



2012

Operating and Capital Improvement Budget

2012 Budget Acknowledgements

City Council

Stephen D. Hogan Incoming Mayor
Edward J. Tauer Outgoing Mayor
Barbara Cleland Mayor Pro-Tem and At-Large
Melissa Miller Ward I
Renie Peterson Ward II
Marsha Berzins Ward III
Molly Markert Ward IV
Bob Roth Ward V
Robert (Bob) E. Broom Ward VI
Bob FitzGerald At-Large
Debi Hunter Holen Incoming At-Large
Bob LeGare Incoming At-Large
Ryan Frazier Outgoing At-Large
Brad Pierce Outgoing At-Large

City Manager's Staff

George K. Noe City Manager
Nancy Freed Deputy City Manager
Michelle Wolfe Deputy City Manager
Janice Napper Assistant City Manager

Office of Budget Team

Jason Batchelor Director of Finance
Gregory Hays Budget / Finance Program Manager
Trevor Vaughn Budget / Finance Program Manager
Jackie Ehmann Budget / Finance Program Administrator
Tod Kuntzelman Budget / Finance Program Administrator
Elly Watson Budget / Finance Program Administrator
Michael Lawson Senior Management Analyst
Kathy Crouch Senior Budget Assistant



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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**City of Aurora
Colorado**

For the Fiscal Year Beginning

January 1, 2011

Linda C. Davidson *Jeffrey R. Egan*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Aurora, Colorado for its annual budget for the fiscal year beginning January 1, 2011.

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 2012 budget for the City of Aurora. They are recognized here for their hard work and valuable contributions.

Council Appointees

Charles Richardson, City Attorney
Zelda DeBoyes, Municipal Court Administrator

Richard Weinberg, Presiding Judge

Commission Appointees

Matt Cain, Civil Service

Laurie Cole, Chief Public Defender

Deputy City Managers

Nancy Freed, Operations

Michelle Wolfe, Administrative Services

Department Directors

Assistant City Manager, Janice Napper
Aurora Water, Mark Pifher
Communications, Kim Stuart
Finance, Jason Batchelor (Interim)
Fire, Mike Garcia
Information Technology, Mark Pray

Internal Services, Kin Shuman
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
Communications, Michael Lawson
Court Administration, Helen Damaskos
Finance, Larry Schroeder
Fire, Terry Teske
General Management, Michael Lawson
Information Technology, Michael Lawson/Liz Rehwalt
Internal Services, Michael Lawson
Judicial, Kim Nerbonne Gage

Library & Cultural Services, Debra Collins
Neighborhood Services, Jeff Hancock/
Nikke Stinson (outgoing)
Parks, Recreation, & Open Space, Byron
Fanning/Connie Ellis (outgoing)
Planning & Development Services, Janice Lamon
Police, Bill Curtis(outgoing)/John Schneebeck
(incoming)/Christine Waters
Public Defender, Reyna Lopez
Public Works, Cathy Beddow (outgoing)

Council Committees

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

Citizens' Water Advisory Committee

On the Cover: Forebay of Peter D. Binney Water Purification Facility
Cover Photo Courtesy of Aurora Water

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2012



Aurora City Council



Mayor Steve Hogan



Barbara Cleland
Mayor Pro-Tem (At-Large)



Melissa Miller
Ward I



Renie Peterson
Ward II



Marsha Berzins
Ward III



Molly Markert
Ward IV



Bob Roth
Ward V



Bob Broom
Ward VI



Bob FitzGerald
At-Large



Debi Hunter Holen
At-Large



Bob LeGare
At-Large

2012



Introduction to the City of Aurora 2012 Adopted Budget

This 2012 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 2012 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 *2012 General Fund Revenue Overview* provides a detailed description of the City's revenue outlook for 2012 and beyond for the General Fund. The *Long Range General Fund Financial Outlook* identifies expected revenues and expenditures for all general government functions through 2016. 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 2012 budget as originally adopted by City Council, and the status of the 2011 projection at the time the 2012 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 2013 budget.

