



2011

Operating and Capital Improvement Budget

2011 Budget Acknowledgements

City Council

Edward J. Tauer	Mayor
Renie Peterson	Mayor Pro-Tem and Ward II
Melissa Miller	Ward I
Marsha Berzins	Ward III
Molly Markert	Ward IV
Bob Roth	Ward V (Incoming)
Sue Sandstrom	Ward V (Outgoing)
Bob Broom	Ward VI
Barbara Cleland	At-Large
Bob FitzGerald	At-Large
Ryan Frazier	At-Large
Brad Pierce	At-Large

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Michelle Wolfe	Deputy City Manager
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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January 1, 2010

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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, 2010.

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 2011 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

Tom Nicholas, Community Services

Michelle Wolfe, Administrative Services

Department Directors

Assistant City Manager, Janice Napper
Aurora Water, Mark Pifer
Civil Service, Matt Cain
Communications, Kim Stuart
Finance, John Gross
Fire, Mike Garcia
Human Resources, Kin Shuman

Information Technology, Mark Pray
Library & Cultural Services, Patti Bateman
Neighborhood Services, Nancy Sheffield
Parks, Recreation, & Open Space, Tom Barrett
Planning & Development Services, Robert Watkins
Police, Daniel Oates
Public Works, Dave Chambers

Department Budget Staff

Aurora Water, Steven Hellman/Bonni Dommer/Maria Rone
City Attorney's Office, Jan Adamcyk/Marie McCrary
City Council, Yvonne Madril-Brawner
Court Administration, Helen Damaskos
Finance, Larry Schroeder
Fire, Terry Teske
General Management, Michael Lawson
Human Resources, Michael Lawson
Information Technology, Michael Lawson/Liz Rehwalt
Judicial, Kim Nerbonne Gage

Library & Cultural Services,
Debra Collins
Neighborhood Services,
John Schneebeck /Nikke Stinson
Parks, Recreation, & Open Space, Byron Fanning/
Coni Herring
Planning & Development Services, Janice Lamon
Police, Bill Curtis/Christine Waters
Public Defender, Reyna Lopez
Public Works, Cathy Beddow

Council Committees

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

Citizens' Water Advisory Committee

On the Cover: 'Then and Now.' (Top, clockwise): Fitzsimons Army Medical Center (1919), Aurora Town Hall (c. 1906), Fletcher Trolley on Colfax (c. 1880s), first Aurora Library (c. 1923). (Bottom, clockwise): University of Colorado Denver Hospital - Anschutz Medical Campus at Fitzsimons, Aurora Municipal Center, 'Ghost Trolley,' Tallyn's Reach Library.

Cover Photos Courtesy of Aurora History Museum

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2011



Aurora City Council



Mayor Ed Tauer



Renie Peterson
Mayor Pro-Tem (Ward II)



Melissa Miller
Ward I



Marsha Berzins
Ward III



Molly Markert
Ward IV



Bob Roth
Ward V



Bob Broom
Ward VI



Barbara Cleland
At-Large



Bob FitzGerald
At-Large



Ryan Frazier
At-Large



Brad Pierce
At-Large

2011



Introduction to the City of Aurora 2011 Adopted Budget

This 2011 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 2011 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 City Manager's *Budget Message* and *Executive Summary* 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 *2011 General Fund Revenue Overview* provides a detailed description of the City's revenue outlook for 2011 and beyond for the General Fund. The *Long Range General Fund Financial Outlook* identifies expected revenues and expenditures for all general government functions through 2015. The *Fund Summaries* provide tables and narratives that explain major changes in funds available for all City funds. The *Department Budgets Overview* 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 2011 budget as originally adopted by City Council, and the status of the 2010 projection at the time the 2011 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 2012 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





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DATE: January 31, 2011
TO: Mayor Tauer and Members of City Council
FROM: George K. Noe, City Manager 
SUBJECT: 2011 ADOPTED BUDGET

The 2011 Adopted Budget is balanced for all funds, and provides a sound financial plan to provide the best possible municipal services. In addition, the Adopted Budget recognizes an uncertain economic environment and the difficult budget reductions the city has undertaken over the last several years. The 2011 Adopted Budget for the General Fund is \$232.7 million, which is up slightly from the 2010 Adopted Budget of \$231.6 million.

The Adopted Budget focuses on the implementation of City Council's established goals and objectives, particularly by funding the highest priority services identified by Council and the community:

- Maintaining public safety services;
- Maintaining the City's streets, including snow and ice control services;
- Maintaining a safe, clean and reliable water system;

The 2011 Adopted Budget generally maintains the current service levels. After accounting for cost drivers (e.g. 2/1000, old hire pension increases, fleet replacement), there was an approximately \$7 million shortfall in the General Fund that needed to be addressed to balance the budget. The shortfall is balanced with some on-going, structural reductions but also includes several one-time reductions that will not provide cost savings beyond 2011. The City was in a position to avoid further service reductions because of the structural reductions that have been made over the past few years. Given those significant reductions, staff felt it was important to try to provide some stability to the services received by our citizens and to the organization. This is done with a full acknowledgement that the City will likely continue to face budget shortfalls into the foreseeable future, absent further service reductions or ways to increase revenue that are acceptable to citizens and Council.

This budget message provides a brief overview of the approach to the development of the 2011 Adopted Budget, as well as a discussion of some of the key considerations for Council as the City looks at the longer-term financial status of the city. The next section of the budget document, the Executive Summary, includes a more in depth look at the economic outlook,

revenue projections, expenditures including cost drivers, budget reductions, staffing levels, highlights of other funds, and an overview of the capital improvement program.

BUDGET HISTORY AND ITS IMPACT ON 2011

The City has made substantial budget and service reductions over the last three years. These include the closure of four libraries, three swimming pools, reduced funding for street maintenance, reduced maintenance and upkeep of the city's parks, and the elimination of over 200 positions across the city. These reductions were not easy or undertaken lightly, but they reflect the financial reality facing the City. The great majority of the reductions were structural and provide on-going cost reductions to the City.

The economy and the City's revenues are not projected to rebound quickly. Economists are commonly referring to this slower, depressed level of economic growth as the "new normal". Aurora is in a better situation than many other cities around the metro area going into 2011 because City Council has recognized the "new normal" and made hard decisions for permanent budget and service reductions. The permanent reductions have given us the opportunity to adopt a 2011 budget that generally holds service levels where they are in 2010.

REVENUE

The City has seen revenues stabilize and begin growing in 2010 after the losses of the last three years. However, to put that growth into perspective, the City is on track to bring in less sales tax revenue in 2010 than it did in 2007. The city's major revenue stream for general government services has been reset three years. The dramatic movement of the City's baseline revenue, coupled with the slow growth resulting from the "new normal" means the City is not likely to grow its way out of its financial problems.

Overall, revenue is projected to grow 2 percent over 2010 for 2011. This growth is considered conservative because inflation is estimated to increase 2.1 percent for Colorado for that same period. Sales tax is projected for 1.5 percent growth over 2010 for 2011. With the City largely dependent upon sales and use tax, there are significant risks even with the conservative growth projections. Unemployment is expected to slowly recover, and therefore consumers are likely to continue restricting large purchases and their overall spending.

EXPENSES

Unfortunately, despite Council and staff's best efforts to control costs, there are a number of considerable cost increases for the City in 2011. The cost to the City for the Old Hire Police and Fire pension contribution is increasing by \$3.1 million. Thirteen additional police officers to ensure the City maintains 2 police officers per 1000 population will cost an additional \$1.1 million. Finally, after three years of not replacing any vehicles or equipment, we need to provide funding for those critical needs. The 2011 Adopted Budget includes \$2.5 million of funding to address some of those needs. Deferring fleet replacement has been cost effective in addressing budget shortfalls over the past three years, without overly impacting operations. However, the

City has reached the point where it must begin addressing those needs or face significant cost increases for maintenance as well as potentially severe operational impacts.

Just as important, or perhaps even more important, than the cost increases are those costs that are not increasing. The 2011 budget does not include cost increases for employee wages or benefits. In fact, the 2011 collective bargaining agreement with the Aurora Police Association includes over \$1 million of one-time cost reductions from reduced employee compensation related to no personal leave buyback, sick leave buyback and up to one furlough day. The same provisions will be applied to career service employees to provide even further cost reductions. The City and the International Association of Firefighters, Local 1290 also reached an agreement that will provide over \$600,000 of one-time cost reductions in 2011.

BALANCING THE BUDGET

The 2011 Adopted Budget balances a variety of factors in closing the \$7 million shortfall in the General Fund. Given the service reductions the city has undergone in the last few years, it is important to try to maintain service levels and preserve the current capacity of the City to address service needs. The 2011 Adopted Budget does this by using the one-time cost reductions for employee wage and benefits discussed above as well as making some permanent structural reductions. The Adopted Budget also includes the use of \$1.3 million of Risk Fund balance to partially fund fleet replacement. Staff identified up to \$2.5 million of fund balance to use for this purpose, but felt it was best to balance that use over two years in order to provide for continued replacement of critical equipment. The 2012 projections in the Financial Outlook section include using the remaining \$1.2 million of fund balance to continue fleet and equipment replacement.

The City continues to look for ways to improve efficiency and reduce costs without impacting service levels. The City is self-insured and has been very successful over the past few years in managing the costs associated with this activity. As a result, the City is able to reduce annual costs set aside for this purpose by over \$1.3 million. Similarly, the Green Office Initiative is a major study related to the City's printing and document imaging needs. The Green Office Initiative will eliminate desktop printers and consolidate workloads to large multi-function devices that print, copy, scan and fax documents. The multi-function devices are a far more cost effective method to print and copy documents and will likely be procured with a five-year lease. The result of the Green Office Initiative is over \$300,000 of annual cost savings across the City, as well as the elimination of future replacement costs for the current inventory of desktop printers, scanners and fax machines.

In addition to the citywide efforts noted above, the Adopted Budget includes over \$1.9 million of departments budget reductions. Those reductions include the elimination of 4.5 vacant positions (General Fund and related) and a number of other operational adjustments. The Executive Summary section includes details of all the department reductions.

LONGER TERM OUTLOOK

While the 2011 Adopted budget largely maintains current service levels, this should not be interpreted that Aurora has seen the end of significant budget reductions or that the City can begin trying to restore past service reductions. Preliminary projections show the City is likely to face a \$6.6 million shortfall in 2012. This is based on the slow sales tax and other revenue growth discussed previously. Additionally, property tax revenue is expected to decline between 10 and 15 percent based on lower appraisal values resulting from the current bi-annual appraisal period. Most of that decline is likely to come from lower commercial property values reflecting the difficult economic environment facing businesses. Additionally, the City faces some risks associated with the 2010 Census. If there is a significant increase to Aurora's population, the City will need to add additional staff in the 2012 budget to maintain 2 police officers per 1000 population. After the 2000 Census, Aurora had to add 52 police officers to maintain the 2 per 1000 staffing ratio.

So while significant reductions have occurred, the underlying structural budget problems facing the City largely remain in place. The economic recession has just made the problem much more acute. Under the current revenue structure and provision of services, cost increases will exceed revenue increases each year of the five-year forecast period. The City has not had any tax increases for operations since 1993. Two separate ballot questions asking voters to increase taxes for dedicated purposes, specifically public safety and libraries, failed within the last six years. Given the difficult economic outlook facing our citizens and the community, any ballot question to increase taxes likely faces a challenge for at least the near term.

Staff recommends that Council revisit the long term structural budget issues facing the City, to assess what options are available and how best to proceed in this environment.

ACKNOWLEDGMENTS

I would like to thank the Citizens of Aurora for their participation and input across the City. The City benefits from thousands of volunteer hours by citizens in a variety of functions during the year. In addition, Council and staff receive invaluable input from citizens as they participate in Budget Town Hall meetings in the spring and ward meetings throughout the year.

I would like to thank the Citizens' Advisory Budget Committee, the Citizens' Water Advisory Committee, and the Citizens' Advisory Committee on Housing and Community Development for their recommendations to City Council and their work to provide valuable citizen review and insight into department operations and budgeting.

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 Department Budget Coordinators for conscientious work and attention to detail into the development of this budget and management of the City's finances.

Finally, 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 'G. Noe', with a stylized, flowing script.

George K. Noe
City Manager





EXECUTIVE SUMMARY

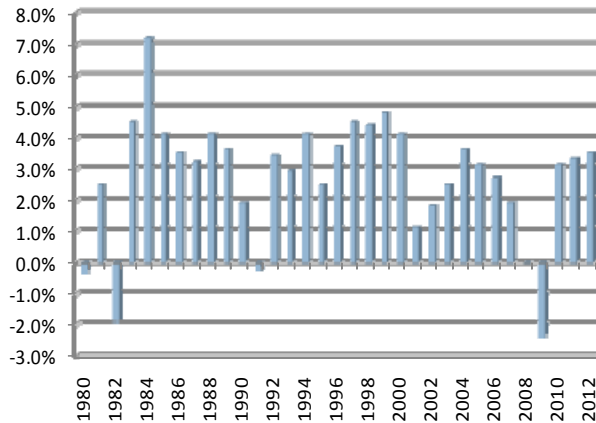


2011 Adopted Budget

Executive Summary

This section provides an overview of economic factors affecting the 2011 Adopted Budget, an overview of revenue and expenditures in various funds, a series of summary tables, and other information on the budget. It serves as a companion to the City Manager's Budget Message by providing more in depth information that relates to various issues discussed in the message.

Figure 1: National GDP



Source: Bureau of Economic Analysis/Colorado

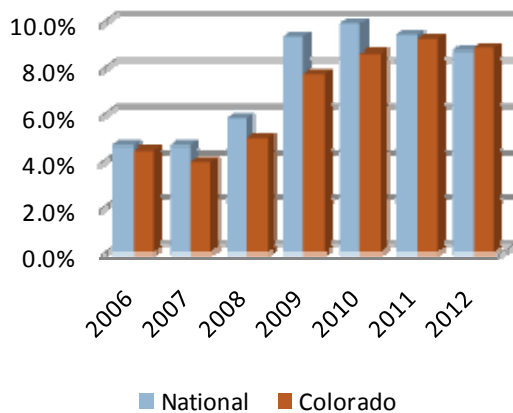
ECONOMY

Many economists would agree that after a year of recovery, the national economy is facing an economic “Catch 22”. In simple terms, consumers concerned about their employment status are reluctant to spend and businesses concerned about economic uncertainty are reluctant to hire. The result is a national economic outlook for tepid growth with gross domestic product (GDP) projections over the next few years at levels strong enough to slowly diminish unemployment rates, but not strong enough to put significant numbers of Americans back to work. Past economic recoveries have been fueled by free-spending consumers driving GDP to levels in the 5.0 percent to 6.0 percent range, in contrast with today’s frugal consumers who are saving more and spending more cautiously. The economy is recovering, albeit at a pace often described as sluggish.

Colorado must contend with the same list of uncertainties facing the nation such as the:

- Consequences of unprecedented federal debt;
- Repercussions of recent and potential federal legislation;
- Impending U.S. monetary policy exit strategy;
- Debate over deflation vs. inflation;
- Instability in the credit market.

In the face of these and other headwinds, the Colorado economy is improving, but at a slower pace than local economists had hoped. Job growth in Colorado, like the nation, is the major concern as it drives personal income and is the catalyst for increased consumer confidence and spending. Job losses have continued through the first half of 2010 and even though economists project job gains over the second half of the year, the state is anticipated to conclude 2010 with a net loss of jobs due to Colorado’s larger share of industries that are struggling in this recovery, such as financial services and real estate. As a result, a moderate, yet teetering recovery is likely as federal stimulus programs wind down and the moderate gains in consumer spending experienced during the first half of the year settle to a more subdued level during the second half.

Figure 2: Unemployment Rate

Source: Colorado Legislative Council

Most local economists believe that after two years of declines, Colorado employment will increase in 2011. They warn that this may not equate to a decline in the unemployment rate and explain that the return of previously discouraged workers, coupled with an increase in net migration will likely add to the workforce, causing the rate to remain high or even increase before it starts a welcome descent. After modest gains in 2010, personal income is projected to increase in 2011, slightly ahead of inflation which is assumed to remain weak until the recovery builds. After stabilizing in 2010, the local residential construction activity is expected to show gains in 2011, though remain

significantly below the levels seen in the recent past. Commercial development will continue to suffer as vacancies begin a slow decline and property owners continue to contend with credit market problems. General Fund revenue for the City will grow beginning in 2010 but local forecasts over the next few years for slow, sustained growth in employment, personal income, and consumer spending will result in only moderate revenue increases from year to year.

The outlook for Aurora assumes that the current volatility of the recovery will diminish and give way to more stable economic growth, gaining momentum over the next several years as Coloradans work through the after-shocks of the Great Recession. Many economists believe the economy will return to what they have coined the “new normal” which means more conservative, yet less volatile, economic growth driven by more cautious consumers with less tolerance for debt.

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 updated goals and objectives adopted by City Council in 2010, in conjunction with the Comprehensive Master Plan, outline the City’s vision for the future. These goals are tied to numerous planned activities, as described elsewhere in this budget book. The City Council’s goals encompass ten major areas of focus:

- Serve as leaders to shape policy that benefits the Aurora community;
- Enhance Aurora’s identity and raise awareness of the City’s many excellent qualities;
- Develop an effective transportation system for moving people and goods;
- Economic vitality: make Aurora the best city in which to locate, expand, and operate a business;
- Implement a vision for growth and the effective delivery of services to stakeholders;
- Provide an excellent water management and utility system;
- Ensure a safe community for people;
- Ensure that Aurora is a fiscally strong and financially well-managed city;

- Continually improve the City of Aurora's relationship with its public school districts, private and charter schools, post secondary and higher education institutions in Aurora;
- Support effective efforts to integrate/orient an increasingly diverse community; and
- Ensure that every child and young person in Aurora will have access to the fundamental resources she or he needs to succeed.

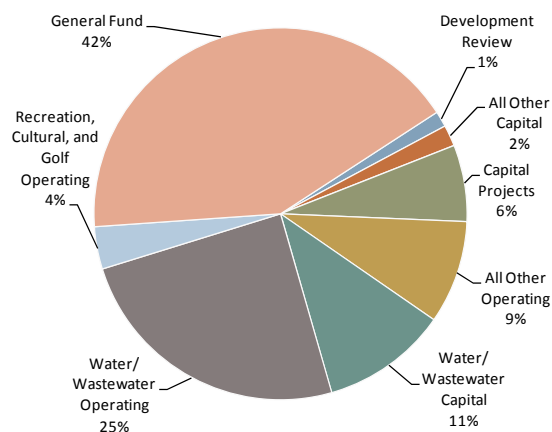
References to these goals and to specific activities that support these goals are included throughout the budget document.

BUDGET OVERVIEW – ALL FUNDS

The City's budgeted funds include the General Fund, the Capital Projects Fund, the Water and Wastewater funds, the Recreation and Golf funds, the Development Review Fund, and various other internal service, special revenue, and debt service funds. Appropriations for these funds provide for operating, debt service, and capital costs. The City uses different funds to control and manage money intended for a particular purpose or to demonstrate compliance with finance-related legal requirements and to aid financial management by segregating transactions related to certain City functions or activities. Attachments 1 through 3 beginning on page B-13 summarize appropriations and past (actual) spending for the City's funds. The 2011 Adopted Budget includes a total of \$554,750,143 in appropriations for all funds. This compares with the 2010 Original Budget of \$615,342,133 and the 2010 expenditure projection of \$574,837,468. The significant change from the 2010 Original Budget to the 2011 Adopted Budget is due to reduced levels of capital spending in the Water Fund as the Prairie Waters project is completed and project savings are recognized, offset by increased spending in the Capital Projects Fund for Colfax/I-225 intersection improvements.

Figure 3 illustrates the distribution of total appropriations in 2011. The General Fund accounts for approximately 42 percent of total appropriations, while another 19 percent of the 2011 budget is dedicated to capital projects in several funds. The capital portion of the budget is smaller than in recent years because the Prairie Waters Project will be completed in 2010 which reduces the amount of the overall capital spending. Operating costs for Aurora Water (both the Water and Wastewater Funds) make up 25 percent of the City's total budget while the remaining 14 percent is for operations of all other City funds.

Figure 3: Total Appropriations by Fund



GENERAL FUND SUMMARY

The General Fund is the primary source of funding for most City operations, including public safety, transportation, parks, libraries, and other City services. In addition, annual transfers from the General Fund to the Capital Projects Fund pay for many of the City's infrastructure projects. Table 1 provides a summary of major adjustments affecting the preparation of the 2011 General Fund Adopted budget.

Table 1: 2011 Expenditure and Budget Summary – General Fund

Sources	Amount	Comment
Revenue and Transfers	\$232,707,451	Based on slow or minimal growth in most revenue categories (includes \$1.3 million use of fund balance for fleet and personal computer purchases, \$0.2 million transfer from Risk Management funds for the limited opening of Mission Viejo Library, and \$0.1 million of new revenue)
Uses		
2010 Original Budget	\$231,585,368	Initial base budget
Base Budget Adjustments	927,960	Add funding for one-time expenses and other technical adjustments (e.g. elimination of two furlough days from 2010)
Cost Drivers	5,546,645	Includes \$3.1 million for additional old hire pension costs, \$2.5 million for vehicle/PC replacement, \$1.1 million for 13 officers to maintain 2 per 1,000, \$1.0 million for additional step and grade increases, \$0.7 million as increases for the Capital Projects Fund transfer and other mandated increases, offset by \$2.3 million in building lease savings, \$0.7 million in other reductions
Balancing Adjustments	(5,581,736)	Includes reductions \$1.9 million from departments, \$1.5 million in career and civil reductions associated with collective bargaining, \$0.5 million associated with one furlough day, \$1.5 million in risk and fleet charge savings, and \$0.2 million for the Green Office Initiative
Council Adjustments	208,202	One-time transfer of Risk Management funds available for limited opening of Mission Viejo Library and funding of fireworks display offset by vacancy savings target
Total Expenditures	\$232,686,439	Total 2011 Adopted General Fund Budget

Note: \$7.0 million budget shortfall was closed by \$5.6 million of balancing adjustment plus \$1.4 million of funds available and new revenue.

General Fund Revenue

Figure 4 illustrates the sources of revenue within the General Fund. Retail sales remain the backbone of Aurora's General Fund, accounting for 54 percent of total revenue. Use tax is a companion tax to sales tax and is associated with purchases of commodities and equipment. Nearly two-thirds of all General Fund revenue is dependent on purchases when use tax revenues (e.g. building materials use tax, automobile use tax, and equipment use tax) are included.

Table 2 provides a summary of General Fund sources of revenue and the anticipated growth in key categories. General Fund revenue, excluding transfers and reserves, is estimated to grow at a conservative overall rate of 2.0 percent or \$4.5 million in 2011. \$1.8 million of this increase is from sales tax; nearly a million will be generated by increases in capital related use tax, with the remaining \$1.7 million of increased collections from the other sources of operating revenue. The projected 2.0 percent increase in 2011 follows a projected 1.2 percent (\$2.6 million) increase in 2010 over 2009 actual revenue, and a 3.3 percent (\$7.6 million) decrease in 2009 compared to 2008 actual revenue.

Figure 4: 2011 General Fund Sources

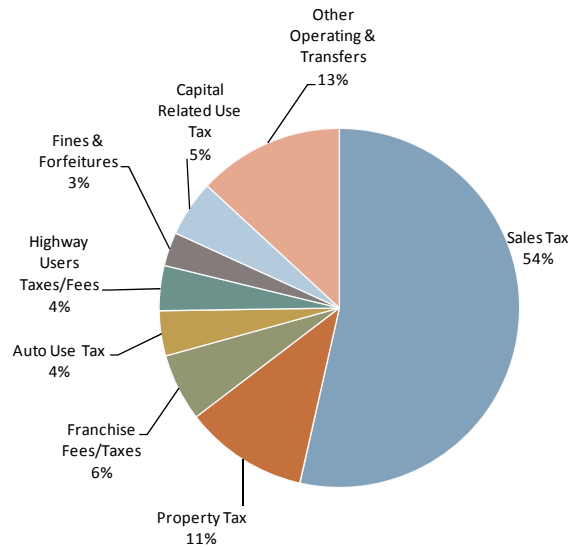


Table 2: Summary of Key General Fund Revenue Sources

Sources of Funds	2009 Actual	2010 Projection	2011 Adopted	2009-2010 Change	2010-2011 Change
Sales Tax	\$120,219,440	\$122,323,280	\$124,158,129	1.7%	1.5%
Property Tax	27,051,886	25,573,503	25,763,085	-5.5%	0.7%
Franchise Fees/Taxes	12,187,933	13,437,196	14,042,056	10.2%	4.5%
Auto Use Tax	8,882,588	9,122,417	9,396,090	2.7%	3.0%
Highway Users Tax	8,894,804	9,961,102	10,160,324	12.0%	2.0%
Fines & Forfeitures	6,049,481	6,049,482	6,242,119	0.0%	3.2%
Capital-Related Use Tax	11,733,609	10,975,533	11,924,905	-6.5%	8.6%
Other Operating Revenue	28,238,969	28,396,087	28,659,551	0.6%	0.9%
General Fund Revenue	\$223,258,710	\$225,838,600	\$230,346,259	1.2%	2.0%
Transfers and Reserves	6,123,858	31,246,847	2,361,192	410.2%	-92.4%
Total General Fund Sources	\$229,382,568	\$257,085,447	\$232,707,451	12.1%	-9.5%

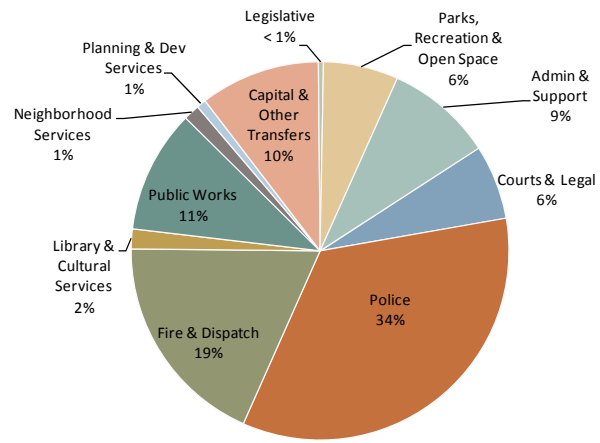
Note: 2010 Transfers and Reserves figure includes transfers into the General Fund from the Emergency Contingency, Designated Revenues, Policy Reserve, and TABOR Reserve funds in order to comply with new national accounting standards. See the General Fund Summary for components of funds available.

The revenue section on page D-1 provides more detail on the revenue outlook.

General Fund Appropriations

General Fund appropriations for 2011 total \$232,686,439, a 0.5 percent increase from the \$231.6 million expenditure budget for 2010. The primary increase is in Police as staffing is increased to meet 2 per 1,000 mandate. Maintaining public safety is a high priority, as reflected in the fact that it makes up the largest share of the General Fund budget. As Figure 5 illustrates, Public Safety functions, including Fire, Dispatch, Police, and the Courts account for 59 percent of total General Fund appropriations.

Figure 5: 2011 General Fund Appropriations



Significant changes from the 2010 Original Budget include:

- Increase for additional Old Hire Pension liability costs of \$1.4 million for Police and \$1.7 million for Fire;
- \$1.1 million increase for 10.0 additional uniformed police officers, 3.0 sworn overhires, equipment, and vehicles to maintain 2 per 1,000 mandated staffing;
- Allocate \$2.0 million to purchase replacement vehicles in various General Fund departments (in addition to the continuation of the existing appropriation of \$0.3 million for the lease-purchase of heavy equipment) and \$0.5 million for personal computer (PC) replacement. The City last funded the PC and Fleet Replacement programs in 2007;
- \$2.3 million reduction associated with the refinancing of the building lease for the Aurora Municipal Center;
- \$2.0 million of personnel cost reductions associated with collective bargaining agreements with the Aurora Police Association and the International Association of Fire Fighters, Local 1290, as well as corresponding reductions to career service employees;
- \$1.5 million of cost reductions associated with risk and fleet management activities;
- \$2.1 million of cost reductions from the Green Office Initiative and other department reductions.

Attachment 8 on page B-21 provides additional detail on the 2011 General Fund amendments.

STAFFING

The 2011 Adopted Budget eliminates 12.6 FTE in all funds. This is offset by the addition of 19.5 FTE for a net increase of 6.9 FTE. In addition, a number of positions are transferred between funds. Table 3 provides departmental detail on the staffing changes in the General Fund. Table 4 outlines the staffing changes for all funds. Attachment 10 summarizes four years of staffing.

Table 3: 2011 FTE Staffing Net Change – General Fund

Department	Adds	Layoffs	Vacant Reductions	Transfers / Technical	Total
Court Administration	1.00	-	-	-	1.00
Finance	-	-	-	2.67	2.67
Fire	-	-	-	-	-
General Management	-	-	(1.00)	3.00	2.00
Human Resources	-	-	-	-	-
Information Technology	-	-	-	-	-
Judicial	-	-	-	-	-
Library & Cultural Services	2.50	-	-	-	2.50
Neighborhood Services	-	-	-	(1.00)	(1.00)
Parks, Recreation & Open Space	-	-	(2.00)	(6.00)	(8.00)
Planning & Development Services	-	-	-	-	-
Police	13.00	-	(0.50)	(4.75)	7.75
Public Defender	-	-	-	-	-
Public Works	-	-	-	-	-
Totals	16.50	-	(3.50)	(6.08)	6.92

Table 4: 2011 FTE Staffing Changes per Fund

Department	2010 FTE	Adds	Layoffs	Vacant Reductions	Transfers / Technical	2011 FTE	Net Change
Abatement Fund	7.90	-	-	-	1.00	8.90	1.00
Community Development Fund	26.20	-	-	-	(1.00)	25.20	(1.00)
Conservation Trust Fund	6.40	-	-	-	8.25	14.65	8.25
Cultural Services Fund	19.00	-	-	(1.00)	-	18.00	(1.00)
Designated Revenue Fund	35.12	1.00	-	-	(5.87)	30.25	(4.87)
Development Review Fund	72.75	-	-	-	-	72.75	-
Enhanced E-911 Fund	5.00	-	-	-	-	5.00	-
Fleet Management Fund	37.50	2.00	-	-	-	39.50	2.00
General Fund	1,897.23	16.50	-	(3.50)	(6.08)	1,904.15	6.92
Gifts & Grants Fund	0.50	-	-	-	5.75	6.25	5.75
Golf Courses Fund	52.00	-	-	(7.00)	-	45.00	(7.00)
Open Space Fund	18.65	-	-	-	(0.35)	18.30	(0.35)
Parks Development Fund	1.00	-	-	-	(0.25)	0.75	(0.25)
Print Shop Fund	3.00	-	-	-	(3.00)	-	(3.00)
Recreation Fund	60.75	-	-	-	2.45	63.20	2.45
Risk Management Fund	10.00	-	-	-	(1.00)	9.00	(1.00)
Wastewater Fund	155.09	-	-	(0.50)	(2.00)	152.59	(2.50)
Water Fund	267.91	-	-	(0.50)	2.00	269.41	1.50
Totals	2,676.00	19.50	-	(12.50)	(0.10)	2,682.90	6.90

Total General Fund staffing increases by a net of 6.9 FTE. This is the result of the addition of 13.0 Police civil positions, 1.0 Detention Officer Technician funded from budget savings, 2.0 Library Clerks funded by the conversion of 1.0 Library Technician, and 1.5 FTE added as a Council adjustment for the limited opening of Mission Viejo Library, offset by 9.58 net reductions and transfers to other funds. The total number of FTE (public safety, civil service, and career service) in the General Fund decline 7.0 percent (143.1 FTE) over the last eight years,

while this has been mostly offset by growth in Aurora Water, up 48.1 percent (137.0 FTE) for the same period. The ratio of civil FTE (police officers and firefighters) to career FTE has changed significantly from 2003 to 2011. Police civil service has grown 12.9 percent (75 FTE) while career service FTE has dropped 19.1 percent (222.6 FTE). Fire is relatively unchanged over the past eight years. Table 5 shows the details of the staffing level by fund over time. Population in the City increased an estimated 9.2 percent (27,000) from 2003 to 2010. See Attachment 10 for a four year summary of staffing by fund.

Table 5: FTE's and FTE Changes: 2003 – 2011 (All Funds)

	Budgeted					FTE change	% change
	2003	2005	2007	2009	2011	2003-2011	2003-2011
Police Civil GF	580.0	603.0	635.0	640.0	655.0	75.0	12.9%
Fire Civil - GF	302.5	288.0	311.0	305.0	307.0	4.5	1.5%
General Fund Career	1,164.7	1,089.1	1,091.5	1,067.5	942.2	(222.6)	(19.1%)
Total General Fund	2,047.2	1,980.1	2,037.5	2,012.5	1,904.2	(143.1)	(7.0%)
Police/Fire Civil Non GF	2.5	1.0	2.0	2.0	7.8	5.3	210.0%
Aurora Water	285.0	329.0	403.0	426.0	422.0	137.0	48.1%
Development Review Funds	112.0	115.9	119.3	86.2	72.8	(39.2)	(35.0%)
Golf Fund	57.0	56.0	52.0	52.0	45.0	(12.0)	(21.1%)
Rec/Cultural Services Fund	90.8	86.3	86.0	85.8	81.2	(9.6)	(10.6%)
All other FTE	108.4	107.3	137.9	139.9	150.1	41.7	38.4%
Total	2,703.0	2,675.6	2,837.7	2,804.4	2,682.9	(20.0)	(0.7%)

OTHER FUNDS

In addition to services funded by the General Fund, the City's budget includes funding for a variety of programs and services funded from various other special purpose and enterprise funds. Below is a summary of major changes in the operating budgets for the City's other major funds.

Water and Wastewater Funds – Operating Costs

The Water and Wastewater funds operate as enterprise funds in which revenues from user fees, development fees, and other charges for services must cover all capital and operating costs. Despite total costs of approximately \$6.2 million to operate the Prairie Waters Project in 2011, the total operating budget for these funds will decrease \$8.3 million from the 2010 Original Budget. Significant budgetary factors addressed include the following:

- Aurora Water is converting seven existing positions to positions dedicated to the Prairie Waters Project which comes online in 2010. By using existing FTE and budget authority to provide the staff for this project, the department is able to contain budget increases;
- Short-term water leases and water storage costs are being reduced by \$3.3 million which will eliminate additional funding added in 2003 to drought-harden the system during design and construction of the Prairie Waters Project;

- As a result of a restructuring of the debt service payment schedule, there is a reduction of \$2.5 million in debt-related expenditures;
- Annual charges for service payment to Metro Wastewater will be reduced \$2.1 million based on adjustments/estimates of the City's flows and loadings by Metro;
- Outside legal, professional and technical services are being reduced \$1.2 million to offset other cost increases.

Development Review Fund – Operating Costs

The Development Review Fund is also an enterprise fund, receiving revenue from review, permitting, and inspection activity. In 2011, the total operating budget will increase \$625,700 over the 2010 Original Budget which is reflective of a projection for a slow recovery in development following the recession. Significant budgetary factors addressed include the following:

- The 2011 Adopted Budget assumes a \$0.7 million transfer from the Development Review Fund to the General Fund to reimburse it for services and overhead costs. This fee was eliminated in 2010 and is expected to return to its full amount of \$1.3 million in 2012;
- If construction activity rebounds or should decline further, additional action will be taken to adjust this fund's budget accordingly.

Recreation and Cultural Funds – Operating Costs

The Recreation and Cultural funds are funded primarily through participant fees, as well as a subsidy from the General Fund. Significant budgetary factors addressed include the following:

- The Cultural Fund subsidy will decrease by \$63,000 from the 2010 Original Budget to the 2011 Adopted Budget, as a result of the elimination of a vacant position in Special Events;
- As part of Council adjustments, a \$58,000 transfer was made from the General Fund to the Cultural Services Fund for a 4th of July fireworks display, funded from vacancy savings in the General Fund;
- The Recreation Fund subsidy will decrease by \$333,700 to correspond with adjustments in the fund which include \$243,700 in revenue increases and \$86,950 in expenditure reductions;
- Recreation Fund expenditures are expected to increase due primarily to the movement of the IYSO and Colorado Preschool Project budgets from other designated funding sources.

Abatement Fund – Operating Costs

Abatement Fund expenditures and revenues fluctuate due to the number and size of properties abated. The Abatement Fund revenue increases during times where the economy slows. Significant budgetary factors addressed include the following:

- Revenue in the Abatement Fund is expected to increase \$89,600 from the 2010 Original Budget as the economic recovery has been slower than anticipated; therefore, the number of abatements and foreclosure properties remains high;
- Expenditures decrease \$96,400 as the result of moving the vacant property coordinator to alternate funding sources and savings for contract/temporary positions, offset by the transfer in of one Code Enforcement Officer from the General Fund.

Other Funds – Operating Costs

- Costs in the Designated Revenue Fund are decreasing \$3.7 million as several programs are moved out of the fund into other funds in order to comply with new accounting standards;
- The Golf Fund will reduce expenditures by \$662,100, primarily due to the elimination of 7.0 vacant FTE, in response to projected expenditure growth outpacing revenue growth;
- Expenditures in the Conservation Trust Fund increase \$733,300 as a result of moving expenses into the fund from the Open Space Fund, to correctly allocate Parks maintenance personnel and operating expenditures, and from the General Fund, a one-time adjustment to help balance the General Fund.

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 provide for its facility and infrastructure needs. All such projects must have a long-term benefit of five years or more. The CIP section of the 2011 Adopted Budget contains a list of funded programs.

The Capital Improvement Program budget is balanced; 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 \$107.5 million in 2011. Nearly \$543.2 million in capital projects are budgeted or planned between 2011 and 2015. The primary funds associated with the five-year CIP are:

- The Capital Projects Fund - \$108.5 million over five years;
- The Open Space Fund - \$18.5 million;
- The Conservation Trust Fund - \$8.2 million;
- The Enhanced E-911 Fund - \$13.5 million;
- The Water and Wastewater Funds - \$392.7 million.

Capital Projects Fund

The Capital Projects Fund (CPF) provides support for general government capital projects. Historically, the CPF received 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 revenue from the 0.25 percent sales and use tax dedicated to the 2 per 1,000 police officer program. Consistent with prior budgets, the 2011 projected budget retains the transfer of all use taxes, but reduces the

transfer of all other General Fund revenues from 4.0 percent to approximately 1.0 percent. A supermajority vote by City Council is required to approve this adjustment.

The net change in the CPF five-year plan is an increase in expenditures of \$13.0 million. The largest adjustment is an \$18.9 million increase in expenditures in 2011 related to the remaining phases of the I-225/ Colfax Interchange. This increase is net of \$16.3 million in CDOT funds and \$4.0 million in funds from Designated Revenue, offset by \$1.5 million that was already budgeted. Offsetting this increase is a decrease of \$6.0 million due to a significant reduction in use taxes over the five-year plan, which reduces the transfer from the General Fund noted earlier. To balance the fund, several expenditure reductions were focused in 2014 and 2015 in Public Works, where several projects that were originally projected to increase in budget will now be held constant, most notably Street Asphalt Overlay and Concrete Repair. The original 2011 through 2013 budgets remain basically intact in this five-year plan, save the budget associated with the additional I-225/Colfax funding mentioned above. Small adjustments make up the remainder of the \$13.0 million increase.

Appropriations for the CPF are \$36.8 million in 2011, with a total of \$108.5 million in capital projects planned between 2011 and 2015. As Table 6 shows, with completion of most of the City's major facilities projects in recent years, the funding in the Capital Projects Fund is primarily dedicated to ongoing street maintenance, reconstruction, improvements, and other capital maintenance projects.

Table 6: Summary of CPF Projects 2011-2015

Project	Total Cost	Percent of Total
Street maintenance, reconstruction & improvements	\$ 59.8 million	55.1%
Transportation Improvement Program (TIP)	21.3 million	19.6%
Building repair projects	8.8 million	8.1%
Direct Costs – Public Works design & engineering	5.5 million	5.1%
800 MHz radio system debt service (transfer to E-911 Fund)	5.1 million	4.7%
Traffic signal component replacement	2.4 million	2.2%
Systems, telephone infrastructure and network replacement	2.1 million	2.0%
Direct costs – purchasing services	2.1 million	1.9%
All other projects	1.4 million	1.3%
TOTAL	\$108.5 million	

The CIP section of the Adopted budget book contains details of the Capital Projects Fund.

Water and Wastewater Capital Projects

The Water and Wastewater funds account for the vast majority of planned capital spending through 2015. The majority of the five-year capital plan is focused on asset acquisition (primarily water rights), storage construction, and upgrades/rehabilitation for the City's major water and sewer delivery systems.

As noted earlier, the Water and Wastewater Funds are enterprise funds – meaning the costs incurred by the funds are paid from revenues generated by fees for service. The source of funding for the capital projects identified in the Aurora Water five-year CIP is the use of fund

balance and the planned issuance of revenue bonds. User charges and tap fees paid by developers will pay for debt service on the bonds.

Other Capital Funds

Due to accounting changes, several of the funds that used to have capital projects have been restructured or eliminated altogether. The Building Repair Fund has been eliminated and the projects are now part of the CPF. The Designated Revenues Fund has been restructured and the projects have been moved to the CPF and the newly created Open Space Fund, combining the Arapahoe County Open Space Fund (ArCo Fund) and the Adams County (AdCo) projects previously held in the Designated Revenue Fund.

The City continues its efforts to develop new parks, acquire open space, and improve parks and recreation infrastructure within the financial constraints imposed by reduced funding for both capital construction and operations. Among the parks and recreation projects included in the five-year CIP are Sports Park improvements, renovation of Del Mar Park and construction of the Del Mar and Pool Bathhouse and Family Aquatics Center, construction of several new parks, and refurbishment of trails. Most of the funding for these projects comes from the Arapahoe County Open Space tax and the Conservation Trust Fund.

Capital appropriations from the City's E-911 Fund are primarily for debt service related to the new 800 MHz radio system and for replacement of emergency communications equipment, including \$3.0 million for a Computer Aided Dispatch (CAD) system in 2011.

SUMMARY INFORMATION

There are additional summary tables following these pages:

- Attachment 1 - citywide revenues, expenditures, and FTE levels;
- Attachment 2 - total revenues, total uses, and total funds available by fund;
- Attachment 3 - total operating and capital expenditures by fund from 2008 through 2011;
- Attachment 4 - comparison of the 2010 Original Budget to the 2010 projection. The original budget was the budget as originally adopted by City Council excluding any subsequent modifications;
- Attachment 5 - General Fund expenditures and appropriations by department;
- Attachment 6 - major changes in fund balances for all funds in 2010 and 2011;
- Attachment 7 - notes significant base budget changes in various City funds;
- Attachment 8 - 2011 additions, reductions, and new revenue by department in the General Fund;
- Attachment 9 - amendments for all other operating funds;
- Attachment 10 - staffing levels by fund;
- Attachment 11 - five-year Capital Improvement Plan (2011-2015) along with information on appropriations for 2008 through 2010;
- Attachment 12 - capital amendments by department and fund.

Attachment 1 Budget in Brief

Department	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Revenues by Source:					
Taxes	208,358,079	199,364,453	204,729,896	203,255,412	205,061,703
Other Revenues	66,552,733	38,171,316	34,013,181	29,220,670	28,082,029
License and Permits	8,932,567	7,906,445	7,934,298	8,055,972	8,193,319
Intergovernmental	31,984,756	65,201,384	34,875,140	40,801,947	47,574,891
Charges for Services	173,847,720	171,757,089	194,301,717	192,065,990	193,601,548
Fines and Forfeitures	8,227,748	7,883,532	9,080,167	7,881,971	8,884,557
Operating Transfers	33,307,654	35,305,417	24,595,440	62,957,818	22,842,438
Sale of Assets	328,170	217,604	20,000	29,667	180,000
Proceeds From Borrowing	58,620,864	42,193,350	82,682,249	44,467,250	0
Total Revenues	\$590,160,291	\$568,000,590	\$592,232,088	\$588,736,697	\$514,420,485
Operating Expenditures by Category:					
Salaries and Benefits	220,809,969	219,552,893	223,101,892	219,335,410	225,829,774
Supplies and Services	105,111,162	103,943,213	126,594,922	110,894,789	116,860,178
Interfund Charges	15,483,688	12,594,322	15,808,571	15,456,497	13,975,665
Debt Related	100,715,393	65,981,189	59,936,087	91,032,387	57,427,803
Capital Related	3,550,890	2,581,007	2,598,083	1,997,768	4,733,425
Transfers Out	38,315,747	41,831,178	30,744,739	67,729,493	28,419,061
Total Operating Expenditures	\$483,986,849	\$446,483,802	\$458,784,294	\$506,446,344	\$447,245,906
Operating Expenditures by Function:					
Administrative Services	20,994,431	21,323,500	24,032,539	23,205,113	22,527,566
Community Services	154,167,641	161,072,381	142,623,333	141,194,073	145,845,119
Council/Appointees	21,217,871	18,835,819	20,724,050	20,943,588	19,727,838
Development Services	6,579,477	5,719,481	0	0	0
General Management	21,451,840	20,133,372	14,624,180	13,432,837	15,873,671
Non-Departmental (Transfers)	45,944,472	56,855,975	45,363,239	101,117,680	41,234,602
Operations	213,631,117	162,543,274	211,416,953	206,553,053	202,037,110
Total Operating Expenditures	\$483,986,849	\$446,483,802	\$458,784,294	\$506,446,344	\$447,245,906
Capital Improvement Program	\$279,902,298	\$321,639,496	\$156,557,839	\$68,391,124	\$107,504,237
Total Expenditures	\$763,889,147	\$768,123,298	\$615,342,133	\$574,837,468	\$554,750,143
FTE by Function:					
Administrative Services	137.0	132.5	129.5	129.5	128.5
Community Services	1,456.0	1,447.5	1,320.9	1,320.9	1,335.9
Council/Appointees	200.0	193.5	192.0	192.0	193.0
Development Services	79.0	60.0	0.0	0.0	0.0
General Management	129.8	125.0	92.8	92.8	93.8
Operations	858.9	845.9	940.8	940.7	931.7
Total FTE	2,860.7	2,804.4	2,676.0	2,675.9	2,682.9

Attachment 2

2011 Summary of Total Ending Funds (Budgetary Basis)

(Includes both reserved/designated and unreserved/undesignated funds available)

Fund Name	2011 Beg Funds	Revenues	Transfers In	Total Uses *	Net	2011 End Funds
Abatement Fund	1,131,642	873,950	-	1,297,989	(424,039)	707,603
Capital Projects Fund	9,894,414	18,644,417	11,598,725	36,763,429	(6,520,287)	3,374,127
Community Development Fund	-	5,756,229	291,515	6,047,744	-	-
Conservation Trust Fund	82,013	2,900,990	-	2,758,005	142,985	224,998
Cultural Services Fund	844,222	947,773	1,228,697	2,343,099	(166,629)	677,593
Debt Service (GO) Fund	1,445,549	5,848,150	1,761,100	7,623,805	(14,555)	1,430,994
Debt Service (SID) Fund	246,489	404,965	-	404,965	-	246,489
Designated Revenues Fund	6,680,675	4,722,686	341,713	6,382,268	(1,317,869)	5,362,806
Development Review Fund	2,187,139	7,200,548	-	7,585,037	(384,489)	1,802,650
Enhanced E-911 Fund	5,040,967	3,199,943	1,710,000	6,976,238	(2,066,295)	2,974,672
Fleet Management Fund	796,430	7,721,414	-	7,931,740	(210,326)	586,104
General Fund	35,133,129	230,346,259	2,361,192	232,686,439	21,012	35,154,141
Gifts & Grants Fund	5,130,573	5,335,611	-	5,643,946	(308,335)	4,822,238
Golf Courses Fund	465,038	9,603,850	-	9,522,871	80,979	546,017
Open Space Fund	3,614,136	5,627,308	-	6,346,942	(719,634)	2,894,502
Parks Development Fund	1,570,425	306,000	-	74,193	231,807	1,802,232
Recreation Fund	157,424	5,063,620	3,549,496	8,613,116	-	157,424
Risk Management Fund	6,686,332	6,546,021	-	8,340,851	(1,794,830)	4,891,502
Surplus & Deficiency Fund	557,261	15,000	-	60,750	(45,750)	511,511
Wastewater Fund	39,458,345	54,413,763	-	73,172,672	(18,758,909)	20,699,436
Water Fund	44,177,470	116,099,550	-	124,174,044	(8,074,494)	36,102,976
Total	\$165,299,673	\$491,578,047	\$22,842,438	\$554,750,143	(\$40,329,658)	\$124,970,015

* Total Uses include transfers out.

Attachment 3

Expenditure Summary: All Funds

Fund Name	2008 Operating	2008 Capital	2008 Actual	2009 Operating	2009 Capital	2009 Actual
Non-General Fund						
Abatement Fund	858,730	-	858,730	788,494	-	788,494
Bond Proceeds Fund	-	-	-	38,770	176,612	215,382
Building Repair Fund	-	1,932,586	1,932,586	18,209	1,780,265	1,798,474
Capital Projects Fund	-	30,037,051	30,037,051	-	37,041,897	37,041,897
Community Development Fund	4,099,340	-	4,099,340	10,808,627	-	10,808,627
Conservation Trust Fund	534,541	1,322,257	1,856,798	613,327	2,407,722	3,021,049
Cultural Services Fund	2,675,203	-	2,675,203	2,292,732	-	2,292,732
Debt Service (GO) Fund	8,041,276	-	8,041,276	16,301,465	-	16,301,465
Debt Service (SID) Fund	329,969	-	329,969	455,686	-	455,686
Designated Revenues Fund	9,383,427	4,138,525	13,521,952	8,516,145	1,731,043	10,247,188
Development Review Fund	10,165,880	-	10,165,880	8,430,973	-	8,430,973
Emergency Contingency Fund	38,378	-	38,378	590,185	-	590,185
Enhanced E-911 Fund	1,744,611	2,431,492	4,176,103	2,705,278	1,133,000	3,838,278
Fleet Management Fund	7,711,663	-	7,711,663	7,079,286	-	7,079,286
Gifts & Grants Fund	4,094,012	1,652,545	5,746,557	5,550,795	6,582,117	12,132,912
Golf Courses Fund	9,654,169	(74,232)	9,579,937	9,132,168	80,000	9,212,168
Open Space Fund	2,787,309	2,265,913	5,053,222	2,169,859	2,170,702	4,340,561
Parks Development Fund	-	1,702,505	1,702,505	-	733,574	733,574
Policy Reserve Fund	396,121	-	396,121	887,603	-	887,603
Print Shop Fund	617,651	-	617,651	657,983	-	657,983
Recreation Fund	9,524,220	-	9,524,220	9,162,806	-	9,162,806
Risk Management Fund	5,439,079	-	5,439,079	10,298,215	-	10,298,215
Surplus & Deficiency Fund	24,016	-	24,016	260,750	-	260,750
TABOR Reserve Fund	-	-	-	-	-	-
Wastewater Fund	38,827,664	1,504,828	40,332,492	40,239,835	27,589,299	67,829,134
Water Fund	128,906,687	232,988,828	361,895,515	80,114,416	240,213,265	320,327,681
Total Non-General Fund	\$245,853,946	\$279,902,298	\$525,756,244	\$217,113,607	\$321,639,496	\$538,753,103
General Fund	238,132,903	-	238,132,903	229,370,195	-	229,370,195
Total Budget	\$483,986,849	\$279,902,298	\$763,889,147	\$446,483,802	\$321,639,496	\$768,123,298

Attachment 3

Expenditure Summary: All Funds

Fund Name	2010 Operating	2010 Capital	2010 Projection	2011 Operating	2011 Capital	2011 Adopted
Non-General Fund						
Abatement Fund	1,079,317	-	1,079,317	1,297,989	-	1,297,989
Bond Proceeds Fund	-	-	-	-	-	-
Building Repair Fund	107,271	1,713,455	1,820,726	-	-	-
Capital Projects Fund	-	21,117,242	21,117,242	-	36,763,429	36,763,429
Community Development Fund	7,001,529	-	7,001,529	6,047,744	-	6,047,744
Conservation Trust Fund	1,320,873	5,875,000	7,195,873	1,515,505	1,242,500	2,758,005
Cultural Services Fund	2,124,448	-	2,124,448	2,343,099	-	2,343,099
Debt Service (GO) Fund	28,937,959	-	28,937,959	7,623,805	-	7,623,805
Debt Service (SID) Fund	363,786	-	363,786	404,965	-	404,965
Designated Revenues Fund	16,376,344	(1,374,455)	15,001,889	6,382,268	-	6,382,268
Development Review Fund	6,896,889	-	6,896,889	7,585,037	-	7,585,037
Emergency Contingency Fund	519,440	-	519,440	-	-	-
Enhanced E-911 Fund	2,403,637	1,520,903	3,924,540	2,266,238	4,710,000	6,976,238
Fleet Management Fund	7,333,850	-	7,333,850	7,931,740	-	7,931,740
Gifts & Grants Fund	5,061,745	2,461,249	7,522,994	4,693,997	949,949	5,643,946
Golf Courses Fund	9,323,921	175,000	9,498,921	9,432,871	90,000	9,522,871
Open Space Fund	2,892,326	2,055,000	4,947,326	3,206,942	3,140,000	6,346,942
Parks Development Fund	76,245	320,873	397,118	74,193	-	74,193
Policy Reserve Fund	21,562,082	-	21,562,082	-	-	-
Print Shop Fund	611,488	-	611,488	-	-	-
Recreation Fund	7,697,202	-	7,697,202	8,613,116	-	8,613,116
Risk Management Fund	7,765,160	-	7,765,160	8,340,851	-	8,340,851
Surplus & Deficiency Fund	60,750	-	60,750	60,750	-	60,750
TABOR Reserve Fund	8,853,759	-	8,853,759	-	-	-
Wastewater Fund	41,629,939	24,423,288	66,053,227	41,711,892	31,460,780	73,172,672
Water Fund	99,857,349	10,103,569	109,960,918	95,026,465	29,147,579	124,174,044
Total Non-General Fund	\$279,857,309	\$68,391,124	\$348,248,433	\$214,559,467	\$107,504,237	\$322,063,704
General Fund	226,589,035	-	226,589,035	232,686,439	-	232,686,439
Total Budget	\$506,446,344	\$68,391,124	\$574,837,468	\$447,245,906	\$107,504,237	\$554,750,143

Attachment 4

2010 Original To Projection Variance

Fund Name	2010 Original		2010 Original	2010 Projection		2010 Projection	Project/Orig Variance
	Operating	Capital		Operating	Capital		
Non-General Fund							
Abatement Fund	1,394,357	-	1,394,357	1,079,317	-	1,079,317	(315,040)
Building Repair Fund	-	1,713,455	1,713,455	107,271	1,713,455	1,820,726	107,271
Capital Projects Fund	-	19,740,969	19,740,969	-	21,117,242	21,117,242	1,376,273
Community Development Fund	6,792,092	-	6,792,092	7,001,529	-	7,001,529	209,437
Conservation Trust Fund	782,249	6,147,528	6,929,777	1,320,873	5,875,000	7,195,873	266,096
Cultural Services Fund	2,296,924	-	2,296,924	2,124,448	-	2,124,448	(172,476)
Debt Service (GO) Fund	7,609,581	-	7,609,581	28,937,959	-	28,937,959	21,328,378
Debt Service (SID) Fund	363,786	-	363,786	363,786	-	363,786	-
Designated Revenues Fund	10,045,653	625,000	10,670,653	16,376,344	(1,374,455)	15,001,889	4,331,236
Development Review Fund	6,959,293	-	6,959,293	6,896,889	-	6,896,889	(62,404)
Emergency Contingency Fund	-	-	-	519,440	-	519,440	519,440
Enhanced E-911 Fund	2,403,638	2,333,882	4,737,520	2,403,637	1,520,903	3,924,540	(812,980)
Fleet Management Fund	8,103,451	-	8,103,451	7,333,850	-	7,333,850	(769,601)
Gifts & Grants Fund	4,733,656	450,000	5,183,656	5,061,745	2,461,249	7,522,994	2,339,338
Golf Courses Fund	10,095,003	175,000	10,270,003	9,323,921	175,000	9,498,921	(771,082)
Open Space Fund	3,362,682	2,225,446	5,588,128	2,892,326	2,055,000	4,947,326	(640,802)
Parks Development Fund	75,895	77,472	153,367	76,245	320,873	397,118	243,751
Policy Reserve Fund	276,185	-	276,185	21,562,082	-	21,562,082	21,285,897
Print Shop Fund	741,397	-	741,397	611,488	-	611,488	(129,909)
Recreation Fund	7,770,737	-	7,770,737	7,697,202	-	7,697,202	(73,535)
Risk Management Fund	8,323,000	-	8,323,000	7,765,160	-	7,765,160	(557,840)
Surplus & Deficiency Fund	60,750	-	60,750	60,750	-	60,750	-
TABOR Reserve Fund	-	-	-	8,853,759	-	8,853,759	8,853,759
Wastewater Fund	44,039,068	35,331,042	79,370,110	41,629,939	24,423,288	66,053,227	(13,316,883)
Water Fund	100,969,529	87,738,045	188,707,574	99,857,349	10,103,569	109,960,918	(78,746,656)
Total Non-General Fund	\$227,198,926	\$156,557,839	\$383,756,765	\$279,857,309	\$68,391,124	\$348,248,433	(\$35,508,332)
General Fund	231,585,368	-	231,585,368	226,589,035	-	226,589,035	(4,996,333)
Total Budget	\$458,784,294	\$156,557,839	\$615,342,133	\$506,446,344	\$68,391,124	\$574,837,468	(\$40,504,665)

Attachment 5

General Fund Expenditures

Department	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
City Attorney	4,873,898	4,861,671	5,010,311	5,010,311	5,023,825
City Council	901,208	933,713	1,011,262	1,023,120	1,004,063
Civil Service Commission	601,132	552,609	600,978	563,436	542,864
Court Administration	7,152,981	7,021,663	7,337,686	7,556,366	7,093,362
Development Services	790,332	987,096	0	0	0
Finance	5,182,883	5,031,896	5,478,477	5,383,973	5,303,112
Fire	33,196,166	33,558,115	34,979,338	34,842,927	37,010,385
General Management	12,092,198	11,698,612	5,209,621	4,819,781	7,376,860
Human Resources	1,434,163	1,249,081	1,259,333	1,195,188	1,259,036
Information Technology	6,936,939	6,130,558	6,214,956	6,214,956	6,788,324
Judicial	1,932,944	1,949,573	2,079,209	2,079,208	2,082,556
Library & Cultural Services	12,783,540	12,126,268	2,980,457	2,980,458	3,144,271
Neighborhood Services	3,557,425	3,239,051	2,990,167	2,990,167	2,896,546
Non-Departmental	30,619,820	27,988,055	32,240,374	29,290,402	28,744,800
Parks, Recreation & Open Space	13,489,391	11,457,391	12,021,019	11,866,212	11,283,186
Planning & Development Services	1,173,074	1,096,107	1,913,370	1,913,370	1,873,803
Police	75,256,743	75,339,901	78,397,362	77,977,644	80,017,471
Public Defender	627,212	642,070	650,044	648,045	647,009
Public Safety Communications Center	5,410,277	5,598,010	5,991,586	5,901,290	6,055,616
Public Works	20,120,577	17,908,755	25,219,818	24,332,181	24,539,350
Total General Fund Expenditures	\$238,132,903	\$229,370,195	\$231,585,368	\$226,589,035	\$232,686,439

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

SIGNIFICANT DECREASES IN 2010 FUNDS AVAILABLE

Decrease	Fund	Comments
\$ (21,016,942)	Policy Reserve Fund	Funds available will be transferred to the General Fund in order to comply with new accounting standards.
(9,988,063)	Wastewater Fund	Funds available decreases due to draw-down of reserves from bond proceeds received in 2006 for multiple capital projects.
(8,647,747)	TABOR Reserve Fund	Funds available will be transferred to the General Fund in order to comply with new accounting standards.
(6,428,889)	Designated Revenues Fund	Funds available for several projects will be transferred to other funds in order to comply with new accounting standards.
(4,301,886)	Conservation Trust Fund	Funds available decreases due to spending on capital projects, particularly the Beck Recreation Center remodel.

SIGNIFICANT INCREASES IN 2010 FUNDS AVAILABLE

Increase	Fund	Comments
\$ 29,967,729	General Fund	Funds available will be transferred into the General Fund from the Policy Reserve Fund, TABOR Reserve Fund, and Designated Revenues Fund, as those funds are closed or restructured in order to comply with new accounting standards.
28,525,001	Water Fund	Ending funds available is projected to increase as the result of expenditure savings and the receipt of a \$23.4 million loan from the Colorado Water Conservation Board (CWCBC).
3,852,117	Capital Projects Fund	Funds available will be transferred into the Capital Projects Fund from the Building Repair Fund, which will be closed, and the Designated Revenues Fund, which will be restructured, to comply with new accounting standards.
1,140,004	Gifts & Grants Fund	Funds available increases due to American Recovery and Reinvestment Act (ARRA) Energy Efficiency and Conservation Block Grant (EECBG) funding received in response to the economic downturn.

SIGNIFICANT PLANNED DRAW-DOWNS OF FUNDS AVAILABLE IN 2011

Decrease	Fund	Comments
\$ (18,758,909)	Wastewater Fund	Planned draw-down of funds available for capital projects, including construction of Tollgate Interceptor North, Curative in Place Pipe (CIPP) rehabilitation and Upper Piney Creek Stabilization.
(8,074,494)	Water Fund	Funds available decreases due to spending on capital projects, including water rights acquisition; line replacement; and capital projects and channel improvements for Homestake.
(6,520,287)	Capital Projects Fund	Draw-down of funds available for capital projects, particularly the I-225/Colfax interchange.
(2,066,295)	Enhanced E-911 Fund	Funds available decreases primarily due to capital expenditures for the replacement of the Computer-Aided Dispatch (CAD) system.
(1,794,830)	Risk Management Fund	Planned draw-down of funds available for one-time fleet and PC purchases and for the restoration of Mission Viejo Library in the General Fund.
(1,317,869)	Designated Revenues Fund	Funds available decreases primarily due to expenditure of incentive proceeds.

NO SIGNIFICANT PLANNED INCREASES IN 2011 FUNDS AVAILABLE

Attachment 7 -

2011 Adopted Budget Significant Base Budget Adjustments, Non-General Fund

Attachment 7

Significant Base Budget Adjustments, Non-General Fund

Fund	Item	Description	Amount
Abatement Fund	Initial Adjustments	Reduction in budget to reflect the movement of the vacant property coordinator to alternate funding sources; vacancy savings for contract positions	(162,404)
Designated Revenue Fund	Other Adjustment	Net change in the increase for Arapahoe County maintenance intergovernmental agreement; reduction of budget for Arts Loan program to match available cash, reduce incentive payment projection	(258,650)
Development Review Fund	One-Time Expenditures	Remove one-time payment reduction with the partial reinstatement of the overhead cost payments	735,000
Enhanced E-911	One-Time Expenditures	Remove one-time transfer of funds for public safety communications	(141,000)
Fleet Management Fund	One-Time Expenditures	Reduction of budget for maintenance supplies	(206,502)
Policy Reserve Fund	One-Time Expenditures	Remove budget for repayment of Emergency Contingency Fund loan in 2010	(276,185)
Water Fund	One-Time Expenditures	Reduction of budget for one-time equipment and vehicle purchases	(648,435)
	Mandated Costs	Net change in debt service payment schedule for all debt	(2,548,191)
	Mandated Costs	Reduce budget for risk charges, electricity and natural gas	(266,300)
Wastewater Fund	One-Time Expenditures	Reduction of budget for one-time equipment and vehicle purchases	(94,013)
	Mandated Costs	Reduce budget for risk charges, electricity and natural gas	(382,579)

Attachment 8 General Fund Additions

Department	Description	Amount
Court Administration	1.0 new FTE offset by reduction in operations expenditure budget	\$ -
Finance	Technical adjustment to move Debt Administration program including 2.67 FTE from the Designated Revenue Fund to the General Fund; add Financial Advisor offset by increased investment income	-
Fire	Transfer in old-hire pension costs and operating expenditures from Designated Revenue Fund to match new accounting standards	1,792,747
General Management	Transfer in of the Print Shop Fund; increase for one time fleet replacement	2,363,789
Information Technology	One-time Increase PC replacement budget	500,000
Library & Cultural	Limited opening of the Mission Viejo Library and 1.5 FTE for one year funded by the Risk Fund. Add 1.0 FTE with a split of 1.0 vacant FTE into 2.0 lower pay grade FTE with no additional budget needed for this add.	208,202
Planning and Development Services	Technical transfer to match new accounting standards; pursue reinstatement of Small Business Development Center	39,780
Police	Old-hire pension, 10 new 2/100 Patrol Officers; associated equipment and 3 vehicles; 3.0 sworn overhires; technical adjustment to match new accounting standards	4,004,837
Total Additions		\$ 8,909,355

General Fund Reductions

Department	Description	Amount
Finance	Transfer grant auditing expenditures and investment costs to alternative funding sources	\$ (201,801)
General Management	Eliminate 1.0 vacant FTE; reduce supplies and temporary salaries	(110,132)
Information Technology	Reduce capital equipment replacement budget, printer supplies, analog telephone charges and professional services	(349,212)
Library & Cultural Services	Technical transfer of Designated Revenue Fund to General Fund to match new accounting standards	22,750
Neighborhood Services	Eliminate funding for Northern Aurora Business Association; transfer 1.0 FTE to the Abatement Fund	(85,442)

Attachment 8 General Fund Reductions

Department	Description	Amount
Non-Departmental	Reduction of the AMC building lease debt; reduce subsidy to Cultural Services and Recreation funds; technical transfer old-hire pension costs to Police Department	\$ (4,211,297)
Parks, Recreation & Open Space	Eliminate 1.0 vacant FTE; transfer 3.0 FTE to alternate funding sources	(288,657)
Planning & Development Services	Realize remaining portion of full year lease savings for small business center; move portion of Management Assistant to alternative funding source	(26,368)
Police	Eliminate 0.5 vacant FTE; reduce training and conferences budget; transfer 4.75 FTE to alternate funding sources	(541,790)
Total Reductions		\$ (5,791,949)

General Fund New Revenue

Department	Description	Amount
Fire	Transfer in revenue collected for programs in the Designated Revenue Fund to match new accounting standards	\$ 37,000
General Management	Technical adjustment to transfer internal service revenue collected by the Print Shop in the Designated Revenue fund to the General Fund to match new accounting standards	152,000
Library & Cultural	Technical transfer of revenue from the Designated Revenues fund to the General fund to match new accounting standards	39,600
Parks, Recreation and Open Space	Technical transfer of revenue from the Designated Revenues fund to the General fund to match new accounting standards	70,000
Planning & Development Services	Technical transfer of revenue from the Designated Revenues fund to the General fund to match new accounting standards	39,780
Police	Technical transfer of revenue from the Designated Revenues fund to the General fund to match new accounting standards	5,000
Total New Revenue		\$ 343,380
Total Amendments		\$ 2,774,026

Attachment 9
Amendments in Other Operating Funds*

Fund	Description	Amount*
Abatement Fund	Transfer in 1.0 FTE from the General Fund	\$ 67,442
Community Development Fund	Transfer in 3.3 FTE from Gifts and Grants fund; allocate appropriation to match federal grants	4,547,744
Conservation Trust Fund	Transfer in a net of 4.25 FTE from General Fund, Arapahoe County Open Space Fund and Parks Development Fund	580,660
Cultural Services Fund	Eliminate 1.0 Vacant FTE offset by a decrease in the General Fund subsidy	-
Designated Revenues Fund	Transfer out net of 5.56 FTE to match new accounting requirements; add 1.0 FTE victim advocate; transfer programs and revenue to other funds to match new accounting requirements	432,803
Fleet Management Fund	Add 2.0 FTE and equipment purchase offset by reduction in fleet repair budget	675
Gifts and Grants Fund	Increase in appropriation for anticipated library donations; Transfer 4.75 Police FTE offset by federal grants; transfer out 3.3 FTE to Community Development Fund	30,172
Golf Fund	Eliminate 7.0 vacant FTE, reduce supplies and services	(620,939)
Open Space Fund	Transfer out a net of 0.35 FTE and portion of maintenance expenses to Conservation Trust Fund; update programs' funding sources to match new accounting requirements	(546,478)
Parks Development Fund	Transfer 0.25 FTE to Conservation Trust Fund	(25,254)
Print Shop Fund	Transfer 3.0 FTE and supplies and services funding to General Fund as part of the Green Office Initiative; this fund will close as part of the 2011 Budget process	(211,789)
Recreation Fund	Transfer in 2.24 FTE as required for the new Designated Revenue Fund accounting requirements; allocate expenditures to other funding sources; increases in revenue reduce General Fund subsidy	(33,786)
Risk Management Fund	Eliminate 1.0 vacant FTE; one-time transfer for Fleet and PC replacement; one-time transfer for the limited opening of Mission Viejo Library	1,448,525
Wastewater Fund	Transfer 2.0 FTE to Water Fund for conversion of Prairie Water Project positions; eliminate 0.50 FTE; reduce in-house printing costs with Green Office Initiative; lease savings; reduce Metro Wastewater charges for services; increase funding for fleet, computer and equipment replacement	(2,147,411)
Water Fund	Conversion of seven existing positions to Prairie Waters Project positions; eliminate 0.50 vacant FTE; reduce printing budget for Green Office Initiative; increase funding for fleet and computer replacement; increase in prairie waters operations and pump operations; reductions in: professional services, temporary salaries, water leases and temporary storage and legal services	(2,602,474)
Total Amendments		\$ 919,890

*Expenditure Appropriation Net of Revenue from Budget Amendments

Attachment 10

Staffing Summary by Fund

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Abatement Fund	3.00	4.00	7.90	7.90	8.90
Community Development Fund	25.20	26.20	26.20	21.90	25.20
Conservation Trust Fund	4.90	5.90	6.40	10.65	14.65
Cultural Services Fund	20.00	19.00	19.00	19.00	18.00
Designated Revenues Fund	35.50	32.00	35.12	34.81	30.25
Development Review Fund	119.25	86.20	72.75	72.75	72.75
Enhanced E-911 Fund	5.00	5.00	5.00	5.00	5.00
Fleet Management Fund	38.34	37.34	37.50	37.50	39.50
General Fund	2,044.03	2,012.53	1,897.23	1,893.23	1,904.15
Gifts & Grants Fund	0.50	0.50	0.50	4.80	6.25
Golf Courses Fund	52.00	52.00	52.00	52.00	45.00
Open Space Fund	17.95	17.95	18.65	18.65	18.30
Parks Development Fund	0.00	0.00	1.00	0.75	0.75
Print Shop Fund	3.00	3.00	3.00	3.00	0.00
Recreation Fund	67.00	66.75	60.75	60.96	63.20
Risk Management Fund	10.00	10.00	10.00	10.00	9.00
Wastewater Fund	152.70	158.34	155.09	155.09	152.59
Water Fund	262.30	267.66	267.91	267.91	269.41
Grand Total	2,860.67	2,804.37	2,676.00	2,675.90	2,682.90

Attachment 11

2008-2015 Capital Improvement Program Summary

Fund\Department	2008 Actual	2009 Actual	2010 Projected Budget	Five-Year Plan					Total Cost 2011 - 2015
				2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Bond Proceeds Fund</u>									
Fire	0	34,818	0	0	0	0	0	0	0
Parks, Recreation & Open Space	0	148,900	0	0	0	0	0	0	0
Police	0	-7,106	0	0	0	0	0	0	0
Total Bond Proceeds Fund	0	176,612	0	0	0	0	0	0	0
<u>Building Repair Fund</u>									
General Management	1,932,586	1,780,265	0	0	0	0	0	0	0
Public Works	0	0	1,713,455	0	0	0	0	0	0
Total Building Repair Fund	1,932,586	1,780,265	1,713,455	0	0	0	0	0	0
<u>Capital Projects Fund</u>									
Development Services	32,580	0	0	0	0	0	0	0	0
Finance	134,879	72,998	118,648	117,616	121,144	124,779	128,522	132,378	624,439
Fire	512,000	-181,416	20,000	20,000	0	0	0	0	20,000
General Management	622,348	391,502	386,885	386,192	397,778	409,711	422,002	434,662	2,050,345
Information Technology	1,904,189	-115,681	2,136,000	2,136,000	2,136,000	2,136,000	426,000	426,000	7,260,000
Non-Departmental	2,273,562	1,795,701	1,698,800	100,389	96,810	106,021	101,369	101,673	506,262
Parks, Recreation & Open Space	236,600	-238,399	0	0	0	0	0	0	0
Planning & Development Services	-59,000	0	0	0	0	0	0	0	0
Police	0	-8,745	0	0	0	0	0	0	0
Public Works	24,379,893	35,325,937	16,756,909	34,003,232	15,090,765	16,261,905	16,328,701	16,397,197	98,081,800
Total Capital Projects Fund	30,037,051	37,041,897	21,117,242	36,763,429	17,842,497	19,038,416	17,406,594	17,491,910	108,542,846
<u>Conservation Trust Fund</u>									
Library & Cultural Services	132,257	1,032,722	0	0	0	0	0	0	0
Parks, Recreation & Open Space	1,190,000	1,375,000	5,875,000	1,242,500	1,632,500	1,190,000	2,195,000	1,890,000	8,150,000
Total Conservation Trust Fund	1,322,257	2,407,722	5,875,000	1,242,500	1,632,500	1,190,000	2,195,000	1,890,000	8,150,000

Attachment 11

2008-2015 Capital Improvement Program Summary

Fund/Department	2008 Actual	2009 Actual	2010 Projected Budget	Five-Year Plan					Total Cost 2011 - 2015
				2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Designated Revenues Fund</u>									
Development Services	775,000	0	0	0	0	0	0	0	0
Information Technology	250,000	0	0	0	0	0	0	0	0
Neighborhood Services	150,000	0	0	0	0	0	0	0	0
Non-Departmental	2,322,400	1,085,652	0	0	0	0	0	0	0
Parks, Recreation & Open Space	495,000	519,359	751,286	0	0	0	0	0	0
Planning & Development Services	0	0	-2,125,741	0	0	0	0	0	0
Public Works	146,125	126,032	0	0	0	0	0	0	0
Total Designated Revenues Fund	4,138,525	1,731,043	-1,374,455	0	0	0	0	0	0
<u>Enhanced E-911 Fund</u>									
Information Technology	2,431,492	1,133,000	1,520,903	4,710,000	2,935,000	3,085,000	1,375,000	1,375,000	13,480,000
Total Enhanced E-911 Fund	2,431,492	1,133,000	1,520,903	4,710,000	2,935,000	3,085,000	1,375,000	1,375,000	13,480,000
<u>Gifts & Grants Fund</u>									
General Management	0	0	28,000	0	0	0	0	0	0
Information Technology	0	0	47,000	0	0	0	0	0	0
Neighborhood Services	0	2,604,009	51,059	0	0	0	0	0	0
Parks, Recreation & Open Space	701,279	2,094,205	567,341	0	0	0	0	0	0
Planning & Development Services	0	1,450,000	698,383	398,183	330,384	0	0	0	728,567
Public Works	951,266	433,903	1,069,466	551,766	83,768	0	0	0	635,534
Total Gifts & Grants Fund	1,652,545	6,582,117	2,461,249	949,949	414,152	0	0	0	1,364,101
<u>Golf Courses Fund</u>									
Parks, Recreation & Open Space	-74,232	80,000	175,000	90,000	110,000	90,000	90,000	90,000	470,000
Total Golf Courses Fund	-74,232	80,000	175,000	90,000	110,000	90,000	90,000	90,000	470,000
<u>Open Space Fund</u>									
Parks, Recreation & Open Space	2,265,913	2,170,702	2,055,000	3,140,000	4,340,000	2,500,000	3,675,000	4,805,000	18,460,000

Attachment 11

2008-2015 Capital Improvement Program Summary

Fund/Department	2008 Actual	2009 Actual	2010 Projected Budget	Five-Year Plan					Total Cost 2011 - 2015
				2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Open Space Fund</u>									
Total Open Space Fund	2,265,913	2,170,702	2,055,000	3,140,000	4,340,000	2,500,000	3,675,000	4,805,000	18,460,000
<u>Parks Development Fund</u>									
Parks, Recreation & Open Space	1,702,505	733,574	320,873	0	0	0	0	0	0
Total Parks Development Fund	1,702,505	733,574	320,873	0	0	0	0	0	0
<u>Wastewater Fund</u>									
Aurora Water	1,504,828	27,589,299	24,423,288	31,460,780	19,247,012	32,663,653	39,602,085	30,742,194	153,715,724
Total Wastewater Fund	1,504,828	27,589,299	24,423,288	31,460,780	19,247,012	32,663,653	39,602,085	30,742,194	153,715,724
<u>Water Fund</u>									
Aurora Water	232,988,828	240,213,265	10,103,569	29,147,579	52,901,388	51,425,429	60,832,233	44,667,089	238,973,718
Total Water Fund	232,988,828	240,213,265	10,103,569	29,147,579	52,901,388	51,425,429	60,832,233	44,667,089	238,973,718
Total Capital Improvement Program	279,902,298	321,639,496	68,391,124	107,504,237	99,422,549	109,992,498	125,175,912	101,061,193	543,156,389

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

Attachment 12

Capital Amendment Summary by Fund and Department

Fund/Department	2010 Projected Budget	Five-Year Plan					Total Cost 2011 - 2015
		2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Building Repair Fund</u>							
Public Works	0	-1,835,884	-1,700,486	-1,764,506	-1,763,647	-146,410	-7,210,933
Total Building Repair Fund	\$0	(\$1,835,884)	(\$1,700,486)	(\$1,764,506)	(\$1,763,647)	(\$146,410)	(\$7,210,933)
<u>Capital Projects Fund</u>							
Finance	0	-4,591	-4,730	-4,871	-5,017	-5,168	-24,377
General Management	0	-12,300	-12,668	-13,049	-13,440	-13,844	-65,301
Non-Departmental	0	-1,695,505	-1,697,171	-1,687,967	-1,702,490	-1,702,186	-8,485,319
Public Works	48,500	20,563,715	1,746,900	1,750,182	-1,252,437	-1,238,957	21,569,403
Total Capital Projects Fund	\$48,500	\$18,851,319	\$32,331	\$44,295	(\$2,973,384)	(\$2,960,155)	\$12,994,406
<u>Conservation Trust Fund</u>							
Parks, Recreation & Open Space	-272,528	-327,500	-1,515,500	-565,000	-1,602,000	1,890,000	-2,120,000
Total Conservation Trust Fund	(\$272,528)	(\$327,500)	(\$1,515,500)	(\$565,000)	(\$1,602,000)	\$1,890,000	(\$2,120,000)
<u>Designated Revenues Fund</u>							
Parks, Recreation & Open Space	126,286	-120,000	-250,000	-300,000	-525,000	0	-1,195,000
Planning & Development Services	-2,125,741	0	0	0	0	0	0
Total Designated Revenues Fund	(\$1,999,455)	(\$120,000)	(\$250,000)	(\$300,000)	(\$525,000)	\$0	(\$1,195,000)
<u>Enhanced E-911 Fund</u>							
Information Technology	-799,635	2,525,000	-310,640	-115,209	-970,000	1,375,000	2,504,151
Total Enhanced E-911 Fund	(\$799,635)	\$2,525,000	(\$310,640)	(\$115,209)	(\$970,000)	\$1,375,000	\$2,504,151
<u>Gifts & Grants Fund</u>							
Neighborhood Services	51,059	0	0	0	0	0	0
Parks, Recreation & Open Space	220,841	0	0	0	0	0	0
Planning & Development Services	0	398,183	330,384	0	0	0	728,567
Public Works	0	121,766	83,768	0	0	0	205,534
Total Gifts & Grants Fund	\$271,900	\$519,949	\$414,152	\$0	\$0	\$0	\$934,101

Attachment 12

Capital Amendment Summary by Fund and Department

Fund/Department	2010 Projected Budget	Five-Year Plan					Total Cost 2011 - 2015
		2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Golf Courses Fund</u>							
Parks, Recreation & Open Space	0	-40,000	-30,000	-40,000	10,000	60,000	-40,000
Total Golf Courses Fund	\$0	(\$40,000)	(\$30,000)	(\$40,000)	\$10,000	\$60,000	(\$40,000)
<u>Open Space Fund</u>							
Parks, Recreation & Open Space	0	-15,559	1,844,174	-36,251	833,162	4,805,000	7,430,526
Total Open Space Fund	\$0	(\$15,559)	\$1,844,174	(\$36,251)	\$833,162	\$4,805,000	\$7,430,526
<u>Parks Development Fund</u>							
Parks, Recreation & Open Space	0	0	0	0	0	0	0
Total Parks Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Wastewater Fund</u>							
Aurora Water	-2,074,299	10,503,726	-23,540,158	-21,334,634	-13,960,824	30,742,194	-17,589,696
Total Wastewater Fund	(\$2,074,299)	\$10,503,726	(\$23,540,158)	(\$21,334,634)	(\$13,960,824)	\$30,742,194	(\$17,589,696)
<u>Water Fund</u>							
Aurora Water	-61,749,509	-39,412,926	6,372,464	-31,123,968	-7,227,340	44,667,089	-26,724,681
Total Water Fund	(\$61,749,509)	(\$39,412,926)	\$6,372,464	(\$31,123,968)	(\$7,227,340)	\$44,667,089	(\$26,724,681)
Total Funding Changes	(\$66,575,026)	(\$9,351,875)	(\$18,683,663)	(\$55,235,273)	(\$28,179,033)	\$80,432,718	(\$31,017,126)





PROFILE OF AURORA



2011 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 and Development Services, Public Works, and Finance Departments, 2009 American Community Survey, Aurora Public Schools, Cherry Creek School District, and city-data.com.

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

The City of Aurora covers 154 square miles, establishes the eastern border of the metro-Denver area, and includes portions of Adams, Arapahoe, and Douglas Counties. The City has 80.8 square miles of developed

land and 73.2 square miles of undeveloped land; it is a city with room to grow. Aurora has a semi-arid, four-season climate with mild temperatures and more than 300 days of sunshine a year.

DEMOGRAPHICS (2010 ESTIMATED)

Population: 319,127
Up 4,801 (1.5%) over 2009

Households (Total Occupied Units): 117,228
Down 1,369 (1.2%) from 2009

Age		Income/Employment		Education	Industrial Sectors
Median Age	32.8	Income		Percent of Aurora's population 25 years and older with a:	Largest industries Services; Trade (wholesale and retail); and Construction
% Between Ages		• Per Capita	\$21,917		
• 20-34 years old	23.3%	• Median Household	\$45,904	• High School Diploma	82.5%
• 35-64 years old	36.8%	Total Employment	153,170	• Bachelor's Degree	25.3%
				• Graduate Degree	7.7%
					Product Types Software and systems; manufacturing; health care; financial services

QUALITY OF LIFE

Home Values and Costs (2009)

Mean single family home	\$225,315
Mean condo / townhome	\$160,169
Median gross apartment rent (per month)	\$865

Public Schools

Aurora has two public school districts: Aurora Public Schools (APS) and Cherry Creek School District (CCSD).

School Type	APS	CCSD*
Elementary	27	16
Middle	7	5
K-8	5	-
High	5	4
Non-Traditional	20	-
TOTAL	64	25
Total 2010 Fall Enrollment	36,967	24,185

*Schools located in City of Aurora.

TAXES

Colorado Personal Income Tax	Colorado Corporate Income Tax
4.63%	4.63%

2011 Sales and Use Tax Rates (by County)

County	Aurora	State	Other	Total
Adams	3.75%	2.90%	1.95%	8.60%
Arapahoe	3.75%	2.90%	1.45%	8.10%
Douglas	3.75%	2.90%	2.20%	8.85%

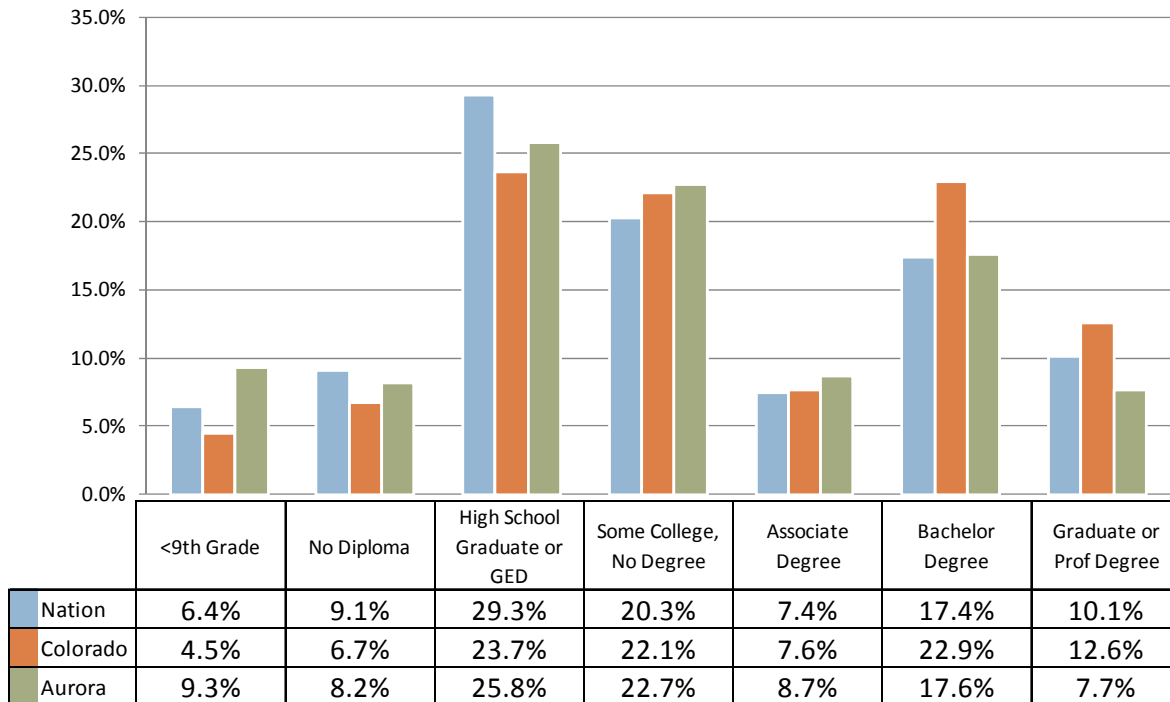
TRANSPORTATION

City Roadway Miles

- 131 miles of collector
- 837 miles of local
- 167 miles of private
- 144 miles of major
- 37 miles of minor
- 78 miles of highways

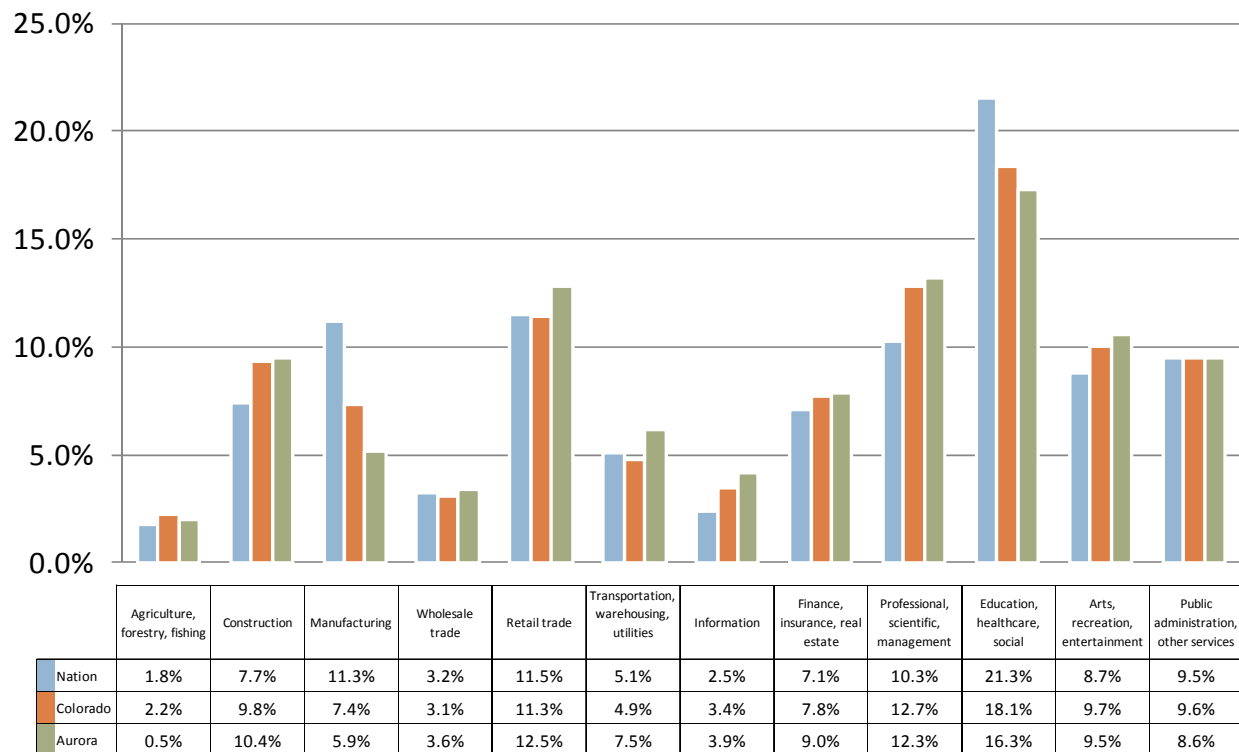
Educational Attainment

Source: 2009 American Community Survey, US Census Bureau



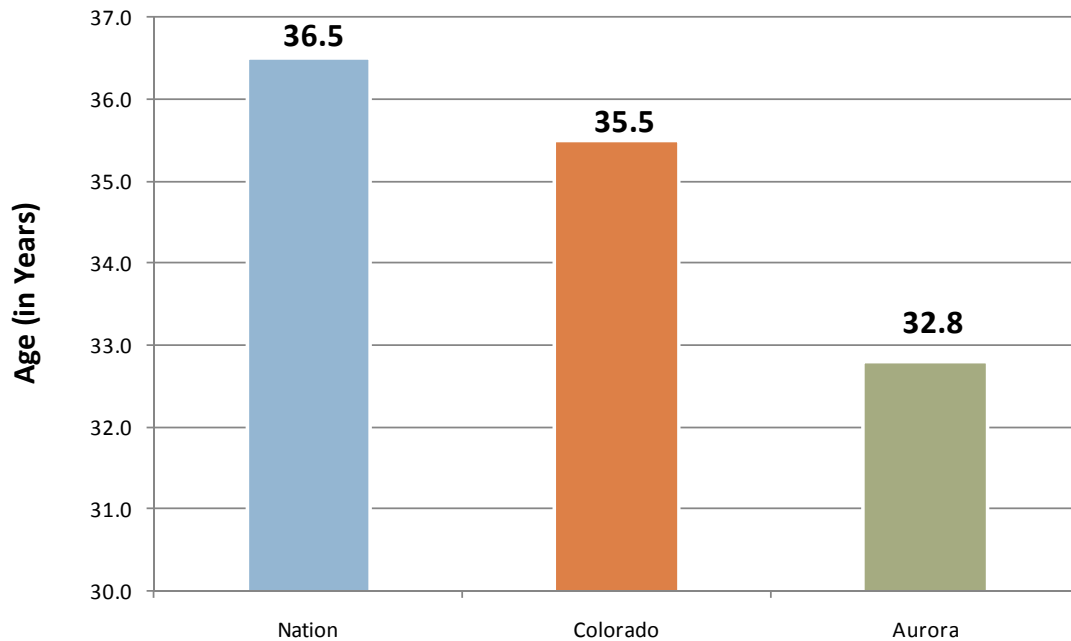
Workforce by Industry

Source: 2009 American Community Survey, US Census Bureau



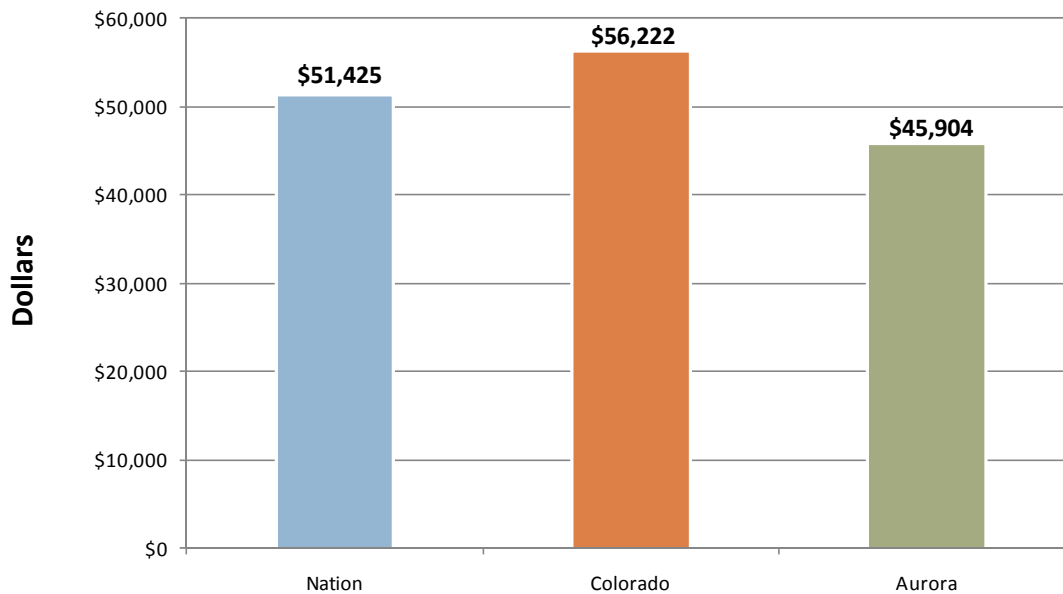
Median Age

Source: 2009 American Community Survey, US Census Bureau

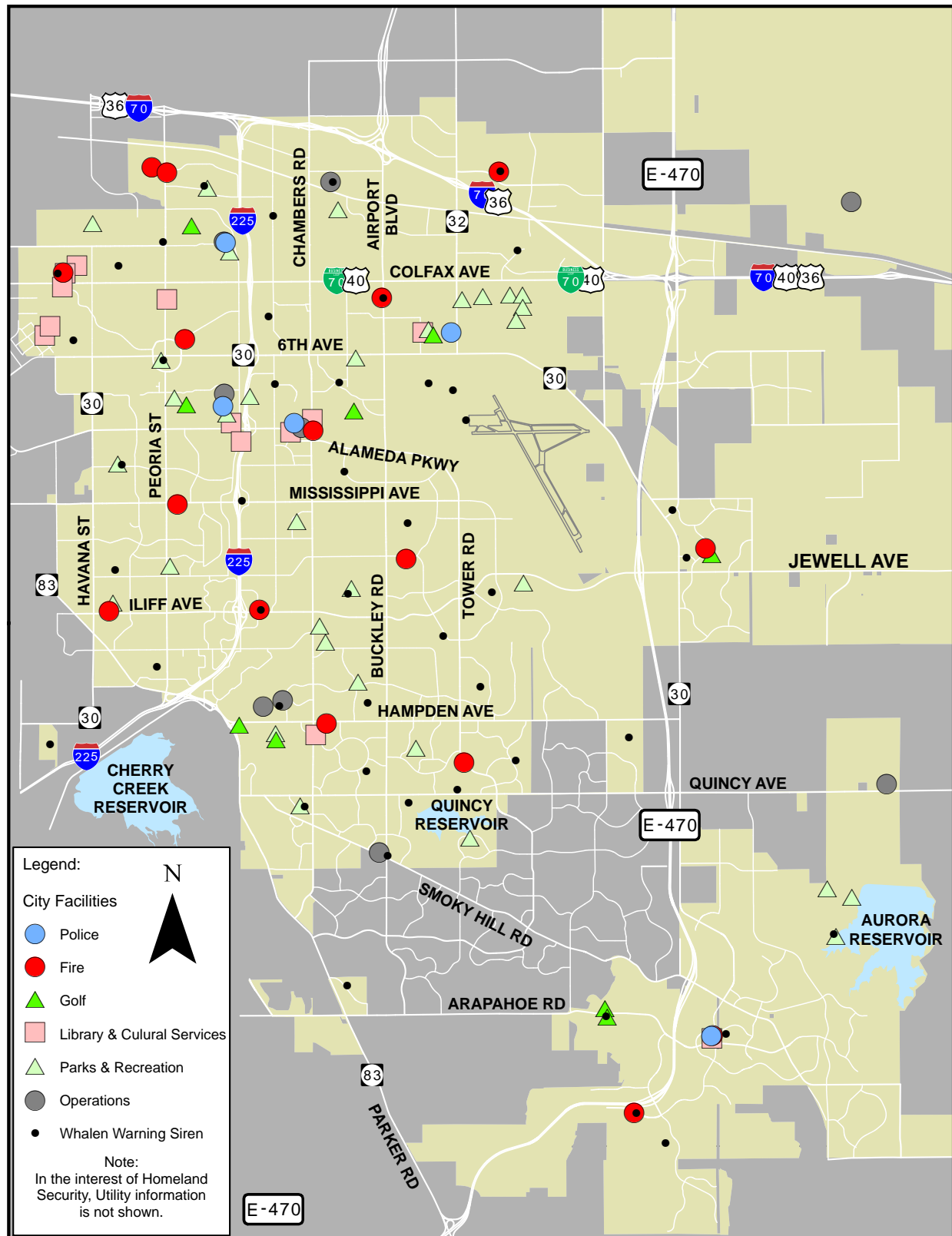


Median Household Income

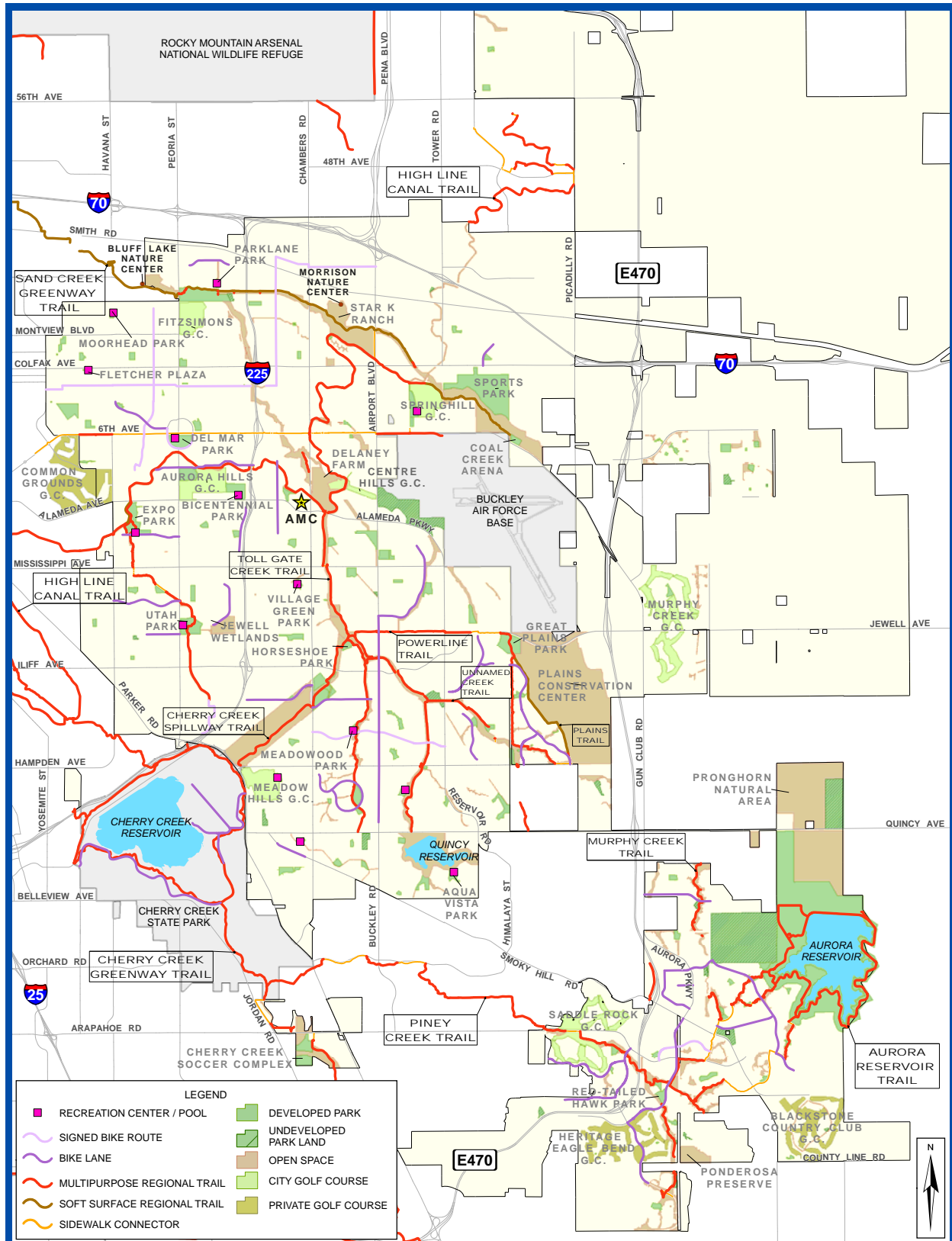
Source: 2009 American Community Survey, US Census Bureau



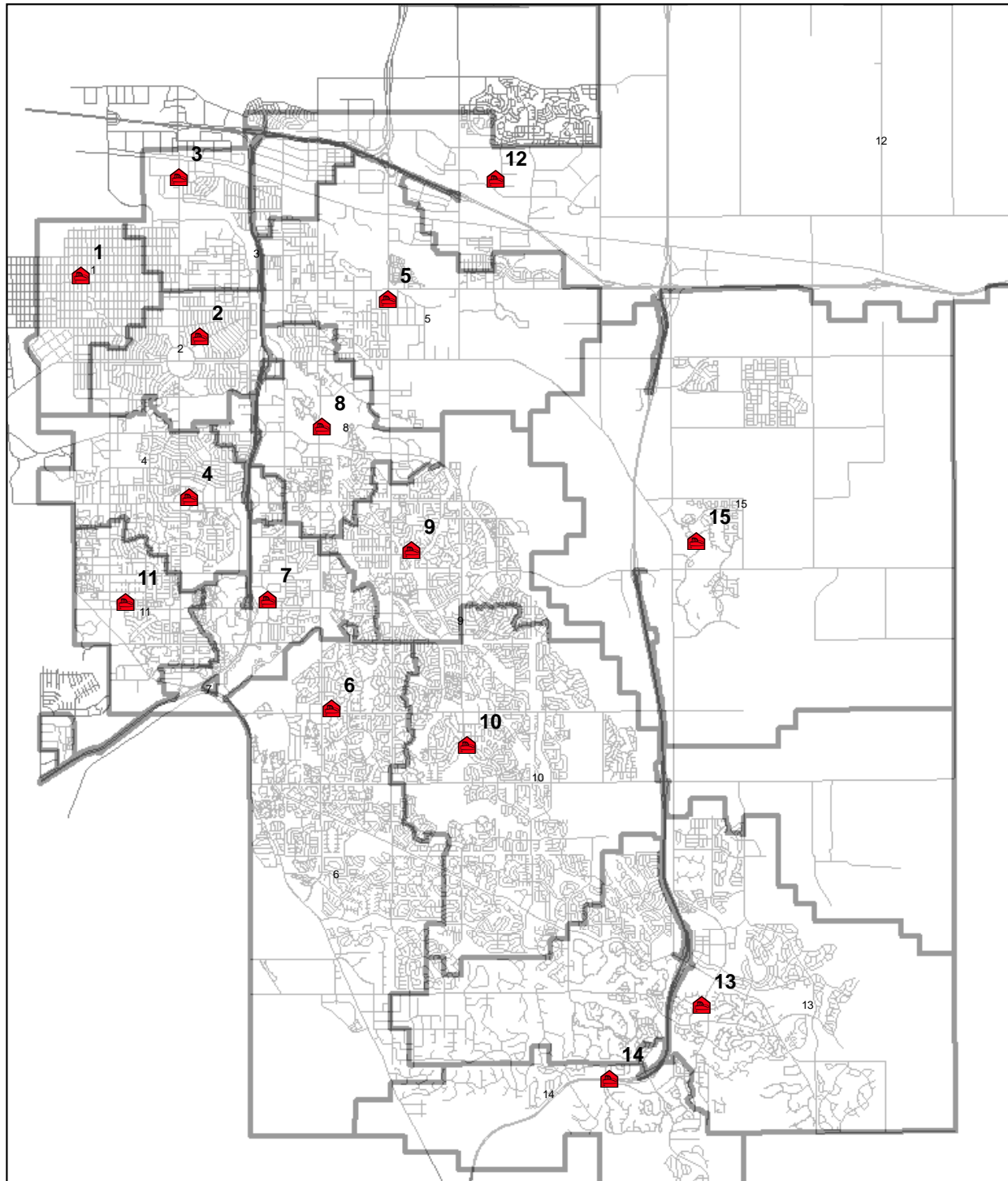
City Facilities



Parks, Recreation, and Open Space - Sites and Facilities



Fire Department - Fire Stations / Coverage Areas

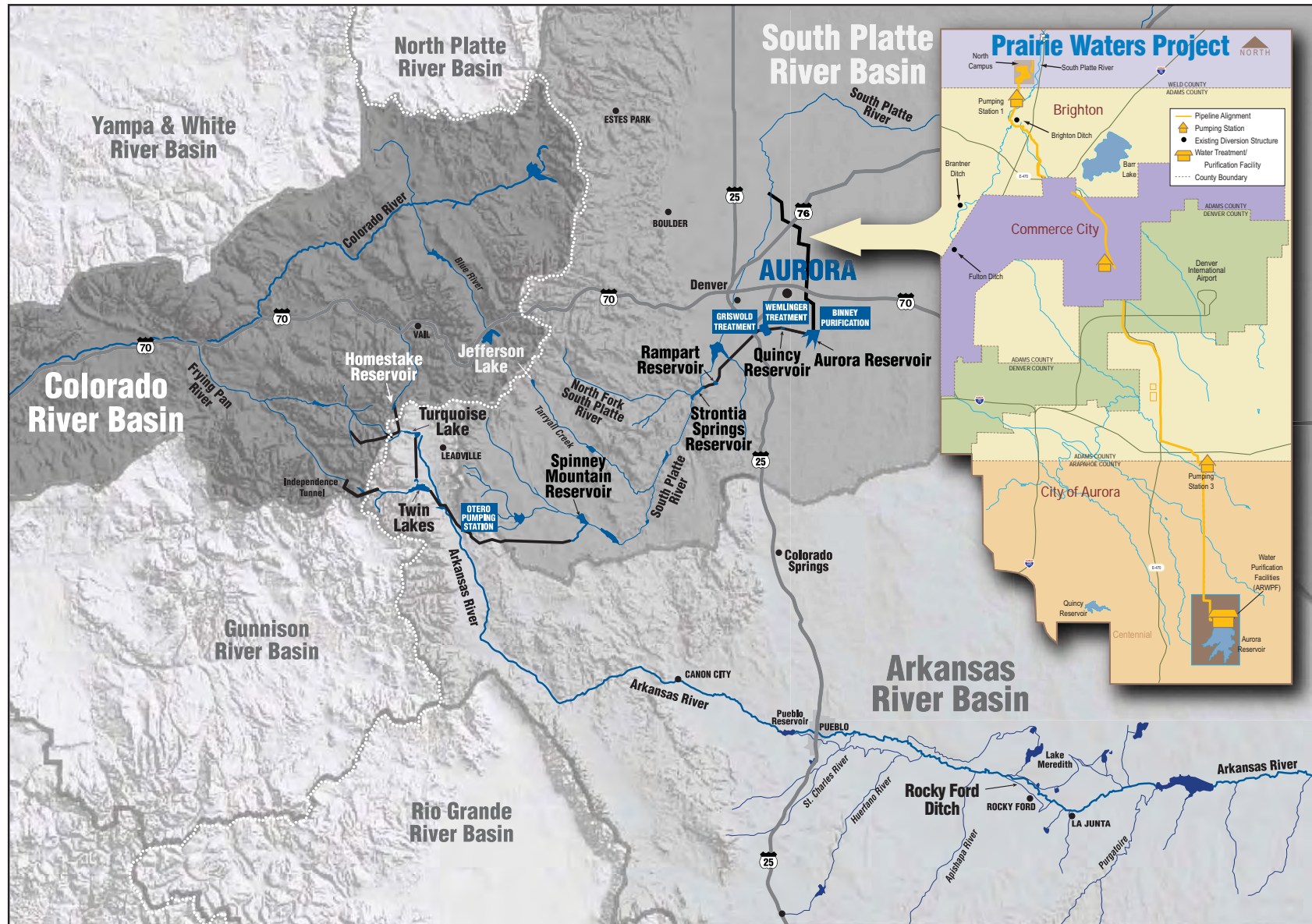


Station #1 – 9801 E. 16th Ave.
 Station #2 – 12600 E. Hoffman Blvd.
 Station #3 – 3172 N. Peoria St.
 Station #4 – 1110 S. Quentin St.
 Station #5 – 1339 N. Airport Blvd.

Station #6 – 15585 E. Hampden Cir.
 Station #7 – 2290 S. Blackhawk St.
 Station #8 – 250 S. Chambers Rd.
 Station #9 – 17200 E. Mexico Ave.
 Station #10 – 3951 S. Reservoir Rd.

Station #11 – 2291 S. Joliet St.
 Station #12 – 19491 E. 34th St.
 Station #13 – 23911 E. Arapahoe Rd.
 Station #14 – 22298 E. Aurora Pkwy.
 Station #15 – 1680 S. Catawba Cir.

Raw Water Supply



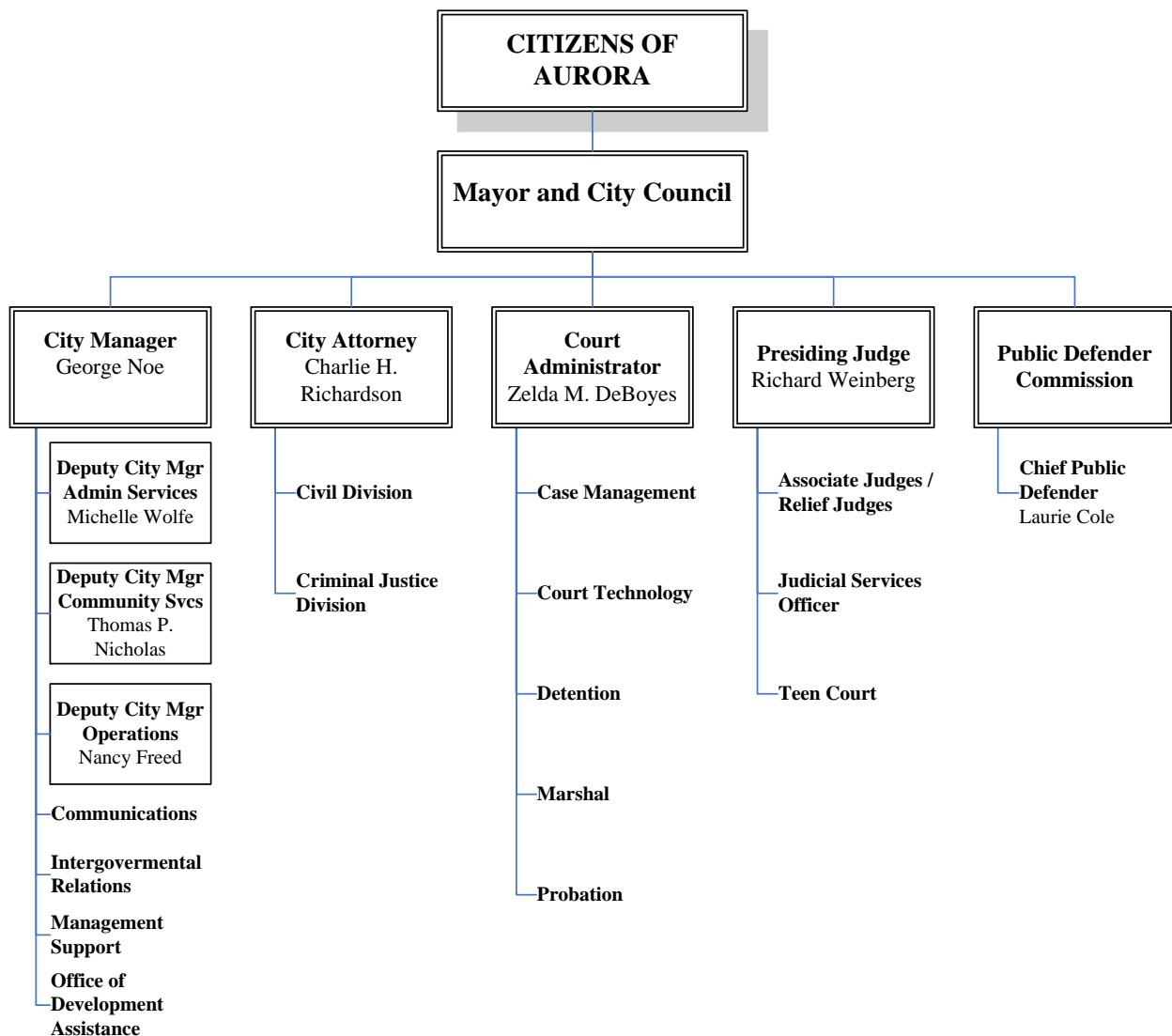
City of Aurora

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:

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

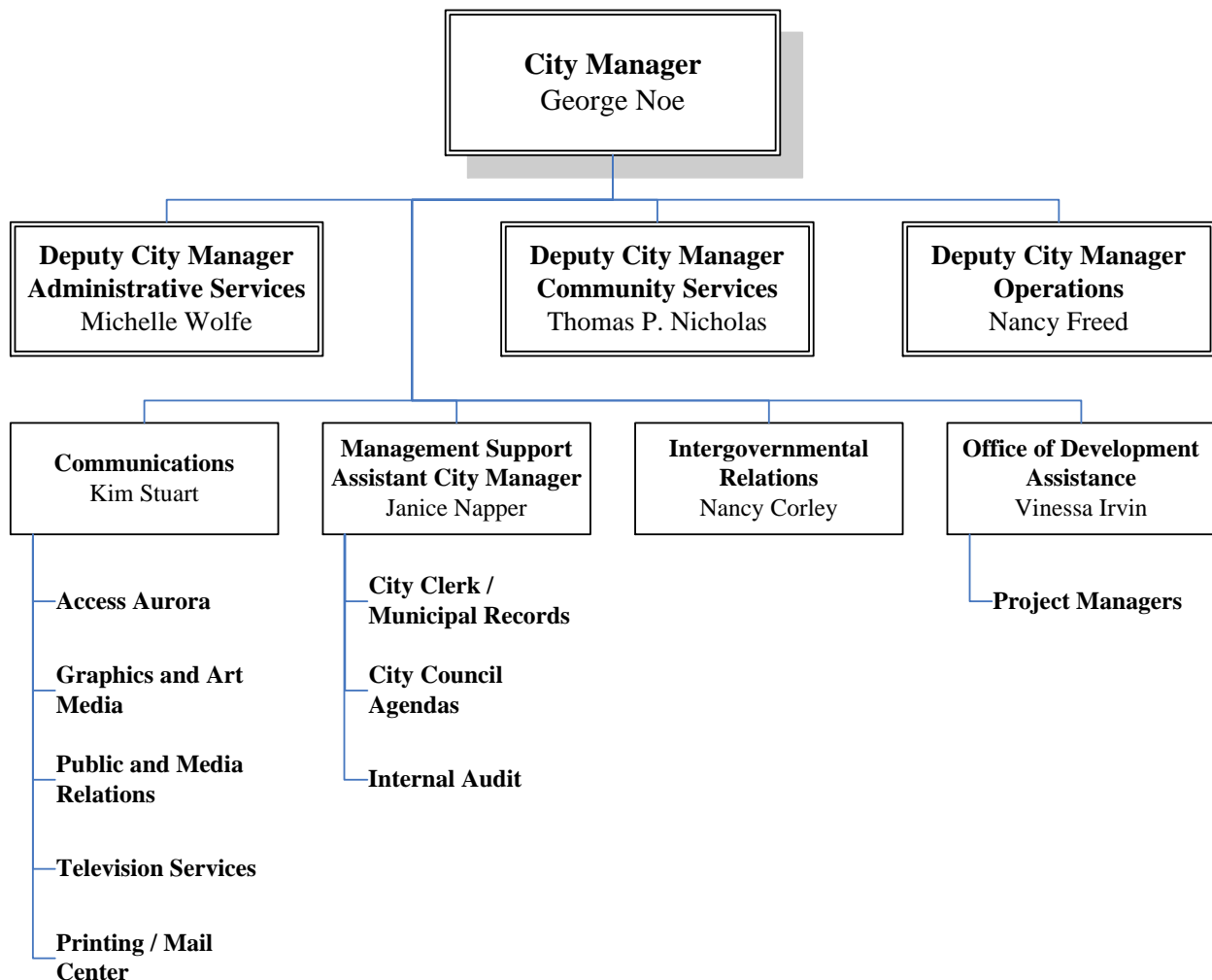
Organizational units are composed of departments, commissions, and other offices. These units are made up of divisions, which are comprised of numerous programs.



