Uses of Funds				
Expenditures *	\$ 1,710,342	\$ 993,863	\$ 1,985,884	\$ 3,970,850
Transfers Out (to other funds)	542,658	1,710,000	1,708,981	1,708,632
To Increase Reserves & Designated Funds Available	-	-	1,535,596	-
Total Uses Before Increase in Funds Available	\$ 2,253,000	\$ 2,703,863	\$ 5,230,461	\$ 5,679,482
To Increase Undesignated Funds Available	375,791	965,962	-	-
Total Uses	\$ 2,628,791	\$ 3,669,825	\$ 5,230,461	\$ 5,679,482
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 1,964,985	\$ 2,340,776	\$ 3,306,738	\$ 2,172,430
Revenues & Other Sources	2,628,791	3,669,825	4,096,153	5,679,482
Expenditures & Other Uses	(2,253,000)	(2,703,863)	(5,230,461)	(5,679,482)
Net Changes in Unreserved & Undesignated Funds Available	\$ 375,791	\$ 965,962	\$ (1,134,308)	\$ -
Ending Unreserved & Undesignated Funds Available	\$ 2,340,776	\$ 3,306,738	\$ 2,172,430	\$ 2,172,430
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ 1,535,596
Decreases in Reserved & Designated	-	-	-	(1,535,596)
Increases in Reserved & Designated	-	-	1,535,596	-
Net Changes in Reserved & Designated Funds Available	\$ -	\$ -	\$ 1,535,596	\$ (1,535,596)
Ending Reserved & Designated Funds Available	\$ -	\$ -	\$ 1,535,596	\$ -
Total Ending Funds Available				
Total Beginning Funds Available	\$ 1,964,985	\$ 2,340,776	\$ 3,306,738	\$ 3,708,026
Changes in Unreserved & Undesignated Funds Available	375,791	965,962	(1,134,308)	-
Changes in Reserved & Designated Funds Available	-	-	1,535,596	(1,535,596)
Net Changes in Funds Available	\$ 375,791	\$ 965,962	\$ 401,288	\$ (1,535,596)
Total Ending Funds Available	\$ 2,340,776	\$ 3,306,738	\$ 3,708,026	\$ 2,172,430

* Expenditures exclude prior year's carryovers, if applicable.

ENHANCED E-911 FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ -	\$ -	\$ -	\$ 1,535,596
Total Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ 1,535,596
Decreases (Uses) of Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ -	\$ -	\$ -	\$ 1,535,596
Total Decreases in Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ 1,535,596
Increases of Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ -	\$ -	\$ 1,535,596	\$ -
Total Increases in Reserved & Designated Funds Available	\$ -	\$ -	\$ 1,535,596	\$ -
Ending Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ -	\$ -	\$ 1,535,596	\$ -
Total Ending Reserved & Designated Funds Available	\$ -	\$ -	\$ 1,535,596	\$ -
Revenue & Expenditure Detail				
Revenues				
Charges for services	\$ 2,258,753	\$ 2,312,332	\$ 2,304,153	\$ 2,350,246
Charge to Utilities Department -800 Mhz Communication System	-	-	663,860	663,860
Other Revenues	120,038	107,493	82,000	83,640
Total Revenues	\$ 2,378,791	\$ 2,419,825	\$ 3,050,013	\$ 3,097,746
Expenditures				
Supplies & Services	\$ 877,820	\$ 974,092	\$ 1,391,812	\$ 1,586,699
Personal Services	-	-	-	354,678
Capital Related	85,180	19,771	14,072	95,000
Capital Projects (Continuing Appropriation)	747,342	-	580,000	1,934,473
Total Expenditures	\$ 1,710,342	\$ 993,863	\$ 1,985,884	\$ 3,970,850

ENHANCED E-911 FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 3,669,825	\$ 4,096,153	\$ 4,143,886	\$ 4,185,753	\$ 4,258,376	\$ 4,333,177	\$ 4,410,223
Expenditures - Operating	993,863	1,405,884	2,036,377	2,048,293	2,060,655	2,073,484	2,086,800
Expenditures - Capital	1,710,000	2,288,981	3,643,105	2,152,989	2,231,492	2,312,001	4,078,659
Surplus / (Deficit)	\$ 965,962	\$ 401,288	\$ (1,535,596)	\$ (15,529)	\$ (33,771)	\$ (52,308)	\$ (1,755,236)
Beginning Funds Available	\$ 2,340,776	\$ 3,306,738	\$ 3,708,026	\$ 2,172,430	\$ 2,156,901	\$ 2,123,130	\$ 2,070,822
Inc/(Dec) in Funds Available	965,962	401,288	(1,535,596)	(15,529)	(33,771)	(52,308)	(1,755,236)
Ending Funds Available	\$ 3,306,738	\$ 3,708,026	\$ 2,172,430	\$ 2,156,901	\$ 2,123,130	\$ 2,070,822	\$ 315,586

Enhanced E-911 Fund

The Enhanced E-911 Fund provides funds for the acquisition, development and maintenance of the 911 emergency communications equipment and systems including the 800-megahertz (MHz) communication system. The primary sources of revenue are the emergency telephone surcharge and annual transfers from the Capital Project Fund (CPF). The transfer from the CPF is for the debt service on the 800-MHz system.

In 2004, funds available increased approximately \$1.0 million (41.3 percent), resulting in a funds available balance of roughly \$3.3 million. Excluding transfers, revenues increased by 1.7 percent while expenditures decreased by 41.9 percent. There were no capital projects expenditures in 2004 as several of the Information Technology projects were associated with the 800-MHz communication system and funded by Certificates of Participation (COPs) through the Aurora Capital Leasing Corporation (ACLC). The 2004 transfer of \$1,710,000 from the Capital Projects Fund (CPF) was reduced by \$460,000 in anticipation of the use of surplus savings in the 800-MHz radio communication project that will be used to pay a portion of debt service not funded by the CPF transfer.

In 2005, funds available is expected to be approximately \$3.7 million, a 12.1 percent increase over 2004. Approximately \$1.5 million is designated for use in 2006. The Information Technology Department plans to grow fund balance with the intent to fund a \$1.5 million one-time capital investment for the replacement of the computer aid dispatch (CAD) system in 2006. Capital projects and supplies and services expenditures increase in 2005 due to: the purchase of new wireless technology; a new Reverse E-911 contract with Qwest; a change in providers for General Packet Radio Service (GPRS); and operating costs related to the new Tallyn's Reach Communications and Dispatch Center. Revenues are also expected to increase significantly because Aurora Water will pay their portion of the 800-MHz system costs (\$663,860 annually) in both 2005 and 2006.

In 2006, funds available will decrease 41.4 percent from 2005 due primarily to the one-time \$1.5 million increase in capital expenditures associated with the replacement of the CAD system. This is netted against a decrease in the capital appropriations for Mobile Data Computer Infrastructure replacements. Operating costs are expected to increase due to movement of radio shop personnel from the General Fund to the Enhanced E-911 Fund and continued increases in service and maintenance costs. At the same time, Information Technology will eliminate a significant maintenance contract cost with the movement of the radio shop personnel to handle the maintenance work in house.

For the long term, funds available are anticipated to drop slightly through 2009 as expenditures are projected to exceed revenues over this time frame. In 2010, two additional capital projects, the 800-MHz portable and mobile radio replacements and the E-911 answering system replacement, will result in a significant decrease in fund balance. These capital projects result in the funds available dropping significantly from 2009 to 2010, with only \$316,000 in funds available at year-end 2010.

FLEET MANAGEMENT FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 5,005,627	\$ 5,225,640	\$ 5,883,373	\$ 6,506,414
Transfers In (from other funds)	250,000	175,000	200,000	-
From Decrease in Reserves & Designated Funds Available	-	373,001	-	-
Total Sources Before Decrease in Funds Available	\$ 5,255,627	\$ 5,773,641	\$ 6,083,373	\$ 6,506,414
From Decrease in Undesignated Funds Available	786,067	2,800	-	-
Total Sources	\$ 6,041,694	\$ 5,776,441	\$ 6,083,373	\$ 6,506,414
Uses of Funds				
Expenditures *	\$ 5,168,693	\$ 5,526,441	\$ 6,048,313	\$ 6,349,381
Transfers Out (to other funds)	500,000	250,000	-	75,000
To Increase Reserves & Designated Funds Available	373,001	-	-	-
Total Uses Before Increase in Funds Available	\$ 6,041,694	\$ 5,776,441	\$ 6,048,313	\$ 6,424,381
To Increase Undesignated Funds Available	-	-	35,060	82,033
Total Uses	\$ 6,041,694	\$ 5,776,441	\$ 6,083,373	\$ 6,506,414
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 836,070	\$ 50,003	\$ 47,203	\$ 82,263
Revenues & Other Sources	5,255,627	5,773,641	6,083,373	6,506,414
Expenditures & Other Uses	(6,041,694)	(5,776,441)	(6,048,313)	(6,424,381)
Net Changes in Unreserved & Undesignated Funds Available	\$ (786,067)	\$ (2,800)	\$ 35,060	\$ 82,033
Ending Unreserved & Undesignated Funds Available	\$ 50,003	\$ 47,203	\$ 82,263	\$ 164,296
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ -	\$ 373,001	\$ -	\$ -
Decreases in Reserved & Designated	-	(373,001)	-	-
Increases in Reserved & Designated	373,001	-	-	-
Net Changes in Reserved & Designated Funds Available	\$ 373,001	\$ (373,001)	\$ -	\$ -
Ending Reserved & Designated Funds Available	\$ 373,001	\$ -	\$ -	\$ -
Total Ending Funds Available				
Total Beginning Funds Available	\$ 836,070	\$ 423,004	\$ 47,203	\$ 82,263
Changes in Unreserved & Undesignated Funds Available	(786,067)	(2,800)	35,060	82,033
Changes in Reserved & Designated Funds Available	373,001	(373,001)	-	-
Net Changes in Funds Available	\$ (413,066)	\$ (375,801)	\$ 35,060	\$ 82,033
Total Ending Funds Available	\$ 423,004	\$ 47,203	\$ 82,263	\$ 164,296

* Expenditures exclude prior year's carryovers, if applicable.

FLEET MANAGEMENT FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ -	\$ 373,001	\$ -	\$ -
Total Beginning Reserved & Designated Funds Available	\$ -	\$ 373,001	\$ -	\$ -
Decreases (Uses) of Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ -	\$ 373,001	\$ -	\$ -
Total Decreases in Reserved & Designated Funds Available	\$ -	\$ 373,001	\$ -	\$ -
Increases of Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ 373,001	\$ -	\$ -	\$ -
Total Increases in Reserved & Designated Funds Available	\$ 373,001	\$ -	\$ -	\$ -
Ending Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ 373,001	\$ -	\$ -	\$ -
Total Ending Reserved & Designated Funds Available	\$ 373,001	\$ -	\$ -	\$ -
Revenue & Expenditure Detail				
Revenues				
Charges for Services	\$ 4,976,851	\$ 5,206,579	\$ 5,875,373	\$ 6,150,414
Proceeds for Sale of Assets	-	-	-	350,000
Investment Income	23,329	8,236	-	1,000
Other Revenues	5,447	10,825	8,000	5,000
Total Revenues	\$ 5,005,627	\$ 5,225,640	\$ 5,883,373	\$ 6,506,414
Expenditures				
Personal Services	\$ 2,030,783	\$ 2,008,186	\$ 2,092,678	\$ 2,285,210
Supplies & Services	3,117,195	3,469,941	3,886,123	3,984,658
Interfund Charges	13,400	15,002	15,513	15,513
Capital Related	7,315	33,312	53,999	64,000
Total Expenditures	\$ 5,168,693	\$ 5,526,441	\$ 6,048,313	\$ 6,349,381

FLEET MANAGEMENT FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 5,400,640	\$ 6,083,373	\$ 6,506,414	\$ 6,605,185	\$ 6,705,615	\$ 6,807,734	\$ 6,911,570
Expenditures - Operating	5,776,441	6,048,313	6,424,381	6,558,205	6,697,277	6,841,916	6,992,466
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ (375,801)	\$ 35,060	\$ 82,033	\$ 46,980	\$ 8,338	\$ (34,182)	\$ (80,896)
Beginning Funds Available	\$ 423,004	\$ 47,203	\$ 82,263	\$ 164,296	\$ 211,276	\$ 219,614	\$ 185,432
Inc/(Dec) in Funds Available	(375,801)	35,060	82,033	46,980	8,338	(34,182)	(80,896)
Ending Funds Available	\$ 47,203	\$ 82,263	\$ 164,296	\$ 211,276	\$ 219,614	\$ 185,432	\$ 104,536

Fleet Management Fund

The Fleet Management Fund is responsible for the centralized fuel and maintenance costs for over 2,100 City-owned motorized vehicles and additional equipment. Operations are funded by charges to departments and vehicle sales revenue. Beginning in 2006, vehicles sales revenue will be received directly by the Fleet Management Fund instead of the General Fund. Costs to the fund have increased 1.1 million since 2003, largely due to decreased funding for vehicle replacements, as well as significantly higher fuel costs.

In Fiscal Year 2004, revenues, excluding transfers, increased by \$220,013, or 4.4 percent, due to increased vehicle fuel revenues and increased vehicle maintenance activities. These two revenue increases are associated with higher wholesale fuel prices and a third consecutive year of decreased fleet replacement activity. However, the transfer of vehicle auction proceeds from the General Fund was reduced from \$250,000 to \$175,000 due to fewer vehicles being replaced. Total expenditures, excluding transfers, increased by \$357,748, or 6.9 percent, mainly because of increased costs for vehicle fuel, repair parts, and outsourced vehicle maintenance. Transfers out decreased by \$250,000, or 50.0 percent, as the fund continued to transfer a smaller portion of available fund balance to the General Fund for budget balancing purposes. The result was that ending funds available decreased by \$375,801, or 88.8 percent.

For Fiscal Year 2005, revenues will increase by \$657,733, or 12.6 percent, due to increases in both vehicle fuel and vehicle maintenance revenues. This is due to increases in the cost of wholesale fuel, repair parts, and outsourced vehicle maintenance expenses. A third consecutive year of lower fleet replacement contributed to increased maintenance. Transfers from the General Fund are expected to increase \$25,000 (14.3 percent), the effect of a \$75,000 decrease in vehicle auction proceeds offset by a \$100,000 transfer from the General Fund to aid in balancing the Fleet Management Fund. Total expenditures, excluding transfers, are forecast to increase by \$521,872, or 9.4 percent, mainly due to increases in personal services costs and costs for vehicle fuel, repair parts, and outsourced vehicle maintenance. Transfers out will decrease by \$250,000, or 100 percent, as the fund ceases transferring available fund balance to the General Fund as it has for the prior two years. Ending funds available are projected to increase by \$35,060, or 74.3 percent, as a result of revenues, including transfers, slightly outpacing expenditures.

In Fiscal Year 2006, revenues are projected to increase by \$623,041, or 10.6 percent, due to two factors. The first factor is a general increase in revenues related to both vehicle fuel and maintenance repair costs. Increasing fuel expenditures in other funds drive a \$275,041, or 4.7 percent, increase in charges for service. Fuel prices are expected to remain at relatively high levels in 2006. The second factor is that fleet auction proceeds are anticipated to increase since more vehicles will be replaced. Total expenditures, excluding transfers, are forecast to increase by \$301,068, or 5.0 percent, mainly due to increases in personal services, higher fuel costs, and higher costs associated with maintenance operations. The personal services cost increases are related to fully-funding vacant positions, and also because of changes in accordance with City policies. Included in the 2006 budget is the elimination of two vacant positions worth 1.66 FTE. Transfers out will increase by \$75,000 due to an ongoing transfer of fleet auction proceeds to the General Fund. As a result, funds available are expected to increase \$82,033 (99.7 percent) by the end of 2006.

The five-year outlook projects a slight build-up and then decrease of fund balance over the next five years. By 2009, the fund will begin to observe annual deficits given current projection assumptions. Projected expenditures are based on 2006 amounts, along with the following assumptions: 3.0 percent growth in personal services salaries and related benefits; 7.0 percent growth in non-salaries benefits; 3.0 percent growth in temporary salaries and overtime costs; 1.0 percent growth in fuel and maintenance supplies; 10.0 percent growth in utilities; and 7.0 percent growth in interfund charges. At this time, there are no forecasted needs for additional large expenditures in future years. Similar to expenditures, projected revenues are based on 2006 amounts, along with an assumption of 2.0 percent growth in fuel charges revenue and 1.5 percent growth in maintenance revenue each year.

GIFTS & GRANTS FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 2,192,753	\$ 6,840,461	\$ 5,666,454	\$ 5,237,669
Transfers In (from other funds)	4,311	-	(5,002)	-
From Decrease in Reserves & Designated Funds Available	-	-	-	1,265,849
Total Sources Before Decrease in Funds Available	\$ 2,197,064	\$ 6,840,461	\$ 5,661,452	\$ 6,503,518
From Decrease in Undesignated Funds Available	910,075	2,646,952	-	-
Total Sources	\$ 3,107,139	\$ 9,487,413	\$ 5,661,452	\$ 6,503,518
Uses of Funds				
Expenditures *	\$ 2,860,516	\$ 5,604,874	\$ 4,998,651	\$ 6,503,518
Transfers Out (to other funds)	246,623	463,590	11,258	-
To Increase Reserves & Designated Funds Available	-	3,418,949	651,543	-
Total Uses Before Increase in Funds Available	\$ 3,107,139	\$ 9,487,413	\$ 5,661,452	\$ 6,503,518
To Increase Undesignated Funds Available	-	-	-	-
Total Uses	\$ 3,107,139	\$ 9,487,413	\$ 5,661,452	\$ 6,503,518
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 3,557,027	\$ 2,646,952	\$ -	\$ -
Revenues & Other Sources	2,197,064	6,840,461	5,661,452	6,503,518
Expenditures & Other Uses	(3,107,139)	(9,487,413)	(5,661,452)	(6,503,518)
Net Changes in Unreserved & Undesignated Funds Available	\$ (910,075)	\$ (2,646,952)	\$ -	\$ -
Ending Unreserved & Undesignated Funds Available	\$ 2,646,952	\$ -	\$ -	\$ -
Changes in Reserved & Designated Funds Available *				
Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ 3,418,949	\$ 4,070,492
Decreases in Reserved & Designated	-	-	-	(1,265,849)
Increases in Reserved & Designated	-	3,418,949	651,543	-
Net Changes in Reserved & Designated Funds Available	\$ -	\$ 3,418,949	\$ 651,543	\$ (1,265,849)
Ending Reserved & Designated Funds Available	\$ -	\$ 3,418,949	\$ 4,070,492	\$ 2,804,643
Total Ending Funds Available				
Total Beginning Funds Available	\$ 3,557,027	\$ 2,646,952	\$ 3,418,949	\$ 4,070,492
Changes in Unreserved & Undesignated Funds Available	(910,075)	(2,646,952)	-	-
Changes in Reserved & Designated Funds Available	-	3,418,949	651,543	(1,265,849)
Net Changes in Funds Available	\$ (910,075)	\$ 771,997	\$ 651,543	\$ (1,265,849)
Total Ending Funds Available	\$ 2,646,952	\$ 3,418,949	\$ 4,070,492	\$ 2,804,643

* Expenditures exclude prior year's carryovers, if applicable.

** In 2004, due to a policy change in Gifts & Grants reservations, all funds available will be considered reserved as it must be spent for the purpose specified for each grant.

GIFTS & GRANTS FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
For Future Grant Expenditures	\$ -	\$ -	\$ 3,418,949	\$ 4,070,492
Total Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ 3,418,949	\$ 4,070,492
Decreases (Uses) of Reserved & Designated Funds Available				
For Future Grant Expenditures	\$ -	\$ -	\$ -	\$ 1,265,849
Total Decreases in Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ 1,265,849
Increases of Reserved & Designated Funds Available				
For Future Grant Expenditures	\$ -	\$ 3,418,949	\$ 651,543	\$ -
Total Increases in Reserved & Designated Funds Available	\$ -	\$ 3,418,949	\$ 651,543	\$ -
Ending Reserved & Designated Funds Available				
For Future Grant Expenditures	\$ -	\$ 3,418,949	\$ 4,070,492	\$ 2,804,643
Total Ending Reserved & Designated Funds Available	\$ -	\$ 3,418,949	\$ 4,070,492	\$ 2,804,643
Revenue & Expenditure Detail				
Revenues				
Intergovernmental	\$ 1,699,976	\$ 5,821,948	\$ 4,140,495	\$ 2,531,119
Charges for Services	15,322	30,868	25,000	-
Fines and Forfeitures	-	50,898	-	-
Other Revenues	477,455	936,747	1,500,959	2,706,550
Total Revenues	\$ 2,192,753	\$ 6,840,461	\$ 5,666,454	\$ 5,237,669
Expenditures				
Personal Services	\$ 1,197,445	\$ 1,159,847	\$ 871,960	\$ 839,985
Supplies & Services	1,668,215	2,097,350	3,010,796	5,314,757
Interfund Charges	1,000	1,120	-	1,158
Capital Related	20,856	216,943	615,895	347,618
Capital Projects (Continuing Appropriation)	(27,000)	2,129,614	500,000	-
Total Expenditures	\$ 2,860,516	\$ 5,604,874	\$ 4,998,651	\$ 6,503,518

Gifts & Grants Fund

The Gifts & Grants Fund accounts for various gifts and grants from other governments or private parties made to the City where the size or length of funding does not warrant establishing a separate fund. Funds available remains high due to the timing of revenue and expenditures. Grant revenue fluctuates from year to year. Grants received are fully appropriated; if unused the funds lapse to fund balance. The fund balance is then reappropriated when needed for a specified grant.

In 2004, revenues increased three-fold and expenditures nearly doubled over 2003, thanks in part to a \$2.5 million Public Works capital project related to Fitzsimons Landfill Cleanup. Police also had revenue increases in their High Intensity Drug Trafficking Area (HIDTA) grant and miscellaneous gifts, while Neighborhood Services had additional Brownsfield grant revenue. By the end of 2004, funds available increased 29.2 percent to \$3.4 million.

In 2005, revenues are expected to decrease \$1.2 million (17.2 percent) due to the one-time Fitzsimons Landfill Cleanup grant going away, offset by increases in funds for General's Parks and Sports Park. Expenditures are expected to decrease \$1.1 million (17.4 percent) due to the same Public Works project going away, but offset by increased expenditures in Fire (Metro Medical Response System (MMRS) Grants) and Development Services (Bioscience East). The \$500,000 capital project is for Generals Park. Ending funds available is expected to increase 19.1 percent reaching nearly \$4.1 million by year end.

For 2006, several departments are planning to spend the fund balance that accumulated over the past few years. The two departments that are using the most fund balance are Fire, which expects to use the MMRS grant it received in 2004, and Development Services, which expects to use its Bioscience East grant, also received in 2004. Neighborhood Services; Police; General Management; and Library, Recreation & Cultural Services are also expecting to use funds available in 2005. There are two budget amendment requests with offsetting revenue in the Fire Department. The first is for a Fire Fighters Assistance Grant (\$300,000), and the second is for a MMRS grant (\$220,000). By the end of 2006, funds available is projected to decrease \$1.3 million (31.1 percent).

Due to the difficulty of projecting future revenues and expenditures associated with the Gifts & Grants Fund, normal projection methods cannot be utilized. Consequently, there is no long-range outlook associated with the fund.

GOLF FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 8,768,095	\$ 9,780,502	\$ 9,401,325	\$ 10,076,300
Transfers In (from other funds)	-	-	-	-
From Decrease in Reserves & Designated Funds Available	993,938	200,000	460,469	-
Total Sources Before Decrease in Funds Available	\$ 9,762,033	\$ 9,980,502	\$ 9,861,794	\$ 10,076,300
From Decrease in Undesignated Funds Available	1,475,158	-	-	-
Total Sources	\$ 11,237,191	\$ 9,980,502	\$ 9,861,794	\$ 10,076,300
Uses of Funds				
Expenditures *	\$ 9,927,221	\$ 8,961,242	\$ 9,353,635	\$ 9,939,909
Transfers Out (to other funds)	9,970	-	-	-
To Increase Reserves & Designated Funds Available	1,300,000	466,907	-	-
Total Uses Before Increase in Funds Available	\$ 11,237,191	\$ 9,428,149	\$ 9,353,635	\$ 9,939,909
To Increase Undesignated Funds Available	-	552,353	508,159	136,391
Total Uses	\$ 11,237,191	\$ 9,980,502	\$ 9,861,794	\$ 10,076,300
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 1,224,026	\$ (251,132)	\$ 301,221	\$ 809,380
Revenues & Other Sources	9,762,033	9,980,502	9,861,794	10,076,300
Expenditures & Other Uses	(11,237,191)	(9,428,149)	(9,353,635)	(9,939,909)
Adjustment in Assets Restricted for Debt Service	-	-	-	-
Adjustment in Contributed Capital for Equipment	-	-	-	-
Net Changes in Unreserved & Undesignated Funds Available	\$ (1,475,158)	\$ 552,353	\$ 508,159	\$ 136,391
Ending Unreserved & Undesignated Funds Available	\$ (251,132)	\$ 301,221	\$ 809,380	\$ 945,771
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ -	\$ 306,062	\$ 572,969	\$ 112,500
Decreases in Reserved & Designated	(993,938)	(200,000)	(460,469)	-
Increases in Reserved & Designated	1,300,000	466,907	-	-
Net Changes in Reserved & Designated Funds Available	\$ 306,062	\$ 266,907	\$ (460,469)	\$ -
Ending Reserved & Designated Funds Available **	\$ 306,062	\$ 572,969	\$ 112,500	\$ 112,500
Total Ending Funds Available				
Total Beginning Funds Available	\$ 1,224,026	\$ 54,930	\$ 874,190	\$ 921,880
Changes in Unreserved & Undesignated Funds Available	(1,475,158)	552,353	508,159	136,391
Changes in Reserved & Designated Funds Available	306,062	266,907	(460,469)	-
Net Changes in Funds Available	\$ (1,169,096)	\$ 819,260	\$ 47,690	\$ 136,391
Total Ending Funds Available	\$ 54,930	\$ 874,190	\$ 921,880	\$ 1,058,271

* Expenditures exclude prior year's carryovers, if applicable.

** 2003 Ending Reserved and Designated Funds Available differ from the Comprehensive Annual Financial Report (CAFR). The \$188,013 shown in the CAFR was a reservation for future use that is no longer necessary. The \$306,062 in this fund summary is the remaining portion of the designation for the Aurora Hills Irrigation System, which was designated after the CAFR was finished.

GOLF FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Designation for Aurora Hills Irrigation System	\$ -	\$ 306,062	\$ 106,062	\$ -
Future Needs	-	-	354,407	-
2004 Golf Note Reserve	-	-	112,500	112,500
Total Beginning Reserved & Designated Funds Available	\$ -	\$ 306,062	\$ 572,969	\$ 112,500
Decreases (Uses) of Reserved & Designated Funds Available				
Designation for Aurora Hills Irrigation System	\$ 993,938	\$ 200,000	\$ 106,062	\$ -
Future Needs	-	-	354,407	-
2004 Golf Note Reserve	-	-	-	-
Total Decreases in Reserved & Designated Funds Available	\$ 993,938	\$ 200,000	\$ 460,469	\$ -
Increases of Reserved & Designated Funds Available				
Designation for Aurora Hills Irrigation System	\$ 1,300,000	\$ -	\$ -	\$ -
Future Needs	-	354,407	-	-
2004 Golf Note Reserve	-	112,500	-	-
Total Increases in Reserved & Designated Funds Available	\$ 1,300,000	\$ 466,907	\$ -	\$ -
Ending Reserved & Designated Funds Available				
Designation for Aurora Hills Irrigation System	\$ 306,062	\$ 106,062	\$ -	\$ -
Future Needs	-	354,407	-	-
2004 Golf Note Reserve	-	112,500	112,500	112,500
Total Ending Reserved & Designated Funds Available	\$ 306,062	\$ 572,969	\$ 112,500	\$ 112,500
Revenue & Expenditure Detail				
Revenues				
Charges for services	\$ 8,205,072	\$ 8,266,180	\$ 9,082,025	\$ 9,684,000
Loan Proceeds	-	1,125,000	-	-
Other Revenues	563,023	389,322	319,300	392,300
Total Revenues	\$ 8,768,095	\$ 9,780,502	\$ 9,401,325	\$ 10,076,300
Expenditures				
Personal Services	\$ 4,078,560	\$ 4,171,008	\$ 4,194,793	\$ 4,494,714
Supplies & Services	2,757,542	3,143,874	3,226,493	3,341,332
Interfund Charges	136,897	113,542	158,580	160,078
Debt Related	1,407,321	1,455,540	1,349,160	1,368,785
Capital Related	131,901	149,869	225,735	230,000
Capital Projects (Continuing Appropriation)	115,000	(72,591)	198,874	345,000
Capital-Aurora Hills Irrigation	1,300,000	-	-	-
Total Expenditures	\$ 9,927,221	\$ 8,961,242	\$ 9,353,635	\$ 9,939,909

GOLF FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 9,780,502	\$ 9,401,325	\$ 10,076,300	\$ 10,370,820	\$ 10,674,216	\$ 10,986,755	\$ 11,308,713
Expenditures - Operating	9,033,833	9,154,761	9,594,909	9,968,015	10,285,835	10,504,796	10,737,877
Expenditures - Capital	(72,591)	198,874	345,000	1,060,000	195,000	410,000	150,000
Surplus / (Deficit)	\$ 819,260	\$ 47,690	\$ 136,391	\$ (657,195)	\$ 193,381	\$ 71,959	\$ 420,836
Beginning Funds Available	\$ 54,930	\$ 874,190	\$ 921,880	\$ 1,058,271	\$ 401,076	\$ 594,457	\$ 666,416
Inc/(Dec) in Funds Available	819,260	47,690	136,391	(657,195)	193,381	71,959	420,836
Ending Funds Available	\$ 874,190	\$ 921,880	\$ 1,058,271	\$ 401,076	\$ 594,457	\$ 666,416	\$ 1,087,252

Golf Fund

The Golf Courses Fund was established for the operation and maintenance of City-owned and/or operated golf courses. The fund is supported by user charges for green fees, driving range fees, and cart rentals, as well as pro shop sales, and concessions. As an enterprise fund, expenditures are managed in accord with revenues.

In 2004, expenditures, including transfers, decreased by \$975,949 (9.8 percent) primarily due to a large decrease in capital expenditures related to the \$1.3 million budget for Aurora Hills Irrigation in 2003. The project finished under budget allowing for the decrease of designated funds in 2004 and 2005, as well as the lapse of capital project funds. Revenues increased by \$1.0 million (11.5 percent) due primarily to loan proceeds of \$1.1 million received for the Aurora Hills project. Of the Aurora Hills loan proceeds, \$112,500 was reserved for the 2004 Golf Note Reserve and the remaining \$1,012,500 was used for the financing and to replace fund balance drawn down in 2003. Charges for service remained close to the same levels experienced in 2003 primarily due to abnormally bad weather experienced during the summer months of 2004. Ending funds available increased \$819,300.

In 2005, expenditures, excluding capital, are expected to increase \$120,928 (1.3 percent). The majority of this increase is expected to come from increased spending for personal services, utilities, and operating supplies. Excluding the Aurora Hills loan, revenues are expected to increase by \$745,823 (8.6 percent) driven by an increase in rounds played and increases in greens fees and cart rental fees. Rounds played are expected to be up by more than 3,000 for all courses excluding Fitzsimons where a sewer line construction project caused nine holes to be closed for four months. Once the project was completed in May of 2005 the course returned to normal play. Capital expenditures increased to \$198,874 and included spending for capital projects such as an online golf tee-time system replacement, landscaping, irrigation, and facility enhancement. Funds totaling \$354,407 that were set aside to cover an expected reduction in fund balance in 2005 will be made available for other uses as they are not needed.

In 2006, expenditures increase by \$586,274 (6.3 percent) over 2005. While there are increases across the board, personal services and capital projects are the two largest contributors to this rise in expenditures. A revenue increase of \$674,975 (7.2 percent) over 2005 is planned in 2006. Greens fees are proposed to be increased in 2006 to offset increased operating expenses in utilities and personal services. Fund balance is expected to increase by \$136,391 primarily due to debt refinancing in 2005 due to revenues exceeding the cost of refinancing.

From 2007 to 2010 average sustainable growth is expected for operating revenues and expenditures. Planned capital expenditures are shown in the five-year capital improvement plan. In 2007, \$900,000 of the \$1.1 million that is planned to be spent on capital projects is being used to complete the Springhill irrigation system upgrade. Fund balance is expected to decrease due to this upgrade. The other major capital improvement is Saddle Rock restroom construction, planned for 2009.

PARKS DEVELOPMENT FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 487,923	\$ 1,678,701	\$ 962,600	\$ 270,000
Transfers In (from other funds)	-	-	-	-
From Decrease in Reserves & Designated Funds Available	-	390,600	836,576	505,489
Total Sources Before Decrease in Funds Available	\$ 487,923	\$ 2,069,301	\$ 1,799,176	\$ 775,489
From Decrease in Undesignated Funds Available	2,677	-	-	-
Total Sources	\$ 490,600	\$ 2,069,301	\$ 1,799,176	\$ 775,489
Uses of Funds				
Expenditures *	\$ 420,000	\$ 594,235	\$ 627,772	\$ (595,000)
Transfers Out (to other funds)	-	-	-	1,000,000
To Increase Reserves & Designated Funds Available	70,600	992,065	650,000	-
Total Uses Before Increase in Funds Available	\$ 490,600	\$ 1,586,300	\$ 1,277,772	\$ 405,000
To Increase Undesignated Funds Available	-	483,001	521,404	370,489
Total Uses	\$ 490,600	\$ 2,069,301	\$ 1,799,176	\$ 775,489
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 506,014	\$ 503,337	\$ 986,338	\$ 1,507,742
Revenues & Other Sources	487,923	2,069,301	1,799,176	775,489
Expenditures & Other Uses	(490,600)	(1,586,300)	(1,277,772)	(405,000)
Net Changes in Unreserved & Undesignated Funds Available	\$ (2,677)	\$ 483,001	\$ 521,404	\$ 370,489
Ending Unreserved & Undesignated Funds Available	\$ 503,337	\$ 986,338	\$ 1,507,742	\$ 1,878,231
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ 20,000	\$ 90,600	\$ 692,065	\$ 505,489
Decreases in Reserved & Designated	-	(390,600)	(836,576)	(505,489)
Increases in Reserved & Designated	70,600	992,065	650,000	-
Net Changes in Reserved & Designated Funds Available	\$ 70,600	\$ 601,465	\$ (186,576)	\$ (505,489)
Ending Reserved & Designated Funds Available	\$ 90,600	\$ 692,065	\$ 505,489	\$ -
Total Ending Funds Available				
Total Beginning Funds Available	\$ 526,014	\$ 593,937	\$ 1,678,403	\$ 2,013,231
Changes in Unreserved & Undesignated Funds Available	(2,677)	483,001	521,404	370,489
Changes in Reserved & Designated Funds Available	70,600	601,465	(186,576)	(505,489)
Net Changes in Funds Available	\$ 67,923	\$ 1,084,466	\$ 334,828	\$ (135,000)
Total Ending Funds Available	\$ 593,937	\$ 1,678,403	\$ 2,013,231	\$ 1,878,231

* Expenditures exclude prior year's carryovers, if applicable.

PARKS DEVELOPMENT FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted **
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Reserved for Planned Use at Developments	\$ -	\$ -	\$ 506,465	\$ 505,489
Reserved for Planned Future Use of Fund Balance	20,000	90,600	185,600	-
Total Beginning Reserved & Designated Funds Available	\$ 20,000	\$ 90,600	\$ 692,065	\$ 505,489
Decreases (Uses) of Reserved & Designated Funds Available				
Reserved for Planned Use at Developments	\$ -	\$ 300,000	\$ 650,976	\$ 505,489
Reserved for Planned Future Use of Fund Balance	-	90,600	185,600	-
Total Decreases in Reserved & Designated Funds Available	\$ -	\$ 390,600	\$ 836,576	\$ 505,489
Increases of Reserved & Designated Funds Available				
Reserved for Planned Use at Developments	\$ -	\$ 806,465	\$ 650,000	\$ -
Reserved for Planned Future Use of Fund Balance	70,600	185,600	-	-
Total Increases in Reserved & Designated Funds Available	\$ 70,600	\$ 992,065	\$ 650,000	\$ -
Ending Reserved & Designated Funds Available				
Reserved for Planned Use at Developments	\$ -	\$ 506,465	\$ 505,489	\$ -
Reserved for Planned Future Use of Fund Balance	90,600	185,600	-	-
Total Ending Reserved & Designated Funds Available	\$ 90,600	\$ 692,065	\$ 505,489	\$ -
Revenue & Expenditure Detail				
Revenues				
Intergovernmental	\$ 170,898	\$ 183,803	\$ 200,000	\$ -
Charges for Service	21,610	21,600	21,600	-
Developer Contributions	14,355	1,024,862	300,000	-
Investment Income	42,260	55,011	91,000	20,000
Other Revenues	238,800	393,425	350,000	250,000
Total Revenues	\$ 487,923	\$ 1,678,701	\$ 962,600	\$ 270,000
Expenditures				
Capital Projects (Continuing Appropriation)	\$ 420,000	\$ 594,235	\$ 627,772	\$ (595,000)
Total Expenditures	\$ 420,000	\$ 594,235	\$ 627,772	\$ (595,000)

** In 2006, revenues and expenditures associated with the Adams County Open Space Sales Tax will be moved to the Designated Revenue Fund. The need to separately designate developer fee revenues is therefore no longer needed.

PARKS DEVELOPMENT FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 1,678,701	\$ 962,600	\$ 270,000	\$ 220,000	\$ 200,000	\$ 220,000	\$ 220,000
Expenditures - Operating	-	-	-	-	-	-	-
Expenditures - Capital	594,235	627,772	405,000	236,100	234,400	-	-
Surplus / (Deficit)	\$ 1,084,466	\$ 334,828	\$ (135,000)	\$ (16,100)	\$ (34,400)	\$ 220,000	\$ 220,000
Beginning Funds Available	\$ 593,937	\$ 1,678,403	\$ 2,013,231	\$ 1,878,231	\$ 1,862,131	\$ 1,827,731	\$ 2,047,731
Inc/(Dec) in Funds Available	1,084,466	334,828	(135,000)	(16,100)	(34,400)	220,000	220,000
Ending Funds Available	\$ 1,678,403	\$ 2,013,231	\$ 1,878,231	\$ 1,862,131	\$ 1,827,731	\$ 2,047,731	\$ 2,267,731

Parks Development Fund

The Parks Development Fund is a component of the Parks and Open Space Department's Capital Improvement Program. The Fund supports land acquisition and park construction within specific areas (in proximity to the project originating the funds) as required. Developer contributions/fees and an Open Space Sales Tax, which is collected and distributed by Adams County, support the Parks Development Fund. Funds related to the Adams County Open Space Sales Tax are being moved to the Designated Revenue Fund effective January 1, 2006.

In 2004, expenditures increased \$174,200 (41.5 percent) and revenues increased \$1.2 million (244.1 percent). These increases in revenues and expenditures are primarily due to the Great Plains Park construction project. Reserved funds decreased related to the completion of projects at Aqua Vista Park and Sunrise Park. One-time developer contributions and the expected need to use fund balance in 2005 increased reserved funds in 2004. Ending funds available increased \$1.1 million (182.6 percent).

Expenditures in 2005 are projected to increase \$33,600 (5.6 percent), and revenues are projected to decrease \$716,100 (42.7 percent). Increased capital expenditures are primarily due to planned construction at various city parks. The 2005 capital plan for developer fees includes construction at the park at Tallyn's, Altura and Fairplay Parks, and Conservatory Park. Unused prior year appropriations and revenue received between 2003-2005 for Signature Park are planned to be lapsed to fund balance in 2005. The result is a \$334,800 (19.9 percent) increase in ending funds available.

A significant decrease in revenue is expected in 2006. The Parks Development Fund currently includes revenue from three separate sources: developer fees, the Adams County Open Space Tax, and revenue from cell tower rental fees at Signature Park. These revenues cannot be commingled; therefore, the Adams County Open Space Tax and the cell tower fee revenue and associated expenditures are being isolated in the Designated Revenue Fund effective January 1, 2006. The 2006 capital plan reflects this isolation, which includes moving fund balance through operating transfers and moving appropriated budget carried forward from prior years via lapses. As a result of this isolation, developer fees no longer need to be designated and are therefore decreased \$505,500. Reserved funds are simultaneously increased \$16,100 reflecting the expected use of fund balance in 2007. The net effect is a \$135,000 (6.7 percent) decrease in ending funds available.

Future capital projects using developer fees include construction at the Murphy Creek North Neighborhood Park in 2007 and construction at the Saddle Rock East Neighborhood Park and East Quincy Highlands Neighborhood Park in 2008. These projects are shown in the Parks and Open Space five-year capital plan included in the Capital section of this budget book.

POLICY RESERVE FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 618,672	\$ 507,496	\$ 577,338	\$ 724,000
Transfers In (from other funds)	-	-	-	-
From Decrease in Reserves & Designated Funds Available	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 618,672	\$ 507,496	\$ 577,338	\$ 724,000
From Decrease in Undesignated Funds Available	-	-	-	-
Total Sources	\$ 618,672	\$ 507,496	\$ 577,338	\$ 724,000
Uses of Funds				
Expenditures *	\$ -	\$ -	\$ -	\$ -
Transfers Out (to other funds)	-	119,488	163,075	28,616
To Increase Reserves & Designated Funds Available	-	-	-	-
Total Uses Before Increase in Funds Available	\$ -	\$ 119,488	\$ 163,075	\$ 28,616
To Increase Undesignated Funds Available	618,672	388,008	414,263	695,384
Total Uses	\$ 618,672	\$ 507,496	\$ 577,338	\$ 724,000
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 17,312,645	\$ 17,931,317	\$ 18,319,325	\$ 18,733,588
Revenues & Other Sources	618,672	507,496	577,338	724,000
Expenditures & Other Uses	-	(119,488)	(163,075)	(28,616)
Net Changes in Unreserved & Undesignated Funds Available	\$ 618,672	\$ 388,008	\$ 414,263	\$ 695,384
Ending Unreserved & Undesignated Funds Available	\$ 17,931,317	\$ 18,319,325	\$ 18,733,588	\$ 19,428,972
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Decreases in Reserved & Designated	-	-	-	-
Increases in Reserved & Designated	-	-	-	-
Net Changes in Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Ending Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Total Ending Funds Available				
Total Beginning Funds Available	\$ 17,312,645	\$ 17,931,317	\$ 18,319,325	\$ 18,733,588
Changes in Unreserved & Undesignated Funds Available	618,672	388,008	414,263	695,384
Changes in Reserved & Designated Funds Available	-	-	-	-
Net Changes in Funds Available	\$ 618,672	\$ 388,008	\$ 414,263	\$ 695,384
Total Ending Funds Available	\$ 17,931,317	\$ 18,319,325	\$ 18,733,588	\$ 19,428,972
Revenue & Expenditure Detail				
Revenues				
Interest	\$ 618,672	\$ 507,496	\$ 577,338	\$ 724,000
Total Revenues	\$ 618,672	\$ 507,496	\$ 577,338	\$ 724,000
Expenditures				
Expenditures	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -

* Expenditures exclude prior year's carryovers, if applicable.

POLICY RESERVE FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 507,496	\$ 577,338	\$ 724,000	\$ 777,159	\$ 806,528	\$ 836,695	\$ 867,812
Expenditures - Operating	119,488	163,075	28,616	42,919	52,375	58,754	61,545
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 388,008	\$ 414,263	\$ 695,384	\$ 734,240	\$ 754,153	\$ 777,941	\$ 806,267
Beginning Funds Available	\$ 17,931,317	\$ 18,319,325	\$ 18,733,588	\$ 19,428,972	\$ 20,163,212	\$ 20,917,365	\$ 21,695,306
Inc/(Dec) in Funds Available	388,008	414,263	695,384	734,240	754,153	777,941	806,267
Ending Funds Available	\$ 18,319,325	\$ 18,733,588	\$ 19,428,972	\$ 20,163,212	\$ 20,917,365	\$ 21,695,306	\$ 22,501,573

Policy Reserve Fund

Pursuant to ordinance 99-25, "it is the intent of the City Council that the Reserve Fund serve primarily as a financial reserve to maintain the financial strength of the City; provided, however, that the City Council, upon a majority vote of the members voting thereon, may authorize expenditures from this fund for any public purpose and may approve loans from this fund to any other fund of the City on such terms and conditions as Council deems appropriate." The amount in the fund represents ten percent of the total unrestricted operating expenditures of the General Fund less transfers for capital and debt service, Police 2 per 1000 reservations, and incentive payments.

The revenues for the Policy Reserve Fund are derived primarily from interest earnings and a transfer from the General Fund to maintain the 10.0 percent requirement. No transfer has been necessary because budget cuts reduced General Fund operating expenditures sufficiently to allow the City to meet the ten percent reserve requirement with interest earnings alone. Interest income is projected to increase in 2005 and 2006, as interest rates are expected to approach 4.0 percent. Starting in 2004, surplus fund balance in the Policy Reserve Fund was transferred to the TABOR Reserve fund to cover a projected \$119,500 shortfall in that fund. Surplus fund balance in the Policy Reserve Fund will also cover a projected \$66,100 shortfall in the TABOR Reserve Fund in 2005 and a \$28,600 shortfall in 2006. In 2005, \$97,000 will be transferred to the General Fund to assist in balancing the fund. Even with these expenditures, Ending Funds Available will increase an average of 2.7 percent and remain above the 10.0 percent reserve requirement. The table below shows the 10.0 percent requirement from 2003 to 2006.

Year	Reserve Requirement
2003	\$ 16,770,350
2004	\$ 18,045,172
2005	\$ 18,533,587
2006	\$ 19,055,077

From 2007 to 2010, four percent interest rates will be enough to keep the Policy Reserve Fund in compliance, even with average transfers to the Policy Reserve Fund of \$54,000 per year.

PRINT SHOP FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 1,032,038	\$ 1,013,048	\$ 776,239	\$ 732,570
Transfers In (from other funds)	-	-	-	-
From Decrease in Reserves & Designated Funds Available	-	33,415	175,506	-
Total Sources Before Decrease in Funds Available	\$ 1,032,038	\$ 1,046,463	\$ 951,745	\$ 732,570
From Decrease in Undesignated Funds Available	264,682	81,598	-	-
Total Sources	\$ 1,296,720	\$ 1,128,061	\$ 951,745	\$ 732,570
Uses of Funds				
Expenditures *	\$ 1,013,305	\$ 952,555	\$ 734,321	\$ 729,292
Transfers Out (to other funds)	250,000	-	189,800	-
To Increase Reserves & Designated Funds Available	33,415	175,506	-	-
Total Uses Before Increase in Funds Available	\$ 1,296,720	\$ 1,128,061	\$ 924,121	\$ 729,292
To Increase Undesignated Funds Available	-	-	27,624	3,278
Total Uses	\$ 1,296,720	\$ 1,128,061	\$ 951,745	\$ 732,570
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 445,432	\$ 180,750	\$ 99,152	\$ 126,776
Revenues & Other Sources	1,032,038	1,046,463	951,745	732,570
Expenditures & Other Uses	(1,296,720)	(1,128,061)	(924,121)	(729,292)
Net Changes in Unreserved & Undesignated Funds Available	\$ (264,682)	\$ (81,598)	\$ 27,624	\$ 3,278
Ending Unreserved & Undesignated Funds Available	\$ 180,750	\$ 99,152	\$ 126,776	\$ 130,054
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ -	\$ 33,415	\$ 175,506	\$ -
Decreases in Reserved & Designated	-	(33,415)	(175,506)	-
Increases in Reserved & Designated	33,415	175,506	-	-
Net Changes in Reserved & Designated Funds Available	\$ 33,415	\$ 142,091	\$ (175,506)	\$ -
Ending Reserved & Designated Funds Available	\$ 33,415	\$ 175,506	\$ -	\$ -
Total Ending Funds Available				
Total Beginning Funds Available	\$ 445,432	\$ 214,165	\$ 274,658	\$ 126,776
Changes in Unreserved & Undesignated Funds Available	(264,682)	(81,598)	27,624	3,278
Changes in Reserved & Designated Funds Available	33,415	142,091	(175,506)	-
Net Changes in Funds Available	\$ (231,267)	\$ 60,493	\$ (147,882)	\$ 3,278
Total Ending Funds Available	\$ 214,165	\$ 274,658	\$ 126,776	\$ 130,054

* Expenditures exclude prior year's carryovers, if applicable.

PRINT SHOP FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ -	\$ 33,415	\$ 175,506	\$ -
Total Beginning Reserved & Designated Funds Available	\$ -	\$ 33,415	\$ 175,506	\$ -
Decreases (Uses) of Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ -	\$ 33,415	\$ 175,506	\$ -
Total Decreases in Reserved & Designated Funds Available	\$ -	\$ 33,415	\$ 175,506	\$ -
Increases of Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ 33,415	\$ 175,506	\$ -	\$ -
Total Increases in Reserved & Designated Funds Available	\$ 33,415	\$ 175,506	\$ -	\$ -
Ending Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ 33,415	\$ 175,506	\$ -	\$ -
Total Ending Reserved & Designated Funds Available	\$ 33,415	\$ 175,506	\$ -	\$ -
Revenue & Expenditure Detail				
Revenues				
Charges for Services	\$ 1,016,910	\$ 1,006,915	\$ 757,390	\$ 725,570
Other Revenues	15,128	6,133	18,849	7,000
Total Revenues	\$ 1,032,038	\$ 1,013,048	\$ 776,239	\$ 732,570
Expenditures				
Personal Services	\$ 359,177	\$ 246,099	\$ 217,198	\$ 182,548
Supplies & Services	605,724	656,483	472,074	499,736
Interfund Charges	9,709	11,296	5,927	7,885
Debt Related	38,695	38,677	39,122	39,123
Capital Related	-	-	-	-
Total Expenditures	\$ 1,013,305	\$ 952,555	\$ 734,321	\$ 729,292

PRINT SHOP FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 1,013,048	\$ 776,239	\$ 732,570	\$ 740,106	\$ 747,725	\$ 755,430	\$ 763,220
Expenditures - Operating	952,555	924,121	729,292	717,819	706,711	715,505	724,657
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 60,493	\$ (147,882)	\$ 3,278	\$ 22,287	\$ 41,014	\$ 39,925	\$ 38,563
Beginning Funds Available	\$ 214,165	\$ 274,658	\$ 126,776	\$ 130,054	\$ 152,341	\$ 193,355	\$ 233,280
Inc/(Dec) in Funds Available	60,493	(147,882)	3,278	22,287	41,014	39,925	38,563
Ending Funds Available	\$ 274,658	\$ 126,776	\$ 130,054	\$ 152,341	\$ 193,355	\$ 233,280	\$ 271,843

Print Shop Fund

The Print Shop Fund accounts for the centralized printing, photocopying, and mailing needs of City departments and agencies. Revenues are primarily derived from charges for photocopying and printing operations. Prior to Fiscal Year 2005, revenues and expenses were received from mailing operations, which are now fully-funded in the General Fund.

In Fiscal Year 2004, revenues did not significantly deviate from 2003 levels. Total expenditures, excluding transfers, decreased \$60,750, or 6.0 percent, from 2003. The one-time transfer of funds available to the General Fund that occurred in 2003 was eliminated in 2004. Personal services decreased as the result of transferring funding for the mail room staff to the General Fund and the elimination of a vacant position. Ending funds available increased \$60,493, or 28.2 percent, primarily due to lower expenditures.

For Fiscal Year 2005, significant decreases in both revenues (-23.4 percent) and expenditures (-22.9 percent), excluding transfers out, occurred due to the transfer of the remaining Mail Room operating expenses to the General Fund and removing its associated revenues from the Print Shop Fund. Transfers out increased by \$189,800. This transfer increase was a result of both reducing personnel in the Print Shop in order to generate savings, and a use of fund balance. This savings amount was utilized to fund a one-time transfer to the General Fund. Ending funds available decreased by \$147,882, or 53.8 percent, as a direct result of the one-time transfer to the General Fund.

In Fiscal Year 2006, revenues are forecast to decrease \$43,669, or 5.6 percent, due to reduced printing operations. This is primarily due to a fourth year of budget cuts with City departments continuing to restrain spending. Total expenditures, excluding transfers, are projected to remain at levels consistent with 2005 year-end projected expenditures. Included in the 2006 expenditures is a personal services costs decrease of \$34,650, or 16.0 percent, associated with a 1.5 FTE reduction. Detail behind the budget cuts can be found in the department pages. Ending funds available are forecast to increase by \$3,278, or 2.6 percent, due to planned revenues slightly outpacing planned expenditures.

The five-year outlook projects a moderate build-up of fund balance over the next five years. The fund will continually enhance fund balance for years 2007 through 2009. By 2009 though, the fund will begin to see declining surpluses given current projection assumptions. Projected expenditures are based on 2006 amounts, along with the following assumptions: 3.0 percent growth in personal services salaries and related benefits; 7.0 percent growth in non-salaries benefits; 3.0 percent growth in temporary salaries and overtime costs; 7.0 percent growth in interfund charges; and an elimination of capital related expenditures beginning in 2008. At this time, there are no forecasted needs for additional large expenditures in future years. Similar to expenditures, projected revenues are based on 2006 amounts, along with an assumption of 1.0 percent growth in charges for services each year.

RECREATION FUND SUMMARY

	2003 Actual **	2004 Actual **	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 3,950,452	\$ 3,967,448	\$ 4,145,716	\$ 4,518,266
Transfers In (from other funds)	4,730,727	4,980,246	5,062,654	4,958,120
From Decrease in Reserves & Designated Funds Available	10,060	-	23,223	-
Total Sources Before Decrease in Funds Available	\$ 8,691,239	\$ 8,947,694	\$ 9,231,593	\$ 9,476,386
From Decrease in Undesignated Funds Available	98,155	243,434	-	-
Total Sources	\$ 8,789,394	\$ 9,191,128	\$ 9,231,593	\$ 9,476,386
Uses of Funds				
Expenditures *	\$ 7,583,494	\$ 8,027,905	\$ 7,983,500	\$ 8,333,522
Transfers Out (to other funds)	1,205,900	1,140,000	1,140,000	1,140,000
To Increase Reserves & Designated Funds Available	-	23,223	-	-
Total Uses Before Increase in Funds Available	\$ 8,789,394	\$ 9,191,128	\$ 9,123,500	\$ 9,473,522
To Increase Undesignated Funds Available	-	-	108,093	2,864
Total Uses	\$ 8,789,394	\$ 9,191,128	\$ 9,231,593	\$ 9,476,386
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 381,895	\$ 283,740	\$ 40,306	\$ 148,399
Revenues & Other Sources	8,691,239	8,947,694	9,231,593	9,476,386
Expenditures & Other Uses	(8,789,394)	(9,191,128)	(9,123,500)	(9,473,522)
Net Changes in Unreserved & Undesignated Funds Available	\$ (98,155)	\$ (243,434)	\$ 108,093	\$ 2,864
Ending Unreserved & Undesignated Funds Available	\$ 283,740	\$ 40,306	\$ 148,399	\$ 151,263
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ 10,060	\$ -	\$ 23,223	\$ -
Decreases in Reserved & Designated	(10,060)	-	(23,223)	-
Increases in Reserved & Designated	-	23,223	-	-
Net Changes in Reserved & Designated Funds Available	\$ (10,060)	\$ 23,223	\$ (23,223)	\$ -
Ending Reserved & Designated Funds Available	\$ -	\$ 23,223	\$ -	\$ -
Total Ending Funds Available				
Total Beginning Funds Available	\$ 391,955	\$ 283,740	\$ 63,529	\$ 148,399
Changes in Unreserved & Undesignated Funds Available	(98,155)	(243,434)	108,093	2,864
Changes in Reserved & Designated Funds Available	(10,060)	23,223	(23,223)	-
Net Changes in Funds Available	\$ (108,215)	\$ (220,211)	\$ 84,870	\$ 2,864
Total Ending Funds Available	\$ 283,740	\$ 63,529	\$ 148,399	\$ 151,263

* Expenditures exclude prior year's carryovers, if applicable.

** In Fiscal Years 2003 and 2004, the fund summary document differs from the CAFR document in that the fund summary treats the Cultural Services and Recreation funds as separate, but were not split in the CAFR until 2004.

RECREATION FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ 10,060	\$ -	\$ 23,223	\$ -
Total Beginning Reserved & Designated Funds Available	\$ 10,060	\$ -	\$ 23,223	\$ -
Decreases (Uses) of Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ 10,060	\$ -	\$ 23,223	\$ -
Total Decreases in Reserved & Designated Funds Available	\$ 10,060	\$ -	\$ 23,223	\$ -
Increases of Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ -	\$ 23,223	\$ -	\$ -
Total Increases in Reserved & Designated Funds Available	\$ -	\$ 23,223	\$ -	\$ -
Ending Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ -	\$ 23,223	\$ -	\$ -
Total Ending Reserved & Designated Funds Available	\$ -	\$ 23,223	\$ -	\$ -
Revenue & Expenditure Detail by Category				
Revenues				
Charges for services	\$ 3,876,479	\$ 3,812,350	\$ 3,995,708	\$ 4,248,687
Other Revenues	73,973	155,098	150,008	269,579
Total Revenues	\$ 3,950,452	\$ 3,967,448	\$ 4,145,716	\$ 4,518,266
Expenditures				
Personal Services	\$ 5,377,372	\$ 5,504,350	\$ 5,552,040	\$ 5,589,596
Supplies & Services	2,029,281	2,358,243	2,216,076	2,445,285
Interfund Charges	143,146	52,657	166,484	166,041
Capital Related	33,695	112,655	48,900	132,600
Total Expenditures	\$ 7,583,494	\$ 8,027,905	\$ 7,983,500	\$ 8,333,522

RECREATION FUND

	2004 Actual	2005 Projection	2006 Adopted	2007 Projected	2008 Projected	2009 Projected	2010 Projected
Long Range Outlook							
Revenues	\$ 8,947,694	\$ 9,208,370	\$ 9,476,386	\$ 9,659,691	\$ 9,847,723	\$ 10,040,620	\$ 10,238,521
Expenditures - Operating	9,167,905	9,123,500	9,473,522	9,564,691	9,766,271	9,978,287	10,201,528
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ (220,211)	\$ 84,870	\$ 2,864	\$ 94,999	\$ 81,452	\$ 62,333	\$ 36,994
Beginning Funds Available	\$ 283,740	\$ 63,529	\$ 148,399	\$ 151,263	\$ 246,262	\$ 327,714	\$ 390,047
Inc/(Dec) in Funds Available	(220,211)	84,870	2,864	94,999	81,452	62,333	36,994
Ending Funds Available	\$ 63,529	\$ 148,399	\$ 151,263	\$ 246,262	\$ 327,714	\$ 390,047	\$ 427,041

Recreation Fund

The Recreation Fund was established in 1986 and accounts for recreational services provided to citizens. Funding for these services comes from user fees and a General Fund subsidy (a transfer from the General Fund intended to cover a portion of Recreation Fund costs).

In Fiscal Year 2004, revenues, excluding transfers, increased by \$16,996, or 0.4 percent, when compared to 2003. Revenue associated with transfers increased \$249,519, or 5.2 percent. This increase represents a General Fund subsidy associated with increases in mandated costs; fully-funding all positions; and a larger compensation reserve. Total 2004 expenditures, excluding transfers out, increased \$444,411, or 5.8 percent, when compared to 2003. Personal services costs increased by a net \$126,978, or 2.4 percent, due to fully-funding all positions and increased costs in accordance with City policy. Supplies and services costs increased by \$328,962, or 16.2 percent, due primarily to increases in costs for building maintenance; utilities charges; operating supplies; and resale supplies. Conversely, 2004 interfund charges decreased by \$90,489, or -63.2 percent, due mainly to a one-year coverage of risk charges by the Risk Management Fund. Capital related costs increased by \$78,960 due to one-time improvements at various recreation facilities. Transfers out decreased by \$65,900. Because of increased spending, ending funds available for 2004 was \$63,529, a 77.6 percent decrease from the 2003 ending funds available.

For Fiscal Year 2005, revenues, excluding transfers, are forecast to increase by \$178,268, or 4.5 percent. This increase is based on favorable weather conditions for outdoor facilities, higher sports league utilization, and increases in Tiny Tots program revenues. Revenue associated with transfers will increase \$82,408, or 1.6 percent. This increase represents a General Fund subsidy transfer associated with increases in mandated costs; fully-funding all positions; and is netted against a loss of 1.0 FTE from the fund. Total 2005 projected expenditures, excluding transfers out, are forecast to decrease by \$44,405. Personal services costs are expected to rise by \$47,690, or less than 1.0 percent, due to: rising insurance contributions; career progressions; and adjustments for temporary salaries. Due to a large number of vacancies in 2005, these increased costs have been offset. Furthermore, supplies and services are forecast to decrease by \$142,167, or 6.0 percent, because of decreases in building maintenance needs and lower operating supplies utilization. Interfund charges are projected to increase by \$113,827 because of higher fuel and maintenance payments, and re-establishment of risk charges in the Recreation Fund. In addition, capital related costs are forecast to drop by \$63,755 due mainly to one-time expenditures in 2004 which do not recur. Transfers out, which are associated with maintenance for the Aurora Sport Park, will remain at the same level as 2004. Ending funds available for 2005 are forecast to be \$148,399, a 133.6 percent increase from the 2004 ending funds available.

In Fiscal Year 2006, revenues, excluding transfers, are forecast to increase by a net of \$372,550, or 9.0 percent. Revenue associated with transfers will decrease by a net of \$104,534, or 2.1 percent. For 2006, the \$4,958,120 transfer revenue represents the General Fund subsidy transfer to the Recreation Fund. Total expenditures for 2006, excluding transfers out, are forecast to increase by \$350,022, or 4.4 percent. Total personal services costs are forecast to increase \$37,556, or 0.7 percent, even with increases due to fully-funding vacant positions from 2005, increases in temporary salaries, and increases in accordance with City policies. This slight increase in personal services costs also takes into account budget reductions related to the elimination of 2.0 FTE. Total supplies and services costs are projected to increase \$229,209, or 10.3 percent, largely due to increased: technical support costs for registration systems; maintenance and equipment replacement needs at aquatics facilities; building rental costs; marketing budget restoration; and utilities costs. Total 2006 interfund charges are projected to remain consistent with 2005 projected costs. Capital related costs are forecast to increase \$83,700 primarily because of purchasing a registration system module upgrade worth \$67,000. Transfers out, which are associated with maintenance for the Aurora Sports Park, will remain at the same projected level as 2005. Ending funds available for 2006 are forecast to be \$151,263, an increase of \$2,864, or 1.9 percent, over 2005.

The five-year outlook projects an steady decrease of surplus funds over the next five years. By 2008, the fund will begin to observe total costs growing at a higher rate than total revenues. Projected expenditures are based on 2006 proposed amounts, along with the following assumptions: 2.0 percent growth in personal services salaries and related benefits; 7.0 percent growth in non-salary-related benefits; 10.0 percent growth in utilities costs; and 7.0 percent growth in interfund charges. At this time, there are no forecasted needs for additional large expenditures in future years. Similar to expenditures, projected revenues are based on 2006 proposed amounts, along with an assumption of 0.75 percent growth in charges for services; 1.0 percent growth in other revenues; and 3.0 percent growth in General Fund subsidy revenue each year. Long-term considerations for this fund indicate continued revenue enhancement is required and/or additional costs reductions should be considered. New program costs will require sufficient offsetting program revenues.

RISK MANAGEMENT FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 5,811,717	\$ 6,564,051	\$ 6,351,149	\$ 6,389,227
Transfers In (from other funds)	600,000	-	-	-
From Decrease in Reserves & Designated Funds Available	-	91,960	1,128,613	1,826,783
Total Sources Before Decrease in Funds Available	\$ 6,411,717	\$ 6,656,011	\$ 7,479,762	\$ 8,216,010
From Decrease in Undesignated Funds Available	2,816,444	-	-	-
Total Sources	\$ 9,228,161	\$ 6,656,011	\$ 7,479,762	\$ 8,216,010
Uses of Funds				
Expenditures *	\$ 6,465,760	\$ 5,396,135	\$ 6,479,762	\$ 7,324,610
Transfers Out (to other funds)	-	-	1,000,000	-
To Increase Reserves & Designated Funds Available	2,762,401	1,000,000	1,248,982	891,400
Total Uses Before Increase in Funds Available	\$ 9,228,161	\$ 6,396,135	\$ 8,728,744	\$ 8,216,010
To Increase Undesignated Funds Available	-	259,876	-	-
Total Uses	\$ 9,228,161	\$ 6,656,011	\$ 8,728,744	\$ 8,216,010
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 3,805,550	\$ 989,106	\$ 1,248,982	\$ -
Revenues & Other Sources	6,411,717	6,656,011	7,479,762	8,216,010
Expenditures & Other Uses	(9,228,161)	(6,396,135)	(8,728,744)	(8,216,010)
Net Changes in Unreserved & Undesignated Funds Available	\$ (2,816,444)	\$ 259,876	\$ (1,248,982)	\$ -
Ending Unreserved & Undesignated Funds Available	\$ 989,106	\$ 1,248,982	\$ -	\$ -
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ -	\$ 2,762,401	\$ 3,670,441	\$ 3,790,810
Decreases in Reserved & Designated	-	(91,960)	(1,128,613)	(1,826,783)
Increases in Reserved & Designated	2,762,401	1,000,000	1,248,982	891,400
Net Changes in Reserved & Designated Funds Available	\$ 2,762,401	\$ 908,040	\$ 120,369	\$ (935,383)
Ending Reserved & Designated Funds Available**	\$ 2,762,401	\$ 3,670,441	\$ 3,790,810	\$ 2,855,427
Total Ending Funds Available				
Total Beginning Funds Available	\$ 3,805,550	\$ 3,751,507	\$ 4,919,423	\$ 3,790,810
Changes in Unreserved & Undesignated Funds Available	(2,816,444)	259,876	(1,248,982)	-
Changes in Reserved & Designated Funds Available	2,762,401	908,040	120,369	(935,383)
Net Changes in Funds Available	\$ (54,043)	\$ 1,167,916	\$ (1,128,613)	\$ (935,383)
Total Ending Funds Available	\$ 3,751,507	\$ 4,919,423	\$ 3,790,810	\$ 2,855,427

* Expenditures exclude prior year's carryovers, if applicable.

** The designation for claims incurred but not reported is not shown in the CAFR.

RISK MANAGEMENT FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ -	\$ 262,401	\$ 170,441	\$ 935,383
Designated for Claims Incurred but not Reported	-	2,500,000	2,500,000	2,855,427
Designated for General Fund Transfer	-	-	1,000,000	-
Total Beginning Reserved & Designated Funds Available	\$ -	\$ 2,762,401	\$ 3,670,441	\$ 3,790,810
Decreases (Uses) of Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ -	\$ 91,960	\$ 128,613	\$ 935,383
Designated for Claims Incurred but not Reported	-	-	-	891,400
Designated for General Fund Transfer	-	-	1,000,000	-
Total Decreases in Reserved & Designated Funds Available	\$ -	\$ 91,960	\$ 1,128,613	\$ 1,826,783
Increases of Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ 262,401	\$ -	\$ 893,555	\$ 714,868
Designated for Claims Incurred but not Reported	2,500,000	-	355,427	176,532
Designated for General Fund Transfer	-	1,000,000	-	-
Total Increases in Reserved & Designated Funds Available	\$ 2,762,401	\$ 1,000,000	\$ 1,248,982	\$ 891,400
Ending Reserved & Designated Funds Available				
Reserved for Planned Future Use	\$ 262,401	\$ 170,441	\$ 935,383	\$ 714,868
Designated for Claims Incurred but not Reported	2,500,000	2,500,000	2,855,427	2,140,559
Designated for General Fund Transfer	-	1,000,000	-	-
Total Ending Reserved & Designated Funds Available	\$ 2,762,401	\$ 3,670,441	\$ 3,790,810	\$ 2,855,427
Revenue & Expenditure Detail				
Revenues				
Charges for Services	\$ 5,018,234	\$ 5,430,589	\$ 5,811,488	\$ 5,814,227
Investment Income	403,154	345,475	367,928	409,000
Other Revenues	390,329	787,987	171,733	166,000
Total Revenues	\$ 5,811,717	\$ 6,564,051	\$ 6,351,149	\$ 6,389,227
Expenditures				
Personal Services	\$ 549,539	\$ 553,317	\$ 561,876	\$ 592,075
Supplies & Services	5,915,442	4,842,126	5,916,500	6,731,800
Interfund Charges	779	692	1,386	735
Capital Related	-	-	-	-
Total Expenditures	\$ 6,465,760	\$ 5,396,135	\$ 6,479,762	\$ 7,324,610

RISK MANAGEMENT FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 6,564,051	\$ 6,351,149	\$ 6,389,227	\$ 7,033,644	\$ 7,676,041	\$ 8,392,020	\$ 9,189,975
Expenditures - Operating	5,396,135	7,479,762	7,324,610	7,748,512	8,197,402	8,672,769	9,176,189
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 1,167,916	\$ (1,128,613)	\$ (935,383)	\$ (714,868)	\$ (521,361)	\$ (280,749)	\$ 13,786
Beginning Funds Available	\$ 3,751,507	\$ 4,919,423	\$ 3,790,810	\$ 2,855,427	\$ 2,140,559	\$ 1,619,198	\$ 1,338,449
Inc/(Dec) in Funds Available	1,167,916	(1,128,613)	(935,383)	(714,868)	(521,361)	(280,749)	13,786
Ending Funds Available	\$ 4,919,423	\$ 3,790,810	\$ 2,855,427	\$ 2,140,559	\$ 1,619,198	\$ 1,338,449	\$ 1,352,235

Risk Management Fund

The Risk Management Fund accounts for centralized costs of self-insurance retention, administration, safety and occupational health programs, and excess insurance coverage for claims and judgments made against the City. Revenues are derived from charges to departments, interest income, and insurance recoveries.

From 2003 to 2004, total revenue, including transfers in, increased by 2.4 percent as a result of a \$412,355 increase in charges for services as well as a \$397,658 increase in insurance recoveries. These revenue increases offset other revenue decreases from a transfer from the General Fund in 2003 that did not reoccur in 2004 and a decrease in investment income. Total expenditures decreased 16.5 percent, as a result of a \$977,964 positive actuarial adjustment. Other claim costs and insurance premiums increased by \$750,413. Ending funds available increased by \$1.2 million. The minimum discounted outstanding claims payable balance at the end of 2004 is \$8.2 million. This is the minimum amount of funds the City retains for claims that are incurred but not reported. This retention is not reflected in the fund balance and is increased or decreased through a positive or negative expenditure adjustment based on the annual actuarial study.

In 2005, total revenue, excluding transfers in, is expected to decrease by 3.2 percent as a result of insurance recoveries decreasing by \$616,254 partially offset by a \$380,899 increase in charges for services. Total expenditures are expected to increase by 38.6 percent. This increase is a result of a \$1.0 million transfer of fund balance to the General Fund, and an anticipated \$250,000 negative actuarial adjustment. The ending funds available are expected to decrease by \$1.1 million.

In 2006, revenue will increase by less than 1.0 percent due to increased investment income. Charges to departments will not increase as a result of using fund balance to cover increased expenditures. Insurance premiums are expected to remain stable. However, claim expenditures are expected to rise by \$314,900. The actuarial adjustment is anticipated to be a negative \$750,000. Total expenditures excluding transfers will increase by 13.0 percent over 2005 projections. Fund balance of \$935,383 will be used to cover the operating shortfall. Funds available will drop by 24.7 percent to \$2.86 million by the end of 2006. These funds available provide contingency for uncertainty in the estimate of claim costs. The 2004 estimated minimum claim liability is \$8.2 million with a possible maximum cost of \$11.1 million.

The five year proforma projects significant use of reserves in 2007 through 2009 and then revenues equaling expenditures in 2010. The proforma assumes that revenues from charges to departments will grow at 10.0 percent in 2007 through 2010. The increased charges will lead to an additional cost in the General Fund of \$463,254 in 2007 and \$509,579 in 2008. Insurance recoveries are projected to grow at 6.0 percent each year. Interest is estimated at 4.0 percent of the total funds available plus the claim reserve. Expenditures are based on the 2006 proposed amounts with personal services at 3.0 percent growth. Supplies and services are assumed to grow at 6.0 percent for 2007 and all following years. This is a result of a 6.0 percent growth assumption for insurance and claim expenses.

SURPLUS & DEFICIENCY FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 64,246	\$ 41,884	\$ 123,241	\$ 44,900
Transfers In (from other funds)	29,541	-	-	-
From Decrease in Reserves & Designated Funds Available	-	-	41,500	-
Total Sources Before Decrease in Funds Available	\$ 93,787	\$ 41,884	\$ 164,741	\$ 44,900
From Decrease in Undesignated Funds Available	-	506,616	-	-
Total Sources	\$ 93,787	\$ 548,500	\$ 164,741	\$ 44,900
Uses of Funds				
Expenditures *	\$ -	\$ -	\$ 407	\$ -
Transfers Out (to other funds)	41,500	41,500	71,500	41,500
To Increase Reserves & Designated Funds Available	4,500	507,000	-	-
Total Uses Before Increase in Funds Available	\$ 46,000	\$ 548,500	\$ 71,907	\$ 41,500
To Increase Undesignated Funds Available	47,787	-	92,834	3,400
Total Uses	\$ 93,787	\$ 548,500	\$ 164,741	\$ 44,900
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 646,181	\$ 693,968	\$ 187,352	\$ 280,186
Revenues & Other Sources	93,787	41,884	164,741	44,900
Expenditures & Other Uses	(46,000)	(548,500)	(71,907)	(41,500)
Net Changes in Unreserved & Undesignated Funds Available	\$ 47,787	\$ (506,616)	\$ 92,834	\$ 3,400
Ending Unreserved & Undesignated Funds Available	\$ 693,968	\$ 187,352	\$ 280,186	\$ 283,586
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ -	\$ 4,500	\$ 511,500	\$ 470,000
Decreases in Reserved & Designated	-	-	(41,500)	-
Increases in Reserved & Designated	4,500	507,000	-	-
Net Changes in Reserved & Designated Funds Available	\$ 4,500	\$ 507,000	\$ (41,500)	\$ -
Ending Reserved & Designated Funds Available **	\$ 4,500	\$ 511,500	\$ 470,000	\$ 470,000
Total Ending Funds Available				
Total Beginning Funds Available	\$ 646,181	\$ 698,468	\$ 698,852	\$ 750,186
Changes in Unreserved & Undesignated Funds Available	47,787	(506,616)	92,834	3,400
Changes in Reserved & Designated Funds Available	4,500	507,000	(41,500)	-
Net Changes in Funds Available	\$ 52,287	\$ 384	\$ 51,334	\$ 3,400
Total Ending Funds Available	\$ 698,468	\$ 698,852	\$ 750,186	\$ 753,586

* Expenditures exclude prior year's carryovers, if applicable.

** The 2004 designation for the fence financing reserve has been corrected from \$470,000 to reflect \$500,000 as disclosed to City Council.

SURPLUS & DEFICIENCY FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Reserved for Debt Service	\$ -	\$ -	\$ -	\$ -
Reserve for Planned Future Use	-	4,500	11,500	-
Reserved for Fence Replacement Program	-	-	500,000	470,000
Total Beginning Reserved & Designated Funds Available	\$ -	\$ 4,500	\$ 511,500	\$ 470,000
Decreases (Uses) of Reserved & Designated Funds Available				
Reserved for Debt Service	\$ -	\$ -	\$ -	\$ -
Reserve for Planned Future Use	-	-	11,500	-
Reserved for Fence Replacement Program	-	-	30,000	-
Total Decreases in Reserved & Designated Funds Available	\$ -	\$ -	\$ 41,500	\$ -
Increases of Reserved & Designated Funds Available				
Reserved for Debt Service	\$ -	\$ -	\$ -	\$ -
Reserve for Planned Future Use	4,500	7,000	-	-
Reserved for Fence Replacement Program	-	500,000	-	-
Total Increases in Reserved & Designated Funds Available	\$ 4,500	\$ 507,000	\$ -	\$ -
Ending Reserved & Designated Funds Available				
Reserved for Debt Service	\$ -	\$ -	\$ -	\$ -
Reserve for Planned Future Use	4,500	11,500	-	-
Reserved for Fence Replacement Program	-	500,000	470,000	470,000
Total Ending Reserved & Designated Funds Available	\$ 4,500	\$ 511,500	\$ 470,000	\$ 470,000
Revenue & Expenditure Detail				
Revenues				
Property Tax	\$ 39,515	\$ 11,883	\$ 94,898	\$ 22,900
Interest	24,731	30,001	28,343	22,000
Total Revenues	\$ 64,246	\$ 41,884	\$ 123,241	\$ 44,900
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ -
Supplies & Services	-	-	407	-
Total Expenditures	\$ -	\$ -	\$ 407	\$ -

SURPLUS & DEFICIENCY FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 41,884	\$ 123,241	\$ 44,900	\$ 30,143	\$ 31,349	\$ 31,773	\$ 32,214
Expenditures - Operating	41,500	71,907	41,500	-	20,750	20,750	20,750
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 384	\$ 51,334	\$ 3,400	\$ 30,143	\$ 10,599	\$ 11,023	\$ 11,464
Beginning Funds Available	\$ 698,468	\$ 698,852	\$ 750,186	\$ 753,586	\$ 783,729	\$ 794,329	\$ 805,352
Inc/(Dec) in Funds Available	384	51,334	3,400	30,143	10,599	11,023	11,464
Ending Funds Available	\$ 698,852	\$ 750,186	\$ 753,586	\$ 783,729	\$ 794,329	\$ 805,352	\$ 816,816

Surplus & Deficiency Fund

The Surplus & Deficiency Fund accounts for special assessments from property owners where the associated bonded debt has been fully paid. After all special assessment debt secured by this fund is paid, these monies may be used to repay other special assessment bonds if the Debt Service Fund does not have sufficient funds for this purpose. In addition, the fund can be used to pay city administrative costs associated with financing, acquiring, or constructing public improvements similar to those improvements funded by a special improvement district.

Surplus & Deficiency Fund expenditures are mostly transfers to other funds. In 2003, the fund began receiving assessment revenue associated with Highpointe neighborhood fence and miscellaneous assessment revenue following the completion of the City's debt obligation on Special Improvement District 2-92. For 2003 and 2004, only the Finance Department's administration of the Fund is budgeted. In 2004, City Council's Management and Finance (M&F) Policy committee agreed to reserve \$500,000 for future use associated with the financing of the Neighborhood Fence Program.

In 2005, \$30,000 of the \$500,000 fence financing reserve will be transferred to the Special Improvement District (SID) Debt Fund for use in current fence financing projects. Assessment revenue associated with SID 89, SID 97, and Highpointe neighborhood fence caused an \$81,400 increase in revenue. Because of this influx of revenue, fund balance is expected to increase \$51,300 (7.3 percent).

In 2006, revenue is projected to retreat \$78,300 from 2005 primarily due to the completed tax collections for SIDs 89 and 97. Revenues associated with the tax collection from residences in the Highpointe neighborhood and interest income are the only active revenues to the fund. The reason for the \$30,000 decrease in the transfer out line is that the SID Fund transfer in 2005 was a one-time transfer that is not repeated in 2006. However, the \$41,500 transfer to the General Fund remains to pay Finance Department General Fund expenses for administering SID Fund related issues. These changes amount to a small net change in funds available. Of the \$753,600 of fund balance approximately \$283,600 is unreserved and has no identified uses.

For 2007 through 2010, funds available is expected to increase consistently as Highpointe fence tax revenues continue along with growth in interest income. The transfer to the General Fund is related to the Finance Department's costs associated with the fund. These costs are dropping to \$20,750 annually in future years. The 2006 transfer amount of \$41,500 includes the amount needed for both 2006 and 2007, which results in no transfer to the General Fund in 2007. Approximately \$470,000 of the accumulating \$816,800 fund balance in 2010 remains reserved for future fence financings.

TABOR RESERVE FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 214,014	\$ 178,089	\$ 208,049	\$ 263,000
Transfers In (from other funds)	79,500	147,934	66,075	28,616
From Decrease in Reserves & Designated Funds Available	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 293,514	\$ 326,023	\$ 274,124	\$ 291,616
From Decrease in Undesignated Funds Available	-	-	-	-
Total Sources	\$ 293,514	\$ 326,023	\$ 274,124	\$ 291,616
Uses of Funds				
Expenditures *	\$ -	\$ -	\$ -	\$ -
Transfers Out (to other funds)	-	-	-	-
To Increase Reserves & Designated Funds Available	-	-	-	-
Total Uses Before Increase in Funds Available	\$ -	\$ -	\$ -	\$ -
To Increase Undesignated Funds Available	293,514	326,023	274,124	291,616
Total Uses	\$ 293,514	\$ 326,023	\$ 274,124	\$ 291,616
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 5,983,754	\$ 6,277,268	\$ 6,603,291	\$ 6,877,415
Revenues & Other Sources	293,514	326,023	274,124	291,616
Expenditures & Other Uses	-	-	-	-
Net Changes in Unreserved & Undesignated Funds Available	\$ 293,514	\$ 326,023	\$ 274,124	\$ 291,616
Ending Unreserved & Undesignated Funds Available	\$ 6,277,268	\$ 6,603,291	\$ 6,877,415	\$ 7,169,031
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Decreases in Reserved & Designated	-	-	-	-
Increases in Reserved & Designated	-	-	-	-
Net Changes in Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Ending Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ -
Total Ending Funds Available				
Total Beginning Funds Available	\$ 5,983,754	\$ 6,277,268	\$ 6,603,291	\$ 6,877,415
Changes in Unreserved & Undesignated Funds Available	293,514	326,023	274,124	291,616
Changes in Reserved & Designated Funds Available	-	-	-	-
Net Changes in Funds Available	\$ 293,514	\$ 326,023	\$ 274,124	\$ 291,616
Total Ending Funds Available	\$ 6,277,268	\$ 6,603,291	\$ 6,877,415	\$ 7,169,031
Revenue & Expenditure Detail				
Revenues				
Interest	\$ 214,014	\$ 178,089	\$ 208,049	\$ 263,000
Total Revenues	\$ 214,014	\$ 178,089	\$ 208,049	\$ 263,000
Expenditures				
Expenditures	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -

* Expenditures exclude prior year's carryovers, if applicable.

TABOR RESERVE FUND

	2004	2005	2006	2007	2008	2009	2010
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 326,023	\$ 274,124	\$ 291,616	\$ 329,046	\$ 351,664	\$ 372,109	\$ 389,784
Expenditures - Operating	-	-	-	-	-	-	-
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 326,023	\$ 274,124	\$ 291,616	\$ 329,046	\$ 351,664	\$ 372,109	\$ 389,784
Beginning Funds Available	\$ 6,277,268	\$ 6,603,291	\$ 6,877,415	\$ 7,169,031	\$ 7,498,077	\$ 7,849,741	\$ 8,221,850
Inc/(Dec) in Funds Available	326,023	274,124	291,616	329,046	351,664	372,109	389,784
Ending Funds Available	\$ 6,603,291	\$ 6,877,415	\$ 7,169,031	\$ 7,498,077	\$ 7,849,741	\$ 8,221,850	\$ 8,611,634

TABOR Reserve Fund

The Taxpayer Bill of Rights (TABOR) Reserve Fund was created in 1999 to account for monies of the City that are reserved pursuant to the requirements of Article X, Section 20(5) of the Colorado Constitution (the TABOR Amendment). As defined by the amendment, expenditures from this fund may be used solely for declared emergencies and must be replenished within 365 days. Money in excess of the Fund's minimum legal requirement (3 percent of the fiscal year's spending, less transfers, refunds, gifts, and certain other expenditures) may be transferred to any other fund of the City and expended for other public purposes. The City Council, upon majority vote, may approve loans from this fund to any other fund on the terms and conditions Council deems appropriate, provided that those funds are not needed to defray the costs associated with any declared emergency.

The revenues for the TABOR Reserve Fund are derived primarily from interest earnings and transfers to maintain the 3.0 percent reserve requirement. After a low in 2004, interest is expected to increase in 2005 and 2006, primarily due to interest rate increases. In 2005, \$66,100 will be transferred to this fund from surplus fund balance in the Policy Reserve Fund. The Policy Reserve Fund will also cover a projected \$28,600 shortfall in 2006.

For the TABOR Reserve Fund, no operating expenditures are expected. Because of this, ending funds available are projected to average 4.5 percent increase through 2006. The table below shows the 3.0 percent requirement from 2003 to 2006.

Year	Reserve Requirement
2003	\$ 6,418,290
2004	\$ 6,587,427
2005	\$ 6,861,550
2006	\$ 7,153,167

From 2007 to 2010, four percent interest rates and average transfers from the Policy Reserve Fund of \$54,000 per year will be enough to keep the TABOR Reserve Fund in compliance.

WASTEWATER FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 32,672,791	\$ 34,547,677	\$ 61,555,383	\$ 74,567,665
Transfers In (from other funds)	-	-	1,690,191	1,704,988
From Decrease in Reserves & Designated Funds Available	-	-	-	797,615
Total Sources Before Decrease in Funds Available	\$ 32,672,791	\$ 34,547,677	\$ 63,245,574	\$ 77,070,268
From Decrease in Undesignated Funds Available	-	7,862,170	-	256,000
Total Sources	\$ 32,672,791	\$ 42,409,847	\$ 63,245,574	\$ 77,326,268
Uses of Funds				
Expenditures *	\$ 31,863,040	\$ 42,409,847	\$ 62,315,725	\$ 77,326,268
Transfers Out (to other funds)	-	-	-	-
To Increase Reserves & Designated Funds Available	-	-	797,615	-
Total Uses Before Increase in Funds Available	\$ 31,863,040	\$ 42,409,847	\$ 63,113,340	\$ 77,326,268
To Increase Undesignated Funds Available	809,751	-	132,234	-
Total Uses	\$ 32,672,791	\$ 42,409,847	\$ 63,245,574	\$ 77,326,268
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 13,521,651	\$ 14,587,402	\$ 6,981,232	\$ 7,369,466
Revenues & Other Sources	32,672,791	34,547,677	63,245,574	77,070,268
Expenditures & Other Uses	(31,863,040)	(42,409,847)	(63,113,340)	(77,326,268)
Adjustment in Assets Restricted for Debt Service	-	-	-	-
Cash Receipt from Urban Drainage	-	-	-	-
Principal Receivable of Loan from Golf **	256,000	256,000	256,000	256,000
Net Changes in Unreserved & Undesignated Funds Available	\$ 1,065,751	\$ (7,606,170)	\$ 388,234	\$ -
Ending Unreserved & Undesignated Funds Available	\$ 14,587,402	\$ 6,981,232	\$ 7,369,466	\$ 7,369,466
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ 797,615
Decreases in Reserved & Designated	-	-	-	(797,615)
Increases in Reserved & Designated	-	-	797,615	-
Net Changes in Reserved & Designated Funds Available	\$ -	\$ -	\$ 797,615	\$ (797,615)
Ending Reserved & Designated Funds Available	\$ -	\$ -	\$ 797,615	\$ -
Total Ending Funds Available				
Total Beginning Funds Available	\$ 13,521,651	\$ 14,587,402	\$ 6,981,232	\$ 8,167,081
Changes in Unreserved & Undesignated Funds Available	1,065,751	(7,606,170)	388,234	-
Changes in Reserved & Designated Funds Available	-	-	797,615	(797,615)
Net Changes in Funds Available	\$ 1,065,751	\$ (7,606,170)	\$ 1,185,849	\$ (797,615)
Total Ending Funds Available	\$ 14,587,402	\$ 6,981,232	\$ 8,167,081	\$ 7,369,466

* Expenditures exclude prior year's carryovers, if applicable.

** A total of \$6.4 Million is anticipated as a loan receivable from the Golf Fund over the next twelve years. Starting in 2001, \$256,000 will be received annually until the loan is paid-off.