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



Table of Contents

Acknowledgements	i
Distinguished Budget Presentation Award	ii
Special Recognition	iii
Aurora City Council Members	iv
Introduction to the City of Aurora 2011 Adopted Budget	v
Table of Contents	vi
Budget Message	
Introduction	A-1
Balancing the Budget	A-2
Longer Term Outlook	A-3
Acknowledgements	A-3
Executive Summary	
Overview	B-1
Attachment 1: Budget in Brief	B-13
Attachment 2: 2012 Summary of Total Ending Funds (Budgetary Basis)	B-14
Attachment 3: Expenditure Summary: All Funds	B-15
Attachment 4: 2011 Original to Projection Variance	B-17
Attachment 5: General Fund Expenditures	B-18
Attachment 6: Major Changes in Fund Balance	B-19
Attachment 7: Significant Base Budget Adjustments	B-20
Attachment 8: General Fund Additions and Reductions	B-21
Attachment 9: Other Funds Additions and Reductions	B-24
Attachment 10: Staffing Summary by Fund	B-26
Attachment 11: 2009-2016 Capital Improvement Program Summary	B-27
Attachment 12: New Projects/Projects Changes Summary	B-30
Profile of Aurora	
Introduction	C-1
Aurora in Brief	C-2

Maps.....	C-5
City Organizational Charts	C-9

Revenues

2012 General Fund Revenue Overview	D-1
Attachment A: 2012 General Fund Revenue and Percent Changes	D-23
Attachment B: History and Forecast for Key Economic Indicators	D-25

Financial Outlook

Purpose.....	E-1
General Fund Overview	E-2
No Compensation Increase Scenario	E-2
Compensation Increase Scenario	E-3
Key Assumptions	E-3
Tables:	
Summary - No Compensation Increase Scenario	E-7
Summary - Compensation Increase Scenario	E-8
Percent Growth by Expenditure Class	E-9
Percent Growth by Revenue Class.....	E-10
Department Detail.....	E-11
Amendments	E-19
Council Adjustments.....	E-20
Potential Future Adjustments.....	E-21

Fund Summaries

Fund Summaries Overview.....	F-1
General Fund.....	F-3
Abatement Fund.....	F-5
Capital Projects Fund.....	F-7
Community Development Fund.....	F-9
Conservation Trust Fund.....	F-11
Cultural Services Fund.....	F-13
Debt Service General Obligation Fund.....	F-15
Debt Service Special Improvement District Fund	F-17
Designated Revenues Fund.....	F-19
Development Review Fund.....	F-21
Enhanced E911 Fund	F-23
Fleet Management Fund	F-25
Gifts & Grants Fund.....	F-27
Golf Fund	F-29
Open Space Fund	F-31
Parks Development Fund.....	F-33

Recreation Fund	F-35
Risk Management Fund	F-37
Surplus & Deficiency Fund	F-39
Wastewater Fund	F-41
Water Fund.....	F-43

Department Operating Budgets

Department Operating Budgets Overview	G-1
Aurora Water	G-3
City Attorney's Office	G-24
City Council	G-28
Civil Service Commission	G-32
Communications	G-36
Court Administration	G-45
Finance	G-52
Fire	G-63
General Management	G-72
Information Technology	G-82
Internal Services.....	G-90
Judicial	G-100
Library & Cultural Services.....	G-106
Neighborhood Services	G-117
Non-Departmental (Transfers).....	G-135
Parks, Recreation, & Open Space	G-146
Planning & Development Services	G-165
Police.....	G-174
Public Defender	G-190
Public Safety Communications Center	G-193
Public Works.....	G-196

Capital Improvement Program (CIP)

Capital Improvement Program Introduction	H-1
Capital Improvement Program Overview	H-2
Capital Projects Fund Five-Year Plan 2012-2016	H-13
Capital Improvement Program Summary by Fund	H-14
Projects as Adopted by City Council without Aurora Water.....	H-15
Aurora Water Projects as Adopted by City Council	H-26
Capital Program Amendments	H-29
Non-Routine Project Pages	H-56

Appendices

1. Operating Budget Reconciliations:	
Overview	I-1
Operating Reconciliation by Fund and Department	I-2
City Council Adjustments to Proposed 2011	I-8
Reconciliation of 2010 CAFR to Funds Available	I-10
2. Capital Improvement Program Detail:	
Overview	I-11
Building Repair Program Detail	I-12
Parks Capital Improvement Program Detail	I-14
Aurora Water Capital Improvement Detail	I-21
3. Budget Ordinance Summary	I-32
4. Budget Process and Calendar	I-35
5. General Financial Policies	I-38
6. Debt Management	I-55
7. Aurora Capital Leasing Corporation (ACLC)	I-63
8. Schedule of Operating Transfers	I-67
9. City Council Budget Detail	I-68
10. Aurora Urban Renewal Authority	I-69
11. General Improvement District Budgets	I-77
12. Glossary	I-79