General Management

SUMMARY

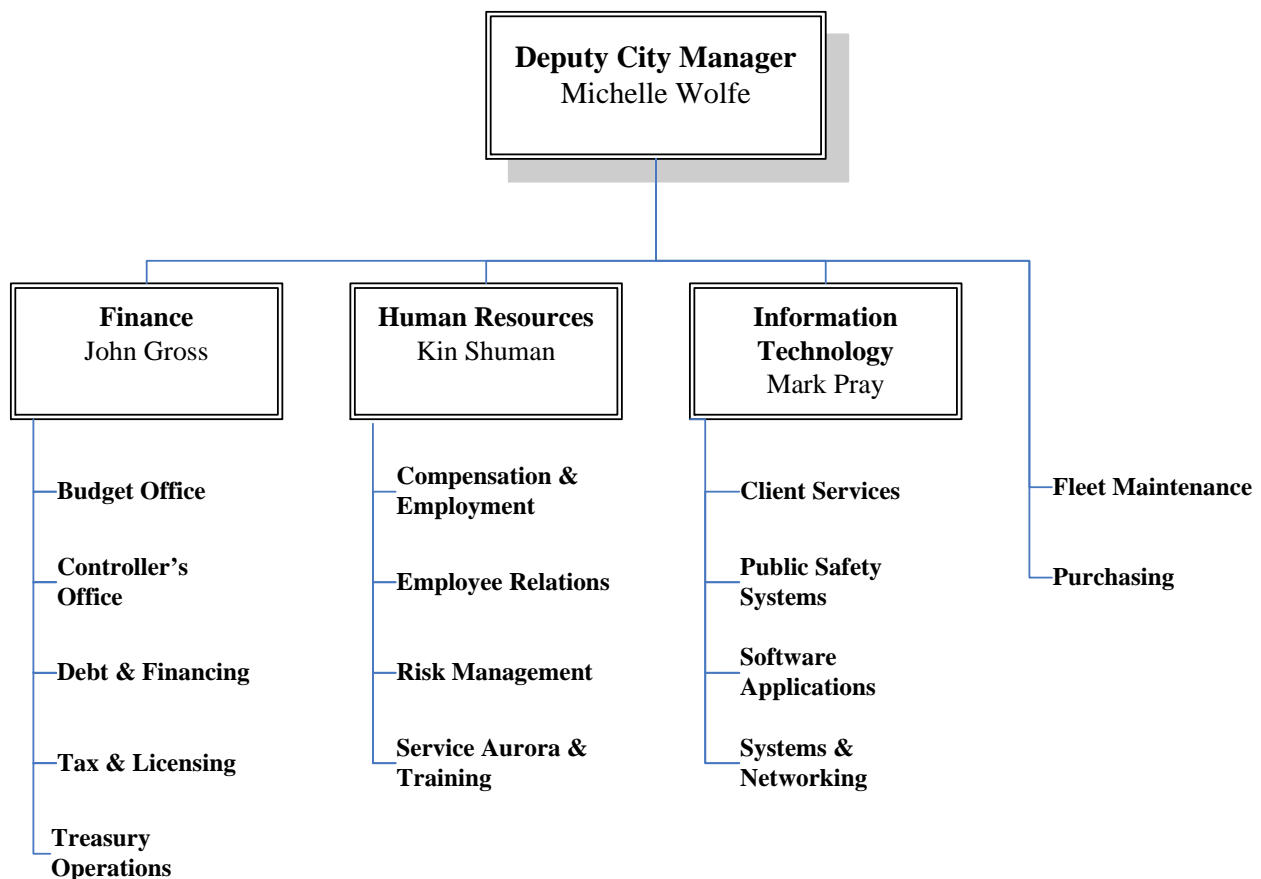
The City Manager's Office is responsible for ensuring that all City departments operate efficiently and effectively and meet the goals established by the City Council. The City Manager's Office is comprised of: the Office of the City Manager and the Administrative, Community Services, and Operations 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, and Elections. Communications discloses 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.



Administrative Services

SUMMARY

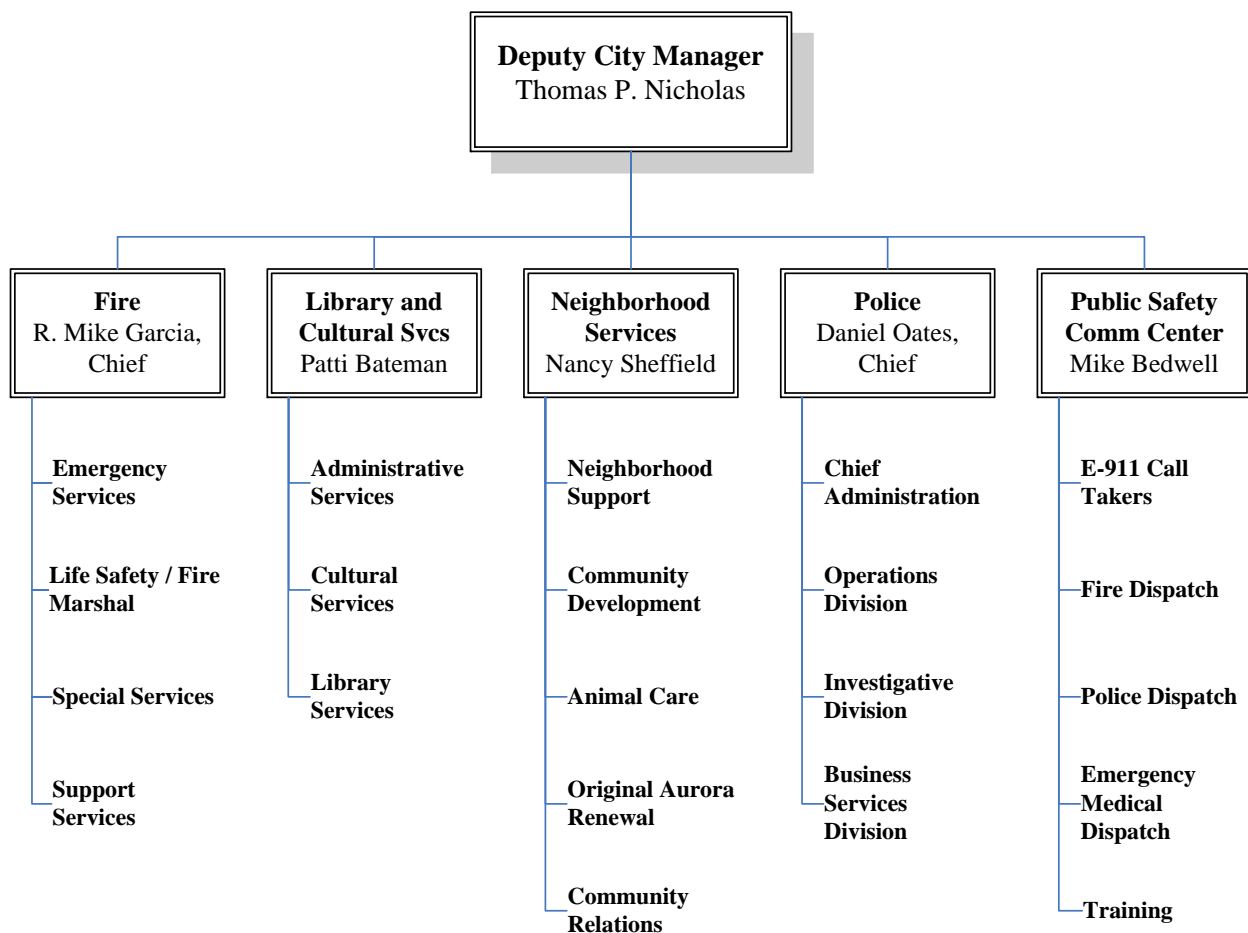
The Administrative Services Group consists of: the Finance, Information Technology, and Human Resources Departments. In addition, the group encompasses Fleet Maintenance, and Purchasing Services. The Finance Department provides general financial functions, business licensing, tax collection, budgeting, 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, Service Aurora, and volunteer services.



Community Services

SUMMARY

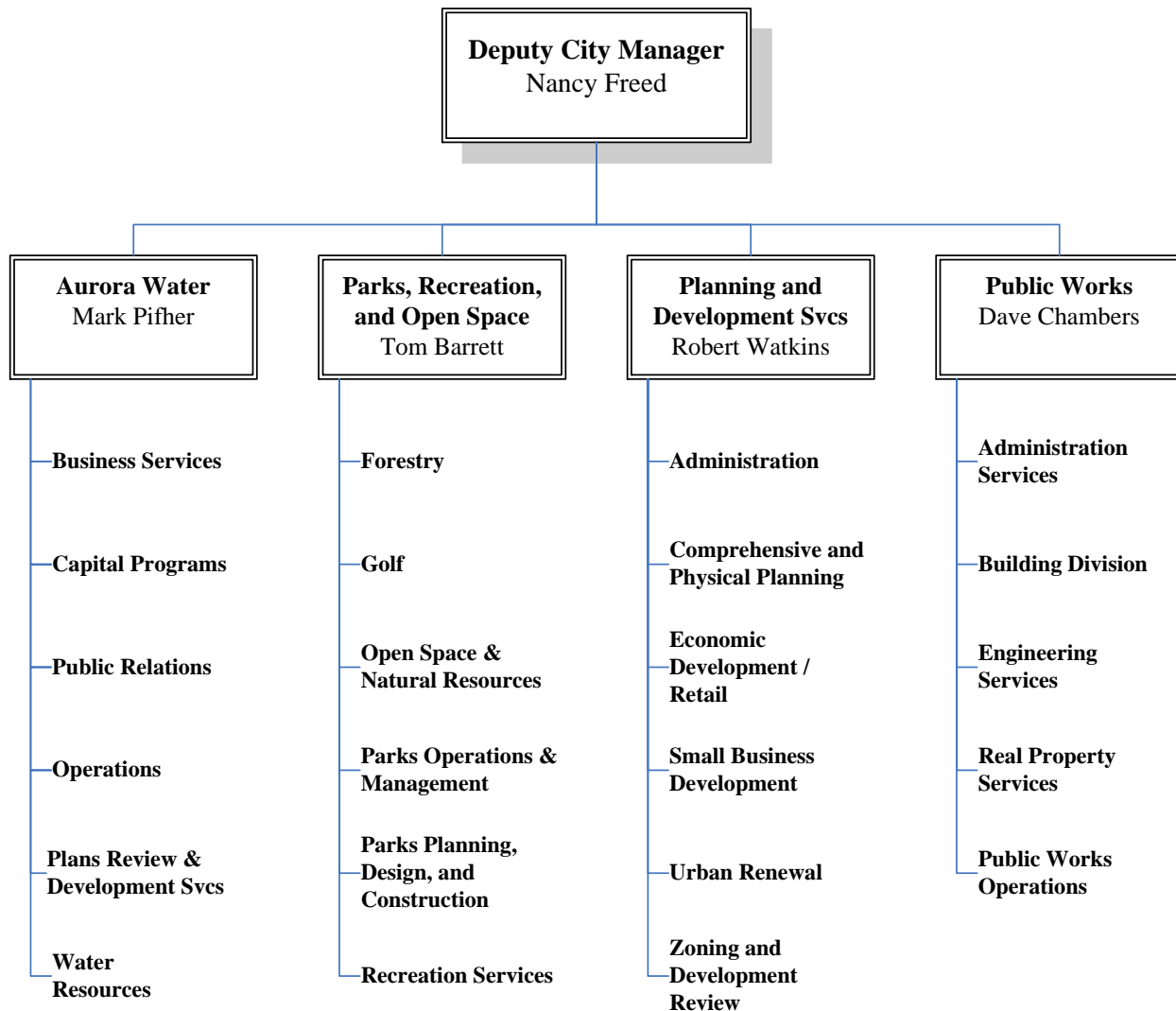
The Community Service Group is comprised of: the Fire; Library & Cultural Services; Neighborhood Services; and Police departments, as well as the Public Safety Communications Center. These departments provide the following services to all residents of the City: fire protection, emergency medical response,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



Operations

SUMMARY

The Operations Group is comprised of: the Aurora Water; Parks, Recreation, and Open Space; Planning and Development Services; and Public Works departments. Aurora Water is responsible for providing quality water, sewer, and storm drainage services in the City. Parks, Recreation, and Open Space is responsible for the acquisition, design, construction, maintenance, and operation of Aurora parks, open space properties, golf courses, and recreational services. Planning and Development Services provides guidance in urban design, transportation planning, environmental management, land use planning/applications, economic development initiatives, retail development, small business programs, and urban renewal strategies. Public Works 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, renovation projects, as well as conducts building reviews and inspections.





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 starburst, the word "AURORA" is written in a serif font, flanked by two small stars.

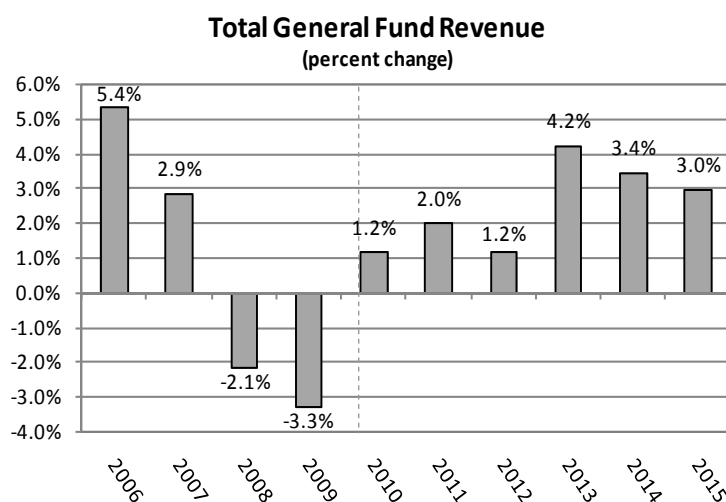
REVENUE OVERVIEW



2011 General Fund Revenue Overview

The City of Aurora General Fund revenue estimates are developed for the budget by the Office of Budget and Financial Planning 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, the underlying assumptions are assessed by both internal and external specialists during the budget process. Within the City, departmental staff and members of executive management review these projections while external input is primarily gathered at the annual spring economic forum, hosted by the City of Aurora. At this event, several local experts from the economic, banking, and development industries come together to voice their projection of current economic factors and the potential effect on the City of Aurora. In addition, budget staff participates in the Regional Budget Group quarterly discussions, organized by the Denver Regional Council of Governments. The purpose of bringing this group of metro area cities and counties together is to share data, ideas and assumptions throughout the year, serving as another level of scrutiny for projections while providing a new pool of ideas for addressing budget issues.

After the worst financial crisis since the Great Depression and the ensuing recession, 2010 has proven to be a transition year of moderate growth. Economists speculate that the adjustments consumers have been forced to make as their incomes declined, such as reducing debt and increasing savings, will become accepted as a new way of life, termed the “New Normal”. These conservative spending habits combined with a generally slow employment recovery, will result in dampened consumer spending over the next several years.



After two years of declining General Fund revenue in the City of Aurora, 2010 is projected to return to a positive trend. Local forecasts for slow, sustained growth in employment, personal income, and consumer spending over the next few years will result in only moderate revenue increases from year to year. The Budget Office believes the short-range revenue projection effectively incorporates the current conservative economic assumptions espoused by many

local and national experts, as well as recent collection trends experienced by the City. Using state projections and a comparison of local and state economic indicators, a long-range revenue projection has also been developed. The graph shown above summarizes the percentage change from year to year for total General Fund revenue over ten years, with 2006 through 2009 actual

receipts followed by projected collections for 2010 through 2015.

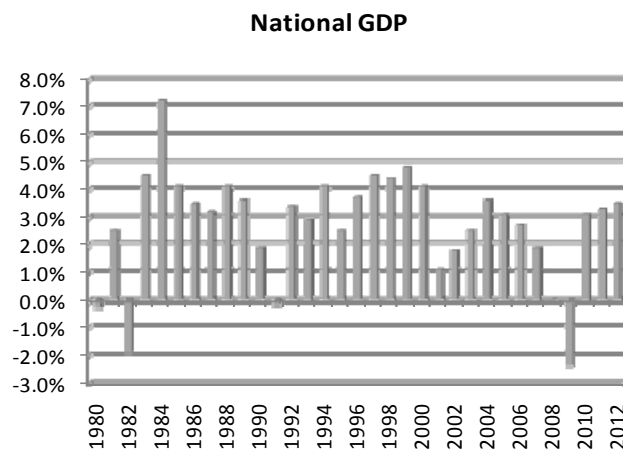
The following discussion provides a summary of economic assumptions, with an analysis of national and state economic trends and their influence on the Aurora economy. A review of Aurora's General Fund revenue performance and projections follows.

The figures and narratives published in this document reflect the status of the 2011 budget as adopted by City Council and the status of the 2010 projected budget at the time the 2011 budget was adopted. There are inevitably changes that occur each year after the prior year budget is adopted which are reflected in the totals reported here as the 2010 projection. The Office of Budget and Financial Planning General Fund revenue projection by revenue source is detailed following this discussion in Revenue Attachment A.

Economic Outlook

The data presented in this section comes from several different sources including the Colorado Legislative Council June 2010 Forecast, the Office of State Planning and Budgeting June 2010 Forecast, the National Bureau of Labor Statistics, the National Bureau of Economic Analysis, Colorado Department of Revenue, the Colorado Department of Local Affairs, and Development Research Partners' Metro Denver Economic Reports. These sources provide historical data and/or forecasts, serving as the basis of the majority of the opinions and forecasts of economic variables referenced throughout this section. The historical and forecasted economic data is summarized in Revenue Attachment B.

The national economic outlook is for tepid growth with gross domestic product (GDP) projections over the next few years at levels strong enough to slowly diminish unemployment rates, but not strong enough to put significant numbers of Americans back to work. Past economic recoveries have been fueled by free-spending consumers driving GDP to levels in the 5.0 percent to 7.0 percent range, in contrast with today's frugal consumers. The economy is recovering, albeit at a pace often described as sluggish.



Source: Bureau of Economic Analysis

Although the national economic recession officially ended in June 2009, the end of the recession has not lead to a recovery in confidence expressed by either local business leaders or consumers. In short, the recession does not “feel” over. Additionally, Colorado's larger share of industries that are struggling in this recovery, such as construction, financial services, and real estate, has lead to an economic recovery that is lagging the nation. The Colorado economy

is improving, but at a slower pace than previous recoveries.

Job growth in Colorado is the major concern as it drives personal income and is the catalyst for increased consumer confidence and spending. Job losses have continued through the first half of 2010 and even though economists project job gains over the second half of the year, the state is anticipated to end 2010 with a net loss of jobs. A moderate, yet teetering recovery is likely until employment prospects improve.

There are risks to the economic recovery with potentially significant ramifications on consumer confidence and ultimately, revenue to the City. Sustained high unemployment could have a more significant effect on consumer spending and foreclosures than assumed in this forecast. Possible reductions to discretionary income such as dramatic stock market fluctuations or surging energy prices could adversely effect job creation and consumer spending. These and other significant risks at the local and federal level contribute to the fragility of this recovery.

Summary of Key Economic Trends

- ◆ The national economy entered into recession in December 2007, lasting 18 months until June 2009. Economists concur that the Colorado economy lagged the nation in both entering and exiting the recession. Although Aurora's revenue performance will return to a positive trend beginning in 2010, protracted economic growth will result in limited revenue growth of 2.0 percent for 2011, followed by modest gains throughout the rest of the forecast timeframe.
- ◆ 2009 employment data for Aurora declined 4.9 percent due to significant losses in the construction, manufacturing, and retail industries. Job losses are expected to taper off in 2010 to conclude the year with a less severe decline. Employment in Aurora will turn around in 2011, but will lag the state recovery due to the composition of employment opportunities. Employment is expected to recover slowly, taking several years to regain the pre-recession level of employment.
- ◆ Wage income growth in Aurora for 2009 declined 3.7 percent. With the most significant wage declines occurring in lower income jobs such as construction and retail, Aurora's recovery will be more prolonged than the state recovery. Wages will be relatively flat for 2010 followed by several years of modest growth as construction and retail make a gradual recovery.
- ◆ Retail sales in the metro region declined 12.7 percent in 2009, just over the state decline of 11.3 percent. Growth of 5.1 percent is expected for the state in 2010 followed by sustained growth in future years.
- ◆ From 2007 to 2009, the number of housing permits declined 83.7 percent in Aurora. The housing construction projection for 2010 incorporates an increase of 216 permits which equates to a 50.8 percent increase on a record low base. Estimates for 2011 assume the

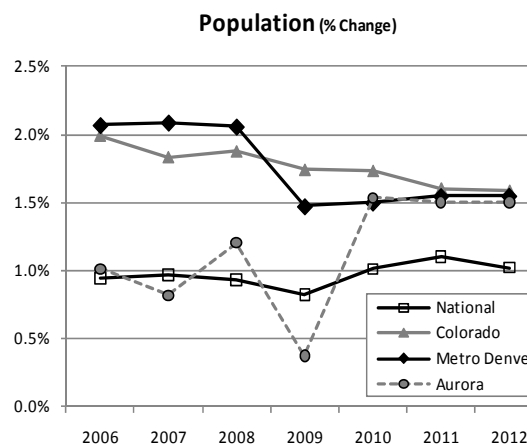
housing industry will continue a restrained recovery with an increase of 117 permits or 18.3 percent followed by continued increases in each of the years throughout the forecast period.

- ◆ The 2011 property reassessment for Aurora is expected to reveal a 20 percent decline in the value of commercial and industrial properties and a 5 percent decline in residential, finally capturing the bottom of the housing market. This 2011 assessment will result in a 13.1 percent reduction in property tax collections for 2012. Property valuations are not expected to fully recover over the forecast period.

Economic Trends

Population

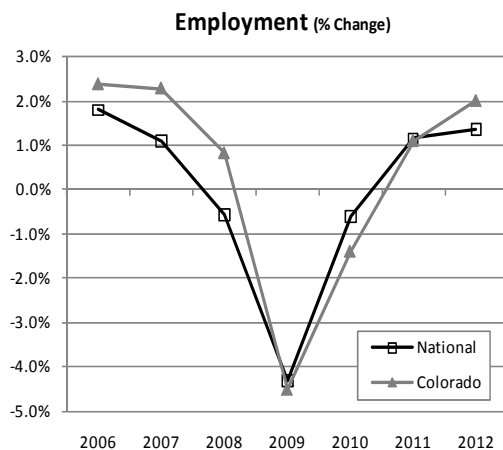
In 2009, the United States' population growth rate dipped below recent historical rates to 0.8 percent. For 2010, the population is expected to return to historical growth rates, adding 3.1 million and bringing the total population to over 309 million people. The national population is forecast to then grow steadily by about 1.0 percent annually for 2011 and 2012 with no significant changes in the growth rate for the remainder of the forecast period.



The State of Colorado's population increase is determined by changes in net migration and the natural increase of births over deaths. From 1992 to 2001, about 70 percent of the change in population was a result of net migration. This relationship reversed when Colorado entered the recession in 2001 and then reversed again in 2006. The forecast for 2010 of 1.7 percent assumes net migration will once again outweigh the natural increase. As long as the state unemployment rate is more favorable than the nation's, some economists speculate that migration will continue, adding to the state population. Aurora saw growth rates below the national, state and metro rates for 2009 but will return to rates of growth in line with the state and metro area over the remainder of the forecast period.

Employment

After four consecutive years of national employment growth, 800,000 jobs were lost in 2008 with the onset of recession. As the recession deepened, a devastating 5.9 million additional jobs were lost nationally in 2009. For 2010, employment is expected to further decline by 800,000 before posting an increase in 2011 for the first time in three years. An increase of 1.5 million in the number of employed is projected for 2011, followed by gradual job growth throughout the remaining forecast period. This translates into a 9.3 percent unemployment rate

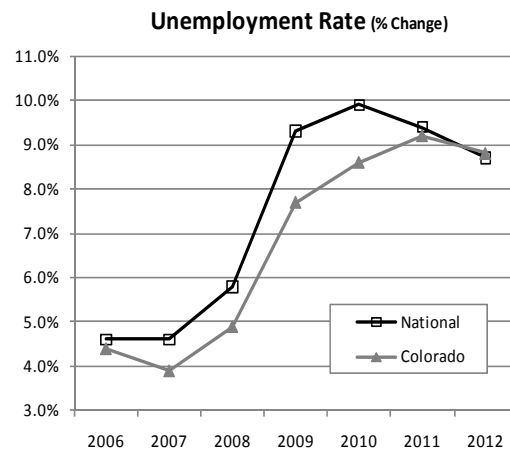


for the nation in 2009, followed by an increase to 9.9 percent in 2010, before dropping to 9.4 percent in 2011 and 8.7 percent in 2012.

Since 2005 the state had seen steady annual employment growth throughout, but growth diminished in 2008 as recession set in. Substantial job losses in Colorado for 2009 reached 106,100 with a projected additional loss of 31,000 for 2010. Unemployment has gone up from 3.9 percent in 2007 to 7.7 percent in 2009 and is projected to reach 9.2 percent during 2011. Although the number of jobs is expected to increase in 2011,

there will be a delay in the response of the unemployment rate as previously discouraged workers and new migrants add to the workforce.

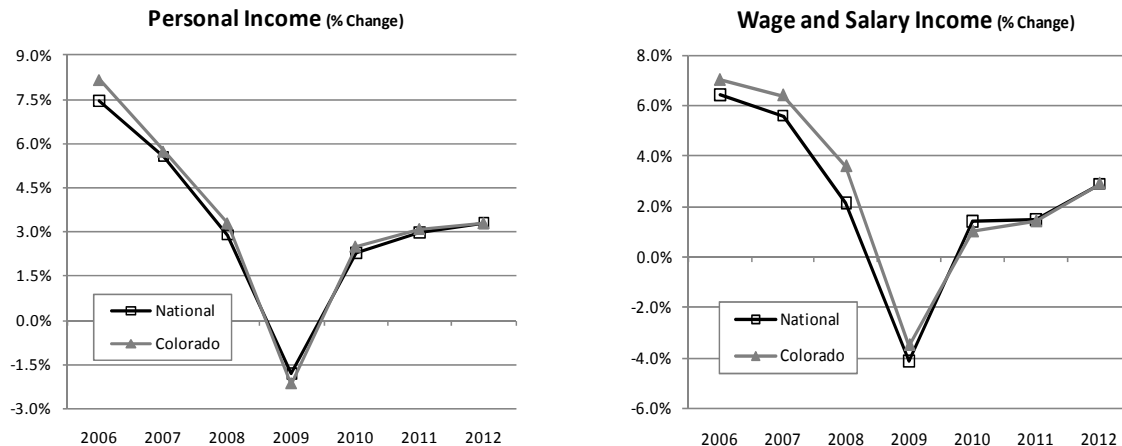
Metro Denver employment data trends closely with the state's, but due to the composition of employment opportunities and workforce skills, that is not the case for Aurora. Significant job losses over the last two years in the construction and retail sectors have had a profound effect on Aurora's unemployment rate, which rose to 9.5 percent in 2009 from 4.8 percent in 2007. Although the state employment situation is expected to begin to improve in 2011, Aurora's employment recovery will likely be delayed compared to the state, due to the high number of Aurora residents previously employed by industries with the greatest number of losses. Although employment in those industries may not recover to prerecession levels for many years, some may choose to step back and take the time to learn new skills while others wait for those jobs to return. Although future years are forecast to see slightly higher, steady employment growth, Aurora will not return to the employment level enjoyed prior to the recession during this forecast timeframe.



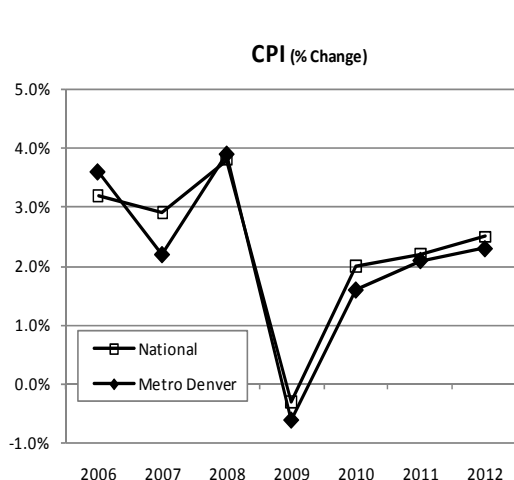
Income

After strong national personal income growth from 2004 to 2007, 2008 had slower growth followed by a decline of 1.8 percent in 2009. For 2010, personal income is projected to regain the 2009 loss and return to a positive trend, yet at less than historical rate of growth for the remainder of the forecast timeframe. With a high level of competition for a scarce number of jobs, employers will be able to hire at discounted wages. Additionally, the slow pace of recovery and low interest rates will mute growth in interest and dividends, and the struggling

housing market will keep income from rental payments low. Wages and salaries, which represent over 50 percent of personal income, will grow with a similar, dampened pattern.



Colorado wage and salary income and personal income trend with the national figures. During the last decade, there have been years where Colorado's growth rates have been slower than the nation as well as years with stronger growth or smaller declines, which has more recently been the case. The state forecast indicates that wage and salary income will recover slightly behind the nation while personal income will be slightly ahead. The jobs mix in Aurora, which includes a high percentage of low paying jobs, has resulted in a stronger decline in income compared to the state and will also cause Aurora to trail in the recovery throughout the forecast period. Economists anticipate that it will take several years to recover the jobs lost in this recession in both the construction and retail industries, keeping the wages competitive in Aurora.



Inflation

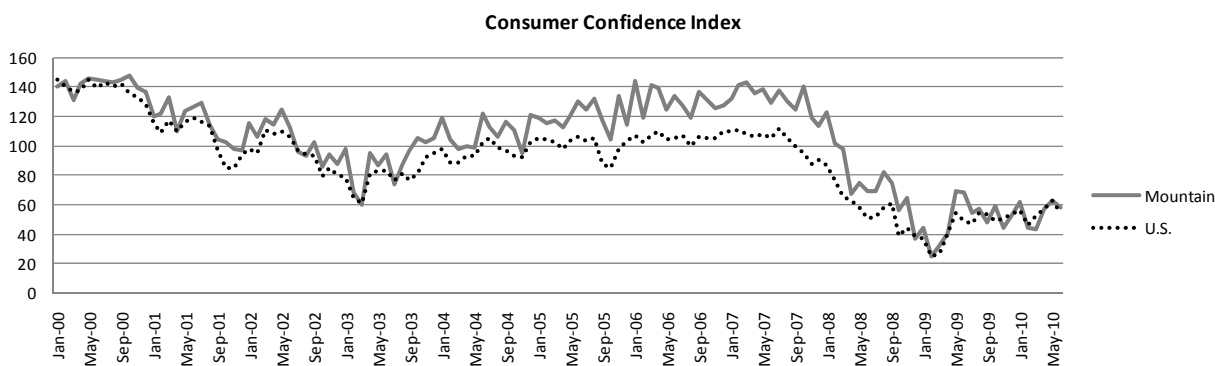
Record high energy prices were the catalyst behind the increase in the national consumer price index in 2008. The subsequent dramatic drop in energy prices and a depressed housing market caused the rate of inflation to decline in 2009 and actually dip below zero to -0.3 percent. Inflation is expected to remain low in 2010 at 2.0 percent due to the slow and protracted economic recovery. There are concerns about whether the Fed's current monetary policy, combined with stimulative fiscal policy is laying the groundwork for high inflation rates in the future. This forecast assumes that the federal

government will be able to manage inflationary pressures and includes increases ranging up to 2.5 percent in the future years.

The rate of inflation in the Denver Metro area followed the national trend with a 0.6 percent decline in 2009. 2010 is projected at 1.6 percent, followed by 2.1 percent in 2011 and 2.3 percent in 2012. This trend is also assumed for Aurora.

Consumer Spending and Retail Sales

Sustained high unemployment, reduced personal income, and a sentiment of caution have substantially impacted discretionary spending across the nation. In the face of many economic and political uncertainties, consumers are curtailing discretionary spending, paying off debt, using less credit, and saving for necessities. Consumer spending will make only small gains in 2010 and, as the economy recovers, will continue a gradual comeback with modest growth throughout the forecast timeframe.

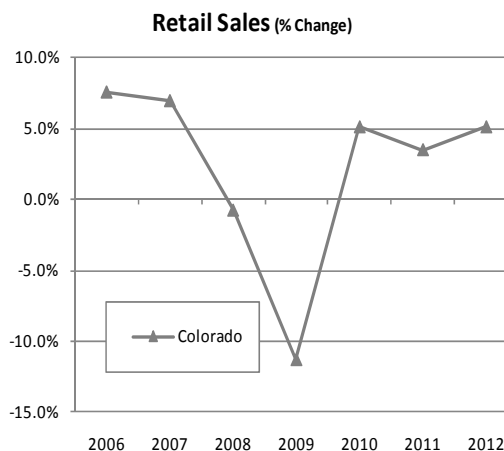


Consumer worries are evident in the Conference Board's Consumer Confidence Index (CCI). The CCI is an indicator designed to measure consumer confidence, which is defined as the degree of optimism on the state of the economy that consumers are expressing through their activities of saving and spending. The national and mountain region follow a similar trend, yet a comparison of the two indices shows the mountain region lagging the national decline as Colorado entered the recession behind the rest of the nation. The consumer confidence level in the Mountain Region posted highs in 2006 through 2008 but gave way to record lows in early 2009. The index edged up slightly in 2009 between May and June only to begin a series of ups and downs rather than sustain any material gain through the first six months of 2010.

In accordance with the CCI data, there was a considerable drop in retail sales of 11.3 percent in 2009. A 5.1 percent increase is projected for the state of Colorado in 2010, stemming from federal stimulus programs, unemployment benefit extensions, and diminishing numbers of job losses. Consumer spending in 2011 is projected to grow at 3.5 percent, slightly less than 2010, as the recovery progresses and the economy is weaned off of federal and state measures intended to prop up income and stimulate spending.

Consumer activity in Metro Denver through April 2010 was up 4.0 percent with the largest increases recorded in Douglas County, followed by the Jefferson and Arapahoe Counties. The

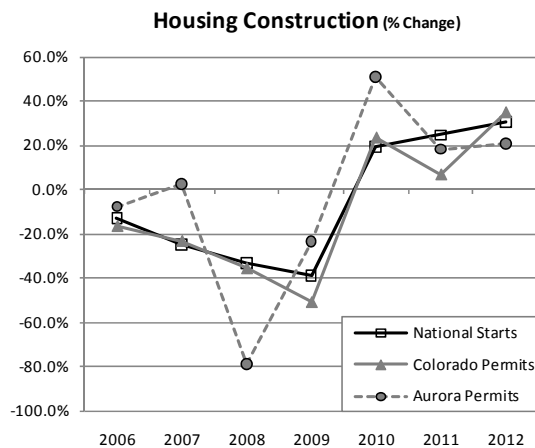
smallest increases were seen in the Broomfield and Adams Counties. Retail sales in Metro Denver trend slightly better than the state as the state as a whole was up just 2.6 percent. Aurora's sales trend is more like the state's with retail sales primarily generated in the Adams and Arapahoe Counties. Taxable sales in Aurora have increased 1.4 percent through June compared to the first half of 2009. Significant increases were posted in the building materials and utilities categories, while declines were seen in sporting goods and electronics. Throughout the forecast period, moderate growth in sales is projected, dampened from a reluctance for consumer debt, a continued emphasis on saving, and a generally slow recovery in employment and the economy overall.



Category	2010 Percentage change from first half of 2009
	Aurora
Retail and food services, Total	1.4%
Beer, wine, and liquor stores	0.6%
Building materials and garden equipment	8.1%
Clothing and clothing accessories	5.2%
Eating and drinking places	1.8%
Electronic and appliance stores	-2.5%
Furniture and home furnishings	3.4%
General merchandise stores	1.8%
Grocery stores	2.9%
Motor vehicle and parts dealers	-0.4%
Sporting goods, hobby, book & music	-6.5%
Utilities	15.6%
All other taxpayers	0.4%

Housing Markets and Construction

Housing markets throughout the United States continue to suffer from foreclosures and depressed home values. With mortgage rates at historic lows and the help of the federal homebuyer tax credits, existing homes sales increased 4.9 percent in 2009, after sinking to the lowest recorded volume since 1997 in 2008. Annualized national data through June suggests a 2.0 percent increase in existing home sales for 2010. Inventory data at the end of June represents a 8.9 month supply, relatively flat to the 8.8 month supply at year-end 2009. This is up from 3.6 months in January 2007, the peak of the housing boom. Continued foreclosure



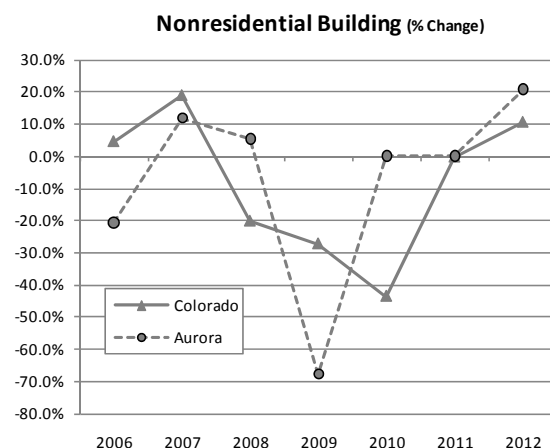
activity and high inventory levels are likely to remain a thorn in the residential market as we enter 2011 but by year-end, housing construction is forecast to see positive growth.

Through the first quarter of 2010, Colorado was the 10th highest state for the number of properties with foreclosure filings according to RealtyTrac, Inc. Distressed sales and weak demand continue to depress the state housing market. After five years of declines, housing permits in Colorado are projected to increase in 2010, yet remain at very low levels. Housing construction in Aurora has

also experienced severe declines. From 2004 to 2007, housing permits per year averaged 2,600 before falling to under 600 permits in 2008 and to 400 permits in 2009. Estimates for 2010 assume the housing industry will have bottomed out by the conclusion of 2009 and permits in Aurora will increase 50.8 percent on a significantly reduced base, which equates to an additional 216 permits in 2010. The federal homebuyer tax credit program helped to reduce the inventory of homes in the first-time home buyer price range leading builders in Aurora to shift their current focus to homes in that range. The number of housing permits is projected to increase 18.3 percent in 2011 and 21.0 percent in 2012. Despite these projected increases, Aurora permits are not expected to return to 2006 levels during the forecast period.

Commercial Market and Construction

Colorado has not escaped the detrimental effects of the recession on commercial and industrial construction. Many businesses have closed or downsized resulting in numerous vacant buildings across the state. Declining rents and restricted debt have made it difficult for property owners to restructure debt, resulting in foreclosures and declining property values. For Aurora, this translates into a low level of projected nonresidential construction activity and an anticipated significant reduction the in county property valuations used to levy property taxes. Non-residential construction activity is expected to remain at 2009 levels for 2010 and 2011. A slight increase is forecast for 2012 and each of the following years within the forecast period as Aurora grows back into it's vacant retail and office space. This will lead to an increase in property valuations beginning with the 2013 reassessment period.



Aurora Revenue Projections

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

Revenue Outlook

- ◆ The projection for 2010 *sales tax* collections reflects a return to a positive trend after 2009 registered the second decline in annual revenue over the last 23 years. The projected rate of increase is in line with that experienced in 2003, after the previous recession. With additional federal stimulus an unlikely prospect, a sales tax increase at slightly less than inflation is forecasted for 2011. Future years reflect a much slower growth rate than the average rate experienced over the last 10 years as consumer confidence is restored to a dampened level, reflecting a gradual recovery in employment, higher saving rates, and less consumer tolerance for debt.
- ◆ 2009 reassessed property valuations obtained from each county resulted in an overall decline in property values in Aurora which, in turn, will reduce *property tax* receipts for 2010 below the 2009 level. Minimal growth is expected in collections for 2011, stemming from an assumed conservative increase in base properties. An additional decline in property valuations is expected as a result of the 2011 reassessment data with a corresponding decline in tax revenue for 2012. Future years beyond 2012 are forecast to reflect slow recovery in the real estate market.
- ◆ Following 2009's energy rate declines, reduced demand, and mild seasonal temperatures, collections for *franchise fees and taxes* will increase in 2010. A return to more seasonal temperatures, increasing demand, and effective electricity rate increases are the drivers behind the increase. 2011 is projected to reflect an additional increase as demand continues to recover and natural gas rates adjust upward in response.
- ◆ Historically, *auto use tax* has been a volatile source of revenue, often with extreme increases and decreases from year to year. After significant declines in both 2008 and 2009, an increase in auto use tax revenue is projected for 2010. An additional increase is expected in 2011 as consumers continue to replace their vehicles after a prolonged period of constraint. Growth for future years is forecast at a conservative rate with the exception of 2013, when auto sales may increase as anticipated new technology could yield more affordable and accessible fuel efficient alternatives.
- ◆ Construction related *building materials use tax* and *other (equipment and consumables) use tax*, the majority of which is transferred to the Capital Projects Fund, has declined each year beginning in 2006. After several years of declines, the projection for 2010 is for half the record high collections of 2005. 2011 marks a return to positive growth with an uninspiring

turnaround in residential construction, while commercial construction is expected to remain at depressed levels. Continued overall recovery in construction activity is reflected in the forecast for future years although collections will not reach the levels seen in 2005 during the forecast period.

- ♦ With the passage of Senate Bill 09-108 Funding Advancements for Surface Transportation and Economic Recovery (FASTER), *highway users tax* collections for 2009 posted the first notable increase since 2000. Collections will increase again in 2010 for the first full year of FASTER fee collections and as fuel consumption returns to more historical levels. Conservative annual increases are assumed for future years.

Total General Fund revenue has shown an increase from 2009 through the first half of 2010. Through June, total revenue (excluding transfers) was 2.5 percent (\$2.8 million) over 2009. In addition to increased collections for sales tax, a significant portion of the increase over the first six months was driven by franchise fee and tax revenue and the new FASTER fees. Aurora began receiving revenue from the fees in August of 2009 making 2010 the first full year of collections. Over the remainder of the year, sales tax receipts will be a significant factor in achieving our year-end projection. Most other sources of revenue are expected to perform in accordance with the first half of the year with the exception of property tax and county road and bridge tax, which have experienced more accelerated collection rates compared to 2009. A lower percent of collections will dilute overall increases over the second half.

Based on recent receipts, current economic conditions, and future expectations, the revised full year projection for 2010 assumes an increase of \$2.6 million (1.2 percent) over 2009 instead of the \$7.8 million (3.5 percent) increase required to achieve the 2010 budget. The projection is a reduction to the 2010 Original Budget of \$5.2 million (2.3 percent).

The five year forecast for 2011 through 2015 included in the 2011 Adopted Budget suggests conservative growth. For 2011, the General Fund is expected to grow by 2.0 percent or \$4.5 million. \$1.8 million of this increase is from sales tax; nearly a million will be generated by increases in capital related use tax, with the remaining \$1.7 million of increased collections from the other sources of operating revenue. Each of the forecasted years beyond 2011 remains well below the twenty year average with limited growth in excess of average projected inflationary increases.

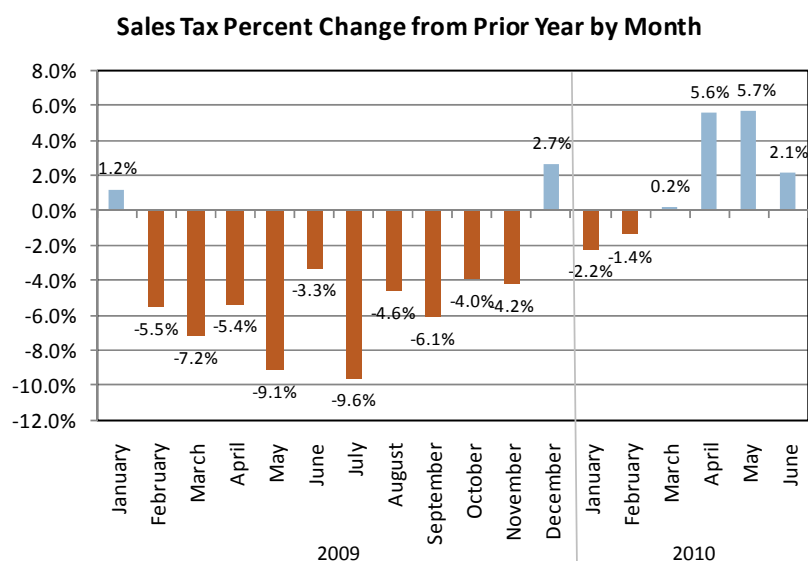
Key Revenue Sources

Seven key revenue sources comprise 88 percent of the General Fund revenue in 2011 including: sales tax, property tax, franchise fees and taxes, auto use tax, highway user's taxes and fees, fines and forfeitures, and capital-related use tax.

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 operating revenue stream, contributing 54 percent of total General Fund revenues. The City receives sales tax the month after the tax is paid to the retailer (e.g. January receipts are based on December sales).

The absence of new significant retail openings in the City in 2007 resulted in moderate growth in sales tax revenue compared to the increases experienced in 2005 and 2006 with the opening of Southlands. 2008 performance was propped up by significant increases in utility prices and despite the onset of the recession beginning in the fourth quarter, 2008 concluded the year with 1.0 percent growth. Excluding utilities, sales tax collections actually declined 0.1 percent compared to 2007. This trend continued in 2009 with a 4.5 percent decline in collections, the second posted decline over 23 years of historical data.



Receipts through the first six months of 2010 were 1.4 percent over 2009. The first two months of 2010 had declines followed by flat collections in March, which proved to be a transition to a new trend in the quarter to follow. Each of the three months in the second quarter of 2010 had collections in excess of the same months in 2009. Increases in months where the prior year had declining collections has become a trend, which the OBFP expects will continue. The 2010 full-year revised sales tax projection is for 1.7 percent growth over 2009. The 2.0 percent increase required during the second half of 2010 to meet this projection is considered conservative in light of poor sales tax collections performance over the second half of 2009. An assumed slow recovery and continued concerns over the state of the economy lead to a conservative outlook for 2011 with an estimated 1.5 percent growth over 2010. Future years

are forecast to see growth rates of 2.5 percent in 2012 followed by a steady 3.0 percent annual increase for 2013 through 2015.

Although one might suggest the forecast growth in sales tax revenue may be too conservative with increases at or below inflation, there is also an argument for downside risk as long as consumers face high rates of unemployment, considerable economic and political uncertainties, and the threat of sliding back into recession. The Budget Office has noted risks to this forecast and points out that each percentage point of change in sales tax collections represents \$1.2 million in sales tax revenue.

Property Tax

Property tax is applied to all real and business-related personal property within the City of Aurora and is the second largest revenue source at 11 percent of total General Fund revenue. Applying the City's mill levy to the assessed valuation determines the tax. For 2011, the general levy is set at 8.605 mills. There are also additional levies totaling 1.990 mills for the voter-approved 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 constitutional provision 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.

This revenue source is 1.1 percent over 2009 through the first half of 2010, solely due to the timing of payments. Collections are expected to finish the year 5.5 percent under 2009, which had included \$285,400 of one-time prior year corrections. The property tax collection figures for 2010 and 2011 are based on the 2009 certified assessments reported from the Arapahoe, Adams and Douglas counties. Consolidated final certified data reflects a 3.5 percent decline in total assessed values, including a 14.8 percent decline in residential valuations offset by growth, mainly in commercial and industrial property valuations. These valuations, plus an assumed conservative increase for base properties, equate to a 2011 budget estimate for property tax collections in excess of 2010 by 0.7 percent. 2012 collections are projected to decline by 13.1 percent, incorporating an expected decrease in commercial/industrial valuations and the bottom of the residential market, which was likely not captured in the 2009 re-assessment. 2013 is forecast to have a small gain of 2.5 percent stemming from an increase in base properties, followed by an increase in 2014 of 5.0 percent as property values experience some appreciation. 2015 is forecast to have a small gain once again for an increase in base properties. Property tax revenue is expected to remain within the limitations of the Taxpayer's Bill of Rights (TABOR). A more dramatic reduction of commercial real estate valuations could pose considerable risk to the projection beyond 2011.

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, set by ordinance and renegotiated periodically, are a significant source of revenue for the City generating 6 percent of General Fund revenue. Companies pass on the cost of franchise fees and taxes to customers in the form of a municipal charge.

This revenue stream follows the ups and downs of local energy prices as natural gas and electricity generate nearly 70 percent of the collections. 2008 revenue was 14.0 percent over 2007 as energy prices soared in the midst of a faltering economy and consumption increased in response to relatively extreme seasonal temperatures. For 2009, revenue declined 6.5 percent due to a significant drop in natural gas prices combined with mild temperatures and a decrease in the demand for energy, resulting in reduced effective electricity rates. For 2010, the weather has returned to more normal seasonal temperatures and the demand for energy has increased.

Total franchise fee and tax receipts are 12.6 percent higher than 2009 through the first half of the year. Although natural gas prices have only increased slightly, electricity rates increased in January raising residential bills by about 6.5 percent and commercial bills by an estimated 5.7 percent. Through June, collections for electricity are up 22.0 percent and natural gas collections are up 6.1 percent. The OBFP expects to conclude 2010 with a 10.2 percent increase in total franchise fees and taxes based on a continuation of first half performance with the added effect of the new tiered rates that will charge big residential electricity consumers more during the summer. For 2011, the OBFP has chosen to incorporate more conservative increases than the 20 percent increase in natural gas and 5 percent increase in electricity rates projected by the Energy Information Administration. The OBFP has assumed an increase of 13.0 percent and 3.5 percent respectively for a 2011 budget estimate for total franchise fees and taxes in excess of 2010 by 4.5 percent. Future years are forecast to grow at the ten year average of 4.7 percent. The downside risk to this estimate, in the near term, is primarily related to the assumed increases which will largely depend on economic conditions and demand.

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. Auto use tax revenue is 4 percent of total General Fund revenue. Sales of new and used vehicles within the City by licensed vendors are reflected in the general sales tax.

After five straight years of either weak or declining growth, this revenue stream had well above average growth for 2007. As discouraged consumers responded to the economic downturn, soaring fuel prices, and tightening credit standards, 2008 collections declined 5.0 percent followed by a decline of 13.8 percent in 2009.

In response to a mild economic recovery, collections for auto use tax over the first six months

of 2010 are 1.7 percent over 2009. The level of auto sales is expected to continue to improve over 2009 levels for the second half of the year even though 2009's last quarter was propped up by the "Cash for Clunkers" stimulus program. The full-year collections for 2010 are projected to increase by 2.7 percent after experiencing the largest decline on record in 2009. The 2011 estimate assumes that as the economy continues a slow recovery, consumers will want or need to replace their aging vehicles. The growth assumption for 2011 will be applied to a base slightly above the 1998 level and is estimated at 3.0 percent over 2010. The growth rate of 3.0 percent is also forecast for the years beyond 2011 with the exception of 2013 at 10.0 percent growth as people convert their vehicles to more fuel efficient models resulting from the development of new technology providing new options for fuel efficiency. The forecast for 2011 hinges on the continued recovery of the economy and the health of financial institutions. A slip back into recession and/or a tightening of the already limited access to credit would have a negative impact.

Other (Equipment and Consumables) Use Tax and Building Materials Use Tax (Capital Related Use Tax)

Both other use tax and building materials use tax (BMUT) is levied at 3.75 percent. Other use tax is applied to 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. This tax is applicable primarily to business capital assets and supplies. Building materials use tax (BMUT) is applied to 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.

Combined, these revenue streams contribute 5 percent of General Fund revenue. Collections are predominantly generated by activities relating to one-time construction projects and because of the one-time nature, are dedicated primarily to capital improvement projects such as streets, parks, facilities, and other major investments in infrastructure. These construction related revenue sources fluctuate dramatically from year to year with construction activity in the City.

Construction activity in Aurora, like the state, has been severely impacted by the recession. Capital related use tax collections for 2008 declined by 29.9 percent as construction activity subsided from an overall climate of caution during a time of economic uncertainty. As the recession deepened, 2009 collections declined another 5.4 percent.

For 2010, the number of housing permits pulled in Aurora is projected to increase 51 percent, yet will not translate into use tax collections in excess of 2009. Strong collections in early 2009 associated with the Cornerstar development, combined with a spike in revenue from weather related repairs in the second half of 2009, will more than offset the increase in revenue generated by the additional residential permits. As a result, 2010 revenue is projected to finish the year below 2009 by 6.5 percent, comprised of a 24.0 percent increase in BMUT offset by a 25.6 percent decline in other use tax. The 76 percent increase in residential permits experienced over the first half of 2010 substantiates the projected 51 percent increase for the year, and

supports economists' projections for a mild recovery in the housing industry while the commercial real estate market remains depressed.

For 2011, residential construction in Aurora is expected to maintain a slow ascent allowing the inventory of first-time home buyer homes to gradually return to a more healthy level, in turn, creating incremental demand for new homes in that price range. The 2011 budget estimate for building materials use tax incorporates 15.0 percent growth over 2010 while the estimate for other use tax shows a 2.0 percent increase, equating to a total capital-related estimated increase of 8.6 percent for 2011. This increase is on a significantly reduced base and still equates to a 43 percent reduction from peak receipts in 2005. Future years incorporate a sustained residential recovery with the turning point for the commercial real estate industry in 2013. This forecast assumes that an increase in the number of revenue sharing incentive agreements will offset future revenue resulting from the eventual resurgence of commercial construction. By 2015, revenue will just have surpassed 2007 levels. A delay in either residential or commercial stabilization poses the primary risk to this forecast.

Highway Users Tax

The State Highway Users Tax Fund (HUTF) was created to account for state highway revenue and is comprised of revenue generated mainly by motor fuel excise taxes (per-gallon-of-gas basis) and certain annual vehicle license and registration fees. HUTF distributions are made per statute to the Colorado Department of Transportation, counties, and municipalities. Distribution to individual municipalities is based on a formula that takes into account the previous year's number of vehicles registered and the number of center line miles of streets, relative to the same data in other municipalities. Generally, distributions are weighted 80 percent on registrations and 20 percent on streets.

To mitigate the declining purchasing power of the revenues generated by the state motor fuel taxes, Senate Bill 09-108 Funding Advancements for Surface Transportation and Economic Recovery (FASTER) was signed into law on March 2, 2009 and became effective June 1, 2009. The legislation increased/created fees, fines, and surcharges to generate increased revenues for statewide transportation improvements. Revenues generated from the Road Safety Surcharge, Class A Personal Property Registrations, rental car surcharges, and late vehicle registration fees are credited to the HUTF and are distributed accordingly. HUTF transfer revenue to Aurora comprises 4 percent of the General Fund revenue.

With the passage of the FASTER legislation, Aurora began receiving additional revenue in August of 2009. This resulted in a 9.1 percent increase in 2009 in the midst of the recession. Year-to-date collections through June are up 24.2 percent as 2010 is the first full year of FASTER collections. For the second half of the year, a continued, yet smaller, increase compared to 2009 is expected stemming from a economic recovery resulting in an increase in gasoline consumption, over 2009 levels. The OBFP projects that 2010 will conclude with 12.0 percent growth in HUT transfers from the State followed by an estimated 2.0 percent increase for 2011. Minimal growth of 0.5 percent is projected after 2011 with the exception of 2013

with 2.0 percent growth related to the assumed increase in auto sales.

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 fluctuates year to year depending on enforcement efforts in the City and trends closely with the number of traffic ticket filings. Fines and forfeitures generate 3 percent of the General Fund revenue.

A new fine schedule and growth in the number of fines assessed contributed to a 9.8 percent increase in revenue for 2007. In 2008, revenue declined by 6.3 percent with the number of ticket filings down 16.8 percent. For 2009 revenue further declined by 5.6 percent with a 2.2 percent decline in annual ticket filings. Through the first half of 2010, collections are running slightly behind 2009, leading the OBFP to project no growth for this source of revenue for 2010. The 2011 budget estimate incorporates an increase over 2010 of 3.2 percent with future years projected at a growth rate of 1.5 percent.

Other Revenue Sources

Occupational Privilege Tax

An occupational privilege tax (OPT) 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. 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. Employers with 501(c)(3) status are exempt from the tax, although their employees are not.

Although significant job losses did not hit Aurora until 2009, OPT collections declined in 2008 due to a change in accounting policy associated with the transfer of incentive related funds. For 2009, collections declined 3.8 percent as a result of the recession and the increasing rate of unemployment. Employment generated by Aurora businesses has not declined as significantly as the employment rate of Aurora residents and therefore, OPT revenue has not declined as drastically as the unemployment rate for Aurora would suggest.

For 2010, OPT revenue is expected to remain at the 2009 level. Collections for 2011 are projected to increase 0.8 percent as the economy recovers and jobs are restored, followed by an increase in each of the out years of 1.1 percent, the average increase over the last ten years.

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 other 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 fell each year since the World Trade Center attacks until the economy began to recover in 2004 and travel picked up in subsequent years. Annual lodger's tax receipts did not return to pre-2001 levels until 2006. After two years of strong growth, 2008 finished the year with 1.6 percent growth in lodger's tax revenue. The recession has taken its toll on travel and, in turn, lodger's tax collections declined 16.3 percent in 2009.

For 2010, year-to-date collections through June posted a slight increase of 0.6 percent. This trend is expected to improve over the second half of the year resulting in a projected 3.8 percent increase for the full year. Growth of 3.0 percent is forecast for 2011 followed by future years near the ten year average rate of 5.0 percent.

Specific Ownership Tax

Specific ownership tax (SOT) is levied on all vehicles, in lieu of personal property tax, for the right to operate on public rights-of-way. The amount of the tax is a function of the class, age, and value of the vehicle. The tax is remitted annually with the registration fees to the County Clerk and Recorder's Office and then distributed based on each municipality's respective share of the county's total property tax revenue. Specific ownership tax receipts are highly variable and often trend with automobile sales but are also affected by significant changes in property valuations relative to the rest of the county.

In 2008, distributions declined 6.3 percent and in 2009 declined 8.1 percent. Auto sales declined over this timeframe due to the soaring fuel prices in 2008, followed by the effects of the recession in 2009. Consumers are currently interested in smaller, more fuel efficient models and are purchasing more used cars than experienced in the recent past. This shift in consumer preferences towards lower valued vehicles, combined with reduced relative property valuations for Aurora will result in another year of declining distributions for 2010, despite a slight turnaround in auto sales. For the sake of conservatism, 2011 revenue is projected to remain flat to 2010. Aurora's residents are likely to remain in the lower valued market due to an anticipated slower recovery in employment. Future year projections are based on auto sales assumptions combined with the estimated effect of property valuations over 2012 through 2015.

Audit Revenue

Audit revenue is collected as a result of audits performed by the Tax and Licensing Division on taxpayers doing business in the City of Aurora. An audit typically includes a review of the

taxpayers' records for sales, purchases, payroll information, and other necessary documents compared to what has been reported to the City on the sales and use tax returns. Audits assist in obtaining uniformity of enforcement by the City, ensuring that taxpayers pay neither more nor less tax than the ordinances require.

This revenue fluctuates significantly year to year and may be affected by several factors. The health of the economy and corresponding level of business development in the City is a significant factor as it drives potential required sales and use tax payments. The ability or willingness of an entity to pay delinquent taxes resulting from an audit is also a factor as audit findings can be appealed or a payment schedule may be implemented, reducing or delaying collections. Additionally, the level and experience of audit staff can have an impact on the amount of audit compliance work able to be completed.

Several large audit payments were received throughout 2007 resulting in 17.1 percent growth for the year. These types of large collections did not occur in 2008 resulting in a 50.4 percent decline which was then followed by a 20.1 percent increase in 2009. 2010 revenue is projected to increase by 22.1 percent with the addition of two Tax Auditor positions per the 2010 Adopted Budget. 2011 is forecast to increase 1.6 percent as the new auditors gain experience. Future years are forecast to see conservative growth of 1.0 percent.

External Charges

External charges for service primarily include payment for services rendered to the public in accordance with the administrative fee schedule approved annually by Council. Beginning in 2007, Council has directed that administrative fees be indexed annually in accordance with the ECI (employment cost index) for state and local governments. The ECI had been in the 3 to 4 percent range until recent recessionary pressures drove the index down to the current 2 percent used in the development of the 2011 administrative fees.

Revenue generated by external charges fluctuate significantly year to year and are driven by demand for services and the introduction of new or increased fees. External charges increased 6.5 percent in 2007 and 8.9 percent in 2008, but was followed by a 0.4 percent decline in 2009 as a result of the recession. For 2010, revenue is projected to increase 4.0 percent primarily due to the approved increase in probation fees, but also from the moderate improvement in the economy. For 2011, revenue is expected to increase 4.1 percent as the economy improves, with future years forecasted at a conservative rate of 3.0 percent, the average increase experienced over the last ten years.

Internal Charges for Service

Internal charges for service include payment for services rendered by a City department or agency to another City department or agency. Charges vary significantly from year to year and are mainly driven by the administrative charge to Aurora Water for support from General Fund

functions. Internal charges for service increased 48.4 percent in 2007 due to a change in how overhead charges are reimbursed to the General Fund from Aurora Water. 2008 increased 8.9 percent followed by a decline of 2.7 percent in 2009. For 2010, 20.5 percent growth is projected due to a change in how water tap fees are accounted for between the Parks Department and Aurora Water. For 2011, a 5.1 percent increase is projected, primarily due to an accounting change and the elimination of the Print Shop Fund. The basis for future year forecasts is the ten year average increase of 2.3 percent. For 2012 and 2013, 3.0 percent was used, slightly up from the average, to reflect an improving economy. For 2014 and 2015, the average of 2.3 percent is assumed in the projection.

Other Revenue Streams

Miscellaneous revenues decreased in 2008 by 22.8 percent after 2007's substantial increase of 68.4 percent. The increase in 2007 was mainly due to a one-time budget adjustment relating to fleet auction proceeds and how they are applied to the General Fund. For 2009, this revenue source increased 57.2 percent due primarily to the receipt of the first of a two annual payments for a health insurance premium credit from Kaiser Permanente, as well as one-time proceeds from the sale of easements. For 2010, miscellaneous revenue is projected to decline 32.6 percent, mainly because the easement sale in 2009 will not recur, but also due to the reduction in the health insurance premium credit as the number of insured will decrease as a result of the budgeted layoffs. Miscellaneous revenue is projected to decline 26.5 percent in 2011 as the premium credit payments will conclude in 2010. Future years reflect growth of 1.9 percent per year, just under the ten year average, with the exception of 2015 when an interfund loan payment will decline.

The distribution of the county road and bridge tax is primarily based on Aurora's relative property valuations within each county. A significant decline in distributions is forecast for 2012 as it will be affected by the 2011 property reassessment. See the property tax discussion for details.

Currently, other revenue streams in the General Fund are not expected to have a material impact in 2011 and future years.

See Revenue Attachment A for a complete list of revenue from all sources with projected and historical figures.

General Fund Sources of Revenue and Percent Changes

General Fund Total Dollars	2007 Actual	2008 Actual	2009 Actual	2010 Projection	2011 Adopted	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
General Sales Tax	\$ 124,659,318	\$ 125,895,660	\$ 120,219,440	\$ 122,323,280	\$ 124,158,129	\$ 127,262,082	\$ 131,079,944	\$ 135,012,342	\$ 139,062,712
Property Tax	24,006,129	26,007,345	27,051,886	25,573,503	25,763,085	22,393,155	22,942,943	24,094,290	24,687,649
Franchise Fees & Taxes	11,439,537	13,037,994	12,187,933	13,437,196	14,042,056	14,702,033	15,393,029	16,116,501	16,873,977
Use Tax - Auto	10,845,015	10,302,365	8,882,588	9,122,417	9,396,090	9,677,973	10,645,770	10,965,143	11,294,097
Use Tax - Other (Equipment/Consumables)	6,206,373	6,365,540	7,205,935	5,361,216	5,468,440	5,741,862	6,201,211	6,387,247	6,578,864
Use Tax - Bldg Materials	11,482,506	6,032,617	4,527,674	5,614,317	6,456,465	7,812,323	10,156,020	11,171,622	11,841,919
Occupational Privilege Tax	4,120,468	3,975,791	3,824,661	3,824,661	3,855,258	3,897,666	3,940,540	3,983,886	4,027,709
Lodgers Tax	4,602,723	4,677,826	3,917,127	4,065,110	4,187,150	4,396,508	4,616,333	4,847,150	5,089,508
Specific Ownership Tax	2,701,693	2,530,328	2,325,721	2,126,900	2,126,900	1,999,286	2,059,265	2,265,192	2,333,148
Other Taxes (Penalties/Interest)	367,424	357,331	316,519	302,000	306,530	315,726	325,198	334,954	345,003
Audit Revenue	4,262,458	2,114,189	2,539,309	3,100,000	3,150,000	3,181,500	3,213,315	3,245,448	3,277,902
Taxes & Related Payments Sub-Total	\$ 204,693,644	\$ 201,296,986	\$ 192,998,793	\$ 194,850,600	\$ 198,910,103	\$ 201,380,114	\$ 210,573,568	\$ 218,423,775	\$ 225,412,488
General Fund Permits	\$ 1,073,805	\$ 792,746	\$ 423,401	\$ 307,000	\$ 316,210	\$ 325,696	\$ 335,467	\$ 345,531	\$ 355,897
Motor Vehicle Fees	872,339	870,729	890,291	890,290	900,973	911,785	934,580	945,795	957,145
Business Licenses	796,507	845,084	884,147	884,147	910,671	937,991	966,131	995,115	1,024,968
License & Permit Sub-Total	\$ 2,742,651	\$ 2,508,559	\$ 2,197,839	\$ 2,081,437	\$ 2,127,854	\$ 2,175,472	\$ 2,236,178	\$ 2,286,441	\$ 2,338,010
Highway Users Taxes & Fees	\$ 8,343,535	\$ 8,151,002	\$ 8,894,804	\$ 9,961,102	\$ 10,160,324	\$ 10,211,126	\$ 10,415,349	\$ 10,467,426	\$ 10,519,763
Cigarette Tax	784,891	733,460	686,432	667,634	651,611	635,972	620,709	605,812	591,273
County Road & Bridge	1,329,094	1,329,838	1,384,821	1,316,082	1,325,295	1,151,681	1,180,473	1,239,497	1,270,484
Other Intergovernmental Revenue ¹	840,979	508,375	772,629	555,828	555,828	555,828	555,828	555,828	555,828
Intergovernmental Sub-Total	\$ 11,298,499	\$ 10,722,675	\$ 11,738,686	\$ 12,500,646	\$ 12,693,058	\$ 12,554,607	\$ 12,772,359	\$ 12,868,563	\$ 12,937,348
Fines & Forfeitures	\$ 6,836,170	\$ 6,406,221	\$ 6,049,481	\$ 6,049,482	\$ 6,242,119	\$ 6,335,751	\$ 6,430,787	\$ 6,527,249	\$ 6,625,158
Internal Charges	3,070,908	3,343,184	3,254,428	3,920,476	4,121,213	4,244,849	4,372,194	4,472,754	4,575,627
External Charges	3,908,573	4,258,124	4,241,157	4,410,807	4,591,731	4,729,483	4,871,367	5,017,508	5,168,033
Interest	1,663,046	1,018,718	737,455	650,000	650,000	669,500	689,585	710,273	731,581
Miscellaneous ²	1,681,527	1,297,894	2,040,871	1,375,152	1,010,181	1,028,885	1,047,964	1,067,424	1,049,567
Other Sub-Total	\$ 17,160,224	\$ 16,324,141	\$ 16,323,392	\$ 16,405,917	\$ 16,615,244	\$ 17,008,468	\$ 17,411,897	\$ 17,795,208	\$ 18,149,966
Total General Fund Revenues (excluding transfers)	\$ 235,895,018	\$ 230,852,361	\$ 223,258,710	\$ 225,838,600	\$ 230,346,259	\$ 233,118,661	\$ 242,994,002	\$ 251,373,987	\$ 258,837,812
Transfers In (from other funds)	2,947,700	2,848,379	6,123,858	30,718,164	2,361,192	2,535,550	1,431,918	1,479,908	1,529,580
Use of Reserves/Funds Available	3,036,884	4,432,163	-	528,683	-	-	-	-	-
Total Sources of Funds	\$ 241,879,602	\$ 238,132,903	\$ 229,382,568	\$ 257,085,447	\$ 232,707,451	\$ 235,654,211	\$ 244,425,920	\$ 252,853,895	\$ 260,367,392
Transfer Out to Capital Projects Fund	17,099,684	14,167,075	11,272,238	10,264,700	11,445,059	13,016,390	15,900,524	17,361,086	18,414,918
GF Operating Revenue Increase	\$ 8,218,136	\$ 248,065	\$ (6,929,103)	\$ 3,337,966	\$3,558,287	\$ 1,143,122	\$ 7,072,295	\$ 7,178,347	\$ 6,601,911
CPF Related Revenue Increase/(Decrease)	(1,678,951)	(5,290,722)	(664,548)	(758,076)	\$949,372	\$ 1,629,280	\$ 2,803,046	\$ 1,201,638	\$ 861,914

¹ Other Intergovernmental Revenue Note: The 2007 actual does not match the CAFR as \$498,392 in FEMA reimbursement for snow removal are shown as 2006 revenue in the CAFR and 2007 revenue in this attachment.

² Miscellaneous Revenue Note: The 2007 actual does not match the CAFR by a net \$274,329 as \$349,329 in vehicle auction proceeds that were budgeted to go into the Fleet Management Fund was entered into the General Fund as Miscellaneous Revenue, and a budgeted \$75,000 Transfer In from the Fleet Management Fund to the General Fund was not done. The net of the two adjustments equals \$274,329.

General Fund Sources of Revenue and Percent Changes

General Fund Percent Change	2007 Actual	2008 Actual	2009 Actual	2010 Projection	2011 Adopted	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
General Sales Tax	3.7%	1.0%	-4.5%	1.7%	1.5%	2.5%	3.0%	3.0%	3.0%
Property Tax	4.0%	8.3%	4.0%	-5.5%	0.7%	-13.1%	2.5%	5.0%	2.5%
Franchise Fees & Taxes	-1.1%	14.0%	-6.5%	10.2%	4.5%	4.7%	4.7%	4.7%	4.7%
Use Tax - Auto	10.3%	-5.0%	-13.8%	2.7%	3.0%	3.0%	10.0%	3.0%	3.0%
Use Tax - Other (Equipment/Consumables)	3.3%	2.6%	13.2%	-25.6%	2.0%	5.0%	8.0%	3.0%	3.0%
Use Tax - Bldg Materials	-14.0%	-47.5%	-24.9%	24.0%	15.0%	21.0%	30.0%	10.0%	6.0%
Occupational Privilege Tax	3.2%	-3.5%	-3.8%	0.0%	0.8%	1.1%	1.1%	1.1%	1.1%
Lodgers Tax	17.4%	1.6%	-16.3%	3.8%	3.0%	5.0%	5.0%	5.0%	5.0%
Specific Ownership Tax	1.0%	-6.3%	-8.1%	-8.5%	0.0%	-6.0%	3.0%	10.0%	3.0%
Other Taxes (Penalties/Interest)	-62.4%	-2.7%	-11.4%	-4.6%	1.5%	3.0%	3.0%	3.0%	3.0%
Audit Revenue	17.1%	-50.4%	20.1%	22.1%	1.6%	1.0%	1.0%	1.0%	1.0%
Taxes & Related Payments Sub-Total	2.7%	-1.7%	-4.1%	1.0%	2.1%	1.2%	4.6%	3.7%	3.2%
General Fund Permits	-66.7%	-26.2%	-46.6%	-27.5%	3.0%	3.0%	3.0%	3.0%	3.0%
Motor Vehicle Fees	2.9%	-0.2%	2.2%	0.0%	1.2%	1.2%	2.5%	1.2%	1.2%
Business Licenses	16.3%	6.1%	4.6%	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%
License & Permit Sub-Total	-42.4%	-8.5%	-12.4%	-5.3%	2.2%	2.2%	2.8%	2.2%	2.3%
Highway Users Taxes & Fees	-3.4%	-2.3%	9.1%	12.0%	2.0%	0.5%	2.0%	0.5%	0.5%
Cigarette Tax	-3.2%	-6.6%	-6.4%	-2.7%	-2.4%	-2.4%	-2.4%	-2.4%	-2.4%
County Road & Bridge	3.9%	0.1%	4.1%	-5.0%	0.7%	-13.1%	2.5%	5.0%	2.5%
Other Intergovernmental Revenue	124.1%	-39.5%	52.0%	-28.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Intergovernmental Sub-Total	1.8%	-5.1%	9.5%	6.5%	1.5%	-1.1%	1.7%	0.8%	0.5%
Fines & Forfeitures	9.8%	-6.3%	-5.6%	0.0%	3.2%	1.5%	1.5%	1.5%	1.5%
Internal Charges	48.4%	8.9%	-2.7%	20.5%	5.1%	3.0%	3.0%	2.3%	2.3%
External Charges	6.5%	8.9%	-0.4%	4.0%	4.1%	3.0%	3.0%	3.0%	3.0%
Interest	31.9%	-38.7%	-27.6%	-11.9%	0.0%	3.0%	3.0%	3.0%	3.0%
Miscellaneous	68.4%	-22.8%	57.2%	-32.6%	-26.5%	1.9%	1.9%	1.9%	-1.7%
Other Sub-Total	20.6%	-4.9%	0.0%	0.5%	1.3%	2.4%	2.4%	2.2%	2.0%
Total General Fund Revenues (excluding transfers)	2.9%	-2.1%	-3.3%	1.2%	2.0%	1.2%	4.2%	3.4%	3.0%
Transfers In (from other funds)	-36.3%	-3.4%	115.0%	401.6%	-92.3%	7.4%	-43.5%	3.4%	3.4%
Use of Reserves/Funds Available	120.8%	45.9%	-100.0%	0.0%	-100.0%	0.0%	0.0%	0.0%	0.0%
Total Sources of Funds	2.8%	-1.5%	-3.7%	12.1%	-9.5%	1.3%	3.7%	3.4%	3.0%
Transfer Out to Capital Projects Fund	-24.5%	-17.2%	-20.4%	-8.9%	11.5%	13.7%	22.2%	9.2%	6.1%
GF Operating Revenue Increase	3.9%	0.1%	-3.2%	1.6%	1.7%	0.5%	3.2%	3.2%	2.8%
CPF Related Revenue Increase	-8.7%	-29.9%	-5.4%	-6.5%	8.6%	13.7%	20.7%	7.3%	4.9%

History & Forecast for Key Economic Variables

Indicator	Actual					June 2010 Forecast		
	2005	2006	2007	2008	2009	2010	2011	2012
GDP (Thou.)								
National inflation-adjusted GDP	12,638.4	12,976.2	13,254.1	13,312.2	12,987.4	13,390.0	13,831.9	14,316.0
% Change	3.1%	2.7%	2.1%	0.4%	-2.4%	3.1%	3.3%	3.5%
Population (Thou.)								
National	295,600	298,400	301,300	304,100	306,600	309,700	313,100	316,300
% Change	0.9%	0.9%	1.0%	0.9%	0.8%	1.0%	1.1%	1.0%
Colorado	4,713	4,807	4,895	4,987	5,074	5,162	5,245	5,328
% Change	1.4%	2.0%	1.8%	1.9%	1.7%	1.7%	1.6%	1.6%
Metro Denver	2,341	2,390	2,440	2,490	2,527	2,565	2,604	2,645
% Change	1.4%	2.1%	2.1%	2.1%	1.5%	1.5%	1.5%	1.5%
Aurora	304	307	309	313	314	319	324	329
% Change	1.9%	1.0%	0.8%	1.2%	0.4%	1.5%	1.5%	1.5%
Employment (Thou.)								
National	133,700	136,100	137,600	136,800	130,900	130,100	131,600	133,400
% Change	1.8%	1.8%	1.1%	-0.6%	-4.3%	-0.6%	1.2%	1.4%
Colorado	2,226	2,279	2,331	2,350	2,244	2,213	2,237	2,282
% Change	2.1%	2.4%	2.3%	0.8%	-4.5%	-1.4%	1.1%	2.0%
Unemployment Rate								
National	5.1%	4.6%	4.6%	5.8%	9.3%	9.9%	9.4%	8.7%
Colorado	5.1%	4.4%	3.9%	4.9%	7.7%	8.6%	9.2%	8.8%
Wage & Salary Income (Millions)								
National	5,701,000	6,068,900	6,408,900	6,545,900	6,276,500	6,364,400	6,459,800	6,647,200
% Change	5.1%	6.5%	5.6%	2.1%	-4.1%	1.4%	1.5%	2.9%
Colorado	98,902	105,833	112,604	116,645	112,561	113,687	115,278	118,622
% Change	5.6%	7.0%	6.4%	3.6%	-3.5%	1.0%	1.4%	2.9%
Personal Income (Millions)								
National	10,485,900	11,268,100	11,894,100	12,238,800	12,019,000	12,295,400	12,664,300	13,082,200
% Change	5.5%	7.5%	5.6%	2.9%	-1.8%	2.3%	3.0%	3.3%
Colorado	179,698	194,393	205,548	212,320	207,742	212,935	219,536	226,781
% Change	6.6%	8.2%	5.7%	3.3%	-2.2%	2.5%	3.1%	3.3%
CPI								
National	3.4%	3.2%	2.9%	3.8%	-0.3%	2.0%	2.2%	2.5%
Metro Denver	2.1%	3.6%	2.2%	3.9%	-0.6%	1.6%	2.1%	2.3%
Retail Sales (Millions)								
Colorado	65,492	70,437	75,329	74,760	66,345	69,729	72,169	75,850
% Change	5.1%	7.6%	6.9%	-0.8%	-11.3%	5.1%	3.5%	5.1%

History & Forecast for Key Economic Variables

Indicator	Actual					June 2010 Forecast		
	2005	2006	2007	2008	2009	2010	2011	2012
Housing Construction (Thou.)								
National Starts	2,068.0	1,800.9	1,355.0	905.5	552.0	658.8	821.5	1,073.0
% Change	6.1%	-12.9%	-24.8%	-33.2%	-39.0%	19.3%	24.7%	30.6%
Colorado Permits	45.9	38.3	29.5	19.0	9.4	11.5	12.3	16.6
% Change	-1.3%	-16.4%	-23.2%	-35.5%	-50.8%	23.4%	6.8%	34.8%
Aurora Permits	2.8	2.6	2.6	0.6	0.4	0.6	0.8	0.9
% Change	7.6%	-7.7%	2.5%	-78.7%	-23.6%	50.8%	18.3%	21.0%
Nonresidential								
Colorado Building (\$ in Millions)	\$4,221	\$4,415	\$5,251	\$4,191	\$3,049	\$1,720	\$1,716	\$1,898
% Change	28.3%	4.6%	18.9%	-20.2%	-27.2%	-43.6%	-0.2%	10.6%
Aurora Commercial Permits	106.0	84.0	94.0	99.0	32.0	32.0	32.0	38.7
% Change	7.1%	-20.8%	11.9%	5.3%	-67.7%	0.0%	0.0%	21.0%

Data Sources: Colo. Legislative Council, Office of State Planning and Budgeting, U.S. Dept. of Labor Bureau of Labor Statistics, U.S. Dept. of Commerce Bureau of Economic Analysis, and U.S. Census Bureau.

A large, faint watermark of the Aurora logo is centered in the background. It consists of a circle containing a stylized sunburst or starburst design at the top, a horizontal line with five small stars in the middle, and the word "AURORA" in a serif font at the bottom.

FINANCIAL OUTLOOK



City of Aurora Long-Range General Fund Financial Outlook Through 2015

Purpose

The purpose of the long-range financial outlook is two-fold. First, it provides a forward-looking view of the General Fund operating budget, allowing City officials and others to evaluate the long-term sustainability of the annual operating 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 both additions and reductions to the budget are sustainable;
- Maintain options to deal with unexpected contingencies; and
- Continue advance planning to anticipate factors affecting revenues and service needs.

The City has published its long-range financial outlook for five years. In 2006, the City took an additional step by undertaking a comprehensive study of its long-term revenue and expenditure outlook. The Structural Revenue Study used the City's General Fund revenue projections and long-range expenditure priorities as the starting point for its analysis of the City's revenue capacity in comparison to identified operating budget needs. A similar analysis was completed for the City's capital budget.

The study identified a "structural gap" between ongoing service needs and the City's present revenue capacity. Although strong revenue growth may delay or reduce the size of the gap (as it did in 2007), the gap is expected to develop and grow. Conversely, the gap grows significantly during recessions. The long-term General Fund financial outlook scenarios described in this section confirm the study's findings and describe the nature of the gap in more detail. This section includes:

- An overview of the outlook for the General Fund from 2011 to 2015;
- A summary of the key assumptions used to build the projections;
- A table summarizing General Fund budget data for the years 2009 through 2015;
- A table showing future percentage increases expected in various parts of the budget;
- Detailed information on projected General Fund appropriations for each City department in each year of the outlook; and
- Tables showing amendments to the budget including possible future adjustments.

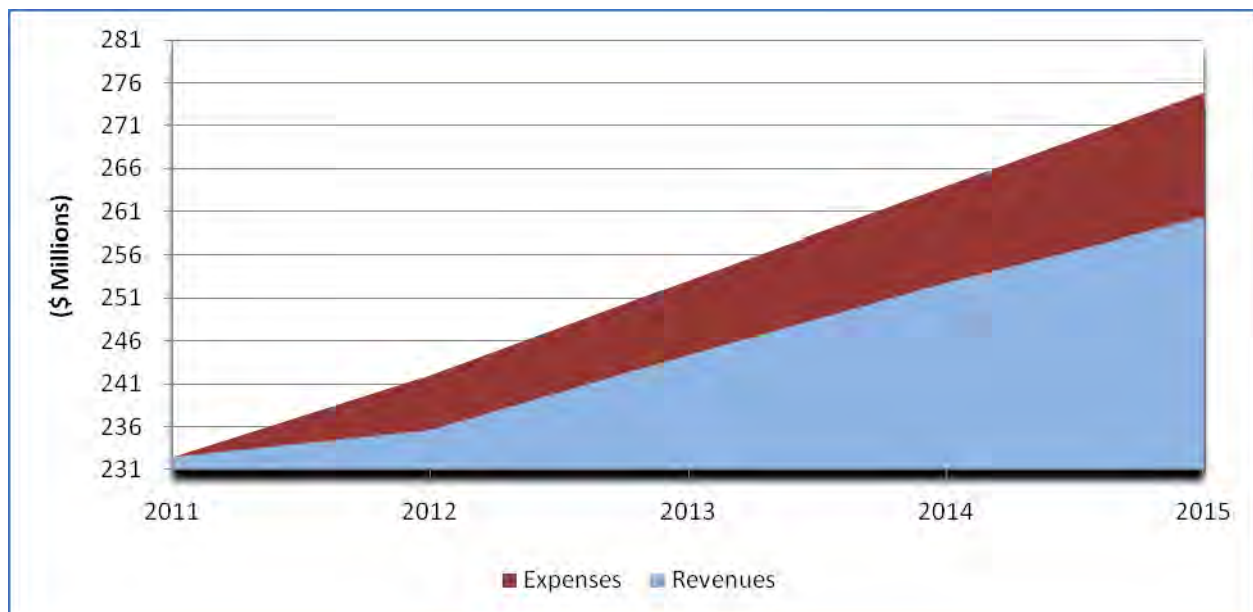
General Fund Overview

This summary of the City's General Fund financial outlook was developed with the 2011 budget plus future increases related to compensation and other likely or mandated costs such as Old Hire Pension costs, 2/1000 officers, debt service, street lighting growth, water for new parks, utility rate increases, and insurance. Even with an approximate \$26.8 million in ongoing budget reductions in 2009-2011, a gap develops in 2012 of \$6.6 million and increases to \$14.7 million in 2015. A number of one-time savings in 2011 not recurring make up \$2.5 million of the gap in 2012. These one-time items include the elimination of annual personal leave payout for one year, deferral of annual sick leave payout, one furlough day, and one less work day. Projections for the old hire pension costs increase by another \$1.5 million in 2013-2014 and another \$0.5 million for 2015. These five-year budget projections suggest that a gap in future years is likely to occur even if annual revenues exceed current budget projections. As a result, it is expected that the ability to maintain and improve City services, extend services to newly-developing areas, and complete future capital projects will depend primarily on the City's ability to implement additional revenue enhancement measures.

Budget Scenario: The General Fund long range outlook is summarized below. This shows a significant gap that begins in 2012 and increases each year until 2015.

Year	2011 Adopted	2012 Projected	2013 Projected	2014 Projected	2015 Projected
Surplus / (Deficit)	\$ 21,012	\$ (6,576,406)	\$ (8,867,139)	\$ (11,341,982)	\$ (14,733,805)

Graph 1: General Fund Shortfall



Key Assumptions

The five-year projections provided in these financial outlook scenarios reflect numerous assumptions related to revenues and expenditures in 2011 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 revenue for any given year would change the projections for that year and all future years by no less than \$2.3 million.

All estimates included in this document are preliminary based on data available the in the summer of 2010. Experience shows that significant changes in the estimates are likely as revenue and expenditure assumptions change over time. The remainder of this document describes the various factors that shaped the financial outlook scenarios.

Revenue Outlook. The revenue forecast used for the 2011 budget projects that General Fund revenue excluding transfers in will increase 1.2 percent in 2010 and then grow 2.0 percent in 2011. Revenue is projected at 1.2 percent growth in 2012, 4.2 percent in 2013, 3.5 to 3.0 percent in 2014 to 2015. These forecasts are described in more detail in the revenue section of this budget book.

Future Expenditures. The estimate prepared for the General Fund takes into account expenditures required to maintain current City services as well as some future costs. 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 estimates and should not be viewed as an official or a proposed spending plan for any year other than 2011. The assumptions underlying this projection include the following items (unless otherwise noted, all assumptions described in this section apply to the years 2012 through 2015).

Cost Drivers

- Included is the City's increased liability for the Old Hire Pension plan. The increased costs above 2010's contribution will be \$3.1 million in 2011 and 2012, \$4.6 million in 2013 and 2014, and \$5.0 million in 2015.
- No pay increase is included in 2011 and 2012. A projected salary increase of 2.0 percent is included for all employees in each year for 2013 - 2015.
- Fleet and PC replacement is included in 2012 at \$2.3 million, partially offset by one-time transfers of funds available of \$900,000 and \$250,000 from the Risk and Fleet Funds respectively.
- Funding for health benefits does not increase in 2011. Funding for health and dental benefits are projected to increase by 5.0 percent per in 2012 and 10.0 percent in each year 2013-2015.

- An adjustment each year to annual salary-related costs scenarios accounts for the annual variation in the number of paid work hours each year. For example, there are 2080 work hours in 2011, and 2088 in 2012-2015. In 2012, there is an additional 24 hour firefighter shift due to the leap year at a cost of \$60,000.
- Sick leave annual buyback is deferred in 2011. Sick leave will still accrue and will likely double the average annual buyback in 2012. The estimated annual sick leave buyback is \$477,700. As a result, this cost is projected at \$955,400 for 2012 above 2011. This returns to normal levels in 2013-2015.
- In addition to sick leave buyback, other one time savings from union contracts in 2011 return in 2012 including; personal leave buyback (\$499,400), Fire holiday pay (\$359,500), one holiday for Police (\$208,100).
- The cost of risk management, fleet fuel and maintenance is expected to increase by approximately 7.0 percent per year in all scenarios.
- The costs for electricity and natural gas increase 5.0 percent in 2012 and 10 percent in each year thereafter.
- The subsidy to the Recreation and Cultural Services funds is expected to increase in order to keep pace with compensation changes and other mandated costs increases in those funds.
- Based on existing population growth projections, the City expects an increase of 10 new police officers in 2012 through 2015, in order to provide two police officers per 1,000 population.
- Growth in street lighting costs is included in all scenarios - with an additional \$166,000 ongoing increase anticipated each year.
- Step and grade increases are included for 2010 through 2015. These are estimates based on the number of two per 1,000 officers added and current levels of current staff.
- In 2011, the Development Review Fund payment of overhead to the General Fund is restored to approximately ½ of the amount paid prior to 2010. The full payment is restored in 2012 and continues with inflationary increases each year.
- Building leases are reduced in 2011 and kept level through 2015 by using the planned debt reserve in the Aurora Capital Leasing Corporation (ACLC).
- The contribution to the General Employees Retirement Plan (GERP) is increased by an estimated .25 percent of salary each year until the total contribution reaches 7.0 percent from the level of 5.5 percent in 2011.
- An amount for other additional contract and mandated costs based on historical increases is included.
- Adjustments to match calculations for Policy and TABOR Reserves are included in future years as those reserves are now part of the General Fund.

Other Items

- Under a formula established by ordinance, the City previously transferred 100 percent of all equipment and building materials use taxes and 4.0 percent of all other General Fund revenues, less revenue from the 0.25 percent sales and use tax dedicated to 2 per 1,000 police officer program. Due to budget constraints, the General Fund portion of the transfer was reduced to approximately 1.0 percent.
- The City's long-term reserves will remain at required levels, with the combined amounts of the TABOR and Policy Reserve equal to approximately 13 percent of General Fund revenue. The City's short-term reserves (the General Fund Operating Reserve) are fully exhausted in 2012.
- Maintaining reserves at these levels will remain an important financial priority, as the purpose of such reserves is to protect against emergencies and provide for long-term financial stability.
- As the City continues to grow, other needs will arise for which funding has not yet been identified – making a larger gap more likely.

Tables

The tables on the following pages present the General Fund financial outlook.

The tables include data for the 2009 actual, 2010 projection, the 2011 Budget, and projections for 2012 through 2015. 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 in each year. 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; and potential future adjustments.

2011 Adopted Budget
Financial Outlook Through 2015

General Fund Financial Outlook Through 2015 - Summary							
Description	2009 Actual	2010 Projection	2011 Adopted	2012 Projected	2013 Projected	2014 Projected	2015 Projected
SOURCES							
Revenues	223,343,175	225,838,600	230,038,659	232,803,002	242,670,099	251,042,736	258,503,054
Transfers	6,039,393	30,718,164	2,117,210	795,750	795,750	795,750	795,750
Amendments	-	-	343,380	315,598	323,815	331,131	334,629
Use of Funds Available	-	528,683	-	-	-	-	-
Council Revenue Adjustments	-	-	208,202	-	-	-	-
Revenue Adjustments	-	-	-	1,739,861	636,256	684,278	733,959
GRAND TOTAL SOURCES	\$229,382,568	\$257,085,447	\$232,707,451	\$235,654,211	\$244,425,920	\$252,853,895	\$260,367,392
USES							
BASE BUDGET							
Regular Civil Salary	56,561,765	68,152,776	70,636,309	70,636,309	72,049,014	73,489,994	74,959,797
Regular Career Salary	43,718,863	47,171,402	50,016,936	50,016,936	51,017,212	52,037,555	53,078,310
Salary Driven Benefits	36,875,876	21,545,186	18,159,829	18,159,829	18,522,710	18,893,161	19,271,026
Non Salary Related Benefits	16,888,941	16,734,014	17,855,229	18,747,881	20,622,658	22,684,937	24,953,457
Temporary Compensation	2,121,809	1,911,946	1,572,318	1,572,318	1,603,733	1,635,814	1,668,523
Overtime Compensation	3,966,374	3,806,601	3,236,737	3,236,737	3,301,443	3,367,463	3,434,815
Special Pay	3,970,599	3,607,253	2,051,507	2,051,507	2,092,394	2,134,218	2,176,921
Allocated Admin-Persl Svcs	(2,723,295)	(2,635,174)	(2,691,569)	(2,691,569)	(2,745,395)	(2,800,301)	(2,856,306)
Subtotal Personal Services	\$161,380,932	\$160,294,004	\$160,837,296	\$161,729,948	\$166,463,769	\$171,442,841	\$176,686,543
Supplies and Services	17,297,563	17,141,810	18,029,810	18,029,810	18,029,810	18,029,810	18,029,810
Utilities	8,666,533	10,730,250	10,763,557	11,301,720	12,431,893	13,675,086	15,042,593
Interfund Charges	10,069,639	12,058,311	11,012,918	11,783,708	12,608,574	13,491,180	14,435,567
Debt Related	1,475,685	1,225,482	1,131,798	1,131,798	1,131,798	1,131,798	1,131,798
Capital Related	449,255	213,535	243,465	243,465	243,465	243,465	243,465
Operating Transfer Out	30,030,588	24,925,643	27,460,189	29,031,547	31,915,678	33,378,159	34,433,976
Contingency	-	-	90,000	90,000	90,000	90,000	90,000
Subtotal Non Personal Services	\$67,989,263	\$66,295,031	\$68,731,737	\$71,612,048	\$76,451,218	\$80,039,498	\$83,407,209
TOTAL BASE BUDGET	\$229,370,195	\$226,589,035	\$229,569,033	\$233,341,996	\$242,914,987	\$251,482,339	\$260,093,752
AMENDMENTS							
Additions	-	-	8,701,153	8,175,735	6,054,796	6,190,713	6,331,078
Reductions	-	-	(5,791,949)	(5,573,426)	(5,633,921)	(5,696,694)	(5,761,875)
Council Amendments	-	-	208,202	208,202	212,366	216,613	220,945
Future Adjustments	-	-	-	6,078,110	9,744,831	12,002,906	14,217,297
GRAND TOTAL USES	\$229,370,195	\$226,589,035	\$232,686,439	\$242,230,617	\$253,293,059	\$264,195,877	\$275,101,197
ANNUAL SURPLUS OR (SHORTFALL)	\$12,373	\$30,496,412	\$21,012	(\$6,576,406)	(\$8,867,139)	(\$11,341,982)	(\$14,733,805)

General Fund Financial Outlook Through 2015 - Summary

Description	2009 Actual	2010 Projection	2011 Adopted	2012 Projected	2013 Projected	2014 Projected	2015 Projected
FUND SUMMARY							
Beginning Funds Available	5,153,027	5,165,400	35,133,129	35,154,141	28,577,735	19,710,596	8,368,614
Use of Funds Available	-	(528,683)	-	-	-	-	-
Increase/(Decrease) in Ending Funds Available	12,373	30,496,412	21,012	(6,576,406)	(8,867,139)	(11,341,982)	(14,733,805)
Cumulative Funds Available or (Shortfall)	\$5,165,400	\$35,133,129	\$35,154,141	\$28,577,735	\$19,710,596	\$8,368,614	(\$6,365,191)

Estimated Future Percent Growth By Expenditure Class

Assumptions	2011 Adopted	2012 Projected	2013 Projected	2014 Projected	2015 Projected
Regular Civil Salary	N/A	0.0%	2.0%	2.0%	2.0%
Regular Career Salary	N/A	0.0%	2.0%	2.0%	2.0%
Salary Driven Benefits	N/A	0.0%	2.0%	2.0%	2.0%
Non Salary Related Benefits	N/A	5.0%	10.0%	10.0%	10.0%
Temporary Compensation	N/A	0.0%	2.0%	2.0%	2.0%
Overtime Compensation	N/A	0.0%	2.0%	2.0%	2.0%
Special Pay	N/A	0.0%	2.0%	2.0%	2.0%
Allocated Admin-Persl Svcs	N/A	0.0%	2.0%	2.0%	2.0%
Supplies and Services	N/A	0.0%	0.0%	0.0%	0.0%
Utilities	N/A	5.0%	10.0%	10.0%	10.0%
Interfund Charges	N/A	7.0%	7.0%	7.0%	7.0%
Debt Related	N/A	0.0%	0.0%	0.0%	0.0%
Capital Related	N/A	0.0%	0.0%	0.0%	0.0%
Contingency	N/A	0.0%	0.0%	0.0%	0.0%

General Fund Financial Outlook Through 2015 - Summary

Estimated Future Percent Growth By Revenue Class

Assumptions	2011 Adopted	2012 Projected	2013 Projected	2014 Projected	2015 Projected
Business License and Permits	N/A	3.00%	3.00%	3.00%	3.00%
Cigarette Tax	N/A	-2.40%	-2.40%	-2.40%	-2.40%
Construction Permits	N/A	3.00%	3.00%	3.00%	3.00%
County Road and Bridge Tax	N/A	-13.10%	2.50%	5.00%	2.50%
External Charges for Services	N/A	3.00%	3.00%	3.00%	3.00%
Fines & Forfeitures	N/A	1.50%	1.50%	1.50%	1.50%
Franchise Taxes	N/A	4.70%	4.70%	4.70%	4.70%
Highway Users Tax	N/A	0.50%	2.00%	0.50%	0.50%
Intergovernmental Revenues	N/A	0.00%	0.00%	0.00%	0.00%
Internal Charges for Services	N/A	3.00%	3.00%	2.30%	2.30%
Investment Income	N/A	3.00%	3.00%	3.00%	3.00%
Lodgers Tax	N/A	5.00%	5.00%	5.00%	5.00%
Miscellaneous Revenues	N/A	1.85%	1.85%	1.86%	-1.67%
Motor Vehicle Fees	N/A	1.20%	2.50%	1.20%	1.20%
Occupational Privilege Tax	N/A	1.10%	1.10%	1.10%	1.10%
Operating Transfers In	N/A	-62.42%	0.00%	0.00%	0.00%
Other Taxes	N/A	3.00%	3.00%	3.00%	3.00%
Property Taxes	N/A	-13.08%	2.46%	5.02%	2.46%
Sales Taxes	N/A	2.50%	3.00%	3.00%	3.00%
Specific Ownership Tax	N/A	-6.00%	3.00%	10.00%	3.00%
Tax Audit Revenue	N/A	1.00%	1.00%	1.00%	1.00%
Use tax-Automobiles	N/A	3.00%	10.00%	3.00%	3.00%
Use tax-Building Materials	N/A	21.00%	30.00%	10.00%	6.00%
Use tax-Other	N/A	5.00%	8.00%	3.00%	3.00%

General Fund Financial Outlook Through 2015 - Department Detail

Department Name	2009 Actual	2010 Projection	2011 Adopted	2012 Projected	2013 Projected	2014 Projected	2015 Projected
City Attorney							
Regular Career Salary	3,117,603	3,493,117	3,740,868	3,740,868	3,815,685	3,891,998	3,969,838
Salary Driven Benefits	1,124,008	796,301	597,200	597,200	609,139	621,324	633,749
Non Salary Related Benefits	381,115	402,043	408,700	429,133	472,047	519,252	571,176
Temporary Compensation	94,888	92,605	9,146	9,146	9,328	9,515	9,705
Overtime Compensation	17	-	-	-	-	-	-
Special Pay	67,805	70,463	30,442	30,442	31,047	31,671	32,303
Allocated Admin-Persl Svcs	(177,802)	(180,532)	(179,117)	(179,117)	(182,699)	(186,353)	(190,080)
Supplies and Services	229,561	303,267	295,804	295,804	295,804	295,804	295,804
Interfund Charges	24,476	33,047	120,782	129,236	138,283	147,963	158,320
Subtotal	\$4,861,671	\$5,010,311	\$5,023,825	\$5,052,712	\$5,188,634	\$5,331,174	\$5,480,815
City Council							
Regular Career Salary	298,378	316,067	318,840	318,840	325,216	331,720	338,355
Salary Driven Benefits	45,153	28,979	22,305	22,305	22,750	23,204	23,668
Non Salary Related Benefits	127,100	137,645	126,755	133,092	146,402	161,042	177,146
Temporary Compensation	-	1,411	5,543	5,543	5,653	5,766	5,881
Special Pay	123,472	138,802	140,708	140,708	143,522	146,391	149,319
Supplies and Services	333,420	394,559	384,091	384,091	384,091	384,091	384,091
Interfund Charges	4,190	5,657	5,821	6,228	6,664	7,130	7,630
Operating Transfer Out	2,000	-	-	-	-	-	-
Subtotal	\$933,713	\$1,023,120	\$1,004,063	\$1,010,807	\$1,034,298	\$1,059,344	\$1,086,090
Civil Service Commission							
Regular Career Salary	181,769	191,071	217,973	217,973	222,332	226,779	231,314
Salary Driven Benefits	55,937	33,492	30,127	30,127	30,727	31,342	31,968
Non Salary Related Benefits	33,230	35,461	40,368	42,385	46,624	51,286	56,415
Temporary Compensation	15,417	23,981	23,981	23,981	24,458	24,949	25,447
Overtime Compensation	5,204	7,051	12,139	12,139	12,381	12,629	12,882
Special Pay	15,231	7,960	7,960	7,960	8,119	8,281	8,447
Supplies and Services	209,548	215,445	208,312	208,312	208,312	208,312	208,312
Interfund Charges	36,273	48,975	2,004	2,144	2,294	2,454	2,626
Subtotal	\$552,609	\$563,436	\$542,864	\$545,021	\$555,247	\$566,032	\$577,411

General Fund Financial Outlook Through 2015 - Department Detail								
Department Name	2009 Actual	2010 Projection	2011 Adopted	2012 Projected	2013 Projected	2014 Projected	2015 Projected	
Court Administration								
Regular Career Salary	3,515,767	3,934,564	4,287,776	4,287,776	4,373,529	4,461,000	4,550,220	
Salary Driven Benefits	1,291,971	801,592	596,033	596,033	607,941	620,099	632,502	
Non Salary Related Benefits	751,251	781,363	826,841	868,179	954,995	1,050,497	1,155,547	
Temporary Compensation	174,518	123,511	25,600	25,600	26,112	26,633	27,166	
Overtime Compensation	39,282	54,087	63,800	63,800	65,076	66,375	67,703	
Special Pay	59,633	102,118	32,264	32,264	32,904	33,564	34,235	
Supplies and Services	892,725	1,266,100	1,041,868	1,041,868	1,041,868	1,041,868	1,041,868	
Interfund Charges	296,516	390,031	216,180	231,309	247,502	264,826	283,363	
Capital Related	-	103,000	3,000	3,000	3,000	3,000	3,000	
Additions	-	-	-	499	2,508	4,642	6,910	
Subtotal	\$7,021,663	\$7,556,366	\$7,093,362	\$7,150,328	\$7,355,435	\$7,572,504	\$7,802,514	
Development Services								
Regular Career Salary	330,923	-	-	-	-	-	-	
Salary Driven Benefits	102,104	-	-	-	-	-	-	
Non Salary Related Benefits	54,191	-	-	-	-	-	-	
Temporary Compensation	68,666	-	-	-	-	-	-	
Special Pay	138	-	-	-	-	-	-	
Supplies and Services	415,199	-	-	-	-	-	-	
Interfund Charges	15,875	-	-	-	-	-	-	
Subtotal	\$987,096	\$0	\$0	\$0	\$0	\$0	\$0	
Finance								
Regular Career Salary	2,993,704	3,592,571	3,723,129	3,723,129	3,797,586	3,873,538	3,951,009	
Salary Driven Benefits	956,883	489,908	517,697	517,697	528,026	538,587	549,356	
Non Salary Related Benefits	480,125	531,958	549,304	576,760	634,436	697,879	767,670	
Temporary Compensation	29,828	13,973	13,522	13,522	13,790	14,065	14,347	
Overtime Compensation	606	9,653	8,741	8,741	8,913	9,093	9,274	
Special Pay	25,114	14,686	4,309	4,309	4,392	4,480	4,569	
Allocated Admin-Persl Svcs	(207,023)	(302,491)	(245,391)	(245,391)	(250,299)	(255,305)	(260,410)	
Supplies and Services	708,707	975,313	899,758	899,758	899,758	899,758	899,758	
Interfund Charges	43,952	58,402	33,844	36,208	38,745	41,455	44,357	
Additions	-	-	-	1,444	3,839	6,515	9,500	
Reductions	-	-	(201,801)	(201,801)	(204,957)	(208,176)	(211,459)	
Subtotal	\$5,031,896	\$5,383,973	\$5,303,112	\$5,334,376	\$5,474,229	\$5,621,889	\$5,777,971	

General Fund Financial Outlook Through 2015 - Department Detail

Department Name	2009 Actual	2010 Projection	2011 Adopted	2012 Projected	2013 Projected	2014 Projected	2015 Projected
Fire							
Regular Civil Salary	18,899,452	21,555,166	23,293,068	23,293,068	23,758,925	24,234,104	24,718,786
Regular Career Salary	707,051	784,997	817,907	817,907	834,262	850,949	867,967
Salary Driven Benefits	5,928,003	4,080,828	3,144,486	3,144,486	3,207,356	3,271,507	3,336,934
Non Salary Related Benefits	3,461,227	3,599,262	3,651,806	3,834,390	4,217,830	4,639,612	5,103,575
Temporary Compensation	5,360	4,052	-	-	-	-	-
Overtime Compensation	1,113,088	1,082,427	473,080	473,080	482,541	492,189	502,033
Special Pay	844,187	876,131	477,783	477,783	487,332	497,077	507,018
Supplies and Services	908,127	1,025,248	1,022,650	1,022,650	1,022,650	1,022,650	1,022,650
Utilities	213,988	236,760	265,741	279,026	306,929	337,622	371,385
Interfund Charges	1,372,596	1,479,496	1,952,557	2,089,224	2,235,473	2,391,955	2,559,395
Debt Related	93,684	93,684	-	-	-	-	-
Capital Related	11,352	24,876	118,560	118,560	118,560	118,560	118,560
Additions	-	-	1,792,747	1,792,747	1,828,021	1,864,002	1,900,701
Future Adjustments	-	-	-	347,444	440,349	553,018	649,686
Subtotal	\$33,558,115	\$34,842,927	\$37,010,385	\$37,690,365	\$38,940,228	\$40,273,245	\$41,658,690
General Management							
Regular Career Salary	3,942,912	2,857,937	3,086,372	3,086,372	3,148,090	3,211,052	3,275,275
Salary Driven Benefits	1,401,710	612,189	436,783	436,783	445,485	454,391	463,481
Non Salary Related Benefits	626,686	344,804	400,676	420,698	462,762	509,044	559,949
Temporary Compensation	347,547	131,175	106,366	106,366	108,487	110,658	112,869
Overtime Compensation	62,913	1,471	5,165	5,165	5,268	5,373	5,481
Special Pay	134,471	107,187	30,385	30,385	30,982	31,602	32,231
Allocated Admin-Persl Svcs	(832,099)	(830,692)	(826,370)	(826,370)	(842,896)	(859,754)	(876,949)
Supplies and Services	3,173,723	454,950	753,312	753,312	753,312	753,312	753,312
Utilities	1,404,463	-	-	-	-	-	-
Interfund Charges	96,341	61,056	49,815	53,292	57,023	61,016	65,290
Debt Related	1,335,652	1,079,704	1,079,704	1,079,704	1,079,704	1,079,704	1,079,704
Capital Related	4,293	-	995	995	995	995	995
Additions	-	-	2,363,789	2,364,987	371,003	377,312	383,928
Reductions	-	-	(110,132)	(110,618)	(112,909)	(115,331)	(117,891)
Subtotal	\$11,698,612	\$4,819,781	\$7,376,860	\$7,401,071	\$5,507,306	\$5,619,374	\$5,737,675

General Fund Financial Outlook Through 2015 - Department Detail								
Department Name	2009 Actual	2010 Projection	2011 Adopted	2012 Projected	2013 Projected	2014 Projected	2015 Projected	
Human Resources								
Regular Career Salary	670,833	749,306	817,375	817,375	833,719	850,395	867,402	
Salary Driven Benefits	246,918	139,385	111,936	111,936	114,165	116,446	118,776	
Non Salary Related Benefits	121,184	120,800	131,929	138,522	152,371	167,610	184,373	
Temporary Compensation	15,511	-	-	-	-	-	-	
Overtime Compensation	-	224	-	-	-	-	-	
Special Pay	14,227	10,658	8,675	8,675	8,843	9,017	9,199	
Supplies and Services	171,857	162,018	144,215	144,215	144,215	144,215	144,215	
Interfund Charges	8,551	12,797	44,906	48,047	51,411	55,009	58,861	
Subtotal	\$1,249,081	\$1,195,188	\$1,259,036	\$1,268,770	\$1,304,724	\$1,342,692	\$1,382,826	
Information Technology								
Regular Career Salary	2,386,029	2,695,024	2,817,259	2,817,259	2,873,602	2,931,074	2,989,696	
Salary Driven Benefits	808,350	521,827	386,336	386,336	394,050	401,930	409,971	
Non Salary Related Benefits	319,563	354,477	348,717	366,148	402,762	443,038	487,346	
Temporary Compensation	5,350	-	-	-	-	-	-	
Overtime Compensation	8,497	15,987	17,862	17,862	18,216	18,580	18,952	
Special Pay	114,571	119,493	107,535	107,535	109,677	111,868	114,106	
Allocated Admin-Persl Svcs	(101,760)	(103,072)	(102,855)	(102,855)	(104,912)	(107,010)	(109,150)	
Supplies and Services	2,198,998	2,577,075	2,945,856	2,945,856	2,945,856	2,945,856	2,945,856	
Utilities	2,774	3,382	38,924	40,869	44,956	49,452	54,397	
Interfund Charges	17,355	23,515	33,126	35,443	37,923	40,579	43,419	
Capital Related	370,831	7,248	44,776	44,776	44,776	44,776	44,776	
Additions	-	-	500,000	252,637	-	-	-	
Reductions	-	-	(349,212)	(350,962)	(354,637)	(358,679)	(363,126)	
Future Adjustments	-	-	-	40,000	-	-	40,000	
Subtotal	\$6,130,558	\$6,214,956	\$6,788,324	\$6,600,904	\$6,412,269	\$6,521,464	\$6,676,243	
Judicial								
Regular Career Salary	1,063,337	1,222,849	1,295,873	1,295,873	1,321,788	1,348,225	1,375,189	
Salary Driven Benefits	398,020	262,664	190,750	190,750	194,557	198,450	202,418	
Non Salary Related Benefits	138,959	148,857	156,198	164,007	180,406	198,447	218,291	
Temporary Compensation	278,526	372,386	368,645	368,645	376,016	383,537	391,207	
Overtime Compensation	24	-	-	-	-	-	-	
Special Pay	7,583	11,255	4,566	4,566	4,655	4,748	4,845	
Supplies and Services	58,939	55,546	51,246	51,246	51,246	51,246	51,246	
Interfund Charges	4,185	5,651	15,278	16,347	17,491	18,716	20,026	
Subtotal	\$1,949,573	\$2,079,208	\$2,082,556	\$2,091,434	\$2,146,159	\$2,203,369	\$2,263,222	

General Fund Financial Outlook Through 2015 - Department Detail

Department Name	2009 Actual	2010 Projection	2011 Adopted	2012 Projected	2013 Projected	2014 Projected	2015 Projected
Library & Cultural Services							
Regular Career Salary	2,746,809	1,682,926	1,857,521	1,857,521	1,894,669	1,932,560	1,971,213
Salary Driven Benefits	941,867	344,688	255,622	255,622	260,716	265,932	271,251
Non Salary Related Benefits	484,727	316,830	301,442	316,506	348,156	382,974	421,275
Temporary Compensation	169,614	63,837	3,118	3,118	3,180	3,243	3,307
Overtime Compensation	5,929	979	-	-	-	-	-
Special Pay	148,372	40,081	22,826	22,826	23,275	23,735	24,213
Supplies and Services	1,390,796	443,341	436,720	436,720	436,720	436,720	436,720
Utilities	5,130	254	-	-	-	-	-
Interfund Charges	65,519	87,522	36,070	38,593	41,294	44,185	47,277
Operating Transfer Out	6,167,505	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Reductions	-	-	22,750	22,750	22,750	22,750	22,750
Council Amendments	-	-	208,202	208,202	212,366	216,613	220,945
Subtotal	\$12,126,268	\$2,980,458	\$3,144,271	\$3,161,858	\$3,243,126	\$3,328,712	\$3,418,951
Neighborhood Services							
Regular Career Salary	1,845,306	1,913,897	2,026,699	2,026,699	2,067,230	2,108,575	2,150,747
Salary Driven Benefits	699,551	391,716	284,770	284,770	290,453	296,262	302,189
Non Salary Related Benefits	329,082	300,665	297,501	312,373	343,609	377,969	415,766
Temporary Compensation	54,932	48,971	50,585	50,585	51,595	52,627	53,680
Overtime Compensation	10,019	13,646	13,646	13,646	13,917	14,196	14,480
Special Pay	55,915	52,481	39,439	39,439	40,222	41,022	41,845
Allocated Admin-Persl Svcs	(13,673)	(13,673)	(13,673)	(13,673)	(13,946)	(14,225)	(14,509)
Supplies and Services	193,147	195,732	179,279	179,279	179,279	179,279	179,279
Interfund Charges	64,772	86,732	103,742	110,999	118,769	127,084	135,978
Reductions	-	-	(85,442)	(86,442)	(89,173)	(92,090)	(95,207)
Subtotal	\$3,239,051	\$2,990,167	\$2,896,546	\$2,917,675	\$3,001,955	\$3,090,699	\$3,184,248

General Fund Financial Outlook Through 2015 - Department Detail

Department Name	2009 Actual	2010 Projection	2011 Adopted	2012 Projected	2013 Projected	2014 Projected	2015 Projected
Non-Departmental							
Salary Driven Benefits	1,874,339	1,877,960	1,875,187	1,875,187	1,912,689	1,950,944	1,989,962
Non Salary Related Benefits	759	-	181,422	190,493	209,542	230,496	253,546
Temporary Compensation	10,776	4,500	4,500	4,500	4,590	4,681	4,775
Overtime Compensation	749,545	468,931	484,600	484,600	494,292	504,177	514,261
Special Pay	93,764	112,534	106,846	106,846	108,982	111,162	113,384
Allocated Admin-Persl Svcs	-	25,582	-	-	-	-	-
Supplies and Services	1,205,152	1,658,518	2,499,358	2,499,358	2,499,358	2,499,358	2,499,358
Utilities	-	756	-	-	-	-	-
Interfund Charges	177,263	165,978	357,661	382,695	409,484	438,148	468,818
Capital Related	15,374	50,000	50,000	50,000	50,000	50,000	50,000
Operating Transfer Out	23,861,083	24,925,643	27,306,523	28,877,881	31,762,012	33,224,493	34,280,310
Contingency	-	-	90,000	90,000	90,000	90,000	90,000
Reductions	-	-	(4,211,297)	(4,211,297)	(4,241,660)	(4,272,632)	(4,304,222)
Council Amendments	-	-	-	-	-	-	-
Future Adjustments	-	-	-	4,101,109	6,423,000	7,282,699	8,126,177
Subtotal	\$27,988,055	\$29,290,402	\$28,744,800	\$34,451,372	\$39,722,289	\$42,113,526	\$44,086,369
Parks, Recreation & Open Space							
Regular Career Salary	4,075,181	3,923,524	4,206,246	4,206,246	4,290,365	4,376,171	4,463,695
Salary Driven Benefits	1,391,772	1,357,320	579,276	579,276	590,831	602,646	614,697
Non Salary Related Benefits	854,416	-	790,646	830,164	913,182	1,004,502	1,104,953
Temporary Compensation	583,449	612,715	614,733	614,733	627,021	639,563	652,353
Overtime Compensation	70,013	123,179	122,679	122,679	125,128	127,631	130,184
Special Pay	134,589	88,684	53,870	53,870	54,930	56,027	57,152
Allocated Admin-Persl Svcs	(242,959)	-	(78,258)	(78,258)	(79,823)	(81,419)	(83,048)
Supplies and Services	1,270,546	1,091,041	1,065,572	1,065,572	1,065,572	1,065,572	1,065,572
Utilities	2,253,059	3,402,151	3,061,758	3,214,839	3,536,322	3,889,957	4,278,952
Interfund Charges	1,067,026	1,267,598	1,155,058	1,235,897	1,322,409	1,414,976	1,514,025
Capital Related	299	-	263	263	263	263	263
Reductions	-	-	(288,657)	(64,399)	(67,831)	(71,462)	(75,301)
Subtotal	\$11,457,391	\$11,866,212	\$11,283,186	\$11,780,882	\$12,378,369	\$13,024,427	\$13,723,497

General Fund Financial Outlook Through 2015 - Department Detail

Department Name	2009 Actual	2010 Projection	2011 Adopted	2012 Projected	2013 Projected	2014 Projected	2015 Projected
Planning & Development Services							
Regular Career Salary	657,576	928,441	970,358	970,358	989,764	1,009,558	1,029,750
Salary Driven Benefits	234,675	177,955	132,967	132,967	135,616	138,326	141,094
Non Salary Related Benefits	94,779	140,071	134,043	140,741	154,814	170,297	187,327
Temporary Compensation	-	49,338	47,886	47,886	48,842	49,820	50,816
Overtime Compensation	95	-	-	-	-	-	-
Special Pay	8,654	7,239	4,260	4,260	4,343	4,429	4,519
Allocated Admin-Persl Svcs	-	(37,767)	(37,688)	(37,688)	(38,441)	(39,210)	(39,994)
Supplies and Services	96,166	619,276	597,935	597,935	597,935	597,935	597,935
Interfund Charges	4,162	28,817	10,630	11,372	12,167	13,020	13,931
Additions	-	-	39,780	4,000	4,000	4,000	4,000
Reductions	-	-	(26,368)	(26,368)	(26,768)	(27,176)	(27,592)
Subtotal	\$1,096,107	\$1,913,370	\$1,873,803	\$1,845,463	\$1,882,272	\$1,920,999	\$1,961,786
Police							
Regular Civil Salary	37,662,313	46,597,610	47,343,241	47,343,241	48,290,089	49,255,890	50,241,011
Regular Career Salary	4,587,877	5,403,385	5,492,344	5,492,344	5,602,177	5,714,220	5,828,504
Salary Driven Benefits	15,554,414	7,013,459	7,024,185	7,024,185	7,164,583	7,307,875	7,454,033
Non Salary Related Benefits	6,623,997	7,106,249	7,104,680	7,459,890	8,205,879	9,026,467	9,929,120
Temporary Compensation	71,662	38,726	-	-	-	-	-
Overtime Compensation	1,709,264	1,727,485	1,714,633	1,714,633	1,748,920	1,783,892	1,819,568
Special Pay	1,741,776	1,525,081	834,742	834,742	851,387	868,410	885,786
Supplies and Services	2,700,997	2,790,093	2,585,109	2,585,109	2,585,109	2,585,109	2,585,109
Utilities	320	336	344	361	397	437	480
Interfund Charges	4,640,932	5,723,086	4,403,052	4,711,232	5,041,017	5,393,892	5,771,465
Debt Related	46,349	52,094	52,094	52,094	52,094	52,094	52,094
Capital Related	-	40	-	-	-	-	-
Additions	-	-	4,004,837	3,759,421	3,845,425	3,934,242	4,026,039
Reductions	-	-	(541,790)	(544,289)	(558,736)	(573,898)	(589,827)
Future Adjustments	-	-	-	1,423,557	2,516,282	3,564,609	4,517,650
Subtotal	\$75,339,901	\$77,977,644	\$80,017,471	\$81,856,520	\$85,344,623	\$88,913,239	\$92,521,032

General Fund Financial Outlook Through 2015 - Department Detail								
Department Name	2009 Actual	2010 Projection	2011 Adopted	2012 Projected	2013 Projected	2014 Projected	2015 Projected	
Public Defender								
Regular Career Salary	334,791	431,100	454,641	454,641	463,733	473,007	482,467	
Salary Driven Benefits	122,483	79,693	63,362	63,362	64,627	65,919	67,238	
Non Salary Related Benefits	65,825	79,206	78,431	82,351	90,587	99,645	109,611	
Temporary Compensation	24,639	-	-	-	-	-	-	
Special Pay	21,007	-	-	-	-	-	-	
Supplies and Services	69,140	52,395	46,779	46,779	46,779	46,779	46,779	
Interfund Charges	4,185	5,651	3,796	4,061	4,346	4,650	4,975	
Subtotal	\$642,070	\$648,045	\$647,009	\$651,194	\$670,072	\$690,000	\$711,070	
Public Safety Communications Center								
Regular Career Salary	3,455,745	4,064,698	4,439,302	4,439,302	4,528,088	4,618,649	4,711,022	
Salary Driven Benefits	1,232,905	792,986	610,516	610,516	622,725	635,178	647,881	
Non Salary Related Benefits	617,755	661,612	670,408	703,927	774,320	851,752	936,928	
Temporary Compensation	56,625	29,841	13,134	13,134	13,394	13,664	13,936	
Overtime Compensation	139,244	212,982	150,562	150,562	153,570	156,642	159,777	
Special Pay	62,458	77,310	45,015	45,015	45,913	46,831	47,765	
Supplies and Services	30,481	56,141	22,379	22,379	22,379	22,379	22,379	
Interfund Charges	2,797	5,720	104,300	111,598	119,411	127,770	136,715	
Subtotal	\$5,598,010	\$5,901,290	\$6,055,616	\$6,096,433	\$6,279,800	\$6,472,865	\$6,676,403	
Public Works								
Regular Career Salary	6,807,272	8,985,928	9,446,453	9,446,453	9,635,377	9,828,085	10,024,647	
Salary Driven Benefits	2,464,813	1,742,244	1,300,291	1,300,291	1,326,274	1,352,799	1,379,858	
Non Salary Related Benefits	1,322,970	1,672,711	1,655,362	1,738,122	1,911,934	2,103,128	2,313,443	
Temporary Compensation	114,501	300,924	285,559	285,559	291,267	297,093	303,034	
Overtime Compensation	52,634	88,499	169,830	169,830	173,221	176,686	180,220	
Special Pay	297,632	245,090	99,882	99,882	101,869	103,903	105,985	
Allocated Admin-Persl Svcs	(1,147,979)	(1,192,529)	(1,208,217)	(1,208,217)	(1,232,379)	(1,257,025)	(1,282,166)	
Supplies and Services	1,040,334	2,805,752	2,849,567	2,849,567	2,849,567	2,849,567	2,849,567	
Utilities	4,786,799	7,086,611	7,396,790	7,766,625	8,543,289	9,397,618	10,337,379	
Interfund Charges	2,122,673	2,568,580	2,364,296	2,529,783	2,706,868	2,896,352	3,099,096	
Capital Related	47,106	28,371	25,871	25,871	25,871	25,871	25,871	
Operating Transfer Out	-	-	153,666	153,666	153,666	153,666	153,666	
Future Adjustments	-	-	-	166,000	365,200	602,580	883,784	
Subtotal	\$17,908,755	\$24,332,181	\$24,539,350	\$25,323,432	\$26,852,024	\$28,530,323	\$30,374,384	
GRAND TOTAL	\$229,370,195	\$226,589,035	\$232,686,439	\$242,230,617	\$253,293,059	\$264,195,877	\$275,101,197	

General Fund Financial Outlook Through 2015 - Summary of Proposed Additions						
Department	Description	2011 Adopted	2012 Projected	2013 Projected	2014 Projected	2015 Projected
Court Administration	1.0 new FTE offset by reductions	-	499	2,508	4,642	6,910
Finance	Technical adjustment for debt management program	-	1,444	3,839	6,515	9,500
Fire	Old hire pension increase	1,792,747	1,792,747	1,828,021	1,864,002	1,900,701
General Management	Print Shop and one-time fleet replacement	2,363,789	2,364,987	371,003	377,312	383,928
Information Technology	PC replacement	500,000	252,637	-	-	-
Library & Cultural Services	Split 1.0 FTE Technician into 2.0 FTE Clerks	-	-	-	-	-
Planning & Development Services	Business Development Center offset by revenue	39,780	4,000	4,000	4,000	4,000
Police	10 New 2/1000 and old hire pension move from Non-departmental and increase for 2011	4,004,837	3,759,421	3,845,425	3,934,242	4,026,039
Total Proposed Additions		\$8,701,153	\$8,175,735	\$6,054,796	\$6,190,713	\$6,331,078

General Fund Financial Outlook Through 2015 - Summary of Proposed Reductions						
Department	Description	2011 Adopted	2012 Projected	2013 Projected	2014 Projected	2015 Projected
Finance	Investment Management charged against investment earnings, allocate single audit charges to grants	(201,801)	(201,801)	(204,957)	(208,176)	(211,459)
General Management	1.0 Vacant TV position, permit fees and supplies	(110,132)	(110,618)	(112,909)	(115,331)	(117,891)
Information Technology	Green Office savings, telecommunications savings, capital equipment savings	(349,212)	(350,962)	(354,637)	(358,679)	(363,126)
Library & Cultural Services	Library public equipment usage fees	22,750	22,750	22,750	22,750	22,750
Neighborhood Services	Transfer 1.0 code enforcement to Abatement, eliminate NABA contribution	(85,442)	(86,442)	(89,173)	(92,090)	(95,207)
Non-Departmental	Old hire pension moved to departments, building lease cost reduction, Recreation and Cultural Services subsidy reductions for cuts	(4,211,297)	(4,211,297)	(4,241,660)	(4,272,632)	(4,304,222)
Parks, Recreation & Open Space	Eliminate vacant Sr Financial Analyst, move costs to Conservation Trust Fund, OSNR reductions	(288,657)	(64,399)	(67,831)	(71,462)	(75,301)
Planning & Development Services	Charge 1/3 of Management Analyst to grant, building rental cost reduction	(26,368)	(26,368)	(26,768)	(27,176)	(27,592)
Police	Charge 4.75 positions to grants, eliminate General Fund training, eliminate .5 vacant records FTE	(541,790)	(544,289)	(558,736)	(573,898)	(589,827)
Total Proposed Reductions		(\$5,791,949)	(\$5,573,426)	(\$5,633,921)	(\$5,696,694)	(\$5,761,875)

General Fund Financial Outlook Through 2015 - Summary of Council Adjustments						
Department	Description	2011 Adopted	2012 Projected	2013 Projected	2014 Projected	2015 Projected
Library & Cultural Services	Limited opening of Mission Viejo Library reimbursed by the Risk Fund	208,202	208,202	212,366	216,613	220,945
Non-Departmental	Vacancy savings target to cover \$58,000 for Fireworks	-	-	-	-	-
Total Council Adjustments		\$208,202	\$208,202	\$212,366	\$216,613	\$220,945

General Fund Financial Outlook Through 2015 - Potential Future Adjustments						
Description	2010 Projection	2011 Adopted	2012 Projected	2013 Projected	2014 Projected	2015 Projected
REVENUE ADJUSTMENTS						
Development Review Fund Overhead Payment	-	-	589,800	636,168	684,158	733,829
One time 2012 transfer in for PC and Fleet Replacement	-	-	1,150,000	-	-	-
Rounding Adjustments	-	-	61	88	120	130
TOTAL REVENUE ADJUSTMENTS	\$0	\$0	\$1,739,861	\$636,256	\$684,278	\$733,959

FUTURE ADJUSTMENTS						
2011 one time leave reductions, paid again in 2012	-	-	1,544,645	1,575,537	1,607,048	1,639,189
Additional 10 New 2/1000 every year with population increases	-	-	914,988	1,604,584	2,321,500	3,066,551
Additional street lighting growth	-	-	166,000	365,200	602,580	883,784
Change in hours worked each year (below or above 2011 base)	-	-	502,000	450,840	459,856	469,053
Changes to building lease schedule	-	-	-	-	-	-
Civil service annual step/grade/longevity costs	-	-	796,013	1,352,047	1,796,127	2,100,785
Double Sick Leave PIL Payment in 2012	-	-	477,688	-	-	-
Elected Officials and Executive Pension Plan actuarial costs	-	-	75,000	75,000	75,000	75,000
Furlough Day in 2011, None Projected For 2012 - 2015	-	-	502,720	512,774	523,029	533,490
GERP Contribution Increase 1/4% Per Year To 7%	-	-	116,545	237,751	363,760	494,713
IT 3-year phone system maintenance contract renewal	-	-	40,000	-	-	40,000
Old Hire Pension Adjustment	-	-	-	1,474,769	1,474,769	1,925,874
Other Contract Increases	-	-	279,605	559,210	838,815	1,118,420
Recreation / Cultural Services subsidy increase	-	-	200,000	400,000	600,000	800,000
TABOR / Policy Reserve Growth	-	-	462,906	1,137,119	1,340,422	1,070,438
TOTAL FUTURE ADJUSTMENTS	\$0	\$0	\$6,078,110	\$9,744,831	\$12,002,906	\$14,217,297

A large, light gray watermark of the Aurora logo is centered on the page. It consists of a circle containing a stylized sunburst or starburst design. Below the sunburst, the word "AURORA" is written in a serif font, following the curve of the bottom of the circle.