WASTEWATER FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
For Future Operating Use	\$ -	\$ -	\$ -	\$ 797,615
For Future Capital Projects	-	-	-	-
Total Beginning Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ 797,615
Decreases (Uses) of Reserved & Designated Funds Available				
For Future Operating Use	\$ -	\$ -	\$ -	\$ 797,615
For Future Capital Projects	-	-	-	-
Total Decreases in Reserved & Designated Funds Available	\$ -	\$ -	\$ -	\$ 797,615
Increases of Reserved & Designated Funds Available				
For Future Operating Use	\$ -	\$ -	\$ 797,615	\$ -
For Future Capital Projects	-	-	-	-
Total Increases in Reserved & Designated Funds Available	\$ -	\$ -	\$ 797,615	\$ -
Ending Reserved & Designated Funds Available				
For Future Operating Use	\$ -	\$ -	\$ 797,615	\$ -
For Future Capital Projects	-	-	-	-
Total Ending Reserved & Designated Funds Available	\$ -	\$ -	\$ 797,615	\$ -
Revenue & Expenditure Detail				
Revenues				
Charges for Services	\$ 2,248,999	\$ 2,805,036	\$ 2,584,604	\$ 3,138,903
Utility Sales	23,331,372	23,522,679	24,912,363	28,125,326
Development Fees	5,562,887	6,745,203	16,010,316	9,071,457
Other Revenues	1,486,958	1,463,603	1,273,920	720,489
Sale of Assets	42,575	11,156	24,180	11,490
Proceeds from Borrowing	-	-	16,750,000	33,500,000
Total Revenues	\$ 32,672,791	\$ 34,547,677	\$ 61,555,383	\$ 74,567,665
Expenditures				
Personal Services	\$ 5,743,420	\$ 6,605,113	\$ 7,939,171	\$ 8,600,823
Supplies & Services	13,407,302	14,702,997	16,314,637	18,894,621
Interfund Charges	589,801	632,121	732,328	707,787
Debt Related	2,169,684	2,166,430	2,179,672	19,502,329
Capital Related	755,719	476,447	775,705	951,708
Capital Projects (Continuing Appropriation)	9,197,114	17,826,739	34,374,212	28,669,000
Total Expenditures	\$ 31,863,040	\$ 42,409,847	\$ 62,315,725	\$ 77,326,268

Wastewater Fund

The Wastewater Fund is an enterprise fund that provides for the systems and operations used in treating and disposing of wastewater from the sanitary sewer and storm drain activities of the City.

In 2004, revenues increased \$1.9 million (5.7 percent) compared to 2003 due to increased annexation fee revenue. Expenditures for 2004 increased \$10.5 million (33.1 percent) from 2003 primarily due to an \$8.6 million increase in capital projects expenditures. Personal services increased \$0.9 million (15.0 percent) due to an additional 7.0 FTE being added in 2004. Consequently, ending funds available for the Wastewater Fund decreased by \$7.6 million (52.1 percent) in 2004.

In 2005, revenues plus transfers in, are expected to increase \$28.7 million (83.1 percent) due in part to \$16.8 million loan from the Water Fund. Total expenditures in 2005, are expected to increase \$19.9 million (46.9 percent) over 2004, mainly due to a \$16.5 million increase in capital projects spending. The 2005 increase in capital projects expenditures is primarily due to the Shop Creek Lift Station Expansion (\$3.3 million), Tollgate Creek Sewer Paralleling (\$2.2 million), First Creek Lift Station and Force Main (\$2.7 million), and Fitzsimons Drainage Improvements (\$4.0 million). Also contributing to the increased spending is a \$1.6 million increase in supplies and services, and a \$1.3 million increase in personal services. The increase in supplies and services is primarily due to sewer and storm water purchases, and the personal services increase is due to the addition of 11.32 FTE. Ending funds available in 2005 are expected to increase \$1.2 million.

In 2006, revenues plus transfers in, are projected to increase \$13.0 million (20.6 percent) over 2005 primarily due to a \$16.8 million increase in proceeds from borrowing and a \$3.2 million increase in Utilities Sales that are partially offset by a \$7.0 million decrease in annexation fees. Expenditures, including transfers out, are expected to increase \$15.0 million primarily due to the repayment of the 2005 loan from the Water Fund. Ending funds available in 2006 are planned to decrease \$797,615. The funds available draw down will be used to finance capital projects and will leave a fund balance of \$7,369,466.

Utility revenues and expenditures beyond 2006 are projected through a cash flow model. That model is currently being updated and is not available at the time of production of this document. Information on future capital projects can be found in the list of Capital Improvement Program Projects.

WATER FUND SUMMARY

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Sources and Uses of Funds				
Sources of Funds				
Revenues	\$ 185,616,536	129,071,175	215,384,231	261,702,266
Transfers In	-	-	-	-
From Decrease in Reserves & Designated Funds Available	672,952	-	-	91,986,973
Total Sources Before Decrease in Funds Available	\$ 186,289,488	\$ 129,071,175	\$ 215,384,231	\$ 353,689,239
From Decrease in Undesignated Funds Available	1,041,543	-	49,037,568	-
Total Sources	\$ 187,331,031	\$ 129,071,175	\$ 264,421,799	\$ 353,689,239
Uses of Funds				
Expenditures *	\$ 187,331,031	81,537,618	170,744,635	351,984,251
Transfers Out (to other funds)	-	-	1,690,191	1,704,988
To Increase Reserves & Designated Funds Available	-	-	91,986,973	-
Total Uses Before Increase in Funds Available	\$ 187,331,031	\$ 81,537,618	\$ 264,421,799	\$ 353,689,239
To Increase Undesignated Funds Available	-	47,533,557	-	-
Total Uses	\$ 187,331,031	\$ 129,071,175	\$ 264,421,799	\$ 353,689,239
Changes in Unreserved & Undesignated Funds Available				
Beginning Unreserved & Undesignated Funds Available	\$ 30,648,862	\$ 29,607,319	\$ 77,140,876	\$ 28,103,308
Revenues & Other Sources	186,289,488	129,071,175	215,384,231	353,689,239
Expenditures & Other Uses	(187,331,031)	(81,537,618)	(264,421,799)	(353,689,239)
Adjustment in Assets Restricted for Debt Service	-	-	-	-
Net Changes in Unreserved & Undesignated Funds Available	\$ (1,041,543)	\$ 47,533,557	\$ (49,037,568)	\$ -
Ending Unreserved & Undesignated Funds Available	\$ 29,607,319	\$ 77,140,876	\$ 28,103,308	\$ 28,103,308
Changes in Reserved & Designated Funds Available				
Beginning Reserved & Designated Funds Available	\$ 672,952	\$ -	\$ -	\$ 91,986,973
Decreases in Reserved & Designated	(672,952)	-	-	(91,986,973)
Increases in Reserved & Designated	-	-	91,986,973	-
Net Changes in Reserved & Designated Funds Available	\$ (672,952)	\$ -	\$ 91,986,973	\$ (91,986,973)
Ending Reserved & Designated Funds Available	\$ -	\$ -	\$ 91,986,973	\$ -
Total Ending Funds Available				
Total Beginning Funds Available	\$ 31,321,814	\$ 29,607,319	\$ 77,140,876	\$ 120,090,281
Changes in Unreserved & Undesignated Funds Available	(1,041,543)	47,533,557	(49,037,568)	-
Changes in Reserved & Designated Funds Available	(672,952)	-	91,986,973	(91,986,973)
Net Changes in Funds Available	\$ (1,714,495)	\$ 47,533,557	\$ 42,949,405	\$ (91,986,973)
Total Ending Funds Available	\$ 29,607,319	\$ 77,140,876	\$ 120,090,281	\$ 28,103,308

* Expenditures exclude prior year's carryovers, if applicable.

WATER FUND DETAIL

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Reserved & Designated Funds Available Detail				
Beginning Reserved & Designated Funds Available				
Pueblo Water Reservation	\$ 672,952	\$ -	\$ -	\$ -
For Future Capital Projects	-	-	-	91,986,973
Total Beginning Reserved & Designated Funds Available	\$ 672,952	\$ -	\$ -	\$ 91,986,973
Decreases (Uses) of Reserved & Designated Funds Available				
Pueblo Water Reservation	\$ 672,952	\$ -	\$ -	\$ -
For Future Capital Projects	-	-	-	91,986,973
Total Decreases in Reserved & Designated Funds Available	\$ 672,952	\$ -	\$ -	\$ 91,986,973
Increases of Reserved & Designated Funds Available				
Pueblo Water Reservation	\$ -	\$ -	\$ -	\$ -
For Future Capital Projects	-	-	91,986,973	-
Total Increases in Reserved & Designated Funds Available	\$ -	\$ -	\$ 91,986,973	\$ -
Ending Reserved & Designated Funds Available				
Pueblo Water Reservation	\$ -	\$ -	\$ -	\$ -
For Future Capital Projects	-	-	91,986,973	-
Total Ending Reserved & Designated Funds Available	\$ -	\$ -	\$ 91,986,973	\$ -
Revenue & Expenditure Detail				
Revenues				
Utility Sales	\$ 40,869,384	\$ 50,865,583	\$ 64,300,247	\$ 72,956,739
Development Fees	23,911,366	34,804,277	46,370,506	32,032,585
Charges for Services	20,410	59,130	53,351	33,581
Other Revenues	3,059,311	3,288,854	4,619,227	873,875
Sale of Assets	24,584	53,331	40,900	55,486
Proceeds from Borrowing	122,743,597	40,000,000	100,000,000	155,750,000
Assets Restricted for Debt Service	(5,012,116)	-	-	-
Total Revenues	\$ 185,616,536	\$ 129,071,175	\$ 215,384,231	\$ 261,702,266
Expenditures				
Personal Services	\$ 10,335,366	\$ 11,172,150	\$ 12,992,990	\$ 14,842,598
Supplies & Services	14,742,673	20,119,959	24,469,164	32,880,779
Interfund Charges	899,186	1,009,141	1,075,660	1,116,429
Debt Related	75,725,038	17,602,602	35,030,538	27,694,323
Capital Related	1,505,463	1,418,792	2,013,993	2,503,122
Capital Projects (Continuing Appropriation)	84,123,305	30,214,974	95,162,290	272,947,000
Total Expenditures	\$ 187,331,031	\$ 81,537,618	\$ 170,744,635	\$ 351,984,251

Water Fund

The Water Fund is an enterprise fund that provides for the acquisition of water and water rights and the operation and maintenance of the water plant and distribution system.

In 2004, revenues decreased nearly \$56.5 million (30.5 percent) due to decreased borrowing. The relatively high proceeds from borrowing in 2003 were a result of refinancing. In addition a \$93.0 million bond issuance was divided between 2003 and 2004. The \$40.0 million dollars of proceeds from borrowing in 2004 is a result of this bond issue. Expenditures decreased by \$105.8 million (56.5 percent) in 2004 as a result of lower debt related and capital projects expenditures. Debt related costs fell as a result of the 2003 refinancing. The completion of Thornton Acquisition development and system improvements as well as the Spinney Mountain Reservoir Storage project in 2003 contributed to the decrease in capital projects in 2004. Ending funds available increased by \$47.5 million primarily due to a decrease in capital project expenditures.

In 2005, revenues are expected to increase by \$86.3 million (66.9 percent) primarily due to increases in bond proceeds, utility sales, and development fees. Projected expenditures, excluding transfers out, for 2005 are expected to increase \$89.2 million (109.4 percent) over 2004 primarily due to expenditure increases for capital projects. Without capital projects, expenditures for 2005 are projected to increase \$24.4 million primarily due to a \$16.8 million short-term loan to the Wastewater Fund, personal services, and short-term water leases. In 2005, 13.7 FTE were added to the Water Fund. Ending funds available increased by \$42.9 million primarily due to an increase in bond proceeds.

In 2006, revenues are expected to increase by \$46.3 million (21.5 percent) primarily due to \$55.8 million increase in proceeds from borrowing (includes \$16.8 million repayment of the 2005 loan to the Wastewater fund) and \$8.7 million increase in utility sales. These are partially offset by \$14.3 million decrease in development fees and \$3.7 million decrease in interest income. Expenditures for 2006, including transfers out and new appropriations, are expected to increase \$181.3 million (105.1 percent) over 2005 due primarily to increased capital projects spending. Capital projects spending in 2006 includes Aurora Water Purification Facility (\$63.5 million), Lower South Platte Water Rights Acquisition (\$33.1 million), and South Platte Land Acquisition (\$65.4 million). Personal services are expected to increase \$1.9 million. A net total of 12.3 FTE will be added in 2006. Supplies and services are planned to increase \$8.4 million primarily due to Southeastern Colorado Water Conservancy District payments (long-term storage contract), short-term water leases, and professional services. Debt related costs are decreasing \$7.3 million. Ending funds available are expected to decrease \$92.0 million (76.6 percent) due primarily to the use of 2005 bond proceeds for capital projects in 2006.

Utility revenues and expenditures beyond 2006 are projected through a cash flow model and are not available at the time of production of this document. Information on future capital projects can be found in the list of Capital Improvement Program Projects.





DEPARTMENT BUDGETS



2006 Department Operating Budgets Overview

This section presents detailed information regarding the operating budgets for each City department. This section provides each of the following items for all departments:

- A budget summary for each major type of expenditure;
- A major variance explanation;
- A listing of efficiency savings (where applicable);
- A summary of budget amendment requests;
- An operating expenditure summary for each fund and program;
- A staffing summary for each fund and program in the department;
- A program description for each active program. This includes identification of activities in support of City Council's goals and objectives (as listed in the Budget Message on page A-2), and relevant quantitative indicators of workload and cost/benefit; and
- A program description for each inactive program. Inactive programs have no appropriation in the 2006 Adopted Budget but have a prior year expenditure.

Data for the years 2003 through 2006 are presented. This section includes only operating expenditures. We report capital budget information in section H of this budget book. The 2003 through 2004 data represent actual expenditures reconciled to the City's Comprehensive Annual Financial Report with minor variances due to rounding. The 2005 data represents a projection of year-end expenditures. The 2006 numbers present the Adopted budget.

Aurora Water

15151 E. Alameda Parkway • Aurora, CO 80012 • (303) 739-7370

Peter Binney, Aurora Water Director • PBINNEY@auroragov.org



DESCRIPTION

Aurora Water is responsible for enhancing and protecting the quality of life for Aurora citizens by providing quality water, sewer, and storm drainage services in a manner that balances social, environmental, and economic needs. Responsibilities and roles within the organization include: operation and maintenance of the water, sewer, and storm drainage systems; water and wastewater treatment; utility financial monitoring and planning; utility system plan review and system planning; public information and water conservation; meter reading, billing, and revenue collection; water resources planning, acquisition, and development; water and wastewater quality control for regulatory compliance and public health; and administration.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	285.00	304.00	329.00	345.00
Personal Services	16,078,778	17,777,261	20,932,161	23,187,146
Supplies and Services	28,149,973	34,822,948	40,783,801	51,775,400
Interfund Charges	1,488,989	1,641,262	1,807,988	1,824,216
Debt Related	77,894,721	19,769,032	37,210,210	47,196,652
Capital Related	2,261,183	1,895,239	2,789,698	3,454,830
Transfers Out	0	0	1,690,191	1,704,988
Expenditures Total	\$125,873,644	\$75,905,742	\$105,214,049	\$129,143,232

MAJOR VARIANCE EXPLANATION

In 2004, total expenditures decreased by \$50.0 million primarily due to a decrease in debt related expenditures. In 2003, the City refunded and paid \$63.4 million of General Obligation Water Refunding Bonds Series 1993 with the issuance of \$62.8 million General Obligation Water Refunding Bonds Series 2003. Supplies and services increased \$6.7 million due to an increase in short term water leases and intergovernmental agreements to meet the City's water demand and allow for continued reservoir recovery, as well as an increase in the annual charge for sanitary sewer service to the Metro Wastewater Reclamation District. A total of 19.0 FTE were added in 2004 primarily in engineering services, flow control operations, and maintenance.

In 2005, total expenditures are projected to increase by \$29.3 million. Personal services are projected to increase by \$3.2 million. A total of 25.0 FTE were added primarily in engineering, maintenance, and financial services. Supplies and services are projected to increase by \$6.0 million primarily due to an increase in short term water leases, electrical charges related to the transmission and distribution of raw and treated water, repair and maintenance, and professional/technical services. Debt related expenditures are projected to increase by \$17.4 million, primarily due to a short-term loan from Water to Wastewater for capital projects spending until Wastewater revenue bonds are issued in 2006. Transfers out will increase by \$1.7 million due to O&M and debt service cost allocation paid by the Water Fund to Wastewater Fund.

In 2006, total expenditures are projected to increase by \$23.9 million. Supplies and services are projected to increase by \$11.0 million primarily due to intergovernmental agreements for long-term storage, short-term water leases, professional/technical services, and an increase in the annual charge for sanitary sewer service to the Metro Wastewater Reclamation District. Personal services will increase \$2.3 million due to the addition of 16.0 FTE primarily in maintenance and engineering.

Aurora Water

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
Wastewater Fund				
<i>New Appropriation</i>				
Debt Service Adjustments	0.00	17,322,566	0	17,322,566
Increase annual debt service payments to include 2005 and 2006 revenue bond issues and anticipation notes.				
Program:				
Aurora Water Debt Service Wastewater				
Aurora Water Debt Service Water				
Aurora Water Subfund Administration				
Department-Wide Computer/Software/Equipment	0.00	217,000	0	217,000
Department-wide computer, software, operating equipment and vehicle purchases needed to support operations.				
Program:				
Aurora Water Services				
CIP Program Administration				
Other Departmental				
Technical Operations				
Department-Wide Repair/Maintenance	0.00	176,000	0	176,000
Contracted repair/replacement of concrete lined channels, concrete overflow tracts, inlets, tertiary meter and pumps.				
Program:				
Pumping Station				
Storm Drainage				
Department-Wide Technical Services	0.00	185,000	0	185,000
Department-wide technical services for standards/specs/standard operating procedures (SOP) updates. Enhancement of public education campaign for stormwater quality. Implementation of training program for operations division employees. Training will consist of organization alignment, leadership, and business plan development.				
Program:				
Aurora Water Operations Administration				
Aurora Water Plans Review				
Wastewater Operations Administration				
Increase Charges for Metro Wastewater Services	0.00	841,000	0	841,000
Estimated increase in annual charges for payment to Metro Wastewater Reclamation District for sanitary sewer treatment services.				
Program:				
Sanitary Treatment				

Aurora Water

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Wastewater Fund</u>				
<i>New Appropriation</i>				
New FTE Requests - Administration and Customer Service	2.66	169,630	0	169,630
Additional staff needed to support operations including: Accountant I-Business Services; two Maintenance Worker positions at the Pumping Station; Instrumentation Technician-Technical Operations; and Aurora Water Customer Service Representative for Aurora Water Customer Billing.				
Program:				
Aurora Water Customer Billing				
Business Services Administration				
Pumping Station				
Support Services				
Technical Operations				
New FTE Requests - CIP Related	1.00	72,184	0	72,184
Due to the increased number of Aurora Water projects, additional project management assistance is required to adequately oversee capital projects.				
Program:				
CIP Program Administration				
Operating Costs - New Capital Expansion	0.00	1,020,000	0	1,020,000
Operating costs associated with new capital projects completed each year.				
Program:				
Other Departmental				
Operating Costs - Ongoing	0.00	278,700	0	278,700
Ongoing annual operating costs including Capital Projects Division Leases, landscape maintenance, greenbelt irrigation, maintenance of expanded service areas, and software maintenance support.				
Program:				
Aurora Water Plans Review				
Business Services Administration				
CIP Program Administration				
Sanitary Treatment				
Storm Drainage				
Wastewater Operations Administration				

Aurora Water

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Wastewater Fund</u>				
<i>New Appropriation</i>				
Shift Costs for Reuse O&M/Debt Service Allocation from Water Fund to Wastewater Fund	0.00	0	1,704,988	-1,704,988
Shift costs for reuse O&M and debt service cost allocation paid by the Water Fund to Wastewater Fund. These costs are attributed to the treatment of water at the Sand Creek Plant. The treated non-potable water is then sold to Golf for irrigation and watering. The Water Fund realizes these revenues and should absorb the associated costs.				
Program:				
Other Departmental				
Transfer Costs for Assistant City Attorney - Transfer from General Fund to Wastewater Fund	0.00	68,791	0	68,791
As the South Platte Project continues, there is a specialized need for legal counsel experienced in construction projects to review all contracts and related legal documentations to mitigate risk. This add covers the cost associated with an Assistant City Attorney in the City Attorney's Office. Payroll expense will be transferred from General Fund to Aurora Water on a scheduled basis				
Program:				
CIP Program Administration				
New Appropriation Total	3.66	20,350,871	1,704,988	18,645,883
Wastewater Fund Total	3.66	20,350,871	1,704,988	18,645,883
<u>Water Fund</u>				
<i>New Appropriation</i>				
Debt Service Adjustments	0.00	8,906,490	0	8,906,490
Increase annual debt service payments to include 2005 and 2006 revenue bond issues and anticipation notes.				
Program:				
Aurora Water Debt Service Water				
Department-Wide Computer/Software/Equipment	0.00	405,500	0	405,500
Department-wide computer, software, operating equipment and vehicle purchases needed to support operations.				
Program:				
Aurora Water Quality Control				
Aurora Water Services				
CIP Program Administration				
Customer Service				
Other Departmental				
Public Information & Water Conservation				
Technical Operations				
Water Transmission and Distribution				

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Water Fund</u>				
<i>New Appropriation</i>				
Department-Wide Repair/Maintenance	0.00	190,300	0	190,300
One-time funding for scheduled repair, maintenance & replacement which includes renovation of Rocky Ford office, stream flow data recorders, and siding and carpet at the Spinney caretaker home.				
Program:				
Pumping Station				
Water Resources				
Water Supply				
Department-Wide Technical Services	0.00	1,101,934	30,000	1,071,934
Department-wide technical services for standards/specs/standard operating procedures (SOP) updates; inspection of 54 inch prestressed concrete cylinder pipe (PCCP) raw water pipeline through Denver Tech; web site upgrades; Youth Water Festival; water conservation surveys and pilot program; modeling and analysis of Aurora's water delivery and storage systems; and development of water quality monitoring and models for limnological studies at Aurora, Quincy, Rampart, and Strontia Spring Reservoirs.				
Program:				
Aurora Water Operations Administration				
Aurora Water Plans Review				
Public Information & Water Conservation				
Water Resources				
Water Supply				
Economic Incentive Fund - Reduce Revenue	0.00	0	-208,000	208,000
Per Council directive, Aurora Water is required to plan for situations in which the department may be asked to participate in economic development incentives.				
Program:				
Aurora Water Subfund Administration				
Increased Costs for Reuse O&M/Debt Service Allocation	0.00	1,704,988	0	1,704,988
Shift costs for reuse O&M and debt service cost allocation paid by the Water Fund to Wastewater Fund. These costs are attributed to the treatment of water at the Sand Creek Plant. The treated non-potable water is then sold to Golf for irrigation and watering. The Water Fund realizes these revenues and should absorb the associated costs.				
Program:				
Other Departmental				

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Water Fund</u>				
<i>New Appropriation</i>				
Long-Term Arkansas Basin Leases	0.00	1,000,000	0	1,000,000
Three year leasing program for 10,000 acre-feet of water per year. Expenses are for legal and engineering to develop a decreed program. Baseline annual payments are assumed with dry year payments made when the leases are exercised.				
Program:				
Water Resources				
Lower Arkansas Storage (Holbrook)	0.00	300,000	0	300,000
Improvements to the Holbrook system will be scheduled along with a permanent arrangement for use of the facilities for the Restoration of Yield program.				
Program:				
Water Resources				
New FTE Request - Public Info & Water Conservation, Convert Temporary Position to Permanent	1.00	0	0	0
Conversion of Public Information Officer from temporary to permanent. Position coordinates media relations, public education, web site, publication and community presentations. Media relations and public education requests continue to increase as programs expand. Salary/benefits offset by reduction in temp salary.				
Program:				
Public Information & Water Conservation				
New FTE Request - Water Transmission & Distribution	1.00	40,085	0	40,085
Request for an additional Maintenance Worker as the department added twenty-four additional pressure regulating valves (PRV's) to the system in the last three years, which brings the total active count to eighty-seven. This unit is understaffed for this workload.				
Program:				
Water Transmission and Distribution				

Aurora Water

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Water Fund</u>				
<i>New Appropriation</i>				
New FTE Requests - Administration and Customer Service	4.34	255,827	0	255,827
Additional staff needed to support operations including: Accountant I-Business Services; two Maintenance Worker positions at the Pumping Station; Instrumentation Technician-Technical Operations; Aurora Water Customer Service Rep for Aurora Water Customer Billing; Sr. Utilities Locator-Aurora Water Services; and Calibration Specialist.				
Program:				
Aurora Water Customer Billing				
Aurora Water Services				
Business Services Administration				
Pumping Station				
Support Services				
Technical Operations				
Water Treatment				
New FTE Requests - CIP Related	1.00	72,184	0	72,184
Due to the increased number of Aurora Water projects, additional project management assistance is required to adequately oversee capital projects.				
Program:				
CIP Program Administration				
New FTE Requests - Customer Service, Convert Temporary Position to Permanent	2.00	76,211	0	76,211
Meter reader and data entry clerk (temporary conversion partially offset by reduction in temporary salary) for Customer Service. Additional meter reader needed to ensure timely and accurate billing of water services.				
Program:				
Customer Service				
New FTE Requests - Water Resources	3.00	244,235	0	244,235
Request for three additional positions: Water Resources Permit Manager; Water Resources Engineer; and Sr Quality Control Analyst.				
Program:				
Water Resources				

Aurora Water

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Water Fund</u>				
<i>New Appropriation</i>				
Operating Costs - New Capital Expansion & Ongoing	0.00	297,133	0	297,133
Operating costs associated with new capital projects completed each year and ongoing annual operating costs including hydrant meter painting, leak detection, joint bonding (correct corrosion), and software maintenance/support.				
Program:				
Aurora Water Plans Review				
Business Services Administration				
CIP Program Administration				
Other Departmental				
Water Operations Administration				
Water Transmission and Distribution				
Pueblo Reservoir Long Term Contract	0.00	1,000,000	0	1,000,000
Payment obligations for water storage and exchanges under Pueblo Reservoir long-term operations.				
Program:				
Water Resources				
Pueblo Trade Agreement Replacement	0.00	250,000	0	250,000
Aurora uses a combination of the Pueblo trade agreement, annual contracts with the Bureau of Reclamation, our own exchange decrees, and informal trades to move Lower Arkansas water. Additional costs associated with continued operation of trades and exchanges.				
Program:				
Water Resources				
Transfer Costs for Assistant City Attorney - Transfer from General Fund to Water Fund	0.00	68,791	0	68,791
As the South Platte Project continues, there is a specialized need for legal counsel experienced in construction projects to review all contracts and related legal documentations to mitigate risk. This add covers the cost associated with an Assistant City Attorney in the City Attorney's Office. Payroll expense will be transferred from General Fund to Aurora Water on a scheduled basis				
Program:				
CIP Program Administration				
New Appropriation Total	12.34	15,913,678	-178,000	16,091,678
Water Fund Total	12.34	15,913,678	-178,000	16,091,678
Amendment Request Total	16.00	36,264,549	1,526,988	34,737,561

Aurora Water

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Wastewater Fund</u>				
Aurora Water Administration	1,036,470	1,191,246	616,851	617,981
Aurora Water Customer Billing	581,212	662,143	827,391	865,101
Aurora Water Debt Service Wastewater	2,169,684	2,166,430	2,179,672	2,637,791
Aurora Water Debt Service Water	0	0	0	114,538
Aurora Water Operations Administration	0	89,838	101,110	167,502
Aurora Water Plans Review	310,553	554,448	577,385	613,568
Aurora Water Quality Control	210,619	191,141	257,272	259,884
Aurora Water Services	0	0	617,385	762,290
Aurora Water Subfund Administration	65,691	27,186	0	16,750,000
Business Services Administration	0	169,740	269,041	306,469
CIP Program Administration	0	356,213	845,314	821,581
Clean Water Program	726,694	470,897	559,331	666,363
Other Departmental	0	0	908,651	2,094,368
Pumping Station	0	0	596,546	3,564,449
Sanitary Collection	3,172,566	2,364,189	2,738,357	2,753,813
Sanitary Treatment	11,797,758	13,504,649	13,115,547	11,150,321
Storm Drainage	2,430,900	2,530,612	2,826,314	3,249,114
Support Services	0	0	97,352	122,670
Technical Operations	0	0	531,774	626,814
Wastewater Operations Administration	163,772	304,376	276,220	405,308
Wastewater Fund Total	\$22,665,919	\$24,583,108	\$27,941,513	\$48,549,925
<u>Water Fund</u>				
Aurora Water Administration	1,452,217	1,768,846	1,008,900	1,009,330
Aurora Water Customer Billing	804,386	717,628	851,329	872,350
Aurora Water Debt Service Water	75,084,212	16,883,975	18,283,538	27,697,323
Aurora Water Operations Administration	0	101,312	119,809	197,797
Aurora Water Plans Review	423,375	463,455	550,358	606,135
Aurora Water Quality Control	536,828	583,291	661,897	773,601
Aurora Water Services	0	0	618,332	856,629
Aurora Water Subfund Administration	780	-25,340	16,751,800	0
Business Services Administration	0	270,603	286,270	306,467
CIP Program Administration	0	418,937	1,048,870	1,018,090
Customer Service	2,568,606	2,849,392	2,979,398	3,080,303
Other Departmental	636,469	3,110,734	3,626,910	8,229,835
Public Information & Water Conservation	941,816	1,037,266	1,436,355	1,797,080
Pumping Station	0	0	534,526	622,996
Support Services	0	0	64,615	75,005
Technical Operations	0	0	531,652	626,810
Water Operations Administration	225,539	45,430	132,946	223,943
Water Resources	2,266,569	11,645,257	15,207,717	19,246,729
Water Supply	8,001,724	1,781,914	2,287,988	2,589,626
Water Transmission and Distribution	6,976,893	6,312,110	6,619,673	6,962,268
Water Treatment	3,288,311	3,357,824	3,669,653	3,800,990
Water Fund Total	\$103,207,725	\$51,322,634	\$77,272,536	\$80,593,307

Aurora Water

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Expenditures Total	\$125,873,644	\$75,905,742	\$105,214,049	\$129,143,232

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Wastewater Fund</u>				
Aurora Water Administration	4.00	1.50	1.50	1.50
Aurora Water Customer Billing	5.50	6.00	7.50	8.00
Aurora Water Operations Administration	0.00	0.50	1.00	1.00
Aurora Water Plans Review	5.00	10.00	8.50	8.50
Aurora Water Quality Control	2.25	2.25	2.50	2.50
Aurora Water Services	0.00	0.00	9.00	9.00
Business Services Administration	0.00	2.00	3.00	3.50
CIP Program Administration	0.00	2.50	4.75	5.75
Clean Water Program	7.00	3.00	3.00	3.00
Pumping Station	0.00	0.00	6.50	7.50
Sanitary Collection	42.50	35.00	31.50	31.50
Sanitary Treatment	9.50	20.00	9.00	9.00
Storm Drainage	27.00	26.00	23.50	23.50
Support Services	0.00	0.00	1.82	1.98
Technical Operations	0.00	0.00	8.00	8.50
Wastewater Operations Administration	2.00	3.00	2.00	2.00
Wastewater Fund Total	104.75	111.75	123.07	126.73
<u>Water Fund</u>				
Aurora Water Administration	4.00	1.50	1.50	1.50
Aurora Water Customer Billing	5.50	6.00	7.50	8.00
Aurora Water Operations Administration	0.00	0.50	1.00	1.00
Aurora Water Plans Review	5.00	6.00	8.50	8.50
Aurora Water Quality Control	6.75	6.75	7.50	7.50
Aurora Water Services	0.00	0.00	9.00	10.00
Business Services Administration	0.00	2.00	3.00	3.50
CIP Program Administration	0.00	4.50	7.25	8.25
Customer Service	22.00	24.00	24.00	26.00
Public Information & Water Conservation	4.00	7.00	7.00	8.00
Pumping Station	0.00	0.00	6.00	7.00
Support Services	0.00	0.00	1.18	1.02
Technical Operations	0.00	0.00	8.00	8.50
Water Operations Administration	2.00	1.00	2.00	2.00
Water Resources	15.00	19.00	22.00	25.00
Water Supply	13.00	14.00	10.00	10.00
Water Transmission and Distribution	73.00	67.00	49.50	50.50
Water Treatment	30.00	33.00	31.00	32.00
Water Fund Total	180.25	192.25	205.93	218.27
Staffing Total	285.00	304.00	329.00	345.00

Aurora Water

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

Aurora Water Administration

Provide executive management direction and control of the City's water, wastewater and storm drainage utility system to ensure sufficient, safe and reliable water supplies for current and future citizens.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Continue to collaborate with other water providers and agencies in Colorado and seek opportunities for cooperative programs that benefit Aurora's utility customers.

Cost Benefit:

Administration provided overall management of the Enterprise (water, sanitary sewer, reclaimed effluent and storm drainage facilities) in 2004 for 2/10th of a cent per dollar in revenues and expenditures (operating and capital).

Aurora Water Customer Billing

Set up new billing accounts, produce and verify monthly billing statements, mail billing and collection statements, respond to customer billing and collection inquiries, process customer payments, perform collection activities, and maintain the utility billing system.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Implement 2005 Water Management Plan.

Cost Benefit:

In 2004, Customer Billing spent 1.8 cents for every \$1 of revenue collected through the utility billing system (primarily metered sales).

Aurora Water Debt Service Wastewater

Fund debt service payments for the Wastewater Fund.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Develop capital reserves and debt capacity for enhancing and expanding utility services and infrastructure.

Cost Benefit:

N/A

Aurora Water Debt Service Water

Fund debt service payments for the Water Fund.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Develop capital reserves and debt capacity for enhancing and expanding utility services and infrastructure.

Cost Benefit:

N/A

Aurora Water

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

Aurora Water Operations Administration

Responsible for the direction, coordination and planning functions of Utilities operating divisions including Water Supply & Treatment, Water Transmission & Distribution, Wastewater Collection, Treatment & Reuse, Storm Drainage, Quality Control, and Customer Service.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Continue to collaborate with other water providers and agencies in Colorado and seek opportunities for cooperative programs that benefit Aurora's utility customers.

Cost Benefit:

Operations Administration provided overall management of the Enterprise operations (water, sanitary sewer, reclaimed effluent and storm drainage facilities) in 2004 for 6/10th of a cent for each dollar spent on operations.

Aurora Water Plans Review

Provide engineering review, utility infrastructure planning, analysis and records management of the City's utility systems, field inspections for wet utilities, and erosion control inspection during construction; process new tap applications and provide utility system extension and services to new growth within the City.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Continue to collaborate with other water providers and agencies in Colorado and seek opportunities for cooperative programs that benefit Aurora's utility customers.

Cost Benefit:

Plans Review provided engineering, planning, inspection, tap application, and records management services for \$0.02 per \$1 of development fee revenue collected in 2004.

Aurora Water Quality Control

Provide assurance that water and wastewater programs meet applicable federal, state and local standards at all times. Provide qualitative and quantitative data for use in decision making.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Continue to collaborate with other water providers and agencies in Colorado and seek opportunities for cooperative programs that benefit Aurora's utility customers.

Activity: Promote education and awareness programs for our citizens and other interested groups as investments are made in enhancing and expanding utility systems on an ongoing basis.

Cost Benefit:

In 2004, performed approximately 67,862 tests at an average cost of \$1.27 per FTE.

Aurora Water Services

Provide quality customer service to internal and external customers including warehouse services, specialized trade support, fleet / equipment management as well as protecting the public safety through cross connection control, wet utility underground locations, and contractor services on new infrastructure.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Continue to collaborate with other water providers and agencies in Colorado and seek opportunities for cooperative programs that benefit Aurora's utility customers.

Cost Benefit:

A 2004 function was to provide pipeline testing services to ensure public safety this also included providing internal support to the utility. Cost of service averaged \$42.54 per service action.

Aurora Water

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

Aurora Water Subfund Administration

Accounts for Enterprise general ledger accounts and system revenues including charges of services, utility sales, development fees, investment income, miscellaneous revenue, and proceeds from borrowings.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Develop capital reserves and debt capacity for enhancing and expanding utility services and infrastructure.

Cost Benefit:

N/A

Business Services Administration

Provide support with regard to major financial decisions and direction of the Department. Includes accounting activities, budget development, financial reporting, and recommendations regarding rate and fee adjustments. Maintain the financial integrity of the Water and Wastewater funds.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Implement 2005 Water Management Plan.

Activity: Develop capital reserves and debt capacity for enhancing and expanding utility services and infrastructure.

Activity: Develop a model to allocate water costs to existing and developing areas.

Cost Benefit:

In 2004, Business Services Administration provided financial analysis, budget and accounting services, and financial oversight for 1/10th of a cent per dollar of revenues and expenditures (operating and capital).

CIP Program Administration

Manage capital improvement program for water and wastewater. Deliver compatible and functional water and wastewater infrastructure on schedule and within established financial limits. Program includes project delivery, construction management, process/cost controls, technology implementation/support, external relations and administration.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Finalize feasibility analysis of the major water program and seek City Council endorsement of an implementation program.

Activity: Continue to collaborate with other water providers and agencies in Colorado and seek opportunities for cooperative programs that benefit Aurora's utility customers.

Activity: Maintain and update a vulnerability assessment for the City's water system.

Cost Benefit:

CIP Program Administration provided overall capital projects management for 2/10th of a cent per dollar in capital expenditures in 2004.

Aurora Water

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

Clean Water Program

Plan, promote, and conduct programs to protect and enhance the City's water supplies for all beneficial uses and ensure the safety and reliability of its drinking water. Manage water quality, environmental compliance, and permitting issues associated with water supply activities and wastewater/stormwater controls.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Continue to collaborate with other water providers and agencies in Colorado and seek opportunities for cooperative programs that benefit Aurora's utility customers.

Activity: Promote education and awareness programs for our citizens and other interested groups as investments are made in enhancing and expanding utility systems on an ongoing basis.

Cost Benefit:

With a total budget of approximately \$700,000, the City implemented a program designed to ensure regulatory compliance, protect beneficial in-stream water uses, and provide safe drinking water at the tap.

Customer Service

Provide accurate meter reading using both radio and manual technology, respond to inquiries and complaints, maintain an effective maintenance and repair program for water services, and promote efficient use of water through water conservation, education, and enforcement.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Implement 2005 Water Management Plan.

Cost Benefit:

In 2004, this program managed Meter Reading to ensure timely and accurate billing to all customers.

Customer service inquiries, complaints, and service calls (not included the maintenance actions) averaged \$7.55 per response.

Other Departmental

Provide department wide services not related to any specific Utilities program, including the administration fee paid to the General Fund.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Continue to collaborate with other water providers and agencies in Colorado and seek opportunities for cooperative programs that benefit Aurora's utility customers.

Cost Benefit:

In 2004, Aurora Water paid the General Fund \$1,225,000. This represents \$1 for each \$96.87 actually spent and/or encumbered by the department for operations and capital projects.

Aurora Water

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

Public Information & Water Conservation

Provide water information and conservation services to the public, develop school curriculums, develop and administer water conservation programs including Xeriscape education, rebates on water conserving devices and lawn permits. Provide education and awareness programs for our citizens and other interested groups as investments are made in enhancing and expanding the utility system on an ongoing basis.

Council Goals/Objectives: Activities Supported

Goal: Enhance Aurora's identity and raise awareness of the City's many qualities.

Activity: Enhance media relationships and focus on receiving more earned media coverage.

Activity: Maximize use of the City web site to promote the City and community. Monitor and update the site to ensure it is user-friendly and offers needed services. Work to increase resident, business and visitor use of the site.

Activity: Evaluate public relations efforts.

Goal: Provide an excellent water management and utility system.

Activity: Promote education and awareness programs for our citizens and other interested groups as investments are made in enhancing and expanding utility systems on an ongoing basis.

Cost Benefit:

In 2004, this program helped reduce water consumption by 14,000 acre-feet at an average savings of 3,500 acre feet per 1.0 FTE.

Pumping Station

Provide operation and maintenance of pumping stations and storage facilities to ensure adequate transmission, delivery, and storage of raw, potable, waste, storm, and reuse water.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Continue to collaborate with other water providers and agencies in Colorado and seek opportunities for cooperative programs that benefit Aurora's utility customers.

Cost Benefit:

In 2004, this program operated and maintained all of the pumping stations and storage tanks to provide efficient operation of the collection and distribution systems at a cost of \$1,555,686. This equates to 1.0 FTE for every \$155,169 spent.

Sanitary Collection

Provide maintenance of the wastewater collection system to ensure uninterrupted service for Aurora residents and businesses.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Continue to collaborate with other water providers and agencies in Colorado and seek opportunities for cooperative programs that benefit Aurora's utility customers.

Cost Benefit:

In 2004, this program maintained the City's 938 mile of sanitary sewers and related infrastructure at a program cost of \$2,449,828 to provide sanitary collection service at an average cost of \$2,612 per mile.

Aurora Water

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

Sanitary Treatment

Provide sewage treatment services for Aurora residents and businesses.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Continue to collaborate with other water providers and agencies in Colorado and seek opportunities for cooperative programs that benefit Aurora's utility customers.

Cost Benefit:

In 2004, a total of 2,086,500,000 gallons of effluent were treated at the Sand Creek Water Reuse Facility at a cost of \$0.92 per 1,000 gallons.

Storm Drainage

Provide maintenance of drainage ways, storm sewers, curb inlets, and storm water ponds within the City.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Continue to collaborate with other water providers and agencies in Colorado and seek opportunities for cooperative programs that benefit Aurora's utility customers.

Cost Benefit:

In 2004, this program maintained 81 miles of drainage ways, 325 miles of storm sewer, 7,164 inlets and 50 stormwater ponds within the City at a program cost of \$2,530,612. This represents an average annual cost of \$6,233 per one mile of drainage system.

Support Services

Provides oversight and management to the Utilities Service Division in the Utilities Operations Group.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Implement 2005 Water Management Plan.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Maintain council and staff involvement in various associations that affect City policies, operations and programs.

Cost Benefit:

Management and oversight of the Utilities Service Division relates to 3.2% of the total Division expenditures.

Technical Operations

Provides technical & mechanical support for process control systems involved with the City's water system. This area also provides application support of the Operations Division computerized maintenance management and asset management systems.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Maintain and update a vulnerability assessment for the City's water system.

Cost Benefit:

A 2004 function was developing and maintaining the process control system for the City's water system. Cost of service averaged \$63.66 per asset that is monitored and controlled by the Supervisory Control Data Acquisition System.

Aurora Water

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

Wastewater Operations Administration

Meet the wastewater and storm drainage requirements of the City through effective and efficient operation and maintenance of those systems. Sections under the management of this program are sanitary collection, and storm drainage.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Continue to collaborate with other water providers and agencies in Colorado and seek opportunities for cooperative programs that benefit Aurora's utility customers.

Cost Benefit:

This program continues to cooperate with other agencies and develop collaborative opportunities to provide effective and efficient sewer and storm drainage services for Aurora's utility customers, in 2004 for 2/10th a cent for each dollar spent on operations.

Water Operations Administration

Provide effective management of utility water operations. Sections under the management of this program include Quality Control, Water Supply, Water Treatment, and Wastewater Treatment.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Continue to collaborate with other water providers and agencies in Colorado and seek opportunities for cooperative programs that benefit Aurora's utility customers.

Cost Benefit:

Water Operations Administration provided overall management of utility water operations in 2004 for 2/10th of a cent per dollar spent.

Water Resources

Manage the acquisition and use of the City's water supplies in the Colorado, Arkansas, and South Platte Basins; provide short-term and long-term planning to meet the City's existing and future water resource needs; and protect the City's water rights portfolio.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Finalize feasibility analysis of the major water program and seek City Council endorsement of an implementation program.

Activity: Continue to collaborate with other water providers and agencies in Colorado and seek opportunities for cooperative programs that benefit Aurora's utility customers.

Activity: Promote education and awareness programs for our citizens and other interested groups as investments are made in enhancing and expanding utility systems on an ongoing basis.

Activity: Develop a model to allocate water costs to existing and developing areas.

Cost Benefit:

In 2004, the City acquired 21,398 acre feet of water through short-term leases to supplement the City's water supply at an approximate cost of \$380 per acre foot.

Aurora Water

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

Water Supply

Provide for the delivery of raw water to the treatment plants through a network of system facilities including reservoirs, tunnels, pipelines, diversion structures, rivers, and pumping stations.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Continue to collaborate with other water providers and agencies in Colorado and seek opportunities for cooperative programs that benefit Aurora's utility customers.

Cost Benefit:

In 2004, this program delivered 1.5 billion gallons of raw water to the treatment plants and reservoirs at an average cost of \$1.60 per 1,000 of gallons.

Water Transmission and Distribution

Provide reliable delivery of potable water at a sufficient pressure through the operation and maintenance of the water distribution system infrastructure including transmission and distribution pipelines, pressure regulating stations, valves, fire hydrants, and service connections.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Maintain and update a vulnerability assessment for the City's water system.

Cost Benefit:

In 2004, this program operated and maintained the City's 1,217 mile water distribution system network and related infrastructure to provide reliable potable water delivery at an average cost of \$3,912 per mile.

Water Treatment

Provide treated water that meets or exceeds regulatory requirements to the transmission and distribution system.

Council Goals/Objectives: Activities Supported

Goal: Provide an excellent water management and utility system.

Activity: Maintain and update a vulnerability assessment for the City's water system.

Cost Benefit:

In 2004, this program treated 1.3 billion gallons of water at an average cost of \$2.50 per 1,000 of gallons.

City Attorney

15151 E. Alameda Parkway • Aurora, CO 80012 • (303) 739-7030
Charles Richardson, City Attorney • CRICHARD@auroragov.org



DESCRIPTION

The City Attorney's Office has two divisions, the Civil Division and the Criminal Justice Division. The Civil Division works to prepare City ordinances, defend the City in litigation, and provide legal counsel to City offices and City Council. The Criminal Justice Division handles prosecution of violations of municipal ordinances and regulations.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	50.00	50.00	50.00	50.00
Personal Services	3,755,397	3,947,830	4,078,242	3,927,907
Supplies and Services	304,970	324,008	262,059	220,359
Interfund Charges	22,200	24,853	25,700	25,700
Capital Related	70,774	-37,314	0	0
Expenditures Total	\$4,153,341	\$4,259,377	\$4,366,001	\$4,173,966

MAJOR VARIANCE EXPLANATION

The City Attorney office's FTE count has remained unchanged since 2003. The personal services expenditure increase from 2003 to 2004 was 5.1 percent, a result of a 4.0 percent pay increase and other benefit costs in accordance with City policy. In 2004, capital related expenditures were negative due to a carryforward that lapsed. From 2004 to 2005 the City Attorney's budget will remain relatively unchanged due to ongoing budget needs. In 2006, there will be a decrease in personal services cost as a result of Aurora Water funding an attorney position. This is partially offset by the restoration of funding some of the department's vacant positions. The listing of budget amendments that follows describes specific 2006 budget changes.

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>New Appropriation</i>				
Restore Vacancy Savings - Request Funding for Full-Time Employee	0.00	50,631	0	50,631
This amendment will restore funding for vacancy savings taken in 2005 in the Criminal Justice Division. In 2005, an employee voluntarily agreed to work part-time, for a one-year term. In 2006, this employee will be restored to full-time status with funding added for health insurance costs. In addition, funding for health insurance costs in the Civil Division will be restored.				
Program:				

City Attorney

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>New Appropriation</i>				
Civil Division				
Criminal Justice Division				
Technical Correction - Assistant City Attorney Budget Covered by Aurora Water	0.00	0	0	0
<p>In 2006, Aurora Water will absorb the charges for one Assistant City Attorney position. The duties for this position are devoted to the Aurora Water-related workload. This entry reduces the personal services appropriation for this position in the City Attorney's Office in the General Fund. Aurora Water will add budget for the costs of this position to the Water and Wastewater funds. In addition, commensurate reduction in the City Attorney's Office vacancy savings target for the General Fund is requested. The net appropriation impact of both actions in the General Fund is zero, and the FTE count is not affected.</p> <p>Program: Civil Division</p>				
New Appropriation Total	0.00	50,631	0	50,631
<i>Budget Cut</i>				
Civil Division Reductions	0.00	-26,200	0	-26,200
<p>After reviewing historical and current expenditures, essential services can still be provided while making budget reductions in the Civil Division's supplies and services.</p> <p>Program: Civil Division</p>				
Criminal Justice Division Reductions	0.00	-80,400	0	-80,400
<p>After reviewing historical and current expenditures, essential services can still be provided while making the following budget reductions in the Criminal Justice Division's overtime, and general operating supplies.</p> <p>Program: Criminal Justice Division</p>				
Budget Cut Total	0.00	-106,600	0	-106,600
General Fund Total	0.00	-55,969	0	-55,969
Amendment Request Total	0.00	-55,969	0	-55,969

PROGRAM EXPENDITURE SUMMARY				
Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>General Fund</u>				
Civil Division	2,471,848	2,565,782	2,618,525	2,547,946
Criminal Justice Division	1,681,493	1,693,595	1,747,476	1,626,020
General Fund Total	\$4,153,341	\$4,259,377	\$4,366,001	\$4,173,966

City Attorney

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Expenditures Total	\$4,153,341	\$4,259,377	\$4,366,001	\$4,173,966

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>General Fund</u>				
Civil Division	24.50	26.00	25.00	25.00
Criminal Justice Division	25.50	24.00	25.00	25.00
General Fund Total	50.00	50.00	50.00	50.00
Staffing Total	50.00	50.00	50.00	50.00

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

1 Civil Division

Prepare City ordinances, defend the City in litigation, and provide legal counsel to both City offices and City Council.

Council Goals/Objectives: Activities Supported

Goal: All

Activity: All

Cost Benefit:

N/A

1 Criminal Justice Division

Provide trained and qualified attorneys to represent the City in the role of prosecuting violations of municipal ordinances and regulations. Further provide trained and qualified attorneys to process and address any appellate work stemming from an action. There were 61,141 criminal and traffic cases filed in the Aurora Municipal Court in 2004.

Council Goals/Objectives: Activities Supported

Goal: All

Activity: All

Cost Benefit:

Prosecution of a total of 66,440 cases / filings of City ordinance violations at an average cost of \$0.91 per FTE.

City Council

15151 E. Alameda Parkway • Aurora, CO 80012 • (303) 739-7015
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DESCRIPTION

City Council's role is to set goals and provide leadership to facilitate attainment of citizen satisfaction. This is accomplished by addressing constituent service requests in a timely manner; assuring broad citizen input/representation on issues; enacting ordinances for the benefit of citizens' health and safety; and representing Aurora's interests at the local, state, regional, and national level.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	14.00	14.00	13.00	13.00
Personal Services	501,454	495,471	492,983	496,858
Supplies and Services	348,852	342,112	312,488	269,028
Interfund Charges	7,600	8,508	4,399	4,399
Capital Related	0	0	86,784	57,416
Transfers Out	1,000	1,000	1,000	1,000
Expenditures Total	\$858,906	\$847,091	\$897,654	\$828,701

MAJOR VARIANCE EXPLANATION

City Council expenditures have been relatively steady in the past four years. The 2005 increase of \$50,600 (6.0 percent) in total expenditures is a result of the expectation that Council will spend its entire contingency budget. This increase is partially offset by budget cuts in personal services and supplies and services. Included in the 2005 personal service reductions is the elimination of a vacant administrative specialist position. The \$69,000 (7.7 percent) decrease in total expenditures from 2005 to 2006 is created by reducing the City Council contingency budget by \$30,000 and assigning boards and commissions into the departments with which they are most closely associated. This includes the Human Relations Commission and the Planning and Zoning Commission.

City Council

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>Budget Cut</i>				
City Council Contingency Reduction	0.00	-30,000	0	-30,000
This is a reduction of the City Council contingency budget from \$85,000 to \$55,000. Of the amount remaining, \$25,000 is set aside for use to support the annual July 4 fireworks display, leaving \$30,000 for other contingencies.				
Program:				
City Council				
Budget Cut Total	0.00	-30,000	0	-30,000
General Fund Total	0.00	-30,000	0	-30,000
Amendment Request Total	0.00	-30,000	0	-30,000

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Designated Revenues Fund</u>				
City Council	174	230	2,000	2,000
Designated Revenues Fund Total	\$174	\$230	\$2,000	\$2,000
<u>General Fund</u>				
City Council	834,439	825,670	872,759	826,701
Human Relations Commission	10,999	10,020	9,575	0
Planning & Zoning Commission	13,294	11,171	13,320	0
General Fund Total	\$858,732	\$846,861	\$895,654	\$826,701
Expenditures Total	\$858,906	\$847,091	\$897,654	\$828,701

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>General Fund</u>				
City Council	14.00	14.00	13.00	13.00
General Fund Total	14.00	14.00	13.00	13.00
Staffing Total	14.00	14.00	13.00	13.00

City Council

PROGRAM DESCRIPTIONS

Rank \ Program \ Description**City Council**

City Council's role is to set goals and provide leadership within the organization to facilitate attainment of citizen satisfaction. This is accomplished by addressing constituent service requests in a timely manner, assuring broad citizen input/representation on issues, enacting ordinances for the benefit of citizens' health and safety, and representing Aurora's interests at the local, state, regional and national level.

Council Goals/Objectives: Activities Supported

N/A

Cost Benefit:

Not applicable.

INACTIVE PROGRAM DESCRIPTIONS

Program \ Description**Human Relations Commission**

The Aurora Human Relations Commission, HRC, is appointed by City Council to provide the City government with timely and pertinent information related to social concerns and areas of human rights. For 2006, the budget for this program will be transferred to the Neighborhood Services Department.

Planning & Zoning Commission

The Planning & Zoning Commission provides recommendations to City Council on a wide range of planning-related issues in accordance with its charter and ordinance responsibilities. For 2006, the budget for this program will be transferred to the Planning Department.

Civil Service Commission

15151 E. Alameda Parkway • Aurora, CO 80012 • (303) 326-8932
 Terry Kulbe, Civil Service Administrator • TKULBE@auroragov.org



DESCRIPTION

The Civil Service Commission is responsible for examination and certification of Fire and Police personnel. Additionally, the Commission handles promotional testing and disciplinary appeal of Fire and Police personnel actions in accordance with its charter and ordinance responsibilities.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	4.00	4.00	4.00	4.00
Personal Services	245,893	217,476	240,590	260,393
Supplies and Services	249,477	188,587	193,386	208,386
Interfund Charges	32,900	36,832	38,087	38,087
Expenditures Total	\$528,270	\$442,895	\$472,063	\$506,866

MAJOR VARIANCE EXPLANATION

In 2004, approximately \$27,000 in professional services savings accounted for a share of the 24.4 percent decrease in supplies and services. These savings were a result of no fire academies. The department also cut \$40,600 of operating supplies budget. The 11.6 percent decrease in personal services resulted from two vacant positions. In 2005 all positions were filled. Supplies and services are higher in 2005 as a result of an increase in police applicants and the start of a Fire Academy in the fall and another one in the spring of 2006.

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>General Fund</u>				
Civil Service Commission	528,270	442,895	472,063	506,866
General Fund Total	\$528,270	\$442,895	\$472,063	\$506,866
Expenditures Total	\$528,270	\$442,895	\$472,063	\$506,866

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>General Fund</u>				
Civil Service Commission	4.00	4.00	4.00	4.00
General Fund Total	4.00	4.00	4.00	4.00

Civil Service Commission

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Staffing Total	4.00	4.00	4.00	4.00

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

1 Civil Service Commission

The Civil Service Commission is responsible for firefighter and police officer recruitment, examination and certification of Fire and Police personnel. Additionally, the Commission handles disciplinary appeal actions of Fire and Police personnel in accordance with its charter and ordinance responsibilities.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: 2/1000 Initiative.

Activity: Community policing program approach by law enforcement.

Activity: Fire suppression.

Activity: Emergency medical and rescue services.

Cost Benefit:

The commission screened recruits and provided promotional testing for the City's 2004 civil service authorized force of 887 at a cost of \$500 per authorized position.

Court Administration

14999 E. Alameda Parkway • Aurora, CO 80012 • (303) 739-6440
Zelda DeBoyes, Court Administrator • ZDEBOYES@auroragov.org



DESCRIPTION

The Municipal Court handles a wide variety of violations. Types of tickets handled include traffic violations, zoning, sales tax, building code, and animal control ordinance violations. The Court Administration Department is composed of five divisions, which provide various services and programs to the public. The Office of the Court Administrator oversees administrative and court technology services. The Case Management Division serves as the custodian of all court records and processes all summonses for city code violations. The Marshal Division enforces court orders, transports prisoners, and provides security for the Municipal Court Building, court personnel, and the public. The Probation Division provides sentencing options and monitors defendants to ensure compliance with court orders. The Detention Center is responsible for the custodial care, safety, and well-being of all persons placed in custody.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	100.00	101.00	101.00	101.00
Personal Services	4,751,857	4,996,780	5,071,107	5,169,068
Supplies and Services	676,074	709,466	765,732	748,132
Interfund Charges	261,136	294,958	303,157	306,890
Capital Related	0	0	3,000	3,000
Expenditures Total	\$5,689,067	\$6,001,204	\$6,142,996	\$6,227,090

MAJOR VARIANCE EXPLANATION

In 2004, staffing levels increased by 1.0 FTE due to the addition of a Detention Administrator position. In 2005, supplies and services are projected to increase 7.9 percent due to correctional healthcare management and food services contract increases. In 2006, personal services costs are expected to increase as a result of vacancy savings in 2005 that are not expected to continue, and as a result of benefit increases in accordance with City policy. The listing of budget amendments that follows describes specific 2006 budget changes.

Court Administration

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>Budget Cut</i>				
One time reduction in printing, equipment and professional services.	0.00	-19,500	0	-19,500
This is a one time reduction in printing, equipment and professional services for 2006. This reduction is not sustainable for five years.				
Program:				
Case Management				
Marshal				
Office of the Court Administrator				
Budget Cut Total	0.00	-19,500	0	-19,500
General Fund Total	0.00	-19,500	0	-19,500
Amendment Request Total	0.00	-19,500	0	-19,500

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>General Fund</u>				
Case Management	973,161	947,436	939,691	1,052,795
Detention	3,207,520	3,216,876	3,310,457	3,325,724
Marshal	606,561	602,599	618,765	619,184
Office of the Court Administrator	422,642	737,057	761,954	756,790
Probation	479,183	497,236	512,129	472,597
General Fund Total	\$5,689,067	\$6,001,204	\$6,142,996	\$6,227,090
Expenditures Total	\$5,689,067	\$6,001,204	\$6,142,996	\$6,227,090

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>General Fund</u>				
Case Management	21.00	21.00	22.00	22.00
Detention	54.00	55.00	55.00	55.00
Marshal	10.00	10.00	10.00	10.00
Office of the Court Administrator	5.00	5.00	5.00	5.00
Probation	10.00	10.00	9.00	9.00
General Fund Total	100.00	101.00	101.00	101.00
Staffing Total	100.00	101.00	101.00	101.00

Court Administration

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

1 Case Management

Serve as custodian of all court records. Process and enter all summonses for City code violations into the Court's computer system. Provide information to all Court departments, as well as the Police Department. Coordinate jury summonses and services. Summonses for 2004 totaled 61,141.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Traffic Enforcement.

Cost Benefit:

In 2004, 61,141 summonses were processed at an average cost of \$14.68 per summons.

1 Detention

Responsible for the custodial care, safety and well-being of all people placed in the Detention facility. 13,778 prisoners were processed in 2004.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: 2/1000 Initiative.

Activity: Strengthen confinement, processing and release processes for municipal adult and juvenile detainees by utilizing best practices established by the correction community.

Activity: Continue to ensure quality training for Detention Officers pertaining to the use of physical control techniques and effective alternative methods of safety and security when handling detainees.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Participate in national, state and regional associations and organizations.

Cost Benefit:

In 2004, 13,778 prisoners were processed at an average cost of \$200.00 per prisoner.

1 Marshal

Provide security for the Municipal Court building, court personnel and the public. Enforce court orders, serve warrants, assist with trials and transport prisoners. In 2004, 1,184 remands, the transfer of prisoners from the court room to a holding cell, were processed. In that same year, 2,048 prisoners were transported to and from other metro jail facilities.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Homeland Security and disaster management planning for the City.

Activity: Strengthen confinement, processing and release processes for municipal adult and juvenile detainees by utilizing best practices established by the correction community.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Participate in national, state and regional associations and organizations.

Cost Benefit:

In 2004, 1,184 remands (the transfer of defendants from the courtroom to the holding cells) and 2,048 prisoners were transported to and from other metro jail facilities at an average cost of \$180.00 per defendant/prisoner.

Court Administration

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

1 Office of the Court Administrator

Provide direction and oversight of activities performed by the Administrative Departments of the Aurora Municipal Court - Case Management, Court Information System Services, Marshals and Probation. Ensure that these departments provide a high level of customer service, operate efficiently and effectively, promote fiscal responsibility and adhere to City and judicial policies, and the laws of the City, state and federal governments. Serve as information coordinator and staff support for administrative services provided to court employees and customers.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Homeland Security and disaster management planning for the City.

Activity: Research successful programs used throughout the nation, which require persons to take responsibility and accept the consequences of their actions.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Present emerging issues to legislators prior to the beginning of the legislative session.

Activity: Participate in national, state and regional associations and organizations.

Cost Benefit:

N/A

1 Probation

Provide judges with background information and sentencing options and recommendations when requested. Monitor defendants to ensure compliance with court orders. Coordinate and supervise work programs to satisfy court fines and costs. Provide information on high-profile defendants to the specialized units of the Aurora Police Department to enhance police, victim, and community safety. Maintain a pro-active role in working with specific City departments and community agencies for the prevention and treatment of animal abuse, fire-setting, and other acts of violence. Total number of active domestic violence cases processed in 2004 was 4,944, of which 687 were new cases.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Youth volunteerism in Aurora's events and activities through the Office of Volunteerism.

Activity: Establish better working relationships with Adams and Arapahoe Counties to coordinate efforts and resources to deter juvenile criminal activity. Establish alternative procedures for the acceptance by the District Attorney and the District Court of relatively minor juvenile cases that involve troubled youth in need of more intensive supervision than we can provide.

Activity: Establish procedures to allow for participation by the victims of crime throughout the criminal process.

Cost Benefit:

In 2004, 4,944 active domestic violence cases (of which 687 were new cases) were processed at an average cost of \$99.00 per case.

Development Services

15151 E. Alameda Parkway • Aurora, CO 80012 • (303) 739-7497
Dianne Truwe, Development Services Director • DTRUWE@auroragov.org



DESCRIPTION

The Development Services Department promotes private investment and development in Aurora by conducting and coordinating critical components of the City's economic development program. Development Services' duties include: coordinating major economic development initiatives; providing assistance to small business/retail development; coordinating with public/private economic development councils; providing management of the building review, permit issuance, and inspection functions; and managing urban renewal areas.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	90.00	75.00	78.00	78.00
Personal Services	4,927,261	4,884,636	5,209,012	5,482,881
Supplies and Services	2,405,895	1,026,543	1,578,742	3,953,893
Interfund Charges	105,413	121,295	147,184	138,321
Capital Related	0	0	376,527	303,378
Transfers Out	2,250,400	772,862	811,877	811,877
Expenditures Total	\$9,688,969	\$6,805,336	\$8,123,342	\$10,690,350

MAJOR VARIANCE EXPLANATION

Development Services decreased by 15.0 FTE in 2004, which included elimination of eight unfunded Development Review positions, the transfer of six Office of Development Assistance (ODA) positions to General Management, and one FTE technical correction. At the same time the personal services budget did not decline significantly as the eight Development Review positions were not previously budgeted in 2003 and the savings associated with moving the ODA positions was offset by increased costs in Development Review for overtime and contract personnel. In 2004, the supplies and services decrease is due to the end of the department's management of incentive payments for Arapahoe Crossing, and a decrease in Aurora City Place cost recovery expenditures. Transfers out decreased due to the elimination of a one-time \$1.5 million Fletcher Plaza Enhancement Area transfer.

In 2005, the \$324,400 (6.6 percent) personal services increase is due to the hiring of 3.0 Building Division FTE in response to high construction activity. The \$552,200 (53.8 percent) supplies and services increase is due to a projected increase in the activity of the Art District Loan Program and Fitzsimons Private Redevelopment. The capital related increase is for Fitzsimons Redevelopment, specifically Bioscience East. In total, Development Services spending is projected to increase \$1.3 million (19.4 percent) over 2004.

For 2006, Development Services expenditures will increase \$2.6 million (31.6 percent), primarily due to a \$2.2 million expenditure associated with the Fitzsimons Redevelopment program. Personal services are expected to increase \$273,900 (5.3 percent) due to full-funding of vacant positions. The listing of budget amendments that follows describes substantive 2006 budget changes. From 2003 to 2006, the portion of Development Service's budget that is related to the General Fund has decreased from 16.4 percent to 7.2 percent.

Development Services

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund</u>				
<i>New Appropriation</i>				
Fitzsimons Private Redevelopment New Funding Source	1.00	85,222	0	85,222
Transfer of the AURA division's budget for staff from the General Fund to the Fitzsimons Private Redevelopment program within the Designated Revenues Fund.				
Program:				
AURA - Development Services				
New Appropriation Total	1.00	85,222	0	85,222
<i>Budget Cut</i>				
Reduction of Spending in the Business Development Center's Continued Service Levels Program	0.00	-28,354	0	-28,354
Decreased office rental needs will create operating budget savings in the Continued Service Level program.				
Program:				
Business Development Center				
Budget Cut Total	0.00	-28,354	0	-28,354
Designated Revenues Fund Total	1.00	56,868	0	56,868
<u>General Fund</u>				
<i>Budget Cut</i>				
Budget Reduction of Professional Services	0.00	-33,000	0	-33,000
Reduce the professional services expenditures within the Aurora Urban Renewal Authority and Administration programs of the department.				
Program:				
AURA - Development Services				
Development Services Administration				
Reduce General Fund Use for the AURA Division	-1.00	-85,222	0	-85,222
Reduce the use of General Funds for the Aurora Urban Renewal (AURA) division by transferring this portion of the division's operating costs to the Fitzsimons Private Redevelopment program within the Designated Revenues Fund.				
Program:				
AURA - Development Services				
Smart Growth Initiative Fund Balance	0.00	0	13,378	-13,378
Remaining fund balance to be returned to the General Fund.				
Program:				
Economic Development				
Budget Cut Total	-1.00	-118,222	13,378	-131,600
General Fund Total	-1.00	-118,222	13,378	-131,600
Amendment Request Total	0.00	-61,354	13,378	-74,732

Development Services

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Designated Revenues Fund</u>				
AURA - Development Services	1,931,435	123,150	642,822	3,083,872
Business Development Center	26,501	78,083	83,242	65,800
Economic Development	1,165,867	0	363,785	363,785
Designated Revenues Fund Total	\$3,123,803	\$201,233	\$1,089,849	\$3,513,457
<u>Development Review Fund</u>				
Building Code Division	4,955,762	5,325,652	5,671,656	5,872,004
Development Review Fund Total	\$4,955,762	\$5,325,652	\$5,671,656	\$5,872,004
<u>General Fund</u>				
AURA - Development Services	280,518	284,298	285,163	188,192
Building Code Division	0	0	0	90
Business Development Center	241,522	237,783	241,606	261,179
Development Services Administration	298,238	331,161	325,275	321,135
Economic Development	363,685	361,000	0	0
Office of Development Assistance	404,858	0	0	0
General Fund Total	\$1,588,821	\$1,214,242	\$852,044	\$770,596
<u>Gifts & Grants Fund</u>				
Business Development Center	20,583	64,209	147,000	171,500
Fitzsimons Redevelopment	0	0	362,793	362,793
Gifts & Grants Fund Total	\$20,583	\$64,209	\$509,793	\$534,293
Expenditures Total	\$9,688,969	\$6,805,336	\$8,123,342	\$10,690,350

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Designated Revenues Fund</u>				
AURA - Development Services	0.00	0.00	0.00	1.00
Designated Revenues Fund Total	0.00	0.00	0.00	1.00
<u>Development Review Fund</u>				
Building Code Division	74.00	66.00	69.00	69.00
Development Review Fund Total	74.00	66.00	69.00	69.00
<u>General Fund</u>				
AURA - Development Services	4.00	3.00	3.00	2.00
Business Development Center	3.00	3.00	3.00	3.00
Development Services Administration	3.00	3.00	3.00	3.00
Office of Development Assistance	6.00	0.00	0.00	0.00
General Fund Total	16.00	9.00	9.00	8.00
Staffing Total	90.00	75.00	78.00	78.00

Development Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

1 Building Code Division

Provide effective, thorough, and cost effective plan review, inspection programs, and permitting to ensure safety codes are met in all structures built in the City of Aurora.

Council Goals/Objectives: Activities Supported

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Monitor potential new regulatory requirements.

Cost Benefit:

In 2004, the Building Code Division met the plan review schedules 99.93% of the time, while performing 2,201 plan reviews at an average cost \$485 per plan review. 87,059 construction inspections were completed during 2004 at an average cost of \$14 per inspection.

2 AURA - Development Services

Establish plans, promote redevelopment opportunities, solicit private investment, and implement strategies and projects for three existing urban renewal project areas. Research potential urban renewal project area needs and opportunities. Provide incentives for infrastructure, public improvements, and private development to enhance the Fletcher Plaza area and the Fitzsimons Boundary Area. Provide long-term loan incentives for the renovation of real property for art uses in Original Downtown Aurora Arts District.

Council Goals/Objectives: Activities Supported

Goal: Economic Vitality - Make Aurora the best city in which to locate, expand and operate a business.

Activity: Pursue one or more specific urban renewal projects in the Fitzsimons and/or Fletcher Plaza Urban Renewal Areas.

Activity: Develop, in coordination with AEDC, Adams County Economic Development, NABA, the Aurora Chamber and other partner organizations, a positive economic marketing campaign for the City of Aurora.

Activity: Identify ways to provide more support to the development/redevelopment of key commercial corridors such as Havana, Abilene, Colfax, etc.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Continue to work on the development of City Center as a primary activity center.

Cost Benefit:

In 2004, the division coordinated the implementation of redevelopment strategies in three urban renewal areas with a \$290,400 General Fund budget (\$250,000 reimbursed annually to the General Fund from City Center TIF district) at an average budgeted cost of \$96,800 for each urban renewal area.

Development Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

3 Development Services Administration

Administration provides general management services, administrative direction, and financial control of the entire Department. Additionally, promotes investment in the City by negotiating major economic development and incentive agreements. Retail Development works with retailers and developers to encourage expansion of their presence in Aurora, analyzes retail development, monitors retail sales and trends, and identifies issues affecting retail development.

Council Goals/Objectives: Activities Supported

Goal: Economic Vitality - Make Aurora the best city in which to locate, expand and operate a business.

Activity: Pursue one or more specific urban renewal projects in the Fitzsimons and/or Fletcher Plaza Urban Renewal Areas.

Activity: Initiate a regional activity or project, such as a hotel and conference center, regional events facility, or a regional visitor/tourist attraction.

Activity: Develop, in coordination with AEDC, Adams County Economic Development, NABA, the Aurora Chamber and other partner organizations, a positive economic marketing campaign for the City of Aurora.

Activity: Promote higher education as a pillar of economic viability by convening an education summit including K-12 and community college issues.

Activity: Support the inclusion of City elected officials to participate in both City-sponsored and regional sponsored economic development prospecting activities.

Activity: Identify options to provide more support for the Aurora Business Development Center.

Activity: Identify ways to provide more support to the development/redevelopment of key commercial corridors such as Havana, Abilene, Colfax, etc.

Activity: Implement activities outlined in Incentive Resolution #R2005-14.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Continue to work on the development of City Center as a primary activity center.

Activity: Work with developers, the Housing Authority, AEDC and others on a balanced housing stock.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue to incorporate diversity in City-sponsored special events, i.e. Asian film Festival, Fiesta Days, KidSpree and others.

Activity: Encourage use of Aurora Municipal Center for special events.

Cost Benefit:

As one example in 2004, the city collected \$4.5 million of revenues generated from the City Place redevelopment. \$2.0 million was returned to the developer per the incentive agreement. \$2.5 million was new revenues brought into the city through the efforts of the Administration Division. [The division has 3.0 FTE and an annual budget of \$321,100.]

Development Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

4 Business Development Center

Provide one-on-one business advising, low-cost training, technical assistance and loan programs. Coordinate Asian/Pacific cultural, educational and business programs, e.g. Aurora Asian Film Festival and the Asian Economic Summit held at the AMC. Provide support for Spanish-speaking entrepreneurs through bilingual counseling and seminars. Develop programs, including seminars, targeting retailers, artists and other select audiences, with an emphasis in urban renewal areas.

Council Goals/Objectives: Activities Supported

Goal: Economic Vitality - Make Aurora the best city in which to locate, expand and operate a business.

Activity: Pursue one or more specific urban renewal projects in the Fitzsimons and/or Fletcher Plaza Urban Renewal Areas.

Activity: Identify options to provide more support for the Aurora Business Development Center.

Activity: Identify ways to provide more support to the development/redevelopment of key commercial corridors such as Havana, Abilene, Colfax, etc.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue to incorporate diversity in City-sponsored special events, i.e. Asian film Festival, Fiesta Days, KidSpree and others.

Cost Benefit:

The total contacts with current and future business owners for counseling, seminars, and other inquiries totaled 3,060 in 2004. With a \$235,800 General Fund budget, this was an average budgeted cost of \$77 per contact.

5 Economic Development

Provide economic development, marketing, and business assistance services through the following public/private economic development organizations: Aurora Economic Development Council (AEDC) and the Adams County Economic Development Council (ACED). Recruits new and existing businesses through existing economic development organizations. In 2005, the Economic Development program funding for AEDC and ACED was moved from the General Fund to the Designated Revenues Fund.

Council Goals/Objectives: Activities Supported

Goal: Economic Vitality - Make Aurora the best city in which to locate, expand and operate a business.

Activity: Pursue primary job creation opportunities in key sub-markets, including DIA Gateway, I-225 Corridor, E-470 Corridor, Aurora City Center, Fitzsimons, and Buckley.

Activity: Initiate a regional activity or project, such as a hotel and conference center, regional events facility, or a regional visitor/tourist attraction.

Activity: Develop, in coordination with AEDC, Adams County Economic Development, NABA, the Aurora Chamber and other partner organizations, a positive economic marketing campaign for the City of Aurora.

Activity: Support the inclusion of City elected officials to participate in both City-sponsored and regional sponsored economic development prospecting activities.

Activity: Develop a Business Retention Plan.

Cost Benefit:

With an annual budget of \$350,000, the Aurora Economic Development Council (AEDC) helped create 1,665 primary jobs from its efforts in 2004, at a budgeted cost of \$210 per job created.

Development Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

6 Fitzsimons Redevelopment

Provide management of one-time HUD grants that pass through to the Fitzsimons Redevelopment Authority to perform planning for the Fitzsimons Commons infrastructure, renovation of the BioScience East building, and other site planning work.

Council Goals/Objectives: Activities Supported

Goal: Economic Vitality - Make Aurora the best city in which to locate, expand and operate a business.

Activity: Pursue primary job creation opportunities in key sub-markets, including DIA Gateway, I-225 Corridor, E-470 Corridor, Aurora City Center, Fitzsimons, and Buckley.

Cost Benefit:

These Federal grants fund activities that would otherwise have to be funded with local resources.

INACTIVE PROGRAM DESCRIPTIONS

Program \ Description

Office of Development Assistance

The Office of Development Assistance provides project management of private projects through the public review process and ensures administration/coordination of annexations and special districts. [OBFP Note: Program moved to the City Manager's Office after 2003 fiscal year]

Finance

15151 E. Alameda Parkway • Aurora, CO 80012 • (303) 739-7055

John Gross, Finance Director • JGROSS@auroragov.org



DESCRIPTION

The Finance Department provides for city government general financial functions, business licensing, and tax collection. The department provides support and advice to the City Manager, City Council, and departments in matters related to financial issues, economic development policy, and strategic planning. Specific functions in carrying out this mission include: management of the budget process; support in strategic planning; development of long-range financial options; economic and revenue analysis; revenue management; licensing of businesses; collection of various taxes; accounting and financial reporting; cash management; financial controls; debt and capital planning; accounts receivable and payable; payroll; and grant management.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	57.50	60.50	60.50	59.50
Personal Services	3,456,068	3,647,143	3,617,421	3,801,901
Supplies and Services	782,279	788,384	807,147	757,497
Interfund Charges	36,882	40,709	42,557	42,838
Transfers Out	41,500	41,500	41,500	41,500
Expenditures Total	\$4,316,729	\$4,517,736	\$4,508,625	\$4,643,736

MAJOR VARIANCE EXPLANATION

In Fiscal Year 2004, the department observed an increase in personal services expenditures because of an increase of 3.0 FTE for new auditor positions. Other costs remained relatively stable in 2004. In Fiscal Year 2005, the Department projects personal services costs to decrease by \$29,700 due to vacant position savings. In addition, a slight increase in supplies costs is projected mainly due to increased audit costs in the Controller's Office.

For Fiscal Year 2006, the Department will eliminate a full-time administrative position worth 1.0 FTE. Personal services expenditures will increase by \$184,000, or 5.1 percent, due to fully-funding vacant positions from 2004. Supplies and services costs will decrease by \$49,700, or 6.2 percent, as a result of incurring both one-time professional services costs and a use of one-time contingency reserves in 2005. Beginning in 2006, the budgets for both the Citizen's Advisory Budget Committee and the Local Licensing Authority are moved from the City Council budget to the Finance Department budget. The listing of amendments that follows describes all other changes in the budget.

Finance

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund</u>				
<i>New Appropriation</i>				
Transfer Funding For Existing Debt Management Staff	1.50	132,512	0	132,512
Transfer Existing Debt Management Staff to recover costs from bond issuance proceeds. Transfer costs for 1.5 FTE from the General Fund to the Designated Revenues Fund.				
Program:				
Financial Services Administration				
New Appropriation Total	1.50	132,512	0	132,512
Designated Revenues Fund Total	1.50	132,512	0	132,512
<u>General Fund</u>				
<i>New Appropriation</i>				
External Audit and Actuary Fees	0.00	75,000	0	75,000
The City's external auditors have increased their fee to reflect mandatory audits of federal grants. In addition, new accounting standards require an independent actuarial study of the costs of health insurance for retirees and current employees.				
Program:				
Controller's Office				
New Appropriation Total	0.00	75,000	0	75,000
<i>Budget Cut</i>				
Eliminate Administrative Specialist	-1.00	-45,749	0	-45,749
Eliminate Administrative Specialist in the Controller's Office. This cut does not provide an efficiency improvement. This is a filled position. Functions of the position can be disbursed through remaining staff.				
Program:				
Controller's Office				
Transfer Funding For Existing Debt Management Staff	-1.50	-132,512	0	-132,512
Transfer Existing Debt Management Staff to recover costs from bond issuance proceeds. Transfer costs for 1.5 FTE from the General Fund to the Designated Revenues Fund.				
Program:				
Financial Services Administration				
Budget Cut Total	-2.50	-178,261	0	-178,261
General Fund Total	-2.50	-103,261	0	-103,261
Amendment Request Total	-1.00	29,251	0	29,251

Finance

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Designated Revenues Fund</u>				
Financial Services Administration	0	20,000	0	132,512
Designated Revenues Fund Total	\$0	\$20,000	\$0	\$132,512
<u>General Fund</u>				
Controller's Office	1,318,370	1,367,521	1,402,641	1,418,847
Financial Services Administration	492,636	507,036	500,371	464,626
Office of Budget & Financial Planning	595,113	629,491	612,190	575,744
Tax & Licensing	1,246,128	1,379,717	1,352,618	1,393,778
Treasurer's Office	622,982	572,471	599,305	616,729
General Fund Total	\$4,275,229	\$4,456,236	\$4,467,125	\$4,469,724
<u>Surplus & Deficiency Fund</u>				
Financial Services Administration	41,500	41,500	41,500	41,500
Surplus & Deficiency Fund Total	\$41,500	\$41,500	\$41,500	\$41,500
Expenditures Total	\$4,316,729	\$4,517,736	\$4,508,625	\$4,643,736

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Designated Revenues Fund</u>				
Financial Services Administration	0.00	0.00	0.00	1.50
Designated Revenues Fund Total	0.00	0.00	0.00	1.50
<u>General Fund</u>				
Controller's Office	18.50	18.50	18.50	17.50
Financial Services Administration	6.00	6.00	6.00	4.50
Office of Budget & Financial Planning	8.00	9.00	9.00	9.00
Tax & Licensing	20.00	22.00	22.00	22.00
Treasurer's Office	5.00	5.00	5.00	5.00
General Fund Total	57.50	60.50	60.50	58.00
Staffing Total	57.50	60.50	60.50	59.50

PROGRAM DESCRIPTIONS

Rank \ Program \ Description
<p>1 Tax & Licensing</p> <p>The Tax & Licensing Division provides tax collection and business licensing services for the City. Annually, the division processes approximately 93,000 returns of various types; maintains about 400 liquor licenses and about 14,000 general business licenses. The tax audit section generates in excess of \$2.3 million in audit revenue annually.</p> <p>Council Goals/Objectives: Activites Supported</p> <p>Goal: Aurora will be a fiscally strong and financially well-managed city.</p> <p>Activity: A 2006 budget that is balanced using a minimum of one-time solutions.</p> <p>Cost Benefit:</p> <p>The Tax & Licensing Division provides tax collections and business licensing services for the City with an annual revenue of more than \$3.8 million and spends \$0.36 for every dollar collected.</p>

Finance

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

2 Controller's Office

The Controller's Office provides general accounting services, analysis, and financial controls for the City including Payroll and Accounts Payable. In 2004, Accounting was responsible for 775,000 accounting transactions; Payroll generated 87,344 payments to employees and accounting services was responsible for 2,811,744 items reviewed.

Council Goals/Objectives: Activities Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: A 2006 budget that is balanced using a minimum of one-time solutions.

Cost Benefit:

The Controller's Office provides general accounting service, analysis and financial controls for the City with total revenues exceeding \$736 million. The office spends 4/10th of a cent per dollar in revenue.

3 Office of Budget & Financial Planning

The Office of Budget and Financial Planning (OBFP) provides the overall direction and management for the budgetary processes of the City. These processes include: economic and revenue analysis; development of the long-range financial outlook; review and coordination of department budget requests; and advising both City Council and City management. The OBFP is directly responsible for both revenue projections and analysis for more than 20 revenue streams that generate over \$220 million in revenue each year.

Council Goals/Objectives: Activities Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: Prepare a study of sales tax revenue.

Activity: Prepare a review of the structure of City revenues.

Activity: Support attraction of business and development to Aurora that will improve the budget bottom-line, i.e., they will generate more revenue than costs.

Activity: Achieve a 2005 actual bottom line that shows fund balance better than budgeted.

Activity: A 2006 budget that is balanced using a minimum of one-time solutions.

Activity: A 2006 budget process that identifies lower-priority services that can be reduced or eliminated to ensure a balanced budget.

Cost Benefit:

The Budget Office coordinates and supports budget planning and development for 21 different departments/agencies within the City at an average cost of \$27,861. This is equivalent to 0.6 FTE per department.

4 Treasurer's Office

The Treasurer's Office receives, manages and controls City cash receipts and manages the investments and bank relations of the City. The Treasurer manages an investment portfolio in excess of \$300 million. Cashiering processes 77,000 tax returns and over 200,000 cash receipts annually.

Council Goals/Objectives: Activities Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: A 2006 budget that is balanced using a minimum of one-time solutions.

Cost Benefit:

The Treasury Division manages and controls City cash receipts, and investments in excess of \$700 million per year. It costs 8/100th of a cent for every \$1 of cash to manage this operation.

Finance

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

5 Financial Services Administration

Financial Services Administration provides overall management of the Finance Department; makes financial policy recommendations to the City Manager; and City Council, and provides specialized financial functions including debt management, capital leasing, special improvement and development financing, and support to Spirit of Aurora.

Council Goals/Objectives: Activities Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: Prepare a study of sales tax revenue.

Activity: Prepare a review of the structure of City revenues.

Activity: Support attraction of business and development to Aurora that will improve the budget bottom-line, i.e., they will generate more revenue than costs.

Activity: Achieve a 2005 actual bottom line that shows fund balance better than budgeted.

Activity: A 2006 budget that is balanced using a minimum of one-time solutions.

Activity: A 2006 budget process that identifies lower-priority services that can be reduced or eliminated to ensure a balanced budget.

Cost Benefit:

The Financial Services Administration provides overall management of the Finance Department, makes financial policy recommendations to the City Manager and City Council at a cost of 1/10th of a cent per \$1 of revenue.

Fire

15151 E. Alameda Parkway • Aurora, CO 80012 • (303) 326-8999

Casey Jones, Fire Chief • CJONES@auroragov.org



DESCRIPTION

The Fire Department is responsible for improving the quality of life within the City of Aurora by providing protection of life and property threatened by medical emergencies, fires, hazardous materials, severe weather conditions, and all other natural or man-made catastrophes. Major programs within the Fire Department include: Fire Suppression, Fire Emergency Management, Fire Rescue, Fire Inspection, and Fire Training. Fire Suppression is responsible for direct fire fighting and rescue activities. Fire Rescue provides paramedic assistance. Fire Inspection conducts inspections to ensure fire code compliance. Fire Training provides for fire personnel training, as well as providing public education. Fire Emergency Management develops the City Emergency Plan and coordinates disaster planning.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	346.00	318.00	309.00	307.00
Personal Services	25,543,819	24,926,761	25,041,652	26,549,521
Supplies and Services	1,954,052	1,699,479	2,421,615	2,973,420
Interfund Charges	1,105,723	1,199,105	1,238,459	1,307,256
Capital Related	50,192	47,876	260,950	78,950
Transfers Out	51,084	5,000	0	0
Expenditures Total	\$28,704,870	\$27,878,221	\$28,962,676	\$30,909,147

MAJOR VARIANCE EXPLANATION

In 2004, the Public Safety Communications Center Department was created by combining the communication programs of both the Fire and Police Departments. To facilitate this, 20.0 FTE and \$1.2 million were moved to the new department. Also in 2004, 7.0 vacant FTE were eliminated as a result of the delayed opening of Station 14, as well as a cut of a 1.0 FTE Quality Assurance position. These personal service reductions were partially offset by a 4.0 percent pay increase. Between 2003 and 2004, multiple positions and their corresponding appropriation were reassigned at the program level to more accurately reflect their functions. This did not affect service levels. In 2005, nine FTE were eliminated. The delayed opening of Station 14 accounts for five of the eliminated positions. The remaining four are program-related positions. The capital related and supplies and services expenditure increases in 2005 are due to additional grant revenue for the purchase of new equipment. In 2006, 2.0 FTE are eliminated. Personal services increases reflect a 1.75 percent civil service pay raise plus other increases in accordance with City policy. Supplies and services increase as a result of anticipated grant funding for emergency operations and training and supplies for response to major community health related events. The listing of budget amendments that follows describes all other 2006 budget adjustments.