BUDGET MESSAGE





George K. Noe
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DATE: January 31, 2012
TO: Mayor Hogan and Members of City Council
FROM: George K. Noe, City Manager 
SUBJECT: 2012 ADOPTED BUDGET

The 2012 Adopted Budget is balanced for all funds, and provides a sound financial plan to provide the best possible municipal services. The Adopted Budget focuses on making continued permanent cost reductions while maintaining current service levels as the economy continues a very slow, uncertain recovery. The 2012 Adopted Budget for the General Fund is \$233.5 million, which is up slightly from the 2011 Adopted Budget of \$232.7 million.

The 2012 Adopted Budget generally maintains the current service levels, in the face of significant cost drivers (e.g. rising insurance costs, maintaining fleet replacement, fuel cost increases) and lower property tax revenues. An approximately \$5.9 million shortfall in the General Fund 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 2012. The City is in a position to avoid further service reductions because of the structural reductions that have been and continue to be made. The City will likely continue to face budget shortfalls in the coming years, but structural reductions, along with continued fiscal and operational discipline, mean that the structural gap is narrowing during the five-year period.

This budget message provides a brief overview of the approach to the development of the 2012 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 organization. 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.

REVENUE

The City's revenues are providing mixed returns during 2011 as the economy continues to face significant headwinds to recovery. Sales tax is projected to grow 1.25 percent over 2010; however, several other key sources are experiencing falling returns including franchise fees,

audit revenue and development related use tax. Overall revenue is expected to grow 0.4 percent over 2010, but this level of growth does not meet the amounts originally projected for 2011.

Revenue is projected to grow 1.6 percent over 2011 for 2012. This growth is considered conservative because inflation is estimated to increase 2.4 percent for Colorado for that same period. Sales tax is projected for 1.75 percent growth over 2011 for 2012. That growth is tempered by an expected 6.5 percent reduction in property tax revenue due to lower property valuations from the current biennial reassessment period. The underlying revenue assumptions in the 2012 Adopted Budget are intended to be conservative but realistic in the face of continued economic uncertainty.

EXPENSES

The City faces a number of significant cost increases in 2012. The 2012 Adopted Budget includes continuing the City's fleet and equipment replacement program at an approximate cost of \$2.4 million. After three years of not replacing any vehicles or heavy equipment, the City began replacing vehicles and equipment in 2011. It is important that the City continue to budget and provide for this much needed replacement equipment. The 2012 Adopted Budget also includes an increase of \$550,000 to account for higher fuel prices. The City continues to examine ways to control these costs, but given current challenges to global stability, oil prices are likely to remain highly volatile.

Just as important, or perhaps even more important, than the cost increases are those costs that are not increasing. In 2011, there was an amendment to the Stipulated Consent Decree that regulated implementation of police staffing at a level lower than the original 2 per 1,000 ratio. The ratification of the Amended Consent Decree provides significant positive impacts to the City's General Fund over the next 10 years when compared to maintaining the current 2 per 1,000 policies. This modification decreased the 2012 budget by \$1.8 million.

In addition, the 2012 budget does not include cost increases for employee wages. In fact, the 2012 collective bargaining agreements with the International Association of Firefighter, Local 1290 and the Aurora Police Association include over \$1.5 million of one-time cost reductions from reduced employee compensation related to no personal leave buyback, sick leave buyback, or Fire holiday pay, and up to one furlough day. The same provisions will be applied to career service employees to provide even further cost reductions.