FUND SUMMARIES



Fund Summaries Overview

The purpose of fund summaries is to capture and detail the financial condition of each City fund. A fund summary provides information on revenues, expenditures and ending funds available. In addition, it functions as a planning mechanism, as it allows expenditures to be matched to available revenues and/or fund balance. Fund summaries also identify components of funds available and anticipated uses.

A fund summary document includes the following sections: summary, long-range plan and narrative. The summary parts have five columns: two years of actual data, one year of the original adopted budget, one projection year and the budget year. The long-range plan will show projections through 2015.

Summary

The first section of the fund summary is a detailed summary of *sources* and *uses*. Sources include revenues, transfers in and decreases in funds available. Uses include expenditures, transfers out and increases of funds available. 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. 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 next section of the summary relates to ending funds available. This section summarizes the beginning funds available and shows specific components of ending funds available. In accordance with new accounting standards as published in the Government Accounting Standards Board Statement 54, funds available components have been restated for the 2011 budget. Prior year's funds available have also been restated using the new accounting standards. As a result fund balance components may not match designations and reservations shown in the 2008 and 2009 Comprehensive Annual Financial Report (CAFR). The new funds available components are as follows:

- **Restricted** – Limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments.
- **Committed** – Limitation imposed at the highest level of decision making that requires formal action at the same level to remove.
- **Assigned** – Intended use established by highest level, or body designated for that purpose, or official designated for that purpose.

Note the Original Budget states beginning and ending funds available as they were presented in the Adopted Budget Book. Ending funds available for any given year becomes the beginning funds available in the following year with the exception of the Original Budget column.

Long Range Outlook

The third section, the long-range outlook, shows the effect of expenditure and revenue projections on funds available through 2015. 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.

Changes to Funds Shown

In accordance with new accounting standards as published in the Government Accounting Standards Board Statement 54, changes have been made to how some funds are presented. The Emergency Contingency Fund, Policy Reserve Fund, and TABOR Reserve Fund are shown as components of the General Fund, while the Building Repair Fund is shown as a component of the Capital Projects Fund.

In addition, as part of the City's Green Office Initiative, the Print Shop will transfer out of its own internal service fund and into the General Fund in 2011. With this move, all revenues received by the Print Shop Fund will cease and the fund will be closed. However, the Print Shop will operate out of the General Fund and will continue to serve the City's internal printing needs.

Fund Types

The City's fund accounting structure segregates funds into fund types based on their specific activities or certain objectives in accordance with special regulations, restrictions, or limitations. Definitions for the various fund types are available in the glossary section of this book. The following table shows the type designation for each of the City's various funds. Detailed information for each fund is located within each fund's fund summary.

General Fund

General Fund
Emergency Contingency Fund
Policy Reserve Fund
TABOR Reserve Fund

Debt Service Funds

Debt Service (GO) Fund
Debt Service (SID) Fund
Surplus & Deficiency Fund

Special Revenue Funds

Abatement Fund
Community Development Fund
Conservation Trust Fund
Cultural Services Fund
Designated Revenues Fund
Development Review Fund
Enhanced E-911 Fund
Gifts & Grants Fund
Open Space Fund
Parks Development Fund
Recreation Fund

Capital Project Funds

Bond Proceeds Fund (Closed in 2009)
Capital Projects Fund
Building Repair Fund

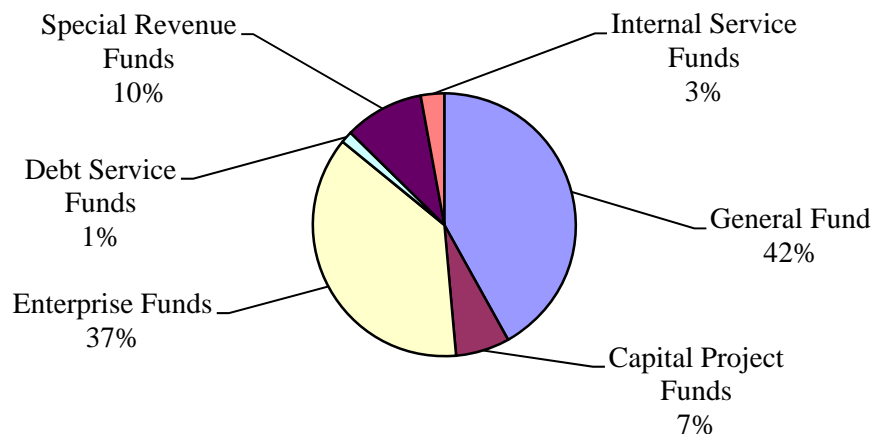
Enterprise Funds

Golf Courses Fund
Wastewater Fund
Water Fund

Internal Service Funds

Fleet Management Fund
Print Shop Fund (Closed in 2010)
Risk Management Fund

2011 Expenditures by Fund Type



GENERAL FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Taxes	\$ 201,296,986	\$ 192,998,793	\$ 198,502,492	\$ 194,850,600	\$ 198,910,103
Intergovernmental	10,722,675	11,738,686	12,404,203	12,500,646	12,693,058
Licenses and Permits	2,508,559	2,197,839	2,493,903	2,081,437	2,127,854
Charges for Services	7,601,308	7,495,585	8,609,037	8,331,283	8,712,944
Fines and Forfeitures	6,406,221	6,049,481	6,836,200	6,049,482	6,242,119
Investment Income	1,018,718	737,455	750,000	650,000	650,000
Other Revenues	1,297,894	2,125,336	1,449,638	1,375,152	1,010,181
Subtotal Revenues Before Transfers In	\$ 230,852,361	\$ 223,343,175	\$ 231,045,473	\$ 225,838,600	\$ 230,346,259
Transfers In (from other funds)	2,848,379	6,039,393	221,750	30,718,164	2,361,192
Total Sources Before Decrease in Funds Available	\$ 233,700,740	\$ 229,382,568	\$ 231,267,223	\$ 256,556,764	\$ 232,707,451
From Decrease in Funds Available	4,432,163	-	318,146	528,683	-
Total Sources	\$ 238,132,903	\$ 229,382,568	\$ 231,585,369	\$ 257,085,447	\$ 232,707,451
Uses of Funds					
Expenditures *					
Personal Services	\$ 161,580,654	\$ 161,380,932	\$ 161,475,106	\$ 160,294,004	\$ 164,089,597
Supplies & Services	30,130,102	25,964,096	28,781,116	27,872,060	28,682,924
Interfund Charges	12,371,838	10,069,639	12,410,042	12,058,311	11,013,447
Debt Related	1,113,736	1,475,682	1,131,798	1,225,482	1,131,798
Capital Related	1,371,318	449,255	333,465	213,535	2,943,585
Subtotal Expenditures Before Transfers Out	\$ 206,567,648	\$ 199,339,604	\$ 204,131,527	\$ 201,663,392	\$ 207,861,351
Transfers Out (to other funds)	31,565,255	30,030,588	27,453,842	24,925,643	24,825,088
Total Uses Before Increase in Funds Available	\$ 238,132,903	\$ 229,370,192	\$ 231,585,369	\$ 226,589,035	\$ 232,686,439
To Increase Funds Available	-	12,376	-	30,496,412	21,012
Total Uses	\$ 238,132,903	\$ 229,382,568	\$ 231,585,369	\$ 257,085,447	\$ 232,707,451

Funds Available					
Beginning Funds Available	\$ 9,585,187	\$ 5,153,024	\$ 4,201,916	\$ 5,165,400	\$ 35,133,129
Net Changes in Funds Available	(4,432,163)	12,376	(318,146)	29,967,729	21,012
Total Ending Funds (Budgetary Basis)	\$ 5,153,024	\$ 5,165,400	\$ 3,883,770	\$ 35,133,129	\$ 35,154,141
Components of Funds Available**					
Restricted for TABOR Reserve	\$ -	\$ -	\$ -	\$ 8,853,759	\$ 9,048,846
Committed for Policy Reserve	-	-	-	20,126,143	20,661,624
Unassigned but held for Operating Reserve	5,153,024	5,165,400	3,883,770	6,153,227	5,443,671

* Expenditures exclude prior year's carryovers, if applicable

** The breakout of the components of funds available is a recent GASB ruling. Therefore, prior years have not been restated

GENERAL FUND

Fund Purpose

The General Fund is the primary operating fund of the City and includes nearly all taxes and other resources traditionally associated with City operations. The majority of the fund is spent on Public Safety functions, including Police, Fire, and the Court system. Revenues and expenditures from the 0.25 percent voter-approved sales tax for police officer staffing (2 per 1,000 mandate) are included in this fund. The five-year pro forma is found in the Financial Outlook section.

Factors Affecting Revenue

Revenue for the General Fund is primarily dependent on consumer activity in Aurora. Sales and use tax from consumer purchases generate approximately 2/3rds of the revenue for the General Fund. Revenues, including transfers in, declined 1.85 percent from 2008 to 2009, driven primarily by an \$8.3 million (4.1 percent) decrease in taxes. Excluding transfers in, the 2010 revenue projection is 1.1 percent above 2009, but 2.3 percent below original budget. Transfers in 2010 are significantly higher than any other year in the summary due to the movement of the Policy Reserve Fund (\$20.9 million), the TABOR Reserve Fund (\$8.9 million), the Emergency Contingency Fund (\$519,400) and portions of the Designated Revenues Fund (\$210,000) due to recent national accounting changes. The 2011 Adopted budget includes a continued recovery in consumer spending. Net General Fund revenue, excluding transfers, is projected to be 2.0 percent higher in 2011. The 2011 revenue, including transfers in, is projected to be 0.4 percent lower than the 2008 actual revenues. The revenue projections are in line with economic and financial outlooks for construction and development activity for the nation, state and metro region.

Factors Affecting Expenditures

Like revenue, General Fund expenditures have decreased over the past four years. Including transfers, the 2011 Adopted Budget is \$5.4 million (2.3 percent) lower than the 2008 expenditure total. Like most non-capital funds in the City, expenditures for the General Fund are largely driven by personnel. Personal services normally make up 65-70 percent of total General Fund spending. Personal services has been fairly static from 2009 to 2010. The 2011 Adopted budget includes a 2.4 percent increase over the 2010 projection in personal services spending, due primarily to an increase in old hire pension costs. No pay increase is projected for 2011.

Supplies and services are \$810,900 (2.9 percent) higher in 2011 compared to the 2010 projection due to incentives no longer being paid as transfers to the Designated Revenue Fund, but directly paid out of the General Fund. Supplies and services are \$1.4 million (4.8 percent) lower than 2008. Interfund charges are projected to drop \$1.0 million (8.7 percent) from 2010 due to lower Risk Fund payments. Debt-related expenses are projected to remain unchanged from 2010. Capital related expenditures are projected to increase \$2.7 million due to fleet and computer purchases, after three years without them. Transfers out to other funds drop throughout the four years of the fund summary, primarily driven by decreases in the transfer to the Capital Projects Fund (CPF) through 2010, but are expected to remain relatively consistent between 2010 and 2011. An increase in the CPF transfer in 2011 is basically offset by the restructure of the Designated Revenues Fund mentioned above.

Ending Funds Available

A significant change in accounting procedure in 2010 has eliminated several of the City's funds, including the Policy Reserve Fund, the TABOR Reserve fund, the Emergency Contingency Fund, and portions of the Designated Revenues Fund. This is the primary reason for the nearly six-fold increase in funds available in 2010. Amounts for these restricted and committed funds are projected to increase \$730,600 (2.5 percent) from 2010 to 2011. Per Council policy, the portion of ending funds available dedicated to a 1 - 3 percent operating reserve will decrease from a high in 2010 of \$6.2 million to the 2011 projection of \$5.4 million. This equates 2.3 percent of expenditures, still within the set aside policy. Under the new accounting standards, these reserves will be shown as components of the General Fund ending balance.

ABATEMENT FUND SUMMARY

	2008	2009	2010	2010	2011
	Actual	Actual	Original	Projection	Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 869,479	\$ 912,740	\$ 772,800	\$ 989,837	\$ 861,950
Investment Income	22,718	19,818	11,568	21,074	12,000
Subtotal Revenues Before Transfers In	\$ 892,197	\$ 932,558	\$ 784,368	\$ 1,010,911	\$ 873,950
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 892,197	\$ 932,558	\$ 784,368	\$ 1,010,911	\$ 873,950
From Decrease in Funds Available	-	-	609,989	68,406	424,039
Total Sources	\$ 892,197	\$ 932,558	\$ 1,394,357	\$ 1,079,317	\$ 1,297,989
Uses of Funds					
Expenditures *					
Personal Services	\$ 293,043	\$ 335,655	\$ 731,605	\$ 567,735	\$ 638,375
Supplies & Services	497,290	441,068	636,317	485,147	630,250
Interfund Charges	17,269	11,771	26,435	26,435	29,364
Capital Related	51,128	-	-	-	-
Subtotal Expenditures Before Transfers Out	\$ 858,730	\$ 788,494	\$ 1,394,357	\$ 1,079,317	\$ 1,297,989
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 858,730	\$ 788,494	\$ 1,394,357	\$ 1,079,317	\$ 1,297,989
To Increase Funds Available	33,467	144,064	-	-	-
Total Uses	\$ 892,197	\$ 932,558	\$ 1,394,357	\$ 1,079,317	\$ 1,297,989

Funds Available					
Beginning Funds Available	\$ 1,022,517	\$ 1,055,984	\$ 1,121,070	\$ 1,200,048	\$ 1,131,642
Net Changes in Funds Available	33,467	144,064	(609,989)	(68,406)	(424,039)
Total Ending Funds (Budgetary Basis)	\$ 1,055,984	\$ 1,200,048	\$ 511,081	\$ 1,131,642	\$ 707,603
Components of Funds Available					
Restricted for Abatement Activities	\$ 1,055,984	\$ 1,200,048	\$ 511,081	\$ 1,131,642	\$ 707,603

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

ABATEMENT FUND

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 932,558	\$ 1,010,911	\$ 873,950	\$ 826,853	\$ 784,910	\$ 745,015	\$ 707,064
Expenditures - Operating	788,494	1,079,317	1,297,989	1,197,457	961,482	814,380	738,076
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 144,064	\$ (68,406)	\$ (424,039)	\$ (370,604)	\$ (176,572)	\$ (69,365)	\$ (31,012)
Beginning Funds Available	\$ 1,055,984	\$ 1,200,048	\$ 1,131,642	\$ 707,603	\$ 336,999	\$ 160,427	\$ 91,062
Inc/(Dec) in Funds Available	144,064	(68,406)	(424,039)	(370,604)	(176,572)	(69,365)	(31,012)
Ending Funds (Budgetary)	\$ 1,200,048	\$ 1,131,642	\$ 707,603	\$ 336,999	\$ 160,427	\$ 91,062	\$ 60,050

Fund Purpose

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 private 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.

Factors Affecting Revenue

Abatement Fund revenue fluctuates due to the number of properties abated and the size of the property abated. Revenue is also received from fees for the registration of abandoned/vacant residential properties. Beginning in 2011, as the economy recovers, it is projected that revenue related to abatements and property registration will decline as the number of foreclosures and vacant properties decreases.

Factors Affecting Expenditures

Adjustments in spending are made throughout the year based on the amount of revenue generated from fees. From 2008 through 2011, expenditures have increased as the number of foreclosures and subsequent need for abatements has remained high, necessitating increased funding for contract services. In addition, other abatement related costs have been transferred to the Abatement Fund from other funding sources, including an additional Code Enforcement Inspector from the General Fund in 2011. As revenue and workload generated from abatements decreases in future years, corresponding adjustments will be made to expenditures. These reductions will include personnel funded by abatement revenue, as well as a reduction in use of contracted services typically used to perform abatements.

Ending Funds Available

Total ending funds available will decrease by \$492,400 (41.0 percent) from 2009-2011 as a result of moving abatement related costs to this fund. These costs will continue to draw down fund balance from 2012 through 2015 and cost reductions will be necessary to maintain an appropriate fund balance.

BOND PROCEEDS FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Investment Income	\$ 17,555	\$ 4,694	\$ -	\$ -	\$ -
Subtotal Revenues Before Transfers In	\$ 17,555	\$ 4,694	\$ -	\$ -	\$ -
Transfers In (from other funds)	-	51,743	-	-	-
Total Sources Before Decrease in Funds Available	\$ 17,555	\$ 56,437	\$ -	\$ -	\$ -
From Decrease in Funds Available	-	158,945	-	-	-
Total Sources	\$ 17,555	\$ 215,382	\$ -	\$ -	\$ -
Uses of Funds					
Expenditures *					
Capital Projects (Continuing Appropriations)	\$ -	\$ 176,612	\$ -	\$ -	\$ -
Subtotal Expenditures Before Transfers Out	\$ -	\$ 176,612	\$ -	\$ -	\$ -
Transfers Out (to other funds)	-	38,770	-	-	-
Total Uses Before Increase in Funds Available	\$ -	\$ 215,382	\$ -	\$ -	\$ -
To Increase Funds Available	17,555	-	-	-	-
Total Uses	\$ 17,555	\$ 215,382	\$ -	\$ -	\$ -

Funds Available					
Beginning Funds Available	\$ 141,390	\$ 158,945	\$ -	\$ -	\$ -
Net Changes in Funds Available	\$ 17,555	\$ (158,945)	\$ -	\$ -	\$ -
Total Ending Funds (Budgetary Basis)	\$ 158,945	\$ -	\$ -	\$ -	\$ -
Components of Funds Available					
Restricted for Future Projects	\$ 158,945	\$ -	\$ -	\$ -	\$ -

* Expenditures exclude prior year's carryovers, if applicable

BOND PROCEEDS FUND

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 56,437	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenditures - Operating	38,770	-	-	-	-	-	-
Expenditures - Capital	176,612	-	-	-	-	-	-
Surplus / (Deficit)	\$ (158,945)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Beginning Funds Available	\$ 158,945	\$ -	\$ -	\$ -	\$ -	\$ -	-
Inc/(Dec) in Funds Available	(158,945)	-	-	-	-	-	-
Ending Funds (Budgetary)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Fund Purpose

The Bond Proceeds Fund was created as a new fund in 2005. It provides for specific transportation construction, facilities construction, parks acquisitions and construction, and other projects funded through bond financing and/or interest beginning in 2005. This fund does not include bond financings associated with the City's enterprise funds.

Factors Affecting Revenue

In 2009, remaining interest on bond proceeds was transferred from the Capital Projects Fund. All remaining proceeds and interest were

Factors Affecting Expenditures

In 2009, bond proceeds of \$51,700 was transferred into the Bond Proceeds Fund for Fire Station Remodels and Red-Tailed Hawk Park. Red-tailed Hawk Park made up \$178,400 of the spending and Fire Station Remodels were \$44,000. These costs were offset by lapses of appropriation for completed projects. The remaining proceeds of \$38,770 were transferred to the Debt Service Fund to pay debt service

Ending Funds Available

Funds available was fully expended in 2009.

BUILDING REPAIR FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ -
Investment Income	19,632	12,864	20,000	20,000	-
Subtotal Revenues Before Transfers In	\$ 64,632	\$ 57,864	\$ 65,000	\$ 65,000	\$ -
Transfers In (from other funds)	1,858,800	1,698,800	1,698,800	1,698,800	-
Total Sources Before Decrease in Funds Available	\$ 1,923,432	\$ 1,756,664	\$ 1,763,800	\$ 1,763,800	\$ -
From Decrease in Funds Available	9,154	41,810	-	56,926	-
Total Sources	\$ 1,932,586	\$ 1,798,474	\$ 1,763,800	\$ 1,820,726	\$ -
Uses of Funds					
Expenditures *					
Capital Projects (Continuing Appropriations)	\$ 1,932,586	\$ 1,780,265	\$ 1,713,455	\$ 1,713,455	\$ -
Subtotal Expenditures Before Transfers Out	\$ 1,932,586	\$ 1,780,265	\$ 1,713,455	\$ 1,713,455	\$ -
Transfers Out (to other funds)	-	18,209	-	107,271	-
Total Uses Before Increase in Funds Available	\$ 1,932,586	\$ 1,798,474	\$ 1,713,455	\$ 1,820,726	\$ -
To Increase Funds Available	-	-	50,345	-	-
Total Uses	\$ 1,932,586	\$ 1,798,474	\$ 1,763,800	\$ 1,820,726	\$ -

Funds Available					
Beginning Funds Available	\$ 107,890	\$ 98,736	\$ 62,086	\$ 56,926	\$ -
Net Changes in Funds Available	(9,154)	(41,810)	50,345	(56,926)	-
Total Ending Funds (Budgetary Basis)	\$ 98,736	\$ 56,926	\$ 112,431	\$ -	\$ -
Components of Funds Available					
Assigned for Future Projects	\$ 98,736	\$ 56,926	\$ 112,431	-	\$ -

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

BUILDING REPAIR FUND

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 1,756,664	\$ 1,763,800	\$ -	\$ -	\$ -	\$ -	-
Expenditures - Operating	18,209	107,271	-	-	-	-	-
Expenditures - Capital	1,780,265	1,713,455	-	-	-	-	-
Surplus / (Deficit)	\$ (41,810)	\$ (56,926)	\$ -	\$ -	\$ -	\$ -	-
Beginning Funds Available	\$ 98,736	\$ 56,926	\$ -	\$ -	\$ -	\$ -	-
Inc/(Dec) in Funds Available	(41,810)	(56,926)	-	-	-	-	-
Ending Funds (Budgetary)	\$ 56,926	\$ -	\$ -	\$ -	\$ -	\$ -	-

Fund Purpose

The Building Repair Fund provides funding for major repair of City facilities. Until 2010, the primary source of funding was the annual transfer from the Capital Projects Fund (CPF). Starting in 2011, the programs associated with the Building Repair Fund will be moved to the CPF due to a national accounting change, eliminating the need for the transfer. The Facilities Management Division within the Public Works Department manages the Building Repair Program. The fund will be closed in 2011.

Factors Affecting Revenue

The majority of the prior year variance is from changes to the transfer from the CPF. This is evident in the \$160,000 (8.6 percent) decrease in 2009. The 2009 reduction was part of a \$34.8 million overall reduction in the Capital Projects Fund five-year plan. In 2011, when the fund is closed, the revenue will be brought over into the CPF.

Factors Affecting Expenditures

The majority of the expenditures in the Building Repair Fund are capital appropriations. A non-capital related expenditure occurred in 2009, as interest earnings were sent from the Building Repair Fund to the General Fund to assist with balancing that fund. Capital spending dropped in 2009, down \$152,300 (7.9 percent). In 2010, projected capital expenditures will decrease \$66,800 (3.8 percent). At the end of 2010, the projected remaining funds available will be sent to the CPF, which will increase expenditures \$107,300.

Ending Funds Available

At the end of 2010, \$107,300 in remaining funds available will be sent to the CPF and the fund will be closed.

CAPITAL PROJECTS FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 3,640,293	\$ 21,673,406	\$ 5,400,000	\$ 4,283,600	\$ 17,182,750
Investment Income	981,494	513,973	550,000	420,000	479,467
Other Revenues	1,364,004	839,444	137,200	2,341,483	982,200
Subtotal Revenues Before Transfers In	\$ 5,985,791	\$ 23,026,823	\$ 6,087,200	\$ 7,045,083	\$ 18,644,417
Transfers In (from other funds)	14,427,075	13,410,238	10,881,156	17,924,276	11,598,725
Total Sources Before Decrease in Funds Available	\$ 20,412,866	\$ 36,437,061	\$ 16,968,356	\$ 24,969,359	\$ 30,243,142
From Decrease in Funds Available	9,624,185	604,836	2,772,613	-	6,520,287
Total Sources	\$ 30,037,051	\$ 37,041,897	\$ 19,740,969	\$ 24,969,359	\$ 36,763,429
Uses of Funds					
Expenditures *					
Capital Projects (Continuing Appropriations)	\$ 30,037,051	\$ 37,041,897	\$ 19,740,969	\$ 21,117,242	\$ 36,763,429
Subtotal Expenditures Before Transfers Out	\$ 30,037,051	\$ 37,041,897	\$ 19,740,969	\$ 21,117,242	\$ 36,763,429
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 30,037,051	\$ 37,041,897	\$ 19,740,969	\$ 21,117,242	\$ 36,763,429
To Increase Funds Available	-	-	-	3,852,117	-
Total Uses	\$ 30,037,051	\$ 37,041,897	\$ 19,740,969	\$ 24,969,359	\$ 36,763,429

Funds Available					
Beginning Funds Available	\$ 16,271,318	\$ 6,647,133	\$ 5,873,195	\$ 6,042,297	\$ 9,894,414
Net Changes in Funds Available	(9,624,185)	(604,836)	(2,772,613)	3,852,117	(6,520,287)
Total Ending Funds (Budgetary Basis)	\$ 6,647,133	\$ 6,042,297	\$ 3,100,582	\$ 9,894,414	\$ 3,374,127
Components of Funds Available					
Assigned for Future Projects**	\$ 6,647,133	\$ 6,042,297	\$ 3,100,582	\$ 9,417,414	\$ 2,742,977
Assigned for Designated Revenue Projects	-	-	-	477,000	631,150

* Expenditures exclude prior year's carryovers, if applicable

** The breakout of the components of funds available is a recent GASB ruling. Therefore, prior years have not been restated

CAPITAL PROJECTS FUND

Fund Purpose

The Capital Projects Fund (CPF) provides for general government infrastructure and facilities, including streets, parks, information systems, and transportation. The broad purpose of the CPF makes it a key resource in achieving many of the City's strategies for growth and maintenance of City facilities and infrastructure. The CPF pays for capital projects for a wide range of departments, including Public Works and Information Technology.

Factors Affecting Revenue

The CPF receives most of its funding from a transfer from the General Fund via a formula specified by ordinance. This 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. Subsequent Council decisions reduced the transfer by about \$6 million each year into the indefinite future. The CPF also receives revenue from one-time transfers from other funds, the Adams County Transportation Tax, developer contributions, intergovernmental agreements, and federal and state transportation grants. Normally, approximately 2/3rds of the funds in the CPF is from the General Fund transfer.

Since 2008, bottom line revenue has varied dramatically, primarily associated with stimulus-related and Transportation Improvement Program (TIP) funds related to specific projects. The majority of these funds are received in grants specifically for the I-225 / Colfax Intersection. This specific project received \$39.0 million in funding from various stakeholders, including a projected \$16.3 million to be received in 2011. Also included in the projection are funds for the Alameda/Sable intersection and the Mississippi/Potomac intersection.

In addition to these grant funds is the transfer of \$7.2 million in funds related to the restructure of the Designated Revenue Fund (DRF) and the elimination of the Building Repair Fund (BRF) due to accounting regulation changes. All funds available related to capital projects in those funds will be brought over to the CPF and either re-budgeted or held for future projects related to the original purpose of the project. This will be discussed in more detail below.

Factors Affecting Expenditures

The revenue forecast to CPF was reduced by \$6.0 million due to a reduction in use taxes over the five-year plan. To balance the fund, several expenditure reductions were focused in 2014 and 2015 in Public Works, where several projects that were originally projected to increase in budget will now be held constant, most notably Street Asphalt Overlay and Concrete Repair. The original 2011 through 2013 budgets remain basically intact in this five-year plan, with the exception of the budget associated with the additional I-225/Colfax funding mentioned above. These projects account for the majority of the 23.3 percent expenditure increase in 2009 and the 74.1 percent increase in 2011. Detailed information of the expenditure budgets can be found in the Capital Improvement section of the budget.

Of the \$7.2 million that will be transferring into the CPF from the DRF and the BRF, \$4.0 million is being immediately re-budgeted as a match for the \$16.3 million in stimulus-related revenue. Of the \$4.0 million, \$2.0 million is coming from Traffic Impact Fees and \$2.0 million is coming from Fitzsimons Redevelopment funds previously set aside for this purpose. The projects related to the BRF are coming into the fund, but the transfer from the CPF that originally funded them is being eliminated, so the bottom line effect on expenditures is minimal.

Ending Funds Available

Funds available is projected to decrease by \$12.9 million (79.3 percent) from the beginning of 2008 through the end of 2011. The five year plan, though balanced, actually spends funds available in the first three years, and then increases funds available in 2014 and 2015. Because of this shortfall, a series of intra-fund loans are being made, primarily from the Capital Impact Fee revenue mentioned above. These funds are currently being received and are expected to continue, but because they can only be spent on specific projects in specific areas of the city, they are projected to need to build up for quite some time in order to fund a project. These funds will be "borrowed" through 2013 and then will be paid back in 2014 and 2015, including interest. By 2015, funds available will rise to \$8.3 million, but is entirely reserved for projects related to the Designated Revenue Fund move mentioned above, including Capital Impact Fees (\$6.0 million) and Green Fund (\$1.0 million). Additional information on the Capital Projects Fund, including the 2011 to 2015 five-year plan, can be found in the Capital Program section of the 2011 Proposed Budget book and in the appendices.

COMMUNITY DEVELOPMENT FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 3,614,701	\$ 9,918,360	\$ 3,774,180	\$ 3,981,229	\$ 3,981,229
Other Revenue	218,353	591,115	2,725,000	2,728,784	1,775,000
Subtotal Revenues Before Transfers In	\$ 3,833,054	\$ 10,509,475	\$ 6,499,180	\$ 6,710,013	\$ 5,756,229
Transfers In (from other funds)	266,286	299,152	292,912	291,516	291,515
Total Sources Before Decrease in Funds Available	\$ 4,099,340	\$ 10,808,627	\$ 6,792,092	\$ 7,001,529	\$ 6,047,744
From Decrease in Funds Available	-	-	-	-	-
Total Sources	\$ 4,099,340	\$ 10,808,627	\$ 6,792,092	\$ 7,001,529	\$ 6,047,744
Uses of Funds					
Expenditures *					
Personal Services	\$ 1,552,651	\$ 1,726,263	\$ 1,719,580	\$ 1,620,294	\$ 1,562,936
Supplies & Services	2,511,868	9,054,518	5,039,098	5,347,821	4,439,003
Interfund Charges	34,821	27,846	33,414	33,414	45,805
Subtotal Expenditures Before Transfers Out	\$ 4,099,340	\$ 10,808,627	\$ 6,792,092	\$ 7,001,529	\$ 6,047,744
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 4,099,340	\$ 10,808,627	\$ 6,792,092	\$ 7,001,529	\$ 6,047,744
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 4,099,340	\$ 10,808,627	\$ 6,792,092	\$ 7,001,529	\$ 6,047,744

Funds Available					
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -
Net Changes in Funds Available	-	-	-	-	-
Total Ending Funds (Budgetary Basis)	\$ -	\$ -	\$ -	\$ -	\$ -

* Expenditures exclude prior year's carryovers, if applicable

COMMUNITY DEVELOPMENT FUND

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 10,808,627	\$ 7,001,529	\$ 6,047,744	\$ 5,447,744	\$ 4,847,744	\$ 4,697,744	\$ 4,697,744
Expenditures - Operating	10,808,627	7,001,529	6,047,744	5,447,744	4,847,744	4,697,744	4,697,744
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inc/(Dec) in Funds Available	-	-	-	-	-	-	-
Ending Funds (Budgetary)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fund Purpose

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). As a condition for receiving HOME funds, the City is required to provide a 22.5 percent match to the HOME grant. The City match is received by a transfer in from the General Fund to the Community Development Fund. All funds are spent on qualifying projects within the City and expenditures vary from year to year, depending on the grant amount.

Prior to 2005, the City budgeted only for the funding needs in any given year (cash basis). As a result, a funds available balance accumulated, even though the funds were 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.

Factors Affecting Revenue

Revenue for the Community Development Fund is dependent upon grant funding and can vary from year to year. In 2009, the Community Development Fund received an additional \$6.7 million in revenue over 2008. This includes \$1.7 million that was received as part of the American Recovery and Reinvestment Act for the Homeless Prevention program and supplemental CDBG-qualified activities. An additional \$4.5 million was received through the Housing and Economic Recovery Act for the Neighborhood Stabilization Program (NSP), which provides funds to the City to purchase foreclosed or abandoned homes and to rehabilitate, resell, or redevelop these homes. These grants are one-time; therefore, revenue is projected to decrease \$3.8 million in 2010. However, the City of Aurora receives program income, from the resale of homes, which is reinvested back into NSP. As the program income continues to be reinvested, it will decline, as some rehabilitation costs cannot be recovered during the resale. NSP program income is projected at \$2.6 million in 2010 and \$1.4 million in 2011. This decline in program income from NSP will continue through 2013 and is projected at zero beginning in 2014. Other grant funding is projected to remain equal to 2011 in future years.

Factors Affecting Expenditures

The City fully appropriates all available funds to match the approved federal spending plan, so all funds available are budgeted and are projected to be spent. Therefore, expenditures are equal to revenues in any given year.

Ending Funds Available

The fund is projected to remain balanced, as all funds are appropriated in accordance with the approved federal spending plan.

CONSERVATION TRUST FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 3,100,334	\$ 2,856,829	\$ 3,031,010	\$ 2,713,987	\$ 2,741,127
Investment Income	242,046	224,036	152,250	180,000	159,863
Subtotal Revenues Before Transfers In	\$ 3,342,380	\$ 3,080,865	\$ 3,183,260	\$ 2,893,987	\$ 2,900,990
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 3,342,380	\$ 3,080,865	\$ 3,183,260	\$ 2,893,987	\$ 2,900,990
From Decrease in Funds Available	-	-	3,746,517	4,301,886	-
Total Sources	\$ 3,342,380	\$ 3,080,865	\$ 6,929,777	\$ 7,195,873	\$ 2,900,990
Uses of Funds					
Expenditures *					
Personal Services	\$ 527,414	\$ 585,050	\$ 758,676	\$ 1,207,959	\$ 1,402,135
Supplies & Services	150	22,985	16,428	100,769	101,428
Interfund Charges	6,977	5,292	7,145	12,145	11,942
Capital Projects (Continuing Appropriation)	1,322,257	2,407,722	6,147,528	5,875,000	1,242,500
Subtotal Expenditures Before Transfers Out	\$ 1,856,798	\$ 3,021,049	\$ 6,929,777	\$ 7,195,873	\$ 2,758,005
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 1,856,798	\$ 3,021,049	\$ 6,929,777	\$ 7,195,873	\$ 2,758,005
To Increase Funds Available	1,485,582	59,816	-	-	142,985
Total Uses	\$ 3,342,380	\$ 3,080,865	\$ 6,929,777	\$ 7,195,873	\$ 2,900,990

Funds Available					
Beginning Funds Available	\$ 2,838,501	\$ 4,324,083	\$ 4,341,187	\$ 4,383,899	\$ 82,013
Net Changes in Funds Available	\$ 1,485,582	\$ 59,816	\$ (3,746,517)	\$ (4,301,886)	\$ 142,985
Total Ending Funds (Budgetary Basis)	\$ 4,324,083	\$ 4,383,899	\$ 594,670	\$ 82,013	\$ 224,998
Components of Funds Available					
Restricted for Conservation Trust	\$ 4,324,083	\$ 4,383,899	\$ 594,670	\$ 82,013	\$ 224,998

* Expenditures exclude prior year's carryovers, if applicable

CONSERVATION TRUST FUND

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 3,080,865	\$ 2,893,987	\$ 2,900,990	\$ 2,963,806	\$ 3,028,117	\$ 3,108,227	\$ 3,181,306
Expenditures - Operating	613,327	1,320,873	1,515,505	1,324,153	1,356,965	1,391,806	1,428,851
Expenditures - Capital	2,407,722	5,875,000	1,242,500	1,632,500	1,190,000	2,195,000	1,890,000
Surplus / (Deficit)	\$ 59,816	\$ (4,301,886)	\$ 142,985	\$ 7,153	\$ 481,152	\$ (478,579)	\$ (137,546)
Beginning Funds Available	\$ 4,324,083	\$ 4,383,899	\$ 82,013	\$ 224,998	\$ 232,151	\$ 713,303	\$ 234,724
Inc/(Dec) in Funds Available	59,816	(4,301,886)	142,985	7,153	481,152	(478,579)	(137,546)
Ending Funds (Budgetary)	\$ 4,383,899	\$ 82,013	\$ 224,998	\$ 232,151	\$ 713,303	\$ 234,724	\$ 97,179

Fund Purpose

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.

Factors Affecting Revenue

Historically, revenue in the Conservation Trust Fund varied little from year to year. However, due to the effects of the recent economic downturn, the 2009 revenues dropped \$261,500 (7.8 percent). For 2010, decreases in intergovernmental revenue related to a further decrease in lottery proceeds, as well as a significant drop in interest income is projected to drive a \$186,900 (6.1 percent) decrease in revenue. The 2010 projection is \$289,300 (9.1 percent) less than the original budget. 2011 revenues are projected to remain near 2010 levels. For 2012 through 2015, revenue is expected to increase about 2.0 percent each year.

Factors Affecting Expenditures

The majority of the expenditure variation from year to year is dependent on the capital expenditures in the fund. In 2008, capital projects included the Meadow Hills Pool renovation, continued playground renovation, and court replacement. For 2009, \$2.4 million was appropriated on capital projects such as the Beck Center remodel and City Park. In 2010, the \$4.5 million remainder of the Beck Center remodel drives the majority of the increase in capital appropriation. Personal services, which remained relatively unchanged in 2009, will undergo significant increases in 2010 due to transferring operating costs from other funds to aid in the remediation of the General Fund shortfall. Operating expenditures are projected to decrease in 2012 as these costs are moved back into the General Fund. In the out years, an average 2.6 percent increase in operating costs are projected each year. The detail behind the capital expenditures in the out-years can be found in appendix 2C of this document.

Ending Funds Available

Funds available tends to fluctuate with capital projects expenditure projections. In years without significant capital outlay, funds available tends to increase. In years with significant capital outlay, funds available decreases, as shown in the \$4.3 million (98.1 percent) decrease from 2009 to 2010. Through 2015, funds available is expected fluctuate and end \$15,200 more than 2010.

CULTURAL SERVICES FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental Revenues	\$ 310,589	\$ 246,287	\$ 212,058	\$ 228,369	\$ 221,158
Charges for Services	541,907	548,309	537,614	572,535	586,735
Investment Income	36,868	22,234	19,959	14,080	11,450
Other Revenue	180,993	126,933	109,160	145,830	128,430
Subtotal Revenues Before Transfers In	\$ 1,070,357	\$ 943,763	\$ 878,791	\$ 960,814	\$ 947,773
Transfers In (from other funds)	1,387,058	1,344,795	1,159,610	1,061,747	1,228,697
Total Sources Before Decrease in Funds Available	\$ 2,457,415	\$ 2,288,558	\$ 2,038,401	\$ 2,022,561	\$ 2,176,470
From Decrease in Funds Available	217,788	4,174	258,523	101,887	166,629
Total Sources	\$ 2,675,203	\$ 2,292,732	\$ 2,296,924	\$ 2,124,448	\$ 2,343,099
Uses of Funds					
Expenditures *					
Personal Services	\$ 1,401,312	\$ 1,327,763	\$ 1,367,927	\$ 1,286,412	\$ 1,330,519
Supplies & Services	1,241,732	940,050	897,768	805,477	996,317
Interfund Charges	30,165	23,352	31,059	31,059	16,093
Capital Related	1,994	1,567	170	1,500	170
Subtotal Expenditures Before Transfers Out	\$ 2,675,203	\$ 2,292,732	\$ 2,296,924	\$ 2,124,448	\$ 2,343,099
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 2,675,203	\$ 2,292,732	\$ 2,296,924	\$ 2,124,448	\$ 2,343,099
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 2,675,203	\$ 2,292,732	\$ 2,296,924	\$ 2,124,448	\$ 2,343,099

Funds Available					
Beginning Funds Available	\$ 1,168,071	\$ 950,283	\$ 778,762	\$ 946,109	\$ 844,222
Net Changes in Funds Available	\$ (217,788)	\$ (4,174)	\$ (258,523)	\$ (101,887)	\$ (166,629)
Total Ending Funds (Budgetary Basis)	\$ 950,283	\$ 946,109	\$ 520,239	\$ 844,222	\$ 677,593
Components of Funds Available					
Restricted for SCFD	\$ 101,133	\$ 206,719	\$ 87,932	\$ 130,152	\$ 141,963
Restricted for Cultural Services	85,132	79,034	35,095	147,501	173,813
Committed for Art In Public Places	764,018	660,356	365,584	501,877	245,268
Assigned for Cultural Services	-	-	31,628	64,692	116,549

* Expenditures exclude prior year's carryovers, if applicable

** Designated funds available differ from the CAFR as this document designates funds based on subfund whereas the CAFR does not.

CULTURAL SERVICES FUND

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 2,288,558	\$ 2,022,561	\$ 2,176,470	\$ 2,150,159	\$ 2,207,795	\$ 2,267,452	\$ 2,329,210
Expenditures - Operating	2,292,732	2,124,448	2,343,099	2,305,436	2,352,249	2,401,744	2,454,148
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ (4,174)	\$ (101,887)	\$ (166,629)	\$ (155,277)	\$ (144,454)	\$ (134,292)	\$ (124,938)
Beginning Funds Available	\$ 950,283	\$ 946,109	\$ 844,222	\$ 677,593	\$ 522,316	\$ 377,861	\$ 243,570
Inc/(Dec) in Funds Available	(4,174)	(101,887)	(166,629)	(155,277)	(144,454)	(134,292)	(124,938)
Ending Funds (Budgetary)	\$ 946,109	\$ 844,222	\$ 677,593	\$ 522,316	\$ 377,861	\$ 243,570	\$ 118,631

Fund Purpose

The Cultural Services Fund accounts for cultural-related services provided to citizens. Funding for these services is provided by fees, donations, General Fund transfers, intergovernmental revenues from the Scientific and Cultural Facilities District (SCFD), and proceeds from the Art In Public Places (AIPP) ordinance. AIPP proceeds are revenues designated for specific use within the fund.

Factors Affecting Revenue

Year-to-year revenue variation in this fund is primarily related to intergovernmental revenues and transfers-in related to Art In Public Places. The majority of the intergovernmental revenues in this fund are from the Scientific and Cultural Facilities District (SCFD). For 2009 and 2010, revenue decreases \$168,900 (6.9 percent) and \$266,000 (11.6 percent), respectively, due primarily to a decrease in SCFD revenue in 2009 and decreased transfers-in for 2010. SCFD revenue declines \$89,400 (28.8 percent) from 2008 to 2011 due primarily to the downturn in the economy. However, this decrease is offset in 2011 by an increase in transfers-in and fee related revenue, resulting in an overall increase in revenue of \$153,900 (7.6 percent) from the 2010 projection. From 2012 through 2015, revenue is projected to grow an average 2.0 percent per year as a result of moderate growth projected in SCFD and subsidy revenue.

Factors Affecting Expenditures

The majority of the year-to-year expenditure variation in this fund is related to fluctuations in Art In Public Places spending. The \$382,500 (14.3 percent) decrease in expenditures for 2009 was related to decreases in AIPP and Aurora Fox spending. For 2010, expenditures are expected to decrease \$168,300 (7.3 percent) from 2009 due to 2010 budget reductions that primarily affect special events and arts programs. In 2011, expenditures are expected to increase as a result of increased spending in the AIPP program. Expenditures are expected to remain relatively flat from 2012 through 2015.

Ending Funds Available

Due primarily to the spend down of AIPP fund balance, funds available has decreased consistently since 2008. By the end of 2011, funds available is expected to decrease to \$677,600, of which \$245,300 is reserved for AIPP spending, \$315,800 is restricted for SCFD and Cultural Services, and \$116,500 is assigned for Cultural Services activities. Funds available is expected to continue decreasing through 2015 as the AIPP fund balance continues to be spent.

DEBT SERVICE GENERAL OBLIGATION FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Taxes	\$ 6,388,039	\$ 5,971,502	\$ 5,961,569	\$ 5,961,569	\$ 5,803,150
Investment Income	165,855	112,865	91,300	50,150	45,000
Other Revenues	-	1,500	-	-	-
Proceeds from Borrowings	-	8,128,821	-	21,035,000	-
Funds from Restricted Assets	45,107	9,245	-	-	-
Subtotal Revenues Before Transfers In	\$ 6,599,001	\$ 14,223,933	\$ 6,052,869	\$ 27,046,719	\$ 5,848,150
Transfers In (from other funds)	1,761,100	1,771,256	1,761,100	1,761,100	1,761,100
Total Sources Before Decrease in Funds Available	\$ 8,360,101	\$ 15,995,189	\$ 7,813,969	\$ 28,807,819	\$ 7,609,250
From Decrease in Funds Available	-	306,276	-	130,140	14,555
Total Sources	\$ 8,360,101	\$ 16,301,465	\$ 7,813,969	\$ 28,937,959	\$ 7,623,805
Uses of Funds					
Expenditures *					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Services	66,002	64,715	61,000	61,000	61,000
Debt Related	7,975,274	16,112,750	7,548,581	28,579,998	7,562,805
Capital Projects (Continuing Appropriations)	-	-	-	-	-
Subtotal Expenditures Before Transfers Out	\$ 8,041,276	\$ 16,177,465	\$ 7,609,581	\$ 28,640,998	\$ 7,623,805
Transfers Out (to other funds)	-	124,000	-	296,961	-
Total Uses Before Increase in Funds Available	\$ 8,041,276	\$ 16,301,465	\$ 7,609,581	\$ 28,937,959	\$ 7,623,805
To Increase Funds Available	318,825	-	204,388	-	-
Total Uses	\$ 8,360,101	\$ 16,301,465	\$ 7,813,969	\$ 28,937,959	\$ 7,623,805

Funds Available					
Beginning Funds Available	\$ 1,563,140	\$ 1,881,965	\$ 1,862,714	\$ 1,575,689	\$ 1,445,549
Net Changes in Funds Available	318,825	(306,276)	204,388	(130,140)	(14,555)
Total Ending Funds (Budgetary Basis)	\$ 1,881,965	\$ 1,575,689	\$ 2,067,102	\$ 1,445,549	\$ 1,430,994
Components of Funds Available					
Restricted for Debt Service	\$ 1,881,965	\$ 1,575,689	\$ 2,067,102	\$ 1,445,549	\$ 1,430,994

* Expenditures exclude prior year's carryovers, if applicable

DEBT SERVICE GENERAL OBLIGATION FUND

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 15,995,189	\$ 28,807,819	\$ 7,609,250	\$ 7,558,404	\$ 6,562,482	\$ 6,591,346	\$ 2,280,736
Expenditures - Operating	16,301,465	28,937,959	7,623,805	7,536,939	6,540,695	6,554,490	2,242,958
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ (306,276)	\$ (130,140)	\$ (14,555)	\$ 21,465	\$ 21,787	\$ 36,856	\$ 37,778
Beginning Funds Available	\$ 1,881,965	\$ 1,575,689	\$ 1,445,549	\$ 1,430,994	\$ 1,452,459	\$ 1,474,246	\$ 1,511,102
Inc/(Dec) in Funds Available	(306,276)	(130,140)	(14,555)	21,465	21,787	36,856	37,778
Ending Funds (Budgetary)	\$ 1,575,689	\$ 1,445,549	\$ 1,430,994	\$ 1,452,459	\$ 1,474,246	\$ 1,511,102	\$ 1,548,880

Fund Purpose

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 Alameda/I-225 Interchange; Sports Park; and the Library, Public Safety and Parks and Open Space bonds originally issued in 2000. In 2010 the Alameda/I-225 Interchange and 2000 bonds were all refinanced into one debt issue. The Sports Park Debt issue was refinanced in 2009.

Factors Affecting Revenue

Revenues are allocated to match existing debt service payments. Accumulating interest income will continue to grow the balance of the fund. There are no planned uses for these funds, though it is possible that the decision will be made to use a portion of the fund balance to offset debt service. In 2009, \$8.1 million of bond refunding proceeds were used in the refinancing of the 1999 Sports Park bonds. In 2010, \$21.0 million in bond refunding proceeds were used to refund the 1998 and 2000 bond issues.

Factors Affecting Expenditures

Expenditures are normally used for debt service for various bond issues. In 2009, \$124,000 was transferred to the Capital Projects Fund from interest earnings and excess fund balance related to the 1999 Sports Park Bonds. The majority of the fund's expenditures are for debt service on the 2010 bonds. The payment for these bonds are from revenue from a voter approved mill levy. The Sports Park debt service payment is funded by a \$1.8 million General Fund transfer. Debt related costs spiked by \$8.1 million in 2009 and \$21.0 million in 2010 associated with the refinancing of bonds and the associated payoff of the previous 1998, 1999 and 2000 debt issues. Debt service is projected to drop off significantly in 2015 with the last payment of the 2010 refunding bonds.

Ending Funds Available

Funds available decreased in 2009 with a transfer out of Sports Park Bond interest earnings. Funds available associated with specific voter approved debt is restricted for use on expenditures or debt service for that debt. Funds available continues to increase in 2011-2015 with interest earnings.

DEBT SERVICE SPECIAL IMPROVEMENT DISTRICT FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Taxes	\$ 330,100	\$ 379,194	\$ 265,835	\$ 265,835	\$ 348,450
Investment Income	131,684	113,109	89,632	89,632	56,515
Funds from Restricted Assets	-	-	-	-	-
Subtotal Revenues Before Transfers In	\$ 461,784	\$ 492,303	\$ 355,467	\$ 355,467	\$ 404,965
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 461,784	\$ 492,303	\$ 355,467	\$ 355,467	\$ 404,965
From Decrease in Funds Available	-	-	8,319	8,319	-
Total Sources	\$ 461,784	\$ 492,303	\$ 363,786	\$ 363,786	\$ 404,965
Uses of Funds					
Expenditures *					
Supplies & Services	\$ 40,154	\$ 102,331	\$ 89,411	\$ 89,411	\$ 104,009
Debt Related	289,815	353,355	274,375	274,375	300,956
Subtotal Expenditures Before Transfers Out	\$ 329,969	\$ 455,686	\$ 363,786	\$ 363,786	\$ 404,965
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 329,969	\$ 455,686	\$ 363,786	\$ 363,786	\$ 404,965
To Increase Funds Available	131,815	36,617	-	-	-
Total Uses	\$ 461,784	\$ 492,303	\$ 363,786	\$ 363,786	\$ 404,965

Funds Available					
Beginning Funds Available	\$ 86,376	\$ 218,191	\$ 191,628	\$ 254,808	\$ 246,489
Net Changes in Funds Available	\$ 131,815	\$ 36,617	\$ (8,319)	\$ (8,319)	\$ -
Total Ending Funds (Budgetary Basis)	\$ 218,191	\$ 254,808	\$ 183,309	\$ 246,489	\$ 246,489
Components of Funds Available					
Restricted for Fence Financing Reserve	\$ 36,800	\$ 36,800	\$ 36,800	\$ 36,800	\$ 36,800
Restricted for Special Improvement Districts	181,391	218,008	146,509	209,689	209,689

* Expenditures exclude prior year's carryovers, if applicable

DEBT SERVICE SPECIAL IMPROVEMENT DISTRICT FUND

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 492,303	\$ 355,467	\$ 404,965	\$ 367,929	\$ 324,652	\$ 307,014	\$ 274,237
Expenditures - Operating	455,686	363,786	404,965	364,232	320,899	303,205	270,371
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 36,617	\$ (8,319)	\$ -	\$ 3,697	\$ 3,753	\$ 3,809	\$ 3,866
Beginning Funds Available	\$ 218,191	\$ 254,808	\$ 246,489	\$ 246,489	\$ 250,186	\$ 253,939	\$ 257,748
Inc/(Dec) in Funds Available	36,617	(8,319)	-	3,697	3,753	3,809	3,866
Ending Funds (Budgetary)	\$ 254,808	\$ 246,489	\$ 246,489	\$ 250,186	\$ 253,939	\$ 257,748	\$ 261,614

Fund Purpose

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. Funds available must be spent on debt service or contractual payments associated with the Special Improvement Districts (SID)s.

Factors Affecting Revenue

In 2011 there are four active SIDs: SID 1-03 (Smith Road); SID 1-04 (56th Avenue); the 2007 SID 1-05 (Ptarmigan); and 2005 SID 2-03 (Dam West). Ptarmigan and Dam West SIDs were for neighborhood fence construction. Revenues are received from special assessments on properties that are part of the district. Revenues fluctuate from year to year based on prepayments or development of land within the district.

Factors Affecting Expenditures

Expenses are for debt payments for SIDs. In the case of the Smith Road and 56th Avenue SIDs, an agreement was signed with third parties for development of the properties, in return the City reimburses the developers for improvements to the land from special assesment collections. These payments are made through the supplies and services expenditure type. Due to prepayment on assessments, expenditures fluctuate from year to year. The SID projects have associated maintenance expenses.

Ending Funds Available

In the long term outlook, funds available increases with interest earnings. Funds available must be spent on debt service or contractual payments associated with the SIDs.

DESIGNATED REVENUES FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	542,832	555,659	469,060	894,922	500,000
Licenses and Permits	62,758	38,875	32,550	32,550	28,440
Charges for Services	1,102,685	1,575,288	2,167,664	2,579,741	1,439,564
Fines and Forfeitures	1,802,088	1,831,616	2,243,967	1,828,793	2,641,938
Investment Income	601,474	456,826	98,646	244,927	53,218
Other Revenues	4,039,184	762,792	1,024,694	88,470	59,526
Subtotal Revenues Before Transfers In	\$ 8,151,021	\$ 5,221,056	\$ 6,036,581	\$ 5,669,403	\$ 4,722,686
Transfers In (from other funds)	3,583,583	3,953,209	2,905,597	2,903,597	341,713
Total Sources Before Decrease in Funds Available	\$ 11,734,604	\$ 9,174,265	\$ 8,942,178	\$ 8,573,000	\$ 5,064,399
From Decrease in Funds Available	1,787,345	1,072,916	1,728,475	6,428,889	1,317,869
Total Sources	\$ 13,521,949	\$ 10,247,181	\$ 10,670,653	\$ 15,001,889	\$ 6,382,268
Uses of Funds					
Expenditures *					
Personal Services	\$ 3,704,269	\$ 2,305,689	\$ 2,761,211	\$ 2,598,422	\$ 2,471,354
Supplies & Services	3,420,894	3,483,419	5,614,833	3,522,134	3,820,152
Interfund Charges	39,187	28,010	40,090	60,672	28,112
Capital Related	(5,139)	19,425	51,370	62,435	26,870
Capital Projects (Continuing Appropriations)	4,138,525	1,731,043	625,000	(1,374,455)	-
Subtotal Expenditures Before Transfers Out	\$ 11,297,736	\$ 7,567,586	\$ 9,092,504	\$ 4,869,208	\$ 6,346,488
Transfers Out (to other funds)	2,224,213	2,679,595	1,578,149	10,132,681	35,780
Total Uses Before Increase in Funds Available	\$ 13,521,949	\$ 10,247,181	\$ 10,670,653	\$ 15,001,889	\$ 6,382,268
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 13,521,949	\$ 10,247,181	\$ 10,670,653	\$ 15,001,889	\$ 6,382,268

Funds Available					
Beginning Funds Available	\$ 15,969,825	\$ 14,182,480	\$ 12,839,304	\$ 13,109,564	\$ 6,680,675
Net Changes in Funds Available	(1,787,345)	(1,072,916)	(1,728,475)	(6,428,889)	(1,317,869)
Total Ending Funds (Budgetary Basis)	\$ 14,182,480	\$ 13,109,564	\$ 11,110,829	\$ 6,680,675	\$ 5,362,806
Components of Funds Available**					
Restricted for Designated Activities	\$ 14,182,480	\$ 13,109,564	\$ 11,110,829	\$ 4,106,472	\$ 2,872,040
Committed for Designated Activities	-	-	-	2,574,203	2,490,766

* Expenditures exclude prior year's carryovers, if applicable

** Prior year Components of Funds Available have not been restated for new accounting standard

DESIGNATED REVENUES FUND

Fund Purpose

The Designated Revenues Fund was established in 1997 to manage various revenues restricted for specific purposes, which are neither gifts nor grants. Arapahoe Library District (ALD) funding, surcharge revenue, certain incentive programs, and the Art District Loan Program are examples of Designated Revenues Fund uses. In order to comply with new accounting standards set by the Governmental Accounting Standards Board (GASB), the fund will be restructured in 2010 and many projects previously housed in the Designated Revenue Fund will be moved into other funds.

Factors Affecting Revenue

Due to the one-time nature of many of the Designated Revenues, totals can vary significantly from year to year. In 2009, sources of revenue, including transfers in, decreased by \$2.6 million (21.8 percent) from 2008, primarily from the revenue for the Democratic National Convention (DNC) not recurring. In 2010, net revenue is projected to decrease by \$601,300 (6.6 percent) primarily related to a \$1.0 million Green Fund transfer in from 2009 not recurring, offset by increases in capital impact fees and debt management reimbursements. Revenue in 2011 is anticipated to decrease by \$3.5 million (40.9 percent) as many programs and their associated revenue are moved into other funds in order to comply with new accounting standards. A portion of the revenue decrease is offset by increased surcharge revenue related to the photo red light program.

Factors Affecting Expenditures

Like revenue, expenditures vary significantly from year to year. In 2008, capital projects such as DIA Noise Mitigation land purchases and Adams County (AdCo) Parks and Open Space grants drove most of the expenditures. Expenditures dropped \$3.3 million (24.2 percent) in 2009 due primarily to the aforementioned factors not recurring. In 2010, the capital project projection is \$2.0 million less than the original budget due to a \$2.1 million lapse of carryforward funding for Fitz Private Redevelopment offset by an increase of \$126,300 in Parks, Recreation and Open Space for Sports Park Infrastructure. Similarly, the 2010 projection for transfers out exceeds the original budget by \$8.6 million as programs are moved out of the fund in order to comply with new accounting standards. The permanent movement of these programs will also result in 2011 expenditures decreasing from the 2010 projection by \$8.6 million (57.5 percent).

Ending Funds Available

Funds available in the Designated Revenues Fund has decreased consistently primarily due to the expenditure of available capital funds and incentive proceeds. 2010 is projected to have a high use of funds available as many programs and their fund balance are moved out of the fund into other funds in order to comply with new accounting standards. The \$1.3 million use of fund balance in 2011 is largely related to the budgeted expenditure of potential incentive payments. 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 projection associated with the fund.

DEVELOPMENT REVIEW FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 7,245,675	\$ 6,684,348	\$ 6,781,573	\$ 6,989,069	\$ 7,159,515
Investment Income	155,409	50,345	25,000	40,000	41,033
Subtotal Revenues Before Transfers In	\$ 7,401,084	\$ 6,734,693	\$ 6,806,573	\$ 7,029,069	\$ 7,200,548
Transfers In (from other funds)	-	1,400,000	-	-	-
Total Sources Before Decrease in Funds Available	\$ 7,401,084	\$ 8,134,693	\$ 6,806,573	\$ 7,029,069	\$ 7,200,548
From Decrease in Funds Available	2,764,796	296,280	152,720	-	384,489
Total Sources	\$ 10,165,880	\$ 8,430,973	\$ 6,959,293	\$ 7,029,069	\$ 7,585,037
Uses of Funds					
Expenditures *					
Personal Services	\$ 8,006,797	\$ 6,878,017	\$ 6,472,511	\$ 6,416,933	\$ 6,428,744
Supplies & Services	258,401	187,203	282,431	292,274	263,170
Interfund Charges	203,265	156,469	204,351	170,877	158,123
Capital Related	-	-	-	16,805	-
Capital Projects (Continuing Appropriations)	-	-	-	-	-
Subtotal Expenditures Before Transfers Out	\$ 8,468,463	\$ 7,221,689	\$ 6,959,293	\$ 6,896,889	\$ 6,850,037
Transfers Out (to other funds)	1,697,417	1,209,284	-	-	735,000
Total Uses Before Increase in Funds Available	\$ 10,165,880	\$ 8,430,973	\$ 6,959,293	\$ 6,896,889	\$ 7,585,037
To Increase Funds Available	-	-	-	132,180	-
Total Uses	\$ 10,165,880	\$ 8,430,973	\$ 6,959,293	\$ 7,029,069	\$ 7,585,037

Funds Available					
Beginning Funds Available	\$ 5,116,035	\$ 2,351,239	\$ 268,778	\$ 2,054,959	\$ 2,187,139
Net Changes in Funds Available	(2,764,796)	(296,280)	(152,720)	132,180	(384,489)
Total Ending Funds (Budgetary Basis)	\$ 2,351,239	\$ 2,054,959	\$ 116,058	\$ 2,187,139	\$ 1,802,650
Components of Funds Available					
Restricted for Development Review	\$ 2,351,239	\$ 2,054,959	\$ 116,058	\$ 2,187,139	\$ 1,802,650

* Expenditures exclude prior year's carryovers, if applicable

DEVELOPMENT REVIEW FUND

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 8,134,693	\$ 7,029,069	\$ 7,200,548	\$ 9,497,095	\$ 10,919,569	\$ 11,356,352	\$ 11,810,606
Expenditures - Operating	8,430,973	6,896,889	7,585,037	9,179,307	9,758,245	10,343,740	10,964,364
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ (296,280)	\$ 132,180	\$ (384,489)	\$ 317,788	\$ 1,161,324	\$ 1,012,612	\$ 846,242
Beginning Funds Available	\$ 2,351,239	\$ 2,054,959	\$ 2,187,139	\$ 1,802,650	\$ 2,120,438	\$ 3,281,762	\$ 4,294,374
Inc/(Dec) in Funds Available	(296,280)	132,180	(384,489)	317,788	1,161,324	1,012,612	846,242
Ending Funds (Budgetary)	\$ 2,054,959	\$ 2,187,139	\$ 1,802,650	\$ 2,120,438	\$ 3,281,762	\$ 4,294,374	\$ 5,140,616

Fund Purpose

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. Planning & Development Services, 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, permits, and 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 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.

Factors Affecting Revenue

Revenue for the Development Review Fund is dependent on construction and development activity in Aurora. As a result of internal analysis and independent review of cost recovery within the fund, fees were increased in the fourth quarter of 2009. Also included in the 2009 actuals is a one-time reimbursement from the General Fund for \$1.4 million to repay four years of payments for NABA, AEDC and ACED. The 2010 Original budget included a mild recovery in development activity. The economic recession has continued to impact revenue for the fund. A moderate increase of 2.4 percent is projected in 2011. Future revenue projections are based on a slow, steady recovery rather than more dramatic increases in development and construction. The revenue projections are in line with economic and financial outlooks for construction and development activity for the nation, state and metro region.

Factors Affecting Expenditures

Expenditures for the Development Review Fund are largely driven by personnel. From 2008 to 2009, 31 vacant positions that had been frozen as part of a citywide hiring freeze were eliminated and 4.5 filled positions were transferred to other funding sources. Ultimately, an additional 15 positions were eliminated in 2009, further reducing expenditures to help protect remaining funds available. The personnel reductions are projected as on-going as part of a larger effort to match staffing to workload and reorganize some functions in the fund to achieve greater efficiencies and improve services. Overhead fees paid to the General Fund are eliminated for 2010. In 2011, to assist in rebuilding fund balance, the overhead fees paid will be approximately half (\$735,000) of the recalculated amount in 2012.

Ending Funds Available

From 2009 to 2010 funds available increased by \$132,200 due to increases in building permit fees related to a weather event and a decline in minimum staffing levels. The 2011 ending funds available of \$1.8 million is restricted as part of a contingency reserve for maintaining minimum staffing through a continued building downturn. Beginning in 2012, increased development activity will create accumulating funds available with an ending fund balance of \$5.1 million projected in 2015.

EMERGENCY CONTINGENCY FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projected	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Investment Income	\$ 32,125	\$ 23,771	\$ 17,000	\$ 5,000	\$ -
Subtotal Revenues Before Transfers In	\$ 32,125	\$ 23,771	\$ 17,000	\$ 5,000	\$ -
Transfers In (from other funds)	-	-	276,185	276,185	-
Total Sources Before Decrease in Funds Available	\$ 32,125	\$ 23,771	\$ 293,185	\$ 281,185	\$ -
From Decrease in Funds Available	6,253	566,414	-	238,255	-
Total Sources	\$ 38,378	\$ 590,185	\$ 293,185	\$ 519,440	\$ -
Uses of Funds					
Expenditures *					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Expenditures Before Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out (to other funds)	38,378	590,185	-	519,440	-
Total Uses Before Increase in Funds Available	\$ 38,378	\$ 590,185	\$ -	\$ 519,440	\$ -
To Increase Funds Available	-	-	293,185	-	-
Total Uses	\$ 38,378	\$ 590,185	\$ 293,185	\$ 519,440	\$ -

Funds Available					
Beginning Funds Available	\$ 810,922	\$ 804,669	\$ 231,484	\$ 238,255	\$ -
Net Changes in Funds Available	(6,253)	(566,414)	293,185	(238,255)	-
Total Ending Funds (Budgetary Basis)	\$ 804,669	\$ 238,255	\$ 524,669	\$ -	\$ -
Components of Funds Available					
Assigned for Emergency Contingency	\$ 804,669	\$ 238,255	\$ 524,669	\$ -	\$ -

* Expenditures exclude prior year's carryovers, if applicable

EMERGENCY CONTINGENCY FUND

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 23,771	\$ 281,185	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures - Operating	590,185	519,440	-	-	-	-	-
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ (566,414)	\$ (238,255)	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Funds Available	\$ 804,669	\$ 238,255	\$ -	\$ -	\$ -	\$ -	\$ -
Inc/(Dec) in Funds Available	(566,414)	(238,255)	-	-	-	-	-
Ending Funds (Budgetary)	\$ 238,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fund Purpose

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."

Factors Affecting Revenue

Revenues for the Emergency Contingency Fund are primarily earned from interest income on unspent fund balance. In addition to these revenues, repayment of past loans from the fund are recognized as a revenue source. In 2009, a lower interest rate and the transfer out of \$590,200 caused interest earnings to decline in 2009 and will continue for the majority of 2010. The \$276,200 transfer out in 2009 to the TABOR Reserve Fund will be repaid in 2010. In 2010, the fund will be closed and the funds available will be sent to the General Fund, which is the reason for no revenue in 2011 and beyond.

Factors Affecting Expenditures

For 2008, Council made the decision to send the interest from this fund to the General Fund to assist in balancing the fund. In 2009, \$314,000 was transferred to the Capital Projects Fund for purchase of eleven Whelan warning sirens. In addition, \$276,200 was transferred to the TABOR Reserve Fund to cover a short-term shortfall in that fund. The transfer will be paid back in 2010 from the Policy Reserve Fund. In 2010, the remainder of the fund will be sent to the General Fund, which drives the large transfer out in 2010.

Ending Funds Available

Funds available was over \$0.8 million in 2008, but dropped 70.4 percent in 2009 due to the transfers noted above. In 2010, the remainder of the funds will be transferred to the General Fund due to Government Accounting Standards Board (GASB) rule changes.

ENHANCED E-911 FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 2,783,717	\$ 2,817,312	\$ 2,829,110	\$ 2,804,480	\$ 3,049,943
Investment Income	193,227	165,563	140,000	150,000	150,000
Other Revenues	-	41,495	-	-	-
Subtotal Revenues Before Transfers In	\$ 2,976,944	\$ 3,024,369	\$ 2,969,110	\$ 2,954,480	\$ 3,199,943
Transfers In (from other funds)	1,710,000	23,000	1,710,000	1,710,000	1,710,000
Total Sources Before Decrease in Funds Available	\$ 4,686,944	\$ 3,047,369	\$ 4,679,110	\$ 4,664,480	\$ 4,909,943
From Decrease in Funds Available	-	790,914	58,410	-	2,066,295
Total Sources	\$ 4,686,944	\$ 3,838,283	\$ 4,737,520	\$ 4,664,480	\$ 6,976,238
Uses of Funds					
Expenditures *					
Personal Services	\$ 405,481	\$ 415,277	\$ 427,442	\$ 426,956	\$ 426,222
Supplies & Services	1,339,130	1,303,841	1,740,196	1,740,681	1,740,266
Interfund Charges	-	-	-	-	4,750
Debt Related	-	-	-	-	-
Capital Related	-	219,765	95,000	95,000	95,000
Capital Projects (Continuing Appropriation)	724,310	1,133,000	625,000	(187,979)	3,000,000
Subtotal Expenditures Before Transfers Out	\$ 2,468,921	\$ 3,071,883	\$ 2,887,638	\$ 2,074,658	\$ 5,266,238
Transfers Out (to other funds)	1,707,182	766,400	1,849,882	1,849,882	1,710,000
Total Uses Before Increase in Funds Available	\$ 4,176,103	\$ 3,838,283	\$ 4,737,520	\$ 3,924,540	\$ 6,976,238
To Increase Funds Available	510,841	-	-	739,940	-
Total Uses	\$ 4,686,944	\$ 3,838,283	\$ 4,737,520	\$ 4,664,480	\$ 6,976,238

Funds Available					
Beginning Funds Available	\$ 4,581,100	\$ 5,091,941	\$ 4,480,602	\$ 4,301,027	\$ 5,040,967
Net Changes in Funds Available	510,841	(790,914)	(58,410)	739,940	(2,066,295)
Total Ending Funds (Budgetary Basis)	\$ 5,091,941	\$ 4,301,027	\$ 4,422,192	\$ 5,040,967	\$ 2,974,672
Components of Funds Available					
Restricted for Capital Improvement Projects	5,091,941	4,301,027	4,422,192	5,040,967	2,974,672

* Expenditures exclude prior year's carryovers, if applicable

ENHANCED E-911 FUND

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 3,047,369	\$ 4,664,480	\$ 4,909,943	\$ 4,835,241	\$ 4,816,382	\$ 3,117,904	\$ 3,134,394
Expenditures - Operating	2,705,283	4,112,519	3,976,238	4,090,028	4,184,229	2,572,198	2,674,086
Expenditures - Capital	1,133,000	(187,979)	3,000,000	1,225,000	1,375,000	1,375,000	1,375,000
Surplus / (Deficit)	\$ (790,914)	\$ 739,940	\$ (2,066,295)	\$ (479,787)	\$ (742,847)	\$ (829,294)	\$ (914,692)
Beginning Funds Available	\$ 5,091,941	\$ 4,301,027	\$ 5,040,967	\$ 2,974,672	\$ 2,494,885	\$ 1,752,038	\$ 922,744
Inc/(Dec) in Funds Available	(790,914)	739,940	(2,066,295)	(479,787)	(742,847)	(829,294)	(914,692)
Ending Funds (Budgetary)	\$ 4,301,027	\$ 5,040,967	\$ 2,974,672	\$ 2,494,885	\$ 1,752,038	\$ 922,744	\$ 8,052

Fund Purpose

The Enhanced E-911 Fund provides 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 E-911 telephone surcharge on wired, wireless, voice over internet protocol (VOIP), prepaid wireless telephones, and an annual transfer in from the Capital Projects Fund (CPF). The CPF transfer is used exclusively to fund the debt service on the 800-MHz radio system. Annual debt payments are considered to be capital expenditures. In the fund summary however, debt payments are shown as 'Transfers Out' of the fund.

Factors Affecting Revenue

Surcharge revenue is projected flat from 2009 to 2010 as wired line revenue continues to gradually be replaced by wireless and VOIP revenues. In 2010, VOIP revenues are projected to account for 13.8 percent of total surcharge revenue. Beginning in 2011, the City will begin receiving surcharge revenue from prepaid wireless telephones. Prepaid wireless revenue is budgeted at \$234,000; however, the revenue gained is partially offset by declines in wired and regular wireless revenue. The transfer in from the Capital Project Fund for the debt service related to the 800-MHz system will be restored to \$1.7 million in 2011. The debt service payments will be completed in 2013, which causes the drop in 2014.

Factors Affecting Expenditures

Operating expenditures are projected to remain largely flat from 2010 to 2011. Telephone costs in 2010 are projected to be below 2009 levels due to a negotiated 25 percent reduction in the maintenance of the emergency notification system. Other repair and maintenance costs are trending about 10 percent higher than 2009 actuals. Beginning in 2011, the E911 budget will absorb the maintenance of the uninterrupted power supplies (UPS) for the communication system towers.

Capital projects expenditures include \$3.0 million for the replacement of the CAD system, necessary due to the current CAD system provider no longer supporting the product. To fund the system, \$1.7 million in capital projects in the previous five-year plan will be reduced or eliminated, including an \$0.8 million E-911 Answering System Upgrade. Due to recent work on the current E-911 system, the related scheduled expenditure will no longer be necessary. The remainder will be funded through the new prepaid wireless revenue noted above.

Ending Funds Available

Funds available is projected to remain relatively steady until 2011, when the CAD system expenditure is expected to decrease ending funds available by 40 percent. Planned drawdowns of funds available are expected through 2015.

This fund is balanced through 2015, but a major capital replacement that currently has no funding mechanism is necessary in 2016. The plan does not include the ability to replace significant parts of the emergency radio system infrastructure, at an estimated cost of \$12 million. The need is due to projected obsolescence and the establishment of new professional standards. This major capital liability will create a significant deficit in the E-911 Fund in 2016; plans for financing the project will need to occur within the next five years. It is critical for the City's public safety system that the radio system continue to operate reliably and without interruption.

FLEET MANAGEMENT FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 8,156,961	\$ 6,978,054	\$ 8,085,649	\$ 7,434,094	\$ 7,703,614
Investment Income	18,611	22,882	15,000	15,000	15,000
Other Revenues	8,929	2,641	2,800	25,795	2,800
Subtotal Revenues Before Transfers In	\$ 8,184,501	\$ 7,003,577	\$ 8,103,449	\$ 7,474,889	\$ 7,721,414
Transfers In (from other funds)	10,000	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 8,194,501	\$ 7,003,577	\$ 8,103,449	\$ 7,474,889	\$ 7,721,414
From Decrease in Funds Available	-	75,709	-	-	210,326
Total Sources	\$ 8,194,501	\$ 7,079,286	\$ 8,103,449	\$ 7,474,889	\$ 7,931,740
Uses of Funds					
Expenditures *					
Personal Services	\$ 2,385,922	\$ 2,433,851	\$ 2,532,517	\$ 2,506,853	\$ 2,628,998
Supplies & Services	5,298,264	4,402,905	5,529,055	4,785,120	5,114,821
Interfund Charges	27,477	22,731	27,947	27,947	80,406
Capital Related	-	90,263	13,930	13,930	107,515
Subtotal Expenditures Before Transfers Out	\$ 7,711,663	\$ 6,949,750	\$ 8,103,449	\$ 7,333,850	\$ 7,931,740
Transfers Out (to other funds)	-	129,536	-	-	-
Total Uses Before Increase in Funds Available	\$ 7,711,663	\$ 7,079,286	\$ 8,103,449	\$ 7,333,850	\$ 7,931,740
To Increase Funds Available	482,838	-	-	141,039	-
Total Uses	\$ 8,194,501	\$ 7,079,286	\$ 8,103,449	\$ 7,474,889	\$ 7,931,740

Funds Available					
Beginning Funds Available	\$ 248,262	\$ 731,100	\$ 511,137	\$ 655,391	\$ 796,430
Net Changes in Funds Available	482,838	(75,709)	-	141,039	(210,326)
Total Ending Funds (Budgetary Basis)	\$ 731,100	\$ 655,391	\$ 511,137	\$ 796,430	\$ 586,104
Components of Fund Available					
Assigned for Fleet Operations	\$ 731,100	\$ 655,391	\$ 511,137	\$ 796,430	\$ 586,104

* Expenditures exclude prior year's carryovers, if applicable

FLEET MANAGEMENT FUND

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 7,003,577	\$ 7,474,889	\$ 7,721,414	\$ 8,486,962	\$ 9,081,049	\$ 9,716,723	\$ 10,396,893
Expenditures - Operating	7,079,286	7,333,850	7,931,740	8,736,962	9,081,049	9,716,723	10,396,893
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ (75,709)	\$ 141,039	\$ (210,326)	\$ (250,000)	\$ -	\$ -	\$ -
Beginning Funds Available	\$ 731,100	\$ 655,391	\$ 796,430	\$ 586,104	\$ 336,104	\$ 336,104	\$ 336,104
Inc/(Dec) in Funds Available	(75,709)	141,039	(210,326)	(250,000)	-	-	-
Ending Funds (Budgetary)	\$ 655,391	\$ 796,430	\$ 586,104	\$ 336,104	\$ 336,104	\$ 336,104	\$ 336,104

Fund Purpose

The Fleet Management Fund is responsible for the centralized fuel and maintenance costs for 1,951 city-owned motorized vehicles and equipment. Operations are funded by charges to departments for fuel, direct and indirect vehicle and equipment maintenance costs.

Factors Affecting Revenue

Revenue for the Fleet Management Fund is dependent on charges to other departments for fuel purchases and various costs related to vehicle equipment maintenance including direct and indirect labor costs, parts, and outsourced repairs. Variations in unleaded and diesel fuel prices are responsible for swings in fuel costs and related cost recovery revenue. The City was able to lock-in favorable fuel prices for all of 2010, and fuel revenues are projected to come in \$217,700 (8.4 percent) under budget. For 2011, the City anticipates being able to lock-in fuel near the 2010 lock prices; the 2011 fuel revenue budget will be unchanged from 2010 budget levels as a result. Maintenance cost recovery revenues in 2010 are projected to be \$433,900 (7.9 percent) below budget. This is due primarily to lower than expected inflation on parts and external labor costs as well as the elimination of approximately 70 obsolete fleet assets in the City's fleet rightsizing study. In 2011, maintenance revenues are budgeted to decline \$185,200 (3.4 percent), largely on account of the expected replacement of approximately 71 of the City's oldest, most problematic vehicles and pieces of equipment. Fleet overhead charges to General Fund departments will be reduced by \$200,000 (18.5 percent) in 2011.

Factors Affecting Expenditures

Expenditures for the Fleet Management Fund are mainly driven by fuel and maintenance costs. Fluctuations in the price of fuel and maintenance costs including labor, parts and sublets have a large impact on the costs incurred by this fund. The City's expenditures on fuel in 2010 are projected to increase \$239,900 (11.3 percent) over 2009 but remain below 2010 budget. The 2011 fuel expenditure budget is unchanged from 2010. Maintenance costs in 2011 will decrease \$406,500 (15.1 percent) from 2010 budget due in part to the reduction of budget for sublet repairs to pay for two body mechanics. The addition of the mechanics will have a net zero effect on the fund budget in 2011 and will improve customer service to departments. In addition, the City will also replace of approximately 71 of the oldest vehicles and pieces of equipment. The purchase of new vehicles will allow Fleet to take advantage of manufacturer's warranties while reducing the need for expensive repairs on obsolete assets.

Ending Funds Available

Fleet revenue is derived from service charges intended only to recover fuel and maintenance costs. In 2011, \$192,400 is held in reserve for fuel price fluctuations. In 2012, a one-time \$250,000 drawdown of funds available will be used to help fund the City's Fleet Replacement program. The remaining \$336,100 of funds available will be held in reserve for critical fleet management requirements related to maintaining the City's aging fleet inventory. For years 2012 through 2015, revenues are expected to grow at rates similar to expenditures; no additional need for markups for fuel and maintenance are anticipated.

GIFTS AND GRANTS FUND

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 4,232,933	\$ 12,548,401	\$ 4,121,497	\$ 7,761,128	\$ 4,713,761
Charges for Services	127,474	132,900	360,000	466,446	71,500
Investment Income	66,828	54,129	10,845	188,193	4,450
Other Revenues	452,716	411,539	590,200	247,231	545,900
Subtotal Revenues Before Transfers In	\$ 4,879,951	\$ 13,146,969	\$ 5,082,542	\$ 8,662,998	\$ 5,335,611
Transfers In (from other funds)	14,400	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 4,894,351	\$ 13,146,969	\$ 5,082,542	\$ 8,662,998	\$ 5,335,611
From Decrease in Funds Available	852,199	-	101,114	-	308,335
Total Sources	\$ 5,746,550	\$ 13,146,969	\$ 5,183,656	\$ 8,662,998	\$ 5,643,946
Uses of Funds					
Expenditures *					
Personal Services	\$ 1,562,075	\$ 1,623,712	\$ 1,345,273	\$ 1,626,578	\$ 1,437,075
Supplies & Services	2,541,869	3,599,982	3,388,084	2,931,649	3,256,606
Interfund Charges	395	182	299	4,122	316
Capital Related	(10,334)	326,924	-	499,396	-
Capital Projects (Continuing Appropriations)	1,652,545	6,582,117	450,000	2,461,249	949,949
Subtotal Expenditures Before Transfers Out	\$ 5,746,550	\$ 12,132,917	\$ 5,183,656	\$ 7,522,994	\$ 5,643,946
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 5,746,550	\$ 12,132,917	\$ 5,183,656	\$ 7,522,994	\$ 5,643,946
To Increase Funds Available	-	1,014,052	-	1,140,004	-
Total Uses	\$ 5,746,550	\$ 13,146,969	\$ 5,183,656	\$ 8,662,998	\$ 5,643,946

Funds Available					
Beginning Funds Available	\$ 3,828,716	\$ 2,976,517	\$ 2,867,761	\$ 3,990,569	\$ 5,130,573
Net Changes in Funds Available	(852,199)	1,014,052	(101,114)	1,140,004	(308,335)
Total Ending Funds (Budgetary Basis)	\$ 2,976,517	\$ 3,990,569	\$ 2,766,647	\$ 5,130,573	\$ 4,822,238
Components of Funds Available					
Restricted for Future Gift and Grant Expenditures	\$ 2,976,517	\$ 3,990,569	\$ 2,766,647	\$ 5,130,573	\$ 4,822,238

* Expenditures exclude prior year's carryovers, if applicable

GIFTS AND GRANTS FUND

Fund Purpose

The Gifts & Grants Fund accounts for various gifts and grants made to the City from other governments or private parties, where the size or length of funding does not warrant establishing a separate fund. Sources of revenue for this fund can usually be categorized as either a gift, advance grant, formula grant, or reimbursable grant. Grants received are fully appropriated; therefore, all funds are restricted specifically for eligible uses as defined by grant agreements. In order to comply with new accounting standards set by the Governmental Accounting Standards Board (GASB), the fund will be restructured beginning in 2010 and several Parks, Recreation, and Open Space projects previously housed in the Gifts and Grants Fund will be moved into other funds.

Factors Affecting Revenue

Due to the one-time nature of many of the Gifts and Grants, totals can vary significantly from year to year. On average, 80 to 90 percent of the revenue comes in the form of intergovernmental revenue, which is revenue received from other governmental agencies. In 2009 and the 2010 projection, there is a significant increase in intergovernmental revenue over 2008, due primarily to state and federal funds received in response to the economic downturn. In 2009, this included a \$2.6 million Neighborhood Stabilization grant in Neighborhood Services and a \$1.7 million American Recovery and Reinvestment Act Justice Assistance grant (ARRA JAG) in the Police Department. The 2010 revenue projection includes \$1.7 million in American Recovery and Reinvestment Act (ARRA)- Energy Efficiency and Conservation Block Grant (EECBG) funding and \$1.9 million in miscellaneous grants awarded after the completion of the 2010 budget. Because this grant revenue is one-time, revenue is projected to decrease \$7.8 million (59.4 percent) from 2009 to 2011 and return to levels more similar to years prior to the economic downturn.

Factors Affecting Expenditures

Like revenue, expenditures can vary significantly, but tend to follow the pattern set forth by the revenue. In 2010, the projection is \$2.3 million greater than the original budget as the projection accounts for receipt of EECBG funds mentioned above, as well as the spend down of funds available related to several Recreation programs. In 2011, the \$1.9 million reduction in expenditures is due primarily to a \$1.5 million decrease in capital spending as EECBG funds are spent down. The majority of capital spending in 2011 will be in Public Works for the Traffic Signal System Improvement Program (\$430,000). Other major changes in 2011 include an increase in supplies and services, primarily in Fire for the Metropolitan Medical Response System grants.

Ending Funds Available

Ending funds available in 2011 is projected to be \$1.8 million higher than in 2008 as a result of the large grants received in response to the economic downturn. As these funds are spent, the fund balance will decrease. Due to the difficulty of projecting future revenue and expenditures associated with the Gifts and Grants Fund, normal projection methods cannot be utilized. Consequently, there is no long-range projection associated with the fund.

GOLF COURSES FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 9,511,488	\$ 9,027,615	\$ 10,125,000	\$ 8,535,464	\$ 9,460,050
Investment Income	86,232	79,076	79,100	65,800	71,100
Other Revenues	145,994	48,088	57,700	59,135	72,700
Proceeds from sale of assets	1,224	590	-	-	-
Funds from Restricted Assets	-	-	-	-	-
Subtotal Revenues Before Transfers In	\$ 9,744,938	\$ 9,155,369	\$ 10,261,800	\$ 8,660,399	\$ 9,603,850
Transfers In (from other funds)	50,000	-	-	336,945	-
Total Sources Before Decrease in Funds Available	\$ 9,794,938	\$ 9,155,369	\$ 10,261,800	\$ 8,997,344	\$ 9,603,850
From Decrease in Funds Available	-	56,799	8,203	501,577	-
Total Sources	\$ 9,794,938	\$ 9,212,168	\$ 10,270,003	\$ 9,498,921	\$ 9,603,850
Uses of Funds					
Expenditures *					
Personal Services	\$ 4,694,694	\$ 4,701,993	\$ 4,980,525	\$ 4,663,234	\$ 4,676,442
Supplies & Services	3,429,756	2,980,417	3,685,346	3,070,900	3,434,949
Interfund Charges	176,495	145,679	179,307	182,678	153,697
Debt Related	1,269,835	1,162,610	1,044,825	1,027,892	1,032,783
Capital Related	83,389	141,469	205,000	379,217	135,000
Capital Projects (Continuing Appropriation)	(74,232)	80,000	175,000	175,000	90,000
Subtotal Expenditures Before Transfers Out	\$ 9,579,937	\$ 9,212,168	\$ 10,270,003	\$ 9,498,921	\$ 9,522,871
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 9,579,937	\$ 9,212,168	\$ 10,270,003	\$ 9,498,921	\$ 9,522,871
To Increase Funds Available	215,001	-	-	-	80,979
Total Uses	\$ 9,794,938	\$ 9,212,168	\$ 10,270,003	\$ 9,498,921	\$ 9,603,850

Funds Available					
Beginning Funds Available	\$ 808,413	\$ 1,023,414	\$ 1,206,427	\$ 966,615	\$ 465,038
Net Changes in Funds Available	\$ 215,001	\$ (56,799)	\$ (8,203)	\$ (501,577)	\$ 80,979
Total Ending Funds (Budgetary Basis)	\$ 1,023,414	\$ 966,615	\$ 1,198,224	\$ 465,038	\$ 546,017
Components of Funds Available					
Assigned for Golf	\$ 1,023,414	\$ 966,615	\$ 1,198,224	465,038	546,017

* Expenditures exclude prior year's carryovers, if applicable

GOLF COURSES FUND

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 9,155,369	\$ 8,997,344	\$ 9,603,850	\$ 9,748,263	\$ 9,895,575	\$ 10,142,963	\$ 10,296,262
Expenditures - Operating	9,132,168	9,323,921	9,432,871	9,581,635	9,761,186	10,034,881	10,156,997
Expenditures - Capital	80,000	175,000	90,000	110,000	90,000	90,000	90,000
Surplus / (Deficit)	\$ (56,799)	\$ (501,577)	\$ 80,979	\$ 56,629	\$ 44,389	\$ 18,083	\$ 49,265
Beginning Funds Available	\$ 1,023,414	\$ 966,615	\$ 465,038	\$ 546,017	\$ 602,646	\$ 647,035	\$ 665,117
Inc/(Dec) in Funds Available	(56,799)	(501,577)	80,979	56,629	44,389	18,083	49,265
Ending Funds (Budgetary)	\$ 966,615	\$ 465,038	\$ 546,017	\$ 602,646	\$ 647,035	\$ 665,117	\$ 714,382

Fund Purpose

The Golf Courses Fund was established for the operation and maintenance of City-owned and/or City-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.

Factors Affecting Revenue

Most of the revenue in any given year comes from external charges for services, including green fees and driving range fees. Charges for services revenue dropped significantly \$483,900 (5.1 percent) in 2009, and is projected to drop an additional \$492,200 (5.5 percent) in 2010 due to inclement weather and market challenges. The 2010 charges for services amount is \$1.6 million (15.7 percent) less than the original budget. Interest income and other revenue have decreased in the same time period. For 2011, charges for services are expected to increase \$924,600 (10.8 percent) over 2010 due to a projected recovery related to both weather and a better economic outlook. For 2012 through 2015, 1.75 percent increases in fee related revenues are projected. Developer contributions related to the Saddle Rock Golf Course positively affected other revenues in 2008. These developer contributions were much smaller in 2009 and are projected to remain low through 2010. 2010 also includes a loan of \$336,900 from the Policy Reserve Fund as a transfer in to finance the annual capital lease for the purchase of golf carts with a lower interest rate.

Factors Affecting Expenditures

Expenditures, for the most part, follow the same pattern as revenues in the Golf Courses Fund. The negative \$74,200 in capital spending in 2008 is due to the lapse of previously budgeted capital projects. For 2009, the \$367,800 (3.8 percent) decrease in expenditures occurred primarily in supply and services spending, and a decrease in debt related expenditures due to the final payment for the Aurora Hills irrigation debt. The 2009 capital expenditures included facility enhancement, hardscape improvements, and water conservation projects. For 2010, the \$286,800 (3.1 percent) increase in expenditures is driven mostly by increases in supplies and capital project costs. Capital projects in 2010 include an equipment storage building and further facility enhancements. 2011 expenditures are expected to remain relatively steady with increases in irrigation costs offset by decreases in debt related expenditures. 2011 also includes the elimination of 7.0 vacant FTE in response to projected expenditure growth outpacing revenue growth. From 2012 through 2015, expenditures are projected to increase on average by 1.9 percent each year.

Ending Funds Available

In 2009, funds available decreased \$56,800 (5.5 percent), and are planned to significantly decrease (52.0 percent) in 2010 due to a decrease in rounds played from unfavorable weather. Ending funds available are projected to increase \$81,000 (17.4 percent) in 2011 due to a projected recovery in revenues. This surplus is projected to carry through 2015, resulting in a 2015 projected ending funds available that is \$249,300 higher than the 2010 projected ending funds available.

OPEN SPACE FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 5,784,497	\$ 5,382,396	\$ 5,463,132	\$ 4,968,066	\$ 5,395,308
Investment Income	274,820	256,136	300,000	170,000	232,000
Subtotal Revenues Before Transfers In	\$ 6,059,317	\$ 5,638,532	\$ 5,763,132	\$ 5,138,066	\$ 5,627,308
Transfers In (from other funds)	-	-	-	644,821	-
Total Sources Before Decrease in Funds Available	\$ 6,059,317	\$ 5,638,532	\$ 5,763,132	\$ 5,782,887	\$ 5,627,308
From Decrease in Funds Available	-	-	-	-	719,634
Total Sources	\$ 6,059,317	\$ 5,638,532	\$ 5,763,132	\$ 5,782,887	\$ 6,346,942
Uses of Funds					
Expenditures *					
Personal Services	\$ 1,384,554	\$ 1,742,131	\$ 1,893,131	\$ 1,658,308	\$ 1,798,257
Supplies & Services	170,258	98,626	229,738	118,612	130,108
Interfund Charges	-	16	5,000	-	45,796
Debt Related	1,233,613	216,243	1,234,813	1,129,906	1,232,781
Capital Related	(1,116)	112,843	-	(14,500)	-
Capital Projects (Continuing Appropriation)	2,265,913	2,170,702	2,225,446	2,055,000	3,140,000
Subtotal Expenditures Before Transfers Out	\$ 5,053,222	\$ 4,340,561	\$ 5,588,128	\$ 4,947,326	\$ 6,346,942
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 5,053,222	\$ 4,340,561	\$ 5,588,128	\$ 4,947,326	\$ 6,346,942
To Increase Funds Available	1,006,095	1,297,971	175,004	835,561	-
Total Uses	\$ 6,059,317	\$ 5,638,532	\$ 5,763,132	\$ 5,782,887	\$ 6,346,942

Funds Available					
Beginning Funds Available	\$ 474,509	\$ 1,480,604	\$ 2,670,896	\$ 2,778,575	\$ 3,614,136
Net Changes in Funds Available	\$ 1,006,095	\$ 1,297,971	\$ 175,004	\$ 835,561	\$ (719,634)
Total Ending Funds (Budget Basis)	\$ 1,480,604	\$ 2,778,575	\$ 2,845,900	\$ 3,614,136	\$ 2,894,502
Components of Funds Available					
Restricted for Open Space	\$ 1,480,604	\$ 2,778,575	\$ 2,845,900	\$ 3,614,136	\$ 2,894,502

* Expenditures exclude prior year's carryovers, if applicable

OPEN SPACE FUND SUMMARY

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 5,638,532	\$ 5,782,887	\$ 5,627,308	\$ 5,843,478	\$ 6,119,667	\$ 6,434,527	\$ 6,738,734
Expenditures - Operating	2,169,859	2,892,326	3,206,942	3,251,044	3,298,786	2,927,440	2,162,596
Expenditures - Capital	2,170,702	2,055,000	3,140,000	4,365,000	2,500,000	3,675,000	4,805,000
Surplus / (Deficit)	\$ 1,297,971	\$ 835,561	\$ (719,634)	\$ (1,772,566)	\$ 320,881	\$ (167,913)	\$ (228,862)
Beginning Funds Available	\$ 1,480,604	\$ 2,778,575	\$ 3,614,136	\$ 2,894,502	\$ 1,121,936	\$ 1,442,817	\$ 1,274,904
Inc/(Dec) in Funds Available	1,297,971	835,561	(719,634)	(1,772,566)	320,881	(167,913)	(228,862)
Ending Funds (Budgetary)	\$ 2,778,575	\$ 3,614,136	\$ 2,894,502	\$ 1,121,936	\$ 1,442,817	\$ 1,274,904	\$ 1,046,042

Fund Purpose

The Open Space Fund is funded by the Arapahoe County Open Space tax and the Adams County Open Space tax. Revenues and expenditures for these two are tracked separately within the fund. Arapahoe County Ordinance and an Intergovernmental Agreement (IGA) define the Arapahoe County Open Space tax, effective January 1 2004, to be for expenditures in park land acquisitions and improvements, construction, maintenance (not to exceed 10.0 percent of revenues), and patrol for parks and open space. In addition, funding can be used for environmental programs. The IGA requires expenditures to enhance park, open space, and trail programs. As of 2011, this fund will also include revenues and expenditures related to the Adams County Open Space tax in order to comply with new accounting regulations. Adams County Ordinance and an IGA define the Adams County Open Space tax, effective January 1, 2000 to be for expenditures on park land acquisitions and improvements, construction, maintenance, management and patrol of parks and open space.

Factors Affecting Revenue

The majority of the year-to-year variation in this fund is related to intergovernmental revenue. For 2009, revenue excluding transfers in, decreased by 6.9 percent due to the downturn in the economy and is projected to decline an additional \$500,500 (8.9 percent) in 2010 due to continued sluggish sales tax revenue in Arapahoe County. In 2011, the revenue and expenditures from the Adams County Open Space tax will be moved into this fund in order to comply with new accounting regulations. This move is responsible for the 2010 transfer in and the majority of the 8.6 percent increase of intergovernmental revenues for 2011. In 2012, revenue is projected to grow 3 percent, and from 2013 through 2015, revenue is projected to grow an average of 5.0 percent per year. A major factor impacting out year revenues will be whether or not the continuation of the Arapahoe County Open Space tax is approved by voters in 2013.

Factors Affecting Expenditures

Personal services have increased 30 percent in the four years of the fund summary, a result of the movement of FTE and temporary positions from other funds into this fund. The majority of this movement is primarily from the General Fund due to the reallocation of costs related to General Fund reductions. The 2011 personal services amount is \$413,700 (29.9 percent) more than the amount in 2008. Debt-related expenditures have stayed relatively steady, with the exception of 2009, when \$1.0 million of remaining 2005 bond proceeds was used for the ACLC debt service payment. In 2014, debt-related expenditures are projected to end.

The majority of the expenditure variation from year to year is dependent on the capital expenditures in the fund. In 2008, funded major projects include Prairie Winds Park, Larkspur Park, and Springhill Park. 2009 capital project total expenditures were similar to 2008 and included playground renovation and Unnamed Creek Trail connections. 2010 will be similar, including the continuation of playground renovations, Springhill Park construction, and Jewell Park renovation. In 2011, major funded projects include trail renovations, Springhill Park construction, and continued playground renovation.

Changes in debt and capital expenditures drive the variations in the expenditures from 2012 through 2015.

Ending Funds Available

Funds available has grown significantly since 2008 increasing \$1.3 million (87.7 percent) in 2009. The 2010 projected ending funds available is \$768,200 more than originally budgeted, due to the restructure of the capital plan. In 2010, funds available will increase \$835,600 (30.1 percent). 2011 funds available will decrease 20.6 percent due to capital expenditure increases. Funds available is projected to remain relatively steady through 2014, and decrease in 2015 due to capital outlay in 2015. Funds available in 2015 is projected to be \$1.9 million (67.9 percent) less than 2011.

PARKS DEVELOPMENT FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Developer Contribution	\$ (389,952)	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
Investment Income	203,246	128,378	120,000	80,000	82,000
Other Revenues	283,857	99,723	100,000	160,000	164,000
Subtotal Revenues Before Transfers In	\$ 97,151	\$ 228,101	\$ 280,000	\$ 300,000	\$ 306,000
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 97,151	\$ 228,101	\$ 280,000	\$ 300,000	\$ 306,000
From Decrease in Funds Available	1,605,354	505,473	-	97,118	-
Total Sources	\$ 1,702,505	\$ 733,574	\$ 280,000	\$ 397,118	\$ 306,000
Uses of Funds					
Expenditures *					
Personal Services	\$ -	\$ -	\$ 75,895	\$ 76,245	\$ 74,193
Capital Projects (Continuing Appropriation)	1,702,505	733,574	77,472	320,873	-
Subtotal Expenditures Before Transfers Out	\$ 1,702,505	\$ 733,574	\$ 153,367	\$ 397,118	\$ 74,193
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 1,702,505	\$ 733,574	\$ 153,367	\$ 397,118	\$ 74,193
To Increase Funds Available	-	-	126,633	-	231,807
Total Uses	\$ 1,702,505	\$ 733,574	\$ 280,000	\$ 397,118	\$ 306,000

Funds Available					
Beginning Funds Available	\$ 3,778,370	\$ 2,173,016	\$ 1,976,481	\$ 1,667,543	\$ 1,570,425
Net Changes in Funds Available	(1,605,354)	(505,473)	126,633	(97,118)	231,807
Total Ending Funds (Budgetary Basis)	\$ 2,173,016	\$ 1,667,543	\$ 2,103,114	\$ 1,570,425	\$ 1,802,232
Components of Funds Available					
Restricted for Parks Development	2,173,016	1,667,543	2,103,114	1,570,425	1,802,232

* Expenditures exclude prior year's carryovers, if applicable

PARKS DEVELOPMENT FUND

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 228,101	\$ 300,000	\$ 306,000	\$ 306,000	\$ 320,000	\$ 361,000	\$ 361,000
Expenditures - Operating	-	76,245	74,193	76,459	70,663	81,371	84,039
Expenditures - Capital	733,574	320,873	-	-	-	-	-
Surplus / (Deficit)	\$ (505,473)	\$ (97,118)	\$ 231,807	\$ 229,541	\$ 249,337	\$ 279,629	\$ 276,961
Beginning Funds Available	\$ 2,173,016	\$ 1,667,543	\$ 1,570,425	\$ 1,802,232	\$ 2,031,773	\$ 2,281,110	\$ 2,560,739
Inc/(Dec) in Funds Available	(505,473)	(97,118)	231,807	229,541	249,337	279,629	276,961
Ending Funds (Budgetary)	\$ 1,667,543	\$ 1,570,425	\$ 1,802,232	\$ 2,031,773	\$ 2,281,110	\$ 2,560,739	\$ 2,837,700

Fund Purpose

The Parks Development Fund (PDF) is a component of the Parks, Recreation and Open Space Department's Capital Improvement Program. The fund supports land acquisition and park design and construction within specific areas in proximity to the project originating the funds. Developer contributions/fees and interest earnings support the Parks Development Fund.

Factors Affecting Revenue

The decrease in developer contribution revenue is related to the high variability of development. The negative amount in 2008 for developer contributions is primarily due to the return of Cornerstar revenues received in 2007 as necessitated by the development agreement. No developer contributions were received in 2009. Also in 2009, due to declining interest rates, investment income decreased by \$74,900 (36.8) percent. 2010 revenue is projected to come in 7.1 percent more than originally budgeted due to higher than expected annexation fees. For 2011, revenue is expected to remain relatively flat.

Factors Affecting Expenditures

Expenditures in this fund vary significantly from year to year. Prior to 2010, all expenditures were related to capital projects. Projects in 2008 included Red-tailed Hawk Park, Larkspur Park, and Prairie Winds Park. The Red-tailed Hawk Park was constructed in 2009, followed by the Springhill Park in 2010. For 2010, operating expenditures will increase due to the transfer of 1.0 FTE from the General Fund into the PDF. The Parks Design position has been transferred in order to match development revenue and expenditures. Parks Development funds are often used to leverage other parks capital funds, such as Open Space or CTF. As those projects move through the design process, PDF funds will be used to supplement the total project budget. Given the geographic restrictions and the timing of the design and planning processes for individual projects, it is difficult to forecast PDF expenditures in the out years.

Ending Funds Available

After the \$1.6 million (42.5 percent) use of funds available for various capital projects in 2008, \$505,400 (23.3 percent) of funds available was used in 2009. The 2010 projection assumes a \$97,100 (5.8 percent) decrease in funds available, which is expected to reverse in 2011 as a capital expenditure lease. The projected 2011 funds available is \$370,800 (17.1 percent) less than that in 2008. In the out years, the lack of new capital projects will cause funds available to rise to \$2.8 million by 2015.

POLICY RESERVE FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Investment Income	\$ 822,217	\$ 625,878	\$ 572,579	\$ 545,140	\$ -
Subtotal Revenues Before Transfers In	\$ 822,217	\$ 625,878	\$ 572,579	\$ 545,140	\$ -
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 822,217	\$ 625,878	\$ 572,579	\$ 545,140	\$ -
From Decrease in Funds Available	-	261,725	-	21,016,942	-
Total Sources	\$ 822,217	\$ 887,603	\$ 572,579	\$ 21,562,082	\$ -
Uses of Funds					
Expenditures *					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Expenditures Before Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out (to other funds)	396,121	887,603	276,185	21,562,082	-
Total Uses Before Increase in Funds Available	\$ 396,121	\$ 887,603	\$ 276,185	\$ 21,562,082	\$ -
To Increase Funds Available	426,096	-	296,394	-	-
Total Uses	\$ 822,217	\$ 887,603	\$ 572,579	\$ 21,562,082	\$ -

Funds Available					
Beginning Funds Available	\$ 20,852,571	\$ 21,278,667	\$ 20,821,064	\$ 21,016,942	\$ -
Net Changes in Funds Available	426,096	(261,725)	296,394	(21,016,942)	-
Total Ending Funds (Budgetary Basis)	\$ 21,278,667	\$ 21,016,942	\$ 21,117,458	\$ -	\$ -
Components of Funds Available					
Committed for Policy Reserve	\$ 21,278,667	\$ 21,016,942	\$ 21,117,458	\$ -	\$ -

* Expenditures exclude prior year's carryovers, if applicable

POLICY RESERVE FUND

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 625,878	\$ 545,140	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures - Operating	887,603	21,562,082	-	-	-	-	-
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ (261,725)	\$ (21,016,942)	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Funds Available	\$ 21,278,667	\$ 21,016,942	\$ -	\$ -	\$ -	\$ -	\$ -
Inc/(Dec) in Funds Available	(261,725)	(21,016,942)	-	-	-	-	-
Ending Funds (Budgetary)	\$ 21,016,942	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fund Purpose

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 10.0 percent of the total unrestricted operating expenditures of the General Fund less transfers for capital, Police 2 per 1000 reservations, and incentive payments. In 2010, a \$336,900 loan will be made to the Golf Fund to assist with capital financing. The remainder of the funds will be transferred to the General Fund due to Government Accounting Standards Board (GASB) rule changes. They will be tracked separately in the General Fund.

Factors Affecting Revenue

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 is projected to be necessary during the time span of the fund summary. 2010 includes \$37,300 as the first loan repayment from the Golf Fund.

Factors Affecting Expenditures

Expenditures in this fund are comprised solely of transfers to other funds. In 2008, \$103,100 was transferred to the TABOR Reserve Fund in order to ensure fund compliance. In addition, \$293,000 was sent to the General Fund to assist with fund balancing. In 2009, \$887,600 was transferred to the General Fund, made possible because of the decreased expenditures in the General Fund, which lowered the reserve requirement. In 2010, a transfer will be made to the Emergency Contingency Fund to repay a transfer made to the Tabor Reserve Fund in 2009. In addition, a \$336,900 loan will be made to the Golf Fund to assist with capital financing. The remainder of the fund will be transferred to the General Fund in 2010, due to the rule changes noted above.

Ending Funds Available

Funds available will normally follow the change in General Fund expenditures, due to the reserve requirement. By 2010, the Policy Reserve Fund will exceed \$21.0 million and will be transferred to the General Fund due to Government Accounting Standards Board (GASB) rule changes. They will be tracked separately in the General Fund.