EFFICIENCY SAVINGS

Item	2006 Savings
Decrease in Overtime Compensation from fire suppression based on 2004 actuals.	-84,400
Efficiency Savings Total	-84,400

Fire

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund</u>				
<i>New Appropriation</i>				
Fire Education Program	0.00	25,000	0	25,000
Appropriate Fire Education program fund balance to provide funding for operation of various Fire public education training events. These events include CPR training and juvenile fire prevention programs. Funding for Fire Education is provided by class registration fees and Court ordered restitution.				
Program:				
Fire Inspection and Education				
Fire Hazardous Material Recovery	0.00	10,000	0	10,000
Appropriate Fire Hazardous Material Recovery program fund balance to provide funding for hazardous material clean-up response operations. Funding for hazardous material response is provided by restitution from the responsible party associated with a particular event.				
Program:				
Hazardous Materials				
New Appropriation Total	0.00	35,000	0	35,000
Designated Revenues Fund Total	0.00	35,000	0	35,000
<u>General Fund</u>				
<i>Budget Cut</i>				
Eliminate Fire Department Staffing Officer	-1.00	-92,729	0	-92,729
Eliminate department staffing officer. This is a Captain level uniform services position. This position is currently filled but will become vacant at the end of 2005 due to retirement. Elimination of this position will require reassignment of day-to-day personnel assignments, departmental staffing policy compliance, and employee injury status to Administrative and Suppression Battalion Chiefs.				
Program:				
Fire Suppression				
Eliminate Training Clerical Position	-1.00	-35,889	0	-35,889
Eliminate Training Bureau Administrative Assistant position. This career service position is currently filled. Elimination of this position will impact the department's ability to fulfill contractual responsibilities associated with the joint training facility operated by the Aurora and Denver Fire departments. Clerical duties of this position will be reassigned to other department staff when possible.				
Program:				
Fire Training				

Fire

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>Budget Cut</i>				
Reduce Operating Expenses	0.00	-20,000	0	-20,000
Reduce departmental general operating expenses by \$20,000. This cut will require the department to continue to defer acquisition of supplies that have been deferred over the last three years.				
Program:				
Fire Suppression				
Budget Cut Total	-2.00	-148,618	0	-148,618
General Fund Total	-2.00	-148,618	0	-148,618
<u>Gifts & Grants Fund</u>				
<i>New Appropriation</i>				
Anticipated Fire Fighters Assistance Grant Award	0.00	300,000	300,000	0
This is an anticipated grant award from the Federal Emergency Management Agency to assist the Fire department's emergency operations.				
Program:				
Fire Administration				
Anticipated Metropolitan Medical Response System Grant Award	0.00	220,000	220,000	0
Anticipated 2006 Federal grant funding for training and supplies to respond to major community health related events.				
Program:				
Fire Administration				
New Appropriation Total	0.00	520,000	520,000	0
Gifts & Grants Fund Total	0.00	520,000	520,000	0
Amendment Request Total	-2.00	406,382	520,000	-113,618

PROGRAM EXPENDITURE SUMMARY				
Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Designated Revenues Fund</u>				
E-470 Emergency Services	0	0	68,765	45,000
Fire Administration	54	1	0	0
Fire Inspection and Education	7,604	1,618	17,850	36,085
Fire Rescue	24,512	22,731	38,215	66,165
Fire Training	8,723	46,062	65,071	28,000
Hazardous Materials	0	5,434	20,000	30,000
Designated Revenues Fund Total	\$40,893	\$75,846	\$209,901	\$205,250
<u>General Fund</u>				
Arson Investigation	297,481	221,072	217,731	208,987
Bureau of Special Services	400,901	469,206	4,608	0
Fire Administration	891,663	1,417,616	1,727,616	1,779,012
Fire Communications	1,211,039	0	0	0

Fire

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>General Fund</u>				
Fire Emergency Management	131,076	154,598	121,396	146,693
Fire Inspection and Education	890,824	831,484	591,250	581,792
Fire Rescue	5,205,111	4,971,450	5,151,254	5,432,676
Fire Suppression	18,376,830	18,650,062	19,276,257	20,306,062
Fire Training	1,089,690	816,398	915,091	890,721
Hazardous Materials	29,577	15,966	12,018	14,992
General Fund Total	\$28,524,192	\$27,547,852	\$28,017,221	\$29,360,935
<u>Gifts & Grants Fund</u>				
Fire Administration	56,297	12,516	1,000	575,500
Fire Emergency Management	33,271	186,352	16,606	0
Fire Rescue	0	2,253	42,948	67,462
Fire Suppression	50,217	53,402	675,000	700,000
Gifts & Grants Fund Total	\$139,785	\$254,523	\$735,554	\$1,342,962
Expenditures Total	\$28,704,870	\$27,878,221	\$28,962,676	\$30,909,147

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>General Fund</u>				
Arson Investigation	3.00	2.00	2.00	2.00
Bureau of Special Services	2.00	2.00	0.00	0.00
Fire Administration	9.00	11.00	14.00	14.00
Fire Communications	20.00	0.00	0.00	0.00
Fire Emergency Management	1.50	1.50	1.50	1.50
Fire Inspection and Education	12.00	12.00	8.00	8.00
Fire Rescue	60.00	57.00	61.00	61.00
Fire Suppression	228.00	223.00	213.00	212.00
Fire Training	10.00	9.00	9.00	8.00
General Fund Total	345.50	317.50	308.50	306.50
<u>Gifts & Grants Fund</u>				
Fire Emergency Management	0.50	0.50	0.00	0.00
Fire Rescue	0.00	0.00	0.50	0.50
Gifts & Grants Fund Total	0.50	0.50	0.50	0.50
Staffing Total	346.00	318.00	309.00	307.00

Fire

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

1 Fire Suppression

Provide the necessary resources to assure rapid emergency response and abatement of all fire-related incidents within the City of Aurora by highly trained and well-equipped personnel.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Fire suppression.

Cost Benefit:

In 2004, this program handled requests for assistance for the City's 298,000 citizens at an average of 1.0 FTE per 1,300 citizens.

2 Fire Administration

Provide management support to the fire chief's office in planning, organizing, budgeting, financial control, and overall administrative duties.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Fire suppression.

Activity: Emergency medical and rescue services.

Cost Benefit:

In 2004, this program handled management functions of the Fire Department's \$27.9 million budget at an average cost of \$51,000 per \$1.0 million in Fire Department expenditures.

3 Fire Rescue

Respond to all fire, rescue and emergency medical alarms to provide initial advanced life support care in order to medically stabilize patients. Ensure that they are transported to the appropriate medical facility with appropriate continuing care. Monitor City's ambulance contract.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Emergency medical and rescue services.

Activity: Cardiac care program.

Cost Benefit:

In 2004, this program handled 16,302 requests for Emergency Medical Service at an average cost of 1.0 FTE per 286 requests.

4 Fire Training

Provide the necessary resources, instructors, facilities and equipment to conduct initial academy instructions for new recruits. Conduct on-going mandatory monthly training in multiple topics to all department personnel.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Fire suppression.

Activity: Emergency medical and rescue services.

Cost Benefit:

In 2004, this program provided Fire department training within the department's \$27.9 million budget at an average cost of \$31,000 per \$1.0 million in Fire department expenditures.

Fire

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

5 Arson Investigation

Investigate fires, explosions, and illegal disposal of hazardous materials. Determine fire cause and origin and conduct criminal investigations.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Fire suppression.

Cost Benefit:

In 2004, this program handled arson related investigations for Fire Suppression's \$18.7 million budget at an average cost of \$11,818 per \$1.0 million of Suppression expenditures.

6 Fire Emergency Management

Identify man-made and natural hazards in our community. Update the City Emergency Operations Plan (EOP). Work with outside agencies and City departments for disaster preparedness. Conduct and evaluate emergency planning, response and recovery exercises, and terrorism planning.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Homeland Security and disaster management planning for the City.

Activity: An early warning notification system (sirens) to all portions of the community.

Cost Benefit:

In 2004, this program handled management and operation of the City's \$350,000 emergency operations budget using an average of 1.0 FTE per \$175,000 of Emergency Management expenditures.

7 Fire Inspection and Education

Protect life and property from the threat of fire, explosion, and hazardous materials through cost-effective engineering, education and code enforcement practices.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Community safety instruction through the Fire Department's public education program.

Cost Benefit:

In 2004, this program performed 7,254 building inspections at a rate of 605 inspections per FTE.

8 Hazardous Materials

Provide protection to community concerning dangers resulting from the storage, use, or transportation of hazardous materials or terrorism incidents.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Hazardous materials team.

Cost Benefit:

In 2004, this program handled hazardous material related calls for Fire Suppression's \$18.7 million budget at an average cost of \$1,100 per \$1.0 million in Suppression expenditures.

Fire

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

9 E-470 Emergency Services

Provide fire, rescue, and emergency medical services to the portions of E-470 that are located within the City boundaries.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Emergency medical and rescue services.

Cost Benefit:

In 2004, this program received \$22,736 in related revenue for average revenue of \$1,000 per mile of highway within the City boundaries. 2004 expenditures were deferred to 2005.

INACTIVE PROGRAM DESCRIPTIONS

Program \ Description

Bureau of Special Services

Coordinate the maintenance of all Fire vehicles and stations. Research and upgrade apparatus specifications for purchase. Provide operations support through the operation of a warehouse, quartermaster, and courier.
[OBFP Note: Program inactive after 2004 fiscal year]

Fire Communications

This program was combined with Police Communications in 2003 to create the Public Safety Communications Department. The department combined the dispatch operations of both the Police and Fire departments. [OBFP Note: Program inactive after 2003 fiscal year]

General Management

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DESCRIPTION

It is the responsibility of the General Management Department to ensure that all City departments operate efficiently and effectively and meet the goals established by City Council. The Department includes: the Office of the City Manager; Deputy City Managers of Administrative Services, Community Services, and Operations; and the Office of Development Assistance. The Communications and Management Support budgets are included in General Management. Communications provides information to the Citizens of Aurora via Aurora Community Television and City produced materials and programs. Communications also oversees Access Aurora, which provides citizen access to all levels of Aurora city government. Management Support includes programs such as the City Clerk's Office, Internal Audit, Intergovernmental Relations, Municipal Records, and Policy and Research. For reporting purposes, the Print Shop and Mailroom functions are considered part of General Management. However, expenditure and appropriation amounts for these operations are located in the Internal Services budget.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	40.50	44.80	39.80	39.80
Personal Services	2,905,597	3,057,323	3,107,943	3,289,838
Supplies and Services	696,357	796,055	800,674	768,050
Interfund Charges	14,856	19,511	22,395	25,872
Capital Related	0	5,444	218,370	218,370
Transfers Out	96,284	0	0	0
Expenditures Total	\$3,713,094	\$3,878,333	\$4,149,382	\$4,302,130

MAJOR VARIANCE EXPLANATION

In 2004, budget and associated FTE both increased. These increases were due to the movement of the Office of Development Assistance from Development Services to General Management. In 2005, capital related costs are projected to increase by \$212,900 over 2004. This increase accounts for the bulk of the total projected increase in expenditures and was primarily due to the need for television equipment in the Designated Revenues Fund. Also in 2005, five vacant FTE are eliminated, with three of the five coming from Communications and two of those three from Television Services. In 2006, two FTE are being moved. These two FTE are associated with Channel 8 and their movement effectively transfers \$204,600 from the General Fund to the Designated Revenues Fund. The personal services increase in 2006 results primarily from fully funding positions that were in 2005 along with planned pay and benefit increases. The listing of budget amendments that follows describes these budget changes.

General Management

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund</u>				
<i>New Appropriation</i>				
Transfer Channel 8 to the Designated Revenues Fund from the General Fund	2.00	204,578	0	204,578
This appropriation allows for two Channel 8 Television positions to be funded out of the Designated Revenues Fund. The funding for these positions initially came from the General Fund.				
Program:				
Aurora Community Television				
New Appropriation Total	2.00	204,578	0	204,578
Designated Revenues Fund Total	2.00	204,578	0	204,578
<u>General Fund</u>				
<i>Budget Cut</i>				
Eliminate Channel 8 from the General Fund and move it to the Designated Revenues Fund	-2.00	-204,578	0	-204,578
This cut effectively eliminates funding for two Channel 8 Television positions. These positions will now be funded out of the Designated Revenues Fund.				
Program:				
Aurora Community Television				
Budget Cut Total	-2.00	-204,578	0	-204,578
General Fund Total	-2.00	-204,578	0	-204,578
Amendment Request Total	0.00	0	0	0

PROGRAM EXPENDITURE SUMMARY				
Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Designated Revenues Fund</u>				
Aurora Community Television	108,778	163,998	650,319	890,115
Office of Development Assistance	0	79,000	51,600	51,600
Tourism Promotion	40,362	33,548	24,224	0
Designated Revenues Fund Total	\$149,140	\$276,546	\$726,143	\$941,715
<u>Development Review Fund</u>				
Office of Development Assistance	0	7,102	422,173	425,056
Development Review Fund Total	\$0	\$7,102	\$422,173	\$425,056
<u>General Fund</u>				
Access Aurora	123,478	112,914	139,077	148,306
Administrative Services Group Management	213,774	199,685	193,885	224,695
Aurora Community Television	491,335	488,704	205,082	3,614
City Clerk	296,931	316,278	336,134	330,695
Communications	501,712	395,106	455,517	537,432
Community Services Group Management	238,868	207,799	245,103	253,281
Elections	89,248	26,342	31,260	31,103

General Management

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>General Fund</u>				
Intergovernmental Relations	286,678	253,503	243,186	248,479
Internal Audit	226,735	223,702	169,520	171,023
Municipal Records	212,299	199,097	208,399	225,421
Office of Development Assistance	0	393,427	0	0
Office of the City Manager	320,232	321,716	328,510	324,530
Operations Group Management	234,995	249,343	241,144	237,952
Policy and Research	219,354	195,521	153,149	153,828
General Fund Total	\$3,455,639	\$3,583,137	\$2,949,966	\$2,890,359
<u>Gifts & Grants Fund</u>				
Aurora Community Television	12,031	11,548	51,100	45,000
Communications	96,284	0	0	0
Gifts & Grants Fund Total	\$108,315	\$11,548	\$51,100	\$45,000
Expenditures Total	\$3,713,094	\$3,878,333	\$4,149,382	\$4,302,130

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Designated Revenues Fund</u>				
Aurora Community Television	0.00	0.00	3.00	5.00
Designated Revenues Fund Total	0.00	0.00	3.00	5.00
<u>Development Review Fund</u>				
Office of Development Assistance	0.00	0.00	5.00	5.00
Development Review Fund Total	0.00	0.00	5.00	5.00
<u>General Fund</u>				
Access Aurora	3.50	3.80	2.80	2.80
Administrative Services Group Management	2.00	2.00	2.00	2.00
Aurora Community Television	7.00	7.00	2.00	0.00
City Clerk	4.00	4.00	4.00	4.00
Communications	6.00	6.00	6.00	6.00
Community Services Group Management	2.00	2.00	2.00	2.00
Intergovernmental Relations	1.00	1.00	1.00	1.00
Internal Audit	3.00	3.00	2.00	2.00
Municipal Records	4.00	4.00	4.00	4.00
Office of Development Assistance	0.00	5.00	0.00	0.00
Office of the City Manager	2.00	2.00	2.00	2.00
Operations Group Management	3.00	3.00	3.00	3.00
Policy and Research	3.00	2.00	1.00	1.00
General Fund Total	40.50	44.80	31.80	29.80
Staffing Total	40.50	44.80	39.80	39.80

General Management

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

1 Office of the City Manager

In accordance with the policy guidelines of the Mayor and City Council, this program: provides direction and oversight of all City operations, ensures achievement of City Council's stated goals, plans major development projects, prepares the City's budget and multi-year capital improvements program, enforces all ordinances and regulations, helps promote economic development, enhances intergovernmental relations, maintains the City's sound financial condition, appoints all employees and manages the personnel and benefits system, provides for construction and maintenance of the City's infrastructure and public facilities, and implements all City policies.

Council Goals/Objectives: Activities Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: A 2006 budget that is balanced using a minimum of one-time solutions.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Continue to work on the development of City Center as a primary activity center.

Activity: Complete the Havana District Conceptual Plan and proceed to implementation.

Goal: Provide an excellent water management and utility system.

Activity: Finalize feasibility analysis of the major water program and seek City Council endorsement of an implementation program.

Cost Benefit:

The functions of the Office of the City Manager are performed at a cost of 6/100 of a cent for \$1 expended for City services.

2 Community Services Group Management

Provide leadership and direction for activities performed by the Community Services Group departments: Police, Fire, Library, Recreation and Cultural Services, and Neighborhood Services. Continue to focus service delivery on primary community/neighborhood needs and issues such as public safety, healthy neighborhoods, and quality of life. Ensure that these departments are fiscally responsible, provide quality customer service, and meet the needs of the community.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Continue to provide out-of-school recreation activities and programs for youth through joint efforts with the school districts.

Activity: Strengthen child abuse and victim services program by creating additional oversight via an independent section and closely monitoring enhanced tracking program for child abuse cases and ensuring timely follow-up on filings with the District Attorneys' office.

Activity: Homeland Security and disaster management planning for the City.

Activity: Alley Lighting Program.

Activity: Safety Lighting Program.

Cost Benefit:

The functions of Community Services Group Management are performed at a cost of 2/10 of a cent per \$1 expended on community services programs.

General Management

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

3 City Clerk

The City Clerk's Office manages City Code, City Charter, and City Council agendas and minutes. In 2004, responsibility for the coordination of Boards and Commissions was transferred to the City Clerk's Office. Beginning with FY 2006, responsibility for each Board or Commission was moved to a responsible department.

Council Goals/Objectives: Activities Supported

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Position City Council and staff as credible expert sources of information on issues for Aurora's state and federal delegation.

Cost Benefit:

In 2004, 102 City Council meeting agendas were created by the City Clerk's Office, and 435 documents were recorded with Adams, Douglas, and Arapahoe Counties at a cost of \$588 per item created/recorded.

4 Elections

Municipal elections are held in odd numbered years, so council candidates, questions and issues may be on the ballot. General elections are held in even numbered years, with questions, issues and other state or federal issues on the ballot. The actual cost of the election doesn't include the cost charged by the counties for election coordination, which is funded by the City through the supplemental budget. Special elections are coordinated for special issues as needed.

Council Goals/Objectives: Activities Supported

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Position City Council and staff as credible expert sources of information on issues for Aurora's state and federal delegation.

Activity: Maintain contact with elected officials throughout the year.

Cost Benefit:

Elections are held at an average cost of \$45,387 per election excluding costs charged by counties for election coordination.

5 Operations Group Management

Provide leadership, coordination, and facilitation of collaboration among the operating and planning departments of the City - Parks & Open Space, Public Works, Utilities, and Planning. Ensure that these departments provide a high level of customer service, promote fiscal responsibility, and adhere to City policies and the laws of the City, state, and federal government. Serve as a clearinghouse of information and coordinator of services/support provided to the Fitzsimons Redevelopment Authority.

Council Goals/Objectives: Activities Supported

Goal: Develop an effective transportation system for moving people and goods.

Activity: Construct Fitzsimons Parkway.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Continue to work with the Development Community/Staff Joint Task Force.

Activity: Complete and begin implementation of the Services and Facilities Master Plan.

Goal: Provide an excellent water management and utility system.

Activity: Implement 2005 Water Management Plan.

Cost Benefit:

The functions of Operations Group Management are performed at a cost of 9/100 of a cent per \$1 spent on City operations.

General Management

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

6 Administrative Services Group Management

Provide leadership and coordination of activities performed by the administrative services departments of the City - Finance, Internal Services, Information Technology, and Human Resources - as well as the Office of Budget and Financial Planning and the Service Aurora program, which focuses on promoting quality customer service, employee activities and events, recognition, and training. Ensure that these functions operate efficiently and effectively, promote a high quality of customer service, are fiscally responsible, and adhere to City policies and the laws of the City, state, and federal government.

Council Goals/Objectives: Activities Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: Prepare a review of the structure of City revenues.

Activity: Achieve a 2005 actual bottom line that shows fund balance better than budgeted.

Activity: A 2006 budget process that identifies lower-priority services that can be reduced or eliminated to ensure a balanced budget.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Update Community Partnership Plan.

Cost Benefit:

Functions of Administrative Services Group Management are performed at a cost of 4/100 of a cent per \$1 expended for City services.

7 Intergovernmental Relations

Manages federal lobbying contract to ensure Aurora's interests are represented in Washington, D.C. and to secure federal funding for the City. Manages state lobbying contract and analyzes state legislation to determine effects on the City. Lobbies for or against proposals to serve and protect the City's interests. Fosters and maintains relationships with local governments and affiliated groups.

Council Goals/Objectives: Activities Supported

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Develop and disseminate annual legislative priorities.

Activity: Track, take positions, and lobby legislation that impacts Aurora.

Activity: Position City Council and staff as credible expert sources of information on issues for Aurora's state and federal delegation.

Activity: Maintain contact with elected officials throughout the year.

Activity: Contact legislators regularly during the legislative session to apprise them of Aurora's legislative priorities.

Cost Benefit:

One FTE is supporting 14 departments, City Council, the City Manager's Office, the City Attorney's Office and the Courts for a cost equal to 5/10,000 of the City's total budget.

8 Internal Audit

Internal Audit conducts Financial, Operational, Performance and Compliance audits, Investigations, Business Process Improvement (BPI) sessions and Consulting Services for the City. Volume measures include all of these activities. This function ensures the City is in compliance with relevant policies and procedures, laws and regulations.

Council Goals/Objectives: Activities Supported

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Watch for local government and state actions that may adversely impact the City.

Cost Benefit:

The annual cost for this program is \$171,023. This provides for 40 audits, investigations, Business Process Improvement(BPI) sessions, and reviews over a total of 3,680 hours.

General Management

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

9 Policy and Research

Provide leadership and direction for activities performed by the City Clerk's office, Municipal Records, Elections, Boards and Commissions, and Internal Audit. Coordinates all City Council meetings and agenda process with Mayor and Council, and provide staff assistance and special project coordination to the City Manager as needed.

Council Goals/Objectives: Activities Supported

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Invite boards and commissions to present accomplishments, goals and issues to PRI policy committee.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Examine status of Sister Cities Program and other departmental City relationships; make recommendations for 2006.

Activity: Translate City Council Goals and Objectives in various languages.

Cost Benefit:

On average, 208 special projects, including City Council Goals and Objectives, City Commitment Tracking Program monitoring and update, Council member orientation, CMO employee recognition program, Mid Managers' Forum coordination, and temporary use permits coordination, are completed a year at an average cost of \$184.89 per project.

10 Office of Development Assistance

The Office of Development Assistance (ODA) exists to assist in explaining the development review process. Its staff facilitates solutions to problems that may arise during the review and construction of projects.

Council Goals/Objectives: Activities Supported

Goal: Economic Vitality - Make Aurora the best city in which to locate, expand and operate a business.

Activity: Initiate a regional activity or project, such as a hotel and conference center, regional events facility, or a regional visitor/tourist attraction.

Cost Benefit:

On average, the ODA holds 170 pre-application meetings per year at a cost of \$2,800 per meeting.

11 Access Aurora

Access Aurora provides citizen and visitors access to all levels of Aurora city government. It serves as a single point of contact for Aurora residents needing information or assistance from the City. Additional projects include production and maintenance of comprehensive resource information on the website; publication of Your Aurora Government and other brochures; coordination of Take Your Child to Work Day; and tours of the AMC to schools, civic groups, and visitors.

Council Goals/Objectives: Activities Supported

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue Bilingual/Translation Communication efforts (Volunteer translators, Access Aurora).

Cost Benefit:

Access Aurora serves an average of 88,394 contacts annually. Included in these are 46,206 phone calls answered, 27,206 visitors assisted, 5,522 website email responses 9,460 citizen requests for service and 1,390 instances of assistance provided in Spanish. The average cost per contact is \$1.31.

General Management

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

12 Communications

Communicates activities of the City to its citizens and metro area audiences via the news media and City-produced publications; provides citizens with information on City services; oversees operations of Access Aurora and Television Services; and presents a positive image of the City through these efforts. Provides public relations support to all departments, City Council, the City Manager's Office, the City Attorney's Office and the courts as needed.

Council Goals/Objectives: Activities Supported

Goal: Enhance Aurora's identity and raise awareness of the City's many qualities.

Activity: Create a communications plan to guide the City's communications efforts and identify goals, messages, strategies and tactics.

Activity: Enhance media relationships and focus on receiving more earned media coverage.

Activity: Maximize use of the City web site to promote the City and community. Monitor and update the site to ensure it is user-friendly and offers needed services. Work to increase resident, business and visitor use of the site.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue Bilingual/Translation Communication efforts (Volunteer translators, Access Aurora).

Cost Benefit:

The entire Communications budget is one-tenth of one cent for every dollar of City expenditures. If outsourced, the average cost for public and media relations is between \$80 and \$150 per hour plus cost of publications. Total staff hours spent on public and media relations is 11,200. This represents a savings of at least \$359,000 over outsourcing.

13 Municipal Records

Provides a central records management system and storage for all City public records (excluding police and court records) as defined by State statute and COA policy. Provides consultation to departments on the maintenance of retention schedules, digitizes/scans and maintains accurate accounting of all building permits, coordinates open records requests. The volume measure is the sum of all records requests, document imaging/scanning and departmental consulting training.

Council Goals/Objectives: Activities Supported

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Position City Council and staff as credible expert sources of information on issues for Aurora's state and federal delegation.

Cost Benefit:

Municipal Records handles 62,381 records, document imaging/scanning, and departmental consulting/training requests a year at an average of \$3.54 per request.

14 Aurora Community Television

Provide quality local coverage about Aurora community and governmental activities, as well as providing other educational programs of interest to citizens and businesses. Produce and distribute internal and external informational and promotional tapes for City departments. Monitor and regulate cable television franchising and related telecommunications services in the City of Aurora. One-time expenditures cause a significant amount of variability in the expenditures from year-to-year.

Council Goals/Objectives: Activities Supported

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Explore use of radio and television, including Channel 8, to better communicate with the Hispanic community.

Cost Benefit:

TV Services cablecast 1,370 programs on Channel 8 and approximately 350 programs on Channel 55 at a cost of \$545 per program.

General Management

PROGRAM DESCRIPTIONS

Rank \ Program \ Description**15 Tourism Promotion**

Effectively communicate activities of the City of Aurora to its citizens and metro area audiences via the news media and City-produced publications; provide citizens with information on City services; oversee operations of the City's television services; and present a positive image of the City of Aurora through these efforts. [OBFP Note: The 2005 and 2006 Adopted Budget amounts are zero because the appropriation and expenditures for the program are transferred in from Visitors Promotion Advisory Board throughout the year.]

Council Goals/Objectives: Activities Supported

Goal: Economic Vitality - Make Aurora the best city in which to locate, expand and operate a business.

Activity: Initiate a regional activity or project, such as a hotel and conference center, regional events facility, or a regional visitor/tourist attraction.

Activity: Identify ways in which to make the VPAB even more successful in bringing outside activities to Aurora.

Cost Benefit:

Tourism Promotion has spent \$3.2 million on four multi-day sports tournaments in 2005. The total estimated economic impact of these tournaments is \$21.4 million. That amounts to a \$6.69 return for every dollar spent for tournaments.

Human Resources

15151 E. Alameda Parkway • Aurora, CO 80012 • (303) 739-7225
Kin Shuman, Human Resources Director • KSHUMAN@auroragov.org



DESCRIPTION

The Human Resources Department provides overall management, organization, and control for the following functions: compensation and employment, employee benefits, risk management, occupational health, employee relations, training, and employee safety. The Compensation and Employment Division provides employment services, employee benefits, records, and compensation services. The Risk Management Division administers claims for losses suffered by citizens, workplace injuries to employees, and self-insured losses on City-owned property and vehicles. The Employee Relations Division investigates and resolves issues involving discrimination, harassment, and sexual harassment. The Service Aurora and Training Division promotes extraordinary customer service, and training programs and classes, as well as safety training and awareness.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	28.00	27.00	26.00	24.00
Personal Services	1,601,333	1,640,711	1,661,981	1,522,044
Supplies and Services	6,216,263	5,142,221	6,187,322	6,975,722
Interfund Charges	8,661	9,747	11,244	10,656
Transfers Out	600,000	0	1,000,000	0
Expenditures Total	\$8,426,257	\$6,792,679	\$8,860,547	\$8,508,422

MAJOR VARIANCE EXPLANATION

In 2003, large increases in insurance premiums were covered by a one time transfer from the General Fund to the Risk Fund, and are accounted for in both the General Fund and Risk Fund. In 2004, this transfer was eliminated, as revenues in the Risk Fund covered all appropriations. Also in 2004, a vacant risk operations position was eliminated. Supplies and services decreased primarily as a result of a \$978,000 positive actuarial adjustment for Risk Management. Personal services increased in 2004 and 2005 in accordance with City policy. In 2005, \$1.0 million was transferred from the Risk Fund to the General Fund. Supplies and services increases in 2005 are due to rising claim costs and an estimated actuarial adjustment. In addition, a Learning Officer position was eliminated. In 2006, two training positions will be eliminated. The Second Language Incentive Program will also be eliminated. The supplies and services increase is a result of claim expenditures increasing by \$314,900 and an anticipated \$500,000 increase in the actuarial adjustment. The listing of budget amendments that follows describes other 2006 budget changes.

EFFICIENCY SAVINGS

Item	2006 Savings
Decrease in special pay in order to eliminate the department's vacancy savings target.	-5,500
Efficiency Savings Total	-5,500

Human Resources

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>Budget Cut</i>				
Elimination of the Second Language Program	0.00	-50,000	0	-50,000
This is a cut to eliminate the Second Language Program. This program provides monetary incentive payments for certified employees who provide interpretation and translation services to citizens and other employees.				
Program:				
Compensation and Employment				
Significantly Reduce Training Services Offered by the City and Eliminate Two Training Staff	-2.00	-165,023	0	-165,023
This cut will significantly reduce training services offered by the City and will eliminate the currently filled training staff comprised of 1.0 FTE Senior Learning Officer and 1.0 FTE Training Specialist. This also reduces the supplies budget by 60 percent and will drastically reduce in-house training classes.				
Program:				
Service Aurora and Training				
Budget Cut Total	-2.00	-215,023	0	-215,023
General Fund Total	-2.00	-215,023	0	-215,023
Amendment Request Total	-2.00	-215,023	0	-215,023

PROGRAM EXPENDITURE SUMMARY				
Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Designated Revenues Fund</u>				
Service Aurora and Training	0	20,398	0	0
Designated Revenues Fund Total	\$0	\$20,398	\$0	\$0
<u>General Fund</u>				
Administration/Human Resources	781,252	192,182	191,776	204,811
Compensation and Employment	733,697	787,067	793,283	751,889
Employee Relations	75,140	77,553	82,979	83,715
Service Aurora and Training	370,408	319,344	312,747	151,271
General Fund Total	\$1,960,497	\$1,376,146	\$1,380,785	\$1,191,686
<u>Risk Management Fund</u>				
Operating Transfers & Other Payments	0	0	1,000,000	0
Risk Operations/Loss Fund	6,344,092	5,283,015	6,336,674	7,172,562
Safety	121,668	113,120	143,088	144,174
Risk Management Fund Total	\$6,465,760	\$5,396,135	\$7,479,762	\$7,316,736
Expenditures Total	\$8,426,257	\$6,792,679	\$8,860,547	\$8,508,422

Human Resources

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>General Fund</u>				
Administration/Human Resources	2.00	2.00	2.00	2.00
Compensation and Employment	10.00	10.00	10.00	10.00
Employee Relations	1.00	1.00	1.00	1.00
Service Aurora and Training	4.00	4.00	3.00	1.00
General Fund Total	17.00	17.00	16.00	14.00
<u>Risk Management Fund</u>				
Risk Operations/Loss Fund	9.00	8.00	8.00	8.00
Safety	2.00	2.00	2.00	2.00
Risk Management Fund Total	11.00	10.00	10.00	10.00
Staffing Total	28.00	27.00	26.00	24.00

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

1 Administration/Human Resources

Oversees the management, organization and financial control of the divisions within the Human Resources Department.

Council Goals/Objectives: Activities Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: A 2006 budget process that identifies lower-priority services that can be reduced or eliminated to ensure a balanced budget.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Enhance recruitment efforts citywide with emphasis on Public Safety.

Cost Benefit:

In 2004, this program's 2.0 FTE administered a department of 27 employees.

2 Risk Operations/Loss Fund

Administers both general liability and workers' compensation claims internally. Provides pre-employment physicals and medical case management for workers' compensation cases through Occupational Health Services. Provides abatement, prevention, and functions to limit the quantity and cost of claims filed against the City.

Council Goals/Objectives: Activities Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: Achieve a 2005 actual bottom line that shows fund balance better than budgeted.

Cost Benefit:

In 2004, Risk Operations/Loss Fund processed 385 workers' compensation claims and 482 other claims for a total of 867 claims at a cost of \$3,433 per claim expenditure.

Human Resources

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

3 Compensation and Employment

Administers employee recruitment and placement programs and maintains the City's Career Service and Executive Compensation Plan through job analysis, evaluations, benchmark, and other compensation surveys. Administers the City's employee benefits programs.

Council Goals/Objectives: Activites Supported

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Enhance recruitment efforts citywide with emphasis on Public Safety.

Cost Benefit:

Administered placement, benefits, and the Executive Compensation Plan for the City's 2,669 regular authorized employees in 2004. This was an average administrative cost of \$294 per employee.

4 Employee Relations

Provides support and assistance to employees and City management in the areas of equal employment opportunity (EEO) and employee relations in compliance with federal and state laws. Investigates charges of discrimination, harassment, and sexual harassment.

Council Goals/Objectives: Activites Supported

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Enhance recruitment efforts citywide with emphasis on Public Safety.

Cost Benefit:

The 1.0 FTE in this program completed 17 investigations in 2004.

5 Safety

Administers occupational safety training and related programs to maintain and promote a safe work environment and to reduce workers' compensation claims and losses.

Council Goals/Objectives: Activites Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: Achieve a 2005 actual bottom line that shows fund balance better than budgeted.

Cost Benefit:

Administered the safety training and accident investigation for the City's 2,669 regular authorized employees in 2004 at a cost of \$42.38 per FTE.

6 Service Aurora and Training

Promotes quality customer service through the development and implementation of programs including the Extraordinary Service Program, employee activities and events, and employee recognition programs and awards. Provides training, employee development and organizational consulting services to City departments.

Council Goals/Objectives: Activites Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: Achieve a 2005 actual bottom line that shows fund balance better than budgeted.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Enhance recruitment efforts citywide with emphasis on Public Safety.

Cost Benefit:

In 2004, there were 3,200 participants in training classes at a cost of \$106 per participant.

Information Technology

15151 E. Alameda Parkway • Aurora, CO 80012 • (303) 739-7545
Mark Pray, Information Technology Director • MPRAY@auroragov.org



DESCRIPTION

The Information Technology Department is responsible for maintaining, improving, and providing support for systems on a citywide basis. Systems include: network infrastructure; phone systems; radio systems; daily production systems, including payroll and financial systems; and the E-911 and computer aided dispatch systems. Information Technology also supports departments through new applications development, applications maintenance, PC repair and maintenance, and the implementation of new technology solutions.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	48.00	45.00	43.00	43.00
Personal Services	3,567,479	3,408,520	3,360,728	3,458,819
Supplies and Services	3,504,082	3,827,320	3,924,927	4,114,162
Interfund Charges	11,336	20,316	16,927	16,535
Capital Related	105,295	51,416	524,776	605,704
Transfers Out	8,902	0	0	0
Expenditures Total	\$7,197,094	\$7,307,572	\$7,827,358	\$8,195,220

MAJOR VARIANCE EXPLANATION

In 2004, FTE decreased due to the elimination of a GIS Programmer and PC Technician position, as well as the transfer of an FTE to Utilities. The \$323,200 increase in supplies and services between 2003 and 2004 results from the transfer of the PC Replacement budget from Non-Departmental to Information Technology in 2004. The reduction of FTE from 2004 to 2005 is due to the elimination of a Webmaster and an Administrative Technician position. In 2005, capital related increased \$473,400 due primarily to increases in the E-911 Fund for service and maintenance on the 800 MHz Radio System.

In 2006, the \$367,900 increase in the department budget is due primarily to increases in the E-911 Fund for the annual support of the 800 MHz Radio system that are partially offset by cuts in the General Fund budget. At the General Fund program level, the \$891,800 decrease in Information Technology Administration is offset by a similar increase in Systems and Networking due to the movement of the citywide Qwest services budget. Personal Service increases are for salaries and benefits in accordance with City policy. The listing of budget amendments that follows describes other 2006 budget changes.

EFFICIENCY SAVINGS

Item	2006 Savings
Decrease in temporary compensation from client services.	-17,500
Decrease in purchased professional and technical services.	-1,500
Efficiency Savings Total	-19,000

Information Technology

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Enhanced E-911 Fund</u>				
<i>New Appropriation</i>				
800 MHz Radio System Repair and Maintenance Support	2.00	-112,472	0	-112,472
Request for two Radio System Specialists (2.0 FTE) to provide a blended approach (in-house and vendor) for the repair and maintenance of the 800 MHz Radio System. This add results in a net savings of \$112,472 to the fund due to a \$346,440 savings from elimination of a portion of the vendor maintenance contract. The savings are partially offset by the increased cost of 2.0 new FTE (\$138,968) and new on-going equipment purchases (\$95,000).				
Program:				
Public Safety				
Move 3 Radio Shop FTE to the Enhanced E-911 Fund	3.00	215,710	0	215,710
Moves the appropriation associated with three Radio Support FTE from the General Fund to the Enhanced E-911 Fund as these positions provide primary support for the repair and maintenance of the 800 MHz radio communication system. There is an offsetting cut listed under the General Fund.				
Program:				
Public Safety				
New Appropriation Total	5.00	103,238	0	103,238
Enhanced E-911 Fund Total	5.00	103,238	0	103,238
<u>General Fund</u>				
<i>Budget Cut</i>				
Closure of I.T. Help Desk - Cut Two Technology Support Specialists.	-2.00	-108,612	0	-108,612
Closure of the Information Technology Help Desk and creation of web based forms for requesting technology support as part of the General Fund balancing plan. This cut will have adverse affects on the delivery and support of technology services to all City employees.				
Program:				
Client Services				
Eliminate Contract Programmer Position	0.00	-67,200	0	-67,200
Eliminate a contract programmer position as part of the General Fund balancing plan. The cut of the contract programmer position will require the remaining five programmers absorb additional responsibilities. This has potential to increase work backlogs and decrease service levels.				
Program:				
Software Applications				

Information Technology

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>Budget Cut</i>				
Move 3 Radio Shop FTE to the Enhanced E-911 Fund	-3.00	-215,710	0	-215,710
Moves the appropriation associated with three Radio Support FTE from the General Fund to the Enhanced E-911 Fund as these positions provide primary support for the repair and maintenance of the 800 MHz radio communication system. There is an offsetting add listed under the Enhanced E-911 Fund.				
Program:				
Public Safety				
Budget Cut Total	-5.00	-391,522	0	-391,522
General Fund Total	-5.00	-391,522	0	-391,522
Amendment Request Total	0.00	-288,284	0	-288,284

PROGRAM EXPENDITURE SUMMARY				
Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Enhanced E-911 Fund</u>				
Public Safety	963,001	993,863	1,405,884	2,036,377
Enhanced E-911 Fund Total	\$963,001	\$993,863	\$1,405,884	\$2,036,377
<u>General Fund</u>				
Client Services	671,808	643,772	622,824	510,726
Information Technology Administration	1,382,281	1,353,643	1,335,512	443,757
PC Replacements	190,599	396,345	395,502	395,502
Public Safety	1,068,887	1,074,339	1,077,166	874,712
Software Applications	1,334,206	1,363,907	1,340,070	1,302,685
Systems and Networking	1,577,410	1,481,703	1,650,400	2,631,461
General Fund Total	\$6,225,191	\$6,313,709	\$6,421,474	\$6,158,843
<u>Gifts & Grants Fund</u>				
Information Technology Administration	8,902	0	0	0
Gifts & Grants Fund Total	\$8,902	\$0	\$0	\$0
Expenditures Total	\$7,197,094	\$7,307,572	\$7,827,358	\$8,195,220

PROGRAM STAFFING SUMMARY				
Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Enhanced E-911 Fund</u>				
Public Safety	0.00	0.00	0.00	5.00
Enhanced E-911 Fund Total	0.00	0.00	0.00	5.00
<u>General Fund</u>				
Client Services	10.00	8.00	8.00	6.00
Information Technology Administration	5.00	4.00	3.00	3.00
Public Safety	11.00	11.00	11.00	8.00

Information Technology

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>General Fund</u>				
Software Applications	11.00	11.00	10.00	10.00
Systems and Networking	11.00	11.00	11.00	11.00
General Fund Total	48.00	45.00	43.00	38.00
Staffing Total	48.00	45.00	43.00	43.00

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

1 Public Safety

The Public Safety Division provides maintenance and support for all public safety systems including the 800 MHz Radio System, Computer Aided Dispatch, Police and Fire Records Systems, Police and Fire Mobile Data Systems, and the Emergency Communications Center. This program supports over 4,842 devices.

Council Goals/Objectives: Activities Supported

Goal: Enhance Aurora's identity and raise awareness of the City's many qualities.

Activity: Maximize use of the City web site to promote the City and community. Monitor and update the site to ensure it is user-friendly and offers needed services. Work to increase resident, business and visitor use of the site.

Goal: Ensure a safe community for people.

Activity: 2/1000 Initiative.

Activity: Homeland Security and disaster management planning for the City.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Monitor potential new regulatory requirements.

Cost Benefit:

In 2004, this program maintained, upgraded, and supported 4,842 technology devices at an average cost of \$221 per device.

2 Systems and Networking

The Systems and Networking Division designs, maintains and supports the data hardware and software of the City's voice and data networks, including all servers, systems, networks and telecommunications systems. The division ensures the networks are operational daily for the required internal and external exchange of information.

Council Goals/Objectives: Activities Supported

Goal: Enhance Aurora's identity and raise awareness of the City's many qualities.

Activity: Maximize use of the City web site to promote the City and community. Monitor and update the site to ensure it is user-friendly and offers needed services. Work to increase resident, business and visitor use of the site.

Goal: Ensure a safe community for people.

Activity: Continue to promote the City's libraries, recreation, and cultural facilities as "safe havens" for youth and to include the various joint-usage school facilities.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Complete and begin implementation of the Services and Facilities Master Plan.

Cost Benefit:

The Systems and Networking Division maintains and supports 15,188 devices, which provide the means for information gathering and sharing, at an average cost of \$154 per device.

Information Technology

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

3 Software Applications

The Software Applications Division acquires, develops, maintains and supports all multi-user software used in the City's day to day business including Financial Management, Human Resources, Tax and Licensing, Development Review, Document Management, Internet/Intranet and Geographical Information systems. These systems ensure users can retrieve, display, control, and store essential City information.

Council Goals/Objectives: Activities Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: Support attraction of business and development to Aurora that will improve the budget bottom-line, i.e., they will generate more revenue than costs.

Goal: Enhance Aurora's identity and raise awareness of the City's many qualities.

Activity: Maximize use of the City web site to promote the City and community. Monitor and update the site to ensure it is user-friendly and offers needed services. Work to increase resident, business and visitor use of the site.

Goal: Ensure a safe community for people.

Activity: Vast array of library, recreation, and cultural activities.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue to make available multicultural resources at museums and libraries (within collections, exhibits, and access to other resources).

Cost Benefit:

The Software Applications Division provides support for 7,822 employee user accounts and 55,000 web users at an average cost of \$22 per user.

4 Information Technology Administration

Information Technology Administration provides City-wide strategic technology planning and administrative support for all divisions of the Information Technology Department. It is also responsible for the City's Technology Disaster Recovery Plan.

Council Goals/Objectives: Activities Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: Support attraction of business and development to Aurora that will improve the budget bottom-line, i.e., they will generate more revenue than costs.

Goal: Ensure a safe community for people.

Activity: Homeland Security and disaster management planning for the City.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Complete and begin implementation of the Services and Facilities Master Plan.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Encourage use of Aurora Municipal Center for special events.

Cost Benefit:

In 2004, the Administration Division provided strategic technology planning for all City employees at an average cost of \$186 per employee.

Information Technology

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

5 Client Services

The Client Services Division maintains, upgrades, and expands the City's desktop environment. Primary responsibilities include the procurement and management of PC systems and peripheral devices and the resolution of client desktop issues through the Information Technology Help Desk and deskside support. It also implemented the Citywide Information Technology Security program.

Council Goals/Objectives: Activities Supported

Goal: Enhance Aurora's identity and raise awareness of the City's many qualities.

Activity: Maximize use of the City web site to promote the City and community. Monitor and update the site to ensure it is user-friendly and offers needed services. Work to increase resident, business and visitor use of the site.

Goal: Ensure a safe community for people.

Activity: Continue to promote the City's libraries, recreation, and cultural facilities as "safe havens" for youth and to include the various joint-usage school facilities.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Complete and begin implementation of the Services and Facilities Master Plan.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Encourage use of Aurora Municipal Center for special events.

Cost Benefit:

In 2004, this program maintained, upgraded, and supported client issues for 6,543 devices at an average cost of \$98 per device.

6 PC Replacements

The PC Replacement program assures that obsolete desktop computers are replaced when the manufacturer's hardware warranty expires and before software companies discontinue support.

Council Goals/Objectives: Activities Supported

N/A

Cost Benefit:

In 2004, this program replaced 557 desktop computers at an average cost of \$630 per computer.

Internal Services

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John Hilton, Deputy City Manager • JHILTON@auroragov.org



DESCRIPTION

Internal Services is a grouping of functions that provide overall management, organization, and control for the following internal support functions: Purchasing Services, Fleet Maintenance, Facilities Management, and Print Shop/Mail Room. The Purchasing Services function oversees solicitation, award, enforcement, and termination of City contracts for goods, services, and construction projects. The Fleet Maintenance function maintains programs that provide support services for the City's vehicle fleet including: acquisition, maintenance, repair, fueling, replacement, and vehicle disposition. The Facilities Management function administers facilities maintenance, construction support, and security systems for City buildings. Expenditure and appropriation amounts for the Print Shop and Mailroom functions are located in the Internal Services budget. However, for reporting purposes, these operations are considered part of General Management.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	95.00	92.00	92.00	86.50
Personal Services	4,954,334	5,117,568	4,700,316	4,761,829
Supplies and Services	7,309,599	8,118,245	8,740,058	9,111,835
Interfund Charges	73,262	94,552	95,106	98,275
Debt Related	314,702	360,371	345,373	863,449
Capital Related	897,243	1,042,350	1,047,906	2,024,500
Transfers Out	1,167,924	546,537	489,950	366,213
Expenditures Total	\$14,717,064	\$15,279,623	\$15,418,709	\$17,226,101

MAJOR VARIANCE EXPLANATION

In Fiscal Year 2004, three Facilities Management positions were eliminated to help address the City's budget shortfall. Other personal services budget changes were in accordance with City policy. Funding was added for utilities and maintenance for both the Tallyn's Reach and Martin Luther King, Jr. (MLK) complexes. The increase in capital related expenses is attributable to an increase in funding for vehicle replacement, as well as equipment for the Department's new large vehicle maintenance facility. Transfers out decreased due to three reasons: (1) not continuing a one-time transfer of \$117,000 from the General Fund to the Building Repair Fund that occurred in 2003; (2) not continuing a one-time fund balance transfer of \$250,000 from the Print Shop Fund to the General Fund that occurred in 2003; and (3) reducing a 2003 fund balance transfer from the Fleet Management Fund to the General Fund from \$500,000 to \$250,000.

For Fiscal Year 2005, the Department projects that staffing levels will remain constant, but personal service expenditures will decrease by \$417,300, or 8.2 percent, mainly due to a transfer of costs related to 5.4 FTE from the purchasing program to the Capital Projects Fund and \$109,000 in expenses associated with Facilities Management being transferred to the Building Repair Fund. Supplies and services costs are expected to increase by \$621,800, or 7.7 percent, in large part because of increases in vehicle fuel prices; increased incidence of vehicle/equipment maintenance; significantly higher parts costs; and outsourced vehicle maintenance. Transfers out are forecast to decrease slightly due to not continuing a one-time fund balance transfer of \$250,000 from the Fleet Management Fund to the General Fund that occurred in 2004. This will be partially offset by a new one-time fund balance transfer of \$189,800 from the Print Shop Fund to the General Fund.

Internal Services

MAJOR VARIANCE EXPLANATION

In Fiscal Year 2006, the Department expects to reduce its staffing count by the equivalent of 5.5 FTE. This reduction is related to elimination of the following positions: the Director of Internal Services; one and a half administrative assistants; one analyst; one fleet service worker; and one offset printer. The Director's position will be eliminated and the functions of the department reassigned as part of a planned reorganization. Taking into account staffing reductions, personal services expenditures are still expected to rise by \$61,500, or 1.3 percent, due to higher pay and benefits costs; fully-funding vacant positions from 2005; increases in temporary salaries and overtime; and other personal services budget changes in accordance with City policies. Supplies and services costs are forecast to increase by \$371,800, or 4.3 percent, mainly because of increases in vehicle fuel prices, parts, and vehicle/equipment maintenance. Debt related expenditures are projected to increase by \$518,100, or 150 percent, due to an increase in leased vehicles acquired through the City's Fleet Replacement program. Similarly, capital related expenses are forecast to rise by \$976,600, or 93.2 percent, primarily because of substantial increases in the number of vehicles purchased outright through the City's Fleet Replacement program. Transfers out encompass transfers of fleet auction proceeds to the General Fund and transfers to Aurora Capital Leasing Corporation (ACLC) for large equipment leases. Transfers out are expected to decrease by \$123,700, or 25.2 percent. This is mainly due to not continuing a one-time fund balance transfer of \$189,800 from the Print Shop Fund to the General Fund that occurred in 2005; and a new ongoing transfer of \$75,000 from the Fleet Management Fund to the General Fund for fleet auction proceeds. The listing of amendments that follows describes all others changes in the budget.

EFFICIENCY SAVINGS

Item	2006 Savings
Decrease in custodial services costs due to contract savings.	-30,000
Decrease in trash disposal due to lower expected costs.	-20,000
Decrease in professional and technical services.	-17,500
Decrease in temporary compensation.	-14,000
Decrease in special pay achieved by reducing performance awards in Fleet Maintenance.	-12,100
Efficiency Savings Total	-93,600

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Fleet Management Fund</u>				
<i>New Appropriation</i>				
Funding to Purchase New and Replacement Equipment and Vehicles	0.00	50,000	0	50,000
Fleet Maintenance needs to replace two pieces of equipment: a forklift and a lubrication trailer.				
Program:				
Vehicle Maintenance				
Vehicle Maintenance - Parts and Sublets Increase	0.00	199,000	0	199,000
Both the Department's vehicle parts and sublet costs to outside vendors have risen substantially due to price increases in both oil based products (including tires) and parts made of steel.				
Program:				
Vehicle Maintenance				
New Appropriation Total	0.00	249,000	0	249,000

Internal Services

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Fleet Management Fund</u>				
<i>Budget Cut</i>				
Eliminate Vacant Fleet Service Worker Position	-1.00	-47,145	0	-47,145
Eliminate vacant Fleet Service Worker position as part of ongoing appropriation reductions.				
Program:				
Vehicle Maintenance				
Eliminate Vacant Management Analyst Position	-0.66	-41,642	0	-41,642
Eliminate vacant Management Analyst II position as part of ongoing appropriation reductions. A portion of this FTE reduction is shown in the General Fund.				
Program:				
Fleet Maintenance Administration				
Budget Cut Total	-1.66	-88,787	0	-88,787
Fleet Management Fund Total	-1.66	160,213	0	160,213
<u>General Fund</u>				
<i>New Appropriation</i>				
Fleet Replacement - Lease Vehicles/Equipment Increase	0.00	393,879	0	393,879
Replacement of 15 vehicles using a five-year lease purchase agreement as the acquisition method. This would increase lease payments in 2006 by a net amount of \$393,879.				
Program:				
Fleet Replacement				
Fleet Replacement - Purchase Vehicles/Equipment Increase	0.00	948,000	0	948,000
A total of 75 vehicles will be replaced via outright purchase in 2006: 61 vehicles of varying types and 14 Police trail bikes. The total expenditure for these will be \$1,958,000. This is an increase of 47 purchased vehicles over the 2005 level.				
Program:				
Fleet Replacement				
Funding to Cover the Warranty Work for the New Buildings that Opened During 2004-2005	0.00	28,123	0	28,123
Reduced maintenance costs were incurred in Facilities Management during 2005 for three new buildings because they were covered under warranty with the general contractor. Additional appropriation needed in 2006 due to expiration of warranties.				
Program:				
Facilities Management				
New Appropriation Total	0.00	1,370,002	0	1,370,002

Internal Services

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>Budget Cut</i>				
Eliminate Filled Director's Position and Vacant Assistant Position	-2.00	-148,609	0	-148,609
Eliminate Director's position as part of ongoing appropriation reductions. In addition, eliminate FTE authority for vacant Management Assistant position. The appropriation reduction related to the Assistant position is offset by a reduction in the Department's vacancy savings target.				
Program:				
Internal Services Administration				
FTE Technical Adjustment - Eliminate Vacant Analyst Position	-0.34	0	0	0
A technical correction related to the Department's total FTE count is needed in order to reflect proposed staffing levels. There is no appropriation impact noted because the reduced appropriation related to this FTE reduction is offset by a reduction in the Department's vacancy savings target.				
Program:				
Internal Services Administration				
Budget Cut Total	-2.34	-148,609	0	-148,609
General Fund Total	-2.34	1,221,393	0	1,221,393
<u>Print Shop Fund</u>				
<i>Budget Cut</i>				
Reduce Administrative Assistant Position Funding	-0.50	-22,695	0	-22,695
Reduce the appropriation for a full-time Administrative Assistant by 50.0 percent.				
Program:				
Print Shop				
Reduce Offset Printer Position Funding	-1.00	-18,634	0	-18,634
Reduce funding level by 75.0 percent for one full-time Offset Printer position. Employee retiring as of April 2006. In order to maintain workload, appropriate additional funding for temporary salaries for a part-time contract employee.				
Program:				
Print Shop				
Budget Cut Total	-1.50	-41,329	0	-41,329
Print Shop Fund Total	-1.50	-41,329	0	-41,329
Amendment Request Total	-5.50	1,340,277	0	1,340,277

PROGRAM EXPENDITURE SUMMARY				
Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Fleet Management Fund</u>				
Fleet Maintenance Administration	1,468,905	1,837,805	2,157,253	2,257,238

Internal Services

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Fleet Management Fund</u>				
Operating Transfers & Other Payments	0	250,000	0	75,000
Vehicle Maintenance	4,199,789	3,688,635	3,891,060	4,063,674
Fleet Management Fund Total	\$5,668,694	\$5,776,440	\$6,048,313	\$6,395,912
<u>General Fund</u>				
Facilities Management	5,646,296	6,115,489	6,235,801	6,524,055
Fleet Replacement	1,474,685	1,644,220	1,615,983	3,073,539
Internal Services Administration	154,938	188,540	195,866	49,731
Mail Room	0	85,119	341,752	361,826
Purchasing Services	509,149	517,260	56,873	94,856
General Fund Total	\$7,785,068	\$8,550,628	\$8,446,275	\$10,104,007
<u>Print Shop Fund</u>				
Mail Room	352,282	225,698	0	0
Operating Transfers & Other Payments	-429	-446	189,800	0
Photocopying	455,019	497,127	0	0
Print Shop	456,430	230,176	734,321	726,182
Print Shop Fund Total	\$1,263,302	\$952,555	\$924,121	\$726,182
Expenditures Total	\$14,717,064	\$15,279,623	\$15,418,709	\$17,226,101

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Fleet Management Fund</u>				
Fleet Maintenance Administration	6.00	6.00	6.00	5.34
Vehicle Maintenance	34.00	34.00	34.00	33.00
Fleet Management Fund Total	40.00	40.00	40.00	38.34
<u>General Fund</u>				
Facilities Management	36.00	33.33	33.33	33.33
Internal Services Administration	3.00	2.67	2.67	0.33
Mail Room	0.00	3.00	3.00	3.00
Purchasing Services	8.00	8.00	9.00	9.00
General Fund Total	47.00	47.00	48.00	45.66
<u>Print Shop Fund</u>				
Mail Room	3.00	0.00	0.00	0.00
Photocopying	1.50	2.00	0.00	0.00
Print Shop	3.50	3.00	4.00	2.50
Print Shop Fund Total	8.00	5.00	4.00	2.50
Staffing Total	95.00	92.00	92.00	86.50

Internal Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

1 Internal Services Administration

Provides overall management, organization and financial control for Facilities Management, Fleet Maintenance, Vehicle Replacement, Purchasing & Contracts, Print Shop, Mail Room, and Building Security.

Council Goals/Objectives: Activities Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: A 2006 budget process that identifies lower-priority services that can be reduced or eliminated to ensure a balanced budget.

Cost Benefit:

The cost for this program is \$2,713 for each of our 92 FTE in Internal Services. However, the program's services reach all departments.

2 Facilities Management

Provide facilities maintenance, utilities, major mechanical system repair, construction support, custodial, security, and trash removal support for the 120 buildings in the City. This division completed 854 preventative maintenance inspections and 4,500-plus service calls on these 120 buildings in 2004.

Council Goals/Objectives: Activities Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: A 2006 budget process that identifies lower-priority services that can be reduced or eliminated to ensure a balanced budget.

Cost Benefit:

Based on the City's total annual expense to maintain 120 buildings, it costs an average of \$3.62 per square foot.

3 Fleet Maintenance Administration

Administers and manages the replacement and disposal of vehicles; fueling; directs all financial controls; and provides oversight for the entire fleet operations for the 2,140 vehicles maintained in the City's fleet.

Council Goals/Objectives: Activities Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: A 2006 budget process that identifies lower-priority services that can be reduced or eliminated to ensure a balanced budget.

Cost Benefit:

Excluding fuel, the cost for this program is \$260 per vehicle/year.

4 Vehicle Maintenance

Provide professional cost-effective service, maintenance, and repair of all City vehicles and associated equipment. This program completed 2,458 work orders and 2,652 preventative maintenance inspections on the City's 2,140 vehicles and pieces of equipment in 2004.

Council Goals/Objectives: Activities Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: A 2006 budget process that identifies lower-priority services that can be reduced or eliminated to ensure a balanced budget.

Cost Benefit:

Excluding fuel, the cost to maintain the City's fleet equals \$1,861 per vehicle.

Internal Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

5 Purchasing Services

This program oversees: solicitation, award, enforcement, and termination of city contracts for all goods, services, and construction projects requested by City departments. 1,107 purchase and change orders were completed in 2004.

Council Goals/Objectives: Activities Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: A 2006 budget process that identifies lower-priority services that can be reduced or eliminated to ensure a balanced budget.

Cost Benefit:

The cost of completing purchase and change orders is equal to \$501 per award.

6 Fleet Replacement

Provide for the replacement of City vehicles and associated equipment within the General and Recreation funds. Forty-five (45) vehicles/equipment were purchased in 2004, and 26 vehicles are approved for purchase in 2005.

Council Goals/Objectives: Activities Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: A 2006 budget process that identifies lower-priority services that can be reduced or eliminated to ensure a balanced budget.

Cost Benefit:

The average cost to complete the replacement of 45 vehicles, excluding debt service and auction proceeds for vehicle disposition, is equal to \$36,359 per vehicle. Vehicle types and sizes can substantially vary.

7 Mail Room

Provide centralized courier services to meet City department needs. This program delivered and picked up mail daily at 83 locations in 2004. The program handles an average of 5,530 pieces of mail daily.

Council Goals/Objectives: Activities Supported

N/A

Cost Benefit:

To provide mailing services to 83 City locations costs 26 cents per piece, including the cost of postage for outgoing mail.

8 Print Shop

Provide centralized printing and copier services to meet City department needs. In 2004, 2,071 print requests were completed on the program's high speed copier, and 455 print requests were completed using two offset presses. The Print Shop program also printed the monthly billing statements for the Utilities Department beginning in September of 2004. This program also managed 107 departmental copiers in 2004.

Council Goals/Objectives: Activities Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: A 2006 budget process that identifies lower-priority services that can be reduced or eliminated to ensure a balanced budget.

Cost Benefit:

The average cost to complete each print job is \$89.65 per job; the average cost to provide each of our departmental copiers is \$2,243 per copier per year.

Internal Services

INACTIVE PROGRAM DESCRIPTIONS

Program \ Description

Photocopying

Provide centralized copier services to meet City department needs. This program managed 107 departmental copiers in 2004 and completed approximately 2,000 departmental print requests on our in-house high speed copier. [OBFP Note: Beginning in 2005, this program was combined with the Print Shop program.]
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Judicial

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 Richard Weinberg, Presiding Judge • RWEINBER@auroragov.org



DESCRIPTION

The primary objective of the Judicial Department is to administer justice in a fair and judicious manner. The Judicial Department is made up of the following programs: Bailiffs, Court Reporting, Judicial, and Teen Court. The Bailiffs program maintains courtroom decorum and serves as a contact for participants in Court. The Court Reporting program serves as the official record-maker for the Municipal Court system. The Judicial program ensures the fair and impartial administration of justice. The Teen Courts program educates youth on the judicial process and gives first-time offenders the opportunities to correct their mistakes.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	24.00	24.00	24.00	24.00
Personal Services	1,575,111	1,691,645	1,861,379	1,853,738
Supplies and Services	85,677	141,866	79,098	85,309
Interfund Charges	3,800	4,250	4,395	4,395
Capital Related	0	0	2,400	2,400
Expenditures Total	\$1,664,588	\$1,837,761	\$1,947,272	\$1,945,842

MAJOR VARIANCE EXPLANATION

The difference in total expenditure from 2004 to 2005 is related primarily to increases in personal services offset by a decrease in the supplies budget. In 2005, personal services are projected to increase by 10.0 percent because vacancy savings in 2004 are not expected to continue. The 65.6 percent increase in supplies in 2004 and the 44.2 percent decrease in 2005 is related to a one-time purchase of software and equipment upgrades. The 2006 budget remains relatively unchanged (from 2005) for the Judicial Department. Continued need for staff and relief help will be needed for 2006, anticipating handling more cases in 2006 than 2005. Additional expenses will be incurred (within budgetary constraints) for replacement of audio and video equipment and software, to update the current aging products.

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>Budget Cut</i>				
Reduction in Relief Assistance	0.00	-10,000	0	-10,000
It is anticipated that case filings will continue to rise due to the increase in police officers in 2006. Despite that increase, Judicial will reduce the 2006 budget, by adjusting the methods employed to utilize relief assistance, thereby reducing expense.				
Program:				
Judicial				

Judicial

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>Budget Cut</i>				
Budget Cut Total	0.00	-10,000	0	-10,000
General Fund Total	0.00	-10,000	0	-10,000
Amendment Request Total	0.00	-10,000	0	-10,000

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Designated Revenues Fund</u>				
Teen Court	91,216	110,667	117,902	122,241
Designated Revenues Fund Total	\$91,216	\$110,667	\$117,902	\$122,241
<u>General Fund</u>				
Bailiffs	252,000	228,269	282,376	266,270
Court Reporting	353,842	389,329	430,833	465,090
Judicial	962,238	1,098,769	1,102,161	1,078,241
General Fund Total	\$1,568,080	\$1,716,367	\$1,815,370	\$1,809,601
<u>Gifts & Grants Fund</u>				
Teen Court	5,292	10,727	14,000	14,000
Gifts & Grants Fund Total	\$5,292	\$10,727	\$14,000	\$14,000
Expenditures Total	\$1,664,588	\$1,837,761	\$1,947,272	\$1,945,842

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Designated Revenues Fund</u>				
Teen Court	2.00	2.00	2.00	2.00
Designated Revenues Fund Total	2.00	2.00	2.00	2.00
<u>General Fund</u>				
Bailiffs	6.00	6.00	6.00	6.00
Court Reporting	7.50	7.50	7.50	7.50
Judicial	8.50	8.50	8.50	8.50
General Fund Total	22.00	22.00	22.00	22.00
Staffing Total	24.00	24.00	24.00	24.00

Judicial

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

1 Bailiffs

Maintain courtroom decorum and serve as contact person for jurors, defendants, attorneys and witnesses appearing in Municipal Court. Maintain paper flow to and from the courtroom. During 2004, over 61,000 respondents were seen in the Aurora Municipal Court.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Establish better working relationships with Adams and Arapahoe Counties to coordinate efforts and resources to deter juvenile criminal activity. Establish alternative procedures for the acceptance by the District Attorney and the District Court of relatively minor juvenile cases that involve troubled youth in need of more intensive supervision than we can provide.

Activity: Develop programs to educate persons from different cultures of our laws, cultural differences and the consequences of criminal activities. The result will hopefully be a reduction of criminal activity and conflicts within the community, among neighbors, and with the police.

Activity: Research successful programs used throughout the nation, which require persons to take responsibility and accept the consequences of their actions.

Activity: Establish procedures to allow for participation by the victims of crime throughout the criminal process.

Cost Benefit:

An average of nearly 9,500 cases per year were heard in each courtroom during 2004.

1 Court Reporting

Serve as the official record maker for the Municipal Court as required by the state of Colorado for courts of record. During 2004, over 61,000 respondents were seen in the Aurora Municipal Court and over 150 jury trials were held, requiring a court record.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Establish better working relationships with Adams and Arapahoe Counties to coordinate efforts and resources to deter juvenile criminal activity. Establish alternative procedures for the acceptance by the District Attorney and the District Court of relatively minor juvenile cases that involve troubled youth in need of more intensive supervision than we can provide.

Activity: Develop programs to educate persons from different cultures of our laws, cultural differences and the consequences of criminal activities. The result will hopefully be a reduction of criminal activity and conflicts within the community, among neighbors, and with the police.

Activity: Research successful programs used throughout the nation, which require persons to take responsibility and accept the consequences of their actions.

Activity: Establish procedures to allow for participation by the victims of crime throughout the criminal process.

Cost Benefit:

An average of nearly 9,500 cases per year were heard in each courtroom during 2004.

Judicial

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

1 Judicial

Ensure the continued fair and impartial administration of justice. During 2004, over 61,000 court cases were filed and over 150 jury trials were held.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Establish better working relationships with Adams and Arapahoe Counties to coordinate efforts and resources to deter juvenile criminal activity. Establish alternative procedures for the acceptance by the District Attorney and the District Court of relatively minor juvenile cases that involve troubled youth in need of more intensive supervision than we can provide.

Activity: Develop programs to educate persons from different cultures of our laws, cultural differences and the consequences of criminal activities. The result will hopefully be a reduction of criminal activity and conflicts within the community, among neighbors, and with the police.

Activity: Research successful programs used throughout the nation, which require persons to take responsibility and accept the consequences of their actions.

Activity: Establish procedures to allow for participation by the victims of crime throughout the criminal process.

Cost Benefit:

An average of nearly 9,500 cases per year were heard in each courtroom during 2004.

1 Teen Court

Educate youth on the judicial process and give first-time offenders the opportunity to correct their mistakes. During the 2004-2005 school year, over 300 cases were heard in Teen Court.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Youth prevention activities.

Activity: Continue to improve the quality and quantity of our teen court program.

Cost Benefit:

During the 2004-2005 school year, the program ended with successful completion by 83 percent of participants, or 249 juveniles.

Library, Recreation, & Cultural Services

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Tom Nicholas, Library, Recreation, & Cultural Services Director • TNICHOLA@auroragov.org



DESCRIPTION

The Library, Recreation and Cultural Services Department provides: educational, leisure, physical fitness, and arts programs for all ages that enhance the quality of life of our citizens and the desirability of Aurora as a place to live, work, and play. The Administrative Services Division manages internal services including: finance, personnel, marketing, and computer systems that assist the operations divisions in providing their programs and services. The Library Division oversees seven libraries and homebound library services. The Recreation Division manages: 20 recreation facilities, seven outdoor and three indoor pools, four outdoor sports complexes, and 21 historic sites/districts. The Cultural Arts Division operates: one museum, one visual arts center, one performing arts center, a show wagon, a volunteer center, a historic sites center, and featured special events.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	198.20	187.80	182.00	177.00
Personal Services	10,890,588	11,255,111	11,238,423	11,350,652
Supplies and Services	5,173,709	5,536,585	5,960,222	6,332,655
Interfund Charges	228,903	134,489	263,170	271,040
Capital Related	34,578	113,006	66,411	173,600
Transfers Out	6,560,416	6,874,646	7,152,628	6,929,705
Expenditures Total	\$22,888,194	\$23,913,837	\$24,680,854	\$25,057,652

MAJOR VARIANCE EXPLANATION

In Fiscal Year 2004, the Department reduced its staffing by 10.4 FTE. This amount was a net result of reduced staffing for the Tallyn's Reach Library, vacant position cuts, and technical corrections. Personal services costs increased due to funding mandated costs increases, higher temporary salaries, and increased overtime usage when compared to 2003. Expenditures associated with supplies and services increased mainly because of increased program costs related to Art-In-Public Places (AIPP); expected gifts and grants; aquatics; and recreation administration. Generally, these costs are offset by the generation of new revenues. Transfers out increased by \$314,000 due to increases in the General Fund subsidy to the Recreation and Cultural Services funds.

For Fiscal Year 2005, staffing levels in the Department will be reduced by 5.8 FTE. This reduction is composed entirely of vacant position eliminations in both the General and Recreation funds. These vacant positions are related primarily to reduced staffing levels at the Tallyn's Reach Library and the Sports Office. Total expenditures in 2005 are projected to increase by \$767,000 when compared to 2004. Expenditures associated with supplies and services are forecast to increase by a net of \$423,600 primarily due to increased art acquisition expenses for AIPP, additional costs related to recreation programs, and increased costs funded by draw-downs of designated revenues. Interfund charges are projected to increase by \$128,700 due to increased fuel and maintenance charges, and the re-establishment of risk charges in the Recreation Fund. Expenditures associated with operating transfers are projected to increase by \$278,000 due to changes in the General Fund subsidy to both the Recreation and Cultural Services funds. These subsidy changes encompass a decrease for budget cuts taken in the Cultural Services and Recreation funds; an increase associated with a transfer of various cultural programs from the General Fund to the Cultural Services Fund; and a decrease in compensation reserve levels removed from Non-Departmental.

Library, Recreation, & Cultural Services

MAJOR VARIANCE EXPLANATION

In Fiscal Year 2006, the department's staffing decreases by 5.0 FTE as a result of the elimination of both filled and vacant positions in the General and Recreation funds. Additionally, 6.8 FTE are transferred from the General Fund to the Designated Revenue Fund as a result of a proposed shifting of funding for Iliff Square and Tallyn's Reach libraries. Total expenditures are forecast to increase by \$376,800 when compared to 2005. Personal services costs are forecast to increase by \$112,229. This is a net result of staffing reductions offset by increases in temporary salaries, appropriation increases in accordance with citywide policies, and fully-funding remaining positions from 2005. Supplies and services costs are projected to increase by \$372,400, largely as a result of a one-time increase in Art-In-Public Places acquisition spending. Capital related costs are projected to increase by \$107,200 due to registration system upgrades/enhancements for recreation operations, and increased equipment replacements in cultural operations. Transfers out are forecast to decrease by \$223,000. This is a net result of General Fund subsidy reductions to both the Recreation and Cultural Services funds; general increases for mandated costs; and an increase in compensation reserve transfers. The listing of amendments that follows describes these and other 2006 budget changes.

EFFICIENCY SAVINGS

Item	2006 Savings
Decrease in technical services.	-153,000
Decrease in professional services.	-88,000
Decrease in temporary salary and related costs.	-43,500
Decrease in professional services	-19,000
Efficiency Savings Total	-303,500

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Cultural Services Fund</u>				
<i>New Appropriation</i>				
Art in Public Places Projects	0.00	405,000	0	405,000
The Art in Public Places program has \$405,000 of contracted services due for payment in 2006. This is an appropriation from the existing cash balance of \$700,000.				
Program:				
Art in Public Places				
New Appropriation Total	0.00	405,000	0	405,000
Cultural Services Fund Total	0.00	405,000	0	405,000
<u>Designated Revenues Fund</u>				
<i>New Appropriation</i>				
Transfer Iliff Square Library Operations to Arapahoe Library District Funds	2.00	156,801	0	156,801
Arapahoe Library District (ALD) receipts are sufficient to cover the anticipated operating expenses of \$156,801. This is an appropriate use of ALD funds, which are collected from residents for the purpose of providing library services. Transfer appropriation and FTE from the General Fund.				
Program:				
Library Facilities and Public Services				

Library, Recreation, & Cultural Services

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund</u>				
<i>New Appropriation</i>				
Transfer Tallyn's Reach Library Operations to Arapahoe Library District Funds	4.80	0	0	0
<p>Arapahoe Library District (ALD) receipts are sufficient to cover the anticipated operating expenses of \$235,835, which includes 4.8 FTE to be transferred from the General Fund. This is an appropriate use of ALD funds, which are collected from residents for the purpose of providing library services. The appropriation amount is zero as a result of shifting existing appropriation previously used for bookstock acquisition, equipment, and other operating costs.</p> <p>Program: Library Facilities and Public Services</p>				
New Appropriation Total	6.80	156,801	0	156,801
Designated Revenues Fund Total	6.80	156,801	0	156,801
<u>General Fund</u>				
<i>Budget Cut</i>				
Decrease in the Subsidy to the Recreation Fund Related to the Reduction of Various Programs	0.00	-306,800	0	-306,800
<p>This reduction to the General Fund subsidy transfer for the Recreation Fund relates to proposed budget cuts taken in the Recreation Fund for 2006. This reduction is composed of the following net amounts: close Parklane Pool, \$14,300; eliminate the Senior Transportation program, \$96,267; cut one recreation supervisor position, \$74,233; and reduce subsidy to account for new program revenues, \$122,000.</p> <p>Program: Transfer to Recreation</p>				
Layoff Office Assistant in Department Administration	-1.00	-38,638	0	-38,638
<p>Cut a filled Office Assistant position worth 1.0 FTE. The position is the final remaining source of clerical support for the Systems Support area.</p> <p>Program: Departmental Support Services</p>				

Library, Recreation, & Cultural Services

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>Budget Cut</i>				
Net Subsidy Decrease to the Cultural Services Fund for the History Museum	0.00	-48,992	0	-48,992
<p>This subsidy reduction is related to the subsidized operations of the Aurora History Museum in the Cultural Services Fund. The museum will offset this \$48,992 reduction in subsidy revenue by utilizing other revenue sources. Additionally, in the General Fund, the Historic Preservation program is eliminated in order to continue the \$84,114 of remaining subsidy funding for the museum. As a result, Historic Preservation operations will be transferred to the museum.</p> <p>Program: Transfer to Cultural Services</p>				
Reduce Tallyn's Reach Library Hours and Cut Vacant Library Assistant	-1.00	-45,296	0	-45,296
<p>Reduce Tallyn's Reach Library hours from 40 to 32 per week, and cut a vacant Library Assistant position worth 1.0 FTE. Tallyn's Reach hours will be reduced by 20 percent.</p> <p>Program: Library Facilities and Public Services</p>				
Remove Historic Preservation from the General Fund.	-1.00	-84,114	0	-84,114
<p>Remove the Historic Preservation program appropriation from the General Fund and eliminate one filled Preservation Specialist position worth 1.0 FTE. This reduction is taken in lieu of a reduction to the General Fund's subsidy for the Cultural Services Fund. In particular, this reduction helps maintain funding for the Aurora History Museum's operations.</p> <p>Program: Historic Sites and Preservation</p>				
Transfer Iliff Square Library Operations to Arapahoe Library District Funds	-2.00	-156,801	0	-156,801
<p>Arapahoe Library District (ALD) receipts are sufficient to cover the anticipated operating expenses of \$156,801. This is an appropriate use of ALD funds, which are collected from residents for the purpose of providing library services. Transfer appropriation and FTE to the Designated Revenues Fund.</p> <p>Program: Library Facilities and Public Services</p>				

Library, Recreation, & Cultural Services

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>Budget Cut</i>				
Transfer Tallyn's Reach Library Operations to Arapahoe Library District Funds	-4.80	-235,835	0	-235,835
<p>Arapahoe Library District (ALD) receipts are sufficient to cover the anticipated operating expenses of \$235,835, which includes 4.8 FTE to be transferred to the Designated Revenues Fund. This is an appropriate use of ALD funds, which are collected from residents for the purpose of providing library services. In the related amendment located in the Designated Revenues Fund, the appropriation amount is zero as a result of shifting existing appropriation previously used for bookstock acquisition, equipment, and other operating costs.</p> <p>Program: Library Facilities and Public Services</p>				
Budget Cut Total	-9.80	-916,476	0	-916,476
General Fund Total	-9.80	-916,476	0	-916,476
<u>Recreation Fund</u>				
<i>Budget Cut</i>				
Close Parklane Pool	0.00	-32,200	-17,900	-14,300
<p>This budget cut involves the closure of Parklane Pool. The \$32,200 in expenditure reductions are offset by pool revenue decreases of \$17,900, netting \$14,300 in annual savings. This budget cut involves a corresponding decrease in the General Fund subsidy to the Recreation Fund.</p> <p>Program: Aquatics Programs</p>				
Eliminate Senior Transportation Program and Layoff Driver	-1.00	-115,309	-19,042	-96,267
<p>This budget cut involves the elimination of the Senior Transportation Program and the layoff of a filled Van/Bus Driver position worth 1.0 FTE. The \$115,309 in expenditure reductions are offset by revenue decreases of \$19,042, netting \$96,267 in annual savings. Due to this cut, Aurora seniors lose a transportation resource. This cut will not affect transportation related to City-sponsored activities. Approximately 40.0 percent of the fleet budget (\$21,000) will need to be retained in order to cover the operating cost of vehicles re-assigned to provide transportation for senior excursions. This budget cut involves a corresponding decrease in the General Fund subsidy to the Recreation Fund.</p> <p>Program: Senior and Special Programs</p>				

Library, Recreation, & Cultural Services

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Recreation Fund</u>				
<i>Budget Cut</i>				
Increase Recreation Fees to Generate Additional \$122,000 in Revenue	0.00	0	122,000	-122,000
The primary revenue generation will be in Aquatics (\$53,000); Sports Programs (\$17,000); Gymnastics (\$14,000); Senior Services (\$8,000); and Leisure Lifestyle (\$6,000). The remaining increases are spread throughout other programs. This budget cut involves a corresponding decrease in the General Fund subsidy to the Recreation Fund.				
Program:				
Recreation Division Management & Support Services				
Layoff Recreation Supervisor	-1.00	-74,233	0	-74,233
This budget cut involves the elimination of a filled Recreation Supervisor position, worth 1.0 FTE, and the related supplies costs. Due to this layoff, management/oversight responsibility of the Leisure Lifestyle Program, Expo Recreation Center, and Meadowwood Recreation Center will be performed by the Sports Office. This budget cut involves a corresponding decrease in the General Fund subsidy to the Recreation Fund.				
Program:				
General Recreation				
Budget Cut Total	-2.00	-221,742	85,058	-306,800
Recreation Fund Total	-2.00	-221,742	85,058	-306,800
Amendment Request Total	-5.00	-576,417	85,058	-661,475

PROGRAM EXPENDITURE SUMMARY				
Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Conservation Trust Fund</u>				
Art in Public Places	0	0	32,600	18,350
Conservation Trust Fund Total	\$0	\$0	\$32,600	\$18,350
<u>Cultural Services Fund</u>				
Art in Public Places	129,631	60,625	311,504	480,064
Arts Programs	1,060,854	1,062,705	939,478	1,205,849
Aurora History Museum	330,614	350,712	446,937	307,954
Building Maintenance CSF	0	7,600	7,600	7,600
Cultural Services Administration	195,351	210,981	256,578	268,226
Special Events and Volunteer Center	383,318	398,821	343,326	443,239
Cultural Services Fund Total	\$2,099,768	\$2,091,444	\$2,305,423	\$2,712,932
<u>Designated Revenues Fund</u>				
Art in Public Places	531,031	0	0	0
Library Collection Management and Systems	27,561	560	0	86,596
Library Facilities and Public Services	111,327	244,778	417,791	680,328
Senior and Special Programs	0	0	108,702	123,043
Sports Programs	265,106	159,055	373,278	166,000

Library, Recreation, & Cultural Services

PROGRAM EXPENDITURE SUMMARY				
Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Designated Revenues Fund</u>				
Designated Revenues Fund Total	\$935,025	\$404,393	\$899,771	\$1,055,967
<u>General Fund</u>				
Art in Public Places	0	0	0	1,665
Aurora History Museum	261,814	274,553	0	5,461
Cultural Services Administration	0	0	0	3,513
Departmental Support Services	504,027	510,214	501,492	432,299
Historic Sites and Preservation	87,551	81,381	78,702	0
Library Collection Management and Systems	2,264,215	2,334,007	2,077,632	2,063,231
Library Facilities and Public Services	2,695,646	2,819,395	2,813,184	2,602,667
Office of the Director	217,836	280,741	285,577	287,233
Preschool and Youth Programs	0	0	0	3,265
Senior and Special Programs	0	0	0	657
Special Events and Volunteer Center	235,118	258,119	0	0
Transfer to Cultural Services	456,200	418,921	949,974	896,551
Transfer to Recreation	3,772,400	4,783,651	5,062,654	4,893,154
Transfer to Television	-2,228	0	0	0
General Fund Total	\$10,492,579	\$11,760,982	\$11,769,215	\$11,189,696
<u>Gifts & Grants Fund</u>				
Art in Public Places	822	0	0	0
Arts Programs	23,062	0	0	0
Aurora History Museum	28,418	0	0	0
Cultural Services Administration	20	0	0	0
Historic Sites and Preservation	22,617	13,810	0	0
Library Collection Management and Systems	1,378	0	0	0
Library Facilities and Public Services	32,433	30,837	0	0
Office of the Director	325	0	275,000	659,158
Preschool and Youth Programs	133,778	189,444	275,345	0
Senior and Special Programs	269,378	235,196	0	0
Special Events and Volunteer Center	38,283	0	0	0
Sports Programs	20,914	19,835	0	0
Gifts & Grants Fund Total	\$571,428	\$489,122	\$550,345	\$659,158
<u>Recreation Fund</u>				
Aquatics Programs	1,819,432	1,977,571	1,925,845	2,005,027
Arts Programs	8,163	-9,181	0	0
Building Maintenance RF	0	65,900	10,000	65,900
Departmental Support Services	459,821	442,172	467,310	497,992
General Recreation	403,390	411,317	425,711	340,326
Preschool and Youth Programs	633,848	640,034	667,833	661,753
Recreation Centers	928,574	904,031	833,578	907,675
Recreation Division Management & Support Services	456,083	561,132	546,656	818,362
Senior and Special Programs	1,105,672	1,113,230	1,086,588	1,068,128
Sports Programs	2,974,411	3,061,690	3,159,979	3,056,386
Recreation Fund Total	\$8,789,394	\$9,167,896	\$9,123,500	\$9,421,549
Expenditures Total	\$22,888,194	\$23,913,837	\$24,680,854	\$25,057,652

Library, Recreation, & Cultural Services

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Cultural Services Fund</u>				
Art in Public Places	1.00	1.00	1.00	1.00
Arts Programs	8.00	8.00	8.00	8.00
Aurora History Museum	4.00	4.00	4.00	4.00
Cultural Services Administration	2.00	2.00	2.00	2.00
Special Events and Volunteer Center	3.00	3.00	3.00	3.00
Cultural Services Fund Total	18.00	18.00	18.00	18.00
<u>Designated Revenues Fund</u>				
Library Facilities and Public Services	3.50	2.50	1.50	8.30
Senior and Special Programs	0.00	0.00	3.00	3.00
Designated Revenues Fund Total	3.50	2.50	4.50	11.30
<u>General Fund</u>				
Departmental Support Services	8.80	8.80	7.80	6.80
Historic Sites and Preservation	1.00	1.00	1.00	0.00
Library Collection Management and Systems	19.30	17.30	18.30	18.30
Library Facilities and Public Services	69.90	65.90	62.10	54.30
Office of the Director	2.00	2.00	2.00	2.00
General Fund Total	101.00	95.00	91.20	81.40
<u>Gifts & Grants Fund</u>				
Senior and Special Programs	2.90	3.00	0.00	0.00
Gifts & Grants Fund Total	2.90	3.00	0.00	0.00
<u>Recreation Fund</u>				
Aquatics Programs	13.00	13.00	13.00	13.00
Arts Programs	0.50	0.00	0.00	0.00
Departmental Support Services	3.00	3.00	3.00	3.00
General Recreation	2.80	2.80	2.80	1.80
Preschool and Youth Programs	6.00	5.00	5.00	5.00
Recreation Centers	11.50	9.50	9.50	9.50
Recreation Division Management & Support Services	4.50	4.00	4.00	4.00
Senior and Special Programs	14.00	14.00	14.00	13.00
Sports Programs	17.50	18.00	17.00	17.00
Recreation Fund Total	72.80	69.30	68.30	66.30
Staffing Total	198.20	187.80	182.00	177.00

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

1 Transfer to Recreation

Provides General Fund subsidy revenue to the Recreation Fund to cover costs of programs and facilities not fully supported through user fees. Total 2004 subsidy was \$4,783,651. 2004 participation was in excess of 1,400,000.

Council Goals/Objectives: Activities Supported

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue to offer cultural, library, and recreational programs and activities reflecting the diversity of the community (leisure classes, sports, etc.).

Library, Recreation, & Cultural Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

Cost Benefit:

This program supports 1,400,000 Recreation Division participants at an annual cost of \$4,783,651. This is an average cost per participant of \$3.41.

2 Transfer to Cultural Services

Provides General Fund subsidy revenue to the Cultural Services Fund to cover costs of programs and facilities not fully supported through user fees. Total 2004 subsidy was \$963,732.

Council Goals/Objectives: Activities Supported

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue to offer cultural, library, and recreational programs and activities reflecting the diversity of the community (leisure classes, sports, etc.).

Cost Benefit:

This subsidy supports Cultural Services attendees exceeding 968,928 at an annual cost of \$963,732. This is an average cost per attendee of \$0.99.

3 Office of the Director

Oversees management and planning of all operations within the department. Provides staff liaison support and coordination to numerous boards and commissions that advise the department on its services and operations. Works with numerous and varied community groups and organizations and on several city-wide projects.

Council Goals/Objectives: Activities Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: A 2006 budget that is balanced using a minimum of one-time solutions.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Actively participate in external organizations such as the Business Advisory Board.

Activity: Foster youth involvement in development of youth oriented programs and activities.

Cost Benefit:

This program oversees the activities that support 3,058,128 public contacts with citizens at an annual cost of \$287,533. This is a cost per contact of \$0.09.

4 Departmental Support Services

Oversees centralized department coordination in the following areas: financial planning, budgeting, accounting, payroll and personnel operations, public relations and marketing, public copier machines, Library technical services, facility maintenance, and special projects. Annually, this area processes paperwork for the monitoring of 221 cost centers, processes 26,000 invoices, journal entry corrections and interdepartmental billings, completes processing of paperwork (approximately 9,450 individual pieces) for 350+ new hires, 2,700 pieces of paperwork for employment status changes, 15,000 time cards, 5,000 deposit transmittals, distributes 120,000 program brochures, produces 780 graphics jobs, and generates 2,500 free and positive media contacts. Total transactions equal approximately 180,000 annually.

Council Goals/Objectives: Activities Supported

Goal: Aurora will be a fiscally strong and financially well-managed city.

Activity: Achieve a 2005 actual bottom line that shows fund balance better than budgeted.

Goal: Enhance Aurora's identity and raise awareness of the City's many qualities.

Activity: Enhance media relationships and focus on receiving more earned media coverage.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Monitor potential new regulatory requirements.

Cost Benefit:

This program processes and/or produces 180,000 items at an annual cost of \$957,500. This is an average cost per transaction of \$5.32.

Library, Recreation, & Cultural Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

5 Library Facilities and Public Services

Oversees the operation of all Library facilities located within the Central, South, North, and Tallyn's Reach regions. Also oversees meeting coordination for Library facilities, the Aurora Municipal Center, and the Municipal Justice Center. In 2004, Aurora libraries circulated 2,200,000 items, responded to 450,000 reference inquiries, and schedules 2,000 events through Meeting Room Services.

Council Goals/Objectives: Activities Supported

Goal: Economic Vitality - Make Aurora the best city in which to locate, expand and operate a business.

Activity: Promote higher education as a pillar of economic viability by convening an education summit including K-12 and community college issues.

Goal: Ensure a safe community for people.

Activity: Continue to promote the City's libraries, recreation, and cultural facilities as "safe havens" for youth and to include the various joint-usage school facilities.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Maintain contact with elected officials throughout the year.

Activity: Participate in national, state and regional associations and organizations.

Cost Benefit:

This program serves 2,652,000 citizen transactions at a net annual cost of \$2,570,987. This is an average cost per transaction of \$0.96.

6 Sports Programs

Provides organized team sports programs for youth and adults including basketball, volleyball, softball, baseball, roller hockey, gymnastics, tennis, and other sports at school sites, city sports complexes, Wheel Park, and tennis courts that develop healthy active youth and lifelong skills for all ages. Coordinates regional, state, and national sports tournaments at complexes. Coordinates sports fields for independent youth sports organizations and school sites. In 2004 total attendance was 666,000. Annual economic impact to local businesses, via tournaments and programs, is estimated to exceed \$15,000,000.

Council Goals/Objectives: Activities Supported

Goal: Economic Vitality - Make Aurora the best city in which to locate, expand and operate a business.

Activity: Identify ways in which to make the VPAB even more successful in bringing outside activities to Aurora.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Actively participate in external organizations such as the Business Advisory Board.

Activity: Participate in joint ventures with other governmental agencies to achieve efficiencies related to City services and programs.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue to offer cultural, library, and recreational programs and activities reflecting the diversity of the community (leisure classes, sports, etc.).

Cost Benefit:

This program serves 666,000 attendees at a net annual cost of \$381,889. This is an average cost per participant of \$0.57.

Library, Recreation, & Cultural Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

7 Aquatics Programs

Oversees the operation of three indoor pools and seven outdoor pools including classes and lessons, drop-in swim, lap swim, and swim teams. These functions help develop a safe and healthy community. Manages all pool maintenance and seasonal staff of approximately 200 and regular staff of 11. Annual attendance is over 300,000.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Vast array of library, recreation, and cultural activities.

Goal: Provide an excellent water management and utility system.

Activity: Maintain and update a vulnerability assessment for the City's water system.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Participate in national, state and regional associations and organizations.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue to offer cultural, library, and recreational programs and activities reflecting the diversity of the community (leisure classes, sports, etc.).

Cost Benefit:

This program serves 300,000 attendees at a net annual cost of \$955,750. This is an average per attendee cost of \$3.19.

8 Library Collection Management and Systems

Oversees library collection development, cataloging and processing services, interlibrary loan, facility maintenance, courier and mail processing, and public computer systems. 2004 processing included 14,900 interlibrary loan requests, 15,369 weeded items, 53,933 items added to the collection 14,949 mended items, and 720,000 books transported via courier.