BALANCING THE BUDGET

The 2012 Adopted Budget uses a variety of factors in closing the \$5.9 million shortfall in the General Fund, including using the one-time cost reductions for employee wage and benefits discussed above, as well as making some permanent structural reductions. The City continues to look for ways to improve efficiency and reduce costs without affecting service levels. This includes the elimination of a Deputy City Manager position and combining the City Clerk and

Assistant City Manager positions into one position. In addition to the citywide efforts noted above, the Adopted Budget includes over \$3.8 million of department budget reductions. Those reductions include the elimination of 21.4 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 2012 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 \$3.5 million shortfall in 2013 (with no pay or benefit increases). This is based on slow sales tax and other revenue growth associated with the “new normal” economy. Additionally, the City likely faces increased costs for Old Hire Police and Fire Pensions. Those costs are expected to add \$1.5 million for 2013 and beyond. The City will not know those costs until the middle of 2012.

Not all the news is bad though. The significant budget reductions and cost containment efforts over the last several years mean that the shortfall in the General Fund decreases in the out years (\$824,800 in 2014, \$207,700 in 2015). By 2016, an annual surplus is projected, assuming no compensation increases. In addition, if the \$824,800 shortfall in 2013 were to be balanced with permanent reductions, then there would be no shortfall in 2014 and beyond. As noted, those shortfall numbers do not include any pay or benefit increases for employees, and after a number of years of no wage increases and other adjustments to employee benefits, this would not be the recommended course of action. However, the underlying trend should provide impetus to continue the prudent and considered management of the City’s finances.

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, Budget Officer, Department Directors, City Council Appointees and Commission 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

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 and the word "AURORA" in a serif font at the bottom, flanked by two small stars.

EXECUTIVE SUMMARY



2012 Adopted Budget

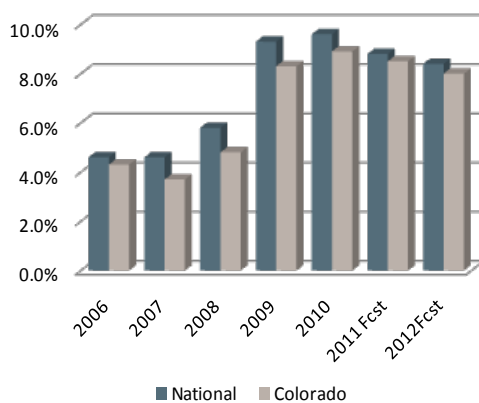
Executive Summary

This section provides an overview of economic factors affecting the 2012 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.

ECONOMY

Two years have passed since the national recession officially ended and many economists say the recovery appears to be softening, not accelerating. One economist explains the current economic trend by applying a well known athletic principle: "uncertainty equals slow." Uncertainty causes caution and caution causes inaction, which many believe is at the crux of the restrained recovery.

Figure 1: Unemployment



Source: Colorado Legislative Council

Uncertainty has rippled through the economy in many ways but perhaps the most critical is its impact on employment. Since the national unemployment rate peaked at 10.1 percent in October 2009, unemployment has trended slowly downward yet, remains high by historical standards. A lackluster economy, combined with significant long-term economic and political concerns, has caused American businesses to postpone hiring plans. The result is a national economic outlook for continued tepid growth at levels strong enough to slowly diminish unemployment rates, but not strong enough to put significant numbers of Americans back to work. Both businesses and consumers will continue to behave cautiously until they see a clear direction and signs of a rebound.

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

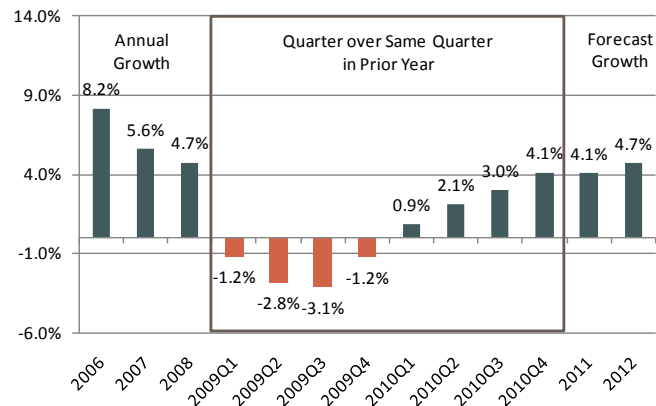
- Consequences of high federal debt;
- Repercussions of recent and potential federal legislation;
- European debt crisis and global unrest;
- Stock market volatility; and
- Potential U.S. monetary policy actions by the Federal Reserve.