PRINT SHOP FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 575,334	\$ 526,909	\$ 557,265	\$ 429,659	\$ -
Investment Income	13,944	8,210	10,000	4,046	-
Subtotal Revenues Before Transfers In	\$ 589,278	\$ 535,119	\$ 567,265	\$ 433,705	\$ -
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 589,278	\$ 535,119	\$ 567,265	\$ 433,705	\$ -
From Decrease in Funds Available	28,374	122,865	174,133	177,783	-
Total Sources	\$ 617,652	\$ 657,984	\$ 741,398	\$ 611,488	\$ -
Uses of Funds					
Expenditures *					
Personal Services	\$ 204,169	\$ 194,896	\$ 211,235	\$ 192,866	\$ -
Supplies & Services	406,506	457,796	523,018	411,477	-
Interfund Charges	6,977	5,292	7,145	7,145	-
Subtotal Expenditures Before Transfers Out	\$ 617,652	\$ 657,984	\$ 741,398	\$ 611,488	\$ -
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 617,652	\$ 657,984	\$ 741,398	\$ 611,488	\$ -
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 617,652	\$ 657,984	\$ 741,398	\$ 611,488	\$ -
Funds Available					
Beginning Funds Available	\$ 329,022	\$ 300,648	\$ 195,440	\$ 177,783	\$ -
Net Changes in Funds Available	(28,374)	(122,865)	(174,133)	(177,783)	-
Total Ending Funds (Budgetary Basis)	\$ 300,648	\$ 177,783	\$ 21,307	\$ -	\$ -
Components of Funds Available					
Assigned for Print Shop	\$ 300,648	\$ 177,783	\$ 21,307	-	\$ -

* Expenditures exclude prior year's carryovers, if applicable

PRINT SHOP FUND

	2009		2010		2011		2012		2013		2014		2015	
	Actual		Projection		Adopted		Projected		Projected		Projected		Projected	
Long Range Outlook														
Revenues	\$	535,119	\$	433,705	\$	-	\$	-	\$	-	\$	-	\$	-
Expenditures - Operating		657,984		611,488		-		-		-		-		-
Expenditures - Capital		-		-		-		-		-		-		-
Surplus / (Deficit)	\$	(122,865)	\$	(177,783)	\$	-	\$	-	\$	-	\$	-	\$	-
Beginning Funds Available	\$	300,648	\$	177,783	\$	-	\$	-	\$	-	\$	-	\$	-
Inc/(Dec) in Funds Available		(122,865)		(177,783)		-		-		-		-		-
Ending Funds (Budgetary)	\$	177,783	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Fund Purpose

The Print Shop Fund accounts for the centralized printing and photocopying needs of City departments and agencies. Revenues are primarily derived from charges for photocopying and printing operations.

Factors Affecting Revenue

In 2009, revenues decreased \$54,200 (9.2 percent) from 2008. This reduction in revenue is a result of efficiency savings due to more affordable printing costs and a concerted citywide effort to encourage online publishing and limit printing to only when necessary. Reductions are expected to continue in 2010 resulting in a decline in revenues by \$101,400 (19.0 percent). For 2011, the Print Shop will transfer into the General Fund as part of the City's Green Office Initiative. The transfer will have a net zero budgetary impact on the General Fund. Once the Print Shop moves to the General Fund, all revenues received by the Print Shop Fund will cease and the fund will be closed.

Factors Affecting Expenditures

The budget increased by \$40,300 (6.5 percent) in 2009 due to existing Print Shop equipment leases and maintenance contracts. However, the 2010 projection decreases \$46,500 (7.1 percent) from 2009, reflecting a savings from re-negotiated equipment costs, terminated maintenance contracts and reduced paper inventory. For 2011, the Print Shop will operate out of the General Fund and will continue to serve the City's internal printing needs. The General Fund department copier lease budgets will be centralized in the Information Technology (IT) Department in 2011. IT will administer all new copier leases for all departments, regardless of fund, and will remit a single copier lease payment to the vendor each month, resulting in significant savings. Departments outside of the General Fund will retain their copier lease budgets and will pay IT for their own new copier leases.

Ending Funds Available

Funds available decrease from \$177,800 in 2009 to zero at the end of 2010. The fund will close at the end of 2010.

RECREATION FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	-	\$ 146,500
Charges for Services	4,153,531	4,070,309	4,001,914	4,007,967	4,620,582
Investment Income	-	-	-	-	3,085
Other Revenues	82,863	87,061	80,500	58,692	293,453
Subtotal Revenues Before Transfers In	\$ 4,236,394	\$ 4,157,370	\$ 4,082,414	\$ 4,066,659	\$ 5,063,620
Transfers In (from other funds)	5,287,852	5,037,647	3,688,330	3,630,543	3,549,496
Total Sources Before Decrease in Funds Available	\$ 9,524,246	\$ 9,195,017	\$ 7,770,744	\$ 7,697,202	\$ 8,613,116
From Decrease in Funds Available	-	-	-	-	-
Total Sources	\$ 9,524,246	\$ 9,195,017	\$ 7,770,744	\$ 7,697,202	\$ 8,613,116
Uses of Funds					
Expenditures *					
Personal Services	\$ 5,932,239	\$ 5,801,612	\$ 5,447,396	\$ 5,414,397	\$ 5,852,600
Supplies & Services	2,259,963	2,048,349	2,123,429	2,083,969	2,643,616
Interfund Charges	198,753	144,880	199,912	211,786	116,900
Capital Related	(6,735)	12,950	-	(12,950)	-
Subtotal Expenditures Before Transfers Out	\$ 8,384,220	\$ 8,007,791	\$ 7,770,737	\$ 7,697,202	\$ 8,613,116
Transfers Out (to other funds)	1,140,000	1,155,015	-	-	-
Total Uses Before Increase in Funds Available	\$ 9,524,220	\$ 9,162,806	\$ 7,770,737	\$ 7,697,202	\$ 8,613,116
To Increase Funds Available	26	32,211	7	-	-
Total Uses	\$ 9,524,246	\$ 9,195,017	\$ 7,770,744	\$ 7,697,202	\$ 8,613,116

Funds Available					
Beginning Funds Available	\$ 125,187	\$ 125,213	\$ 125,204	\$ 157,424	\$ 157,424
Net Changes in Funds Available	26	32,211	7	-	-
Total Ending Funds (Budgetary Basis)	\$ 125,213	\$ 157,424	\$ 125,211	\$ 157,424	\$ 157,424
Components of Funds Available					
Assigned for Recreation Services	\$ 125,213	\$ 157,424	\$ 125,211	\$ 157,424	\$ 157,424

* Expenditures exclude prior year's carryovers, if applicable

RECREATION FUND

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 9,195,017	\$ 7,697,202	\$ 8,613,116	\$ 8,881,416	\$ 9,191,613	\$ 9,521,271	\$ 9,872,105
Expenditures - Operating	9,162,806	7,697,202	8,613,116	8,881,416	9,191,613	9,521,271	9,872,105
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 32,211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Funds Available	\$ 125,213	\$ 157,424	\$ 157,424	\$ 157,424	\$ 157,424	\$ 157,424	\$ 157,424
Inc/(Dec) in Funds Available	32,211	-	-	-	-	-	-
Ending Funds (Budgetary)	\$ 157,424	\$ 157,424	\$ 157,424	\$ 157,424	\$ 157,424	\$ 157,424	\$ 157,424

Fund Purpose

The Recreation Fund, established in 1986, accounts for recreational services provided to citizens. Funding for these services comes from user fees and a General Fund transfer, intended to cover mandated costs which include personal services costs, utilities, interfund charges, and other required costs such as custodial fees and contractual escalators.

Factors Affecting Revenue

Year-to-year revenue variation in this fund is primarily related to revenue from user fees. For 2009, fee related revenue decreased \$83,200 (2.0 percent) related to aquatics and sports programs, and remain relatively flat from 2009 to 2010. The transfer in from the General Fund decreased \$250,200 (4.7 percent) in 2009 related to midyear reductions taken to aid in the remediation of the General Fund shortfall, including the closure of Fitzsimons and Pheasant Run pools. The 2010 General Fund transfer in is projected to decrease \$1.4 million from 2009, of which \$327,800 is related to the 2010 amendments and \$1.1 million is related to the elimination of the Sports Park transfer. The portion of the General Fund transfer in and out related to Sports Park maintenance was removed from both the revenues and expenditures of this fund in order to eliminate double counting of costs related to maintaining the Sports Park. 2011 revenues are expected to increase significantly in the fund due to the movement of budget formerly recognized in the Designated Revenues Fund and Gifts and Grants Fund in order to be compliant with new accounting regulations. Activities included in this financial reorganization include the Independent Youth Sports Organization (IYSO) and the Colorado Preschool Project. A portion of the increase in fee related revenue is related to new and increased fees. Decreases in the 2011 transfer from the General Fund are related to 2011 amendments detailed on the Parks, Recreation, and Open Space Department Page.

Factors Affecting Expenditures

Expenditure variances for this fund tend to follow revenue variances because both the cost and the revenue are influenced by changes in participation levels. In 2009, expenditures in the aquatics program account for the majority of the \$376,400 (3.8 percent) decrease in total expenditures for 2009. This decrease is due primarily to the closure of Fitzsimons and Pheasant Run pools, as well as the effects of mild weather on attendance at the outdoor pools. 2010 expenditures are projected to decrease \$1.5 million from 2009 of which \$1.1 million is related to the removal of the transfer out related to Sports Park maintenance as described above. The remaining variance is attributable to decreases in the aquatics program and sports programs related to the 2010 amendments which include the elimination of 6.0 vacant FTE. 2011 total expenditures are expected to increase due primarily to the movement of the IYSO and Colorado Preschool Project budgets from other designated funding sources according to new financial regulations.

Ending Funds Available

Funds available has remained and is expected to remain constant through 2015. The long-range outlook for this fund indicates a structural imbalance between fee related revenue and expenditures. In order to maintain the existing fund balance from 2012 to 2015, an average yearly 4.3 percent increase to the transfer in from the General Fund is required.

RISK MANAGEMENT FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 7,298,746	\$ 5,536,195	\$ 7,669,917	\$ 7,519,920	\$ 6,046,228
Investment Income	572,012	484,528	362,670	306,449	224,793
Other Revenues	364,184	316,424	196,000	300,000	275,000
Subtotal Revenues Before Transfers In	\$ 8,234,942	\$ 6,337,147	\$ 8,228,587	\$ 8,126,369	\$ 6,546,021
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 8,234,942	\$ 6,337,147	\$ 8,228,587	\$ 8,126,369	\$ 6,546,021
From Decrease in Funds Available	-	3,961,068	94,413	-	1,794,830
Total Sources	\$ 8,234,942	\$ 10,298,215	\$ 8,323,000	\$ 8,126,369	\$ 8,340,851
Uses of Funds					
Expenditures *					
Personal Services	\$ 676,763	\$ 672,485	\$ 705,612	\$ 630,024	\$ 630,856
Supplies & Services	4,761,275	5,899,976	7,616,270	7,134,027	6,174,461
Interfund Charges	1,041	754	1,118	1,109	5,872
Capital Related	-	-	-	-	-
Capital Projects (Continuing Appropriations)	-	-	-	-	-
Subtotal Expenditures Before Transfers Out	\$ 5,439,079	\$ 6,573,215	\$ 8,323,000	\$ 7,765,160	\$ 6,811,189
Transfers Out (to other funds)	-	3,725,000	-	-	1,529,662
Total Uses Before Increase in Funds Available	\$ 5,439,079	\$ 10,298,215	\$ 8,323,000	\$ 7,765,160	\$ 8,340,851
To Increase Funds Available	2,795,863	-	-	361,209	-
Total Uses	\$ 8,234,942	\$ 10,298,215	\$ 8,323,000	\$ 8,126,369	\$ 8,340,851

Funds Available					
Beginning Funds Available	\$ 7,490,328	\$ 10,286,191	\$ 6,117,622	\$ 6,325,123	\$ 6,686,332
Net Changes in Funds Available	2,795,863	(3,961,068)	(94,413)	361,209	(1,794,830)
Total Ending Funds (Budgetary Basis)	\$ 10,286,191	\$ 6,325,123	\$ 6,023,209	\$ 6,686,332	\$ 4,891,502
Components of Funds Available					
Assigned for Additional Claim Liability	\$ 4,118,569	\$ 4,543,207	\$ 4,523,209	\$ 5,097,273	\$ 4,891,502
Assigned for Potential 2010 Employment Liability:	-	1,500,000	1,500,000	-	-
Assigned for Risk Management	6,167,622	281,916	-	1,589,059	-

* 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

	2009 Actual	2010 Projection	2011 Adopted	2012 Projected	2013 Projected	2014 Projected	2015 Projected
Long Range Outlook							
Revenues	\$ 6,337,147	\$ 8,126,369	\$ 6,546,021	\$ 6,967,000	\$ 7,281,600	\$ 7,545,864	\$ 7,820,699
Expenditures - Operating	10,298,215	7,765,160	8,340,851	7,946,109	7,289,571	7,541,917	7,803,510
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ (3,961,068)	\$ 361,209	\$ (1,794,830)	\$ (979,109)	\$ (7,971)	\$ 3,947	\$ 17,189
Beginning Funds Available	\$ 10,286,191	\$ 6,325,123	\$ 6,686,332	\$ 4,891,502	\$ 3,912,393	\$ 3,904,422	\$ 3,908,369
Inc/(Dec) in Funds Available	(3,961,068)	361,209	(1,794,830)	(979,109)	(7,971)	3,947	17,189
Ending Funds (Budgetary)	\$ 6,325,123	\$ 6,686,332	\$ 4,891,502	\$ 3,912,393	\$ 3,904,422	\$ 3,908,369	\$ 3,925,558

Fund Purpose

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.

Factors Affecting Revenue

Charges to departments are 92 percent of 2011 revenues. Approximately 80 percent of the charges to departments are from the General Fund. These charges to departments decrease in 2011 as claim costs in recent years is lower than previously anticipated. Other revenues of \$275,000 are projected for insurance recoveries. These other revenues are partially subrogations but are mostly reimbursements from the City's insurance providers for payments on claims that have exceeded the self insured retention amount. Many of these payments are for claims that are several years old. The City's self insured retention has increased in recent years and therefore this revenue will likely

Factors Affecting Expenditures

The City has had favorable claim experience in recent years. The actuarial claims liability reserve adjustment was unfavorable by \$931,000 in 2009 and is projected to be \$778,000 and \$500,000 unfavorable in 2010 and 2011, respectively. Excluding the actuarial adjustment, total claim costs were \$3.3 million in 2009. Claim costs excluding the actuarial adjustment are projected at \$3.9 million in 2010 and \$3.6 million in 2011. In addition to claim costs, \$670,400 is projected for unemployment costs. For 2011, total claim costs including the IBNR are projected at \$4.1 million which is a 13.7 percent decrease from 2010. Insurance costs are also expected to decrease from 2010 to 2011 by \$854,000 or 38.1 percent due to lower unemployment claims.

In addition to Risk Management expenses, \$1.3 million of funds available in 2011 and \$900,000 in 2012 are transferred to the General Fund and will be used for one-time equipment purchases. Another \$0.2 million is transferred to the General Fund in 2011 to be used for

Ending Funds Available

Funds available are projected to increase \$361,200 in 2010 with lower than anticipated unemployment and other claim costs. Funds available are drawn down in 2011 and 2012 for one-time fleet and PC purchases in the General Fund and a one-time transfer for the 2011 reopening of Mission Viejo Library. The remaining funds available are maintained for additional claims liability. Funds available remain steady in 2012 through 2015 as revenues from charges for services are matched to expenditures. Claim costs are projected to increase 3.5 percent in 2012 through 2015 with charges for services increasing by 4.0 percent each year. In addition to funds available, the City maintains an actuarial adjusted claim reserve for outstanding claims which stands at \$7.4 million at the end of 2009.

SURPLUS & DEFICIENCY FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Taxes	\$ 16,347	\$ 14,964	\$ -	\$ 14,272	\$ -
Investment Income	36,365	27,908	25,000	14,865	15,000
Subtotal Revenues Before Transfers In	\$ 52,712	\$ 42,872	\$ 25,000	\$ 29,137	\$ 15,000
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 52,712	\$ 42,872	\$ 25,000	\$ 29,137	\$ 15,000
From Decrease in Funds Available	-	217,878	35,750	31,613	45,750
Total Sources	\$ 52,712	\$ 260,750	\$ 60,750	\$ 60,750	\$ 60,750
Uses of Funds					
Expenditures *					
Supplies & Services	\$ 3,266	\$ -	\$ -	\$ -	\$ -
Subtotal Expenditures Before Transfers Out	\$ 3,266	\$ -	\$ -	\$ -	\$ -
Transfers Out (to other funds)	20,750	260,750	60,750	60,750	60,750
Total Uses Before Increase in Funds Available	\$ 24,016	\$ 260,750	\$ 60,750	\$ 60,750	\$ 60,750
To Increase Funds Available	28,696	-	-	-	-
Total Uses	\$ 52,712	\$ 260,750	\$ 60,750	\$ 60,750	\$ 60,750

Funds Available					
Beginning Funds Available	\$ 778,056	\$ 806,752	\$ 571,001	\$ 588,874	\$ 557,261
Net Changes in Funds Available	\$ 28,696	\$ (217,878)	\$ (35,750)	\$ (31,613)	\$ (45,750)
Total Ending Funds (Budgetary Basis)	\$ 806,752	\$ 588,874	\$ 535,251	\$ 557,261	\$ 511,511
Components of Funds Available					
Restricted for Fence Replacement Program**	\$ 470,000	\$ 470,000	\$ 470,000	\$ 470,000	\$ 470,000
Restricted for Special Assessments	336,752	118,874	65,251	87,261	41,511

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

**The designation for the Fence Replacement Program is not shown in the 2008 CAFR.

SURPLUS & DEFICIENCY FUND

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 42,872	\$ 29,137	\$ 15,000	\$ 7,673	\$ 6,877	\$ 10,114	\$ 8,848
Expenditures - Operating	260,750	60,750	60,750	60,750	60,750	60,750	60,750
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ (217,878)	\$ (31,613)	\$ (45,750)	\$ (53,077)	\$ (53,873)	\$ (50,636)	\$ (51,902)
Beginning Funds Available	\$ 806,752	\$ 588,874	\$ 557,261	\$ 511,511	\$ 458,434	\$ 404,561	\$ 353,925
Inc/(Dec) in Funds Available	(217,878)	(31,613)	(45,750)	(53,077)	(53,873)	(50,636)	(51,902)
Ending Funds (Budgetary)	\$ 588,874	\$ 557,261	\$ 511,511	\$ 458,434	\$ 404,561	\$ 353,925	\$ 302,023

Fund Purpose

The Surplus & Deficiency Fund accounts for special assessments from property owners when 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 Special Improvement District Debt Service (SID) 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.

Factors Affecting Revenue

Revenues are mainly from interest income. The tax revenues of \$16,300 in 2008, \$15,000 in 2009, and \$14,300 in 2010 were received from the SID 1-02 Highpoint Special Improvement District. Since the debt is retired for this SID, outstanding assessment revenues are placed in the Surplus and Deficiency Fund as opposed to the Debt Special Improvement District Fund.

Factors Affecting Expenditures

In 2009, \$200,000 of funds available were transferred to the Capital Projects fund to assist in balancing. Each year, \$60,750 is transferred to the General Fund for neighborhood fence program support and fund administration by the Finance Department.

Ending Funds Available

For 2010 through 2015, funds available decrease with the associated charges for fence financing. The only projected revenues are from interest income. Funds available of \$470,000 are restricted for the Fence Replacement Program.

TABOR RESERVE FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Investment Income	\$ 305,333	\$ 239,233	\$ 281,141	\$ 206,012	\$ -
Subtotal Revenues Before Transfers In	\$ 305,333	\$ 239,233	\$ 281,141	\$ 206,012	\$ -
Transfers In (from other funds)	103,121	276,185	-	-	-
Total Sources Before Decrease in Funds Available	\$ 408,454	\$ 515,418	\$ 281,141	\$ 206,012	\$ -
From Decrease in Funds Available	-	-	-	8,647,747	-
Total Sources	\$ 408,454	\$ 515,418	\$ 281,141	\$ 8,853,759	\$ -
Uses of Funds					
Expenditures *					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Expenditures Before Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out (to other funds)	-	-	-	8,853,759	-
Total Uses Before Increase in Funds Available	\$ -	\$ -	\$ -	\$ 8,853,759	\$ -
To Increase Funds Available	408,454	515,418	281,141	-	-
Total Uses	\$ 408,454	\$ 515,418	\$ 281,141	\$ 8,853,759	\$ -

Funds Available					
Beginning Funds Available	\$ 7,723,875	\$ 8,132,329	\$ 8,650,477	\$ 8,647,747	\$ -
Net Changes in Funds Available	408,454	515,418	281,141	(8,647,747)	-
Total Ending Funds (Budgetary Basis)	\$ 8,132,329	\$ 8,647,747	\$ 8,931,618	\$ -	\$ -
Components of Funds Available					
Restricted for TABOR Reserve	\$ 8,132,329	\$ 8,647,747	\$ 8,931,618	\$ -	\$ -

* Expenditures exclude prior year's carryovers, if applicable

TABOR RESERVE FUND

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 515,418	\$ 206,012	\$ -	\$ -	\$ -	\$ -	-
Expenditures - Operating	-	8,853,759	-	-	-	-	-
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 515,418	\$ (8,647,747)	\$ -	\$ -	\$ -	\$ -	-
Beginning Funds Available	\$ 8,132,329	\$ 8,647,747	\$ -	\$ -	\$ -	\$ -	-
Inc/(Dec) in Funds Available	515,418	(8,647,747)	-	-	-	-	-
Ending Funds (Budgetary)	\$ 8,647,747	\$ -	\$ -	\$ -	\$ -	\$ -	-

Fund Purpose

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 (3.0 percent of the adjusted fiscal year's spending limit) 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. In 2010, the remainder of the funds will be transferred to the General Fund due to Government Accounting Standards Board (GASB) rule changes. They will be tracked separately in the General Fund.

Factors Affecting Revenue

The revenues for the TABOR Reserve Fund are derived primarily from interest earnings and transfers from the Policy Reserve Fund to maintain the 3.0 percent reserve requirement. For 2009, a transfer was made from the Emergency Contingency Fund to cover a projected funding shortfall. This transfer will be repaid to the Emergency Contingency Fund from the Policy Reserve Fund in 2010. In 2010, the fund will be closed and the funds available transferred to the General Fund so there will be no revenue in 2011 and beyond.

Factors Affecting Expenditures

There have been no expenditures from the TABOR Reserve Fund. In 2010, the fund will be closed and the funds available transferred to the General Fund.

Ending Funds Available

Funds available is expected to increase through all the years in the fund summary. In 2010, the remainder of the funds will be transferred to the General Fund due to Government Accounting Standards Board (GASB) rule changes. They will be tracked separately in the General Fund.

WASTEWATER FUND

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 6,476,955	\$ 6,979,721	\$ 7,434,958	\$ 7,431,872	\$ 7,694,757
Utility Sales	36,857,643	39,583,378	41,727,990	41,727,990	42,750,000
Development Fees	4,690,530	2,205,932	1,825,185	1,723,845	2,041,558
Investment Income	4,300,273	3,424,319	2,265,844	1,833,431	1,846,151
Other Revenues	(1,321,619)	327,787	319,154	3,348,026	81,297
Proceeds from LT Borrowing	-	304,838	-	-	-
Subtotal Revenues Before Transfers In	\$ 51,003,782	\$ 52,825,975	\$ 53,573,131	\$ 56,065,164	\$ 54,413,763
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 51,003,782	\$ 52,825,975	\$ 53,573,131	\$ 56,065,164	\$ 54,413,763
From Decrease in Funds Available	-	15,003,130	25,796,979	9,988,063	18,758,909
Total Sources	\$ 51,003,782	\$ 67,829,105	\$ 79,370,110	\$ 66,053,227	\$ 73,172,672
Uses of Funds					
Expenditures *					
Personal Services	\$ 9,974,208	\$ 10,530,306	\$ 10,934,764	\$ 10,230,903	\$ 11,132,010
Supplies & Services	21,629,738	22,603,431	25,979,437	24,501,546	23,385,881
Interfund Charges	950,006	804,134	996,329	992,243	842,929
Debt Related	5,645,208	5,858,708	5,826,337	5,829,122	5,837,481
Capital Related	628,500	443,227	302,201	76,125	513,591
Capital Projects (Continuing Appropriations)	1,504,828	27,589,299	35,331,042	24,423,288	31,460,780
Subtotal Expenditures Before Transfers Out	\$ 40,332,488	\$ 67,829,105	\$ 79,370,110	\$ 66,053,227	\$ 73,172,672
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 40,332,488	\$ 67,829,105	\$ 79,370,110	\$ 66,053,227	\$ 73,172,672
To Increase Funds Available	10,671,294	-	-	-	-
Total Uses	\$ 51,003,782	\$ 67,829,105	\$ 79,370,110	\$ 66,053,227	\$ 73,172,672

Funds Available					
Beginning Funds Available	\$ 53,778,244	\$ 64,449,538	\$ 43,217,467	\$ 49,446,408	\$ 39,458,345
Net Changes in Funds Available	10,671,294	(15,003,130)	(25,796,979)	(9,988,063)	(18,758,909)
Total Ending Funds (Budgetary Basis)	\$ 64,449,538	\$ 49,446,408	\$ 17,420,488	\$ 39,458,345	\$ 20,699,436
Components of Funds Available					
Unassigned	64,449,538	49,446,408	17,420,488	39,458,345	20,699,436

* Expenditures exclude prior year's carryovers, if applicable

WASTEWATER FUND

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 52,521,137	\$ 56,065,164	\$ 54,413,763	\$ 61,950,231	\$ 67,062,890	\$ 71,884,751	\$ 77,925,470
Proceeds From Borrowing	\$ 304,838	\$ -	\$ -	\$ 7,000,000	\$ 5,000,000	\$ 21,000,000	\$ -
Expenditures - Operating	40,239,806	41,629,939	41,711,892	45,971,981	48,969,591	49,729,401	50,083,644
Expenditures - Capital	27,589,299	24,423,288	31,460,780	19,247,012	32,663,653	39,602,085	30,742,194
Surplus / (Deficit)	\$ (15,003,130)	\$ (9,988,063)	\$ (18,758,909)	\$ 3,731,238	\$ (9,570,354)	\$ 3,553,265	\$ (2,900,368)
Beginning Funds Available	\$ 64,449,538	\$ 49,446,408	\$ 39,458,345	\$ 20,699,436	\$ 24,430,674	\$ 14,860,320	\$ 18,413,585
Inc/(Dec) in Funds Available	(15,003,130)	(9,988,063)	(18,758,909)	3,731,238	(9,570,354)	3,553,265	(2,900,368)
Ending Funds Available	\$ 49,446,408	\$ 39,458,345	\$ 20,699,436	\$ 24,430,674	\$ 14,860,320	\$ 18,413,585	\$ 15,513,217

Fund Purpose

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

Factors Affecting Revenue

In 2011, revenue is \$1.7 million lower (3.0 percent) than the 2010 projection primarily due to the projected receipt in 2010 of one-time reimbursement funding from Pier Point 7 General Improvement District for capital projects spending. Total revenue for the Wastewater Fund is comprised primarily of utility sales, development fees and other charges for services. Utility sales account for, on average, more than 75 percent of total revenue. Growth in utility sales, projected in the long-term outlook, originates from increased demand due to growth and expected cost increases. 2011 utility sales revenue assumes a rate increase of 4.1 percent for sanitary sewer and no increase for storm drain. Revenue requirements increase in 2011 due to several factors including slight cost of service increases, increased capital for system improvements, one time funding for vehicle, equipment and computer replacement, and projected future increases in debt service. Rate increases after 2011 have not yet been determined or approved by Council. Revenue from development fees, which includes sanitary sewer connection fees and storm drainage development fees, increases in the long-range outlook in accordance with assumptions for increased development activity, long-term capital needs, and estimated fee increases. Additionally, the long-range outlook includes anticipated proceeds from borrowing each year 2012 through 2014 to support anticipated capital projects spending; however, the need to borrow and the amount borrowed will change dependent on a number of factors including the rate of growth, capital needs, revenue requirements, and cost inflation.

Factors Affecting Expenditures

Total expenditures in the Wastewater Fund can differ greatly year to year, primarily as a result of increases in Metro Wastewater charges and varied capital projects spending. Major 2011 capital projects include \$12.3 million for construction of Tollgate Interceptor North; \$5.3 million for Cured in Place Pipe (CIPP) rehabilitation; and \$2.0 million for Upper Piney Creek Stabilization. In 2011, operating expenditures remain relatively flat from the 2010 projection with most of the slight increase resulting from personnel vacancies in 2010 that are fully funded in 2011 and one-time funding for vehicle, equipment and computer replacement. These increases are offset by a decrease in third-party wastewater service charges, due to lower flows and loadings, and savings in interfund charges. In the long-range outlook, increases in operating expenditures are primarily driven by increases in third-party wastewater service charges as discussed in the revenue section; rising costs for supplies and materials; and higher personal services expenses as a result of estimated pay increases and escalating benefit costs.

Ending Funds Available

Despite a small level of planned borrowing in 2012 and 2013, ending funds available will decrease \$34.6 million (69.9 percent) from 2009 to 2013 as the result of a continued spend down of the 2006 revenue bonds and cash on capital projects. By 2015, ending funds available is projected to decrease to \$15.5 million.

WATER FUND SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Utility Sales	\$ 85,963,966	\$ 83,726,738	\$ 96,823,273	\$ 96,983,273	\$ 97,500,095
Development Fees	24,686,118	11,940,082	9,751,035	9,751,610	13,002,350
Charges for Services	724,350	712,329	1,043,576	992,445	976,514
Investment Income	25,068,838	10,459,319	9,552,828	7,202,070	4,796,139
Other Revenues	(143,527)	236,694	181,775	124,271	(175,548)
Proceeds from LT Borrowing	58,620,864	34,064,530	82,682,249	23,432,250	-
Assets Restricted for Debt Service	(3,958,773)	-	-	-	-
Subtotal Revenues Before Transfers In	\$ 190,961,836	\$ 141,139,692	\$ 200,034,736	\$ 138,485,919	\$ 116,099,550
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 190,961,836	\$ 141,139,692	\$ 200,034,736	\$ 138,485,919	\$ 116,099,550
From Decrease in Funds Available	170,933,679	179,187,996	-	-	8,074,494
Total Sources	\$ 361,895,515	\$ 320,327,688	\$ 200,034,736	\$ 138,485,919	\$ 124,174,044
Uses of Funds					
Expenditures *					
Personal Services	\$ 16,523,714	\$ 16,897,247	\$ 19,261,486	\$ 17,917,287	\$ 19,249,461
Supplies & Services	25,104,541	20,287,501	34,361,947	25,540,715	31,881,217
Interfund Charges	1,419,022	1,148,275	1,638,978	1,636,554	1,422,113
Debt Related	84,421,525	41,018,081	44,110,171	54,095,518	41,561,980
Capital Related	1,437,885	763,319	1,596,947	667,275	911,694
Capital Projects (Continuing Appropriations)	232,988,828	240,213,265	87,738,045	10,103,569	29,147,579
Subtotal Expenditures Before Transfers Out	\$ 361,895,515	\$ 320,327,688	\$ 188,707,574	\$ 109,960,918	\$ 124,174,044
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 361,895,515	\$ 320,327,688	\$ 188,707,574	\$ 109,960,918	\$ 124,174,044
To Increase Funds Available	-	-	11,327,162	28,525,001	-
Total Uses	\$ 361,895,515	\$ 320,327,688	\$ 200,034,736	\$ 138,485,919	\$ 124,174,044

Funds Available					
Beginning Funds Available	\$ 365,774,144	\$ 194,840,465	\$ 3,416,673	\$ 15,652,469	\$ 44,177,470
Net Changes in Funds Available	(170,933,679)	(179,187,996)	11,327,162	28,525,001	(8,074,494)
Total Ending Funds (Budgetary Basis)	\$ 194,840,465	\$ 15,652,469	\$ 14,743,835	\$ 44,177,470	\$ 36,102,976
Components of Funds Available**					
Unassigned	194,840,465	15,652,469	14,743,835	44,177,470	36,102,976

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

WATER FUND

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues- Operating	\$ 107,075,162	\$ 115,053,669	\$ 116,099,550	\$ 119,207,240	\$ 129,867,546	\$ 135,963,924	\$ 141,765,600
Proceeds From Borrowing	34,064,530	23,432,250	-	-	55,000,000	-	-
Expenditures - Operating	80,114,423	99,857,349	95,026,465	94,640,535	97,726,032	101,733,572	99,374,641
Expenditures - Capital	240,213,265	10,103,569	29,147,579	52,901,388	51,425,429	60,832,233	44,667,089
Surplus / (Deficit)	\$ (179,187,996)	\$ 28,525,001	\$ (8,074,494)	\$ (28,334,683)	\$ 35,716,085	\$ (26,601,881)	\$ (2,276,130)
Beginning Funds Available	\$ 194,840,465	\$ 15,652,469	\$ 44,177,470	\$ 36,102,976	\$ 7,768,293	\$ 43,484,378	\$ 16,882,497
Inc/(Dec) in Funds Available	(179,187,996)	28,525,001	(8,074,494)	(28,334,683)	35,716,085	(26,601,881)	(2,276,130)
Ending Funds (Budgetary)	\$ 15,652,469	\$ 44,177,470	\$ 36,102,976	\$ 7,768,293	\$ 43,484,378	\$ 16,882,497	\$ 14,606,367

Fund Purpose

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 purification facilities and distribution system.

Factors Affecting Revenue

Revenue for the Water Fund is comprised primarily of utility sales, development fees and investment income. Utility sales revenue accounts for, on average, more than 70 percent of revenue, excluding proceeds from borrowing and assets restricted for debt service. Growth in utility sales, projected in the long-term outlook, originates from increased demand due to growth and planned rate increases. No rate increases are assumed for 2011. Rate increases after 2011 have not yet been finalized or approved by Council. Anticipated borrowings in 2010 were \$59.2 million lower than originally budgeted primarily as capital project savings obviated the need to borrow. A spend down of the 2007 Water Revenue bond proceeds, coupled with a lower interest rate environment, has caused a decline in 2010 projected investment income of \$3.3 million (31.1 percent) compared to 2009. The decline continues in 2011 with a decrease in investment income of \$2.4 million (33.4 percent) as fund balance is used to fund capital projects. A slowdown in development activity resulted in a decline in development fee revenue from 2008 to 2010; however, a mild recovery in development activity is projected beginning in 2011 and it is anticipated that development fees will increase \$3.3 million (33.3 percent). A slow recovery is projected to continue with conservative increases in development fees assumed in the future outlook through 2015. Potential proceeds from borrowing have been included in 2013; however, the need to borrow and the amount borrowed will change dependent on a number of factors including the rate of growth, capital needs, revenue requirements, and cost inflation. The department will utilize borrowing options, including a short-term line of credit and/or long-term debt, to finance capital projects, while maintaining coverage ratios and keeping water rates at an affordable level.

Factors Affecting Expenditures

Total expenditures in the Water Fund vary year to year, largely due to capital projects spending. The Prairie Waters Project (PWP) is responsible for the majority of capital spending in 2008 and 2009. In 2010, operating expenditures are projected to increase \$19.7 million (24.6 percent). The increase is primarily in supplies and services (\$5.3 million) as the result of testing PWP and in debt related costs (\$13.1 million) due to debt service payment restructuring. Operating expenditures in 2011 include the cost of operating the Prairie Waters Project, including the Peter D. Binney Water Purification Facility. Despite total costs of approximately \$6.2 million to operate the Prairie Waters Project in 2011, operating expenditures are projected to decrease \$4.8 million in 2011 from the 2010 projection, primarily as a result of a reduction in costs for short term water leases/temp storage, legal expenses, and debt service. In the long-range outlook, operating expenditures are expected to increase; cost drivers include rising utility costs, increases in supplies and materials such as treatment chemicals; and higher personal services expenses as a result of assumed pay increases and escalating benefit costs. Capital expenditures in the Water Fund will decrease as the Prairie Waters Project is completed. Major capital projects in the five-year capital plan include Future Water Rights Acquisition (\$38.7 million), Lower South Platte Storage (\$29.6 million), Line Replacement (\$28.0 million), Homestake projects (\$26.1 million), and Rampart Water Line and Tower/Tunnel (\$24.6 million).

Ending Funds Available

Ending funds available in the Water Fund depends a great deal on the level of capital projects spending. In addition, proceeds from borrowing will increase funds available as funds are received in advance of capital spending. In 2010, ending funds available is projected to increase as the result of expenditure savings and the receipt of \$23.4 million in reimbursement loan proceeds from the Colorado Water Conservation Board (CWCB). Funds available will decrease 2011-2012 as the result of capital projects spending. Potential borrowing will increase the fund available in 2013 and spending of these proceeds on capital projects will decrease the funds available in 2014 and 2015.





DEPARTMENT BUDGETS



2011 Department Budgets Overview

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

- A summary of programs including all funding sources and brief description of services;
- A department summary of FTE and expenditures;
- A list of Council goals directly supported;
- A budget summary for each major type of expenditure;
- A budget narrative of factors influencing the department's budget;
- A summary of operating budget amendment requests;
- An operating expenditure summary for each fund in the department;
- A staffing summary for each fund in the department;
- A program description with expenditure, staffing and performance measure summaries for each program in the department. Inactive programs are not displayed.

Data for the years 2008 through 2011 are presented for the operating budget. The 2008 through 2009 data represent actual expenditures reconciled to the City's Comprehensive Annual Financial Report with minor variances due to rounding. The 2010 budget included a City wide reorganization; as a result some functions were moved from one department to another. Of those functions that moved, the program is no longer presented with the 2008 and 2009 actual expenditures in the program section of the prior department and in the case of Development Services, the department is no longer shown in this section.

The 2010 original data represents the original adopted budget that was adopted by City Council in the Fall of 2009, with the career service employee compensation increases and two furlough days for all employees spread from Non-Departmental into the departmental budgets. The 2010 projection data represents a projection of year-end expenditures. The 2011 numbers represent the adopted budget.



Aurora Water

PROGRAM SUMMARY

Administration

\$455,741 3 FTE

*Provide executive management direction and control for Aurora Water

Business Services

\$1,126,866 9 FTE

*Provide financial support for Aurora Water operations and capital improvement program

Customer Billing

\$2,360,317 18 FTE

*Provide customers with billing, collections, and payment processing

Customer Service

\$3,475,454 31 FTE

*Provide accurate meter reading and service response for customers

Debt Service

\$47,397,281 0 FTE

*Fund debt service payments for the Water and Wastewater Funds

Engineering Services

\$3,437,698 35 FTE

*Provide engineering review, utility infrastructure planning, and manage the capital improvement program for water and wastewater

Operations Management

\$1,427,683 11 FTE

*Responsible for the direction, coordination, and planning functions of operations

Public Information and Water Conservation

\$2,331,892 14 FTE

*Provide water information and conservation services to the public

Pumping Stations

\$4,493,769 19 FTE

*Provide operation and maintenance of pumping stations and storage facilities

Quality Control

\$1,240,497 9.5 FTE

*Demonstrate ongoing compliance with applicable federal, state, and local standards

Sanitary Collection

\$3,609,732 35.5 FTE

*Provide maintenance of the wastewater collection system

Sanitary Treatment

\$1,245,993 7 FTE

*Provide sewage treatment services for Aurora residents and businesses

Storm Drainage

\$4,485,133 29.5 FTE

*Maintenance of drainage ways, storm sewers, curb inlets, and storm water ponds

Technical Operations

\$2,272,947 23 FTE

*Provide technical and application support for the Water Department

Transfers and Other Requirements

\$22,127,628 0 FTE

*Provide department wide funding not related to any specific program

Water Purification

\$8,742,249 47 FTE

*Provide treated water that meets or exceeds regulatory requirements

Water Resources

\$11,332,682 32 FTE

*Manage the acquisition and use of the City's water supplies and permitting issues

Water Services

\$1,969,501 24 FTE

*Provide warehouse services, vehicle and equipment management, cross connection control, and wet utility locates for Aurora Water

Aurora Water

Water Supply

\$2,626,461 12.5 FTE

*Provide for the delivery of raw water to the treatment plants

Water Transmission and Distribution

\$6,761,132 62 FTE

*Provide reliable delivery of potable water at a sufficient pressure

DEPARTMENT SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
REGULAR - FTE	415.00	426.00	423.00	423.00	422.00
EXPENDITURES	162,119,569	117,030,401	140,493,737	136,987,288	132,920,656

Aurora Water

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.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Provide an excellent water management and utility system.

*Ensure that Aurora is a fiscally strong and financially well-managed city.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Regular - FTE	415.00	426.00	423.00	423.00	422.00
Personal Services	26,497,922	27,427,575	30,181,390	28,148,190	30,313,770
Supplies and Services	41,119,501	39,567,082	55,841,384	45,542,261	51,517,098
Interfund Charges	2,369,028	1,952,409	2,635,307	2,628,797	2,265,042
Debt Related	90,066,733	46,876,789	49,936,508	59,924,640	47,399,461
Capital Related	2,066,385	1,206,546	1,899,148	743,400	1,425,285
Expenditures Total	\$162,119,569	\$117,030,401	\$140,493,737	\$136,987,288	\$132,920,656

DEPARTMENT NARRATIVE

The 2011 operating budget (Water and Wastewater combined) is reduced by \$7.6 million (\$5.2 million Water and \$2.4 million Wastewater) compared to the 2010 original budget. The balance of short term water lease and temporary storage funding (\$3.3 million), added in 2003 to drought-harden the system during design and construction of the Prairie Waters Project, has been reduced to zero. In addition, the amount paid to Metro Wastewater for sanitary sewer service has been reduced by \$2.1 million in 2011 despite a 9 percent rate increase from Metro, due in part to a redistribution of treatment costs, resulting in a net savings for 2011. In a continued effort to manage operating expenses in 2011 without impacting services, the department has reduced other operating costs, including professional services and outside legal services, and eliminated one position. Staff will perform work previously done by consultants and work with the City Attorney's Office to reduce legal costs.

Designed to provide a sustainable, reliable supply of high quality water to the City of Aurora, the Prairie Waters Project (PWP) will come online in 2011 with the ability to initially provide 10,000 acre feet of additional supply. PWP includes approximately 34 miles of pipeline, a series of wells and pump stations, and the new Peter D. Binney Water Purification Facility. No new personnel are being added in 2011 to staff Prairie Waters. As opposed to funding new positions for PWP, seven funded, vacant positions are converted as part of the 2011 budget development process. These positions are primarily for operation of the new purification facility. The 2011 budget includes approximately \$6 million in funding for PWP operating costs including utilities, repair and maintenance, water treatment chemicals, residuals handling, and one-time capital costs.

Budget related issues facing Aurora Water include the cost of growing regulatory mandates, addressing significant workload to bring the Prairie Waters Project system on-line in 2011, and controlling operational costs. The department will continue to address these and other short and long term budget related issues in a strategic manner.

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
7.0 FTE Conversions: Prairie Waters Project (PWP)	-2.00	-95,243	2.00	80,941	0.00	-14,302
Programs affected: Business Services, Engineering Services, Customer Billing, Public Information and Water Conservation, Pumping Stations, Sanitary Collection, Water Transmission and Distribution, Water Purification Aurora Water requests to convert 7.0 funded, vacant FTE to positions for the Prairie Waters Project (PWP). These positions include: 1.0 PWP Human Machine Interface (HMI) Technician; 1.0 PWP Water Maintenance Mechanic; 2.0 PWP Flow Control Center Technicians; and 3.0 PWP Water Maintenance Workers.						
Computer Replacement	0.00	5,790	0.00	20,218	0.00	26,008
Programs affected: Technical Operations, Transfers and Other Requirements Allocate funds to replace obsolete computers to prevent the department from falling further behind recommended replacement cycles.						
Fleet and Equipment Replacement	0.00	211,000	0.00	152,000	0.00	363,000
Programs affected: Customer Service, Public Information and Water Conservation, Pumping Stations, Sanitary Collection, Storm Drainage, Water Resources, Water Services, Water Transmission and Distribution Allocate funds to replace equipment and fleet at the end of their useful life to catch up with the department's replacement cycle.						
Griswold Filter Media Replacement	0.00	0	0.00	100,000	0.00	100,000
Program affected: Water Purification This amendment is for the first phase of filter media replacement at the Griswold Water Purification Facility. Analysis performed in 2010 shows the anthracite media in the filters has begun to break down due to normal operation and will need to be replaced. This program will replace two filters per year for seven years with a ten year hiatus between replacement programs. Each year of the program two filters will be taken out of service and have the media replaced, along with the associated clamps and tubing in the filter box.						

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
Initial Distribution System Evaluation Study	0.00	0	0.00	60,000	0.00	60,000
Program affected: Quality Control One-time funding to recalibrate the water distribution model when a new source, South Platte, is introduced into the water system. This is a regulatory requirement of the Disinfection By Product Initial Distribution System Evaluation (DBP IDSE) Stage 2 Rule. This will determine IDSE 2 samples sites. A consultant will need to be hired in order to do this modeling.						
New Pump Station Operating Costs	0.00	2,831	0.00	457,806	0.00	460,637
Program affected: Pumping Stations Amendment provides full-year funding for utilities to operate Prairie Waters Project (PWP) pump stations (\$447,806) and Cherry Creek Lift Station #15 (\$1,331), and ongoing repair and maintenance of HVAC and generators after warranties expire (\$11,500). Partial-year utility funding was requested for the PWP pump stations in 2010. Utility costs, primarily electricity, for the pump stations will increase in 2011 as the Prairie Waters Project system operates in production/warranty mode.						
North Campus Operating Costs	0.00	0	0.00	110,000	0.00	110,000
Program affected: Water Supply Amendment provides additional funding for electricity to operate North Campus facilities and well field (\$85,000) and ongoing funding for downhole well maintenance to pull/clean equipment and screens (\$25,000). Electrical costs for the North Campus wells, operating at partial capacity since 2009, will increase when the Peter D. Binney Water Purification Facility comes on-line and the Prairie Waters Project system is operating in production/warranty mode.						

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
Prairie Waters Project (PWP) Start Up Costs - Capital	0.00	0	0.00	66,500	0.00	66,500
Program affected: Water Purification This amendment will fund the one-time purchase of a Bobcat Skid Steer (\$39,000) and 4x4 pickup truck with plow (\$25,000) for the Peter D. Binney Water Purification Facility. Bobcat Skid Steer will be used to plow snow in tight access areas, sweep roads, and light forklift duty. The Bobcat Skid Steer will also be used to maintain facility grounds, debris removal, and general plant maintenance. Purchase of the 4x4 pickup truck was deferred in 2010 and will be used for facility maintenance, parts and supplies acquisition, and maintenance activities. Amendment includes ongoing funding for fuel and vehicle maintenance (\$2,500).						
Prairie Waters Project (PWP) Start Up Costs - Operating	0.00	0	0.00	1,130,791	0.00	1,130,791
Program affected: Water Purification This amendment will fund operating supplies and services needed for start up of the Peter D. Binney Water Purification Facility. Amendment includes water treatment chemicals (\$834,520); residuals handling to remove sludge from lagoons and haul to approved disposal site (\$120,000); routine maintenance required on facilities and buildings after warranties expire in August 2011 (\$20,000); repair and maintenance of equipment to ensure operation of the treatment processes (\$75,000); and technical services to maintain specialized equipment (\$81,271).						
Residuals Stock Pile Removal	0.00	0	0.00	104,000	0.00	104,000
Program affected: Water Purification One-time funding for the removal of water treatment backwash residuals currently stockpiled on site. Griswold and Wemlinger Water Purification Facilities use dual media filters to remove suspended solids from the raw water. Suspended solids captured within the media are removed by backwashing the filter media. Solids removed from the media are sent to a backwash lagoon where they settle out. Solids must be tested and receive State approval prior to disposal. To avoid future impacts due to regulatory changes, the current stockpile, which has been tested and approved for disposal, needs to be removed and disposed.						

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
Technical Adjustment- Offset to Reduction in Legal Expense in City Attorney	0.00	0	0.00	750,000	0.00	750,000
Program affected: Transfers and Other Requirements Technical adjustment (under Aurora Water department budget) to offset the reduction (\$750,000) in legal fees expensed under the City Attorney's Office and then posted to the appropriate capital project. This offsetting entry is an accounting adjustment needed to zero out the operating budget impact under the Water Fund as legal fees are included in Capital Improvement Program funding.						
Wemlinger Kilovolt Ampere (KVA) Transformer Replacement	0.00	0	0.00	100,000	0.00	100,000
Program affected: Water Purification One-time funding for the purchase and installation of a 2000 KVA transformer at the Wemlinger Water Purification Facility. The Wemlinger facility has three transformers, two of which are original equipment installed when the facility was commissioned. The transformer to be replaced is showing signs of reaching the end of its useful life. The transformer takes 13,200 volt power and steps it down to run the large zone 4 and zone 5 pumps. The transformer is necessary to power the pumps.						
New Appropriation Total	-2.00	124,378	2.00	3,132,256	0.00	3,256,634
<i>Budget Cut</i>						
Eliminate 1.0 FTE Vacant Senior Computer Technician	-0.50	-29,224	-0.50	-29,242	-1.00	-58,466
Program affected: Technical Operations In an effort to reduce operating expenses, 1.0 FTE vacant Senior Computer Technician will be eliminated. Duties performed by the position have been delegated to existing staff.						
Green Office Initiative: Reduce In-House Print Costs	0.00	-71,730	0.00	-6,297	0.00	-78,027
Program affected: Transfers and Other Requirements As part of the City's Green Office Initiative, the Print Shop will be centralized under the General Fund. Non General Fund departments will be assessed a flat, annual in-house Print Shop usage fee. This amendment represents budgeted savings in internal print costs now that there is a flat fee.						

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>Budget Cut</i>						
Reduce 2nd & Sable Building Rent	0.00	-53,214	0.00	-333,496	0.00	-386,710
Program affected: Transfers and Other Requirements Reduce 2011 funding for the operating lease at 2nd & Sable. Space in the building occupied by Engineering Services staff and Prairie Waters Project contract employees will be vacated at the end of the lease (August 31, 2011).						
Reduce Metro Wastewater Charges for Service	0.00	-2,117,621	0.00	0	0.00	-2,117,621
Program affected: Transfers and Other Requirements Reduce Aurora's 2011 annual charges for service payment to Metro Wastewater by \$2.1 million based on adjustments/estimates of Aurora's 2009-2011 flows and loadings by Metro. 2011 annual charges for service payments will be approved by Metro's Board in August.						
Reduce Outside Legal Services	0.00	0	0.00	-500,000	0.00	-500,000
Program affected: Water Resources Outside legal services employed by Aurora Water for water adjudications and water cases will be reduced by \$500,000.						
Reduce Professional Services	0.00	0	0.00	-650,000	0.00	-650,000
Programs affected: Business Services, Water Resources In an effort to reduce operating expenses, funding for professional services will be reduced by \$650,000. Financial analysis and financial planning studies will be reduced by \$150,000. Business Services staff will perform some analytical work previously done by financial consultants. Water resources engineering studies will be reduced by \$500,000. Water Resources engineering staff will perform work previously done by engineering consultants.						
Reduce Short Term Water Leases and Temporary Storage	0.00	0	0.00	-3,322,250	0.00	-3,322,250
Program affected: Transfers and Other Requirements Reduce to zero the balance of funding added in 2003 for the lease of short term water and temporary storage to drought-harden the system during design and construction of the Prairie Waters Project.						

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>Budget Cut</i>						
Reduce Temporary Salary	0.00	0	0.00	-143,445	0.00	-143,445
Program affected: Engineering Services Eliminate funding for a contract Land Acquisition Manager added in 2008 under Engineering Services (operating) to assist in real property acquisition. Position is funded under capital projects.						
Budget Cut Total	-0.50	-2,271,789	-0.50	-4,984,730	-1.00	-7,256,519
Amendment Request Total	-2.50	-2,147,411	1.50	-1,852,474	-1.00	-3,999,885

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Wastewater Fund	38,827,664	40,239,835	44,032,205	41,629,939	41,686,163
Water Fund	123,291,905	76,790,566	96,461,532	95,357,349	91,234,493
Expenditures Total	\$162,119,569	\$117,030,401	\$140,493,737	\$136,987,288	\$132,920,656

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Wastewater Fund	152.70	158.34	155.09	155.09	152.59
Water Fund	262.30	267.66	267.91	267.91	269.41
Staffing Total	415.00	426.00	423.00	423.00	422.00

PROGRAM DETAIL

Administration

Net Cost: \$455,741

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

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Wastewater Fund	163,539	170,063	243,287	225,376	231,414
Water Fund	165,885	167,197	244,654	224,419	224,327
Expenditures Total	\$329,424	\$337,260	\$487,941	\$449,795	\$455,741

Aurora Water

PROGRAM DETAIL

Administration

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>STAFFING SUMMARY</u>					
Wastewater Fund	1.50	1.50	1.50	1.50	1.50
Water Fund	1.50	1.50	1.50	1.50	1.50
Staffing Total	3.00	3.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percent of department's total operating expenditures	0.20%	0.29%	0.35%	0.33%	0.34%
Total capital improvement program budget directed	\$234.5 M	\$267.8 M	\$123.1 M	\$34.5 M	\$60.6 M

Business Services

Net Cost: \$1,126,866

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

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Wastewater Fund	730,458	622,042	624,115	479,849	553,278
Water Fund	730,509	736,831	820,602	533,244	573,588
Expenditures Total	\$1,460,967	\$1,358,873	\$1,444,717	\$1,013,093	\$1,126,866
<u>STAFFING SUMMARY</u>					
Wastewater Fund	6.50	5.50	4.50	4.50	4.50
Water Fund	6.50	5.50	4.50	4.50	4.50
Staffing Total	13.00	11.00	9.00	9.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Total of bond proceeds disbursed for capital improvement program spending	\$189.4 M	\$201.7 M	\$121.4 M	\$74.8 M	0
Total operating and capital spending dollars serviced	\$396.6 M	\$388.2 M	\$268.1 M	\$171.5 M	\$197.3 M

Aurora Water

PROGRAM DETAIL

Customer Billing

Net Cost: \$2,343,517

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.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Wastewater Fund	897,581	996,537	1,166,067	1,289,270	1,178,839
Water Fund	945,791	1,043,156	1,165,951	1,264,678	1,181,478
Expenditures Total	\$1,843,372	\$2,039,693	\$2,332,018	\$2,553,948	\$2,360,317
<u>STAFFING SUMMARY</u>					
Wastewater Fund	8.50	9.00	9.50	9.50	9.00
Water Fund	8.50	9.00	9.50	9.50	9.00
Staffing Total	17.00	18.00	19.00	19.00	18.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of customer calls/interactive voice response inquiries	354,167	405,083	399,376	435,381	436,818
Number of payments processed (all payment methods)	823,048	829,949	836,908	829,648	832,387

Customer Service

Net Cost: \$3,475,454

Provide accurate meter reading, using both radio and manual technology; respond to inquiries and complaints; perform customer service in the field; maintain an effective maintenance and repair program for water services; and schedule all of the Operation Service Center (OSC) call requests.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Water Fund	2,757,257	2,721,334	3,399,172	3,254,344	3,475,454
Expenditures Total	\$2,757,257	\$2,721,334	\$3,399,172	\$3,254,344	\$3,475,454
<u>STAFFING SUMMARY</u>					
Water Fund	31.00	31.00	31.00	31.00	31.00
Staffing Total	31.00	31.00	31.00	31.00	31.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of meter reads, service calls, OSC calls and meter maintenance	987,503	987,828	996,980	988,968	990,120

Aurora Water

PROGRAM DETAIL

Debt Service

Net Cost: \$47,397,281

Fund debt service payments for the Water and Wastewater Funds.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Wastewater Fund	5,875,337	5,858,708	5,826,337	5,829,122	5,837,481
Water Fund	83,149,466	43,290,507	44,107,991	54,093,018	41,559,800
Expenditures Total	\$89,024,803	\$49,149,215	\$49,934,328	\$59,922,140	\$47,397,281

<u>PERFORMANCE MEASURE SUMMARY</u>					
Dollars of outstanding Wastewater indebtedness	\$68.8 M	\$66.1 M	\$62.1 M	\$63.2 M	\$60.3 M
Dollars of outstanding Water indebtedness	\$682.4 M	\$705.2 M	\$773.0 M	\$717.2 M	\$703.0 M

Engineering Services

Net Cost: \$3,437,172

Provide engineering review and utility infrastructure planning of the City's utility systems, wet utilities field and erosion control inspections, and process new tap applications. Manage the capital improvement program for water and wastewater. Deliver water and wastewater infrastructure on schedule and within established financial limits. Program includes project delivery, construction management, process/cost controls, and technology implementation/support.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Wastewater Fund	1,464,679	1,439,780	1,576,132	1,334,988	1,557,506
Water Fund	2,096,967	1,659,568	2,161,815	1,720,243	1,880,192
Expenditures Total	\$3,561,646	\$3,099,348	\$3,737,947	\$3,055,231	\$3,437,698

<u>STAFFING SUMMARY</u>					
Wastewater Fund	21.25	18.00	16.50	16.50	16.00
Water Fund	22.75	22.00	20.50	20.50	19.00
Staffing Total	44.00	40.00	37.00	37.00	35.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Total capital improvement project budget directly managed	\$29.9M	\$14.3M	\$49.6M	\$32.0M	\$45.0M

Aurora Water

PROGRAM DETAIL

Operations Management

Net Cost: \$1,427,683

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

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Wastewater Fund	552,560	645,793	719,656	677,128	715,558
Water Fund	716,037	671,675	713,664	691,699	712,125
Expenditures Total	\$1,268,597	\$1,317,468	\$1,433,320	\$1,368,827	\$1,427,683
<u>STAFFING SUMMARY</u>					
Wastewater Fund	4.95	5.50	5.50	5.50	5.50
Water Fund	6.05	5.50	5.50	5.50	5.50
Staffing Total	11.00	11.00	11.00	11.00	11.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percent of department's total operating expenditures	0.78%	1.13%	1.02%	1.00%	1.07%

Public Information and Water Conservation

Net Cost: \$2,281,025

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

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Water Fund	2,405,453	2,064,825	2,450,316	2,206,667	2,331,892
Expenditures Total	\$2,405,453	\$2,064,825	\$2,450,316	\$2,206,667	\$2,331,892
<u>STAFFING SUMMARY</u>					
Water Fund	17.00	15.00	15.00	15.00	14.00
Staffing Total	17.00	15.00	15.00	15.00	14.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Dollars of conservation related rebates awarded	\$685,591	\$443,982	\$500,000	\$500,000	\$500,632
Number of conservation education and awareness programs offered	255	180	280	229	247
Number of indoor water audits	464	467	500	739	958

Aurora Water

PROGRAM DETAIL

Pumping Stations

Net Cost: \$4,493,769

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.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Wastewater Fund	921,457	916,265	1,359,654	1,250,376	1,371,671
Water Fund	1,803,961	1,607,053	2,608,391	2,450,961	3,122,098
Expenditures Total	\$2,725,418	\$2,523,318	\$3,968,045	\$3,701,337	\$4,493,769
<u>STAFFING SUMMARY</u>					
Wastewater Fund	8.50	9.00	9.00	9.00	9.50
Water Fund	8.50	9.00	9.00	9.00	9.50
Staffing Total	17.00	18.00	18.00	18.00	19.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Millions of gallons pumped	19,185	15,425	20,041	20,638	33,994

Quality Control

Net Cost: \$1,240,497

Provide data, records, and reports to assure 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.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Wastewater Fund	293,798	253,646	277,957	256,660	277,102
Water Fund	815,126	740,190	992,405	998,133	963,395
Expenditures Total	\$1,108,924	\$993,836	\$1,270,362	\$1,254,793	\$1,240,497
<u>STAFFING SUMMARY</u>					
Wastewater Fund	2.50	2.50	2.25	2.25	2.25
Water Fund	8.00	8.00	7.25	7.25	7.25
Staffing Total	10.50	10.50	9.50	9.50	9.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Quality control tests performed	59,125	65,519	85,500	85,500	85,500

Aurora Water

PROGRAM DETAIL

Sanitary Collection

Net Cost: \$3,609,732

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

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Wastewater Fund	2,899,731	3,454,564	3,626,660	3,387,774	3,609,732
Expenditures Total	\$2,899,731	\$3,454,564	\$3,626,660	\$3,387,774	\$3,609,732
<u>STAFFING SUMMARY</u>					
Wastewater Fund	36.50	36.50	36.50	35.50	35.50
Staffing Total	36.50	36.50	36.50	35.50	35.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Miles of sanitary sewer maintained (CCTV/cleaning)	826	929	985	985	985

Sanitary Treatment

Net Cost: \$1,245,993

Provide sewage treatment services for Aurora residents and businesses.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Wastewater Fund	1,284,236	1,379,189	1,354,681	1,398,069	1,245,993
Expenditures Total	\$1,284,236	\$1,379,189	\$1,354,681	\$1,398,069	\$1,245,993
<u>STAFFING SUMMARY</u>					
Wastewater Fund	9.00	9.00	7.00	8.00	7.00
Staffing Total	9.00	9.00	7.00	8.00	7.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Effluent treated (millions of gallons)	1,425	1,668	1,425	1,700	1,700

Storm Drainage

Net Cost: \$4,485,133

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

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Wastewater Fund	3,317,814	3,245,728	4,691,603	4,343,009	4,485,133
Expenditures Total	\$3,317,814	\$3,245,728	\$4,691,603	\$4,343,009	\$4,485,133

Aurora Water

PROGRAM DETAIL

Storm Drainage

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>STAFFING SUMMARY</u>					
Wastewater Fund	28.50	30.50	30.50	30.50	29.50
Staffing Total	28.50	30.50	30.50	30.50	29.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Miles of storm water conveyance system maintained (channels/pipes)	227	267	268	268	268

Technical Operations

Net Cost: \$2,272,947

Provide skilled technical and mechanical support for process control systems associated with the City's water system including Water Supply and Treatment, Water Transmission and Distribution, Wastewater Collection, Treatment and Reuse, and Storm Drainage. Also, provide technical support for the geographical information system, maintenance management and asset management systems for Aurora Water.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Wastewater Fund	898,275	1,073,228	1,111,487	1,063,839	1,136,144
Water Fund	902,098	1,075,782	1,112,130	1,065,882	1,136,803
Expenditures Total	\$1,800,373	\$2,149,010	\$2,223,617	\$2,129,721	\$2,272,947
<u>STAFFING SUMMARY</u>					
Wastewater Fund	10.00	10.50	11.50	11.50	11.50
Water Fund	10.00	10.50	11.50	11.50	11.50
Staffing Total	20.00	21.00	23.00	23.00	23.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Service calls, repairs, preventive maintenance, and assistance activity	37,609	37,489	45,527	39,008	40,456

Transfers and Other Requirements

Net Cost: \$5,697,460

Provide department-wide funding not related to any specific Aurora Water program. Major items include the administration fee paid to the General Fund, short-term water leases, temporary storage, risk charges, and Metro Wastewater charge for services.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Wastewater Fund	17,780,220	18,559,623	19,243,544	18,070,718	17,360,960
Water Fund	5,501,456	520,273	7,525,480	2,751,598	4,766,668
Expenditures Total	\$23,281,676	\$19,079,896	\$26,769,024	\$20,822,316	\$22,127,628

Aurora Water

PROGRAM DETAIL

Water Purification

Net Cost: \$8,742,249

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

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Water Fund	4,777,720	4,481,948	7,384,814	6,953,973	8,742,249
Expenditures Total	\$4,777,720	\$4,481,948	\$7,384,814	\$6,953,973	\$8,742,249
<u>STAFFING SUMMARY</u>					
Water Fund	33.00	41.00	43.00	43.00	47.00
Staffing Total	33.00	41.00	43.00	43.00	47.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Millions of gallons of water treated	16,760	14,749	16,760	16,760	16,760

Water Resources

Net Cost: \$11,332,682

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; protect the City's water rights portfolio; manage water quality, environmental compliance, and permitting issues associated with water supply activities and wastewater/storm water controls.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Wastewater Fund	818,041	699,064	1,251,242	1,064,290	1,161,209
Water Fund	7,843,571	8,247,444	11,383,050	8,294,846	10,171,473
Expenditures Total	\$8,661,612	\$8,946,508	\$12,634,292	\$9,359,136	\$11,332,682
<u>STAFFING SUMMARY</u>					
Wastewater Fund	3.00	8.84	8.84	8.84	8.84
Water Fund	25.00	24.16	24.16	24.16	23.16
Staffing Total	28.00	33.00	33.00	33.00	32.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Gross annual yield (in acre-feet) of raw water supply sources	91,466	74,802	93,000	85,000	81,000
Number of permits and storm water inspections	1,250	368	1,000	900	1,100
Water quality management work groups and outreach events	120	120	120	150	140

Aurora Water

PROGRAM DETAIL

Water Services

Net Cost: \$1,969,501

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

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Wastewater Fund	929,938	925,605	959,783	959,471	964,143
Water Fund	1,022,521	989,021	1,000,968	1,003,436	1,005,358
Expenditures Total	\$1,952,459	\$1,914,626	\$1,960,751	\$1,962,907	\$1,969,501

<u>STAFFING SUMMARY</u>					
Wastewater Fund	12.00	12.00	12.00	12.00	12.00
Water Fund	12.00	12.00	12.00	12.00	12.00
Staffing Total	24.00	24.00	24.00	24.00	24.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
New pipeline test, locate, or internal service requests	30,736	31,618	31,695	29,970	30,870

Water Supply

Net Cost: \$2,626,461

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.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Water Fund	1,532,142	1,336,881	2,679,743	1,843,548	2,626,461
Expenditures Total	\$1,532,142	\$1,336,881	\$2,679,743	\$1,843,548	\$2,626,461

<u>STAFFING SUMMARY</u>					
Water Fund	12.50	12.50	12.50	12.50	12.50
Staffing Total	12.50	12.50	12.50	12.50	12.50

<u>PERFORMANCE MEASURE SUMMARY</u>					
Raw water delivered (millions of gallons)	16,760	14,749	16,760	16,760	16,760

Aurora Water

PROGRAM DETAIL

Water Transmission and Distribution

Net Cost: \$6,761,132

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. Water Transmission and Distribution is also tasked with the maintenance and repair of all raw water, reuse, well and wastewater force main infrastructure.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Water Fund	6,125,945	5,436,881	6,710,386	6,006,660	6,761,132
Expenditures Total	\$6,125,945	\$5,436,881	\$6,710,386	\$6,006,660	\$6,761,132
<u>STAFFING SUMMARY</u>					
Water Fund	60.00	61.00	61.00	61.00	62.00
Staffing Total	60.00	61.00	61.00	61.00	62.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Miles of potable, raw, reuse, well & wastewater force main infrastructure operated and maintained	1,595	1,598	1,649	1,649	1,662



City Attorney

PROGRAM SUMMARY

Civil Division

\$6,921,958 25 FTE

*Provide legal counsel to City offices
and City Council

Criminal Prosecution

\$1,851,867 24 FTE

*Prosecute City ordinance violations
*Address any appellate work
stemming from an action

DEPARTMENT SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
REGULAR - FTE	52.00	50.00	49.00	49.00	49.00
EXPENDITURES	10,488,680	8,185,521	9,510,311	9,510,311	8,773,825

City Attorney

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.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

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

*Ensure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Regular - FTE	52.00	50.00	49.00	49.00	49.00
Personal Services	4,592,572	4,607,634	4,648,010	4,673,997	4,607,239
Supplies and Services	5,863,840	3,553,411	4,829,254	4,803,267	4,045,804
Interfund Charges	32,268	24,476	33,047	33,047	120,782
Expenditures Total	\$10,488,680	\$8,185,521	\$9,510,311	\$9,510,311	\$8,773,825

DEPARTMENT NARRATIVE

The 2011 budget for the City Attorney's Office is significantly lower than in 2010, primarily due to a reduction in the use of outside legal services for Aurora Water. In addition, the City Attorney's Office is participating in citywide expenditure reductions including the Green Office Initiative and personnel cost reductions such as furloughs.

The Criminal Prosecution division has seen the number of summonses remain constant over the last few years while simultaneously reducing the number of employees. In fact, for 2011 the division expects to handle approximately 7% more summonses per employee than 3 years ago. The division will continue to look for ways to improve efficiency while ensuring that violations of the municipal ordinances and regulations are duly prosecuted.

The Civil division's workload remains high, particularly given the complex nature of litigation and legal questions facing the City. The division has successfully pursued a number of legal challenges over the last year and remains positioned to provide high quality advice and representation for the City.

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>Water Fund / Budget Cut</u>				
Reduce Outside Legal Services- Aurora Water	0.00	-750,000	0	-750,000
Program affected: Civil Division				
Outside legal services employed by Aurora Water for water adjudications and water cases, managed by the City Attorney's Office, will be reduced by \$750,000 in anticipation of certain water cases being settled.				
Budget Cut Total	0.00	-750,000	0	-750,000
Water Fund Total	0.00	-750,000	0	-750,000
Amendment Request Total All Funds	0.00	-750,000	0	-750,000

City Attorney

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
General Fund	4,873,898	4,861,671	5,010,311	5,010,311	5,023,825
Water Fund	5,614,782	3,323,850	4,500,000	4,500,000	3,750,000
Expenditures Total	\$10,488,680	\$8,185,521	\$9,510,311	\$9,510,311	\$8,773,825

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
General Fund	52.00	50.00	49.00	49.00	49.00
Staffing Total	52.00	50.00	49.00	49.00	49.00

PROGRAM DETAIL

Civil Division

Net Cost: \$6,921,958

The Civil Division prepares City ordinances and resolutions, defends the City in litigation, and provides legal counsel to City offices and City Council through both oral and written advice including the drafting of memoranda and review of legal documents. Because of the intrinsic nature of providing legal advice, it is very difficult to establish meaningful per unit costs or quantitative performance measures. For example, in any particular day oral and written advice are provided, meetings attended, briefs prepared and filed, legislation prepared and submitted for Council action, etc. Performance may be measured primarily by maintaining the confidence of Council/clients and by performing all legal work with the highest of quality in a timely manner.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	3,010,025	3,015,653	3,129,282	3,129,282	3,171,958
Water Fund	5,614,782	3,323,850	4,500,000	4,500,000	3,750,000
Expenditures Total	\$8,624,807	\$6,339,503	\$7,629,282	\$7,629,282	\$6,921,958
<u>STAFFING SUMMARY</u>					
General Fund	26.00	25.00	25.00	25.00	25.00
Staffing Total	26.00	25.00	25.00	25.00	25.00

City Attorney

PROGRAM DETAIL

Criminal Prosecution

Net Cost: \$1,848,342

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.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	1,863,873	1,846,018	1,881,029	1,881,029	1,851,867
Expenditures Total	\$1,863,873	\$1,846,018	\$1,881,029	\$1,881,029	\$1,851,867
<u>STAFFING SUMMARY</u>					
General Fund	26.00	25.00	24.00	24.00	24.00
Staffing Total	26.00	25.00	24.00	24.00	24.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Summonses	64,875	63,518	67,371	63,000	64,000

City Council

PROGRAM SUMMARY

City Council

\$988,347 14 FTE

*City Council and associated
legislative activities

Council Contingency

\$15,716 0 FTE

* Contingency for unanticipated items

DEPARTMENT SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
REGULAR - FTE	14.00	14.00	14.00	14.00	14.00
EXPENDITURES	904,157	933,833	1,013,262	1,023,120	1,004,063

City Council

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.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

- *Continually improve the City of Aurora's relationship with its public school districts, private and charter schools, post secondary and higher education institutions in Aurora.
- *Ensure that every child and young person in Aurora will have access to the fundamental resources she or he needs to succeed.
- *Support effective efforts to integrate/orient an increasingly diverse community.
- *Serve as leaders to shape policy that benefits the Aurora community.
- *Provide an excellent water management and utility system.
- *Implement a vision for growth and the effective delivery of services to stakeholders.
- *Ensure a safe community for people.
- *Enhance Aurora's identity and raise awareness of the City's many excellent qualities.
- *Economic vitality: Make Aurora the best city in which to locate, expand, and operate a business.
- *Develop an effective transportation system for moving people and goods.
- *Ensure that Aurora is a fiscally strong and financially well-managed city.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Regular - FTE	14.00	14.00	14.00	14.00	14.00
Personal Services	568,622	594,103	622,300	622,904	614,151
Supplies and Services	328,012	333,540	383,305	394,559	384,091
Interfund Charges	5,523	4,190	5,657	5,657	5,821
Transfers Out	2,000	2,000	2,000	0	0
Expenditures Total	\$904,157	\$933,833	\$1,013,262	\$1,023,120	\$1,004,063

DEPARTMENT NARRATIVE

City Council expenditures equate to only about 0.4 percent of the General Fund's expenditures in any given year. The majority of the changes from year to year are from personal services increases in accordance with City policy. Supplies and services budget includes council contingency, a small amount of money that Council can use to fund expenses not known during the creation of the proposed budget. There are no add or cut budget amendments in 2011. A detailed breakdown of City Council spending can be found in the appendix.

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Designated Revenues Fund	0	120	2,000	0	0

City Council

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
General Fund	901,208	933,713	1,011,262	1,023,120	1,004,063
Gifts & Grants Fund	2,949	0	0	0	0
Expenditures Total	\$904,157	\$933,833	\$1,013,262	\$1,023,120	\$1,004,063

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
General Fund	14.00	14.00	14.00	14.00	14.00
Staffing Total	14.00	14.00	14.00	14.00	14.00

PROGRAM DETAIL

City Council

Net Cost: \$988,347

This program is the funding to support the legislative (policy making) component of Aurora City government. It includes 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. Annual personal services increases in accordance with City policy make up the majority of the increases from year to year.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	0	120	2,000	0	0
General Fund	885,201	922,364	990,546	1,002,404	988,347
Gifts & Grants Fund	2,949	0	0	0	0
Expenditures Total	\$888,150	\$922,484	\$992,546	\$1,002,404	\$988,347
<u>STAFFING SUMMARY</u>					
General Fund	14.00	14.00	14.00	14.00	14.00
Staffing Total	14.00	14.00	14.00	14.00	14.00

Council Contingency

Net Cost: \$15,716

Special funding is set aside for use by Council in the event of unanticipated needs not directly associated with departmental operations. In 2011, \$5,000 of the contingency is projected to fund Arapahoe County Fair fireworks.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	16,007	11,349	20,716	20,716	15,716
Expenditures Total	\$16,007	\$11,349	\$20,716	\$20,716	\$15,716



Civil Service Commission

PROGRAM SUMMARY

Civil Service Commission

\$542,864 4 FTE

*Screening and certification of civil
service applicants

*Promotional certification of civil
service

DEPARTMENT SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
REGULAR - FTE	4.00	4.00	4.00	4.00	4.00
EXPENDITURES	601,132	552,609	600,978	563,436	542,864

Civil Service Commission

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.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Ensure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Regular - FTE	4.00	4.00	4.00	4.00	4.00
Personal Services	303,652	306,788	336,558	299,016	332,548
Supplies and Services	249,659	209,548	215,445	215,445	208,312
Interfund Charges	47,821	36,273	48,975	48,975	2,004
Expenditures Total	\$601,132	\$552,609	\$600,978	\$563,436	\$542,864

DEPARTMENT NARRATIVE

By late summer in 2010, the Civil Service Commission had accepted and screened over 3,700 applications for Fire or Police employment, the most in the past decade. Consistent with charter demands, the Civil Service Commission will have also conducted 6 Fire and Police promotional processes for approximately 75 candidates for promotion.

The 2011 dollar budget for the Civil Service Commission is lower than in 2010. Most of the reduction is associated with reduced interfund charges for Risk Management. In general, the Commission expects to maintain service levels in 2011.

Two projected entry-level Police Academies and projected Fire department hiring needs drive the 2011 Commission budget in addition to the required promotional processes for the various ranks of the Fire and Police Departments. The Civil Service Commission also continues to review the legal compliance of their hiring processes. This review is expected to continue into 2011. Resulting changes to the Police and Fire hiring processes may impact 2011 expenditures.

Commission staff has focused on identifying ways to save money without impacting service to Police or Fire entry-level applicants or candidates for promotion. To accomplish this, a streamlined Fire entry-level hiring procedure is being implemented to cut the time an applicant waits to be hired from 6 months to 3 months. This procedure includes implementing an objective 4-part video-based examination and is expected to result in a cost savings and Fire personnel savings to the City. A more efficient interview process is expected to be achieved with the removal of the subjective, costly and time consuming up-front interview process with interviews still conducted by department background investigators, psychologists and polygraphists. The future Police hiring process is yet to be determined.

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
General Fund	601,132	552,609	600,978	563,436	542,864
Expenditures Total	\$601,132	\$552,609	\$600,978	\$563,436	\$542,864

Civil Service Commission

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
General Fund	4.00	4.00	4.00	4.00	4.00
Staffing Total	4.00	4.00	4.00	4.00	4.00

PROGRAM DETAIL

Civil Service Commission

Net Cost: \$531,614

This function provides for police officer and fire fighter candidate recruitment, examination and certification. Additionally, it provides yearly promotion testing and certification of police ranks from Agent through Captain, and fire ranks from Engineer through Captain. It is also responsible for review of disciplinary actions associated with police and fire personnel.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	601,132	552,609	600,978	563,436	542,864
Expenditures Total	\$601,132	\$552,609	\$600,978	\$563,436	\$542,864
<u>STAFFING SUMMARY</u>					
General Fund	4.00	4.00	4.00	4.00	4.00
Staffing Total	4.00	4.00	4.00	4.00	4.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of candidates screened or certified	1745	1100	800	3700	2000



Court Administration

PROGRAM SUMMARY

Case Management

\$1,338,837 22 FTE

- *Manage all court records
- *Process all summonses for entries, settings, and collections
- *Coordinate jury services

Detention

\$3,775,941 54 FTE

- *Provide safe environment for staff and detainees

Marshal

\$711,777 10 FTE

- *Provide safe environment for staff and public
- *Transport prisoners

Office of the Court Administrator

\$740,427 5 FTE

- *Operational leadership and management of Case Management, Court Information System Services, Marshals, Probation, and Detention

Probation

\$526,380 9 FTE

- *Supervise and monitor defendants sentenced to probation programs

DEPARTMENT SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
REGULAR - FTE	102.00	100.00	99.00	99.00	100.00
EXPENDITURES	7,152,981	7,021,663	7,337,686	7,556,366	7,093,362

Court Administration

DESCRIPTION

The Court Administration Department is composed of five divisions that 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 Municipal Court handles a wide variety of violations such as traffic, zoning, sales tax, building code, and animal control ordinance 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.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Continually improve the City of Aurora's relationship with its public school districts, private and charter schools, post secondary and higher education institutions in Aurora.

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

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

*Ensure a safe community for people.

*Ensure that Aurora is a fiscally strong and financially well-managed city.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Regular - FTE	102.00	100.00	99.00	99.00	100.00
Personal Services	5,853,858	5,832,422	5,869,126	5,797,235	5,890,298
Supplies and Services	865,608	892,725	1,075,529	1,266,100	983,884
Interfund Charges	383,597	296,516	390,031	390,031	216,180
Capital Related	49,918	0	3,000	103,000	3,000
Expenditures Total	\$7,152,981	\$7,021,663	\$7,337,686	\$7,556,366	\$7,093,362

DEPARTMENT NARRATIVE

The 2011 budget for Court Administration is lower than the 2010 Original Budget. The budget reduction is, in part, related to Court Administration's participation in citywide expenditure reductions including the Green Office Initiative and personnel cost reductions such as furloughs. A considerable amount of the reduction is due to a redistribution of Risk Fund charges within the General Fund with no impact to operating appropriations.

The number of detainees placed in the Detention Center continues to increase incrementally each year. With the loss of two employees in 2009, the organization has had to aggressively implement creative ways to continually operate at an occupancy-staff ratio level deemed as 'adequate' within the industry. Therefore, City Council's approval of supplemental budget in 2010 to upgrade the technology and the capacity of the video storage system in the Detention Center was essential to significantly address risk associated with the level of surveillance of detainees. However, for 2011, an additional FTE has been requested due to the City's increasing number of sex offender clients. Through July 2010, 1,224 sex offender registrations have been processed in the Detention Center, a 23 percent increase compared to July 2008. The requested Detention Officer Technician position would perform the complex clerical/detention duties required by state statute for the registration of the sex offender clients. This FTE will not require additional appropriation as it will be paid for out of savings realized in the division.

Other divisions within the department face a consistent or increasing workload yet, remain positioned to provide high quality service to citizens within the court system as required. The Case Management division has seen the number of summonses remain somewhat constant over the last few years while reducing the workforce by one employee in 2010. For 2011 the division expects to handle more summons generated activity per employee than it handled 3 years ago. The division will

Court Administration

DEPARTMENT NARRATIVE

continue to look for ways to improve efficiency in its processes.

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Detention Officer Technician in Support of the Sex Offender Unit	1.00	0	0	0
Program affected: Detention Add 1.0 Detention Officer Technician to perform a variety of clerical functions to support the Sex Crime Unit Detectives. This employee will provide general administrative support and perform complex clerical duties for the required registrations of the sex offender clients living in the City of Aurora.				
This additional FTE will not require any additional appropriation. Budget savings resulting from favorable contract negotiations with Correctional Healthcare Management, Inc. for medical services to the Detention Division, as well as operational savings in Detention supplies will be redirected to fund this position.				
New Appropriation Total	1.00	0	0	0
General Fund Total	1.00	0	0	0
Amendment Request Total All Funds	1.00	0	0	0

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
General Fund	7,152,981	7,021,663	7,337,686	7,556,366	7,093,362
Expenditures Total	\$7,152,981	\$7,021,663	\$7,337,686	\$7,556,366	\$7,093,362

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
General Fund	102.00	100.00	99.00	99.00	100.00
Staffing Total	102.00	100.00	99.00	99.00	100.00

Court Administration

PROGRAM DETAIL

Case Management

Net Cost: \$0

Serve as custodian of all court records. Collect all court related fines, fees, court costs, restitution, bonds and jury fees.

Provide information to all court departments, as well as the Police Department, attorneys and the public. Manage collections for fines through the courts website and IVR system. Coordinate jury summonses and services. Coordinate and supervise work programs to satisfy court fines and costs and payment plans.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	1,319,120	1,290,418	1,335,621	1,335,621	1,338,837
Expenditures Total	\$1,319,120	\$1,290,418	\$1,335,621	\$1,335,621	\$1,338,837
<u>STAFFING SUMMARY</u>					
General Fund	23.00	23.00	22.00	22.00	22.00
Staffing Total	23.00	23.00	22.00	22.00	22.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Summonses	64,875	63,518	67,371	63,000	64,000

Detention

Net Cost: \$3,775,941

Responsible for the custodial care, safety, and well-being of all people placed in the detention facility.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	3,688,971	3,673,262	3,838,191	3,973,279	3,775,941
Expenditures Total	\$3,688,971	\$3,673,262	\$3,838,191	\$3,973,279	\$3,775,941
<u>STAFFING SUMMARY</u>					
General Fund	55.00	53.00	53.00	53.00	54.00
Staffing Total	55.00	53.00	53.00	53.00	54.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Detainees	15,423	15,793	17,000	17,000	17,000

Court Administration

PROGRAM DETAIL

Marshal

Net Cost: \$711,777

Provide security for the Municipal Court building, court personnel and the public. Enforce court orders, serve warrants, assist with trials, and manage prisoner holding cells. The Marshal Division transfers prisoners from the court room to holding cells, completes necessary processing, and transports prisoners to and from other metro jail facilities.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	726,122	720,150	699,351	790,093	711,777
Expenditures Total	\$726,122	\$720,150	\$699,351	\$790,093	\$711,777
<u>STAFFING SUMMARY</u>					
General Fund	10.00	10.00	10.00	10.00	10.00
Staffing Total	10.00	10.00	10.00	10.00	10.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Remands	721	811	811	900	900
Transports	1,849	2,545	3,575	3,500	3,500

Office of the Court Administrator

Net Cost: \$740,427

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

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	922,626	830,126	924,417	961,046	740,427
Expenditures Total	\$922,626	\$830,126	\$924,417	\$961,046	\$740,427
<u>STAFFING SUMMARY</u>					
General Fund	5.00	5.00	5.00	5.00	5.00
Staffing Total	5.00	5.00	5.00	5.00	5.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percent of Total Department Budget	12.9%	11.8%	12.6%	12.7%	10.4%

Court Administration

PROGRAM DETAIL

Probation

Net Cost: \$496,380

Provide judges with background information, sentencing options, and recommendations when requested. Monitor defendants to ensure compliance with court orders. Coordinate and supervise various community service programs. Provide information on high-profile defendants to the specialized units of the Aurora Police Department to enhance police, victim and community safety. Maintain a proactive 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.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	496,142	507,707	540,106	496,327	526,380
Expenditures Total	\$496,142	\$507,707	\$540,106	\$496,327	\$526,380
<u>STAFFING SUMMARY</u>					
General Fund	9.00	9.00	9.00	9.00	9.00
Staffing Total	9.00	9.00	9.00	9.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Active Cases	11,856	11,860	13,050	13,050	13,050

Finance

PROGRAM SUMMARY

<u>Accounting</u> \$1,009,027 9 FTE *Maintain the official financial accounts and records of the City	<u>Accounts Payable</u> \$241,029 4 FTE *Review City invoices for accuracy, proper approval, appropriateness and make payment to vendors	<u>Administration</u> \$634,740 5 FTE *Provides city-wide financial planning, advice, special projects and administration of financial operations
<u>Budget & Financial Planning</u> \$623,737 8.5 FTE *Provide city-wide budget guidance and develop budget, provide analysis and manage the budget process	<u>Business Licensing</u> \$432,230 6.33 FTE *Issue and manage general, tax, and special licensing for City businesses	<u>Central Cashiering</u> \$291,647 4 FTE *Central receipt and management of all City cash
<u>Debt and Financing Management</u> \$61,820 2.67 FTE *Manage all City debt - \$366,779 in expenditures are allocated to other funds based debt outstanding	<u>Investment Management</u> \$0 1.33 FTE *Investment of all City cash - \$337,801 in expenditures are netted against investment revenue	<u>Payroll</u> \$295,870 4 FTE *Manage and process payroll including payment of deductions and benefits, and reconciliation of information
<u>Tax Audit</u> \$892,354 11.33 FTE *Collect unpaid taxes through audits of businesses	<u>Tax Collections</u> \$556,658 7.34 FTE *Collect unpaid taxes through collection activities not involving audits	<u>Transfers and Other Requirements</u> \$299,750 0 FTE *Property Tax Collection Fee to Counties and Surplus & Deficiency Fund Transfer

DEPARTMENT SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
REGULAR - FTE	66.00	62.50	63.50	63.50	63.50
EXPENDITURES	5,407,613	5,431,342	5,906,988	5,703,553	5,338,862

Finance

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.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Economic vitality: Make Aurora the best city in which to locate, expand, and operate a business.

*Ensure that Aurora is a fiscally strong and financially well-managed city.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Regular - FTE	66.00	62.50	63.50	63.50	63.50
Personal Services	4,342,582	4,544,153	4,733,364	4,512,942	4,413,510
Supplies and Services	987,290	807,487	1,080,031	1,096,459	854,400
Interfund Charges	56,991	43,952	57,843	58,402	35,202
Transfers Out	20,750	35,750	35,750	35,750	35,750
Expenditures Total	\$5,407,613	\$5,431,342	\$5,906,988	\$5,703,553	\$5,338,862

DEPARTMENT NARRATIVE

The 2011 budget for the Finance Department is lower than in 2010. There have been some service related reductions in the Department's budget in 2011, but most of the reduction is associated with charging debt management and investment management services to the funds and operations that use those services. In general, the Department expects to maintain service levels in 2011.

In 2011, the control and accounting operations will be expanding internal review and management control services begun in 2010. This increased emphasis on controls will address the potential increase in administrative errors by departments. These errors would be due to workload resulting from ongoing budget cuts in the city. Finance is working on improving detection and reporting of problems, following up on issues, and improving training. Initial indications in 2010 show an encouraging drop in issues.

Accounting operations have also focused on increasing the efficiency of both the department and city-wide operations by upgrading accounting and payroll systems. The accounting operation is also addressing significant workload to meet additional national accounting standards and requirements of the American Recovery and Reinvestment Act.

Budget operations have focused on identifying ways to save money, increase revenues and otherwise address both the short term budget issues and the long term structural budget imbalance impacting the City. The Budget Office will continue to examine ways for the City to address these problems. The reduced staffing of budget operations (from reductions in recent years) has been partly offset by extremely efficient operations resulting from an excellent budget system and highly qualified, experienced staff.

Tax and licensing operations have been impacted by an increase in the number of failed businesses, and hearings with regard to tax audits protests. This is a reflection of the difficult economic times. Staff continues to watch for delinquent businesses and take necessary action. These actions are generally effective although more time consuming for staff. This unavoidable emphasis slows revenue collection compared to the past.

Finance

DEPARTMENT NARRATIVE

Treasury and Debt operations continue to meet the difficulties posed by the volatile markets. The city's variable rate debt was refinanced and replaced by less volatile fixed rate debt, thus eliminating the city's exposure to this risk. Additionally, all of the city's debt was reviewed for refunding opportunities to take advantage of the current low rate environment, resulting in significant savings. The Debt Administration staff is now focusing on ensuring cash and borrowing opportunities are available for opportunistic water purchases, managing innovative borrowing for the city's unique neighborhood masonry fence program and reviewing and updating investment policy and practices to reflect the new credit environment. The cash management operations (both collections and payments) are being reviewed and modified to take advantage of the growth and efficiency in electronic banking.

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / Budget Cut</u>				
Technical Adjustment: Debt Administration Program to General Fund	-2.67	0	0	0
Program affected: Debt and Financing Management				
This is a technical adjustment to match accounting standards: This adjustment moves the Debt Administration Program to the General Fund. This program's costs are offset by allocations to other funds or to debt issuance.				
Budget Cut Total	-2.67	0	0	0
Designated Revenues Fund Total	-2.67	0	0	0
<u>General Fund / New Appropriation</u>				
Financial Advisor to Improve Investment Performance	0.00	0	0	0
Program affected: Investment Management				
The cost of \$180,000 for the Financial Advisor will be netted against additional investment revenues.				
Technical Adjustment: Debt Administration Program to General Fund	2.67	0	0	0
Program affected: Debt and Financing Management				
This is a technical adjustment to match accounting standards: This adjustment moves the Debt Administration Program to the General Fund. This program's costs are offset by allocations to other funds or to debt issuance.				
New Appropriation Total	2.67	0	0	0
<u>General Fund / Budget Cut</u>				
Charge Grants for Required Single Audits	0.00	-44,000	0	-44,000
Program affected: Debt and Financing Management				
This moves the direct costs of doing audits of federal grants to those grant programs, typically CDBG, HOME and ARRA grants.				
Move Investment Expense Out of General Fund	0.00	-157,801	0	-157,801
Program affected: Investment Management				
This moves investment managerial costs from the Finance Department and allows these costs to be netted against investment income.				
Budget Cut Total	0.00	-201,801	0	-201,801

Finance

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
General Fund Total	2.67	-201,801	0	-201,801
Amendment Request Total All Funds	0.00	-201,801	0	-201,801

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Designated Revenues Fund	203,980	363,696	392,761	283,830	0
General Fund	5,182,883	5,031,896	5,478,477	5,383,973	5,303,112
Surplus & Deficiency Fund	20,750	35,750	35,750	35,750	35,750
Expenditures Total	\$5,407,613	\$5,431,342	\$5,906,988	\$5,703,553	\$5,338,862

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Designated Revenues Fund	2.50	2.50	2.67	2.67	0.00
General Fund	63.50	60.00	60.83	60.83	63.50
Staffing Total	66.00	62.50	63.50	63.50	63.50

PROGRAM DETAIL

Accounting

Net Cost: \$1,009,027

This function oversees all financial activity of the City, maintains the official accounting records, and produces the annually required City financial statements. This program is also responsible for monitoring financial controls and designing and implementing additional financial controls as needed.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	1,017,700	970,014	1,050,723	1,049,189	1,009,027
Expenditures Total	\$1,017,700	\$970,014	\$1,050,723	\$1,049,189	\$1,009,027
<u>STAFFING SUMMARY</u>					
General Fund	8.80	9.00	9.00	9.00	9.00
Staffing Total	8.80	9.00	9.00	9.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of accounting adjustments	4,626	4,764	5,500	5,500	5,000
Volume: Dollars accounted for (thousands)	\$931,934	\$865,438	\$915,000	\$915,000	\$890,000

Finance

PROGRAM DETAIL

Accounts Payable

Net Cost: \$241,029

This function verifies that proper purchasing procedures are followed, proper signatures are obtained, and no duplicate payments are made. Invoices for payment are batched by departments but reviewed by the Accounts Payable function. Errors are noted, researched, and corrected as appropriate. Checks for payment are processed, matched with payment materials and mailed. This function also oversees the city-wide vendor identification system and production of the IRS form 1099s.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	374,755	215,427	237,438	220,362	241,029
Expenditures Total	\$374,755	\$215,427	\$237,438	\$220,362	\$241,029
<u>STAFFING SUMMARY</u>					
General Fund	5.10	4.00	4.00	4.00	4.00
Staffing Total	5.10	4.00	4.00	4.00	4.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Accounts payable dollars disbursed (thousands)	\$386,706	\$415,225	\$387,000	\$387,000	\$390,000
Number of accounts payable checks	40,133	39,546	36,000	36,000	37,000

Administration

Net Cost: \$634,740

This function is supported by the positions of the Finance Director, Administrative Assistant, a Senior Financial Analyst, and the Grants Officer. This function includes development of recommended city-wide financial policy, grants management, special projects, support to Council's Management and Finance Committee, administration of the Finance Department, and general financial advice to management and City Council.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	565,454	677,401	648,989	652,082	634,740
Expenditures Total	\$565,454	\$677,401	\$648,989	\$652,082	\$634,740
<u>STAFFING SUMMARY</u>					
General Fund	4.00	5.00	5.00	5.00	5.00
Staffing Total	4.00	5.00	5.00	5.00	5.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of total department expenditures	10.5%	12.5%	11.0%	11.4%	11.9%

Finance

PROGRAM DETAIL

Budget & Financial Planning

Net Cost: \$623,737

This function manages the annual budget process and prepares the City's budget documents and makes recommendations with regard to short and long term financial plans. It analyzes revenues, expenditures and economic factors, prepares financial projections for all City funds and makes recommendations to management and City Council. It oversees financial aspects of the City's capital program including all long-range financial planning. The function supports the work of other City departments by facilitating accurate and efficient administration of the budget at all levels of the City.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	632,341	616,974	628,161	622,530	623,737
Expenditures Total	\$632,341	\$616,974	\$628,161	\$622,530	\$623,737
<u>STAFFING SUMMARY</u>					
General Fund	10.00	9.50	8.50	8.50	8.50
Staffing Total	10.00	9.50	8.50	8.50	8.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
OBFP as a percent of total budget	.08%	.08%	.10%	.10%	.11%

Business Licensing

Net Cost: \$0

This function accepts applications for, reviews, issues and manages all City general business, tax, and special licenses. It also provides administrative support for the Local Licensing Authority which issues and monitors liquor licenses. Special licenses such as liquor licenses require substantial review and processing. The volume measure "number of business transactions" includes all current business licenses, new issues, renewals, terminations, and maintenance to all accounts on the licensing system. Revenues collected for this program exceed direct expenditures.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	299,942	429,099	437,878	459,382	432,230
Expenditures Total	\$299,942	\$429,099	\$437,878	\$459,382	\$432,230
<u>STAFFING SUMMARY</u>					
General Fund	5.40	6.33	6.33	6.33	6.33
Staffing Total	5.40	6.33	6.33	6.33	6.33
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of business license transactions	14,841	14,845	15,100	15,100	15,100

Finance

PROGRAM DETAIL

Central Cashiering

Net Cost: \$291,647

The Cashier's Office receives, identifies, segregates, and records the receipt of all cash for deposit. It also designs and implements city-wide cash controls and manages the purchasing card function. A secondary task is the first stage processing of all tax returns. The volume measure, cash transactions, includes all receipts, tax returns processed.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	285,122	227,536	293,683	294,397	291,647
Expenditures Total	\$285,122	\$227,536	\$293,683	\$294,397	\$291,647
<u>STAFFING SUMMARY</u>					
General Fund	4.00	4.00	4.00	4.00	4.00
Staffing Total	4.00	4.00	4.00	4.00	4.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of cash transactions	350,000	370,000	390,000	390,000	390,000

Debt and Financing Management

Net Cost: \$61,820

This function manages the issuance of new debt and financing instruments across all city departments, monitors the city's compliance with requirements for previously issued debt, and manages the administration of existing debt. This function also participates in negotiating development incentive agreements and works on special projects. In 2011, this program is moved into the General fund to match accounting new accounting standards. Total expenditures for this program are \$428,599 and have allocated costs of \$366,779 to other funds.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	203,980	363,696	392,761	283,830	0
General Fund	0	0	0	0	61,820
Expenditures Total	\$203,980	\$363,696	\$392,761	\$283,830	\$61,820
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	2.50	2.50	2.67	2.67	0.00
General Fund	0.00	0.00	0.00	0.00	2.67
Staffing Total	2.50	2.50	2.67	2.67	2.67
<u>PERFORMANCE MEASURE SUMMARY</u>					
Dollars of debt managed (thousands)	\$896,048	\$931,535	\$936,292	\$936,292	\$940,500

Finance

PROGRAM DETAIL

Investment Management

Net Cost: \$0

The program manages investments and bank relations. In 2011, the costs for this program are netted against investment revenues. The total cost of this program of \$337,801 is netted against earned revenue.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	143,187	145,048	135,532	135,039	0
Expenditures Total	\$143,187	\$145,048	\$135,532	\$135,039	\$0
<u>STAFFING SUMMARY</u>					
General Fund	1.50	1.50	1.33	1.33	1.33
Staffing Total	1.50	1.50	1.33	1.33	1.33
<u>PERFORMANCE MEASURE SUMMARY</u>					
Dollar value of investments (thousands)	\$430,535	\$620,000	\$375,000	\$540,000	\$500,000
Number of investment transactions	75	33	70	70	50

Payroll

Net Cost: \$295,870

This function is responsible for producing the City payroll and associated reports. This function reviews time card batches produced by departments, generates payment for all payroll, associated taxes, pensions, deferred compensation, garnishments, insurance premiums and files all quarterly and annual tax filings.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	370,259	300,740	316,327	304,823	295,870
Expenditures Total	\$370,259	\$300,740	\$316,327	\$304,823	\$295,870
<u>STAFFING SUMMARY</u>					
General Fund	4.10	4.00	4.00	4.00	4.00
Staffing Total	4.10	4.00	4.00	4.00	4.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
City payroll dollars disbursed (thousands)	\$223,368	\$224,289	\$224,000	\$224,000	\$224,000
Number of City payroll checks issued	94,410	88,460	84,256	84,256	88,000

Finance

PROGRAM DETAIL

Tax Audit

Net Cost: \$892,354

This function is to audit businesses for City taxes and either collect or refund any tax due or overpaid. Program staff also provide taxpayer education.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	802,070	700,954	889,088	834,709	892,354
Expenditures Total	\$802,070	\$700,954	\$889,088	\$834,709	\$892,354
<u>STAFFING SUMMARY</u>					
General Fund	14.00	9.33	11.33	11.33	11.33
Staffing Total	14.00	9.33	11.33	11.33	11.33
<u>PERFORMANCE MEASURE SUMMARY</u>					
Dollars of revenue generated	\$2,948,164	\$2,600,137	\$3,100,000	\$3,100,000	\$3,150,000

Tax Collections

Net Cost: \$556,658

This function's primary responsibilities are to collect past due tax, process tax returns, provide customer information and assistance. Its primary enforcement mechanism is telephone contact and site visits with business owners. When necessary, this function places a lien on the business property. As a last resort, businesses personal property assets may be seized and sold. This function also identifies and follows-up on businesses that may not be licensed and performs periodic compliance checks.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	431,028	478,828	576,658	555,276	556,658
Expenditures Total	\$431,028	\$478,828	\$576,658	\$555,276	\$556,658
<u>STAFFING SUMMARY</u>					
General Fund	6.60	7.34	7.34	7.34	7.34
Staffing Total	6.60	7.34	7.34	7.34	7.34
<u>PERFORMANCE MEASURE SUMMARY</u>					
Dollars of revenue generated	\$1,351,714	\$1,195,750	\$1,300,000	\$1,300,000	\$1,300,000

Finance

PROGRAM DETAIL

Transfers and Other Requirements**Net Cost: \$299,750**

This is the property tax collection fee charged by the counties and the transfer of neighborhood fence debt costs to the Surplus & Deficiency Fund.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	261,025	269,875	264,000	256,184	264,000
Surplus & Deficiency Fund	20,750	35,750	35,750	35,750	35,750
Expenditures Total	\$281,775	\$305,625	\$299,750	\$291,934	\$299,750

Fire

PROGRAM SUMMARY

<u>Administration</u> \$4,202,793 14 FTE *Provide management support to the Fire Chief's office	<u>Arson Investigation</u> \$239,638 2 FTE *Investigate fires, explosions, and illegal disposal of hazardous materials	<u>Fire Emergency Management</u> \$247,274 2.5 FTE *Manage the City's disaster preparedness operations
<u>Fire Emergency Services</u> \$31,175,861 289.5 FTE *Respond to all requests for emergency Fire Department assistance	<u>Fire Inspection and Education</u> \$706,806 8 FTE *Conduct fire inspections and provide fire education to the community	<u>Fire Training</u> \$1,095,182 9 FTE *Provide training to Fire Department personnel

DEPARTMENT SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
CIVIL - FTE	312.00	306.00	308.00	308.00	308.00
REGULAR - FTE	17.00	17.00	17.00	17.00	17.00
EXPENDITURES	33,725,156	34,119,601	35,679,125	35,097,320	37,667,554

Fire

DESCRIPTION

The Fire Department is responsible for ensuring a safe community 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 Emergency Services, Fire Emergency Management, Fire Inspection and Education, and Fire Training. Fire Emergency Services is responsible for direct fire fighting and rescue activities as well as providing paramedic assistance. Fire Inspection conducts inspections to ensure fire code compliance. Fire Training provides for fire personnel training. Fire Emergency Management develops the City Emergency Plan and coordinates disaster planning.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Ensure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Regular - FTE	329.00	323.00	325.00	325.00	325.00
Personal Services	30,576,088	31,096,681	32,008,988	32,070,201	33,651,085
Supplies and Services	1,487,009	1,442,651	1,935,763	1,429,063	1,945,352
Interfund Charges	1,648,217	1,372,596	1,615,814	1,479,496	1,952,557
Debt Related	46,842	93,684	0	93,684	0
Capital Related	-33,000	113,989	118,560	24,876	118,560
Expenditures Total	\$33,725,156	\$34,119,601	\$35,679,125	\$35,097,320	\$37,667,554

DEPARTMENT NARRATIVE

The 2011 budget year will be a challenging year, but one that is manageable. The Aurora Fire Department (AFD) is projected to increase call volume from 30,560 calls in 2009 to 32,216 calls in 2010 (over a 5 percent increase). Based on data from 2007 through 2010, the trend will more than likely carry into the year 2011. Even with the increased volume, the department maintains the highest level of emergency service and was re-accredited in 2010 by Commission on Fire Accreditation International (CFAI) and currently maintains a 2/9 ISO rating. With the exception of mandatory contractual labor increases, the department is searching for efficiencies to offset the incremental costs associated in call volume including: increased fuel usage, increased mileage on apparatus, increased use of operating supplies, etc. The department is also facing additional costs for replacing equipment that is past its useful life cycle and must be replaced, for example 200 expired Scott air bottles. The Life Safety, Special Services, and Support Services Divisions are working at optimum efficiency. During the past three years it has been a challenge to staff emergency services (line personnel) due to injured firefighters on light duty or injury leave. This has a direct cost on the overtime budget and is very difficult to forecast. The department is confident that it will meet the fiscal challenges to maintain a full service fire department and stay within budget for 2011.

Fire

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / Budget Cut</u>				
Technical Adjustment: Movement of Programs From Designated Revenues Fund to Match New Accounting Requirements	0.00	-37,000	-37,000	0
Programs affected: Fire Emergency Services, Fire Training This is a technical adjustment to match new accounting requirements: This is the movement of the Hazardous Materials Recovery (\$13,000), Officer Development (\$16,000), and Special Events (\$8,000) from the Designated Revenues Fund to the General Fund. All these programs are offset by ongoing revenue.				
Budget Cut Total	0.00	-37,000	-37,000	0
Designated Revenues Fund Total	0.00	-37,000	-37,000	0
<u>General Fund / New Appropriation</u>				
Old Hire Pension Accounting Change From Non-Departmental and Additional Old Hire Pension Costs For 2011	0.00	1,755,747	0	1,755,747
Program affected: Administration This amendment is for the movement of the accounting of Old Hire Pension Costs previously reported in Non-Departmental and additional Old Hire Pension Liability costs in 2011. The additional estimated costs for 2011 associated with Police are \$1,350,600 and are \$1,755,700 for Fire.				
Technical Adjustment: Movement of Programs From Designated Revenues Fund to Match New Accounting Requirements	0.00	37,000	37,000	0
Programs affected: Fire Emergency Services, Fire Training This is a technical adjustment to match new accounting requirements: This is the movement of Hazardous Materials Recovery (\$13,000), Officer Development (\$16,000), and Special Events (\$8,000) from the Designated Revenues Fund to the General Fund. All these programs are offset by ongoing revenue.				
New Appropriation Total	0.00	1,792,747	37,000	1,755,747
General Fund Total	0.00	1,792,747	37,000	1,755,747
Amendment Request Total All Funds	0.00	1,755,747	0	1,755,747

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Designated Revenues Fund	111,244	74,225	110,921	83,464	68,000
General Fund	33,196,166	33,558,115	34,979,338	34,842,927	37,010,385
Gifts & Grants Fund	417,746	487,261	588,866	170,929	589,169
Expenditures Total	\$33,725,156	\$34,119,601	\$35,679,125	\$35,097,320	\$37,667,554

Fire

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
General Fund	16.50	16.50	16.50	16.50	16.50
General Fund Civil FTE	312.00	306.00	308.00	308.00	308.00
Gifts & Grants Fund	0.50	0.50	0.50	0.50	0.50
Staffing Total	329.00	323.00	325.00	325.00	325.00

PROGRAM DETAIL

Administration

Net Cost: \$4,100,917

This function provides management support to the Fire Chief's office in planning, organizing, budgeting, financial control, and overall administrative duties. This program also includes appropriation for anticipated grants and payment of department wide related costs such as risk charges and old hire pension costs.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	2,082,707	1,974,321	2,062,975	2,051,905	4,102,917
Gifts & Grants Fund	441	22,000	356,991	0	99,876
Expenditures Total	\$2,083,148	\$1,996,321	\$2,419,966	\$2,051,905	\$4,202,793
<u>STAFFING SUMMARY</u>					
General Fund	8.00	8.00	8.00	8.00	8.00
General Fund Civil FTE	7.00	7.00	6.00	6.00	6.00
Gifts & Grants Fund	0.00	0.00	0.50	0.00	0.00
Staffing Total	15.00	15.00	14.50	14.00	14.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percent of department's total operating expenditures	6.2%	5.9%	6.8%	5.8%	11.2%

Arson Investigation

Net Cost: \$239,638

This function investigates the cause and origin of fires, explosions, and hazardous materials incidents within the City. Investigators function as peace officers and follow criminal cases through investigation, evidence collection, interview, case filing, and all court proceedings. Accidental incidents are investigated, documented, and reported to support prevention methods in future occurrences.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	245,359	245,759	245,458	244,269	239,638
Expenditures Total	\$245,359	\$245,759	\$245,458	\$244,269	\$239,638

Fire**PROGRAM DETAIL****Arson Investigation**

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>STAFFING SUMMARY</u>					
General Fund Civil FTE	2.00	2.00	2.00	2.00	2.00
Staffing Total	2.00	2.00	2.00	2.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Fires investigated	195	156	213	190	200

Fire Emergency Management**Net Cost: \$243,774**

This function is responsible for coordinating the prevention of, preparation for, response to, and recovery from natural or man-made disasters that occur within the City. This is accomplished through the production and maintenance of the City Emergency Operations Plan as well as the coordination and evaluation of response and recovery capabilities by providing pre-event exercises and drills. This program is also responsible for all intra-city grant acquisition and oversight related to emergency management within the City.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	147,235	145,782	149,298	203,028	243,774
Gifts & Grants Fund	290,379	101,715	3,500	0	3,500
Expenditures Total	\$437,614	\$247,497	\$152,798	\$203,028	\$247,274
<u>STAFFING SUMMARY</u>					
General Fund	0.50	0.50	0.50	0.50	0.50
General Fund Civil FTE	1.00	1.00	1.00	2.00	2.00
Staffing Total	1.50	1.50	1.50	2.50	2.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Per citizen annual administration cost	\$0.4702	\$0.4638	\$0.4736	\$0.6459	\$0.7868

Fire

PROGRAM DETAIL

Fire Emergency Services

Net Cost: \$30,069,984

This function provides a full-service emergency response system to the citizens and occupants of the City and includes rapid emergency response and abatement of all fire related incidents. It also provides initial advanced life support care in order to medically stabilize patients and ensures that they are transported to the appropriate medical facility with appropriate continuing care. This function also provides technical rescue services related to incidents of a specialized nature such as building collapse, trench rescue, water rescue, and heavy equipment extrication.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	84,759	51,132	49,921	61,676	23,000
General Fund	29,013,299	29,512,352	30,770,975	30,714,116	30,667,068
Gifts & Grants Fund	107,399	363,546	228,375	170,929	485,793
Expenditures Total	\$29,205,457	\$29,927,030	\$31,049,271	\$30,946,721	\$31,175,861
<u>STAFFING SUMMARY</u>					
General Fund Civil FTE	293.00	287.00	290.00	289.00	289.00
Gifts & Grants Fund	0.50	0.50	0.00	0.50	0.50
Staffing Total	293.50	287.50	290.00	289.50	289.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Emergency Medical Service (EMS)	20,375	21,013	21,855	21,855	22,074
Alarms					
Total Alarms (Includes EMS)	30,088	30,648	30,588	30,588	30,894

Fire Inspection and Education

Net Cost: \$638,211

This function conducts annual/bi-annual fire inspections in all businesses and schools within the City and enforces compliance with the International Fire code in matters of fire and life safety. Additionally, this function issues permits, conducts fire safety training, responds to code related emergencies, performs fire safety standbys, assists fire crews, and consults with the public on matters relating to the fire code and its interpretation. A small portion of education related revenue for the program comes from court-ordered restitution. A substantial reduction in the Fire Education program occurred when ongoing General Fund support and staffing for Fire Education was eliminated in a prior year's budget reduction.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	9,558	5,053	45,000	5,600	45,000
General Fund	609,555	646,310	665,875	658,831	661,806
Gifts & Grants Fund	19,527	0	0	0	0
Expenditures Total	\$638,640	\$651,363	\$710,875	\$664,431	\$706,806
<u>STAFFING SUMMARY</u>					
General Fund	7.00	7.00	7.00	7.00	7.00
General Fund Civil FTE	1.00	1.00	1.00	1.00	1.00
Staffing Total	8.00	8.00	8.00	8.00	8.00

Fire

PROGRAM DETAIL

Fire Inspection and Education

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Building inspections	9,535	9,050	10,135	9,100	9,200

Fire Training

Net Cost: \$1,079,182

This function provides the necessary resources, instructors, facilities and equipment to conduct basic firefighting training to new recruits as well as continuing education that allows the department to meet not only State required emergency medical training and fire training levels but also meet national standards.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	16,927	18,040	16,000	16,188	0
General Fund	1,098,011	1,033,591	1,084,757	970,778	1,095,182
Expenditures Total	\$1,114,938	\$1,051,631	\$1,100,757	\$986,966	\$1,095,182

<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	8.00	8.00	8.00	8.00	8.00
Staffing Total	9.00	9.00	9.00	9.00	9.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Training hours	19,691	21,011	20,000	20,000	20,000



General Management

PROGRAM SUMMARY

Administrative Services Group Management

\$223,935 1 FTE

*Provide leadership and coordination of activities performed by the Administrative Services departments of the City

City Clerk / Municipal Records

\$594,317 7 FTE

*Manage City Code, Charter, Council agendas, and Elections
*Provide citywide records management services

Communications

\$2,194,720 21.3 FTE

*Provide public and media relations, citizen information, television programming, graphics, publication production and mail services

Community Services Group Management

\$257,751 2 FTE

*Provide leadership and direction for activities performed by the Community Services Group departments

Fleet Maintenance Administration

\$7,732,962 39.5 FTE

*Administer and manage fleet operations for the City's fleet of vehicles and equipment

Fleet Replacement

\$3,079,704 0 FTE

*Fund the replacement of City fleet vehicles/equipment

Intergovernmental Relations

\$297,660 1 FTE

*Manage federal, state and local government affairs

Internal Audit

\$283,029 4 FTE

*Examine the adequacy and effectiveness of the City's internal control system

Office of Development Assistance

\$391,244 4 FTE

*Provide assistance to developers as well as manage the annexation process and the metropolitan district process

Office of the City Manager

\$350,953 2 FTE

*Provide direction and oversight of all City operations

Operations Group Management

\$210,584 2 FTE

*Provide leadership and direction for activities performed by the operations and planning departments of the City

Policy and Research (Assistant City Manager)

\$171,040 1 FTE

*Provide leadership and direction for general management functions

Purchasing Services

\$85,772 9 FTE

*Solicit and execute procurement awards
*Enforce and terminate contracts

DEPARTMENT SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
REGULAR - FTE	129.80	125.00	92.80	92.80	93.80
EXPENDITURES	21,451,840	20,133,372	14,624,180	13,432,837	15,873,671

General Management

DESCRIPTION

It is the responsibility of the General Management Department to ensure that all City departments operate efficiently and effectively to meet the goals established by City Council. All of the following groups are housed in the General Management Department: the Office of the City Manager; Deputy City Managers of Administrative Services, Community Services and Operations; Office of Development Assistance; Communications; Intergovernmental Relations; Fleet programs; Purchasing Services and Management Support. Communications provides information to the citizens of Aurora via Aurora Community Television and City produced materials and programs. Communications also oversees internal mail and printing functions as well as Access Aurora, which provides citizen access to all levels of Aurora city government. Management Support includes the City Clerk's Office, Internal Audit, Elections, Municipal Records and Policy and Research.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Continually improve the City of Aurora's relationship with its public school districts, private and charter schools, post secondary and higher education institutions in Aurora.

*Ensure that every child and young person in Aurora will have access to the fundamental resources she or he needs to succeed.

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

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

*Provide an excellent water management and utility system.

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

*Ensure a safe community for people.

*Enhance Aurora's identity and raise awareness of the City's many excellent qualities.

*Economic vitality: Make Aurora the best city in which to locate, expand, and operate a business.

*Develop an effective transportation system for moving people and goods.

*Ensure that Aurora is a fiscally strong and financially well-managed city.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Regular - FTE	129.80	125.00	92.80	92.80	93.80
Personal Services	8,890,498	8,850,770	6,635,236	6,512,897	6,585,998
Supplies and Services	10,637,711	9,630,494	6,784,487	5,715,158	5,935,195
Interfund Charges	153,594	124,364	94,458	96,148	137,394
Debt Related	1,009,046	1,335,652	1,079,704	1,079,704	1,079,704
Capital Related	760,991	94,556	30,295	28,930	2,135,380
Transfers Out	0	97,536	0	0	0
Expenditures Total	\$21,451,840	\$20,133,372	\$14,624,180	\$13,432,837	\$15,873,671

DEPARTMENT NARRATIVE

The 2011 budget for the General Management Department is significantly higher than in 2010. This is due largely to the addition of a one-time capital allocation of \$2 million for fleet replacement. The City has not funded the fleet replacement program since 2007. The department's operating expenditures will decrease by \$885,600 (5.9 percent) in 2011.

In March 2010, the City Manager retired and an interim was appointed. The City Council expects to make a permanent appointment to the position in fall of 2010. No major changes to service levels are expected in the City's Manager's Office.

General Management

DEPARTMENT NARRATIVE

A number of structural changes have been made in the Communications Department. The largest is the reorganization of the City's Print Shop. The reorganization is part of the City's Green Office Initiative. In 2011, the Print Shop will transfer out of its own internal service fund and into the General Fund. The transfer will have a net zero budgetary impact on the General Fund. As part of the Print Shop reorganization, responsibility for managing the City's copier fleet will be moved from the Print Shop to the Information Technology Department. The move is expected to save on copying and copier lease costs while enhancing copier capabilities and providing more function for users. The Communications Department also eliminated a vacant production position in its TV operation. In 2011, the department will continue to find new ways to improve communication with residents and other audiences including increasing use of social networking websites. The Communications staff will also continue its work on the creation of the City's new destination marketing organization.

The Management Support Department will remain largely unchanged in 2011. As the City continues to receive federal funding related to the American Recovery and Reinvestment Act (ARRA), Internal Audit will continue to carry out the audits required under the terms of the ARRA legislation. The additional workload will result in the deferral of audits of other City functions in 2011. The City Clerk reduced funding for temporary staffing to reflect a decline in the City's recording needs. No other major changes in service levels are expected.