Council Goals/Objectives: Activities Supported

Goal: Economic Vitality - Make Aurora the best city in which to locate, expand and operate a business.

Activity: Promote higher education as a pillar of economic viability by convening an education summit including K-12 and community college issues.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Participate in national, state and regional associations and organizations.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue to make available multicultural resources at museums and libraries (within collections, exhibits, and access to other resources).

Cost Benefit:

This program processes 819,151 Library collection/mail items at a net annual cost of \$2,325,246, including the cost of new book stock. This is an average cost per item of \$2.84.

Library, Recreation, & Cultural Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

9 Arts Programs

Presents a performing arts season at the Aurora Fox Arts Center, and provides classes and workshops in pottery, fine arts, music, dance, and theater. Provides outreach programs for Aurora citizens. In 2004 this program offered 36 productions and 400 classes, and generated 749,145 attendees, as per the annual Scientific and Cultural Facilities District annual independent audit.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Continue to provide out-of-school recreation activities and programs for youth through joint efforts with the school districts.

Activity: Vast array of library, recreation, and cultural activities.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue to enhance City cultural awareness programs (i.e. Building Unity in Neighborhoods/OAR, etc.), and expand to other geographical areas in the city.

Activity: Continue to offer cultural, library, and recreational programs and activities reflecting the diversity of the community (leisure classes, sports, etc.).

Cost Benefit:

This program services 749,145 attendees at a net annual cost of \$415,142. This is an average cost per attendee of \$0.55.

10 Recreation Division Management & Support Services

Oversees planning and management of the Recreation Services Division and Historic Sites and Preservation operations, including recreation facilities, division support services, training and customer service, program/services development, planning, and general department/city-wide project activities. Provides centralized coordination and administration of the division wide computerized registration program and data, online and touch tone registration, facility booking and point-of-sale that provides high-tech options/services to citizens. Annual transactions are 1,162,799 in point-of-sale, 2,294 rentals 7,469 facility bookings, 69,430 registrations, and 12,769 withdrawals for a total of 1,254,761 transactions.

Council Goals/Objectives: Activities Supported

Goal: Enhance Aurora's identity and raise awareness of the City's many qualities.

Activity: Maximize use of the City web site to promote the City and community. Monitor and update the site to ensure it is user-friendly and offers needed services. Work to increase resident, business and visitor use of the site.

Goal: Ensure a safe community for people.

Activity: Vast array of library, recreation, and cultural activities.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Complete and begin implementation of the Services and Facilities Master Plan.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Participate in national, state and regional associations and organizations.

Cost Benefit:

This program processes 1,254,761 registration system transactions at an annual cost of \$496,512. This is an average cost per transaction of \$0.40.

Library, Recreation, & Cultural Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

11 Senior and Special Programs

Oversees programs and services for adults age 50 plus (senior citizens) and persons with developmental disabilities that result in longer independence for many citizens. Provides liaison and support to four boards and commissions. Morning Star Adult Day program provides more than 40,000 hours of respite for caregivers annually. Therapeutic Recreation programs provide 150 days of full day and after school programs for Aurora's citizens with developmental disabilities. The Aurora Senior Center serves approximately 12,300 seniors each month with programs, activities, and services and provides more than 16,000 Volunteer of America meals annually. 2004 attendance was approximately 169,000.

Council Goals/Objectives: Activities Supported

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Participate in joint ventures with other governmental agencies to achieve efficiencies related to City services and programs.

Activity: Participate in national, state and regional associations and organizations.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue to enhance City cultural awareness programs (i.e. Building Unity in Neighborhoods/OAR, etc.), and expand to other geographical areas in the city.

Activity: Continue to offer cultural, library, and recreational programs and activities reflecting the diversity of the community (leisure classes, sports, etc.).

Cost Benefit:

This program serves 169,000 attendees at a net annual cost of \$775,886. This is an average cost per participant of \$4.59.

12 Recreation Centers

Includes one Recreation Center (with one gym) and six Neighborhood Recreation Centers. Provides venues for classes, productions, and public rentals that offer citizens a public area in which to meet and promote public discourse, stress release, skill development and achieving healthy goals. All centers combine to provide 75,200 square feet or 0.25 square feet per capita. Combined user visits exceeded 624,000 in 2004.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Continue to promote the City's libraries, recreation, and cultural facilities as "safe havens" for youth and to include the various joint-usage school facilities.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Complete and begin implementation of the Services and Facilities Master Plan.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue to offer cultural, library, and recreational programs and activities reflecting the diversity of the community (leisure classes, sports, etc.).

Cost Benefit:

This program serves 624,000 participants at a net annual cost of \$681,235. This is an average cost per user visit of \$1.09.

Library, Recreation, & Cultural Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

13 Aurora History Museum

Exhibits and archives historically significant documents, art, and artifacts that are representative of Aurora's cultural history and shows the relationship to Colorado history. Current photographic archive exceeds 18,000 pieces. Programs served 26 schools, 12,694 people on site, and 32,639 with outreach programs and exhibits.

Through exhibit viewer ship, the Aurora History Museum serves an additional estimated 900,000 citizens at a cost per viewer of \$0.26.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Continue to provide out-of-school recreation activities and programs for youth through joint efforts with the school districts.

Activity: Vast array of library, recreation, and cultural activities.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue to make available multicultural resources at museums and libraries (within collections, exhibits, and access to other resources).

Activity: Continue to offer cultural, library, and recreational programs and activities reflecting the diversity of the community (leisure classes, sports, etc.).

Cost Benefit:

This program serves 45,333 attendees at a net annual cost of \$235,688. This is an average cost per attendee of \$5.20.

14 Cultural Services Administration

Oversees performing arts, visual arts, dance, art in public places, history museum, special events, volunteer center, and Show Wagon. Coordinates support for three boards and commissions. This division served 968,928 attendees in 2004 with on site and outreach programs and activities.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Vast array of library, recreation, and cultural activities.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Actively participate in external organizations such as the Business Advisory Board.

Activity: Participate in national, state and regional associations and organizations.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue to offer cultural, library, and recreational programs and activities reflecting the diversity of the community (leisure classes, sports, etc.).

Cost Benefit:

This program oversees Special Events/Volunteers, Arts Programs, Art in Public Places, and the Aurora History Museum total attendance of 968,928 at a net annual cost of \$175,000. This is an average cost per attendee of \$0.18.

Library, Recreation, & Cultural Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

16 Preschool and Youth Programs

Provides pre-school through teen-age children and youth with various classes and programs that build the intellectual, social, emotional, and physical skills necessary for successful development. Provides a liaison to Aurora Youth Commission. 2004 attendance was 100,000.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Continue to provide out-of-school recreation activities and programs for youth through joint efforts with the school districts.

Activity: Youth prevention activities.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Participate in joint ventures with other governmental agencies to achieve efficiencies related to City services and programs.

Activity: Foster youth involvement in development of youth oriented programs and activities.

Cost Benefit:

This program serves 100,000 attendees at a net annual cost of \$177,769. This is an average cost per attendee of \$1.78.

17 General Recreation

Provides programs that offer general recreational and health driven goals such as: cooking, crafts, dog obedience, fitness, aerobics, yoga, martial arts, camps/workshops, miniature golf, and basic computer skills. 2004 attendance exceeded 42,000.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Youth prevention activities.

Activity: Vast array of library, recreation, and cultural activities.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue to enhance City cultural awareness programs (i.e. Building Unity in Neighborhoods/OAR, etc.), and expand to other geographical areas in the city.

Activity: Continue to offer cultural, library, and recreational programs and activities reflecting the diversity of the community (leisure classes, sports, etc.).

Cost Benefit:

This program serves 42,000 attendees at a net annual cost of \$81,608. This is an average cost per attendee of \$1.94.

Library, Recreation, & Cultural Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

18 Art in Public Places

Uses 1.0 percent of capital construction costs to recruit artists and to work with the Art in Public Places Commission to select and approve works for various City locations. Since 1997 there are 35 projects that have been completed and currently there are 8 more in various stages of development.

Council Goals/Objectives: Activites Supported

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Actively participate in external organizations such as the Business Advisory Board.

Activity: Participate in national, state and regional associations and organizations.

Activity: Invite boards and commissions to present accomplishments, goals and issues to PRI policy committee.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue to offer cultural, library, and recreational programs and activities reflecting the diversity of the community (leisure classes, sports, etc.).

Cost Benefit:

The 2004 Art in Public Places funding from the Capital Projects Fund was \$235,600. This represents .00535 of the total Capital Projects Fund expenditures of \$44,023,655.

19 Special Events and Volunteer Center

Plans and conducts major events such as KidSpree, PumkinFest, Flicks on the Fax, and others with an emphasis on enhancing community focus, attracting attendance from the metro region, and reflecting a positive image of Aurora. Promotes volunteer opportunities within City departments and in the community through marketing and referral of volunteers. 2004 Special Events attendance included KidSpree with 40,000, PumpkinFest with 24,000, North Aurora Events with 2,050, Banks in Harmony with 10,000, Public Fireworks Display 100,000, for total attendance of 176,050. 7,090 volunteers contributed time equal to 62 FTE and \$2.7 million dollars.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Youth volunteerism in Aurora's events and activities through the Office of Volunteerism.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Participate in national, state and regional associations and organizations.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue to incorporate diversity in City-sponsored special events, i.e. Asian film Festival, Fiesta Days, KidSpree and others.

Activity: Encourage use of Aurora Municipal Center for special events.

Cost Benefit:

This program generates 176,050 attendees at a net annual cost of \$228,400. This is an average cost per attendee of \$1.30.

20 Building Maintenance RF

Accounts for Recreation Fund building maintenance activities for eighteen facilities with total square footage of 153,310.

Council Goals/Objectives: Activites Supported

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue to offer cultural, library, and recreational programs and activities reflecting the diversity of the community (leisure classes, sports, etc.).

Cost Benefit:

This program maintains 153,310 square feet of space at eighteen recreation facilities at an annual cost of \$65,900. This is a cost per square foot of \$0.43.

Library, Recreation, & Cultural Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

21 Building Maintenance CSF

Accounts for Cultural Services Fund building maintenance activities for three facilities with total square footage of 30,438.

Council Goals/Objectives: Activities Supported

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue to offer cultural, library, and recreational programs and activities reflecting the diversity of the community (leisure classes, sports, etc.).

Cost Benefit:

This program services three facilities with a total square footage of 30,438 at an annual cost of \$7,600. This is a cost per square foot of \$0.25.

INACTIVE PROGRAM DESCRIPTIONS

Program \ Description

Historic Sites and Preservation

Identifies, preserves, protects, and increases the appreciation of archeological and historic resources for Aurora residents. Recommends appropriate sites for nomination as local landmarks and/or to the National Registry of Historic Places. Manages Aurora's Certified Local Government (CLG) programs. As part of these programs, provides 40 to 50 commercial and single family home rehabilitation loan reviews and approximately one Section 106 review annually for federal oversight. Provides oversight and assistance to 20 local landmarks, 1 historic district, and 1 historic archeological site. 2004 attendance in classes and arranged visits to historic sites was approximately 12,200 (does not include special events and self-initiated visits). [OBFP Note: Program inactive after 2005 fiscal year]

Transfer to Television

Provide General Fund revenue raised through the cable franchise agreement to support, in part, the operations of KACT-TV and related telecommunication services provided by television services to other City departments and the community. Beginning with 2004, the operations of KACT-TV are located in the General Management Department. [OBFP Note: Program inactive after 2003 fiscal year]

Neighborhood Services

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Nancy Sheffield, Neighborhood Services Director • NSHEFFIE@auroragov.org



DESCRIPTION

Neighborhood Services consists of five divisions and a projected 83.5 permanent employees. Our divisions include: Neighborhood Support, Animal Care, Community Development, Original Aurora Renewal, and Community Relations. The mission of Neighborhood Services is to maintain community appearance and enhance the quality of life in Aurora's neighborhoods. This is accomplished through a combination of community outreach, code enforcement, and numerous neighborhood improvement programs and services. Our staff is dedicated to forming partnerships with neighborhood residents and community groups to strengthen and enhance both the social fabric and physical aspects of Aurora Neighborhoods.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	87.20	88.60	87.60	83.50
Personal Services	4,773,020	4,746,397	4,912,262	4,801,048
Supplies and Services	5,344,816	4,433,529	8,990,864	5,090,852
Interfund Charges	90,372	84,535	102,791	95,799
Capital Related	-6,954	14,700	0	0
Expenditures Total	\$10,201,254	\$9,279,161	\$14,005,917	\$9,987,699

MAJOR VARIANCE EXPLANATION

In 2004 Neighborhood Services total expenditures decreased \$922,100 (9.0 percent) primarily due to a decrease in supplies and services spending in the Community Development Fund. The completion of the MLK Jr. Library/Municipal Services Center project in 2003, and the multi-year nature of other projects contributed to the decrease in expenditures. In 2003 capital related expenditures were a negative \$6,954 due to an unspent carryforward. One FTE was added to the Community Development Fund in 2004 representing the Library and Recreation Department's Special Events Coordinator position; and there was a 0.4 FTE budgetary correction for the Neighborhood Support Division.

In 2005 total expenditures increased \$4,726,800 (50.9 percent) primarily to a change in practice from budgeting the Community Development Fund on a cash basis to fully appropriating all funds each year. A Spring Supplemental fully appropriated all available funds for the Community Development Fund. One FTE was cut from the General Fund representing the unfilled Senior Animal Care Clerk position.

In 2006 Neighborhood Services appropriations will decrease \$4,018,200 (28.7 percent) due primarily to the one time effect of the 2005 change in budget practice to fully appropriate the Community Development Fund. In addition, Neighborhood Services will have programmatic cuts due to the budget shortfall anticipated in 2006. Funding for Aid to Agencies will be eliminated; 2.5 vacant positions will be eliminated; 1 FTE filled Neighborhood Liaison position will be eliminated; and there is a technical correction which eliminates 0.6 FTE. The total net effect of these changes in positions is a 4.1 FTE cut. In addition, two existing Code Officer positions will be shifted to the Community Development Fund. The cuts will impact the Neighborhood Liaison, Original Aurora Renewal, and Community Relations programs. In order to fully appropriate all the CDBG and HOME funds, budget amendments are presented to reflect the allocation of these funds. The list of budget amendments that follows describes the other 2006 budget changes.

Neighborhood Services

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Community Development Fund</u>				
<i>New Appropriation</i>				
2006 Budget for HOME Ownership Assistance (HOAP) Loans	0.00	852,500	0	852,500
This amendment fully appropriates funds for the HOME Ownership Assistance (HOAP) Loan program.				
Program:				
HOME Ownership				
2006 CDBG Budget Code Enforcement Original Aurora	2.00	479,110	0	479,110
This amendment includes the move of two code enforcement officers from the General Fund (\$118,731), which increases the number of inspectors funded by CDBG to eight. This amendment fully appropriates funds for CDBG Code Enforcement.				
Program:				
CDBG Neighborhood Support				
2006 CDBG Budget for CDBG Administration	0.30	589,737	0	589,737
This amendment includes a move of 0.2 FTE Management Analyst I to the General Fund as well as, a move of 0.5 OAR Program Manager from the General Fund. This amendment fully appropriates funds for CDBG Administration.				
Program:				
CDBG Administration				
2006 CDBG Budget for Public Facilities	0.00	497,758	0	497,758
This amendment fully appropriates funds for CDBG Public Facilities projects.				
Program:				
CDBG Public Facilities				
2006 CDBG Housing Rehabilitation Programs	0.00	1,350,787	0	1,350,787
This amendment fully appropriates funds for CDBG Housing Rehabilitation programs.				
Program:				
CDBG Rehabilitation Programs				
2006 CDBG Public Service Budget	0.00	393,750	0	393,750
This amendment includes the transfer of 0.5 FTE Community Networker position from the General Fund (\$34,965). In addition this amendment accounts for the elimination of 0.5 FTE for a vacant Public Information Officer, and will fully appropriate funds for CDBG Public Service programs.				
Program:				
CDBG Public Service				

Neighborhood Services

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Community Development Fund</u>				
<i>New Appropriation</i>				
2006 HOME Budget for Rehabilitation Programs	0.00	977,500	0	977,500
This amendment fully appropriates funds for HOME Rehabilitation programs.				
Program:				
HOME Rehabilitation Programs				
2006 HOME Budget for Administration	0.00	180,525	0	180,525
This amendment fully appropriates funds for HOME administration.				
Program:				
HOME Administration				
2006 HOME Budget for Community Housing Development Organization	0.00	526,735	0	526,735
This amendment fully appropriates funds for HOME Community Housing Development Organization.				
Program:				
HOME Community Housing Development Organization				
2006 HOME Budget for Public Service	0.00	100,000	0	100,000
This amendment fully appropriates funds for HOME Public Service programs.				
Program:				
HOME Public Service				
New Appropriation Total	2.30	5,948,402	0	5,948,402
Community Development Fund Total	2.30	5,948,402	0	5,948,402
<u>General Fund</u>				
<i>Budget Cut</i>				
Cut All Aid to Agencies funding	0.00	-530,107	0	-530,107
Elimination of Aid to Agencies will reduce the funding for organizations such as Comitit, Aurora Interchurch Task Force and Arapahoe House, as well as other non-profit service agencies.				
Program:				
Aid to Agencies				
Eliminate 0.5 FTE Vacant Community Relations Technical Assistant	-0.50	-23,609	0	-23,609
This position provides administrative support to the Division Manager. This cut leaves one full-time Division Manager and two 0.5 FTE (the part-time FTE responsible for the Multilingual Community Services Directory and the 0.5 FTE who assists with meeting minutes and other administrative functions, such as handling invoices and proclamations).				
Program:				
Community Relations				

Neighborhood Services

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>Budget Cut</i>				
Eliminate Neighborhood Liaison position	-1.00	-60,622	0	-60,622
<p>This is a lay-off for a currently filled Neighborhood Liaison position. This cut will leave the Coordinator and two liaisons to assist over 350 neighborhoods and Aurora residents with City process, service requests and development issues; as well as, Neighbor to Neighbor Roundtables, Block Parties, and the Neighborhood Fence Replacement program.</p> <p>Program: Neighborhood Support</p>				
Eliminate the Vacant Community Relations Multi-Cultural Program Assistant Position	-1.00	-57,991	0	-57,991
<p>The primary responsibility of this position is to conduct multi-cultural training available to City employees and non-profit groups, inclusive of the Lunch & Learn program for employees and Cultural Legacy Series of performing artists at the Aurora Fox Theater for elementary school students. Serves as a liaison to the International Cross-Cultural Network of Aurora (ICCNA), translators and interpreters.</p> <p>Program: Community Relations</p>				
Eliminate the Vacant Original Aurora Renewal Public Information Officer Position.	-0.50	-31,548	0	-31,548
<p>This position establishes effective relationships with the media and promotes positive news about redevelopment and activities in Original Aurora. The newly hired Communications Manager and the Urban Renewal Division can help the OAR and Community Development staff achieve this goal.</p> <p>Program: Original Aurora Renewal</p>				
FTE Technical Adjustment	-0.90	0	0	0
<p>A technical correction related to the Department's total FTE count is needed in order to correctly reflect proposed staffing levels.</p> <p>Program: Administration Neighborhood Support Original Aurora Renewal</p>				
Move Community Networker 0.5 FTE from General Fund to Community Development Fund	-0.50	-34,965	0	-34,965
<p>Move funding of this position from the General Fund OAR budget to OAR Public Service (CDBG) in the Community Development Fund.</p> <p>Program: Original Aurora Renewal</p>				

Neighborhood Services

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>Budget Cut</i>				
Move Two Code Enforcement Officers from General Fund to Community Development Fund	-2.00	-118,731	0	-118,731
Move funding for two existing code-enforcement officers assigned to the CDBG Neighborhood Revitalization Strategy Area/Original Aurora. This will result in 8 of the 20 Code Enforcement Officers funded by CDBG for this essential City service. When the economy and the status of the General Fund improves, the funding should be transferred back to the General Fund.				
Program:				
Neighborhood Support				
Budget Cut Total	-6.40	-857,573	0	-857,573
General Fund Total	-6.40	-857,573	0	-857,573
Amendment Request Total	-4.10	5,090,829	0	5,090,829

PROGRAM EXPENDITURE SUMMARY				
Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Abatement Fund</u>				
Abatement-Neighborhood Services	209,919	205,855	183,260	181,101
Abatement Fund Total	\$209,919	\$205,855	\$183,260	\$181,101
<u>Community Development Fund</u>				
CDBG Administration	-23,537	451,032	443,219	589,737
CDBG Neighborhood Support	250,000	331,000	322,929	479,110
CDBG Projects	-327	0	0	0
CDBG Public Facilities	1,141,638	489,798	998,703	497,758
CDBG Public Service	418,220	272,815	456,895	393,750
CDBG Rehabilitation Programs	1,572,106	1,034,386	2,746,457	1,350,787
HOME Administration	137,000	-225,757	195,330	180,525
HOME Community Housing Development Organizatio	205,727	142,500	192,083	526,735
HOME Ownership	563,800	598,800	727,200	852,500
HOME Public Service	50,000	50,000	70,000	100,000
HOME Rehabilitation Programs	1,078,787	1,127,500	3,023,585	977,500
Relocation	50,000	-25,000	25,000	0
Community Development Fund Total	\$5,443,414	\$4,247,074	\$9,201,401	\$5,948,402
<u>Designated Revenues Fund</u>				
Redevelopment Agencies (NABA)	0	0	20,000	20,000
Designated Revenues Fund Total	\$0	\$0	\$20,000	\$20,000
<u>General Fund</u>				
Administration	215,386	225,653	233,876	250,742
Aid to Agencies	589,339	574,230	530,296	0
Animal Care	1,292,410	1,363,766	1,269,429	1,335,808
Community Relations	213,470	217,324	220,619	159,300
Mini Grants	43,988	44,095	0	0

Neighborhood Services

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>General Fund</u>				
Neighborhood Support	1,675,824	1,569,843	1,666,318	1,465,706
Original Aurora Renewal	127,746	74,479	135,530	31,509
Redevelopment Agencies (NABA)	20,000	20,000	0	0
General Fund Total	\$4,178,163	\$4,089,390	\$4,056,068	\$3,243,065
<u>Gifts & Grants Fund</u>				
Animal Care Gifts	25,397	18,739	75,609	10,000
Brownfields Grant	29,705	471,565	0	100,200
Community Relations Gifts	19,380	12,538	0	0
Emergency Shelter Grants	0	44,490	173,477	110,031
HOAP Gifts	13,275	19,910	36,000	50,000
Home of Our Own - Xcel	15,209	0	0	0
MLK Jr. Scholarship	526	1	0	0
Original Aurora Renewal Gifts	32,165	23,388	264	100,000
Weed and Seed Grants	234,101	146,211	259,838	224,900
Gifts & Grants Fund Total	\$369,758	\$736,842	\$545,188	\$595,131
Expenditures Total	\$10,201,254	\$9,279,161	\$14,005,917	\$9,987,699

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Abatement Fund</u>				
Abatement-Neighborhood Services	1.00	1.00	1.00	1.00
Abatement Fund Total	1.00	1.00	1.00	1.00
<u>Community Development Fund</u>				
CDBG Administration	8.25	8.25	7.25	8.30
CDBG Neighborhood Support	5.00	6.00	6.00	8.00
CDBG Public Service	5.75	4.25	4.25	5.50
CDBG Rehabilitation Programs	4.00	3.50	4.50	5.00
HOME Administration	0.00	7.00	7.00	4.50
HOME Ownership	3.00	0.00	0.00	0.00
Community Development Fund Total	26.00	29.00	29.00	31.30
<u>General Fund</u>				
Administration	2.00	2.00	2.00	2.20
Animal Care	24.00	24.00	23.00	23.00
Community Relations	3.50	3.50	3.50	2.00
Neighborhood Support	28.70	27.10	27.10	23.50
Original Aurora Renewal	2.00	2.00	2.00	0.50
General Fund Total	60.20	58.60	57.60	51.20
Staffing Total	87.20	88.60	87.60	83.50

Neighborhood Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

1 Administration

The administration of Neighborhood Services provides oversight, administration and management of the Department's programs, personnel and budget.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Neighborhood stabilization.

Cost Benefit:

In 2004, \$225,653 was used to oversee, administer and manage \$9,279,161 and 88.6 FTE. This represents an administrative cost of 2 cents per dollar spent.

2 CDBG Neighborhood Support

This program helps assure community maintenance, neighborhood appearance and standards for rental properties in Original Aurora.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Neighborhood stabilization.

Activity: Physical appearance and safety of community via code enforcement.

Cost Benefit:

In 2004, 33,277 inspections were conducted by 6 Code Enforcement Officers at an average cost of \$9.95 per inspection at a total cost of \$331,000 from CDBG funds.

2 Neighborhood Support

The Neighborhood Support Division promotes healthy neighborhoods through pro-active and complaint based enforcement of City codes and promotes active communication with citizens through the Neighborhood Liaison Program.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Neighborhood stabilization.

Activity: Physical appearance and safety of community via code enforcement.

Cost Benefit:

In 2004, 57,105 inspections were conducted by 14 Code Enforcement Officers at an average cost of \$12.86 per inspection at a total cost of \$734,237 from the General Fund.

3 Abatement-Neighborhood Services

Enforce community maintenance codes and ensure healthy and safe neighborhoods by abating weeds and trash and demolishing nuisance buildings and property.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Neighborhood stabilization.

Activity: Physical appearance and safety of community via code enforcement.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Continue to control noxious weeds, insects and other pests.

Cost Benefit:

In 2004, \$205,855 was spent for 718 abatements for an average cost of \$287 per abatement. This is a self-supporting, program.

Neighborhood Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

4 Animal Care

Enforce Aurora's codes governing animals by responding to requests for service and shelter. Teach and promote awareness of ways to balance the needs of residents and animals and provide humane care and disposition of abandoned and at-risk animals.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Myriad of other crime prevention and enforcement programs.

Activity: Neighborhood stabilization.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Participate in joint ventures with other governmental agencies to achieve efficiencies related to City services and programs.

Activity: Participate in national, state and regional associations and organizations.

Cost Benefit:

In 2004, 12,056 animal related calls were handled by Animal Care and 3,271 animals were accepted into the shelter for an average cost of \$4.57 per capita.

5 Animal Care Gifts

These grants and donations are used for veterinarian services, vaccinations, food, and equipment to supplement the General Fund.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Myriad of other crime prevention and enforcement programs.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Participate in national, state and regional associations and organizations.

Cost Benefit:

In 2004, \$18,739 was used for veterinary services including cruelty cases/horses, routine spay and neuter, blood work, x-rays and medicine.

6 CDBG Administration

Provide salaries and operating expenses for the general administration of the City's Community Development Block Grant (CDBG) program.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Neighborhood stabilization.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Actively participate in external organizations such as the Business Advisory Board.

Activity: Participate in national, state and regional associations and organizations.

Cost Benefit:

In 2004, the actual amount of administrative funds used to administer the CDBG grant of \$2,951,000 was \$300,949. This equates to an administrative cost of 10 cents per dollar spent.

Neighborhood Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

7 HOME Administration

Programs include all HOME programs such as Home of Our Own, Single Family Rehabilitation, Home Ownership Assistance and Community Housing Development Organizations.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Neighborhood stabilization.

Cost Benefit:

In 2004, actual administrative funds of \$321,890 were used to administer \$1,555,069 in HOME funds. This equates to an administrative cost of 20 cents per dollar.

8 HOME Community Housing Development Organization

The HOME program requires a set-aside to Aurora's Community Housing Development Organizations which provide affordable housing to Aurora citizens.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Neighborhood stabilization.

Cost Benefit:

A \$30,000 grant for Habitat for Humanity for water/sewer taps helped to leverage an estimated \$450,000 of funds to build four duplexes, providing affordable housing to eight Aurora families.

9 HOME Rehabilitation Programs

Funds are provided for deferred payment loans for income eligible Aurora homeowners for repairs to bring the homes to a safe and livable condition.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Neighborhood stabilization.

Cost Benefit:

In 2004, 24 Single Family rehabilitation projects were completed at an average cost of \$33,379 per project.

10 CDBG Rehabilitation Programs

Funds salaries and operating expenses for all administration costs for all rehabilitation programs, including the Single Family Rehab, Emergency Repairs, Commercial Renovation, Hazardous Tree Removal, Multi-family Rehab, and Lead-Based Paint programs.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Neighborhood stabilization.

Cost Benefit:

In 2004, \$756,200 leveraged an additional \$756,200 of private investment to renovate 11 storefronts in Original Aurora.

Neighborhood Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

11 CDBG Public Facilities

CDBG funds are used for area benefits such as the Northwest Alley Paving project, Colfax Avenue Streetscape and the potential Salvation Army Kroc project.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Vast array of library, recreation, and cultural activities.

Activity: Safe Streets Program.

Activity: Neighborhood stabilization.

Activity: Physical appearance and safety of community via code enforcement.

Cost Benefit:

The \$500,000 CDBG set aside has the potential to leverage a \$30 million Recreational Center. Each \$1 leverages \$60 in private funds

12 CDBG Public Service

Salaries and operating expenses for the Home Ownership Assistance program, Special Events Coordinator, the Urban Renewal Project Manager and partial funding for a residential specialist for Home of Our Own.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Neighborhood stabilization.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue to incorporate diversity in City-sponsored special events, i.e. Asian film Festival, Fiesta Days, KidSpree and others.

Cost Benefit:

In 2004, the \$50,000 cost of the Special Events Coordinator supported 11 community events in the Fletcher Plaza area.

13 HOME Public Service

Home of Our Own provides security deposit and 75 percent of first month's rental for income eligible families living in East Colfax motels.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Neighborhood stabilization.

Cost Benefit:

In 2004, \$46,928 assisted 28 families in moving out of motels and into suitable housing for an average cost of \$1,676 per household.

14 HOME Ownership

Funds are to provide direct financial assistance to first time homebuyers. This assistance to income eligible and qualified potential homeowners includes down payment along with all allowable closing costs in the form of a deferred second mortgage. This program is also funded by the General Fund transfer for the HOME match requirement.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Neighborhood stabilization.

Cost Benefit:

In 2004, \$308,600 in General Fund Match leveraged the HOME grant and lead to HOAP investments of \$729,524 which created 116 new homeowners and over \$16,000,000 in total real estate investments in Aurora.

Neighborhood Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

15 Original Aurora Renewal

Original Aurora Renewal serves as a neighborhood resource center that assists with the physical, social and economic revitalization of the City's historic northwest neighborhoods.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Myriad of other crime prevention and enforcement programs.

Activity: Neighborhood stabilization.

Cost Benefit:

In 2004, OAR provided service to an estimated 15,500 contacts in Original Aurora at a General Fund cost of \$74,479, or \$4.81 per contact.

16 Weed and Seed Grants

Original Aurora Renewal administers a five-year grant totaling nearly \$1.0 million from the Department of Justice Community Capacity Development Office (CCDO). This funding is aimed at reducing crime and improving the quality of life in a 166-block area along the Colfax Corridor.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Weed and Seed Strategy.

Cost Benefit:

Weed and Seed funding was used to leverage \$141,000 of additional funding through the Colorado Division of Criminal Justice for Project Safe Neighborhood activities.

17 Community Relations

Community Relations serves as a resource for our diverse City supporting cultural awareness and events through Kaleidoscope Aurora; and serving as the liaison to the Human Relations and Veterans Affairs Commissions, the Key Community Response Team and the Community of Faith. CRD publishes the annual Multilingual Community Services Directory and maintains volunteer interpreters and translators through the International Cross Cultural Network of Aurora (ICCNA).

Council Goals/Objectives: Activites Supported

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Continue to incorporate diversity in City-sponsored special events, i.e. Asian film Festival, Fiesta Days, KidSpree and others.

Activity: Continue Bilingual/Translation Communication efforts (Volunteer translators, Access Aurora).

Cost Benefit:

In 2004, 23,000 Multilingual Community Services Directories were distributed at a cost of \$22,208 or \$0.97 per directory.

18 Emergency Shelter Grants

Pass-through funds for non-profit emergency shelter providers.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Neighborhood stabilization.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Work with developers, the Housing Authority, AEDC and others on a balanced housing stock.

Cost Benefit:

In 2004, \$44,490 was awarded to two emergency shelters.

Neighborhood Services

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

19 Brownfields Grant

This EPA grant promotes the clean up and redevelopment of contaminated sites. The Brownfields Redevelopment Loan Fund allowed for the development of 57 housing units planned for a site at Mexico and Chambers.

Council Goals/Objectives: Activites Supported

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Continue to work with the Development Community/Staff Joint Task Force.

Activity: Continue the environmental management activities.

Cost Benefit:

A Brownfields loan of \$471,495 will assist in the development of 57 housing units at a project cost of \$8,272 per unit. The estimated market value of this project when built is \$10 million.

20 HOAP Gifts

Funds are received from institutions which are interested in placing new homeowners in safe and stable housing. These funds are used for seminars, counseling and education.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Neighborhood stabilization.

Cost Benefit:

In 2004, \$1,858 paid for monthly, two-day seminars attended by 757 people.

21 Original Aurora Renewal Gifts

Original Aurora Renewal is actively engaged in fundraising efforts for numerous activities and community-building programs.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Neighborhood stabilization.

Cost Benefit:

In 2004, OAR raised \$80,000 through the Original Aurora Chair Affair.

22 Redevelopment Agencies (NABA)

Financial assistance to the Northern Aurora Business Association.

Council Goals/Objectives: Activites Supported

Goal: Economic Vitality - Make Aurora the best city in which to locate, expand and operate a business.

Activity: Identify ways to provide more support to the development/redevelopment of key commercial corridors such as Havana, Abilene, Colfax, etc.

Cost Benefit:

In 2004, Northern Aurora Business Association was given \$20,000 financial assistance for its operations.

INACTIVE PROGRAM DESCRIPTIONS

Program \ Description

Aid to Agencies

Due to the General Fund deficit, Aid to Agencies budget was cut in 2006.

CDBG Projects

All CDBG project orgs have been redistributed to CDBG Public Service and Public Facilities.

Community Relations Gifts

Moved to Spirit of Aurora, Finance Department.

Neighborhood Services

INACTIVE PROGRAM DESCRIPTIONS**Program \ Description****Home of Our Own - Xcel**

In 2003, the remaining balance of \$15,209 was used as partial payment of the outside services of the residential specialist for the Home of Our Own Program.

Mini Grants

Provides funding for neighborhood initiated self-help projects to improve public right-of-way properties. Due to the General Fund deficit, the Mini Grant program was cut in 2004.

MLK Jr. Scholarship

Moved to Spirit of Aurora, Finance Department.

Relocation

Funds are available for expenses when the Uniform Relocation Act is triggered by a federally-funded project.

Non-Departmental

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DESCRIPTION

The Non-Departmental (transfers) budget was established to centralize non-specific costs. Areas covered include: building lease payments; other debt service payments; operating transfers, including transfers to the Capital Projects Fund; snow removal; incentive payments; the compensation reserve; and other charges. This portion of the budget is managed by the Office of Budget & Financial Planning.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Personal Services	2,127,583	1,500,223	5,356,487	7,064,707
Supplies and Services	8,307,777	7,797,082	18,788,047	4,096,692
Interfund Charges	150,718	19,958	450,175	118,253
Debt Related	10,463,543	7,909,976	7,934,403	8,418,546
Capital Related	618,839	-646	140,000	140,000
Transfers Out	41,967,592	36,601,102	33,581,184	30,001,226
Expenditures Total	\$63,636,052	\$53,827,695	\$66,250,296	\$49,839,424

MAJOR VARIANCE EXPLANATION

Non-Departmental expenditures vary considerably from year-to-year due to the one-time nature of many of the expenditures. The primary reason for the \$9.8 million (15.4 percent) expenditure decrease in 2004 is the decrease of \$5.4 million in transfers out to the Capital Projects Fund and incentive transfers to the Designated Revenues Fund, partially offset by an increased transfer to the General Fund from the Community Maintenance Fund. Decreased expenditures related to the refinancing of the 1995 Detention Bond in the Debt Service Fund account for another \$2.5 million decrease. Lower Police and Fire DROP costs were the primary reasons for a \$627,000 (29.5 percent) decrease in personal services. Lower incentives caused the \$511,000 (6.1 percent) decrease in supplies and services. One-time equipment purchases in 2003, followed by an equipment carryforward not being fully spent in 2004 cause the \$619,000 expenditure decrease in capital-related.

For 2005, total expenditures are expected to increase \$12.4 million (23.1 percent), primarily due to an \$11.0 million increase in supplies and services as the Aurora City Place incentive was paid off and replaced with a debt service payment. Transfers out are projected to decrease \$3.0 million, due to the one-time transfer from the Community Maintenance Fund in 2004 not occurring in 2005 and decreased incentive payments. Personal services costs are projected to increase \$3.9 million primarily due to an increased contribution for old hire pension costs.

The adopted budget for 2006 produces a \$16.4 million (24.8 percent) decrease in total expenditures, primarily due to a \$14.7 million decrease in supplies and services. The elimination of the one-time Aurora City Place payoff, as well as decreases in incentives, account for the majority of this decrease. Personal services are expected to increase \$1.7 million, as a 1.6 percent pay increase budget is housed in Non-departmental. Transfers out will decrease \$3.6 million, primarily due to budget cuts for the Capital Projects Fund transfer that affect Public Works, Parks, Library, and Development Services projects. Additional information on the budget amendments can be seen on the following pages.

Non-Departmental

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Debt Service (SID) Fund</u>				
<i>New Appropriation</i>				
Dam West Fence SID 2005	0.00	106,500	145,000	-38,500
Planned tax collection and debt service payments to reimburse the City for the Dam West neighborhood fence construction/financing project.				
Program:				
SID 2005 Debt Service				
Ptarmigan Fence SID 2006	0.00	182,000	182,000	0
Planned tax collection and debt service payments to reimburse City for the Ptarmigan neighborhood fence construction/financing project.				
Program:				
SID 2006 Debt Service				
New Appropriation Total	0.00	288,500	327,000	-38,500
Debt Service (SID) Fund Total	0.00	288,500	327,000	-38,500
<u>General Fund</u>				
<i>New Appropriation</i>				
Visitors Promotion Advisory Board Transfer	0.00	131,229	0	131,229
In 2005, the Visitor's Promotion Advisory Board transfer from the General Fund was eliminated as a cost-saving measure. This amendment will return the transfer to the correct calculated level. The initial transfer of \$262,478 was derived from 10% of the 2004 lodgers tax (\$3,124,783) less \$50,000 - the amount of General Fund budgeted for VPAB-sponsored special events. 50 percent of the transfer was then eliminated, leaving \$131,229.				
Program:				
Operating Transfers & Other Payments				
New Appropriation Total	0.00	131,229	0	131,229
<i>Budget Cut</i>				
DEVELOPMENT SERVICES: Use Economic Development Infrastructure CIP Fund Balance	0.00	-32,580	0	-32,580
Eliminate the unused fund balance for the Economic Development Infrastructure Capital Improvement Project. This is \$162,900 over five years.				
Program:				
Operating Transfers & Other Payments				
Eliminate Compensation Reserve Contingency	0.00	-150,000	0	-150,000
This eliminates the entire contingency amount. The reduction will limit the City's ability to respond to unforeseen budget needs.				
Program:				
Compensation Reserve				

Non-Departmental

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>Budget Cut</i>				
LIBRARY, RECREATION, & CULTURAL SERVICES: Discontinue Art in Public Places Transfer.	0.00	-200,000	0	-200,000
Discontinue the Art in Public Places transfer from the Capital Projects Fund.				
Program:				
Operating Transfers & Other Payments				
PARKS AND OPEN SPACE: Transfer Ongoing Capital Design Costs to ARCO - Allocated Admin	0.00	-145,000	0	-145,000
Design, engineering, and expenses directly related to capital improvement projects are chargeable to those projects. These amounts are calculated and transferred from General Fund Parks Planning Design & Construction to Arapahoe County Open Space Fund to correctly account for design costs.				
Program:				
Operating Transfers & Other Payments				
PARKS AND OPEN SPACE: Eliminate Ongoing Acquisitions CPF Budget	0.00	-150,000	0	-150,000
Eliminate ongoing Acquisitions funded from the Capital Projects Fund as a part of the sustainable budget reductions.				
Program:				
Operating Transfers & Other Payments				
PARKS AND OPEN SPACE: Eliminate Ongoing Park Tree Planting Capital Funding	0.00	-20,000	0	-20,000
Eliminate ongoing Park Tree Planting funded through Capital Projects Fund for sustainable budget reductions. Park tree planting is also funded through the Street Tree Program in the Designated Revenue Fund.				
Program:				
Operating Transfers & Other Payments				
PUBLIC WORKS: 30 Percent Reduction in Concrete Repair for Overlay Program	0.00	-750,000	0	-750,000
Reduce concrete repair for the overlay program by 30 percent (\$750,000). Of the \$2.5 million concrete repair program, \$1.75 million will remain in concrete repair. Due to this cut, 36,000 linear feet of concrete will not be completed.				
Program:				
Operating Transfers & Other Payments				

Non-Departmental

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>Budget Cut</i>				
PUBLIC WORKS: 30 Percent Reduction in Residential Street Overlay	0.00	-1,050,000	0	-1,050,000
This Capital Projects Fund Transfer budget cut eliminates 30 percent (\$1,050,000) of the contract collector and residential overlays. Approximately \$2.45 million will remain for residential and collector street overlay for 2006. This cut drops the Pavement Condition Index (PCI) rating for residential streets from its current rating of 66 to 61 over the next five years. On a 0-100 scale, the rating of residential streets will deteriorate to the lower end of the 'fair' condition.				
Program:				
Operating Transfers & Other Payments				
PUBLIC WORKS: Eliminate Residential Curb Cuts	0.00	-75,000	0	-75,000
Eliminate residential curb cuts. Curb cuts will not be offered when concrete is repaired at driveway locations.				
Program:				
Operating Transfers & Other Payments				
PUBLIC WORKS: Reduce Citizen Requests for Concrete Repair Outside of Normal Overlay	0.00	-125,000	0	-125,000
Reduce Citizen requests for concrete repair outside of normal overlay. Citizen requests for concrete repair will be done only in conjunction with pavement maintenance in a given neighborhood.				
Program:				
Operating Transfers & Other Payments				
Reduce the Transfer to the Capital Projects Fund	0.00	-3,395,192	0	-3,395,192
This reduction in the transfer to the Capital Projects Fund will defer or eliminate \$3.4 million in Capital Projects funding. More detail on the effect of this cut can be found in the Capital Projects section.				
Program:				
Operating Transfers & Other Payments				
Budget Cut Total	0.00	-6,092,772	0	-6,092,772
General Fund Total	0.00	-5,961,543	0	-5,961,543
Amendment Request Total	0.00	-5,673,043	327,000	-6,000,043

PROGRAM EXPENDITURE SUMMARY				
Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Abatement Fund</u>				
Compensation Reserve	0	0	0	576
Abatement Fund Total	\$0	\$0	\$0	\$576
<u>Arapahoe County Open Space Fund</u>				
Compensation Reserve	0	0	0	1,664
Arapahoe County Open Space Fund Total	\$0	\$0	\$0	\$1,664

Non-Departmental

PROGRAM EXPENDITURE SUMMARY				
Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Community Maintenance Fund</u>				
E-470 Loan	0	30,000	0	0
Operating Transfers & Other Payments	100,789	2,455,000	11,342	0
Community Maintenance Fund Total	\$100,789	\$2,485,000	\$11,342	\$0
<u>Conservation Trust Fund</u>				
Compensation Reserve	0	0	0	5,159
Conservation Trust Fund Total	\$0	\$0	\$0	\$5,159
<u>Cultural Services Fund</u>				
Compensation Reserve	0	0	0	13,614
Cultural Services Fund Total	\$0	\$0	\$0	\$13,614
<u>Debt Service (GO) Fund</u>				
General Obligation Debt Service	8,811,403	6,223,067	6,232,326	6,246,586
Sports Park Debt Service	1,739,430	1,749,945	1,760,527	1,760,805
Debt Service (GO) Fund Total	\$10,550,833	\$7,973,012	\$7,992,853	\$8,007,391
<u>Debt Service (SID) Fund</u>				
Operating Transfers & Other Payments	0	0	203,848	147,329
SID 1-03 Debt Service	535,000	0	49,935	40,726
SID 2005 Debt Service	0	0	0	106,500
SID 2006 Debt Service	0	0	0	182,000
Debt Service (SID) Fund Total	\$535,000	\$0	\$253,783	\$476,555
<u>Designated Revenues Fund</u>				
Building Leases	1,557,381	1,122,467	1,470,802	915,000
Compensation Reserve	0	0	0	9,105
Developer Incentives	6,980,699	6,280,581	18,079,480	4,037,365
DIA Noise Mitigation	1,800	500,000	169,154	55,800
Operating Transfers & Other Payments	5,000	0	692,131	662,478
Designated Revenues Fund Total	\$8,544,880	\$7,903,048	\$20,411,567	\$5,679,748
<u>Development Review Fund</u>				
Compensation Reserve	212,137	0	0	97,147
Operating Transfers & Other Payments	176,703	15,541	762,000	0
Development Review Fund Total	\$388,840	\$15,541	\$762,000	\$97,147
<u>Fleet Management Fund</u>				
Compensation Reserve	0	0	0	28,469
Fleet Management Fund Total	\$0	\$0	\$0	\$28,469
<u>General Fund</u>				
2/1000 Set Aside	1,519,693	144,063	0	0
Building Leases	5,581,565	5,994,477	5,094,000	5,619,000
Compensation Reserve	499,625	503,602	4,419,387	5,667,812
NSF Checks Writeoff	0	317,848	0	0
Operating Transfers & Other Payments	33,606,731	26,363,920	24,950,707	21,730,359
Other Payments	488,584	419,304	428,000	422,000
Snow Removal	1,807,681	1,531,286	1,666,375	1,684,453
Wellness Program	11,831	16,800	16,800	16,800
General Fund Total	\$43,515,710	\$35,291,300	\$36,575,269	\$35,140,424
<u>Gifts & Grants Fund</u>				
Compensation Reserve	0	0	0	903

Non-Departmental

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Gifts & Grants Fund</u>				
Other Payments	0	40,306	50,000	0
Gifts & Grants Fund Total	\$0	\$40,306	\$50,000	\$903
<u>Golf Courses Fund</u>				
Compensation Reserve	0	0	0	39,926
Golf Courses Fund Total	\$0	\$0	\$0	\$39,926
<u>Policy Reserve Fund</u>				
Operating Transfers & Other Payments	0	119,488	163,075	28,616
Policy Reserve Fund Total	\$0	\$119,488	\$163,075	\$28,616
<u>Print Shop Fund</u>				
Compensation Reserve	0	0	0	3,110
Print Shop Fund Total	\$0	\$0	\$0	\$3,110
<u>Recreation Fund</u>				
Compensation Reserve	0	0	0	51,973
Recreation Fund Total	\$0	\$0	\$0	\$51,973
<u>Risk Management Fund</u>				
Compensation Reserve	0	0	0	7,874
Risk Management Fund Total	\$0	\$0	\$0	\$7,874
<u>Surplus & Deficiency Fund</u>				
SID 2-91 Debt Service	0	0	270	0
SID 2-92 S&D	0	0	137	0
Surplus & Deficiency Fund Admin	0	0	30,000	0
Surplus & Deficiency Fund Total	\$0	\$0	\$30,407	\$0
<u>Wastewater Fund</u>				
Compensation Reserve	0	0	0	107,343
Wastewater Fund Total	\$0	\$0	\$0	\$107,343
<u>Water Fund</u>				
Compensation Reserve	0	0	0	148,932
Water Fund Total	\$0	\$0	\$0	\$148,932
Expenditures Total	\$63,636,052	\$53,827,695	\$66,250,296	\$49,839,424

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

Building Leases

This program includes rental payments to the Aurora Colorado Leasing Corporation (ACLC), a not-for-profit entity established to acquire land and construct property for use by the City of Aurora. These payments are for the Aurora Municipal Building, Municipal Justice Center, and the North Satellite Facility. Average payments in this program will approach \$6.0 million, but can vary depending on circumstances.

Council Goals/Objectives: Activities Supported

N/A

Cost Benefit:

N/A

Non-Departmental

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

Compensation Reserve

The program provides a temporary holding place for Employee Performance Management Program payments, payments to pension funds, and other City-wide personal services expenditures. Transfers are made to each department once specific compensation decisions are made.

Council Goals/Objectives: Activites Supported

N/A

Cost Benefit:

N/A

Developer Incentives

This program includes incentive payments made to developers and companies, as well as payments made for revenue cost-sharing agreements.

Council Goals/Objectives: Activites Supported

N/A

Cost Benefit:

N/A

DIA Noise Mitigation

This program houses revenues and some expenditures associated with Denver International Airport noise mitigation. The bulk of anticipated expenditures will come in the form of transfers to other departments.

Council Goals/Objectives: Activites Supported

N/A

Cost Benefit:

N/A

General Obligation Debt Service

Accounts for the payment of principal and interest on general obligation bonds. General obligation bonds are issued for improvements such as infrastructure projects and are backed by the full faith and credit of the City. Revenues are transferred from the General Fund.

Council Goals/Objectives: Activites Supported

N/A

Cost Benefit:

N/A

Operating Transfers & Other Payments

This is the general operating transfer program for the entire City. Examples of these transfer include, but are not limited to, the transfer of Capital Projects Fund-related revenue from the General Fund to the Capital Projects Fund and the transfer of incentive payments from the General Fund to the Designated Revenue Fund.

Council Goals/Objectives: Activites Supported

N/A

Cost Benefit:

N/A

Other Payments

These are for payments to the Elected Officials Executive Pension (EOEP) plan.

Council Goals/Objectives: Activites Supported

N/A

Cost Benefit:

N/A

Non-Departmental

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

SID 1-03 Debt Service

This program accounts for expenditures related to Smith Road SID.

Council Goals/Objectives: Activites Supported

N/A

Cost Benefit:

N/A

SID 2005 Debt Service

This program accounts for expenditures related to Dam West Fence SID.

Council Goals/Objectives: Activites Supported

N/A

Cost Benefit:

N/A

SID 2006 Debt Service

This program accounts for expenditures related to Ptarmigan Fence SID.

Council Goals/Objectives: Activites Supported

N/A

Cost Benefit:

N/A

Snow Removal

This program provides overtime, equipment, and supplies related to snow removal efforts on all City roads.

Council Goals/Objectives: Activites Supported

N/A

Cost Benefit:

N/A

Sports Park Debt Service

This program accounts for the payment of principal and interest on the Aurora Sports Park complex.

Council Goals/Objectives: Activites Supported

N/A

Cost Benefit:

N/A

Wellness Program

This is a program to promote employee health and physical fitness.

Council Goals/Objectives: Activites Supported

N/A

Cost Benefit:

N/A

INACTIVE PROGRAM DESCRIPTIONS

Program \ Description

2/1000 Set Aside

This program accounted for amounts previously set aside to cover the shortfall in 2/1000 funding. The funds have now been fully utilized for the 2/1000 program. [OBFP Note: Program inactive after 2004 fiscal year]

Non-Departmental

INACTIVE PROGRAM DESCRIPTIONS**Program \ Description****E-470 Loan**

This loan was repaid in 2004

NSF Checks Writeoff

If significant write-off is necessary for non-sufficient funds, this program is used.

SID 2-91 Debt Service

This program accounts for expenditures related to specific Surplus and Deficiency debt service projects. This SID has been completed. [OBFP Note: Program inactive after 2005 fiscal year]

SID 2-92 S&D

This program accounted for expenditures related to specific surplus and deficiency debt service projects. This SID has been completed. [OBFP Note: Program inactive after 2005 fiscal year]

Surplus & Deficiency Fund Admin

This program housed expenditures in the Surplus & Deficiency Fund not tied to specific debt service projects. [OBFP Note: Program inactive after 2005 fiscal year]

Parks & Open Space

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 Jack Cooper, Parks & Open Space Director • JCOOPER@auroragov.org



DESCRIPTION

The Parks & Open Space Department is responsible for the acquisition, design, maintenance, and operation of the City's parks, golf courses, natural open space area programs, and management of the urban forest. These properties provide a proactive environment for city economic development and safe, high-quality venues for regional events and activities. Additionally, these properties promote resident wellness and attractive suburban landscapes in support of quality-of-life standards. Specific responsibilities of the department include: general parks, special use parks, park facility management, and medians; multifaceted public golf programs and courses; natural open space facilities including trails, water-based leisure facilities, nature center operation and natural open space property management; urban forestry and horticulture programs; and parks facility planning, design, construction, and development plans review.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	203.30	196.30	193.30	187.50
Personal Services	12,040,881	12,587,521	12,840,692	13,040,057
Supplies and Services	6,343,649	6,780,735	7,158,648	8,834,523
Interfund Charges	1,041,835	1,061,374	1,162,833	1,216,735
Debt Related	1,407,320	1,455,540	1,349,160	1,368,785
Capital Related	466,851	285,458	520,922	334,400
Transfers Out	9,970	0	606,260	1,259,665
Expenditures Total	\$21,310,506	\$22,170,628	\$23,638,515	\$26,054,165

MAJOR VARIANCE EXPLANATION

In 2004, 7.00 FTE were eliminated from the Parks and Open Space Department in support of General Fund budget reductions. Total personal services increased despite these eliminations because the positions were vacant in 2003 and 2004. The \$546,600 increase is the result of pay and benefit cost increases. An additional 3.00 FTE were eliminated from the Department's budget in 2005. Supplies and services increased \$377,900 in 2005 primarily related to increases in water expenditures. The \$606,300 increase in transfers out is related to Certificates of Participation (COP) financing for acquisitions in the Arapahoe County Open Space Fund. This financing was secured mid-year; therefore the 2005 transfers out are for a half-year of debt service payments.

In 2006, 5.80 FTE are eliminated. This reduction includes 4.00 vacant FTE in the Golf Fund and a net of 1.80 FTE from other funds. Since 2003, the department FTE count has been reduced by 15.8 FTE. Total expenditures in 2006 show a \$1.7 million increase in supplies and services from 2005 to 2006 that is primarily related to a \$1.0 million budget for potential grants. The exact source, amount, and grant purpose are not always known prior to budget creation. Transfers out increased \$653,400 due to a full-year of debt service payments related to COPs financing that was secured mid-year 2005. Also in 2006, the Department reorganized internal operations to meet the requirements of the new revenue received from the Arapahoe County Open Space Tax. Planning, design, and allowable maintenance operating expenditures as well as allowable patrol and education costs were assigned to the Arapahoe County Open Space Fund. The listing of budget amendments that follows describes these and other 2006 budget changes.

Parks & Open Space

EFFICIENCY SAVINGS

Item	2006 Savings
Decrease in temporary compensation.	-37,900
Decrease in special pay.	-5,000
Efficiency Savings Total	-42,900

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Arapahoe County Open Space Fund</u>				
<i>New Appropriation</i>				
Open Space & Natural Resources: Transfer 2.0 FTE Park Rangers to Arapahoe County Open Space Fund	2.00	106,466	0	106,466
Transfer 2.0 FTE Park Rangers from Open Space & Natural Resources (OSNR) in the General Fund to Arapahoe County Open Space (ArCo) Fund. The ArCo IGA allows for patrol expenditures.				
Program:				
Open Space Division				
Park Planning & Design: Transfer 0.60 FTE from CTF to Arapahoe County Open Space Fund	0.60	46,346	0	46,346
The addition of Arapahoe County Open Space (ArCo) Fund capital projects necessitates design staff and project management. This FTE transfer from the Conservation Trust Fund (CTF) will appropriate design staff in the ArCo Fund related to these capital projects. This transfer moves a portion of three positions to the ArCo Fund for a net increase to ArCo of 0.60 FTE.				
Program:				
Parks Planning and Design				
Park Planning & Design: Transfer 0.75 FTE from General Fund to Arapahoe County Open Space Fund	0.75	41,186	0	41,186
The addition of Arapahoe County Open Space (ArCo) Fund capital projects necessitates design staff and project management. This FTE transfer from the General Fund will appropriate design staff in the ArCo Fund related to the capital projects budgeted in ArCo. This transfer moves a portion of five positions to the ArCo Fund for a net increase to the ArCo Fund of 0.75 FTE.				
Program:				
Parks Planning and Design				

Parks & Open Space

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Arapahoe County Open Space Fund</u>				
<i>New Appropriation</i>				
Parks Operations & Maintenance (O&M): Transfer Two Parks Workers to Arapahoe County Open Space Fund	2.00	8,953	0	8,953
<p>2.0 FTE Parks Works in Parks Operations & Management are being transferred from the General Fund to Arapahoe County Open Space (ArCo) Fund. These positions are subject to the 10 percent maintenance expenditures limitation. Since this 10 percent limit has been nearly reached, ArCo Fund temporary salaries will be reduced to offset the increase in regular salaries. Consequently, the net increase in funding is minimal.</p> <p>Program: Parks Operations & Management</p>				
New Appropriation Total	5.35	202,951	0	202,951
Arapahoe County Open Space Fund Total	5.35	202,951	0	202,951
<u>Conservation Trust Fund</u>				
<i>Budget Cut</i>				
Park Planning & Design: Transfer 0.60 FTE from CTF to Arapahoe County Open Space Fund	0.15	-8,740	0	-8,740
<p>This amendment reallocates planning and design FTE related to Arapahoe County sites among the General Fund, Conservation Trust Fund (CTF), and Arapahoe County (ArCo) Open Space Fund. The net effect to the CTF is a net increase in FTE count, but a net dollar amount cut because of salary differences.</p> <p>Program: Parks Planning and Design</p>				
Budget Cut Total	0.15	-8,740	0	-8,740
Conservation Trust Fund Total	0.15	-8,740	0	-8,740
<u>Designated Revenues Fund</u>				
<i>New Appropriation</i>				
Street Trees: Add 0.2 FTE to Create a Full 1.0 FTE Arborist	0.20	0	0	0
<p>The Street Tree program in Designated Revenue Fund is only funded for 0.8 FTE. The part-time employee resigned and the position will require to be filled at a full 1.0 FTE. The additional personnel costs will be funded via the Planting Fee assessed at building permit issuance. Estimated revenue covers the entire program including staff and tree planting expenses.</p> <p>Program: Street Trees</p>				

Parks & Open Space

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund</u>				
<i>New Appropriation</i>				
Street Trees: Appropriate New Revenue Received from Increased Fees	0.00	287,250	287,250	0
Additional revenue is expected to be received within the Street Trees program due to increased fees that were last updated in 1986. This new revenue will allow for additional street tree and park tree planting.				
Program:				
Street Trees				
Street Trees: Move Program from General Fund to Designated Revenue Fund	0.80	133,916	251,580	-117,664
The Street Trees program within the Forestry Division collects frontage fees at building permit issuance. These fees and associated expenses are currently in the General Fund but should be captured under a special revenue fund per code. Therefore, budget and the associated revenue for the Street Trees program are being moved to the Designated Revenue Fund.				
Program:				
Street Trees				
Tree Mitigation Program: Appropriate Budget for Tree Preservation Funded by Developers	0.00	50,000	50,000	0
The Tree Mitigation program is funded through developers from the Tree Mitigation Ordinance approved by Council. The appropriation request is an estimate and only actual revenues will be expended. This request includes an offsetting revenue estimate. Revenue is derived from the plans review process; developers either mitigate, replant, or pay a fee for tree preservation on new developments.				
Program:				
Forestry				
New Appropriation Total	1.00	471,166	588,830	-117,664
Designated Revenues Fund Total	1.00	471,166	588,830	-117,664
<u>General Fund</u>				
<i>New Appropriation</i>				
Add Water Budget for 11 New Park Sites	0.00	293,370	0	293,370
11 new park sites are being added and need water for irrigation. The current water budget does not cover additional sites. The new park sites equate to 124.34 irrigated acres (part blue grass and part native). Native landscape requires as much water for the initial three years as blue grass. Included in the 11 new park sites are Conservatory Park, Great Plains Park, and Sunrise Park.				
Program:				
Parks Operations & Management				

Parks & Open Space

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>New Appropriation</i>				
Arapahoe County Maintenance: Correct Budget to Match IGA (Technical Adjustment)	0.00	16,181	16,181	0
<p>The Arapahoe County IGA for park maintenance pays up to \$135,775 in 2006. The budget (currently at \$119,594) should match the IGA. The net effect to the General Fund is \$0 because of offsetting revenue from the county.</p> <p>Program: Arapahoe County O&M</p>				
Street Trees: Transfer Program from General Fund to Designated Revenue Fund	-0.80	-73,916	-191,580	117,664
<p>The Street Trees program within the Forestry Division collects frontage fees at building permit issuance. These fees and associated expenses are currently in the General Fund but should be captured under a special revenue fund per code. Therefore, budget and the associated revenue for the Street Trees program are being moved to the Designated Revenue Fund.</p> <p>Program: Street Trees</p>				
New Appropriation Total	-0.80	235,635	-175,399	411,034
<i>Budget Cut</i>				
Aurora Sports Park: Eliminate 1.0 Vacant FTE Parks Maintenance Superintendent	-1.00	-84,482	0	-84,482
<p>Aurora Sports Park has been reorganized at the division level to redistribute work loads. This new span of control with just two parks superintendent positions is not optimum, but is in response to budget restrictions. The Aurora Sports Park existing superintendent is currently detailed into the vacant Park O&M parks maintenance superintendent position. The vacant Park O&M superintendent FTE can be eliminated for sustainable General Fund savings.</p> <p>Program: Parks Operations & Management Sports Park Maintenance</p>				
Forestry: Eliminate 1.0 Vacant FTE Maintenance Position	-1.00	-43,125	0	-43,125
<p>Eliminate 1.0 vacant FTE General Fund maintenance position. This elimination will contribute to extended service intervals and response time for tree maintenance as FTE numbers continue to decline.</p> <p>Program: Forestry</p>				

Parks & Open Space

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>Budget Cut</i>				
Forestry: Reduce Park Tree Plantings	0.00	-21,000	0	-21,000
Eliminate the balance of General Fund appropriation for park tree plantings to support budget reductions. In 2000, City Council approved \$50,000 (about 150 trees per year) of budget for park tree planting. About half the budget was cut during the 2004 and 2005 budget reduction process. The balance of the original \$50,000 budget is being cut in 2006, which equates to about 65 trees per year.				
Program:				
Forestry				
Forestry: Reduction of Temporary Salary from General Fund	0.00	-45,000	0	-45,000
Reduction of temporary salary employees that support four forestry tree crews. This eliminates 2 (50 percent) of the tree maintenance crews. Response time and service intervals will be extended. The loss of 4 CDL (Commercial Drivers Licenses) drivers will impact the Street Division and public property snow removal duties.				
Program:				
Forestry				
Open Space & Natural Resources: Transfer 2.0 FTE Park Rangers to Arapahoe County Open Space Fund	-2.00	-106,466	0	-106,466
Transfer 2.0 FTE Park Rangers from Open Space & Natural Resources (OSNR) in the General Fund to Arapahoe County Open Space (ArCo) Fund. The ArCo IGA allows for patrol expenditures.				
Program:				
Open Space Division				
Park Planning & Design: Transfer 0.75 FTE from General Fund to Arapahoe County Open Space Fund	-0.75	-41,186	0	-41,186
The addition of projects to the Arapahoe County Open Space Fund (ArCo Fund) necessitates design staff and project management. This FTE transfer from the General Fund will appropriate design staff in the ArCo Fund related to the capital projects budgeted in ArCo. This transfer moves a portion of five FTE to the ArCo Fund for a net increase to the ArCo Fund of 0.75 FTE.				
Program:				
Parks Planning and Design				
Park Planning & Design: Transfer 0.75 FTE from General Fund to Conservation Trust Fund	-0.75	-37,606	0	-37,606
This FTE transfer from the General Fund to the Conservation Trust Fund (CTF) is part of a redistribution of Park Planning and Design staff among Arapahoe County capital projects. 0.75 FTE (a portion of two staff members) are being transferred into CTF.				
Program:				
Parks Planning and Design				

Parks & Open Space

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>Budget Cut</i>				
Parks Operations & Maintenance (O&M): Eliminate Temporary Salaries	0.00	-50,000	0	-50,000
Parks O&M proposes a reduction in the temporary salaries that currently fund four 6-month and two 3-month seasonal employees supporting maintenance of turf, irrigation, and general park duties. Reduction of temporary salaries creates additional workload for specialized staff.				
Program:				
Parks Operations & Management				
Parks Operations & Maintenance (O&M): Transfer Two Parks Workers to Arapahoe County Open Space Fund	-2.00	-78,953	0	-78,953
2.0 FTE Parks Workers in Parks O&M are being transferred from the General Fund to Arapahoe County Open Space (ArCo) Fund. Budget for these positions fall within the 10 percent maintenance expenditures limitation.				
Program:				
Parks Operations & Management				
Reduce Aurora Municipal Center (AMC) Corridor Maintenance by 10 Percent	0.00	-56,500	0	-56,500
AMC Corridor Maintenance is reduced by 10 percent. Included in this cut is the reduction of technical services and general operating supplies.				
Program:				
AMC Corridor Maintenance				
Budget Cut Total	-7.50	-564,318	0	-564,318
General Fund Total	-8.30	-328,683	-175,399	-153,284

Parks & Open Space

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Golf Courses Fund</u>				
<i>Budget Cut</i>				
Golf Courses: Budget Alignment	0.00	-393,199	0	-393,199
<p>The budget for the Golf Division has recently been higher than actual expenditures. This amendment reduces the budget to be closer to historical expenditures. Budgets for all golf courses are included in this amendment, which includes temporary salaries, overtime, supplies, and equipment purchases. Also included are adjustments to the debt service budgets associated with refinancing the golf enterprise debt package.</p> <p>Program: Aurora Hills Golf Course Centre Hills Golf Course Fitzsimons Golf Course Golf Administration Golf Course Debt Service Meadow Hills Golf Course Murphy Creek Golf Course Saddle Rock Golf Course Springhill Golf Course</p>				
Golf Courses: Eliminate 4.0 Vacant FTE	-4.00	-187,780	0	-187,780
<p>The working budget under the Golf Division has recently been higher than actual expenditures with savings being generated in the past through vacancy savings. This amendment reduces the personal services budget for full-time FTE to historical levels by eliminating 4.0 FTE that were being held vacant. The following vacant FTE are being eliminated: Administrative Technician (Golf Administration), Golf Irrigation Specialist (Aurora Hills Golf Course), Golf Maintenance Technician (Murphy Creek Golf Course), and a Senior Parks Worker (Saddle Rock Golf Course).</p> <p>Program: Aurora Hills Golf Course Golf Administration Murphy Creek Golf Course Saddle Rock Golf Course</p>				
Budget Cut Total	-4.00	-580,979	0	-580,979
Golf Courses Fund Total	-4.00	-580,979	0	-580,979
Amendment Request Total	-5.80	-244,285	413,431	-657,716

PROGRAM EXPENDITURE SUMMARY				
Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Abatement Fund</u>				
Forestry	24,939	50,397	40,469	80,000

Parks & Open Space

PROGRAM EXPENDITURE SUMMARY				
Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Abatement Fund</u>				
Abatement Fund Total	\$24,939	\$50,397	\$40,469	\$80,000
<u>Arapahoe County Open Space Fund</u>				
Open Space Division	0	0	357,669	411,957
Operating Transfers & Other Payments	0	0	595,002	1,199,665
Parks Operations & Management	0	0	322,000	293,953
Parks Planning and Design	0	0	196,058	283,197
Arapahoe County Open Space Fund Total	\$0	\$0	\$1,470,729	\$2,188,772
<u>Conservation Trust Fund</u>				
Open Space Division	45,869	62,516	32,000	32,000
Parks Planning and Design	390,071	409,094	436,199	446,965
Conservation Trust Fund Total	\$435,940	\$471,610	\$468,199	\$478,965
<u>Designated Revenues Fund</u>				
Forestry	0	0	18,759	50,000
Open Space Division	9,999	24,570	0	0
Street Trees	0	0	0	421,166
Designated Revenues Fund Total	\$9,999	\$24,570	\$18,759	\$471,166
<u>General Fund</u>				
AMC Corridor Maintenance	484,134	289,886	244,997	182,891
Arapahoe County O&M	116,673	130,253	128,170	137,054
Athletic Field Maintenance	552,057	536,362	575,803	596,087
Forestry	1,300,224	1,211,826	1,127,123	1,025,607
Horticulture	512,021	443,586	431,079	428,883
Open Space Division	1,246,747	1,316,812	1,374,136	1,322,609
Parks Administration	321,608	558,893	628,651	638,814
Parks Operations & Management	5,605,902	5,888,682	5,691,496	5,969,864
Parks Planning and Design	201,136	286,142	274,554	192,368
Sports Park Maintenance	914,591	1,006,888	1,010,130	899,134
Street Trees	203,841	130,949	139,683	60,000
Streetscape Maintenance	819,826	755,563	787,024	806,968
General Fund Total	\$12,278,760	\$12,555,842	\$12,412,846	\$12,260,279
<u>Gifts & Grants Fund</u>				
Fitzsimons HUD Grant FRA	34,647	0	0	0
Open Space Division	2,761	29,579	51,494	10,000
Parks Administration	1,269	4,797	21,258	1,010,000
Gifts & Grants Fund Total	\$38,677	\$34,376	\$72,752	\$1,020,000
<u>Golf Courses Fund</u>				
Art in Public Places	9,970	0	0	0
Aurora Hills Golf Course	1,010,698	1,072,263	1,094,539	1,124,062
Centre Hills Golf Course	358,656	320,811	380,988	413,146
Fitzsimons Golf Course	979,828	864,666	937,227	997,979
Golf Administration	468,424	550,716	616,044	633,371
Golf Course Debt Service	1,138,651	1,236,725	1,195,030	1,193,336
Golf Donations	3,000	1,000	3,000	3,000
Meadow Hills Golf Course	1,073,462	1,139,694	1,230,333	1,283,271
Murphy Creek Golf Course	1,340,516	1,390,796	1,378,657	1,441,712

Parks & Open Space

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Golf Courses Fund</u>				
Operating Transfers & Other Payments	-648	249,807	0	0
Saddle Rock Golf Course	1,359,293	1,392,813	1,443,533	1,547,587
Springhill Golf Course	780,341	814,542	875,410	917,519
Golf Courses Fund Total	\$8,522,191	\$9,033,833	\$9,154,761	\$9,554,983
Expenditures Total	\$21,310,506	\$22,170,628	\$23,638,515	\$26,054,165

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Arapahoe County Open Space Fund</u>				
Open Space Division	0.00	0.00	1.00	3.00
Parks Operations & Management	0.00	0.00	0.00	2.00
Parks Planning and Design	0.00	0.00	1.75	3.10
Arapahoe County Open Space Fund Total	0.00	0.00	2.75	8.10
<u>Conservation Trust Fund</u>				
Parks Planning and Design	5.00	4.50	4.50	4.65
Conservation Trust Fund Total	5.00	4.50	4.50	4.65
<u>Designated Revenues Fund</u>				
Street Trees	0.00	0.00	0.00	1.00
Designated Revenues Fund Total	0.00	0.00	0.00	1.00
<u>General Fund</u>				
AMC Corridor Maintenance	4.00	2.00	2.00	2.00
Arapahoe County O&M	1.00	1.00	1.00	1.00
Athletic Field Maintenance	6.00	6.00	6.00	6.00
Forestry	18.00	16.00	15.00	14.00
Horticulture	8.00	7.00	7.00	7.00
Open Space Division	14.50	14.50	14.50	12.50
Parks Administration	3.00	3.00	4.00	4.00
Parks Operations & Management	65.00	63.00	61.00	57.00
Parks Planning and Design	6.00	6.50	4.75	4.25
Sports Park Maintenance	5.00	5.00	4.00	4.00
Street Trees	0.80	0.80	0.80	0.00
Streetscape Maintenance	10.00	10.00	10.00	10.00
General Fund Total	141.30	134.80	130.05	121.75
<u>Golf Courses Fund</u>				
Aurora Hills Golf Course	8.00	8.00	8.00	7.00
Centre Hills Golf Course	3.00	3.00	3.00	3.00
Fitzsimons Golf Course	6.00	6.00	6.00	6.00
Golf Administration	6.00	6.00	6.00	5.00
Meadow Hills Golf Course	8.00	8.00	8.00	8.00
Murphy Creek Golf Course	9.40	9.40	9.00	8.00
Saddle Rock Golf Course	9.60	9.60	9.00	8.00
Springhill Golf Course	7.00	7.00	7.00	7.00
Golf Courses Fund Total	57.00	57.00	56.00	52.00

Parks & Open Space

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Staffing Total	203.30	196.30	193.30	187.50

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

1 Parks Operations & Management

Provide services that include: turf mowing, litter control, graffiti removal, irrigation activities, weed and rodent control, playground inspection maintenance and replacement, court inspection repairs and replacement, park path repairs, minor construction projects and overall property maintenance duties. 111 sites and 950 acres of irrigated turf are in the system. On average, this program performs 78 playground safety inspections per week. An additional 11 sites (124 acres) are being added to the system in 2006.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Physical appearance and safety of community via code enforcement.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Continue the environmental management activities.

Cost Benefit:

In 2006, 1,000 acres of irrigated turf will be maintained at an average cost of approximately \$5,000 per acre.

2 Athletic Field Maintenance

The Athletic Field Maintenance program provides field preparation and maintenance activities for all baseball, softball, soccer, football and other athletic fields within the park system. 94 fields and 75 diamonds are assigned to this program. There were 19 tournaments in 2004. An additional 2 fields and 2 diamonds are being added to the program in 2006.

Council Goals/Objectives: Activites Supported

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Foster youth involvement in development of youth oriented programs and activities.

Cost Benefit:

In 2006, this program will maintain 131 multi-use fields at an average cost of \$7,873 per field.

3 Sports Park Maintenance

The Aurora Sports Park draws regional and national events. High-quality fields and diamonds provided for resident participation in wellness and fitness athletics (212 acres, 35 fields and 12 diamonds). Exceptional play quality of fields and diamonds attracts the fee-paying events and tournaments.

Council Goals/Objectives: Activites Supported

Goal: Economic Vitality - Make Aurora the best city in which to locate, expand and operate a business.

Activity: Identify ways in which to make the VPAB even more successful in bringing outside activities to Aurora.

Goal: Enhance Aurora's identity and raise awareness of the City's many qualities.

Activity: Evaluate public relations efforts.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Foster youth involvement in development of youth oriented programs and activities.

Cost Benefit:

In 2006, this program will maintain 35 multi-use fields at Aurora Sports Park at an average cost of \$7,873 per field.

Parks & Open Space

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

4 Streetscape Maintenance

Provide operations and maintenance to all City-owned medians and undeveloped rights-of-way. Activities include turf maintenance, litter control, irrigation activities, weed control, trees, shrubs, perennial maintenance and landscape development. 56 miles of developed and semi-developed medians are within the system.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Physical appearance and safety of community via code enforcement.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Continue the environmental management activities.

Cost Benefit:

In 2006, this program will maintain 56 miles of developed and semi-developed medians within the system at an average cost of \$11,504 per mile.

5 AMC Corridor Maintenance

This work unit maintains turf mowing, irrigation activities, litter control, walk repairs, and overall property maintenance activities for the new Aurora Municipal Center, Alameda/I-225 corridor, Municipal Justice Center, Central Library, City Center Park and Abilene rights-of-way.

Council Goals/Objectives: Activities Supported

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Continue the environmental management activities.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Encourage use of Aurora Municipal Center for special events.

Cost Benefit:

In 2006, the work unit will maintain 67 acres throughout the AMC Corridor at an average cost of \$7,150 per acre.

6 Arapahoe County O&M

During 1999, the Parks & Open Space Department entered into an Intergovernmental Agreement (IGA) with Arapahoe County to provide administrative and maintenance services for the athletic fields, landscaping, and shelters at Arapahoe County Community Park. This agreement covers all costs of assigned City staff.

Council Goals/Objectives: Activities Supported

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Participate in joint ventures with other governmental agencies to achieve efficiencies related to City services and programs.

Cost Benefit:

The program IGA covers all costs associated with Arapahoe County Community Park and 1.0 FTE employed by the City of Aurora. The average cost of the five sites is \$26,500 per site, but the net cost to the City is \$0 because the IGA covers all costs.

Parks & Open Space

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

7 Open Space Division

Management of the open space facilities, trails and properties of the City. A swim beach and ranger services at Aurora Reservoir, 46 miles of trails, and 6,500 acres of natural open space are in the system. The division also supports wildlife and vegetative management and interpretive center operations.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Emergency medical and rescue services.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Continue the environmental management activities.

Activity: Continue to control noxious weeds, insects and other pests.

Cost Benefit:

In 2006, this program will maintain approximately 6,500 acres of open space and trails at an average cost of \$270 per acre.

8 Forestry

Manage public property trees which includes street rights-of-way, parks, public properties and open space trees. Approximately 60,000 street trees and 30,000 park trees are the responsibility of this program. In 2004, the Forestry Division had received its 21st year of Tree City USA designation from the National Arbor Day Foundation.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Physical appearance and safety of community via code enforcement.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Continue the environmental management activities.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Participate in national, state and regional associations and organizations.

Cost Benefit:

This division maintains approximately 100,000 trees in the City of Aurora urban forest at an average cost of \$10 per tree.

9 Parks Administration

Support staff for department operations and liaison with City-elected and executive officials.

Council Goals/Objectives: Activities Supported

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Complete the Parks and Open Space Comprehensive Master Plan.

Activity: Complete a masterplan for a the signature park on Alameda and Airport Boulevard.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Participate in national, state and regional associations and organizations.

Cost Benefit:

In 2006, 4.0 FTE manage and monitor a \$26 million operations budget at an average cost of 2.5 cents per dollar budgeted.

Parks & Open Space

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

10 Parks Planning and Design

Plan, budget, organize, and direct division resources and consultants in the master planning and facility/site planning for design and construction of parks, open space, medians/streetscapes, trails and grounds of City buildings. Projects vary in duration and can cross multiple years. The program worked on approximately 40-50 new and renovation projects in 2004.

Council Goals/Objectives: Activities Supported

Goal: Develop an effective transportation system for moving people and goods.

Activity: Evaluate impact fees, developer partnerships, and exactions for funding.

Activity: Implement Phase II Plan for DIA Noise Mitigation.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Complete the Parks and Open Space Comprehensive Master Plan.

Cost Benefit:

In 2004, 3.0 FTE reviewed 387 plans at an average cost of \$497 per review.

11 Street Trees

Planting/residential street tree program funded through per unit fee assessed at building permit. 200 trees were planted in 2004.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Physical appearance and safety of community via code enforcement.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Continue the environmental management activities.

Cost Benefit:

Approximately 200 trees are planted annually at an average cost of \$300 per tree.

12 Horticulture

Due to budget cuts, part of the Horticulture staff duties have been reassigned to AMC Corridor maintenance until the Horticulture program can be restored. Additional duties for staff include shrub and perennial maintenance at specific park sites. Program responsibilities include the AMC Campus which is comprised of the Aurora Municipal Center, Central Library, Police Building, Municipal Courts and Detention Center, History Museum and City Center Park. (Xeric garden maintained by Utilities.) Alameda Corridor location responsibilities include the Goddess of the Dawn, Alameda/I-225 interchange, and Abilene Street from Alameda Avenue to Iliff Avenue. Does not include median maintenance along Alameda which is currently covered under Streetscapes Program.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Physical appearance and safety of community via code enforcement.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Continue the environmental management activities.

Goal: Support effective efforts to integrate/orient an increasingly diverse community.

Activity: Encourage use of Aurora Municipal Center for special events.

Cost Benefit:

Work unit maintained 67 acres throughout the AMC Corridor in 2004 at an average cost of \$7,150 per acre.

Parks & Open Space

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

13 Golf Administration

Oversee administration and promotion of Aurora golf courses.

Council Goals/Objectives: Activities Supported

Goal: Economic Vitality - Make Aurora the best city in which to locate, expand and operate a business.

Activity: Initiate a regional activity or project, such as a hotel and conference center, regional events facility, or a regional visitor/tourist attraction.

Goal: Enhance Aurora's identity and raise awareness of the City's many qualities.

Activity: Maximize use of the City web site to promote the City and community. Monitor and update the site to ensure it is user-friendly and offers needed services. Work to increase resident, business and visitor use of the site.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Foster youth involvement in development of youth oriented programs and activities.

Cost Benefit:

291,593 rounds played on all Aurora courses in 2004. The average administrative cost is \$1.90 per round. Operating costs are offset by user fees.

14 Meadow Hills Golf Course

Adopted budget is necessary to operate the maintenance activities and pro shop activities to attract maximum number of rounds to this golf facility. The Meadow Hills Golf Course has been certified in the Audubon International Cooperative Sanctuary Program.

Council Goals/Objectives: Activities Supported

Goal: Economic Vitality - Make Aurora the best city in which to locate, expand and operate a business.

Activity: Initiate a regional activity or project, such as a hotel and conference center, regional events facility, or a regional visitor/tourist attraction.

Goal: Enhance Aurora's identity and raise awareness of the City's many qualities.

Activity: Maximize use of the City web site to promote the City and community. Monitor and update the site to ensure it is user-friendly and offers needed services. Work to increase resident, business and visitor use of the site.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Foster youth involvement in development of youth oriented programs and activities.

Cost Benefit:

53,639 rounds for 2004. Operating costs are offset by user fees. The average operating cost was \$21.23 per round.

Parks & Open Space

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

15 Aurora Hills Golf Course

Adopted budget is necessary to operate the maintenance activities and pro shop activities to attract maximum number of rounds to this golf facility. The Aurora Hills Golf Course has been certified in the Audubon International Cooperative Sanctuary Program.

Council Goals/Objectives: Activities Supported

Goal: Enhance Aurora's identity and raise awareness of the City's many qualities.

Activity: Maximize use of the City web site to promote the City and community. Monitor and update the site to ensure it is user-friendly and offers needed services. Work to increase resident, business and visitor use of the site.

Activity: Evaluate public relations efforts.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Foster youth involvement in development of youth oriented programs and activities.

Cost Benefit:

51,149 rounds for 2004. Operating costs are offset by user fees. The average operating cost was \$20.93 per round.

16 Springhill Golf Course

Adopted budget is necessary to operate the maintenance activities and pro shop activities to attract maximum number of rounds to this golf facility. Springhill Golf Course has been certified in the Audubon International Cooperative Sanctuary Program.

Council Goals/Objectives: Activities Supported

Goal: Enhance Aurora's identity and raise awareness of the City's many qualities.

Activity: Maximize use of the City web site to promote the City and community. Monitor and update the site to ensure it is user-friendly and offers needed services. Work to increase resident, business and visitor use of the site.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Foster youth involvement in development of youth oriented programs and activities.

Cost Benefit:

44,630 rounds for 2004. Operating costs are offset by user fees. The average operating cost was \$18.22 per round.

17 Centre Hills Golf Course

Adopted budget is necessary to operate the maintenance activities and pro shop activities required to provide this golf facility. Centre Hills Golf Course has been certified in the Audubon International Cooperative Sanctuary Program.

Council Goals/Objectives: Activities Supported

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Foster youth involvement in development of youth oriented programs and activities.

Cost Benefit:

30,530 rounds for 2004. Operating costs are offset by user fees. The average operating cost was \$10.52 per round.

Parks & Open Space

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

18 Saddle Rock Golf Course

Adopted budget is necessary to operate the maintenance activities and pro shop activities to attract maximum number of rounds to this golf facility. Saddle Rock Golf Course has been certified in the Audubon International Cooperative Sanctuary Program.

Council Goals/Objectives: Activities Supported

Goal: Economic Vitality - Make Aurora the best city in which to locate, expand and operate a business.

Activity: Initiate a regional activity or project, such as a hotel and conference center, regional events facility, or a regional visitor/tourist attraction.

Goal: Enhance Aurora's identity and raise awareness of the City's many qualities.

Activity: Maximize use of the City web site to promote the City and community. Monitor and update the site to ensure it is user-friendly and offers needed services. Work to increase resident, business and visitor use of the site.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Foster youth involvement in development of youth oriented programs and activities.

Cost Benefit:

38,091 rounds for 2004. Operating costs are offset by user fees. The average operating cost was \$36.29 per round.

19 Murphy Creek Golf Course

Adopted budget is necessary to operate the maintenance activities and pro shop activities to attract maximum number of rounds to this golf facility. Murphy Creek Golf Course has been certified in the Audubon International Cooperative Sanctuary Program.

Council Goals/Objectives: Activities Supported

Goal: Economic Vitality - Make Aurora the best city in which to locate, expand and operate a business.

Activity: Initiate a regional activity or project, such as a hotel and conference center, regional events facility, or a regional visitor/tourist attraction.

Goal: Enhance Aurora's identity and raise awareness of the City's many qualities.

Activity: Maximize use of the City web site to promote the City and community. Monitor and update the site to ensure it is user-friendly and offers needed services. Work to increase resident, business and visitor use of the site.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Foster youth involvement in development of youth oriented programs and activities.

Cost Benefit:

34,691 rounds for 2004. Operating costs are offset by user fees. The average operating cost was \$40.06 per round.

Parks & Open Space

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

20 Fitzsimons Golf Course

Adopted budget is necessary to operate the maintenance activities and pro shop activities to attract maximum number of rounds to this golf facility.

Council Goals/Objectives: Activities Supported

Goal: Enhance Aurora's identity and raise awareness of the City's many qualities.

Activity: Maximize use of the City web site to promote the City and community. Monitor and update the site to ensure it is user-friendly and offers needed services. Work to increase resident, business and visitor use of the site.

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Foster youth involvement in development of youth oriented programs and activities.

Cost Benefit:

38,863 rounds for 2004. Operating costs are offset by user fees. The average operating cost was \$22.25 per round.

21 Golf Course Debt Service

Pay debt for golf course construction.

Council Goals/Objectives: Activities Supported

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Foster youth involvement in development of youth oriented programs and activities.

Cost Benefit:

Contractual obligation to pay debt service for Saddle Rock Bonds, Murphy Creek Loan, and Aurora Hills Irrigation System Loan.

22 Golf Donations

Distribute Junior Golf scholarships.

Council Goals/Objectives: Activities Supported

Goal: Serve as leaders to shape policy that benefits the Aurora community.

Activity: Foster youth involvement in development of youth oriented programs and activities.

Cost Benefit:

Donations are made by citizens and local organizations. Three Aurora high school students receive a \$1,000 scholarship for college.

INACTIVE PROGRAM DESCRIPTIONS

Program \ Description

Art in Public Places

One percent of capital construction costs for Art in Public Places per ordinance. [OBFP Note: Program inactive since 2003]

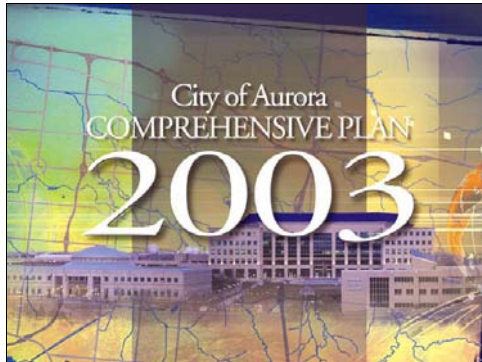
Fitzsimons HUD Grant FRA

Managed HUD Grant for Fitzsimons Redevelopment Authority's building demolitions. This program is complete.

Planning

15151 E. Alameda Parkway • Aurora, CO 80012 • (303) 739-7250

Bob Watkins, Planning Director • RWATKINS@auroragov.org



DESCRIPTION

The Planning Department strives to facilitate an environment for creative planning, and to provide efficient and helpful customer service. The planning administration program is responsible for oversight of the department's work program and for developing and maintaining a quality-driven organization. The comprehensive planning program provides guidance in long-range transportation, environmental, and land use planning. The program also updates, maintains, and interprets the Comprehensive Plan and related plans, documents, and policies. The zoning and development review program facilitates the efficient processing of land use applications with an emphasis on achieving quality development, creative solutions to land use issues, quality customer service, and an adequate balance between development and neighborhood interests.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	49.12	46.12	45.12	44.12
Personal Services	2,735,498	2,771,459	2,802,698	3,058,580
Supplies and Services	198,851	296,979	444,506	281,576
Interfund Charges	9,426	7,183	10,253	9,906
Capital Related	6,360	5,890	0	0
Transfers Out	437,300	450,390	474,561	461,471
Expenditures Total	\$3,387,435	\$3,531,901	\$3,732,018	\$3,811,533

MAJOR VARIANCE EXPLANATION

Since 2003, Planning has decreased staffing by 5.0 FTE, with three of the cuts occurring in 2004. Because these were all unfunded vacant positions, the decrease was not commensurate in the personal services line. In 2004, spending for recruitment and professional and technical services was the primary factor in a \$98,100 (49.3 percent) increase in supplies and services. In 2005, one-time supplies spending in Designated Revenues associated with noise mitigation contributed to a \$147,500 (49.7 percent) increase in supplies and services. This was the major factor in the \$200,100 (5.7 percent) increase in the department as a whole. Staffing in total decreased by 1.0, as an FTE was eliminated from Comprehensive Planning in the General Fund. For 2006, full-funding of all positions is expected to be the source of a \$255,900 (9.1 percent) increase in personal services. This increase will occur even though 1.0 FTE Administrative Technician will be cut from the Comprehensive Planning Division. Supplies and services spending is expected to drop, as one-time Noise Mitigation spending will not continue. In total, Planning is only proposed to increase \$79,500 (2.1 percent). The majority of the General Fund cuts shown on the following pages transfer budget from the General Fund to the Development Review Fund. From 2003 to 2006, the portion of Planning's budget that is related to the Development Review Fund has increased from 52.3 percent to 68.4 percent.