In the face of these and other uncertainties, the Colorado economy continues to improve at a sluggish pace. Economic data give a mixed picture of how the economy of Colorado is faring compared with the rest of the country. Unemployment is lower, but job growth is lagging. The state's construction industry has been among the slowest to recover, but Colorado's manufacturing sector is showing signs of a comeback.

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. Colorado's unemployment rate has moved below the national rate for the third month in a row following a three month period during which Colorado's rate was higher than the nation's. Among the states, Colorado posts the 23rd highest unemployment rate. Jobs were added at a slow pace over the first half of the year, a pace that is expected to continue. The state is anticipated to conclude 2011 with a net gain in jobs, although losses in construction and government are likely to continue throughout the year. These losses will be offset by slow growth in other sectors, mainly in the education and health services and the leisure and hospitality sectors.

Personal income increased a modest 2.3 percent in 2010, with much of the growth driven by increases in government payments, including increases in workers compensation, retirement, unemployment insurance, and welfare payments. Personal income is expected to increase 4.1 percent in 2011 and 4.7 percent in 2012, ahead of inflation which is assumed to remain weak until the recovery builds. Wages grew just 1.0 percent in 2010 after decreasing 3.7 percent in 2009. Wages are expected to grow 3.1 percent in 2011 and 4.4 percent in 2012 as employment increases and there is less competition in the labor force. Given the combination of concern about the economic outlook and future earnings, consumers are weighing their spending decisions carefully.

Figure 2: Personal Income



Source: Bureau of Economic Analysis - Personal Income
Forecast data from CLC June 2011 Forecast

After stabilizing in 2011, the local residential construction activity is expected to show gains in 2012, though remain significantly below the levels seen in the recent past. Commercial development will continue to suffer as vacant offices and big boxes remain difficult to fill and property owners continue to contend with declining values and credit market problems.

General Fund revenue expectations for the City of Aurora mirror the overall economic sentiment with a slight increase in 2011, followed by a moderately higher increase in 2012. Local forecasts over the next few years for slow, sustained growth in employment, personal income, consumer spending, and construction activity will result in only moderate revenue increases throughout the forecast period.

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 2011, 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 six major areas of focus:

- Assure a safe community for people;
- Serve as leaders and partner with other governments and jurisdictions;
- Ensure excellent infrastructure that is well maintained and operated;
- Create a superior quality of life for residents making the city a desirable place to live and visit;
- Be a great place to locate, expand and operate a business and provide for well-planned growth and development; and
- Provide a well-managed and financially strong city.

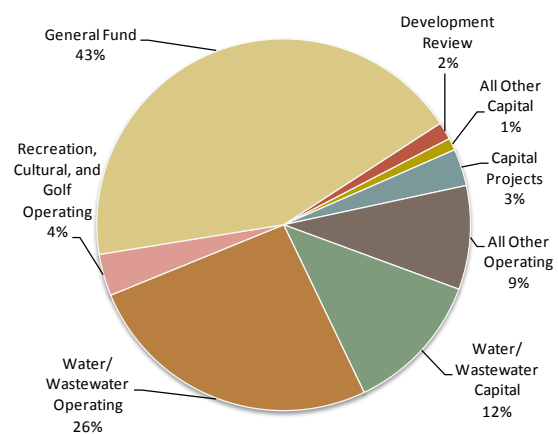
References to these goals are included throughout the budget document.

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 2012 Adopted Budget includes a total of \$538,802,428 in appropriations for all funds. This compares with the 2011 Original Budget of \$554,750,143 and the 2011 expenditure projection of \$480,595,561. Total operating expenditures remain steady between the 2011 budget and 2012 budget. The majority of the fluctuation in expenditures between the 2011 budget, 2011 projection and 2012 budget is due to capital improvement program spending. The 2011 projection includes a lapse of remaining budget for the Prairie Waters Project. The 2012 budget is lower due to the large 2011 appropriation for the Colfax / I-225 interchange in the Capital Projects Fund.

Figure 3 illustrates the distribution of total appropriations in 2012. The General Fund accounts for approximately 43 percent of total appropriations, while another 16 percent of the 2012 budget is dedicated to capital projects in several funds. The capital portion of the budget is smaller in recent years because the Prairie Waters Project was 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 26 percent of the City's total budget while the remaining 15 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 2012 General Fund Adopted Budget.