Fleet Maintenance continues to provide improved customer service levels at continually reduced costs. In 2011, Fleet Maintenance will reduce expenses for outsourced vehicle body repairs and will hire additional body mechanics. The change is expected to enhance customer service levels by reducing vehicle downtime at a net zero cost to the City in 2011. The Purchasing Division budget is largely unchanged from 2010; no service level changes are anticipated in 2011.

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>Fleet Management Fund / New Appropriation</u>				
Capital Purchase of Vehicle Body Repair Equipment	0.00	93,585	0	93,585
Program affected: Fleet Maintenance Administration One-time appropriation of fund balance to purchase a vehicle body repair frame rack and related equipment. The addition will reduce the City's fleet repair costs and improve customer service levels.				
Fleet Body Shop Employees	2.00	0	0	0
Program affected: Fleet Maintenance Administration Add one Maintenance Specialist and one Service Worker in order to bring the City's subletted body repair work in-house. These additional FTEs will not require any additional appropriation. The Fleet Maintenance Division expects to improve on current service times and quality while reducing the City's overall direct repair expenses. The addition will be offset by a \$107,090 reduction in the division's repair budget.				
New Appropriation Total	2.00	93,585	0	93,585
<u>Fleet Management Fund / Budget Cut</u>				
Reduce Outsourced Vehicle and Equipment Repairs	0.00	-92,910	0	-92,910
Program affected: Fleet Maintenance Administration The addition of two body shop mechanics will reduce the need to sublet body repairs to outside vendors. Vehicle and equipment repairs requiring bodywork are expected to be completed more quickly.				
Budget Cut Total	0.00	-92,910	0	-92,910

General Management

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
Fleet Management Fund Total	2.00	675	0	675
<u>General Fund / New Appropriation</u>				
Fleet Replacement	0.00	2,000,000	0	2,000,000
Program affected: Fleet Replacement Allocate \$2.0 million to replace vehicles in various departments located in the General Fund. Replacing 64 fleet assets in 2011 will prevent the City from falling further behind recommended replacement cycles for vehicles and equipment. The City last funded the Fleet Replacement program in 2007.				
Green Office Initiative: Move Print Shop to General Fund	3.00	363,789	152,000	211,789
Program affected: Communications The Print Shop will move out of its own internal service fund into the General Fund as part of the City's Green Office Initiative. Budgets previously allocated for in-house printing will be centralized in the General Fund. Management of the City's copier fleet will move to the Information Technology department. This is a technical adjustment; there is no service impact.				
New Appropriation Total	3.00	2,363,789	152,000	2,211,789
<u>General Fund / Budget Cut</u>				
Eliminate 1.0 FTE Vacant TV Production Associate	-1.00	-63,378	0	-63,378
Program affected: Communications Eliminate 1.0 FTE vacant Production Associate in Aurora Community Television. May result in reduction of programming aired on the City's television channels and reduction in the quality of programming.				
Reduce Recording and Permit Fees and Related Temp Employee Salary	0.00	-21,754	0	-21,754
Program affected: City Clerk / Municipal Records Recording fee costs have declined due to a drop in construction activity in the City. In addition, there is a reduced need for temporary labor to file recordings as most recordings are now filed electronically by departments. Loss of temporary labor may create additional workload for other staff in the event construction activity rises in 2011.				
Reduce Supplies in Mail Center	0.00	-25,000	0	-25,000
Program affected: Communications Revise postage budget to more accurately reflect reduced demand. This reduction has no negative impact.				
Budget Cut Total	-1.00	-110,132	0	-110,132
General Fund Total	2.00	2,253,657	152,000	2,101,657

General Management

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>Print Shop Fund / Budget Cut</u>				
Green Office Initiative: Move Print Shop to General Fund	-3.00	-363,789	-152,000	-211,789
Program affected: Communications				
The Print Shop will move out of its own internal service fund into the General Fund as part of the City's Green Office Initiative.				
Budgets previously allocated for in-house printing will be centralized in the General Fund. Management of the City's copier fleet will move to the Information Technology department. This is a technical adjustment; there is no service impact.				
Budget Cut Total	-3.00	-363,789	-152,000	-211,789
Print Shop Fund Total	-3.00	-363,789	-152,000	-211,789
Amendment Request Total All Funds	1.00	1,890,543	0	1,890,543

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Designated Revenues Fund	638,522	365,298	385,994	289,432	384,605
Development Review Fund	391,806	364,193	378,286	378,286	379,244
Fleet Management Fund	7,711,663	7,047,286	7,909,623	7,333,850	7,732,962
General Fund	12,092,198	11,698,612	5,209,621	4,819,781	7,376,860
Print Shop Fund	617,651	657,983	740,656	611,488	0
Expenditures Total	\$21,451,840	\$20,133,372	\$14,624,180	\$13,432,837	\$15,873,671

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Designated Revenues Fund	6.00	2.00	2.70	2.70	2.70
Development Review Fund	5.00	4.00	4.00	4.00	4.00
Fleet Management Fund	38.34	37.34	37.50	37.50	39.50
General Fund	77.46	78.66	45.60	45.60	47.60
Print Shop Fund	3.00	3.00	3.00	3.00	0.00
Staffing Total	129.80	125.00	92.80	92.80	93.80

PROGRAM DETAIL

Administrative Services Group Management

Net Cost: \$223,935

Provide leadership and coordination of activities performed by the administrative services departments of the City: Finance, Fleet Maintenance, Information Technology, Human Resources and Purchasing. 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 local, state and federal government.

General Management

PROGRAM DETAIL

Administrative Services Group Management

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	188,590	229,669	230,003	224,222	223,935
Expenditures Total	\$188,590	\$229,669	\$230,003	\$224,222	\$223,935
<u>STAFFING SUMMARY</u>					
General Fund	1.66	1.16	1.00	1.00	1.00
Staffing Total	1.66	1.16	1.00	1.00	1.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of total expenditures for departments managed	0.44%	0.55%	0.59%	0.61%	0.62%

City Clerk / Municipal Records

Net Cost: \$594,317

Provide leadership and direction for the activities performed by the City Clerk and Municipal Records office. These functions include but are not limited to: managing the City Code and Charter; coordinating the production of Council agendas and packets; coordinating successful elections; effective administration of boards and commissions; and promoting a best-in-class citywide records management program for hardcopy and electronic records.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	596,293	741,814	629,658	654,176	594,317
Expenditures Total	\$596,293	\$741,814	\$629,658	\$654,176	\$594,317
<u>STAFFING SUMMARY</u>					
General Fund	8.00	8.00	7.00	7.00	7.00
Staffing Total	8.00	8.00	7.00	7.00	7.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Total Number of Council Meeting	84	67	82	82	82
Packets Prepared					
Total Number of Records Requests	1,161	678	1,200	1,200	1,200

General Management

PROGRAM DETAIL

Communications

Net Cost: \$1,822,115

Perform professional public and media relations, provide citizen information and assistance, municipal television programming, citywide multi-media support, graphic design, publication production and printing and mail services. As part of the City's Green Office Initiative, the Print Shop will move out of its own internal service fund into the General Fund.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	508,284	257,123	373,994	308,932	372,605
General Fund	1,193,470	1,369,770	1,545,649	1,364,192	1,822,115
Print Shop Fund	617,651	657,983	740,656	611,488	0
Expenditures Total	\$2,319,405	\$2,284,876	\$2,660,299	\$2,284,612	\$2,194,720
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	6.00	2.00	2.70	2.70	2.70
General Fund	13.80	16.50	16.60	16.60	18.60
Print Shop Fund	3.00	3.00	3.00	3.00	0.00
Staffing Total	22.80	21.50	22.30	22.30	21.30
<u>PERFORMANCE MEASURE SUMMARY</u>					
Access Aurora monthly contacts	5,760	5,700	5,750	5,750	5,700
Households served by Channel 8	59,830	60,000	60,000	60,000	60,000

Community Services Group Management

Net Cost: \$257,751

Provide leadership and direction for activities performed by the Community Services Group departments: Police, Fire, Library and Cultural Services, and Neighborhood Services. Continue to focus on service delivery of 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.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	233,639	262,567	268,160	255,277	257,751
Expenditures Total	\$233,639	\$262,567	\$268,160	\$255,277	\$257,751
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	2.00	2.00	2.00	2.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of total expenditures for departments managed	0.15%	0.16%	0.20%	0.18%	0.18%

General Management

PROGRAM DETAIL

Fleet Maintenance Administration

Net Cost: \$7,712,162

Administers and manages the selection, specifications, procurement, and disposition of the City fleet; administers fueling; directs all financial controls; provides oversight for fleet maintenance operations for the 1,951 vehicles/equipment in the City's fleet.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Fleet Management Fund	7,711,663	6,949,750	7,909,623	7,333,850	7,732,962
Expenditures Total	\$7,711,663	\$6,949,750	\$7,909,623	\$7,333,850	\$7,732,962
<u>STAFFING SUMMARY</u>					
Fleet Management Fund	38.34	37.34	37.50	37.50	39.50
Staffing Total	38.34	37.34	37.50	37.50	39.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Vehicles/equipment actively maintained by Fleet Maintenance	2,252	2,113	2,076	1,951	1,951

Fleet Replacement

Net Cost: \$3,054,704

This function provides for the purchase and lease costs associated with the replacement of City vehicles and equipment for General Fund departments. The budgeted cost for this program includes replacement costs and lease payments for several high-cost vehicles such as fire trucks, dump trucks and street sweepers. There are currently 1,951 vehicles, powered, and non-powered pieces of equipment in the City's fleet. Due to the complexity of a large fleet, the City has significant vehicle needs and specifications. The personnel costs associated with Fleet Replacement are in the Fleet Maintenance program and are paid out of the Fleet Management Fund.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	1,736,735	1,335,649	1,079,704	1,079,704	3,079,704
Expenditures Total	\$1,736,735	\$1,335,649	\$1,079,704	\$1,079,704	\$3,079,704
<u>PERFORMANCE MEASURE SUMMARY</u>					
Vehicles replaced	31	0	0	0	71

General Management

PROGRAM DETAIL

Intergovernmental Relations

Net Cost: \$297,660

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 in order to maintain the City's interests. The department fosters and maintains relationships with local governments and affiliated groups.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	319,159	564,035	347,751	118,699	297,660
Expenditures Total	\$319,159	\$564,035	\$347,751	\$118,699	\$297,660
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	1.00	1.00
Staffing Total	1.00	1.00	1.00	1.00	1.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Intergovernmental relations cost per resident	\$1.02	\$1.02	\$1.10	\$0.38	\$1.10

Internal Audit

Net Cost: \$283,029

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.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	274,306	283,234	284,481	285,876	283,029
Expenditures Total	\$274,306	\$283,234	\$284,481	\$285,876	\$283,029
<u>STAFFING SUMMARY</u>					
General Fund	4.00	4.00	4.00	4.00	4.00
Staffing Total	4.00	4.00	4.00	4.00	4.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Audit Hours	5,703	6,884	5,902	5,902	5,934

General Management

PROGRAM DETAIL

Office of Development Assistance

Net Cost: \$379,244

The Office of Development Assistance (ODA) furthers the commitment to quality development and the enhancement of business growth in the City by providing assistance to the development community. Primary functions involve providing a general overview of the development review processes, hosting pre-application meetings, offering personalized project management assistance and facilitating solutions to problems that may arise during the review and construction of projects. ODA also manages the review and negotiation of annexation agreements, development agreements and Title 32 Metro Districts.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	1,200	600	12,000	0	12,000
Development Review Fund	391,806	364,193	378,286	378,286	379,244
Expenditures Total	\$393,006	\$364,793	\$390,286	\$378,286	\$391,244
<u>STAFFING SUMMARY</u>					
Development Review Fund	5.00	4.00	4.00	4.00	4.00
Staffing Total	5.00	4.00	4.00	4.00	4.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Pre-Application Meetings	106	76	76	80	85

Office of the City Manager

Net Cost: \$350,953

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 improvement program, enforces all ordinances and regulations, helps promote economic development, enhances intergovernmental relations, maintains the City's sound financial condition, manages the personnel and benefits system, provides for construction and maintenance of the City's infrastructure and public facilities and implements all City policies.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	355,753	349,735	352,186	360,053	350,953
Expenditures Total	\$355,753	\$349,735	\$352,186	\$360,053	\$350,953
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	2.00	2.00	2.00	2.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of total expenditures for departments managed	0.08%	0.08%	0.08%	0.08%	0.07%

General Management

PROGRAM DETAIL

Operations Group Management

Net Cost: \$210,584

Provide leadership, coordination, and facilitates collaboration among the operations and planning departments of the City: Parks, Recreation and Open Space, Public Works, Aurora Water, Planning and Development Services. Ensures that these departments provide a high level of customer service, promote fiscal responsibility and adhere to City policies and the laws of the local, state, and federal government.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	275,648	212,316	212,130	235,431	210,584
Expenditures Total	\$275,648	\$212,316	\$212,130	\$235,431	\$210,584
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	2.00	2.00	2.00	2.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of total expenditures for departments managed	0.13%	0.13%	0.10%	0.11%	0.10%

Policy and Research (Assistant City Manager)

Net Cost: \$171,040

Provide leadership and direction for activities performed by the City Clerk's office, Municipal Records, Elections, Boards and Commissions, and Internal Audit. Coordinate all City Council meetings, workshops, special study sessions, and agenda process with Mayor and Council; provide assistance to the City Manager in the implementation of Council policy and special project coordination as needed. Special projects include coordination of City Council Goals and Objectives, Council member orientation, temporary use permits and Leadership Forum.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	169,124	170,065	172,825	172,726	171,040
Expenditures Total	\$169,124	\$170,065	\$172,825	\$172,726	\$171,040
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	1.00	1.00
Staffing Total	1.00	1.00	1.00	1.00	1.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of council meetings, special study sessions and workshops coordinated	32	34	34	34	34

General Management

PROGRAM DETAIL

Purchasing Services

Net Cost: \$82,272

This function initiates contracts for commodities, services, and construction requirements as well as manages change orders, amendments, and resolutions when necessary. Manages contract administration and the payment process for all City construction projects.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	36,032	64,033	87,074	69,425	85,772
Expenditures Total	\$36,032	\$64,033	\$87,074	\$69,425	\$85,772
<u>STAFFING SUMMARY</u>					
General Fund	9.00	8.00	9.00	9.00	9.00
Staffing Total	9.00	8.00	9.00	9.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Purchase orders and change orders awarded	1,251	1,176	1,150	1,150	1,130

Transfers and Other Requirements

Net Cost: \$0

Major items include transfers into the Designated Revenue Fund in order to fund the Visitor's Promotion Advisory Board as well as transfers between the Fleet Management Fund and the General Fund.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	129,038	107,575	0	-19,500	0
Fleet Management Fund	0	97,536	0	0	0
Expenditures Total	\$129,038	\$205,111	\$0	(\$19,500)	\$0

Human Resources

PROGRAM SUMMARY

Administration

\$264,203 2 FTE

*Central HR administration and special projects

Compensation and Employment

\$816,180 10 FTE

*Recruitment, hiring, job classification, salary administration and employee benefits; citizen volunteer recruitment and placement

Employee Relations

\$92,872 1 FTE

*Employee discrimination, harassment and ADA investigations

Risk Management Fund

\$6,810,189 9 FTE

*Administer general liability claims and worker's compensation claims, employee safety program and occupational health services

Service Aurora and Training

\$152,486 1 FTE

*Promote quality customer service through development and provision of employee training, development and recognition programs

DEPARTMENT SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
REGULAR - FTE	24.00	24.00	24.00	24.00	23.00
EXPENDITURES	6,904,408	7,822,296	9,647,958	9,023,967	8,135,930

Human Resources

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, compensation and volunteer services. The Risk Management Division administers claims for losses suffered by residents, 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, provides training programs and classes as well as offering safety training and awareness.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

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

*Ensure that Aurora is a fiscally strong and financially well-managed city.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Regular - FTE	24.00	24.00	24.00	24.00	23.00
Personal Services	1,797,470	1,741,158	1,842,400	1,709,698	1,761,863
Supplies and Services	5,073,630	6,071,833	7,793,169	7,300,363	6,322,934
Interfund Charges	12,244	9,305	12,389	13,906	51,133
Transfers Out	21,064	0	0	0	0
Expenditures Total	\$6,904,408	\$7,822,296	\$9,647,958	\$9,023,967	\$8,135,930

DEPARTMENT NARRATIVE

The 2011 budget for the Human Resources (HR) Department represents a significant decrease in overall funding when compared to the 2010 budget year. This reduction is due entirely to reductions in the City's Risk Management Fund for 2011. Included in these reductions are planned decreases in staffing through the elimination of one vacant FTE and anticipated reductions in insurance premiums, workers' compensation claims, general claims, and property claims. Despite these reductions in the Risk Management Fund, it is anticipated that the department's Risk Management and General Fund operations will largely maintain their service levels in 2011.

In 2010 and continuing into 2011, the Human Resources Department is undergoing a number of staffing initiatives related to improving staff competencies and preparing the department for succession as long term, established employees retire from the City. Increased emphasis on meeting core competencies and accountabilities as well as succession planning is a major current and future internal focus, most notably in the department's General Fund divisions.

The Compensation and Employment and Benefits and Systems Divisions expect activity to remain constant in 2011. Overall organizational changes and the challenges of reduced City staffing have and will continue to demonstrate a need for HR services in the areas of organizational efficiencies, career development programs and creative, cost effective employee benefits programs and services.

The Employee Relations Division will continue to investigate and resolve employee issues, and our Service Aurora Division will focus on providing traditional training and educational opportunities for employees as well as an increased emphasis on ethics training and supervisory certifications in 2011.

Human Resources

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>Risk Management Fund / Budget Cut</u>				
Eliminate 1.0 FTE Vacant Occupational Health Nurse	-1.00	-81,137	0	-81,137
Program affected: Risk Management Fund The Health Nurse position was held vacant for 2010 and will be eliminated. The service impact is minimal. Duties performed by the position have already been eliminated or absorbed by other staff.				
Budget Cut Total	-1.00	-81,137	0	-81,137
Risk Management Fund Total	-1.00	-81,137	0	-81,137
Amendment Request Total All Funds	-1.00	-81,137	0	-81,137

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Cultural Services Fund	0	0	65,634	63,619	66,705
Designated Revenues Fund	31,166	0	0	0	0
General Fund	1,434,163	1,249,081	1,259,333	1,195,188	1,259,036
Risk Management Fund	5,439,079	6,573,215	8,322,991	7,765,160	6,810,189
Expenditures Total	\$6,904,408	\$7,822,296	\$9,647,958	\$9,023,967	\$8,135,930

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Cultural Services Fund	0.00	0.00	1.00	1.00	1.00
General Fund	14.00	14.00	13.00	13.00	13.00
Risk Management Fund	10.00	10.00	10.00	10.00	9.00
Staffing Total	24.00	24.00	24.00	24.00	23.00

PROGRAM DETAIL

Administration

Net Cost: \$264,203

This program consists of the activities of the Director of Human Resources (HR) and the HR Management Assistant. The Director of Human Resources provides overall management, direction and financial control for the department to include compensation and employment, employee benefits and records, risk management, occupational health, employee relations, collective bargaining, training and safety. Most management functions involve special projects and analyses. Other functions include support for the Career Service Commission, City management and the City Council. Included in this function are overall administration and budget for the City's employee assistance program, collective bargaining with Police and Fire associations and employee recognition programs.

Human Resources

PROGRAM DETAIL

Administration

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	230,183	229,843	231,953	235,451	264,203
Expenditures Total	\$230,183	\$229,843	\$231,953	\$235,451	\$264,203
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	2.00	2.00	2.00	2.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of total department expenditures	3.3%	2.9%	2.4%	2.6%	3.3%

Compensation and Employment

Net Cost: \$816,180

This program provides support to City departments in the planning and implementation of the recruitment, evaluation, selection, and orientation of new City employees to include career service employees, temporary employees, and civil service employees (orientation only). Performs salary administration for all City employees to include the negotiation of collective bargaining contracts with civil service employee associations. Also develops and maintains the City's pay plans; maintains and revises the City's personnel policies and procedures; performs job audits; and assists City departments with implementing appropriate and consistent work plans and personnel actions. Volunteer Services is also included in this program and is responsible for coordinating citywide citizen volunteer recruitment and placement throughout the City's departments.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Cultural Services Fund	0	0	65,634	63,619	66,705
General Fund	924,713	775,877	776,647	716,589	749,475
Expenditures Total	\$924,713	\$775,877	\$842,281	\$780,208	\$816,180
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	0.00	0.00	1.00	1.00	1.00
General Fund	10.00	10.00	9.00	9.00	9.00
Staffing Total	10.00	10.00	10.00	10.00	10.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of regular authorized employees	2,860.87	2,804.37	2,676.00	2,675.90	2,681.40

Human Resources

PROGRAM DETAIL

Employee Relations

Net Cost: \$92,872

This program is responsible for investigating employee claims of discrimination, harassment, and sexual harassment in the workplace. The incumbent receives complaints, conducts interviews, gathers data, produces a report of findings, and makes recommendations for remediation or discipline. Also responsible for conducting training classes related to discrimination, harassment, or sexual harassment; producing Equal Employment Opportunity (EEO) statistical reports for state and federal agencies; responding to EEO requests from grantors; and serving as the coordinator in making recommendations and responding to inquiries related to the Americans With Disabilities Act.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	91,814	92,124	93,149	94,032	92,872
Expenditures Total	\$91,814	\$92,124	\$93,149	\$94,032	\$92,872
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	1.00	1.00
Staffing Total	1.00	1.00	1.00	1.00	1.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Investigations	23	8	18	3	10

Risk Management Fund

Net Cost: \$6,310,396

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. Manages and mitigates the quantity and cost of claims filed against the City.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Risk Management Fund	5,439,079	6,573,215	8,322,991	7,765,160	6,810,189
Expenditures Total	\$5,439,079	\$6,573,215	\$8,322,991	\$7,765,160	\$6,810,189
<u>STAFFING SUMMARY</u>					
Risk Management Fund	10.00	10.00	10.00	10.00	9.00
Staffing Total	10.00	10.00	10.00	10.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Claims processed	1,070	1,035	1,050	1,050	1,040

Human Resources

PROGRAM DETAIL

Service Aurora and Training

Net Cost: \$152,486

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.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	31,166	0	0	0	0
General Fund	157,653	151,237	157,584	149,116	152,486
Expenditures Total	\$188,819	\$151,237	\$157,584	\$149,116	\$152,486
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	1.00	1.00
Staffing Total	1.00	1.00	1.00	1.00	1.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Class participants	1,809	1,978	2,100	2,100	2,075

Information Technology

PROGRAM SUMMARY

Administration

\$328,362 2 FTE

*Provide citywide strategic technology planning and administrative support for the department

Client Services

\$1,282,361 6 FTE

*Provide citywide PC and peripheral device procurement and support

Public Safety

\$3,418,561 12 FTE

*Provide systems maintenance and support for all public safety systems

Software Applications

\$1,476,788 11 FTE

*Provide development, maintenance and support of citywide multi-user applications

Systems and Networking

\$2,546,702 11 FTE

*Provide data center operations support, citywide voice and data network design, maintenance and support

DEPARTMENT SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
REGULAR - FTE	47.00	46.00	42.00	42.00	42.00
EXPENDITURES	8,682,410	8,069,862	8,477,593	8,477,593	9,052,774

Information Technology

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.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

- *Support effective efforts to integrate/orient an increasingly diverse community.
- *Serve as leaders to shape policy that benefits the Aurora community.
- *Implement a vision for growth and the effective delivery of services to stakeholders.
- *Ensure a safe community for people.
- *Enhance Aurora's identity and raise awareness of the City's many excellent qualities.
- *Ensure that Aurora is a fiscally strong and financially well-managed city.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Regular - FTE	47.00	46.00	42.00	42.00	42.00
Personal Services	4,024,207	3,955,874	3,998,284	4,030,692	3,999,288
Supplies and Services	4,375,884	3,506,041	4,316,018	4,321,138	4,420,610
Interfund Charges	24,941	17,351	23,515	23,515	37,876
Capital Related	257,378	590,596	139,776	102,248	595,000
Expenditures Total	\$8,682,410	\$8,069,862	\$8,477,593	\$8,477,593	\$9,052,774

DEPARTMENT NARRATIVE

The 2011 budget for the Information Technology (IT) department has increased due largely to a one-time add to replace PCs that are five and six years old. IT has reduced expenditures for telecommunications and professional services. Staffing levels have been reduced through attrition; in 2011, the department will reallocate duties for some staff in order to complete the highest priority work. This will allow the department to achieve maximum service levels in spite of a reduced staff size. While all operations in the department have generally been successful at maintaining service levels with reduced resources due to year over year budget cuts, the department's ability to deal with unplanned outages has been diminished and the risk of longer system outages has increased.

The Client Services operation workload will be impacted by the 2011 PC replacement project. The ratio of supported PCs per technician has grown to 1:580 but service levels continue to remain high. In addition, this group will also manage the new fleet of multi-function printers acquired through the Green Office Initiative. By replacing over 1,200 stand-alone computer printers, copiers, scanners and fax machines with less than 300 multi-function devices, the City will realize savings of over \$300,000 citywide per year.

While the number of servers continues to grow, the Systems and Networking operation continues to reduce expenditures through negotiations with existing vendors and by replacing some vendors through competitive processes. The amount of data the City stores continues to grow at a rapid rate while the increased demand on technical staff has been mitigated somewhat by the use of better technology.

The Public Safety Systems and Software Applications operations continue to operate at a high level. The most significant current challenge is managing an aging software and infrastructure portfolio while planning for future upgrades and

Information Technology

DEPARTMENT NARRATIVE

replacements over the next three to six years that may have a significant budget impact. The relative stability/maturity of the portfolio and past investments in tools, training, and people have allowed these groups to provide a very high-level of services, increase efficiency through automation and integrations, and extend service through internal development.

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
PC Replacement	0.00	500,000	0	500,000
Program affected: Client Services Allocate \$500,000 to replace obsolete computers for various departments located in the General Fund. Replacing all five- and six-year old computers in 2011 will prevent the City from falling further behind recommended replacement cycles. The City last funded the PC Replacement program in 2007.				
New Appropriation Total	0.00	500,000	0	500,000
<u>General Fund / Budget Cut</u>				
Eliminate Capital Equipment Replacement Budget	0.00	-44,776	0	-44,776
Program affected: Systems and Networking Removes the contingency for emergency replacement of broken services or equipment that may occur throughout the year.				
Green Office Initiative - Reduction of General Fund Printer Supply Budgets	0.00	-236,436	0	-236,436
Program affected: Client Services All printer supply budgets in the General Fund were eliminated as part of the City's Green Office Initiative. As a result, the City will realize significant efficiency savings in the General Fund.				
Reduce Professional Services	0.00	-5,000	0	-5,000
Program affected: Software Applications Reduction in professional services budget.				
Telecommunications Savings	0.00	-63,000	0	-63,000
Program affected: Systems and Networking Negotiated reduction for provision of analog telephone services and recurring charges for the telephone system.				
Budget Cut Total	0.00	-349,212	0	-349,212
General Fund Total	0.00	150,788	0	150,788
Amendment Request Total All Funds	0.00	150,788	0	150,788

Information Technology

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Designated Revenues Fund	860	426	0	0	0
Enhanced E-911 Fund	1,744,611	1,938,878	2,262,637	2,262,637	2,264,450
General Fund	6,936,939	6,130,558	6,214,956	6,214,956	6,788,324
Expenditures Total	\$8,682,410	\$8,069,862	\$8,477,593	\$8,477,593	\$9,052,774

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Enhanced E-911 Fund	5.00	5.00	5.00	5.00	5.00
General Fund	42.00	41.00	37.00	37.00	37.00
Staffing Total	47.00	46.00	42.00	42.00	42.00

PROGRAM DETAIL

Administration

Net Cost: \$328,362

Information Technology Administration provides strategic technology planning and evaluation to ensure best practices and efficiencies are utilized throughout the City. Implements technological changes when practical. Supports citywide technology purchase and payment processing and provides administrative support for all IT personnel for payroll processing, training, travel and human resources issues.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	860	426	0	0	0
General Fund	311,333	303,884	330,513	330,513	328,362
Expenditures Total	\$312,193	\$304,310	\$330,513	\$330,513	\$328,362
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	2.00	2.00	2.00	2.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of total department expenditures	3.60%	3.77%	3.90%	3.90%	3.63%

Information Technology

PROGRAM DETAIL

Client Services

Net Cost: \$1,282,361

The Client Services program maintains, upgrades and expands the City's personal computer environment in response to demand. Primary responsibilities include the procurement and management of PC systems and peripheral devices, as well as the resolution of client desktop issues. Additionally, the division maintains and enforces the City of Aurora Information Security Policy.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	1,130,096	600,343	586,928	586,928	1,282,361
Expenditures Total	\$1,130,096	\$600,343	\$586,928	\$586,928	\$1,282,361
<u>STAFFING SUMMARY</u>					
General Fund	7.00	7.00	6.00	6.00	6.00
Staffing Total	7.00	7.00	6.00	6.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of devices supported (computers, monitors, printers, etc.)	6,943	7,101	7,251	7,280	7,280

Public Safety

Net Cost: \$1,154,111

The Public Safety program provides maintenance and support for all Police and Fire systems, which include all systems for call taking, dispatching, mission accomplishment, scheduling and records keeping. Supports Emergency Management technology in the City's emergency operation center and mobile command and communications vans. Coordinates with public safety staff and vendors of systems and hardware for the ongoing maintenance and upgrade of public safety systems on a 24/7 basis.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Enhanced E-911 Fund	1,744,611	1,938,878	2,262,637	2,262,637	2,264,450
General Fund	1,061,478	989,013	1,129,246	1,129,246	1,154,111
Expenditures Total	\$2,806,089	\$2,927,891	\$3,391,883	\$3,391,883	\$3,418,561
<u>STAFFING SUMMARY</u>					
Enhanced E-911 Fund	5.00	5.00	5.00	5.00	5.00
General Fund	9.00	8.00	7.00	7.00	7.00
Staffing Total	14.00	13.00	12.00	12.00	12.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Application licenses supported	4,420	7,739	8,385	8,425	8,425
Devices supported (radios, radio infrastructure, computers, video, etc.)	4,886	5,004	5,009	5,110	5,110

Information Technology

PROGRAM DETAIL

Software Applications

Net Cost: \$1,476,788

The Software Application program acquires, develops, tests, provides technical training, coordinates vendor interaction, ensures operation procedures and controls, maintains and supports all multi-user software applications used in the City's day to day business processes not directly related to public safety. This includes applications related to collaboration, work order management, document management and retention, finance and accounting, tax and licensing, the City's public website, geographical information systems, water billing, fleet and facilities management and recreation. These applications ensure that users have timely and appropriate access to applications containing work product and City information related to their duties.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	1,558,201	1,399,125	1,498,188	1,498,188	1,476,788
Expenditures Total	\$1,558,201	\$1,399,125	\$1,498,188	\$1,498,188	\$1,476,788
<u>STAFFING SUMMARY</u>					
General Fund	12.00	12.00	11.00	11.00	11.00
Staffing Total	12.00	12.00	11.00	11.00	11.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Employees/potential citizen (internet) users supported	221,836	402,108	566,020	737,000	844,000

Systems and Networking

Net Cost: \$2,546,702

The Systems and Networking program maintains and services the data center operations at the Aurora Municipal Center and Disaster Recovery Center at Tallyn's Reach supporting all City line of business applications; designs, maintains and supports the data, hardware, and software of the City's voice and data networks throughout all City facilities. Ensures the network is operational for the required internal and external exchange of data. Plans and executes replacement programs to insure systems and networks are current with technology requirements and available to users.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	2,875,831	2,838,193	2,670,081	2,670,081	2,546,702
Expenditures Total	\$2,875,831	\$2,838,193	\$2,670,081	\$2,670,081	\$2,546,702
<u>STAFFING SUMMARY</u>					
General Fund	12.00	12.00	11.00	11.00	11.00
Staffing Total	12.00	12.00	11.00	11.00	11.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Devices supported (voice and data network ports/servers)	20,200	20,500	20,700	19,589	19,589

Judicial

PROGRAM SUMMARY

Bailiffs

\$421,043 7.5 FTE

*Maintain courtroom decorum
*Organize people and files for each court

Court Reporting

\$295,092 4 FTE

*Create the official court record for all court proceedings
*Maintain court system data

Judicial

\$1,366,421 8 FTE

*Preside over all court proceedings to ensure the fair and impartial administration of justice

Teen Court

\$127,023 2 FTE

*Administer teen program for first time offenders

DEPARTMENT SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
REGULAR - FTE	24.00	21.50	21.50	21.50	21.50
EXPENDITURES	2,044,841	2,052,732	2,212,747	2,205,746	2,209,579

Judicial

DESCRIPTION

The primary objective of the Judicial Department is to administer justice in a fair and impartial manner. The functions of the Judicial Department are performed by Judges, Courtroom Assistants, and Court Reporters. The Courtroom Assistants maintain courtroom decorum and serve as the contact person for all participants in court proceedings. The Court Reporters serve as the official record-maker for the Municipal Court. Judicial also has a Teen Court program to divert some first-time juvenile offenders into a program which emphasizes education and allows these offenders the opportunity to correct their mistakes without a criminal record.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Ensure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Regular - FTE	24.00	21.50	21.50	21.50	21.50
Personal Services	1,970,566	1,974,954	2,119,172	2,112,171	2,109,913
Supplies and Services	68,757	73,593	87,924	87,924	83,624
Interfund Charges	5,518	4,185	5,651	5,651	16,042
Expenditures Total	\$2,044,841	\$2,052,732	\$2,212,747	\$2,205,746	\$2,209,579

DEPARTMENT NARRATIVE

The 2011 budget for Judicial is slightly lower than the 2010 Original Budget. The reduction is related to Judicial's participation in other citywide expenditure reductions including Green Office Initiative and personnel cost reductions, such as furloughs.

In 2009, the Judicial Department had 63,500 filings. For an illustration of the comparative size of the docket, Aurora has approximately three times the number of cases as filed in the next largest municipal court. In order to accommodate these cases, there are 6 full time courtrooms and two half-time traffic divisions.

The overriding issue for the Judicial Department is docket management while ensuring that every person is provided their full rights of due process within their constitutionally protected period of speedy trial. The accomplishment of these goals is multifaceted requiring modifications of our internal procedures and cooperation between our Department and Court Administration, City Attorney and Public Defender. In that regard we have eliminated several in court appearances affording greater docket flexibility, e.g. eliminating domestic violence reviews and removing one trial division from the jury trial docket to hear regularly set matters. Likewise, the modified procedures for plea by mail in minor traffic cases have reduced the number of persons appearing for traffic arraignments, lessening the need to open the second traffic division. Additionally, several modifications have been made to staff procedures, e.g. through cross training, the need for relief staff and related costs have reduced. Finally the computer docket system has been modified to add more cases each day by reducing the time allotted for some proceedings and accounting for a reasonable number of persons who will fail to attend.

The department expects a consistent workload for 2011 and is positioned to provide high quality service to citizens within the court system as required. As always, each division will continue to look for ways to improve efficiency in its processes.

Judicial

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Designated Revenues Fund	104,491	97,567	119,538	119,538	120,023
General Fund	1,932,944	1,949,573	2,079,209	2,079,208	2,082,556
Gifts & Grants Fund	7,406	5,592	14,000	7,000	7,000
Expenditures Total	\$2,044,841	\$2,052,732	\$2,212,747	\$2,205,746	\$2,209,579

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Designated Revenues Fund	2.00	2.00	2.00	2.00	2.00
General Fund	22.00	19.50	19.50	19.50	19.50
Staffing Total	24.00	21.50	21.50	21.50	21.50

PROGRAM DETAIL

Bailiffs

Net Cost: \$421,043

Maintain courtroom decorum and serve as a contact person for jurors, defendants, attorneys, witnesses, and the public.
Maintain the flow of persons and files, to and from the courtroom and other areas of the courthouse.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	353,288	352,425	423,344	399,628	421,043
Expenditures Total	\$353,288	\$352,425	\$423,344	\$399,628	\$421,043
<u>STAFFING SUMMARY</u>					
General Fund	7.50	7.50	7.50	7.50	7.50
Staffing Total	7.50	7.50	7.50	7.50	7.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Summonses	64,875	63,518	67,371	63,000	64,000

Court Reporting

Net Cost: \$295,092

Serve as the official record maker for the Municipal Court as required by the State of Colorado for courts of record; produce transcripts as requested and maintain court system data.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	283,495	287,393	297,790	297,327	295,092
Expenditures Total	\$283,495	\$287,393	\$297,790	\$297,327	\$295,092

Judicial

PROGRAM DETAIL

Court Reporting

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	5.00	4.00	4.00	4.00	4.00
Staffing Total	5.00	4.00	4.00	4.00	4.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Summonses	64,875	63,518	67,371	63,000	64,000

Judicial

Net Cost: \$1,366,421

Judges ensure the continued fair and impartial administration of justice. Except for cases where payment to the clerk is allowed, each person sees a judge for court dates hearings, trials, motions, stay of fines, collections, restitution, and other related matters.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	1,296,161	1,309,755	1,358,075	1,382,253	1,366,421
Expenditures Total	\$1,296,161	\$1,309,755	\$1,358,075	\$1,382,253	\$1,366,421
<u>STAFFING SUMMARY</u>					
General Fund	9.50	8.00	8.00	8.00	8.00
Staffing Total	9.50	8.00	8.00	8.00	8.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Summonses	64,875	63,518	67,371	63,000	64,000

Teen Court

Net Cost: \$0

Educate youth on the judicial process and provide first-time offenders the opportunity to correct their mistakes without a criminal conviction.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	104,491	97,567	119,538	119,538	120,023
Gifts & Grants Fund	7,406	5,592	14,000	7,000	7,000
Expenditures Total	\$111,897	\$103,159	\$133,538	\$126,538	\$127,023
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	2.00	2.00	2.00	2.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Teen Court Program Participants	389	295	450	400	400

Library & Cultural Services

PROGRAM SUMMARY

Administration

\$632,652 6 FTE

*Manages Department wide personnel, financial, and public service library functions

Art in Public Places

\$295,179 1 FTE

*Coordinates, funds, selects, displays, and maintains public art per City ordinance 93-63

Arts Programs

\$1,022,474 8 FTE

*Manages the Aurora Fox Arts Center, Aurora Music, Dance & Visual Arts Programs, Bicentennial Art Center, & the Show Wagon

Cultural Services Division Management

\$284,067 2 FTE

*Manages all Cultural Services programs

Historic Services

\$388,272 5 FTE

*Manages all programs and facilities of the Aurora History Museum and Historic Preservation/Sites

Library Collection Management and Systems

\$715,623 6 FTE

*Manages acquisition & cataloging of new and donated materials
*Weeds collection for obsolete items
*Provides technical/computer support

Library Facilities and Public Services

\$2,514,566 38.4 FTE

*Provides direct customer services to Library users

Special Events

\$306,935 1 FTE

*Plans and conducts Citywide events including KidSpree, Jack-O-Launch at PumpkinFest, and the Fourth of July Spectacular

DEPARTMENT SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
REGULAR - FTE	184.50	183.50	65.90	65.90	67.40
EXPENDITURES	26,924,169	25,364,670	5,930,986	5,662,883	6,159,768

Library & Cultural Services

DESCRIPTION

The Library and Cultural Services Department provides educational 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 Department Support Services Division manages internal services, including finance, personnel, marketing, and computer systems that assist the operating divisions in providing their programs and services. The Library and Public Services Division oversees three libraries. The Cultural Services Division operates one museum, one visual arts center, one performing arts center, the Show Wagon, historic preservation, 24 historic sites/districts, and featured special events.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Continually improve the City of Aurora's relationship with its public school districts, private and charter schools, post secondary and higher education institutions in Aurora.

*Ensure that every child and young person in Aurora will have access to the fundamental resources she or he needs to succeed.

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

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

*Ensure a safe community for people.

*Economic vitality: Make Aurora the best city in which to locate, expand, and operate a business.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Regular - FTE	184.50	183.50	65.90	65.90	67.40
Personal Services	13,030,856	12,560,555	4,049,543	3,922,525	4,254,991
Supplies and Services	6,060,194	5,245,456	1,760,529	1,620,277	1,847,932
Interfund Charges	320,074	236,637	120,744	118,581	56,675
Capital Related	13,250	14,517	170	1,500	170
Transfers Out	7,499,795	7,307,505	0	0	0
Expenditures Total	\$26,924,169	\$25,364,670	\$5,930,986	\$5,662,883	\$6,159,768

DEPARTMENT NARRATIVE

The 2011 Adopted Budget for the Library and Cultural Services Department is slightly higher than the 2010 budget as a result of Council action to restore 20 hours of service at the Mission Viejo Library, offset by the reduction of a vacant FTE in the Cultural Services Division. In general, the Department expects to maintain most service levels in 2011 as staff continues to seek out innovative solutions that will enable the provision of optimal service within provided resources.

In 2011, the Library Division will continue to face challenges related to the reduction of services from the 2010 cuts. The department will have consolidated from seven libraries in 2009 to four libraries in 2011. Patron visits and circulation per FTE have increased 22 percent and 23 percent respectively. This has caused longer patron wait times, longer intervals between materials return and re-shelving, and waits in excess of one hour for public computer use. Several facility, service, and staffing modifications were implemented to help address these issues. A 2011 amendment splits 1.0 Library Technician into 2.0 Library Clerks in order to better serve patrons. Meeting rooms were converted into patron computer labs by utilizing public PCs from closed libraries. In addition, the Department's administrative functions were consolidated and all programming canceled in order to allow remaining front line staff to focus on increased customer demands. Staff is also cross training to provide further flexibility in scheduling of limited staff allowing remaining libraries to operate. This will also provide patrons with flexible access to assistance, regardless of their need. Limited Library collection funds will continue to impact staff's ability to purchase customer-requested materials and new releases/publications, and to replace lost or damaged items.

Library & Cultural Services

DEPARTMENT NARRATIVE

The 2011 elimination of the Special Events Assistant, in addition to vacancies in the Aurora History Museum and Aurora Fox Arts Center, could lead to further reductions in programs offered. Prior reductions have strained staff's ability to maintain service levels, as managers have absorbed tasks from previous staff reductions. Additional service impacts may take the form of reduced public hours at the Bicentennial Art Center and Aurora History Museum, additional productions curtailed or canceled at the Aurora Fox Arts Center, and/or cancellation of smaller revenue generating programs in other areas of the division. Funding from the Scientific and Cultural Facilities District (SCFD) remains critical to supporting operations. Poor economic conditions and decreases in revenue or paid attendance at Cultural programs have the potential to negatively impact SCFD funding. The Cultural Division continues to pursue vital revenue generating activities. Among these are the recently established contract with the Stapleton Theatre to provide programs and the Equity Founders' Circle fundraising efforts.

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>Cultural Services Fund / New Appropriation</u>				
July 4th Fireworks	0.00	58,000	0	58,000
Program affected: Special Events				
During the October 2, 2010, City Council Special Study Session,				
Council approved the budget for fireworks, paid from vacancy savings.				
New Appropriation Total	0.00	58,000	0	58,000
<u>Cultural Services Fund / Budget Cut</u>				
Cut Vacant Special Events Assistant 1.0 FTE	-1.00	-63,017	0	-63,017
Program affected: Special Events				
The Special Events assistant provides logistical and clerical support				
for the year round events planning process. The loss of this position				
will require this support to be assumed by the Special Events				
Coordinator and other City staff. Time spent securing event				
sponsors may be negatively impacted.				
Budget Cut Total	-1.00	-63,017	0	-63,017
Cultural Services Fund Total	-1.00	-5,017	0	-5,017
<u>Designated Revenues Fund / Budget Cut</u>				
Technical Adjustment: Movement of Programs From Designated Revenues	0.00	-22,750	-39,600	16,850
Fund to Match New Accounting Requirements				
Program affected: Library Facilities and Public Services				
This is a technical adjustment to match new accounting				
requirements: This is the movement of the Library Equipment				
Usage Fees from the Designated Revenues Fund to the General				
Fund. This program is offset by ongoing revenue.				
Budget Cut Total	0.00	-22,750	-39,600	16,850
Designated Revenues Fund Total	0.00	-22,750	-39,600	16,850

Library & Cultural Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Limited Opening of Mission Viejo Library Funded for One Year from Risk Fund	1.50	208,202	208,202	0
Program affected: During the October 2, 2010, City Council Special Study Session, Council approved a limited opening of the Mission Viejo Library for one year, funded from the Risk Fund.				
Split 1.0 FTE Library Technician Into 2.0 FTE Library Clerks	1.00	0	0	0
Program Affected: Library Facilities and Public Services In order to better allocate FTE with current workload demands, this amendment splits 1.0 existing vacant FTE into 2.0 lower grade FTE. No additional budget is needed for this add.				
New Appropriation Total	2.50	208,202	208,202	0
<u>General Fund / Budget Cut</u>				
Technical Adjustment: Movement of Programs From Designated Revenues Fund to Match New Accounting Requirements	0.00	22,750	39,600	-16,850
Program affected: Library Facilities and Public Services This is a technical adjustment to match new accounting requirements: This is the movement of the Library Equipment Usage Fees from the Designated Revenues Fund to the General Fund. This program is offset by ongoing revenue.				
Budget Cut Total	0.00	22,750	39,600	-16,850
General Fund Total	2.50	230,952	247,802	-16,850
<u>Gifts & Grants Fund / New Appropriation</u>				
Appropriation for Anticipated Donations and Grants	0.00	94,000	58,500	35,500
Programs affected: Administration, Library Facilities and Public Services This is a request for spending authority of anticipated donations and grants related to: Friends of the Aurora Public Library, General Library donations, Library programming donations, the Library Summer Reading Program, and the Library Waggin' Tails Program. There are no timing issues associated with this request. The expenditure request will be partially offset with new revenues and the balance supported by related existing fund balance.				
New Appropriation Total	0.00	94,000	58,500	35,500
Gifts & Grants Fund Total	0.00	94,000	58,500	35,500
Amendment Request Total All Funds	1.50	297,185	266,702	30,483

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Conservation Trust Fund	0	4,100	16,000	45,000	16,000
Cultural Services Fund	2,653,738	2,277,533	2,215,194	2,045,829	2,275,205

Library & Cultural Services

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Designated Revenues Fund	959,450	868,685	706,835	563,535	617,792
General Fund	12,783,540	12,126,268	2,980,457	2,980,458	3,144,271
Gifts & Grants Fund	1,003,221	940,293	12,500	28,061	106,500
Recreation Fund	9,524,220	9,147,791	0	0	0
Expenditures Total	\$26,924,169	\$25,364,670	\$5,930,986	\$5,662,883	\$6,159,768

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Cultural Services Fund	20.00	19.00	18.00	18.00	17.00
Designated Revenues Fund	10.60	10.85	4.80	4.80	4.80
General Fund	86.90	86.90	43.10	43.10	45.60
Recreation Fund	67.00	66.75	0.00	0.00	0.00
Staffing Total	184.50	183.50	65.90	65.90	67.40

PROGRAM DETAIL

Administration

Net Cost: \$590,652

This program reorganized in 2010 to further centrally manage Library and Cultural Services processes including materials acquisition, technical services, library courier, budget, accounting, payroll/hiring, meeting rooms, cash handling, purchasing, procurement card processing, and customer service for all library facilities. It serves to collaborate with various community groups, business groups, and other arts organizations. Also acts as liaison to the council appointed Aurora Library Board and Friends of the Aurora Public Library non profit.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	809,258	901,183	525,901	635,580	590,652
Gifts & Grants Fund	1,213	10,101	8,000	6,588	42,000
Expenditures Total	\$810,471	\$911,284	\$533,901	\$642,168	\$632,652
<u>STAFFING SUMMARY</u>					
General Fund	8.80	9.80	5.00	6.00	6.00
Staffing Total	8.80	9.80	5.00	6.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percent of total department operating expenditures	3.0%	3.6%	9.0%	11.3%	10.8%

Library & Cultural Services

PROGRAM DETAIL

Art in Public Places

Net Cost: \$273,709

This function's budget is dedicated to the coordination and scheduling of art acquisition, and maintenance of public art owned or leased by the City. This function establishes procedures for the selection of artwork for the City collection; provides for the display of the City artwork collection; and provides art collection management, maintenance, and repair. The program also manages 50 Metropolitan Districts' required public art plans. The City Council appointed Art in Public Places Commission sets annual goals for community outreach and education. For 2010 only, Council eliminated the transfer of Art in Public Places funds from the Capital Projects Fund.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Conservation Trust Fund	0	4,100	16,000	45,000	16,000
Cultural Services Fund	399,645	253,983	278,089	177,329	278,079
General Fund	1,792	1,400	1,399	1,399	1,100
Expenditures Total	\$401,437	\$259,483	\$295,488	\$223,728	\$295,179
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	1.00	1.00	1.00	1.00	1.00
Staffing Total	1.00	1.00	1.00	1.00	1.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of art pieces added to collection	13	23	15	10	10

Arts Programs

Net Cost: \$316,989

The program presents a performing arts season at the Aurora Fox Arts Center and provides classes and workshops in pottery, fine arts, music, dance, and theatre. It also coordinates and schedules the City Show Wagon. The program provides outreach programs for Aurora citizens.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Cultural Services Fund	1,277,107	1,030,380	1,015,150	1,057,933	1,022,474
Expenditures Total	\$1,277,107	\$1,030,380	\$1,015,150	\$1,057,933	\$1,022,474
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	8.00	8.00	8.00	8.00	8.00
Staffing Total	8.00	8.00	8.00	8.00	8.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Attendees	65,337	64,855	66,000	66,000	66,000
Net cost per attendee	\$8.64	\$10.57	\$5.22	\$5.39	\$4.80

Library & Cultural Services

PROGRAM DETAIL

Cultural Services Division Management

Net Cost: \$262,569

This function coordinates and schedules Performing Arts (Dance and Aurora Fox Arts Center), Visual Arts, Music, Pottery, Art in Public Places, Historic Services (Preservation and the Aurora History Museum), the Bicentennial Art Center, Special Events, Show Wagon, and all programs and performances associated with these areas. It writes and manages numerous grants, as well as the Scientific and Cultural Facilities District (SCFD) fund certification.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Cultural Services Fund	222,739	259,786	265,148	235,444	284,067
Expenditures Total	\$222,739	\$259,786	\$265,148	\$235,444	\$284,067
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	2.00	2.00	2.00	2.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of total division operating expenditures	9.5%	13.7%	14.2%	12.8%	14.2%

Historic Services

Net Cost: \$310,027

This program identifies, preserves, protects, and increases the appreciation of archeological and historic resources for Aurora residents. It also recommends appropriate sites for nomination as local landmarks and/or to the National Registry of Historic Places. It manages Aurora's Certified Local Government (CLG) programs. As part of these programs, approximately 40 to 50 commercial and single family home rehabilitation loan reviews with Section 106 reviews are provided annually. The program provides oversight to and assistance for 24 local landmarks, 1 historic district, and 1 historic archeological site. The Aurora History Museum researches and develops educational content for tours, lectures, workshops and classes, and designs, constructs and installs exhibits throughout the City.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Cultural Services Fund	319,104	390,045	363,657	314,422	383,650
General Fund	4,715	4,136	6,459	6,459	4,622
Gifts & Grants Fund	0	694	0	0	0
Expenditures Total	\$323,819	\$394,875	\$370,116	\$320,881	\$388,272
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	5.00	5.00	5.00	5.00	5.00
Staffing Total	5.00	5.00	5.00	5.00	5.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Annual citizen contacts	636,186	623,798	637,000	637,000	637,000
History museum attendance	59,438	58,411	59,425	59,425	60,000
Net cost per citizen contact	\$0.34	\$0.42	\$0.45	\$0.35	\$0.49
Net cost per history museum attendee	\$3.64	\$4.51	\$4.84	\$3.76	\$5.17

Library & Cultural Services

PROGRAM DETAIL

Library Collection Management and Systems

Net Cost: \$691,207

This program is responsible for the management of the library collection. The collection includes books, periodicals, databases, interlibrary loan, and audio visual items. The program consists of three functions: materials acquisition, the cataloging and processing of those materials, and the removal of obsolete items.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	22,806	0	0	16,598	0
General Fund	2,431,938	2,039,616	804,921	754,384	715,623
Gifts & Grants Fund	57,978	41,181	0	0	0
Expenditures Total	\$2,512,722	\$2,080,797	\$804,921	\$770,982	\$715,623
<u>STAFFING SUMMARY</u>					
General Fund	18.50	16.50	8.00	6.00	6.00
Staffing Total	18.50	16.50	8.00	6.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Materials reviewed, selected, cataloged, processed, weeded	600,565	645,053	235,000	200,000	200,000
Net cost per item reviewed, selected, cataloged, processed, weeded	\$4.01	\$3.11	\$3.32	\$3.07	\$3.46

Library Facilities and Public Services

Net Cost: \$1,737,690

This function's budget includes all library facilities. There are four open branches in operation as of 2011, down from seven in 2009. Public service staff tasks include: checking out over 1.2 million items annually to customers, facilitating use of in-house materials and public use equipment such as computers, copiers, and fax, answering reference questions, and providing front line customer service to patrons.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	561,045	461,434	706,835	488,937	617,792
General Fund	3,214,932	3,051,542	1,641,777	1,582,636	1,832,274
Gifts & Grants Fund	47,345	38,775	4,500	21,473	64,500
Expenditures Total	\$3,823,322	\$3,551,751	\$2,353,112	\$2,093,046	\$2,514,566
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	8.30	8.30	4.80	4.80	4.80
General Fund	59.60	60.60	30.10	31.10	33.60
Staffing Total	67.90	68.90	34.90	35.90	38.40

Library & Cultural Services

PROGRAM DETAIL

Library Facilities and Public Services

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Annual hours of public service	15,759	11,989	6,310	6,310	7,350
Total material usage (inside and outside)	2,872,393	2,702,401	2,390,289	1,472,418	1,473,000
Total visitors	1,367,509	1,290,115	1,066,209	791,000	791,000

Special Events

Net Cost: \$185,860

The program plans and conducts major Citywide events such as KidSpree, Jack-O-Launch at PumpkinFest, Banks in Harmony, Fourth of July Spectacular and others with an emphasis on enhancing community focus, attracting attendance from the entire metro region, and projecting a positive image of Aurora. These events are primarily funded by corporate sponsorships, private donations, SCFD funds.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Cultural Services Fund	435,143	343,339	293,150	260,701	306,935
Designated Revenues Fund	0	0	0	58,000	0
Expenditures Total	\$435,143	\$343,339	\$293,150	\$318,701	\$306,935

<u>STAFFING SUMMARY</u>					
Cultural Services Fund	4.00	3.00	2.00	2.00	1.00
Staffing Total	4.00	3.00	2.00	2.00	1.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Estimated event attendees	174,160	152,700	164,360	164,360	164,360
Net cost per attendee	\$1.56	\$1.55	\$1.24	\$0.84	\$0.78



Neighborhood Services

PROGRAM SUMMARY

<u>Administration</u> \$295,387 2 FTE *Provides oversight, administration, and management of programs, budget, and personnel	<u>Animal Care</u> \$1,676,128 21 FTE *Animal care enforcement; provide shelter, treatment, placement, adoptions, and public education	<u>Code Enforcement</u> \$2,595,644 25.8 FTE *Neighborhood Support assures a well-maintained city and housing stock (includes abatement costs)
<u>Community Development Program Management</u> \$858,729 9.3 FTE *Provides oversight, administration, and management of CDBG, HOME, and ESG programs and projects	<u>Community Housing Development Organization</u> \$195,344 0 FTE *Non-profit organizations which use HOME funds to provide safe and affordable housing to Aurora citizens	<u>Community Relations</u> \$164,497 1.5 FTE *Resource for human, community, social, cultural, and language services *Liaison to Human Relations and Veteran Affairs Commissions
<u>Economic Recovery Program</u> \$1,500,000 3.05 FTE * NSP purchases foreclosed/vacant residential property for rehabilitation * ARRA program to prevent homelessness	<u>Emergency Shelter Grants</u> \$108,614 0 FTE *Pass-through federal funds for grants to non-profit emergency shelter providers	<u>Home Ownership Assistance Program</u> \$642,490 1 FTE *Funding for direct financial assistance to qualified first-time homebuyers
<u>Neighborhood Liaison & Mediation Services</u> \$239,318 3 FTE *Serves as the City's service link to 350 neighborhood organizations *Mediation services for conflict resolution and problem solving	<u>Original Aurora Renewal</u> \$259,282 3 FTE *Assists with the physical, social, and economic revitalization of Original Aurora	<u>Public Facilities</u> \$265,000 0 FTE *CDBG funds used for area-specific benefits such as Northwest Alley Paving, Colfax Streetscape and Economic Enrichment
<u>Rehabilitation</u> \$1,888,414 2.85 FTE *Provide oversight for all federally funded rehabilitation programs within Community Development	<u>Transfers and Other Requirements</u> \$150,000 0 FTE * Anticipated Gifts and Grants to be transferred to programs when awarded * Other one-time grants or programs transferred from department	

DEPARTMENT SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
REGULAR - FTE	79.50	78.00	72.50	72.50	72.50
EXPENDITURES	9,194,900	15,771,810	11,958,044	11,878,296	10,838,847

Neighborhood Services

DESCRIPTION

Neighborhood Services consists of five divisions and 72.5 permanent employees. The divisions are: 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. The 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.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

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

*Ensure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Regular - FTE	79.50	78.00	72.50	72.50	72.50
Personal Services	5,384,064	5,337,225	5,366,467	5,325,304	4,997,829
Supplies and Services	3,586,997	10,328,593	6,442,958	6,404,373	5,662,892
Interfund Charges	158,311	105,992	148,619	148,619	178,126
Capital Related	51,128	0	0	0	0
Transfers Out	14,400	0	0	0	0
Expenditures Total	\$9,194,900	\$15,771,810	\$11,958,044	\$11,878,296	\$10,838,847

DEPARTMENT NARRATIVE

The 2011 budget for Neighborhood Services is \$1.0 million lower than in 2010. This is primarily due to \$800,000 projected reduction in program income from the Neighborhood Stabilization Program (NSP) and a reduction in the Gifts & Grants Fund for housing counseling programs. In addition, an existing Code Enforcement Officer will be transferred from the General Fund to the Abatement Fund, resulting in 8.5 Code Enforcement Officers funded in the Abatement Fund. While this move provides General Fund savings, the funding of these 8.5 positions in the Abatement Fund is not sustainable and in 2012 the department will likely have to begin finding alternate funding sources to maintain service levels.

Despite budgetary constraints, service levels will remain consistent with 2010 and the department will continue to focus on maintaining community appearance in 2011. Those efforts entail quickly responding to citizen complaints for code violations and mitigating the impacts of foreclosed and abandoned properties. The department's response time to citizen complaints remains at an average response time of less than 2 days. The department's nationally recognized Neighborhood Stabilization Program will continue to leverage federal grants to assist neighborhoods impacted by foreclosures. Additionally, the department will continue to utilize its effective vacant and abandoned property registrations along with the abatement program for the maintenance of residential properties going through foreclosure.

Neighborhood Liaisons will continue their community outreach to strengthen neighborhoods through the Neighborhood Referral Process, Neighbor-to-Nighbor Roundtables, block parties and meeting facilitation and mediation as needed. Also, Original Aurora Renewal will foster partnerships and involve the community in the redevelopment efforts in Original Aurora and Community Relations will focus efforts with the Human Relations and Veterans Affairs Commissions, as well as the Key Community Response Team.

Finally, operational changes will continue to help the department meet its priorities. For example, an upgrade was done on the AMANDA computer program to enhance field and office efficiencies and collection of property history. Similarly, Animal Care installed laptops in their fleet and will select a software management program for increased field efficiency and potential cost savings. Also, bargaining guidelines are effective in gaining compliance in zoning and housing court cases. Lastly,

Neighborhood Services

DEPARTMENT NARRATIVE

heightened safety procedures for staff are in place and coordinated with Public Safety Communications.

The department remains committed to prioritizing its activities within finite resources to enhance the quality of life in Aurora's neighborhoods.

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>Abatement Fund / Budget Cut</u>				
Transfer 1.0 FTE Code Enforcement Officer to the Abatement Fund	1.00	67,442	0	67,442
Program affected: Code Enforcement				
In order to reduce expenses in the General Fund, this amendment will transfer 1.0 FTE Code Enforcement Officer from the General Fund to the Abatement Fund.				
Budget Cut Total	1.00	67,442	0	67,442
Abatement Fund Total	1.00	67,442	0	67,442
<u>Community Development Fund / New Appropriation</u>				
2011 Base Budget: Community Development Code Enforcement	0.00	523,280	0	523,280
Program affected: Code Enforcement				
This program is intended to work with property owners to meet requirements related to the City's zoning and housing codes for property maintenance. This base budget will provide funding for salaries and operating expenses for 8 Code Enforcement Officers assigned to Original Aurora (7 FTEs & 1 Contract). This program will perform approximately 30,000 inspections and re-inspections; 15,000 notices of violations; 2,000 multi-family inspections; 400 abatements, and 150 summons. In addition, staff is expected to attend various neighborhood meetings and coordinate four multi-family training courses.				
2011 Base Budget: Community Development Economic Recovery Program	0.00	1,500,000	1,500,000	0
Program affected: Economic Recovery Program				
The Economic Recovery Program's two main components are funds from the Neighborhood Stabilization Program (NSP) and the American Recovery and Reinvestment Act (ARRA). ARRA was enacted by Congress in February 2009; NSP was authorized as part of the Housing and Economic Recovery Act of 2008. NSP, through the U.S. Department of Housing and Urban Development (HUD), provides funds to purchase foreclosed or abandoned single-family and multi-family residential properties, and to rehabilitate, resell, or redevelop these properties, in order to stabilize neighborhoods and stem the decline of home values. The City of Aurora receives program income from the resale of property, which is reinvested into the program; program income is estimated at \$1.5 million in 2011.				

Neighborhood Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>Community Development Fund / New Appropriation</u>				
2011 Base Budget: Community Development Fund Original Aurora Renewal	0.00	245,793	0	245,793
Program affected: Original Aurora Renewal Original Aurora Renewal provides a wide variety of social outreach services, community-based programs, and neighborhood improvement activities.				
2011 Base Budget: Community Development Home Ownership Assistance Program	0.00	571,184	0	571,184
Program affected: Home Ownership Assistance Program This program supports the goal of moving families and individuals toward self-sufficiency. This base budget will provide funding for Home Ownership Assistance Loans and the American Dream Down Payment Initiative (ADDI). The program funds loans provided to individuals and families for down payment and closing cost assistance for first time home buyers within the City of Aurora. The maximum assistance available for each individual loan is \$10,000. An additional incentive of \$3,000 is offered for home buyers of vacant foreclosed properties.				
2011 Base Budget: Community Development Program Management	0.00	858,729	0	858,729
Program affected: Community Development Program Management This funding request provides for salaries and operating expenses for the general administration of the City's Community Development Programs.				
2011 Base Budget: Community Development Public Facility	0.00	265,000	0	265,000
Program affected: Public Facility This program is intended to enhance and maintain quality public infrastructure. This base budget will fund the Economic Enrichment program, which will be administered by the Urban Renewal Division, to encourage economic development. Other projects within this program include the Aurora Voucher Program and the paving of northwest Aurora alleys within the Neighborhood Revitalization Strategy Area.				
2011 Base Budget: Community Development Rehabilitation	0.00	1,888,414	0	1,888,414
Program affected: Rehabilitation This program is intended to address the issues associated with providing affordable and suitable living environments and expanding economic development opportunities. The rehabilitation program funds projects that will increase access to affordable housing. These funds will be used for grants to assist income-eligible homeowners with emergency repairs such as furnaces, water heaters, and sewers. Commercial renovation funds are used to rehabilitate the exteriors of buildings along the Colfax Corridor. The Handicap Accessibility program assists with making a home accessible to handicapped individuals including ramps, doors, counters and fixtures.				

Neighborhood Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>Community Development Fund / New Appropriation</u>				
2011 Base Budget: Community Housing Development Organization	0.00	195,344	0	195,344
Program affected: Community Housing Development Organization This program supports the goal of increasing access to affordable housing options for Aurora residents. Grant funding for the program will construct, rehabilitate, and maintain existing and new affordable housing units. This base budget will provide funding for Community Housing Development Organizations (CHDO's). U.S. Department of Housing and Urban Development (HUD) HOME funding requires a minimum set aside of 15.0 percent for use by CHDOs.				
Transfer 3.3 FTEs from Gifts & Grants to Community Development Fund	3.30	0	0	0
Programs affected: Community Development Program Management, Home Ownership Assistance Program This is a technical adjustment transferring 3.30 FTE Housing Counselors to the Community Development Fund. These positions were temporarily assigned to the Gifts and Grants Fund for Housing Counseling and Foreclosure Prevention.				
New Appropriation Total	3.30	6,047,744	1,500,000	4,547,744
Community Development Fund Total	3.30	6,047,744	1,500,000	4,547,744
<u>General Fund / Budget Cut</u>				
Northern Aurora Business Association Appropriation Elimination	0.00	-18,000	0	-18,000
Program affected: Community Development Projects This amendment eliminates the department's contribution to the Northern Aurora Business Association (NABA) which closed in 2010.				
Transfer 1.0 FTE Code Enforcement Inspector to the Abatement Fund	-1.00	-67,442	0	-67,442
Program affected: Code Enforcement In order to reduce expenses in the General Fund, this amendment will transfer 1.0 FTE Code Enforcement Inspector from the General Fund to the Abatement Fund.				
Budget Cut Total	-1.00	-85,442	0	-85,442
General Fund Total	-1.00	-85,442	0	-85,442
<u>Gifts & Grants Fund / New Appropriation</u>				
Transfer 3.3 FTEs from Gifts & Grants to Community Development Fund	-3.30	0	0	0
Programs affected: Community Development Program Management, Home Ownership Assistance Program This is a technical adjustment transferring 3.30 FTE Housing Counselors to the Community Development Fund. These positions were temporarily assigned to the Gifts and Grants Fund for Housing Counseling and Foreclosure Prevention.				
New Appropriation Total	-3.30	0	0	0
Gifts & Grants Fund Total	-3.30	0	0	0

Neighborhood Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
Amendment Request Total All Funds	0.00	6,029,744	1,500,000	4,529,744

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Abatement Fund	789,857	735,498	1,394,357	1,107,752	1,295,371
Community Development Fund	4,099,340	10,808,627	6,792,092	7,001,529	6,047,744
Designated Revenues Fund	151,439	112,069	148,683	124,544	131,965
General Fund	3,557,425	3,239,051	2,990,167	2,990,167	2,896,546
Gifts & Grants Fund	596,839	876,565	632,745	654,304	467,221
Expenditures Total	\$9,194,900	\$15,771,810	\$11,958,044	\$11,878,296	\$10,838,847

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Abatement Fund	3.00	4.00	7.90	7.90	8.90
Community Development Fund	25.20	26.20	26.20	21.90	25.20
Designated Revenues Fund	0.00	0.00	0.75	0.75	0.75
General Fund	51.30	47.80	37.65	37.65	36.65
Gifts & Grants Fund	0.00	0.00	0.00	4.30	1.00
Staffing Total	79.50	78.00	72.50	72.50	72.50

PROGRAM DETAIL

Administration

Net Cost: \$295,387

Neighborhood Services Administration provides oversight for the department, which deals with several funding sources including the General Fund, Community Development Fund, Abatement Fund, new Federal Programs and numerous Gifts and Grants. Provides management of the various functions associated with Neighborhood Support (Code Enforcement and Neighborhood Liaisons), Animal Care, Community Development, Original Aurora Renewal, Community Relations, and other revitalization services. Substantial resources are spent in troubleshooting, special projects, and managing difficult or sensitive issues.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	271,439	261,137	274,424	273,192	295,387
Expenditures Total	\$271,439	\$261,137	\$274,424	\$273,192	\$295,387
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	2.00	2.00	2.00	2.00	2.00

Neighborhood Services

PROGRAM DETAIL

Administration

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percent of department's total operating expenditures	3.0%	1.7%	2.3%	2.3%	2.7%

Animal Care

Net Cost: \$1,123,634

Animal Care provides enforcement of City ordinances (barking dogs, running-at-large or vicious animals, etc.) and serves as liaison to the Health Department for diseases transmittable from animals to people (rabies, plague, West Nile, etc.) The staff educates the public regarding proper care of pets and provides tips on dealing with wildlife. The Animal Shelter picks-up and cares for abandoned, mistreated, or lost pets and a strong adoption program is promoted. Shelter operations of care and treatment for the animals are seven days per week. Animal Care provides six days per-week field coverage with 13 Animal Care Officers (12.0 FTE and 1.0 contract employee) and generates revenue through licenses, permits, and fees, which partially offsets the cost of operations.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	107,057	102,183	118,683	118,684	119,965
General Fund	1,523,551	1,465,257	1,445,914	1,459,628	1,436,812
Gifts & Grants Fund	137,861	106,795	121,351	120,347	119,351
Expenditures Total	\$1,768,469	\$1,674,235	\$1,685,948	\$1,698,659	\$1,676,128
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	0.00	0.00	0.75	0.75	0.75
General Fund	23.00	23.00	20.25	20.25	20.25
Staffing Total	23.00	23.00	21.00	21.00	21.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Animals sheltered	4,649	4,628	4,488	4,598	4,560

Code Enforcement

Net Cost: \$942,558

Neighborhood Support Code Enforcement promotes and encourages a positive physical image of Aurora's neighborhoods through education, mediation, and proactive and complaint-based enforcement of the City's zoning (weeds, trash, landscape maintenance, unlawful vehicles, business signs, etc.), and multi-family housing codes. Inspection activities include site plans, systematic multi-family housing program, commercial properties, and land use. An estimated 80 percent of Access Aurora service requests from citizens are directed to Neighborhood Support.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Abatement Fund	789,857	735,498	1,394,357	1,107,752	1,295,371
Community Development Fund	350,567	459,671	523,280	523,280	523,280
General Fund	1,346,262	1,145,986	853,071	858,132	776,993
Expenditures Total	\$2,486,686	\$2,341,155	\$2,770,708	\$2,489,164	\$2,595,644

Neighborhood Services

PROGRAM DETAIL

Code Enforcement

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>STAFFING SUMMARY</u>					
Abatement Fund	3.00	4.00	7.90	7.90	8.90
Community Development Fund	6.00	7.00	7.00	7.00	7.00
General Fund	20.30	17.80	10.90	10.90	9.90
Staffing Total	29.30	28.80	25.80	25.80	25.80
<u>PERFORMANCE MEASURE SUMMARY</u>					
Total Inspections	65,055	67,771	70,000	70,000	70,000

Community Development Program Management

Net Cost: \$0

Provide salaries and operating expenses for the general administration of the City's Community Development Block Grant (CDBG) program, HOME programs, Home of Our Own, Single Family Rehabilitation, Home Ownership Assistance Programs, Emergency Shelter Grants, Commercial Renovation, Foreclosure Hotline/Prevention, Neighborhood Stabilization Program, American Recovery & Reinvestment Act for Homelessness Prevention, and other Community Development programs and grants.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Community Development Fund	695,875	835,805	790,527	828,443	858,729
Gifts & Grants Fund	0	0	0	10,000	0
Expenditures Total	\$695,875	\$835,805	\$790,527	\$838,443	\$858,729
<u>STAFFING SUMMARY</u>					
Community Development Fund	10.80	10.85	10.45	5.95	9.30
Staffing Total	10.80	10.85	10.45	5.95	9.30
<u>PERFORMANCE MEASURE SUMMARY</u>					
Total Community Development Grant Dollars	4,449,619	14,044,978	4,694,237	7,273,487	6,168,359

Community Housing Development Organization

Net Cost: \$0

HUD regulations require that 15.0 percent of total HOME grants be set aside to fund Community Housing Development Organizations (CHDOs), which will provide affordable housing to Aurora citizens. The CHDOs funded in Aurora are the Aurora Housing Corporation and Habitat for Humanity.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Community Development Fund	177,515	195,274	195,275	195,275	195,344
Expenditures Total	\$177,515	\$195,274	\$195,275	\$195,275	\$195,344

Neighborhood Services

PROGRAM DETAIL

Community Housing Development Organization

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Total Project Units with all funding sources	38	2	100	9	55

Community Relations

Net Cost: \$141,047

This function supports volunteer commissions and committees, such as Kaleidoscope Aurora, Key Community Response Team, and the Community of Faith; provides support to the Human Relations and Veterans Affairs Commissions; and supports proclamations, diversity celebrations, and commemorations, including the Martin Luther King, Jr. Commemoration.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	164,568	126,124	144,324	135,671	141,047
Gifts & Grants Fund	8,532	647	21,600	22,000	23,450
Expenditures Total	\$173,100	\$126,771	\$165,924	\$157,671	\$164,497
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	1.50	1.50	1.50
Staffing Total	2.00	2.00	1.50	1.50	1.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of community meetings	151	189	200	281	281

Economic Recovery Program

Net Cost: \$0

The Economic Recovery Program's two main components are funds from the Neighborhood Stabilization Program (NSP) and the American Recovery and Reinvestment Act (ARRA). NSP, through the U.S. Department of Housing and Urban Development (HUD), provides funds to purchase foreclosed or abandoned single-family and multi-family residential properties, and to rehabilitate, resell, or redevelop these properties, in order to stabilize neighborhoods and stem the decline of home values. The program was authorized as part of the Housing and Economic Recovery Act of 2008. The City of Aurora received \$4.5 million as a direct recipient of the HUD grant and estimates \$2.3 million in program income in 2010. As part of ARRA, Aurora received \$1.0 million for Homelessness Prevention and \$660,400 in additional CDBG allocation in 2009. The Homelessness Prevention Fund will provide financial and other assistance to prevent individuals and families from becoming homeless and help those who are experiencing homelessness to be quickly re-housed and stabilized. The CDBG Stimulus allocation will enable Aurora to undertake activities intended to create suitable living environments, stabilize neighborhoods and create economic opportunities.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Community Development Fund	0	6,144,180	2,300,000	2,300,000	1,500,000
Expenditures Total	\$0	\$6,144,180	\$2,300,000	\$2,300,000	\$1,500,000

Neighborhood Services

PROGRAM DETAIL

Economic Recovery Program

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>STAFFING SUMMARY</u>					
Community Development Fund	0.00	0.00	0.40	3.10	3.05
Gifts & Grants Fund	0.00	0.00	0.00	0.30	0.00
Staffing Total	0.00	0.00	0.40	3.40	3.05
<u>PERFORMANCE MEASURE SUMMARY</u>					
NSP Residential Units Rehabilitated	N/A	0	20	26	10

Emergency Shelter Grants

Net Cost: \$0

Grants for non-profit emergency shelter providers (Comitis, Gateway, and Arapahoe House). These agencies support emergency housing to help prevent homelessness during crisis situations.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Gifts & Grants Fund	113,941	95,947	108,245	128,438	108,614
Expenditures Total	\$113,941	\$95,947	\$108,245	\$128,438	\$108,614
<u>PERFORMANCE MEASURE SUMMARY</u>					
Homeless Persons Served	1,326	1,180	1,500	1,300	1,300

Home Ownership Assistance Program

Net Cost: \$0

This assistance to income eligible and qualified potential homeowners includes down payment assistance 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.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Community Development Fund	1,238,883	674,249	614,253	614,253	571,184
Designated Revenues Fund	24,382	9,886	30,000	5,860	12,000
Gifts & Grants Fund	114,776	96,430	75,749	312,402	59,306
Expenditures Total	\$1,378,041	\$780,565	\$720,002	\$932,515	\$642,490
<u>STAFFING SUMMARY</u>					
Gifts & Grants Fund	0.00	0.00	0.00	4.00	1.00
Staffing Total	0.00	0.00	0.00	4.00	1.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Home Ownership Loans	143	119	105	130	130

Neighborhood Services

PROGRAM DETAIL

Neighborhood Liaison & Mediation Services

Net Cost: \$239,318

The Neighborhood Liaison program provides Aurora's 350 registered neighborhoods with a link to their municipal government. It includes the Neighborhood Registration Program, organizational and project assistance, support for the Fence Replacement Program, administration of the Block Party Permit Program, Learn About Aurora classes, Neighbor-to-Neighbor Roundtables, community improvement opportunities, and numerous requests for service. Mediation Services facilitate communication and problem solving for conflict resolution.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	174,187	158,501	247,214	238,324	239,318
Expenditures Total	\$174,187	\$158,501	\$247,214	\$238,324	\$239,318
<u>STAFFING SUMMARY</u>					
General Fund	3.00	2.00	3.00	3.00	3.00
Staffing Total	3.00	2.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of neighborhood meetings	96	65	73	73	75

Original Aurora Renewal

Net Cost: \$6,989

Original Aurora Renewal provides a wide array of social outreach services, community-based programs, and neighborhood improvement activities. OAR is actively engaged in fundraising efforts for numerous activities and community-building programs. These programs serve residents in the Original Aurora area and includes the Economic Development Agency grant for job linkages between Fitzsimons and Original Aurora.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Community Development Fund	247,090	263,961	260,000	260,000	245,793
General Fund	77,418	62,046	7,220	7,220	6,989
Gifts & Grants Fund	206,359	151,961	105,000	61,117	6,500
Expenditures Total	\$530,867	\$477,968	\$372,220	\$328,337	\$259,282
<u>STAFFING SUMMARY</u>					
Community Development Fund	3.00	3.00	3.00	3.00	3.00
General Fund	1.00	1.00	0.00	0.00	0.00
Staffing Total	4.00	4.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of residents served: information, referral, outreach, and/or community engagement	7,000	9,890	5,094	3,500	3,500

Neighborhood Services

PROGRAM DETAIL

Public Facilities

Net Cost: \$0

Community Development Block Grant funds are used for area-specific benefits such as Northwest Alley Paving, Colfax streetscape and economic enrichment.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Community Development Fund	841,893	312,058	338,726	440,381	265,000
Expenditures Total	\$841,893	\$312,058	\$338,726	\$440,381	\$265,000

<u>PERFORMANCE MEASURE SUMMARY</u>					
Original Aurora Population	51,327	51,803	53,718	53,316	54,000

Rehabilitation

Net Cost: \$0

Funds salaries, operating expenses, and deferred payment loans for rehabilitation programs, including Single Family Rehab, Emergency Repairs, Commercial Renovation, Hazardous Tree Removal, Multi-family Rehab, and Lead-Based Paint programs. This program is fully funded by Community Development Block Grants.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Community Development Fund	1,210,942	2,035,382	1,770,031	1,881,552	1,888,414
Expenditures Total	\$1,210,942	\$2,035,382	\$1,770,031	\$1,881,552	\$1,888,414

<u>STAFFING SUMMARY</u>					
Community Development Fund	5.40	5.35	5.35	2.85	2.85
Staffing Total	5.40	5.35	5.35	2.85	2.85

<u>PERFORMANCE MEASURE SUMMARY</u>					
Emergency Repairs	24	28	36	30	30
Handicap Accessibility Repairs	9	6	12	10	10
HOME Single Family Rehabilitation	22	27	25	25	25

Neighborhood Services

PROGRAM DETAIL

Transfers and Other Requirements

Net Cost: \$0

This program houses anticipated gifts and grants that are transferred to the program when awarded. Other one-time or transferred grants are included, such as the insulate and seal program through the State in 2008 and 2009, previous support of Northern Aurora Business Association (NABA), and the Brownfields EPA Grant award which was transferred from Neighborhood Services to Urban Renewal Development in 2010.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Community Development Fund	-663,425	-111,953	0	-41,655	0
Designated Revenues Fund	20,000	0	0	0	0
General Fund	0	20,000	18,000	18,000	0
Gifts & Grants Fund	15,370	424,785	200,800	0	150,000
Expenditures Total	(\$628,055)	\$332,832	\$218,800	(\$23,655)	\$150,000



Non-Departmental

PROGRAM SUMMARY

Building Leases

\$4,563,582 0 FTE

*Leases for city buildings

Compensation Reserve and Pension

Costs

\$560,916 0 FTE

*Funding for compensation increase - includes funding for career service pay increases (EPMP).

Debt Service

\$7,623,805 0 FTE

*Principal and interest on general obligation bonds

Developer Incentives

\$3,517,001 0 FTE

*Incentives and revenue cost-sharing agreements

Snow Removal

\$2,286,407 0 FTE

*Overtime, equipment, and supplies for snow removal

Special Improvement Districts

\$369,365 0 FTE

*Expenditures related to Special Improvement Districts

Transfers and Other Requirements

\$22,313,526 0 FTE

*Transfers to other funds

DEPARTMENT SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
EXPENDITURES	45,944,472	56,855,975	45,363,239	101,117,680	41,234,602

Non-Departmental

DESCRIPTION

The Non-Departmental 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 and Financial Planning.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Personal Services	4,812,221	2,838,934	2,689,447	2,504,507	1,184,570
Supplies and Services	3,203,167	3,243,926	4,880,011	3,632,371	4,727,517
Interfund Charges	140,510	177,263	378,649	165,978	357,670
Debt Related	8,276,589	16,466,105	7,822,956	28,854,373	7,863,761
Capital Related	67,860	15,374	140,000	61,435	140,000
Transfers Out	29,444,125	34,114,373	29,452,176	65,899,016	26,961,084
Expenditures Total	\$45,944,472	\$56,855,975	\$45,363,239	\$101,117,680	\$41,234,602

DEPARTMENT NARRATIVE

Non-Departmental expenditures vary considerably from year-to-year due to the one-time nature of many of the expenditures. It differs from most City departments in that it has no FTE, so its primary drivers are related to transfers and debt. These two categories make up over 80 percent of spending in any given year.

Transfers account for about two-thirds of Non-departmental spending in any given year. The main transfer is the transfer from the General Fund to the Capital Projects Fund based primarily on the receipt of use tax. In 2010, a national accounting change necessitated a significant increase in transfers, as the funds available for the Policy Reserve Fund, the TABOR Reserve Fund, the Emergency Contingency Fund, and portions of the Designated Revenue Fund were transferred to other funds. Other significant transfers include an Aurora Capital Leasing Corporation (ACLC) lease transfer for building lease payments and subsidy transfers to the Cultural Services Fund and the Recreation Fund.

Debt related expenses, which normally account for about 20 percent of spending, are primarily associated with the General Obligation debt in the Debt Service Fund. The vast majority of City debt was refinanced in 2009 and 2010, which accounts for the increases in those years. Snow removal drives much of the personal services costs and a significant amount of the supplies and services costs. Incentive payments also drive supplies and services costs. Personal services expenditures related to the old hire pension plan, which was held in Non-departmental until 2011, is now in the departments, which is the major driver in the personal services decrease. Interfund charges and capital related payments only make up just over 1.2 percent of Non-departmental spending.

Information on budget amendments related primarily to transfer reductions can be found on the following pages.

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>Cultural Services Fund / New Appropriation</u>				
Increased Cultural Services Subsidy for Fireworks Offset by Vacancy Savings Target	0.00	0	58,000	-58,000
Program affected: Transfers and Other Requirements As part of the deliberations for the 2011 budget, City Council made the decision to fund fireworks in the Cultural Services Fund, offset by a vacancy savings target in the General Fund. The additional budget for the fireworks can be found in an amendment in Library and Cultural Services.				
New Appropriation Total	0.00	0	58,000	-58,000
<u>Cultural Services Fund / Budget Cut</u>				
Reduction in Cultural Services Fund Subsidy for 2011 Amendment	0.00	0	-63,017	63,017
Program affected: Transfers and Other Requirements This is a reduction to the General Fund subsidy to the Cultural Services Fund, and corresponds to a reduction of the same amount in Library and Cultural Services eliminating a vacant 1.0 FTE Special Events Assistant.				
Budget Cut Total	0.00	0	-63,017	63,017
Cultural Services Fund Total	0.00	0	-5,017	5,017
<u>Designated Revenues Fund / Budget Cut</u>				
Technical Adjustment for New Accounting Standards: Movement of Sales Tax Incentive Payments to the General Fund	0.00	-2,471,001	-2,471,001	0
Program affected: Developer Incentives This is a technical adjustment to move sales tax incentive payments from the Designated Revenue Fund to the General Fund. There is no net change in the General Fund, as the transfer from the General Fund for the incentive payments will no longer be made.				
Budget Cut Total	0.00	-2,471,001	-2,471,001	0
Designated Revenues Fund Total	0.00	-2,471,001	-2,471,001	0
<u>General Fund / New Appropriation</u>				
Increased Cultural Services Subsidy for Fireworks Offset by Vacancy Savings Target	0.00	0	0	0
Program affected: Transfers and Other Requirements As part of the deliberations for the 2011 budget, City Council made the decision to fund fireworks in the Cultural Services Fund, offset by a vacancy savings target in the General Fund. The additional budget for the fireworks can be found in an amendment in Library and Cultural Services.				
New Appropriation Total	0.00	0	0	0

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Reduction in Cultural Services Fund Subsidy for 2011 Amendment	0.00	-63,017	0	-63,017
Program affected: Transfers and Other Requirements This is a reduction to the General Fund subsidy to the Cultural Services Fund, and corresponds to a reduction of the same amount in Library and Cultural Services eliminating a vacant 1.0 FTE Special Events Assistant.				
Reduction in Recreation Fund Subsidy for 2011 Amendments	0.00	-330,666	0	-330,666
Program affected: Transfers and Other Requirements This budget cut reduces the subsidy transfer from the General Fund to the Recreation Fund in 2011. This reduction corresponds to a series of budget cuts and revenue increases in the Parks, Recreation, and Open Space Department. Among these adjustments are \$243,700 in revenue increases and \$87,000 in expenditure reductions. The Parks, Recreation and Open Space Department budget pages have more detail on the amendments.				
Reduction of Building Lease Funds in 2011	0.00	-2,299,418	0	-2,299,418
Program affected: Building Leases The Building Lease associated with the AMC was reduced in 2010 through refinancing. This reduction takes into account a reduction in funds and the use of equity.				
Technical Adjustment to Move Old Hire Costs from Non-Departmental to the Department Budgets	0.00	-1,518,196	0	-1,518,196
Program affected: Compensation Reserve This technical adjustment moves old hire pension contribution costs that were previously housed in Non-departmental to the departments. There are corresponding adds in Police and Fire. Those adds also take into account new actuarial adjustments, and are in sum higher than this reduction.				
Budget Cut Total	0.00	-4,211,297	0	-4,211,297
General Fund Total	0.00	-4,211,297	0	-4,211,297
<u>Recreation Fund / Budget Cut</u>				
Reduction in Recreation Fund Subsidy for 2011 Amendments	0.00	0	-330,666	330,666
Program affected: Transfers and Other Requirements This budget cut reduces the subsidy transfer from the General Fund to the Recreation Fund in 2011. This reduction corresponds to a series of budget cuts and revenue increases in the Parks, Recreation, and Open Space Department. Among these adjustments are \$243,700 in revenue increases and \$87,000 in expenditure reductions. The Parks, Recreation and Open Space Department budget pages have more detail on the amendments.				
Budget Cut Total	0.00	0	-330,666	330,666
Recreation Fund Total	0.00	0	-330,666	330,666

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>Risk Management Fund / New Appropriation</u>				
One Time Transfer of Risk Management Fund Balance For Fleet and PC Replacement	0.00	1,321,460	0	1,321,460
Program affected: Transfers and Other Requirements This one-time transfer of funds will be used to offset the expenditure associated with fleet and PC replacement purchases. There have been no fleet or PC replacement expenditures in three years. The expenditures are housed in General Management and Information Technology, respectively. It is expected that this transfer will not affect the long-term viability of the Risk Management Fund. More information on the fund can be found in the fund summary section of this budget document.				
One Time Transfer of Risk Management Funds Available for Limited Opening of Mission Viejo Library	0.00	208,202	0	208,202
Program affected: Transfers and Other Requirements As part of the deliberations for the 2011 budget, City Council made the decision to fund a limited opening of the Mission Viejo Library with a one-time transfer of Risk Management Fund proceeds. The additional budget for the library can be found in an amendment in Library and Cultural Services.				
New Appropriation Total	0.00	1,529,662	0	1,529,662
Risk Management Fund Total	0.00	1,529,662	0	1,529,662
Amendment Request Total All Funds	0.00	-5,152,636	-2,806,684	-2,345,952

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Abatement Fund	0	0	0	0	2,618
Bond Proceeds Fund	0	999	0	0	0
Building Repair Fund	0	18,209	0	107,271	0
Conservation Trust Fund	0	0	818	0	833
Cultural Services Fund	21,465	15,199	16,096	15,000	1,189
Debt Service (GO) Fund	8,041,276	16,301,465	7,609,581	28,937,959	7,623,805
Debt Service (SID) Fund	329,969	455,686	363,786	363,786	404,965
Designated Revenues Fund	4,802,861	4,521,628	4,473,567	11,301,981	1,872,227
Development Review Fund	1,697,417	1,209,284	3,456	0	742,460
Emergency Contingency Fund	38,378	590,185	0	519,440	0
Enhanced E-911 Fund	0	766,400	141,001	141,000	1,788
Fleet Management Fund	0	32,000	193,828	0	198,778
General Fund	30,619,820	27,988,055	32,240,374	29,290,402	28,744,800
Gifts & Grants Fund	-6,101	104,247	0	0	573
Golf Courses Fund	0	0	1,182	0	5,665
Open Space Fund	0	0	1,679	0	2,900
Parks Development Fund	0	0	0	0	210
Policy Reserve Fund	396,121	887,603	276,185	21,562,082	0

Non-Departmental

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Print Shop Fund	0	0	741	0	0
Recreation Fund	0	15,015	1,076	0	8,428
Risk Management Fund	0	3,725,000	9	0	1,530,662
Surplus & Deficiency Fund	3,266	225,000	25,000	25,000	25,000
TABOR Reserve Fund	0	0	0	8,853,759	0
Wastewater Fund	0	0	6,863	0	25,729
Water Fund	0	0	7,997	0	41,972
Expenditures Total	\$45,944,472	\$56,855,975	\$45,363,239	\$101,117,680	\$41,234,602

PROGRAM DETAIL

Building Leases

Net Cost: \$4,563,582

This function accounts for lease payments for the Aurora Municipal Building (AMB) and other City buildings. The leases are held with the Aurora Capital Leasing Corporation (ACLC), the capital leasing arm of the City. The ACLC Board members are City staff. ACLC borrows money to purchase or construct the buildings. The lease payments from the City are used by ACLC to pay debt service on the borrowings. 2009 was the last year of AMB sale proceeds payments from the Designated Revenue Fund. In 2010, the lease payments were refinanced and a portion of the fund was used for budget savings in 2011. The corresponding reduction is detailed in the budget amendment request section of this department.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	560,000	560,000	0	0	0
General Fund	5,988,500	6,117,500	6,888,582	5,053,953	4,563,582
Expenditures Total	\$6,548,500	\$6,677,500	\$6,888,582	\$5,053,953	\$4,563,582

Non-Departmental

PROGRAM DETAIL

Compensation Reserve and Pension Costs

Net Cost: \$558,829

This function provides partial funding for employee compensation. Prior to 2011, the bulk of this item was old hire pension contributions. For 2011, these costs have been moved to the involved departments, Police and Fire. Prior year's costs are zero in most cases because the pay increases are budgeted in Non-departmental, then distributed to each department during the year.

In addition, several one-time transfers were entered in this program for those funds that do not specifically need an ongoing transfer program. A \$7.3 million transfer is occurring in 2010 in the Designated Revenue Fund, associated with the restructure of the fund due to recent national accounting rulings. Much of that fund is being transferred to other funds, including the General Fund, the Capital Projects Fund, the Open Space Fund, and Recreation Fund. The \$141,000 budget and projection for 2010 in the Enhanced E-911 Fund is a transfer to the General Fund to assist with paying for a portion of Public Safety Communication staff. In 2011, most of the budgets in any given fund are associated with health insurance. The General Fund amount includes a \$58,000 vacancy savings target used to fund the 4th of July Fireworks display.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Abatement Fund	0	0	0	0	2,618
Conservation Trust Fund	0	0	818	0	833
Cultural Services Fund	0	0	1,096	0	1,189
Designated Revenues Fund	0	0	2,161	7,448,711	1,514
Development Review Fund	0	0	41	0	7,460
Enhanced E-911 Fund	0	766,400	141,001	141,000	1,788
Fleet Management Fund	0	32,000	193,828	0	198,778
General Fund	2,543,030	1,522,432	1,809,287	1,663,639	260,268
Gifts & Grants Fund	0	0	0	0	573
Golf Courses Fund	0	0	1,182	0	5,665
Open Space Fund	0	0	1,679	0	2,900
Parks Development Fund	0	0	0	0	210
Print Shop Fund	0	0	741	0	0
Recreation Fund	0	15,015	0	0	8,428
Risk Management Fund	0	0	0	0	991
Wastewater Fund	0	0	6,863	0	25,729
Water Fund	0	0	7,997	0	41,972
Expenditures Total	\$2,543,030	\$2,335,847	\$2,166,694	\$9,253,350	\$560,916

Non-Departmental

PROGRAM DETAIL

Debt Service

Net Cost: \$7,578,805

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. Until 2009, the Public Safety, Alameda/I-225 Interchange, and 2000 Bonds debt service payments were housed in this program. 2009 was the last year for the Public Safety bond. In 2010, the Alameda/I-225 Interchange, and 2000 Bonds debt service payments were consolidated and refinanced, thus causing the spike in expenditures in 2010.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Debt Service (GO) Fund	8,041,276	16,301,465	7,609,581	28,937,959	7,623,805
Expenditures Total	\$8,041,276	\$16,301,465	\$7,609,581	\$28,937,959	\$7,623,805

Developer Incentives

Net Cost: \$2,471,001

This program includes incentive payments made to developers and companies, as well as payments made for revenue cost-sharing agreements. The \$2.5 million proposed budget in the General Fund includes the restructure of the Designated Revenues Fund, including the movement of sales tax-based incentives to the General Fund.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	2,510,859	2,888,491	3,666,048	2,628,674	1,046,000
General Fund	0	0	0	0	2,471,001
Expenditures Total	\$2,510,859	\$2,888,491	\$3,666,048	\$2,628,674	\$3,517,001

Snow Removal

Net Cost: \$2,286,407

This program routinely provides overtime, equipment, and supplies related to snow removal efforts on designated routes and when necessary, on all City roads. Although snow and ice control is managed by Public Works, the overtime can be incurred in any department.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	2,485,445	2,225,537	2,302,412	2,302,412	2,286,407
Expenditures Total	\$2,485,445	\$2,225,537	\$2,302,412	\$2,302,412	\$2,286,407

<u>PERFORMANCE MEASURE SUMMARY</u>					
Inches of Snow	59	97.5	60	65	65
Storms	32	24	19	23	19

Non-Departmental

PROGRAM DETAIL

Special Improvement Districts

Net Cost: \$297,850

Accounts for the payment of principal and interest on special assessment bonds. Revenues are from special assessments levied on properties benefiting from projects constructed by the bonds.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Debt Service (SID) Fund	329,390	357,014	304,889	304,889	344,365
Surplus & Deficiency Fund	3,266	225,000	25,000	25,000	25,000
Expenditures Total	\$332,656	\$582,014	\$329,889	\$329,889	\$369,365

Transfers and Other Requirements

Net Cost: \$21,488,813

This function centralizes transfers of monies to other funds and other payments. The largest transfer provides funding to the Capital Projects Fund as required by City Code. For 2010, a national accounting change precipitated the transfer of funds available from the Policy Reserve Fund, TABOR Reserve Fund, Emergency Contingency Fund, and Designated Revenues Fund to other funds and was the driving force in the \$30.2 million spike in expenditures from the original budget. A one-time transfer of \$1.5 million from the Risk Management Fund is projected in 2011, which includes \$1.3 million to cover Fleet and PC replacement, and \$0.2 million to cover the limited opening of the Mission Viejo Library. This program also includes a portion of the transfer from the Development Review Fund that was eliminated in 2010 due to budgetary constraints in that fund.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Bond Proceeds Fund	0	999	0	0	0
Building Repair Fund	0	18,209	0	107,271	0
Cultural Services Fund	21,465	15,199	15,000	15,000	0
Debt Service (SID) Fund	579	98,672	58,897	58,897	60,600
Designated Revenues Fund	1,732,002	1,073,137	805,358	1,224,596	824,713
Development Review Fund	1,697,417	1,209,284	3,415	0	735,000
Emergency Contingency Fund	38,378	590,185	0	519,440	0
General Fund	19,602,845	18,115,152	21,240,093	20,270,398	19,163,542
Gifts & Grants Fund	-6,101	104,247	0	0	0
Policy Reserve Fund	396,121	887,603	276,185	21,562,082	0
Recreation Fund	0	0	1,076	0	0
Risk Management Fund	0	3,725,000	9	0	1,529,671
TABOR Reserve Fund	0	0	0	8,853,759	0
Expenditures Total	\$23,482,706	\$25,837,687	\$22,400,033	\$52,611,443	\$22,313,526



Parks, Recreation & Open Space

PROGRAM SUMMARY

Administration

\$935,641 5 FTE

*Oversees planning and management of the PROS Department to ensure efficient and effective operations in accordance with our mission

Aquatics

\$1,762,768 10 FTE

*Improves quality of life by offering healthy family exercise and formal swimming instruction/teams

Fitness and Leisure

\$381,013 2 FTE

*Provides essential recreation and health/wellness programs to promote active, healthy lifestyles

Forestry

\$1,138,573 12 FTE

* Creates a healthy, natural environment by maintaining the Urban Forest and planting new trees throughout the city

Golf

\$9,427,206 45 FTE

* Provide a superior golf experience
* Responsible fiscal management and operational efficiency
* Sound environmental principles

Open Space and Natural Resources

\$2,329,838 17.5 FTE

*Creates a healthy environment by managing open space properties
*Encourages active lifestyles through programs and site activities

Parks Operations & Management

\$10,429,445 82 FTE

*Creates a healthy environment and encourage active lifestyles by maintaining parks, public properties & facilities

Planning, Design and Construction

\$1,299,019 13 FTE

*Creates healthy environments by managing the planning, design and construction processes

Preschool and Youth Programs

\$1,136,592 5.7 FTE

*Provides programming for youth to ensure a safe environment, promote active and healthy lifestyles, and encourage positive development

Recreation Centers

\$1,154,378 11.5 FTE

*Provides essential facilities to promote safe, active and healthy lifestyles for the community

Recreation Division Management

\$1,254,332 9 FTE

*Oversees planning and management of the Recreation Services Division to ensure efficient and effective operations

Senior Programs

\$796,110 8 FTE

*Essential programs and services to encourage active and healthy lifestyles for adults ages 50 and over

Special Programs

\$539,201 6 FTE

*Essential programming for persons with disabilities and the frail elderly to maintain social health & encourage social interaction

Sports Programs

\$1,664,620 11 FTE

*Provides organized team sports for youth and adults while encouraging an active and healthy lifestyle and positively impacting the economy

Transfers and Other Requirements

\$1,281,410 0 FTE

*Transfer to ACLC from the Arapahoe County Open Space Fund

DEPARTMENT SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
REGULAR - FTE	202.75	199.75	245.80	245.70	237.70
EXPENDITURES	26,971,823	24,045,416	36,189,924	36,155,933	35,530,146

Parks, Recreation & Open Space

DESCRIPTION

The Parks, Recreation & Open Space Department (PROS) is responsible for encouraging active and healthy lifestyles through the acquisition, design, maintenance, programming and operation of the City's indoor and outdoor recreation facilities, natural open space areas, golf courses, and management of the city's urban forest, in turn establishing quality of life for Aurora's citizens.

PROS programs and facilities help to stimulate city economic development while providing safe and high quality venues for local, regional and national events and activities. Additionally these properties promote resident wellness and attractive suburban landscapes in support of quality-of-life standards.

Specific services and facilities provided by the department include: urban parks, special use parks, athletic fields, park and ballfield facility management; multifaceted public golf courses; natural open space facilities including trails, water-based activity facilities, nature center operation and natural open space property management; urban forestry management; parks facility planning, design, construction, and development review; indoor recreation centers, outdoor pools, indoor pools, joint use school facilities, outdoor sports and programming promoting active and healthy lifestyles leading to quality of life in Aurora.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Ensure that every child and young person in Aurora will have access to the fundamental resources she or he needs to succeed.

*Enhance Aurora's identity and raise awareness of the City's many excellent qualities.

*Economic vitality: Make Aurora the best city in which to locate, expand, and operate a business.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Regular - FTE	202.75	199.75	245.80	245.70	237.70
Personal Services	14,501,286	14,308,755	20,357,406	20,170,799	20,363,146
Supplies and Services	8,349,805	6,823,612	11,685,251	11,129,256	11,282,346
Interfund Charges	1,475,766	1,218,164	1,662,366	1,701,492	1,483,827
Debt Related	1,269,835	1,162,610	1,044,825	1,027,892	1,032,783
Capital Related	141,518	278,261	205,263	351,767	135,263
Transfers Out	1,233,613	254,014	1,234,813	1,774,727	1,232,781
Expenditures Total	\$26,971,823	\$24,045,416	\$36,189,924	\$36,155,933	\$35,530,146

DEPARTMENT NARRATIVE

The Parks, Recreation and Open Space (PROS) Department has sustained significant cuts to the General Fund budget over the past several years. The 2011 General Fund budget for PROS has decreased by 16.4 percent or \$2.2 million from the 2008 actuals, including the reduction of 33.7 FTE. These cuts have impacted service levels across the department and have required the department to employ a more reactive approach to responding to citizen's needs. The Department has maximized efficiency to reduce the impact of the cuts on Aurora's citizens. Increased intervals for services such as tree maintenance, mowing, trash and graffiti removal are the most noticeable impacts.

General Fund reductions and decreased participation related to the economic downturn have required many citizens to pay more for the services they use through continued fee increases. These increases have been necessary for Golf and Recreation programs to recover increasing costs. Citizens already impacted by the economic downturn must choose more carefully which facilities and programs to frequent. The Department must remain cognizant of this and continue to find the balance between cost recovery and preventing the loss of participation due to fee increases.

Parks, Recreation & Open Space

DEPARTMENT NARRATIVE

In 2011, the Golf Enterprise will be facing some very difficult decisions. Revenues have declined over the past two years as a result of the economic downturn and the addition of three new golf courses which have further diluted an already overbuilt Aurora golf market. Very poor spring weather in 2010 also had a negative impact on revenue. Meanwhile, operating costs have increased over the past several years, particularly in personnel services and utilities. After making debt service payments for Saddle Rock and Murphy Creek, net income is projected to be negative in 2010. In response, the Golf Enterprise will eliminate 7.0 vacant FTEs in the 2011 budget, along with reductions in other operating expenses. If necessary, capital projects will be put on hold. Fee increases are not a likely option in 2011 due to a more competitive market and a weak economy. Consequently, until the Aurora golf market improves, the Golf Enterprise will rely on expense reductions and cash balances in order to cover debt service and the most critical expenditures.

Changes to the capital plan include a shift in focus from new construction to renovation of existing properties. The purpose of this shift is to not only improve existing facilities but to make them more efficient so that a reduced maintenance staff can manage. Additionally, new sites cannot be added without the addition of more staff to maintain them. In addition to this shift in focus, a portion of the General Fund reductions have been absorbed by moving employees and other operating costs into dedicated funding sources typically used for capital improvement, such as the County Open Space Tax funds, Conservation Trust Fund (lottery proceeds) and Parks Development Fund. The impact, in turn, is reduced dollars available for capital projects resulting in a reduction in the amenities that can be offered, an increase in the duration of projects, and a reduction in the number of new projects that can be started.

PROS staff has worked to reduce costs while maintaining services levels with less resources. Some examples include: a scientific approach to irrigation management, more extensive use of temporary labor as opposed to full time staff, implementation of more cost effective computer systems, stronger cooperation between the Department and outside agencies to operate more efficiently, and a more organized approach to advertising opportunities through community partnership and sponsorship to generate more revenue.

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>Conservation Trust Fund / New Appropriation</u>				
Move a portion of Parks maintenance costs from Arapahoe County Open Space Funding to Conservation Trust Funding	2.00	330,406	0	330,406
Programs affected: Open Space and Natural Resources, Parks Operations and Management This amendment moves operating costs, temporary costs, and 2.0 maintenance FTE from the Arapahoe County Open Space Fund to the Conservation Trust Fund. This move is necessary to correctly allocate Parks Maintenance FTE and operating expenditures.				
Move General Fund Expenses Into Dedicated Funding Sources	2.00	225,000	0	225,000
Program affected: Parks Operations and Management This amendment is a one-time move of General Fund operating expenditures into the Conservation Trust Fund. The CTF funding for the Toll Gate Trail-North of Delaney Farm will be eliminated as this project will not be ready for funding in 2011 due to uncertainty of RTD's funding and schedule for the light rail project in the area.				

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>Conservation Trust Fund / New Appropriation</u>				
Technical Adjustment: Move 0.25 FTE from Parks Development Fund to Conservation Trust Fund	0.25	25,254	0	25,254
Program affected: Planning, Design and Construction This is the movement of 0.25 FTE Landscape Architect from the Parks Development Fund to the Conservation Trust Fund. The full 1.0 FTE for this position was originally moved with the 2010 budget. Current workload only requires 0.75 FTE for Parks Development Projects.				
New Appropriation Total	4.25	580,660	0	580,660
Conservation Trust Fund Total	4.25	580,660	0	580,660
<u>Designated Revenues Fund / Budget Cut</u>				
Technical Adjustment: Movement of Programs From Designated Revenues Fund to Match New Accounting Requirements	-2.89	-349,834	-657,540	307,706
Programs affected: Open Space and Natural Resources, Preschool and Youth Programs, Sports Programs, Special Programs, and Recreation Division Management This is a technical adjustment to match new accounting requirements: This is the movement of the IYSO program and the Morningstar program from the Designated Revenues Fund to the Recreation Fund; the Adams County Open Space program from the Designated Revenues Fund to the Open Space Fund; the Open Space Special Events program from the Gifts and Grants fund to the General Fund; and the Colorado Preschool program and various recreation donations from the Gifts and Grants Fund to the Recreation Fund. All these programs are offset by ongoing revenue.				
Budget Cut Total	-2.89	-349,834	-657,540	307,706
Designated Revenues Fund Total	-2.89	-349,834	-657,540	307,706
<u>General Fund / Budget Cut</u>				
Eliminate 1.0 Vacant Senior Financial Analyst in the General Fund	-1.00	-81,137	0	-81,137
Program affected: Administration Eliminate a Senior Financial Analyst position which supported the entire department and was vacated earlier this year. This cut reduces the FTE dedicated to that function from 3 to 2. Two individuals have assumed this workload along with their current duties. Some reporting and support functions formerly completed by these individuals for the Department Management team and staff will no longer be fulfilled.				
Move General Fund Expenses Into Dedicated Funding Sources	-2.00	-225,000	0	-225,000
Program affected: Parks Operations and Management This amendment is a one-time move of General Fund operating expenditures into the Conservation Trust Fund. The CTF funding for the Toll Gate Trail-North of Delaney Farm will be eliminated as this project will not be ready for funding in 2011 due to uncertainty of RTD's funding and schedule for the light rail project in the area.				

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Open Space and Natural Resources Division Reductions	-1.00	-52,520	0	-52,520
Program affected: Open Space and Natural Resources The Open Space reductions include the transfer of a 1.0 FTE ranger from the General Fund to the Arapahoe County Open Space Fund. The position is necessary to enforce City and Department policy at Aurora Reservoir and on the Trail and Open Space system.				
Technical Adjustment: Movement of Programs From Designated Revenues Fund to Match New Accounting Requirements	0.00	70,000	70,000	0
Programs affected: Open Space and Natural Resources, Preschool and Youth Programs, Sports Programs, Special Programs, and Recreation Division Management This is a technical adjustment to match new accounting requirements: This is the movement of the IYSO program and the Morningstar program from the Designated Revenues Fund to the Recreation Fund; the Adams County Open Space program from the Designated Revenues Fund to the Open Space Fund; the Open Space Special Events program from the Gifts and Grants fund to the General Fund; and the Colorado Preschool program and various recreation donations from the Gifts and Grants Fund to the Recreation Fund. All these programs are offset by ongoing revenue.				
Budget Cut Total	-4.00	-288,657	70,000	-358,657
General Fund Total	-4.00	-288,657	70,000	-358,657
<u>Gifts & Grants Fund / Budget Cut</u>				
Technical Adjustment: Movement of Programs From Designated Revenues Fund to Match New Accounting Requirements	0.00	-500,413	-495,085	-5,328
Programs affected: Open Space and Natural Resources, Preschool and Youth Programs, Sports Programs, Special Programs, and Recreation Division Management This is a technical adjustment to match new accounting requirements: This is the movement of the IYSO program and the Morningstar program from the Designated Revenues Fund to the Recreation Fund; the Adams County Open Space program from the Designated Revenues Fund to the Open Space Fund; the Open Space Special Events program from the Gifts and Grants fund to the General Fund; and the Colorado Preschool program and various recreation donations from the Gifts and Grants Fund to the Recreation Fund. All these programs are offset by ongoing revenue.				
Budget Cut Total	0.00	-500,413	-495,085	-5,328
Gifts & Grants Fund Total	0.00	-500,413	-495,085	-5,328

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>Golf Courses Fund / Budget Cut</u>				
Golf Reductions	-7.00	-620,939	0	-620,939
<p>Program affected: Golf</p> <p>A decrease in rounds and golf revenue requires expenditure decreases and the reduction of 7.0 vacant FTE. The reductions include 3.0 golf professionals, 3.0 golf maintenance technicians, and 1.0 assistant golf superintendent.</p> <p>The full-time employee reduction will decrease by 3 the number of golf professionals on staff. This will make it more difficult to offer lesson programs, such as junior camps and free family clinics. There will be some decrease in fiscal controls as end of day cash reconciliation will have to be done by temporary rather than full time employees. Customer service quality may diminish as these experienced full time employees will be replaced with new temporary employees with potentially less experience.</p> <p>The elimination of the technician level positions within the Golf Division will result in lower skilled temporary employees performing golf cart maintenance, equipment servicing and golf course maintenance duties. All three employees were certified pesticide applicators. Pesticide applications will have to be performed by other certified employees taking them away from other duties. An increase in seasonal employee hours will be necessary to perform some of the less technical maintenance duties.</p>				
Budget Cut Total	-7.00	-620,939	0	-620,939
Golf Courses Fund Total	-7.00	-620,939	0	-620,939
<u>Open Space Fund / New Appropriation</u>				
Open Space and Natural Resources Division Reductions	1.00	52,520	0	52,520
<p>Program affected: Open Space and Natural Resources</p> <p>The Open Space reductions include the transfer of a 1.0 FTE ranger from the General Fund to the Arapahoe County Open Space Fund. The position is necessary to enforce City and Department policy at Aurora Reservoir and on the Trail and Open Space system.</p>				
New Appropriation Total	1.00	52,520	0	52,520
<u>Open Space Fund / Budget Cut</u>				
Move a portion of Parks maintenance costs from Arapahoe County Open Space Funding to Conservation Trust Funding	-2.00	-330,406	0	-330,406
<p>Programs affected: Open Space and Natural Resources, Parks Operations and Management</p> <p>This amendment moves operating costs, temporary costs, and 2.0 maintenance FTE from the Arapahoe County Open Space Fund to the Conservation Trust Fund. This move is necessary to correctly allocate Parks Maintenance FTE and operating expenditures.</p>				

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>Open Space Fund / Budget Cut</u>				
Technical Adjustment: Movement of Programs From Designated Revenues Fund to Match New Accounting Requirements	0.65	66,448	335,040	-268,592
Programs affected: Open Space and Natural Resources, Preschool and Youth Programs, Sports Programs, Special Programs, and Recreation Division Management This is a technical adjustment to match new accounting requirements: This is the movement of the IYSO program and the Morningstar program from the Designated Revenues Fund to the Recreation Fund; the Adams County Open Space program from the Designated Revenues Fund to the Open Space Fund; the Open Space Special Events program from the Gifts and Grants fund to the General Fund; and the Colorado Preschool program and various recreation donations from the Gifts and Grants Fund to the Recreation Fund. All these programs are offset by ongoing revenue.				
Budget Cut Total	-1.35	-263,958	335,040	-598,998
Open Space Fund Total	-0.35	-211,438	335,040	-546,478
<u>Parks Development Fund / Budget Cut</u>				
Technical Adjustment: Move 0.25 FTE from Parks Development Fund to Conservation Trust Fund	-0.25	-25,254	0	-25,254
Program affected: Planning, Design and Construction This is the movement of 0.25 FTE Landscape Architect from the Parks Development Fund to the Conservation Trust Fund. The full 1.0 FTE for this position was originally moved with the 2010 budget. Current workload only requires 0.75 FTE for Parks Development Projects.				
Budget Cut Total	-0.25	-25,254	0	-25,254
Parks Development Fund Total	-0.25	-25,254	0	-25,254
<u>Recreation Fund / Budget Cut</u>				
Recreation Division Reductions	0.00	-86,950	243,716	-330,666
Programs affected: Sports Programs, Recreation Division Management, Senior Programs, Aquatics, Preschool and Youth Programs, Wellness and Leisure, Special Programs This amendment encompasses the reductions to the Recreation Division including: renegotiating the Cherry Creek School District IGA (\$24,000), downgrading the Special Projects Administrator position (\$12,950), eliminating the sports scorekeepers and the Aurora Center for Active Adults Day Porter (\$20,000), savings from the implementation of a new recreation system (\$30,000), continued expansion of brochure sponsorships (\$25,000), the addition of a new IYSO Light Usage Fee (\$54,520), and increases in the recreation administrative fees (\$164,196).				