EFFICIENCY SAVINGS

Item	2006 Savings
Decrease in purchased professional and technical services	-36,700
Efficiency Savings Total	-36,700

Planning

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>Development Review Fund</u>				
<i>New Appropriation</i>				
Move Portion of Salaries in Comprehensive Planning Division from General Fund.	2.40	181,153	0	181,153
Each staff member (12) in the Comprehensive Planning Division performs duties related to development review. On average, an additional 20 percent of each staff member's salary will be supported by the Development Review Fund. For example, 15 percent of the Manager of Comprehensive Planning and 30 percent of the Environmental Program Supervisor will be moved.				
Program:				
Comprehensive Planning				
New Appropriation Total	2.40	181,153	0	181,153
Development Review Fund Total	2.40	181,153	0	181,153
<u>General Fund</u>				
<i>Budget Cut</i>				
Cut Administrative Technician From Comprehensive Planning Division	-1.00	-40,212	0	-40,212
Cut deletes Administrative Technician position from the Comprehensive Planning Division. Staff will replace functions through organization of a department-wide clerical pool.				
Program:				
Comprehensive Planning				
Move Portion of Salaries in Comprehensive Planning Division to Development Review Fund	-2.40	-181,153	0	-181,153
Each staff member (12) in the Comprehensive Planning Division performs duties related to development review. An average of 20 percent of each staff member's salary will be supported by the Development Review Fund. For example, 15 percent of the Manager of Comprehensive Planning and 30 percent of the Environmental Program Supervisor will be moved.				
Program:				
Comprehensive Planning				
Budget Cut Total	-3.40	-221,365	0	-221,365
General Fund Total	-3.40	-221,365	0	-221,365
Amendment Request Total	-1.00	-40,212	0	-40,212

PROGRAM EXPENDITURE SUMMARY				
Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Designated Revenues Fund</u>				
Comprehensive Planning	556	0	150,000	0
Planning Administration	4,674	10,434	84,908	84,908
Designated Revenues Fund Total	\$5,230	\$10,434	\$234,908	\$84,908

Planning

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Development Review Fund</u>				
Comprehensive Planning	0	0	0	181,153
Zoning & Development Review	1,772,714	2,085,094	2,204,239	2,426,132
Development Review Fund Total	\$1,772,714	\$2,085,094	\$2,204,239	\$2,607,285
<u>General Fund</u>				
Comprehensive Planning	1,167,593	1,039,604	1,021,037	842,516
Planning Administration	270,386	396,769	266,834	263,222
Zoning & Development Review	171,035	0	0	13,602
General Fund Total	\$1,609,014	\$1,436,373	\$1,287,871	\$1,119,340
<u>Gifts & Grants Fund</u>				
Comprehensive Planning	0	0	5,000	0
Grant Matches	477	0	0	0
Gifts & Grants Fund Total	\$477	\$0	\$5,000	\$0
Expenditures Total	\$3,387,435	\$3,531,901	\$3,732,018	\$3,811,533

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Development Review Fund</u>				
Comprehensive Planning	0.00	0.00	0.00	2.40
Zoning & Development Review	25.10	29.00	29.00	29.00
Development Review Fund Total	25.10	29.00	29.00	31.40
<u>General Fund</u>				
Comprehensive Planning	17.00	13.00	13.00	9.60
Planning Administration	3.12	4.12	3.12	3.12
Zoning & Development Review	3.90	0.00	0.00	0.00
General Fund Total	24.02	17.12	16.12	12.72
Staffing Total	49.12	46.12	45.12	44.12

Planning

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

1 Zoning & Development Review

The program facilitates the efficient processing of land use applications with an emphasis on achieving quality development, creative solutions to land use issues, and an adequate balance between development and neighborhood interests. This program is funded by the Development Review Fund.

Council Goals/Objectives: Activites Supported

Goal: Economic Vitality - Make Aurora the best city in which to locate, expand and operate a business.

Activity: Pursue one or more specific urban renewal projects in the Fitzsimons and/or Fletcher Plaza Urban Renewal Areas.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Continue to work with the Development Community/Staff Joint Task Force.

Activity: Continue to work on the development of City Center as a primary activity center.

Activity: Initiate development plans for T-Rex and FasTracks station areas.

Cost Benefit:

In 2004, this program processed 15,266 residential unit entitlements with an operating expenditure of \$1.6 million, for an average cost of \$105 per unit.

2 Comprehensive Planning

The program provides guidance in long-range transportation, environmental, and land-use planning. The program also updates, maintains, and interprets the Comprehensive Plan and related plans, documents, and policies. The program produces plans and conducts coordination activities such as attending DRCOG activities and environmental meetings. Citizens, business consultants, and others request information concerning demographics and mapping.

Council Goals/Objectives: Activites Supported

Goal: Develop an effective transportation system for moving people and goods.

Activity: Monitor Colorado Tolling Enterprise proposals for I-225, I-70 and I-270.

Activity: Prepare bicycle/trail plan for Stapleton, Lowry, Fitzsimons triangle.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Complete the Havana District Conceptual Plan and proceed to implementation.

Activity: Complete and begin implementation of the Services and Facilities Master Plan.

Cost Benefit:

There are two functions in the Comprehensive Planning Division: 1) Plan studies and coordination activities (80 percent of division's \$1,039,604 expenditures) and 2) requests for information and services (20 percent of budget). In 2004, there were 40 programmed studies/coordination activities for an average cost of \$20,800 each. There were 13,700 requests for information and services at an average cost of \$15 each.

3 Planning Administration

This program is responsible for oversight of the department's work program and for developing and maintaining a quality-driven organization through improved customer service, departmental administration, and city planning policies.

Council Goals/Objectives: Activites Supported

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Continue to work with the Development Community/Staff Joint Task Force.

Activity: Continue to work on the development of City Center as a primary activity center.

Activity: Initiate development plans for T-Rex and FasTracks station areas.

Activity: Complete and begin implementation of the Services and Facilities Master Plan.

Cost Benefit:

In 2004, this program oversaw the entire Planning Department at a cost of \$396,769 for 46.12 FTE, for an average cost of \$8,420 per FTE.

Planning

INACTIVE PROGRAM DESCRIPTIONS

Program \ Description

Grant Matches

<p>Plan Smart: This program is a GIS-based decision support system for evaluating community planning alternatives and site development proposals. The primary function is to evaluate existing conditions and proposed plans by calculating indicator scores for land use, environment, parks and open spaces, transportation, and facilities and services for an area. Grant funding expired in 2003.</p>
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Police

15001 E. Alameda Parkway • Aurora, CO 80012 • (303) 739-6000

Daniel Oates, Chief of Police •



DESCRIPTION

The Aurora Police Department is a full-service law enforcement agency serving the citizens of the City of Aurora. The mission of the department is to promote a desirable quality of life in our community through commitment to maintaining and improving peace, order, and safety through excellence in law enforcement and community service. The department has both sworn police officers and civilian personnel assigned to operating and support programs in three divisions. The Operations Division manages the District programs and functions. The Investigative Division programs and services include: narcotics, investigations, special operations, traffic, operations support, crime lab, and the metro gang task force. The Services Division manages programs and services related to records and property, and the training academy. Other support programs and functions include internal affairs, professional standards, and administrative services.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	787.00	732.00	740.00	759.00
Personal Services	52,922,862	54,256,674	56,528,418	60,541,061
Supplies and Services	3,987,336	3,893,837	4,289,438	4,644,011
Interfund Charges	3,663,136	3,942,872	4,109,345	4,373,141
Capital Related	-22,577	417,430	390,760	361,440
Transfers Out	0	458,590	0	0
Expenditures Total	\$60,550,757	\$62,969,403	\$65,317,961	\$69,919,653

MAJOR VARIANCE EXPLANATION

In 2004, the department transferred 46.0 career service to the new Public Safety Communications Department. District 3 was opened with minimal staffing, and as a result, 14.0 career service FTE that were originally in the budget were removed. A technical adjustment for 2004 reduced the Gifts and Grants Fund by four unfilled FTE to reflect actual staffing levels. Partially offsetting these reductions is the addition of 2.0 new 2/1000 officers along with 7.0 over hire officers. New recruits and their matching appropriation were consolidated from the three districts into the Training program. The Traffic Section was decentralized from the Community Resources Section into the three districts, with the exception of the Selected Traffic Enforcement Program (STEP) officers and the Motor Carrier Safety Unit. Total personal services increased by \$1.3 million to account for a 4 percent pay increase and other benefits in accordance with City policy. Department insurance charges were consolidated under the Chief Administration program. Capital related purchases increased as a result of equipment purchases for the opening of District 3 and the purchase of traffic motorcycles through a new Law Enforcement Block Grant. Transfers out increased as a result of a onetime transfer of unclaimed property proceeds from the Gifts and Grants fund to assist in General Fund balancing.

In 2005, the department added 12.0 new officers and 2.0 additional over hire officers, while 6.0 career service FTE were eliminated. Personal service costs increased by a net of \$2.3 million as a result of these staffing increases, and other pay and benefit increases in accordance with city policy. Other cost increases were due to interfund charges primarily for fuel and vehicle maintenance costs; as well as, increasing insurance costs. Supplies and services increased as the City increased its share of the funding for the Juvenile Assessment Centers. Additionally, costs associated with vehicle auctions increased. Supplies and services also increased as the Metro Gang Task Force received additional grant funding for its operation.

Police

MAJOR VARIANCE EXPLANATION

In 2006, 12.0 new officers and 12.0 over hire officers are added, while 4.0 career service FTE are eliminated. Grant funding will expire for a 1.0 career service Crime Analyst. A 1.75 percent civil service pay increase and other benefit increases account for \$4 million of the total increase. Supplies and services continue to increase as a result of anticipated grant funding for operating supplies. As in the previous years, interfund charges associated with the costs of fleet continue to increase. The remaining changes in the 2006 budget are detailed below.

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>New Appropriation</i>				
Add Twelve 2/1000 Patrol Officers and Equipment	12.00	926,409	0	926,409
Pursuant to the 2/1000 mandate, an additional 12.0 Patrol Officers have been added to the Police Department's authorized strength in 2006. Included with the request for the 12.0 FTE are uniform costs, portable radios, and 4 additional patrol vehicles. This request funds 12 officers for a full year in 2006.				
Program:				
Training				
Add Twelve Overhire Patrol Officers and Equipment	12.00	926,409	0	926,409
The 2/1000 Consent Decree requires that the Police Department maintain authorized strength of commissioned officers. The City has committed to maintain an average authorized strength of 608 in 2006 based on population estimates. Therefore, the Department will maintain a total of 21 overhire positions throughout 2006 in order to comply with the consent decree. This amendment adds 12 additional overhires, equipment, and funding to the department's 2005 authorized 9 overhires.				
Program:				
Training				
Appropriation for Juvenile Accountability Block Grant and City Match	0.00	84,670	0	84,670
Provide ongoing appropriation for the City's share of the Juvenile Accountability Block Grant which has increased due to federal funding cuts. This appropriation will fund the City's match portion of the grant for both Adams and Arapahoe County Juvenile programs.				
Program:				
Administration-Chief				

Police

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
General Fund				
<i>New Appropriation</i>				
Increased Vehicle Maintenance	0.00	138,000	0	138,000
<p>This is a requested increase for vehicle maintenance appropriation to more accurately reflect needs of the department. Vehicles have been replaced at a slower pace, and thus are being utilized beyond normal operating expectation. Many of these vehicles have exceeded 100,000 miles in use and will not be replaced until sometime in 2006. Consequently, vehicles are needing to be repaired and maintained at a higher rate. This appropriation increase will approximate a level of funding in 2006 equal to projected year-end vehicle maintenance expenditures in 2005.</p> <p>Program: District 1 District 2 District 3</p>				
New Appropriation Total	24.00	2,075,488	0	2,075,488
<i>Budget Cut</i>				
Eliminate Administrative Technician, 1.0 FTE	-1.00	-44,633	0	-44,633
<p>The function of this position is to maintain the department directives manual and monitor status and updates of accreditation standards. Elimination of this FTE will require that these duties be shifted to a commissioned officer in order to maintain standards for the department's re-accreditation.</p> <p>Program: Professional Standards</p>				
Eliminate One Police Report Clerk, 1.0 FTE	-1.00	-43,915	0	-43,915
<p>Elimination of one Police Report Clerk FTE will require the assignment of commissioned officers to perform front desk functions. Commissioned officers assigned to this function will rotate these duties on a frequent basis. Therefore, seven career service Senior Report Clerks and four Lead Report Clerk FTEs will be retained to provide training, standardization of services, and operational continuity.</p> <p>Program: District 2</p>				
Eliminate Two Property Technicians, 2.0 FTE	-2.00	-86,619	0	-86,619
<p>Functions performed by these 2 FTE would require the use of commissioned officers to receive and dispose of property and evidence. Section staffing has been supplemented by light-duty personnel and volunteers to assist in a growing processing backlog. Furthermore, a new, mandated retention schedule has increased staffing requirements in this Section.</p> <p>Program: Records & Property Section</p>				
Budget Cut Total	-4.00	-175,167	0	-175,167

Police

BUDGET AMENDMENT REQUESTS				
Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
General Fund Total	20.00	1,900,321	0	1,900,321
<u>Gifts & Grants Fund</u>				
<i>Budget Cut</i>				
Technical Correction - Remove Grant-Funded Position	-1.00	-50,099	0	-50,099
This is a technical correction to remove 1.0 vacant FTE career service Crime Analyst and appropriation. The grant funding for this position expired in the fall of 2005. This position was funded through a Law Enforcement Block Grant.				
Program:				
Administration-Chief				
Budget Cut Total	-1.00	-50,099	0	-50,099
Gifts & Grants Fund Total	-1.00	-50,099	0	-50,099
Amendment Request Total	19.00	1,850,222	0	1,850,222

PROGRAM EXPENDITURE SUMMARY				
Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Designated Revenues Fund</u>				
D.A.R.E.	148,769	217,759	215,309	231,760
Traffic Section	0	0	30,378	2,230
Training	156,482	214,694	85,000	85,000
Victim Services	435,490	416,514	481,060	497,671
Designated Revenues Fund Total	\$740,741	\$848,967	\$811,747	\$816,661
<u>General Fund</u>				
Administration-Chief	1,072,143	3,727,695	3,884,499	3,993,110
Administration-Deputy Chief	1,332,686	1,328,247	1,329,576	1,417,760
Communications Section	2,866,725	0	0	0
Community Resources Section	2,098,201	1,942,989	1,975,877	2,145,930
Crime Lab Section	1,348,370	1,377,991	1,395,710	1,464,865
Detention Section	-5,110	0	0	0
District 1	13,473,207	14,767,326	14,615,177	15,235,650
District 2	17,622,923	10,829,348	12,138,936	11,043,618
District 3	93,137	7,098,990	7,389,086	7,770,245
Investigations Bureau	3,989,818	3,951,273	3,906,943	4,165,117
Investigative Support	484,562	557,518	1,445,673	1,496,605
Narcotics Section	2,501,736	2,344,935	2,362,850	2,654,387
Operations Support Section	3,054,140	3,098,570	3,086,396	3,233,491
Professional Standards	613,643	677,328	695,415	652,844
Records & Property Section	2,921,766	2,928,573	3,031,424	3,067,947
Special Operations Bureau	159,268	160,926	156,441	180,563
Technical Services Administration	861,681	673,400	594,446	748,608
Traffic Section	1,454,952	1,164,502	1,306,025	1,446,069
Training	1,995,248	3,193,629	3,215,563	6,094,112

Police

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>General Fund</u>				
General Fund Total	\$57,939,096	\$59,823,240	\$62,530,037	\$66,810,921
<u>Gifts & Grants Fund</u>				
Administration-Chief	146,141	844,174	173,402	474,571
Administration-Deputy Chief	77,120	0	0	0
Community Resources Section	19,650	12,465	5,865	64,500
Districts	274,866	24,937	3,228	0
Investigations Bureau	1,109,641	1,291,966	1,544,775	1,466,000
Narcotics Section	93,668	61,124	176,177	211,000
Special Operations Bureau	109,918	0	0	0
Traffic Section	35,901	54,395	69,900	64,500
Victim Services	4,015	8,135	2,830	11,500
Gifts & Grants Fund Total	\$1,870,920	\$2,297,196	\$1,976,177	\$2,292,071
Expenditures Total	\$60,550,757	\$62,969,403	\$65,317,961	\$69,919,653

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Designated Revenues Fund</u>				
D.A.R.E.	1.00	1.00	1.00	1.00
Victim Services	5.00	5.00	5.00	5.00
Designated Revenues Fund Total	6.00	6.00	6.00	6.00
<u>General Fund</u>				
Administration-Chief	8.00	8.00	8.00	8.00
Administration-Deputy Chief	15.00	17.00	17.00	17.00
Communications Section	47.00	0.00	0.00	0.00
Community Resources Section	28.00	22.00	25.00	25.00
Crime Lab Section	18.00	19.00	19.00	19.00
Detention Section	1.00	0.00	0.00	0.00
District 1	205.50	181.50	180.50	180.50
District 2	243.50	156.50	133.50	132.50
District 3	0.00	87.00	92.00	92.00
Investigations Bureau	46.00	47.00	47.00	47.00
Investigative Support	7.00	6.00	17.00	17.00
Narcotics Section	34.00	26.00	28.00	28.00
Operations Support Section	28.00	33.00	33.00	33.00
Professional Standards	7.00	8.00	8.00	7.00
Records & Property Section	49.00	50.00	52.00	50.00
Special Operations Bureau	2.00	2.00	2.00	2.00
Technical Services Administration	5.00	5.00	4.00	4.00
Traffic Section	18.00	12.00	16.00	16.00
Training	14.00	45.00	51.00	75.00
General Fund Total	776.00	725.00	733.00	753.00
<u>Gifts & Grants Fund</u>				
Administration-Chief	5.00	1.00	1.00	0.00

Police

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Gifts & Grants Fund</u>				
Gifts & Grants Fund Total	5.00	1.00	1.00	0.00
Staffing Total	787.00	732.00	740.00	759.00

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

1 Administration-Chief

The Chief of Police leads and directs the planning, organization, and application of law enforcement services and activities provided by 608 uniformed officers and 130 civilian employees in pursuit of a safer Aurora Community.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Community policing program approach by law enforcement.

Cost Benefit:

N/A

2 District 1

District 1, one of three decentralized districts, provides patrol and specialized functions including investigations, Police Area Representatives (PAR), Directed Action Response Teams (DART), and traffic operations for its population of 85,073. Working with its communities and the other Districts, District 1 identifies and solves crime, quality of life, and traffic (CQT) issues. The districts' joint goal is to identify, investigate, and eliminate ten pattern crimes in 2006.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Myriad of other crime prevention and enforcement programs.

Activity: Community policing program approach by law enforcement.

Cost Benefit:

District services per citizen, \$112.07 each.

3 District 2

District 2, one of three decentralized districts, provides patrol and specialized functions including investigations, Police Area Representatives (PAR), and Directed Action Response Teams (DART) for its population of 112,419. Working with its communities and the other Districts, District 2 identifies and solves crime, quality of life, and traffic (CQT) issues. The districts' joint goal is to identify, investigate, and eliminate ten pattern crimes in 2006.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Myriad of other crime prevention and enforcement programs.

Activity: Community policing program approach by law enforcement.

Cost Benefit:

District services per citizen, \$112.07 each.

Police

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

4 District 3

District 3, one of three decentralized districts, provides patrol and specialized functions including investigations, PAR, and traffic operations for its population of 106,341. Working with its communities and the other Districts, District 3 identifies and solves crime, quality of life, and traffic (CQT) issues. The districts' joint goal is to identify, investigate, and eliminate ten pattern crimes in 2006.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Myriad of other crime prevention and enforcement programs.

Activity: Community policing program approach by law enforcement.

Cost Benefit:

District services per citizen, \$112.07 each.

5 Investigations Bureau

The Bureau conducts criminal investigations, oversees the Department's narcotics section and participates in several joint-agency task forces. The Victim Services Unit provides assistance to victims of crime. In 2004, detectives were assigned 1,495 cases involving fraud, crimes against children, and homicides. Clearance rates of cases investigated meet or exceed the national average for cities of similar size.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Community policing program approach by law enforcement.

Cost Benefit:

1,495 investigative cases assigned, \$2,786.03 each.

6 Training

Recruits basic and lateral entry candidates; trained 54 recruit officers in 2005 in entry-level academy and post-academy training; provides mandatory in-service training for uniformed officers; provides career development training for Department members; and operates the firearms range.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Community policing program approach by law enforcement.

Cost Benefit:

54 recruits trained, \$40,000.00 each.

7 Records & Property Section

Receives, processes, stores and disseminates criminal justice records required by federal and state law. The Section processed 55,054 reports in 2004. Directs the activities of the Property and Evidence Unit and the Vehicle Impound Detail.

Council Goals/Objectives: Activites Supported

Goal: Ensure a safe community for people.

Activity: Community policing program approach by law enforcement.

Cost Benefit:

55,054 police reports processed, \$36.91 each.

Police

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

8 Crime Lab Section

Collects, processes, preserves and analyzes physical evidence in support of the Department's investigative functions. In 2004, services included 2,496 forensic investigations of crime scenes and 3,346 forensic analyses of evidence.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Myriad of other crime prevention and enforcement programs.

Cost Benefit:

6,314 crime scenes and laboratory forensic analyses performed, \$232.00 each.

9 Administration-Deputy Chief

The Deputy Chief of Police leads and directs the provision of key support activities that are essential for the Department to deliver professional, effective, and efficient law enforcement services. These include Administrative Services, Internal Affairs, and Media Relations.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Community policing program approach by law enforcement.

Cost Benefit:

36,653 payroll transactions processed, \$3.63 each.

10 Professional Standards

The Professional Standards Section conducts staff inspections of functional components of the Department, providing feedback on current practices and the effectiveness of existing policies. Monthly reviews are conducted of the Department directives to ensure accuracy and address deficiencies. The Section administers the accreditation program, which requires three years of highly documented proven compliance. The Section serves as the Department's liaison with the Information Technology Department to coordinate technology projects. The Section provides research for technology initiatives and for policy development. The Section also researches and locates grant opportunities, completes the application process and administers awarded grants.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Community policing program approach by law enforcement.

Cost Benefit:

150 policy reviews, \$1,406.00 each.

11 Traffic Section

The Traffic Section consists of the Selected Traffic Enforcement Program (STEP), Motor Carrier Safety Unit and the Photo Red Light Enforcement Program. The section also administers traffic-related grants, coordinates special events, coordinates VIP protection and movements and maintains all certification records for traffic-related skills and equipment. The section directs its resources toward enforcement activities with the goal of positively affecting the driving habits of motorists to reduce the number and severity of motor vehicle crashes in the city. The section maintains necessary documentation to support the prosecution of traffic cases.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Traffic Enforcement.

Activity: Community policing program approach by law enforcement.

Cost Benefit:

19,996 traffic summonses issued, \$72.32 each.

Police

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

12 Community Resources Section

Provides services requiring coordination with the community. The School Resource Officer (SRO) program places 20 officers in middle and high schools totaling 28,538 students. SROs provide police liaison with the students, administration, surrounding community, and other city services and programs. DARE education provides drug and alcohol awareness and resistance training to fifth graders in approximately 30 elementary schools. The Section coordinates the services of 88 volunteers donating over 22,000 hours.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: School and police department interactions through the School Resource Officer (SRO) program.

Activity: Community policing program approach by law enforcement.

Cost Benefit:

28,538 students served in the SRO program, \$58.73 each.

13 Operations Support Section

Plans, directs and controls highly specialized teams and activities including SWAT, pattern crimes, gang intervention, and canine units. Pattern Crimes filed 285 auto theft cases in 2004. Over 4,600 residents participate in the Watch Your Car Program and educational programs that reach out to community groups and car dealerships.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Myriad of other crime prevention and enforcement programs.

Activity: Community policing program approach by law enforcement.

Cost Benefit:

3,700 K-9 assists and deployments, \$124.86 each.

14 Investigative Support

The Investigative Support Section conducts specialized investigations, maintains criminal intelligence records, and provides investigative resources for other units in need on short-term, task-specific assistance. The section consists of the Special Investigations Unit (SIU) and the Career Criminal Apprehension Team (CCAT). The CCAT tracks and apprehends career criminals and maintains the Department's sex offender registration program. The team is also responsible for investigating allegations of criminal conduct by city employees. The SIU collects and manages criminal intelligence information, monitors terrorist threats, investigates organized crime, and coordinates VIP protection details. It also conducts special investigations for the Chief of Police.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Community policing program approach by law enforcement.

Cost Benefit:

2,050 sex offender registrations and monitoring, \$262.93 each.

15 Technical Services Administration

Leads and directs the Records and Property Section; manages court liaison (31,901 subpoenas) and secondary employment activities (1,115 requests). Issues and monitors uniforms and personal equipment. Coordinates vehicle requirements and allocation, facility availability, and facility maintenance.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Community policing program approach by law enforcement.

Cost Benefit:

15,942 subpoenas and secondary employment actions processed, \$5.77 each.

Police

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

16 Narcotics Section

Detects, investigates, and suppresses criminal activities related to illegal drug activity, organized crime, and vice activities. The conviction rate for narcotics arrests meets or exceeds the national average for cities of similar size.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Myriad of other crime prevention and enforcement programs.

Activity: Community policing program approach by law enforcement.

Cost Benefit:

Arrests for drug and vice crimes, \$4,247.02 each.

17 Special Operations Bureau

Provides oversight of and directs the Community Resources Section, Crime Lab, Investigative Support Section, Operations Support Section and Traffic Section. Coordinates services provided by these sections in support of the community and other Department units.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Community policing program approach by law enforcement.

Cost Benefit:

N/A

18 Victim Services

Provides aid, comfort and assistance to victims and witnesses in the aftermath of crime. Information is provided regarding police procedures, the judicial process, and rights of victims/witnesses under the Colorado Constitution. To fully achieve this goal, a crisis intervention team, augmented with volunteers, responds 24 hours per day to assist victims of violent crimes.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Community policing program approach by law enforcement.

Cost Benefit:

12,000 contacts, \$32.62 each.

19 D.A.R.E.

D.A.R.E. is a 10-week program designed for 5th grade students, taught by a uniformed police officer. The program helps students learn how to make decisions, combat pressures from peers and the media, and shows them how to seek out alternatives to drugs and alcohol.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Youth prevention activities.

Activity: Community policing program approach by law enforcement.

Cost Benefit:

Approximately 30 elementary schools served, \$7,735.33 each.

INACTIVE PROGRAM DESCRIPTIONS

Program \ Description

Communications Section

This program was combined with Fire Communications in 2003 to create the Public Safety Communications Department. The department combined the dispatch operations of both the Police and Fire departments.

Police

INACTIVE PROGRAM DESCRIPTIONS

Program \ Description**Detention Section**

Responsible for the custodial care, safety and well-being of all people placed in its care. In 2003 this program was transferred to Court Administration.

Districts

Three decentralized districts provide patrol and specialized functions including investigations, Police Area Representatives (PAR), Directed Action Response Teams (DART), and traffic operations. Working with their communities and among each other, Districts identify and solve crime, quality of life, and traffic (CQT) issues. Their joint goal is to identify, investigate, and eliminate ten pattern crimes. [OBFP Note: In 2004, the program was broken into District 1, District 2, and District 3.]

Public Defender

15001 E. Alameda Parkway • Aurora, CO 80012 • (303) 739-6555

Laurie Cole, Chief Public Defender • LCOLE@auroragov.org



DESCRIPTION

The Public Defender's Office provides quality legal representation to indigent defendants who are charged with municipal ordinance violations and face the possibility of a jail sentence.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	7.00	7.00	7.00	8.00
Personal Services	459,723	456,540	456,363	523,637
Supplies and Services	37,616	32,598	40,861	46,684
Interfund Charges	3,800	4,250	4,395	4,395
Expenditures Total	\$501,139	\$493,388	\$501,619	\$574,716

MAJOR VARIANCE EXPLANATION

The Public Defender's Office budget has remained relatively unchanged since 2003. Expected budget savings in 2004 are removed from the budget in 2005. In 2006 there is an increase in personal services due to the addition of a new full-time attorney for the Public Defenders Office. This is necessary to keep up with the increasing caseload generated by the motor vehicle theft program, mandatory protection orders, and the increasing number of indigent defendants. The listing of budget amendments that follows describes specific 2006 budget changes.

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>New Appropriation</i>				
New Full-Time Attorney for the Public Defender's Office.	1.00	55,000	0	55,000
Due to increased caseload, an attorney was added based on the recommendation of the Public Defender's Commission. The caseload has increased by 63.0 percent in the last seven years. The last time the Department added an attorney was 1994.				
Program:				
Public Defender				
New Appropriation Total	1.00	55,000	0	55,000

Public Defender

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>Budget Cut</i>				
Reduction in Training	0.00	-1,000	0	-1,000
This is a reduction in the training budget.				
Program:				
Public Defender				
Budget Cut Total	0.00	-1,000	0	-1,000
General Fund Total	1.00	54,000	0	54,000
Amendment Request Total	1.00	54,000	0	54,000

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>General Fund</u>				
Public Defender	501,139	493,388	501,619	574,716
General Fund Total	\$501,139	\$493,388	\$501,619	\$574,716
Expenditures Total	\$501,139	\$493,388	\$501,619	\$574,716

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>General Fund</u>				
Public Defender	7.00	7.00	7.00	8.00
General Fund Total	7.00	7.00	7.00	8.00
Staffing Total	7.00	7.00	7.00	8.00

PROGRAM DESCRIPTIONS

Rank \ Program \ Description
1 Public Defender <p>To provide complete quality legal representation and equal justice to all indigent defendants who face a possible jail sentence.</p> <p>The office opened 1,387 cases in 2004, resulting in 6,000 court appearances by the attorneys, including 2,168 in-custody arraignments. Through July 2005, the office has opened 885 cases, and has defended 1,586 in-custody defendants during arraignments.</p> <p>Council Goals/Objectives: Activities Supported</p> <p>Goal: Ensure a safe community for people.</p> <p>Activity: Myriad of other crime prevention and enforcement programs.</p> <p>Cost Benefit:</p> <p>In 2004, the City's cost was \$137 per case.</p>

Public Safety Communications Center

15151 E. Alameda Parkway • Aurora, CO 80012 • (303) 326-8999

Casey Jones, Director • CJONES@auroragov.org



DESCRIPTION

The Public Safety Communications Center Department is responsible for processing all 911 calls and dispatching all Police and Fire emergency equipment.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	0.00	66.00	66.00	66.00
Personal Services	0	3,786,731	3,887,527	3,885,245
Supplies and Services	0	64,400	38,265	40,500
Interfund Charges	0	3,656	7,400	4,297
Expenditures Total	\$0	\$3,854,787	\$3,933,192	\$3,930,042

MAJOR VARIANCE EXPLANATION

The Public Safety Communications Center Department was created in 2004 as a stand-alone department. This department was formed by combining the communications programs from both the Police and Fire Departments. To facilitate this, 46.0 FTE and \$2.8 million were transferred from the Police Department. In addition, 20.0 FTE and \$1.2 million were transferred from the Fire Department. Personal services increases in 2005 are a result of filling a director position that was vacant all of 2004 as well as fewer vacancy savings in the department.

EFFICIENCY SAVINGS

Item	2006 Savings
Decrease in temporary compensation.	-4,500
Efficiency Savings Total	-4,500

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Designated Revenues Fund</u>				
Public Safety Communications	0	121	2,500	5,000
Designated Revenues Fund Total	\$0	\$121	\$2,500	\$5,000
<u>General Fund</u>				
Public Safety Communications	0	3,854,666	3,930,692	3,925,042
General Fund Total	\$0	\$3,854,666	\$3,930,692	\$3,925,042

Public Safety Communications Center

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Expenditures Total	\$0	\$3,854,787	\$3,933,192	\$3,930,042

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>General Fund</u>				
Public Safety Communications	0.00	66.00	66.00	66.00
General Fund Total	0.00	66.00	66.00	66.00
Staffing Total	0.00	66.00	66.00	66.00

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

1 Public Safety Communications

The Public Safety Communications Center provides all Fire and Police radio communications, "911" call taking, dispatch services, and records management services for field operations and administrative staff.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: The medical priority dispatch system to better determine the level of EMS response requirements.

Cost Benefit:

In 2004, this program answered 195,000 dispatch calls at an average rate of 3,000 calls per FTE.

Public Works

15151 E. Alameda Parkway • Aurora, CO 80012 • (303) 739-7300
 Dave Chambers, Acting Public Works Director • DCHAMBER@auroragov.org



DESCRIPTION

The Department of Public Works is responsible for providing safe, effective transportation infrastructure within the City of Aurora by providing quality planning, design, construction, and maintenance of the City roadways. The Public Works Department includes various programs to achieve the goals of the Department. Service divisions under the management of Public Works are: Administration, Engineering, Streets, Traffic, Real Property, Public Improvement Inspections, and the Materials Lab. Specific responsibilities of the Department include: planning, surveying, design and construction management of capital improvement projects undertaken by the City; maintenance and cleaning of all public streets, alleys, and municipal parking areas; design, installation, operation, and maintenance of traffic control signals, devices and markings; support all City land property transactions; and ensuring that all roadway and utilities infrastructure projects are constructed to meet or exceed the City standards.

BUDGET SUMMARY

Description of Expenditures	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
Regular - FTE	189.00	186.00	185.00	184.00
Personal Services	9,500,569	9,956,359	9,922,082	9,980,296
Supplies and Services	5,835,653	5,748,480	6,228,728	6,625,165
Interfund Charges	1,660,124	1,848,137	2,005,950	2,047,123
Debt Related	143,575	86,537	0	0
Capital Related	62,309	12,082	55,735	55,560
Transfers Out	161,800	166,643	175,585	170,742
Expenditures Total	\$17,364,030	\$17,818,238	\$18,388,080	\$18,878,886

MAJOR VARIANCE EXPLANATION

In 2004, total expenditures increased \$454,200 (2.6 percent), primarily due to personal services increases in Traffic Operations and Street Maintenance programs and interfund charges for fuel and vehicle repair throughout the Department. Capital related expenditures decreased \$50,200 (80.6 percent) due to decreased equipment purchases in Engineering Services. Debt related expenditures decreased \$57,000 (39.7 percent) due to decreased capital leases in Street Maintenance. Three FTE in the General Fund were eliminated as part of budget balancing measures in 2004. The effect of this FTE reduction was offset by salary and benefit increases.

In 2005, total expenditures are projected to increase \$569,800 (3.2 percent), due primarily to increased supplies and services and interfund charges. Service expenses increase \$480,200 (8.4 percent) due to increases in public lighting and traffic signal maintenance. Interfund charges increased \$157,800 (8.5 percent) due primarily to vehicle repair spending in Street Maintenance. Debt related costs were eliminated completely in 2005. One FTE in Engineering Services was eliminated as part of budget balancing measures in 2005.

In 2006 the Adopted Budget reflects an increase of \$490,800 (2.7 percent) in total expenditures. The majority of this increase is due to Public Lighting system growth and fleet costs. There is one operating budget cut for 2006. A design engineer position is being eliminated from Engineering Services, although personal services shows a slight increase for 2006. This has to do with the full funding of all vacant positions in the Adopted Budget.

Public Works

MAJOR VARIANCE EXPLANATION

There are several cuts that Public Works is taking in the Capital Projects Fund. Residential street overlay, concrete repair, and curb cuts have been decreased or eliminated in response to the General Fund shortfall. The detail behind these cuts can be found in the Non-Departmental budget pages, as each cut is shown as a decrease to the Capital Projects Fund Transfer. The remainder of the operating budget is relatively constant. The listing of budget amendments that follows describes all other 2006 budget changes.

EFFICIENCY SAVINGS

Item	2006 Savings
Decrease in temporary compensation. Most of this decrease came from Traffic Operations where expenditure history supported a lower budget figure for temporary salaries.	-11,800
Efficiency Savings Total	-11,800

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2006			
	FTE	Budget	Revenue	Net
<u>General Fund</u>				
<i>New Appropriation</i>				
Mandated Cost increase for Street Light Electricity - Charges & Growth	0.00	160,000	0	160,000
This amendment request is due to increased costs of energy and system expansion that includes new street lights and traffic signals. This is the increased payment to Xcel Energy for these new electricity costs.				
Program:				
Public Lighting				
New Appropriation Total	0.00	160,000	0	160,000
<i>Budget Cut</i>				
Design Engineer Position Cut	-1.00	-68,713	-55,000	-13,713
Cut vacant Design Engineer position in Engineering Services. The elimination of this position will reduce the current capability to design projects and reduce design revenues by approximately \$55,000 per year.				
Program:				
Engineering Services				
Budget Cut Total	-1.00	-68,713	-55,000	-13,713
General Fund Total	-1.00	91,287	-55,000	146,287
Amendment Request Total	-1.00	91,287	-55,000	146,287

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Development Review Fund</u>				
Engineering Services	758,515	784,100	875,083	878,897
Operating Transfers & Other Payments	161,800	166,643	170,642	170,742

Public Works

PROGRAM EXPENDITURE SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Development Review Fund</u>				
Traffic Engineering Services	98,210	102,480	104,527	105,509
Development Review Fund Total	\$1,018,525	\$1,053,223	\$1,150,252	\$1,155,148
<u>General Fund</u>				
Engineering Services	1,681,360	1,597,431	1,470,410	1,454,741
Materials Lab	479,457	437,881	436,102	458,778
Public Improvements	1,093,107	1,153,759	1,106,871	1,120,256
Public Lighting	3,518,803	3,537,671	3,845,031	4,189,444
Public Works Administration	451,960	879,139	890,608	897,187
Real Property Services	490,462	508,113	500,483	501,153
Street Maintenance	5,749,297	5,552,726	5,766,187	5,870,609
Street Sweeping	1,042,912	1,155,139	1,178,632	1,215,818
Traffic Engineering Services	451,974	434,159	441,762	439,639
Traffic Operations	1,386,173	1,508,997	1,601,742	1,576,113
General Fund Total	\$16,345,505	\$16,765,015	\$17,237,828	\$17,723,738
Expenditures Total	\$17,364,030	\$17,818,238	\$18,388,080	\$18,878,886

PROGRAM STAFFING SUMMARY

Fund \ Program	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
<u>Development Review Fund</u>				
Engineering Services	11.80	11.80	11.80	11.80
Traffic Engineering Services	1.05	1.05	1.05	1.05
Development Review Fund Total	12.85	12.85	12.85	12.85
<u>General Fund</u>				
Engineering Services	30.20	29.20	28.20	27.20
Materials Lab	8.00	8.00	8.00	8.00
Public Improvements	19.00	18.00	18.00	18.00
Public Works Administration	7.00	6.00	6.00	6.00
Real Property Services	7.00	7.00	7.00	7.00
Street Maintenance	64.00	64.00	64.00	64.00
Street Sweeping	15.00	15.00	15.00	15.00
Traffic Engineering Services	6.95	6.95	6.95	6.95
Traffic Operations	19.00	19.00	19.00	19.00
General Fund Total	176.15	173.15	172.15	171.15
Staffing Total	189.00	186.00	185.00	184.00

Public Works

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

1 Traffic Operations

Provide for the operation and maintenance of 372 traffic signals and school flashing beacons. Maintain 41,786 traffic signs and lane markings for 1,095 miles of City streets.

Council Goals/Objectives: Activities Supported

Goal: Develop an effective transportation system for moving people and goods.

Activity: Construct 2005 street overlay and concrete repair program.

Goal: Ensure a safe community for people.

Activity: Safe Streets Program.

Cost Benefit:

In 2004 Traffic Operations staff maintained all traffic signals, signs and striping along 1,095 miles of City streets at an average cost of \$1,378 per mile.

2 Street Maintenance

Provide maintenance of all public streets, sidewalks, alleys and municipal parking areas in the City. Approximately 45.5 miles of streets were maintained with an overlay or chip seal in 2004. In addition, 124,786 linear feet of concrete sidewalk and curb and gutter were repaired.

Council Goals/Objectives: Activities Supported

Goal: Develop an effective transportation system for moving people and goods.

Activity: Construct 2005 street overlay and concrete repair program.

Cost Benefit:

In 2004 routine maintenance and repair was provided for 1,095 miles of streets at an average operating cost of \$5,071 per mile.

3 Engineering Services

Plan, design, and review engineering services undertaken by the City. Provide planning, surveying, design, review and construction management of CIP projects undertaken by the City. Provide land surveys, information on land area; infrastructure systems and public and private boundaries by developing and maintaining official City maps and engineering records. Approved 429 sets of civil plans for developments in 2004.

Council Goals/Objectives: Activities Supported

Goal: Develop an effective transportation system for moving people and goods.

Activity: Construct Fitzsimons Parkway.

Activity: Complete I-225/Colfax interchange feasibility study and environmental assessment.

Activity: Design 6th Avenue widening, Airport to Tower Road.

Activity: Construct E-470/Smoky Hill bridge widening project.

Cost Benefit:

In 2004 Engineering design and survey services were provided for a \$39.7 million capital improvements budget.

Public Works

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

4 Traffic Engineering Services

Plan, design and install all traffic control devices (signs, signals and markings) for the safe and efficient flow of traffic. Nine new signals were installed and five were rebuilt in 2004. Processed 445 traffic service requests from citizens.

Council Goals/Objectives: Activities Supported

Goal: Develop an effective transportation system for moving people and goods.

Activity: Complete feasibility study for I-70/Picadilly and I-70 Harvest interchanges.

Activity: Construct intersection improvements at six locations.

Activity: Monitor potential issues regarding Buckley Air Force Base access.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Continue to work with the Development Community/Staff Joint Task Force.

Cost Benefit:

In 2004 twelve new traffic signals were designed and constructed with a capital cost of \$1.53 million for an average cost of \$127,500 per signal.

5 Public Works Administration

Manage, supervise, and provide clerical support for the activities and services provided by this department. Service divisions under the management of this program are: Engineering, Streets, Traffic, Real Property, Public Improvement Inspections, and the Materials Lab. A significant change in the program budget beginning in 2004 is due to the consolidation of risk related interfund charges.

Council Goals/Objectives: Activities Supported

Goal: Develop an effective transportation system for moving people and goods.

Activity: Monitor Colorado Tolling Enterprise proposals for I-225, I-70 and I-270.

Activity: Support federal discretionary funding for I-225 projects.

Activity: Participate in EMTRaC, Transit Alliance and CDOT.

Cost Benefit:

In 2004 the six Administrative staff provided clerical, payroll, budget and management services for 186 Public Works employees for a cost of \$421,866, that equates to \$2,268 per FTE.

6 Real Property Services

Support City departments in property transactions affecting the acquisition and disposal of City land; procure property appraisals; review land development plans, and maintain property records. Reviewed 1,100 planning documents and; recorded 357 property documents in 2004.

Council Goals/Objectives: Activities Supported

Goal: Develop an effective transportation system for moving people and goods.

Activity: Construct Fitzsimons Parkway.

Activity: Construct intersection improvements at six locations.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Continue to work with the Development Community/Staff Joint Task Force.

Cost Benefit:

In 2004 the seven FTE provided 1,457 property transactions with expenditures of \$508,113, or \$348.74 per transaction.

Public Works

PROGRAM DESCRIPTIONS

Rank \ Program \ Description

7 Street Sweeping

Provide for the cleaning of all improved public streets, paved alleys, and municipal parking lots. Approximately 48,631 pass miles were swept in 2004 which equates to 5 - 6 cleanings of all streets annually.

Council Goals/Objectives: Activities Supported

Goal: Develop an effective transportation system for moving people and goods.

Activity: Construct 2005 street overlay and concrete repair program.

Cost Benefit:

In 2004 street sweeping services cleaned 48,631 pass miles of streets at an average cost of \$23.75 per pass mile.

8 Public Improvements

Ensures roadway and utility infrastructure projects are constructed in accordance with City standards and project plans and specifications resulting in infrastructure that achieves or exceeds its design life with minimum expenditures on future maintenance and repairs. 32.1 miles of streets, 25 miles of sanitary sewer, 15.9 miles of storm drains and 54 miles of water line were inspected and accepted for City maintenance in 2004.

Council Goals/Objectives: Activities Supported

Goal: Develop an effective transportation system for moving people and goods.

Activity: Construct 2005 street overlay and concrete repair program.

Activity: Construct intersection improvements at six locations.

Goal: Implement a vision for growth and the effective delivery of services to stakeholders.

Activity: Continue to work with the Development Community/Staff Joint Task Force.

Cost Benefit:

In 2004 inspections were provided for 127 miles of new infrastructure, including water lines, sewer lines, storm sewers, and streets at an average cost of \$8,911 per mile.

9 Materials Lab

Evaluate and verify that materials and methods used in the construction of roadway and utility infrastructure meet or exceed City standards and specifications. Asphalt, concrete, and soils testing were performed or reviewed for 32.1 miles of streets, 25 miles of sewer, 15.9 miles of storm drain and 54 miles of water lines in 2004. Testing services were provided for 12 geotechnical investigations and numerous development projects.

Council Goals/Objectives: Activities Supported

Goal: Develop an effective transportation system for moving people and goods.

Activity: Construct 2005 street overlay and concrete repair program.

Activity: Construct intersection improvements at six locations.

Cost Benefit:

In 2004 the Materials Lab provided testing services for 127 miles of new infrastructure, including water lines, sewer lines, storm sewers and streets at an average cost of \$3,775 per mile.

10 Public Lighting

Pays for electric utility charges for 15,062 street lights and 372 traffic signals and beacons. Xcel charges for system maintenance are also included.

Council Goals/Objectives: Activities Supported

Goal: Ensure a safe community for people.

Activity: Alley Lighting Program.

Activity: Safety Lighting Program.

Cost Benefit:

In 2004 street lighting was provided citywide via 15,062 street lights with an average cost of \$235 per light.



CAPITAL PROGRAM



Capital Improvement Program

This section presents detailed information on the proposed Capital Improvement Program (CIP) budgets for the City and includes:

- An overview of the CIP and the associated funds; (H-2)
- A summary of the CIP five-year budget plan for each fund; (H-14)
- A Capital Projects Fund five-year plan showing sources and uses; (H-15)
- The Capital Improvement Program as adopted by City Council; (H-16 to H-33)
- A multi-year spending and federal reimbursement plan for the Transportation Improvement Program (TIP); (H-34)
- A five-year spending plan for the Building Repair Fund; and (H-35 to H-37)
- A five-year expanded plan for the Parks, Open Space and Recreation projects. (H-38 to H-43)

Data for the years 2004 through 2010 are presented. The 2004 data represent carry forward appropriations reconciled to the City's Comprehensive Annual Financial Report. The 2005 data represent an estimate of how the 2005 budget will end the year. The 2006 figures represent the City's adopted capital budget. All 2007 through 2010 numbers represent planned future expenditures that are part of a balanced Capital Improvement Program over a five-year period.

Capital Improvement Program Overview

Capital Improvement Program (CIP)

The City of Aurora's five-year Capital Improvement Program (CIP) identifies the capital needs of the City and allocates existing funds and anticipated revenue sources for the development and improvement of facility and infrastructure projects of \$25,000 or more. All projects must have a long-term benefit of at least five years. The CIP functions as a capital-spending plan for all five years. The CIP is the funding program for:

- Public facilities construction, remodeling, and renovation;
- Street overlay and reconstruction;
- Major water and wastewater infrastructure projects;
- Park land acquisition, development, and improvements;
- Major facilities repair and enhancement;
- Technology improvements and infrastructure;
- Traffic signal installation;
- Sidewalk and ADA improvements;
- Major equipment purchases; and
- Art in Public Places.

The CIP includes appropriations to support approved capital projects for the current budget year and reflects the input received from citizens and staff. It also contains appropriations for new projects and any requests to revise prior year appropriations. Unlike the operating budget, which authorizes expenditures for only one fiscal year, capital budget appropriations are multi-year and continue until the project is completed, changed by City Council, or until three fiscal years have elapsed without any expenditure or encumbrance of project funds.

Overview of Funds Associated with the CIP

There are multiple funds in the City that include at least some expenditures associated with the CIP. Some of these funds also include annual operating appropriations. Listed below is a brief description of the funds associated with the CIP.

- Capital Projects Fund - The Capital Projects Fund (CPF) provides for general government infrastructure and facilities including streets, parks, information systems, and facilities. Major general obligation bond projects (begun prior to 2005) are also found in the CPF. Its broad purpose makes this fund a key resource in achieving many of the City's strategies for growth and maintenance of City infrastructure.
- Arapahoe County Open Space Fund - The Arapahoe County Open Space Fund (ArCo Fund) provides for the acquisition, development, and maintenance of parks and open space in Arapahoe County. The primary source of revenue is a one quarter of one percent Arapahoe County Open Space sales and use tax.

- **Bond Proceeds Fund** - The Bond Proceeds Fund is a new fund that provides for specific projects funded through bond financing and/or interest after 2004. This fund does not include bond proceeds associated with the City's enterprise funds.
- **Building Repair Fund** - The Building Repair Fund (BRF) provides funding for major repairs of buildings and other similar facilities operated by the City whether owned or leased.
- **Conservation Trust Fund** - Pursuant to Colorado law, the Conservation Trust Fund (CTF) is used for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. The primary source of revenue is Lottery proceeds distributed by the State of Colorado.
- **Designated Revenue Fund** - The Designated Revenue Fund provides for the management of various revenues designated for a specific purpose that are neither gifts nor grants. Beginning in 2006 capital projects related to the Adams County Open Space tax will be among the items included in the Designated Revenue Fund.
- **Enhanced E-911 Fund** - The Enhanced E-911 Fund provides for the acquisition, development and maintenance of the 911 equipment and emergency communication systems including the 800-megahertz (MHz) communication system. The primary sources of revenue are the emergency telephone surcharge and an annual transfer from the Capital Projects Fund for 800 MHz system debt service.
- **Gifts and Grants Fund** - The Gifts and Grants Fund accounts for various gifts and grants from other governments or private parties made to the City where the size or duration of the funding source does not warrant establishing a separate fund.
- **Golf Fund** - The Golf Fund is an enterprise fund that provides for the operation and maintenance of City-owned and/or operated golf courses.
- **Parks Development Fund** - The Parks Development Fund provides for land acquisition and park construction within specific areas determined by the funding source. The primary source of funding is developer contributions. As of 2006, funds received from the Adams County Open Space tax and associated projects will become part of the Designated Revenue Fund and any remaining unappropriated revenue from this source will be transferred out of the Parks Development Fund.
- **Wastewater Fund** - The Wastewater Fund is an enterprise fund that provides for the systems and operations used in treating and disposing of wastewater from the sanitary sewer and storm drain systems in the City.
- **Water Fund** - The Water Fund is an enterprise fund that provides for the acquisition of water and water rights as well as for the operation and maintenance of water plants, distribution systems, and infrastructure.

Facilities and Services Master Plan Phase II

The Facilities Master Plan, Phase II (FMP II) was originally reviewed at City Council's May 16, 2004 Spring Workshop. FMP II builds on and extends the work done in 1999 for the FMP I (also known as the RNL Design Study). That project led to the year 2000 bond initiative and voter approval of \$50 million in bonds to support public safety, library, parks and open space projects.

The FMP II provides an update on the City's capital facilities needs by evaluating current population estimates, projected population totals, the distribution of growth, existing service deficiencies, and the City's service standards. The identified facilities needs are future unfunded needs that are not currently included in the five-year Capital Improvement Program.

The FMP II identified 39 projects with an estimated total cost of over \$340 million for projects planned between 2006 through 2010. In addition to the capital costs, the resulting prioritized project list includes projects and services that will incur a total of \$16.5 million in annual operating costs at full build-out. A portion of the costs may be eligible for funding from various resources other than City tax dollars.

In conjunction with the FMP II process, the City began work on a structural revenue study. One of two major aspects of the structural revenue study concept relates to development of funding recommendations for groups of projects included in the FMP II. The other aspect is to evaluate the overall balance between the City's revenues and expenditures. City Council reviewed the FMP II results in the fall of 2005 and intends to revisit the issue to identify their top capital priorities in the spring of 2006, as they prepare for the 2007 budget process.

Information for the 39 capital projects identified in the FMP II was developed in concert with the 2006-2010 five-year Capital Improvement Program (CIP) plan. The resulting prioritized project list is intended to be the foundation on which to build future five-year CIP plans. As City Council identifies their top capital facilities priorities in the spring and funding becomes available in the CIP, these top priority projects will likely be the next to receive appropriation in the CIP. The exception to this practice will be the funding of projects that cost less than \$500,000. These projects will be addressed as needed when funds are available.

The list of projects included in the 2006 through 2010 portion of FMP II is noted below:

- **Public Safety**
 - Staffing Fire Station No. 15 at Murphy Creek
 - Staffing Fire Station No. 14 at Eagle Bend
 - Public Safety Complex – Phase I
 - MJC Remodel for Police Administration
 - 5th Aerial Ladder Truck and Personnel
 - New Police District 2 Station
 - Courtroom 10 Build

- **Transportation**
 - I-225 and Colfax Avenue Interchange
 - Public Works Staff and Equipment
 - Montview Boulevard: Peoria Street to Fitzsimons Parkway
 - 6th Avenue: Airport Road to Tower Road
 - 6th Avenue Extension: Tower Road to E-470
 - Tower Road: Colfax Avenue to Smith Road
 - Peoria Street Bridge at Sand Creek
 - Picadilly Road: 26th Avenue to 38th Avenue and First Creek Bridge
 - Gun Club Road: Quincy Avenue to Dove Hill Neighborhood
 - Tower Road: 6th Avenue to Colfax Avenue
 - I-70 at Picadilly Road Interchange
- **Library, Recreation, and Cultural Services**
 - North Central Recreation Center (Kroc Center)
 - South Central Community Recreation Center and Library
 - Del Mar Pool Renovation
 - Utah Gymnasium Addition and Facility / Area Reconstruction
 - Expo Recreation Addition
 - Community Events Center with Parking Structure
- **Parks, Open Space and Trails**
 - Southeast Athletic Fields and Buildings
 - Parks Staff and Equipment
 - Major Park Renovation
 - Signature Park No. 1
 - Trails
 - Miscellaneous Special Use and Large Urban Parks
 - Aurora Sports Park Championship Baseball Field
 - Harvest and Mississippi Athletic Fields
 - Neighborhood Parks
 - New Median Construction
- **Other**
 - North Maintenance Facility Renovation
 - Southeast Animal Care Facility
 - Phase IV Central Maintenance Facility Renovation
 - Phase V Central Maintenance Facility Renovation
 - Parking Structures (Colfax and Fitzsimons Redevelopment Areas)

The FMP II process identified projects in other areas, which due to their nature are not formally included in the list of FMP II projects. For instance, specific projects to support economic

development and potential technology needs have yet to be identified and are not included; nor did the FMP II identify water and wastewater utilities needs as these are handled in a separate study.

As a part of the General Fund balancing plan for 2006, several projects moved from the previous five-year CIP to FMP II. These included:

- North Maintenance Facility;
- 6th Avenue Widening: Tower Road to Airport Road;
- Partial funding for Southeast Maintenance Facility;
- Partial funding for New Animal Care Facility;
- Piccadilly Road at First Creek Bridge; and
- The new Police Firing Range (Public Safety Complex).

Financial Overview of the Capital Improvement Plan

Annual capital appropriations from all the City funds will reach \$336.1 million in 2006, while a grand total of nearly \$1.4 billion in capital projects is budgeted or planned between 2006 and 2010. The table beginning on page H-16 of this section is the official list of capital projects for 2006 and planned projects for the remaining years of the five-year CIP plan. The plan for each fund and any changes are discussed in the following sections.

Capital Projects Fund (CPF)

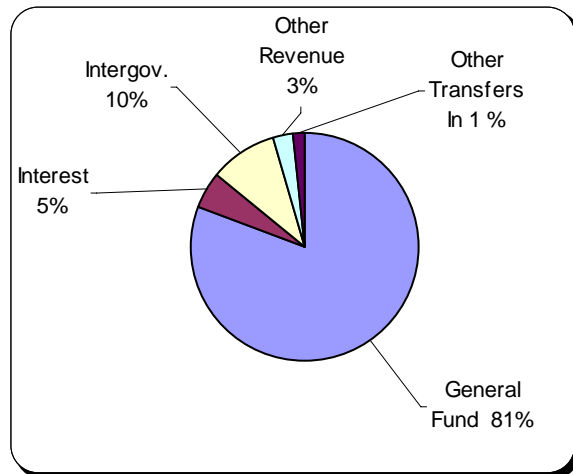
Annual capital appropriations for the CPF will be \$21.2 million in 2006, while a grand total of \$118.6 million in capital projects is budgeted or planned between 2006 and 2010. In 2006, the total anticipated sources of funding for the Capital Projects Fund is \$19.2 million. The City will drawdown CPF undesignated funds available by a net of \$2.0 million during 2006. Approximately sixteen percent of total uses are for transfers to the Building Repair, Designated Revenue, and Enhanced E-911 funds. The five-year plan for the CPF is balanced, i.e. funding sources have been identified for all projected costs.

City ordinance requires that the CPF receive a transfer equal to 100 percent of all building materials and equipment use taxes plus 4.0 percent of all other General Fund revenues less revenues from the 0.25 percent sales and use tax dedicated to the 2 per 1,000 program. The 2004 and 2005 budgets retained the transfer of all use taxes, but reduced the transfer of all other General Fund revenues from 4.0 percent to approximately 2.0 percent. In 2006, the budget includes a further reduction in the General Fund portion of the transfer to an average of 1.0 percent between 2006 and 2010. A supermajority vote by City Council approved this adjustment for the 2006 Adopted Budget.

During 2006, approximately 81 percent of Capital Projects Fund revenue is from the General Fund. Additional revenues are composed of Intergovernmental revenue from the Adams County road and bridge tax, interest income, and other smaller miscellaneous revenues. There is no federal grant revenue anticipated in 2006, as new Transportation Improvement Program (TIP)

projects in 2006 are all intended to be managed by the Colorado Department of Transportation (CDOT). When CDOT manages TIP projects, the City only budgets for the City share. Figure 1 illustrates the distribution of revenue sources for the Capital Projects Fund.

**Figure 1: Capital Projects Fund
2006 Sources**



**Figure 2: Capital Projects Fund
2006 Uses**

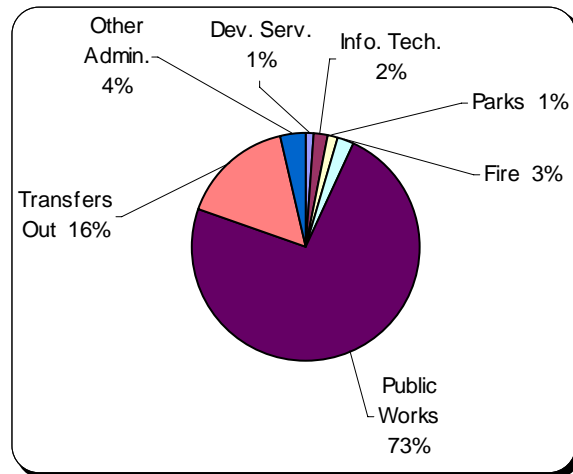


Figure 2 illustrates the use of funds by City departments in 2006. Street maintenance, reconstruction, and improvement programs account for 52 percent of the CPF appropriations in 2006. Of the \$15.6 million in proposed expenditures for Public Works, approximately \$5.7 million will be spent on the Street Asphalt Overlay program and \$1.9 million on the Concrete Repair program. The next largest allocation of CPF funding is used on transfers to other funds. The 2006 transfers out are for capital appropriations in the Building Repair Fund, the Enhanced E-911 Fund, and the Development Review Fund. Table 1 provides a summary of the significant CPF projects and transfers for 2006.

Table 1 – Summary of Significant 2006 CPF Projects and Transfers

Project	2006 Proposed Appropriation
Street Maintenance, Reconstruction and Improvements	\$11,055,280
Transfer to Building Repair Fund	1,858,800
Traffic Signals – New	1,245,000
Transportation Improvement Program (TIP)	1,110,000
800 MHz Communication System Debt Service (transfer to E-911 Fund)	1,046,140
Fire Station Remodels	500,000
Traffic Signal Replacement	400,000
Systems and Network Replacement	320,000
Alley Construction – North West Aurora	280,000
North West Community Center (land acquisition)	250,000
Service Line Undergrounding	250,000
Infrastructure – Trails	200,000

Five-Year Capital Projects Fund Plan

The table on page H-15 presents the Capital Project Fund Five-Year Plan including projections of Capital Projects Fund (CPF) revenues and planned expenditures. The sources of funds for all years represent transfers from other City funds, interest, intergovernmental revenues, and other miscellaneous sources.

Revenues for the five-year CPF plan have undergone a downward revision due to the proposed General Fund budget balancing plan. The current five-year plan for 2006 through 2010 results in \$17.7 million less revenue than the 2005 adopted five-year plan for 2005 through 2009. Interest earnings on the fund are also projected to decline over the next five years due to reduced fund balances. The plan assumes the sunset of the Adams County road and bridge tax at year-end 2008, although voters in Adams County could choose to extend the tax.

As a result of the revenue reduction, a significant number of changes are incorporated to maintain a positive balance for the duration of the five-year capital plan. The most significant changes are listed below.

Additions to Revenues:

- Addition of \$2.4 million in new Building Material and Equipment Use Taxes over a five-year period to due to higher projections.
- Addition of \$2.8 million due to adjustments in interest earnings, Adams County road & bridge tax revenue, and a transfer from Designated Revenue fund for partial reimbursement of the City's share of the Smoky Hill Bridge project.

Reduction to General Fund Transfer:

- Includes \$2.55 million annually due to ongoing cuts in transportation maintenance and parks capital.
- Includes \$3.25 million annually for cuts in various projects.
- Includes a \$395,502 ongoing reduction approved by Council in the 2005 Adopted Budget.
- Includes a one-time \$145,192 reduction in 2006 covered by lapsing unspent project appropriations in Public Works and General Management in 2005.

Other Revenue Changes

- Elimination of the \$3.0 million United States Air Force contribution for the 6th Avenue Widening project, which is not expected to proceed before 2010.

New Items

- Additional inflation for major street maintenance programs - \$2.2 million over five years.
- Fire station remodels (3 remodels) - \$1.5 million.
- Stapleton Street connections-City share (4 streets) - \$800,000.

Ongoing Program Reduction Items

- Reduce Residential Street Asphalt and Concrete Repair Programs by 30 percent - \$2,000,000 annually.
- Eliminate Art in Public Places Transfer - \$200,000 annually.
- Eliminate funding for Natural Open Space Acquisitions - \$150,000 annually.
- Transfer Parks and Open Space Design and Engineering Direct Costs to other funds - \$145,000 annually.
- Eliminate one traffic signal per year - \$125,000 annually.
- Eliminate unused Economic Development Infrastructure funds - \$32,580 annually.
- Eliminate CPF funded Tree Plantings - \$20,000 annually.

Other Significant CPF Project Changes

- Eliminate 6th Avenue Widening (\$6.5 million)
- Eliminate North Maintenance Facility Project (\$3.4 million)
- Eliminate initial funding for Southeast Maintenance Facility (\$0.9 million)
- Eliminate initial funding for a new animal care facility (\$0.9 million)
- Eliminate Arapahoe/Parker Road project seed money (\$1.0 million)
- Eliminate funds for Police Firing Range improvements (\$857,000)
- Eliminate Picadilly Bridge at First Creek (\$461,000)
- Eliminate Sable-Altura Neighborhood street improvements (\$250,000)
- Defer South Maintenance Facility start from 2007 to 2008

A reconciliation of all changes from the 2005-2009 CPF plan to the 2006-2010 CPF Plan is presented in Appendix 2 starting on page I-13.

Transportation Improvement Program

The Transportation Improvement Program (TIP) identifies the federally funded highway, transit, and trail improvements completed by the Colorado Department of Transportation (CDOT) and other local government sponsors. The Denver Regional Council of Governments (DRCOG), in cooperation with CDOT and the local implementing agency (the City), prepares the TIP. A listing of anticipated Aurora TIP projects for 2005 through 2010 is shown on page H-34. The City budgets 100 percent of the City's cost share for projects managed by CDOT. The City also manages, on behalf of CDOT, several TIP projects in which the City budgets 100 percent of the project costs and then later receives federal reimbursement for approximately 80 percent of the total cost of the project.

The largest project currently included in the TIP five-year plan is the Colfax/I-225 interchange. A total appropriation of \$6.0 million, including an anticipated \$3.0 million contribution from

stakeholders in the Fitzsimons redevelopment area, is currently included in the five-year plan. The current estimated project cost is \$30.0 million.

Other Funds

Arapahoe County Open Space Fund (ArCo Fund)

Arapahoe County voters approved a quarter-percent sales and use tax initiative on the fall 2003 ballot for acquisition, development, and maintenance of open space, parks, and trails in Arapahoe County. Funds spent on maintenance are limited to 10 percent of annual revenues. There is no limit on the amount that can be spent on patrol and interpretive education programs. In 2006, the projected budget anticipates \$4.8 million in revenues.

These additional funds provide the City with an opportunity to increase funding for parks development and recreation projects through reallocation of Conservation Trust Fund revenue that was previously directed solely to parks and open space acquisitions. In additions, in 2005 the Aurora Capital Leasing Corporation (ACLC), on behalf of the City, leveraged anticipated ArCo revenues by issuing Certificates of Participation (COPs). The use of the COPs allows for land acquisitions at more favorable market conditions.

The five-year capital plan for ARCO anticipates \$17.8 million will be appropriated between 2006 and 2010 in the six categories listed in Table 2.

Table 2– Summary of Arapahoe County Open Space Five-Year Capital Plan

Capital Program - ArCo	Five-Year Total	Percent of Total
Construction – Parks	\$ 10,196,000	57.4%
Infrastructure – Parks	3,720,000	20.9%
Infrastructure – Trails	1,600,000	9.0%
Design, Engineering, etc	787,794	4.4%
Infrastructure – Open Space	600,000	3.4%
Acquisitions	450,000	2.5%
Construction – Open Space	410,000	2.3%

Building Repair Fund

The Building Repair Fund continues to cover maintenance for items such as roofs, signage, lighting, floor repair, carpet replacement, interior/exterior painting, HVAC, and electrical distribution repair. The primary source of funding is a \$1.9 million annual transfer from the Capital Projects Fund. As part of the City's efforts to identify long-range budget needs, the five-year spending plan is shown on pages H-35 through H-37. The spending plan for 2006 is slightly higher than other years due to a new electrical and mechanical control project on the Aurora Municipal Center Campus and deferment of the Beck Recreation Center Renovation. Spending in 2004 was purposely reduced in order to increase funds available in preparation for renovations at the Beck Center.

Conservation Trust Fund (CTF Fund)

In 2006 the Conservation Trust Fund expects approximately \$2.6 million in annual revenue from State Lottery proceeds and interest income. Significant projects for CTF over the next five years include:

- Beck Recreation Center - \$2.5 million
- Del Mar Bathhouse and Water Features (Family Aquatics Center) - \$1.1 million
- Infrastructure – Parks - \$1.6 million
- Construction – Parks - \$2.3 million

The schedule of CTF projects for 2006 and beyond can be seen in detail presented on Pages H-38 through H-43.

Designated Revenue Fund

As of 2006, the Designated Revenue Fund will receive funding from the Adams County Open Space (AdCo) tax. The annual revenue from the Adams County Open Space tax is projected to be approximately \$214,000. These funds are limited to use for parks and open space within Adams County. AdCo funds will be used on the Sand Creek Park open space in 2006 and 2007, and are currently planned for playground renovations in later years.

Enhanced E-911 Fund

The Enhanced E-911 Fund provides for the acquisition, development, and maintenance of the equipment and communication systems related to 911 calls and the 800 MHz radio communication systems. This fund continues to provide for the replacement of the Computer Aided Dispatch (CAD) system and mobile data computers (MDC) for Police and Fire operations. In addition, the Enhanced E-911 Fund pays the debt service associated with the financing of the new 800 MHz communication system.

Golf Fund

As an enterprise fund, Golf Fund revenue comes primarily from receipts for services. The largest share of their five-year capital plan is devoted to improvements to the irrigations system at Springhill Golf Course and overall facility enhancement. Other projects include a new driving range at Centre Hills and the construction of a restroom at Saddle Rock golf course.

Parks Development Fund

The Parks Development Fund receives funding from developer contributions for designated park projects associated with metro districts and annexations. Developer contributions can vary significantly. In 2007 and 2008, these funds will provide for the construction of neighborhood parks at Murphy Creek North and East Quincy Highlands. The five-year spending plan for the fund is detailed with all other Park, Open Space and Recreation Capital projects on pages H-38 through H-43.

Wastewater and Water Funds

Aurora Water has identified over 180 capital projects in the Water and Wastewater Funds that will be undertaken over the next five years to begin drought hardening the core Utility systems, make the system more reliable, and meet anticipated growth needs of the City. The capital improvement program will increase the City's core water rights portfolio and infrastructure so that adequate and sustainable service is provided to current customers and future utility services

are operational before demand is placed on those utility systems. A number of projects are proposed and/or underway in Aurora, such as the new life sciences hub at the Fitzsimons Medical Center, which will increase the need for additional water, sewer, and storm drainage services. The entire community will benefit when these projects are completed and become part of the core services for Aurora.

Aurora Water considered a large number of potential water supply projects before identifying a series of projects (collectively called the South Platte Project) in the five-year capital improvement plan as the recommended strategy for meeting the needs of current customers and as a foundation for the future. These projects will deliver 10,000 acre-feet of water to current customers by 2010. This new water source will augment the City's currently deliverable water sources and provide a water delivery system that is independent from the southern supply system. The South Platte Project is designed to be expandable as the City's need for additional water supplies is identified. The proposed five-year capital improvement plan (2006-2010) for the Water Fund includes \$239.1 million for asset acquisition (primarily water rights), \$663.5 million for the South Platte Project, \$269.9 million for other capital projects (primarily upgrades and rehabilitation to the Rampart delivery system), less \$100.0 million in deferred water development and operations projects. In 2006 some specific projects include:

- Aurora Water Purification Facility - \$63.5 million
- Lower South Platte Water Rights Acquisition - \$33.1 million
- South Platte Land Acquisitions - \$65.4 million

The five-year capital improvement plan also includes significant sanitary sewer and storm drainage projects designed to meet the needs of current customers and provide for future development. Significant capital improvement projects in the Wastewater Fund include expansion of the sanitary sewer system along Tollgate Creek, E-470 Corridor drainage improvements, additional capacity added to the Aurora west side interceptor, and various storm drainage system improvements. The proposed five-year Wastewater capital improvement plan includes \$142.3 million for sanitary sewer and storm drainage projects.

Other Issues

Art in Public Places

As a part of the General Fund balancing for the CPF for 2006, funding for Art in Public Places (AIPP) was suspended indefinitely. The five-year plan does not include restoration of AIPP funding before 2010. Generally, an amount equal to one percent of the construction cost of a capital project is dedicated to the program for the acquisition and maintenance of public art. By ordinance, certain projects are not assessed the one percent fee, including underground water and sewer improvements.

Operating Related Appropriations in the Capital Improvement Program

There are a few capital-related operating appropriations found within the Capital Improvement Program (CIP). These items are listed in the tables that follow. These budget items are not reported in the operating section of the budget book.

Table 3 – Summary of Operating Related Appropriations in the CIP

Department	Fund	Item	2006 Amount	Description
Parks and Open Space	ARCO	Direct Costs Design	\$147,645	Funding for expenses associated with design of Parks and Open Space's ARCO projects.
Internal Services	BRF	Direct Costs Facilities Management	110,139	Funding for operating related expenses associated with building maintenance and repair projects.
Finance	CPF	Direct Costs Financial Services	89,371	Funding for operating expenses to provide financial and budget oversight for the City's CPF.
Information Technology	CPF	Transfer to E-911 Fund	1,046,140	Transfer funding for debt service on the 800 MHz Communication System.
Internal Services	CPF	Direct Costs Purchasing Services	383,547	Funding for operating related expenses associated with purchasing services benefiting the CPF.
Non-Departmental	CPF	Transfer to Designated Revenue Fund	400,000	Transfer for Aurora Mall Incentive.
Public Works	CPF	Direct Costs Engineering and Design	905,346	Funding for expenses associated with engineering and design of Public Work's CPF projects.
Public Works	CPF	Transfer to Designated Revenue Fund	82,602	Transfer funding for City share of the Smoky Hill at E-470 bridge project.

The direct costs appropriations are primarily to cover the cost of individuals whose time is devoted to capital projects or programs. For example the \$905,346 appropriation for Direct Costs Engineering and Design in the Public Works Department covers the salary and benefit expenses for engineering staff working on projects in the Capital Projects Fund.

Impact of Capital Projects on Future Operating Budget Needs

In conjunction with the Capital Improvement Program, operating budget costs were identified in the Facilities Master Plan II, Phase II study. Existing demands on the General Fund operating budget have not yet allowed for increases in personnel and equipment for these growth related needs. However, the City continues to prioritize transportation and other maintenance needs and address the most critical needs accordingly.

2006 - 2010 Capital Improvement Program Summary by Fund

Fund	Carryforward Appropriation 2004 ¹	2005 Projected Budget ²	Five-Year Plan					Total Cost 2006 - 2010
			2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
Arapahoe County Open Space Fund	0	1,665,000	3,500,645	4,227,443	1,842,398	4,562,513	3,630,795	17,763,794
Bond Proceeds Fund	0	415,467	0	0	0	0	0	0
Building Repair Fund	1,116,814	1,856,500	2,132,316	2,000,300	1,895,676	1,813,157	1,846,507	9,687,956
Capital Projects Fund	30,615,251	41,004,214	21,181,086	21,953,267	27,507,007	23,631,894	24,314,260	118,587,514
Community Maintenance Fund	605,692	0	0	0	0	0	0	0
Conservation Trust Fund	6,277,984	2,382,000	2,440,194	1,451,492	2,207,059	1,813,000	2,210,571	10,122,316
Designated Revenues Fund	0	0	828,000	222,000	180,000	260,000	260,000	1,750,000
Enhanced E-911 Fund	805,196	2,288,981	3,643,105	2,152,989	2,231,492	2,312,001	4,078,659	14,418,246
Gifts & Grants Fund	12,886,531	500,000	0	0	0	0	0	0
Golf Courses Fund	99,965	198,874	345,000	1,060,000	195,000	410,000	150,000	2,160,000
Parks Development Fund	1,291,026	627,772	405,000	236,100	234,400	0	0	875,500
Wastewater Fund	25,346,774	34,374,212	28,669,000	21,450,000	31,965,000	27,262,000	32,960,000	142,306,000
Water Fund	52,773,941	95,162,290	272,947,000	238,350,000	236,755,000	210,312,000	114,174,000	1,072,538,000
Total Capital Improvement Program	\$131,819,174	\$180,475,310	\$336,091,346	\$293,103,591	\$305,013,032	\$272,376,565	\$183,624,792	\$1,390,209,326

¹ Figures represent previous years unspent appropriation as of December 31, 2004, as reported in the 2004 Comprehensive Annual Financial Report.

² Figures represent an estimate of how the 2005 adopted budget will be amended by year-end 2005. This column includes the 2005 adopted budget plus budget transfers, Spring 2005 budget amendments, and contemplated amendments, transfers and lapses for the remainder of 2005. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.

Capital Projects Fund Five-Year Plan 2006 - 2010

	2005 Projection	2006 -2010 Five-Year Plan					Total 2006 - 2010
		2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
Beginning Funds Available	\$ 16,831,501	\$ 12,266,742	\$ 10,252,069	\$ 9,056,425	\$ 6,598,276	\$ 4,313,643	N/A
SOURCES OF FUNDS							
General Fund Transfer In							
2005 Budgeted General Fund Transfer	\$ 15,380,170	\$ 20,518,685	\$ 22,387,774	\$ 24,235,206	\$ 25,900,428	N/A	\$ 93,042,093
Additional General Fund Transfer per Ordinance	3,137,443	1,275,941	733,335	265,610	120,893	27,643,616	30,039,395
Reduction to General Fund Transfer	(395,502)	(6,338,274)	(6,193,082)	(6,193,082)	(6,193,082)	(6,193,082)	(31,110,602)
2006 Proposed General Fund Transfer	\$ 18,122,111	\$ 15,456,352	\$ 16,928,027	\$ 18,307,734	\$ 19,828,239	\$ 21,450,534	\$ 91,970,886
Other Transfers In							
Designated Revenue Fund Transfer	\$ -	\$ 300,370	\$ -	\$ -	\$ -	\$ -	\$ 300,370
Intergovernmental Revenues							
Adams County Sales Tax	1,735,199	1,839,311	1,949,669	2,066,650	-	-	5,855,630
Federal/State Grants	869,000	-	400,000	3,400,000	400,000	400,000	4,600,000
Interest	1,084,417	1,000,000	1,000,000	800,000	650,000	555,000	4,005,000
Other Revenues							
Developer Contributions	2,179,725	325,000	300,000	300,000	300,000	300,000	1,525,000
Other Miscellaneous Revenues	12,449,003	245,380	179,927	174,475	169,022	164,000	932,804
TOTAL SOURCES OF FUNDS	\$ 36,439,455	\$ 19,166,413	\$ 20,757,623	\$ 25,048,859	\$ 21,347,261	\$ 22,869,534	\$ 109,189,690
USES OF FUNDS							
Court Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Development Services	87,100	250,000	-	-	-	-	250,000
Finance	135,113	114,371	117,275	120,274	123,371	126,568	601,859
Fire	2,005,334	530,000	530,000	530,000	30,000	30,000	1,650,000
General Management	(169,715)	-	-	540,000	2,060,000	2,644,000	5,244,000
Information Technology	1,586,140	1,466,140	2,130,000	2,130,000	2,160,000	2,160,000	10,046,140
Internal Services	376,808	433,547	394,485	405,778	417,439	429,479	2,080,728
Library, Recreation and Cultural Services	(828,754)	-	850,000	-	-	-	850,000
Neighborhood Services	-	-	-	-	-	-	-
Non-Departmental	18,725,278	2,458,800	1,858,800	1,858,800	1,858,800	1,858,800	9,894,000
Parks and Open Space	589,751	300,000	300,000	300,000	300,000	300,000	1,500,000
Police	-	-	-	-	-	-	-
Public Works	18,497,159	15,628,228	15,772,707	21,622,155	16,682,284	16,765,413	86,470,787
TOTAL USES OF FUNDS	\$ 41,004,214	\$ 21,181,086	\$ 21,953,267	\$ 27,507,007	\$ 23,631,894	\$ 24,314,260	\$ 118,587,514
Net	(4,564,759)	(2,014,673)	(1,195,644)	(2,458,149)	(2,284,633)	(1,444,726)	N/A
Funds Available prior to Designations	12,266,742	10,252,069	9,056,425	6,598,276	4,313,643	2,868,917	N/A
Less Reservations/Designations							
Designation of FRA Loan Repayment	-	(185,380)	(365,307)	(539,782)	(708,804)	(872,804)	N/A
Funds Available For Future Projects	\$ 12,266,742	\$ 10,066,689	\$ 8,691,118	\$ 6,058,494	\$ 3,604,839	\$ 1,996,113	N/A

2006 - 2010 Capital Improvement Program Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2004 ¹	2005 Projected Budget ²	Five-Year Plan					Total Cost 2006 - 2010
			2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
<u>Arapahoe County Open Space Fund</u>								
<i>Parks & Open Space</i>								
(New) Construction - Open Space	0	0	0	150,000	0	0	260,000	410,000
(New) Infrastructure - Trails	0	0	0	150,000	150,000	1,150,000	150,000	1,600,000
61901 Acquisitions	0	0	0	0	0	200,000	250,000	450,000
61902 Construction - Parks	0	1,115,000	2,773,000	2,855,000	1,135,000	2,350,000	1,083,000	10,196,000
61903 Infrastructure - Parks	0	425,000	380,000	820,000	300,000	600,000	1,620,000	3,720,000
61906 Infrastructure - Open Space	0	125,000	200,000	100,000	100,000	100,000	100,000	600,000
61914 Direct Costs - Design, Engineering, etc.	0	0	147,645	152,443	157,398	162,513	167,795	787,794
Total Parks & Open Space	\$0	\$1,665,000	\$3,500,645	\$4,227,443	\$1,842,398	\$4,562,513	\$3,630,795	\$17,763,794
Total Arapahoe County Open Space Fund	\$0	\$1,665,000	\$3,500,645	\$4,227,443	\$1,842,398	\$4,562,513	\$3,630,795	\$17,763,794
<u>Bond Proceeds Fund</u>								
<i>Fire</i>								
58730 Fire Station No. 1	0	100,000	0	0	0	0	0	0
58731 Fire Station No. 4 Remodel	0	64,118	0	0	0	0	0	0
Total Fire	\$0	\$164,118	\$0	\$0	\$0	\$0	\$0	\$0
<i>Library, Rec & Cultural Svcs</i>								
43736 Book Stock	0	208,604	0	0	0	0	0	0
Total Library, Rec & Cultural Svcs	\$0	\$208,604	\$0	\$0	\$0	\$0	\$0	\$0
<i>Police</i>								
55714 District I Parking Lot	0	42,745	0	0	0	0	0	0
Total Police	\$0	\$42,745	\$0	\$0	\$0	\$0	\$0	\$0
Total Bond Proceeds Fund	\$0	\$415,467	\$0	\$0	\$0	\$0	\$0	\$0

2006 - 2010 Capital Improvement Program Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward	2005	Five-Year Plan					Total Cost 2006 - 2010
	Appropriation 2004 ¹	Projected Budget ²	2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
<u>Building Repair Fund</u>								
<i>Internal Services</i>								
40033 Direct Cost Facilities Management Services	0	109,057	110,139	113,719	117,415	121,231	125,171	587,675
40724 Major Building Repair	653,892	2,137,443	2,022,177	1,886,581	1,778,261	1,691,926	1,721,336	9,100,281
40726 Fire Station 1 HVAC/Electrical/Roof	390,000	-390,000	0	0	0	0	0	0
40728 North Branch Library HVAC/Roof	3,510	0	0	0	0	0	0	0
40729 South Branch Library HVAC	2,498	0	0	0	0	0	0	0
40730 MLK Fox Theater HVAC	4,718	0	0	0	0	0	0	0
40731 Police Firing Range Repair	62,196	0	0	0	0	0	0	0
Total Internal Services	\$1,116,814	\$1,856,500	\$2,132,316	\$2,000,300	\$1,895,676	\$1,813,157	\$1,846,507	\$9,687,956
Total Building Repair Fund	\$1,116,814	\$1,856,500	\$2,132,316	\$2,000,300	\$1,895,676	\$1,813,157	\$1,846,507	\$9,687,956
<u>Capital Projects Fund</u>								
<i>Court Administration</i>								
10700 Aurora Municipal Courts Remodel	49,287	0	0	0	0	0	0	0
Total Court Administration	\$49,287	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Development Services</i>								
71701 Economic Development Infrastructure	162,900	-162,900	0	0	0	0	0	0
71704 Land Acquisition - Potential NW Community Center	0	250,000	250,000	0	0	0	0	250,000
Total Development Services	\$162,900	\$87,100	\$250,000	\$0	\$0	\$0	\$0	\$250,000
<i>Finance</i>								
34017 Direct Costs Financial Services	0	85,113	89,371	92,275	95,274	98,371	101,568	476,859

2006 - 2010 Capital Improvement Program Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2004 ¹	2005 Projected Budget ²	Five-Year Plan					Total Cost 2006 - 2010
			2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
<u>Capital Projects Fund</u>								
<i>Finance</i>								
34702 Financial Systems (Accounting, T&L, and Budget)	252,392	50,000	25,000	25,000	25,000	25,000	25,000	125,000
Total Finance	\$252,392	\$135,113	\$114,371	\$117,275	\$120,274	\$123,371	\$126,568	\$601,859
<i>Fire</i>								
58707 Whelen Warning System	62,960	30,000	30,000	30,000	30,000	30,000	30,000	150,000
58713 Fire Station No. 13 (Bond)	28,150	0	0	0	0	0	0	0
58714 Fire Station No. 14 (Bond)	24,544	0	0	0	0	0	0	0
58715 Fire Station No. 3 Rebuild (Bond)	37,795	0	0	0	0	0	0	0
58717 Fire Station No. 11	1,867	0	0	0	0	0	0	0
58718 Fire Station No. 7 Addition (Bond)	6,721	0	0	0	0	0	0	0
58719 Fire Station No. 15 Truck	908	0	0	0	0	0	0	0
58720 12-Lead Monitor (Bond)	20,000	0	0	0	0	0	0	0
58721 Fire Station No. 11 (Bond Interest)	32,359	0	0	0	0	0	0	0
58729 Fire Station No. 1 Reconstruction	318,517	1,975,334	0	0	0	0	0	0
58732 Fire Station Remodels	0	0	500,000	500,000	500,000	0	0	1,500,000
Total Fire	\$533,821	\$2,005,334	\$530,000	\$530,000	\$530,000	\$30,000	\$30,000	\$1,650,000
<i>General Management</i>								
46701 Grade and Relocate Tree Farm - FMP	104,773	0	0	0	0	0	0	0
46702 Fire Department Annex/EMS Facility - FMP	200,000	0	0	0	0	0	0	0
46703 Central Maintenance Facility - Phase I	3,680	0	0	0	0	0	0	0
46704 North Maintenance Facility - FMP	340,000	-340,000	0	0	0	0	0	0
46705 South Maintenance Facility - FMP	0	0	0	0	540,000	2,060,000	2,644,000	5,244,000

2006 - 2010 Capital Improvement Program Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2004 ¹	2005 Projected Budget ²	Five-Year Plan					Total Cost 2006 - 2010
			2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
<u>Capital Projects Fund</u>								
<i>General Management</i>								
46711 Aurora Municipal Center - TV Equipment	75,302	0	0	0	0	0	0	0
46712 Facilities/Space Study	202,752	-79,715	0	0	0	0	0	0
46714 Facilities Master Plan, Phase I Op & Maintenance	64,863	0	0	0	0	0	0	0
46715 Central Maintenance Facility - Phase II	284,235	0	0	0	0	0	0	0
46723 Facilities Master Plan (FMP) II Study	0	250,000	0	0	0	0	0	0
Total General Management	\$1,275,605	(\$169,715)	\$0	\$0	\$540,000	\$2,060,000	\$2,644,000	\$5,244,000
<i>Information Technology</i>								
37705 Financial Systems	135,792	0	0	0	0	0	0	0
37707 Strategic Information Systems	62,130	0	0	0	0	0	0	0
37714 Systems and Network Replacement	68,354	320,000	320,000	320,000	320,000	350,000	350,000	1,660,000
37716 Fire Records Management System	36,790	0	0	0	0	0	0	0
37718 Document Imaging	42,858	0	0	0	0	0	0	0
37720 Geographic Information Systems (GIS)	15,402	70,000	0	0	0	0	0	0
37721 Telephone Infrastructure Expansion	40,878	100,000	100,000	100,000	100,000	100,000	100,000	500,000
37724 800 MHz Radio (Transfer to E-911 Fund)	0	1,046,140	1,046,140	1,710,000	1,710,000	1,710,000	1,710,000	7,886,140
37725 Enterprise Security	139,800	50,000	0	0	0	0	0	0
37727 E-Government	191,667	0	0	0	0	0	0	0
Total Information Technology	\$733,671	\$1,586,140	\$1,466,140	\$2,130,000	\$2,130,000	\$2,160,000	\$2,160,000	\$10,046,140
<i>Internal Services</i>								
40032 Direct Costs Purchasing Services	0	376,808	383,547	394,485	405,778	417,439	429,479	2,030,728

2006 - 2010 Capital Improvement Program Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward	2005	Five-Year Plan					Total Cost 2006 - 2010
	Appropriation 2004 ¹	Projected Budget ²	2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
<u>Capital Projects Fund</u>								
<i>Internal Services</i>								
40723 Detention Center Security System Replacement	669,943	0	0	0	0	0	0	0
40732 Acoustical Tiles - Central Maintenance Facility	0	0	50,000	0	0	0	0	50,000
Total Internal Services	\$669,943	\$376,808	\$433,547	\$394,485	\$405,778	\$417,439	\$429,479	\$2,080,728
<i>Library, Rec & Cultural Svcs</i>								
(New) Meadow Hills Pool Repair	0	0	0	850,000	0	0	0	850,000
43702 Recreation Registration System	585	0	0	0	0	0	0	0
43706 South Branch Library (Bond)	39,779	0	0	0	0	0	0	0
43707 Tallyn's Reach Library (Bond)	5,146	0	0	0	0	0	0	0
43708 North Branch Library (Bond)	32,262	0	0	0	0	0	0	0
43709 MLK Jr Library and Municipal Service Center (Bond)	237,140	0	0	0	0	0	0	0
43713 MLK North Aurora Redevelopment	46,461	0	0	0	0	0	0	0
43714 Tallyn's Reach Library Book Stock (Bond Interest)	157,218	0	0	0	0	0	0	0
43715 APS Joint Project - Murphy Creek Elem	836,155	-850,000	0	0	0	0	0	0
43717 Tallyn's Reach Library (Bond Interest)	5,601	0	0	0	0	0	0	0
43718 North & South Branch Library (Bond Interest)	158,572	0	0	0	0	0	0	0
43725 MLK Jr. Library (Bond Interest)	178,191	0	0	0	0	0	0	0
43735 Tallyn's Reach Audio Visual Equipment	0	21,246	0	0	0	0	0	0
Total Library, Rec & Cultural Svcs	\$1,697,110	(\$828,754)	\$0	\$850,000	\$0	\$0	\$0	\$850,000

2006 Adopted Budget

Capital Improvement Program -
Projects as Adopted by City Council

2006 - 2010 Capital Improvement Program
Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2004 ¹	2005 Projected Budget ²	Five-Year Plan					Total Cost 2006 - 2010
			2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
<u>Capital Projects Fund</u>								
<i>Neighborhood Services</i>								
64700 Animal Care Facility - Remodel	6,613	0	0	0	0	0	0	0
Total Neighborhood Services	\$6,613	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Non-Departmental</i>								
00400 Miller Weingarten Payment from CPF	0	11,434,133	0	0	0	0	0	0
25078 Light Rail - T-Rex (RTD)	0	200,000	200,000	0	0	0	0	200,000
25082 Art in Public Places (Transfer to Cultural Fund)	0	149,590	0	0	0	0	0	0
25082 Transfer to Arapahoe County Open Space Fund	0	3,408,418	0	0	0	0	0	0
25082 Transfer to Bond Proceeds Fund	0	1,268,981	0	0	0	0	0	0
25082 Transfer to Building Repair Fund	0	1,858,800	1,858,800	1,858,800	1,858,800	1,858,800	1,858,800	9,294,000
25082 Transfer to Designated Fund-Aurora Mall Incentive	0	400,000	400,000	0	0	0	0	400,000
25705 Fitzsimons Area/FRA Study	2,615	5,356	0	0	0	0	0	0
Total Non-Departmental	\$2,615	\$18,725,278	\$2,458,800	\$1,858,800	\$1,858,800	\$1,858,800	\$1,858,800	\$9,894,000
<i>Parks & Open Space</i>								
61701 Median/Streetscapes Development	1,098,302	0	0	0	0	0	0	0
61770 Sand Creek Greenway - CPF	6,739	0	0	0	0	0	0	0
61772 Acquisitions-CPF	150,000	184,094	0	0	0	0	0	0
61825 Sports Park Construction (Bond)	146,061	0	0	0	0	0	0	0
61826 Direct Costs - Design, Engineering, etc.	0	145,000	0	0	0	0	0	0
61827 Lowry Park	15,120	0	0	0	0	0	0	0
61836 Sports Park Construction - (Non-Bond)	188,482	0	0	0	0	0	0	0

2006 - 2010 Capital Improvement Program Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward	2005	Five-Year Plan					Total Cost 2006 - 2010
	Appropriation 2004 ¹	Projected Budget ²	2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
<u>Capital Projects Fund</u>								
<i>Parks & Open Space</i>								
61839 Park Enhancements	87,257	0	0	0	0	0	0	0
61842 Infrastructure - Trails	398,969	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000
61846 Utah Park Tennis Center	12,874	0	0	0	0	0	0	0
61870 Fitzsimons Irrigation	48,086	0	0	0	0	0	0	0
61871 Alameda Corridor	79,274	0	0	0	0	0	0	0
61872 Alameda I-225 Landscaping	18,843	0	0	0	0	0	0	0
61877 Montview Capital Improvement	44,281	0	0	0	0	0	0	0
61879 Hutchinson - Un-Named Creek - TIP	478,065	0	0	0	0	0	0	0
61881 Great Plains Trail - TIP	527,808	0	0	0	0	0	0	0
61893 Infrastructure - Parks	297,173	120,000	100,000	100,000	100,000	100,000	100,000	500,000
62701 Aqua Vista Park (Bond)	15,642	-8,042	0	0	0	0	0	0
62703 Great Plains Community Park (Bond)	1,061,763	-12,000	0	0	0	0	0	0
62704 Greenways/Trails (Bond)	210,527	-5,000	0	0	0	0	0	0
62705 Havana West Neighborhood Park (Bond)	724,863	-7,250	0	0	0	0	0	0
62706 Mountain View Neighborhood Park (Bond)	20,170	-20,170	0	0	0	0	0	0
62707 Olympic Park Expansion (Bond)	292,136	-7,500	0	0	0	0	0	0
62708 Park Acquisitions (Bond)	421,750	0	0	0	0	0	0	0
62709 Settler's Neighborhood Park (Bond)	37,935	-37,935	0	0	0	0	0	0
62710 Sand Creek Community Park (Bond)	8,700	-8,700	0	0	0	0	0	0
62711 Sunrise Neighborhood Park (Bond)	20,895	-14,314	0	0	0	0	0	0
62726 Art in Public Places Consolidation (Bond)	0	61,568	0	0	0	0	0	0
Total Parks & Open Space	\$6,411,715	\$589,751	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000

2006 - 2010 Capital Improvement Program Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2004 ¹	2005 Projected Budget ²	Five-Year Plan					Total Cost 2006 - 2010
			2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
<u>Capital Projects Fund</u>								
<i>Police</i>								
55707 District 3 Substation Construction (Bond)	51,544	0	0	0	0	0	0	0
55708 Scheduling and Attendance Software	100,000	0	0	0	0	0	0	0
55709 District 2 Remodel Headquarters Building	73,460	0	0	0	0	0	0	0
55710 Intelligence Software	9,212	0	0	0	0	0	0	0
55713 District I Parking Lot	350,000	0	0	0	0	0	0	0
Total Police	\$584,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Public Works</i>								
(New) Stapleton Road Connections	0	0	0	400,000	0	400,000	0	800,000
49702 Miscellaneous Street Improvements	189,761	350,000	300,000	300,000	300,000	300,000	300,000	1,500,000
49705 Sidewalk/ADA Improvements	13,148	250,000	250,000	250,000	250,000	250,000	250,000	1,250,000
49710 Traffic Signals - New	718,592	1,305,000	1,245,000	1,315,000	1,387,000	1,457,000	1,537,000	6,941,000
49712 Street Asphalt Overlay Program	128,064	6,080,000	5,734,490	5,906,525	6,083,720	6,266,232	6,454,219	30,445,186
49713 Concrete Repair Program	438,625	2,730,000	1,940,200	1,998,406	2,058,358	2,120,109	2,183,712	10,300,785
49721 Street Reconstruction	131,965	1,720,000	1,623,010	1,671,700	1,721,851	1,773,507	1,826,712	8,616,780
49737 International Center Street	38,235	-38,235	0	0	0	0	0	0
49743 Transportation Improvement Program	1,704,041	0	1,110,000	500,000	6,300,000	500,000	500,000	8,910,000
49752 Major Intersection Traffic Improvements	116,507	250,000	300,000	300,000	300,000	300,000	300,000	1,500,000
49753 Alley Construction, NW Aurora	161,919	267,000	280,000	294,000	308,000	324,000	342,000	1,548,000
49754 Traffic Calming	27,242	-27,242	0	0	0	0	0	0
49772 Sand Creek Parkway	9,577,094	0	0	0	0	0	0	0
49779 Direct Costs - Design, Engineering, etc.	0	895,000	905,346	934,769	965,149	996,517	1,028,903	4,830,684

2006 - 2010 Capital Improvement Program Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward	2005	Five-Year Plan					Total Cost 2006 - 2010
	Appropriation 2004 ¹	Projected Budget ²	2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
<u>Capital Projects Fund</u>								
<i>Public Works</i>								
49781 38th Avenue: Tower to Himalaya	1,611,062	2,052,324	0	0	0	0	0	0
49782 Hampden Avenue: Himalaya to Gun Club	52,876	0	0	0	0	0	0	0
49785 Tower Road: I-70 to 38th Ave	625,704	0	0	0	0	0	0	0
49786 Traffic Signal Replacement Program	192,565	390,000	400,000	410,000	420,000	430,000	440,000	2,100,000
49791 6th Ave Widening: Airport Blvd to Tower Rd	431,579	0	0	0	0	0	0	0
49792 Jewell Wetlands Street Improvement	225,619	0	0	0	0	0	0	0
49793 Street Maintenance - Asphalt Overlay In House	156,663	425,000	463,250	477,147	491,462	506,206	521,392	2,459,457
49794 Street Maintenance - Chip Seal	44,369	637,000	694,330	715,160	736,615	758,713	781,475	3,686,293
49798 Traffic Signal Improvement Project	20,787	0	0	0	0	0	0	0
49799 Service Line Undergrounding	91,574	100,000	250,000	250,000	250,000	250,000	250,000	1,250,000
49803 Smoky Hill Bridge - City Share	0	250,312	82,602	0	0	0	0	82,602
49804 Genoa Street at Great Plains Park	463,237	0	0	0	0	0	0	0
49902 Ptarmigan Park Fence Construction	0	1,200,000	0	0	0	0	0	0
49904 Dam West Fence	839,702	-539,000	0	0	0	0	0	0
49910 Neighborhood Fence Design	234,433	200,000	50,000	50,000	50,000	50,000	50,000	250,000
Total Public Works	\$18,235,363	\$18,497,159	\$15,628,228	\$15,772,707	\$21,622,155	\$16,682,284	\$16,765,413	\$86,470,787
Total Capital Projects Fund	\$30,615,251	\$41,004,214	\$21,181,086	\$21,953,267	\$27,507,007	\$23,631,894	\$24,314,260	\$118,587,514
<u>Community Maintenance Fund</u>								
<i>Public Works</i>								
49802 E-470 / I-70 Study	605,692	0	0	0	0	0	0	0

2006 - 2010 Capital Improvement Program Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2004 ¹	2005 Projected Budget ²	Five-Year Plan					Total Cost 2006 - 2010
			2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
<u>Community Maintenance Fund</u>								
<i>Public Works</i>								
Total Public Works	\$605,692	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Community Maintenance Fund	\$605,692	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Conservation Trust Fund</u>								
<i>Library, Rec & Cultural Svcs</i>								
(New) Del Mar Pool Bathhouse & Family Aquatics Center	0	0	0	0	0	200,000	930,871	1,130,871
(New) Meadowood Neighborhood Center Addition	0	0	0	0	45,000	450,000	0	495,000
43726 Swimming Pool Infrastructure	0	75,000	0	0	75,000	75,000	0	150,000
43727 Beck Recreation Center Remodel	0	225,000	777,194	923,492	766,059	0	0	2,466,745
43730 Historic Sites Infrastructure	0	10,000	0	10,000	10,000	10,000	0	30,000
43732 Recreation Infrastructure/Signage/Equipment	0	100,000	100,000	105,000	100,000	100,000	54,700	459,700
43733 Senior Center Addition	0	450,000	450,000	0	0	0	0	450,000
43734 Sports Complexes Infrastructure	0	25,000	0	0	0	25,000	0	25,000
Total Library, Rec & Cultural Svcs	\$0	\$885,000	\$1,327,194	\$1,038,492	\$996,059	\$860,000	\$985,571	\$5,207,316
<i>Parks & Open Space</i>								
61703 Infrastructure - Parks	1,853,640	190,000	193,000	173,000	765,000	358,000	125,000	1,614,000
61726 Acquisitions	1,061,094	150,000	150,000	150,000	150,000	0	0	450,000
61741 Art in Public Places - CTF	49,750	2,000	0	0	0	0	0	0
61794 Infrastructure - Trails	1,905,469	175,000	0	0	0	0	0	0
61847 Infrastructure - Open Space	275,845	0	80,000	60,000	75,000	65,000	15,000	295,000

2006 - 2010 Capital Improvement Program Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward	2005	Five-Year Plan					Total Cost 2006 - 2010
	Appropriation 2004 ¹	Projected Budget ²	2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
<u>Conservation Trust Fund</u>								
<i>Parks & Open Space</i>								
61848 New Park Development - Regional and Special Use	601,201	0	0	0	0	0	0	0
61849 New Park Development - Neighborhood Parks	425,560	0	0	0	0	0	0	0
61851 New Park Development-Community and Large Urban	225	0	0	0	0	0	0	0
61852 Utah Park Tennis Center	105,200	0	0	0	0	0	0	0
61886 Construction - Open Space	0	230,000	130,000	30,000	30,000	30,000	30,000	250,000
61887 Construction - Parks	0	750,000	560,000	0	191,000	500,000	1,055,000	2,306,000
Total Parks & Open Space	\$6,277,984	\$1,497,000	\$1,113,000	\$413,000	\$1,211,000	\$953,000	\$1,225,000	\$4,915,000
Total Conservation Trust Fund	\$6,277,984	\$2,382,000	\$2,440,194	\$1,451,492	\$2,207,059	\$1,813,000	\$2,210,571	\$10,122,316
<u>Designated Revenues Fund</u>								
<i>Parks & Open Space</i>								
61900 Construction - Parks	0	0	485,000	0	0	0	0	485,000
61913 Construction - Open Space	0	0	233,000	222,000	0	0	0	455,000
61915 Infrastructure - Open Space	0	0	110,000	0	0	35,000	35,000	180,000
61915 Infrastructure - Parks	0	0	0	0	180,000	225,000	225,000	630,000
Total Parks & Open Space	\$0	\$0	\$828,000	\$222,000	\$180,000	\$260,000	\$260,000	\$1,750,000
Total Designated Revenues Fund	\$0	\$0	\$828,000	\$222,000	\$180,000	\$260,000	\$260,000	\$1,750,000

2006 - 2010 Capital Improvement Program Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2004 ¹	2005 Projected Budget ²	Five-Year Plan					Total Cost 2006 - 2010
			2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
<u>Enhanced E-911 Fund</u>								
<i>Information Technology</i>								
(New) 800 MHz Portable and Mobile Replacement	0	0	0	0	0	0	929,060	929,060
(New) E-911 Answering System Replacement	0	0	0	0	0	0	750,000	750,000
37729 800 MHz Radio Expansion	779,966	1,708,981	1,708,632	1,705,482	1,707,182	1,706,682	1,708,882	8,536,860
37732 Tallyn's Reach Emergency Dispatch Center	25,230	0	0	0	0	0	0	0
37733 MDC Infrastructure Replacement	0	580,000	434,473	447,507	524,310	605,319	690,717	2,702,326
37734 Computer Aided Dispatch System Replacement	0	0	1,500,000	0	0	0	0	1,500,000
Total Information Technology	\$805,196	\$2,288,981	\$3,643,105	\$2,152,989	\$2,231,492	\$2,312,001	\$4,078,659	\$14,418,246
Total Enhanced E-911 Fund	\$805,196	\$2,288,981	\$3,643,105	\$2,152,989	\$2,231,492	\$2,312,001	\$4,078,659	\$14,418,246
<u>Gifts & Grants Fund</u>								
<i>Parks & Open Space</i>								
61710 Cherry Creek Bike Path	125,000	0	0	0	0	0	0	0
61791 Great Outdoors Colorado - Jewell Wetland Grant	5,038	0	0	0	0	0	0	0
61820 Sand Creek Corridor - Private	125,000	0	0	0	0	0	0	0
61834 Sports Park Construction - Great Outdoors Colorado	281,476	0	0	0	0	0	0	0
61854 Fitzsimons Pond/ Guard House	2,029	0	0	0	0	0	0	0
61869 Adams County OS Grant	12,685	0	0	0	0	0	0	0
61885 Generals Park	0	500,000	0	0	0	0	0	0
Total Parks & Open Space	\$551,228	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0

2006 - 2010 Capital Improvement Program Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward	2005	Five-Year Plan					Total Cost 2006 - 2010
	Appropriation 2004 ¹	Projected Budget ²	2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
<u>Gifts & Grants Fund</u>								
<i>Public Works</i>								
49763 Fitzsimons Landfill Remediation Grant	12,335,303	0	0	0	0	0	0	0
Total Public Works	\$12,335,303	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gifts & Grants Fund	\$12,886,531	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
<u>Golf Courses Fund</u>								
<i>Parks & Open Space</i>								
(New) Golf - Aurora Hills Restroom Replacement	0	0	0	0	70,000	0	0	70,000
(New) Golf - Centre Hills Driving Range	0	0	0	0	0	0	50,000	50,000
(New) Golf - Equipment Storage Building	0	0	0	80,000	0	0	0	80,000
(New) Golf - Saddle Rock Restroom Construction	0	0	0	0	0	265,000	0	265,000
61562 Golf - Murphy Creek Landscaping	0	47,000	0	0	0	0	0	0
61563 Golf - Tee Time System	0	74,540	0	0	0	0	0	0
61564 Golf - Saddle Rock Patio Expansion	8,721	0	0	0	0	0	0	0
61565 Golf - Fitzsimons Capital Improvement	6,099	-6,099	0	0	0	0	0	0
61566 Golf - Centre Hills Pond Dredging	7,639	40,000	40,000	0	0	0	0	40,000
61567 Golf - Jewell Avenue Tunnel	29,911	-29,911	0	0	0	0	0	0
61569 Golf - Murphy Creek Furniture	2,500	-2,500	0	0	0	0	0	0
61575 Golf - Springhill Green Construction	0	0	0	0	45,000	45,000	0	90,000
61585 Golf - Cart Path Reconstruction	20,000	20,000	80,000	0	0	0	0	80,000
61586 Golf - Facility Enhancement	15,939	30,000	75,000	80,000	80,000	100,000	100,000	435,000
61587 Golf - Centre Hills Additional Land Purchase	7,264	-7,264	0	0	0	0	0	0

2006 - 2010 Capital Improvement Program Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2004 ¹	2005 Projected Budget ²	Five-Year Plan					Total Cost 2006 - 2010
			2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
<u>Golf Courses Fund</u>								
<i>Parks & Open Space</i>								
61597 Golf - Springhill Irrigation System Upgrade	0	35,000	150,000	900,000	0	0	0	1,050,000
61599 Golf - Murphy Creek Construction	1,892	-1,892	0	0	0	0	0	0
Total Parks & Open Space	\$99,965	\$198,874	\$345,000	\$1,060,000	\$195,000	\$410,000	\$150,000	\$2,160,000
Total Golf Courses Fund	\$99,965	\$198,874	\$345,000	\$1,060,000	\$195,000	\$410,000	\$150,000	\$2,160,000
<u>Parks Development Fund</u>								
<i>Parks & Open Space</i>								
61760 Cherry Creek Bike Path	61,000	0	0	0	0	0	0	0
61838 Natural Open Space Acquisitions	25,000	0	0	0	0	0	0	0
61863 New Park Development-Community and Large Urban	200,000	-200,000	0	0	0	0	0	0
61864 New Park Development - Neighborhood Parks	350,004	-350,004	0	0	0	0	0	0
61868 Signature Park #1 - Transfer to DRF	43,200	-43,200	100,000	0	0	0	0	100,000
61882 Great Plains / Sterling Hills West Metro District	611,822	0	0	0	0	0	0	0
61884 AdCo Transfer to DRF	0	0	900,000	0	0	0	0	900,000
61884 Construction - Parks (Lapse)	0	460,000	-485,000	0	0	0	0	-485,000
61891 Infrastructure - Open Space (Lapse)	0	110,000	-110,000	0	0	0	0	-110,000
61894 Construction - Parks PDF	0	650,976	0	236,100	234,400	0	0	470,500
Total Parks & Open Space	\$1,291,026	\$627,772	\$405,000	\$236,100	\$234,400	\$0	\$0	\$875,500
Total Parks Development Fund	\$1,291,026	\$627,772	\$405,000	\$236,100	\$234,400	\$0	\$0	\$875,500

2006 - 2010 Capital Improvement Program Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward	2005	Five-Year Plan					Total Cost 2006 - 2010
	Appropriation 2004 ¹	Projected Budget ²	2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
<u>Wastewater Fund</u>								
<i>Aurora Water</i>								
53502 Reuse-Sewer Operations	0	1,000,000	0	0	0	0	0	0
53503 Reuse-CWR&PDA Sewer Bond	817,891	0	0	0	0	0	0	0
53504 Reuse-Sewer Development	2,578,685	0	0	0	0	0	0	0
53513 Distribution-Sewer Development	88,145	0	0	0	0	0	0	0
53514 Collection-Sewer Operations	1,303,860	3,621,300	2,200,000	4,000,000	8,500,000	5,000,000	10,600,000	30,300,000
53515 Collection-Sewer Development	9,626,151	15,330,980	12,869,000	2,900,000	12,815,000	10,670,000	10,190,000	49,444,000
53516 Collection-Storm Drainage Operations	2,136,331	8,277,000	3,265,000	4,680,000	6,330,000	5,325,000	9,750,000	29,350,000
53517 Collection-Storm Drainage Development	2,837,293	675,000	1,075,000	1,600,000	50,000	575,000	400,000	3,700,000
53519 Facilities-Sewer Development	0	0	0	0	0	811,000	0	811,000
53520 Facilities-Storm Drainage Development	0	0	0	0	0	811,000	0	811,000
53523 Planning-Sewer Operations	0	30,000	200,000	450,000	0	0	0	650,000
53524 Planning-Sewer Development	200,000	20,000	200,000	300,000	0	0	0	500,000
53525 Planning-Storm Drainage Operations	190,000	0	242,500	0	0	0	0	242,500
53526 Planning-Storm Drainage Development	0	2,000,000	4,177,500	4,000,000	2,000,000	0	0	10,177,500
53529 Program Management-Sewer Operations	0	103,014	0	0	0	0	0	0
53530 Program Management-Sewer Development	0	268,650	0	0	0	0	0	0
53531 Program Management-Storm Drainage Operati	0	265,560	0	0	0	0	0	0
53532 Program Management-Storm Drainage Development	0	112,708	0	0	0	0	0	0
53535 SCADA-Sewer Operations	58,169	50,000	0	0	0	50,000	0	50,000
53541 Land Acquisition-Sewer Development	3,650,000	0	0	0	0	0	0	0

2006 - 2010 Capital Improvement Program Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward	2005	Five-Year Plan					Total Cost 2006 - 2010
	Appropriation 2004 ¹	Projected Budget ²	2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
<u>Wastewater Fund</u>								
<i>Aurora Water</i>								
53542 Land Acquisition-Storm Drainage Operation	0	550,000	0	0	0	0	0	0
53545 Facilities-Sewer Operations	237,440	45,000	145,000	270,000	145,000	20,000	20,000	600,000
53546 Facilities-Storm Drainage Operations	408	25,000	295,000	250,000	125,000	0	0	670,000
53550 Miscellaneous Assets-Storm Drainage Operations	1,189	0	0	0	0	0	0	0
53553 CIP Division Operations-Sewer Operations	2,303	0	0	0	0	0	0	0
53554 CIP Division Operations-CWR&PDA Sewer Bonds	2,283	0	0	0	0	0	0	0
53555 CIP Division Operations-Sewer Development	422,041	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,000,000
53556 CIP Division Operations-Storm Drainage Operations	2,302	0	0	0	0	0	0	0
53557 CIP Division Operations-Storm Drainage Development	1,192,283	800,000	800,000	800,000	800,000	800,000	800,000	4,000,000
53558 Treatment-Sewer Operations	0	0	500,000	0	0	1,000,000	0	1,500,000
53559 Treatment-Sewer Development	0	0	1,500,000	1,000,000	0	1,000,000	0	3,500,000
Total Aurora Water	\$25,346,774	\$34,374,212	\$28,669,000	\$21,450,000	\$31,965,000	\$27,262,000	\$32,960,000	\$142,306,000
Total Wastewater Fund	\$25,346,774	\$34,374,212	\$28,669,000	\$21,450,000	\$31,965,000	\$27,262,000	\$32,960,000	\$142,306,000
<u>Water Fund</u>								
<i>Aurora Water</i>								
(New) CIP Deferred Water Development	0	0	-8,000,000	-8,000,000	-8,000,000	-8,000,000	-8,000,000	-40,000,000
(New) CIP Deferred Water Operations	0	0	-12,000,000	-12,000,000	-12,000,000	-12,000,000	-12,000,000	-60,000,000

2006 - 2010 Capital Improvement Program Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward	2005	Five-Year Plan					Total Cost 2006 - 2010
	Appropriation 2004 ¹	Projected Budget ²	2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
<u>Water Fund</u>								
<i>Aurora Water</i>								
53500 Reuse-Water Operations	0	750,000	250,000	250,000	0	0	0	500,000
53501 Reuse-Water Development	2,535,523	250,000	250,000	250,000	0	0	0	500,000
53505 Raw Water-Water Operations	4,889,085	41,575,000	61,321,350	68,980,000	79,260,000	79,623,210	37,093,333	326,277,893
53506 Raw Water-Water Development	5,319,856	4,500,000	23,598,650	25,195,000	28,990,000	30,603,790	16,656,667	125,044,107
53507 Treatment-Water Operations	0	3,750,000	46,150,500	51,720,500	50,990,500	30,404,500	18,140,500	197,406,500
53508 Treatment-Water Development	1,255,650	1,250,000	18,319,500	22,099,500	18,859,500	11,245,500	6,709,500	77,233,500
53509 Ground Water-Water Operations	2,842,255	-972,856	0	0	0	0	0	0
53510 Ground Water-Water Development	1,904,202	500,000	0	0	0	0	0	0
53511 Distribution-Water Operations	2,514,172	18,409,905	13,916,000	8,654,000	6,714,000	10,182,000	15,450,000	54,916,000
53512 Distribution-Water Development	17,293,761	8,646,000	7,835,000	2,856,000	8,671,000	14,330,000	15,060,000	48,752,000
53518 Collection-Water Operations	820,710	0	0	0	0	0	0	0
53521 Planning-Water Operations	89,030	340,000	550,000	125,000	125,000	50,000	625,000	1,475,000
53522 Planning-Water Development	2,358,965	60,000	0	75,000	75,000	0	75,000	225,000
53527 Program Management-Water Operations	0	1,800,205	2,853,000	4,225,000	5,201,000	4,302,000	2,604,000	19,185,000
53528 Program Management-Water Development	0	681,180	720,000	715,000	994,000	1,435,000	1,835,000	5,699,000
53533 SCADA-Water Operations	0	500,000	1,000,000	1,000,000	2,000,000	150,000	150,000	4,300,000
53534 SCADA-Water Development	1,557,326	0	0	0	0	0	0	0
53536 Water Rights-Water Operations	0	2,000,000	3,307,500	5,777,500	6,027,500	6,407,500	4,167,500	25,687,500
53537 Water Rights-Water Development	3,588,759	10,000,000	29,767,500	33,997,500	36,247,500	25,667,500	7,507,500	133,187,500
53538 Land Acquisition-Water Operations	0	0	35,200,000	7,650,000	2,000,000	2,500,000	0	47,350,000
53539 Land Acquisition-Water Development	1,000,000	1,000,000	35,200,000	7,650,000	2,000,000	2,500,000	0	47,350,000
53543 Watershed Protection-Water Operations	706,911	100,000	100,000	100,000	100,000	100,000	100,000	500,000

2006 - 2010 Capital Improvement Program Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation	2005 Projected Budget ²	Five-Year Plan					Total Cost 2006 - 2010
	2004 ¹		2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
<u>Water Fund</u>								
<i>Aurora Water</i>								
53544 Facilities-Water Operations	2,446,804	150,000	4,380,000	8,030,000	0	1,311,000	0	13,721,000
53547 Security-Water Operations	853,983	0	0	0	0	0	0	0
53548 Miscellaneous Assets-Water Operations	0	0	0	0	0	0	0	0
53549 Miscellaneous Assets-Water Development	533,104	-227,144	0	0	0	0	0	0
53551 CIP Division Operations-Water Operations	133,269	100,000	4,114,000	4,750,000	4,250,000	5,250,000	3,250,000	21,614,000
53552 CIP Division Operations-Water Development	130,576	0	4,114,000	4,250,000	4,250,000	4,250,000	4,750,000	21,614,000
Total Aurora Water	\$52,773,941	\$95,162,290	\$272,947,000	\$238,350,000	\$236,755,000	\$210,312,000	\$114,174,000	\$1,072,538,000
Total Water Fund	\$52,773,941	\$95,162,290	\$272,947,000	\$238,350,000	\$236,755,000	\$210,312,000	\$114,174,000	\$1,072,538,000
Total Capital Improvement Program	\$131,819,174	\$180,475,310	\$336,091,346	\$293,103,591	\$305,013,032	\$272,376,565	\$183,624,792	\$1,390,209,326

1 Figures represent previous years unspent appropriation as of December 31, 2004, as reported in the 2004 Comprehensive Annual Financial Report.

2 Figures represent an estimate of how the 2005 adopted budget will be amended by year-end 2005. This column includes the 2005 adopted budget plus budget transfers, Spring 2005 budget amendments, and contemplated amendments, transfers and lapses for the remainder of 2005. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.

Transportation Improvement Program Detail								
Project/Title	2005 Projection	Five-Year Plan					Five-Year Cost	
		2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned		
Planned Appropriation								
Transportation Improvement Program (TIP)								
Parker / Quincy Intersection	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	
Mississippi - Havana	-	60,000	-	-	-	-	60,000	
Parker / Dartmouth	-	600,000	-	-	-	-	600,000	
Intersection Improvements	-	-	500,000	500,000	500,000	500,000	2,000,000	
Colfax/I-225 Match	-	200,000	-	5,800,000	-	-	6,000,000	
Total TIP - Public Works Budget	\$ -	\$ 1,110,000	\$ 500,000	\$ 6,300,000	\$ 500,000	\$ 500,000	\$ 8,910,000	
Planned Federal/Stakeholder Revenue Reimbursements								
Transportation Improvement Program (TIP)								
Colfax / I-225 Study (Federal)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Great Plains to Horse Shoe Park Trail (Federal)	455,000	-	-	-	-	-	-	
Hutchinson-Un named Creek Trail (Federal)	414,000	-	-	-	-	-	-	
Intersection Improvements (Federal)	-	-	400,000	400,000	400,000	400,000	1,600,000	
Colfax / I-225 Match (Stakeholder)	-	-	-	3,000,000	-	-	3,000,000	
Total TIP Federal Revenue	\$ 869,000	\$ -	\$ 400,000	\$ 3,400,000	\$ 400,000	\$ 400,000	\$ 4,600,000	

Building Repair Fund Program Detail

Project/Title	2005 Projection	Five-Year Plan				
		2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned
Beginning Funds Available	\$ 425,186	\$ 503,990	\$ 289,474	\$ 206,974	\$ 229,098	\$ 333,741
SOURCES						
Transfer from CPF	\$ 1,858,800	\$ 1,858,800	\$ 1,858,800	\$ 1,858,800	\$ 1,858,800	\$ 1,858,800
Charges for Services	37,000	37,000	37,000	37,000	37,000	37,000
Interest	39,504	22,000	22,000	22,000	22,000	22,000
TOTAL SOURCES	\$ 1,935,304	1,917,800	1,917,800	1,917,800	1,917,800	1,917,800
USES						
Fire Station No. 1 Remodel	\$ (390,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Cost Facilities Management Services	\$ 109,057	\$ 110,139	\$ 113,719	\$ 117,415	\$ 121,231	\$ 125,171
Major Building Repair						
AMC Campus Mech/Elec/Controls						
Phase 1	\$ 975,000	\$ -	\$ -	\$ -	\$ -	\$ -
Phase 2		725,000	-	-	-	-
Phase 3			600,000	-	-	-
Phase 4			-	875,000	-	-
Sub-Total AMC Campus	\$ 975,000	\$ 725,000	\$ 600,000	\$ 875,000	\$ -	\$ -
Lighting Retrofits						
Phase 1	\$ 145,900	\$ -	\$ -	\$ -	\$ -	\$ -
Phase 2	65,400	-	-	-	-	-
Various remaining buildings		-	40,000	-	-	-
Sub-total Lighting Retrofits	\$ 211,300	\$ -	\$ 40,000	\$ -	\$ -	\$ -
Municipal Justice Center Projects						
Replace HVAC Controls- MJC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Aurora Municipal Courts Remodel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beck Recreation Center						
Renovate Beck Center Infrastructure		\$ 800,000	\$ -	\$ -	\$ -	\$ -
Renovate Lower Level - Beck Center- Design	50,000		-	-	-	-
Sub-Total Beck Recreation Center	\$ 50,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -
Detention Center						
Replace HVAC Controls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Detention Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Building Repair Fund Program Detail

Project/Title	2005 Projection	Five-Year Plan				
		2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned
Fire Station Repair/Upgrade						
Fire Station Remodels	\$ -	\$ 198,200	\$ 101,200	\$ 162,850	\$ -	\$ -
Sub-total Fire Station Repair/Upgrade	\$ -	\$ 198,200	\$ 101,200	\$ 162,850	\$ -	\$ -
Fitzsimons Campus						
Install Steam Meter	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -
Maintain/Repair Steam Mains		-	30,000	-	-	-
Replace Windows Buildings 634 & 635	-	-	24,000	-	-	-
Sub-Total Fitzsimons Campus	\$ 65,000	\$ -	\$ 54,000	\$ -	\$ -	\$ -
Fox Theater						
Repair Marquee Glass & Stucco	\$ 23,500	\$ -	\$ -	\$ -	\$ -	\$ -
Alter HVAC Air Distribution- Auditorium	20,000	-	-	-	-	-
Replace Foyer Acnd Unit	8,000	-	-	-	-	-
Sub-Total Fox Theater	\$ 51,500	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Projects						
Repair Fire Sprinkler System - Murphy Creek	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Electrical Panels - Meadow Hills	-	-	50,000	-	-	-
Replace Windows- Meadow Hills	-	-	-	-	-	-
Repair Maint Bldg & Concession Bldg - Spring Hill	10,000	-	-	-	-	-
Sub-Total Golf Projects/Aurora Hills Clubhouse	\$ 17,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Miscellaneous Projects						
Convert UPS Building to Shop	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -
Repair Meadow Hills Pool	-	-	400,000	-	-	-
Alter Concession Stand Ventilation	5,000	-	-	-	-	-
Enclose Walkway, Bldg C	32,000	-	-	-	-	-
Animal Shelter Landscaping, Appliance Install Signage	75,971	-	-	-	-	-
Repair/ Upgrade Bldg D for Police Evidence	65,000	-	-	-	-	-
Replace Entry Doors - HQ Police	11,490	-	-	-	-	-
Repair Steam Line - Fitz Bldg 620	27,001	-	-	-	-	-
Alter Drainage/ Install Dance Mirrors-Expo Rec	20,450	-	-	-	-	-
Recondition WoodWork-MJC	12,400	-	-	-	-	-
Sub-total Miscellaneous Projects	\$ 256,812	\$ -	\$ 400,000	\$ -	\$ -	\$ -
Miscellaneous Projects under \$25,000	\$ 126,097	\$ 122,477	\$ 169,881	\$ 173,911	\$ 180,426	\$ 184,836
HVAC Projects						
Replace Rooftop Unit - Central Library 2004 CO	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
Retrofit HVAC Controls- various buildings	10,000	10,000	20,000	20,000	100,000	100,000
Retrofit HVAC Equipment- various buildings	-	25,000	25,000	25,000	450,000	450,000
Sub-Total HVAC Projects	\$ 35,000	\$ 35,000	\$ 45,000	\$ 45,000	\$ 550,000	\$ 550,000

Building Repair Fund Program Detail

Project/Title	2005 Projection	Five-Year Plan				
		2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned
Security/Fire Alarm Systems						
Security System Repair (Contingency) - Detention Center						
Repair/Replace Fire Alarm Systems	-	20,000	20,000	20,000	50,000	50,000
Security Cameras, North/Central Facilities	15,000	-	-	-	-	-
Inst Security Access/ Camera Systems - various buildings	-	30,000	50,000	50,000	80,000	80,000
Retrofit to Best Lock System	5,000	20,000	20,000	20,000	50,000	50,000
Sub-Total Security/Fire Alarm Systems	\$ 20,000	\$ 70,000	\$ 90,000	\$ 90,000	\$ 180,000	\$ 180,000
Roof Repair/Concrete Repair/Painting/Carpet/Tile/Structural						
Repair Roofs - Various Buildings	\$ 110,000	\$ -	\$ 75,000	\$ 75,000	\$ 200,000	\$ 200,000
Concrete Repair - Multiple Areas	50,000	-	50,000	50,000	100,000	125,000
Paint Exterior/Interiors - Various Buildings	45,000	25,000	80,000	100,000	150,000	150,000
Bird Control - Various Buildings	-	-	15,000	15,000	15,000	15,000
Bird Control - AMC Parking Garage	-	10,000	-	-	-	-
Repair Floors, Tile and Carpet - Various Buildings	35,000	25,000	75,000	100,000	125,000	125,000
Sub-Total Roof/Concrete/Painting/Carpet/Tile/Struct	\$ 240,000	\$ 60,000	\$ 295,000	\$ 340,000	\$ 590,000	\$ 615,000
Lighting/Electrical/Engineering						
A/E Services - Meadow Hills Pool	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
A/E Services Senior Center	49,000	-	-	-	-	-
A/E Services - Miscellaneous	56,234	50,000	-	-	-	-
Retrofit Lighting -(Central & South Branch Library, Detention Center)	-	-	-	-	-	-
A/E Services - Miscellaneous Projects	-	-	50,000	100,000	100,000	100,000
Replace Electrical Distribution - Various Buildings	-	-	-	-	-	-
Retrofit Lighting - Various Buildings	-	-	25,000	-	100,000	100,000
Prepare As Built Drawings	-	20,000	25,000	50,000	50,000	50,000
Sub-Total Lighting/Electrical/Engineering	\$ 155,234	\$ 70,000	\$ 100,000	\$ 150,000	\$ 250,000	\$ 250,000
Asbestos Remediation - Various Buildings	8,000	15,000	15,000	15,000	15,000	15,000
Sub-Total Major Building Repair	\$ 2,210,943	\$ 2,095,677	\$ 1,960,081	\$ 1,851,761	\$ 1,765,426	\$ 1,794,836
Charges Direct Library, Rec & Cultural Services	\$ (73,500)	\$ (73,500)	\$ (73,500)	\$ (73,500)	\$ (73,500)	\$ (73,500)
Total Major Building Repair	\$ 2,137,443	\$ 2,022,177	\$ 1,886,581	\$ 1,778,261	\$ 1,691,926	\$ 1,721,336
TOTAL USES	\$ 1,856,500	\$ 2,132,316	\$ 2,000,300	\$ 1,895,676	\$ 1,813,157	\$ 1,846,507
Net (Sources less Uses)	\$ 78,804	\$ (214,516)	\$ (82,500)	\$ 22,124	\$ 104,643	\$ 71,293
Ending Funds Available	\$ 503,990	\$ 289,474	\$ 206,974	\$ 229,098	\$ 333,741	\$ 405,034

Parks, Open Space, and Recreation Capital Improvement Program Detail

Project/Program Name	2005						2006				
	ArCo (15 mo.)	CTF	CPF	AdCo ^(a)	PDF ^(d)	Gifts and Grants	ArCo	CTF	CPF	AdCo ^(a)	PDF ^(d)
SOURCES											
Revenues	5,355,056	2,547,000	649,094	200,000	650,000	500,000	4,675,500	2,472,000	300,000	202,000	250,000
Interest	100,000	145,000	-	16,000	75,000	-	150,000	150,000	-	15,000	20,000
Total Sources	\$ 5,455,056	\$ 2,692,000	\$ 649,094	\$ 216,000	\$ 725,000	\$ 500,000	\$ 4,825,500	\$ 2,622,000	\$ 300,000	\$ 217,000	\$ 270,000
USES											
Parks and Open Space											
Acquisitions	-	150,000	184,094	-	-	-	-	150,000	-	-	-
Total Acquisitions	\$ -	\$ 150,000	\$ 184,094	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Construction - Parks											
Generals Park	-	750,000	-	460,000	-	500,000	-	-	-	-	-
Utah Park Renovation	390,000	-	-	-	-	-	2,323,000	560,000	-	-	-
Park at Tallyn's /Y/Ice (Spring Suppl)	625,000	-	-	-	185,976	-	450,000	-	-	-	-
Altura & Fairplay Parks (Spring Suppl)	-	-	-	-	270,000	-	-	-	-	-	-
Conservatory Park (Spring Suppl)	-	-	-	-	195,000	-	-	-	-	-	-
Springhill Park Site Planning (Spring Suppl)	100,000	-	-	-	-	-	-	-	-	-	-
Total Construction Parks	\$ 1,115,000	\$ 750,000	\$ -	\$ 460,000	\$ 650,976	\$ 500,000	\$ 2,773,000	\$ 560,000	\$ -	\$ -	\$ -
Construction - Open Space											
Year One-Youth Corp	-	30,000	-	-	-	-	-	30,000	-	-	-
Sand Creek Park (partial) ^(f)	-	-	-	-	-	-	-	50,000	-	233,000	-
Fencing	-	200,000	-	-	-	-	-	50,000	-	-	-
Total Construction Open Space	\$ -	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ -	\$ 233,000	\$ -
Infrastructure - Parks											
Security Lighting	-	25,000	-	-	-	-	-	-	-	-	-
Park Trees	-	15,000	20,000	-	-	-	-	-	-	-	-
Park Furniture	-	15,000	-	-	-	-	-	8,000	-	-	-
Athletic Field Renovations	-	-	50,000	-	-	-	-	-	50,000	-	-
Park Signage	-	50,000	50,000	-	-	-	-	50,000	50,000	-	-
Miscellaneous Small Projects	-	60,000	-	-	-	-	-	60,000	-	-	-
Irrigation Controller Renovation	-	25,000	-	-	-	-	-	25,000	-	-	-
Court Replacement	150,000	-	-	-	-	-	150,000	-	-	-	-
Playground Renovation	275,000	-	-	-	-	-	230,000	50,000	-	-	-
Total Infrastructure - Parks	\$ 425,000	\$ 190,000	\$ 120,000	\$ -	\$ -	\$ -	\$ 380,000	\$ 193,000	\$ 100,000	\$ -	\$ -

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Parks, Open Space, and Recreation Capital Improvement Program Detail

Project/Program Name	2005 (cont.)						2006 (cont.)				
	ArCo (15 mo.)	CTF	CPF	AdCo ^(a)	PDF ^(d)	Gifts and Grants	ArCo	CTF	CPF	AdCo ^(a)	PDF ^(d)
Infrastructure - Open Space											
Open Space Infrastructure-small projects	50,000	-	-	-	-	-	50,000	65,000	-	-	-
Aurora Reservoir - Sand Replacement	-	-	-	-	-	-	-	15,000	-	-	-
Star K storage building	-	-	-	25,000	-	-	-	-	-	-	-
Morrison Nature Center Interpretive Equipment	-	-	-	45,000	-	-	-	-	-	-	-
Delaney - stabilize stable	15,000	-	-	-	-	-	-	-	-	-	-
Quincy Reservoir - move entry road-west lot	-	-	-	-	-	-	150,000	-	-	-	-
Star K parking lot	-	-	-	40,000	-	-	-	-	-	-	-
Aurora Res - Clivas replacement	60,000	-	-	-	-	-	-	-	-	-	-
Total Infrastructure - Open Space	\$ 125,000	\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ 200,000	\$ 80,000	\$ -	\$ -	\$ -
Infrastructure - Trails											
Greenways/Trails	-	175,000	200,000	-	-	-	-	-	200,000	-	-
Total Infrastructure - Trails	\$ -	\$ 175,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -
Sub-Total Parks and Open Space, Capital Plan	\$ 1,665,000	\$ 1,495,000	\$ 504,094	\$ 570,000	\$ 650,976	\$ 500,000	\$ 3,353,000	\$ 1,113,000	\$ 300,000	\$ 233,000	\$ -
Park Maintenance (Operating) ^(c)	322,000	-	-	-	-	-	293,953	-	-	-	-
Open Space Education & Patrol (Operating) ^(c)	150,116	32,000	-	-	-	-	240,289	32,000	-	-	-
Open Space Maintenance (Operating) ^(c)	207,553	-	-	-	-	-	172,500	-	-	-	-
Debt Service - 2005 ArCo COPs	595,002	-	-	-	-	-	1,199,665	-	-	-	-
Design, Engineering, Etc.	196,058	436,199	145,000	-	-	-	431,674	452,124	-	-	-
Lapse of Prior-Year Budget ^(b)	-	-	-	-	(550,004)	-	-	-	-	-	-
Sub-Total Parks and Open Space, Other	\$ 1,470,729	\$ 468,199	\$ 145,000	\$ -	\$ (550,004)	\$ -	\$ 2,338,081	\$ 484,124	\$ -	\$ -	\$ -
Total Parks and Open Space	\$ 3,135,729	\$ 1,963,199	\$ 649,094	\$ 570,000	\$ 100,972	\$ 500,000	\$ 5,691,081	\$ 1,597,124	\$ 300,000	\$ 233,000	\$ -
Library, Recreation, and Cultural Services											
Recreation Infrastructure/Signage/Equip etc.	-	100,000	-	-	-	-	-	100,000	-	-	-
Senior Center Addition @ Del Mar	-	450,000	-	-	-	-	-	450,000	-	-	-
Beck Recreation Center Remodel	-	225,000	-	-	-	-	-	777,194	-	-	-
Swimming Pool Infrastructure (10 pools)	-	75,000	-	-	-	-	-	-	-	-	-
Historic Sites Infrastructure	-	10,000	-	-	-	-	-	-	-	-	-
Sports Complexes Infrastructure	-	25,000	-	-	-	-	-	-	-	-	-
Sub-Total Lib., Rec., & Cult. Svcs., Capital Plan	\$ -	\$ 885,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,327,194	\$ -	\$ -	\$ -
Art in Public Places Funding	-	32,600	-	-	-	-	-	18,350	-	-	-
Sub-Total Library, Rec. and Cultural Svcs., Other	\$ -	\$ 32,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,350	\$ -	\$ -	\$ -
Total Library, Recreation, and Cultural Services	\$ -	\$ 917,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,345,544	\$ -	\$ -	\$ -
TOTAL USES	\$ 3,135,729	\$ 2,880,799	\$ 649,094	\$ 570,000	\$ 100,972	\$ 500,000	\$ 5,691,081	\$ 2,942,668	\$ 300,000	\$ 233,000	\$ -
TOTAL SOURCES - USES	\$ 2,319,327	\$ (188,799)	\$ -	\$ (354,000)	\$ 624,028	\$ -	\$ (865,581)	\$ (320,668)	\$ -	\$ (16,000)	\$ 270,000
Funds Available Carried Forward from Prior Year ^(d)	\$ -	\$ 563,957	\$ -	\$ 694,198	\$ 984,203	\$ -	\$ 2,319,327	\$ 375,158	\$ -	\$ 340,198	\$ 1,608,231
Ending Funds Available	\$ 2,319,327	\$ 375,158	\$ -	\$ 340,198	\$ 1,608,231	\$ -	\$ 1,453,746	\$ 54,490	\$ -	\$ 324,198	\$ 1,878,231

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Parks, Open Space, and Recreation Capital Improvement Program Detail

Project/Program Name	2007					2008				
	ArCo ^(a)	CTF	CPF	AdCo ^(a)	PDF	ArCo ^(a)	CTF	CPF	AdCo ^(a)	PDF
SOURCES										
Revenues	4,885,898	2,397,840	300,000	208,060	200,000	5,105,763	2,325,905	300,000	214,302	180,000
Interest	200,000	145,000	-	14,000	20,000	210,000	145,000		14,000	20,000
Total Sources	\$ 5,085,898	\$ 2,542,840	\$ 300,000	\$ 222,060	\$ 220,000	\$ 5,315,763	\$ 2,470,905	\$ 300,000	\$ 228,302	\$ 200,000
USES										
Parks and Open Space										
Acquisitions	-	150,000	-	-	-	-	150,000	-	-	-
Total Acquisitions	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Construction - Parks										
Murphy Creek North NP	665,000	-	-	-	236,100	-	-	-	-	-
Carson Street Pond Park	540,000	-	-	-	-	-	-	-	-	-
Saddle Rock East Neighborhood Park	-	-	-	-	-	635,000	-	-	-	174,900
East Quincy Highlands Neighborhood Park	-	-	-	-	-	500,000	191,000	-	-	59,500
Springhill Park (partial) ⁽¹⁾	1,650,000	-	-	-	-	-	-	-	-	-
Total Construction - Parks	\$ 2,855,000	\$ -	\$ -	\$ -	\$ 236,100	\$ 1,135,000	\$ 191,000	\$ -	\$ -	\$ 234,400
Construction - Open Space										
Year One-Youth Corp	-	30,000	-	-	-	-	30,000	-	-	-
Fencing	150,000	-	-	-	-	-	-	-	-	-
Sand Creek Park (partial) ⁽¹⁾	-	-	-	222,000	-	-	-	-	-	-
Total Construction - Open Space	\$ 150,000	\$ 30,000	\$ -	\$ 222,000	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Infrastructure - Parks										
Security Lighting	-	25,000	-	-	-	-	-	-	-	-
Park Trees	-	-	-	-	-	-	-	-	-	-
Park Furniture	-	8,000	-	-	-	-	10,000	-	-	-
Athletic Field Renovations	-	-	50,000	-	-	-	-	50,000	-	-
Park Signage	-	50,000	50,000	-	-	-	50,000	50,000	-	-
Miscellaneous Small Projects	150,000	50,000	-	-	-	150,000	50,000	-	-	-
Irrigation Controller Renovation	-	40,000	-	-	-	-	30,000	-	-	-
Court Replacement	150,000	-	-	-	-	150,000	150,000	-	-	-
Playground Renovation	520,000	-	-	-	-	-	335,000	-	180,000	-
Park Path Replacement	-	-	-	-	-	-	140,000	-	-	-
Total Infrastructure - Parks	\$ 820,000	\$ 173,000	\$ 100,000	\$ -	\$ -	\$ 300,000	\$ 765,000	\$ 100,000	\$ 180,000	\$ -

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Parks, Open Space, and Recreation Capital Improvement Program Detail

Project/Program Name	2007 (cont.)					2008 (cont.)				
	ArCo ^(a)	CTF	CPF	AdCo ^(a)	PDF	ArCo ^(a)	CTF	CPF	AdCo ^(a)	PDF
Infrastructure - Open Space										
Open Space Infrastructure-small projects	100,000	60,000	-	-	-	100,000	60,000	-	-	-
Aurora Reservoir - Sand Replacement	-	-	-	-	-	-	15,000	-	-	-
Total Infrastructure - Open Space	\$ 100,000	\$ 60,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 75,000	\$ -	\$ -	\$ -
Infrastructure - Trails										
Greenways/Trails - High Line Canal	150,000	-	200,000	-	-	150,000	-	200,000	-	-
Total Infrastructure Trails	\$ 150,000	\$ -	\$ 200,000	\$ -	\$ -	\$ 150,000	\$ -	\$ 200,000	\$ -	\$ -
Sub-Total Parks and Open Space, Capital Plan	\$ 4,075,000	\$ 413,000	\$ 300,000	\$ 222,000	\$ 236,100	\$ 1,685,000	\$ 1,211,000	\$ 300,000	\$ 180,000	\$ 234,400
Park Maintenance (Operating) ^(c)	296,774	-	-	-	-	299,708	-	-	-	-
Open Space Education & Patrol (Operating) ^(c)	246,150	32,000	-	-	-	253,133	32,000	-	-	-
Open Space Maintenance (Operating) ^(c)	172,605	-	-	-	-	172,717	-	-	-	-
Debt Service - 2005 ArCo COPs	1,196,665	-	-	-	-	1,196,990	-	-	-	-
Direct Costs - Design, Engineering, Etc.	443,399	464,528	-	-	-	456,427	477,419	-	-	-
Sub-Total Parks and Open Space, Other	\$ 2,355,593	\$ 496,528	\$ -	\$ -	\$ -	\$ 2,378,975	\$ 509,419	\$ -	\$ -	\$ -
Total Parks and Open Space	\$ 6,430,593	\$ 909,528	\$ 300,000	\$ 222,000	\$ 236,100	\$ 4,063,975	\$ 1,720,419	\$ 300,000	\$ 180,000	\$ 234,400
Library, Recreation, and Cultural Services										
Recreation Infrastructure/Signage/Equip etc.	-	105,000	-	-	-	-	100,000	-	-	-
Beck Recreation Center Remodel	-	923,492	-	-	-	-	766,059	-	-	-
Swimming Pool Infrastructure (10 pools)	-	-	-	-	-	-	75,000	-	-	-
Historic Sites Infrastructure	-	10,000	-	-	-	-	10,000	-	-	-
Meadowood Neighborhood Center Addition	-	-	-	-	-	-	45,000	-	-	-
Sub-Total Lib., Rec., & Cult. Svcs., Capital Plan	\$ -	\$ 1,038,492	\$ -	\$ -	\$ -	\$ -	\$ 996,059	\$ -	\$ -	\$ -
Art in Public Places Funding	-	-	-	-	-	-	-	-	-	-
Sub-Total Library, Rec. and Cultural Svcs., Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Library, Recreation, and Cultural Services	\$ -	\$ 1,038,492	\$ -	\$ -	\$ -	\$ -	\$ 996,059	\$ -	\$ -	\$ -
TOTAL USES	\$ 6,430,593	\$ 1,948,020	\$ 300,000	\$ 222,000	\$ 236,100	\$ 4,063,975	\$ 2,716,478	\$ 300,000	\$ 180,000	\$ 234,400
TOTAL SOURCES - USES	\$ (1,344,696)	\$ 594,820	\$ -	\$ 60	\$ (16,100)	\$ 1,251,788	\$ (245,573)	\$ -	\$ 48,302	\$ (34,400)
Funds Available Carried Forward from Prior Year	\$ 1,453,746	\$ 54,490	\$ -	\$ 324,198	\$ 1,878,231	\$ 109,050	\$ 649,310	\$ -	\$ 324,258	\$ 1,862,131
Ending Funds Available	\$ 109,050	\$ 649,310	\$ -	\$ 324,258	\$ 1,862,131	\$ 1,360,838	\$ 403,737	\$ -	\$ 372,560	\$ 1,827,731

ArCo = Arapahoe County Open Space Fund
CTF = Conservation Trust Fund

CPF = Capital Projects Fund
PDF = Parks Development Fund

AdCo = Adams County Open Space Tax (Designated Revenue Fund; Parks Development Fund prior to 2006)

Parks, Open Space, and Recreation Capital Improvement Program Detail

Project/Program Name	2009					2010				
	ArCo ^(a)	CTF	CPF	AdCo ^(a)	PDF	ArCo ^(a)	CTF	CPF	AdCo ^(a)	PDF
SOURCES										
Revenues	5,335,522	2,256,128	300,000	220,731	200,000	5,575,621	2,188,444	300,000	227,353	200,000
Interest	225,000	125,000	-	14,000	20,000	325,000	120,000	-	15,000	20,000
Total Sources	\$ 5,560,522	\$ 2,381,128	\$ 300,000	\$ 234,731	\$ 220,000	\$ 5,900,621	\$ 2,308,444	\$ 300,000	\$ 242,353	\$ 220,000
USES										
Parks and Open Space										
Acquisitions	200,000	-	-	-	-	250,000	-	-	-	-
Total Acquisitions	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Construction - Parks										
City Park	-	500,000	-	-	-	-	555,000	-	-	-
Nome Park (partial) ^(f)	250,000	-	-	-	-	-	-	-	-	-
Springhill Park (partial) ^(f)	1,750,000	-	-	-	-	55,000	-	-	-	-
Rocky Ridge Parking Lot	-	-	-	-	-	128,000	-	-	-	-
Montview Park (partial) ^(f)	-	-	-	-	-	-	500,000	-	-	-
Lowry Park (partial) ^(f)	-	-	-	-	-	500,000	-	-	-	-
Park - west of Quincy Buckley (partial) ^(f)	350,000	-	-	-	-	-	-	-	-	-
Kalispell Park (partial) ^(f)	-	-	-	-	-	400,000	-	-	-	-
Total Construction - Parks	\$ 2,350,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,083,000	\$ 1,055,000	\$ -	\$ -	\$ -
Construction - Open Space										
Year One-Youth Corp	-	30,000	-	-	-	-	30,000	-	-	-
Tollgate Bridge	-	-	-	-	-	260,000	-	-	-	-
Total Construction - Open Space	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 260,000	\$ 30,000	\$ -	\$ -	\$ -
Infrastructure - Parks										
Security Lighting	-	25,000	-	-	-	-	-	-	-	-
Park Trees	-	-	-	-	-	-	-	-	-	-
Park Furniture	-	8,000	-	-	-	-	-	-	-	-
Athletic Field Renovations	-	-	50,000	-	-	-	-	50,000	-	-
Park Signage	-	50,000	50,000	-	-	-	50,000	50,000	-	-
Miscellaneous Small Projects	100,000	50,000	-	35,000	-	100,000	50,000	-	35,000	-
Irrigation Controller Renovation	-	25,000	-	-	-	-	25,000	-	-	-
Court Replacement	-	140,000	-	-	-	150,000	-	-	-	-
Playground Renovation	500,000	60,000	-	190,000	-	270,000	-	-	190,000	-
Irrigation Replacement (2 parks)	-	-	-	-	-	1,100,000	-	-	-	-
Total Infrastructure - Parks	\$ 600,000	\$ 358,000	\$ 100,000	\$ 225,000	\$ -	\$ 1,620,000	\$ 125,000	\$ 100,000	\$ 225,000	\$ -

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Parks, Open Space, and Recreation Capital Improvement Program Detail

Project/Program Name	2009 (cont.)					2010 (cont.)				
	ArCo ^(a)	CTF	CPF	AdCo ^(a)	PDF	ArCo ^(a)	CTF	CPF	AdCo ^(a)	PDF
Infrastructure - Open Space										
Open Space Infrastructure-small projects	100,000	65,000	-	35,000	-	100,000	-	-	35,000	-
Aurora Reservoir - Sand Replacement	-	-	-	-	-	-	15,000	-	-	-
Total Infrastructure - Open Space	\$ 100,000	\$ 65,000	\$ -	\$ 35,000	\$ -	\$ 100,000	\$ 15,000	\$ -	\$ 35,000	\$ -
Infrastructure - Trails										
Greenways/Trails - High Line Canal	150,000	-	200,000	-	-	150,000	-	200,000	-	-
Aurora Reservoir Trail Replacement	1,000,000	-	-	-	-	-	-	-	-	-
Total Infrastructure Trails	\$ 1,150,000	\$ -	\$ 200,000	\$ -	\$ -	\$ 150,000	\$ -	\$ 200,000	\$ -	\$ -
Sub-Total Parks and Open Space, Capital Plan	\$ 4,400,000	\$ 953,000	\$ 300,000	\$ 260,000	\$ -	\$ 3,463,000	\$ 1,225,000	\$ 300,000	\$ 260,000	\$ -
Park Maintenance (Operating) ^(c)	302,762	-	-	-	-	305,940	-	-	-	-
Open Space Education & Patrol (Operating) ^(c)	260,419	32,000	-	-	-	268,025	32,000	-	-	-
Open Space Maintenance (Operating) ^(c)	172,838	-	-	-	-	172,966	-	-	-	-
Debt Service - 2005 ArCo COPs	1,198,040	-	-	-	-	1,198,190	-	-	-	-
Direct Costs - Design, Engineering, Etc.	469,943	490,818	-	-	-	483,970	504,751	-	-	-
Sub-Total Parks and Open Space, Other	\$ 2,404,002	\$ 522,818	\$ -	\$ -	\$ -	\$ 2,429,091	\$ 536,751	\$ -	\$ -	\$ -
Total Parks and Open Space	\$ 6,804,002	\$ 1,475,818	\$ 300,000	\$ 260,000	\$ -	\$ 5,892,091	\$ 1,761,751	\$ 300,000	\$ 260,000	\$ -
Library, Recreation, and Cultural Services										
Recreation Infrastructure/Signage/Equip etc.	-	100,000	-	-	-	-	54,700	-	-	-
Swimming Pool Infrastructure (10 pools)	-	75,000	-	-	-	-	-	-	-	-
Historic Sites Infrastructure	-	10,000	-	-	-	-	-	-	-	-
Sports Complexes Infrastructure	-	25,000	-	-	-	-	-	-	-	-
Del Mar Pool - Family Aq Ctr (partial) ^(d)	-	200,000	-	-	-	-	930,871	-	-	-
Meadowood Neighborhood Center Addition	-	450,000	-	-	-	-	-	-	-	-
Sub-Total Lib., Rec., & Cult. Svcs., Capital Plan	\$ -	\$ 860,000	\$ -	\$ -	\$ -	\$ -	\$ 985,571	\$ -	\$ -	\$ -
Art in Public Places Funding	-	-	-	-	-	-	-	-	-	-
Sub-Total Library, Rec. and Cultural Svcs., Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Library, Recreation, and Cultural Services	\$ -	\$ 860,000	\$ -	\$ -	\$ -	\$ -	\$ 985,571	\$ -	\$ -	\$ -
TOTAL USES	\$ 6,804,002	\$ 2,335,818	\$ 300,000	\$ 260,000	\$ -	\$ 5,892,091	\$ 2,747,322	\$ 300,000	\$ 260,000	\$ -
TOTAL SOURCES - USES	\$ (1,243,480)	\$ 45,310	\$ -	\$ (25,269)	\$ 220,000	\$ 8,530	\$ (438,878)	\$ -	\$ (17,647)	\$ 220,000
Funds Available Carried Forward from Prior Year	\$ 1,360,838	\$ 403,737	\$ -	\$ 372,560	\$ 1,827,731	\$ 117,358	\$ 449,046	\$ -	\$ 347,291	\$ 2,047,731
Ending Funds Available	\$ 117,358	\$ 449,046	\$ -	\$ 347,291	\$ 2,047,731	\$ 125,888	\$ 10,168	\$ -	\$ 329,643	\$ 2,267,731

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AdCo = Adams County Open Space Tax (Designated Revenue Fund; Parks Development Fund prior to 2006)

Parks, Open Space, and Recreation Capital Improvement Program Detail

Footnotes to Parks, Open Space, and Recreation Capital Improvement Program Detail

- (a) Note 1: AdCo was part of the Parks Development Fund prior to 2006. The movement of cash and budget to the Designated Revenue Fund, effective January 1, 2006, is not shown in this detail plan.
- (b) Note 2: Unused prior-year budget in the Parks Development Fund is planned to be lapsed back to funds available during the 2005 Fall Supplemental.
- (c) Note 3: These are allowable operating/maintenance expenditures in the ArCo Fund. Details can be found in the Operating Section of the Parks and Open Space Departmental budget.
- (d) Note 4: Parks Development Fund excludes funds related to tower lease revenue for Signature Park. Associated funds will be moved from the PDF to the Designated Revenue Fund in 2006.
- (e) Note 5: The \$2,000 Art in Public Places transfer in Conservation Trust Fund in 2005 is not being shown because the transfer is internal to the fund and therefore does not affect ending funds available.
- (f) Note 6: Several projects (marked "partial") are only partially funded in the CIP. The remaining funding needs are identified in the Facilities Master Plan Phase II.

A large, faint watermark of the Aurora logo is centered on the page. The logo is circular and contains a stylized sunburst at the top, a horizontal band with five stars in the middle, and the word "AURORA" in a serif font at the bottom.

APPENDICES



A large, light gray watermark of the Aurora logo is centered in the background. It consists of a circle containing a stylized sunburst or starburst design. Below the circle, the word "AURORA" is written in a serif font, following the curve of the bottom edge.

Operating Budget Reconciliations



Operating Budget Reconciliation Overview

2006 Operating Reconciliation

The purpose of the operating reconciliation is to illustrate the steps involved in the creation of the 2006 operating budget. The process includes several steps:

- 2005 Adopted Budget including base adjustments;
- Removals of one-time costs previously included in the budget;
- Items from the 2004 Fall and 2005 Spring supplemental ordinances that were approved to be ongoing items in 2006;
- Zero base budget adjustments are a result of reviews of certain line items including professional services, temporary compensation, special pays, and overtime to ensure that the budget accurately reflects actual needs;
- Estimated personal services (PS Deltas) represent changes to personal service costs;
- Vacancy Savings are estimated savings from unfilled positions or employee attrition;
- Increases for mandated costs like electricity and water;
- Adds and Cuts; and
- Proposed Adjustments represents changes made to the proposed budget at the October 1, 2005 budget meeting.

City Council Adjustments to City Manager's Proposed 2006 Budget

The purpose of this reconciliation is to illustrate the adjustments City Council made to the proposed budget in the October 1, 2005 budget meeting. The FTE Change, Revenue Change, and CIP Budget Change columns demonstrate changes made by council to staffing levels, revenue expectations, and changes made to the five-year capital improvement plan, respectively. The Operating Budget Proposed column is for operating budget amendment items in the 2006 Proposed Budget that were adjusted at the budget meeting. The Operating Budget Change column represents the change made by council to the operating budget. The Operating Budget Adopted column shows the final result of the council adjustments to the corresponding item.

Reconciliation of 2004 CAFR to 2006 Adopted General Fund Summary

The purpose of this reconciliation is to illustrate the differences between the General Fund 2004 actual fund balance as reported in the Comprehensive Annual Financial Report (CAFR) to the 2004 actual undesignated funds available reported in the General Fund Summary.

Appendix 1

2006 Operating Reconciliation by Fund and Department

Fund \ Department	2005 Adopted Final	2005 Onetimes / Init Adj	2004 Fall 2005 Spr Supp	2006 Zero Base	2006 PS Deltas	2006 Vacancy Savings	2006 Other Adj	2006 Base Adds	2006 Base Cuts	2006 Proposed Estimate	2006 Proposed Adjust	2006 Adopted Final
ABATEMENT FUND												
Neighborhood Services total:	183,260	0	0	0	-2,159	0	0	0	0	181,101	0	181,101
Non-Departmental total:	0	0	0	0	720	0	0	0	0	720	-144	576
Parks & Open Space total:	80,000	0	0	0	0	0	0	0	0	80,000	0	80,000
ABATEMENT FUND TOTAL:	263,260	0	0	0	-1,439	0	0	0	0	261,821	-144	261,677
ARAPAHOE COUNTY OPEN SPACE FUND												
Non-Departmental total:	0	0	0	0	2,080	0	0	0	0	2,080	-416	1,664
Parks & Open Space total:	631,074	0	1,317,609	0	37,138	0	0	202,951	0	2,188,772	0	2,188,772
ARAPAHOE COUNTY OPEN SPACE FUND TOTAL:	631,074	0	1,317,609	0	39,218	0	0	202,951	0	2,190,852	-416	2,190,436
COMMUNITY DEVELOPMENT FUND												
Neighborhood Services total:	4,295,067	-4,295,067	0	0	0	0	0	5,948,402	0	5,948,402	0	5,948,402
COMMUNITY DEVELOPMENT FUND TOTAL:	4,295,067	-4,295,067	0	0	0	0	0	5,948,402	0	5,948,402	0	5,948,402
COMMUNITY MAINTENANCE FUND												
Non-Departmental total:	15,105	-15,105	0	0	0	0	0	0	0	0	0	0
COMMUNITY MAINTENANCE FUND TOTAL:	15,105	-15,105	0	0	0	0	0	0	0	0	0	0
CONSERVATION TRUST FUND												
Library, Rec & Cultural Svcs total:	32,600	0	0	0	0	0	-14,250	0	0	18,350	0	18,350
Non-Departmental total:	0	0	0	0	6,449	0	0	0	0	6,449	-1,290	5,159
Parks & Open Space total:	468,382	0	0	0	19,030	0	293	0	-8,740	478,965	0	478,965
CONSERVATION TRUST FUND TOTAL:	500,982	0	0	0	25,479	0	-13,957	0	-8,740	503,764	-1,290	502,474
CULTURAL SERVICES FUND												
Library, Rec & Cultural Svcs total:	2,411,913	0	0	-87	-8,848	-5,520	-89,526	405,000	-139,206	2,573,726	139,206	2,712,932
Non-Departmental total:	0	0	0	0	17,017	0	0	0	0	17,017	-3,403	13,614

Appendix 1

2006 Operating Reconciliation by Fund and Department

Fund \ Department	2005 Adopted Final	2005 Onetimes / Init Adj	2004 Fall 2005 Spr Supp	2006 Zero Base	2006 PS Deltas	2006 Vacancy Savings	2006 Other Adj	2006 Base Adds	2006 Base Cuts	2006 Proposed Estimate	2006 Proposed Adjust	2006 Adopted Final
CULTURAL SERVICES FUND												
CULTURAL SERVICES FUND TOTAL:	2,411,913	0	0	-87	8,169	-5,520	-89,526	405,000	-139,206	2,590,743	135,803	2,726,546
DEBT SERVICE (GO) FUND												
Non-Departmental total:	7,992,853	0	0	0	0	0	14,538	0	0	8,007,391	0	8,007,391
DEBT SERVICE (GO) FUND TOTAL:	7,992,853	0	0	0	0	0	14,538	0	0	8,007,391	0	8,007,391
DEBT SERVICE (SID) FUND												
Non-Departmental total:	0	0	0	0	0	0	188,055	288,500	0	476,555	0	476,555
DEBT SERVICE (SID) FUND TOTAL:	0	0	0	0	0	0	188,055	288,500	0	476,555	0	476,555
DESIGNATED REVENUES FUND												
City Council total:	2,000	0	0	0	0	0	0	0	0	2,000	0	2,000
Development Services total:	1,012,939	0	2,483,650	0	0	0	-40,000	85,222	-28,354	3,513,457	0	3,513,457
Finance total:	0	0	0	0	0	0	0	132,512	0	132,512	0	132,512
Fire total:	169,765	0	0	0	0	0	485	35,000	0	205,250	0	205,250
General Management total:	729,246	0	0	0	7,891	0	0	204,578	0	941,715	0	941,715
Judicial total:	124,152	0	0	0	-1,911	0	0	0	0	122,241	0	122,241
Library, Rec & Cultural Svcs total:	803,469	0	0	0	95,697	0	0	392,636	0	1,291,802	-235,835	1,055,967
Neighborhood Services total:	20,000	0	0	0	0	0	0	0	0	20,000	0	20,000
Non-Departmental total:	6,988,459	-258,956	-625,004	0	11,381	0	-433,856	0	0	5,682,024	-2,276	5,679,748
Parks & Open Space total:	0	0	0	0	0	0	0	471,166	0	471,166	0	471,166
Planning total:	0	0	84,908	0	0	0	0	0	0	84,908	0	84,908
Police total:	802,421	500	2,230	0	9,193	0	2,317	0	0	816,661	0	816,661
Public Safety Communications Center total:	0	0	5,000	0	0	0	0	0	0	5,000	0	5,000
DESIGNATED REVENUES FUND TOTAL:	10,652,451	-258,456	1,950,784	0	122,251	0	-471,054	1,321,114	-28,354	13,288,736	-238,111	13,050,625

Appendix 1

2006 Operating Reconciliation by Fund and Department

Fund \ Department	2005 Adopted Final	2005 Onetimes / Init Adj	2004 Fall 2005 Spr Supp	2006 Zero Base	2006 PS Deltas	2006 Vacancy Savings	2006 Other Adj	2006 Base Adds	2006 Base Cuts	2006 Proposed Estimate	2006 Proposed Adjust	2006 Adopted Final
DEVELOPMENT REVIEW FUND												
Development Services total:	5,685,629	0	203,975	0	-28,911	0	11,311	260,236	0	6,132,240	-260,236	5,872,004
General Management total:	422,094	0	0	0	2,962	0	0	0	0	425,056	0	425,056
Non-Departmental total:	762,000	-762,000	0	0	121,434	0	0	0	0	121,434	-24,287	97,147
Planning total:	2,504,500	0	-2,009	-800	-85,928	0	10,369	181,153	0	2,607,285	0	2,607,285
Public Works total:	1,143,750	0	-744	0	12,142	0	0	0	0	1,155,148	0	1,155,148
DEVELOPMENT REVIEW FUND TOTAL:	10,517,973	-762,000	201,222	-800	21,699	0	21,680	441,389	0	10,441,163	-284,523	10,156,640
ENHANCED E-911 FUND												
Information Technology total:	1,705,095	0	0	0	0	0	228,044	103,238	0	2,036,377	0	2,036,377
ENHANCED E-911 FUND TOTAL:	1,705,095	0	0	0	0	0	228,044	103,238	0	2,036,377	0	2,036,377
FLEET MANAGEMENT FUND												
Internal Services total:	5,584,604	0	0	0	42,916	0	608,179	249,000	-88,787	6,395,912	0	6,395,912
Non-Departmental total:	0	0	0	0	35,586	0	0	0	0	35,586	-7,117	28,469
FLEET MANAGEMENT FUND TOTAL:	5,584,604	0	0	0	78,502	0	608,179	249,000	-88,787	6,431,498	-7,117	6,424,381
GENERAL FUND												
City Attorney total:	4,366,001	0	0	0	85,205	-221,271	0	50,631	-106,600	4,173,966	0	4,173,966
City Council total:	895,702	0	0	0	3,827	0	-42,828	0	0	856,701	-30,000	826,701
Civil Service total:	505,080	0	0	0	1,786	0	0	0	0	506,866	0	506,866
Court Administration total:	6,142,996	0	0	0	159,080	-61,119	5,633	0	-19,500	6,227,090	0	6,227,090
Development Services total:	882,331	0	0	0	5,454	0	1,033	0	-378,458	510,360	260,236	770,596
Finance total:	4,478,211	0	0	0	83,505	0	11,269	75,000	-178,261	4,469,724	0	4,469,724
Fire total:	28,017,221	0	0	0	1,323,289	0	169,043	0	-148,618	29,360,935	0	29,360,935
General Management total:	2,973,911	0	0	0	112,949	0	8,077	0	-204,578	2,890,359	0	2,890,359

Appendix 1

2006 Operating Reconciliation by Fund and Department

Fund \ Department	2005 Adopted Final	2005 Onetimes / Init Adj	2004 Fall 2005 Spr Supp	2006 Zero Base	2006 PS Deltas	2006 Vacancy Savings	2006 Other Adj	2006 Base Adds	2006 Base Cuts	2006 Proposed Estimate	2006 Proposed Adjust	2006 Adopted Final
GENERAL FUND												
Human Resources total:	1,395,757	0	0	-5,500	15,680	0	772	0	-215,023	1,191,686	0	1,191,686
Information Technology total:	6,421,474	0	0	0	38,931	0	89,960	0	-391,522	6,158,843	0	6,158,843
Internal Services total:	8,552,757	0	-34,353	-50,000	175,094	-88,622	327,738	1,370,002	-148,609	10,104,007	0	10,104,007
Judicial total:	1,820,254	0	0	0	176,330	-176,983	0	0	-10,000	1,809,601	0	1,809,601
Library, Rec & Cultural Svcs total:	11,848,081	0	0	0	143,989	-65,115	179,217	0	-1,216,600	10,889,572	300,124	11,189,696
Neighborhood Services total:	4,056,068	0	0	0	36,523	0	8,047	0	-857,573	3,243,065	0	3,243,065
Non-Departmental total:	34,397,096	0	60,000	0	1,149,132	0	5,707,165	131,229	-5,897,580	35,547,042	-406,618	35,140,424
Parks & Open Space total:	12,369,351	0	17,255	0	160,752	-105,000	146,604	235,635	-507,818	12,316,779	-56,500	12,260,279
Planning total:	1,396,617	0	0	-33,550	-35,248	0	12,886	0	-221,365	1,119,340	0	1,119,340
Police total:	61,435,046	-306,400	0	0	3,382,681	0	399,273	2,075,488	-175,167	66,810,921	0	66,810,921
Public Defender total:	501,619	0	0	0	19,097	0	0	55,000	-1,000	574,716	0	574,716
Public Safety Communications Center total:	3,972,202	0	0	0	-44,057	0	-3,103	0	0	3,925,042	0	3,925,042
Public Works total:	17,543,861	0	0	0	199,902	-222,000	110,688	160,000	-68,713	17,723,738	0	17,723,738
GENERAL FUND TOTAL:	213,971,636	-306,400	42,902	-89,050	7,193,901	-940,110	7,131,474	4,152,985	-10,746,985	220,410,353	67,242	220,477,595
GIFTS & GRANTS FUND												
Development Services total:	171,500	0	362,793	0	0	0	0	0	0	534,293	0	534,293
Fire total:	823,442	0	0	0	-480	0	0	520,000	0	1,342,962	0	1,342,962
General Management total:	51,100	0	0	0	0	0	-6,100	0	0	45,000	0	45,000
Judicial total:	14,000	0	0	0	0	0	0	0	0	14,000	0	14,000
Library, Rec & Cultural Svcs total:	777,140	0	0	0	-117,982	0	0	0	0	659,158	0	659,158
Neighborhood Services total:	485,100	0	110,031	0	0	0	0	0	0	595,131	0	595,131
Non-Departmental total:	0	0	0	0	1,129	0	0	0	0	1,129	-226	903
Parks & Open Space total:	1,020,000	0	0	0	0	0	0	0	0	1,020,000	0	1,020,000

Appendix 1

2006 Operating Reconciliation by Fund and Department

Fund \ Department	2005 Adopted Final	2005 Onetimes / Init Adj	2004 Fall 2005 Spr Supp	2006 Zero Base	2006 PS Deltas	2006 Vacancy Savings	2006 Other Adj	2006 Base Adds	2006 Base Cuts	2006 Proposed Estimate	2006 Proposed Adjust	2006 Adopted Final
GIFTS & GRANTS FUND												
Police total:	2,156,973	0	135,096	0	1,036	0	49,065	0	-50,099	2,292,071	0	2,292,071
GIFTS & GRANTS FUND TOTAL:	5,499,255	0	607,920	0	-116,297	0	42,965	520,000	-50,099	6,503,744	-226	6,503,518
GOLF COURSES FUND												
Non-Departmental total:	0	0	0	0	49,908	0	0	0	0	49,908	-9,982	39,926
Parks & Open Space total:	10,101,907	0	-40,978	0	36,925	0	38,108	0	-580,979	9,554,983	0	9,554,983
GOLF COURSES FUND TOTAL:	10,101,907	0	-40,978	0	86,833	0	38,108	0	-580,979	9,604,891	-9,982	9,594,909
POLICY RESERVE FUND												
Non-Departmental total:	97,000	-97,000	0	0	0	0	28,616	0	0	28,616	0	28,616
POLICY RESERVE FUND TOTAL:	97,000	-97,000	0	0	0	0	28,616	0	0	28,616	0	28,616
PRINT SHOP FUND												
Internal Services total:	990,406	-189,800	-30,647	0	-4,570	0	2,122	0	-41,329	726,182	0	726,182
Non-Departmental total:	0	0	0	0	3,887	0	0	0	0	3,887	-777	3,110
PRINT SHOP FUND TOTAL:	990,406	-189,800	-30,647	0	-683	0	2,122	0	-41,329	730,069	-777	729,292
RECREATION FUND												
Library, Rec & Cultural Svcs total:	9,521,991	0	0	0	164,361	-129,080	86,019	0	-598,400	9,044,891	376,658	9,421,549
Non-Departmental total:	0	0	0	0	64,966	0	0	0	0	64,966	-12,993	51,973
RECREATION FUND TOTAL:	9,521,991	0	0	0	229,327	-129,080	86,019	0	-598,400	9,109,857	363,665	9,473,522
RISK MANAGEMENT FUND												
Human Resources total:	7,498,929	-1,000,000	0	0	3,558	0	814,249	0	0	7,316,736	0	7,316,736
Non-Departmental total:	0	0	0	0	9,842	0	0	0	0	9,842	-1,968	7,874
RISK MANAGEMENT FUND TOTAL:	7,498,929	-1,000,000	0	0	13,400	0	814,249	0	0	7,326,578	-1,968	7,324,610
SURPLUS & DEFICIENCY FUND												

Appendix 1

2006 Operating Reconciliation by Fund and Department

Fund \ Department	2005 Adopted Final	2005 Onetimes / Init Adj	2004 Fall 2005 Spr Supp	2006 Zero Base	2006 PS Deltas	2006 Vacancy Savings	2006 Other Adj	2006 Base Adds	2006 Base Cuts	2006 Proposed Estimate	2006 Proposed Adjust	2006 Adopted Final
SURPLUS & DEFICIENCY FUND												
Finance total:	41,500	0	0	0	0	0	0	0	0	41,500	0	41,500
Non-Departmental total:	30,000	-30,000	0	0	0	0	0	0	0	0	0	0
SURPLUS & DEFICIENCY FUND TOTAL:	71,500	-30,000	0	0	0	0	0	0	0	41,500	0	41,500
WASTEWATER FUND												
Aurora Water total:	28,016,088	-119,050	193,964	0	176,527	0	-68,475	20,350,871	0	48,549,925	0	48,549,925
Non-Departmental total:	0	0	0	0	134,179	0	0	0	0	134,179	-26,836	107,343
WASTEWATER FUND TOTAL:	28,016,088	-119,050	193,964	0	310,706	0	-68,475	20,350,871	0	48,684,104	-26,836	48,657,268
WATER FUND												
Aurora Water total:	62,960,516	-4,506,763	-193,964	0	492,438	0	5,927,402	15,913,678	0	80,593,307	0	80,593,307
Non-Departmental total:	0	0	0	0	186,165	0	0	0	0	186,165	-37,233	148,932
WATER FUND TOTAL:	62,960,516	-4,506,763	-193,964	0	678,603	0	5,927,402	15,913,678	0	80,779,472	-37,233	80,742,239
GRAND TOTAL OPERATING BUDGET:	383,299,605	11,579,641	4,048,812	-89,937	8,689,669	-1,074,710	14,488,439	49,897,128	-12,282,879	435,396,486	-41,913	435,354,573

City Council Adjustments to City Manager's Proposed 2006 Budget - October 1, 2005

Fund / Department		Adjustments	FTE Change	Revenue Change	CIP Budget Change	Operating Budget Proposed	Operating Budget Change	Operating Budget Adopted
Abatement								
Non-Departmental		Reduce career service employee pay raise from 2% to 1.6% and make the day after Thanksgiving a paid holiday (a)	-	\$	-	\$	(144)	\$ (144)
		Abatement Fund totals	-	\$	-	\$	(144)	\$ (144)
						<i>Funds Available Adjustment</i>		<u>\$ 144</u>
Arapahoe County Open Space Fund								
Non-Departmental		Reduce career service employee pay raise from 2% to 1.6% and make the day after Thanksgiving a paid holiday (a)	-	\$	-	\$	(416)	\$ (416)
		Arapahoe County Open Space Fund totals	-	\$	-	\$	(416)	\$ (416)
						<i>Funds Available Adjustment</i>		<u>\$ 416</u>
Conservation Trust Fund								
Non-Departmental		Reduce career service employee pay raise from 2% to 1.6% and make the day after Thanksgiving a paid holiday (a)	-	\$	-	\$	(1,290)	\$ (1,290)
		Conservation Trust Fund totals	-	\$	-	\$	(1,290)	\$ (1,290)
						<i>Funds Available Adjustment</i>		<u>\$ 1,290</u>
Capital Projects Fund								
General Management		Lapse funding for Facility Space Study	-	\$	(79,715)	\$	-	\$ -
Public Works		Lapse remaining funding for International Center Street and Traffic Calming Projects	-		(65,477)	-	-	-
		Capital Projects Fund totals	-	\$	(145,192)	\$	-	\$ -
						<i>Funds Available Adjustment</i>		<u>\$ 145,192</u>
Cultural Services Fund								
Non-Departmental		Reduce career service employee pay raise from 2% to 1.6% and make the day after Thanksgiving a paid holiday (a)	-	\$	-	\$	(3,403)	\$ (3,403)
Library, Rec., & Cult. Svcs		Restore History Museum with transfer from Historic Preservation	2.00	90,214	-	(139,206)	139,206	-
		Cultural Services Fund totals	2.00	\$ 90,214	\$ -	\$ (139,206)	\$ 135,803	\$ (3,403)
						<i>Funds Available Adjustment</i>		<u>\$ (45,589)</u>

City Council Adjustments to City Manager's Proposed 2006 Budget - October 1, 2005

Fund / Department		Adjustments	FTE Change	Revenue Change	CIP Budget Change	Operating Budget Proposed	Operating Budget Change	Operating Budget Adopted
Designated Revenue Fund								
Non-Departmental		Reduce career service employee pay raise from 2% to 1.6% and make the day after Thanksgiving a paid holiday (a)	-	\$ -	\$ -	\$ -	\$ (2,276)	\$ (2,276)
Library, Rec., & Cult. Svcs		Technical Adjustment: Remove Tallyn's Reach double appropriation	-	-	-	235,835	(235,835)	-
Designated Revenue Fund totals			-	\$ -	\$ -	\$ 235,835	\$ (238,111)	\$ (2,276)
						Funds Available Adjustment		\$ 238,111
Development Review Fund								
Non-Departmental		Reduce career service employee pay raise from 2% to 1.6% and make the day after Thanksgiving a paid holiday (a)	-	\$ -	\$ -	\$ -	\$ (24,287)	\$ (24,287)
Development Services		Remove the appropriation for the Business Development Center and instead fund from the General Fund	-3.00	-	-	260,236	(260,236)	-
Development Review Fund totals			-3.00	\$ -	\$ -	\$ 260,236	\$ (284,523)	\$ (24,287)
						Funds Available Adjustment		\$ 284,523
Fleet Fund								
Non-Departmental		Reduce career service employee pay raise from 2% to 1.6% and make the day after Thanksgiving a paid holiday (a)	-	\$ -	\$ -	\$ -	\$ (7,117)	\$ (7,117)
Fleet Fund totals			-	\$ -	\$ -	\$ -	\$ (7,117)	\$ (7,117)
						Funds Available Adjustment		\$ 7,117
General Fund								
Non-Departmental		Reduce career service employee pay raise from 2% to 1.6% and make the day after Thanksgiving a paid holiday (a)	-	\$ -	\$ -	\$ -	\$ (211,426)	\$ (211,426)
City Council		Council Contingency reduction	-	-	-	-	(30,000)	(30,000)
Development Services		Move the Business Development Center back to the General Fund	3.00	-	-	(260,236)	260,236	-
Non-Departmental		Eliminate Compensation Reserve	-	-	-	-	(50,000)	(50,000)
Non-Departmental		Reduce transfer to Capital Projects Fund for the lapsing of the Facility Space Study (\$79,715), International Center Street and Traffic Calming projects (\$65,477)	-	-	-	-	(145,192)	(145,192)
Library, Rec., & Cult. Svcs		Restore Chambers Plaza Library	1.00	-	-	(66,296)	66,296	-

City Council Adjustments to City Manager's Proposed 2006 Budget - October 1, 2005

Fund / Department		Adjustments	FTE Change	Revenue Change	CIP Budget Change	Operating Budget Proposed	Operating Budget Change	Operating Budget Adopted
Library, Rec., & Cult. Svcs		Transfer to Recreation Fund subsidy for restoration of various items including Village Green (\$64,411), Fitzsimons Pool (\$125,862), and an Aquatics Maintenance Position (\$43,555)	-	-	-	(540,628)	233,828	(306,800)
Library, Rec., & Cult. Svcs		Transfer to Cultural Fund subsidy for restoration of the History Museum	-	-	-	(133,106)	84,114	(48,992)
Library, Rec., & Cult. Svcs		Restore History Museum by removing Historic Preservation from the General Fund	-1.00	-	-	-	(84,114)	(84,114)
Parks & Open Space		Reduce Aurora Municipal Center Corridor landscape maintenance by 10%	-	-	-	-	(56,500)	(56,500)
General Fund totals			3.00	\$ -	\$ -	\$ (1,000,266)	\$ 67,242	\$ (933,024)
						Funds Available Adjustment		\$ (67,242)
Gifts & Grants Fund								
Non-Departmental		Reduce career service employee pay raise from 2% to 1.6% and make the day after Thanksgiving a paid holiday (a)	-	\$ -	\$ -	\$ -	\$ (226)	\$ (226)
Gifts & Grants Fund totals			-	\$ -	\$ -	\$ -	\$ (226)	\$ (226)
						Funds Available Adjustment		\$ 226
Golf Fund								
Non-Departmental		Reduce career service employee pay raise from 2% to 1.6% and make the day after Thanksgiving a paid holiday (a)	-	\$ -	\$ -	\$ -	\$ (9,982)	\$ (9,982)
Golf Fund totals			-	\$ -	\$ -	\$ -	\$ (9,982)	\$ (9,982)
						Funds Available Adjustment		\$ 9,982
Print Shop Fund								
Non-Departmental		Reduce career service employee pay raise from 2% to 1.6% and make the day after Thanksgiving a paid holiday (a)	-	\$ -	\$ -	\$ -	\$ (777)	\$ (777)
Print Shop Fund totals			-	\$ -	\$ -	\$ -	\$ (777)	\$ (777)
						Funds Available Adjustment		\$ 777

City Council Adjustments to City Manager's Proposed 2006 Budget - October 1, 2005

Fund / Department		Adjustments	FTE Change	Revenue Change	CIP Budget Change	Operating Budget Proposed	Operating Budget Change	Operating Budget Adopted
Recreation Fund								
Non-Departmental		Reduce career service employee pay raise from 2% to 1.6% and make the day after Thanksgiving a paid holiday (a)	-	\$ -	\$ -	\$ -	\$ (12,993)	\$ (12,993)
Library, Rec., & Cult. Svcs		Restore Aquatics Maintenance Position	1.00	-	-	(43,555)	43,555	-
Library, Rec., & Cult. Svcs		Restore Fitzsimons Pool	1.00	90,890	-	(216,752)	216,752	-
Library, Rec., & Cult. Svcs		Restore Village Green Pool / Recreation Center	1.10	51,940	-	(116,351)	116,351	-
Library, Rec., & Cult. Svcs		Transfer from General Fund subsidy for Aquatics Maintenance Position, Village Green, and Fitzsimons Pool	-	233,828	-	-	-	-
Recreation Fund totals			3.10	\$ 376,658	\$ -	\$ (376,658)	\$ 363,665	\$ (12,993)
						Funds Available Adjustment		\$ 12,993
Risk Management Fund								
Non-Departmental		Reduce career service employee pay raise from 2% to 1.6% and make the day after Thanksgiving a paid holiday (a)	-	\$ -	\$ -	\$ -	\$ (1,968)	\$ (1,968)
Risk Management Fund totals			-	\$ -	\$ -	\$ -	\$ (1,968)	\$ (1,968)
						Funds Available Adjustment		\$ 1,968
Wastewater Fund								
Non-Departmental		Reduce career service employee pay raise from 2% to 1.6% and make the day after Thanksgiving a paid holiday (a)	-	\$ -	\$ -	\$ -	\$ (26,836)	\$ (26,836)
Wastewater Fund totals			-	\$ -	\$ -	\$ -	\$ (26,836)	\$ (26,836)
						Funds Available Adjustment		\$ 26,836
Water Fund								
Non-Departmental		Reduce career service employee pay raise from 2% to 1.6% and make the day after Thanksgiving a paid holiday (a)	-	-	-	-	(37,233)	(37,233)
Water Fund totals			-	\$ -	\$ -	\$ -	\$ (37,233)	\$ (37,233)
						Funds Available Adjustment		\$ 37,233
TOTAL ADJUSTMENTS FOR ALL FUNDS			5.10	466,872	(145,192)	(1,020,059)	(41,913)	(1,061,972)

(a) The career service pay raise adjustment is not notated in the Department Budgets Section because it is a base adjustment that affects all departments.