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
Recreation Fund / Budget Cut				
Technical Adjustment: Movement of Programs From Designated Revenues Fund to Match New Accounting Requirements	2.24	713,799	747,585	-33,786
Programs affected: Open Space and Natural Resources, Preschool and Youth Programs, Sports Programs, Special Programs, and Recreation Division Management This is a technical adjustment to match new accounting requirements: This is the movement of the IYSO program and the Morningstar program from the Designated Revenues Fund to the Recreation Fund; the Adams County Open Space program from the Designated Revenues Fund to the Open Space Fund; the Open Space Special Events program from the Gifts and Grants fund to the General Fund; and the Colorado Preschool program and various recreation donations from the Gifts and Grants Fund to the Recreation Fund. All these programs are offset by ongoing revenue.				
Budget Cut Total	2.24	626,849	991,301	-364,452
Recreation Fund Total	2.24	626,849	991,301	-364,452
Amendment Request Total All Funds	-8.00	-789,026	243,716	-1,032,742

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Abatement Fund	68,873	52,996	0	-28,435	0
Bond Proceeds Fund	0	37,771	0	0	0
Conservation Trust Fund	534,541	609,227	765,431	1,275,873	1,498,672
Designated Revenues Fund	376,484	482,443	1,174,620	1,830,474	900,575
General Fund	13,489,391	11,457,391	12,021,019	11,866,212	11,283,186
Gifts & Grants Fund	61,056	103,561	928,474	1,222,115	537,794
Golf Courses Fund	9,654,169	9,132,168	10,093,821	9,323,921	9,427,206
Open Space Fund	2,787,309	2,169,859	3,361,003	2,892,326	3,204,042
Parks Development Fund	0	0	75,895	76,245	73,983
Recreation Fund	0	0	7,769,661	7,697,202	8,604,688
Expenditures Total	\$26,971,823	\$24,045,416	\$36,189,924	\$36,155,933	\$35,530,146

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Conservation Trust Fund	4.90	5.90	6.40	10.65	14.65
Designated Revenues Fund	6.40	6.65	11.20	10.89	8.00
General Fund	121.50	117.25	95.80	91.80	87.80
Golf Courses Fund	52.00	52.00	52.00	52.00	45.00
Open Space Fund	17.95	17.95	18.65	18.65	18.30
Parks Development Fund	0.00	0.00	1.00	0.75	0.75

Parks, Recreation & Open Space

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Recreation Fund	0.00	0.00	60.75	60.96	63.20
Staffing Total	202.75	199.75	245.80	245.70	237.70

PROGRAM DETAIL

Administration

Net Cost: \$760,641

This function supports all six divisions of the PROS Department in their mission to encourage active lifestyles and create healthy environments for the Aurora community. This function offers support with Finance, Accounting, Budget, Special Projects, Human Resources and Marketing along with providing leadership to the Department.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	1,002,769	833,045	918,816	878,253	760,641
Gifts & Grants Fund	13,235	28,827	126,000	176,000	175,000
Open Space Fund	49,649	117,243	0	0	0
Expenditures Total	\$1,065,653	\$979,115	\$1,044,816	\$1,054,253	\$935,641
<u>STAFFING SUMMARY</u>					
General Fund	7.00	6.00	6.00	6.00	5.00
Staffing Total	7.00	6.00	6.00	6.00	5.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percent of total department operating expenditures	4.0%	4.1%	2.9%	2.9%	2.6%

Aquatics

Net Cost: \$714,464

This program provides an opportunity for citizens of all ages to improve their quality of life through healthy family exercise and formal swimming instruction/teams. The facilities operated by this program provide a safe and healthy environment for Aurora's youth and adults. This program is essential to encourage Aurora's citizens to maintain an active lifestyle.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Recreation Fund	0	0	1,785,278	1,705,101	1,762,768
Expenditures Total	\$0	\$0	\$1,785,278	\$1,705,101	\$1,762,768
<u>STAFFING SUMMARY</u>					
Recreation Fund	0.00	0.00	10.00	10.00	10.00
Staffing Total	0.00	0.00	10.00	10.00	10.00

Parks, Recreation & Open Space

PROGRAM DETAIL

Aquatics

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Net cost per paid visit	\$3.50	\$3.89	\$2.40	\$2.00	\$2.17
Paid visits	299,763	234,268	328,892	328,892	330,000

Fitness and Leisure

Net Cost: \$45,943

The Fitness and Leisure Program provides recreational health and wellness services that promote healthy, active lifestyles at various locations within the city. These engaging programs offer activities ranging from cooking to dog obedience to fitness, aerobics and yoga. Diverse programs such as those offered here are an essential component of a well rounded community.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Recreation Fund	0	0	381,193	378,323	381,013
Expenditures Total	\$0	\$0	\$381,193	\$378,323	\$381,013

<u>STAFFING SUMMARY</u>					
Recreation Fund	0.00	0.00	2.00	2.00	2.00
Staffing Total	0.00	0.00	2.00	2.00	2.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Net cost per attendee	\$3.74	\$3.41	\$1.70	\$1.62	\$1.35
Total Attendees	32,282	30,201	33,952	33,952	34,000

Forestry

Net Cost: \$502,859

This program helps create a healthy, natural environment for the Aurora community by maintaining and planting trees throughout the city. These trees are planted on city streets, rights of way, on public building grounds and in Park and Open Space properties. Trees provide many essential benefits to the community; they clean the air, they provide shade for homes which results in reduced utility bills, and they increase property values.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Abatement Fund	68,873	52,996	0	-28,435	0
Designated Revenues Fund	241,803	277,067	617,561	490,816	633,375
General Fund	973,347	902,196	529,279	529,300	505,198
Expenditures Total	\$1,284,023	\$1,232,259	\$1,146,840	\$991,681	\$1,138,573

<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	5.00	5.00	7.00	7.00	7.00
General Fund	14.00	13.00	5.00	5.00	5.00
Staffing Total	19.00	18.00	12.00	12.00	12.00

Parks, Recreation & Open Space

PROGRAM DETAIL

Forestry

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Estimated Number of Trees Serviced	1,545	3,530	2,000	4,000	4,000
Estimated Number of Trees Serviced per FTE	81.3	196.1	166.7	333.3	333.3

Golf

Net Cost: \$0

The Golf Program is a self sustaining enterprise. Aurora Golf enhances the quality of life for Aurora citizens, provides a wholesome leisure activity, promotes a positive image and facilitates economic development - all essential elements to a thriving community. The City of Aurora's Golf Division is committed to a set of organizational values and environmental principles that guide our management and operational activities.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Golf Courses Fund	9,654,169	9,132,168	10,093,821	9,323,921	9,427,206
Expenditures Total	\$9,654,169	\$9,132,168	\$10,093,821	\$9,323,921	\$9,427,206

<u>STAFFING SUMMARY</u>					
Golf Courses Fund	52.00	52.00	52.00	52.00	45.00
Staffing Total	52.00	52.00	52.00	52.00	45.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Expense per 18 hole equivalent round	\$33.45	\$33.86	\$34.22	\$39.91	\$33.43
Revenue per 18 hole equivalent round	\$43.60	\$44.10	\$45.00	\$41.00	\$44.20
Total number of rounds	288,600	269,723	295,000	275,000	282,000

Parks, Recreation & Open Space

PROGRAM DETAIL

Open Space and Natural Resources

Net Cost: \$1,685,535

This program creates a healthy environment for the Aurora community by programming, managing, patrolling and enhancing open space and natural resources such as our city's reservoirs and trails. By offering outdoor recreational opportunities at these sites, we encourage an active lifestyle essential to a healthy Aurora. This program also offers many special events and educational opportunities that help to foster a greater understanding of the essential nature of our city's precious natural resources.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Conservation Trust Fund	31,841	54,613	81,841	376,137	412,247
General Fund	1,276,821	1,016,682	946,196	956,866	957,512
Gifts & Grants Fund	47,821	74,734	77,000	97,039	14,961
Open Space Fund	713,349	989,513	1,146,655	839,049	945,118
Expenditures Total	\$2,069,832	\$2,135,542	\$2,251,692	\$2,269,091	\$2,329,838
<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	0.00	0.00	0.00	0.00	2.00
General Fund	10.25	10.25	6.95	6.95	5.95
Open Space Fund	9.50	9.50	10.55	10.55	9.55
Staffing Total	19.75	19.75	17.50	17.50	17.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Estimated education related public contacts	25,514	22,549	24,500	24,500	24,500
Open Space special events	35	60	45	65	65
Ranger contacts with citizens	41,439	49,955	38,950	50,000	50,000
Sites maintained	208	215	215	215	218

Parks Operations & Management

Net Cost: \$10,088,245

This program ensures that the Aurora community is able to enjoy a safe & healthy environment by managing and maintaining the city's urban parks, medians, public buildings grounds and athletic fields. Keeping these sites in top condition affords citizens the opportunity to be active, essential to maintaining a healthy balance in their lives.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Conservation Trust Fund	0	0	183,411	402,816	534,673
Designated Revenues Fund	113,502	147,974	152,168	267,200	267,200
General Fund	9,985,398	8,612,487	9,596,854	9,302,385	8,913,992
Open Space Fund	338,825	359,543	503,465	447,301	450,073
Recreation Fund	0	0	0	0	263,507
Expenditures Total	\$10,437,725	\$9,120,004	\$10,435,898	\$10,419,702	\$10,429,445

Parks, Recreation & Open Space

PROGRAM DETAIL

Parks Operations & Management

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	0.00	0.00	2.00	5.50	7.50
Designated Revenues Fund	1.00	1.00	1.00	1.00	1.00
General Fund	87.00	86.00	76.00	72.50	70.50
Open Space Fund	3.00	3.00	3.00	3.00	3.00
Staffing Total	91.00	90.00	82.00	82.00	82.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Total acreage maintained (includes median miles in acres)	1,538	1,561	1,632	1,632	1,646.5
Total acres maintained per FTE	16.9	17.3	19.9	19.9	20.1

Planning, Design and Construction

Net Cost: \$1,298,889

This program plans, designs and oversees construction of a healthy environment for Aurora. All Park, Open Space and Recreation new construction and renovations are managed by this diverse workgroup. These dynamic spaces are essential to the citizens of Aurora maintaining an active and healthy lifestyle.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Conservation Trust Fund	502,700	554,614	500,179	496,920	551,752
Designated Revenues Fund	21,179	57,402	58,149	57,697	0
General Fund	251,056	92,981	29,874	199,408	145,843
Open Space Fund	440,813	487,317	474,840	474,840	527,441
Parks Development Fund	0	0	75,895	76,245	73,983
Expenditures Total	\$1,215,748	\$1,192,314	\$1,138,937	\$1,305,110	\$1,299,019
<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	4.90	5.90	4.40	5.15	5.15
Designated Revenues Fund	0.40	0.65	0.65	0.65	0.00
General Fund	3.25	2.00	1.85	1.35	1.35
Open Space Fund	5.45	5.45	5.10	5.10	5.75
Parks Development Fund	0.00	0.00	1.00	0.75	0.75
Staffing Total	14.00	14.00	13.00	13.00	13.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Capital project appropriation	\$6,517,065	\$6,447,438	\$9,250,446	\$8,875,873	\$4,382,500
Number of Plans Reviewed	177	193	185	169	200

Parks, Recreation & Open Space

PROGRAM DETAIL

Preschool and Youth Programs

Net Cost: \$83,362

This program provides pre-school through teen-age children the intellectual, social, emotional, and physical skills necessary for an active, healthy lifestyle, and successful development. The facilities operated by and through this program are essential in providing a safe environment for youth in the Aurora community.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Gifts & Grants Fund	0	0	652,700	725,548	274,891
Recreation Fund	0	0	548,880	448,846	861,701
Expenditures Total	\$0	\$0	\$1,201,580	\$1,174,394	\$1,136,592

<u>STAFFING SUMMARY</u>					
Recreation Fund	0.00	0.00	5.50	5.70	5.70
Staffing Total	0.00	0.00	5.50	5.70	5.70

<u>PERFORMANCE MEASURE SUMMARY</u>					
Recreation Fund net cost per attendee	\$0.72	\$1.01	\$0.74	\$0.00	\$0.72
Total attendance	109,904	113,827	115,000	115,000	115,000

Recreation Centers

Net Cost: \$951,678

This program provides facilities for recreation classes and activities to promote safe, active and healthy lifestyles and foster a sense of community. These dynamic spaces are essential to encourage the citizens of Aurora to engage in an active and healthy lifestyle.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Recreation Fund	0	0	1,050,151	1,145,074	1,154,378
Expenditures Total	\$0	\$0	\$1,050,151	\$1,145,074	\$1,154,378

<u>STAFFING SUMMARY</u>					
Recreation Fund	0.00	0.00	10.50	11.50	11.50
Staffing Total	0.00	0.00	10.50	11.50	11.50

<u>PERFORMANCE MEASURE SUMMARY</u>					
Net cost per paid visitor	\$3.21	\$3.19	\$3.19	\$3.62	\$3.67
Total hours of facility rentals	2,923	3,212	1,855	3,300	3,300
Total paid visitors	251,775	258,223	260,000	260,000	260,000

Parks, Recreation & Open Space

PROGRAM DETAIL

Recreation Division Management

Net Cost: \$1,080,687

This program oversees efficient and effective planning and management of the Recreation Services Division operations which provides the Aurora community with essential programs to promote safe, active and healthy lifestyles for all ages. A wide range of quality classes and positive activities are offered to citizens through the division.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Gifts & Grants Fund	0	0	5,200	27,199	0
Recreation Fund	0	0	1,133,538	1,263,843	1,254,332
Expenditures Total	\$0	\$0	\$1,138,738	\$1,291,042	\$1,254,332
<u>STAFFING SUMMARY</u>					
Recreation Fund	0.00	0.00	7.00	9.00	9.00
Staffing Total	0.00	0.00	7.00	9.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percent of total division operating expenditures	0	10.6%	12.9%	14.3%	14.4%

Senior Programs

Net Cost: \$467,013

Senior Programs provide essential facilities, classes, activities and outreach programs to encourage active and healthy lifestyles for adults age 50 plus. These programs are held in a safe environment that fosters a sense of community through assistance from volunteers and staff.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Gifts & Grants Fund	0	0	17,800	96,439	20,300
Recreation Fund	0	0	768,701	786,648	775,810
Expenditures Total	\$0	\$0	\$786,501	\$883,087	\$796,110
<u>STAFFING SUMMARY</u>					
Recreation Fund	0.00	0.00	8.00	8.00	8.00
Staffing Total	0.00	0.00	8.00	8.00	8.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Annual attendance	107,444	107,885	110,000	110,000	110,000
Recreation Fund net cost per attendee	\$4.86	\$4.42	\$4.37	\$4.51	\$4.24

Parks, Recreation & Open Space

PROGRAM DETAIL

Special Programs

Net Cost: \$237,016

Special Programs provide full day and after school programs for teens and young adults with disabilities promoting active and healthy lifestyles along with enrichment programs for the frail/elderly and respite for care givers. These programs are an essential part of participants maintaining their independence and sense of community.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	0	0	129,386	129,388	0
Gifts & Grants Fund	0	0	32,974	58,401	23,642
Recreation Fund	0	0	385,380	396,511	515,559
Expenditures Total	\$0	\$0	\$547,740	\$584,300	\$539,201
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	0.00	0.00	2.30	2.00	0.00
Recreation Fund	0.00	0.00	4.00	4.00	6.00
Staffing Total	0.00	0.00	6.30	6.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Annual Attendance	7,015	6,798	7,001	7,001	7,000
Recreation Fund net cost per attendee	\$50.47	\$45.06	\$42.94	\$39.48	\$33.86

Sports Programs

Net Cost: \$0

The Sports Programs provide organized team sports programs for youth and adults in a safe and structured environment to encourage an active and healthy lifestyle while learning lifelong skills for all ages. Staff coordinates regional, state, and national sports tournaments within many community facilities. These essential programs play a vital role in the health of Aurora's economy.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	0	0	217,356	240,552	0
Gifts & Grants Fund	0	0	16,800	41,489	29,000
Recreation Fund	0	0	1,716,540	1,572,856	1,635,620
Expenditures Total	\$0	\$0	\$1,950,696	\$1,854,897	\$1,664,620
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	0.00	0.00	0.25	0.24	0.00
Recreation Fund	0.00	0.00	13.75	10.76	11.00
Staffing Total	0.00	0.00	14.00	11.00	11.00

Parks, Recreation & Open Space

PROGRAM DETAIL

Sports Programs

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Recreation Fund net cost per participant	\$1.37	\$1.48	\$0.51	\$0.19	\$0
Total participants	209,296	197,238	200,000	200,000	200,000

Transfers and Other Requirements

Net Cost: \$69,906

Transfers out to ACLC for debt service on the 2005 COPS for the acquisition of park land. In 2009, this program also included using bond proceeds for the remaining debt service for the 1999 Sports Park bond. In 2010 it includes a transfer from Designated Revenues related to new accounting standards.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Bond Proceeds Fund	0	37,771	0	0	0
Designated Revenues Fund	0	0	0	644,821	0
Open Space Fund	1,244,673	216,243	1,236,043	1,131,136	1,281,410
Expenditures Total	\$1,244,673	\$254,014	\$1,236,043	\$1,775,957	\$1,281,410



Planning & Development Services

PROGRAM SUMMARY

Administration

\$264,006 2 FTE

*Department administration and special projects

Aurora Urban Renewal

\$341,246 3 FTE

*Promote and manage urban renewal project areas

Business Services

\$414,385 2 FTE

*Assist Aurora businesses and coordinate business programs

Comprehensive Planning

\$1,121,896 10 FTE

*Transportation/TOD planning
*Comprehensive Plan
*Environment & Sustainability
*Demographics/maps/GIS

Development Services

\$590,751 2 FTE

*Economic development incentives
*Contracts w/ AEDC & ACED
*Retail analysis & assistance

Zoning & Development Review

\$1,175,282 12 FTE

*Process land use applications
*Work on station area plans
*Amend and update zoning code

DEPARTMENT SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
REGULAR - FTE	45.12	34.12	31.00	31.00	31.00
EXPENDITURES	3,328,000	2,780,017	4,223,786	3,861,088	3,907,566

Planning & Development Services

DESCRIPTION

The Planning and Development Services 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. The Development Services Division promotes private investment and development in Aurora by conducting and coordinating components of the City's economic development through the Urban Renewal, Economic Development and the Business Development Center programs. Responsibilities include coordinating major economic development and retail initiatives, providing assistance to small business/retail development, coordinating with public/private economic development councils and managing urban renewal areas.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

- *Implement a vision for growth and the effective delivery of services to stakeholders.
- *Economic vitality: Make Aurora the best city in which to locate, expand, and operate a business.
- *Develop an effective transportation system for moving people and goods.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Regular - FTE	45.12	34.12	31.00	31.00	31.00
Personal Services	3,127,457	2,591,612	2,983,501	2,903,745	2,884,428
Supplies and Services	188,677	181,031	1,187,141	902,883	930,671
Interfund Charges	11,866	7,374	33,144	34,460	56,687
Transfers Out	0	0	20,000	20,000	35,780
Expenditures Total	\$3,328,000	\$2,780,017	\$4,223,786	\$3,861,088	\$3,907,566

DEPARTMENT NARRATIVE

The Planning and Development Services department was created as part of the citywide reorganization in late 2009. The new department was a combination of the Planning department and most of the Development Services department. The new department has allowed the City to approach planning, development and redevelopment in a more comprehensive and coordinated manner than previously.

The Development Services Division has three areas of focus: Urban Renewal, Economic Development and Business Services. Compared to 2009 the Division has decreased staffing from 10.0 FTE to 7.0 FTE (30 percent reduction). Development services continue to expand the type and number of services and programs offered to the development community and to the citizens of Aurora.

Urban Renewal and Economic Development functions of the Division have a combined staff of 5.0 FTE who work in concert with the development community while meeting the goals of the City. Urban Renewal expects to increase the number of Urban Renewal areas managed by 40 percent in 2011 for a total of eleven areas. The Economic Development function of the Division is now managing the new jobs growth incentive and anticipates a retail and manufacturing program to come online in 2011. With these additional development related programs workload and staffing levels will be closely monitored to ensure the goals and objectives of the City are met.

In 2010 the Business Service program moved their operations from Original Aurora to the Municipal Center allowing for centralized services offered to the small business community. In the first half of 2010 Business Services has exceeded the

Planning & Development Services

DEPARTMENT NARRATIVE

number of seminars and counseling sessions provided for all of 2009. Meeting the demand of these increased activities is supplemented with a contract employee. During the recession, as citizens and small businesses try to find new ways to use private initiative to make a living, demand is expected to incrementally increase in 2011. Business Services also continues to manage a loan program for small businesses and provides other forms of financial support.

The Comprehensive Planning Division's primary role will be to implement the strategies identified in the recently adopted 2009 Comprehensive Plan. A primary implementation effort will be continued work with the Regional Transportation District (RTD) on both the I-225 and East Corridor transit lines. These efforts will include completing and working to implement station area plans. The division is also implementing Comprehensive Plan strategies concerning sustainability partially through the management of the \$2.8 million Energy Efficiency and Conservation Block Grant program. Grant management has become a major activity of the division with the Local Energy Assurance Plan grant program and Communities Putting Prevention to Work program.

The Zoning and Development Review staff has been reduced 58.6 percent from 29.0 FTE in 2008 to 12.0 FTE in 2010 as development applications remain at a very low level. The great recession has shifted workload away from profitable technical services to providing one-on-one consulting on smaller in-fill projects that require additional staff time as property owners are looking for creative solutions concerning how they could use their properties in a profitable manner. The Zoning and Development review staff is using the opportunity presented by the recession to improve its operations by implementing electronic submission, review and storage procedures.

In the longer term, the department's work will focus on putting the City in a strong competitive position in the new, evolving economy. The most critical planning and development issues in relation to the overall economic, social, and financial well-being of the city are as follows:

1. It will be critical to complete the I-225 Transit Corridor because it will provide numerous benefits to the City including new types of locational choices that will be more competitive from a regional and national standpoint.
2. Infill development and redevelopment in station areas, centers and urban renewal areas will need to be unique, authentic, diverse and attractive to ensure that the urban fabric of the city does not deteriorate, but instead matures in a beneficial fashion.
3. Strategic public investments will be needed to support such development and redevelopment. Urban renewal funding, together with some use of federal funds, will be primary sources of funding in the near term.
4. The city needs to employ the full range of tools available to cities to encourage beneficial development and redevelopment.
5. Small businesses and locally developed businesses will continue to play a key role in Aurora's economy and will be critical to the success of unique and competitive development and redevelopment.

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / New Appropriation</u>				
Pursue reinstatement of the Small Business Development Center (SBDC) network.	0.00	35,780	0	35,780
Program affected: Business Services Staff is currently pursuing reinstatement of the Small Business Development Center (SBDC) for an Aurora location within the network. As required by the SBDC compliance policies, seminar fees that are collected are to be used for supplies and services and to host future seminars.				
New Appropriation Total	0.00	35,780	0	35,780

Planning & Development Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / Budget Cut</u>				
Business Services Seminars Eliminate From Designated Revenues Fund	0.00	-4,000	-4,000	0
Program affected: Business Services Technical adjustment to match new accounting standards: This is the movement of Business Development Seminars from Designated Revenues Fund.				
Budget Cut Total	0.00	-4,000	-4,000	0
Designated Revenues Fund Total	0.00	31,780	-4,000	35,780
<u>General Fund / New Appropriation</u>				
Pursue reinstatement of the Small Business Development Center (SBDC) network.	0.00	35,780	35,780	0
Program affected: Business Services Staff is currently pursuing reinstatement of the Small Business Development Center (SBDC) for an Aurora location within the network. As required by the SBDC compliance policies, seminar fees that are collected are to be used for supplies and services and to host future seminars.				
Technical Adjustment for New Accounting Standards: Move Business Seminars from the Designated Revenues Fund	0.00	4,000	4,000	0
Program affected: Business Services Technical adjustment for new accounting standards: This amendment will transfer Business Seminars from the Designated Revenues Fund. These seminars are provided through fee revenues.				
New Appropriation Total	0.00	39,780	39,780	0
<u>General Fund / Budget Cut</u>				
Building Rental	0.00	-6,368	0	-6,368
Program affected: Business Services Business Services moved to AMC, which provides the ability to eliminate the rental budget. No service impact.				
Charge 1/3 of Management Assistant to Grant	0.00	-20,000	0	-20,000
Program affected: Development Services Beginning in 2011, \$20,000 (approximately 1/3 of Management Assistant's salary & benefits) will be paid by the ARRA Brownfields grant.				
Budget Cut Total	0.00	-26,368	0	-26,368
General Fund Total	0.00	13,412	39,780	-26,368
Amendment Request Total All Funds	0.00	45,192	35,780	9,412

Planning & Development Services

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Designated Revenues Fund	75,180	83,417	718,677	452,208	461,946
Development Review Fund	2,068,706	1,578,242	1,306,739	1,306,738	1,342,817
General Fund	1,173,074	1,096,107	1,913,370	1,913,370	1,873,803
Gifts & Grants Fund	11,040	22,251	285,000	188,772	229,000
Expenditures Total	\$3,328,000	\$2,780,017	\$4,223,786	\$3,861,088	\$3,907,566

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Designated Revenues Fund	0.00	0.00	3.00	3.00	3.00
Development Review Fund	32.40	22.35	14.00	14.00	14.00
General Fund	12.72	11.77	14.00	14.00	14.00
Staffing Total	45.12	34.12	31.00	31.00	31.00

PROGRAM DETAIL

Administration

Net Cost: \$264,006

This function 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. The function consists of the Planning Director and the Office Coordinator. Most staff time is spent overseeing special projects and supervising department issues.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	283,604	277,334	264,595	264,596	264,006
Expenditures Total	\$283,604	\$277,334	\$264,595	\$264,596	\$264,006
<u>STAFFING SUMMARY</u>					
General Fund	3.12	3.12	2.00	2.00	2.00
Staffing Total	3.12	3.12	2.00	2.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Administrative costs per total department operating budget	8.5%	10.0%	6.3%	6.9%	6.8%

Planning & Development Services

PROGRAM DETAIL

Aurora Urban Renewal

Net Cost: \$0

Funding in this program will establish plans, promote redevelopment opportunities, solicit private investment, implement strategies and projects for eight existing urban renewal areas and other City redevelopment activities. Implement tax increment financing areas and associated projects within each. Research potential urban renewal area needs and opportunities, analyze economic conditions, conduct studies and create plans to address needs and opportunities. Negotiate and manage incentives for infrastructure, public improvements, and private development to enhance all redevelopment areas. Provide financial incentives in the form of loans and/or grants to applicable redevelopment areas and projects. Provide management of Environmental Protection Agency revolving loan funds through the Aurora Urban Renewal Authority. Actively seek public/private partnerships for the implementation of development and redevelopment projects and plans.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	0	0	623,757	360,384	341,246
Expenditures Total	\$0	\$0	\$623,757	\$360,384	\$341,246
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	0.00	0.00	3.00	3.00	3.00
Staffing Total	0.00	0.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Redevelopment agreements managed	N/A	14	16	14	14
Urban Renewal areas managed	N/A	8	9	8	11

Business Services

Net Cost: \$239,605

Staff in this program will provide one-on-one business advising, low-cost training, technical assistance, and access to financial assistance and programs provided by banks and other agencies. Develop programs and targeted seminars for local partners (i.e., BID, artists) and other audiences with an emphasis in urban renewal and targeted development areas. Serve as liaison for business input and recognition through the Business Advisory Board. Provide support for culturally, ethnically and/or racially diverse entrepreneurs through bilingual counseling and seminars, international and cultural programming and other business assistance.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	0	0	10,000	10,785	35,780
General Fund	0	0	215,751	215,750	243,605
Gifts & Grants Fund	0	0	135,000	125,200	135,000
Expenditures Total	\$0	\$0	\$360,751	\$351,735	\$414,385
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	2.00	2.00	2.00
Staffing Total	0.00	0.00	2.00	2.00	2.00

Planning & Development Services

PROGRAM DETAIL

Business Services

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Contacts with present and future business owners	591	534	500	1,200	525

Comprehensive Planning

Net Cost: \$942,644

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 performs liaison functions with federal, state, regional and local agencies; conducts coordination activities such as attending DRCOG activities, environmental meetings and inter-jurisdictional studies. Citizens, business consultants and others request information and analysis concerning demographics and mapping.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	75,180	83,417	84,920	81,039	84,920
Development Review Fund	224,409	195,907	180,554	180,554	180,024
General Fund	877,159	807,298	786,838	786,838	762,952
Gifts & Grants Fund	11,040	22,251	150,000	63,572	94,000
Expenditures Total	\$1,187,788	\$1,108,873	\$1,202,312	\$1,112,003	\$1,121,896

<u>STAFFING SUMMARY</u>					
Development Review Fund	3.40	2.35	2.00	2.00	2.00
General Fund	9.60	8.65	8.00	8.00	8.00
Staffing Total	13.00	11.00	10.00	10.00	10.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Planning projects	125	126	125	125	125

Development Services

Net Cost: \$590,751

Resources in this program provide incentives and programs to support economic development and primary job creation including participating in and facilitating as appropriate workforce development and training programs. Complete special projects, analyze and support retail development, and negotiate economic development and incentive agreements. Handle realtor, broker and developer inquiries. Provide economic development assistance and contract management and coordination for the City with the following public/private economic development organizations: Aurora Economic Development Council (AEDC) and the Adams County Economic Development Council (ACED). Recruit new and support existing businesses in conjunction with existing economic development organizations.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	0	0	633,697	633,697	590,751
Expenditures Total	\$0	\$0	\$633,697	\$633,697	\$590,751

Planning & Development Services

PROGRAM DETAIL

Development Services

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	2.00	2.00	2.00
Staffing Total	0.00	0.00	2.00	2.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of incentive agreements	N/A	N/A	N/A	23	24
Primary jobs created	N/A	N/A	N/A	1,200	1,200

Zoning & Development Review

Net Cost: \$820,225

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.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Development Review Fund	1,844,297	1,382,335	1,126,185	1,126,184	1,162,793
General Fund	12,311	11,475	12,489	12,489	12,489
Expenditures Total	\$1,856,608	\$1,393,810	\$1,138,674	\$1,138,673	\$1,175,282
<u>STAFFING SUMMARY</u>					
Development Review Fund	29.00	20.00	12.00	12.00	12.00
Staffing Total	29.00	20.00	12.00	12.00	12.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of land applications processed	2,812	2,655	1,857	2,714	2,809

Police

PROGRAM SUMMARY

Administration-Chief

\$7,941,431 18 FTE

*Leads and directs Police services for community of 319,127 citizens
*Includes Internal Affairs, Media Relations, and all Risk budget

Business Services Bureau

\$1,757,314 19 FTE

*Provides financial and other support services; manages policy, technology and accreditation; conducts research and crime analysis

Community Resources Section

\$2,360,075 24 FTE

*School Resource Officers (SROs) provide on-campus police liaison with middle and high school communities

Crime Lab Section

\$2,009,279 23 FTE

*Crime Lab personnel collect, process, preserve and analyze physical evidence

District 1

\$16,125,310 165.5 FTE

*Provides patrol and investigative services within the District 1 area
*Applies specialized resources to solve quality of life issues

District 2

\$12,445,157 128.5 FTE

*Provides patrol and investigative services within the District 2 area
*Applies specialized resources to solve quality of life issues

District 3

\$11,238,747 115.5 FTE

*Provides patrol and investigative services within the District 3 area
*Applies specialized resources to solve quality of life issues

Investigations Bureau

\$6,312,324 61 FTE

*Conducts criminal investigations requiring specialized experience
*Provides assistance to victims of crimes

Investigative Support Section

\$3,052,413 30.25 FTE

*Provides investigative and operations resources in support of specialized tasks

Narcotics Section

\$2,564,992 23 FTE

*Narcotics personnel detect and investigate crimes related to drugs, prostitution and organized crime

Operations Support Section

\$2,033,669 17 FTE

*Plans, directs and controls highly specialized investigative and tactical teams

Special Operations Bureau

\$3,135,983 17.75 FTE

*Leads special operations sections; Community Resources, Traffic, Operations Support, Narcotics, and Metro Gang Task Force

Technical Services Bureau

\$4,335,856 54.5 FTE

*Provides key support services essential to Training, Recruiting, Records, Property & Evidence and Vehicle Impound

Traffic Section

\$4,631,122 40 FTE

*Promotes transportation safety through directed enforcement of traffic laws and supports special events

Training Section

\$4,636,798 49 FTE

*Conducts recruit academies and annual in-service training
*Recruits officer candidates and performs background investigations

DEPARTMENT SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
CIVIL - FTE	642.00	647.00	645.00	645.00	658.00
REGULAR - FTE	136.00	131.00	127.50	127.50	128.00
EXPENDITURES	78,312,007	79,665,681	82,462,614	82,090,848	84,580,470

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 the community, with a 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, the Metro Gang Task Force, records and property, and the training academy. Other support programs and functions include internal affairs, professional standards, and administrative services.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Ensure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Regular - FTE	778.00	778.00	772.50	772.50	786.00
Personal Services	68,027,964	69,226,727	71,328,987	70,904,587	74,740,136
Supplies and Services	4,388,901	5,508,055	5,287,125	4,840,174	5,213,413
Interfund Charges	5,845,194	4,664,488	5,758,408	5,758,557	4,419,931
Debt Related	46,348	46,349	52,094	52,094	52,094
Capital Related	3,600	220,062	36,000	535,436	154,896
Expenditures Total	\$78,312,007	\$79,665,681	\$82,462,614	\$82,090,848	\$84,580,470

DEPARTMENT NARRATIVE

With few exceptions, addressed below, the 2011 Police Department budget provides resources to maintain services and programs at current levels. Ten new police officers are added to maintain the mandated ratio of two uniformed officers per thousand residents. Three additional overhire police officer positions are funded, bringing the total number to 20 overhires. Overhires (recruits in training) are necessary to sustain uniformed officer strength at the mandated level of 635 budgeted officers in 2011. Recruits are not counted in the 2/1000 staffing calculations.

Fully funded police staffing in 2011 will help the Department continue its many programs and specialized operations that have successfully reduced crime in Aurora. Crime statistics for 2009 show reduction in the major crimes index of 5.0 percent compared to 2008 and a 30.0 percent reduction compared to 2005. Statistics of the major crimes, used to compare Aurora to similar sized cities, are an important gauge of crimes. Aurora ranked 11th-lowest of 41 cities with populations between 250,000 and 499,999. Non-fatal shootings and shooting victims were also down by 30.0 percent and 30.6 percent, respectively.

The Police Department spearheaded a successful grant effort to form the East Metro Auto Theft Team (EMATT) and is the lead agency and project manager. EMATT is funded from the state-wide auto registration fees paid by auto insurers to combat auto theft in Colorado. EMATT funds will pay the 2011 salary and benefits for 1 Sergeant, 2 Officers and 75 percent of 1 Agent, a savings to the General Fund of more than \$360,000.

An additional \$124,000 will be saved in the 2011 budget by assigning one Lieutenant to the National Counterterrorism Center in Washington, D.C. This is an extraordinary executive training opportunity for the Lieutenant and the Department.

Continued budgetary challenges have affected the number and condition of available vehicles. Plans exist in the 2011 budget to address this issue by replacing approximately 30 marked cars. Three new marked cars are included to support the 10 new 2/1000 officers. Vehicle support into future years for both marked and unmarked vehicles is critically needed to maintain

Police

DEPARTMENT NARRATIVE

services, achieve operational efficiencies and maintain officer safety.

Facility issues have begun to impact operations. Steady department growth and the need to optimize physical organizational alignment are challenges faced in the District 2/Headquarters building. Lack of space and outdated building infrastructure inhibit effective physical placement of units. Employee morale and efficiency of operations are impacted by inadequate work spaces and lack of space to physically centralize the Traffic Section. These issues, and the need to upgrade or replace training and shooting range facilities, may need to be addressed in the near future.

Several new operational and productivity improvements were recently implemented or are in progress for 2011. The Technology Section was created to consolidate existing technology-related positions and improve technology development and ongoing support. With help from the Information Technology Department, the Police Personnel System was rewritten and upgraded. The directive management system was successfully implemented to manage numerous new and changing department policies. A much-needed secondary employment (off duty) management system will enable employees, staff and supervisors to more efficiently schedule and monitor off duty activities.

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / New Appropriation</u>				
Add 1.0 Victim Advocate FTE/Equipment/Workstation/Computer	1.00	72,467	0	72,467
Program affected: Investigations Bureau The Victim Services Unit is supported by a surcharge added to municipal summonses. Approval has been given to increase the surcharge in 2011 by \$1.00 and to decrease the DARE surcharge by \$1.00. It is estimated that this surcharge increase will generate an additional \$50,000 for the program.				
New Appropriation Total	1.00	72,467	0	72,467
<u>Designated Revenues Fund / Budget Cut</u>				
Technical Adjustment: Sponsored Conferences to General Fund	0.00	-5,000	-5,000	0
Program affected: Training Section Technical adjustment for new accounting standards: This is the movement of Sponsored Conferences to the General Fund. This operation is fully offset by revenues from charges for sponsored conferences.				
Budget Cut Total	0.00	-5,000	-5,000	0
Designated Revenues Fund Total	1.00	67,467	-5,000	72,467
<u>General Fund / New Appropriation</u>				
Add 10 2/1000 Patrol Officers, Equipment, 3 Marked Patrol Vehicles	10.00	914,988	0	914,988
Program affected: Training Section Population estimates indicate that 10.0 additional Patrol Officer FTE are needed in 2011 in order to meet the 2/1000 mandate. Included in this request are uniforms, portable radios, uniforms and miscellaneous equipment for each officer. Also included in the request are 3 fully-marked patrol vehicles, 3 Mobile Radios, and 3 Mobile Data Computers (MDC's) to be installed in the vehicles.				

Police

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 3 Sworn Overhires	3.00	212,410	0	212,410
Program affected: Training Section Three additional sworn overhire positions must be added to achieve mandated sworn staffing of two officers per thousand in 2011. This add increases overhire staffing from 17 in 2010 to 20 in 2011. The number of overhire positions fluctuates annually due to changes in staffing estimates affected by sworn attrition, number of recruits hired and timing of recruit classes.				
Old Hire Pension Accounting Change From Non-Departmental and Additional Old Hire Pension Costs For 2011	0.00	2,872,439	0	2,872,439
Program affected: Administration This amendment is for the movement of the accounting of Old Hire Pension Costs previously reported in Non-Departmental and additional Old Hire Pension Liability costs in 2011. The additional estimated costs for 2011 associated with Police are \$1,350,600 and are \$1,755,700 for Fire.				
Technical Adjustment: Sponsored Conferences to General Fund	0.00	5,000	5,000	0
Program affected: Training Section Technical adjustment for new accounting standards: This is the movement of Sponsored Conferences to the General Fund. This operation is fully offset by revenues from charges for sponsored conferences.				
New Appropriation Total	13.00	4,004,837	5,000	3,999,837
<u>General Fund / Budget Cut</u>				
Eliminate 0.5 Vacant Records Clerk FTE	-0.50	-25,430	0	-25,430
Program affected: Technical Services Bureau This reduction would cut staffing in the Records Section by 0.5 FTE. The position has been vacant all of 2010. The Records Section has been utilizing light-duty commissioned personnel to assist with the functions carried out by the position. If light-duty personnel are not available to assist the Section, it is likely that Records will experience an increase in overtime expenditures to insure all mandates for records reporting are completed.				

Police

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Eliminate General Fund Appropriation for Training and Conferences	0.00	-31,691	0	-31,691
<p>Programs affected: Administration-Chief, Business Services Bureau, Crime Lab Section</p> <p>This reduction eliminates all General Fund support of mandated training for Commission on Accreditation for Law Enforcement Agencies (CALEA) and Crime Lab accreditation programs, internal affairs investigator training, EEO investigator training and professional conferences for Chief Administration staff.</p> <p>These necessary travel and training requirements will be funded from existing dedicated training funds generated by the Victim Assistance Law Enforcement Training surcharges collected on municipal summonses.</p>				
Transfer 1 Lieutenant FTE Salary and Benefits from General Fund to Gifts/Grants Fund	-1.00	-124,447	0	-124,447
<p>Program affected: Administration-Chief</p> <p>The Emergency Services Coordinator Lieutenant has been selected by the National Counter Terrorism Center (NCTC) to work in Washington, D. C. for this unit in 2011. The agreement pending with the Center will cover all expenses for this Lieutenant for one year including salary and benefits costs. This amendment will remove the personal services costs of this position, less upgrade costs for promotions to backfill this vacancy, for fiscal year 2011.</p>				
Transfer 1.0 Sergeant, 0.75 Agent, and 2.0 Patrol Officer Costs to EMATT (East Metro Auto Theft Team) General Fund to Gifts/Grants Fund	-3.75	-360,222	0	-360,222
<p>Programs affected: Technical Services Bureau, District 3</p> <p>The Police Department was recently awarded a grant administered by the Colorado Department of Safety to establish a multi-agency investigative/enforcement team for the purpose of tracking and investigating motor vehicle thefts in the east-metro area. Other members of this task force include the Colorado State Patrol, Arapahoe County Sheriff's Department, Douglas County Sheriff's Department, and the Commerce City Police Department. This grant includes a provision to cover the salary and benefits costs of 1.0 Sergeant, 0.75 Agent, and 2.0 Patrol Officer FTE for the grant period. It is anticipated that the grant will be renewed for the next State fiscal year commencing July 1, 2011; however, renewal is not guaranteed.</p>				
Budget Cut Total	-5.25	-541,790	0	-541,790
General Fund Total	7.75	3,463,047	5,000	3,458,047

Police

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2011			
	FTE	Budget	Revenue	Net
<u>Gifts & Grants Fund / New Appropriation</u>				
Transfer 1 Lieutenant FTE Salary and Benefits from General Fund to Gifts/Grants Fund	1.00	124,447	124,447	0
Program affected: Administration-Chief The Emergency Services Coordinator Lieutenant has been selected by the National Counter Terrorism Center (NCTC) to work in Washington, D. C. for this unit in 2011. The agreement pending with the Center will cover all expenses for this Lieutenant for one year including salary and benefits costs. This amendment will remove the personal services costs of this position, less upgrade costs for promotions to backfill this vacancy, for fiscal year 2011.				
Transfer 1.0 Sergeant, 0.75 Agent, and 2.0 Patrol Officer Costs to EMATT (East Metro Auto Theft Team) General Fund to Gifts/Grants Fund	3.75	360,222	360,222	0
Programs affected: Special Operations Bureau The Police Department was recently awarded a grant administered by the Colorado Department of Safety to establish a multi-agency investigative/enforcement team for the purpose of tracking and investigating motor vehicle thefts in the east-metro area. Other members of this task force include the Colorado State Patrol, Arapahoe County Sheriff's Department, Douglas County Sheriff's Department, and the Commerce City Police Department. This grant includes a provision to cover the salary and benefits costs of 1.0 Sergeant, 0.75 Agent, and 2.0 Patrol Officer FTE for the grant period. It is anticipated that the grant will be renewed for the next State fiscal year commencing July 1, 2011; however, renewal is not guaranteed.				
New Appropriation Total	4.75	484,669	484,669	0
Gifts & Grants Fund Total	4.75	484,669	484,669	0
Amendment Request Total All Funds	13.50	4,015,183	484,669	3,530,514

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Designated Revenues Fund	1,149,477	1,322,382	1,793,181	1,322,640	1,806,259
General Fund	75,256,743	75,339,901	78,397,362	77,977,644	80,017,471
Gifts & Grants Fund	1,905,787	3,003,398	2,272,071	2,790,564	2,756,740
Expenditures Total	\$78,312,007	\$79,665,681	\$82,462,614	\$82,090,848	\$84,580,470

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Designated Revenues Fund	5.00	5.00	5.00	5.00	6.00
Designated Revenues Fund Civil FTE	2.00	2.00	3.00	3.00	3.00
General Fund	131.00	126.00	122.50	122.50	122.00

Police

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
General Fund Civil FTE	640.00	645.00	642.00	642.00	650.25
Gifts & Grants Fund Civil FTE	0.00	0.00	0.00	0.00	4.75
Staffing Total	778.00	778.00	772.50	772.50	786.00

PROGRAM DETAIL

Administration-Chief

Net Cost: \$7,393,984

The Chief of Police and executive staff lead and direct the planning, organization and operations of the Department's law enforcement resources including 638 two per 1,000 uniformed officers, 20 overhire officers and 128 civilian employees, dedicated to the pursuit of a safer Aurora community of 319,127 citizens. This program includes the Internal Affairs Section and Department Media Relations staff. This program also includes payment of department wide related costs such as risk charges and old hire pension costs.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	5,809,870	5,001,352	5,960,849	6,111,030	7,393,984
Gifts & Grants Fund	330,927	1,157,536	590,352	739,719	547,447
Expenditures Total	\$6,140,797	\$6,158,888	\$6,551,201	\$6,850,749	\$7,941,431
<u>STAFFING SUMMARY</u>					
General Fund	5.00	5.00	5.00	6.00	6.00
General Fund Civil FTE	13.00	12.00	12.00	12.00	11.00
Gifts & Grants Fund Civil FTE	0.00	0.00	0.00	0.00	1.00
Staffing Total	18.00	17.00	17.00	18.00	18.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percent of department's total operating expenditures	7.8%	7.7%	7.9%	8.3%	9.4%

Business Services Bureau

Net Cost: \$1,757,314

The Administrative Services Section provides budget, accounting, payroll, purchasing, accounts payable services and performs analytical studies for Police Administration. The Professional Standards Section (PSS) conducts staff inspections, publishes department policies and manages the Department's accreditation program. PSS pursues grant opportunities, completes the application process and administers awarded grants. The Technology Section serves as the Department's liaison with the Information Technology Department to coordinate technology projects. It also supports the department's technical surveillance efforts and conducts research for technology initiatives and policy development.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	1,552,745	1,583,787	1,555,746	1,722,159	1,757,314
Expenditures Total	\$1,552,745	\$1,583,787	\$1,555,746	\$1,722,159	\$1,757,314

Police

PROGRAM DETAIL

Business Services Bureau

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	11.00	11.00	10.00	9.00	9.00
General Fund Civil FTE	7.00	7.00	7.00	10.00	10.00
Staffing Total	18.00	18.00	17.00	19.00	19.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Personnel Orders Processed	1,009	1,040	1,250	1,080	1,100
Requests for mobile computer assistance	398	466	550	425	490

Community Resources Section

Net Cost: \$2,309,575

The School Resource Officer (SRO) program places 22 officers in middle and high schools providing a liaison with the students, administration, surrounding community and other City services and programs. The program is supervised by 2 sergeants. SROs approach issues that arise in their schools and surrounding neighborhoods. They use enforcement, education and counseling as appropriate. SROs network with school staff, other officers and citizens to facilitate solutions.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	2,623,819	2,683,595	2,413,157	2,356,835	2,310,075
Gifts & Grants Fund	71,996	52,932	50,000	64,068	50,000
Expenditures Total	\$2,695,815	\$2,736,527	\$2,463,157	\$2,420,903	\$2,360,075
<u>STAFFING SUMMARY</u>					
General Fund	3.00	3.00	0.00	0.00	0.00
General Fund Civil FTE	25.00	26.00	25.00	24.00	24.00
Staffing Total	28.00	29.00	25.00	24.00	24.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of students served by School Resource Officers	22,271	23,058	23,742	23,200	23,201

Police

PROGRAM DETAIL

Crime Lab Section

Net Cost: \$2,009,279

Crime Lab services are provided by the Crime Scene Investigation Unit and Forensic Services Detail. Crime Scene Investigators (CSIs) process all on-scene aspects of evidence collection and preservation. The Forensic Services Detail provides chemistry services, latent print examination, questioned document analysis including handwriting and counterfeiting, photographic support to include photographic enhancement, firearms and tool mark examinations, computer forensic examination to include cell phones and PDAs, audio forensic examination, polygraph testing and evidentiary video enhancement. The crime lab also maintains digital evidence for the Department.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	1,908,343	2,037,286	2,059,896	1,976,507	2,009,279
Expenditures Total	\$1,908,343	\$2,037,286	\$2,059,896	\$1,976,507	\$2,009,279
<u>STAFFING SUMMARY</u>					
General Fund	21.00	21.00	21.00	21.00	21.00
General Fund Civil FTE	1.00	2.00	2.00	2.00	2.00
Staffing Total	22.00	23.00	23.00	23.00	23.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of Lab requests for service	4,022	4,332	4,490	4,675	5,000

District 1

Net Cost: \$16,097,060

District 1, one of three decentralized districts, provides patrol services and specialized functions including investigations, Police Area Representative (PAR) officers, and Directed Action Response Teams (DART) for its designated geographic area and population of 116,916. Working with its communities and the other Districts, District 1 identifies and solves crime, quality of life, and traffic (CQT) issues.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	14,785,806	15,057,235	15,648,585	16,112,130	16,125,310
Expenditures Total	\$14,785,806	\$15,057,235	\$15,648,585	\$16,112,130	\$16,125,310
<u>STAFFING SUMMARY</u>					
General Fund	5.50	7.50	6.50	6.50	6.50
General Fund Civil FTE	146.00	156.00	153.00	159.00	159.00
Staffing Total	151.50	163.50	159.50	165.50	165.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Calls for Service	77,820	78,312	65,826	79,610	80,929

Police

PROGRAM DETAIL

District 2

Net Cost: \$12,431,632

District 2, one of three decentralized districts, provides patrol services and specialized functions including investigations, Police Area Representative (PAR) officers, and Directed Action Response Teams (DART) for its designated geographic area and population of 83,505. Working with its communities and the other Districts, District 2 identifies and solves crime, quality of life, and traffic (CQT) issues.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	11,306,012	11,976,792	12,374,658	12,390,557	12,445,157
Expenditures Total	\$11,306,012	\$11,976,792	\$12,374,658	\$12,390,557	\$12,445,157
<u>STAFFING SUMMARY</u>					
General Fund	3.50	5.50	5.50	5.50	5.50
General Fund Civil FTE	112.00	118.00	121.00	123.00	123.00
Staffing Total	115.50	123.50	126.50	128.50	128.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Calls for Service	62,626	59,652	77,500	67,526	76,439

District 3

Net Cost: \$11,223,747

District 3, one of three decentralized districts, provides patrol services and specialized functions including investigations, Police Area Representative (PAR) officers, and Directed Action Response Teams (DART) for its designated geographic area and population of 118,706. Working with its communities and the other Districts, District 3 identifies and solves crime, quality of life, and traffic (CQT) issues.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	10,210,726	10,917,621	11,273,314	11,050,470	11,238,747
Expenditures Total	\$10,210,726	\$10,917,621	\$11,273,314	\$11,050,470	\$11,238,747
<u>STAFFING SUMMARY</u>					
General Fund	4.50	6.50	6.50	6.50	6.50
General Fund Civil FTE	96.00	112.00	109.00	111.00	109.00
Staffing Total	100.50	118.50	115.50	117.50	115.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Calls for Service	49,425	49,647	42,450	48,988	49,625

Police

PROGRAM DETAIL

Investigations Bureau

Net Cost: \$5,474,398

Investigations Bureau detectives conduct criminal investigations requiring expertise beyond the generalized crimes handled by the Districts. The bureau consists of several units with specialties indicated by their unit titles: Major Crimes/Homicide Unit, Economic Crimes Unit, Crimes Against Children Unit, and the Sex Crimes Unit. The Victim Services Unit provides on-scene crisis intervention to victims of violent crimes. This unit also assists in the administration of a fund which provides financial assistance to community-based programs. The Investigations Bureau Commander also oversees the Crime Laboratory.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	509,047	611,495	599,104	598,656	672,334
General Fund	5,697,816	5,663,525	5,596,707	5,737,911	5,534,298
Gifts & Grants Fund	57,430	54,982	84,600	107,093	105,692
Expenditures Total	\$6,264,293	\$6,330,002	\$6,280,411	\$6,443,660	\$6,312,324
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	5.00	5.00	5.00	5.00	6.00
General Fund	7.00	7.00	7.00	7.00	7.00
General Fund Civil FTE	50.00	49.00	48.00	48.00	48.00
Staffing Total	62.00	61.00	60.00	60.00	61.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of Cases assigned	2,473	2,355	2,375	2,250	2,300

Investigative Support Section

Net Cost: \$3,027,413

The Investigations Support Section conducts specialized investigations, maintains criminal intelligence records, and leads the department's Fugitive Apprehension and Surveillance Team (FAST), that apprehends fugitives and violent repeat offenders. The Intelligence Unit collects and manages gang intelligence information, criminal intelligence information, monitors terrorist threats, investigates organized crime, and coordinates VIP protection details. The Gang Intervention Unit conducts criminal investigations on criminal street gangs and their members. The East Metro Auto Theft Team (EMATT) leads the multi-agency team formed to reduce motor vehicle theft and associated criminal enterprises in the eastern side of the Denver/Aurora area.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	2,953,177	3,064,089	3,241,832	3,133,994	3,027,413
Gifts & Grants Fund	33,452	16,788	25,000	23,573	25,000
Expenditures Total	\$2,986,629	\$3,080,877	\$3,266,832	\$3,157,567	\$3,052,413
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	29.00	32.00	31.00	31.00	29.25
Staffing Total	30.00	33.00	32.00	32.00	30.25

Police

PROGRAM DETAIL

Investigative Support Section

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of FAST Arrests	203	233	220	260	300

Narcotics Section

Net Cost: \$2,489,792

Narcotics personnel proactively detect, investigate, and suppress criminal activities related to drug activity, organized crime and vice activities. This includes the dismantling of methamphetamine labs. Narcotics personnel file their own cases and all patrol-generated cases related to these activities. Personnel conduct investigations with other local, state and federal agencies.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	3,697,847	3,460,521	2,700,678	2,584,902	2,497,992
Gifts & Grants Fund	62,248	72,061	67,000	60,777	67,000
Expenditures Total	\$3,760,095	\$3,532,582	\$2,767,678	\$2,645,679	\$2,564,992

<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
General Fund Civil FTE	35.00	31.00	23.00	21.00	21.00
Staffing Total	37.00	33.00	25.00	23.00	23.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of Cases assigned	1,769	1,030	2,048	1,000	1,020

Operations Support Section

Net Cost: \$2,033,669

The Operations Support Section plans, directs and conducts highly specialized investigative and tactical teams. The SWAT team responds to potentially hazardous situations to contain and resolve these incidents. The Canine Unit (K-9) provides assistance to and increases the safety of officers in the detection and apprehension of suspects, building searches, drug/contraband searches and control of crowds.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	2,529,020	2,489,304	2,683,805	1,885,887	2,033,669
Expenditures Total	\$2,529,020	\$2,489,304	\$2,683,805	\$1,885,887	\$2,033,669

<u>STAFFING SUMMARY</u>					
General Fund	0.50	0.50	0.00	0.00	0.00
General Fund Civil FTE	23.00	22.00	23.00	17.00	17.00
Staffing Total	23.50	22.50	23.00	17.00	17.00

Police

PROGRAM DETAIL

Operations Support Section

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of SWAT Operations	375	407	410	420	450

Special Operations Bureau

Net Cost: \$1,249,382

The Special Operations Bureau Captain provides unified command and control over many of the high visibility, high liability functions in the Department. Major functions include the Community Resources Section (School Resource Officer program), Metro Gang Task Force, Narcotics Section, Operations Support Section, Traffic Section, Graffiti Off Neighborhood Detail, the Senior Resource Officer and the Department's Volunteer Coordinator.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	184,516	211,574	1,239,443	1,234,816	1,249,382
Gifts & Grants Fund	1,268,572	1,554,115	1,375,619	1,762,060	1,886,601
Expenditures Total	\$1,453,088	\$1,765,689	\$2,615,062	\$2,996,876	\$3,135,983

<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	4.00	4.00	4.00
General Fund Civil FTE	1.00	1.00	10.00	10.00	10.00
Gifts & Grants Fund Civil FTE	0.00	0.00	0.00	0.00	3.75
Staffing Total	2.00	2.00	14.00	14.00	17.75

<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of Attendees	1,354	1,543	1,750	1,759	2,000
Number of Senior Resource Officer Classes	32	49	55	50	55

Technical Services Bureau

Net Cost: \$3,016,859

This Bureau provides key internal support services vital to sustaining police operations and programs. The Recruiting and Background Section recruits officer candidates and conducts background investigations. The Records Unit receives and processes all criminal justice records and serves citizens with walk-in requests for police reports. The Property and Evidence Unit receives, preserves, safeguards, releases and disposes of property placed in their custody. The Vehicle Impound Detail processes impounded vehicles including storage, release and disposal. The Support Services Unit provides court and secondary employment scheduling, Quartermaster support and coordinates the DARE program.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	274,960	250,886	318,733	312,430	278,140
General Fund	4,399,299	3,974,843	4,146,035	4,077,168	4,057,716
Expenditures Total	\$4,674,259	\$4,225,729	\$4,464,768	\$4,389,598	\$4,335,856

Police

PROGRAM DETAIL

Technical Services Bureau

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund Civil FTE	1.00	1.00	1.00	1.00	1.00
General Fund	63.00	52.00	51.00	51.00	50.50
General Fund Civil FTE	3.00	3.00	3.00	3.00	3.00
Staffing Total	67.00	56.00	55.00	55.00	54.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Total Vehicles Impounded	8,935	7,820	8,550	7,860	8,000

Traffic Section

Net Cost: \$3,549,677

The Traffic Section provides traffic enforcement, professional accident investigations and endeavors to positively affect motorist driving habits to reduce the number and severity of motor vehicle accidents. The section also administers traffic-related grants, addresses various traffic-related issues, coordinates and supports special events, supports VIP protection and movements. Units include the Motorcycle Enforcement Team (MET), Day and Night Traffic Units and the Photo Red Light Program.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	354,190	423,572	787,844	365,372	770,785
General Fund	3,117,803	3,700,367	3,566,641	3,862,191	3,785,337
Gifts & Grants Fund	81,162	94,984	79,500	33,274	75,000
Expenditures Total	\$3,553,155	\$4,218,923	\$4,433,985	\$4,260,837	\$4,631,122
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund Civil FTE	1.00	1.00	2.00	2.00	2.00
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	36.00	37.00	35.00	37.00	37.00
Staffing Total	38.00	39.00	38.00	40.00	40.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of Summonses issued	19,274	23,030	21,188	27,405	30,000

Police

PROGRAM DETAIL

Training Section

Net Cost: \$4,546,798

The Training Section recruits basic and lateral entry candidates and conducts lateral and basic academies resulting in Police Officer Standards and Testing (POST) certification. The section coordinates and oversees the post-classroom field training. Staff conducts 28 week-long mandatory annual in-service training sessions and career development training for commissioned department members and operates the firearms range. Budgets and expenditures vary considerably between years due to year-to-year differences in the number, sizes and timing of recruit classes.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	11,280	36,429	87,500	46,182	85,000
General Fund	4,479,944	3,518,130	3,936,016	3,741,087	4,551,798
Expenditures Total	\$4,491,224	\$3,554,559	\$4,023,516	\$3,787,269	\$4,636,798
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
General Fund Civil FTE	63.00	37.00	40.00	34.00	47.00
Staffing Total	65.00	39.00	42.00	36.00	49.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of Recruits Trained	31	24	28	14	58



Public Defender

PROGRAM SUMMARY

Public Defender

\$647,009 8.5 FTE

*Represent indigent defendants who
face a jail sentence

DEPARTMENT SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
REGULAR - FTE	8.00	8.00	8.50	8.50	8.50
EXPENDITURES	627,212	642,070	650,044	648,045	647,009

Public Defender

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.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

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

*Ensure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Regular - FTE	8.00	8.00	8.50	8.50	8.50
Personal Services	544,433	568,745	589,998	589,999	596,434
Supplies and Services	77,261	69,140	54,395	52,395	46,779
Interfund Charges	5,518	4,185	5,651	5,651	3,796
Expenditures Total	\$627,212	\$642,070	\$650,044	\$648,045	\$647,009

DEPARTMENT NARRATIVE

The 2011 budget for the Public Defender's Office is slightly lower than 2010. This reduction is related the Public Defender's Office participation in citywide expenditure reductions including the Green Office Initiative and personnel cost reductions such as furloughs.

The Public Defender's Office has six attorneys to handle approximately 5,500 cases per year. As the economy continues to struggle, there is a likelihood that a higher than typical number of defendants will qualify for a public defender. However, the March 2010 revision to the application process, requiring greater proof of income and living situation to qualify for services, may assist in balancing the caseload. The Public Defender's Office is committed to providing these defendants with quality legal representation. The challenge for 2011 and beyond is to provide that representation as efficiently as possible, and within the resources available.

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
General Fund	627,212	642,070	650,044	648,045	647,009
Expenditures Total	\$627,212	\$642,070	\$650,044	\$648,045	\$647,009

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
General Fund	8.00	8.00	8.50	8.50	8.50
Staffing Total	8.00	8.00	8.50	8.50	8.50

Public Defender

PROGRAM DETAIL

Public Defender

Net Cost: \$647,009

To provide complete, quality legal representation and equal justice to all indigent defendants who face a possible jail sentence.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	627,212	642,070	650,044	648,045	647,009
Expenditures Total	\$627,212	\$642,070	\$650,044	\$648,045	\$647,009
<u>STAFFING SUMMARY</u>					
General Fund	8.00	8.00	8.50	8.50	8.50
Staffing Total	8.00	8.00	8.50	8.50	8.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Cases (Open & In-Custody Arraignments)	5,229	5,253	5,634	5,018	5,025



Public Safety Communications Center

PROGRAM SUMMARY

Public Safety Communications

\$6,055,616 81 FTE

*Provides all Fire and Police radio communications and dispatch

DEPARTMENT SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
REGULAR - FTE	81.00	81.00	81.00	81.00	81.00
EXPENDITURES	5,410,277	5,598,010	5,991,586	5,901,290	6,055,616

Public Safety Communications Center

DESCRIPTION

The Public Safety Communications Center Department is responsible for processing all 911 calls and dispatching all Police and Fire emergency equipment.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Ensure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Regular - FTE	81.00	81.00	81.00	81.00	81.00
Personal Services	5,367,676	5,564,732	5,954,722	5,839,429	5,928,937
Supplies and Services	38,545	30,481	33,839	56,141	22,379
Interfund Charges	4,056	2,797	3,025	5,720	104,300
Expenditures Total	\$5,410,277	\$5,598,010	\$5,991,586	\$5,901,290	\$6,055,616

DEPARTMENT NARRATIVE

Public Safety Communications operations are being impacted by an increasing level of total telephone calls for public safety service which have resulted in increasing police and fire dispatches. The department's authorized staffing level has remained constant at 81 FTE's since 2007 and retaining staff has been an ongoing challenge but the department has been able to maintain an 85 percent employee retention rate and has been able to answer 96 percent of all 911 calls within 10 seconds. The Career Progression program has been extremely successful, allowing the department to keep overtime costs stagnant for three budget cycles, due to the cross-training of staff as call-takers, police dispatchers and fire dispatchers. Multiple disciplined qualified personnel allow supervisory staff to move employees between job functions as staffing considerations and workloads demand.

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
General Fund	5,410,277	5,598,010	5,991,586	5,901,290	6,055,616
Expenditures Total	\$5,410,277	\$5,598,010	\$5,991,586	\$5,901,290	\$6,055,616

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
General Fund	81.00	81.00	81.00	81.00	81.00
Staffing Total	81.00	81.00	81.00	81.00	81.00

Public Safety Communications Center

PROGRAM DETAIL

Public Safety Communications

Net Cost: \$6,051,616

Provides all Fire and Police radio communications, "911" call taking, dispatch services, and records management of incoming calls for service and dispatch communications.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	5,410,277	5,598,010	5,991,586	5,901,290	6,055,616
Expenditures Total	\$5,410,277	\$5,598,010	\$5,991,586	\$5,901,290	\$6,055,616
<u>STAFFING SUMMARY</u>					
General Fund	81.00	81.00	81.00	81.00	81.00
Staffing Total	81.00	81.00	81.00	81.00	81.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
911 Calls	208,546	206,487	223,546	201,115	202,000



Public Works

PROGRAM SUMMARY

Administration

\$969,726 6 FTE

*Administrative, clerical, budget, and managerial duties

Building Division

\$4,428,753 48 FTE

*Building plan review, inspections, and permitting

Engineering Services

\$4,039,726 30 FTE

*Design and construct CIP projects
*Review and approve civil engr. plans
*Facilities planning, utilities contracts
*Traffic Engineering

Facilities Operations

\$3,849,556 28 FTE

*Maintenance/repair of city buildings

Public Improvements

\$1,005,467 15 FTE

*Permits and inspects infrastructure construction
*Reviews and tests developer and city infrastructure projects

Public Lighting

\$5,789,520 0 FTE

*Street light/traffic signal energy bill

Real Property Services

\$933,770 14 FTE

*Property transactions involving acquisition and right-of-way development and land surveying services

Street Operations

\$7,014,906 81 FTE

*Maintenance of city streets
*Cleaning of city streets
*Snow removal

Traffic Operations

\$1,647,318 19 FTE

*Install, maintain, and operate traffic devices throughout Aurora

DEPARTMENT SUMMARY

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
REGULAR - FTE	196.00	186.00	241.00	241.00	241.00
EXPENDITURES	21,211,725	18,687,440	30,509,506	29,548,744	29,678,742

Public Works

DESCRIPTION

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 department's goals. Service divisions under the management of Public Works are: Administration, Building, Engineering, Facilities, Streets, Traffic, Real Property, Public Improvement Inspections, and Materials Lab. Specific responsibilities of the department include: plan, survey, design, and construction management of capital improvement projects undertaken by the City; building plan review, inspections and permits; maintenance and cleanliness of all public streets, alleys, and municipal parking areas; maintenance and repair of city buildings; design, installation, operation, and maintenance of traffic control signals, devices, and markings; support of all City land property transactions; and to ensure that all roadway and utilities infrastructure projects are constructed to meet or exceed the City standards.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

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

*Develop an effective transportation system for moving people and goods.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Regular - FTE	196.00	186.00	241.00	241.00	241.00
Personal Services	11,176,119	10,652,813	16,786,993	16,684,572	16,599,640
Supplies and Services	7,263,877	5,837,818	10,921,364	10,085,182	10,424,945
Interfund Charges	2,599,867	2,149,703	2,775,278	2,733,814	2,474,620
Capital Related	171,862	47,106	25,871	45,176	25,871
Transfers Out	0	0	0	0	153,666
Expenditures Total	\$21,211,725	\$18,687,440	\$30,509,506	\$29,548,744	\$29,678,742

DEPARTMENT NARRATIVE

The 2011 budget for the Public Works Department is similar to the 2010 budget in size and scope. The Department has made large budget reductions in the last three years, reorganized staff reporting assignments and absorbed the Facilities Management and Building Inspection programs.

The Operations Division encompasses the street, traffic and facilities operations programs. This group maintains the basic infrastructure within the City. Reductions in budgets over the last three years have forced these work groups to operate at minimum staffing levels. The Operations Division has re-organized staff and developed processes to minimize costs and operate within the available budget. Staffing levels for snow removal are at the minimum level necessary to provide basic service and replacement of aging equipment remains a concern.

The Engineering Division changed dramatically from 2009 to 2010 with the addition of facilities and traffic engineering. The management of the I225/Colfax Interchange project at the Fitzsimons Campus will continue to require a major effort in 2011. The Regional Transportation District (RTD)-FasTracks East Corridor and the I225 widening project also continue to require ongoing coordination work with RTD and the Colorado Department of Transportation (CDOT) respectively. Development review work remains steady and staffing levels have been reduced to the minimum level necessary to meet required time frames. Traffic engineering continues installation of the new grant funded signal communication system and replacement of aging infrastructure. Facilities engineering will continue numerous rehabilitation projects on existing facilities.

The Building Division continues to see a steady increase in permit activity for 2010, exceeding that of 2009. The division has reduced staff to such a point that it is at the minimum level possible to meet the time frames required to meet the Enhanced Development Review Process. The Permit Center is one of the only centers nationwide that is a one stop location for all building related permits in the city.

Public Works

EXPENDITURE SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Designated Revenues Fund	1,846	6,525	18,876	4,698	18,876
Development Review Fund	1,089,302	772,160	5,270,812	5,211,865	5,120,516
General Fund	20,120,577	17,908,755	25,219,818	24,332,181	24,539,350
Expenditures Total	\$21,211,725	\$18,687,440	\$30,509,506	\$29,548,744	\$29,678,742

STAFFING SUMMARY BY FUND

Fund	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
Development Review Fund	12.85	9.85	54.75	54.75	54.75
General Fund	183.15	176.15	186.25	186.25	186.25
Staffing Total	196.00	186.00	241.00	241.00	241.00

PROGRAM DETAIL

Administration

Net Cost: \$969,726

The Administration program prepares and manages the department budgets; prepares contract documents; processes contract payments, requisitions, and other financial transactions; and provides administrative and clerical services to divisions via a pool of four employees. Approximately half of this program's funding is Risk Management charges for the department. The director and department budget coordinator/administrative officer are also included in this program.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	1,075,245	946,361	1,096,887	1,114,678	969,726
Expenditures Total	\$1,075,245	\$946,361	\$1,096,887	\$1,114,678	\$969,726
<u>STAFFING SUMMARY</u>					
General Fund	6.00	6.00	6.00	6.00	6.00
Staffing Total	6.00	6.00	6.00	6.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percent of department's total operating expenditures	5.1%	5.1%	3.6%	3.8%	3.3%

Public Works

PROGRAM DETAIL

Building Division

Net Cost: \$0

The Building Division provides plan reviews, permitting and inspections for all new buildings and structures within the City to ensure compliance with the adopted building codes. This office also reviews and issues permits for all signs, fences and public improvement permits.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Development Review Fund	0	0	4,540,174	4,505,553	4,428,753
Expenditures Total	\$0	\$0	\$4,540,174	\$4,505,553	\$4,428,753
<u>STAFFING SUMMARY</u>					
Development Review Fund	0.00	0.00	48.00	48.00	48.00
Staffing Total	0.00	0.00	48.00	48.00	48.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Inspections conducted	N/A	62,277	69,773	63,536	63,500
Permits Issued	N/A	15,574	9,758	15,062	15,000
Plan Reviews	N/A	2,244	2,357	3,000	3,000

Engineering Services

Net Cost: \$3,346,292

Engineering Services plans, designs, constructs, and manages capital improvement, utilities, intersection, Transportation Improvement Program (TIP), and fence projects for Public Works and various departments. This function also maintains record drawings and reports for infrastructure; creates and maintains the base mapping for all departments in the city; and provides support for AMANDA, STELLANT and computer aided dispatch. The Development Review Fund function of Engineering Services reviews and approves the civil engineering plans. Traffic Engineering requests are varied and include: evaluating need for traffic signs and signals to address hazards; reviewing signal timing to improve flow; addressing school traffic concerns; coordinating construction detours and lane closures; collecting traffic volume count data; approving oversize/overweight vehicle permits; special use permits; fence permit; sign permits; addressing council requests; and coordinating with other jurisdictions on traffic improvement projects, etc. In order to respond properly to requests, studies may be needed and data must be collected and evaluated to provide the best resolution per the Traffic Manual and City and State Code regulations. NOTE: In 2010, funding for the utilities bills for the various city buildings was transferred into the Engineering Services programs that were previously paid out of the Facilities program. The 2010 budget for the staff performing capital projects functions was also moved from the Facilities program to the Engineering Services program.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Development Review Fund	970,776	638,935	648,338	706,312	691,763
General Fund	1,748,319	1,642,226	1,570,522	3,333,297	3,347,963
Expenditures Total	\$2,719,095	\$2,281,161	\$2,218,860	\$4,039,609	\$4,039,726
<u>STAFFING SUMMARY</u>					
Development Review Fund	11.80	8.80	6.00	6.75	6.75
General Fund	28.20	26.20	23.00	23.25	23.25
Staffing Total	40.00	35.00	29.00	30.00	30.00

Public Works

PROGRAM DETAIL

Engineering Services

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Total number of plan sets approved	190	87	100	150	155

Facilities Operations

Net Cost: \$3,849,556

Facilities Operations provides preventive maintenance and minor repair services for 132 City buildings in a full range of craft areas to include HVAC, electrical, plumbing, and carpentry needs. It also manages multiple service contracts including custodial services, waste management and specialty labor/trades services. NOTE: In 2010, \$2.23 million was transferred out of the Facilities Operations program. In prior years the utilities bills for the various city buildings were paid out of the Facilities program but those funds have now been moved to the new Public Building Utilities org within Engineering Services. The budget for the staff performing capital projects functions was also moved from the Facilities program to the Engineering Services program.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	0	0	6,097,144	3,841,697	3,849,556
Expenditures Total	\$0	\$0	\$6,097,144	\$3,841,697	\$3,849,556
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	33.00	28.00	28.00
Staffing Total	0.00	0.00	33.00	28.00	28.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Cost per square foot of building space	N/A	N/A	\$3.30	\$2.11	\$2.16

Public Improvements

Net Cost: \$791,604

The Public Improvements program has two main functions: Public Improvements and Materials Testing Lab. The Public Improvement function permits, inspects, and warranties developer infrastructure in new construction, including asphalt and concrete roadways, curb and gutter, walks, crosspans, and curb ramps. The division also inspects the repair, replacement, maintenance and restoration operations for dry utilities, such as phone, power, cable, gas and fiber optic lines. The Materials Lab provides technical support and prepares subsurface soils investigations for City improvement projects in Public Works, Parks, Aurora Water, and Building Maintenance; provides testing and qualification of soils, concrete, and asphalt used in City repair, utility replacement, and maintenance operations; and reviews testing of and qualifies materials used in developer infrastructure improvements.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	1,490,541	1,364,267	1,012,284	834,729	1,005,467
Expenditures Total	\$1,490,541	\$1,364,267	\$1,012,284	\$834,729	\$1,005,467

Public Works

PROGRAM DETAIL

Public Improvements

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	26.00	22.00	16.00	15.00	15.00
Staffing Total	26.00	22.00	16.00	15.00	15.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of inspections performed	N/A	N/A	3,000	6,650	6,650
Number of permits issued	N/A	N/A	1,000	1,800	1,800

Public Lighting

Net Cost: \$5,411,191

This program includes the Public Lighting function, which funds the monthly energy charges for all street lights and traffic signals. It also covers non-routine street light maintenance costs (e.g. cut underground wires, knock downs, etc.). NOTE: This program was formerly the Traffic Engineering Services division, which was eliminated in 2010 including \$327,500 of annual appropriations. Some functions and staff were transferred into Engineering Services.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Development Review Fund	118,526	133,225	82,300	0	0
General Fund	5,434,122	5,335,097	6,222,205	5,487,485	5,789,520
Expenditures Total	\$5,552,648	\$5,468,322	\$6,304,505	\$5,487,485	\$5,789,520
<u>STAFFING SUMMARY</u>					
Development Review Fund	1.05	1.05	0.75	0.00	0.00
General Fund	7.95	7.95	4.25	0.00	0.00
Staffing Total	9.00	9.00	5.00	0.00	0.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of street lights and traffic signals billed	18,939	19,181	18,906	19,266	19,266

Public Works

PROGRAM DETAIL

Real Property Services

Net Cost: \$867,195

The Real Property Services program conducts transactions on land acquisition and real estate for special projects for all city departments as well as land disposal, land surveying, and leases for the city. Tasks include negotiations; condemnation support; appraisal procurement; consultant management; licenses and revocable permit processing; title work closing; environmental assessment; demolition and relocation; and technical review of land development plans that includes land records, mathematical calculations, survey data, building permits, review of subdivision plats and site plans, annexations, street vacations, easement dedications and releases, and recording of documents. The program also supports the city with development of property inventory and maintenance of property records. The surveying section was moved to this program in 2010 as part of a department-wide reorganization.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	476,093	454,927	431,731	911,488	933,770
Expenditures Total	\$476,093	\$454,927	\$431,731	\$911,488	\$933,770
<u>STAFFING SUMMARY</u>					
General Fund	7.00	6.00	5.00	14.00	14.00
Staffing Total	7.00	6.00	5.00	14.00	14.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of documents reviewed or recorded	613	622	460	628	600

Street Operations

Net Cost: \$6,921,134

The Street Operations program provides two key functions: Street Maintenance and Street Sweeping. The Street Maintenance function provides for maintenance of all public streets, sidewalks, alleys and municipal parking areas in the City; pavement repairs include patching, milling, and overlays; concrete infrastructure maintenance on streets, including curbs, gutters and sidewalks; installation of handicap ramps in compliance with the Americans with Disabilities Act; gravel surface and shoulder maintenance on rural roads; and routine maintenance including alley grading and pothole repair. This function also includes costs for snow removal but deicing materials and overtime are not included. The Street Sweeping function provides for cleaning of all public streets, sidewalks, paved alleys and municipal parking lots in the city. Routine street cleaning maintains the overall appearance of the city and is required for regional air and water quality. Compliance with the Regional Air Quality Management Plan requires commitment to a regular frequency of street sweeping, especially during the winter months. Street cleaning is also a requirement of the Stormwater Permit for the city and is reported annually as part of regulatory compliance.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
Designated Revenues Fund	1,846	6,525	18,876	4,698	18,876
General Fund	8,196,416	6,658,339	7,170,053	7,141,042	6,996,030
Expenditures Total	\$8,198,262	\$6,664,864	\$7,188,929	\$7,145,740	\$7,014,906
<u>STAFFING SUMMARY</u>					
General Fund	90.00	89.00	81.00	81.00	81.00
Staffing Total	90.00	89.00	81.00	81.00	81.00

Public Works

PROGRAM DETAIL

Street Operations

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of centerline miles of streets maintained and cleaned	1,174	1,174	1,176	1,176	1,176

Traffic Operations

Net Cost: \$1,643,968

Traffic Operations program provides for the installation and maintenance of traffic control devices on public streets throughout Aurora. This includes traffic signs, pavement markings, traffic signals and flashing beacons for school zones. This program also provides for the operation of the central traffic signal system and associated communications equipment.

	2008 Actual	2009 Actual	2010 Original	2010 Projection	2011 Adopted
<u>EXPENDITURE SUMMARY</u>					
General Fund	1,699,841	1,507,538	1,618,992	1,667,765	1,647,318
Expenditures Total	\$1,699,841	\$1,507,538	\$1,618,992	\$1,667,765	\$1,647,318

<u>STAFFING SUMMARY</u>					
General Fund	18.00	19.00	18.00	19.00	19.00
Staffing Total	18.00	19.00	18.00	19.00	19.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of centerline miles of traffic infrastructure managed	1,174	1,174	1,176	1,176	1,176
Number of traffic signals and flashing beacons managed	429	433	444	444	446



**CAPITAL
PROGRAM**



Capital Improvement Program

This section presents detailed information on the Capital Improvement Program (CIP) budget for the City and includes:

- An overview of the CIP (H-2 to H-12)
- The five-year plan for the Capital Projects Fund (H-13)
- A summary of the CIP five-year budget plan for each fund (H-14)
- The Capital Improvement Program, excluding Aurora Water, (H-15 to H-26)
- The Aurora Water Capital Improvement Program, (H-27 to H-29)
- A listing of budget adjustments to capital projects in all funds (Capital Program Amendments Detail) (H-30 to H-60)
- Non-Routine Project Pages (H-61 to H-72)

Data for the years 2009 through 2015 are presented. The 2009 data represent carry forward appropriations reconciled to the City's Comprehensive Annual Financial Report. The 2010 data represent an estimate of how the 2010 budget will end the year. The 2011 figures present the City's adopted capital budget. All 2012 through 2015 numbers represent planned future expenditures that are part of a balanced five-year Capital Improvement Program.

Additional information on the Capital Improvement Program is included in the 2011 Adopted Budget book. Changes from prior years' CIP presentations have been made to locate information in the most relevant areas of the adopted book and to assist in facilitating the ease of analysis during the decision making process. The additional information that can be found outside of the CIP section includes:

- The CIP Summary by department and fund, 2008-2015 (Summary Information, B-25)
- The Capital Amendments Summary by department and fund (Summary Information, B-28)
- The Building Repair Fund five-year project detail (Capital Appendix, I-11)
- The Parks and Open Space five-year project detail (Capital Appendix, I-12)
- The Transportation Improvement Program five-year project detail (Capital Appendix, I-21)
- The Aurora Water five-year project detail (Capital Appendix, I-22)

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 projected revenues for projects of \$25,000 or more. All projects must have a long-term benefit of at least 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.

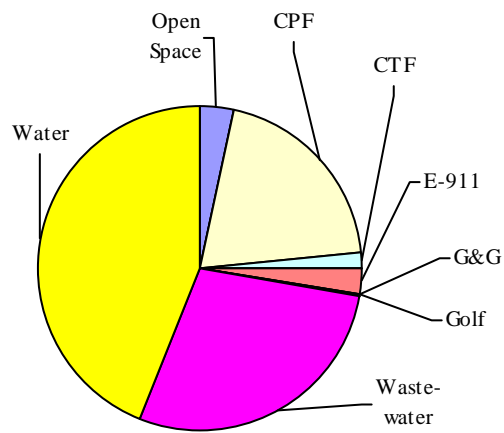
The CIP functions as a capital-spending plan for all five years. The CIP is updated annually as part of the budget process. It includes appropriations to support approved capital projects for the current budget year and reflects the input received from citizens and staff. It also contains appropriations for new projects and any requests to revise prior year appropriations, as shown in the Capital Program amendments table on page H-29. 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 or 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. Chart 1 represents the breakdown of projects by fund over the 2011 to 2015 five-year plan. 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, information systems, and facilities. The broad purpose of CPF makes it a key resource in

Chart 1: Capital Improvement Projects by Fund – 5 Year Plan



achieving many of the City's strategies for growth and maintenance of City facilities and infrastructure. The CPF accounts for 20.0 percent of the CIP five-year plan. Its percentage is relatively more than in prior years due to the elimination and subsequent transfer in of projects from the Designated Revenue Fund and the Building Repair Fund.

- **Building Repair Fund** - The Building Repair Fund (BRF) will be eliminated in 2010 and the projects, which provides funding for major repair and renovation of buildings and facilities operated by the City, will be transferred to the CPF.
- **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 recreation-related capital improvements or maintenance to public sites. The primary source of revenue for the CTF is lottery proceeds distributed by the State of Colorado. The CTF accounts for 1.5 percent of the CIP five-year plan.
- **Designated Revenue Fund** - Due to an accounting change, the Designated Revenues Fund (DRF) will be restructured in 2010. The funds related to capital projects, including those that will be used to provide for a Colfax / I-225 Corridor match, will be transferred to other funds, including the CPF and the Open Space Fund.
- **Enhanced E-911 Fund** - The Enhanced E-911 Fund provides for the acquisition, development and maintenance of emergency communication systems, including the 800-megahertz (MHz) communication system. The primary sources of revenue for the Enhanced E-911 Fund are the emergency telephone surcharge and an annual transfer from the Capital Projects Fund for 800 MHz system debt service. This debt payment and the associated transfer is expected to end in 2013. The Enhanced E-911 Fund accounts for 2.5 percent of the CIP five-year plan.
- **Gifts and Grants Fund** - The Gifts and Grants Fund accounts for gifts and grants to the City from other governments or from private parties where the size or duration of the funding source does not warrant establishing a separate fund. During the 2011 to 2015 period, the only projects occur in 2011 and 2012, and are almost entirely comprised of American Recovery and Reinvestment Act (ARRA)-related projects. Gifts and Grants projects account for only 0.3 percent of the five-year CIP.
- **Golf Fund** - The Golf Fund is an enterprise fund that provides for the operation and maintenance of City-owned and/or operated golf courses. Golf projects account for only 0.1 percent of the five-year CIP.
- **Open Space Fund** - The Open Space Fund (OSF) is a new fund, combining the Arapahoe County Open Space Fund (ArCo Fund) and the Adams County (AdCo) projects previously held in the Designated Revenue Fund. It provides for the acquisition, development, and maintenance of parks and open space in the City. The primary source of Open Space Fund revenue is a one quarter of one percent Arapahoe County Open Space sales and use tax. The OSF accounts for 3.4 percent of the CIP five-year plan.

- Parks Development Fund - The Parks Development Fund (PDF) provides for land acquisition and park construction within specific areas determined by the funding source. The primary source of funding is developer contributions. There are currently no projected projects in the five-year plan.
- 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. Wastewater projects account for 28.3 percent of the five-year CIP.
- 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. Water projects account for 44.0 percent of the five-year CIP projects.

Financial Overview of the Capital Improvement Plan

Annual capital appropriations from all the City funds will reach \$68.4 million in 2010, while a grand total of \$543.2 million in capital projects is projected or planned between 2011 and 2015. The plan for each fund and major changes are discussed in the following sections.

Capital Projects Fund (CPF)

Capital appropriations for the CPF are \$21.1 million in 2010, with \$16.8 million (79.4 percent) budgeted for the primary department in the fund, Public Works. The 2011-2015 five-year plan totals \$108.5 million, and would have been below \$100 million for only the second time since 1997, if not for \$19.3 million in budget related to funding for the Colfax /I-225 Interchange project in 2011. The revenue forecast to CPF was reduced by over \$6.0 million due to a reduction in use taxes over the five-year plan. To balance the fund, several expenditure reductions were focused in 2014 and 2015 in Public Works, where several projects that were originally projected to increase in budget will now be held constant, most notably Street Asphalt Overlay and Concrete Repair. The original 2011 through 2013 budgets remain basically intact in this five-year plan, save the budget associated with the additional I-225/Colfax funding mentioned above. As a result of this effort, the five-year plan for the CPF is balanced.

Even though the five-year plan is balanced, there is also a need for balancing in 2012 and 2013. These years were balanced using an internal loan from several projects that were housed in the Designated Revenue Fund. Detail on the Designated Revenue Fund restructure and its effect of the CPF can be found starting on page H-8.

For 2011, approximately 38.4 percent of CPF revenue is from the General Fund. Normally, the transfer is closer to 70-80 percent, but is lower in 2011 due to an expected \$16.3 million in funding related to the Colfax/I-225 project. Additional revenues are composed of intergovernmental revenue from the Adams County Transportation Tax, Transportation Improvement Project grants, interest income, and other miscellaneous revenues. For 2011, the projected revenue is shown in Table 1.

Table 1 – 2011 Capital Projects Fund Revenue

Item	Amount
General Fund Transfer	\$ 11,598,725
Adams Co. Transportation Sales Tax	862,750
Colfax/I-225 Stakeholder and CDOT funding	16,320,000
Interest Earnings	479,467
Capital Impact Fee Revenue (formerly in DRF)	800,000
Other Revenues	182,200
Total Sources of Funds	\$ 30,243,142

City ordinance requires that the CPF receive a transfer equal to 100.0 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. Subsequent Council decisions reduced the transfer by about \$6 million each year into the indefinite future. The current transfer is approximately 1 percent. After bottoming out in 2009 and 2010, the General Fund transfers for the five-year CPF plan are projected to gradually increase, primarily due to an expected mild recovery from the current building slump after 2010. Starting in 2011, an additional \$153,700 associated with the three-year repayment to the Green Fund of a \$461,000 loan from Xcel Savings is projected.

Intergovernmental revenue projections are based on several allotments of known or expected grants, most related to the stimulus proceeds and design grant associated with the Colfax/I-225 Project. \$2.0 million in funding for the I-225/Colfax interchange and TIP Funding for the Alameda/Sable project and a project associated with the Mississippi/Potomac intersection are expected in 2010. In 2011, \$16.3 million related to the Colfax/I-225 Interchange is projected.

The Adams County transportation sales tax was recently reduced from \$2.5 million annually to less than a million annually due to a change in the allotment of the tax to municipalities.

Interest related revenues are adjusted to reflect updated fund balance projections. Other revenues include the repayment of a loan made by the City to the Fitzsimons Redevelopment Authority (FRA). In addition, due to the movement of Capital Impact Fees that was previously received in the Designated Revenues Fund, \$800,000 is projected to be received in the CPF. Finally, \$45,000 in charge revenue that was received in the Building Repair Fund (BRF) will now be received in the CPF starting in 2011. This revenue was offset by additional expenditures in the Building Repair Subfund.

Table 2 shows the breakdown of 2011 CPF expenditures by department. The \$34.0 million Public Works appropriation consists of \$12.9 million in ongoing maintenance, repair, improvement, and replacement projects, \$19.3 million in TIP-related projects, and \$1.8 million of Building Repair – related projects. After Public Works, the next largest user of funds is the

Information Technology Department at \$2.1 million. The majority of this is a transfer of \$1.7 million to the E-911 Fund.

Table 2 – 2011 Capital Projects Fund Expenditures by Department

Department	Amount
Finance	\$ 117,616
Fire	20,000
General Management	386,192
Information Technology	2,136,000
Non-Departmental	100,389
Public Works	34,003,232
Total	\$ 36,763,429

Expenditure Reductions and Revenue Adjustments in the CPF

The net change in the five year plan is an increase in expenditures of \$13.0 million. The largest adjustment is an \$18.8 million increase in expenditures in 2011 related to the remaining phases of the I-225/ Colfax Interchange. This increase is net of \$16.3 million in CDOT funds and \$4.0 million in funds from Designated Revenue, offset by \$1.5 million that was already budgeted. The revenue forecast to the CPF transfer from the General Fund was reduced by approximately \$6.0 million due to a significant reduction in use taxes over the five-year plan, which necessitated a subsequent reduction in projects in 2014 and 2015. Two smaller adjustments include a decrease of approximately \$0.2 million related to direct cost personnel decreases in accordance with city policy and a \$0.3 million increase associated with the Building Repair Fund move to the CPF. A summary is shown in Table 3.

Table 3 – Capital Projects Fund Expenditure Adjustments

Item	Summary/ Primary Projects Affected	Amount (Millions)
I-225 Colfax Interchange Funding	Net of budget adjustments for project (\$16.3 million of CDOT funding and \$4.0 million of city match, offset by \$1.5 million which was already budgeted)	\$18.8
Revenue Shortfall	Primarily transfer from General Fund	(6.0)
Other Adjustments	Decrease in personal service-related expenses in accordance with City policy; Increase in budget associated with move of projects from Building Repair Fund to Capital Projects Fund (offset by additional revenue)	0.2
Total CPF Expenditure Change		\$ 13.0

Stimulus Proceeds, the Transportation Improvement Program, and Other Expected Stakeholder Grants

For 2011, federal stimulus proceeds and sources of income that were related to the Transportation Improvement Program (TIP) have been identified in the CPF. The TIP identifies the federally funded highway, transit, and trail improvements completed by the Colorado Department of Transportation (CDOT) and other local government sponsors, such as the Denver Regional Council of Governments (DRCOG). Funding sources for the TIP projects are as follows:

Table 4 - Funding Sources for TIP and Stimulus-Related Projects

Project Funded / Source	City Funding (\$M)	Stakeholder Funding (\$M)	Total (\$M)
I-225 Colfax Intersection			
Initial City Funding (2008)	\$ 3.0	\$ -	\$ 3.0
I-225 Colfax/Design (2009)	-	3.9	3.9
Stimulus Proceeds (2009)	-	13.8	13.8
Stakeholder Funding (2009)	-	2.0	2.0
CDOT Funding (2010)	-	2.8	2.8
DRCOG Funding and Match (2011)*	\$4.0	16.3	20.3
Total I-225/Colfax Intersection Funding	\$7.0	\$38.8	\$45.8
Alameda/Sable Intersection	\$ 0.3	\$ 0.7	\$ 1.0
I-225 Mississippi/Potomac Intersection			
TIP Funding	\$0.1	\$0.5	\$ 0.6
Stakeholder (Hospital) Revenue	0.2	0.2	0.4
Total I-225 Mississippi/Potomac Intersection	\$0.3	\$0.7	\$ 1.0
Total Funding for Noted Projects	\$7.6	\$40.2	\$47.8

* There is the possibility of another \$1.0 million in stakeholder funding that would offset a portion of the city match. If it is received, staff recommends using the funds as a part of the city match for the DRCOG 2012-2017 TIP projects as discussed with the Transportation and Airport Policy Committee on August 18.

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 80.0 percent of the total cost of the project. Projects are budgeted in three stages: 1) application, 2) approval, 3) signing of a contract or intergovernmental agreement (IGA) among all the funding parties. When the IGA is signed, the City recognizes revenue from other participants as an account receivable, and Public Works project managers can begin spending those funds. A listing of anticipated Aurora TIP projects for 2010 through 2015 is shown on page I-21.

The Elimination of Designated Revenues and Building Repair Funds, and its effect on CPF

Designated Revenues

In 2010, the Designated Revenues Fund will be restructured significantly and the Building Repair Fund will be eliminated due to Governmental Accounting Standards Board (GASB) accounting changes. The funds associated with capital projects in these funds will be sent to the CPF and the Open Space Fund. Over half of the funds will be spent on the Colfax / I 225 Corridor. Some of the funds are being held for as yet unspecified projects, so they will be used for balancing within the first three years of the fund to allow for more capital projects to be accomplished in the first three years of the fund. During 2014 and 2015, the funds will be repaid back to the original source of funding. Detail on the Designated Revenue move is shown in Table 5.

Table 5 - Designated Revenue Capital Funds

Funds	Amount (\$M)	Impact
Traffic Impact Fees	2.6	\$2.0 M to be used for match of Colfax project; remainder available in 2014.
Fitz CIP	2.0	To be used for match of Colfax project
Capital Impact Fees	1.3	Amount expected to grow approximately \$0.8 M annually. \$1.9 M available in 2014. Entirety of remainder available in 2015 (\$6.0 M)
Green Fund	0.5	Transferred funds available for appropriation in 2014; Green Fund used for LED traffic lights (\$0.5 M) repaid from Xcel savings over three years and will be available upon receipt.
Signature Park	0.3	To be held for Signature Park; available immediately
DIA Noise Mitigation	0.2	To be held for Noise Projects; available immediately
Technology Efficiency	0.1	Available in 2014 (\$0.3 M currently budgeted and would be available immediately).
E470 Bridge Widening	\$0.1	E470 Bridge Widening (project complete) and various minor amounts, primarily associated with Public Works
Total	\$7.1	

Building Repair Fund

The Building Repair Fund (BRF) will be eliminated in 2010 and the projects will be moved in to the Capital Projects Fund (CPF). The bottom line effect is minimal, as the primary funding source of the BRF is a transfer from the CPF, which will no longer be necessary. A small amount of interest and internal charge revenue will now come into the CPF to offset approximately \$65,000 of additional repair budget (over the initial transfer) in the CPF.

Other Funds

Open Space Fund (OSF)

The Open Space Fund (OSF) is a new fund, combining the Arapahoe County Open Space Fund (ArCo Fund) and the Adams County (AdCo) projects previously held in the Designated Revenue Fund. Specific to Arapahoe County projects, Arapahoe County voters approved a quarter-percent sales and use tax on the 2003 ballot for acquisition, development, and maintenance of open space, parks, and trails in Arapahoe County. In Adams County, a similar AdCo tax is in place. Funds spent on maintenance are limited to 10.0 percent of annual revenues. There is no limit on the amount that can be spent on patrol and interpretive education programs. In 2011, the projected budget anticipates \$5.6 million in OSF revenues.

The OSF provides the City with a valuable opportunity to increase funding for parks development. In 2011, the fund will dedicate \$3.1 million in funding to Parks, Recreation and Open Space construction and infrastructure improvements. The five-year capital plan for OSF anticipates \$18.5 million will be appropriated between 2011 and 2015. The schedule of the Parks and Open Space projects for 2010 and beyond can be seen in detail presented on page I-21.

Conservation Trust Fund (CTF Fund)

In 2011, the Conservation Trust Fund is projected to receive approximately \$2.9 million in revenue from State Lottery proceeds and interest income. For the years 2010 to 2011, the fund will remodel the Beck Recreation Center, upgrade the Spencer Garrett Park, renovate various playgrounds, relocate and renovate Triangle Park shelter, and complete various smaller projects. During the period 2012-2015, the Bicentennial Park project and Del Mar Park renovation is slated to occur. The schedule of the CTF projects for 2010 and beyond can be seen in detail presented on page I-21.

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. Major projects in the five-year capital plan include computer aided dispatch system replacement, MDC infrastructure replacement and the 800 MHz portable and mobile replacement. In addition, the Enhanced E-911 Fund pays the debt service associated with the financing of the new 800 MHz communication system through an annual transfer from the Capital Projects Fund. The final debt service payment is in 2013. The five-year capital plan for E-911 anticipates \$13.5 million will be appropriated between 2011 and 2015.

Golf Fund

For 2011, the Golf Fund is projected to receive approximately \$9.5 million in revenues from fees, and much smaller amounts from miscellaneous revenue and interest earnings. Most of this funding is used for Golf operations. Only about \$90,000 to \$110,000 is available for capital projects in any given year. Golf's five-year capital plan is devoted to overall facility enhancements, water conservation projects, and hardscape improvements.

Parks Development Fund

The Parks Development Fund receives funding from developer contributions for designated park projects associated with metro districts and annexations. There are no projects in the five-year plan.

Specific Projects in the CIP

The projects in the Capital Improvement Program can be split into two distinct categories: routine and non-routine.

Routine capital projects are those projects that tend to have one or more of the following features:

- Consistent budgets each year;
- Budget not necessarily delineated into specific and distinct projects;
- No specific start and end dates; and
- Focus on repair and maintenance.

Routine projects make up the majority of capital spending. A subset of routine programs is the project management-related appropriations. Major routine projects will be identified in more detail below.

Non-routine projects include projects that are more distinct and have specific start and end dates. The budgets for these projects tend to be one-time in nature. Non-routine projects make up a relatively small portion of the total CIP. Significant additional operating costs can be associated with the completion of some non-routine projects. Major non-routine projects are detailed starting on page H-61.

Major Routine Projects

Routine projects make up a majority of the CIP. The bulk of the routine projects have to do with repair and replacement of city infrastructure. Several major routine categories include:

Public Works Projects Related to Street Maintenance, Improvement, and Street Lighting

The majority of the major routine projects in the Capital Projects Fund fall under this category. Examples of the Public Works projects include those specifically designed to repair and replace roads and sidewalks, such as asphalt overlay, chip/crack seal, concrete repair, bridge maintenance, sidewalk Americans with Disabilities Act (ADA) improvements, and miscellaneous street improvements. Repairs to damaged roads and concrete are required on an on-going basis to maintain the integrity of the roadway infrastructure. No additional operating costs are projected because of these Public Works projects. General routine maintenance on city infrastructure is necessary to prevent higher future costs.

In addition to road and concrete repair, traffic signalization and street lighting are also routine projects performed by Public Works. Traffic signalization includes budget for new and

component replacement of traffic signals. The Traffic Signals Construction project would increase electric usage. These costs are built into the General Fund operating proforma.

Projects Related to Information Technology

Several of the projects in the E-911 Fund are considered routine projects, including 800 MHz expansion and Mobile Data Computer (MDC) Infrastructure Replacement. The \$5.1 million budgeted in the five-year plan for 800 MHz expansion is the annual debt-service payment associated with the 800 MHz communication project. Installation was completed in 2004. Lease payments will be ongoing through 2013. The MDC Infrastructure Replacement project is a lifecycle replacement program for shock resistant mobile data computers mounted in all Police and Fire vehicles.

In the Capital Projects Fund, a consistent \$326,000 per year is budgeted through the five-year plan for Systems and Network Replacement, which will be used for life cycle replacement of network infrastructure, servers and data storage systems. These projects are not projected to increase operating costs.

Projects Related to Building Repair

The building repair projects, previously in the Building Repair Fund, are primarily routine in nature in order to repair and maintain City-owned buildings. \$8.2 million is planned from 2011 through 2015. Detail behind this budget can be found in the appendix starting on page I-12.

Project Management Related Appropriations in the Capital Improvement Program

The Capital Improvement Program includes appropriations for project management expenses related directly to capital projects. Table 6 details the project management expenses included in the 2011 CIP plan. These costs are capitalized into project expenditures, which are included in the capital budget and therefore are not reported in the operating section of the budget book.

The direct cost appropriations primarily cover the cost of staff whose time is devoted to capital projects or programs. For example, the appropriation for direct costs engineering and design in the Public Works Department covers the salary and benefit expenses for engineering staff working on transportation projects in the Capital Projects Fund. All amounts are adjusted annually for pay and insurance adjustments.

Table 6 – Summary of Operating-Related Appropriations in the CIP

Department	Fund	Item	2011 Amount	Description
Finance	CPF	Direct Costs Financial Services	117,616	Funding for operating expenses to provide financial and budget oversight for the City's CPF
General Management	CPF	Direct Costs Purchasing Services	386,192	Funding for operating related expenses associated with purchasing services benefiting the CPF
Public Works	CPF	Direct Costs Engineering and Design	1,032,510	Funding for expenses associated with engineering and design of Public Works' CPF projects
Public Works	CPF	Direct Costs Facilities Management	126,280	Funding for operating related expenses associated with building maintenance and repair projects (previously held in Building Repair Fund)

Other Capital Items of Significance

Art in Public Places

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. The amounts currently incorporated into the five-year plan reflect an estimate of the transfer for each year. In 2010 Council decided forego the AIPP transfer entirely, which saved \$97,900. For 2011 through 2015, AIPP expenses average \$101,300.

Aurora Water

The Aurora Water capital improvement program represents 72.3 percent of the City's planned five-year capital spending. Recent drought conditions and population growth led to a Water Delivery Plan and comprehensive long-range water acquisition and infrastructure planning and construction program. These are designed to meet the needs of existing customers and to respond to projected growth in the City. Since initiation of the program in 2002, the capital plan has guided a series of land and water acquisitions, rate and fee increases, debt issuances, and construction projects, all of which are designed to meet the current and long-term service needs of the City. The 2011 Adopted Budget includes updates to the plan to incorporate needs identified through the Treated Water Distribution System Master Plan Update, the Wastewater Utility Plan, recent development trends, and updated engineering estimates. Planned capital spending for Aurora Water amounts to \$392.7 million for the 2011-2015 period. The Aurora Water five-year project detail can be found on page I-22.

Capital Projects Fund Five-Year Plan, 2011 - 2015

	2010 Projection	2011 - 2015 Five-Year Plan					Total 2011 - 2015
		2011 Proposed	2012 Planned	2013 Planned	2014 Planned	2015 Estimated	
Beginning Funds Available	\$ 6,042,295	\$ 9,894,412	\$ 3,374,126	\$ 1,463,991	\$ 1,302,995	\$ 4,203,791	N/A
SOURCES OF FUNDS							
Transfers In							
General Fund	\$ 10,264,700	\$ 11,445,059	\$ 13,016,390	\$ 15,900,524	\$ 17,361,086	\$ 18,414,919	\$ 76,137,978
Green Fund Transfer from Spring Supplemental	461,000	-	-	-	-	-	-
One Time Transfer from closure of Building Repair Fund	107,271	-	-	-	-	-	-
One Time Transfer from closure of Designated Revenues	7,091,305	-	-	-	-	-	-
Repayment of Green Fund from Xcel Savings	-	153,666	153,667	153,667	-	-	461,000
Total Transfers In	\$ 17,924,276	\$ 11,598,725	\$ 13,170,057	\$ 16,054,191	\$ 17,361,086	\$ 18,414,919	\$ 76,598,978
Intergovernmental Revenues							
Adams County Transportation Sales Tax	\$ 850,000	\$ 862,750	\$ 884,319	\$ 910,848	\$ 938,174	\$ 966,319	\$ 4,562,410
Federal / State Grants							
TIP Revenue	400,000	-	400,000	400,000	400,000	400,000	1,600,000
TIP: Alameda/Sable	549,600	-	-	-	-	-	-
TIP: I225 Mississippi/Potomac	484,000	-	-	-	-	-	-
Colfax/I-225 Stakeholder Funding	-	16,320,000	-	-	-	-	16,320,000
Colfax/I-225 CDOT Funding	2,000,000	-	-	-	-	-	-
Total Intergovernmental Revenues	\$ 4,283,600	\$ 17,182,750	\$ 1,284,319	\$ 1,310,848	\$ 1,338,174	\$ 1,366,319	\$ 22,482,410
Total Interest	\$ 420,000	\$ 479,467	\$ 479,787	\$ 497,861	\$ 584,164	\$ 736,777	\$ 2,778,055
Other Revenues							
FRA Loan Repayment	\$ 137,200	\$ 137,200	\$ 137,200	\$ 137,200	\$ 130,000	\$ 130,000	\$ 671,600
Dam East Fence Spring Supplemental	2,155,783	-	-	-	-	-	-
North Satellite Access Road Projected Fall Supplemental	48,500	-	-	-	-	-	-
Building Repair Subfund Charges	-	45,000	45,000	45,000	45,000	45,000	225,000
CAP Revenue	-	800,000	816,000	832,320	848,966	865,946	4,163,232
Total Other Revenues	\$ 2,341,483	\$ 982,200	\$ 998,200	\$ 1,014,520	\$ 1,023,966	\$ 1,040,946	\$ 5,059,832
TOTAL SOURCES OF FUNDS	\$ 24,969,359	\$ 30,243,142	\$ 15,932,363	\$ 18,877,420	\$ 20,307,390	\$ 21,558,960	\$ 106,919,275
USES OF FUNDS							
Finance	\$ 118,648	\$ 117,616	\$ 121,144	\$ 124,779	\$ 128,522	\$ 132,378	\$ 624,439
Fire	20,000	20,000	-	-	-	-	20,000
General Management	386,885	386,192	397,778	409,711	422,002	434,662	2,050,345
Information Technology	2,136,000	2,136,000	2,136,000	2,136,000	426,000	426,000	7,260,000
Non-Departmental	1,698,800	100,389	96,810	106,021	101,369	101,673	506,262
Public Works (Non-TIP)	12,929,136	12,919,432	12,823,177	13,990,415	14,053,191	14,117,548	67,903,763
Public Works (TIP)	500,000	19,320,000	500,000	500,000	500,000	500,000	21,320,000
TIP: Colfax -I-225 CDOT exp	2,000,000	-	-	-	-	-	-
Building Repair Subfund	-	1,763,800	1,767,588	1,771,490	1,775,510	1,779,649	8,858,037
Spring 2010 Supps	1,327,773	-	-	-	-	-	-
Net Public Works	16,756,909	34,003,232	15,090,765	16,261,905	16,328,701	16,397,197	98,081,800
TOTAL USES OF FUNDS	\$ 21,117,242	\$ 36,763,429	\$ 17,842,497	\$ 19,038,416	\$ 17,406,594	\$ 17,491,910	\$ 108,542,846
Net Sources Less Uses	\$ 3,852,117	\$ (6,520,287)	\$ (1,910,134)	\$ (160,996)	\$ 2,900,796	\$ 4,067,050	\$ (1,623,571)
Funds Available for Future Projects	\$ 9,894,412	\$ 3,374,126	\$ 1,463,991	\$ 1,302,995	\$ 4,203,791	\$ 8,270,842	

Designated Revenues Fund Breakdown

Assigned for Noise Mitigation / Signature Park / Other	\$ 477,000	\$ 480,150	\$ 485,479	\$ 492,033	\$ 498,784	\$ 505,738
Committed for Green Fund	-	151,000	306,000	770,000	1,000,000	1,000,000
Committed for Technology Funds	-	-	-	-	140,000	140,000
Restricted for Traffic Impact Fees	-	-	-	-	600,000	600,000
Restricted for Capital Impact Fees	-	-	-	-	1,900,000	5,980,152
Assigned for Five-Year Capital Needs	9,417,412	2,742,976	672,512	40,962	65,007	44,952

2011 - 2015 Capital Improvement Program Summary by Fund

Fund	Carryforward Appropriation ¹	2010 Projected Budget ²	Five-Year Plan					Total Cost 2011 - 2015
			2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
Building Repair Fund	1,486,157	1,713,455	0	0	0	0	0	0
Capital Projects Fund	35,006,679	21,117,242	36,763,429	17,842,497	19,038,416	17,406,594	17,491,910	108,542,846
Conservation Trust Fund	4,104,100	5,875,000	1,242,500	1,632,500	1,190,000	2,195,000	1,890,000	8,150,000
Designated Revenues Fund	6,649,098	-1,374,455	0	0	0	0	0	0
Enhanced E-911 Fund	807,749	1,520,903	4,710,000	2,935,000	3,085,000	1,375,000	1,375,000	13,480,000
Gifts & Grants Fund	7,303,715	2,461,249	949,949	414,152	0	0	0	1,364,101
Golf Courses Fund	62,592	175,000	90,000	110,000	90,000	90,000	90,000	470,000
Open Space Fund	5,930,915	2,055,000	3,140,000	4,340,000	2,500,000	3,675,000	4,805,000	18,460,000
Parks Development Fund	2,484,216	320,873	0	0	0	0	0	0
Wastewater Fund	48,604,815	24,423,288	31,460,780	19,247,012	32,663,653	39,602,085	30,742,194	153,715,724
Water Fund	202,589,968	10,103,569	29,147,579	52,901,388	51,425,429	60,832,233	44,667,089	238,973,718
Total Capital Improvement Program	\$315,030,004	\$68,391,124	\$107,504,237	\$99,422,549	\$109,992,498	\$125,175,912	\$101,061,193	\$543,156,389

1 Figures represent previous years unspent appropriation as of December 31, 2009, as reported in the 2009 Comprehensive Annual Financial Report.

2 Figures represent an estimate of how the 2010 adopted budget will be amended by year-end 2010. This column includes the 2010 adopted budget plus budget transfers, Fall 2009 and Spring 2010 budget amendments, and contemplated amendments, transfers and lapses for the remainder of 2010. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.