Reconciliation of 2004 CAFR General Fund Balance, 12/31/04 to 2006 Adopted Budget Book Undesignated Funds Available, 12/31/04

	Funds	Source
Ending 2004 GAAP General Fund Balance, CAFR, 12/31/04	\$ 24,426,301	(2004 CAFR pg 103)
Less: Adjustments to CAFR 2004 GAAP General Fund Balance)		
(GAAP-Related Accounting Items - Budget Book Does Not Make GAAP-Related Adjustments)		
Adjustments to Investments to Fair Value - not available for appropriation	21,307	(2004 CAFR pg 103)
Deferred revenues - previously appropriated and spent in the following year	90,000	(2004 CAFR pg 103)
Sales, Use & Lodgers Tax Accrual - not available for appropriation	(15,197,928)	(2004 CAFR pg 103)
Current Year Operating Encumbrances - previously appropriated and spent in the following year	(992,384)	(2004 CAFR pg 103)
Police/fire Sick Leave Deferral - previously appropriated and spent in the following year	(346,305)	(2004 CAFR pg 103)
Total of GAAP-Related Adjustments	(16,425,310)	
Ending Actual Funds Available, General Fund Balance, CAFR Non-GAAP, 12/31/04	\$ 8,000,991	(2006 Adopted Budget Book F-2, 2004 CAFR pg 103)
Less: Reservations and Designations, 12/31/04		
Reservations for Accrued Revenue (reserved for CAFR purposes, unreserved for Budget purposes)	(55,333)	(Accounting Journal Entry JE043820, 12/31/04)
Estimated Designations (designated for CAFR and Budget purposes)		
For General Fund:		
AMB Proceeds	(800,000)	(2005 Adopted Budget Book F-2)
2004 Furlough Savings	(1,200,000)	(2005 Adopted Budget Book F-2)
2004 Additional Savings	(720,000)	(2005 Adopted Budget Book F-2)
Total General Fund Designations, CAFR and Budget, 12/31/04	(2,720,000)	(2005 Adopted Budget Book F-2)
Total Reservations and Designations, CAFR Non-GAAP, 12/31/04	(2,775,333)	(2004 CAFR pg 103)
Rounding	1	
Ending Undesignated Funds Available, General Fund Balance, CAFR, Non-GAAP, 12/31/03	\$ 5,225,659	(2004 CAFR pg 103)
Reconciliation of Budget Book's Estimated 2004 Designations and Actual 2004 Designations		
Designation of funds available for final Arapahoe Crossing payment	(135,000)	(2006 Adopted Budget Book F-3)
Total Variance Between Estimated and Actual 2004 Designations	(135,000)	
Add: CAFR-Budget Designation Differences		
Reservations for Accrued Revenue (reserved for CAFR purposes, unreserved for Budget purposes)	55,333	(Accounting Journal Entry JE043820, 12/31/04)
Rounding	(1)	
Ending Undesignated Funds Available 12/31/04, General Fund, 2006 Adopted Budget Book	\$ 5,145,991	(2006 Adopted Budget Book F-2)

A large, light gray watermark of the Aurora logo is centered in the background. It consists of a circle containing a stylized eight-pointed star or compass rose. Below the star, the word "AURORA" is written in a serif font, following the curve of the bottom of the circle.

Capital Budget Reconciliations



Capital Improvement Program Reconciliation Overview

2005 Capital Improvement Program Reconciliation

The purpose of this reconciliation is to illustrate how the 2005 Adopted Budget, transfers, and amendments combine to create the 2005 Projected Budget. The reconciliation is broken down by project within each department, and isolates the 2005 Adopted Budget from unspent capital carryforward appropriation from previous years. Most often capital projects take several years to complete; however, the total cost of the project is appropriated in the first year. Any unspent appropriation carries forward into the coming years until the project budget is fully expended.

2005 Adopted Reconciled to 2005 Projected – Without Aurora Water

The purpose of this reconciliation is to illustrate the differences between the 2005 Adopted Budget and the 2005 Projected Budget excluding Aurora Water. It includes carryforwards from 2004, the Fall 2004 Amendment for 2005, the 2005 Spring Amendment, Lapses, and the Projected Fall 2005 Amendment.

2005 Adopted Reconciled to 2005 Projected –Aurora Water Only

The purpose of this reconciliation is to illustrate the differences between the 2005 Adopted Budget and the 2005 Projected Budget for Aurora Water. It includes carryforwards from 2004, the Fall 2004 Amendment for 2005, the 2005 Spring Amendment, Lapses, and the Projected Fall 2005 Amendment.

**Capital Projects Fund 2006 -2010 Five-Year Plan
Reconciled to the 2005 Adopted Five-Year Plan**

	2005 Projection	2006 - 2010 Five-Year Plan					Total 2006 - 2010
		2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
Beginning Funds Available	\$ 16,831,501	\$ 12,266,742	\$ 10,252,069	\$ 9,056,424	\$ 6,598,275	\$ 4,313,643	
SOURCES OF FUNDS							
GENERAL FUND TRANSFER IN							
General Fund Transfer as Published in 2005							
As Published in 2005 Five-Year CIP	\$ 15,380,170	\$ 20,518,685	\$ 22,387,774	\$ 24,235,206	\$ 25,900,428	N/A	\$ 93,042,093
Reduction Published in 2005 Five-Year CIP	(395,502)	(395,502)	(395,502)	(395,502)	(395,502)	-	(1,582,008)
Sub-Total GF Transfer as Published in 2005	\$ 14,984,668	\$ 20,123,183	\$ 21,992,272	\$ 23,839,704	\$ 25,504,926	\$ -	\$ 91,460,085
Addition of 2010 General Fund Transfer							
Addition of 2010 Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,643,616	\$ 27,643,616
Ongoing Reduction Adopted in 2005	-	-	-	-	-	(395,502)	(395,502)
Sub-Total Addition 2010 General Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,248,114	\$ 27,248,114
Other Additions to GF Transfer							
Projected Increase in Use Tax	\$ 3,137,443	\$ 1,275,941	\$ 733,335	\$ 265,610	\$ 120,893	\$ -	\$ 2,395,779
Sub-Total Other Additions to GF Transfer	\$ 3,137,443	\$ 1,275,941	\$ 733,335	\$ 265,610	\$ 120,893	\$ -	\$ 2,395,779
Sub-Total GF Transfer Prior to Reductions	\$ 18,122,111	\$ 21,399,124	\$ 22,725,607	\$ 24,105,314	\$ 25,625,819	\$ 27,248,114	\$ 121,103,978
Proposed Reduction in GF Transfer							
Development Services - Economic Development	\$ -	\$ (32,580)	\$ (32,580)	\$ (32,580)	\$ (32,580)	\$ (32,580)	\$ (162,900)
One-time Workshop CPF Adjustment	-	(145,192)	-	-	-	-	(145,192)
Library - Art in Public Places	-	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(1,000,000)
Parks - Direct Cost Design	-	(145,000)	(145,000)	(145,000)	(145,000)	(145,000)	(725,000)
Parks- Natural Open Space Acquisition	-	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(750,000)
Parks - Tree Planting	-	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(100,000)
Public Works - Street Overlay & Concrete	-	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(10,000,000)
General Reduction due Projects	-	(3,250,000)	(3,250,000)	(3,250,000)	(3,250,000)	(3,250,000)	(16,250,000)
Sub-Total Proposed Reduction in GF Transfer	\$ -	\$ (5,942,772)	\$ (5,797,580)	\$ (5,797,580)	\$ (5,797,580)	\$ (5,797,580)	\$ (29,133,092)
TOTAL GENERAL FUND TRANSFER IN	\$ 18,122,111	\$ 15,456,352	\$ 16,928,027	\$ 18,307,734	\$ 19,828,239	\$ 21,450,534	\$ 91,970,886

**Capital Projects Fund 2006 -2010 Five-Year Plan
Reconciled to the 2005 Adopted Five-Year Plan**

	2005 Projection	2006 - 2010 Five-Year Plan					Total 2006 - 2010
		2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
OTHER TRANSFERS IN							
Transfer from Designated Revenue Fund	\$ -	\$ 300,370	\$ -	\$ -	\$ -	\$ -	\$ 300,370
TOTAL OTHER TRANSFERS IN	\$ -	\$ 300,370	\$ -	\$ -	\$ -	\$ -	\$ 300,370
INTERGOVERNMENTAL REVENUES							
Adams County Sales Tax							
As Published in 2005 Five-year CIP	\$ 1,526,430	\$ 1,587,487	\$ 1,650,986	\$ 1,717,025	\$ -	\$ -	\$ 4,955,498
Adjustment Due to Revised Projection	208,769	251,824	298,683	349,625	-	-	900,132
Sub-Total Adams County Sales Tax	\$ 1,735,199	\$ 1,839,311	\$ 1,949,669	\$ 2,066,650	\$ -	\$ -	\$ 5,855,630
Federal / State Grants							
As Published in 2005 Five-Year CIP	\$ -	\$ 500,000	\$ 3,700,000	\$ 2,600,000	\$ 400,000	\$ -	\$ 7,200,000
TIP Revenue For Trail Projects	869,000	-	-	-	-	-	-
Other Proposed TIP Adjustments	-	(500,000)	(300,000)	800,000	-	400,000	400,000
Less USAF Funding for 6th Ave Widening	-	-	(3,000,000)	-	-	-	(3,000,000)
Sub-Total Federal / State Grants	\$ 869,000	\$ -	\$ 400,000	\$ 3,400,000	\$ 400,000	\$ 400,000	\$ 4,600,000
TOTAL INTERGOVERNMENTAL REVENUES	\$ 2,604,199	\$ 1,839,311	\$ 2,349,669	\$ 5,466,650	\$ 400,000	\$ 400,000	\$ 10,455,630
INTEREST							
Interest-CPF (Non-Bond)							
As Published in the 2005 Five-Year CIP	\$ 991,000	\$ 873,600	\$ 837,600	\$ 837,600	\$ 837,600	\$ -	\$ 3,386,400
Projected Interest Revision	-	126,400	162,400	(37,600)	(187,600)	555,000	618,600
Sub-Total Interest - CPF (Non-Bond)	\$ 991,000	\$ 1,000,000	\$ 1,000,000	\$ 800,000	\$ 650,000	\$ 555,000	\$ 4,005,000
Interest - Bonds							
Interest - Public Safety Bonds	\$ 15,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest - Library Bonds	22,860	-	-	-	-	-	-
Interest - Parks Bonds	53,234	-	-	-	-	-	-
Interest - Sports Park	2,223	-	-	-	-	-	-
Sub-Total Interest - Bonds	\$ 93,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INTEREST	\$ 1,084,417	\$ 1,000,000	\$ 1,000,000	\$ 800,000	\$ 650,000	\$ 555,000	\$ 4,005,000

**Capital Projects Fund 2006 -2010 Five-Year Plan
Reconciled to the 2005 Adopted Five-Year Plan**

		2006 - 2010 Five-Year Plan					Total 2006 - 2010
		2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
OTHER REVENUES							
Developer Contributions							
As Published in 2005 Five-Year CIP (Traffic Signals)	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ 1,200,000
Addition & 2010 for Traffic Signal Contribution	-	25,000	-	-	-	300,000	325,000
38th Ave: Tower to Picadilly (All except PSCO)	1,879,725	-	-	-	-	-	-
Sub-Total Developer Contribution	\$ 2,179,725	\$ 325,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,525,000
Other Miscellaneous Revenues							
Addition of Coors Stadium Surplus Revenue	\$ 71,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds From 2005 COPs (Miller Weingarten)	11,435,000	-	-	-	-	-	-
Lapse Dam West Fence Revenue to Match Cost	(539,000)	-	-	-	-	-	-
Ptarmigan Fence Receivable/Proceeds	1,200,000	-	-	-	-	-	-
Sale of Property (Spring Supplemental)	64,094	-	-	-	-	-	-
FRA Loan Repayment As Published in 2005 Five-Year CIP							
** FRA Request for Deferral Pending**	136,308	185,380	179,927	174,475	169,022	-	708,804
Change in FRA Loan Repayment based on Actual	8,851	-	-	-	-	-	-
Addition of 2010 FRA Loan Repayment	-	-	-	-	-	164,000	164,000
Interest for Funds used on Dam West Fence	72,000	-	-	-	-	-	-
Interest for Funds used on Ptarmigan Fence	-	60,000	-	-	-	-	60,000
Sub-Total Other Miscellaneous Revenues	\$ 12,449,003	\$ 245,380	\$ 179,927	\$ 174,475	\$ 169,022	\$ 164,000	\$ 932,804
TOTAL OTHER REVENUES	\$ 14,628,728	\$ 570,380	\$ 479,927	\$ 474,475	\$ 469,022	\$ 464,000	\$ 2,457,804
GRAND TOTAL SOURCES OF FUNDS	\$ 36,439,455	\$ 19,166,413	\$ 20,757,623	\$ 25,048,859	\$ 21,347,261	\$ 22,869,534	\$ 109,189,690

**Capital Projects Fund 2006 -2010 Five-Year Plan
Reconciled to the 2005 Adopted Five-Year Plan**

	2005 Projection	2006 - 2010 Five-Year Plan					Total 2006 - 2010
		2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
USES OF FUNDS							
EXPENDITURES							
Expenditures as Published in 2005							
As Published in 2005 Five-Year CIP	\$ 30,688,563	\$ 22,738,921	\$ 30,307,838	\$ 31,363,400	\$ 28,161,590	\$ -	\$ 112,571,749
Net Changes to 2004 due to Amendments	-	-	-	-	-	-	-
Sub-Total Expenditures as Published in 2005	\$ 30,688,563	\$ 22,738,921	\$ 30,307,838	\$ 31,363,400	\$ 28,161,590	\$ -	\$ 112,571,749
Addition of 2010 Expenditures							
2010 for Ongoing Projects (with current inflation)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,208,750	\$ 23,208,750
Sub-Total Addition of 2010 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,208,750	\$ 23,208,750
TOTAL EXPENDITURES	\$ 30,688,563	\$ 22,738,921	\$ 30,307,838	\$ 31,363,400	\$ 28,161,590	\$ 23,208,750	\$ 135,780,499
PROPOSED CUTS							
Cuts Balancing Reduction in Transfer							
Development Services - Economic Development	\$ (32,580)	\$ (32,580)	\$ (32,580)	\$ (32,580)	\$ (32,580)	\$ -	\$ (130,320)
Facilities Space Study (Workshop)	(79,715)	-	-	-	-	-	-
International Center Street (Workshop)	(38,235)	-	-	-	-	-	-
Traffic Calming (Workshop)	(27,242)	-	-	-	-	-	-
Library - AIPP	-	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(1,000,000)
Parks - Direct Cost Design	-	(145,000)	(145,000)	(145,000)	(145,000)	(145,000)	(725,000)
Parks- Natural OS Acquisition	-	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(750,000)
Parks - Tree Planting	-	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(100,000)
Public Works - Street Overlay & Concrete	-	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(10,000,000)
Sub-Total Cuts Balancing Reduction in Transfer	\$ (177,772)	\$ (2,547,580)	\$ (2,547,580)	\$ (2,547,580)	\$ (2,547,580)	\$ (2,515,000)	\$ (12,705,320)
Additional Proposed Cuts							
North Maintenance Facility	\$ (3,426,558)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Development Services - Economic Development	(162,900)	-	-	-	-	-	-
Southeast Maintenance Facility	-	-	-	-	(900,000)	-	(900,000)
Picadilly Bridge at First Creek	-	-	-	(86,000)	(375,000)	-	(461,000)
Sable Altura Streets	-	-	(250,000)	-	-	-	(250,000)

**Capital Projects Fund 2006 -2010 Five-Year Plan
Reconciled to the 2005 Adopted Five-Year Plan**

		2006 - 2010 Five-Year Plan					Total 2006 - 2010
		2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
	2005 Projection						
Firing Range	-	-	-	(857,267)	-	-	(857,267)
Arapahoe County/Parker Contribution in TIP	-	-	-	(1,000,000)	-	-	(1,000,000)
New Animal Care Facility	-	-	-	-	(900,000)	-	(900,000)
6th Avenue Widening: Airport to Tower	-	-	(6,517,000)	-	-	-	(6,517,000)
Traffic Signals (One annually)	-	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(625,000)
Sub-Total Additional Proposed Cuts	\$ (3,589,458)	\$ (125,000)	\$ (6,892,000)	\$ (2,068,267)	\$ (2,300,000)	\$ (125,000)	\$ (11,510,267)
TOTAL PROPOSED CUTS	\$ (3,767,230)	\$ (2,672,580)	\$ (9,439,580)	\$ (4,615,847)	\$ (4,847,580)	\$ (2,640,000)	\$ (24,215,587)
PROPOSED ADDITIONS							
Baseball Stadium -City Share Capital	\$ -	TBD	\$ -	\$ -	\$ -	\$ -	\$ -
Systems & Networking	-	-	-	-	30,000	30,000	60,000
Acoustical Tiles at Central Maintenance Facility	-	50,000	-	-	-	-	50,000
Fire Station Remodels (Nos. 10, 9, and 8)	-	500,000	500,000	500,000	-	-	1,500,000
Ptarmigan Fence Construction	1,200,000	-	-	-	-	-	-
TIP Addition (Parker-Quincy Intersection)	-	250,000	-	-	-	-	250,000
TIP Addition (Mississippi-Havana Intersection)	-	60,000	-	-	-	-	60,000
TIP Addition for 2010	-	-	-	-	-	500,000	500,000
Stapleton Str. Connections -City Share	-	-	400,000	-	400,000	-	800,000
Additional Inflation Street Asphalt Overlay (9% in 2006, 3% thereafter)	-	293,490	275,525	262,720	255,232	253,219	1,340,186
Additional Inflation Concrete Repair (9% in 2006, 3% thereafter)	-	80,200	48,406	18,358	(9,891)	(36,288)	100,785
Additional Inflation Street Reconstruction (9% in 2006, 3% thereafter)	-	84,010	82,700	82,851	84,507	87,712	421,781
Inflation In-house Asphalt Overlay (9% in 2006, 3% thereafter)	-	26,250	27,148	27,462	31,206	32,392	144,457
Additional Inflation In-house Chip Seal (9% in 2006, 3% thereafter)	-	38,330	40,160	40,615	33,713	34,475	187,292
TOTAL PROPOSED ADDITIONS	\$ 1,200,000	\$ 1,382,280	\$ 1,373,938	\$ 932,007	\$ 824,767	\$ 901,510	\$ 5,414,501

**Capital Projects Fund 2006 -2010 Five-Year Plan
Reconciled to the 2005 Adopted Five-Year Plan**

	2005 Projection	2006 - 2010 Five-Year Plan					Total 2006 - 2010
		2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
DEFERRAL / SHIFTING BUDGET							
Proposed Project Deferral							
Transfer to DRF - Aurora Mall	\$ (400,000)	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Lapse APS Joint Project for Murphy Creek Elementary and Re-appropriate to Meadow Hills Pool Repair	(850,000)	-	850,000	-	-	-	850,000
South Maintenance Facility (cut)	-	-	(540,000)	(2,060,000)	(2,644,000)	-	(5,244,000)
South Maintenance Facility (add)	-	-	-	540,000	2,060,000	2,644,000	5,244,000
Sub-Total Proposed Project Deferral	\$ (1,250,000)	\$ 400,000	\$ 310,000	\$ (1,520,000)	\$ (584,000)	\$ 2,644,000	\$ 1,250,000
Shifting Budgets Between Programs							
Miscellaneous Street Improvements	\$ -	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (250,000)
Major Intersection Repair	-	50,000	50,000	50,000	50,000	50,000	250,000
Neighborhood Fence Design	-	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(750,000)
Service Line Under grounding	-	150,000	150,000	150,000	150,000	150,000	750,000
Sub-Total Shifting Budgets Between Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DEFERRAL / SHIFTING BUDGET	\$ (1,250,000)	\$ 400,000	\$ 310,000	\$ (1,520,000)	\$ (584,000)	\$ 2,644,000	\$ 1,250,000
SUPPLEMENTAL BUDGET ITEMS							
Fall 2004 Supplemental for 2005							
Transfer to DRF - Aurora Mall	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38th Ave: Tower to Picadilly	2,052,324	-	-	-	-	-	-
Police Parking Lot Project moved to 2004	(350,000)	-	-	-	-	-	-
Sub-Total Fall 2004 Supplemental for 2005	\$ 2,502,324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spring 2005 Supplemental							
Fire Station No. 1 (Xcel Rebate)	\$ 12,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tallyn's Reach AV Equipment (Xcel Rebate)	21,246	-	-	-	-	-	-
Natural Open Space (Sale of Property Revenue)	64,094	-	-	-	-	-	-

**Capital Projects Fund 2006 -2010 Five-Year Plan
Reconciled to the 2005 Adopted Five-Year Plan**

	2005 Projection	2006 - 2010 Five-Year Plan					Total 2006 - 2010
		2006 Adopted	2007 Planned	2008 Planned	2009 Planned	2010 Planned	
Transfer to DRF - Miller Weingarten (COPs)	11,434,133	-	-	-	-	-	-
Sub-Total Spring 2005 Supplemental	\$ 11,531,752	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SUPPLEMENTAL BUDGET ITEMS	\$ 14,034,076	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TECHNICAL ADJUSTMENTS							
Increase Transfer to ArCo Fund	\$ 408,418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase in Financial Systems	-	-	-	-	25,000	-	25,000
Fitzsimons FRA Studies	5,356	-	-	-	-	-	-
Increase Smoky Hill Bridge Transfer for Exaction Shortfall	312	82,602	-	-	-	-	82,602
Lapse Dam West Fence to Match Actual Cost	(539,000)	-	-	-	-	-	-
Lapses due to Completed Parks Bond Projects	(59,343)	-	-	-	-	-	-
TIP Adjustments - Shifting I225/Colfax Match	-	(800,000)	(600,000)	1,400,000	-	-	-
Adjustment to AIPP for North Facility Lapse	(30,866)	-	-	-	-	-	-
Adjustment to AIPP to match \$200,000 cut	-	28,520	(9,260)	(51,073)	(13,850)	200,000	154,337
Increase Transfer to Bond Fund (2004 interest)	313,928	-	-	-	-	-	-
Increase to Match Original Inflation - Concrete	-	-	-	-	30,000	-	30,000
Increase to Match Original Inflation - Str Reconst	-	-	-	-	50,000	-	50,000
Adj. Direct Costs - Finance	-	4,258	3,757	3,214	2,631	-	13,860
Adj. Direct Costs - Internal Services	-	6,739	2,605	(1,782)	(6,421)	-	1,141
Adj. Direct Costs - Public Works	-	10,346	3,969	(2,911)	(10,243)	-	1,161
TOTAL TECHNICAL ADJUSTMENTS	\$ 98,805	\$ (667,535)	\$ (598,929)	\$ 1,347,448	\$ 77,117	\$ 200,000	\$ 358,101
GRAND TOTAL USES OF FUNDS	\$ 41,004,214	\$ 21,181,086	\$ 21,953,267	\$ 27,507,008	\$ 23,631,894	\$ 24,314,260	\$ 118,587,514
Net Sources Minus Uses	\$ (4,564,759)	\$ (2,014,673)	\$ (1,195,644)	\$ (2,458,149)	\$ (2,284,633)	\$ (1,444,726)	
Funds Available prior to Designations	\$ 12,266,742	\$ 10,252,069	\$ 9,056,424	\$ 6,598,275	\$ 4,313,643	\$ 2,868,917	
Less Reservations/Designations:							
Designation of FRA Loan Repayment	\$ -	\$ (185,380)	\$ (365,307)	\$ (539,782)	\$ (708,804)	\$ (872,804)	
Net Unrestricted Funds Available	\$ 12,266,742	\$ 10,066,689	\$ 8,691,117	\$ 6,058,493	\$ 3,604,839	\$ 1,996,113	

**Capital Improvement Program: 2005 Adopted Budget Reconciled to the 2005 Projected Budget
Without Aurora Water**

Project Name	Org	2004 CAFR Carryforward by Org	2004 Carry Forward Funds Available Rolled Up to Master Org	2005 Adopted	Fall 2004 Amend For 2005	Spring Amend	Lapses	Projected Fall Amend	2005 Projected Budget
Arapahoe County Open Space Fund (2460)									
Parks & Open Space									
Acquisitions	61901	\$ -	\$ -	\$ 1,942,000	\$ -	\$ (1,942,000)	\$ -	\$ -	\$ -
Construction - Parks	61902, 61904, 61905	-	-	1,015,000	-	100,000	-	-	1,115,000
Infrastructure - Parks	61903	-	-	425,000	-	-	-	-	425,000
Tallyn's Community Park	61904	-	-	Not reported separately; Subsidiary Org of 61902					
New Park Dev - R/S ArCo	61905	-	-	Not reported separately; Subsidiary Org of 61902					
Infrastructure - Open Space	61906	-	-	125,000	-	-	-	-	125,000
Total Arapahoe County Open Space Fund		\$ -	\$ -	\$ 3,507,000	\$ -	\$ (1,842,000)	\$ -	\$ -	\$ 1,665,000
Bond Proceeds Fund (4100)									
Fire									
Reconstruct Fire Station No. 1 (Bond)	58730	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
Reconstruct Fire Station No.4 (Bond)	58731	-	-	-	-	64,118	-	-	64,118
Sub-Total Fire		\$ -	\$ -	\$ -	\$ -	\$ 164,118	\$ -	\$ -	\$ 164,118
Library, Recreation and Cultural Services									
Book Stock (Bond)	43736	\$ -	\$ -	-	-	208,604	-	-	208,604
Sub-Total Library, Rec and Cultural		\$ -	\$ -	\$ -	\$ -	\$ 208,604	\$ -	\$ -	\$ 208,604
Police									
District I Parking Lot (Bond)	55714	\$ -	\$ -	-	-	42,745	-	-	42,745
Sub-Total Police		\$ -	\$ -	\$ -	\$ -	\$ 42,745	\$ -	\$ -	\$ 42,745
Total Bond Proceeds Fund		\$ -	\$ -	\$ -	\$ -	\$ 415,467	\$ -	\$ -	\$ 415,467
Building Repair Fund (4300)									
Internal Services									
Direct Cost Facilities Management	40033	\$ -	\$ -	\$ 109,057	\$ -	\$ -	\$ -	\$ -	\$ 109,057
Major Building Repair	40724	653,892	653,892	2,137,443	-	-	-	-	2,137,443
Fire Station 1 HVAC/Electrical/Roof	40726	390,000	390,000	-	-	(390,000)	-	-	(390,000)
North Branch Library HVAC/Roof	40728	3,510	3,510	-	-	-	-	-	-
South Branch Library HVAC	40729	2,498	2,498	-	-	-	-	-	-
MLK Fox Theater HVAC	40730	4,718	4,718	-	-	-	-	-	-
Police Range Repair	40731	62,196	62,196	-	-	-	-	-	-
Total Building Repair Fund		\$ 1,116,814	\$ 1,116,814	\$ 2,246,500	\$ -	\$ (390,000)	\$ -	\$ -	\$ 1,856,500
Capital Projects Fund (4000)									
Court Administration									
Aurora Municipal Courts Remodel	10700,10702	\$ 28,157	\$ 49,287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AIPP Muni Court Remodel	10702	21,130	-	Not reported separately; Subsidiary Org of 10700					
Sub-Total Court Administration		\$ 49,287	\$ 49,287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2006 Adopted Budget
Appendix 2 - Capital Budget Reconciliations
**Capital Improvement Program: 2005 Adopted Budget Reconciled to the 2005 Projected Budget
Without Aurora Water**

Project Name	Org	2004 CAFR Carryforward by Org	2004 Carry Forward Funds Available Rolled Up to Master Org	2005 Adopted	Fall 2004 Amend For 2005	Spring Amend	Lapses	Projected Fall Amend	2005 Projected Budget
Development Services									
Economic Development Infrastructure	71701	\$ 162,900	\$ 162,900	\$ 32,580	\$ -	\$ -	\$ -	\$ (195,480)	\$ (162,900)
Land Acquisition - Potential NW Community Cente	71704	-	-	250,000	-	-	-	-	250,000
Sub-Total Development Services		\$ 162,900	\$ 162,900	\$ 282,580	\$ -	\$ -	\$ -	\$ (195,480)	\$ 87,100
Finance									
Direct Costs Financial Services	74017	\$ -	\$ -	\$ 85,113	\$ -	\$ -	\$ -	\$ -	\$ 85,113
Financial Systems	34702	252,392	252,392	50,000	-	-	-	-	50,000
Sub-Total Finance		\$ 252,392	\$ 252,392	\$ 135,113	\$ -	\$ -	\$ -	\$ -	\$ 135,113
Fire									
Fire Station No. 1 Remodel (Bond)	58704,58728, 58729	\$ 311,657	\$ 318,517	\$ 1,963,055	\$ -	\$ 12,279	\$ -	\$ -	\$ 1,975,334
Whelen Warning System	58707	62,960	62,960	30,000	-	-	-	-	30,000
Fire Station No. 13 (Bond)	58713,58726	16,168	28,150	-	-	-	-	-	-
Fire Station No. 14 (Bond)	58714,58727	19,714	24,544	-	-	-	-	-	-
Fire Station No. 3 Rebuild (Bond)	58715,58725	30,255	37,795	-	-	-	-	-	-
Fire Station No. 11	58717,58723	1,867	1,867	-	-	-	-	-	-
Fire Station No. 7 Addition (Bond)	58718,58724	1,881	6,721	-	-	-	-	-	-
Fire Station No. 15 Truck	58719	908	908	-	-	-	-	-	-
12-Lead Monitor (Bond)	58720	20,000	20,000	-	-	-	-	-	-
Fire Station No. 11 (Bond Interest)	58721,58723	32,359	32,359	-	-	-	-	-	-
Fire Station No. 13 (Bond Interest)	58722	-	-	-	-	-	-	-	-
AIPP Fire Station 11	58723	-	-	Not reported separately; Subsidiary Org of 58717					
AIPP Fire Station 7 (Bond)	58724	4,840	-	Not reported separately; Subsidiary Org of 58718					
AIPP Fire Station 3 (Bond)	58725	7,540	-	Not reported separately; Subsidiary Org of 58715					
AIPP Fire Station 13 (Bond)	58726	11,982	-	Not reported separately; Subsidiary Org of 58713					
AIPP Fire Station 14 (Bond)	58727	4,830	-	Not reported separately; Subsidiary Org of 58714					
AIPP Fire Station 1 Remodel (Bond)	58728	6,860	-	Not reported separately; Subsidiary Org of 58704					
Fire Station No. 1 Rebuild (Non-Bond)	58729	-	-	Not reported separately; Subsidiary Org of 58704					
Sub-Total Fire		\$ 533,820	\$ 533,820	\$ 1,993,055	\$ -	\$ 12,279	\$ -	\$ -	\$ 2,005,334
General Management									
Grade and Relocate Tree Farm - FMP	46701	\$ 104,773	\$ 104,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Department Annex/EMS Facility - FMF	46702	200,000	200,000	-	-	-	-	-	-
Central Maintenance Facility - Phase I	46703,46720	-	3,680	CLOSED	-	-	-	-	-
North Maintenance Facility - FMP	46704	340,000	340,000	3,086,558	-	-	-	(3,426,558)	(340,000)
South Maintenance Facility - FMP	46705	-	-	-	-	-	-	-	-
AMC - TV Equipment	46711	75,302	75,302	-	-	-	-	-	-
Facilities/Space Study	46712	202,752	202,752	-	-	-	-	(79,715)	(79,715)
Aurora Municipal Courts Remodel (Bond)	46713	-	-	CLOSED	-	-	-	-	-
Facilities Master Plan, Phase I Op & Maintenance	46714	64,863	64,863	-	-	-	-	-	-
Central Maintenance Facility Phase II	46715,46721	175,155	284,235	-	-	-	-	-	-
AIPP Central Facility Phase I	46720	3,680	-	Not reported separately; Subsidiary Org of 46703					
AIPP Central Facility Phase II	46721	109,080	-	Not reported separately; Subsidiary Org of 46715					

**Capital Improvement Program: 2005 Adopted Budget Reconciled to the 2005 Projected Budget
Without Aurora Water**

Project Name	Org	2004 CAFR Carryforward by Org	2004 Carry Forward Funds Available Rolled Up to Master Org	2005 Adopted	Fall 2004 Amend For 2005	Spring Amend	Lapses	Projected Fall Amend	2005 Projected Budget
Facilities Master Plan (FMP) II Study	46723	-	-	250,000	-	-	-	-	250,000
Sub-Total General Management		\$ 1,275,605	\$ 1,275,605	\$ 3,336,558	\$ -	\$ -	\$ -	\$ (3,506,273)	\$ (169,715)
Information Technology									
Financial Systems	37705	\$ 135,792	\$ 135,792	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Strategic Information Systems	37707	62,130	62,130	-	-	-	-	-	-
Systems and Network Replacement	37714	68,354	68,354	320,000	-	-	-	-	320,000
Fire Records Management	37716	36,790	36,790	-	-	-	-	-	-
Document Imaging	37718	42,858	42,858	-	-	-	-	-	-
Geographic Information Systems (GIS)	37720	15,402	15,402	70,000	-	-	-	-	70,000
Telephone Infrastructure Expansion	37721	40,878	40,878	100,000	-	-	-	-	100,000
800 MHz Radio (Transfer to E-911 Fund)	37724	-	-	1,046,140	-	-	-	-	1,046,140
Enterprise Security	37725	139,800	139,800	50,000	-	-	-	-	50,000
E-Government	37727	191,667	191,667	-	-	-	-	-	-
Sub-Total Information Technology		\$ 733,670	\$ 733,670	\$ 1,586,140	\$ -	\$ -	\$ -	\$ -	\$ 1,586,140
Internal Services									
Direct Costs Purchasing Services	40032	\$ -	\$ -	\$ 376,808	\$ -	\$ -	\$ -	\$ -	\$ 376,808
Detention Center Security System Replacement	40723	669,943	669,943	-	-	-	-	-	-
Sub-Total Internal Services		\$ 669,943	\$ 669,943	\$ 376,808	\$ -	\$ -	\$ -	\$ -	\$ 376,808
Library, Recreation & Cultural Services									
Recreation Registration System	43702	\$ 585	\$ 585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
South Branch Library (Bond)	43706,43719	34,999	39,779	-	-	-	-	-	-
Tallyn's Reach Library (Bond)	43707,43720	5,146	5,146	-	-	-	-	-	-
North Branch Library (Bond)	43708,43721	21,002	32,262	-	-	-	-	-	-
MLK Library and Municipal Service Center (Bond)	43709,43722	220,531	237,140	-	-	-	-	-	-
MLK North Aurora Redevelopment	43713,43723	36,461	46,461	-	-	-	-	-	-
Tallyn's Reach Library Book Stock (Bond Interest)	43714,43724	156,858	157,218	-	-	-	-	-	-
APS Joint Project - Murphy Creek Elementary	43715	836,155	836,155	-	-	-	-	(850,000)	(850,000)
Tallyn's Reach Library Bond Interest	43717	5,601	5,601	-	-	-	-	-	-
North/South Branch Library Interest	43718	158,572	158,572	-	-	-	-	-	-
AIPP South Branch (Bond)	43719	4,780	-	Not reported separately; Subsidiary Org of 43706					
AIPP Tallyn's Reach (Bond)	43720	-	-	Not reported separately; Subsidiary Org of 43707					
AIPP North Branch (Bond)	43721	11,260	-	Not reported separately; Subsidiary Org of 43708					
AIPP MLK (Bond)	43722	16,609	-	Not reported separately; Subsidiary Org of 43709					
AIPP North Aurora Redevelopment (Bond)	43723	10,000	-	Not reported separately; Subsidiary Org of 43713					
AIPP Tallyn's Reach Book Stock (Bond)	43724	360	-	Not reported separately; Subsidiary Org of 43714					
MLK Library (Bond Interest)	43725	178,191	178,191	-	-	-	-	-	-
Tallyn's Reach AV Equipment	43735	-	-	-	-	21,246	-	-	21,246
Sub-Total Library, Rec & Cultural Services		\$ 1,697,109	\$ 1,697,109	\$ -	\$ -	\$ 21,246	\$ -	\$ (850,000)	\$ (828,754)
Neighborhood Services									
Animal Care Facility - Remodel	64700	\$ 6,613	\$ 6,613	-	-	-	-	-	-
Sub-Total Neighborhood Services		\$ 6,613	\$ 6,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvement Program: 2005 Adopted Budget Reconciled to the 2005 Projected Budget
Without Aurora Water**

Project Name	Org	2004 CAFR Carryforward by Org	2004 Carry Forward Funds Available Rolled Up to Master Org	2005 Adopted	Fall 2004 Amend For 2005	Spring Amend	Lapses	Projected Fall Amend	2005 Projected Budget
Non-Departmental									
General CIP Administration	00400	\$ -	\$ -	\$ -	\$ -	\$ 11,434,133	\$ -	\$ -	\$ 11,434,133
Light Rail - T-Rex (RTD)	25078	-	-	200,000	-	-	-	-	200,000
Transfer to Arapahoe County Open Space Fund	25082	-	-	3,000,000	-	-	-	408,418	3,408,418
Art in Public Places - CPF	25082	-	-	180,456	-	-	-	(30,866)	149,590
Transfer to Bounds Proceeds Fund	25082	-	-	955,053	-	-	-	313,928	1,268,981
Transfer to Building Repair Fund	25082	-	-	1,858,800	-	-	-	-	1,858,800
Transfer to DRF - Aurora Mall Incentive	25082	-	-	-	800,000	-	-	(400,000)	400,000
Transfer to DRF - Merrick	25082	-	-	-	-	-	-	-	-
Fitzsimons Area/FRA Study	25705	2,615	2,615	-	-	-	-	5,356	5,356
Sub-Total Non-Departmental		\$ 2,615	\$ 2,615	\$ 6,194,309	\$ 800,000	\$ 11,434,133	\$ -	\$ 296,836	\$ 18,725,278
Parks & Open Space									
Median/Streetscapes Development	61701	\$ 1,098,302	\$ 1,098,302	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sand Creek Greenway - CPF	61770	6,739	6,739	-	-	-	-	-	-
Natural Open Space Acquisitions	61772	150,000	150,000	120,000	-	64,094	-	-	184,094
Sports Park Construction (Bond)	61825	146,061	146,061	-	-	-	-	-	-
Direct Costs - Design, Engineering, etc.	61826	-	-	145,000	-	-	-	-	145,000
Lowry Park	61827	15,120	15,120	-	-	-	-	-	-
CPF Sports park Construction	61836	188,482	188,482						
Park Enhancements	61839	87,257	87,257						
Systemwide Improvements	61840	-	-	Not reported separately; Subsidiary Org of 61893					
Infrastructure Trails - CPF	61842	398,969	398,969	200,000	-	-	-	-	200,000
Field Renovation - CPF	61843	197,968	-	Not reported separately; Subsidiary Org of 61893					
Utah Park Tennis Center	61846	12,874	12,874	-	-	-	-	-	-
Park Signage	61865	99,205	-	Not reported separately; Subsidiary Org of 61893					
Fitzsimons Irrigation	61870	48,086	48,086	-	-	-	-	-	-
Alameda Corridor	61871	79,274	79,274	-	-	-	-	-	-
Alameda I-225 Landscaping	61872	18,843	18,843	-	-	-	-	-	-
Montview Capital Improvements	61877	44,281	44,281	-	-	-	-	-	-
TIP - Hutchinson - Unnamed Creek	61879	478,065	478,065	-	-	-	-	-	-
TIP - Great Plains	61881	527,808	527,808	-	-	-	-	-	-
Infrastructure - Parks	61893, 61840, 61843, 61865	-	297,173	120,000	-	-	-	-	120,000
Aqua Vista Park (Bond)	62701, 62717	11,642	15,642	-	-	(4,000)	(4,042)	-	(8,042)
Great Plains Community Park (Bond)	62703, 62718	1,049,763	1,061,763	-	-	(12,000)	-	-	(12,000)
Greenways/Trails (Bond)	62704, 62719	205,527	210,527	-	-	(5,000)	-	-	(5,000)
Havana West Neighborhood Park (Bond)	62705, 62720	717,613	724,863	-	-	(7,250)	-	-	(7,250)
Mountain View Neighborhood Park (Bond)	62706, 62721	13,920	20,170	-	-	(6,250)	(13,920)	-	(20,170)
Olympic Park Expansion (Bond)	62707, 62716	284,636	292,136	-	-	(7,500)	-	-	(7,500)
Park Acquisitions (Bond)	62708, 62722	421,750	421,750	-	-	-	-	-	-
Settler's Neighborhood Park (Bond)	62709, 62723	32,231	37,935	-	-	(5,704)	(32,231)	-	(37,935)
Sand Creek Community Park (Bond)	62710, 62724	-	8,700	-	-	(8,700)	-	-	(8,700)
Sunrise Neighborhood Park (Bond)	62711	15,731	20,895	-	-	(5,164)	(9,150)	-	(14,314)

2006 Adopted Budget

Appendix 2 - Capital Budget Reconciliations

**Capital Improvement Program: 2005 Adopted Budget Reconciled to the 2005 Projected Budget
Without Aurora Water**

Project Name	Org	2004 CAFR Carryforward by Org	2004 Carry Forward Funds Available Rolled Up to Master Org	2005 Adopted	Fall 2004 Amend For 2005	Spring Amend	Lapses	Projected Fall Amend	2005 Projected Budget
Parks bond Interest - Lowry Range	62715	-	-	-	-	-	-	-	-
AIPP Olympic Park Expansion (Bond)	62716	7,500	-	Not reported separately; Subsidiary Org of 62707				-	-
AIPP Aqua Vista Park (Bond)	62717	4,000	-	Not reported separately; Subsidiary Org of 62701				-	-
AIPP Great Plains Community Park (Bond)	62718	12,000	-	Not reported separately; Subsidiary Org of 62703				-	-
AIPP Greenways/Trails (Bond)	62719	5,000	-	Not reported separately; Subsidiary Org of 62704				-	-
AIPP Havana West Park (Bond)	62720	7,250	-	Not reported separately; Subsidiary Org of 62705				-	-
AIPP Mountain View Park (Bond)	62721	6,250	-	Not reported separately; Subsidiary Org of 62706				-	-
AIPP Settlers Village (Bond)	62722	5,704	-	Not reported separately; Subsidiary Org of 62709				-	-
AIPP Sand Creek Park (Bond)	62723	8,700	-	Not reported separately; Subsidiary Org of 62710				-	-
AIPP Sunrise Park (Bond)	62724	5,164	-	Not reported separately; Subsidiary Org of 62711				-	-
AIPP Consolidation	62726	-	-	-	-	61,568	-	-	61,568
Sub-Total Parks & Open Space		\$ 6,411,716	\$ 6,411,716	\$ 585,000	\$ -	\$ 64,094	\$ (59,343)	\$ -	\$ 589,751
Police									
New Range Building/Practice Area	55706	\$ -	\$ -	CLOSED	-	-	-	-	-
District 3 Substation Construction (Bond)	55707,55711	20,404	51,544	-	-	-	-	-	-
Scheduling and Attendance Software	55708	100,000	100,000	-	-	-	-	-	-
District 2 Remodel Headquarters Building	55709,55712	68,460	73,460	-	-	-	-	-	-
Intelligence Software	55710	9,212	9,212	-	-	-	-	-	-
District 1 Parking Lot	55713	350,000	350,000	350,000	(350,000)	-	-	-	-
AIPP District 3 (Bond)	55711	31,140	-	Not reported separately; Subsidiary Org of 55707				-	-
AIPP District 2 Remodel (Bond)	55712	5,000	-	Not reported separately; Subsidiary Org of 55709				-	-
Sub-Total Police		\$ 584,216	\$ 584,216	\$ 350,000	\$ (350,000)	\$ -	\$ -	\$ -	\$ -
Public Works									
Ptarmigan Park Fence	(New)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000	\$ 1,200,000
Miscellaneous Street Improvements	49702	189,761	189,761	350,000	-	-	-	-	350,000
Sidewalk/ADA Improvements	49705	13,148	13,148	250,000	-	-	-	-	250,000
Traffic Signals - New	49710	718,592	718,592	1,305,000	-	-	-	-	1,305,000
Street Asphalt Overlay Program	49712	128,064	128,064	6,080,000	-	-	-	-	6,080,000
Concrete Repair Program	49713	438,625	438,625	2,730,000	-	-	-	-	2,730,000
Street Reconstruction	49721	131,965	131,965	1,720,000	-	-	-	-	1,720,000
International Center Street	49737	38,235	38,235	-	-	-	-	(38,235)	(38,235)
Transportation Improvement Program	49743,49795, 49796,49797, 49801, 49805	0	1,704,041	-	-	-	-	-	-
Major Intersection Traffic Improvements	49752	116,507	116,507	250,000	-	-	-	-	250,000
Alley Construction, NW Aurora	49753	161,919	161,919	267,000	-	-	-	-	267,000
Traffic Calming	49754	27,242	27,242	-	-	-	-	(27,242)	(27,242)
Sand Creek Parkway	49772,49800	277,643	9,577,094	-	-	-	-	-	-
Direct Costs - Design, Engineering, etc.	49779	-	-	895,000	-	-	-	-	895,000
38th Avenue: Tower to Picadilly	49781	1,611,062	1,611,062	-	2,052,324	-	-	-	2,052,324
Hampden Avenue: Himalaya to Gun Clut	49782	52,876	52,876	-	-	-	-	-	-
Tower Road: I-70 to 38th Ave	49785	625,704	625,704	-	-	-	-	-	-

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Appendix 2 - Capital Budget Reconciliations
**Capital Improvement Program: 2005 Adopted Budget Reconciled to the 2005 Projected Budget
Without Aurora Water**

Project Name	Org	2004 CAFR Carryforward by Org	2004 Carry Forward Funds Available Rolled Up to Master Org	2005 Adopted	Fall 2004 Amend For 2005	Spring Amend	Lapses	Projected Fall Amend	2005 Projected Budget
Traffic Signal Replacement Program	49786	192,565	192,565	390,000	-	-	-	-	390,000
6th Ave Widening: Airport Blvd to Tower Rd	49791	431,579	431,579	-	-	-	-	-	-
Jewell Wetlands Street Improvement	49792	225,619	225,619	-	-	-	-	-	-
Street Maintenance - Asphalt Overlay In House	49793	156,663	156,663	425,000	-	-	-	-	425,000
Street Maintenance - Chip Seal	49794	44,369	44,369	637,000	-	-	-	-	637,000
Colfax Widening: Potomac-Peoria (TIP)	49795	447,246	-	Not reported separately; Subsidiary Org of 49743			-	-	-
Quincy & Parker Intersection (TIP)	49796	614,836	-	Not reported separately; Subsidiary Org of 49743			-	-	-
Mississippi-Havana Intersection Improvement Project	49797	-	-	Not reported separately; Subsidiary Org of 49743			-	-	-
Traffic Signal Improvement Project	49798	20,787	20,787	-	-	-	-	-	-
Service Line Undergrounding	49799	91,574	91,574	100,000	-	-	-	-	100,000
Sand Creek Parkway EDA Grant 2	49800	9,299,451	-	Not reported separately; Subsidiary Org of 49772			-	-	-
Colfax/I-225 Interchange (TIP)	49801	34,959	-	Not reported separately; Subsidiary Org of 49743			-	-	-
Smoky Hill Bridge - City Share	49803	-	-	250,000	-	-	-	312	250,312
Genoa Street at Great Plains Park	49804	463,237	463,237	-	-	-	-	-	-
Parker/Dartmouth (TIP)	49805	100,000	-	Not reported separately; Subsidiary Org of 49743			-	-	-
Ptarmigan Park Fence	49902	20,000	-	Not reported separately; Subsidiary Org of 49910			-	-	-
Dam West Fence	49904	839,702	839,702	-	-	-	-	(539,000)	(539,000)
Quincy Hills Fence	49905	49,620	-	Not reported separately; Subsidiary Org of 49910			-	-	-
Cherry Creek Racquet Club Fence	49906	41,585	-	Not reported separately; Subsidiary Org of 49910			-	-	-
Woodrim Crossing Fence	49907	5,683	-	Not reported separately; Subsidiary Org of 49910			-	-	-
Woodgate South Fence	49908	52,260	-	Not reported separately; Subsidiary Org of 49910			-	-	-
Village East Fence	49909	65,260	-	Not reported separately; Subsidiary Org of 49910			-	-	-
Neighborhood Fence Design	49910,49901, 49902,49903, 49905,49906, 49907	25	234,433	200,000	-	-	-	-	200,000
Sub-Total Public Works		\$ 18,235,363	\$ 18,235,363	\$ 15,849,000	\$ 2,052,324	\$ -	\$ -	\$ 595,835	\$ 18,497,159
Total Capital Projects Fund		\$ 30,615,249	\$ 30,615,249	\$ 30,688,563	\$ 2,502,324	\$ 11,531,752	\$ (59,343)	\$ (3,659,082)	\$ 41,004,214
Community Maintenance Fund (2200)									
Public Works									
E470 / I70 Study	49802	\$ 605,692	\$ 605,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Community Maintenance Fund		\$ 605,692	\$ 605,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2006 Adopted Budget

Appendix 2 - Capital Budget Reconciliations

**Capital Improvement Program: 2005 Adopted Budget Reconciled to the 2005 Projected Budget
Without Aurora Water**

Project Name	Org	2004 CAFR Carryforward by Org	2004 Carry Forward Funds Available Rolled Up to Master Org	2005 Adopted	Fall 2004 Amend For 2005	Spring Amend	Lapses	Projected Fall Amend	2005 Projected Budget
Conservation Trust Fund (2350)									
Library, Recreation & Cultural Services									
Art in Public Places - Recreation CTF	(New)	\$ -	\$ -	\$ 6,750	\$ -	\$ -	\$ -	\$ (6,750)	\$ -
Swimming Pool Infrastructure	43726	-	-	75,000	-	-	-	-	75,000
Beck Recreation Center Remodel	43727	-	-	225,000	-	-	-	-	225,000
Del Mar Pool Bathhouse & Family Acquatics Cntr	43728	-	-	-	-	-	-	-	-
Meadowood Neighborhood Center Addition	43729	-	-	-	-	-	-	-	-
Historic Sites Infrastructure	43730	-	-	10,000	-	-	-	-	10,000
Expo Neighborhood Center Gym	43731	-	-	-	-	-	-	-	-
Recreation Infrastructure/Signage/Equipment	43732	-	-	100,000	-	-	-	-	100,000
Senior Center Addition	43733	-	-	450,000	-	-	-	-	450,000
Sports Complexes Infrastructure	43734	-	-	25,000	-	-	-	-	25,000
Sub-Total Library, Recreation & Cultural		\$ -	\$ -	\$ 891,750	\$ -	\$ -	\$ -	\$ (6,750)	\$ 885,000
Parks & Open Space									
Infrastructure - Parks	61703,61732, 61850,61883	\$ 1,701,576	\$ 1,853,639	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000
Acquisitions	61726	1,061,094	1,061,094	150,000	-	-	-	-	150,000
Park Signage	61732	113,443	-	Not reported separately; Subsidiary Org of 61703					
Art in Public Places - CTF	61741	49,750	49,750	2,000	-	-	-	-	2,000
Greenways/Trails (Non-Bond)	61794,61878, 61880	1,613,000	1,905,469	-	-	175,000	-	-	175,000
Year One Project Support	61818	-	-	Not reported separately; Subsidiary Org of 61886					-
Infrastructure - Open Space	61847	275,845	275,845	-	-	-	-	-	-
New Park Development - Regional & Special Use	61848	601,201	601,201	-	-	-	-	-	-
New Park Development - Neighborhood Parks	61849	425,560	425,560	-	-	-	-	-	-
Systemwide Improvements	61850	38,621	-	Not reported separately; Subsidiary Org of 61703					-
New Park Development - Comm & Large Urban	61851	225	225	-	-	-	-	-	-
Utah Park Tennis Center	61852	105,200	105,200	-	-	-	-	-	-
TIP Hutchinson Match -CTF	61878	139,767	-	Not reported separately; Subsidiary Org of 61794					-
TIP Great Plains Match-CTF	61880	152,702	-	Not reported separately; Subsidiary Org of 61794					-
Motorola Irrigation System Renovation -CTF	61883	-	-	Not reported separately; Subsidiary Org of 61703					-
Construction OS CTF	61886,61818	-	-	230,000	-	-	-	-	230,000
Construction -Parks	61887,61889	-	-	750,000	-	-	-	-	750,000
Generals Park Renovation -CTF	61889	-	-	Not reported separately; Subsidiary Org of 61887					-
Sub-Total Parks & Open Space		\$ 6,277,982	\$ 6,277,982	\$ 1,322,000	\$ -	\$ 175,000	\$ -	\$ -	\$ 1,497,000
Total Conservation Trust Fund		\$ 6,277,982	\$ 6,277,982	\$ 2,213,750	\$ -	\$ 175,000	\$ -	\$ (6,750)	\$ 2,382,000
Enhanced E-911 (2300)									
Information Technology									
800 MHz Radio Expansion	37729	\$ 779,966	\$ 779,966	\$ 1,708,981	\$ -	\$ -	\$ -	\$ -	\$ 1,708,981
Tallyn's Reach Emergency Dispatch Center	37732	25,230	25,230	-	-	-	-	-	-
MDC Infrastructure Replacement	37733	-	-	580,000	-	-	-	-	580,000
Total E-911		\$ 805,196	\$ 805,196	\$ 2,288,981	\$ -	\$ -	\$ -	\$ -	\$ 2,288,981

2006 Adopted Budget

Appendix 2 - Capital Budget Reconciliations

**Capital Improvement Program: 2005 Adopted Budget Reconciled to the 2005 Projected Budget
Without Aurora Water**

Project Name	Org	2004 CAFR Carryforward by Org	2004 Carry Forward Funds Available Rolled Up to Master Org	2005 Adopted	Fall 2004 Amend For 2005	Spring Amend	Lapses	Projected Fall Amend	2005 Projected Budget
Gifts and Grants Fund (2000)									
Parks & Open Space									
Cherry Creek Bike Path	61710	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CO COGO Jewell Wetland Grant	61791	5,038	5,038	-	-	-	-	-	-
Sand Creek Corridor - Private	61820	125,000	125,000	-	-	-	-	-	-
Fitzsimons HUD Grant Lighting	61824	-	-	60,000	-	-	(60,000)	-	-
Sports Park Construction GOCO	61834	281,476	281,476	-	-	-	-	-	-
Fitzsimons Pond/ Guard House	61854	2,029	2,029	-	-	-	-	-	-
Adams County OS Grant	61869	12,685	12,685	-	-	-	-	-	-
Generals Park	61885	-	-	500,000	-	-	-	-	500,000
Sub-Total Parks & Open Space		\$ 551,228	\$ 551,228	\$ 560,000	\$ -	\$ -	\$ (60,000)	\$ -	\$ 500,000
Public Works									
Fitzsimons Landfill Remediation Gran	49763	\$ 12,335,303	\$ 12,335,303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Public Works		\$ 12,335,303	\$ 12,335,303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Gifts & Grants Fund		\$ 12,886,531	\$ 12,886,531	\$ 560,000	\$ -	\$ -	\$ (60,000)	\$ -	\$ 500,000
Golf Fund (5300)									
Parks & Open Space									
Murphy Creek Landscaping	61562	\$ -	\$ -	\$ 47,000	\$ -	\$ -	\$ -	\$ -	\$ 47,000
Tee Time System fo Golf	61563	-	-	65,000	-	17,000	-	(7,460)	74,540
Saddle Rock Patio Expansion	61564	8,721	8,721	-	-	-	-	-	-
Fitzsimons Capital Improvemen	61565	6,099	6,099	-	-	-	-	(6,099)	(6,099)
Centre Hills Pond Dredging	61566	7,639	7,639	40,000	-	-	-	-	40,000
Jewell Avenue Tunnels	61567	29,911	29,911	-	-	-	-	(29,911)	(29,911)
Murphy Creek Furniture	61569	2,500	2,500	-	-	-	-	(2,500)	(2,500)
Springhill Green Construction	61575	-	-	-	-	-	-	-	-
Cart Path Reconstruction	61585	20,000	20,000	20,000	-	-	-	-	20,000
Golf Facility Enhancemen	61586	15,939	15,939	30,000	-	-	-	-	30,000
Centre Hills Additional Land Purchase	61587	7,264	7,264	-	-	-	-	(7,264)	(7,264)
Springhill Irrigation System Upgrade	61597	-	-	35,000	-	-	-	-	35,000
Murphy Creek Construction	61599	1,892	1,892	-	-	-	-	(1,892)	(1,892)
Total Golf Fund		\$ 99,965	\$ 99,965	\$ 237,000	\$ -	\$ 17,000	\$ -	\$ (55,126)	\$ 198,874

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**Capital Improvement Program: 2005 Adopted Budget Reconciled to the 2005 Projected Budget
Without Aurora Water**

Project Name	Org	2004 CAFR Carryforward by Org	2004 Carry Forward Funds Available Rolled Up to Master Org	2005 Adopted	Fall 2004 Amend For 2005	Spring Amend	Lapses	Projected Fall Amend	2005 Projected Budget
Parks Development Fund (2450)									
Parks & Open Space									
Cherry Creek Trail	61760	\$ 61,000	\$ 61,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Natural Open Space Acquisitions	61838	25,000	25,000	-	-	-	-	-	-
New Park Development - Community and Large Urban	61863	200,000	200,000	-	-	-	-	(200,000)	(200,000)
New Park Development - Neighborhood Parks	61864	350,004	350,004	-	-	-	-	(350,004)	(350,004)
Signature Park #1	61868	43,200	43,200	21,600	-	-	-	(64,800)	(43,200)
Great Plains / Sterling Hills West Metro District	61882	611,822	611,822	-	-	-	-	-	-
Construction - Parks AdCo	61884,61890	-	-	460,000	-	-	-	-	460,000
Generals Park Renovation - AdCo	61890	-	-	Not reported separately; Subsidiary Org of 61884				-	-
Infrastructure OS AdCo	61891	-	-	110,000	-	-	-	-	110,000
Construction - Parks PDF	61894,61890, 61895,61896, 61897	-	-	-	-	650,976	-	-	650,976
Altura/Fairplay Parks - PDF	61895	-	-	Not reported separately; Subsidiary Org of 61894				-	-
Tallvyns Park Site Construction - PDF	61896	-	-	Not reported separately; Subsidiary Org of 61894				-	-
Conservatory Park - PDF	61897	-	-	Not reported separately; Subsidiary Org of 61894				-	-
Total Parks Development Fund		\$ 1,291,026	\$ 1,291,026	\$ 591,600	\$ -	\$ 650,976	\$ -	\$ (614,804)	\$ 627,772
Sub-Total Capital Improvement Program Without Aurora Water		\$ 53,698,455	\$ 53,698,455	\$ 42,333,394	\$ 2,502,324	\$ 10,558,195	\$ (119,343)	\$ (4,335,762)	\$ 50,938,808
Total Aurora Water		\$ 78,120,715	\$ 78,120,715	\$ 98,619,106	\$ -	\$ 18,317,950	\$ -	\$ 12,599,446	\$ 129,536,502
Grand Total Capital Improvement Program		\$ 131,819,170	\$ 131,819,170	\$ 140,952,500	\$ 2,502,324	\$ 28,876,145	\$ (119,343)	\$ 8,263,684	\$ 180,475,310

**Capital Improvement Program: 2005 Adopted Budget Reconciled to the 2005 Projected Budget
Aurora Water Only**

Project Name	Org	2004 CAFR Carryforward Rolled Up to Master Org	2005 Adopted	Spring Amend	Projected Fall Amend	2005 IFAS Projected Budget	Anticipated Lapses of 2005 to Roll Up Budget	Anticipated 2004 Carryforward Lapses to Roll Up Budget	Total Lapses for 2005 Supplemental
Wastewater Fund (5100)									
53502 - Master									
Sand Creek Water Reuse Plant - SI	52658	\$ -	\$ 1,000,000	\$ 1,578,685	\$ (1,578,685)	\$ 1,000,000	\$ (1,000,000)	\$ -	\$ (2,578,685)
Sub-Total 53502 - Master		\$ -				\$ 1,000,000			\$ (2,578,685)
53503 - Master									
Sand Creek Reuse Transmission	52897	\$ 817,891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (817,891)	\$ (817,891)
Sub-Total 53503 - Master		\$ 817,891				\$ -			\$ (817,891)
53504 - Master									
SandCreek Water Reuse Plant FB	52787	\$ 2,578,685	\$ -	\$ (2,578,685)	\$ 2,578,685	\$ -	\$ -	\$ (2,578,685)	\$ -
Sub-Total 53504 - Master		\$ 2,578,685				\$ -			\$ -
53513 - Master									
E. Tollgate Creek-Belleview/Smoky	52847	\$ 88,145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (88,145)	\$ (88,145)
Sub-Total 53513 - Master		\$ 88,145				\$ -			\$ (88,145)
53514 - Master									
Fitzsimons Sewer Upgrade - SI	52635	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ (400,000)	\$ -	\$ (400,000)
CherrCreek Conn/Ridgemoor - SI	52636	-	100,000	-	-	100,000	(100,000)	-	(100,000)
Shop Creek Lift Stat Exp - SI	52638	-	2,437,500	(812,500)	312,500	1,937,500	(1,937,500)	-	(1,625,000)
Development Related Sanitary Sewer - SI	52659	-	400,000	(400,000)	-	-	-	-	-
Lowry Sewer Connect - SI	52682	-	-	233,800	-	233,800	(233,800)	-	(233,800)
Sewer Replacement/Rehabilitation	52719	834,998	400,000	-	-	400,000	(400,000)	(834,998)	(1,234,998)
Misc Sanitary Sewer Extension	52722	-	100,000	-	-	100,000	(100,000)	-	(100,000)
Abilene Lift Station Bypass and Decommissioning	52965	368,862	-	-	-	-	-	(368,862)	(368,862)
Sewer Flow Meter Stations	52980	100,000	600,000	(150,000)	-	450,000	(450,000)	(100,000)	(550,000)
Sub-Total 53514 - Master		\$ 1,303,860				\$ 3,621,300			\$ (4,612,660)
53515 - Master									
Shop Creek Lift Stat EXP - DV	52639	\$ -	\$ -	\$ 1,625,000	\$ 312,500	\$ 1,937,500	\$ (1,937,500)	\$ -	\$ (1,625,000)
1st Creek 48th Ave E470	52640	-	1,600,000	-	-	1,600,000	(1,600,000)	-	(1,600,000)
Upper Coal Creek Oversizing	52641	-	400,000	-	-	400,000	(400,000)	-	(400,000)
Tollgate Creek Paralleling	52644	-	2,160,000	250,000	500,000	2,910,000	(2,910,000)	-	(2,410,000)
Sewer Flow Meter Stations	52645	-	-	150,000	-	150,000	(150,000)	-	(150,000)
Develp Related Sanitary Sewer	52723	279,778	-	400,000	-	400,000	(400,000)	(279,778)	(679,778)
Highpointe Sewer (North Area)	52769	228,651	1,000,000	-	-	1,000,000	(1,000,000)	(228,651)	(1,228,651)
DF Cherry Creek Connect/Ridgem	52770	400,000	200,000	(200,000)	1,200,000	1,200,000	(1,200,000)	(400,000)	(400,000)

2006 Adopted Budget

Appendix 2 - Capital Budget Reconciliations

**Capital Improvement Program: 2005 Adopted Budget Reconciled to the 2005 Projected Budget
Aurora Water Only**

Project Name	Org	2004 CAFR Carryforward Rolled Up to Master Org	2005 Adopted	Spring Amend	Projected Fall Amend	2005 IFAS Projected Budget	Anticipated Lapses of 2005 to Roll Up Budget	Anticipated 2004 Carryforward Lapses to Roll Up Budget	Total Lapses for 2005 Supplemental
Lowry Sewer Connections	52808	-	233,800	(233,800)	-	-	-	-	-
Upper Senac Creek	52809	401,942	-	-	-	-	-	(401,942)	(401,942)
Piney Creek Lift Station and Force Main	52823	845,586	-	-	-	-	-	(845,586)	(845,586)
Fitzsimons Sewer Upgrade	52848	1,689,438	-	-	-	-	-	(1,689,438)	(1,689,438)
E. Tollgate Creek Trans-Murphy Creek	52884	78,179	-	-	-	-	-	(78,179)	(78,179)
1st Creek Lift Stat & Force Main	52886	702,046	2,700,000	-	2,000,000	4,700,000	(4,700,000)	(702,046)	(3,402,046)
CF Cherry Creek Connection	52933	-	100,000	200,000	300,000	600,000	(600,000)	-	(300,000)
Coal Creek Se-Picadilly to Alm	52966	1,591,386	-	125,000	-	125,000	(125,000)	(1,591,386)	(1,716,386)
U Senac Creek Lift Sta/Force Main	52967	829,145	-	308,480	-	308,480	(308,480)	(829,145)	(1,137,625)
1st Creek Trnsf to Coal Creek @ 6th	52975	1,500,000	-	-	-	-	-	(1,500,000)	(1,500,000)
1st Creek Trib:Picadilly - Gun Club	52976	1,080,000	-	-	-	-	-	(1,080,000)	(1,080,000)
Use for Non-CIP	53039	-	812,500	(812,500)	-	-	-	-	-
Sub-Total 53515 - Master		\$ 9,626,151				\$ 15,330,980			\$ (20,644,631)
53516 - Master									
Coal Creek Tributaries - SI	52647	\$ -	\$ 550,000	\$ -	\$ -	\$ 550,000	\$ (550,000)	\$ -	\$ (550,000)
UpperSenacTribStab/WtrQual -SI	52648	-	1,282,000	-	-	1,282,000	(1,282,000)	-	(1,282,000)
Aurora Reservoir Bypass - SI	52649	-	200,000	-	-	200,000	(200,000)	-	(200,000)
Upper Piney Creek / Tributaries - SI	52650	-	600,000	-	-	600,000	(600,000)	-	(600,000)
E Tollgate Creek Detention - SI	52651	-	50,000	-	-	50,000	(50,000)	-	(50,000)
Quincy Reservoir Diversion - SI	52652	-	500,000	-	-	500,000	(500,000)	-	(500,000)
Landscape Drainage Ways	52734	76,502	30,000	-	-	30,000	(30,000)	(76,502)	(106,502)
Misc Storm Sewer Extensions	52736	259,152	250,000	-	-	250,000	(250,000)	(259,152)	(509,152)
Drainageway Landscaping	52772	124,894	-	-	-	-	-	(124,894)	(124,894)
Water Quality Improvements	52815	69,767	100,000	-	-	100,000	(100,000)	(69,767)	(169,767)
Lowry 11th Ave Outfall	52830	230,000	-	(230,000)	230,000	-	-	(230,000)	-
Sand Creek Erosion Control	52831	99,153	-	-	-	-	-	(99,153)	(99,153)
Utah Det Pond & Irrigations Sys	52853	-	150,000	(75,000)	-	75,000	(75,000)	-	(75,000)
Fitzsimons Drainage Improvements	52895	629,086	4,000,000	(629,086)	629,086	4,000,000	(4,000,000)	(629,086)	(4,000,000)
Sable Ditch Detention Pond	52923	137,777	-	137,777	(137,777)	-	-	(137,777)	(275,554)
6th Avenue Outfall	52971	-	120,000	-	-	120,000	(120,000)	-	(120,000)
Altura-Montview Storm Sewer	52972	350,000	-	-	-	-	-	(350,000)	(350,000)
Carson Pond Phase 3 Improvement	52973	30,000	150,000	-	-	150,000	(150,000)	(30,000)	(180,000)
Haven Acres Outfall	52977	-	250,000	-	-	250,000	(250,000)	-	(250,000)
Hutchinson Greenbelt Irrigation	52978	130,000	120,000	-	-	120,000	(120,000)	(130,000)	(250,000)
Sub-Total 53516 - Master		\$ 2,136,331				\$ 8,277,000			\$ (9,692,022)

2006 Adopted Budget
Appendix 2 - Capital Budget Reconciliations
**Capital Improvement Program: 2005 Adopted Budget Reconciled to the 2005 Projected Budget
Aurora Water Only**

Project Name	Org	2004 CAFR Carryforward Rolled Up to Master Org	2005 Adopted	Spring Amend	Projected Fall Amend	2005 IFAS Projected Budget	Anticipated Lapses of 2005 to Roll Up Budget	Anticipated 2004 Carryforward Lapses to Roll Up Budget	Total Lapses for 2005 Supplemental
53517 - Master									
Utah Detention Pond/Irrigation System - DV	52653	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ (75,000)	\$ -	\$ (75,000)
Sable Ditch Detention Pond - DV	52679	-	-	137,777	(137,777)	-	-	-	(137,777)
Fitzsimons Drainage Imprv - DV	52680	-	-	629,086	(629,086)	-	-	-	(629,086)
Lowry 11th Ave Outfall - DV	52681	-	-	230,000	(230,000)	-	-	-	(230,000)
Irondale, First and Second Creek Improvement	52827	650,000	-	-	-	-	-	(650,000)	(650,000)
Quincy Reservoir Diversion	52829	105,326	-	-	-	-	-	(105,326)	(105,326)
Upper Piney Creek & Tributaries	52852	1,267,234	-	-	-	-	-	(1,267,234)	(1,267,234)
Coal Creek Tributaries	52892	-	550,000	-	-	550,000	(550,000)	-	(550,000)
E Tollgate Creek Detention	52922	200,000	50,000	-	-	50,000	(50,000)	(200,000)	(250,000)
CF Aurora Reservoir Bypass	52937	614,733	-	-	-	-	-	(614,733)	(614,733)
Sub-Total 53517 - Master		\$ 2,837,293				\$ 675,000			\$ (4,509,156)
53523 - Master									
Upper Sand Creek Plant - SI	52642	\$ -	\$ 60,000	\$ 170,000	\$ (200,000)	\$ 30,000	\$ (30,000)	\$ -	\$ (230,000)
Sub-Total 53523 - Master		\$ -				\$ 30,000			\$ (230,000)
53524 - Master									
Upper Sand Creek Plant	52981	\$ 200,000	\$ 140,000	\$ (320,000)	\$ 200,000	\$ 20,000	\$ (20,000)	\$ (200,000)	\$ (20,000)
Sub-Total 53524 - Master		\$ 200,000				\$ 20,000			\$ (20,000)
53525 - Master									
Granby & Sable Master Plan II	52970	\$ 190,000	\$ -	\$ (190,000)	\$ 190,000	\$ -	\$ -	\$ (190,000)	\$ -
Sub-Total 53525 - Master		\$ 190,000				\$ -			\$ -
53526 - Master									
E470 Corridor Reg Drain Impr	52646	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000	\$ (2,000,000)	\$ -	\$ (2,000,000)
Granby/Sable Mstr Plan II - DV	52678	-	-	190,000	(190,000)	-	-	-	(190,000)
Sub-Total 53526 - Master		\$ -				\$ 2,000,000			\$ (2,190,000)
53529 - Master									
CIP Program Mgmt - SI	52661	\$ -	\$ 263,589	\$ (160,575)	\$ -	\$ 103,014	\$ (103,014)	\$ -	\$ (103,014)
Sub-Total 53529 - Master		\$ -				\$ 103,014			\$ (103,014)
53530 - Master									
CIP Program Mgmt - DV	52662	\$ -	\$ 220,575	\$ 48,075	\$ -	\$ 268,650	\$ (268,650)	\$ -	\$ (268,650)
Sub-Total 53530 - Master		\$ -				\$ 268,650			\$ (268,650)
53531 - Master									
CIP Prog Mgmt - SI	52664	\$ -	\$ 321,810	\$ (56,250)	\$ -	\$ 265,560	\$ (265,560)	\$ -	\$ (265,560)
Sub-Total 53531 - Master		\$ -				\$ 265,560			\$ (265,560)

2006 Adopted Budget

Appendix 2 - Capital Budget Reconciliations

**Capital Improvement Program: 2005 Adopted Budget Reconciled to the 2005 Projected Budget
Aurora Water Only**

Project Name	Org	2004 CAFR Carryforward Rolled Up to Master Org	2005 Adopted	Spring Amend	Projected Fall Amend	2005 IFAS Projected Budget	Anticipated Lapses of 2005 to Roll Up Budget	Anticipated 2004 Carryforward Lapses to Roll Up Budget	Total Lapses for 2005 Supplemental
53532 - Master									
CIP Prog Mgmt - DV	52665	\$ -	\$ 48,000	\$ 64,708	\$ -	\$ 112,708	\$ (112,708)	\$ -	\$ (112,708)
Sub-Total 53532 - Master		\$ -				\$ 112,708			\$ (112,708)
53535 - Master									
Supervisory Control and Data Acquisition	52824	\$ 58,169	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ (50,000)	\$ (58,169)	\$ (108,169)
Sub-Total 53535 - Master		\$ 58,169				\$ 50,000			\$ (108,169)
53540 - Master									
Reuse Storage - SI	52683	\$ -	\$ -	\$ 3,650,000	\$ (3,650,000)	\$ -	\$ -	\$ -	\$ (3,650,000)
Sub-Total 53540 - Master		\$ -				\$ -			\$ (3,650,000)
53541 - Master									
Reuse Storage	52974	\$ 3,650,000	\$ -	\$ (3,650,000)	\$ 3,650,000	\$ -	\$ -	\$ (3,650,000)	\$ -
Sub-Total 53541 - Master		\$ 3,650,000				\$ -			\$ -
53542 - Master									
Granby Ditch Floodway Acquisition	52654	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ (300,000)	\$ -	\$ (300,000)
Sand Creek Floodway Acquisition	52655		250,000	-	-	250,000	(250,000)	-	(250,000)
Sub-Total 53542 - Master		\$ -				\$ 550,000			\$ (550,000)
53545 - Master									
New Ops Control Center	52656	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ (25,000)	\$ -	\$ (25,000)
Highway 30 Recycling Center	52846	65,935	20,000	-	-	20,000	(20,000)	(65,935)	(85,935)
SWR Central Facility WW Bldg	52900	98,826	-	-	-	-	-	(98,826)	(98,826)
Misc Facility Improvements	52928	72,679	-	-	-	-	-	(72,679)	(72,679)
Sub-Total 53545 - Master		\$ 237,440				\$ 45,000			\$ (282,440)
53546 - Master									
New Opps Control Center	52657	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ (25,000)	\$ -	\$ (25,000)
STM Central Facility WW Bldg	52901	408	-	-	-	-	-	(408)	(408)
Sub-Total 53546 - Master		\$ 408				\$ 25,000			\$ (25,408)
53550 - Master									
STM Central Facility Site Improvements	52896	\$ 1,189	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,189)	\$ (1,189)
Sub-Total 53550 - Master		\$ 1,189				\$ -			\$ (1,189)
53553 - Master									
Util Bill App/Hardware-Sewer	52997	\$ 2,303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,303)	\$ (2,303)
Sub-Total 53553 - Master		\$ 2,303				\$ -			\$ (2,303)
53554 - Master									
SandCreek Reuse Plant Loan	52863	\$ 2,283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,283)	\$ (2,283)
Sub-Total 53554 - Master		\$ 2,283				\$ -			\$ (2,283)

2006 Adopted Budget

Appendix 2 - Capital Budget Reconciliations

**Capital Improvement Program: 2005 Adopted Budget Reconciled to the 2005 Projected Budget
Aurora Water Only**

Project Name	Org	2004 CAFR Carryforward Rolled Up to Master Org	2005 Adopted	Spring Amend	Projected Fall Amend	2005 IFAS Projected Budget	Anticipated Lapses of 2005 to Roll Up Budget	Anticipated 2004 Carryforward Lapses to Roll Up Budget	Total Lapses for 2005 Supplemental
53555 - Master									
SE Sewer Agreement at Aurora Reservoir - City	52727	\$ 213,013	\$ 800,000	\$ -	\$ -	\$ 800,000	\$ (800,000)	\$ (213,013)	\$ (1,013,013)
SE Sewer Agreement at Aurora Reservoir Dev	52887	209,028	400,000	-	-	400,000	(400,000)	(209,028)	(609,028)
Sub-Total 53555 - Master		\$ 422,041				\$ 1,200,000			\$ (1,622,041)
53556 - Master									
Developer Cost Shares SD-SI	52660	\$ -	\$ 800,000	\$ (800,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Util Bill App/Hardware-Storm	52998	2,302	-	-	-	-	-	(2,302)	(2,302)
Sub-Total 53556 - Master		\$ 2,302				\$ -			\$ (2,302)
53557 - Master									
Developer Cost Shares - Storm	52729	\$ 1,192,283	\$ -	\$ 800,000	\$ -	\$ 800,000	\$ (800,000)	\$ (1,192,283)	\$ (1,992,283)
Sub-Total 53557 - Master		\$ 1,192,283				\$ 800,000			\$ (1,992,283)
Total Wastewater Fund		\$ 25,346,774	\$ 29,319,774	\$ (295,008)	\$ 5,349,446	\$ 34,374,212	(34,374,212)	(25,346,774)	\$ (54,371,540)
Water Fund (5000)									
53500 - Master									
Lawn Irrigation Return Flow-SI	52603	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ (250,000)	\$ -	\$ (250,000)
Sand Creek Water Reuse Plant-SI Water	52672	-	-	1,000,000	(500,000)	500,000	(500,000)	-	(1,000,000)
Sub-Total 53500 - Master		\$ -				\$ 750,000			\$ (1,250,000)
53501 - Master									
Lawn Irrigation Return FLOws	52859	\$ 946,747	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ (250,000)	\$ (946,747)	\$ (1,196,747)
Sand Creek Parkway	52992	1,588,776	-	-	-	-	-	(1,588,776)	(1,588,776)
Sub-Total 53501 - Master		\$ 2,535,523				\$ 250,000			\$ (2,785,523)
53505 - Master									
Gravel Pit Storage Ark-SI	52601	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ (100,000)	\$ -	\$ (100,000)
Upper S Platte Storage-SI	52602	-	-	17,000,000	-	17,000,000	(17,000,000)	-	(17,000,000)
S Platte Planning/Engr-SI	52606	-	-	21,000,000	-	21,000,000	(21,000,000)	-	(21,000,000)
Gravel Pit Store S Platte-SI	52607	-	-	250,000	-	250,000	(250,000)	-	(250,000)
East Reservoir-SI	52609	-	-	1,000,000	(1,000,000)	-	-	-	(1,000,000)
Columbine Resv Diligence-SI	52623	-	50,000	200,000	(200,000)	50,000	(50,000)	-	(250,000)
Busk-Ivanhoe Project	52624	-	50,000	(50,000)	-	-	-	-	-
Jefferson Lake	52625	-	50,000	-	-	50,000	(50,000)	-	(50,000)
54f Raw Water Line	52800	598,406	-	-	-	-	-	(598,406)	(598,406)
Aurora Reservoir Aeration	52801	291,739	2,000,000	-	(1,200,000)	800,000	(800,000)	(291,739)	(2,291,739)
PAC System - Quincy Pump Station	52914	300,000	-	-	-	-	-	(300,000)	(300,000)
SI Otero Pump Station Reovation	52934	1,541,119	-	-	-	-	-	(1,541,119)	(1,541,119)

2006 Adopted Budget

Appendix 2 - Capital Budget Reconciliations

**Capital Improvement Program: 2005 Adopted Budget Reconciled to the 2005 Projected Budget
Aurora Water Only**

Project Name	Org	2004 CAFR Carryforward Rolled Up to Master Org	2005 Adopted	Spring Amend	Projected Fall Amend	2005 IFAS Projected Budget	Anticipated Lapses of 2005 to Roll Up Budget	Anticipated 2004 Carryforward Lapses to Roll Up Budget	Total Lapses for 2005 Supplemental
Rampart Delivery System	52947	535,681	5,000,000	(2,500,000)	(225,000)	2,275,000	(2,275,000)	(535,681)	(3,035,681)
Busk-Ivanhoe Project	52948	250,000	-	50,000	-	50,000	(50,000)	(250,000)	(300,000)
Homestake Channel Improvements	52950	500,000	-	-	-	-	-	(500,000)	(500,000)
Homestake Channel Repair	52951	292,140	-	-	-	-	-	(292,140)	(292,140)
Raw Water Maintenance	52959	580,000	500,000	-	(500,000)	-	-	(580,000)	(1,080,000)
Sub-Total 53505 - Master		\$ 4,889,085				\$ 41,575,000			\$ (49,589,085)
53506 - Master									
East Reservoir-DV	52608	\$ -	\$ 2,000,000	\$ (1,000,000)	\$ -	\$ 1,000,000	\$ (1,000,000)	\$ -	\$ (1,000,000)
Rampart Delivery System-DV	52621	-	-	2,500,000	-	2,500,000	(2,500,000)	-	(2,500,000)
Homestake/Eagle River Project	52700	1,351,160	-	-	1,000,000	1,000,000	(1,000,000)	(1,351,160)	(1,351,160)
Gravel Pit Storage S Platte	52905	997,350	250,000	(250,000)	-	-	-	(997,350)	(997,350)
Gravel Pit Storage Arkansas	52906	600,000	100,000	(100,000)	-	-	-	(600,000)	(600,000)
CF Otero Pump Station Renovation	52935	91,653	-	-	-	-	-	(91,653)	(91,653)
Upper S Platte Storage/SPCUP	52938	300,000	500,000	(500,000)	-	-	-	(300,000)	(300,000)
Columbine Reservoir Diligence	52939	200,000	-	(200,000)	200,000	-	-	(200,000)	-
South Platte Project	52987	30,434	21,000,000	(21,000,000)	-	-	-	(30,434)	(30,434)
Rocky Ford II	52991	1,749,259	-	-	-	-	-	(1,749,259)	(1,749,259)
Sub-Total 53506 - Master		\$ 5,319,856				\$ 4,500,000			\$ (8,619,856)
53507 - Master									
Aurora Water Purification Fac-SI	52617	\$ -	\$ 2,500,000	\$ 1,250,000	\$ -	\$ 3,750,000	\$ (3,750,000)	\$ -	\$ (3,750,000)
Sub-Total 53507 - Master		\$ -				\$ 3,750,000			\$ (3,750,000)
53508 - Master									
Aurora Water Purification Facility	52996	\$ 1,255,650	\$ 2,500,000	\$ (1,250,000)	\$ -	\$ 1,250,000	\$ (1,250,000)	\$ (1,255,650)	\$ (2,505,650)
Sub-Total 53508 - Master		\$ 1,255,650				\$ 1,250,000			\$ (2,505,650)
53509 - Master									
FRAA3 Well	52627	\$ -	\$ 850,000	\$ -	\$ (850,000)	\$ -	\$ -	\$ -	\$ (850,000)
Redrill Wells - System Improve	52956	2,842,255	1,000,000	(500,000)	(1,472,856)	(972,856)	972,856	(2,842,255)	(3,342,255)
Sub-Total 53509 - Master		\$ 2,842,255				\$ (972,856)			\$ (4,192,255)
53510 - Master									
New Wells - Development	52957	\$ 1,404,202	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ (500,000)	\$ (1,404,202)	\$ (1,904,202)
Piney Creek Non-Potable Irrigation	52988	500,000	-	-	-	-	-	(500,000)	(500,000)
Sub-Total 52510 - Master		\$ 1,904,202				\$ 500,000			\$ (2,404,202)