2011 - 2015 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2010 Projected Budget ²	Five-Year Plan					Total Cost 2011 - 2015
			2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Building Repair Fund</u>								
<i>General Management</i>								
40724 Major Building Repair	101,200	0	0	0	0	0	0	0
Total General Management	\$101,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Public Works</i>								
49042 Direct Costs - Facilities Management Services	0	126,295	0	0	0	0	0	0
49850 Major Building Repair	1,191,457	1,587,160	0	0	0	0	0	0
49851 Fire Station #10 Remodel-BRF	193,500	0	0	0	0	0	0	0
Total Public Works	\$1,384,957	\$1,713,455	\$0	\$0	\$0	\$0	\$0	\$0
Total Building Repair Fund	\$1,486,157	\$1,713,455	\$0	\$0	\$0	\$0	\$0	\$0
<u>Capital Projects Fund</u>								
<i>Finance</i>								
34017 Direct Costs Financial Services	0	118,648	117,616	121,144	124,779	128,522	132,378	624,439
34702 Financial Systems (Accounting, T&L, and Budget)	274,726	0	0	0	0	0	0	0
Total Finance	\$274,726	\$118,648	\$117,616	\$121,144	\$124,779	\$128,522	\$132,378	\$624,439
<i>Fire</i>								
58707 Whelen Warning System	322,382	20,000	20,000	0	0	0	0	20,000
58732 Fire Station Remodels	474,826	0	0	0	0	0	0	0
Total Fire	\$797,208	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$20,000
<i>General Management</i>								
40032 Direct Costs Purchasing Services	0	386,885	386,192	397,778	409,711	422,002	434,662	2,050,345
40735 Security System Expansion for AMC	11,873	0	0	0	0	0	0	0

2011 - 2015 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2010 Projected Budget ²	Five-Year Plan					Total Cost 2011 - 2015
			2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Capital Projects Fund</u>								
<i>General Management</i>								
Total General Management	\$11,873	\$386,885	\$386,192	\$397,778	\$409,711	\$422,002	\$434,662	\$2,050,345
<i>Information Technology</i>								
37714 Systems and Network Replacement	101,960	326,000	326,000	326,000	326,000	326,000	326,000	1,630,000
37720 Geographic Information Systems (GIS)	19,933	0	0	0	0	0	0	0
37721 Telephone Infrastructure Expansion	155,538	100,000	100,000	100,000	100,000	100,000	100,000	500,000
37724 800 MHz Radio (Transfer to E-911 Fund)	0	1,710,000	1,710,000	1,710,000	1,710,000	0	0	5,130,000
Total Information Technology	\$277,431	\$2,136,000	\$2,136,000	\$2,136,000	\$2,136,000	\$426,000	\$426,000	\$7,260,000
<i>Non-Departmental</i>								
25082 Art in Public Places (Transfer to Cultural Fund)	0	0	100,389	96,810	106,021	101,369	101,673	506,262
25082 Transfer to Building Repair Fund	0	1,698,800	0	0	0	0	0	0
Total Non-Departmental	\$0	\$1,698,800	\$100,389	\$96,810	\$106,021	\$101,369	\$101,673	\$506,262
<i>Parks, Recreation & Open Space</i>								
61842 Infrastructure Trails-CPF	306,227	0	0	0	0	0	0	0
61893 Infrastructure Parks-CPF	7,580	0	0	0	0	0	0	0
63705 Meadowhills Pool Renov-CPF	49	0	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$313,856	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Planning & Development Services</i>								
67740 Comprehensive Planning Studies	27,296	0	0	0	0	0	0	0
Total Planning & Development Services	\$27,296	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2011 - 2015 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2010 Projected Budget ²	Five-Year Plan					Total Cost 2011 - 2015
			2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Capital Projects Fund</u>								
<i>Public Works</i>								
(New) Building Repair Projects - CPF	0	0	1,637,520	1,637,520	1,637,520	1,637,520	1,637,520	8,187,600
(New) Direct Costs - Building Repair CPF	0	0	126,280	130,068	133,970	137,990	142,129	670,437
49702 Miscellaneous Street Improvements	597,913	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000
49705 Sidewalk/ADA Improvements	225,000	100,000	100,000	50,000	100,000	100,000	100,000	450,000
49710 Traffic Signal Construction	529,824	400,000	500,000	450,000	670,000	670,000	670,000	2,960,000
49712 Street Asphalt Overlay Program	772,404	7,181,252	7,181,252	7,181,252	7,181,252	7,181,252	7,181,252	35,906,260
49713 Concrete Repair Program	1,017,765	1,000,000	1,000,000	944,000	1,400,000	1,400,000	1,400,000	6,144,000
49721 Street Reconstruction	0	730,000	730,000	730,000	1,110,000	1,110,000	1,110,000	4,790,000
49743 Transportation Improvement Program	11,354,613	1,016,800	19,320,000	500,000	500,000	500,000	500,000	21,320,000
49752 Major Intersection Traffic Improvements	435,236	0	0	0	0	0	0	0
49753 Alley Construction, NW Aurora	282,385	0	0	0	0	0	0	0
49779 Direct Costs - Design, Engineering, etc.	0	1,021,937	1,032,510	1,063,485	1,095,390	1,128,252	1,162,099	5,481,736
49785 Tower Road: I-70 to 38th Ave.	546,852	0	0	0	0	0	0	0
49786 Traffic Signal Component Replacement	126,116	440,000	450,000	460,000	470,000	480,000	490,000	2,350,000
49793 Street Maintenance - Asphalt Overlay In House	39	607,447	625,670	644,440	663,773	683,687	704,197	3,321,767
49794 Street Maintenance - Chip Seal/Crack Seal	16,576	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
49810 Direct Costs - Capital Projects Coordinator	387	0	0	0	0	0	0	0
49819 School Traffic Control Device Study-Implementation	74	0	0	0	0	0	0	0
49820 Traffic Signal Timing Study	590	0	0	0	0	0	0	0
49821 Bridge Maintenance	96,638	50,000	50,000	50,000	50,000	50,000	50,000	250,000

2011 - 2015 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2010 Carryforward Appropriation ¹	2010 Projected Budget ²	Five-Year Plan					Total Cost 2011 - 2015
			2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Capital Projects Fund</u>								
<i>Public Works</i>								
49825 Stapleton Road Connections	800,000	0	0	0	0	0	0	0
49829 Wash Facility	401,000	0	0	0	0	0	0	0
49830 Southeast Maintenance Facility	170,927	0	0	0	0	0	0	0
49833 Snow Removal Equipment	250,000	0	0	0	0	0	0	0
49834 South Maintenance Facility	1,037,543	0	0	0	0	0	0	0
49836 Strategic Parking Study	101,950	0	0	0	0	0	0	0
49837 Chemical Tanks Relocation	209,006	0	0	0	0	0	0	0
49841 ARRA Colfax/17th Ph1	947,893	0	0	0	0	0	0	0
49842 ARRA Colfax/17th Ph2	11,300,000	0	0	0	0	0	0	0
49846 Florida LRT Station Study	100,000	0	0	0	0	0	0	0
49852 N Satellite Access Road	278,000	48,500	0	0	0	0	0	0
49854 Mississippi/Potomac Improve	309,391	0	0	0	0	0	0	0
49860 LED Traffic Signals-Green Subf	0	461,000	0	0	0	0	0	0
49861 Signals-Insurance Recoveries	0	100,000	0	0	0	0	0	0
49862 9 Mile Pedestrian Improvements	0	284,000	0	0	0	0	0	0
49902 Ptarmigan Park Fence Construction	4,915	0	0	0	0	0	0	0
49910 Neighborhood Fence Design	1,391,252	2,115,973	50,000	50,000	50,000	50,000	50,000	250,000
Total Public Works	\$33,304,289	\$16,756,909	\$34,003,232	\$15,090,765	\$16,261,905	\$16,328,701	\$16,397,197	\$98,081,800
Total Capital Projects Fund	\$35,006,679	\$21,117,242	\$36,763,429	\$17,842,497	\$19,038,416	\$17,406,594	\$17,491,910	\$108,542,846

2011 - 2015 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2010 Projected Budget ²	Five-Year Plan					Total Cost 2011 - 2015
			2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Conservation Trust Fund</u>								
<i>Parks, Recreation & Open Space</i>								
(New) Del Mar Pool Bathhouse & Aquatics Center - CTF	0	0	200,000	1,000,000	0	0	0	1,200,000
(New) Swimming Pool Infrastructure	0	50,000	0	0	50,000	50,000	50,000	150,000
61703 Infrastructure Parks-CTF	907,906	700,000	472,500	397,500	535,000	510,000	735,000	2,650,000
61726 Acquisitions	208,600	0	0	0	0	0	100,000	100,000
61794 Infrastructure Trails-CTF	185,217	25,000	25,000	175,000	225,000	25,000	525,000	975,000
61847 Infrastructure Open Space-CTF	150,063	0	0	0	175,000	50,000	50,000	275,000
61848 New Park Development - Regional and Special Use	3,153	0	0	0	0	0	0	0
61849 New Park Development - Neighborhood Parks	44,504	0	0	0	0	0	0	0
61852 Utah Park Tennis Center	1,000	0	0	0	0	0	0	0
61886 Construction Open Space-CTF	437,250	350,000	60,000	10,000	10,000	10,000	30,000	120,000
61887 Construction Parks-CTF	908,454	200,000	435,000	0	100,000	1,500,000	300,000	2,335,000
61960 Sand Creek Trail-CTF	160,205	0	0	0	0	0	0	0
63702 Beck Recreation Center Remodel	1,040,741	4,500,000	0	0	0	0	0	0
63703 Recreation Infrastructure/Signage/Equipment	57,007	50,000	50,000	50,000	95,000	50,000	100,000	345,000
Total Parks, Recreation & Open Space	\$4,104,100	\$5,875,000	\$1,242,500	\$1,632,500	\$1,190,000	\$2,195,000	\$1,890,000	\$8,150,000
Total Conservation Trust Fund	\$4,104,100	\$5,875,000	\$1,242,500	\$1,632,500	\$1,190,000	\$2,195,000	\$1,890,000	\$8,150,000

2011 - 2015 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2010 Projected Budget ²	Five-Year Plan					Total Cost 2011 - 2015
			2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Designated Revenues Fund</u>								
<i>Information Technology</i>								
37737 Technology Efficiency Improvement Initiative	337,155	0	0	0	0	0	0	0
Total Information Technology	\$337,155	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Neighborhood Services</i>								
64710 Pet Crematory	10,976	0	0	0	0	0	0	0
Total Neighborhood Services	\$10,976	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Non-Departmental</i>								
25719 DIA Noise Mitigation	229,388	0	0	0	0	0	0	0
25739 DIA Court Approved Noise Plan	1,085,652	0	0	0	0	0	0	0
Total Non-Departmental	\$1,315,040	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Parks, Recreation & Open Space</i>								
61899 Morrison Center	109,997	0	0	0	0	0	0	0
61900 Construction Parks-AdCo	460,000	550,000	0	0	0	0	0	0
61915 Infrastructure Open Space-AdCo	148,815	50,000	0	0	0	0	0	0
61921 Infrastructure Parks-AdCo	180,000	25,000	0	0	0	0	0	0
61922 Infrastructure Trails-AdCo	35,205	0	0	0	0	0	0	0
61929 Acquisitions/Renovations-AdCo	140,000	0	0	0	0	0	0	0
61992 Sand Creek Park-AdCo	358,000	0	0	0	0	0	0	0
63706 Sports Park Infrastructure	60,000	126,286	0	0	0	0	0	0
63707 Olympic Park Infrastructure	40,000	0	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$1,532,017	\$751,286	\$0	\$0	\$0	\$0	\$0	\$0

2011 - 2015 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2010 Projected Budget ²	Five-Year Plan					Total Cost 2011 - 2015
			2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Designated Revenues Fund</u>								
<i>Planning & Development Services</i>								
67801 Fitz Private Redevelop-CIP	2,125,741	-2,125,741	0	0	0	0	0	0
67802 Redevelopment Activities Prog	925,911	0	0	0	0	0	0	0
Total Planning & Development Services	\$3,051,652	(\$2,125,741)	\$0	\$0	\$0	\$0	\$0	\$0
<i>Public Works</i>								
49827 Picadilly Road Improvements - City Share	319,990	0	0	0	0	0	0	0
49844 School Traffic Control - APS	64,874	0	0	0	0	0	0	0
49845 School Traffic Control Systems - CCS	17,394	0	0	0	0	0	0	0
Total Public Works	\$402,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Designated Revenues Fund	\$6,649,098	(\$1,374,455)	\$0	\$0	\$0	\$0	\$0	\$0
<u>Enhanced E-911 Fund</u>								
<i>Information Technology</i>								
(New) 800 MHz Portable and Mobile Replacement	0	0	0	750,000	900,000	900,000	900,000	3,450,000
37729 800 MHz Radio Expansion	782	1,708,882	1,710,000	1,710,000	1,710,000	0	0	5,130,000
37733 MDC Infrastructure Replacement	343,988	275,000	0	475,000	475,000	475,000	475,000	1,900,000
37734 Computer Aided Dispatch System Replacement	0	0	3,000,000	0	0	0	0	3,000,000
37736 E-911 Recorder	13,344	-13,344	0	0	0	0	0	0
37739 E-911 Answering System Upgrade	78,924	-78,924	0	0	0	0	0	0
37740 E911 Additional Storage	175,000	-175,000	0	0	0	0	0	0
37741 Fire Station Toning	45,711	-45,711	0	0	0	0	0	0

2011 - 2015 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2010 Projected Budget ²	Five-Year Plan					Total Cost 2011 - 2015
			2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Enhanced E-911 Fund</u>								
<i>Information Technology</i>								
37742 Power Reliability Tallyns Reach Dispatch	150,000	-150,000	0	0	0	0	0	0
Total Information Technology	\$807,749	\$1,520,903	\$4,710,000	\$2,935,000	\$3,085,000	\$1,375,000	\$1,375,000	\$13,480,000
Total Enhanced E-911 Fund	\$807,749	\$1,520,903	\$4,710,000	\$2,935,000	\$3,085,000	\$1,375,000	\$1,375,000	\$13,480,000
<u>Gifts & Grants Fund</u>								
<i>General Management</i>								
19700 ARRA Council Lighting EECBG	0	28,000	0	0	0	0	0	0
Total General Management	\$0	\$28,000	\$0	\$0	\$0	\$0	\$0	\$0
<i>Information Technology</i>								
37744 ARRA IT PC Power Mgmt EECBG	0	26,000	0	0	0	0	0	0
37745 ARRA Server Room Cooling EECBG	0	21,000	0	0	0	0	0	0
Total Information Technology	\$0	\$47,000	\$0	\$0	\$0	\$0	\$0	\$0
<i>Neighborhood Services</i>								
64314 State NSP Program	800,659	0	0	0	0	0	0	0
64316 State NSP 317 Admin	22,936	0	0	0	0	0	0	0
64317 State NSP 317 Projects	1,723,762	51,059	0	0	0	0	0	0
Total Neighborhood Services	\$2,547,357	\$51,059	\$0	\$0	\$0	\$0	\$0	\$0
<i>Parks, Recreation & Open Space</i>								
61710 Cherry Creek Bike Path	125,000	0	0	0	0	0	0	0
61820 Sand Creek Corridor - Private	108,734	0	0	0	0	0	0	0
61834 Sports Park Construction - Great Outdoors Colorado	329	0	0	0	0	0	0	0

2011 - 2015 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2010 Projected Budget ²	Five-Year Plan					Total Cost 2011 - 2015
			2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Gifts & Grants Fund</u>								
<i>Parks, Recreation & Open Space</i>								
61854 Fitzsimons Pond/Guard Houses	63	0	0	0	0	0	0	0
61869 Adams County OS Grant	9,334	0	0	0	0	0	0	0
61907 Ponderosa Preserve Acquisition Grant	3,649	0	0	0	0	0	0	0
61908 Senac Creek Acquisition ArCo Grant	1,436	0	0	0	0	0	0	0
61917 Coal Creek Adventure Park	42,719	0	0	0	0	0	0	0
61923 Red-Tailed Hawk Park ArCo Grant	4,704	0	0	0	0	0	0	0
61926 Great Plains Park-ArCo Grant	60,000	0	0	0	0	0	0	0
61927 Noxious Weed ArCo Grant	18,710	0	0	0	0	0	0	0
61928 GOCO Red-Tailed Hawk Park - Phase II	200,000	0	0	0	0	0	0	0
61930 City Park GOCO Grant	200,000	0	0	0	0	0	0	0
61985 Red-tailed Hawk Ph2 ArCo Grant	250,000	0	0	0	0	0	0	0
61986 Larkspur Park ArCo Grant	250,000	0	0	0	0	0	0	0
61987 Triple Creek ArCo Joint Proj	155,000	0	0	0	0	0	0	0
61988 High Line Ph1 Joint Proj	1,023,000	0	0	0	0	0	0	0
61989 City Park-AdCo Grant	200,000	0	0	0	0	0	0	0
61997 ARRA Ballfield Lighting EECBG	0	225,000	0	0	0	0	0	0
61998 Fishing Is Fun-DOW Grant	0	88,000	0	0	0	0	0	0
62732 Star K Shade-AdCo Grant	0	33,500	0	0	0	0	0	0
63708 Preschool Improvements	0	220,841	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$2,652,678	\$567,341	\$0	\$0	\$0	\$0	\$0	\$0
<i>Planning & Development Services</i>								
67417 ARRA Brownfields	1,450,000	0	0	0	0	0	0	0
67741 ARRA Bike/Ped Impr EECBG	0	145,733	10,733	10,734	0	0	0	21,467

2011 - 2015 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2010 Projected Budget ²	Five-Year Plan					Total Cost 2011 - 2015
			2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Gifts & Grants Fund</u>								
<i>Planning & Development Services</i>								
67742 ARRA Comm Bldg Rebate EECBG	0	110,800	60,800	60,800	0	0	0	121,600
67743 ARRA Insulate Resident EECBG	0	60,800	35,800	35,800	0	0	0	71,600
67744 ARRA SE Serv Facil EECBG	0	180,000	90,000	10,000	0	0	0	100,000
67745 ARRA Solar RLF EECBG	0	34,450	84,450	159,450	0	0	0	243,900
67746 ARRA SS Recycle EECBG	0	30,800	10,800	10,800	0	0	0	21,600
67747 ARRA Solar HW Rebate EECBG	0	44,800	44,800	42,800	0	0	0	87,600
67748 ARRA Local Energy Assurance PI	0	91,000	60,800	0	0	0	0	60,800
Total Planning & Development Services	\$1,450,000	\$698,383	\$398,183	\$330,384	\$0	\$0	\$0	\$728,567
<i>Public Works</i>								
49763 Fitzsimons Landfill Remediation Grant	167,845	0	0	0	0	0	0	0
49832 DRCOG TSSIP Grant Award	485,835	450,000	430,000	0	0	0	0	430,000
49857 ARRA LED Traffic Signals EECBG	0	250,000	0	0	0	0	0	0
49858 ARRA Facilities Mgmt EECBG	0	314,133	44,433	44,434	0	0	0	88,867
49859 ARRA Solar Inst Permits EECBG	0	55,333	77,333	39,334	0	0	0	116,667
Total Public Works	\$653,680	\$1,069,466	\$551,766	\$83,768	\$0	\$0	\$0	\$635,534
Total Gifts & Grants Fund	\$7,303,715	\$2,461,249	\$949,949	\$414,152	\$0	\$0	\$0	\$1,364,101
<u>Golf Courses Fund</u>								
<i>Parks, Recreation & Open Space</i>								
61559 Golf - Equipment Storage Building	0	125,000	0	0	0	0	0	0
61560 Golf - Water Conservation Projects	3,296	0	30,000	50,000	30,000	30,000	30,000	170,000
61585 Golf - Hardscape Improvements	31,452	0	30,000	30,000	30,000	30,000	30,000	150,000
61586 Golf - Facility Enhancement	27,844	50,000	30,000	30,000	30,000	30,000	30,000	150,000

2011 - 2015 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2010 Projected Budget ²	Five-Year Plan					Total Cost 2011 - 2015
			2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Golf Courses Fund</u>								
<i>Parks, Recreation & Open Space</i>								
Total Parks, Recreation & Open Space	\$62,592	\$175,000	\$90,000	\$110,000	\$90,000	\$90,000	\$90,000	\$470,000
Total Golf Courses Fund	\$62,592	\$175,000	\$90,000	\$110,000	\$90,000	\$90,000	\$90,000	\$470,000
<u>Open Space Fund</u>								
<i>Parks, Recreation & Open Space</i>								
(New) Acquisitions/Renovations-AdCo	0	0	0	0	0	0	100,000	100,000
(New) Construction Open Space-AdCo	0	0	125,000	25,000	200,000	0	50,000	400,000
(New) Infrastructure Open Space-AdCo	0	0	40,000	25,000	25,000	25,000	25,000	140,000
(New) Infrastructure Parks-AdCo	0	0	25,000	275,000	0	275,000	25,000	600,000
(New) Infrastructure Recreation-ArCo	0	0	0	1,500,000	0	0	0	1,500,000
61835 Infrastructure Trails-ArCo	652,757	0	100,000	550,000	0	200,000	300,000	1,150,000
61892 Construction Open Space-ArCo	171,278	260,000	250,000	500,000	350,000	700,000	530,000	2,330,000
61901 Acquisitions-ArCo	0	0	0	0	0	0	100,000	100,000
61902 Construction Parks-ArCo	2,706,854	900,000	1,650,000	600,000	850,000	1,150,000	2,700,000	6,950,000
61903 Infrastructure Parks-ArCo	1,753,308	800,000	600,000	800,000	1,000,000	1,050,000	850,000	4,300,000
61906 Infrastructure Open Space-ArCo	271,312	95,000	350,000	65,000	75,000	275,000	125,000	890,000
61933 Signature Park-ArCo	240,406	0	0	0	0	0	0	0
61943 Pronghorn Preserve-ArCo	135,000	0	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$5,930,915	\$2,055,000	\$3,140,000	\$4,340,000	\$2,500,000	\$3,675,000	\$4,805,000	\$18,460,000
Total Open Space Fund	\$5,930,915	\$2,055,000	\$3,140,000	\$4,340,000	\$2,500,000	\$3,675,000	\$4,805,000	\$18,460,000

2011 - 2015 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2010 Projected Budget ²	Five-Year Plan					Total Cost 2011 - 2015
			2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Parks Development Fund</u>								
<i>Parks, Recreation & Open Space</i>								
61760 Cherry Creek Bike Path	61,000	0	0	0	0	0	0	0
61894 Construction Parks-PDF	2,423,216	320,873	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$2,484,216	\$320,873	\$0	\$0	\$0	\$0	\$0	\$0
Total Parks Development Fund	\$2,484,216	\$320,873	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Improvement Program (Excluding Aurora Water)	\$63,835,221	\$33,864,267	\$46,895,878	\$27,274,149	\$25,903,416	\$24,741,594	\$25,651,910	\$150,466,947

1 Figures represent previous years unspent appropriation as of December 31, 2009, as reported in the 2009 Comprehensive Annual Financial Report.

2 Figures represent an estimate of how the 2010 adopted budget will be amended by year-end 2010. This column includes the 2010 adopted budget plus budget transfers, Fall 2009 and Spring 2010 budget amendments, and contemplated amendments, transfers and lapses for the remainder of 2010. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.

2011 - 2015 Capital Improvement Program Aurora Water Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2009 ¹	2010 Projected Budget ²	Five-Year Plan					Total Cost 2011 - 2015
			2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Wastewater Fund</u>								
<i>Sewer Development</i>								
Collection	6,371,589	3,859,824	6,696,000	4,241,160	14,198,963	16,419,913	10,032,203	51,588,239
Developer Related Project	985,426	382,816	435,315	746,950	667,318	1,204,305	650,571	3,704,459
Operations & General Management	455,697	3,395,499	237,333	0	90,861	0	94,532	422,726
Total Sewer Development Subfund	\$7,812,712	\$7,638,139	\$7,368,648	\$4,988,110	\$14,957,142	\$17,624,218	\$10,777,306	\$55,715,424
<i>Sewer System Improvement</i>								
Collection	8,678,476	6,673,617	8,170,575	2,406,991	3,434,944	4,167,711	7,636,775	25,816,996
Operations & General Management	10,552,230	9,227,973	6,134,759	6,018,545	6,652,319	10,566,437	2,066,347	31,438,407
Total Sewer Operations Subfund	\$19,230,706	\$15,901,590	\$14,305,334	\$8,425,536	\$10,087,263	\$14,734,148	\$9,703,122	\$57,255,403
<i>Storm Drain Development</i>								
Operations & General Management	423,125	242,612	150,000	0	0	0	0	150,000
Storm Water	1,895,970	1,005,331	3,488,569	1,069,427	1,122,364	506,779	1,878,778	8,065,917
Total Storm Drainage Development SF	\$2,319,095	\$1,247,943	\$3,638,569	\$1,069,427	\$1,122,364	\$506,779	\$1,878,778	\$8,215,917
<i>Storm Drain System Improvement</i>								
Operations & General Management	1,319,839	4,462,480	150,000	0	648,916	2,968,162	1,254,268	5,021,346
Storm Water	17,922,463	-4,826,864	5,998,229	4,763,939	5,847,968	3,768,778	7,128,720	27,507,634
Total Storm Drainage Operations	\$19,242,302	(\$364,384)	\$6,148,229	\$4,763,939	\$6,496,884	\$6,736,940	\$8,382,988	\$32,528,980
Total Wastewater Fund	\$48,604,815	\$24,423,288	\$31,460,780	\$19,247,012	\$32,663,653	\$39,602,085	\$30,742,194	\$153,715,724
<u>Water Fund</u>								
<i>Water Development</i>								
Developer Related Project	284,691	-284,691	2,365,163	3,442,773	3,236,592	3,374,312	4,197,182	16,616,022
Operations & General Management	418,250	897,419	150,000	269,443	274,832	0	0	694,275

2011 - 2015 Capital Improvement Program Aurora Water Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2009 ¹	2010 Projected Budget ²	Five-Year Plan					Total Cost 2011 - 2015
			2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Water Fund</u>								
<i>Water Development</i>								
Prairie Waters Project	52,242,400	-16,118,845	0	0	0	0	0	0
Pumping	0	0	141,645	0	0	0	0	141,645
Source of Supply Other	5,903,176	3,051,000	658,844	1,782,144	1,201,662	389,994	852,415	4,885,059
Source of Supply Storage	8,777,020	8,103,576	2,676,718	16,613,896	11,417,787	5,642,583	9,834,364	46,185,348
Source of Supply Water	7,826,613	13,674,540	8,280,000	7,770,242	8,002,469	7,800,000	7,800,000	39,652,711
Trans & Distrib	3,122,535	-480,120	0	545,151	347,333	587,363	382,537	1,862,384
Total Water Development Subfund	\$78,574,685	\$8,842,879	\$14,272,370	\$30,423,649	\$24,480,675	\$17,794,252	\$23,066,498	\$110,037,444
<i>Water Grants</i>								
Water Resources	0	250,000	0	0	0	0	0	0
Total Water Grants Subfund	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0
<i>Water System Improvement</i>								
Operations & General Management	2,459,466	1,185,310	825,107	580,690	1,907,673	6,148,864	2,779,103	12,241,437
Prairie Waters Project	80,514,829	-18,483,557	0	0	0	0	0	0
Source of Supply Other	5,056,880	-2,906,428	1,632,631	459,374	2,580,705	22,201,119	2,025,535	28,899,364
Source of Supply Storage	16,728,169	8,985,313	6,442,072	14,602,136	13,316,227	6,450,636	7,169,518	47,980,589
Source of Supply Water	3,921,503	4,869,880	472,500	80,161	161,230	52,500	54,075	820,466
Trans & Distrib	12,485,624	7,360,172	5,135,399	6,755,378	6,355,613	8,184,862	8,042,214	34,473,466
Treatment	2,848,812	0	367,500	0	2,623,306	0	1,530,146	4,520,952
Total Water Operations Subfund	\$124,015,283	\$1,010,690	\$14,875,209	\$22,477,739	\$26,944,754	\$43,037,981	\$21,600,591	\$128,936,274
Total Water Fund	\$202,589,968	\$10,103,569	\$29,147,579	\$52,901,388	\$51,425,429	\$60,832,233	\$44,667,089	\$238,973,718
Total Aurora Water	\$251,194,783	\$34,526,857	\$60,608,359	\$72,148,400	\$84,089,082	\$100,434,318	\$75,409,283	\$392,689,442

2011 - 2015 Capital Improvement Program Aurora Water Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2009 ¹	2010 Projected Budget ²	Five-Year Plan					Total Cost 2011 - 2015
			2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
Total Capital Improvement Program	\$315,030,004	\$68,391,124	\$107,504,237	\$99,422,549	\$109,992,498	\$125,175,912	\$101,061,193	\$543,156,389

1 Figures represent previous years unspent appropriation as of December 31, 2009, as reported in the 2009 Comprehensive Annual Financial Report.

2 Figures represent an estimate of how the 2010 adopted budget will be amended by year-end 2010. This column includes the 2010 adopted budget plus budget transfers, Fall 2009 and Spring 2010 budget amendments, and contemplated amendments, transfers and lapses for the remainder of 2010. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.

Capital Program Amendments Detail**Building Repair Fund*****Public Works*****Project: Direct Costs - Facilities Management Services (49042)**

The projects in the Building Repair Funds have been moved to the Capital Project Fund due to an accounting change. The bottom line impact of the move is minimal, as the transfer from the Capital Projects Fund that funded the projects will be eliminated.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	126,295	130,084	133,986	138,006	142,146	146,410
2011 Budget	126,295	0	0	0	0	0
Budget Change	\$0	(\$130,084)	(\$133,986)	(\$138,006)	(\$142,146)	(\$146,410)

Project: Major Building Repair (49850)

The projects in the Building Repair Fund have been moved to the Capital Project Fund due to an accounting change. The bottom line impact of the move is minimal, as the transfer from the Capital Projects Fund that funded the projects will be eliminated.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	1,587,160	1,705,800	1,566,500	1,626,500	1,621,501	0
2011 Budget	1,587,160	0	0	0	0	0
Budget Change	\$0	(\$1,705,800)	(\$1,566,500)	(\$1,626,500)	(\$1,621,501)	\$0

Public Works

Changes Total:	\$0	(\$1,835,884)	(\$1,700,486)	(\$1,764,506)	(\$1,763,647)	(\$146,410)
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Building Repair Fund Amendment Totals:

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	\$1,713,455	\$1,835,884	\$1,700,486	\$1,764,506	\$1,763,647	\$146,410
2011 Budget	\$1,713,455	\$0	\$0	\$0	\$0	\$0
Budget Change	\$0	(\$1,835,884)	(\$1,700,486)	(\$1,764,506)	(\$1,763,647)	(\$146,410)

Capital Program Amendments Detail**Capital Projects Fund*****Finance*****Project: Direct Costs Financial Services (34017)**

Changes reflect adjustments to direct cost projections in accordance with City policy.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	118,648	122,207	125,874	129,650	133,539	137,546
2011 Budget	118,648	117,616	121,144	124,779	128,522	132,378
Budget Change	\$0	(\$4,591)	(\$4,730)	(\$4,871)	(\$5,017)	(\$5,168)

Finance

Changes Total:	\$0	(\$4,591)	(\$4,730)	(\$4,871)	(\$5,017)	(\$5,168)
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General Management**Project: Direct Costs Purchasing Services (40032)**

Changes reflect adjustments to direct cost projections in accordance with City policy.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	386,885	398,492	410,446	422,760	435,442	448,506
2011 Budget	386,885	386,192	397,778	409,711	422,002	434,662
Budget Change	\$0	(\$12,300)	(\$12,668)	(\$13,049)	(\$13,440)	(\$13,844)

General Management

Changes Total:	\$0	(\$12,300)	(\$12,668)	(\$13,049)	(\$13,440)	(\$13,844)
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Non-Departmental**Project: Art in Public Places (Transfer to Cultural Fund) (25082)**

Change is due to the annual recalculation of the Art in Public Places transfer.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	97,094	95,181	95,188	105,059	105,059
2011 Budget	0	100,389	96,810	106,021	101,369	101,673
Budget Change	\$0	\$3,295	\$1,629	\$10,833	(\$3,690)	(\$3,386)

Project: Transfer to Building Repair Fund (25082)

Building Repair Fund Projects are now part of the Capital Projects Fund due to accounting changes. No transfer is required. The building repair costs are now directly paid out of Public Works.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	1,698,800	1,698,800	1,698,800	1,698,800	1,698,800	1,698,800
2011 Budget	1,698,800	0	0	0	0	0
Budget Change	\$0	(\$1,698,800)	(\$1,698,800)	(\$1,698,800)	(\$1,698,800)	(\$1,698,800)

Non-Departmental

Changes Total:	\$0	(\$1,695,505)	(\$1,697,171)	(\$1,687,967)	(\$1,702,490)	(\$1,702,186)
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Capital Program Amendments Detail

Capital Projects Fund**Public Works****Project: Building Repair Projects - CPF (49875)**

Project was located in Building Repair Fund, but due to new accounting standards, it is now accounted for in the Capital Project Fund. As the transfer that was used to fund this project will no longer be done, the bottom line impact to the fund is minimal.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	0	0	0
2011 Budget	0	1,637,520	1,637,520	1,637,520	1,637,520	1,637,520
Budget Change	\$0	\$1,637,520	\$1,637,520	\$1,637,520	\$1,637,520	\$1,637,520

Project: Concrete Repair Program (49713)

Budget in 2014 and 2015 has been set equal to 2013. The available budget will be used to replace damaged concrete in conjunction with street paving projects. Citizen requests for replacement of damaged concrete will be prioritized with only major safety concerns being addressed. The ongoing program to rehabilitate concrete streets has been eliminated.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	1,000,000	1,000,000	944,000	1,400,000	2,056,000	2,056,000
2011 Budget	1,000,000	1,000,000	944,000	1,400,000	1,400,000	1,400,000
Budget Change	\$0	\$0	\$0	\$0	(\$656,000)	(\$656,000)

Project: Direct Costs - Building Repair CPF (49872)

Project was funded in Building Repair Fund, but will now be funded in the Capital Projects Fund due to an accounting change. As the transfer that was used to fund this project will no longer be done, the bottom line impact to the fund is minimal.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	0	0	0
2011 Budget	0	126,280	130,068	133,970	137,990	142,129
Budget Change	\$0	\$126,280	\$130,068	\$133,970	\$137,990	\$142,129

Project: Direct Costs - Design, Engineering, etc. (49779)

Changes reflect adjustments to direct cost projections in accordance with City policy.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	1,021,937	1,052,595	1,084,173	1,116,698	1,150,199	1,184,705
2011 Budget	1,021,937	1,032,510	1,063,485	1,095,390	1,128,252	1,162,099
Budget Change	\$0	(\$20,085)	(\$20,688)	(\$21,308)	(\$21,947)	(\$22,606)

Capital Program Amendments Detail

Capital Projects Fund**Public Works****Project: N Satellite Access Road (49852)**

\$48,500 appropriation request will be made from additional revenues received from Xcel Energy for reimbursements relating to the permanent easements onto the North Satellite.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	0	0	0
2011 Budget	48,500	0	0	0	0	0
Budget Change	\$48,500	\$0	\$0	\$0	\$0	\$0

Project: Sidewalk/ADA Improvements (49705)

Budget in 2014 and 2015 has been set equal to 2013. The available budget will be used to bring ramps into conformance with ADA standards.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	100,000	100,000	50,000	100,000	150,000	150,000
2011 Budget	100,000	100,000	50,000	100,000	100,000	100,000
Budget Change	\$0	\$0	\$0	\$0	(\$50,000)	(\$50,000)

Project: Street Asphalt Overlay Program (49712)

Budget in 2014 and 2015 has been set equal to 2013. There are no inflationary increases in any year of the five-year plan. At the current level of funding it is expected that the overall condition of the street infrastructure in Aurora will decline.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	7,181,252	7,181,252	7,181,252	7,181,252	8,021,252	8,021,252
2011 Budget	7,181,252	7,181,252	7,181,252	7,181,252	7,181,252	7,181,252
Budget Change	\$0	\$0	\$0	\$0	(\$840,000)	(\$840,000)

Project: Street Maintenance - Chip Seal/Crack Seal (49794)

Budget in 2014 and 2015 has been set equal to 2013. There are no inflationary increases projected. If costs rise over those years, the total amount of work completed will be reduced, impacting the overall condition of the street network.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	1,000,000	1,000,000	1,000,000	1,000,000	1,500,000	1,500,000
2011 Budget	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Budget Change	\$0	\$0	\$0	\$0	(\$500,000)	(\$500,000)

Capital Program Amendments Detail

Capital Projects Fund**Public Works****Project: Street Reconstruction (49721)**

Budget in 2014 and 2015 has been set equal to 2013. The available budget will be used for structural patching of heavily damaged street sections, but no reconstruction will be done.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	730,000	730,000	730,000	1,110,000	1,750,000	1,750,000
2011 Budget	730,000	730,000	730,000	1,110,000	1,110,000	1,110,000
Budget Change	\$0	\$0	\$0	\$0	(\$640,000)	(\$640,000)

Project: Traffic Signal Component Replacement (49786)

This is an ongoing program with a \$10,000 inflationary increase each year to allow for increasing costs.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	440,000	450,000	460,000	470,000	750,000	750,000
2011 Budget	440,000	450,000	460,000	470,000	480,000	490,000
Budget Change	\$0	\$0	\$0	\$0	(\$270,000)	(\$260,000)

Project: Traffic Signal Construction (49710)

Budget in 2014 and 2015 has been set equal to 2013. This program replaces signals that have reached the end of their service life, new signals, emergency repairs and left-turn arrows.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	400,000	500,000	450,000	670,000	720,000	720,000
2011 Budget	400,000	500,000	450,000	670,000	670,000	670,000
Budget Change	\$0	\$0	\$0	\$0	(\$50,000)	(\$50,000)

Project: Transportation Improvement Program (49743)

2011 budget higher due to the addition of Colfax/I-225 Interchange funding received through DRCOG and city match.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	1,016,800	500,000	500,000	500,000	500,000	500,000
2011 Budget	1,016,800	19,320,000	500,000	500,000	500,000	500,000
Budget Change	\$0	\$18,820,000	\$0	\$0	\$0	\$0

Public Works

Changes Total:	\$48,500	\$20,563,715	\$1,746,900	\$1,750,182	(\$1,252,437)	(\$1,238,957)
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Capital Program Amendments Detail**Capital Projects Fund****Capital Projects Fund Amendment Totals:**

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	\$15,094,322	\$14,830,440	\$14,729,726	\$15,894,348	\$18,970,291	\$19,021,868
2011 Budget	\$15,142,822	\$33,681,759	\$14,762,057	\$15,938,643	\$15,996,907	\$16,061,713
Budget Change	\$48,500	\$18,851,319	\$32,331	\$44,295	(\$2,973,384)	(\$2,960,155)

Capital Program Amendments Detail

Conservation Trust Fund***Parks, Recreation & Open Space*****Project: Acquisitions (61726)**

Amendments to the 5 year plan reflect changes in priorities, timing and funding. This change reflects the addition of a new year to the 5 year plan.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	0	0	0
2011 Budget	0	0	0	0	0	100,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$100,000

Project: Construction Open Space-CTF (61886)

Amendments to the 5 year plan reflect changes in priorities, timing and funding. Changes include funding for improvements to the Delaney Farm site and funding for city-wide fencing due to a need that has been identified by staff for fencing additions/improvements throughout the park and open space system.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	350,000	0	0	0	0	0
2011 Budget	350,000	60,000	10,000	10,000	10,000	30,000
Budget Change	\$0	\$60,000	\$10,000	\$10,000	\$10,000	\$30,000

Project: Construction Parks-CTF (61887)

Amendments to the 5 year plan reflect changes in priorities, timing and funding. These amendments include the lapse of the Bicentennial Park Arboretum upgrades project in 2010 and reappropriation in 2015.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	472,528	435,000	0	0	1,350,000	0
2011 Budget	200,000	435,000	0	100,000	1,500,000	300,000
Budget Change	(\$272,528)	\$0	\$0	\$100,000	\$150,000	\$300,000

Project: Del Mar Pool Bathhouse & Aquatics Center - CTF (New)

Amendments to the 5 year plan reflect changes in priorities, timing and funding. Amendments to this project include moving \$1.5 million of the budget from CTF to ArCo funding in 2012 in order to keep the CTF fund balance whole.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	200,000	2,438,000	0	0	0
2011 Budget	0	200,000	1,000,000	0	0	0
Budget Change	\$0	\$0	(\$1,438,000)	\$0	\$0	\$0

Capital Program Amendments Detail**Conservation Trust Fund*****Parks, Recreation & Open Space*****Project: Infrastructure Open Space-CTF (61847)**

Amendments to the 5 year plan reflect changes in priorities, timing and funding. Major projects include upgrades to the Aurora Reservoir Scuba Beach.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	175,000	50,000	0
2011 Budget	0	0	0	175,000	50,000	50,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$50,000

Project: Infrastructure Parks-CTF (61703)

Amendments to the 5 year plan reflect changes in priorities, timing and funding. The changes include the addition of a new year to the 5 year plan.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	700,000	535,000	310,000	535,000	510,000	0
2011 Budget	700,000	472,500	397,500	535,000	510,000	735,000
Budget Change	\$0	(\$62,500)	\$87,500	\$0	\$0	\$735,000

Project: Infrastructure Trails-CTF (61794)

Amendments to the 5 year plan reflect changes in priorities, timing and funding. Funding for Toll Gate Trail has been changed, partially moved to ArCo funding and partially deferred beyond the 5 year plan.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	25,000	350,000	350,000	200,000	0	0
2011 Budget	25,000	25,000	175,000	225,000	25,000	525,000
Budget Change	\$0	(\$325,000)	(\$175,000)	\$25,000	\$25,000	\$525,000

Project: Recreation Infrastructure/Signage/Equipment (63703)

Amendments to the 5 year plan reflect changes in priorities, timing and funding. The changes include the addition of a new year to the 5 year plan.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	50,000	50,000	50,000	95,000	0	0
2011 Budget	50,000	50,000	50,000	95,000	50,000	100,000
Budget Change	\$0	\$0	\$0	\$0	\$50,000	\$100,000

Capital Program Amendments Detail**Conservation Trust Fund*****Parks, Recreation & Open Space*****Project: Swimming Pool Infrastructure (New)**

Amendments to the 5 year plan reflect changes in priorities, timing and funding. The changes include the addition of a new year to the 5 year plan.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	50,000	0	0	50,000	0	0
2011 Budget	50,000	0	0	50,000	50,000	50,000
Budget Change	\$0	\$0	\$0	\$0	\$50,000	\$50,000

Project: Utah Gym and Addition (New)

Due to changes in priorities, timing and funding, this project has been deferred beyond the 5 year plan.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	700,000	1,887,000	0
2011 Budget	0	0	0	0	0	0
Budget Change	\$0	\$0	\$0	(\$700,000)	(\$1,887,000)	\$0

Parks, Recreation & Open Space

Changes Total:	(\$272,528)	(\$327,500)	(\$1,515,500)	(\$565,000)	(\$1,602,000)	\$1,890,000
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Conservation Trust Fund Amendment Totals:

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	\$1,647,528	\$1,570,000	\$3,148,000	\$1,755,000	\$3,797,000	\$0
2011 Budget	\$1,375,000	\$1,242,500	\$1,632,500	\$1,190,000	\$2,195,000	\$1,890,000
Budget Change	(\$272,528)	(\$327,500)	(\$1,515,500)	(\$565,000)	(\$1,602,000)	\$1,890,000

Capital Program Amendments Detail**Designated Revenues Fund*****Parks, Recreation & Open Space*****Project: Construction Open Space-AdCo (61913)**

Due to new accounting standards, budget has been removed from this project and has been moved to the Open Space Fund.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	100,000	0	300,000	0	0
2011 Budget	0	0	0	0	0	0
Budget Change	\$0	(\$100,000)	\$0	(\$300,000)	\$0	\$0

Project: Construction Parks-AdCo (61900)

Amendments to the 5 year plan reflect changes in priorities, timing and funding. This change reflects a reduction in funding for projects.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	550,000	0	0	0	200,000	0
2011 Budget	550,000	0	0	0	0	0
Budget Change	\$0	\$0	\$0	\$0	(\$200,000)	\$0

Project: Infrastructure Open Space-AdCo (61915)

Due to new accounting standards, budget has been removed from this project and has been moved to the Open Space Fund.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	50,000	20,000	0	0	0	0
2011 Budget	50,000	0	0	0	0	0
Budget Change	\$0	(\$20,000)	\$0	\$0	\$0	\$0

Project: Infrastructure Parks-AdCo (61921)

Due to new accounting standards, budget has been removed from this project and has been moved to the Open Space Fund.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	25,000	0	250,000	0	325,000	0
2011 Budget	25,000	0	0	0	0	0
Budget Change	\$0	\$0	(\$250,000)	\$0	(\$325,000)	\$0

Capital Program Amendments Detail**Designated Revenues Fund*****Parks, Recreation & Open Space*****Project: Sports Park Infrastructure (63706)**

This is a new project in the five year plan. The focus will be improvements to the existing infrastructure of Aurora Sports park to enhance revenue generating programs funded through Independent Youth Sports Organization fees.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	0	0	0
2011 Budget	126,286	0	0	0	0	0
Budget Change	\$126,286	\$0	\$0	\$0	\$0	\$0

Parks, Recreation & Open Space

Changes Total:	\$126,286	(\$120,000)	(\$250,000)	(\$300,000)	(\$525,000)	\$0
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Planning & Development Services**Project: Fitz Private Redevelop-CIP (67801)**

Budget lapsed and transferred to Capital Projects Fund for match of the Colfax/I-225 Interchange.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	0	0	0
2011 Budget	-2,125,741	0	0	0	0	0
Budget Change	(\$2,125,741)	\$0	\$0	\$0	\$0	\$0

Planning & Development Services

Changes Total:	(\$2,125,741)	\$0	\$0	\$0	\$0	\$0
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Designated Revenues Fund Amendment Totals:

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	\$625,000	\$120,000	\$250,000	\$300,000	\$525,000	\$0
2011 Budget	(\$1,374,455)	\$0	\$0	\$0	\$0	\$0
Budget Change	(\$1,999,455)	(\$120,000)	(\$250,000)	(\$300,000)	(\$525,000)	\$0

Capital Program Amendments Detail

Enhanced E-911 Fund*Information Technology***Project: 800 MHz Portable and Mobile Replacement (New)**

This project funds the lifecycle replacement of portable and mobile 800 MHz radio devices for Police and Fire. Funding will allow for annual replacement of 20 percent of public safety radio equipment and will be an ongoing project.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	985,640	1,015,209	1,045,000	0
2011 Budget	0	0	750,000	900,000	900,000	900,000
Budget Change	\$0	\$0	(\$235,640)	(\$115,209)	(\$145,000)	\$900,000

Project: Computer Aided Dispatch System Replacement (37734)

The CAD hardware reaches the end of its useful life in 2012. A replacement CAD system (both hardware and software) is budgeted for 2011 to insure implementation is completed prior to the current hardware becoming unsupported.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	350,000	0	0	0	0	0
2011 Budget	0	3,000,000	0	0	0	0
Budget Change	(\$350,000)	\$3,000,000	\$0	\$0	\$0	\$0

Project: E911 Additional Storage (37740)

Mass storage device no longer required.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	0	0	0
2011 Budget	-175,000	0	0	0	0	0
Budget Change	(\$175,000)	\$0	\$0	\$0	\$0	\$0

Project: E-911 Answering System Upgrade (37739)

The 2009 upgrade fulfilled the requirements for an IP based answering system that will take the City to the Next Generation 911 System. Lapse project funds allocated in 2009 because they were not required for completion of the upgrade. The expenditure forecast for 2014 will not be needed due to the extent of the 2009 upgrade.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	0	750,000	0
2011 Budget	-78,924	0	0	0	0	0
Budget Change	(\$78,924)	\$0	\$0	\$0	(\$750,000)	\$0

Capital Program Amendments Detail**Enhanced E-911 Fund*****Information Technology*****Project: Fire Station Toning (37741)**

Project is complete and funds are no longer needed.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	0	0	0
2011 Budget	-45,711	0	0	0	0	0
Budget Change	(\$45,711)	\$0	\$0	\$0	\$0	\$0

Project: MDC Infrastructure Replacement (37733)

The current MDC infrastructure is stable, and there is no requirement for a replacement program in 2011. The replacement program will continue in 2012.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	275,000	475,000	550,000	475,000	550,000	0
2011 Budget	275,000	0	475,000	475,000	475,000	475,000
Budget Change	\$0	(\$475,000)	(\$75,000)	\$0	(\$75,000)	\$475,000

Project: Power Reliability Tallyns Reach Dispatch (37742)

Additional redundancy provided by this project is not required.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	0	0	0
2011 Budget	-150,000	0	0	0	0	0
Budget Change	(\$150,000)	\$0	\$0	\$0	\$0	\$0

Information Technology

Changes Total:	(\$799,635)	\$2,525,000	(\$310,640)	(\$115,209)	(\$970,000)	\$1,375,000
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Enhanced E-911 Fund Amendment Totals:

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	\$625,000	\$475,000	\$1,535,640	\$1,490,209	\$2,345,000	\$0
2011 Budget	(\$174,635)	\$3,000,000	\$1,225,000	\$1,375,000	\$1,375,000	\$1,375,000
Budget Change	(\$799,635)	\$2,525,000	(\$310,640)	(\$115,209)	(\$970,000)	\$1,375,000

Capital Program Amendments Detail

Gifts & Grants Fund*Neighborhood Services***Project: State NSP 317 Projects (64317)**

Actual award was higher than originally budgeted. This award is from State Neighborhood Stabilization Program originating from the Housing Economic Recovery Act in 2008. Provides funding to purchase residential abandoned and foreclosed property to rehabilitate, resell, or redevelop in order to stabilize neighborhoods and stem the decline of home values.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	0	0	0
2011 Budget	51,059	0	0	0	0	0
Budget Change	\$51,059	\$0	\$0	\$0	\$0	\$0

Neighborhood Services

Changes Total:	\$51,059	\$0	\$0	\$0	\$0	\$0
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*Parks, Recreation & Open Space***Project: Preschool Improvements (63708)**

This is a new Gifts and Grants project in the five year plan. Funds provided will be used to enhance the facilities and resources used in this revenue generating program.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	0	0	0
2011 Budget	220,841	0	0	0	0	0
Budget Change	\$220,841	\$0	\$0	\$0	\$0	\$0

Parks, Recreation & Open Space

Changes Total:	\$220,841	\$0	\$0	\$0	\$0	\$0
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*Planning & Development Services***Project: ARRA Bike/Ped Impr EECBG (67741)**

This project grant will support contracting to provide new bicycle lanes that will connect nine city schools (four elementary, three middle and two high schools) to Aurora's bicycle network. The three-year grant was awarded Qtr 3 2009. Proposed expenditure amounts for 2011 and 2012 are now included for this project.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	145,733	0	0	0	0	0
2011 Budget	145,733	10,733	10,734	0	0	0
Budget Change	\$0	\$10,733	\$10,734	\$0	\$0	\$0

Capital Program Amendments Detail

Gifts & Grants Fund*Planning & Development Services***Project: ARRA Comm Bldg Rebate EECBG (67742)**

This project grant will be used to develop and implement a rebate program for upgrades to existing commercial buildings. The three-year grant was awarded Qtr 3 2009. Proposed expenditure amounts for 2011 and 2012 are now included for this project.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	110,800	0	0	0	0	0
2011 Budget	110,800	60,800	60,800	0	0	0
Budget Change	\$0	\$60,800	\$60,800	\$0	\$0	\$0

Project: ARRA Insulate Resident EECBG (67743)

This project grant will provide additional rebates for homeowners who participate in Xcel's rebate program. This program supports the installation of energy efficiency and conservation upgrades in homes, which saves homeowners money and reduces Aurora's carbon dioxide emissions. The three-year grant was awarded Qtr 3 2009. Proposed expenditure amounts for 2011 and 2012 are now included for this project.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	60,800	0	0	0	0	0
2011 Budget	60,800	35,800	35,800	0	0	0
Budget Change	\$0	\$35,800	\$35,800	\$0	\$0	\$0

Project: ARRA Local Energy Assurance PI (67748)

This project grant will be used to prepare a plan for energy supply disruptions thereby lessening the impact of such disruptions to the local energy supply systems. The three-year grant was awarded Qtr 2 2010. Proposed expenditure amounts for 2011 are now included for this project.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	91,000	0	0	0	0	0
2011 Budget	91,000	60,800	0	0	0	0
Budget Change	\$0	\$60,800	\$0	\$0	\$0	\$0

Project: ARRA SE Serv Facil EECBG (67744)

This project grant will be used to develop a master infrastructure and land use plan for a new Aurora facilities center in the southeast portion of the City where none currently exist. The three-year grant was awarded Qtr 3 2009. Proposed expenditure amounts for 2011 and 2012 are now included for this project.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	180,000	0	0	0	0	0
2011 Budget	180,000	90,000	10,000	0	0	0
Budget Change	\$0	\$90,000	\$10,000	\$0	\$0	\$0

Capital Program Amendments Detail

Gifts & Grants Fund**Planning & Development Services****Project: ARRA Solar HW Rebate EECBG (67747)**

This project grant will provide the city with the local contribution required to participate in the Colorado Governor's Energy Office (GEO) Solar Rebate Program for Solar Domestic Hot Water Systems. This program supports homeowners and small businesses who install a solar domestic hot water system and reduces their energy bills. The three-year grant was awarded Qtr 3 2009. Proposed expenditure amounts for 2011 and 2012 are now included for this project.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	44,800	0	0	0	0	0
2011 Budget	44,800	44,800	42,800	0	0	0
Budget Change	\$0	\$44,800	\$42,800	\$0	\$0	\$0

Project: ARRA Solar RLF EECBG (67745)

Funds from this grant will be invested in the existing Solar Revolving Loan Fund administered by the Colorado Governor's Energy Office (GEO). This revolving loan fund will cover the difference between the full cost of the solar system and the amount the owner can recover from tax credits and rebates. The three-year grant was awarded Qtr 3 2009. Proposed expenditure amounts for 2011 and 2012 are now included for this project.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	34,450	0	0	0	0	0
2011 Budget	34,450	84,450	159,450	0	0	0
Budget Change	\$0	\$84,450	\$159,450	\$0	\$0	\$0

Project: ARRA SS Recycle EECBG (67746)

This project grant will support the identification of an appropriate location for a single-stream recycling facility site on the city's north side. This project will also fund any upgrades needed to create the recycling opportunity. The three-year grant was awarded Qtr 3 2009. Proposed expenditure amounts for 2011 and 2012 are now included for this project.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	30,800	0	0	0	0	0
2011 Budget	30,800	10,800	10,800	0	0	0
Budget Change	\$0	\$10,800	\$10,800	\$0	\$0	\$0

Planning & Development Services

Changes Total:	\$0	\$398,183	\$330,384	\$0	\$0	\$0
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Capital Program Amendments Detail

Gifts & Grants Fund**Public Works****Project: ARRA Facilities Mgmt EECBG (49858)**

This project grant, as part of the American Recovery and Reinvestment Act (ARRA)- Energy Efficiency and Conservation Block Grant (EECBG), will fund energy efficiency and conservation retrofit projects for City of Aurora buildings. The three-year grant was awarded Qtr 3 2009. Proposed expenditure amounts for 2011 and 2012 are now included for this project.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	314,133	0	0	0	0	0
2011 Budget	314,133	44,433	44,434	0	0	0
Budget Change	\$0	\$44,433	\$44,434	\$0	\$0	\$0

Project: ARRA Solar Inst Permits EECBG (49859)

This project grant, as part of the American Recovery and Reinvestment Act (ARRA)- Energy Efficiency and Conservation Block Grant (EECBG), will offset fees associated with the installation of solar electricity systems on residential and commercial buildings in the City of Aurora. The three-year grant was awarded Qtr 3 2009. Proposed expenditure amounts for 2011 and 2012 are now included for this project.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	55,333	0	0	0	0	0
2011 Budget	55,333	77,333	39,334	0	0	0
Budget Change	\$0	\$77,333	\$39,334	\$0	\$0	\$0

Public Works

Changes Total:	\$0	\$121,766	\$83,768	\$0	\$0	\$0
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Gifts & Grants Fund Amendment Totals:

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	\$1,067,849	\$0	\$0	\$0	\$0	\$0
2011 Budget	\$1,339,749	\$519,949	\$414,152	\$0	\$0	\$0
Budget Change	\$271,900	\$519,949	\$414,152	\$0	\$0	\$0

Capital Program Amendments Detail**Golf Courses Fund*****Parks, Recreation & Open Space*****Project: Golf - Centre Hills Pond Dredging (61566)**

This project was combined with other irrigation and water conservation related projects. The irrigation pond at Centre Hills needs to be dredged to remove the silt that has accumulated in the bottom of the pond. This silt had decreased the storage capacity and is clogging the intake structure.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	60,000	0	0	0
2011 Budget	0	0	0	0	0	0
Budget Change	\$0	\$0	(\$60,000)	\$0	\$0	\$0

Project: Golf - Facility Enhancement (61586)

The change reflects an overall reduction in project appropriation due to limitations on available funding for capital projects. This org is used to address smaller golf capital projects in an efficient and timely manner as they arise. The enhancement projects include projects on the courses, buildings and facilities.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	50,000	50,000	50,000	50,000	50,000	0
2011 Budget	50,000	30,000	30,000	30,000	30,000	30,000
Budget Change	\$0	(\$20,000)	(\$20,000)	(\$20,000)	(\$20,000)	\$30,000

Project: Golf - Water Conservation Projects (61560)

The change reflects an overall reduction in project appropriation due to limitations on available funding for capital projects, offset by the move of the Centre Hills Pond Dredging project and the inclusion of 2015 to the 5-year plan. As irrigation systems age, structural improvements will be made to the systems, such as improving irrigation pump stations and controls, pond dredging, and changing piping and sprinkler heads to improve irrigation coverage to save water and more efficiently maintain the courses.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	50,000	0	50,000	0	0
2011 Budget	0	30,000	50,000	30,000	30,000	30,000
Budget Change	\$0	(\$20,000)	\$50,000	(\$20,000)	\$30,000	\$30,000

Parks, Recreation & Open Space

Changes Total:	\$0	(\$40,000)	(\$30,000)	(\$40,000)	\$10,000	\$60,000
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Golf Courses Fund Amendment Totals:

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	\$50,000	\$100,000	\$110,000	\$100,000	\$50,000	\$0
2011 Budget	\$50,000	\$60,000	\$80,000	\$60,000	\$60,000	\$60,000
Budget Change	\$0	(\$40,000)	(\$30,000)	(\$40,000)	\$10,000	\$60,000

Capital Program Amendments Detail

Open Space Fund***Parks, Recreation & Open Space*****Project: Acquisitions/Renovations-AdCo (New)**

Amendments to the 5 year plan reflect changes in priorities, timing and funding. This includes an increase in funding for future acquisition of parkland or open space properties.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	0	0	0
2011 Budget	0	0	0	0	0	100,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$100,000

Project: Acquisitions-ArCo (61901)

Amendments to the 5 year plan reflect changes in priorities, timing and funding. This includes an increase in funding for future acquisition of parkland or open space properties.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	0	0	0
2011 Budget	0	0	0	0	0	100,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$100,000

Project: Construction Open Space-AdCo (New)

Due to new accounting standards, budget has been removed from the Designated Revenues Fund and has been moved to the Open Space Fund. Amendments to the 5 year plan reflect changes in priorities, timing and funding. This covers small projects related to the City's open space properties.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	0	0	0
2011 Budget	0	125,000	25,000	200,000	0	50,000
Budget Change	\$0	\$125,000	\$25,000	\$200,000	\$0	\$50,000

Project: Construction Open Space-ArCo (61892)

Amendments to the 5 year plan reflect changes in priorities, timing and funding. This project includes improvements to the Aurora Reservoir entry station, dry storage and parking lot improvements, small projects related to the city's open space properties and fencing additions/improvements throughout the park and open space system.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	260,000	420,000	350,000	300,000	400,000	0
2011 Budget	260,000	250,000	500,000	350,000	700,000	530,000
Budget Change	\$0	(\$170,000)	\$150,000	\$50,000	\$300,000	\$530,000

Capital Program Amendments Detail**Open Space Fund*****Parks, Recreation & Open Space*****Project: Construction Parks-ArCo (61902)**

Amendments to the 5 year plan reflect changes in priorities, timing and funding. Projects include improvements to the existing infrastructure of Aurora Sports Park to enhance revenue generating programs.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	900,000	1,650,000	600,000	850,000	500,000	0
2011 Budget	900,000	1,650,000	600,000	850,000	1,150,000	2,700,000
Budget Change	\$0	\$0	\$0	\$0	\$650,000	\$2,700,000

Project: Direct Costs - Design, Engineering, etc. (61914)

Due to a change in the operating structure in Parks, Recreation, and Open Space, this project is no longer necessary.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	175,559	180,826	186,251	191,838	0
2011 Budget	0	0	0	0	0	0
Budget Change	\$0	(\$175,559)	(\$180,826)	(\$186,251)	(\$191,838)	\$0

Project: Infrastructure Open Space-AdCo (New)

Due to new accounting standards, budget for this project has been removed from the Designated Revenues Fund and has been moved to the Open Space Fund. Amendments to the 5 year plan reflect changes in priorities, timing and funding. This covers small projects related to the city's open space properties and improves and restores the infrastructure of existing open space properties throughout the city.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	0	0	0
2011 Budget	0	40,000	25,000	25,000	25,000	25,000
Budget Change	\$0	\$40,000	\$25,000	\$25,000	\$25,000	\$25,000

Project: Infrastructure Open Space-ArCo (61906)

Amendments to the 5 year plan reflect changes in priorities, timing and funding. Projects include improvements to the fishing pier, beach, restroom and bathhouse at the Aurora Reservoir; Coal Creek improvements in 2011; and projects to improve and restore the infrastructure of existing open space properties throughout the city.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	95,000	210,000	65,000	50,000	300,000	0
2011 Budget	95,000	350,000	65,000	75,000	275,000	125,000
Budget Change	\$0	\$140,000	\$0	\$25,000	(\$25,000)	\$125,000

Capital Program Amendments Detail

Open Space Fund**Parks, Recreation & Open Space****Project: Infrastructure Parks-AdCo (New)**

Due to new accounting standards, budget for this project has been removed from the Designated Revenues Fund and has been moved to the Open Space Fund. These projects include conversion of existing bluegrass areas in parks to other mediums that are more sensitive to water conservation as well as city-wide playground renovations.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	0	0	0
2011 Budget	0	25,000	275,000	0	275,000	25,000
Budget Change	\$0	\$25,000	\$275,000	\$0	\$275,000	\$25,000

Project: Infrastructure Parks-ArCo (61903)

Amendments to the 5 year plan reflect changes in priorities, timing and funding. These projects include conversion of existing bluegrass areas in parks to other mediums that are more sensitive to water conservation as well as city-wide playground renovations.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	800,000	700,000	1,000,000	1,150,000	1,100,000	0
2011 Budget	800,000	600,000	800,000	1,000,000	1,050,000	850,000
Budget Change	\$0	(\$100,000)	(\$200,000)	(\$150,000)	(\$50,000)	\$850,000

Project: Infrastructure Recreation-ArCo (New)

The adjustment to the five year plan reflects changes in priorities, timing and funding levels. This project was originally funded in CTF and has been partially moved to ArCo funding. These costs are related to Del Mar Park.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	0	0	0
2011 Budget	0	0	1,500,000	0	0	0
Budget Change	\$0	\$0	\$1,500,000	\$0	\$0	\$0

Project: Infrastructure Trails-ArCo (61835)

Amendments to the 5 year plan reflect changes in priorities, timing and funding. These projects are for improvements to the trail infrastructure at the Aurora Reservoir, improvements to the Toll Gate Trail and trail construction and replacement throughout the city.

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	300,000	0	350,000	0
2011 Budget	0	100,000	550,000	0	200,000	300,000
Budget Change	\$0	\$100,000	\$250,000	\$0	(\$150,000)	\$300,000

Parks, Recreation & Open Space

Changes Total:	\$0	(\$15,559)	\$1,844,174	(\$36,251)	\$833,162	\$4,805,000
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Capital Program Amendments Detail**Open Space Fund****Open Space Fund Amendment Totals:**

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	\$2,055,000	\$3,155,559	\$2,495,826	\$2,536,251	\$2,841,838	\$0
2011 Budget	\$2,055,000	\$3,140,000	\$4,340,000	\$2,500,000	\$3,675,000	\$4,805,000
Budget Change	\$0	(\$15,559)	\$1,844,174	(\$36,251)	\$833,162	\$4,805,000

Capital Program Amendments Detail**Wastewater Fund*****Aurora Water*****Collection**

The adjustments in the five-year plan reflect changes in timing and priorities, new projects, the elimination of certain projects, and the inclusion of budget for the 2015 plan. Several projects have been deferred beyond the five-year plan due to the slowdown in development, including: Aurora Westside Interceptor Hampden Avenue to Quincy Avenue; Sand Creek Laredo to 13th; and Sand Creek Parallel: Zion to Laredo & Upper Tollgate Interceptor/Paralleling. In addition, 2nd Creek Interceptor has preliminary design work added in 2011 and phased construction in 2013 through 2015.

Sewer Development

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	4,000,000	1,024,219	8,365,206	26,194,132	26,838,661	0
2011 Budget	3,859,824	6,696,000	4,241,160	14,198,963	16,419,913	10,032,203
Budget Change	(\$140,176)	\$5,671,781	(\$4,124,046)	(\$11,995,169)	(\$10,418,748)	\$10,032,203

Sewer System Improvement

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	6,575,038	2,934,819	5,125,956	5,531,454	5,405,816	0
2011 Budget	6,673,617	8,170,575	2,406,991	3,434,944	4,167,711	7,636,775
Budget Change	\$98,579	\$5,235,756	(\$2,718,965)	(\$2,096,510)	(\$1,238,105)	\$7,636,775

Collection Program

Program Changes	(\$41,597)	\$10,907,537	(\$6,843,011)	(\$14,091,679)	(\$11,656,853)	\$17,668,978
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Developer Related Project

The adjustments in the five-year plan reflect changes in timing and priorities, new projects, the elimination of certain projects, and the inclusion of budget for the 2015 plan. Many sewer projects have been deferred to years beyond 2015 due to the slowdown in development, such as 1st Creek Tributary Sewer-Picadilly/Hart; 1st Creek 48th Ave to E470; 1st Creek Tributary "T" Gun Club to Powhaton; and Upper Coal Creek Oversizing. In addition, general developer related sanitary sewer projects have been reduced \$3.4 million over the five year plan.

Sewer Development

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	632,816	1,752,512	7,234,265	2,477,080	2,255,490	0
2011 Budget	382,816	435,315	746,950	667,318	1,204,305	650,571
Budget Change	(\$250,000)	(\$1,317,197)	(\$6,487,315)	(\$1,809,762)	(\$1,051,185)	\$650,571

Developer Related Project Program

Program Changes	(\$250,000)	(\$1,317,197)	(\$6,487,315)	(\$1,809,762)	(\$1,051,185)	\$650,571
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Capital Program Amendments Detail**Wastewater Fund*****Aurora Water*****Operations & General Management**

The adjustments in the five-year plan reflect changes in timing and priorities, new projects, the elimination of certain projects, and the inclusion of budget for the 2015 plan. Significant changes include a reduction of \$9.8 million for Sewer Rehabilitation as the project has been moved to the Collection Program; a \$6.7 million reduction in CIP Program Management as the project has been eliminated and engineering hours have been allocated to individual projects; and new funding of \$4.2 million for New Operations Control Center.

Sewer Development

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	3,615,499	421,349	408,901	505,908	300,832	0
2011 Budget	3,395,499	237,333	0	90,861	0	94,532
Budget Change	(\$220,000)	(\$184,016)	(\$408,901)	(\$415,047)	(\$300,832)	\$94,532

Sewer System Improvement

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	9,727,973	6,571,276	6,976,558	7,239,609	7,422,793	0
2011 Budget	9,227,973	6,134,759	6,018,545	6,652,319	10,566,437	2,066,347
Budget Change	(\$500,000)	(\$436,517)	(\$958,013)	(\$587,290)	\$3,143,644	\$2,066,347

Storm Drain Development

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	242,612	297,323	366,028	377,700	252,465	0
2011 Budget	242,612	150,000	0	0	0	0
Budget Change	\$0	(\$147,323)	(\$366,028)	(\$377,700)	(\$252,465)	\$0

Storm Drain System Improvement

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	4,462,480	658,486	1,607,747	1,625,254	378,697	0
2011 Budget	4,462,480	150,000	0	648,916	2,968,162	1,254,268
Budget Change	\$0	(\$508,486)	(\$1,607,747)	(\$976,338)	\$2,589,465	\$1,254,268

Operations & General Management Program

Program Changes	(\$720,000)	(\$1,276,342)	(\$3,340,689)	(\$2,356,375)	\$5,179,812	\$3,415,147
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Capital Program Amendments Detail**Wastewater Fund*****Aurora Water*****Storm Water**

The adjustments in the five-year plan reflect changes in timing and priorities, new projects, the elimination of certain projects, and the inclusion of budget for the 2015 plan. Significant changes include a reduction of \$10.9 million in Storm Drain System Improvements and a \$5.2 million addition for Baranmor Ditch Improvements.

Storm Drain Development

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	1,053,033	989,360	2,667,070	4,003,065	2,939,342	0
2011 Budget	1,005,331	3,488,569	1,069,427	1,122,364	506,779	1,878,778
Budget Change	(\$47,702)	\$2,499,209	(\$1,597,643)	(\$2,880,701)	(\$2,432,563)	\$1,878,778

Storm Drain System Improvement

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	-3,811,864	6,307,710	10,035,439	6,044,085	7,768,813	0
2011 Budget	-4,826,864	5,998,229	4,763,939	5,847,968	3,768,778	7,128,720
Budget Change	(\$1,015,000)	(\$309,481)	(\$5,271,500)	(\$196,117)	(\$4,000,035)	\$7,128,720

Storm Water Program

Program Changes	(\$1,062,702)	\$2,189,728	(\$6,869,143)	(\$3,076,818)	(\$6,432,598)	\$9,007,498
Aurora Water Changes Total:	(\$2,074,299)	\$10,503,726	(\$23,540,158)	(\$21,334,634)	(\$13,960,824)	\$30,742,194

Wastewater Fund Amendment Totals:

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	\$26,497,587	\$20,957,054	\$42,787,170	\$53,998,287	\$53,562,909	\$0
2011 Budget	\$24,423,288	\$31,460,780	\$19,247,012	\$32,663,653	\$39,602,085	\$30,742,194
Budget Change	(\$2,074,299)	\$10,503,726	(\$23,540,158)	(\$21,334,634)	(\$13,960,824)	\$30,742,194

Capital Program Amendments Detail

Water Fund**Aurora Water****Developer Related Project**

The Water Master Plan identified new projects necessary to meet anticipated growth needs of the City, identified projects eligible for deferral, and eliminated others. Significant changes include the addition of 56th 24" Himalaya/Picadilly and Picadilly/Harvest (\$1.1 million in 2014, \$2.4 million in 2015) and the elimination of Himalaya 24" 56th to 68th (\$1.9 million in 2011).

Water Development

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	6,494,183	2,620,000	5,790,800	963,100	0
2011 Budget	-284,691	2,365,163	3,442,773	3,236,592	3,374,312	4,197,182
Budget Change	(\$284,691)	(\$4,129,020)	\$822,773	(\$2,554,208)	\$2,411,212	\$4,197,182

Developer Related Project Program

Program Changes	(\$284,691)	(\$4,129,020)	\$822,773	(\$2,554,208)	\$2,411,212	\$4,197,182
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Operations & General Management

The adjustments in the five-year plan reflect changes in timing and priorities, new projects, the elimination of certain projects, and the inclusion of budget for the 2015 plan. The largest changes include the following: CIP Program Management has been eliminated as engineering hours have been allocated to individual projects; Future Maintenance Facility has been deferred from 2011-2013 to 2014-2015; Admin Space has been eliminated in 2014; and New Operations Control Center has been added in 2013-2014.

Water Development

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	897,419	775,899	909,852	929,191	2,132,812	0
2011 Budget	897,419	150,000	269,443	274,832	0	0
Budget Change	\$0	(\$625,899)	(\$640,409)	(\$654,359)	(\$2,132,812)	\$0

Water System Improvement

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	2,444,226	2,878,215	3,791,365	3,829,299	2,474,780	0
2011 Budget	1,185,310	825,107	580,690	1,907,673	6,148,864	2,779,103
Budget Change	(\$1,258,916)	(\$2,053,108)	(\$3,210,675)	(\$1,921,626)	\$3,674,084	\$2,779,103

Operations & General Management Program

Program Changes	(\$1,258,916)	(\$2,679,007)	(\$3,851,084)	(\$2,575,985)	\$1,541,272	\$2,779,103
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Capital Program Amendments Detail

Water Fund**Aurora Water****Prairie Waters Project**

Prairie Waters Project funding was decreased in 2009 and 2010 by \$51.2 million. New funding levels reflect anticipated project savings due to the competitive bidding climate, value engineering, and careful management of project expenditures.

Water Development

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	2,678,222	0	0	0	0	0
2011 Budget	-16,118,845	0	0	0	0	0
Budget Change	(\$18,797,067)	\$0	\$0	\$0	\$0	\$0

Water System Improvement

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	4,017,333	0	0	0	0	0
2011 Budget	-18,483,557	0	0	0	0	0
Budget Change	(\$22,500,890)	\$0	\$0	\$0	\$0	\$0

Prairie Waters Project Program

Program Changes	(\$41,297,957)	\$0	\$0	\$0	\$0	\$0
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Pumping

In 2011, \$141,600 has been added for Wemlinger Zone 4 & 5 Pump Station repair.

Water Development

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	0	0	0	0
2011 Budget	0	141,645	0	0	0	0
Budget Change	\$0	\$141,645	\$0	\$0	\$0	\$0

Pumping Program

Program Changes	\$0	\$141,645	\$0	\$0	\$0	\$0
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Capital Program Amendments Detail**Water Fund*****Aurora Water*****Source of Supply Other**

The adjustments in the five-year plan reflect changes in timing and priorities, new projects, the elimination of certain projects, and the inclusion of budget for the 2015 plan. The largest adjustment in the five-year plan is the deferral of the Rampart Delivery System to 2016-2018 which results in a \$36.0 million reduction in 2013 and an additional \$14.0 million in 2014. However, there will be rehabilitation work done on the Rampart Tower and Tunnel in 2013 (\$2.1 million) and 2014 (\$20.6 million) and funds have been included each year for Rampart Raw Water Delivery.

Water Development

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	4,657,194	1,650,001	350,000	16,550,000	10,353,400	0
2011 Budget	3,051,000	658,844	1,782,144	1,201,662	389,994	852,415
Budget Change	(\$1,606,194)	(\$991,157)	\$1,432,144	(\$15,348,338)	(\$9,963,406)	\$852,415

Water System Improvement

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	-2,810,313	1,392,020	227,240	20,050,000	8,623,500	0
2011 Budget	-2,906,428	1,632,631	459,374	2,580,705	22,201,119	2,025,535
Budget Change	(\$96,115)	\$240,611	\$232,134	(\$17,469,295)	\$13,577,619	\$2,025,535

Source of Supply Other Program

Program Changes	(\$1,702,309)	(\$750,546)	\$1,664,278	(\$32,817,633)	\$3,614,213	\$2,877,950
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Capital Program Amendments Detail**Water Fund*****Aurora Water*****Source of Supply Storage**

The adjustments in the five-year plan reflect changes in timing and priorities, new projects, the elimination of certain projects, and the inclusion of budget for the 2015 plan. Major reductions include \$41.3 million over five years for Future Storage and \$3.8 million for Gravel Pit Storage Arkansas. Significant increases include \$13.7 million for Terminal Raw Water Reservoir and \$10.2 million for Upper South Platte Storage/Chatfield.

Water Development

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	18,701,531	21,830,410	13,570,890	13,220,890	14,425,890	0
2011 Budget	8,103,576	2,676,718	16,613,896	11,417,787	5,642,583	9,834,364
Budget Change	(\$10,597,955)	(\$19,153,692)	\$3,043,006	(\$1,803,103)	(\$8,783,307)	\$9,834,364

Water System Improvement

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	14,955,494	20,507,927	5,042,217	1,907,797	4,882,298	0
2011 Budget	8,985,313	6,442,072	14,602,136	13,316,227	6,450,636	7,169,518
Budget Change	(\$5,970,181)	(\$14,065,855)	\$9,559,919	\$11,408,430	\$1,568,338	\$7,169,518

Source of Supply Storage Program

Program Changes	(\$16,568,136)	(\$33,219,547)	\$12,602,925	\$9,605,327	(\$7,214,969)	\$17,003,882
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Capital Program Amendments Detail**Water Fund*****Aurora Water*****Source of Supply Water**

The adjustments in the five-year plan reflect changes in timing and priorities, new projects, the elimination of certain projects, and the inclusion of budget for the 2015 plan. Water Rights Acquisition System Improvement has been eliminated, resulting in a \$3.0 million reduction over five years. Water Rights Acquisition Development has been increased for 2011 and 2015 with decreases planned for 2012-2014, resulting in a net \$4.9 million increase.

Water Development

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	13,674,540	4,830,000	7,897,716	10,858,068	11,136,893	0
2011 Budget	13,674,540	8,280,000	7,770,242	8,002,469	7,800,000	7,800,000
Budget Change	\$0	\$3,450,000	(\$127,474)	(\$2,855,599)	(\$3,336,893)	\$7,800,000

Water System Improvement

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	4,869,880	1,400,000	826,344	903,552	1,000,000	0
2011 Budget	4,869,880	472,500	80,161	161,230	52,500	54,075
Budget Change	\$0	(\$927,500)	(\$746,183)	(\$742,322)	(\$947,500)	\$54,075

Source of Supply Water Program

Program Changes	\$0	\$2,522,500	(\$873,657)	(\$3,597,921)	(\$4,284,393)	\$7,854,075
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Trans & Distrib***Water Development***

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	119,880	0	2,741,400	327,300	3,648,150	0
2011 Budget	-480,120	0	545,151	347,333	587,363	382,537
Budget Change	(\$600,000)	\$0	(\$2,196,249)	\$20,033	(\$3,060,787)	\$382,537

Water System Improvement

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	7,460,172	6,801,850	7,952,500	8,182,500	8,418,750	0
2011 Budget	7,360,172	5,135,399	6,755,378	6,355,613	8,184,862	8,042,214
Budget Change	(\$100,000)	(\$1,666,451)	(\$1,197,122)	(\$1,826,887)	(\$233,888)	\$8,042,214

Trans & Distrib Program

Program Changes	(\$700,000)	(\$1,666,451)	(\$3,393,371)	(\$1,806,854)	(\$3,294,675)	\$8,424,751
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Capital Program Amendments Detail**Water Fund*****Aurora Water*****Treatment**

The adjustments in the five-year plan reflect changes in timing and priorities, new projects, the elimination of certain projects, and the inclusion of budget for the 2015 plan. Griswold Water Plant Renovation has been moved from 2012 to 2013 with a net increase in budget of \$2.0 million which accounts for most of the adjustments in the five-year plan.

Water System Improvement

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	0	0	599,400	0	0	0
2011 Budget	0	367,500	0	2,623,306	0	1,530,146
Budget Change	\$0	\$367,500	(\$599,400)	\$2,623,306	\$0	\$1,530,146

Treatment Program

Program Changes	\$0	\$367,500	(\$599,400)	\$2,623,306	\$0	\$1,530,146
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Water Resources***Water Grants***

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	187,500	0	0	0	0	0
2011 Budget	250,000	0	0	0	0	0
Budget Change	\$62,500	\$0	\$0	\$0	\$0	\$0

Water Resources Program

Program Changes	\$62,500	\$0	\$0	\$0	\$0	\$0
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Aurora Water Changes Total:	(\$61,749,509)	(\$39,412,926)	\$6,372,464	(\$31,123,968)	(\$7,227,340)	\$44,667,089
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Water Fund Amendment Totals:

	2010 Projected	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned
2010 Budget	\$71,853,078	\$68,560,505	\$46,528,924	\$82,549,397	\$68,059,573	\$0
2011 Budget	\$10,103,569	\$29,147,579	\$52,901,388	\$51,425,429	\$60,832,233	\$44,667,089
Budget Change	(\$61,749,509)	(\$39,412,926)	\$6,372,464	(\$31,123,968)	(\$7,227,340)	\$44,667,089

AURORA WATER

2nd Creek Interceptor

PROJECT INFORMATION

Location: NE Sewer Service Area
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Utilities - Effluent/Reuse

Proj. Manager: Steve Fiori
Start Date: Quarter 1, 2011
End Date: Quarter 4, 2015
Bond Funded: No

Description:

The Second Creek Interceptor is a pipeline that will serve a large tributary area located in the northeast sections of annexed Aurora along the E-470 corridor. Future development of the First and Second Creek basins facilitates the installation of service infrastructure that does not currently exist. A joint venture between the Metro Wastewater District and other contributing agencies referred to as the Northern Metro Treatment Plant is planned to serve the domestic wastewater needs of these easterly watersheds including the First and Second Creek basins. In order to deliver wastewater flows to the future treatment plant, Aurora must collect and convey flows from Second Creek to the plant via a planned interceptor. This gravity interceptor will replace previously planned lift stations, thereby eliminating the need to pump millions of gallons of wastewater to existing systems.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2009	2010 Projected	Five-Year Plan					Total 2011-2015
			2011	2012	2013	2014	2015	
<u>Wastewater Fund</u>								
Sewer Development Subfund	0	0	525,000	4,241,160	14,198,963	14,411,947	9,848,401	43,225,471
Total Cost	\$0	\$0	\$525,000	\$4,241,160	\$14,198,963	\$14,411,947	\$9,848,401	\$43,225,471

Operating Impact:

There are no expected operating impacts for this project.

Future Maintenance Facility

PROJECT INFORMATION

Location: Southeast Facilities
Proj. Type: New Construction/Development/Infrastructure
Category: Not Assigned

Proj. Manager: Dan Mikesell
Start Date: Quarter 1, 2013
End Date: Quarter 4, 2015
Bond Funded: No

Description:

This is Aurora Water's participation in a phased operational work space facility in the Southeast portion of the City. This facility is a Citywide effort which will include several other departments. The facility and our participation will allow Aurora Water to provide service in a more cost efficient manner to citizens located in the south portions of the City.

AURORA WATER

Future Maintenance Facility

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2009	2010 Projected	Five-Year Plan					Total 2011-2015
			2011	2012	2013	2014	2015	
<u>Wastewater Fund</u>								
Sewer Operations Subfund	0	0	0	0	286,110	1,313,245	1,339,510	2,938,865
Storm Drainage Operations	0	0	0	0	267,903	1,229,675	1,254,268	2,751,846
<u>Water Fund</u>								
Water Operations Subfund	0	0	0	0	535,806	2,459,350	2,508,537	5,503,693
Total Cost	\$0	\$0	\$0	\$0	\$1,089,819	\$5,002,270	\$5,102,315	\$11,194,404

Operating Impact:

To be determined

Lower South Platte Storage - Everist

PROJECT INFORMATION**Location:** Weld County - Everist**Proj. Type:** Upgrade or Expand System/Facility/Infrastructure**Category:** Utilities - Infrastructure**Proj. Manager:** Joseph Stibrich**Start Date:** Quarter 4, 2008**End Date:** Quarter 4, 2020**Bond Funded:** Yes**Description:**

Funding for storage currently under contract with L.G. Everist and associated infrastructure. Project funding includes storage purchase and estimated infrastructure necessary to use the storage as documented in the October 3, 2008 Everist Reservoir Feasibility Report. Everist is part of the Lower South Platte/Prairie Waters Project integrated resource system. Augmentation storage capacity is anticipated to be approximately 6,500 acre feet.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2009	2010 Projected	Five-Year Plan					Total 2011-2015
			2011	2012	2013	2014	2015	
<u>Water Fund</u>								
Water Development Subfund	5,677,063	2,303,998	986,341	0	0	2,034,972	293,231	3,314,544
Water Operations Subfund	8,515,595	2,613,009	1,479,512	0	0	3,052,459	439,846	4,971,817
Total Cost	\$14,192,658	\$4,917,007	\$2,465,853	\$0	\$0	\$5,087,431	\$733,077	\$8,286,361

AURORA WATER

Lower South Platte Storage - Everist

Operating Impact:

Future operating impact includes annual operations and maintenance of inlet and outlet works, measuring devices, pumping facilities and other equipment, fencing and grounds, utility costs, and 0.5 FTE maintenance worker. Due to the phased nature of the project, a portion of the operating costs are anticipated to start in 2012, with increases in the out-years as the project nears completion.

Lower South Platte Storage - Kirby/Dersham

PROJECT INFORMATION

Location: Weld County adjacent to Walker Pit
Proj. Type: New Construction/Development/Infrastructure
Category: Utilities - Pump Station

Proj. Manager: Joseph Stibrich
Start Date: Quarter 1, 2010
End Date: Quarter 4, 2015
Bond Funded: Yes

Description:

Funding for the purchase of storage currently under contract with Hall-Irwin and associated infrastructure (pump station). Operational storage capacity anticipated to range from 700-1,000 acre feet.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2009	2010 Projected	Five-Year Plan					Total 2011-2015
			2011	2012	2013	2014	2015	
<u>Water Fund</u>								
Water Development Subfund	0	20,000	10,000	1,082,016	2,971,382	0	0	4,063,398
Water Operations Subfund	0	300,000	15,000	1,623,024	4,457,074	0	0	6,095,098
Total Cost	\$0	\$320,000	\$25,000	\$2,705,040	\$7,428,456	\$0	\$0	\$10,158,496

Operating Impact:

Future operating impact includes annual operations and maintenance of inlet and outlet works, measuring devices, pumping facilities and other equipment, fencing and grounds, utility costs, and 0.5 FTE maintenance worker.

Rampart Tower/Tunnel Rehab-WASI

PROJECT INFORMATION

Location: Rampart Reservoir
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Utilities - Infrastructure

Proj. Manager: Dan Mikesell
Start Date: Quarter 1, 2013
End Date: Quarter 4, 2014
Bond Funded: No

Description:

This project will provide for the rehabilitation and lining of the 2.8 mile long Rampart Tunnel No.2 and improvements to the Rampart Reservoir fill structure and intake tower. These improvements are required to prevent failure of this critical infrastructure which all of Aurora Water's mountain source water supply flows through.

AURORA WATER

Rampart Tower/Tunnel Rehab-WASI

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2009	2010 Projected	Five-Year Plan					Total 2011-2015
			2011	2012	2013	2014	2015	
<u>Water Fund</u>								
Water Operations Subfund	0	0	0	0	2,080,800	20,646,852	0	22,727,652
Total Cost	\$0	\$0	\$0	\$0	\$2,080,800	\$20,646,852	\$0	\$22,727,652

Operating Impact:

There are no expected operating impacts for this project.

Terminal Raw Water Reservoir

PROJECT INFORMATION

Location: Arapahoe County East of Aurora
Proj. Type: Acquisition
Category: Utilities - Acquisition

Proj. Manager: Joseph Stilbrich
Start Date: Quarter 4, 2009
End Date: Quarter 4, 2022
Bond Funded: Yes

Description:

The funding will be used for land acquisition associated with a terminal raw water reservoir as part of future Prairie Waters Project phasing. The process of acquiring the land will require multi-party negotiations with other water provider(s) and state agencies, and may involve a series of payments to secure the site, fund feasibility efforts and further reservoir design. Prior to significant design efforts, however, the land must be fully secured and certain legal obligations on such property must be released. The water court decree, with certain terms and conditions related to the desired site of the terminal reservoir, was finalized in 2009.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2009	2010 Projected	Five-Year Plan					Total 2011-2015
			2011	2012	2013	2014	2015	
<u>Water Fund</u>								
Water Development Subfund	743,100	4,206,900	24,000	10,143,900	327,726	334,281	1,656,121	12,486,028
Water Operations Subfund	0	1,650,000	8,000	3,381,300	109,242	111,427	552,040	4,162,009
Total Cost	\$743,100	\$5,856,900	\$32,000	\$13,525,200	\$436,968	\$445,708	\$2,208,161	\$16,648,037

Operating Impact:

Operating impact includes annual fencing and grounds maintenance estimated at \$10,000 per year and funding for 0.5 FTE maintenance worker. The beginning of the operating impact is outside of the five-year plan.

AURORA WATER

Tollgate Interceptor North

PROJECT INFORMATION

Location: Sand Creek to 13th Avenue
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Utilities - Pipe Line

Proj. Manager: Larry Catalano
Start Date: Quarter 4, 2009
End Date: Quarter 1, 2011
Bond Funded: Yes

Description:

Construction of Tollgate sewer interceptor from Sand Creek to 13th Ave. Project includes the installation of 10,000 linear feet of 42"-66" pipe.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2009	2010 Projected	Five-Year Plan					Total 2011-2015
			2011	2012	2013	2014	2015	
<u>Wastewater Fund</u>								
Sewer Development Subfund	1,670,180	5,281,533	6,171,000	0	0	0	0	6,171,000
Sewer Operations Subfund	1,654,445	5,295,761	6,171,000	0	0	0	0	6,171,000
Total Cost	\$3,324,625	\$10,577,294	\$12,342,000	\$0	\$0	\$0	\$0	\$12,342,000

Operating Impact:

Operating impact estimated at \$3,000 annually for cleaning and the monitoring/inspection of pipeline through closed circuit television (CCTV).

Upper SP Storage/Chatfield- WADV

PROJECT INFORMATION

Location: Chatfield Reservoir
Proj. Type: Acquisition
Category: Utilities - Acquisition

Proj. Manager: Lisa Darling
Start Date: Quarter 1, 2011
End Date: Quarter 4, 2016
Bond Funded: No

Description:

Funding will be used for Aurora's pro-rata allocation in the Chatfield Reallocation Project. Aurora, along with 14 other entities, is working cooperatively to secure storage in Chatfield Reservoir which has been identified as excess (i.e. not needed for flood control). Aurora's option of the reallocated storage will be 3,561 acre feet. Aurora will use the space to store free river water and facilitate exchanges. The reallocated storage can also be used as part of a joint operating plan overseen by the entities in the reallocation.

AURORA WATER

Upper SP Storage/Chatfield- WADV

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2009	2010 Projected	Five-Year Plan					Total 2011-2015
			2011	2012	2013	2014	2015	
<u>Water Fund</u>								
Water Development Subfund	218,800	1,001,531	1,074,146	2,522,366	2,572,813	2,624,269	2,676,754	11,470,348
Water Operations Subfund	72,933	333,844	358,048	840,789	857,605	874,757	892,252	3,823,451
Total Cost	\$291,733	\$1,335,375	\$1,432,194	\$3,363,155	\$3,430,418	\$3,499,026	\$3,569,006	\$15,293,799

Operating Impact:

There are no expected operating impacts for this project.

NON-DEPARTMENTAL

American Recovery and Reinvestment Act Projects

PROJECT INFORMATION

Location: Various: throughout city
Proj. Type: Not Assigned
Category: Not Assigned

Proj. Manager: Various
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

These projects relate to the American Recovery and Reinvestment Act (ARRA) Energy Efficiency and Conservation Block Grant (EECGB) projects in the Gifts and Grants Fund. These projects, which are included in the Gift and Grants budgets for General Management, Information Technology, Planning and Development Services, and Public Works, are one time in nature and based on specific projects, such as solar projects, traffic signals, and recycling and insulation initiatives. The City also received ARRA funds associated with the I-225/Colfax interchange. These funds are part of the Transportation Improvement Program (TIP) budget. Detailed totals for this series of projects can be found on pages H-22 to H-24.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2009	2010 Projected	Five-Year Plan					Total 2011-2015
			2011	2012	2013	2014	2015	
<u>Gifts & Grants Fund</u>								
Federal Grants-Direct Subfund	1,450,000	698,383	398,183	330,384	0	0	0	728,567
Federal Grants-Direct Subfund	0	619,466	121,766	83,768	0	0	0	205,534
Federal Grants-Direct Subfund	0	47,000	0	0	0	0	0	0
Federal Grants-Direct Subfund	0	0	0	0	0	0	0	0
Federal Grants-Direct Subfund	0	28,000	0	0	0	0	0	0
Total Cost	\$1,450,000	\$1,392,849	\$519,949	\$414,152	\$0	\$0	\$0	\$934,101

Operating Impact:

There are no currently expected operating impacts for these projects, although there may be cost savings once the projects are in place. The actual amount of savings is to be determined.

PARKS, RECREATION & OPEN SPACE

Acquisitions

PROJECT INFORMATION

Location: Various
Proj. Type: Acquisition
Category: Infrastructure

Proj. Manager: Tom Barrett
Start Date: Quarter 1, 2005
End Date: Quarter 4, 2013
Bond Funded: No

Description:

The project creates an appropriated source to be used for the acquisition of parks, open space and trails as opportunities present themselves or as the need arises. As staff works with Council to develop a priority list of sites to acquire, the funds will be available to secure the properties.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2009	2010 Projected	Five-Year Plan					Total 2011-2015
			2011	2012	2013	2014	2015	
<u>Conservation Trust Fund</u>								
Conservation Trust Subfund	208,600	0	0	0	0	0	100,000	100,000
<u>Open Space Fund</u>								
Arapahoe County Open Space Sbf	0	0	0	0	0	0	100,000	100,000
Total Cost	\$208,600	\$0	\$0	\$0	\$0	\$0	\$200,000	\$200,000

Operating Impact:

The operating impacts will vary depending on the site acquired.

Construction - Open Space

PROJECT INFORMATION

Location: Various
Proj. Type: New Construction/Development/Infrastructure
Category: Infrastructure

Proj. Manager: Pat Schuler
Start Date: Quarter 1, 2006
End Date: Quarter 4, 2014
Bond Funded: No

Description:

This project is a master org category for new construction on the city's open space properties. Projects associated with this include Aurora Reservoir, Delaney Farms, Northeast Greenway Match, and various smaller open space projects such as fencing. More information behind this project grouping can be found in the Parks, Recreation & Open Space Detail By Project report in the appendix.

PARKS, RECREATION & OPEN SPACE

Construction - Open Space

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2009	2010 Projected	Five-Year Plan					Total 2011-2015
			2011	2012	2013	2014	2015	
<u>Conservation Trust Fund</u>								
Conservation Trust Subfund	437,250	350,000	60,000	10,000	10,000	10,000	30,000	120,000
<u>Designated Revenues Fund</u>								
AdCo Open Space Tax Subfund	0	0	0	0	0	0	0	0
<u>Open Space Fund</u>								
AdCo Open Space Tax Subfund	0	0	125,000	25,000	200,000	0	50,000	400,000
Arapahoe County Open Space Sbf	171,278	260,000	250,000	500,000	350,000	700,000	530,000	2,330,000
Total Cost	\$608,528	\$610,000	\$435,000	\$535,000	\$560,000	\$710,000	\$610,000	\$2,850,000

Operating Impact:

The operating impacts of the projects in this master org vary, depending on the specific project and the current infrastructure in place. For example, the Aurora Reservoir project would not bring with it additional operating costs as the infrastructure is already in place. The Northeast Greeway project does not have current infrastructure in place, so managing the grounds in the same way as existing parts of the City may necessitate the addition of a maintenance position and associated supplies.

Construction Parks

PROJECT INFORMATION

Location: Various
Proj. Type: New Construction/Development/Infrastructure
Category: Infrastructure

Proj. Manager: Tracy Young
Start Date: Quarter 1, 2005
End Date: Quarter 4, 2014
Bond Funded: No

Description:

This project is a master org category for new construction on the city's urban park properties. Projects associated with this include Montview Park, Red-tailed Hawk Park, Sports Park, and Springhill Park. More information behind this project grouping can be found in the Parks, Recreation & Open Space Detail By Project report in the appendix.

PARKS, RECREATION & OPEN SPACE

Construction Parks

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2009	2010 Projected	Five-Year Plan					Total 2011-2015
			2011	2012	2013	2014	2015	
<u>Conservation Trust Fund</u>								
Conservation Trust Subfund	908,454	200,000	435,000	0	100,000	1,500,000	300,000	2,335,000
<u>Designated Revenues Fund</u>								
AdCo Open Space Tax Subfund	460,000	550,000	0	0	0	0	0	0
<u>Open Space Fund</u>								
Arapahoe County Open Space Sbf	2,706,854	900,000	1,650,000	600,000	850,000	1,150,000	2,700,000	6,950,000
<u>Parks Development Fund</u>								
Parks Development Subfund	2,423,216	320,873	0	0	0	0	0	0
Total Cost	\$6,498,524	\$1,970,873	\$2,085,000	\$600,000	\$950,000	\$2,650,000	\$3,000,000	\$9,285,000

Operating Impact:

The operating impacts of the projects in this master org vary, depending on the specific project and the current infrastructure in place. For example, the Sports Park project would not bring with it additional operating costs as the infrastructure is already in place. The Red-tailed Hawk Park project does not have current infrastructure in place, so managing the grounds in the same way as existing parts of the City may necessitate the addition of a maintenance position and associated supplies.

Del Mar Pool Bathhouse & Aquatics Center

PROJECT INFORMATION

Location: 30 Del Mar Circle
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Existing Services

Proj. Manager: Lori Daniel
Start Date: Quarter 1, 2011
End Date: Quarter 2, 2013
Bond Funded: No

Description:

This project will bring improvements to the Del Mar pool. It is currently in the planning stage and will include new water feature amenities as well as needed infrastructure repairs. The Parks, Recreation, and Open Space Department will also consider applying for grants to help fund this project.

PARKS, RECREATION & OPEN SPACE

Del Mar Pool Bathhouse & Aquatics Center**FINANCIAL INFORMATION**

Capital Funding:

Fund and Subfund	Carryforward 2009	2010 Projected	Five-Year Plan					Total 2011-2015
			2011	2012	2013	2014	2015	
<u>Conservation Trust Fund</u>								
Conservation Trust Subfund	0	0	200,000	1,000,000	0	0	0	1,200,000
<u>Open Space Fund</u>								
ARCO Subfund	0	0	0	1,500,000	0	0	0	1,500,000
Total Cost	\$0	\$0	\$200,000	\$2,500,000	\$0	\$0	\$0	\$2,700,000

Operating Impact:

There may be an increase in operating costs including utilities and labor which could be offset by increased revenue.

PUBLIC WORKS

DRCOG TSSIP Grant Award

PROJECT INFORMATION

Location: Chambers, Iliff/Evans/Jewell & Quincy Corridors
Proj. Type: Improvements to System/Facility/Infrastructure
Category: Infrastructure

Proj. Manager: Anna Bunce
Start Date: Quarter 1, 2008
End Date: Quarter 4, 2012
Bond Funded: No

Description:

The Traffic Signal System Improvement Program (TSSIP) grant allows for replacement of existing Qwest telephone lines which will eliminate system downtime and related issues and will increase efficiency in operation of signal timing. The program is reflective of the department's ongoing efforts to minimize overall delay and fuel consumption, while maximizing efficiency and citizen communication.

The grant was awarded in 2008 for \$2.23 million, with no city match required.

Year 1 corridors: (work complete) - Chambers Rd., from 38th to Pioneer Hills and Iliff Ave., from Havana to Tollgate (E)

Year 2 corridors: (work complete) - Airport/Buckley, from I-70 to Smoky Hill, Iliff/Jewell, from Sedalia to Dunkirk, and Mississippi, from King Soopers signal (W of Havana) to Kalispell

Year 3 corridors: (installation underway) - Peoria, from 33rd to Dartmouth, Hampden, from Hamilton to Genoa, Alameda, from Ironton to Kalispell, and Quincy, from Smoky Hill to Summit Elementary, Parker Road from Iliff to Chambers, Tower Road from Salida to Smith Road, Smoky Hill from Tufts to Pheasant Run, and from 6th Avenue from Telluride to Sable

Year 4 corridors: (projected for 2011 budget year) - Tower/Reservoir from Mississippi to Quincy, Smoky Hill Rd., from Gun Club to Tallyn's Reach, Colfax, from Chester to Sable, Havana, from 6th to Yale, and Arapahoe, from Lewiston to Aurora Pkwy (city signals only)

Year 4 corridors awaiting IGAs from CDOT in order to proceed.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2009	2010 Projected	Five-Year Plan					Total 2011-2015
			2011	2012	2013	2014	2015	
<u>Gifts & Grants Fund</u>								
Federal Grants Pass-thru	485,835	450,000	430,000	0	0	0	0	430,000
Total Cost	\$485,835	\$450,000	\$430,000	\$0	\$0	\$0	\$0	\$430,000

Operating Impact:

Existing staff will perform installation of the equipment, so no additional operating impacts are expected.

PUBLIC WORKS

Transportation Improvement Program

PROJECT INFORMATION

Location: Citywide
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Infrastructure

Proj. Manager: Kevin Wegener
Start Date: Quarter 1, 2001
End Date: Ongoing
Bond Funded: No

Description:

The project includes city's match (not reimbursable) and city reimbursed expenditures for Transportation Improvement Program (TIP) projects. City of Aurora (COA) managed projects require appropriation for both the city match and the up-front reimbursable expense. Colorado Department of Transportation (CDOT) managed projects require an appropriation for only the city share. There is no projected end date, as the TIP program is expected to add projects in future years. The 2011 project includes construction of Phases 3 & 4 of the I-225/Colfax Interchange. Detail behind the TIP plan can be found on page I-26 of the appendix.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2009	2010 Projected	Five-Year Plan					Total 2011-2015
			2011	2012	2013	2014	2015	
<u>Capital Projects Fund</u>								
CIP Matching Funds Projects	11,354,613	1,016,800	19,320,000	500,000	500,000	500,000	500,000	21,320,000
Total Cost	\$11,354,613	\$1,016,800	\$19,320,000	\$500,000	\$500,000	\$500,000	\$500,000	\$21,320,000

Operating Impact:

Minimal operating impact is expected as maintenance for improvements located on the state highway system will be performed by CDOT and other improvements are within existing city streets.



A large, light gray 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 with multiple points. Below the sunburst, the word "AURORA" is written in a serif font, following the curve of the bottom of the circle.

Operating Reconciliations



Operating Budget Reconciliation Overview

2011 Operating Reconciliation

The purpose of the operating reconciliation is to illustrate the steps involved in the creation of the 2011 adopted operating budget. The process includes several entries:

- 2010 Original Budget;
- Removals of one-time costs previously included in the budget;
- Items from the 2009 Fall and 2010 Spring supplemental ordinances that were approved to be ongoing items in 2011;
- Estimated personal services adjustments (PS Deltas) represent changes to personal service costs;
- Other adjustments for mandated costs like electricity and water lead to the Base Final;
- Adds and Cuts; and
- Proposed Adjustments represents changes made to the proposed budget at the October 2nd, 2010 workshop.

City Council Adjustments to City Manager's Proposed 2011 Budget

The purpose of this reconciliation is to illustrate the adjustments City Council made to the proposed budget in the October 2nd, 2010 budget meeting. The FTE Change, Revenue Change, and Operating Budget Change columns demonstrate changes made by council to staffing levels, revenue expectations and the operating budget respectively.

Reconciliation of 2009 CAFR to 2011 Adopted General Fund Summary

The purpose of this reconciliation is to illustrate the differences between the General Fund 2009 actual fund balance as reported in the Comprehensive Annual Financial Report (CAFR) to the 2009 actual unassigned funds available reported in the General Fund Summary.

Appendix 1

2011 Operating Reconciliation by Fund and Department

Fund \ Department	2010 Original Final	2010 Onetimes / Init Adj	2009 Fall 2010 Spr Supp	2011 PS Deltas	2011 Other Adj	2011 Base Final	2011 Base Add	2011 Base Cuts	2011 Proposed Estimate	2011 Proposed Adjust	2011 Adopted Final
ABATEMENT FUND											
Neighborhood Services total:	1,394,357	-162,404	0	-2,013	-2,011	1,227,929	0	67,442	1,295,371	0	1,295,371
Non-Departmental total:	0	3,284	0	-666	0	2,618	0	0	2,618	0	2,618
ABATEMENT FUND TOTAL:	1,394,357	-159,120	0	-2,679	-2,011	1,230,547	0	67,442	1,297,989	0	1,297,989
COMMUNITY DEVELOPMENT FUND											
Neighborhood Services total:	6,792,092	-2,300,000	0	20,026	-4,512,118	0	6,047,744	0	6,047,744	0	6,047,744
COMMUNITY DEVELOPMENT FUND TOTAL:	6,792,092	-2,300,000	0	20,026	-4,512,118	0	6,047,744	0	6,047,744	0	6,047,744
CONSERVATION TRUST FUND											
Library & Cultural Services total:	16,000	0	0	0	0	16,000	0	0	16,000	0	16,000
Non-Departmental total:	818	4,294	0	-4,279	0	833	0	0	833	0	833
Parks, Recreation & Open Space total:	765,431	0	159,379	-6,201	-597	918,012	580,660	0	1,498,672	0	1,498,672
CONSERVATION TRUST FUND TOTAL:	782,249	4,294	159,379	-10,480	-597	934,845	580,660	0	1,515,505	0	1,515,505
CULTURAL SERVICES FUND											
Human Resources total:	65,634	0	0	767	304	66,705	0	0	66,705	0	66,705
Library & Cultural Services total:	2,215,194	0	0	39,749	25,279	2,280,222	0	-63,017	2,217,205	58,000	2,275,205
Non-Departmental total:	16,096	7,816	0	-22,723	0	1,189	0	0	1,189	0	1,189
CULTURAL SERVICES FUND TOTAL:	2,296,924	7,816	0	17,793	25,583	2,348,116	0	-63,017	2,285,099	58,000	2,343,099
DEBT SERVICE (GO) FUND											
Non-Departmental total:	7,609,581	0	0	0	14,224	7,623,805	0	0	7,623,805	0	7,623,805
DEBT SERVICE (GO) FUND TOTAL:	7,609,581	0	0	0	14,224	7,623,805	0	0	7,623,805	0	7,623,805
DEBT SERVICE (SID) FUND											
Non-Departmental total:	363,786	0	0	0	41,179	404,965	0	0	404,965	0	404,965
DEBT SERVICE (SID) FUND TOTAL:	363,786	0	0	0	41,179	404,965	0	0	404,965	0	404,965

Appendix 1

2011 Operating Reconciliation by Fund and Department

Fund \ Department	2010 Original Final	2010 Onetimes / Init Adj	2009 Fall 2010 Spr Supp	2011 PS Deltas	2011 Other Adj	2011 Base Final	2011 Base Add	2011 Base Cuts	2011 Proposed Estimate	2011 Proposed Adjust	2011 Adopted Final
DESIGNATED REVENUES FUND											
City Council total:	2,000	0	0	0	-2,000	0	0	0	0	0	0
Finance total:	392,761	0	0	-372,233	-20,528	0	0	0	0	0	0
Fire total:	110,921	0	0	0	-5,921	105,000	0	-37,000	68,000	0	68,000
General Management total:	385,994	0	0	-2,709	1,320	384,605	0	0	384,605	0	384,605
Judicial total:	119,538	0	0	-279	764	120,023	0	0	120,023	0	120,023
Library & Cultural Services total:	706,835	0	-28,691	6,639	-44,241	640,542	0	-22,750	617,792	0	617,792
Neighborhood Services total:	148,683	0	0	-835	-15,883	131,965	0	0	131,965	0	131,965
Non-Departmental total:	4,473,567	-42,879	0	-15,285	-72,175	4,343,228	0	-2,471,001	1,872,227	0	1,872,227
Parks, Recreation & Open Space total:	1,174,620	0	0	-2,968	78,757	1,250,409	0	-349,834	900,575	0	900,575
Planning & Development Services total:	718,677	0	0	2,489	-291,000	430,166	35,780	-4,000	461,946	0	461,946
Police total:	1,793,181	-40,000	0	-13,650	-739	1,738,792	72,467	-5,000	1,806,259	0	1,806,259
Public Works total:	18,876	0	0	0	0	18,876	0	0	18,876	0	18,876
DESIGNATED REVENUES FUND TOTAL:	10,045,653	-82,879	-28,691	-398,831	-371,646	9,163,606	108,247	-2,889,585	6,382,268	0	6,382,268
DEVELOPMENT REVIEW FUND											
General Management total:	378,286	0	0	-784	1,742	379,244	0	0	379,244	0	379,244
Non-Departmental total:	3,456	779,073	0	-36,654	-3,415	742,460	0	0	742,460	0	742,460
Planning & Development Services total:	1,306,739	0	0	-4,336	40,414	1,342,817	0	0	1,342,817	0	1,342,817
Public Works total:	5,270,812	0	0	-65,327	-84,969	5,120,516	0	0	5,120,516	0	5,120,516
DEVELOPMENT REVIEW FUND TOTAL:	6,959,293	779,073	0	-107,101	-46,228	7,585,037	0	0	7,585,037	0	7,585,037
ENHANCED E-911 FUND											
Information Technology total:	2,262,637	0	0	-3,007	4,820	2,264,450	0	0	2,264,450	0	2,264,450
Non-Departmental total:	141,001	-138,274	0	-939	0	1,788	0	0	1,788	0	1,788

Appendix 1

2011 Operating Reconciliation by Fund and Department

Fund \ Department	2010 Original Final	2010 Onetimes / Init Adj	2009 Fall 2010 Spr Supp	2011 PS Deltas	2011 Other Adj	2011 Base Final	2011 Base Add	2011 Base Cuts	2011 Proposed Estimate	2011 Proposed Adjust	2011 Adopted Final
ENHANCED E-911 FUND											
ENHANCED E-911 FUND TOTAL:	2,403,638	-138,274	0	-3,946	4,820	2,266,238	0	0	2,266,238	0	2,266,238
FLEET MANAGEMENT FUND											
General Management total:	7,909,623	-206,502	0	-15,561	44,727	7,732,287	93,585	-92,910	7,732,962	0	7,732,962
Non-Departmental total:	193,828	16,399	0	-11,449	0	198,778	0	0	198,778	0	198,778
FLEET MANAGEMENT FUND TOTAL:	8,103,451	-190,103	0	-27,010	44,727	7,931,065	93,585	-92,910	7,931,740	0	7,931,740
GENERAL FUND											
City Attorney total:	5,010,311	0	0	-40,771	54,285	5,023,825	0	0	5,023,825	0	5,023,825
City Council total:	1,011,262	0	0	-8,149	950	1,004,063	0	0	1,004,063	0	1,004,063
Civil Service Commission total:	600,978	0	0	-4,010	-54,104	542,864	0	0	542,864	0	542,864
Court Administration total:	7,337,686	0	0	-36,812	-207,512	7,093,362	0	0	7,093,362	0	7,093,362
Finance total:	5,478,477	-4,800	0	67,729	-36,493	5,504,913	0	-201,801	5,303,112	0	5,303,112
Fire total:	34,979,338	0	0	-108,953	347,253	35,217,638	1,792,747	0	37,010,385	0	37,010,385
General Management total:	5,209,621	-19,500	0	-44,388	-22,530	5,123,203	2,363,789	-110,132	7,376,860	0	7,376,860
Human Resources total:	1,259,333	0	0	-5,557	5,260	1,259,036	0	0	1,259,036	0	1,259,036
Information Technology total:	6,214,956	-48,000	0	3,595	466,985	6,637,536	500,000	-349,212	6,788,324	0	6,788,324
Judicial total:	2,079,209	0	0	-1,980	5,327	2,082,556	0	0	2,082,556	0	2,082,556
Library & Cultural Services total:	2,980,457	0	0	14,499	-81,637	2,913,319	0	22,750	2,936,069	208,202	3,144,271
Neighborhood Services total:	2,990,167	0	0	3,603	-11,782	2,981,988	0	-85,442	2,896,546	0	2,896,546
Non-Departmental total:	32,240,374	1,020,863	0	-961,153	656,013	32,956,097	0	-4,211,297	28,744,800	0	28,744,800
Parks, Recreation & Open Space total:	12,021,019	0	11,067	18,566	-478,809	11,571,843	0	-288,657	11,283,186	0	11,283,186
Planning & Development Services total:	1,913,370	0	0	-7,496	-45,483	1,860,391	39,780	-26,368	1,873,803	0	1,873,803
Police total:	78,397,362	-20,603	0	-378,361	-1,443,974	76,554,424	4,004,837	-541,790	80,017,471	0	80,017,471

Appendix 1

2011 Operating Reconciliation by Fund and Department

Fund \ Department	2010 Original Final	2010 Onetimes / Init Adj	2009 Fall 2010 Spr Supp	2011 PS Deltas	2011 Other Adj	2011 Base Final	2011 Base Add	2011 Base Cuts	2011 Proposed Estimate	2011 Proposed Adjust	2011 Adopted Final
GENERAL FUND											
Public Defender total:	650,044	0	0	6,436	-9,471	647,009	0	0	647,009	0	647,009
Public Safety Communications Center total:	5,991,586	0	0	-25,785	89,815	6,055,616	0	0	6,055,616	0	6,055,616
Public Works total:	25,219,818	0	0	-189,369	-491,099	24,539,350	0	0	24,539,350	0	24,539,350
GENERAL FUND TOTAL:	231,585,368	927,960	11,067	-1,698,356	-1,257,006	229,569,033	8,701,153	-5,791,949	232,478,237	208,202	232,686,439
GIFTS & GRANTS FUND											
Fire total:	588,866	0	0	303	0	589,169	0	0	589,169	0	589,169
Judicial total:	14,000	0	0	0	-7,000	7,000	0	0	7,000	0	7,000
Library & Cultural Services total:	12,500	0	0	0	0	12,500	94,000	0	106,500	0	106,500
Neighborhood Services total:	632,745	97,800	75,000	47,519	-385,843	467,221	0	0	467,221	0	467,221
Non-Departmental total:	0	206	0	367	0	573	0	0	573	0	573
Parks, Recreation & Open Space total:	928,474	0	0	-436	110,169	1,038,207	0	-500,413	537,794	0	537,794
Planning & Development Services total:	285,000	0	-107,000	0	51,000	229,000	0	0	229,000	0	229,000
Police total:	2,272,071	0	0	0	0	2,272,071	484,669	0	2,756,740	0	2,756,740
GIFTS & GRANTS FUND TOTAL:	4,733,656	98,006	-32,000	47,753	-231,674	4,615,741	578,669	-500,413	4,693,997	0	4,693,997
GOLF COURSES FUND											
Non-Departmental total:	1,182	22,453	0	-17,970	0	5,665	0	0	5,665	0	5,665
Parks, Recreation & Open Space total:	10,093,821	0	0	15,391	-61,067	10,048,145	0	-620,939	9,427,206	0	9,427,206
GOLF COURSES FUND TOTAL:	10,095,003	22,453	0	-2,579	-61,067	10,053,810	0	-620,939	9,432,871	0	9,432,871
OPEN SPACE FUND											
Non-Departmental total:	1,679	7,866	0	-6,645	0	2,900	0	0	2,900	0	2,900
Parks, Recreation & Open Space total:	3,361,003	0	0	19,542	34,935	3,415,480	52,520	-263,958	3,204,042	0	3,204,042
OPEN SPACE FUND TOTAL:	3,362,682	7,866	0	12,897	34,935	3,418,380	52,520	-263,958	3,206,942	0	3,206,942

Appendix 1

2011 Operating Reconciliation by Fund and Department

Fund \ Department	2010 Original Final	2010 Onetimes / Init Adj	2009 Fall 2010 Spr Supp	2011 PS Deltas	2011 Other Adj	2011 Base Final	2011 Base Add	2011 Base Cuts	2011 Proposed Estimate	2011 Proposed Adjust	2011 Adopted Final
PARKS DEVELOPMENT FUND											
Non-Departmental total:	0	484	0	-274	0	210	0	0	210	0	210
Parks, Recreation & Open Space total:	75,895	0	0	22,948	394	99,237	0	-25,254	73,983	0	73,983
PARKS DEVELOPMENT FUND TOTAL:	75,895	484	0	22,674	394	99,447	0	-25,254	74,193	0	74,193
POLICY RESERVE FUND											
Non-Departmental total:	276,185	-276,185	0	0	0	0	0	0	0	0	0
POLICY RESERVE FUND TOTAL:	276,185	-276,185	0	0	0	0	0	0	0	0	0
PRINT SHOP FUND											
General Management total:	740,656	0	0	-2,416	-374,451	363,789	0	-363,789	0	0	0
Non-Departmental total:	741	1,285	0	-2,026	0	0	0	0	0	0	0
PRINT SHOP FUND TOTAL:	741,397	1,285	0	-4,442	-374,451	363,789	0	-363,789	0	0	0
RECREATION FUND											
Non-Departmental total:	1,076	24,717	0	-16,289	-1,076	8,428	0	0	8,428	0	8,428
Parks, Recreation & Open Space total:	7,769,661	0	0	57,060	151,118	7,977,839	0	626,849	8,604,688	0	8,604,688
RECREATION FUND TOTAL:	7,770,737	24,717	0	40,771	150,042	7,986,267	0	626,849	8,613,116	0	8,613,116
RISK MANAGEMENT FUND											
Human Resources total:	8,322,991	0	0	5,390	-1,437,055	6,891,326	0	-81,137	6,810,189	0	6,810,189
Non-Departmental total:	9	4,752	0	-3,761	0	1,000	1,321,460	0	1,322,460	208,202	1,530,662
RISK MANAGEMENT FUND TOTAL:	8,323,000	4,752	0	1,629	-1,437,055	6,892,326	1,321,460	-81,137	8,132,649	208,202	8,340,851
SURPLUS & DEFICIENCY FUND											
Finance total:	35,750	0	0	0	0	35,750	0	0	35,750	0	35,750
Non-Departmental total:	25,000	0	0	0	0	25,000	0	0	25,000	0	25,000
SURPLUS & DEFICIENCY FUND TOTAL:	60,750	0	0	0	0	60,750	0	0	60,750	0	60,750

Appendix 1

2011 Operating Reconciliation by Fund and Department

Fund \ Department	2010 Original Final	2010 Onetimes / Init Adj	2009 Fall 2010 Spr Supp	2011 PS Deltas	2011 Other Adj	2011 Base Final	2011 Base Add	2011 Base Cuts	2011 Proposed Estimate	2011 Proposed Adjust	2011 Adopted Final
WASTEWATER FUND											
Aurora Water total:	44,032,205	-166,189	0	329,013	-361,455	43,833,574	124,378	-2,271,789	41,686,163	0	41,686,163
Non-Departmental total:	6,863	72,176	0	-53,310	0	25,729	0	0	25,729	0	25,729
WASTEWATER FUND TOTAL:	44,039,068	-94,013	0	275,703	-361,455	43,859,303	124,378	-2,271,789	41,711,892	0	41,711,892
WATER FUND											
Aurora Water total:	96,461,532	-648,435	0	84,731	-2,810,861	93,086,967	3,132,256	-4,984,730	91,234,493	0	91,234,493
City Attorney total:	4,500,000	0	0	0	0	4,500,000	0	-750,000	3,750,000	0	3,750,000
Non-Departmental total:	7,997	123,429	0	-89,454	0	41,972	0	0	41,972	0	41,972
WATER FUND TOTAL:	100,969,529	-525,006	0	-4,723	-2,810,861	97,628,939	3,132,256	-5,734,730	95,026,465	0	95,026,465
 GRAND TOTAL OPERATING BUDGET:	 458,784,294	 -1,886,874	 109,755	 -1,820,901	 -11,150,265	 444,036,009	 20,740,672	 -18,005,179	 446,771,502	 474,404	 447,245,906

City Council Adjustments to City Manager's Proposed 2011 Budget - October 2nd, 2010

Fund / Department		Adjustments	FTE Change	Revenue Change	Operating Budget Change
General Fund					
Library & Cultural Services		Limited Opening of Mission Viejo Library Funded for One Year from Risk Fund	1.50	\$ 208,202	\$ 208,202
Non-Departmental		Subsidy Increase to Cultural Services Fund of \$58,000 for 4th of July Fireworks Display Offset by Vacancy Savings Target	-	-	-
		General Fund totals	1.50	\$ 208,202	\$ 208,202
					\$ -
Cultural Services Fund					
Library & Cultural Services		4th of July Fireworks Display Funded from Vacancy Savings Target in the General Fund	-	\$ 58,000	\$ 58,000
		Cultural Services Fund totals	-	\$ 58,000	\$ 58,000
					\$ -
Risk Management Fund					
Non-Departmental		One-Time Transfer of Risk Management Funds Available for Limited Opening of Mission Viejo Library	-	\$ -	\$ 208,202
		Risk Management Fund totals	-	\$ -	\$ 208,202
					\$ (208,202)
TOTAL ADJUSTMENTS FOR ALL FUNDS			1.50	266,202	474,404

**Reconciliation of 2009 CAFR General Fund Balance, 12/31/09
to 2011 Adopted Budget Book Unassigned Funds Available, 12/31/09**

	Funds	Source
Ending 2009 GAAP General Fund Balance, CAFR, 12/31/09	\$ 22,143,755	(2009 CAFR pg 81)
Less: Adjustments to CAFR 2009 GAAP General Fund Balance		
(GAAP-Related Accounting Items - Budget Book does not make GAAP-related adjustments)		
Adjustment of Investments to Fair Value - not available for appropriation	(98,098)	(2009 CAFR pg 81)
Sales, Use & Lodgers Tax Accrual - not available for appropriation	(15,905,989)	(2009 CAFR pg 81)
Current Year Operating Encumbrances - previously appropriated and spent in the following year	(974,268)	(2009 CAFR pg 81)
Total of GAAP-Related Adjustments	(16,978,355)	
Ending Actual Funds Available, General Fund Balance, CAFR Non-GAAP, 12/31/09	\$ 5,165,400	(2009 CAFR pg 81)
Ending Actual Funds Available, General Fund Balance, 2011 Proposed Budget Book, 12/31/09	\$ 5,165,400	(2011 Adopted Budget Book F-3)
Less: Reservations and Designations, 12/31/09		
Estimated Designations (designated for CAFR and Budget purposes)		
For General Fund:		
Operating Reserve	5,165,400	(2011 Adopted Budget Book F-3)
Total General Fund Designations, CAFR and Budget, 12/31/09	5,165,400	(2011 Adopted Budget Book F-3)
Ending Undesignated Funds Available, General Fund, CAFR, 2011 Adopted Budget Book, Non-GAAP, 12/31/09	\$ -	(2011 Adopted Budget Book F-3, 2009 CAFR pg 81)





Capital Detail



Capital Improvement Program Detail Overview

2011 Building Repair Subfund

Due to a Governmental Accounting Standards Board (GASB) accounting change in 2010, the Building Repair Fund was eliminated and the projects have been combined with the Capital Projects Fund. Because the primary source of funding was a \$1.7 million annual transfer from the Capital Projects Fund, the bottom line effect to the fund was minimal. The projects that were part of the Building Repair Fund will now be separately accounted for in a subfund. This detail reconciliation provides a five-year spending plan for building repair projects in the Building Repair Subfund. These projects involve items such as roofs, signage, lighting, floor repair, carpet replacement, interior/exterior painting, HVAC, and electrical distribution repair.

2011 Parks Capital Improvement Program Detail

The Parks Capital Improvement Program Detail shows specific work plans for project types within the Parks and Open Space Department's five-year capital improvement program. This program crosses multiple funding sources and includes infrastructure, park construction, land acquisition and engineering costs.

2011 Transportation Improvement Program Detail

The Transportation Improvement Program (TIP) Detail identifies federally funded highway, transit, and trail improvements completed by the Colorado Department of Transportation (CDOT) and other local government sponsors. This detail is a listing of anticipated Aurora TIP projects from 2010 through 2015.

2011 Aurora Water Capital Improvement Detail

This section provides detailed project information for the planned five-year Aurora Water Capital Improvement Program. This document lists additional detail for individual projects within each funding source and program that are shown in Section H, the Capital Improvement section of this book. The Aurora Water Capital Program incorporates drought hardening for the current system and expansion for future population growth. Projects are categorized by programs in each fund.

Building Repair Subfund Program Detail

Project/Title	2010 Projected Budget	Five-Year Plan					Total Cost 2011 -2015
		2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
Budget							
Building Repair Projects - CPF	\$ 1,587,160	\$ 1,637,520	\$ 1,637,520	\$ 1,637,520	\$ 1,637,520	\$ 1,637,520	\$ 8,187,600
Direct Cost Facility Engineering - CPF	126,295	126,280	130,068	133,970	137,990	142,129	670,437
Budget Carryforward ¹	1,486,157	427,004	288,024	-	-	-	715,028
Total Budget Available	\$ 3,199,612	\$ 2,190,804	\$ 2,055,612	\$ 1,771,490	\$ 1,775,510	\$ 1,779,649	\$ 9,573,065
USES							
Direct Cost Facilities Engineering Services	\$ 126,295	\$ 126,280	\$ 130,068	\$ 133,970	\$ 137,990	\$ 142,129	\$ 670,437
Programmatic Maintenance							
Catastrophic Failure Contingency	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Facility Upkeep Projects							
Roof Repair	120,000	100,000	100,000	100,000	100,000	100,000	500,000
Exterior Painting	205,352	100,000	100,000	100,000	100,000	100,000	500,000
Interior Painting	50,000	50,000	50,000	50,000	50,000	50,000	
Flooring and Carpet Replacement	75,000	75,000	75,000	75,000	75,000	75,000	375,000
Small Item Repairs	207,238	150,000	150,000	150,000	150,000	150,000	750,000
Sub-Total Maintenance Projects	\$ 757,590	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 2,625,000
Stand Alone Projects							
Facility Condition Survey	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General's Park Gate House Restoration	79,374	-	-	-	-	-	-
Repair Aurora Reservoir Admin Tower	42,999	-	-	-	-	-	-
District 2 HVAC Repairs	75,000	-	550,000	-	-	-	550,000
Police Wedge Room	100,000	-	-	-	-	-	-
South Satellite Facility HVAC	408,850	-	-	-	-	-	-
North Satellite Facility HVAC / Roof Repair	85,000	375,000	-	-	-	-	375,000
MJC Domestic Hot Water Heat Exchangers	175,000	-	-	-	-	-	-
Police Shooting Range Master Plan	100,000	-	-	-	-	-	-
Utah Pool HVAC Repairs Design Build	425,000	-	-	-	-	-	-
Fire Station 10 Remodel	193,500	-	-	-	-	-	-
Beck Center Remodel	-	400,000	-	-	-	-	400,000
Central Library Heating Repairs	77,500	550,000	-	-	-	-	550,000
AMC West Entrance Revolving Door	-	-	125,000	-	-	-	-
TBD Projects ²	-	-	799,044	1,186,020	1,186,020	1,186,020	4,357,104
Sub-total Stand Alone Projects	\$ 1,962,223	\$ 1,325,000	\$ 1,474,044	\$ 1,186,020	\$ 1,186,020	\$ 1,186,020	\$ 6,357,104
Direct Charges to Departments	(73,500)	(73,500)	(73,500)	(73,500)	(73,500)	(73,500)	(367,500)
Total Budget Used	\$ 2,772,608	\$ 1,902,780	\$ 2,055,612	\$ 1,771,490	\$ 1,775,510	\$ 1,779,649	\$ 9,285,041
Budget to Carryforward to Following Year	\$ 427,004	\$ 288,024	\$ -	\$ -	\$ -	\$ -	

Notes:

1. Lapse 2009 funds for Fire Station 9 Remodel (ORG 40734, \$101,200) back into Bldg Repair Fund balance in 2010, since matching CPF money has been delayed/ eliminated.

2. TBD Projects in 2012 - 2015 will be determined following a facility condition survey which will occur in 2011.

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2010 Projected Budget ¹	Five-Year Plan					Total Cost 2011 - 2015
		2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Acquisitions</u>							
<i>Acquisitions</i>							
(New) Acquisitions/Renovations-AdCo	0	0	0	0	0	100,000	100,000
61901 Acquisitions-ArCo	0	0	0	0	0	100,000	100,000
<i>Total Acquisitions</i>	0	0	0	0	0	200,000	200,000
<i>E-470 Remnant Acquisitions</i>							
61726 Acquisitions	0	0	0	0	0	100,000	100,000
<i>Total E-470 Remnant Acquisitions</i>	0	0	0	0	0	100,000	100,000
Total Acquisitions	\$0	\$0	\$0	\$0	\$0	\$300,000	\$300,000
<u>Construction - Parks</u>							
<i>Const Parks Small Projects</i>							
61936 Const Parks Small Proj-ArCo	0	0	0	350,000	0	0	350,000
61954 Const Parks Small Proj-CTF	0	435,000	0	0	0	300,000	735,000
61990 Const Pks Small Proj-PDF	77,472	0	0	0	0	0	0
61971 Constr Parks Small Proj-AdCo	60,000	0	0	0	0	0	0
<i>Total Const Parks Small Projects</i>	137,472	435,000	0	350,000	0	300,000	1,085,000
<i>Construction-Parks</i>							
61902 Construction Parks-ArCo	205,270	0	0	0	0	0	0
61894 Construction Parks-PDF	-7,869	0	0	0	0	0	0
<i>Total Construction-Parks</i>	197,401	0	0	0	0	0	0
<i>Del Mar Park</i>							
(New) Del Mar Park - CTF	0	0	0	0	1,000,000	0	1,000,000
(New) Del Mar Park-ArCo	0	50,000	0	0	500,000	0	550,000
<i>Total Del Mar Park</i>	0	50,000	0	0	1,500,000	0	1,550,000

Parks, Recreation & Open Space Detail By Project

		2010	Five-Year Plan					
Program\SubProgram\Fund		Projected Budget ¹	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	Total Cost 2011 - 2015
<u>Construction - Parks</u>								
<i>Jewell Park</i>								
61994	Jewell Park-ArCo	425,000	0	0	0	0	0	0
<i>Total Jewell Park</i>		425,000	0	0	0	0	0	0
<i>Montview Park</i>								
(New)	Montview Park Renovation - CTF	0	0	0	0	400,000	0	400,000
<i>Total Montview Park</i>		0	0	0	0	400,000	0	400,000
<i>Morrison Center</i>								
62732	Star K Shade-AdCo Grant	33,500	0	0	0	0	0	0
<i>Total Morrison Center</i>		33,500	0	0	0	0	0	0
<i>Red-tailed Hawk Park</i>								
61904	Red Tailed Hawk Park-ArCo	0	0	0	0	0	400,000	400,000
<i>Total Red-tailed Hawk Park</i>		0	0	0	0	0	400,000	400,000
<i>Spencer Garrett Park</i>								
61972	Spencer Garrett Park-AdCo	490,000	0	0	0	0	0	0
61993	Spencer Garrett Park-CTF	200,000	0	0	0	0	0	0
<i>Total Spencer Garrett Park</i>		690,000	0	0	0	0	0	0
<i>Sports Park Infra Improvements</i>								
(New)	Sports Park Improvements-ArCo	0	0	0	0	650,000	2,300,000	2,950,000
(New)	Sports Park Improvements-CTF	0	0	0	100,000	100,000	0	200,000
<i>Total Sports Park Infra Improvements</i>		0	0	0	100,000	750,000	2,300,000	3,150,000
<i>Springhill Park</i>								
61951	Springhill Park-ArCo	269,730	1,600,000	600,000	500,000	0	0	2,700,000
62731	Springhill Park-PDF	251,270	0	0	0	0	0	0

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2010 Projected Budget ¹	Five-Year Plan					Total Cost 2011 - 2015
		2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Construction - Parks</u>							
<i>Total Springhill Park</i>	521,000	1,600,000	600,000	500,000	0	0	2,700,000
Total Construction - Parks	\$2,004,373	\$2,085,000	\$600,000	\$950,000	\$2,650,000	\$3,000,000	\$9,285,000
<u>Construction OS</u>							
<i>Aurora Reservoir</i>							
61991 Aur Reservoir Imprv-ArCo	0	0	350,000	0	200,000	0	550,000
<i>Total Aurora Reservoir</i>	0	0	350,000	0	200,000	0	550,000
<i>Const OS Small Projects</i>							
D6196 Const OS Small Proj-AdCo	0	25,000	25,000	0	0	50,000	100,000
61931 Const OS Small Projects-ArCo	262,378	100,000	100,000	0	450,000	500,000	1,150,000
61952 Constr OS Small Proj-CTF	363,522	0	0	0	0	0	0
<i>Total Const OS Small Projects</i>	625,900	125,000	125,000	0	450,000	550,000	1,250,000
<i>Construction-OS</i>							
61892 Construction Open Space-ArCo	-2,378	0	0	0	0	0	0
61886 Construction Open Space-CTF	-13,522	0	0	0	0	0	0
<i>Total Construction-OS</i>	-15,900	0	0	0	0	0	0
<i>Delaney Farm</i>							
(New) Delaney Farm Site Improvements-CTF	0	50,000	0	0	0	0	50,000
<i>Total Delaney Farm</i>	0	50,000	0	0	0	0	50,000
<i>Fencing</i>							
61942 Fencing-ArCo	0	50,000	50,000	50,000	50,000	30,000	230,000
61955 Fencing-CTF	0	10,000	10,000	10,000	10,000	30,000	70,000
<i>Total Fencing</i>	0	60,000	60,000	60,000	60,000	60,000	300,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2010 Projected Budget ¹	Five-Year Plan					Total Cost 2011 - 2015
		2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Construction OS</u>							
<i>NE Greenway Match</i>							
(New) NE Greenway Match - AdCo	0	100,000	0	200,000	0	0	300,000
(New) NE Greenway Match - ArCo	0	100,000	0	300,000	0	0	400,000
<i>Total NE Greenway Match</i>	0	200,000	0	500,000	0	0	700,000
Total Construction OS	\$610,000	\$435,000	\$535,000	\$560,000	\$710,000	\$610,000	\$2,850,000
<u>Greenways / Trails</u>							
<i>Aurora Reservoir</i>							
(New) Aurora Reservoir Trail Improvements-ArCo	0	0	300,000	0	0	0	300,000
<i>Total Aurora Reservoir</i>	0	0	300,000	0	0	0	300,000
<i>Highline Canal-Phase 1</i>							
62734 Highline Canal Trail-AdCo	15,732	0	0	0	0	0	0
62733 Highline Canal Trail-CTF	18,794	0	0	0	0	0	0
<i>Total Highline Canal-Phase 1</i>	34,526	0	0	0	0	0	0
<i>Infrastructure Trails Small Projects</i>							
(New) Tollgate Trail-ArCo	0	0	100,000	0	0	0	100,000
(New) Trail Infrastructure Improvements-CTF	0	25,000	25,000	25,000	25,000	25,000	125,000
61940 Trails Small Projects-ArCo	0	100,000	150,000	0	200,000	300,000	750,000
61959 Trails Small Projects-CTF	25,000	0	150,000	200,000	0	500,000	850,000
<i>Total Infrastructure Trails Small Projects</i>	25,000	125,000	425,000	225,000	225,000	825,000	1,825,000
<i>Infrastructure-Trails</i>							
61922 Infrastructure Trails-AdCo	-15,732	0	0	0	0	0	0
61794 Infrastructure Trails-CTF	-18,794	0	0	0	0	0	0
<i>Total Infrastructure-Trails</i>	-34,526	0	0	0	0	0	0

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2010 Projected Budget ¹	Five-Year Plan					Total Cost 2011 - 2015
		2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Greenways / Trails</u>							
Total Greenways / Trails	\$25,000	\$125,000	\$725,000	\$225,000	\$225,000	\$825,000	\$2,125,000
<u>Infrastructure - Open Space</u>							
<i>Aurora Reservoir</i>							
(New) Aurora Reservoir Infra Improvements-ArCo	0	150,000	15,000	0	200,000	0	365,000
<i>Total Aurora Reservoir</i>	0	150,000	15,000	0	200,000	0	365,000
<i>Infrastructure-OS</i>							
61915 Infrastructure Open Space-AdCo	-28,815	0	0	0	0	0	0
61906 Infrastructure Open Space-ArCo	-2,261	0	0	0	0	0	0
<i>Total Infrastructure-OS</i>	-31,076	0	0	0	0	0	0
<i>OS Infra Small Projects</i>							
D6111 Infra OS Small Projects-AdCo	78,815	20,000	25,000	0	0	0	45,000
61944 Infra OS Small Projects-ArCo	97,261	150,000	50,000	50,000	50,000	100,000	400,000
61961 Infra OS Small Projects-CTF	0	0	0	175,000	50,000	50,000	275,000
(New) Open Space Restoration-AdCo	0	20,000	0	25,000	25,000	25,000	95,000
(New) Open Space Restoration-ArCo	0	50,000	0	25,000	25,000	25,000	125,000
<i>Total OS Infra Small Projects</i>	176,076	240,000	75,000	275,000	150,000	200,000	940,000
<i>Quincy Reservoir Improvements</i>							
61998 Fishing Is Fun-DOW Grant	88,000	0	0	0	0	0	0
<i>Total Quincy Reservoir Improvements</i>	88,000	0	0	0	0	0	0
Total Infrastructure - Open Space	\$233,000	\$390,000	\$90,000	\$275,000	\$350,000	\$200,000	\$1,305,000
<u>Infrastructure Parks</u>							
<i>ARRA EECBG</i>							
61997 ARRA Ballfield Lighting EECBG	225,000	0	0	0	0	0	0

Parks, Recreation & Open Space Detail By Project

		2010	Five-Year Plan					
Program\SubProgram\Fund		Projected Budget ¹	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	Total Cost 2011 - 2015
<u>Infrastructure Parks</u>								
<i>Total ARRA EECBG</i>		225,000	0	0	0	0	0	0
<i>Athletic Field Renovation</i>								
61966	Athletic Field Renovation-CTF	75,000	75,000	75,000	75,000	75,000	75,000	375,000
<i>Total Athletic Field Renovation</i>		75,000	75,000	75,000	75,000	75,000	75,000	375,000
<i>Blue Grass Conversion</i>								
(New)	Bluegrass Conversion to Native-AdCo	0	0	0	0	25,000	25,000	50,000
(New)	Bluegrass Conversion to Native-ArCo	0	50,000	50,000	50,000	50,000	50,000	250,000
<i>Total Blue Grass Conversion</i>		0	50,000	50,000	50,000	75,000	75,000	300,000
<i>Court Replacement</i>								
61945	Court Replacement-ArCo	150,000	150,000	150,000	150,000	0	150,000	600,000
61962	Court Replacement-CTF	0	0	0	150,000	150,000	150,000	450,000
<i>Total Court Replacement</i>		150,000	150,000	150,000	300,000	150,000	300,000	1,050,000
<i>Infrastructure Parks - AdCo</i>								
D6199	Infra Parks Sm Proj-AdCo	0	25,000	25,000	0	0	0	50,000
<i>Total Infrastructure Parks - AdCo</i>		0	25,000	25,000	0	0	0	50,000
<i>Infrastructure-Parks</i>								
61703	Infrastructure Parks-CTF	-108,253	0	0	0	0	0	0
<i>Total Infrastructure-Parks</i>		-108,253	0	0	0	0	0	0
<i>Irrigation Controller Renovation</i>								
61967	Irrigation Control Renov-CTF	0	12,500	12,500	25,000	25,000	25,000	100,000
61883	Motorola Irr Sys Reno CTF	25,000	0	0	0	0	0	0
61850	Systemwide Improvements - CTF	25,000	25,000	0	25,000	0	25,000	75,000
<i>Total Irrigation Controller Renovation</i>		50,000	37,500	12,500	50,000	25,000	50,000	175,000

Parks, Recreation & Open Space Detail By Project

		2010	Five-Year Plan					
Program\SubProgram\Fund		Projected Budget ¹	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	Total Cost 2011 - 2015
<u>Infrastructure Parks</u>								
<i>Irrigation Renovation</i>								
61949	Irrigation Renovation-ArCo	0	0	200,000	300,000	200,000	100,000	800,000
<i>Total Irrigation Renovation</i>		0	0	200,000	300,000	200,000	100,000	800,000
<i>Park Path Replacement</i>								
61984	Park Path Replace-ArCo	50,000	0	0	0	0	0	0
61963	Park Path Replacement-CTF	50,000	50,000	50,000	50,000	50,000	50,000	250,000
<i>Total Park Path Replacement</i>		100,000	50,000	50,000	50,000	50,000	50,000	250,000
<i>Park Tree Planting</i>								
61964	Park Tree Planting-CTF	75,000	60,000	60,000	60,000	60,000	60,000	300,000
<i>Total Park Tree Planting</i>		75,000	60,000	60,000	60,000	60,000	60,000	300,000
<i>Parks Infra Small Projects</i>								
61995	Infra Parks Sm Proj-AdCo	25,000	0	0	0	0	0	0
61947	Infra Parks Small Proj-ArCo	50,000	50,000	50,000	100,000	550,000	250,000	1,000,000
61968	Infra Parks Small Projects-CTF	100,000	0	0	100,000	100,000	100,000	300,000
<i>Total Parks Infra Small Projects</i>		175,000	50,000	50,000	200,000	650,000	350,000	1,300,000
<i>Playground Renovation</i>								
(New)	Playground Renovation-AdCo	0	0	250,000	0	250,000	0	500,000
61946	Playground Renovation-ArCo	500,000	300,000	300,000	350,000	200,000	250,000	1,400,000
61965	Playground Renovation-CTF	300,000	0	0	0	0	0	0
<i>Total Playground Renovation</i>		800,000	300,000	550,000	350,000	450,000	250,000	1,900,000
<i>Restroom Construction</i>								
(New)	Restroom Replacement-CTF	0	200,000	200,000	0	0	200,000	600,000
<i>Total Restroom Construction</i>		0	200,000	200,000	0	0	200,000	600,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2010 Projected Budget ¹	Five-Year Plan					Total Cost 2011 - 2015
		2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Infrastructure Parks</u>							
<i>Signage</i>							
61948 Park Signage-ArCo	50,000	50,000	50,000	50,000	50,000	50,000	250,000
61732 Park Signage-CTF	50,000	50,000	0	50,000	50,000	50,000	200,000
<i>Total Signage</i>	100,000	100,000	50,000	100,000	100,000	100,000	450,000
<i>Springhill Park</i>							
62735 Springhill Park-CTF	108,253	0	0	0	0	0	0
<i>Total Springhill Park</i>	108,253	0	0	0	0	0	0
Total Infrastructure Parks	\$1,750,000	\$1,097,500	\$1,472,500	\$1,535,000	\$1,835,000	\$1,610,000	\$7,550,000
<u>Infrastructure-Recreation</u>							
<i>Beck Center</i>							
63702 Beck Recreation Center Remodel	4,500,000	0	0	0	0	0	0
<i>Total Beck Center</i>	4,500,000	0	0	0	0	0	0
<i>Del Mar Pool Bathhouse and Aquatics Center</i>							
(New) Del Mar Pool Bathhouse & Aquatics Center - ArCo	0	0	1,500,000	0	0	0	1,500,000
(New) Del Mar Pool Bathhouse & Aquatics Center - CTF	0	200,000	1,000,000	0	0	0	1,200,000
<i>Total Del Mar Pool Bathhouse and Aquatics Center</i>	0	200,000	2,500,000	0	0	0	2,700,000
<i>Infrastructure-Pools</i>							
63701 Pool Infrastructure	50,000	0	0	50,000	50,000	50,000	150,000
<i>Total Infrastructure-Pools</i>	50,000	0	0	50,000	50,000	50,000	150,000
<i>Rec Infra Small Projects</i>							
63703 Recreation Infrastructure/Signage/Equipment	50,000	50,000	50,000	95,000	50,000	100,000	345,000
<i>Total Rec Infra Small Projects</i>	50,000	50,000	50,000	95,000	50,000	100,000	345,000
Total Infrastructure-Recreation	\$4,600,000	\$250,000	\$2,550,000	\$145,000	\$100,000	\$150,000	\$3,195,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2010 Projected Budget ¹	Five-Year Plan					Total Cost 2011 - 2015
		2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Preschool Improvements</u>							
<i>Preschool Improvements</i>							
63708 Preschool Improvements	220,841	0	0	0	0	0	0
<i>Total Preschool Improvements</i>	220,841	0	0	0	0	0	0
Total Preschool Improvements	\$220,841	\$0	\$0	\$0	\$0	\$0	\$0
<u>Sports Park Infrastructure</u>							
<i>Sports Park Infra Improvements</i>							
63706 Sports Park Infrastructure	126,286	0	0	0	0	0	0
<i>Total Sports Park Infra Improvements</i>	126,286	0	0	0	0	0	0
Total Sports Park Infrastructure	\$126,286	\$0	\$0	\$0	\$0	\$0	\$0
Total Parks, Recreation & Open Space	\$9,569,500	\$4,382,500	\$5,972,500	\$3,690,000	\$5,870,000	\$6,695,000	\$26,610,000

¹ Figures represent an estimate of how the 2010 adopted budget will be amended by year-end 2010. This column includes the 2010 adopted budget plus budget transfers, Fall 2009 and Spring 2010 budget amendments, and contemplated amendments, transfers and lapses for the remainder of 2010. 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

Five-Year Plan							
Project/Title	2010 Projected Budget	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	Total Cost 2011 - 2015
Planned Appropriation							
Transportation Improvement Program (TIP)							
Intersection Improvements	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,000,000
I-225/Colfax - Construction	1,933,800	19,320,000					19,320,000
* 9-Mile Bike/Ped Bridge	(1,417,000)						-
* Sable/Alameda Intersection	-	-	-	-	-	-	-
* Mississippi/Potomac	-						-
Total TIP - Public Works Budget	\$ 1,016,800	\$ 19,320,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 21,320,000
Planned Federal/Stakeholder Revenue Reimbursements							
Transportation Improvement Program (TIP)							
Intersection Improvements (Federal)	\$ 400,000	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,600,000
I-225/Colfax - CDOT funding	2,000,000	16,320,000					16,320,000
Sable/Alameda Intersection	549,600						-
Mississippi/Potomac	484,000						-
Total TIP Federal/Stakeholder Revenue	\$ 3,433,600	\$ 16,320,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 17,920,000
Total Net City Share		N/A	\$ 3,000,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 3,400,000

*Full project appropriation is not shown as some appropriation was approved in a prior year.

2011 - 2015 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2011 - 2015	
Fund\Program\Subfund	Carryforward Appropriation 2009 ¹	2010 Projected Budget ²	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned		
<u>Wastewater Fund</u>									
<u>Collection - Sewer Development</u>									
52516	2nd Crk Interceptor	0	0	525,000	4,241,160	14,198,963	14,411,947	9,848,401	43,225,471
52933	Cherry Ck LS Force Main	140,613	-140,176	0	0	0	0	0	0
S5249	Colfax Ave & Tower Road Paralleling-SSDV	0	0	0	0	0	2,007,966	0	2,007,966
52421	Potomac 15" San Swr	78,407	-78,407	0	0	0	0	0	0
52455	SC-Laredo St to 13th Ave-SSDV	0	0	0	0	0	0	183,802	183,802
52590	TG Interceptor SC/Alameda	19,007	-1,507	0	0	0	0	0	0
52424	Tollgate Interceptor North Const	1,670,180	5,281,533	6,171,000	0	0	0	0	6,171,000
52426	Tollgate Interceptor South	4,463,382	-1,201,619	0	0	0	0	0	0
Program Total		6,371,589	3,859,824	6,696,000	4,241,160	14,198,963	16,419,913	10,032,203	51,588,239
<u>Collection - Sewer System Improvement</u>									
52636	Cherry Ck LS Force Main	151,858	-151,421	0	0	0	0	0	0
52584	Cherry Creek Lift Station #15	2,714,232	-415,000	0	0	0	0	0	0
S5256	Colfax Ave & Tower Road Paralleling-SSSI	0	0	0	0	0	656,198	0	656,198
52682	Lowry Sewer Connection-SSSI	0	0	0	0	284,856	0	0	284,856
52462	Manhole Lining & Rehab	0	0	525,000	525,000	525,000	525,000	1,217,238	3,317,238
52461	Misc Sewer Replacement	0	0	385,000	385,000	385,000	385,000	382,560	1,922,560
52420	Potomac 15" San Swr-SSSI	78,407	-78,407	0	0	0	0	0	0
52480	QR-Temple Dr to Bellewood Dr	0	0	271,688	646,617	0	0	0	918,305
52454	SC-Laredo St to 13th Ave-SSSI	0	0	0	0	0	0	183,802	183,802
52719	Sewer Replacement/Rehab-SSSI	1,172,907	1,649,920	817,887	850,374	2,240,088	2,601,513	5,853,175	12,363,037

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			Five-Year Plan					Total Cost 2011 - 2015	
Fund\Program\Subfund	Carryforward Appropriation 2009 ¹	2010 Projected Budget ²	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned		
<u>Wastewater Fund</u>									
52591	TG Interceptor-SC/Alameda	18,278	-778	0	0	0	0	0	0
52423	Tollgate Interceptor North Const	1,654,445	5,295,761	6,171,000	0	0	0	0	6,171,000
52425	Tollgate Interceptor South	2,888,349	373,542	0	0	0	0	0	0
	Program Total	8,678,476	6,673,617	8,170,575	2,406,991	3,434,944	4,167,711	7,636,775	25,816,996
<u>Developer Related Project - Sewer Development</u>									
52975	1st Crk Trnsf to Coal Crk @ 6th	11,131	-11,131	0	0	0	0	478,368	478,368
52723	Develop Related Sanitary Sewe-SSDV	974,295	-864,655	153,000	157,590	162,318	167,187	172,203	812,298
52887	SE Sewer Agreemt@Aur Rsv2002-SSDV	0	479,520	282,315	589,360	505,000	505,000	0	1,881,675
52727	SE Sewer Agreemt@AurRsv2000-City	0	779,082	0	0	0	0	0	0
S5245	Upper 1st Creek Interceptor:26th Ave to Colfax	0	0	0	0	0	532,118	0	532,118
	Program Total	985,426	382,816	435,315	746,950	667,318	1,204,305	650,571	3,704,459
<u>Operations & General Management - Sewer Development</u>									
52662	CIP Program Mgmt-SSDV	209,125	231,827	150,000	0	0	0	0	150,000
52663	CIP Program Mgmt-SSDVLPER	0	18,797	0	0	0	0	0	0
52473	Infrastructure Upgrade/Modernization--SSDV	0	144,875	0	0	0	0	0	0
52458	PierPoint 7 Sewer-SSDV	0	3,220,000	0	0	0	0	0	0
52639	Shop Creek Lift Stat Exp	246,572	-220,000	0	0	0	0	0	0
52529	Waste Water Model-SSDV	0	0	87,333	0	90,861	0	94,532	272,726
	Program Total	455,697	3,395,499	237,333	0	90,861	0	94,532	422,726

2011 - 2015 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward	2010	Five-Year Plan					Total Cost 2011 - 2015
	Appropriation 2009 ¹	Projected Budget ²	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Wastewater Fund</u>								
<u>Operations & General Management - Sewer System Improvement</u>								
52408 09 Sewer Rehab	1,438,196	-250,000	0	0	0	0	0	0
52422 Annual CIPP Rehab	3,735,994	5,500,000	5,253,000	5,518,802	5,798,053	6,091,435	0	22,661,290
52460 ChCrk#4FM Rehab-SSSI	0	243,590	0	0	0	0	0	0
52661 CIP Program Mgmt-SSSI	209,125	375,936	150,000	0	0	0	0	150,000
52431 E H LS/Fitz LS Demo/Pipe	596,685	0	0	0	0	0	0	0
S5339 Future Maint Fac	0	0	0	0	286,110	1,313,245	1,339,510	2,938,865
52472 Infrastructure Upgrade/Modernization--SSSI	0	144,875	0	0	0	0	0	0
52656 New Ops Control Center-SSSI	0	0	0	0	388,411	1,738,487	0	2,126,898
52410 Piney Crk Discharge Pip Imp	90,912	-87,004	0	0	0	0	0	0
52435 Piney Crk FM Improvements	305,512	2,626,119	0	0	0	0	0	0
52658 Sand Crk Wtr Reuse Plant-SSSI	2,562,206	1,198,800	0	0	0	0	0	0
52824 SCADA	0	0	13,709	499,743	88,884	1,423,270	632,305	2,657,911
52407 Senac/Murphy Crk LS Pip Imp	490,624	0	0	0	0	0	0	0
52411 Senac/Murphy Crk LS WW Imp	30,753	-30,753	0	0	0	0	0	0
52638 Shop Creek Lift Stat Exp	298,941	-243,590	0	0	0	0	0	0
52526 Waste Water Model-SSSI	0	0	87,333	0	90,861	0	94,532	272,726
52409 Westerly Crk Realign	793,282	-250,000	0	0	0	0	0	0
52552 WWater Utility Plan Update-SSSI	0	0	630,717	0	0	0	0	630,717
Program Total	10,552,230	9,227,973	6,134,759	6,018,545	6,652,319	10,566,437	2,066,347	31,438,407
<u>Operations & General Management - Storm Drain Development</u>								
52665 CIP Program Mgmt-SDDV	209,125	211,737	150,000	0	0	0	0	150,000

2011 - 2015 Capital Improvement Program Aurora Water Detail By Project

		Carryforward Appropriation 2009 ¹	2010 Projected Budget ²	Five-Year Plan					Total Cost 2011 - 2015
Fund\Program\Subfund				2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Wastewater Fund</u>									
52429	Coal Crk MDP & FHAD-SDDV	75,000	-75,000	0	0	0	0	0	0
52475	Infrastructure Upgrade/Modernization--SSDV	0	144,875	0	0	0	0	0	0
52436	Piney Crk OSP-SDDV	39,000	-39,000	0	0	0	0	0	0
52430	Tollgate Crk MDP/FHAD-SDDV	100,000	0	0	0	0	0	0	0
Program Total		423,125	242,612	150,000	0	0	0	0	150,000
<u>Operations & General Management - Storm Drain System Improve</u>									
52453	ChrCrk Spill Chnl-SDSI	985,714	4,000,000	0	0	0	0	0	0
52664	CIP Program Mgmt-SDSI	209,125	317,605	150,000	0	0	0	0	150,000
52536	Flood Warning System	125,000	0	0	0	0	0	0	0
D5308	Future Maint Facil SDSI	0	0	0	0	267,903	1,229,675	1,254,268	2,751,846
52474	Infrastructure Upgrade/Modernization-SDSI	0	144,875	0	0	0	0	0	0
52657	New Ops Control Center-SDSI	0	0	0	0	381,013	1,738,487	0	2,119,500
Program Total		1,319,839	4,462,480	150,000	0	648,916	2,968,162	1,254,268	5,021,346
<u>Storm Water - Storm Drain Development</u>									
52432	Bolling Dr Trib Outfall-SDDV	500,000	500,000	515,000	0	0	0	0	515,000
52729	Developer Cost Shares-SDDV	327,290	479,520	1,019,041	1,069,427	1,122,364	506,779	534,620	4,252,231
52922	E Tollgate Creek Detention-SDDV	587,040	0	0	0	0	0	0	0
52646	E470 Corridor Reg Drain Impr	0	0	0	0	0	0	1,222,808	1,222,808
52680	Fitzsimons Drainage Imprv-SDDV	4,982	0	0	0	0	0	0	0
52678	Granby/Sable Mstr Plan II-SDDV	90,000	-90,000	0	0	0	0	0	0

2011 - 2015 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2011 - 2015	
Fund\Program\Subfund	Carryforward Appropriation 2009 ¹	2010 Projected Budget ²	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned		
<u>Wastewater Fund</u>									
52827	Irondale 1st & 2nd Crk Imp-SDDV (SILVERADO II POND)	336,487	-336,487	0	0	0	0	0	0
52574	Laredo/11th Ave Storm Sewer-SDDV	0	0	0	0	0	0	121,350	121,350
52456	Upper Piney Creek Stab - SDDV	0	500,000	1,954,528	0	0	0	0	1,954,528
52852	Upper Piney Crk & Tributaries	50,171	-47,702	0	0	0	0	0	0
Program Total		1,895,970	1,005,331	3,488,569	1,069,427	1,122,364	506,779	1,878,778	8,065,917
<u>Storm Water - Storm Drain System Improvement</u>									
52587	2nd Creek Detention Pond (S-243)	0	800,000	0	0	0	0	0	0
52568	54" Shop Crk Storm Dr Rehab	1,582,839	-700,000	0	0	0	0	0	0
52532	6th/Havana Drainage Improvement	14,311	-14,311	0	0	0	0	0	0
52437	Baranmor Ditch Improvements	0	1,800,000	1,545,000	0	1,855,732	0	1,775,777	5,176,509
52433	Bolling Dr Trib Outfall-SDSI	500,000	500,000	515,000	0	0	0	0	515,000
52973	Carson Pond Phase 3 Imp	704,776	0	0	0	0	0	0	0
52533	City Center Outfall Rehab	52,810	-15,000	0	0	0	0	0	0
52570	Concrete Channel Rehab (Fall Suppl)	2,421,634	-500,000	0	0	0	0	1,672,358	1,672,358
52651	E Tollgate Creek Detention	587,040	0	0	0	0	0	0	0
52535	Easterly Creek Outfall Improve-SDSI	0	0	0	210,120	621,053	0	0	831,173
52895	Fitzsomons Drainage Imprv	1,215	1,929,000	1,359,703	0	0	0	0	1,359,703
52970	Granby/Sable Mstr Plan II	65,001	-65,001	0	0	0	0	0	0
52977	Haven Acres Outfall	0	0	0	262,650	0	0	0	262,650
52434	Hutchinson Ch WQ Forebay	2,170,000	-1,929,000	0	0	0	0	0	0
52438	Hutchinson Channel Rehab	2,000,000	0	0	1,530,000	0	1,560,600	0	3,090,600
52538	Irondale 1st & 2nd Crk Imp - SDSI	212,162	-212,162	0	0	0	0	0	0

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			Five-Year Plan					Total Cost 2011 - 2015	
		Carryforward Appropriation 2009 ¹	2010 Projected Budget ²	2011 Adopted	2012 Planned	2013 Planned	2014 Planned		2015 Planned
Fund/Program/Subfund									
<u>Wastewater Fund</u>									
52575	Laredo/11th Ave Storm Sewer-SDSI	0	0	0	0	0	0	121,350	121,350
52539	Lower Westerly Imp-SDSI	200,001	-200,001	0	1,426,777	1,286,663	0	0	2,713,440
52923	Sable Ditch Detention Pond	1,823,081	-1,800,000	0	0	0	0	0	0
52831	Sand Creek Erosion Control	1,755,920	-1,755,920	1,808,598	0	0	0	0	1,808,598
52418	Sand Crk Levee-SDSI	151,251	-151,251	0	0	0	0	0	0
52419	Side Crk Erosion Abate-SDSI	559,784	-400,000	0	0	0	0	0	0
52465	Storm CMP Rehab	0	0	0	0	0	0	597,026	597,026
52463	Storm Misc Structural Rehab	0	0	0	0	0	0	298,514	298,514
52580	StormDrain System Improvement	1,826,529	-1,290,360	357,928	357,000	357,000	357,000	354,738	1,783,666
52464	UDFCD Commitments-SDSI	0	150,000	412,000	309,000	463,500	463,500	1,194,052	2,842,052
52586	Upper 1st Crk:I-70 Dentention Ponds	0	321,251	0	0	0	0	1,114,905	1,114,905
52650	Upper Piney Crk & Tributaries-SDSI	1,179,550	-1,179,550	0	668,392	1,264,020	0	0	1,932,412
52648	Upper Senac tribStab/WtrQual-SDSI	0	0	0	0	0	1,387,678	0	1,387,678
52815	Water Quality Improvements	114,559	-114,559	0	0	0	0	0	0
Program Total		17,922,463	-4,826,864	5,998,229	4,763,939	5,847,968	3,768,778	7,128,720	27,507,634
Total Wastewater Fund		\$48,604,815	\$24,423,288	\$31,460,780	\$19,247,012	\$32,663,653	\$39,602,085	\$30,742,194	\$153,715,724
<u>Water Fund</u>									
<u>Developer Related Project - Water Development</u>									
W5216	56th 24" Himalaya/Picadilly	0	0	0	0	0	1,167,981	2,418,782	3,586,763
W5328	64th/60th 24":Himalaya to Gun Club	0	0	0	0	0	0	1,231,772	1,231,772
52457	Developer Funded Project Not Categorized	0	0	252,500	257,550	525,402	535,910	546,628	2,117,990

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			Five-Year Plan					Total Cost 2011 - 2015	
Fund\Program\Subfund	Carryforward Appropriation 2009 ¹	2010 Projected Budget ²	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned		
<u>Water Fund</u>									
52629	Gun Club 24":38th/56th-WDVR (WINDLER DEV)	284,691	-284,691	0	0	806,613	1,670,421	0	2,477,034
W5326	Gun Club 30":26th-38th	0	0	0	682,373	1,413,132	0	0	2,095,505
52416	Gun Club 36": 6th to 19th WDVR	0	0	2,112,663	1,061,376	0	0	0	3,174,039
52783	Harvest 24":Jewell - Flat Rock Trail- WDVR	0	0	0	0	491,445	0	0	491,445
W5224	Himalaya 24": 6th Ave to Colfax- DVLPER	0	0	0	1,441,474	0	0	0	1,441,474
Program Total		284,691	-284,691	2,365,163	3,442,773	3,236,592	3,374,312	4,197,182	16,616,022
<u>Operations & General Management - Water Development</u>									
52631	CIP Program Mgmt-WADV	418,250	562,094	0	0	0	0	0	0
52632	CIP Program Mgmt-WADVLP	0	45,575	0	0	0	0	0	0
52471	Infrastructure Upgrade/Modernization- WADV	0	289,750	150,000	269,443	274,832	0	0	694,275
Program Total		418,250	897,419	150,000	269,443	274,832	0	0	694,275
<u>Operations & General Management - Water System Improvement</u>									
52695	3"-6" Meter Change Out-WASI	89,640	579,550	599,400	309,176	318,100	0	0	1,226,676
52561	66" Line Replacement	258,916	-258,916	0	0	0	0	0	0
52768	Automated Meter Reading Sys-WASI	1,692,660	-336,577	75,707	0	0	74,175	93,280	243,162
52630	CIP Program Mgmt-WASI	418,250	911,503	0	0	0	0	0	0
52805	Future Maint Fac	0	0	0	0	535,806	2,459,350	2,508,537	5,503,693
52470	Infrastructure Upgrade/Modernization- WASI	0	289,750	150,000	271,514	276,944	0	0	698,458
52618	New Ops Control Center WASI	0	0	0	0	776,823	3,443,217	0	4,220,040

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		Carryforward	2010	Five-Year Plan					Total Cost 2011 - 2015
Fund\Program\Subfund		Appropriation 2009 ¹	Projected Budget ²	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
<u>Water Fund</u>									
52466	Vault/Valve Rehabilitation	0	0	0	0	0	172,122	177,286	349,408
	Program Total	2,459,466	1,185,310	825,107	580,690	1,907,673	6,148,864	2,779,103	12,241,437
<u>Prairie Waters Project - Water Development</u>									
52554	Prairie Waters Project	50,630,231	-14,718,845	0	0	0	0	0	0
52518	PWP Land Acquisition	1,612,169	-1,400,000	0	0	0	0	0	0
	Program Total	52,242,400	-16,118,845	0	0	0	0	0	0
<u>Prairie Waters Project - Water System Improvement</u>									
52555	Prairie Waters Project	78,902,660	-17,083,557	0	0	0	0	0	0
52684	PWP Land Acquisition	1,612,169	-1,400,000	0	0	0	0	0	0
	Program Total	80,514,829	-18,483,557	0	0	0	0	0	0
<u>Pumping - Water Development</u>									
52873	Wemlinger Zone 4 & Zone 5 PS 17MG-WADV	0	0	141,645	0	0	0	0	141,645
	Program Total	0	0	141,645	0	0	0	0	141,645
<u>Source of Supply Other - Water Development</u>									
52560	ARR & Well Field - WADV	3,293,693	3,293,693	164,735	0	0	0	0	164,735
52700	Homestake/Eagle River Project-WADV	1,356,193	-606,193	25,000	1,675,044	1,092,420	278,567	284,138	3,355,169
52953	IRP-Development	607,722	363,500	469,109	107,100	109,242	111,427	568,277	1,365,155
52621	Rampart Delivery Syst-WADV	645,568	0	0	0	0	0	0	0
	Program Total	5,903,176	3,051,000	658,844	1,782,144	1,201,662	389,994	852,415	4,885,059
<u>Source of Supply Other - Water System Improvement</u>									
52559	ARR & Well Field - WASI	3,293,693	-3,293,693	0	0	0	0	0	0

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			Five-Year Plan					Total Cost 2011 - 2015	
		Carryforward Appropriation 2009 ¹	2010 Projected Budget ²	2011 Adopted	2012 Planned	2013 Planned	2014 Planned		2015 Planned
Fund\Program\Subfund									
<u>Water Fund</u>									
52628	Homestake/Turquoise ContRenew-WASI	0	0	649,268	0	0	750,460	787,575	2,187,303
52952	IRP-System Improvements	161,363	363,500	459,759	107,100	109,242	111,427	568,277	1,355,805
52800	Rampart 54" Raw Water Line	447,048	0	393,750	216,000	226,800	525,240	499,200	1,860,990
52947	Rampart Delivery System-WASI	789,223	0	0	0	0	0	0	0
W1001	Rampart Tower/Tunnel Rehab-WASI	0	0	0	0	2,080,800	20,646,852	0	22,727,652
52545	Spinney Mtn Pressure Relief Pr	96,115	-96,115	0	0	0	0	0	0
52807	Watershed Protection Program-WASI	269,438	119,880	129,854	136,274	163,863	167,140	170,483	767,614
Program Total		5,056,880	-2,906,428	1,632,631	459,374	2,580,705	22,201,119	2,025,535	28,899,364
<u>Source of Supply Storage - Water Development</u>									
52904	Box Creek Reservoir-WADV	863,980	707,645	47,231	724,532	3,938,448	91,927	93,766	4,895,904
52446	Brantner Ditch -WADV	40,800	0	0	214,200	0	0	0	214,200
52439	Future Storage	0	0	525,000	535,500	546,210	557,134	568,277	2,732,121
52906	Gravel Pit Storage Ark-WADV	529,279	537,500	0	267,750	0	0	284,138	551,888
52557	Lower SP Storage	703,998	-703,998	0	0	0	0	0	0
52440	Lower SP Storage/Challenger-WADV	0	30,000	10,000	1,123,632	1,061,208	0	0	2,194,840
W0910	Lower SP Storage/Clare-WADV	0	0	0	0	0	0	4,262,077	4,262,077
52444	Lower SP Storage/Everist-WADV	5,677,063	2,303,998	986,341	0	0	2,034,972	293,231	3,314,544
52442	Lower SP Storage/Kirby-Dersham-WADV	0	20,000	10,000	1,082,016	2,971,382	0	0	4,063,398
52608	Terminal Raw Water Reservoir - WADV	743,100	4,206,900	24,000	10,143,900	327,726	334,281	1,656,121	12,486,028
52938	Upper SP Storage/Chatfield- WADV	218,800	1,001,531	1,074,146	2,522,366	2,572,813	2,624,269	2,676,754	11,470,348

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Fund\Program\Subfund	Carryforward Appropriation 2009 ¹	2010 Projected Budget ²	Five-Year Plan					Total Cost 2011 - 2015
			2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
Water Fund								
Program Total	8,777,020	8,103,576	2,676,718	16,613,896	11,417,787	5,642,583	9,834,364	46,185,348
<u>Source of Supply Storage - Water System Improvement</u>								
52563 Box Creek Reservoir-WASI	836,556	-312,681	15,744	241,511	1,312,816	30,642	31,255	1,631,968
52445 Brantner Ditch -WASI	61,200	0	0	321,300	0	0	0	321,300
52601 Gravel Pit Storage Ark-WASI	3,095,792	1,612,500	0	803,250	0	0	852,415	1,655,665
52669 Homestake Capital Projects-WASI	1,982,666	1,922,250	3,901,500	4,993,920	4,987,678	2,381,351	2,981,018	19,245,467
52950 Homestake Channel Improvements	579,550	599,400	649,268	711,594	0	0	0	1,360,862
52625 Jefferson Lake	1,370,868	0	0	0	0	0	0	0
52556 Lower SP Storage	213,009	-213,009	0	0	0	0	0	0
52451 Lower SP Storage/Challenger-WASI	0	480,000	15,000	1,685,448	1,591,812	0	0	3,292,260
W0909 Lower SP Storage/Clare-WASI	0	0	0	0	0	0	1,420,692	1,420,692
52443 Lower SP Storage/Everist-WASI	8,515,595	2,613,009	1,479,512	0	0	3,052,459	439,846	4,971,817
52441 Lower SP Storage/Kirby-Dersham-WASI	0	300,000	15,000	1,623,024	4,457,074	0	0	6,095,098
52609 Terminal Raw Water Reservoir - WASI	0	1,650,000	8,000	3,381,300	109,242	111,427	552,040	4,162,009
52602 Upper SP Storage/Chatfield-WASI	72,933	333,844	358,048	840,789	857,605	874,757	892,252	3,823,451
Program Total	16,728,169	8,985,313	6,442,072	14,602,136	13,316,227	6,450,636	7,169,518	47,980,589
<u>Source of Supply Water - Water Development</u>								
52406 CO/Ark Ditch Acq	1,774,382	0	0	0	0	0	0	0
52449 Columbine Ditch	1,076	30,000	0	0	0	0	0	0
52859 Lawn Irr Return Flows-WADV	4,237	0	0	0	78,750	0	0	78,750
52622 Lower SP Water Rights ACQ-WADV	4,770,262	11,250,000	0	0	0	0	0	0
52991 Rocky Ford II-DV	488,155	179,820	630,000	120,242	123,719	0	0	873,961

2011 - 2015 Capital Improvement Program

Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2011 - 2015	
Fund\Program\Subfund	Carryforward Appropriation 2009 ¹	2010 Projected Budget ²	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned		
<u>Water Fund</u>									
52448	Water Rights ACQ - Future DV	0	2,214,720	7,650,000	7,650,000	7,800,000	7,800,000	7,800,000	38,700,000
52908	Water Sewer Reuse	788,501	0	0	0	0	0	0	0
Program Total		7,826,613	13,674,540	8,280,000	7,770,242	8,002,469	7,800,000	7,800,000	39,652,711
<u>Source of Supply Water - Water System Improvement</u>									
52999	CO/Ark Ditch Acq	1,774,402	0	0	0	0	0	0	0
52450	Columbine Ditch	359	10,000	0	0	0	0	0	0
52603	Lawn Irr Return Flows-WASI	0	0	0	0	78,750	0	0	78,750
52505	Lower SP Water Rights ACQ-WASI	1,590,028	3,750,000	0	0	0	0	0	0
52959	Raw Water Rehab WASI	230,929	250,000	52,500	0	0	52,500	54,075	159,075
52508	Rocky Ford II-WASI	325,785	119,880	420,000	80,161	82,480	0	0	582,641
52447	Water Rights ACQ - Future SI	0	740,000	0	0	0	0	0	0
Program Total		3,921,503	4,869,880	472,500	80,161	161,230	52,500	54,075	820,466
<u>Trans & Distrib - Water Development</u>									
52583	C470/E-W Pipeline Acq	1,500,002	0	0	0	0	0	0	0
52855	City Oversizing Cost-WADV	330,713	0	0	330,951	347,333	364,509	382,537	1,425,330
52547	Marina Tank & Pump Station	1,178,877	-600,000	0	0	0	0	0	0
52675	Water Dist Mstr Plan	112,943	119,880	0	214,200	0	222,854	0	437,054
Program Total		3,122,535	-480,120	0	545,151	347,333	587,363	382,537	1,862,384
<u>Trans & Distrib - Water System Improvement</u>									
52582	C470/E-W Pipeline Acq	1,500,002	0	0	0	0	0	0	0
52619	City Oversize Cost-WASI	0	0	0	330,951	347,333	364,509	382,537	1,425,330
52428	E-470 Temp Booster Station	15,448	-15,448	0	0	0	0	0	0

2011 - 2015 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2011 - 2015	
Fund\Program\Subfund	Carryforward Appropriation 2009 ¹	2010 Projected Budget ²	2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned		
<u>Water Fund</u>									
52502	Gun Club 42":Jewell to Miss	1,350,773	-1,350,773	0	0	0	0	0	0
52501	GunClub 42": Miss to 2nd-WASI	573,996	5,650,773	0	0	0	0	0	0
52427	Jewell/Peoria PRV Rehab	186,314	600,000	0	0	0	0	0	0
52954	Line Replacement	3,505,845	3,596,400	4,446,336	5,473,882	5,632,214	6,122,115	6,298,916	27,973,463
52993	Marina Tank & Pump Station	3,662,512	-1,900,000	0	0	0	0	0	0
52932	Misc Transmission Mains-WASI	247,060	599,400	502,163	210,000	216,300	222,789	320,114	1,471,366
52467	PRV Rehab Replacement	0	0	162,350	222,390	148,187	142,947	155,169	831,043
52674	SCADA - WASI	1,443,674	179,820	24,550	518,155	11,579	1,332,502	885,478	2,772,264
Program Total		12,485,624	7,360,172	5,135,399	6,755,378	6,355,613	8,184,862	8,042,214	34,473,466
<u>Treatment - Water System Improvement</u>									
52616	Griswold Wtr Plnt Renov	613,602	0	0	0	2,623,306	0	0	2,623,306
52672	Sand Ck Wtr Reuse Plant	2,235,210	0	0	0	0	0	1,530,146	1,530,146
52468	Treated Water Masterplan Update	0	0	367,500	0	0	0	0	367,500
Program Total		2,848,812	0	367,500	0	2,623,306	0	1,530,146	4,520,952
<u>Water Resources - Water Grants</u>									
52459	ARRA Water Energy Audit EECBG	0	250,000	0	0	0	0	0	0
Program Total		0	250,000	0	0	0	0	0	0
Total Water Fund		202,589,968	10,103,569	29,147,579	52,901,388	51,425,429	60,832,233	44,667,089	238,973,718

2011 - 2015 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward Appropriation 2009 ¹	2010 Projected Budget ²	Five-Year Plan					Total Cost 2011 - 2015
			2011 Adopted	2012 Planned	2013 Planned	2014 Planned	2015 Planned	
Total Aurora Water	\$251,194,783	\$34,526,857	\$60,608,359	\$72,148,400	\$84,089,082	\$100,434,318	\$75,409,283	\$392,689,442

1 Figures represent previous years unspent appropriation as of December 31, 2009, as reported in the 2009 Comprehensive Annual Financial Report.

2 Figures represent an estimate of how the 2010 adopted budget will be amended by year-end 2010. This column includes the 2010 adopted budget plus budget transfers, Fall 2009 and Spring 2010 budget amendments, and contemplated amendments, transfers and lapses for the remainder of 2010. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.



The background of the page features a large, faint, circular seal of the City of Aurora. The seal contains a stylized sunburst or starburst design in the center, with the word "AURORA" written in a serif font along the bottom arc. Five small stars are positioned along a horizontal line within the seal.

Budget Ordinance Summary



Budget Ordinance Summary

Ordinance Process

The following pages describe the 2010 and 2011 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.

2011 Budget Ordinances

The primary ordinances in a given budget year are those that establish the tax levy, create the initial adopted budget and set the initial appropriations. These are known as budget ordinances. There are three 2011 ordinances: the Tax Levy Ordinance, the Adopting Budget Ordinance, and the Appropriating Budget Ordinance.

Tax Levy Ordinance: 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: 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: 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.

2010 Amending Ordinances

Amending ordinances are used to modify the amounts approved with the budget ordinances. There were two 2010 amending ordinances: the 2010 Spring Supplemental Amendment Ordinance and the 2010 Fall Supplemental Amendment Ordinance. Although some of the ordinances included amendments for 2009 and/or 2010, only the significant 2010 amendments are specifically identified.

Spring Supplemental Budget Appropriation Amendment Ordinance (Introduced 5/3/2010, Approved 5/17/2010, Effective 6/19/2010): This ordinance amended the original budget for

2010 and also amended the 2009 budget for year-end adjustments. The items in this supplemental are taken into account in the 2010 projection, as published in this budget book. The most significant amendments that affect 2010 include:

- 1) An increase of \$1.3 million in the Capital Projects Fund, including Dam East Fence construction and LED traffic light replacements, offset by the deferral of the Nine Mile Pedestrian Bridge.
- 2) An increase of \$1.9 million offset by new revenue in the Gifts and Grants Fund for the American Recovery and Reinvestment Act in: Parks, Recreation & Open Space; Planning & Development Services; and Public Works.
- 3) An decrease of \$24.7 million, including the deferral of the Aquifer Recharge & Recovery And Well Field Land Acquisition and the lapses of multiple Storm Drain projects.

Fall Supplemental Budget Appropriation Amendment Ordinance (Introduced 11/08/2010, Approved 11/22/2010; Effective 12/25/10): This is the second of two scheduled appropriation adjustments. This supplemental amended the 2010 budget only. Although most of these items were known at the time of the creation of the adopted budget and therefore were included in the department expenditure estimates, some supplemental items were identified too late for inclusion in the department estimates. The most significant amendments include:

- 1) Increases of \$2.7 million in the Community Development Fund, offset by \$2.7 million of new revenue, primarily associated with: the budgeting of the Neighborhood Stabilization Program appropriation for the Power Up Youth Intervention Program Award; new grant and vendor agreements in Parks, Recreation & Open Space; and various 2010 grants in Police, including the East Metro Auto Theft Grant Award.
- 2) An increase of \$21.0 million to the Debt Service (GO) Fund for refinancing the General Obligation debt associated with the 1998 and 2000 bond issues.
- 3) An increase of \$1.6 million in the Gifts & Grants Fund including revenue offsets including Neighborhood Stabilization Program grants through HUD, Parks, Recreation & Open Space earned interest and new grants, and several Police grants.
- 4) A transfer of \$37.9 million from various funds in order to meet new Governmental Accounting Standards Board (GASB) definitions of what is allowed to be called a “fund” and the types of fund reservations and set asides. Funds included in this amount are the Building Repair Fund, TABOR Reserve Fund, Policy Reserve Fund, Emergency Contingency Fund and the Designated Revenues Fund.
- 5) Lapses of \$28.5 million in the Water and Wastewater Funds include the lapse of budget associated with the Prairie Waters Project and other water and wastewater projects, offset by additional budget for debt service adjustments.

A large, light gray watermark of the Aurora logo is centered in the background. It features a circular border containing 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.

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, Community Development (CHCD), and the Citizens' Water Advisory Committee (CWAC).

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 2011 budget during 2010 is the projected amount approved by City Council when they adopted the 2010 budget less one-time items and various adjustments. These changes may include: items approved in the 2010 Spring Supplemental ordinance; utility, water, and fuel rate adjustments; risk management adjustments; and fleet service 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.

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 the Management and Finance Committee;
- The Citizens' Advisory Budget Committee reviews and comments upon the City's budget proposals; and
- The proposed budget is produced and delivered to City Council.

September – December

- Aurora Water, the Citizens' Water Advisory Committee and the Citizens' Advisory Committee on Housing and Community Development present their budgets to Council;
- City Manager presents proposed budget to Council;
- 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 2011 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-70 to I-79.

Each of the three fund categories used in the City of Aurora 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. In 2010, as part of a GASB 54 clarification, the Policy Reserve Fund, TABOR Reserve Fund, Emergency Contingency Fund, and portions of the Designated Revenue Fund were moved into the General Fund.

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;
- Conservation Trust Fund;
- Cultural Services Fund;
- Designated Revenues Fund;
- Development Review Fund;
- Enhanced E-911 Fund;
- Gifts & Grants Fund;
- Parks Development Fund;
- Recreation Services Fund; and

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);
- Cherry Creek Racquet Club Fence General Improvement District (not budgeted);
- General Obligation Debt Service;
- Meadow Hills General Improvement District (not budgeted);
- Pier Point 7 General Improvement District (not budgeted);
- Peoria Park Subdivision General Improvement District (not budgeted);
- 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.

Due to the GASB 54 changes mentioned previously, the projects that were previously in the Building Repair Fund, as well as several projects that were in the Designated Revenues Fund, have been moved to the Capital Projects 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.
- 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. Operating transfers 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 to another fund within a department;
 - 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 Improvement Projects Fund Financial Policies Section on page I-57.

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; and
- Risk Management Fund.

The Print Shop Fund had previously been an Internal Service Fund, but the duties have been moved to the General Fund and the fund has been closed.

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 Improvement Projects Fund Financial Policies Section on page I-57.

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); and
- 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 aid, state aid, gifts, and 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-57.

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 ensure 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. Policy Reserve: 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 per 1000-related expenditures will be held in the General Fund.
5. TABOR Reserve: A reserve equal to approximately 3 percent of the fiscal year's spending, less transfers, refunds, gifts, and certain other expenditures, will be held in the General 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 spent 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. Gift & Grant 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. 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 receiving grant funding from the City of Aurora.
 - 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 periodic financially detailed expenditures, the number of clients served who are residents within the City, and a ratio of resources utilized per client according to municipal boundaries.
3. Agencies receiving grant funding from surcharges for the conviction of a municipal offence must demonstrate a commitment to Aurora law enforcement and were identified by ordinance and resolution in 2006.
- a) Services provided by the organization should assist and or enhance the mission of Aurora law enforcement to provide for public safety.
 - b) A committee will be established for determining grant awards and review of support criteria. The committee will be staffed by the Deputy City Manager for Community Services, the Police Chief, Director of Neighborhood Services, Victim Assistance and other staff as needed.
 - c) The agencies will meet the criteria stated above.
4. Each year the City Council will review the basic decision to provide funding to the agency and/or the amount of an award.
5. 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 or within a department budget for such purpose;
 - b) If an individual Council member recommends the request and it is approved by the full Council; and
 - c) The organization is a partner in assisting meeting community needs and there is a public expectation of a City presence at the event.

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 five or more 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.
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/or 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-subsidiary 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. License, permit, and user fees will be periodically 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**

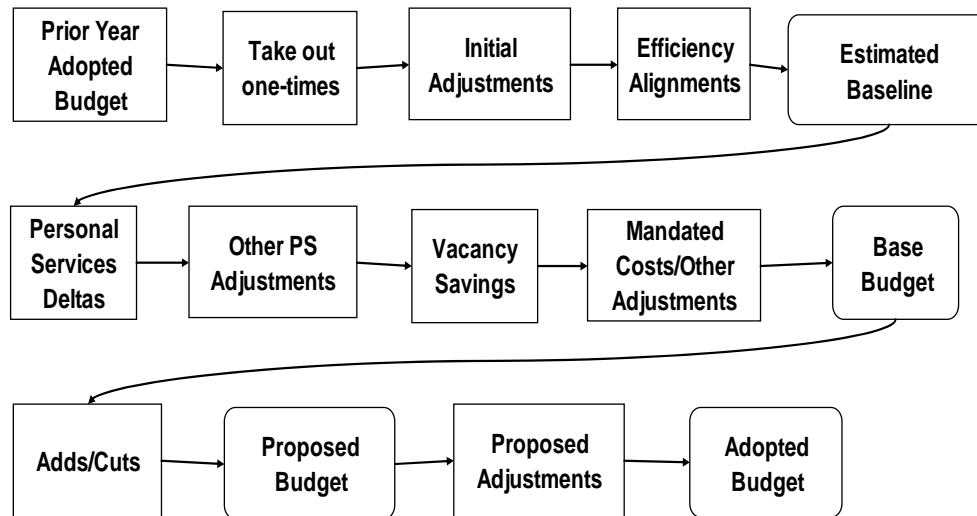
1. The City of Aurora will not use long-term debt to finance operations or for repair or renovation of existing assets unless the remaining useful life following such repair or renovation is extended.
2. Debt issuance decisions should include consideration of the impact of debt service costs and net 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 3 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 to 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 removed during this phase. It is the responsibility of OBFP, with department input, to remove 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 adjust the budgets.
 - b) **Program Updates:** This is the physical rearranging of orgs within a program. When an org moves from one program to another, the history of that org also moves.

- c) **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 adjust the budgets.
- 4. **Efficiency Alignments:** 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 :
 - a) Forecasted personal services accounts;
 - b) Accounts included in the Zero Base Budget process;
 - c) Interfund charge accounts;
 - d) Debt related accounts;
 - e) Transfer accounts;
 - f) Allocated admin accounts;
 - g) Utility accounts, and
 - h) One-time budget requirements.
- 5. The sum of the above four steps creates the **Estimated Baseline**.
- 6. **Personal Services Deltas:** The personal services delta is the amount of difference between the Estimated Baseline and the amount the Personal Services forecasting system calculates for each position. Not every personal services account is forecasted. Changes in accounts not related to the forecast 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 Personal Services Delta phase 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.
 - c) OBFP 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 steps 6 through 9 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 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 fall 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 (Amendments):

- A. Supplementals are normally done twice a year, once in the spring, and once 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 file with details about possible amendments.
- D. Supplemental entry will be done in the Budget Management System (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 for the receiving side, is necessary for an appropriation. Bullet G below, "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 below will have more information on this.
- G. **Offsets:** An offset is the amount of an 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:** 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. OBFP 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 DCMs approve the supplementals, a single 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 the Management and Finance Committee, which approves the supplemental and forwards it to the full Council.
- N. Supplementals are presented to City Council during a special study session and again at the regular Council meeting for the first and second readings.
- O. 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, provides new and expanded capital improvements to enable the City to maintain and expand services as the City grows. Most of these improvements are infrastructure related (i.e. 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 with a long useful life 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 fee based 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 from the specific users of the services to support the repayment of debt over a reasonable period. They do not constitute an obligation of the City.

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 prevailing interest rates are at levels below the rates of bonds currently outstanding, the City may issue refunding bonds to save money.

Special, General 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 from special assessments and tax levies in General Improvement Districts are collected from property owners within the districts and are used to pay the principal of, and interest on the bonds. They do not constitute an obligation of the City.

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 following its establishment are dedicated to paying the principal of, and interest on the bonds. They do not constitute an obligation of the City.

Debt Policy

A goal in managing debt is to maintain or enhance the City's bond rating as determined by the rating agencies (Moody's, Fitch and Standard & Poor's). The City's debt policy adopted by Council and summarized below is to help ensure this goal is met and that debt is used only for beneficial purposes. The policy also aims to minimize the City's debt service and issuance costs.

Creditworthiness Objectives

The City of Aurora seeks to maintain the highest practical credit ratings that can be achieved without compromising delivery of City services. The City is committed to ensuring that actions within its control are prudent and responsive. The City will keep outstanding debt at consistent levels with its creditworthiness objectives. The City is committed to full and complete financial disclosure.

Purposes and Uses of Debt

Debt will be issued for a capital project when it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries, or in case of an emergency. Debt shall not, in general, be used for projects solely because insufficient funds are budgeted at the time of acquisition or construction or for operating deficiencies. Long-term financing for assets is considered only when they have a useful life of five or more years. Debt will not be issued for periods that exceed 120% of the useful or average useful life of the project to be financed.

Debt Standards and Structure

Debt will generally be structured for the shortest period consistent with a fair allocation of costs to beneficiaries or users and to achieve the lowest possible net cost to the City given market

conditions, project timing and need, and type of security. Deferring principal and/or interest will be considered only in specific circumstances. Refunding bonds and credit enhancements will be considered and used when there is a net benefit to the City.

Debt Administration and Process

Payments of general obligation and General Fund revenue bond debt service shall be from the City Debt Service Fund. All general obligation and revenue bond proceeds shall be invested as part of the City's consolidated cash pool unless a segregated investment is determined more appropriate or specified by legislation. The Finance Department will assess a fee as part of the costs of issuance to offset internal costs of issuance and management. Any capital financing proposal to a City department involving the pledge or other extension of the City's credit, or the City acting as a conduit for the sale of securities, shall be referred to the Finance Department for review.

Current Status

Estimated as of December 31, 2010, the authorized and issued amount of outstanding debt issues by the City and City-affiliated entities is about \$1.04 Billion, and the projected principal balance remaining is \$903.6 million. Principal payments in 2011 total \$28.5 million and interest payments are \$42.6 million.

Recent Debt Financing

In 2010, the City refunded the 2000 and 1998 General Obligation bonds. The 2000 bonds were originally for Public Safety facilities, Parks and Libraries. The 1998 bonds were for the I-225 and Alameda interchange. In 2009, the 1999 General Fund bonds were refunded. These bonds were for the construction of Sports Park. The purpose of these refunding was reduced interest expense. Also in 2009, the Aurora Capital Leasing Corporation (ACLC) refunded the 2008A and part of the 2005 Certificates of Participation that were applicable to street improvements. The purpose of this refunding was to change the 2008 variable rate bonds to fixed rate bonds and to extend the debt service period in order to create short term budget relief during a time of increased pension obligations.

Legal Debt Margin

The City Charter requires that the total outstanding general obligation indebtedness of the City, other than water bonds, shall at no 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, 2009 was \$89.1 million. This is the remaining debt capacity for general obligation bonds within the limits set by City Charter.

Bond Ratings

The City's credit ratings, assigned by various bond rating agencies, are a determinant of the City's creditworthiness. 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 financial reputation through its demonstrated financially sound position. High ratings typically 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 May 2010 are “Aa1” from Moody's and “AA” from Standard & Poor's. The Certificates of Participation and Aurora Water underlying credit ratings as of May 2010 are Aa2 from Moody's. The table below demonstrates how these ratings stand within the range of ratings of each rating agency. The Fitch rating system is similar to Standard and Poor's.

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.
Aa1	AA+	High quality, very strong capacity to pay principal and interest.
Aa1	AA	City of Aurora General Obligation Credit Rating.
Aa2	AA⁽³⁾	Aurora Water Underlying Revenue, and Certificates of Participation Credit Rating.
Aa2	AA-	City of Aurora General Fund Bonds and ACLC 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. Susceptible to adverse economic conditions or changing circumstances.
Ba and Lower	BB and Lower	Speculative quality, low capacity to pay principal and interest. Faces major ongoing uncertainties.
B	B	Speculative and are a high credit risk but currently has some capacity to pay principal and interest. Likely affected by changing circumstances.
Caa	CCC	Poor standing and very low capacity to pay principal and interest. Dependent upon favorable economic and financial circumstances.
Ca	CC or C	Highly speculative near default with some prospect to pay principal and interest.
C	D	Lowest rated class of bonds and are typically in default, little prospect to pay principal or 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.

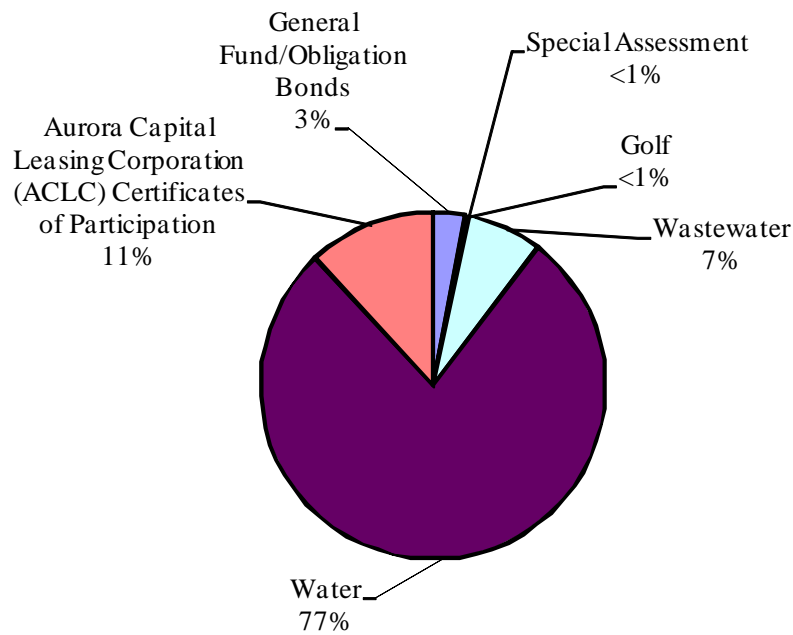
(3) Rating provided by Fitch which uses a rating scale similar to Standard and Poor's.

2011 Adopted Budget

Appendix 6 - Debt Management

City Funds	Authorized and Issued	12/31/10 Balance	2011 Principal Payment	2011 Interest Payment
General Fund Bonds				
2009 Sports Park (1999 Issue)	\$ 7,850,000	\$ 6,350,000	\$ 1,585,000	174,650
General Obligation Bonds				
2010 Bonds (2000 and 1998 issues)	21,035,000	21,035,000	4,970,000	833,150
Total General Fund/Obligation Bonds	28,885,000	27,385,000	6,555,000	1,007,800
Special Assessment				
2007 SID 1-05 (Ptarmigan)	1,075,000	648,000	133,000	30,650
2005 SID 2-03 (Dam West)	1,140,000	546,000	112,000	25,306
Total Special Assessment	2,215,000	1,194,000	245,000	55,956
Golf Fund				
2005 Saddle Rock Refinancing Bond	4,625,000	2,360,000	435,000	98,125
Total Golf Fund	4,625,000	2,360,000	435,000	98,125
Wastewater Fund				
2006 First Lien Sewer Revenue Bonds	57,790,000	54,655,000	1,140,000	2,607,825
1999A CWR & PDA Sewer Bond	24,124,366	7,487,058	1,770,843	359,355
Total Wastewater Fund	81,914,366	62,142,058	2,910,843	2,967,180
Water Fund				
CWCB \$75 Million Line of Credit	75,750,000	75,750,000	-	2,840,625
2008A First Lien Water Refunding of 2004A	39,995,000	39,995,000	-	1,957,887
2007A First Lien Water Improvement Bonds	421,495,000	421,495,000	-	20,973,238
2005D CWRPDA First Lien Water Revenue Bonds	100,000,000	100,000,000	2,270,000	4,461,640
2004 Water Rights Purch. Note - Rocky Ford II	8,280,091	3,234,392	587,494	161,719
2003 GO Water Refunding Bonds	62,775,000	18,410,000	6,365,000	736,400
2003A First Lien Water Revenue Bonds	55,860,000	39,755,000	3,030,000	1,972,600
1999A CWR & PDA Water Bond	14,999,899	4,717,320	1,094,805	283,045
Total Water Fund	779,154,990	703,356,712	13,347,299	33,387,154
City Funds Totals	\$896,794,356	\$ 796,437,770	\$ 23,493,142	\$ 37,516,215
<u>City Affiliated Entities</u>				
Aurora Capital Leasing Corporation (ACLC) COPs				
2009A Refunding 2008A, 2006 A-2, 2005(partial)	84,160,000	84,160,000	-	4,082,975
2006 A-1 Refunding of Series 2000	20,290,000	13,100,000	2,405,000	605,950
2005 ACLC Open Space	23,395,000	5,090,000	1,055,000	177,781
2002 ACLC Public Safety Equipment	15,380,000	4,805,000	1,535,000	172,722
Total ACLC	143,225,000	107,155,000	4,995,000	5,039,428
City Affiliated Entities Totals	\$143,225,000	\$ 107,155,000	\$ 4,995,000	\$ 5,039,428
<u>Non-City Entities</u>				
General Improvement Districts (GID)				
2010 GID 01-2008 Peoria Park Fence	375,000	375,000	10,000	20,438
2009 GID 01-2007 Cherry Creek Fence	700,000	680,000	20,000	35,700
Total GIDS	1,075,000	1,055,000	30,000	56,138
Non-City Entity Totals	\$ 1,075,000	\$ 1,055,000	\$ 30,000	\$ 56,138

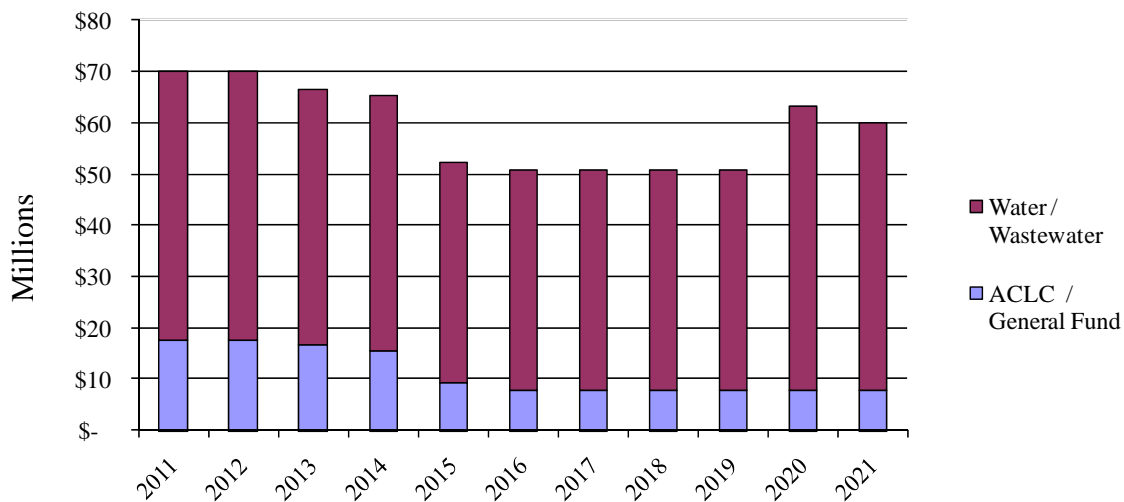
December 31, 2010 Estimated Outstanding Principal by Fund



Estimated Total Debt Service General Fund / Obligation / ACLC and Water and Wastewater Funds 2011-2021

(Excludes Golf and Special Assessment Debt.)

December 31, 2010 debt only, assumes no new borrowing.)



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.

The chart below summarizes the status of formal loans between funds as of December 31, 2010.

INTERFUND LOANS										
Loan Description	Amount of Loan	Borrowing Fund	Loaning Fund	Term (Years)	Loan Date	12/31/10 Balance	2011 Principal	2011 Interest	12/31/11 Balance	Last Payment
City Match for Bioscience Facility (FRA)	\$1,150,000	FRA	CPF	15	1999	\$548,755	(\$137,189)	(\$21,950)	\$411,566	2014
Fitzsimons Golf Course Loan (FRA)	\$245,935	FRA	Golf	10	2004	\$84,145	(\$26,956)	(\$3,366)	\$57,189	2013
Murphy Creek Golf Course Construction Loan; draws as required	\$6,400,000	Golf	Sewer	31	1995	\$4,440,000	(\$56,000)	(\$222,000)	\$4,384,000	2026
Golf Cart Note from Policy Reserve Fund	\$336,945	Golf	Policy / General Fund	5	2010	\$304,050	(\$63,162)	(\$11,797)	\$240,888	2015

Computation of Legal Debt Margin

The Computation of the legal debt margin determines the Charter limit on general obligation 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, 2009			
Assessed Valuation, all Counties:	\$	3,007,900,420	
Debt Limit - Three (3) percent of assessed valuation			<u>\$ 90,237,013</u>
Amount of debt outstanding:			
Total bonded debt	\$	738,053,251	
Other debt		<u>172,160,275</u>	
Total			<u>\$ 910,213,526</u>
Less Fund Balance in debt service funds	\$	1,609,258	
Other deductions allowed by law:			
General obligation bonds exempt from limit	\$	24,575,000	(a)
General obligation water bonds		24,530,000	
Capitalized lease obligations		3,168,132	
Certificates of participation		111,965,000	
Revenue notes		53,792,750	
Water rights		3,234,392	
Revenue bonds		<u>686,193,251</u>	
Total Deductions			<u>\$ 909,067,783</u>
Total amount of debt applicable to debt limit			<u>\$ 1,145,743</u>
Legal Debt Margin			<u><u>\$ 89,091,270</u></u> (b)

(a) The 2000 facilities master plan bonds are exempt from the general obligation debt limit by voter approval and per Section 11-19-1 of the City Charter.

(b) 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. Typically, 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 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 governments combined.



Aurora Capital Leasing Corporation



Aurora Capital Leasing Corporation

	2010 Projection	2011 Adopted	2012 Projected	2013 Projected	2014 Projected	2015 Projected
Beginning Funds Available	\$ 8,879,976	\$ 8,375,171	\$ 7,497,012	\$ 6,630,988	\$ 5,756,304	\$ 4,872,873
Revenue						
Transfer from General Fund	5,028,371	6,154,231	6,154,231	6,154,231	6,154,231	6,154,231
Transfer from Designated Revenues Fund	1,558,149	-	-	-	-	-
Transfer from E-911 Fund	1,708,881	1,710,000	1,710,000	1,710,000	-	-
Transfer from Open Space Fund	1,234,812	1,232,721	1,233,494	1,235,344	1,007,397	-
Interest	-	68,095	78,970	70,310	61,563	51,229
Funds from Restricted Assets	-	-	-	-	840,500	-
	\$ 9,530,213	\$ 9,165,047	\$ 9,176,695	\$ 9,169,885	\$ 8,063,691	\$ 6,205,460
Expenditures						
Debt Service	10,035,018	10,034,428	10,033,281	10,034,600	8,940,622	7,091,225
Fees	-	8,778	9,438	9,969	6,500	5,000
	\$ 10,035,018	\$ 10,043,206	\$ 10,042,719	\$ 10,044,569	\$ 8,947,122	\$ 7,096,225
Net Changes in Funds Available	(504,805)	(878,159)	(866,024)	(874,684)	(883,431)	(890,765)
Ending Funds Available	\$ 8,375,171	\$ 7,497,012	\$ 6,630,988	\$ 5,756,304	\$ 4,872,873	\$ 3,982,108

Aurora Capital Leasing Corporation ("ACLC") is a Colorado nonprofit corporation which was incorporated October 15, 1992 and was formed for the primary purpose of facilitating the lease-purchase acquisition of real and personal property used in the operations of the City. ACLC provides a more modern and flexible financing vehicle than its predecessor, the Aurora Colorado Municipal Building Corporation ("ACMBC"). As successor to ACMBC, ACLC owns and leases to the City several public buildings (including: the Municipal Center, Municipal Justice Center, Fire Station 3, 6, 8, 10, 11, 12, Open Space of 123.6 acres, and the Public Works North Satellite Facility). ACLC is staffed and directed by City personnel. City Council has the responsibility for appointing its three directors who currently are the City Manager, the Finance Director and the Deputy City Manager for Administrative Services of the City. ACLC currently manages four outstanding Certificate of Participation debt issues. Revenues are received from lease payments from City funds for corresponding debt issues. Expenses are mostly for debt service with some costs for fees. Details on each debt issue are on the corresponding pages.

Refunding Certificates of Participation, Series 2009A

	2010	2011	2012	2013	2014	2015
	Projection	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 6,908,280	\$ 6,403,475	\$ 7,497,012	\$ 6,630,988	\$ 5,756,304	\$ 4,872,873
Revenue						
Transfer from General Fund	2,020,021	3,143,281	3,144,481	3,144,481	3,144,481	3,145,981
Transfer from Designated Revenues Fund	1,558,149	-	-	-	-	-
Internal Transfer from Series 2005	-	1,971,696	-	-	-	-
Interest	-	64,035	74,970	66,310	57,563	48,729
Funds from Restricted Assets	-	-	-	-	-	-
	\$ 3,578,170	\$ 5,179,012	\$ 3,219,451	\$ 3,210,791	\$ 3,202,044	\$ 3,194,710
Expenditures						
Debt Payment	4,082,975	4,082,975	4,082,975	4,082,975	4,082,975	4,082,975
Fees		2,500	2,500	2,500	2,500	2,500
	\$ 4,082,975	\$ 4,085,475	\$ 4,085,475	\$ 4,085,475	\$ 4,085,475	\$ 4,085,475
Ending Funds Available	\$ 6,403,475	\$ 7,497,012	\$ 6,630,988	\$ 5,756,304	\$ 4,872,873	\$ 3,982,108

The series 2009A certificates of participation is a fixed refunding of the adjustable rate series 2008A and the City Place incentive portion of series 2005. By refunding the series 2008A, ACLC was able to terminate the swaps and cancel the line of credit. The original purpose of the refunding series 2008A was for the construction of the Aurora Municipal Center. The series 2005 was for the payoff of an incentive for Aurora City Place. As part of the Series 2009A refunding, Council agreed to release the Series 2008A and Series 2005 debt service reserve funds (over \$7 million) and move them to ACLC. These funds could then be used to help pay future Series 2009A debt service, and possibly offer future relief in addressing anticipated budgetary challenges.

Refunding Certificates of Participation, Series 2006A1

	2010	2011	2012	2013	2014	2015
	Projection	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
Transfer from General Fund	3,008,350	3,010,950	3,009,750	3,009,750	3,009,750	3,008,250
Interest	-	2,500	2,500	2,500	2,500	2,500
Funds from Restricted Assets	-	-	-	-	-	-
	\$ 3,008,350	\$ 3,013,450	\$ 3,012,250	\$ 3,012,250	\$ 3,012,250	\$ 3,010,750
Expenditures						
Debt Payment	3,008,350	3,010,950	3,009,750	3,009,750	3,009,750	3,008,250
Fees		2,500	2,500	2,500	2,500	2,500
	\$ 3,008,350	\$ 3,013,450	\$ 3,012,250	\$ 3,012,250	\$ 3,012,250	\$ 3,010,750
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The series 2006A1 certificates of participation refunded series 2000 bond was issued for purposes of construction of the Aurora Municipal Center.

2011 Adopted Budget

Certificates of Participation, Series 2005

	2010	2011	2012	2013	2014	2015
	Projection	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 1,971,696	\$ 1,971,696	\$ -	\$ -	\$ -	\$ -
Revenue						
Transfer from Open Space Fund	1,234,812	1,232,721	1,233,494	1,235,344	1,007,397	-
Interest	-	1,560	1,500	1,500	1,500	-
Internal Transfer to Series 2009		(1,971,696)				
Funds from Restricted Assets	-	-	-	-	840,500	-
	\$ 1,234,812	\$ (737,415)	\$ 1,234,994	\$ 1,236,844	\$ 1,849,397	\$ -
Expenditures						
Debt Payment	1,234,812	1,232,781	1,233,494	1,235,344	1,847,897	-
Fees	-	1,500	1,500	1,500	1,500	-
	\$ 1,234,812	\$ 1,234,281	\$ 1,234,994	\$ 1,236,844	\$ 1,849,397	\$ -
Ending Funds Available	\$ 1,971,696	\$ -	\$ -	\$ -	\$ -	\$ -

The series 2005 were originally issued for purposes of park acquisition and an incentive for improvements at Aurora City Place. The Aurora City Place portion of this series was refunded with the series 2009A. The \$1.9 million of funds available in 2010 represents the reserve from the payoff of the City Place incentive portion of series 2005. This balance is restricted for debt service and will be used to make the debt payments for 2010 and part of 2011. Since the reserve supplants debt service, the excess funds available is transferred in 2011 to be used against the refunding series 2009A in accordance with Council direction for the debt service reserve funds.

Certificates of Participation, Series 2002

	2010	2011	2012	2013	2014	2015
	Projection	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
Transfer from Enhanced E-911 Fund	1,708,881	1,710,000	1,710,000	1,710,000	-	-
Interest	-	-	-	-	-	-
Funds from Restricted Assets	-	-	-	-	-	-
	\$ 1,708,881	\$ 1,710,000	\$ 1,710,000	\$ 1,710,000	\$ -	\$ -
Expenditures						
Debt Payment	1,708,881	1,707,722	1,707,062	1,706,531	-	-
Fees		2,278	2,938	3,469		
	\$ 1,708,881	\$ 1,710,000	\$ 1,710,000	\$ 1,710,000	\$ -	\$ -
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Series 2002 was originally issued for construction of the 800mhz radio system. Revenues are paid by transfer from the Capital Projects Fund to the E-911 Fund which subsequently transfers the lease payment to ACLC.





Operating Transfers



Schedule of Annual Operating Transfers

Operating Transfer Out		Operating Transfer In		Comments
Fund Name	2011 Adopted	Fund Name	2011 Adopted	
General Fund	\$ 6,154,231	ACLC Fund	\$ 6,154,231	AMC lease payment (\$4,563,582), City Place (\$1,590,649)
General Fund	291,515	Community Development Fund	291,515	City match for HOME grant
General Fund	11,598,725	Capital Projects Fund	11,598,725	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	1,128,308	Cultural Services Fund	1,128,308	Annual transfer to Cultural Services Fund including 4th of July Fireworks
General Fund	1,761,100	Debt Service Fund	1,761,100	To cover debt service for 2009 Sports Park
General Fund	341,713	Designated Revenues Fund	341,713	Visitors Promotion Advisory Board transfer
General Fund	3,549,496	Recreation Fund	3,549,496	Annual transfer to Recreation Fund
Capital Projects Fund	100,389	Cultural Services Fund	100,389	Transfer for Art In Public Places ordinance
Capital Projects Fund	1,710,000	Enhanced E911 Fund	1,710,000	For 800 MHz Radio debt service
Enhanced E911 Fund	1,710,000	ACLC Fund	1,710,000	800 MHz radio expansion lease payments for 2002 ACLC COPs
Designated Revenues Fund	35,780	General Fund	35,780	Business Development Center remaining funds available
Development Review Fund	735,000	General Fund	735,000	Partial payment of overhead
Open Space Fund	1,232,781	ACLC Fund	1,232,781	Debt service payment for 2005 ACLC Certificates of Participation (COPs) parks acquisitions
Risk Management Fund	1,529,662	General Fund	1,529,662	One time use of funds available for equipment, one year of Mission Viejo Library (\$208,202)
Surplus and Deficiency Fund	60,750	General Fund	60,750	For fence financing and fence program support and fund administration
Total Transfer Out	\$ 31,939,450	Total Transfer In	\$ 31,939,450	





City Council ★ Budget Detail



City Council General Fund Budget Detail

Table 1 details the budget breakdown for City Council, including the dues and subscriptions and designated commitments. City Council approves membership, via dues and subscriptions, in many outside governmental entities. For 2011, those dues for which the City has received verified amounts are in bold. A \$5,000 contingency has been added to cover unanticipated increases and will be lapsed if not needed.

Table 1: City Council General Fund Budget Detail

	2008 Actual	2009 Actual	2010 Projection	2011 Adopted
Personal Services	\$ 568,622	\$ 594,103	\$ 622,904	\$ 614,151
Dues & Subscriptions				
DRCOG	\$ 62,200	\$ 66,300	\$ 66,300	\$ 68,090
CML	106,010	109,010	105,740	105,740
Aurora Chamber	4,500	5,000	5,000	5,135
NLC	14,672	15,259	15,259	15,671
NOISE	2,310	2,310	2,310	2,372
U.S. Conference of Mayors	-	12,242	17,511	17,984
Regional Air Quality	10,000	18,000	18,000	18,000
Rocky Mountain Rail Authority	15,000	-	-	-
Metro Mayors	20,995	25,928	25,928	22,537
Miscellaneous	305	1,000	1,000	1,000
Unallocated Dues and Subscriptions	-	-	-	5,000
Total Dues/Subscriptions	\$ 235,992	\$ 255,049	\$ 257,048	\$ 261,529
Training and Conferences	\$ 45,505	\$ 44,227	\$ 59,897	\$ 48,040
Designated Items				
Arapahoe County Fair*	\$ 5,000	\$ -	\$ -	\$ 5,000
Armed Forces Luncheon	1,500	1,500	1,500	1,500
Metro Mayor Youth Award - Arapahoe	-	500	500	500
Metro Mayor Youth Award - Adams	500	-	-	-
Aurora Sentinel Progress Edition	600	-	-	-
Rocky Mountain Rail / Light Rail	-	-	-	-
Aurora Guide	1,300	1,300	1,300	1,300
Community Asset CCSD Youth	1,500	1,500	1,500	1,500
AEDC Business Mission Trip	5,000	6,000	6,000	-
AEDC A-List Table	2,000	2,000	2,000	2,000
Adams/Arapahoe Dinners/Breakfasts	-	1,348	700	-
Aurora Scholars	-	-	2,000	2,000
CML 2010 Campaign	-	-	500	-
Total Designated Items	\$ 17,400	\$ 14,148	\$ 16,000	\$ 13,800
Council Contingency	\$ 107	\$ -	\$ 13,516	\$ 15,716
All Other (meals, supp & svcs, printing, etc)	\$ 33,582	\$ 26,186	\$ 53,755	\$ 50,827
Total City Council	\$ 901,208	\$ 933,713	\$ 1,023,120	\$ 1,004,063
*Paid out of Visitors Promotion Advisory Board Funds in 2009 and 2010				





**Aurora Urban
Renewal Authority**



AURORA URBAN RENEWAL AUTHORITY PRO FORMA SUMMARY

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projected*	Projected*	Projected*	Projected*	Projected*	Projected*
Beginning Funds Available	\$ 840,152	\$ 1,338,246	\$ 1,676,317	\$ 1,388,460	\$ 343,582	\$ 535,677	\$ 129,819
Revenue							
Sales Tax	\$ 872,670	\$ 1,591,371	\$ 2,037,471	\$ 4,357,770	\$ 3,930,271	\$ 5,125,259	\$ 5,364,983
Use Tax	71,378	623,384	769,900	370,120	2,457,049	11,379,849	19,821,607
Property Tax	152,129	1,140,097	1,153,864	1,417,906	1,964,990	2,250,770	2,437,325
Occupational Privilege Tax (OPT)	320,621	371,300	422,209	494,555	504,389	510,439	512,439
Lodgers Tax	-	-	264,000	528,000	548,280	635,798	720,216
Fees	33,000	64,547	39,685	42,325	85,666	88,314	49,849
Loans and Grants	445,000	-	-	-	-	-	-
Interest Income	39,028	19,207	24,284	19,845	886	575	834
	\$ 1,933,826	\$ 3,809,905	\$ 4,711,412	\$ 7,230,521	\$ 9,491,531	\$ 19,991,003	\$ 28,907,253
Expenditures							
Personal Services	\$ 259,975	\$ 275,000	\$ 342,000	\$ 532,915	\$ 688,900	\$ 756,270	\$ 789,761
Capital Projects	-	-	250,000	1,282,915	153,789	808,830	270,920
Development Studies and Plans	4,725	50,000	300,000	25,000	25,000	10,000	-
Developer Incentives	755,840	2,974,699	3,740,209	6,061,722	7,867,011	16,704,189	24,114,408
Intergovernmental Agreements	-	154,289	157,375	160,522	516,990	1,991,460	3,397,502
Collection Fees	2,282	9,547	9,685	12,325	17,746	126,112	210,855
Debt Related	412,909	8,300	200,000	200,000	30,000	-	-
	\$ 1,435,732	\$ 3,471,833	\$ 4,999,269	\$ 8,275,399	\$ 9,299,436	\$ 20,396,861	\$ 28,783,446
Surplus / (Deficit)	\$ 498,094	\$ 338,072	\$ (287,857)	\$ (1,044,878)	\$ 192,095	\$ (405,858)	\$ 123,807
Ending Funds Available	\$ 1,338,246	\$ 1,676,317	\$ 1,388,460	\$ 343,582	\$ 535,677	\$ 129,819	\$ 253,626

*2010 through 2015 are staff projections of potential uses for cash flow pro forma purposes and have not yet been authorized by AURA.

Aurora Urban Renewal Authority Fund**Fund Purpose**

The Aurora Urban Renewal Authority (AURA) was established in the 1980's to assist the City with redevelopment activities. The first Urban Renewal project was the City Center Urban Renewal Area established in 1982. This project was followed by the Fitzsimons Urban Renewal Area in 2001 and the Fletcher Plaza Urban Renewal Area in 2002. Today, AURA oversees eight Urban Renewal Areas with a myriad of redevelopment projects and activities citywide. The Aurora City Council serves as the Board of Commissioners of AURA and authorizes the activities of the Authority. The City's Development Services Division acts as staff to the Authority and implements and coordinates AURA initiatives. Revenues can originate from tax increment financing (TIF) as well as fees generated by AURA. In accordance with State statute, TIF revenues may only be spent to benefit the area in which they are generated. Revenues that exceed expenditures remain with AURA and are intended as a means to fund obligations such as staff and overhead costs, blight studies, new urban renewal projects, incentives to private developers and future land acquisition.

Factors Affecting Revenue

In 2010, ending funds available are projected to increase \$338,000 (25.3 percent) primarily from revenues generated by the Fitzsimons Urban Renewal Area. Due to the state statutory requirement that tax increment revenues must be used to support activities within the specific Urban Renewal Area, budgets are presented by individual area. This summary is shown solely for the convenience of the reader. Most of these increased revenues are pledged to the developers / metro districts via redevelopment agreements.

Factors Affecting Expenditures

In 2010, total expenses are projected to increase \$2.0 million primarily due to increased pledges of developer incentives and the first time distributions from revenue collected at the Gardens on Havana. Capital projects are planned in the Buckingham Urban Renewal Area in 2011. Personal services expenditures increase due to shifting one FTE from the General Fund to a reimbursement from AURA.

Ending Funds Available

Over the long term, revenues are projected to increase as existing Urban Renewal Areas mature creating new jobs, adding building assessed valuation and generating incremental sales and lodger's tax revenues. These additional revenues are being utilized to reduce the burden on the General Fund for AURA administrative costs; personal services and purchase contracts or service expenditures, as this program becomes self funding. Beginning in 2011, all Urban Renewal program FTE are budgeted by the City of Aurora in the Designated Revenues Fund offset by a reimbursement from AURA. Hypothetical uses of these funds have been included. The assumptions for future years for each urban renewal area are shown on the following pages.

Buckingham Urban Renewal Area

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ 1,826	\$ 895	\$ 28,755	\$ 258,032	\$ 421,241	\$ 1,809
Revenues							
Sales Tax	\$ -	\$ 287,076	\$ 338,387	\$ 429,827	\$ 476,409	\$ 483,409	\$ 490,115
Use Tax	-	156,294	50,000	-	-	-	-
Property Tax (TIF)	-	688,332	702,099	716,141	730,463	745,073	759,974
Occupational Privilege Tax (OPT)	1,826	19,620	20,209	20,815	21,439	21,439	21,439
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	6,883	7,021	7,161	7,305	7,451	7,600
Loans and Grants	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Total Revenues	\$ 1,826	\$ 1,158,205	\$ 1,117,716	\$ 1,173,944	\$ 1,235,616	\$ 1,257,372	\$ 1,279,128
Expenditures							
Personal Services	\$ -	\$ 55,000	\$ 70,000	\$ 95,000	\$ 96,000	\$ 99,000	\$ 103,000
Capital projects	-	-	250,000	-	-	550,000	-
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	-	942,964	605,460	681,984	805,369	853,346	865,208
Intergovernmental Agreements	-	154,289	157,375	160,522	163,733	167,007	170,348
Collection Fees	-	6,883	7,021	7,161	7,305	7,451	7,600
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 1,159,136	\$ 1,089,856	\$ 944,667	\$ 1,072,407	\$ 1,676,804	\$ 1,146,156
Ending Funds Available	\$ 1,826	\$ 895	\$ 28,755	\$ 258,032	\$ 421,241	\$ 1,809	\$ 134,781

The Buckingham Urban Renewal Area was created in 2008. It is located on the east side of Havana on the south side of Mississippi to Florida. This Urban Renewal Area was created to redevelop the former Buckingham Square Mall and create stimulus and job growth within the area. Two TIF areas have been established for the Gardens on Havana Project, one for the retail portion of the project and one for the residential portion of the project. The retail portion of the project was opened in 2009. 22 percent of incremental sales tax and 70 percent of incremental property tax is pledged to support the project. Thirty percent of school and county property taxes will be returned to those jurisdictions by cooperation agreements. One hundred percent of the levy from the Havana BID will also be returned by cooperation agreement approved in August 2010. The remaining revenues will be used to support personal services and capital projects in the area provided by the City or the Authority. These future year personal services and capital projects costs are hypothetical uses for cash flow purposes and are not representative of an official spending plan adopted by AURA. Developer incentives are projected based on contracts and estimated revenues. For sales tax revenues, actual annualized sales tax revenues are used for existing tenants who are open in the center, combined with projections for the remainder of the space. OPT projections are based on assumptions of 3 employees per first 10,000 square feet 2 per each additional 10,000 SF and 1 per the following 10,000 square feet.

City Center II Urban Renewal Area

	2009		2010		2011		2012		2013		2014		2015	
	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues														
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,170	\$ 463,370	\$ 567,600	\$ 567,100	\$ 567,100	\$ 567,100	\$ 567,100	\$ 567,100	\$ 567,100
Use Tax	-	-	-	269,900	120,120	79,050	-	-	-	-	-	-	-	-
Property Tax (TIF)	-	-	-	-	-	223,000	455,670	586,200	586,200	586,200	586,200	586,200	586,200	586,200
Occupational Privilege Tax (OPT)	-	-	-	20,740	29,950	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
Lodgers Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	-	-	-	-	-	2,230	4,560	5,770	5,770	5,770	5,770	5,770	5,770	5,770
Loans and Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ 269,900	\$ 431,030	\$ 797,600	\$ 1,063,830	\$ 1,195,070	\$ 1,195,070	\$ 1,195,070	\$ 1,195,070	\$ 1,195,070	\$ 1,195,070	\$ 1,195,070
Expenditures														
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 82,915	\$ 137,900	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Capital projects	-	-	-	-	82,915	137,900	198,830	220,920	220,920	220,920	220,920	220,920	220,920	220,920
Development Studies and Plans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Developer Incentives	-	-	-	269,900	265,200	503,290	677,190	786,340	786,340	786,340	786,340	786,340	786,340	786,340
Intergovernmental Agreements	-	-	-	-	-	16,280	33,250	33,250	33,250	33,250	33,250	33,250	33,250	33,250
Collection Fees	-	-	-	-	-	2,230	4,560	4,560	4,560	4,560	4,560	4,560	4,560	4,560
Debt Related	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 269,900	\$ 431,030	\$ 797,600	\$ 1,063,830	\$ 1,195,070	\$ 1,195,070	\$ 1,195,070	\$ 1,195,070	\$ 1,195,070	\$ 1,195,070	\$ 1,195,070
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The City Center II Urban Renewal Area was created in 2009 and will expire in the year 2024. It is located at the southeast corner of Alameda Parkway and Chambers Road on 24.6 acres. This Urban Renewal Area is planned to include 217,200 square feet of retail and 16,000 square feet of second floor office space. One TIF area has been established for the first phase of the Metro Center project. This TIF includes fifty percent of incremental sales, one hundred percent of use tax for three years and eighty-five percent of applicable Lodgers Tax. Property tax is pledged for City, County and School area at 67%, 60% and 100% respectively. A Metro District will contribute 10 mills to the public improvements. Developer incentives are projected based on contracts and estimated revenues.

Cornerstar Urban Renewal Area

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ 1,469	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues							
Sales Tax	\$ 619,746	\$ 834,141	\$ 1,164,825	\$ 1,282,884	\$ 1,294,971	\$ 1,307,300	\$ 1,319,629
Use Tax	69,244	-	-	-	-	-	-
Property Tax (TIF)	-	-	-	-	-	-	-
Occupational Privilege Tax (OPT)	-	-	-	-	-	-	-
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Interest Income	1,469	-	-	-	-	-	-
Total Revenues	\$ 690,459	\$ 834,141	\$ 1,164,825	\$ 1,282,884	\$ 1,294,971	\$ 1,307,300	\$ 1,319,629
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital projects	-	-	-	-	-	-	-
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	688,990	835,610	1,164,825	1,282,884	1,294,971	1,307,300	1,319,629
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ 688,990	\$ 835,610	\$ 1,164,825	\$ 1,282,884	\$ 1,294,971	\$ 1,307,300	\$ 1,319,629
Ending Funds Available	\$ 1,469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The Cornerstar Urban Renewal Area was created in 2008 and will expire in the year 2023. It is located at the southwest corner of Parker road and Arapahoe road on 158 acres. This Urban Renewal Area includes 685,000 square feet of planned retail and 400 units of class A apartments. The one TIF area for this project only includes the retail development. Only sales and use tax increment is included within the urban renewal plan. All incremental revenues generated are pledged to offset the drainage improvements at the site. The total amount of the incentive is \$17.5 million net present value. The developer incentive for this project includes 30% of Sales Tax for the term and 100% of use tax for a two-year period. Projections are based on annualized actual sales for tenants that are currently open, plus projections for the remainder of the space. The use tax collection and payment period ended September 2009.

Colorado Science and Technology Park Urban Renewal Area

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 630	\$ 3,951	\$ 5,759	\$ 5,959	\$ 2,159	\$ 5,359	\$ 8,559
Revenues							
Sales Tax	3,001	\$ -	\$ -	\$ 3,000	\$ 15,000	\$ 30,000	\$ 30,000
Use Tax	959	2,090	200,000	-	-	250,000	250,000
Property Tax (TIF)	7,597	206,000	206,000	206,000	425,000	425,000	425,000
Occupational Privilege Tax (OPT)	1,680	1,680	2,000	3,000	3,000	3,000	5,000
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	206	206	206	425	425	425
Loans and Grants	-	-	-	-	-	-	-
Interest Income	23	128	200	200	200	200	200
Total Revenues	\$ 13,260	\$ 210,104	\$ 408,406	\$ 212,406	\$ 443,625	\$ 708,625	\$ 710,625
Expenditures							
Personal Services	\$ -	\$ -	\$ 2,000	\$ 10,000	\$ 15,000	\$ 30,000	\$ 35,000
Capital Projects	-	-	-	-	-	-	-
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	9,825	208,090	406,000	206,000	425,000	675,000	675,000
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	114	206	206	206	425	425	425
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ 9,939	\$ 208,296	\$ 408,206	\$ 216,206	\$ 440,425	\$ 705,425	\$ 710,425
Ending Funds Available	\$ 3,951	\$ 5,759	\$ 5,959	\$ 2,159	\$ 5,359	\$ 8,559	\$ 8,759

The Colorado Science and Technology Park Urban Renewal Area was created in 2008. It is located north of Montview between Peoria and Fitzsimons Parkway. This Urban Renewal Area was created to stimulate the development of a state of the art life sciences research park. One Tax Increment Finance (TIF) area has been established. Eighty-five percent of sales, use, lodgers and property tax increment was pledged to the metro district for public infrastructure and improvements. The remaining revenues are currently being used by AURA to support personal services provided by the City. Future year personal services costs are hypothetical uses for cash flow purposes and are not representative of an official spending plan adopted by AURA. Developer incentives are projected based on contracts and estimated revenues. Projected revenues include the development of one hotel in 2011 and the construction of two non-profit office buildings.

Fitzsimons Urban Renewal Area

	2009	2010	2011	2012	2013	2014	2015
	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 839,522	\$ 1,271,914	\$ 1,605,576	\$ 1,309,659	\$ 34,304	\$ 14,990	\$ 25,364
Revenues							
Sales Tax	\$ 249,923	\$ 470,154	\$ 534,259	\$ 1,000,634	\$ 1,009,896	\$ 1,021,759	\$ 1,029,234
Use Tax	1,175	465,000	250,000	250,000	350,000	350,000	350,000
Property Tax (TIF)	144,532	245,765	245,765	495,765	570,638	587,757	605,390
Occupational Privilege Tax (OPT)	317,115	350,000	400,000	450,000	450,000	450,000	450,000
Lodgers Tax	-	-	264,000	528,000	528,000	528,000	528,000
Fees	-	2,458	2,458	4,958	5,706	5,878	6,054
Loans & Grants	415,000	-	-	-	-	-	-
Interest Income	36,724	19,079	24,084	19,645	686	375	634
Total Revenues	\$ 1,164,469	\$ 1,552,455	\$ 1,720,565	\$ 2,749,002	\$ 2,914,926	\$ 2,943,768	\$ 2,969,312
Expenditures							
Personal Services	\$ 259,975	\$ 220,000	\$ 270,000	\$ 345,000	\$ 440,000	\$ 440,000	\$ 440,000
Capital projects	-	-	-	1,200,000	-	-	-
Development Studies and Plans	-	-	250,000	-	-	-	-
Developer Incentives	57,025	988,035	1,294,024	2,274,399	2,458,534	2,487,516	2,512,623
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	2,168	2,458	2,458	4,958	5,706	5,878	6,054
Debt Related	412,909	8,300	200,000	200,000	30,000	-	-
Total Expenditures	\$ 732,077	\$ 1,218,793	\$ 2,016,482	\$ 4,024,357	\$ 2,934,240	\$ 2,933,394	\$ 2,958,677
Ending Funds Available	\$ 1,271,914	\$ 1,605,576	\$ 1,309,659	\$ 34,304	\$ 14,990	\$ 25,364	\$ 35,999

The Fitzsimons Urban Renewal Area was created in 2001 to stimulate redevelopment of the former Fitzsimons Army hospital campus and the surrounding area. In 2008, the plan was amended to remove the portion of the campus that became the Colorado Science and Technology Park. This urban renewal area has only one TIF area that includes collections from Adams and Arapahoe County. There are currently four projects in various stages of development. AURA has entered into three redevelopment agreements thus far. Revenues generated by this area will be used to support those redevelopment agreements. Projected personal services costs and capital project costs are hypothetical uses for cash flow purposes and are not an official spending plan adopted by AURA. Personal services represent support costs provided by the City. Due to the current financial climate, estimates regarding the construction of ongoing projects are conservative.

Horizon Uptown


	2009	2010	2011	2012	2013	2014	2015
	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ 1,351,255	\$ 670,625	\$ 1,715,191	\$ 1,928,905
Use Tax	-	-	-	-	2,027,999	10,779,849	19,221,607
Property Tax	-	-	-	-	15,889	37,270	60,761
Occupational Privilege Tax (OPT)	-	-	-	-	-	-	-
Lodgers Tax	-	-	-	-	20,280	107,798	192,216
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ 1,351,255	\$ 2,734,793	\$ 12,640,108	\$ 21,403,489
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,270	\$ 61,761
Capital projects	-	-	-	-	15,889	-	-
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	-	1,351,255	2,379,847	10,703,837	17,955,608
Intergovernmental Agreements	-	-	-	-	336,977	1,791,203	3,193,904
Collection Fees	-	-	-	-	2,080	107,798	192,216
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 1,351,255	\$ 2,734,793	\$ 12,640,108	\$ 21,403,489
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The Horizon Uptown Urban Renewal Area was created in March of 2010 and will expire in 2035. It is located at the southwest corner of East Colfax Avenue and E-470. This 503-acre Urban Renewal Area includes approximately 2.90 million square feet of office space, 1.25 million square feet of retail and lodging, and 3,850 residential units. Applicable pledged revenue streams include incremental use and property tax only. Pledged revenue funds will be distributed as the public improvements are completed. Those public improvements consist of the public parking structures, the Ramblas, the Pilot School and Community Shared Services Facility, totaling \$89.6 million in costs and also the total amount of incentive. The City portion of the incremental Use and Property tax revenues will be withheld until the developer delivers a total of 300,000 square feet of class A office buildings. The Use Tax collection and payment period ends by the year 2023.

AURA Non TIF Fees

	2009		2010		2011		2012		2013		2014		2015	
	Actual		Projected		Proposed		Projected		Projected		Projected		Projected	
Beginning Funds Available	\$	-	\$	59,086	\$	64,086	\$	44,086	\$	49,086	\$	94,086	\$	94,086
Revenues														
Sales Tax	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Use Tax		-		-		-		-		-		-		-
Property Tax (TIF)		-		-		-		-		-		-		-
Occupational Privilege Tax (OPT)		-		-		-		-		-		-		-
Lodgers Tax		-		-		-		-		-		-		-
Fees		33,000		55,000		30,000		30,000		70,000		70,000		30,000
Loans or Grants & Gifts		30,000		-		-		-		-		-		-
Interest Income		811		-		-		-		-		-		-
Total Revenues	\$	63,811	\$	55,000	\$	30,000	\$	30,000	\$	70,000	\$	70,000	\$	30,000
Expenditures														
Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Capital projects		-		-		-		-		-		60,000		50,000
Development Studies and Plans		4,725		50,000		50,000		25,000		25,000		10,000		-
Developer Incentives		-		-		-		-		-		-		-
Intergovernmental Agreements		-		-		-		-		-		-		-
Collection Fees		-		-		-		-		-		-		-
Debt Related		-		-		-		-		-		-		-
Total Expenditures	\$	4,725	\$	50,000	\$	50,000	\$	25,000	\$	25,000	\$	70,000	\$	50,000
Ending Funds Available	\$	59,086	\$	64,086	\$	44,086	\$	49,086	\$	94,086	\$	94,086	\$	74,086

In 2005, the City had three urban renewal areas. Since that time, the City has created six additional urban renewal areas (and closed one) comprised of a number of redevelopment projects, each with its own distinct redevelopment agreement. During 2008, the Authority began implementing fees as a part of these redevelopment agreements. These fees are not part of the tax increment revenues and are therefore less restricted in terms of their project applications. The fees are intended to reimburse the Authority for the upfront staff costs required to research and negotiate the agreements, as well as to offset the ongoing costs of contract implementation which can extend for periods of ten to 25 years. These fees are related both to the staff time allocated to each project as well as the scope and complexity of the individual project and agreements.

A large, light gray watermark of the Aurora logo is centered in the background. It features a circular border containing a stylized sunburst or starburst design. Below the sunburst, the word "AURORA" is written in a serif font, with small stars separating the letters.

General Improvement Districts



General Improvement Districts in the City of Aurora

A General Improvement District (GID) is a taxing unit created for the purpose of acquiring, constructing, installing, operating, or maintaining any public improvement or for the purpose of providing such service. There are currently four voter-approved GIDs in the City, three of which have issued debt, and two are still in the planning phases.

Cherry Creek Racquet Club Fence General Improvement District (1-2007)

	2011		2012		2013		2014		2015	
	Adopted		Projected		Projected		Projected		Projected	
Beginning Funds Available	\$	-	\$	-	\$	-	\$	-	\$	-
Revenue										
Property Tax		57,540		58,700		62,700		61,400		60,100
	\$	57,540	\$	58,700	\$	62,700	\$	61,400	\$	60,100
Expenditures										
Debt Payment		54,540		55,700		59,700		58,400		57,100
Maintenance		3,000		3,000		3,000		3,000		3,000
	\$	57,540	\$	58,700	\$	62,700	\$	61,400	\$	60,100
Ending Funds Available	\$	-	\$	-	\$	-	\$	-	\$	-

The Cherry Creek Racquet Club Fence General Improvement District (GID) was approved as part of the November 2007 election. The GID will generate \$61,600 annually in revenue from property tax within the district boundaries of the Cherry Creek Racquet Club. The property tax will be used to pay down the debt associated with the creation of the fence, as well as maintenance costs for the upkeep of the fence.

Pier Point 7 General Improvement District (2-2009)

	2011		2012		2013		2014		2015	
	Adopted		Projected		Projected		Projected		Projected	
Beginning Funds Available	\$	-	\$	-	\$	-	\$	-	\$	-
Revenue										
Property Tax		371,277		371,277		371,277		371,277		371,277
	\$	371,277	\$	371,277	\$	371,277	\$	371,277	\$	371,277
Expenditures										
Debt Payment		371,277		371,277		371,277		371,277		371,277
	\$	371,277	\$	371,277	\$	371,277	\$	371,277	\$	371,277
Ending Funds Available	\$	-	\$	-	\$	-	\$	-	\$	-

The Pier Point General Improvement District (GID), approved during the November 2009 election, was created to provide essential sanitary sewer system improvements and services within the Pier Point district boundaries, including, but not limited to, collection mains and laterals, transmission lines, and related landscaping improvements. There is \$3.5 million in debt associated with the GID to be repaid from property tax within the district boundaries.

Peoria Park Subdivision General Improvement District (1-2008)

	2011	2012	2013	2014	2015
	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue					
Property Tax	37,400	37,400	37,400	37,400	37,400
	\$ 37,400	\$ 37,400	\$ 37,400	\$ 37,400	\$ 37,400
Expenditures					
Debt Payment	31,600	31,600	31,600	31,600	31,600
Maintenance	5,800	5,800	5,800	5,800	5,800
	\$ 37,400	\$ 37,400	\$ 37,400	\$ 37,400	\$ 37,400
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -

The Peoria Park Subdivision General Improvement District (GID), approved during the November 2008 election, will generate \$37,400 annually in revenue from property tax within the Peoria Park district boundaries to fund the creation of a \$388,900 masonry fence. There is also a provision that will bring in up to \$5,800 annually for maintenance purposes. The debt for this GID was issued in 2010.

Meadow Hills General Improvement District (3-2008)

The Meadow Hills Country Club General Improvement District (GID) was approved during the November 2007 election. The GID will generate \$71,000 annually in revenue from property tax within the Meadow Hills district boundaries to fund the creation of a \$685,000 masonry fence. There is also a provision that will bring in up to \$5,060 annually for maintenance purposes. The financing for this GID is currently occurring, and expected to be issued in the third quarter of 2010. The most recent cost estimate for the fence is lower than the approved debt.



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, which stands for Integrated Financial and Administrative Solution.

Accrual:

The accrual basis of accounting recognizes transactions and events as they are earned or incurred, even though they may not yet have been received or actually paid in cash.

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.

Balanced Budget:

A balanced budget is one in which total expenditures equal total revenue. An entity has a budget surplus if expenditures are less than revenues. It has a budget deficit if expenditures are greater than revenues.

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 budget 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 any 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.

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 Federal Insurance Contributions Act Tax (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 Department 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 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.

Capital Budget:

The 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 Project Funds:

Capital project funds are utilized for major capital acquisition and construction and are reported separately from ongoing operating activities. Capital projects funds are 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 Colorado 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 funds are established to accumulate resources to pay the principal, interest, and agency fees on long-term debt. Mill levies dedicated to a specific bond issuance and special assessment debt are accounted for in various debt service funds.

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:

A deficit is an excess of expenditures over revenues for any given year.

Development Review Fund:

The Development Review Fund provides support for new development within the City including plans review and building inspection. Revenues originate from development related fees.

Employee Performance Management Program (EPMP):

The Employee Performance Management Program is the City’s system for evaluation of career (non-uniform) employees.

Encumbrance:

An encumbrance is the legal commitment of appropriated funds to purchase an item or service in the future.

Enterprise Funds:

Enterprise funds house activities for which a fee is charged to external users in exchange for goods or services. These funds have been established to manage operations that are (a) 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.

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.

Fiduciary Fund:

A fiduciary fund is a governmental unit that acts in a fiduciary capacity such as a trustee or agent. The government unit is responsible for handling the assets placed under its control.

Fiscal Year:

The 12-month period which represents the City's budget year is a fiscal year. The City's fiscal year is January 1 through December 31.

Fitzsimons Redevelopment Authority:

The Fitzsimons Redevelopment Authority (FRA) is a special-purpose governmental entity created in 1996 under an intergovernmental agreement between the City of Aurora and the University of Colorado Regents for leading the planning, implementation and redevelopment efforts of the former Fitzsimons Army Medical Center.

Fixed Asset:

Tangible assets valued over \$5,000 with a useful life of more than one year, such as infrastructure, equipment and buildings that may be depreciated over time.

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:

Functions are groups of interdependent closely related services or activities contributing to a common objective.

Fund:

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts.

Funds Available for Appropriation:

Funds available is monies available for appropriation and expenditure by designated City departments.

Fund Balance:

Fund balance is the difference between assets and liabilities for any given governmental fund. Fund balance differs from funds available in that funds available is only current available financial assets and fund balance includes non available financial assets such as, but not limited to, current encumbrances and carryforward adjustments, investments to fair value adjustments, and deferred revenue adjustments.

General Fund:

This is the chief operating fund for the City government and accounts for all financial resources unless there is a compelling reason to report an activity in some other fund type.

General Improvements District:

A general improvements district is a taxing unit created for the purpose of acquiring, constructing, installing, operating or maintaining any public improvement or for the purpose of providing any service.

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 for the City as approved by Council.

Golf Fund:

The Golf Fund is an enterprise fund established for City golf activities.

Governmental Fund:

A governmental fund is a self-balancing set of accounts that are maintained for governmental activities. Financial statements of governmental funds are prepared on the modified accrual basis of accounting.

Grant:

A grant is a contribution by the state or federal government, or other organization to support a particular function.

Internal Service Funds:

Internal service funds are established to centralize the management of goods and services furnished by one department to other departments within the City on a cost reimbursement basis.

Lapse:

A reduction of existing appropriation.

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 approves the capital budget. The related master is a 'budget only' project 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.

Modified Accrual:

Modified accrual is a basis of accounting that recognizes transactions and events when they become measurable and available. Any physical assets with future benefits are expensed when they are acquired as opposed to depreciated over the life of the asset.

Operating Budget:

The operating budget includes portions of the budget pertaining to daily operations that provide basic governmental services. Also included are appropriations for expenditures such as personal services, fringe benefits, commodities, services, and transfers.

Operating Transfer:

An operating transfer moves funds available between budgeted funds as shown in the fund summaries. Operating transfers require City Council approval.

Parks Development Fund:

The Parks 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.

Pro Forma:

The pro forma document is a budgeting tool used to project revenues and expenditures in future years based on various assumptions.

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.

Proprietary Fund:

A proprietary fund is a government fund that has profit and loss aspects; therefore it uses the accrual rather than modified accrual accounting method. The two types of proprietary funds are the enterprise fund and the internal service fund.

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.

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. For example, a tax that is designated for the purchase and maintenance of open space.

Staffing Summary:

The Staffing Summary includes all City full-time equivalent (FTE) positions.

Subfund:

A set of self-balancing accounts at an organizational level lower than the fund.

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 TIP is prepared by the Denver Regional Council of Governments (DRCOG), in cooperation with CDOT, and the local implementing agency (the City).

Undesignated Fund Balance:

Undesignated fund balance includes those portions of total funds available that can be spent for any purpose.

Urban Renewal:

Urban renewal is the process of revitalizing a blighted urban area through large scale redevelopment or through new development.

ACRONYMS

ACED	Adams County Economic Development	CQT	Crime, Quality of Life and Traffic
ACLC	Aurora Capital Leasing Corporation	CSI	Crime Scene Investigator
AEDC	Aurora Economic Development Council	CTF	Conservation Trust Fund
AIPP	Art In Public Places	CWAC	Citizens' Water Advisory Committee
AMB	Aurora Municipal Building	CWCB	Colorado Water Conservation Board
AMC	Aurora Municipal Center	DARE	Drug Awareness Resistance Education
ARCO	Arapahoe County Open Space Fund	DART	Direct Action Response Team
ARRA	American Recovery and Reinvestment Act	DBC	Department Budget Coordinator
AURA	Aurora Urban Renewal Authority	DIA	Denver International Airport
CABC	Citizens' Advisory Budget Committee	DRCOG	Denver Regional Council of Governments
CAD	Computer Aided Dispatch	EDR	Enhanced Development Review
CAFR	Comprehensive Annual Financial Report	EEO	Equal Employment Opportunity
CALEA	Commission on Law Enforcement Accreditation	EMS	Emergency Medical Services
CDBG	Community Development Block Grant	EOEP	Elected Officials' and Executive Personnel Defined Benefit Plan
CDOT	Colorado Department of Transportation	EPMP	Employee Performance Management Program
CHCD	Citizens' Advisory Committee on Housing, Community Development	FAST	Fugitive Apprehension and Surveillance Team
CIP	Capital Improvement Program	FMPII	Facilities Master Plan II
CML	Colorado Municipal League	FPPA	Fire and Police Pension Association
CPF	Capital Projects Fund	FRA	Fitzsimons Redevelopment Authority
CPI	Consumer Price Index	FTE	Full-Time Equivalent

ACRONYMS (continued)

GERP	General Employees Retirement Plan	OAR	Original Aurora Renewal
GID	General Improvements District	ODA	Office of Development Assistance
GIS	Geographic Information System	PACE	Partnership of Aurora City Employees
GIU	Gang Intervention Unit	PAR	Police Area Representative
GO	General Obligation	PDF	Parks Development Fund
GON	Graffiti Off Neighborhoods	PIF	Property Improvement Fee
HIDTA	High Intensity Drug Trafficking Area	POST	Police Officer Standards and Testing
HMI	Human Machine Interface	PWP	Prairie Waters Project
HOAP	Home Ownership Assistance Program	RTD	Regional Transportation District
HOME	Home Investment Partnership	SCADA	Supervisory Control and Data Acquisition
HRC	Human Relations Commission	SCFD	Scientific and Cultural Facilities District
HUD	United States Housing and Urban Development	SIDD	Special Improvement Debt District
HVAC	Heating Ventilation Air Conditioning	SIU	Special Investigations Unit
IGA	Intergovernmental Agreement	SRO	School Resource Officer
LEED	Leadership in Energy and Environmental Design	STEP	Selective Traffic Enforcement Program
LRT	Light Rail Transit	TABOR	Tax Payers Bill of Rights
MGTF	Metro Gang Task Force	TIF	Tax Increment Finance
MMRS	Metro Medical Response System	TIP	Transportation Improvement Program
NABA	Northern Aurora Business Association	TOD	Transit Oriented Development
O&M	Operations and Maintenance	VPAB	Visitor's Promotion Advisory Board