2006 Adopted Budget

Appendix 2 - Capital Budget Reconciliations

**Capital Improvement Program: 2005 Adopted Budget Reconciled to the 2005 Projected Budget
Aurora Water Only**

Project Name	Org	2004 CAFR Carryforward Rolled Up to Master Org	2005 Adopted	Spring Amend	Projected Fall Amend	2005 IFAS Projected Budget	Anticipated Lapses of 2005 to Roll Up Budget	Anticipated 2004 Carryforward Lapses to Roll Up Budget	Total Lapses for 2005 Supplemental
53511 - Master									
Zone 7 Pump Station	(New)	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ (500,000)	\$ -	\$ -
Zone 8 Pump Station (50 Percent)	(New)	-	-	-	2,500,000	2,500,000	(2,500,000)	-	-
Zone 3 Reservoir/Pump Station-SI	52610	-	750,000	-	-	750,000	(750,000)	-	(750,000)
Gun Club Zone 6 3rd Pump-SI	52613	-	250,000	-	-	250,000	(250,000)	-	(250,000)
Zone 5 Resvr-Kings Pt-SI	52614	-	1,500,000	-	-	1,500,000	(1,500,000)	-	(1,500,000)
Zone 5 Smokey Hill Renovation-SI	52615	-	432,000	432,000	-	864,000	(864,000)	-	(864,000)
City Oversize Cost-SI	52619	-	-	250,000	-	250,000	(250,000)	-	(250,000)
Homestake Capital Projects	52669	-	-	500,000	-	500,000	(500,000)	-	(500,000)
Automated Meter Reading System	52768	128,201	1,520,905	-	-	1,520,905	(1,520,905)	(128,201)	(1,649,106)
Harvest/Orchard to Arapahoe	52858	210,000	-	(210,000)	210,000	-	-	(210,000)	-
SI Potomac/Mississippi-Colfax	52917	457,574	-	-	-	-	-	(457,574)	(457,574)
SI Misc Transmission Mains	52932	285,000	525,000	58,124	(58,124)	525,000	(525,000)	(285,000)	(868,124)
Line Replacement	52954	145,557	1,500,000	-	750,000	2,250,000	(2,250,000)	(145,557)	(1,645,557)
Zone 5 Trt Wtr Stor-Aur Res-SI	52993	1,287,840	8,000,000	-	(1,000,000)	7,000,000	(7,000,000)	(1,287,840)	(9,287,840)
Sub-Total 53511 - Master		\$ 2,514,172				\$ 18,409,905			\$ (18,022,201)
53512 - Master									
Zone 8 Pump Station (50 percent)	(New)	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000	\$ (2,500,000)	\$ -	\$ -
Zone 3 Reservoir/Poum Station-DV	52611	-	250,000	-	-	250,000	(250,000)	-	(250,000)
Gun Club Zone 6 3rd Pump-DV	52612	-	250,000	-	-	250,000	(250,000)	-	(250,000)
Gun Club/Colfax-64th/Picadilly	52629	-	1,796,000	-	-	1,796,000	(1,796,000)	-	(1,796,000)
Harvest:Orch/Arap-DVLPR	52677	-	-	210,000	(210,000)	-	-	-	(210,000)
CF Misc Transmission Mains	52702	266,248	-	(58,124)	58,124	-	-	(266,248)	(208,124)
Picadilly/32nd/64th Himal 24f	52711	1,315,457	-	-	-	-	-	(1,315,457)	(1,315,457)
40th Kalispell to Tower 16f	52715	203,210	-	-	-	-	-	(203,210)	(203,210)
6th Ave/Himalaya/Gun Club	52781	577,120	-	-	-	-	-	(577,120)	(577,120)
Colfax: Picadilly Rd-Gun Club	52782	250,000	-	-	-	-	-	(250,000)	(250,000)
Oversize County Line Rd Line	52783	-	1,600,000	-	-	1,600,000	(1,600,000)	-	(1,600,000)
56th & Himalaya:64th&Picadilly	52839	563,222	-	-	-	-	-	(563,222)	(563,222)
Jewell: Gun Club/Pohaton Development	52840	266,000	-	-	-	-	-	(266,000)	(266,000)
City Oversizing Cost	52855	958,060	-	250,000	-	250,000	(250,000)	(958,060)	(1,208,060)
Zone 7 Powhaton Rd/Reservoir	52861	6,010,106	-	-	-	-	-	(6,010,106)	(6,010,106)
CF Zone 5 Smokey Hill Pump Station	52868	-	432,000	(432,000)	-	-	-	-	-
Kings Pointe Pump Station Zone 7	52870	1,091,325	-	-	-	-	-	(1,091,325)	(1,091,325)
6th Ave/Gun Club to Powhaton	52876	866,000	-	-	-	-	-	(866,000)	(866,000)
Powhaton: Orchard to Dry Creek Line	52878	596,000	-	-	-	-	-	(596,000)	(596,000)
Picadilly Rd: Quincy - Hampden	52880	152,881	-	-	-	-	-	(152,881)	(152,881)
Smoky Hill Rd: Gun Club to County Line	52910	525,000	500,000	-	-	500,000	(500,000)	(525,000)	(1,025,000)
Harvest-Bellview E of Gun Club	52912	525,000	-	-	-	-	-	(525,000)	(525,000)
Harvest Orchard to Bellview	52913	210,000	-	-	-	-	-	(210,000)	(210,000)

**Capital Improvement Program: 2005 Adopted Budget Reconciled to the 2005 Projected Budget
Aurora Water Only**

Project Name	Org	2004 CAFR Carryforward Rolled Up to Master Org	2005 Adopted	Spring Amend	Projected Fall Amend	2005 IFAS Projected Budget	Anticipated Lapses of 2005 to Roll Up Budget	Anticipated 2004 Carryforward Lapses to Roll Up Budget	Total Lapses for 2005 Supplemental
CF Potomac/Mississippi-Colfax	52916	360,132	-	-	-	-	-	(360,132)	(360,132)
Arap/Monaghan-Powhatan/Cnty Ln	52942	630,000	-	-	-	-	-	(630,000)	(630,000)
Miss/ Harvest-Gun Club/E Jewell	52943	600,000	-	-	-	-	-	(600,000)	(600,000)
Zone 5 Reservoir @ Kings Pointe	52944	-	1,500,000	-	-	1,500,000	(1,500,000)	-	(1,500,000)
Zone 7 Water on Arap Realigned	52945	250,000	-	-	-	-	-	(250,000)	(250,000)
Zone 8 Water Dry Creek:Powhatan-Mon	52946	500,000	-	-	-	-	-	(500,000)	(500,000)
64th Ave-Picadilly to Himalaya	52982	210,000	-	-	-	-	-	(210,000)	(210,000)
Himalaya Rd-56th to 70th	52986	368,000	-	-	-	-	-	(368,000)	(368,000)
Sub-Total 53512 - Master		\$ 17,293,761				\$ 8,646,000			\$ (23,591,637)
53518 - Master									
SI Aurora Reservoir Bypass	52936	\$ 820,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (820,710)	\$ (820,710)
Sub-Total 53518 - Master		\$ 820,710				\$ -			\$ (820,710)
53521 - Master									
Water/Sewer Reuse Planning-SI	52605	\$ -	\$ 500,000	\$ -	\$ (500,000)	\$ -	\$ -	\$ -	\$ (500,000)
Water Dist Master Plan-SI	52620	-	50,000	-	-	50,000	(50,000)	-	(50,000)
Upper Sand Creek Plant-SI Water	52670	-	-	90,000	-	90,000	(90,000)	-	(90,000)
Water Distribution Master Plan	52806	84,719	-	(84,719)	84,719	-	-	(84,719)	-
IRP - System Improvements	52952	4,311	700,000	-	(500,000)	200,000	(200,000)	(4,311)	(704,311)
Sub-Total 53521 - Master		\$ 89,030				\$ 340,000			\$ (1,344,311)
53522 - Master									
Upper Sand Creek Plant-DV Water	52671	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ (60,000)	\$ -	\$ (60,000)
Water Distribution Mstr Plan-DV	52675	-	-	84,719	(84,719)	-	-	-	(84,719)
Water Resources Strategic Plan	52792	233,819	-	-	-	-	-	(233,819)	(233,819)
Box Creek Reservoir	52904	821,013	-	-	-	-	-	(821,013)	(821,013)
Water / Sewer Reuse	52908	1,025,759	-	-	-	-	-	(1,025,759)	(1,025,759)
IRP - Development	52953	278,374	-	-	-	-	-	(278,374)	(278,374)
Sub-Total 53522 - Master		\$ 2,358,965				\$ 60,000			\$ (2,503,684)
53527 - Master									
CIP Program Mgmt-SI	52630	\$ -	\$ 844,587	\$ 955,618	\$ -	\$ 1,800,205	\$ (1,800,205)	\$ -	\$ (1,800,205)
Sub-Total 53527		\$ -				\$ 1,800,205			\$ (1,800,205)
53528 - Master									
CIP Program Mgmt-DV	52631	\$ -	\$ 1,173,840	\$ (609,540)	\$ -	\$ 564,300	\$ (564,300)	\$ -	\$ (564,300)
CIP Program Mgmt-DVLPR	52632	-	-	116,880	-	116,880	(116,880)	-	(116,880)
Sub-Total 53528		\$ -				\$ 681,180			\$ (681,180)
53533 - Master									
SCADA/Security	52674	\$ -	\$ -	\$ 2,057,326	\$ (1,557,326)	\$ 500,000	\$ (500,000)	\$ -	\$ (2,057,326)
Sub-Total 53533 - Master		\$ -				\$ 500,000			\$ (2,057,326)

**Capital Improvement Program: 2005 Adopted Budget Reconciled to the 2005 Projected Budget
Aurora Water Only**

Project Name	Org	2004 CAFR Carryforward Rolled Up to Master Org	2005 Adopted	Spring Amend	Projected Fall Amend	2005 IFAS Projected Budget	Anticipated Lapses of 2005 to Roll Up Budget	Anticipated 2004 Carryforward Lapses to Roll Up Budget	Total Lapses for 2005 Supplemental
53534 - Master									
Supervisory Control & Data Acquisition	52753	\$ 1,557,326	\$ 500,000	\$ (2,057,326)	\$ 1,557,326	\$ -	\$ -	\$ (1,557,326)	\$ -
Sub-Total 53534 - Master		\$ 1,557,326				\$ -			\$ -
53536 - Master									
Water Acquisition-SI	52600	\$ -	\$ 4,000,000	\$ -	\$ (4,000,000)	\$ -	\$ -	\$ -	\$ (4,000,000)
Homestake/Pueblo Ditch Acquisition	52999	-	2,000,000	-	-	2,000,000	(2,000,000)	-	(2,000,000)
Sub-Total 53536 - Master		\$ -				\$ 2,000,000			\$ (6,000,000)
53537 - Master									
Lower S Platte Water Rights Acquisition	52622	\$ -	\$ 10,000,000	\$ -	\$ -	\$ 10,000,000	\$ (10,000,000)	\$ -	\$ (10,000,000)
Water Acquisition	52710	3,588,759	-	-	-	-	-	(3,588,759)	(3,588,759)
Sub-Total 53537 - Master		\$ 3,588,759				\$ 10,000,000			\$ (13,588,759)
53538 - Master									
Reuse Reservoir Land Acq-SI	52989	\$ -	\$ 800,000	\$ (800,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total 53538 - Master		\$ -				\$ -			\$ -
53539 - Master									
Reuse Reservoir Land Acq-Dev	52990	\$ 1,000,000	\$ 200,000	\$ 800,000	\$ -	\$ 1,000,000	\$ (1,000,000)	\$ (1,000,000)	\$ (2,000,000)
Sub-Total 53539 - Master		\$ 1,000,000				\$ 1,000,000			\$ (2,000,000)
53543 - Master									
Watershed Protection Program	52807	\$ 706,911	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ (100,000)	\$ (706,911)	\$ (806,911)
Sub-Tota 53543 - Master		\$ 706,911				\$ 100,000			\$ (806,911)
53544 - Master									
New Ops Control Center	52618	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ (150,000)	\$ -	\$ (150,000)
South Area Operations Building	52805	-	500,000	-	(500,000)	-	-	-	(500,000)
S Maint Facility - FMP	52924	197,800	-	-	-	-	-	(197,800)	(197,800)
Remodel Building A - Central	52925	2,069,433	-	-	-	-	-	(2,069,433)	(2,069,433)
Storage Bldg W Yard Water T&D	52995	179,571	-	-	-	-	-	(179,571)	(179,571)
Sub-Total 53544 - Master		\$ 2,446,804				\$ 150,000			\$ (3,096,804)
53547 - Master									
Raw Water Security	52626	\$ -	\$ 500,000	\$ -	\$ (500,000)	\$ -	\$ -	\$ -	\$ (500,000)
Water System Security	52902	853,983	-	-	-	-	-	(853,983)	(853,983)
Sub-Total 53547 - Master		\$ 853,983				\$ -			\$ (1,353,983)

**Capital Improvement Program: 2005 Adopted Budget Reconciled to the 2005 Projected Budget
Aurora Water Only**

Project Name	Org	2004 CAFR Carryforward Rolled Up to Master Org	2005 Adopted	Spring Amend	Projected Fall Amend	2005 IFAS Projected Budget	Anticipated Lapses of 2005 to Roll Up Budget	Anticipated 2004 Carryforward Lapses to Roll Up Budget	Total Lapses for 2005 Supplemental
53548 - Master									
Denver Basin Conjunctive Use-SI	52604	\$ -	\$ 100,000	\$ -	\$ (100,000)	\$ -	\$ -	\$ -	\$ (100,000)
Lowry Water Line Replacement-SI	52673	-	-	200,000	(200,000)	-	-	-	(200,000)
Susp Bridge Parker Repaint-SI	52676	-	-	305,960	(305,960)	-	-	-	(305,960)
CF Oversizing Fitz Water Line	52919	-	225,000	-	(225,000)	-	-	-	(225,000)
Sub-Total 53548 - Master		\$ -				\$ -			\$ (830,960)
53549 - Master									
Lowry Water Line Replacement	52838	\$ -	\$ 200,000	\$ (200,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Susp Bridge Parker Rd Repaint	52865	305,960	-	(305,960)	305,960	-	-	(305,960)	-
Denver Basin Adjunction	52949	227,144	-	-	(227,144)	(227,144)	227,144	(227,144)	(227,144)
Sub-Total 53549 - Master		\$ 533,104				\$ (227,144)			\$ (227,144)
53551 - Master									
Griswold Water Plant Renovation-SI	52616	\$ -	\$ 500,000	\$ -	\$ (500,000)	\$ -	\$ -	\$ -	\$ (500,000)
Homestake/Turquoise ContRenewal	52628	-	100,000	-	-	100,000	(100,000)	-	(100,000)
CIP Deffered-SI	52633	-	(14,000,000)	-	14,000,000	-	-	-	14,000,000
SI Water Plant Expan Wemlinger	52881	114,169	-	-	-	-	-	(114,169)	(114,169)
Util Bill Appli/Hardware Upgrade	52918	19,100	-	-	-	-	-	(19,100)	(19,100)
Sub-Total 53551 - Master		\$ 133,269				\$ 100,000			\$ 13,266,731
53552 - Master									
CF Griswold Water Plant Renovation FB	52790	\$ -	\$ 500,000	\$ (500,000)	\$ -	\$ -	\$ -	\$ -	\$ -
CF Water Plant Expan Wemlinger	52872	130,576	-	-	-	-	-	(130,576)	(130,576)
Sub-Total 53552 - Master		\$ 130,576				\$ -			\$ (130,576)
Total Water Fund		\$ 52,773,941	\$ 69,299,332	\$ 18,612,958	\$ 7,250,000	\$ 95,162,290	\$ (95,162,290)	\$ (52,773,941)	\$ (140,686,231)
Total Aurora Water		\$ 78,120,715	\$ 98,619,106	\$ 18,317,950	\$ 12,599,446	\$ 129,536,502	\$ (129,536,502)	\$ (78,120,715)	\$ (195,057,771)



The background of the page features a large, light gray watermark of the Aurora City Seal. The seal is circular and contains a stylized sunburst or starburst design in the center. Below the sunburst, there is a horizontal band with five small stars. At the bottom of the seal, the word "AURORA" is written in a serif font, following the curve of the circle.

Budget Ordinance Summary



Budget Ordinance Summary

Ordinance Process

The following pages describe 2005 and 2006 budget ordinances. The initial budget ordinance for each year is adopted in the fall of the prior year. Twice each year, departments are given an opportunity to request amendments due to factors that were not identified at that time the budget was initially adopted. At these times, departments submit supplemental budget amendment requests to the Office of Budget and Financial Planning (OBFP). OBFP creates a list of supplemental requests in an amending ordinance that is reviewed and revised by City management and forwarded to City Council for review and approval. If City Council approves the amending ordinance, the budget is officially changed. These amending ordinances can be used to change the budget in a prior year, the current year, or the upcoming year, depending on the situation. Normally, these amending ordinances occur in the spring and the fall. Copies of the official ordinances are kept on file in the budget office.

2006 Budget Ordinances

The primary ordinances in a given budget year are those that establishes the tax levy, creates the initial adopted budget and sets the initial appropriations. These are known as budget ordinances. There are three 2006 ordinances: the Tax Levy Ordinance, the Adopting Budget Ordinance, and the Appropriating Budget Ordinance.

Tax Levy Ordinance (Introduction 10/10/2005, Approved 11/15/2005, Effective 11/26/2005):

This ordinance establishes the annual tax levy on all taxable property within the City. The revenue raised from this tax is used to defray the general expenses of the City and to discharge certain indebtedness of the City.

Adopting Budget Ordinance (Introduction 10/10/2005, Approved 11/15/2005, Effective 11/26/2005): This ordinance adopts the City's annual operating and capital improvement projects budget. The adopting ordinance sets the budget parameters for the City in a given year.

Appropriating Budget Ordinance (Introduction 10/10/2005, Approved 11/15/2005, Effective 11/26/2005): This ordinance establishes specific budget appropriations by fund for the fiscal year. This ordinance is considered the spending blueprint for all funds and for all departments within the General Fund.

2005 Amending Ordinances

Amending ordinances are used to modify the amounts approved with the budget ordinances. There were three 2005 amending ordinances: the 2004 Fall Supplemental Amendment Ordinance, the 2005 Spring Supplemental Budget Appropriation Amendment Ordinance, and the 2005 Fall Supplemental Budget Appropriation Amendment Ordinance. Although the 2004 Fall Supplemental Amendment Ordinance included amendments for 2004 and 2005, only the 2005 section is specifically identified.

2004 Fall Supplemental Amendment Ordinance (Introduced 12/20/2004, Approved 1/10/2005, Effective Date 2/15/2005): The 2004 Fall Supplemental Budget Appropriation Amendment Ordinance modified the budgets for 2004 and 2005. The items in this supplemental are taken into account in the 2005 projection, as published in this budget book. The most significant amendment that affected 2005 includes:

- 1) New revenue of \$2.0 million will fund the 38th Avenue Tower to Picadilly Construction Project in Public Works.

Spring Supplemental Budget Appropriation Amendment Ordinance (Introduced 06/06/2005, Approved 7/12/2005, Effective 7/23/2005): This ordinance amended the original budget for 2005 and also amended the 2004 budget for year-end adjustments. The items in this supplemental are taken into account in the 2005 projection, as published in this budget book. The most significant amendments that affect 2005 include:

- 1) An appropriation increase of \$16.5 million in the Water Fund associated with the Walker Reservoir Purchase.
- 2) New revenue of \$11.4 million will fund an increase in Capital Projects Fund and the Designated Revenue Fund associated with the Aurora City Center incentive payments being replaced with debt service payments.
- 3) A total of \$5.0 million of technical adjustments reflecting approved federal spending plans for CDGB and HOME programs, with \$1.4 million coming from new revenue and the rest coming from fund balance.
- 4) An appropriation of \$2.75 million in the Designated Revenue Fund to fund Smoky Hill Bridge with new exaction revenue.
- 5) An appropriation of \$2.5 million in the Designated Revenue Fund to support redevelopment projects in the Fitzsimons Boundary area.
- 6) A net of \$1.3 million in Arapahoe County Debt Service payments will now be funded through the proceeds of COPs.

Fall Supplemental Budget Appropriation Amendment Ordinance (Introduced 1/9/2006, Passed 1/23/06, Effective 2/25/06): This is the second of two scheduled appropriation adjustments. In addition to amending the budget for 2005, the 2005 fall supplemental also amended the 2006 adopted budget. Although most of these items were known at the time of the creation of the proposed budget and therefore were included in 2005 department expenditure estimates, some supplemental items were identified too late for inclusion in the department estimates. The most significant amendments that affect 2005 include:

- 1) An increase in the Capital Projects Fund transfer of \$6.4 million associated primarily with greater than expected capital-related revenue.

- 2) \$11.3 million of appropriation in the Designated Revenue Fund related to DIA Noise mitigation.
- 3) A \$33.8 million water revenue bond will fund a \$29.3 million net expenditure increase in the Water Fund.
- 4) A total of \$15.9 million of appropriation will be lapsed in the Wastewater Fund, including those deferred to coincide with the 2006 Wastewater bond issue and the completion of others.
- 5) A total of \$2.4 million of appropriation will be lapsed in the Capital Projects Fund primarily from the North Maintenance Facility and the Facilities Study.
- 6) In the Golf Fund, Saddle Rock Bond refinancing will add \$5.4 million in appropriations, offset by \$5.5 million in increased revenue.

The most significant amendments that affect 2006 include:

- 1) A total of \$18.3 million in the Wastewater Fund including re-appropriations of previously deferred projects to coincide with the 2006 Wastewater bond issue.



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Budget Process and Calendar



Budget Process and Calendar

The budget process for the City involves teamwork and cooperation among many groups and individuals within the City, including: citizens; elected officials; other government entities; neighborhood associations; Council-appointed boards and commissions; and City staff. The process provides opportunities for the public to gain information and understanding about the City's budget and operations. In addition, citizens are given a forum to provide input regarding how the City allocates its resources.

Citizen Involvement

Budget town meetings are conducted by each Ward Council member early in the budget development process. At that time, citizens receive information about the budget and are given the opportunity to inform City Council about their issues and priorities. Citizens are encouraged to express their opinions about the budget and members of the public can make requests of City Council. In addition, two public hearings are scheduled during City Council's formal weekly meetings. One hearing is held in the spring before budget preparation begins; and the other is scheduled in the fall just prior to Council meeting(s) to consider the proposed budget.

The Citizens' Advisory Budget Committee (CABC) meets monthly to become familiar with City operations, priorities, and budget needs. The CABC meets prior to the proposed budget submission to form its own recommendations to present to City Council. Other commissions directly involved in making budget recommendations to the City Council are the Human Relations Commission (HRC), the Citizens' Advisory Committee on Housing and Community Development (CHCD), and the Citizens' Utility Advisory Committee (CUAC).

City Staff Involvement and the Basis of Budgeting

Each year, the Office of Budget and Financial Planning projects revenues for the next five years. The first year of the five-year projection is used as the basis for the annual operating budget. The annual operating budget balances operating expenditures with operating revenues.

For expenditures, the baseline for the development of the 2006 budget during 2005 is the projected amount approved by City Council when they adopted the 2005 budget less one-time items and various adjustments. These changes may include: items approved in the 2005 Spring Supplemental ordinance; utility, water, and gasoline rate adjustments; risk management adjustments; and fleet service cost adjustments. Personal services costs are calculated by the Office of Budget and Financial Planning to reflect current staffing levels and cost factors. These amounts are provided to the departments on a line-item basis.

Any new funding request that is not tied to the items noted above must be requested and specifically justified within a budget amendment request (an "add"). This process applies to requests to fund expanded or additional services. Similarly, departments submit budget reductions (a "cut") when lower revenue projections necessitate such items.

Each Council appointee and department director submits the budget for his or her department. Working with their program managers and budget coordinators, department directors and appointees compile and submit their budget. This information is submitted to the Office of Budget and Financial Planning in June. The budget submission includes line-item allocations.

After significant review of additions and reductions by the Deputy City Managers, the City Manager, and other Council Appointees, the Office of Budget and Financial Planning consolidates prior year actual expenditures, the current year budget, projections, and department budget submissions into the City Manager's proposed budget document. Items in the proposed budget are presented to City Council, both in one-on-one settings and formal presentations, for their consideration and approval. The City Council convenes a workshop in the fall to discuss the proposed budget. At this time, the City Council makes any desired adjustments to the proposal and forwards it to a formal meeting for a vote.

In accordance with the City Charter, the budget is adopted by December after appropriate public notices and readings. After the budget is adopted, City Council may adjust the budget by way of one or more supplemental appropriation ordinances during the year. These are normally considered in the spring and fall.

More information on policies related to these processes can be found in the Financial Structures and Policies section.

Budget Document

The Office of Budget and Financial Planning annually prepares two formal documents:

1. The *Proposed Budget* is a recommended budget using the current year budget with adjustments as approved by the City Manager.
2. The *Adopted Budget* is formally adopted by the City Council in the annual budget ordinance. It is the result of refinements made to the proposed budget by Council after analysis of overall City needs, priorities, and available resources.

Budget Calendar

Summary of Key Events

The City's fiscal year is January 1 through December 31. The budget is developed and considered between May and November. Monitoring and adjustment of the budget occur throughout the year. The following is a typical calendar.

January – May

- Final revenues and expenditures for the previous year are reported and analyzed;
- First quarter review of current year expenditures and revenues;

- Appropriation amendments are requested and the spring supplemental ordinance is presented;
- Goals and priorities for the next year are defined; and
- City Council members host “Budget Town Meetings.”

May – September

- Second quarter review of current year expenditures and revenues;
- Departments and Council Appointees prepare proposed budgets/adjustments;
- Executive staff evaluate projections and determine budget adjustments;
- Departments present budget adjustments to City Manager;
- Administrative fee changes are reviewed by a Council Committee; and
- The proposed budget is produced and delivered to City Council.

September – December

- City Council reviews the proposed budget and makes budget decisions;
- Administrative fees are approved;
- Budget ordinances are introduced and adopted;
- Third quarter review of current year expenditures and revenues; and
- Appropriation amendments are requested and the fall supplemental ordinance is presented.





General Financial Policies



General Financial Policies

Financial Structures and Policies Overview

This section details the financial structure of the city and the financial policies specific to each fund type. The financial structure portion defines the three fund categories and goes into detail on the basis of accounting and the basis of budgeting for each fund type. The financial policies portion clarifies the overall financial policies of the City, as well as policies specific to different funds. These financial policies include both formal policies and current practice. The policies in this document apply to the 2005 budget year and previous years only. From time to time, they are reviewed and updated.

Financial Structure and the Associated Basis of Accounting/Budgeting

The City's budgeting and accounting system uses funds to report its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Each fund is a separate accounting entity. Resources of the City are accounted for in individual funds based on the purpose for which they are to be used. The various funds are classified into three categories: Governmental, Proprietary, and Fiduciary. Each category is further divided into separate fund types. Certain funds may not be specifically budgeted by OBFP, because they do not technically use City money. Funds not budgeted by the City are specifically noted in their respective categories on pages I-46 to I-49.

There are three fund categories used in the City of Aurora and each uses a different basis of accounting. Basis of accounting refers to the point at which revenues and expenditures are recognized. *Full accrual basis* recognizes revenues when earned (rather than received) and expenditures when an obligation to pay is incurred (rather than when the payment is made). Capital expenses (the costs of acquiring tangible assets) are recognized over the life of the asset, not when the asset is purchased. Under the *modified accrual basis* of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures. For the most part, the basis of accounting and the basis of budgeting are the same. Any differences between the basis of accounting and the basis of budgeting for City funds are noted in each section.

Table 1: City of Aurora Fund Structure

Fund Categories	Basis of Accounting	Types	Nature of the Funds
Governmental	Modified	General Fund	General operating fund for the City
		Special revenue funds	Resources to be spent for a specified purpose
		Debt service funds	Account for principal, interest, and fees for debt
		Capital funds	Resources to be spent on major capital projects
Proprietary	Full	Enterprise funds	Financed and operated similar to private business
		Internal service funds	Resources to be spent for centralized services
Fiduciary	Full (nonbudgeted)	Pension trust funds	Account for assets held in a trustee capacity Custodial in nature

Governmental Funds

The City of Aurora accounts for Governmental Funds using the modified accrual basis of accounting. Major revenues recognized in the accounting period in which they become both measurable and available include: property tax, sales and use taxes, lodger's tax, occupational privilege tax, franchise taxes, intergovernmental revenues, interest, and charges for services. The City considers revenue available if collected within two months after year-end. Major revenues determined not to be available soon enough to pay liabilities of the current period or not objectively measurable include: special assessments, licenses, permits, fines, and forfeitures. Therefore, they are recognized in the year they are received. Expenditures are recorded when incurred with the exception of principal on long-term debt and compensated absences, which are accounted for when due.

The **General Fund** is the general operating fund of the City. It is used to account for all general financial resources. Resources are used to finance general City expenditures and to transfer to other funds as required by law or approved by the City Council.

Special revenue funds are used to account for revenues that are restricted or designated on specified purposes. Special Revenue Funds include:

- Abatement Fund;
- Arapahoe County Open Space Fund;
- Aurora Urban Renewal Authority (not budgeted);
- Community Development Fund;
- Community Maintenance Fund;
- Conservation Trust Fund;
- Cultural Services Fund;
- Designated Revenues Fund;
- Development Review Fund;
- Emergency Contingency Fund;
- Enhanced E-911 Fund;
- Gifts & Grants Fund;
- Parks Development Fund;
- Policy Reserve Fund;
- Recreation Services Fund; and
- TABOR Reserve Fund.

Debt service funds account for principal, interest, and fees incurred due to general obligation, special assessment, and certificates of participation debt of the City except those accounted for in a proprietary fund. Debt Service Funds include:

- Aurora Capital Leasing Corporation (not budgeted);
- Aurora Urban Renewal Authority Debt Service Fund (not budgeted);
- General Obligation Debt Service;
- Special Improvement District Debt Service (SID); and
- Surplus and Deficiency.

The **Capital funds** account for resources allocated for the acquisition or construction of major capital projects except those financed by special revenue and proprietary funds. Capital Funds include:

- The Capital Projects Fund (CPF);
- Aurora Capital Leasing Corporation Capital Projects Fund (not budgeted);
- Bond Proceeds Fund; and
- Building Repair Fund.

The difference between the basis of accounting and the **basis of budgeting** for Governmental Funds are as follows:

- Encumbrances are treated as expenditures in the year they are encumbered, not when the expenditure occurs.
- Grants are considered revenue when awarded, not when earned.
- Sales, use, and lodgers taxes are considered revenue when received rather than when earned.
- Project-length (continuing appropriation) budgets adopted during the year are considered to reduce funds available in the year adopted.
- Overspending of project length (continuing appropriation) budgets is considered to reduce funds available.
- Close-out of unspent project-length (continuing appropriation) budgets is considered to increase funds available.
- Proceeds from capital leases and related capital expenditures are not budgeted.
- The value received on the trade-in of fixed assets and the related capital expenditures are not budgeted.
- Changes in investment income due to recording investments at fair value are not budgeted.
- Operating transfers and the movement of funds are not synonymous. Operating transfers may or may not necessitate cash movement, and cash movement may be done without an operating transfer. They are necessary when the goal is to:
 - Move budget between departments in the same fund, the exception being a transfer of budget from Non-departmental;
 - Move budget within a department to another fund;
 - Move budget between departments and between funds; and,
 - Move capital budget from one project to another, regardless of department, unless a master-subordinate relationship exists with the projects. This relationship is referenced in more detail in the Capital Funds Financial Policies Section on page I-56.

Proprietary Funds

Proprietary Funds account for operations that are financed and operated in a manner similar to private business. They are accounted for on a full accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Unbilled, but earned, utility service revenues are recorded at year-end.

Enterprise Funds account for activities for which a fee is charged to external users for goods and services. Activities must be reported as enterprise funds if any of the following conditions exist: the activity is financed with debt that is secured solely by a pledge of revenues from fees and charges; laws or regulations require that the activity's costs, including capital costs, be recovered with fees and charges; or the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs. An enterprise fund must be able to operate self-sufficiently over time. Enterprise funds include:

- Golf Fund;
- Wastewater Fund; and
- Water Fund.

Internal Service Funds account for resources provided by other City funds for centralized services to City departments and agencies on a cost-recovery basis. Internal Service Funds are:

- Fleet Management Fund;
- Print Shop Fund; and
- Risk Management Fund.

The difference between the basis of accounting and the **basis of budgeting** for Proprietary Funds are as follows:

- Capital outlay is budgeted as an expenditure in the year purchased.
- Depreciation is not budgeted.
- Interest capitalized on construction projects is budgeted as interest expense.
- Proceeds from the issuance of debt are considered revenues instead of an increase in liabilities.
- Principal payments are shown as expenditures rather than reductions of the liability.
- Encumbrances are treated as expenditures in the year they are encumbered, not when the expense occurs.
- Receipts of long-term receivables are considered revenues, not reductions of the receivable.
- Proceeds from the sale of assets are recognized as revenue; however, the related gain or loss is not.
- Purchases of inventory are considered expenditures when purchased, not when sold or used.
- Debt issue and discount costs are considered to be expended when paid, not capitalized and amortized over the life of the bonds.
- Gains or losses on the early extinguishment of debt are considered to increase or decrease the funds available in the year in which they occur and are not capitalized and amortized over the life of the bonds.
- Accrued compensated absences are not considered expenditures until paid.
- Interest earned on escrowed cash and investments is not considered revenue for budget purposes.

- The gain or loss on the equity in the joint venture is not budgeted, however payments to the joint venture are budgeted as expenditures.
- Project-length (continuing appropriation) budgets are considered reductions of funds available when appropriated.
- Overspending of project length budgets is considered to reduce funds available.
- Close-out of unspent project length budgets is considered to increase funds available.
- Proceeds from capital leases and related capital expenditures are not budgeted.
- The value received on the trade-in of fixed assets and the related capital expenditures are not budgeted.
- Changes in investment income due to recording investments at fair value are not budgeted.
- Operating transfers and the movement of funds are not synonymous. Operating transfers may or may not necessitate cash movement, and cash movement may be done without an operating transfer. They are necessary when the goal is to:
 - Move budget between departments in the same fund, the exception being a transfer of budget from Non-departmental;
 - Move budget within a department to another fund;
 - Move budget between departments and between funds; and,
 - Move capital budget from one project to another, regardless of department, unless a master-subordinate relationship exists with the projects. This relationship is referenced in more detail in the Capital Funds Financial Policies Section on page I-56.

Fiduciary Funds

Fiduciary funds are used to account for assets held in a trustee capacity. They are custodial in nature. Fiduciary funds are not budgeted. The primary fiduciary fund type is the Pension Trust Fund. **Pension Trust Funds** are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, and other governments. Trust Funds include

- Elected Officials and Executive Personnel Defined Benefit Plan (EOEP)
- General Employee Retirement Plan (GERP)

General Financial Policies

I. General Financial Policies Applicable to All Funds

The policies identified as general policies are applicable to all funds of the City and impact overall financial management decisions.

A. Revenue Policies

1. The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in local economic conditions which adversely impact that source.
2. Each year the budget office will project revenues for the ensuing five years. The first year of the five-year projection will be used as the basis for the annual operating budget. The basis of the projection is disclosed in the Revenue Section of this book. The projection is consistent with management and Council direction.
3. Federal or state aid and gifts or grants will be accepted only after an assessment is made of potential cost implications.

B. Budget Expenditure Policies

1. The annual operating budget as accepted and appropriated by the City Council will be adhered to in the level of detail approved by Council. If necessary, supplemental appropriations can be used to modify this budget.
2. The City of Aurora budget will balance sources and uses.
3. The annual operating budget will normally provide for adequate funding of City retirement systems, adequate maintenance and/or replacement of capital plant and equipment, and adequate maintenance of an insurance fund, providing for self-insurance or using other acceptable insurance methods. If adequate funding cannot be budgeted, these differences shall be disclosed.

C. Transfer Policies

1. For purposes of budgeting, a transfer will be considered an operating transfer if it accomplishes the following:
 - a) Moves budget between departments in the same fund, the exception being a transfer of budget from Non-departmental, which is classified as a budget transfer;
 - b) Moves budget within a department to another fund;
 - c) Moves budget between departments and between funds, and;
 - d) Moves capital budget from one project to another, regardless of department, unless a master-subordinate relationship exists with the projects. This relationship is referenced in more detail in the Capital Improvements Projects Funds Financial Policies Section on page I-56.
2. Operating transfers require Council approval.
3. Budget transfers of non-capital budget appropriations within the same department and fund, including transfers to and from the Non-departmental budget, do not require Council approval.
4. Operating transfers may or may not involve the movement of cash.

5. In some cases, for purposes of ensuring adequate disclosure of substantive appropriation changes, supplemental budget ordinances may identify as transfers certain items not technically considered operating transfers.

D. Funds Available Policies

1. Funds Available can be used to balance sources and uses if reasonable due diligence is made to insure that its use will not create future adverse impacts.
2. Funds Available can be transferred from one fund to another as needed, pursuant to the rules that govern the sending fund.
3. Funds Available is “designated” when Council decides that a future expected need should be funded. It is not a legal requirement. Holding funds available for a future project that is not yet encumbered is an example of this practice.
4. Funds Available is “reserved” when legal restrictions from parties outside the City restrict its use. Encumbrances are examples of this practice.
5. Reservations and designations may change as situations warrant.

E. Investment/Cash Management Policies

1. The City of Aurora will use pooled city cash to invest in United States government, corporate, and money market instruments. Criteria for selecting investments, using the prudent investor rule, are safety, liquidity, and yield, in that order of priority.
2. Cash and investment proceeds will be structured to utilize all available funds for investment purposes.

F. Legal, Accounting and Auditing Policies

1. The Charter and Code of the City of Aurora, State of Colorado statutes, and federal laws and regulations will be followed wherever they apply to the financial activities of the City.
2. The source of historical financial information about the City will be the central accounting system as operated and maintained by the Finance Department. The source of all current and future budget information, including spending plans, revenues, and expenditures, is the annual budget document.
3. The City of Aurora Internal Audit Office will audit financial controls and operational efficiencies.
4. An annual external audit will be performed by an independent public accounting firm with the subsequent issuance of a financial report and opinion.

II. General Fund Policies

The General Fund is used to account for the ordinary operations of the City of Aurora, which are financed primarily from taxes and other general revenues. In addition to policies applicable to all funds, the following policies shall apply specifically to the General Fund:

A. Revenue and Expenditure Policies

1. Unless legally designated, revenue that comes into the General Fund is considered to be for general purposes.
2. The City of Aurora will follow a policy of prompt and efficient collection of City imposed taxes.
3. The City of Aurora revenue structure will not rely solely on property taxes or other restricted and inelastic sources of revenues.
4. A reserve equal to 10 percent of the General Fund operating budget, adjusted to exclude the Capital Projects Fund transfer; transfers associated with sales tax incentives; and 2/1000-related expenditures will be held in the Policy Reserve Fund.

III. Special Revenue Funds Financial Policies

The City of Aurora uses special revenue funds to account for revenues from specific taxes or other restricted revenue that by law or agreements are designated to finance specific activities of city government. In addition to policies applicable to all funds, the following policies shall apply specifically to Special Revenue funds.

A. Community Development Fund

The Community Development Fund accounts for revenue and expenditures relating to federal grants. Community Development expenditures will be operated in accordance with general City financial policies and appropriate federal regulations.

B. Recreation Revenue Fund

The Recreation Fund is used to account for the financing of recreation activities and programs through General Fund subsidies, user fees, and charges for services.

1. Council, from time to time, examines the appropriateness of the relationship between revenues raised by fees compared to revenues raised by transfers of General Fund monies.
2. Increases in costs related to pay increases mandated by City policy, utilities charges, maintenance contracts, and other mandatory requirements, will generally be funded through an increase in the General Fund transfer.

C. Conservation Trust Fund

Revenue for the Conservation Trust Fund shall be derived from lottery receipts for financial transactions concerning the City's portion of the State of Colorado lottery income.

D. Gifts & Grants Fund

The Gifts & Grants Fund is used to account for revenue received for specific purposes according to appropriate laws and agreements. In addition to policies applicable to all funds, the following policies shall apply specifically to the Gifts & Grants Fund:

1. Gifts & Grants Funds will be pursued and gift and grant opportunities will be evaluated based on current and future financial implications. Gift & Grants Fund expenditures will be in accordance with the expressed or implied purpose stated in the terms of the gift or grant.
2. Revenue is recorded on the basis of a signed award.

E. Policy Reserve Fund

The Reserve Fund serves primarily as a financial reserve to maintain the financial strength of the City.

1. The amount in the fund represents ten percent of the total unrestricted operating expenditures of the General Fund less transfers for capital, Police 2 per 1000 reservations, and incentive payments.
2. City Council may authorize expenditures from this fund for any public purpose and may approve loans from this fund to any other fund of the City on such terms and conditions as Council deems appropriate.

F. TABOR Reserve Fund

The Taxpayer Bill of Rights (TABOR) Reserve Fund was created in 1999 to account for monies of the City that are reserved pursuant to the requirements of Article X, Section 20(5) of the Colorado Constitution (the TABOR Amendment).

1. Money in excess of the Fund's minimum legal requirement (3 percent of the fiscal year's spending, less transfers, refunds, gifts, and certain other expenditures) may be transferred to any other fund of the City and expended for other public purposes.
2. Expenditures from this fund may be used solely for declared emergencies and must be replenished within 365 days.
3. The City Council, upon majority vote, may approve loans from this fund to any other fund on the terms and conditions Council deems appropriate.

G. Social Service Agency Funding Financial Policies

Specific financial policies concerning support to outside agencies for community and human services include the City's desire to assist those outside agencies without significantly impacting the primary service responsibilities of the City of Aurora. In addition to policies applicable to all funds, the following policies shall apply specifically to Social Service Agency funding:

1. Basic responsibility for governmental support of social services rests with federal, state, and county governments.
2. City involvement in support of social or community services shall occur under the following guidelines:
 - a) The organization involved must be a nonprofit agency.
 - b) The service or program shall substantially meet a community need of Aurora citizens.
 - c) The service or program does not duplicate or significant overlap services provided by agencies currently serving the City of Aurora and will meet an identified community need.
 - d) Agencies providing assistance to City departments by servicing referred clients shall be given priority consideration for funding.
 - e) The agency sponsors agree to submit financially detailed expenditures, the number of clients served according to municipal boundaries, and ratio of resources utilized per client according to municipal boundaries.
 - f) The agency agrees to sign a formal contract with the City of Aurora stipulating amounts accepted, the scope of services to be provided to Aurora residents, and the results desired.
3. For those agencies or organizations that the Council has previously agreed to provide funding, the following general guidelines apply:
 - a) Each year the City Council will review the basic decision to provide funding to the agency. In the event that the City Council determines to continue funding of the agency or organization, any increase in such funding shall generally follow inflationary increases at a rate consistent with that applied to the general City budget; provided, however, that the City Council may modify this standard if it determines that extraordinary conditions so dictate.
4. The City Council discourages the submission of out-of-cycle budget requests for social service agencies. The only exception to this policy is requests for charitable contributions related to the purchase of tables at charitable social events. Such requests may be considered if:
 - a) The amount requested does not exceed funds set aside by Council for such purpose; and
 - b) If an individual Council member recommends the request and it is approved by the Full Council.

IV. Capital Improvements Projects Funds Financial Policies

The Capital Improvements Program (CIP) is a process that identifies City capital projects needed to maintain current capital assets and support new development and services.

A. Revenue and Expenditure Policies

1. A capital improvement project is defined as the construction, acquisition or improvement of infrastructure, facilities, or other qualifying asset that costs at least \$25,000 and which has a long-term benefit of five years or more, or extends the useful life of the improved asset by five years or more. Also included are:
 - a) Direct personnel costs associated with engineering, design, inspection, and project management. Direct supply, service, and support costs, such as those related to construction, financial services, or major procurement bidding costs may also be charged to CIP projects.
 - b) Major street renovation.
 - c) Initial purchase or replacement of computer and communications hardware, as long as the hardware has a life of more than five years. Initial purchase or replacement of computer and communications software, will also apply, as long as the software equals or exceeds \$25,000 in any given year.
 - d) Multi-organization one-time purchases/replacements of a number of similar pieces of equipment costing at least \$200,000 in total.
 - e) Vehicles costing at least \$200,000.
2. The legal level of control for a capital improvement program will be the project as defined in Section H of the budget document.
3. Any request to transfer budget from one project listed in the Capital Improvement Program Summary by Fund Department, and Project, to another project similarly listed will require approval by City Council.
4. Council authorization is not required to establish subordinate project codes that will be used to track revenues, expenditures, and budgets for components within an appropriated capital project as long as such transfers remain within a single fund and department. Council authorization is also not required for budget transfers among subordinate project codes established in this master-subsidary manner.
5. A department may not enter into a contract without sufficient appropriation to cover the contract.

V. Enterprise Funds Financial Policies

The enterprise funds are used to establish, finance, and account for the acquisition, operation, and maintenance of City of Aurora programs which are entirely or predominantly self-supporting by user charges or dedicated revenues. In addition to

policies applicable to all funds, the following policies shall apply specifically to the enterprise funds:

A. Revenue and Expenditure Policies

1. Enterprise fund revenue will be generated by the sale of goods and services or from other dedicated revenues to provide for effective operations.
2. Periodically, license, permit, and user fees will be reviewed to determine what fees should be charged to provide for sound financial policies.
3. Enterprise funds user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital.
4. Charges to enterprise funds for services provided by the General Fund will be based on a pro rata unit share of each enterprise fund's resource use, taking into account any offsetting no charge or reduced cost service provided by the enterprise fund to other City funds.

VI. Internal Service Funds Financial Policies

Internal Service funds are used to finance and account for goods and services furnished by a designated organizational program to other organizational programs within the City of Aurora fund structure. In addition to policies applicable to all funds, the following policies shall apply specifically to Internal Service funds:

A. Revenue and Expenditure Policies

1. Internal Service funds revenue will cover the cost of operations and will be generated by charging City of Aurora budget programs that use such services.
2. Standard rates will be reviewed periodically to determine if charges to other funds are reasonable.
3. The City will operate a risk management program to provide for protection against loss and a reduction in exposure to liability. Such program shall include an employee safety-training program to minimize financial losses to the City.

VII. Debt Service Funds Financial Policies

A. Debt Policies

1. The City of Aurora will not use long-term debt to finance operations or for repair or renovation of existing assets unless the remaining useful life following such repair or renovation is extended.
2. Debt issuance decisions should include consideration of the impact of debt service costs and net increased operations and maintenance costs resulting from projects financed with debt.

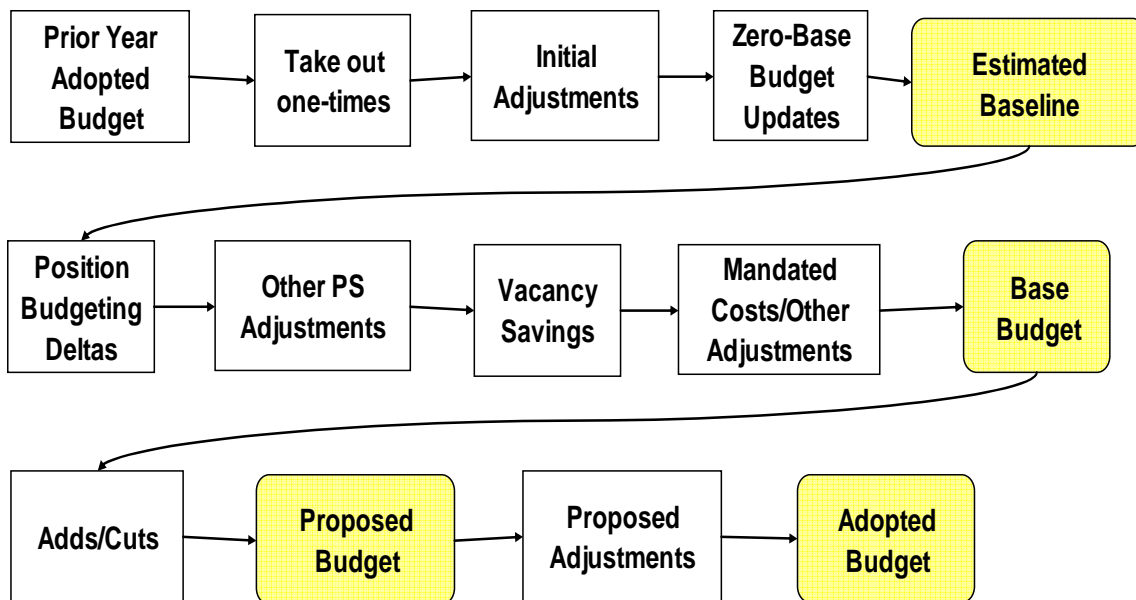
3. Both capital projects and improvements financed with debt should have a useful life equal to or exceeding the term of the final maturity of the debt issued. Lease-purchase financing will be considered when the useful life of the item is equal to or greater than the length of the lease.
4. Debt should be self-supporting whenever possible, whereby debt service payments are funded from revenues specifically dedicated to retiring the bonds.
5. The total outstanding general obligation indebtedness of the City, other than water bonds, shall not exceed three percent of the assessed valuation of the taxable property within the City.

Policies Related to Specific Events

I. Policies related to budget building

A. The **Budget Process** period is created each year, depending on the procedures that need to take place and the relative importance of these procedures.

B. Most **Budget Processes** will follow a flow similar to this:



C. The definitions and policies related each individual phase of the budget process are as follows:

1. **Prior year adopted budget:** The prior year adopted budget is that budget that was approved by Council during the prior year. Carryforwards, transfers, lapses, or supplementals are not included in this amount.

2. **Take out one-times:** During the creation of the prior year budget, there were items that were added into the budget on a one-time basis. That is, the expenditure was not meant to carry into the next year's budget. Those appropriations are backed out during this phase. It is the responsibility of OBFP, with department input, to back out the budgets.
3. **Initial Adjustments:** There are several types of initial adjustments, including:
 - a) **Prior Year Fall Supplemental Ongoing:** This is the addition of ongoing items from the previous year's supplemental. It is the responsibility of OBFP, with department input, to back out the budgets.
 - b) **Program Updates:** This is the physical rearranging of orgs within an M- program (MProg). (An MProg is OBFP's version of the program. An org may roll to a different MProg than it does a program, depending on how the department would like to show them.) When an org moves from one MProg to another, the history of that org also moves.
 - c) **Net Zero entry:** This is the movement of budget from one org and account to another that results in no bottom-line change. Specific policies pertain to what accounts are allowed to move in the net zero entry process. Because they will be fully updated at another point in the budget building process, budget cannot move into or out of :
 - i. Position Budgeting (PB) forecasted personal services accounts;
 - ii. Accounts included in the Zero Base Budget process;
 - iii. Interfund charge accounts;
 - iv. Debt related accounts;
 - v. Transfer accounts;
 - vi. Allocated admin accounts;
 - vii. Utility accounts, and
 - viii. One-time budget requirements.
 - d) **Current Year Spring Supplemental Ongoing:** This is the addition of ongoing items from the current year's supplemental. It is the responsibility of OBFP, with department input, to back out the budgets.
4. **Zero Base Budget Updates:** This modified version of the zero base budget, in which several accounts or types of accounts are set to zero, after which the department will request the necessary budget to fund the accounts. This is done in order to create a budget built on actual need. The funds and accounts affected can vary from year to year.
5. The sum of these four steps creates the **Estimated Baseline**.

6. **Position Budgeting Deltas:** Position Budgeting (PB) is the tool used to create line item personal services budgets. The position budgeting delta is the amount of difference between the Estimated Baseline and the amount the PB system calculates for each position. The PB system does not calculate every personal services account. Changes in non-PB related accounts are placed in the next phase, Other Personal Services Adjustments. Policies specific to FTE budgeting are found in a later section.
7. **Other Personal Service Adjustments:** Personal Service cost changes not related to the PB system are entered in this phase.
8. **Vacancy Savings:** Several departments have vacancy targets, which is budgeted personal services savings not usually tied to a specific position. It is primarily used in large departments that have normal turnover throughout the year. If possible, departments are encouraged to not have vacancy savings.
9. **Mandated Costs / Other Adjustments:** Mandated costs are those items where the City has “no choice” but to fund the costs.
 - a) Examples include:
 - i. Utilities costs increases driven by rate changes, not costs driven by increased use
 - ii. Increased risk charges
 - iii. Changes in subsidies and overhead charges driven by mandated costs or base personal services increases
 - b) OBFP calculates most of these items. Utilities, Internal Services, and Human Resources are especially important here
 - c) The Budget Office will work with departments on items that the department believes qualify as baseline additions versus those that need to be shown as adds.
10. The **Estimated Baseline** plus the sum of the four previous steps creates the **Base Budget**. As a matter of policy, City Council is not presented the detail behind the previous steps, but the detail must be available upon request.
11. **Adds/Cuts:** Those budget changes that are not mandated costs (i.e. “choice” items) are entered into the budget as adds and cuts. City Council is presented with a list of these adds and cuts.
12. The **Estimated Baseline** plus the Adds/Cuts creates the **City Manager’s Proposed Budget**, of which the Council deliberates at the October workshop. The proposed budget is the culmination of all of the earlier phases.

13. **Proposed Adjustments:** During City Council's October workshop, any changes that City Council wishes to make from the Proposed Budget are entered into this phase.
14. The **Proposed Budget** and the Proposed Adjustments create the **Adopted Budget**. This budget is approved by ordinance and entered into IFAS upon formal Council approval.

II. Policies Related to Spring and Fall Supplementals (AKA Amendments):

- A. Supplementals are normally done twice a year, one in the spring, and one in the fall.
- B. The purpose of a supplemental is to give departments the ability to modify their current working budget to take into account things that were not known at the time of the creation of the approved budget.
- C. In the months prior to supplemental entry, OBFP will keep a tickler file with details about possible amendments.
- D. Supplemental entry will be done in BMS.
- E. A Supplemental must be requested if:
 1. The supplemental will increase the budget of a department within a fund.
 2. The supplemental is associated with an operating transfer of funds available from one fund to another.
 3. The supplemental moves budget authority between two departments, regardless of whether or not they are in the same fund, with the exception of Non-departmental.
 4. The supplemental moves budget authority between two capital projects, unless a subordinate relationship exists between the projects.
 5. The supplemental involves significant lapses of budget appropriation, as defined by the budget officer.
- F. **Line Items:** The line items of every Supplemental will be comprised of the following types:
 1. **New Appropriation:** This is an increase to the budget not from operating transfers. Most supplementals are new appropriations. An org and account is necessary for a new appropriation. A new appropriation must be a positive number.
 2. **Operating Transfers:** This is a change to the budget associated with a movement of funds available across funds. A transfer out org and account on the sending side, as well as a transfer in org and account on the Offset tab for the receiving side, is necessary for a this appropriation. Bullet G, Offsets, will have more information on this.
 3. **Lapse:** This is a decrease to the budget not from operating transfers. An org and account is necessary for a lapse. A lapse must be a negative number.
 4. **Payment to a City Funded Entity:** This is a line item pertaining to the transfer of funding to a non-budgeted City Funded Entity (CFE). A transfer out org and account is necessary for this appropriation.

5. **No Appropriation – Revenue Only:** This is a line item with an amount of zero for the supplemental that includes a revenue offset with no corresponding appropriation. The revenue org and account must be entered as an offset for this type. Bullet G, Offsets, will have more information on this.
- G. **Offsets:** An offset is that amount of the add that will not affect the fund's bottom line, as any expenditure change will be covered by revenue changes or transfers of previously appropriated budget. Revenue that will offset the expenditure supplemental must be entered, when applicable. Offsets can be comprised of the following types:
1. **New Revenue:** The supplemental will be at least partially funded by new revenue. An org and account for the new revenue is necessary for a new revenue offset.
 2. **Operating Transfers:** The supplemental will be at least partially funded by an operating transfer. An org and account for the operating transfer is necessary for this offset. As noted above, a transfer out org and account on the sending side is also necessary.
- H. **Special Cases:**
1. Transferring budget authority from one capital org to another will be shown as a lapse (decrease) in the sending org and a new appropriation (increase) in the receiving org.
- I. **Net bottom line impact:** This is the difference between the amendment and the offset. This is the amount that the funds available will change, if the supplemental is approved.
- J. If two supplementals are related in that for one to be approved, the other must be approved, they will be linked in the BMS system and shown to City Council as one supplemental.
- K. After the supplemental list has been checked for accuracy and readability, it is sent to the Deputy City Managers for approval. The Budget Office and the Deputy City Managers reserve the right to delete, add, or modify supplementals prior to the Supplemental ordinance being sent to City Council.
- L. Once the DCM's approve the supplementals, the entire supplemental ordinance is created. The ordinance is composed of :
1. The routing slip
 2. The agenda form
 3. The ordinance
 4. The supplemental backup material (from BMS)
- M. Supplementals are presented to City Council during a special study session, then at the regular Council meeting for the first and second readings.
- N. OBFP will upload the org and account information into the IFAS system after the first reading, unless the political climate surrounding the supplemental is such that the approval of the supplemental by City Council cannot be reasonably expected.





Debt ★ Management ★



Debt Management

The City of Aurora, like other communities, must provide new and expanded capital improvements to enable the City to maintain and expand services as the City grows. Most of these improvements are streets, parks, and public facilities that have high costs and serve the City for many years.

There are two basic approaches to pay for these improvements. With the first approach, generally known as pay-as-you-go financing, the City uses current revenues (cash) as the primary source of funds for capital improvement projects. The second approach to fund capital improvements involves the use of debt financing. Debt financing is an especially suitable means to pay for projects that are needed to support additional infrastructure generated by growth. Debt financing allows construction of improvements at a more opportune time, rather than delaying projects until enough current revenues and fund balances are available. Project costs are more fairly distributed to the users over the useful life of the improvements with the debt financing approach.

Types of Debt

The City Charter authorizes the types of bonded indebtedness the City can incur. The City Charter requires voter approval of general obligation debt, even if no new tax is required to repay the debt. Revenue debt, which is payable from enterprise funds, does not require voter approval.

General Obligation Bonds

These bonds are generally issued for improvements such as infrastructure projects including streets, parks, and public buildings. General Obligation bonds are backed by the full faith, credit, and taxing power of the City.

Revenue Bonds

These bonds are mainly associated with capital improvement projects associated with the Water, Sewer, and Golf enterprises of the City. A dedicated stream of revenues (net of operating expenses) is pledged to pay both the principal of and interest on the revenue bonds. Typically, enterprise funds are the only funds that generate sufficient revenues to support the repayment of debt over a reasonable period.



Development Revenue Bonds

These are bonds that promote business or other economic activity. They are paid solely from the revenues derived from the private enterprise for which the bonds were issued. They do not constitute an obligation of the City.

Refunding Bonds

Bonds issued to prepay outstanding bonds of the City are refunding bonds. When interest rates are at levels that are lower than the rates of bonds currently outstanding, the City may issue refunding bonds.

Special or Local Improvement District Bonds

These bonds enable construction of improvements within a designated district(s) of the City whereby the improvements confer special benefits on the real property within the districts and general benefits to the City at large. Revenues generated from special assessments collected from property owners within the districts are used to pay both the principal of and interest on the bonds.

Tax Increment Revenue Bonds

Tax increment revenue bonds finance the construction of public improvements within an urban renewal area established by the City. The incremental revenues generated within the boundaries of the tax increment district within an urban renewal area following its establishment are dedicated to paying the principal of and interest on the bonds.

Debt Guidelines

A goal in managing debt is to maintain or enhance the City's bond rating determined by the rating agencies (Moody's and Standard & Poor's). The guidelines below help ensure the goal is met and that debt is used only for highly justified purposes.

Fiscal Impact and Limitations of Debt Use

Debt issuance decisions should include consideration of the impact of debt service costs and net increased operations and maintenance costs resulting from projects financed by debt. Debt should not be used for current operations or for repair or renovation of existing assets unless the remaining useful life following such repair or renovation is extended.

Minimum Useful Life

Both capital projects and improvements financed with debt should have a useful life equal to or exceeding the term of the final maturity of the debt issued.

Self-Supporting and Inter-fund Loans

Debt should be self-supporting whenever possible, whereby debt service payments are funded from revenues specifically dedicated to retiring the bonds. Inter-fund loans between City funds are periodically approved by City Council.

Current Status

As of November 30, 2005, the total debt authorized and issued by the City and City-affiliated entities was \$523.6 million, and the projected principal balance remaining on December 31, 2005 is \$459.1 million. Principal payments in 2006 total \$25.6 million.

Recent Debt Financing

In 2005, the City issued \$4,625,000 Golf Course Enterprise System Refunding Revenue Bonds, Series 2005, to refinance its Series 1995 Golf Course Enterprise System Revenue Bonds. The Series 1995 Bonds financed construction of the Saddle Rock Golf Course. The City also issued \$23,395,000 Certificates of Participation through the Aurora Capital Leasing Corporation (ACLC) to finance open space acquisition and street improvements. The City also issued a Special Improvement District Revenue Note (Dam West Neighborhood Fence Project) in the amount of \$1,140,000. Finally, the City issued a \$100,000,000 Water Improvement Revenue Governmental Bond, to the Colorado Water Resources and Power Development Authority (CWRPDA). CWRPDA acted as conduit issuer for this borrowing, and also paid for certain costs of issuance.

Legal Debt Margin

The City Charter requires that the total outstanding general obligation indebtedness of the City, other than water bonds, shall not at any time exceed three percent of the assessed valuation of the taxable property within the City. The City's general obligation bonds, other than water bonds, are limited to maturities of 15 years from date of issue. Water bond maturities are specified by the ordinance authorizing issuance of the bonds.

The City's estimated legal debt margin as of December 31, 2004 is \$72.0 million.

Bond Ratings

The City's credit ratings, assigned by the bond rating agencies, are a determinant of successful debt financing. It is the City's goal to achieve high credit ratings for its bonds, due to the benefits they provide. Strong ratings enhance the City's overall reputation through its demonstrated financially sound position. High ratings result in lower interest rates on funds borrowed, which in turn means lower costs to the taxpayer. High ratings also help ensure that the City's bonds are attractive investments in the bond market.

The City's general obligation credit ratings as of November 2005 are “Aa2” from Moody's and “AA” from Standard & Poor's. The following table demonstrates how these ratings stand within the range of ratings of each rating agency.

Moody's and Standard & Poor's Credit Ratings for Municipal Bonds		
RATING		DESCRIPTION
Moody's (1)	Standard & Poor's (2)	
Aaa	AAA	Best quality, extremely strong capacity to pay principal and interest.
Aa	AA	High quality, very strong capacity to pay principal and interest.
Aa2	AA	City of Aurora General Obligation Credit Rating.
A	A	Upper medium quality, strong capacity to pay principal and interest.
Baa	BBB	Medium grade quality, adequate capacity to pay principal and interest.
BA and Lower	BB and Lower	Speculative quality, low capacity to pay principal and interest.

(1) Moody's uses a "1", "2", or "3" ratings category modifier to differentiate those bonds within a single rating category. For example, a rating of A1 signifies a slightly higher quality than A2.

(2) Standard & Poor's attaches a "+" or "-" to indicate slight variation within the rating groups. For example, AA- indicates a credit rating better than A but less than AA.

2006 Adopted Budget

Appendix 6 – Debt Management

City Funds	Authorized and Issued	12/31/05 Balance	2006 Principal Payment
General Fund Bonds			
1999 Sports Park (1999 Issue)	\$ 17,470,000	\$ 12,730,000	\$ 1,150,000
General Obligation Bonds			
2003 Public Safety Refunding Bonds of:	2,530,000	1,725,000	415,000
2000 Public Safety Bond	16,360,000	12,185,000	965,000
2000 Parks and Open Space Bond	16,100,000	11,995,000	950,000
2000 Library Facilities Bond	17,640,000	13,145,000	1,040,000
1998 Alameda/I-225 Interchange	10,000,000	5,895,000	735,000
Total General Fund/Obligation Bonds	80,100,000	57,675,000	5,255,000
Special Assessment			
2005 SID 2-03 (Dam West)	1,140,000	1,140,000	-
Total Special Assessment	1,140,000	1,140,000	-
Golf Fund			
2005 Saddle Rock Refinancing Bond	4,625,000	4,310,000	365,000
2004 Aurora Hills Irrigation Revenue Note	1,125,000	813,595	219,563
Total Golf Fund	5,750,000	5,123,595	584,563
Wastewater Fund			
1999 CWR & PDA Sewer Bond	24,124,366	15,598,486	1,539,395
Total Wastewater Fund	24,124,366	15,598,486	1,539,395
Water Fund			
2005 CWRPDA 1st lien Water Revenue Bonds	100,000,000	100,000,000	-
2004 Water Rights Purch. Note - Rocky Ford II	8,280,091	7,388,450	891,641
2004A 2nd Lien Water Revenue Bonds	40,000,000	40,000,000	-
2003A First-Lien Water Revenue Bonds	55,860,000	53,335,000	2,570,000
2003 GO Water Refunding Bonds	62,775,000	50,385,000	6,475,000
1999 CWR & PDA Water Bond	14,999,899	9,756,642	960,638
1999 Water Rights Purchase Notes B-1 (Stanley)	253,987	101,595	25,399
1999 Water Rights Purchase Notes B-2 (Burt)	249,125	99,650	24,912
1996 GO Refunding Bonds	2,615,000	1,250,000	1,250,000
Total Water Fund	285,033,102	262,316,337	12,197,590
City Funds Totals	\$ 396,147,468	\$ 341,853,418	\$ 19,576,548
City Affiliated Entities			
Aurora Capital Leasing Corporation (ACLC) COPs			
2005 ACLC Open Space and Street Imp	23,395,000	21,945,000	2,030,000
2000 ACLC Municipal Office Building	76,375,000	74,755,000	595,000
2002 ACLC Public Safety Equipment	15,380,000	12,180,000	1,535,000
2004 ACLC Refunding C.O.P.s	8,750,000	7,285,000	1,530,000
Total ACLC	123,900,000	116,165,000	5,690,000
Aurora Urban Renewal Authority (AURA)			
1996 Tax Increment Financing Refunding Bonds	3,580,000	1,045,000	335,000
Total AURA	3,580,000	1,045,000	335,000
City Affiliated Entities Totals	\$ 127,480,000	\$ 117,210,000	\$ 6,025,000

Interfund Loans

Periodically, the City authorizes and makes internal loans between funds. These loans are normally made to enable the City to accomplish a capital improvement project using an internal source of funds. This method enhances the City's responsiveness to accomplish needed projects in a cost-effective manner, and minimizes delays that would otherwise occur while accumulating sufficient current funding sources. An interfund loan and its terms can only be established by City Council.

Types:

There are two types of interfund loans: a "formal" loan and a "budget" loan.

A **formal loan** is established by ordinance with specific terms and reflected in accounting records as a loan. These loans usually involve an enterprise fund.

A **budget loan** is authorized by City Council and documented in the budget document. They are reported as an operating transfer from the loaning fund and an operating transfer to the borrowing fund. Loan terms may or may not be specified.

The chart below summarizes the status of formal loans between funds as of December 31, 2005.

INTERFUND LOANS											
Loan Description	Amount of Loan	Loan Type	Borrowing Fund	Loaning Fund	Term (Years)	Loan Date	12/31/05 Balance	2006 Payment	12/31/06 Balance	Note	Last Payment
City Match for Bioscience Facility (FRA)	\$1,150,000	Formal	FRA	CPF	15	1999	\$1,228,534	(\$137,189)	\$1,091,345	1	2014
Fitzsimons Golf Course Loan (FRA)	\$245,935	Formal	FRA	Golf	10	2004	\$204,147	(\$22,156)	\$181,991	1	2013
Murphy Creek Golf Course Construction Loan; draws as required	\$6,400,000	Formal	Golf	Sewer	18	1995	\$5,120,000	(\$256,000)	\$4,864,000	-	2013

NOTE:

1. Interest during first 5 years accumulates as principal; repayment occurs during years 6-15 at average rate on earnings.

Computation of Legal Debt Margin

The Computation of the Legal Debt Margin determines the Charter limit on debt the City can undertake. The City can have outstanding debt equal to no more than three percent of the City's total assessed valuation. Certain deductions to outstanding debt are allowed, including: voter-approved debt, general obligation water bonds, capital lease obligations, revenue bonds, and special assessment bonds. The following table contains the Computation of Legal Debt Margin.

Computation of Legal Debt Margin		
Estimated as of December 31, 2004		
Assessed Valuation:		
Arapahoe County	\$ 2,127,672,860 (a)	
Adams County	447,208,260 (a)	
Douglas County	80,810	
Total	<u>\$ 2,574,961,930</u>	
Debt Limit - Three (3) percent of assessed valuation		<u>\$ 77,248,858</u>
Amount of debt outstanding:		
Total bonded debt	\$ 250,670,266	
Other debt	108,645,234	
Total	<u>\$ 359,315,500</u>	
Less Net Assets in debt service funds	\$ 1,298,621	
Other deductions allowed by law:		
General obligation bonds exempt from limit	\$ 42,275,000 (b)	
General obligation water bonds	59,155,000	
Capitalized lease obligations	1,345,068	
Certificates of Participation	97,745,000	
Revenue Note	1,023,519	
Water rights and other contracts payable	8,531,647	
Revenue Bonds:		
General Fund	13,825,000	
Sewer	17,094,820	
Water	106,550,446	
Golf	5,175,000	
Special Assessment	-	
Total Deductions	<u>\$ 354,019,121</u>	
Total amount of debt applicable to debt limit		<u>\$ 5,296,379</u>
Legal Debt Margin		<u>\$ 71,952,479 (c)</u>

(a) Computation does not include assessed valuation of tax increment financing district or related debt outstanding.

(b) These bonds are exempt from the general obligation debt limit by voter approval and per Sections 11-19-1 of the City Charter.

(c) Article X, Section 20(4)(b) of the Colorado Constitution requires the City to receive voter approval in advance for the creation of any multiple fiscal year direct or indirect debt or other financial obligation regardless of whether or not the City is at its legal debt margin. Voter approval of additional debt includes a provision exempting the new debt from the debt margin. Consequently, the computation of the City's legal debt margin has little real significance. Enterprises as defined in Article X, Section 20(2)(d) of the Colorado Constitution, are not required to receive voter approval. An "enterprise" is a City-owned business authorized to issue its own revenue bonds and receiving under 10% annual revenues in grants from all Colorado state and local government combined.





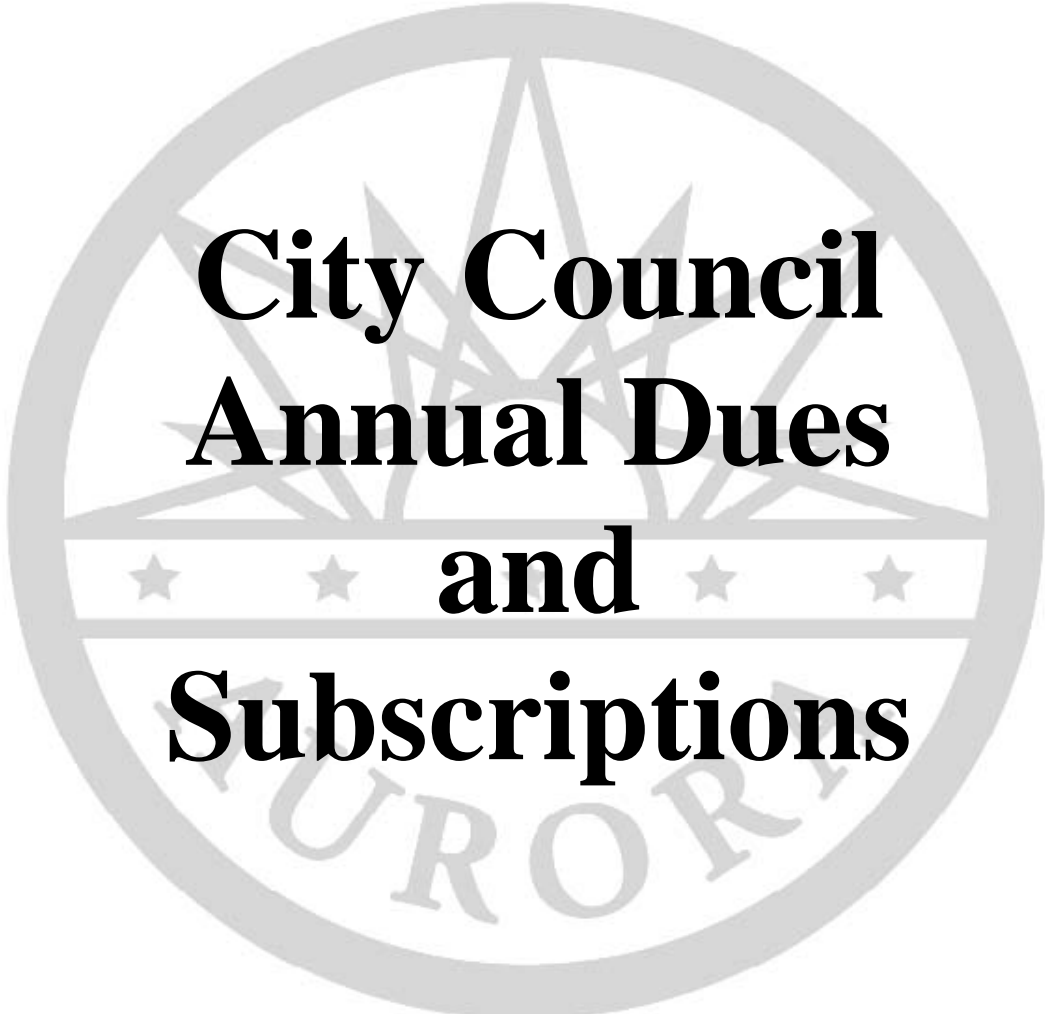
Operating Transfers



Schedule of Annual Operating Transfers

Operating Transfer Out		Operating Transfer In		Comments
Fund Name	2006 Adopted	Fund Name	2006 Adopted	
General Fund	5,910,213	ACLC Fund	5,910,213	AMC lease payment (\$5,619,000), \$291,213 for lease payment for fire trucks
General Fund	292,300	Community Development Fund	292,300	City Match for HOME grant
General Fund	15,456,351	Capital Projects Fund	15,456,351	100% of building, material, and other use taxes, 4% of all other General Fund revenue, less transfers and amounts reduced per Council approval
General Fund	913,568	Cultural Services Fund	913,568	Annual transfer to Cultural Services Fund
General Fund	1,761,100	Debt Service Fund	1,761,100	To cover debt service for Sports Park
General Fund	4,109,624	Designated Revenue Fund	4,109,624	Visitors Promotion Advisory Board (\$131,229), Eagle Bend (\$40,232), Hampden Town Center (\$963,582), Aurora City Place (\$1,442,081) Raytheon, GM, Kroger, (\$1,296,500), Merrick (\$43,000), Gander Mountain (\$132,000), Street Trees (\$60,000), Sister Cities Support (\$1,000)
General Fund	4,958,120	Recreation Fund	4,958,120	Annual transfer to Recreation Fund
Arapahoe County Open Space Fund	1,199,665	ACLC Fund	1,199,665	Debt Service Payment for Certificates of Participation (COPs) Acquisitions
Aurora Urban Renewal Authority	250,000	General Fund	250,000	Funding to cover AURA operations
Aurora Urban Renewal Authority	800,000	Designated Revenues Fund	800,000	Portion of Aurora Municipal Center lease payment
Capital Projects Fund	1,858,800	Building Repair Fund	1,858,800	Annual transfer for major repair projects
Capital Projects Fund	482,602	Designated Revenue Fund	482,602	Aurora Mall Use Tax (\$400,000), Smoky Hill Bridge (\$82,602)
Capital Projects Fund	1,046,140	Enhanced E911 Fund	1,046,140	For 800 MHz Radio debt service
Designated Revenue Fund	2,357,081	ACLC Fund	2,357,081	\$915,000 Portion of AMC lease payment, \$1,442,081 Aurora City Place Debt Service
Designated Revenue Fund	300,370	Capital Projects Fund	300,370	Repayment of Smoky Hill Bridge Costs
Designated Revenue Fund	55,800	Designated Revenue Fund	55,800	Transfer from non-departmental to development services to fund Small Business Development Center
Designated Revenue Fund	20,000	General Fund	20,000	Art District Loan Program Fund Balance to support General Fund
Development Review Fund	1,424,090	General Fund	1,424,090	Payment to General Fund for overhead and indirect costs
Enhanced E911 Fund	1,708,632	ACLC Fund	1,708,632	800 MHz radio expansion lease payments
Fleet Fund	75,000	General Fund	75,000	General Fund portions of fleet auction proceeds
Parks Development Fund	1,000,000	Designated Revenue Fund	1,000,000	\$900,000 Adams County Open Space projects, \$100,000 Signature Park Communication Tower lease payments
Policy Reserve Fund	28,616	TABOR Reserve Fund	28,616	Transfer Policy Reserve interest to support TABOR Reserve Fund shortfall
Recreation Fund	1,140,000	General Fund	1,140,000	For Sports Park operations
Surplus & Deficiency Fund	41,500	General Fund	41,500	To support Finance Department personal services costs
Water Fund	1,704,988	Wastewater Fund	1,704,988	More accurately reflect operating in Aurora Water department
Total Transfer Out	\$48,894,560	Total Transfer In	\$48,894,560	



The background features a large, faint, circular seal of the City of Aurora. The seal contains a five-pointed star with horizontal lines passing through it. Below the star is a horizontal band with four small stars. At the bottom of the seal, the word "AURORA" is written in a serif font.

City Council Annual Dues and Subscriptions

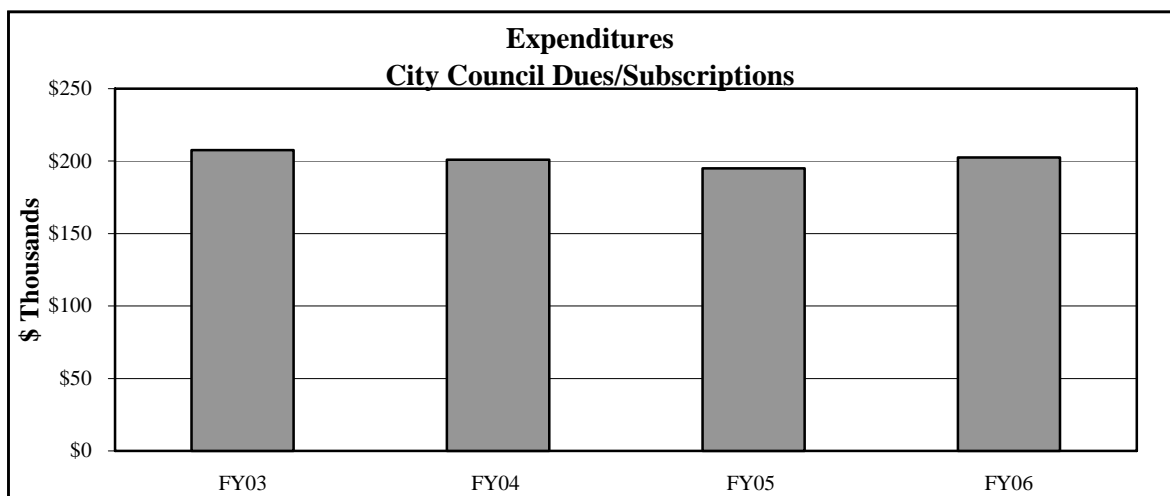


City Council Annual Dues/Subscriptions

City Council approves membership, via dues and subscriptions, in many outside governmental entities. Through the City's membership in such organizations as the Colorado Municipal League, the U.S. Conference of Mayors and the Aurora Chamber of Commerce, the City and City Council support the continuing efforts of local and regional agencies in working closely together in the best interests of local government. The funds for these activities are received from the General Fund.

	2003 Actual	2004 Actual	2005 Projection	2006 Adopted
DRCOG	\$ 51,200	\$ 51,200	\$ 49,600	\$ 49,600
CML	94,010	94,010	97,010	100,010
Aurora Chamber *	3,500	3,650	3,605	3,605
NLC	12,059	12,544	13,043	13,043
I-70 Corridor Chamber (REAP)	-	-	-	-
NOISE	2,310	2,310	2,750	2,750
SEBP	10,000	4,000	-	-
U.S. Conference of Mayors	-	-	-	-
Regional Air Quality	15,000	10,000	10,000	10,000
Transit Alliance	8,200	7,000	-	-
Metro Mayors	9,000	12,500	16,500	20,000
Miscellaneous	789	1,807	569	1,807
Subtotal Dues/Subscriptions	\$206,068	\$199,021	\$193,077	\$200,815
Armed Forces Luncheon	1,500	1,500	1,500	1,500
Total Expenditures	\$207,568	\$200,521	\$194,577	\$202,315

* The 2003 Aurora Chamber payment was made in 2002. It is shown here for comparability.







Glossary



Glossary of Terms

Accounting System:

An accounting system is the total set of records and procedures that are used to record, classify, and report information on the financial status and operations of the city. The City of Aurora uses an accounting system called IFAS.

Accrual, Modified:

Under the modified accrual basis of accounting, revenues are recognized when earned and expenses are recorded as incurred.

Administrative Fees:

Administrative Fees is an umbrella term for all fees and charges assessed by City operations for services provided. Fees and charges are reviewed each year by the departments. Revisions may be recommended based on City Council guidance, cost of services, and other factors. The City Manager approves administrative fees each year.

Adopted Budget:

An Adopted Budget is the City Council approved financial plan for the ensuing year.

Art in Public Places (AIPP):

The Capital Improvement Program provides funding for the City's Art in Public Places program which was established in 1993. Generally, an amount equal to one percent of the construction cost of a capital project is dedicated to the program for the acquisition and maintenance of public art.

Amended Budget:

The Amended Budget is the adopted budget, including any changes that occurred per ordinance during the year. This budget would not include carryforwards or non-ordinance related transfers or lapses.

Appropriation:

An appropriation is an authorization made by the City Council that permits City officials to incur obligations against and to make expenditures from governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period. In practical terms, a department's total appropriation cannot legally be exceeded.

Appropriation Ordinance:

An Appropriation Ordinance is an ordinance passed by City Council that authorizes an expenditure of a designated amount of public funds for a specific purpose. Typically, appropriation ordinances are passed for the annual budget authorization, a spring supplemental appropriation, and a fall supplemental appropriation.

Baseline Budget:

A department's baseline or target budget amount is set by the City Manager at the initiation of the budget development process. While the total amount of all requirements may exceed the amount available in the target budget, the most critical requirements must be included within the target amount.

Baseline Budget Adjustment:

A baseline adjustment can represent either an increase or decrease to the target budget. A target budget adjustment is prepared as a stand-alone proposal and may include every applicable class; e.g., personal services, supplies, etc. Target budget adjustments may either be included or excluded in the Manager's proposed budget to City Council.

Bond:

A bond is a long-term written promise to repay (debt) a specified amount of money (the face amount of the bond) on a pre-determined date (the maturity date). In addition, periodic interest payments must be made throughout the life of the bond. Bonds are typically used for long-term debt to pay for specific capital expenditures.

Building Repair Fund (BRF):

The Building Repair Fund provides funding for major repair of City facilities such as the repair and maintenance of roofs, signage, lighting, floor repair and carpet replacement, interior/exterior painting, HVAC system replacements, and electrical distribution repair.

Budget Class:

The budget class is the "parent" budget level of a related group of budget sub-objects. The total of the related sub-objects represents the budget class. For example, the budget class "Salary Driven Benefits" is made up of several pension sub-objects and two FICA sub-objects.

Budget Category:

The budget category is the "parent" budget level of a related group of budget classes. The total amount of the related budget classes represents the budget category. For example, the budget category "Salaries & Benefits" is made up of all budget classes for personal services -- Regular Salary, Salary Driven Benefits, Non Salary Driven Benefits, Temporary Compensation, Overtime, and Special Pay.

Budget Coordinator (DBC or BC):

The Budget Coordinator is the department director's representative in budget matters. The DBC assists the director in all phases of budget development and execution.

Budget Transfer:

A transfer of funds from one program to another is called a budget transfer. A "Budget Transfer Request" form is used to request and document transfers between programs. Monies cannot be transferred between departments, between Council-approved capital projects, or between funds without City Council approval.

Building Repair Fund (BRF):

The Building Repair Fund is a fund established to provide for major ongoing repair and maintenance of the City's facilities.

Capital Budget:

Allocates existing funds and anticipated revenues for the development and improvement of facility and infrastructure projects of \$25,000 or more. All projects must have a long-term benefit of at least five years.

Capital Improvement Program (CIP):

The Capital Improvement Program is a proposed schedule for five years of anticipated expenditures to construct or acquire needed capital infrastructure and/or facilities. Projects in the first year of the plan are fully funded in the budget year; projects in years two (2) - five (5) are planned for future funding. The plan is updated annually.

Capital Projects Fund (CPF):

The Capital Projects Fund is a fund established to provide for all general government infrastructure and facilities including streets, parks, information systems, and facilities.

City Manager's Proposed Budget:

The proposed budget is presented to City Council by the City Manager. It is the cumulative result of the City Manager's review and decisions regarding department target budgets, non-departmental items, and selected target budget adjustments.

Contingency:

A contingency is a budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Conservation Trust Fund (CTF):

Pursuant to Colorado law, the Conservation Trust Fund (CTF) is to be used for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. The primary source of revenue is Lottery proceeds distributed by the State of Colorado.

Debt Service:

Debt Service is the cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Fund:

The Debt Service Fund was established to accumulate resources to pay the principle, interest, and agency fees on long-term debt.

Department:

A department is the basic organizational unit of city government that is functionally unique in its delivery of services.

Designated Funds Available:

Designated Funds Available are those portions of total funds available that must be spent for a particular purpose.

Deficit:

An excess of expenditures over revenues for any given year is a deficit.

Employee Performance Management Program (EPMP):

The Employee Performance Management Program is the City's system for evaluation of career (non-uniform) employees.

Encumbrance:

The legal commitment of appropriated funds to purchase an item or service is an encumbrance. To encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Funds:

Enterprise Funds were established to manage operations (a) that are financed and operated in a manner similar to private business and are predominantly supported by user charges; or (b) where Council has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Estimated Budget:

An estimated budget includes the budgeted expenditures for the current year, less encumbrances. This is primarily used in the fund summaries.

Expenditure:

An expenditure is the actual spending of funds for goods, services, or other designated purposes.

Expenditure Summary:

An expenditure summary details the highest level analysis of expenditures presented in the budget.

Fiscal Year:

The 12-month period which represents the City's budget year is a fiscal year. Upon completion of the fiscal year, the results of operations and the financial position are determined. The City's fiscal year is January 1 through December 31.

Full-Time Equivalent (FTE):

The FTE value is based on the number of hours per week an employee works. Generally an employee who works 40 hours per week is considered as one FTE. *Note: The standard hours per week for a firefighter are 56.15 hours.*

Functions:

Groups of interdependent closely related services or activities contributing to a common objective are called functions.

Fund:

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts.

Funds Available for Appropriation:

Funds are available for appropriation and expenditure by designated City departments.

General Obligation Bond:

A General Obligation Bond is issued upon direction of City Council and requires approval in a City election. The City's general obligation bonds have a maturity of no more than 15 years. The bonds are repaid from general revenues of the City or from specific sources approved by voters.

Gifts & Grants Fund:

The Gifts & Grants Fund is a fund which was established to account for all types of gifts and grants received by the City for operating programs and capital improvement projects. Gifts and grants are generally received from other governments or private sources.

Goals and Objectives:

Goals and Objectives describe the strategic vision as approved by Council.

Golf Fund:

The Golf Fund is an enterprise fund established for City golf activities.

Grant:

A grant is a contribution by the State, Federal government, or other organization to support a particular function.

Internal Service Funds:

The Internal Service Funds were established to facilitate the management of goods and services furnished by one department to other departments within the City on a cost reimbursement basis.

Legal Debt Margin:

The City can have an outstanding legal debt margin equal to no more than three percent of the City's total assessed valuation. Certain deductions to outstanding debt are allowed, including voter-approved debt, general obligation water bonds, capital lease obligations, revenue bonds, and special assessment bonds.

Master Capital Project:

The master capital project is the legal level of control for a capital appropriation and is the level at which City Council's approves the capital budget. The related master org is a "budget only" org under which multiple related capital subsidiary projects may exist.

Mill:

A mill is a unit used in property tax assessment. One mill is equal to 1/1000 of a dollar and is multiplied by the taxable value of property to determine the total amount of property tax due.

Operating Budget:

The Operating Budget includes portions of the budget pertaining to daily operations that provide basic governmental services. Also included are appropriations for such expenditures as personal services, fringe benefits, commodities, services, and transfers.

Operating Transfer:

An operating transfer moves monies between budgeted funds as shown in the fund summaries. Operating transfers cannot be transferred between departments, between Council-approved capital projects, or between funds without City Council approval.

Park Development Fund:

The Park Development Fund was established to provide for the development of park facilities in newly developed areas of the City. Funds are contributed by developers in accordance with agreements with the City.

Performance Measures:

Performance Measures are specific quantitative measures of work performed within a City program.

Program Budget:

The Program Budget includes goals, objectives, significant changes, and expenditures of a program. They are presented in the budget document by department, with a department summary preceding all programs.

Program:

A program is the organizational level at which operating funds are budgeted. In many departments, the program is the lowest organizational level.

Projected Budget:

The Projected Budget includes budgeted expenditures for the current year, including encumbrances.

Revenue:

Revenue is income received by the City including all types of taxes, fees, gifts, grants, reimbursements, intergovernmental revenues, interest earnings, and other sources.

Revenue Bond:

A revenue bond is secured by the pledge of specific revenues issued to finance a capital improvement. Generally, City revenue bonds are issued only by enterprise funds.

Sewer Fund:

The Sewer Fund is an enterprise fund established to construct, acquire, operate, and maintain the City's sanitary sewer system and storm drainage system.

Special Revenue Funds:

Special Revenue Funds were established to account for revenues received by the City that are required by law, contract, or City policy to be spent for a specific purpose.

Staffing Summary:

The Staffing Summary includes all City full-time equivalent (FTE) positions.

Subsidiary Capital Project:

The subsidiary capital project is a lower level mechanism for accounting and tracking specific project budgets that are related to one Master Capital Project.

Supplemental Appropriation Ordinance:

The Supplemental Appropriation Ordinance is an appropriation ordinance passed by City Council that authorizes expenditure of funds in addition to appropriations in the originally approved annual budget authorization ordinance.

Surplus:

An excess of revenues over expenditures for any given year is a surplus.

Transportation Improvement Program (TIP):

The Transportation Improvement Program (TIP) identifies the priority federally funded highway, transit and alternative mode transportation (trails) improvements completed by the Colorado Department of Transportation (CDOT) and other local government sponsors. The Denver Regional Council of Governments (DRCOG), in cooperation with CDOT and the local implementing agency (the City), prepares the TIP.

Undesignated Fund Balance:

Undesignated Fund Balance includes those portions of total funds available that can be spent for any purpose.

Water Fund:

The Water Fund is an enterprise fund that was established to construct, acquire, operate, and maintain the City's water system.