Table 1: 2012 Expenditure and Budget Summary – General Fund

Sources	Amount	Comment
Revenue and Transfers	\$233,483,110	Based on slow or minimal growth in most revenue categories
Uses		
2011 Original Budget	\$232,686,439	Initial base budget
Base Budget Adjustments	(2,725,037)	Removal of one-time expenses for fleet and PC replacement (\$2.5) million, removal of one-time funding for Mission Viejo Library (\$0.2) million, one-time purchase of equipment for 2011 2/1000 officers (\$0.3) million, restore holiday in Police \$0.2 million, Parks service agreement with Aurora Water from 2011 Spring Supplemental \$0.1 million.
Cost Drivers	2,766,211	\$1.0 million for 5% health and dental insurance increase for Police and Career Service and 7% for Fire, \$0.9 million for Fire and Police Civil Service step and grade, (\$0.6) million for debt service reduction, \$0.5 million for extra day in 2012, \$0.5 million for fuel, \$0.2 million for Recreation and Cultural Services subsidy adjustment, \$0.1 million for the Capital Projects Transfer, (\$0.1) million for public lighting, (\$0.1) million for incentive adjustments, \$0.4 million for various contract related mandated costs and net personnel services.
Adds	\$5,921,604	\$3.0 million for 32 new 2/1000 officers and equipment, \$2.4 million for fleet, PC and equipment replacement, \$0.2 million to move Comprehensive Planning from the Development Review Fund, \$0.1 million for Civil Service background checks, \$0.1 million for efficiency studies, \$0.1 million for Adams County Jail prisoner space.
Balancing Adjustments	(4,586,041)	Includes (\$0.6) million to charge half of street sweeping costs to Storm Drain, (\$0.5) anticipated vacancy savings, (\$0.5) million for reductions in the Recreation Fund, (\$0.4) million to reduce four overhire officers, (\$0.5) million for 8 filled and 1 vacant civilian positions in Police, (\$0.2) million for elimination of Deputy City Manager position, (\$1.9) million for various department reductions.
Council Adjustments	(580,443)	Primary adjustments associated with an amendment to the stipulated consent decree modifying police staffing, offset by various adjustments and increases, including adding library hours. A detailed list can be found on page I-8 in the Appendices.
Total Expenditures	\$233,482,733	Total 2012 Adopted General Fund Budget

Note: \$5.9 million budget shortfall was closed by \$3.7 million of balancing adjustment plus \$1.9 million of personnel compensation reductions continued from the 2011 budget and \$0.3 million of funds available and new revenue. The Adds and Balancing Adjustments exclude reorganizations between departments.

General Fund Revenue

Figure 4 illustrates the sources of revenue within the General Fund. Sales tax revenue remains 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 1.6 percent or \$3.7 million in 2012. \$2.2 million of this increase is from sales tax; \$1.1 million will be generated by increases in capital related use tax, with the remaining \$0.4 million comprised of a \$1.7 million decline in property tax revenue offset by a net increase in the remaining sources of operating revenue. The projected 1.6 percent increase in 2012 follows a projected 0.4 percent (\$0.9 million) increase in 2011 over 2010 actual revenue and a 1.8 percent (\$4.1 million) increase in 2010 compared to 2009 actual revenue.

Figure 4: 2012 General Fund Sources

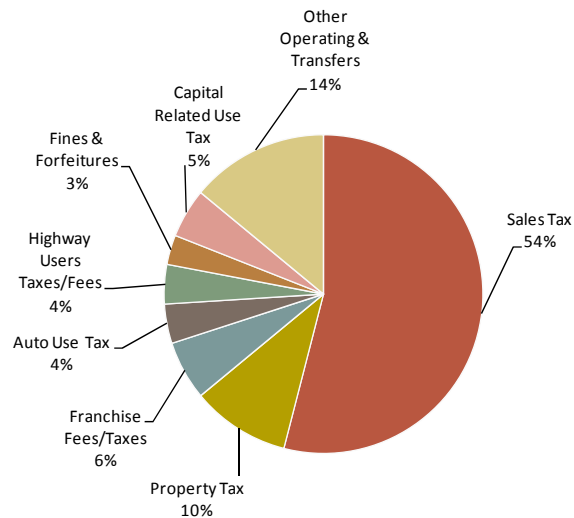


Table 2: Summary of Key General Fund Revenue Sources

Sources of Funds	2010 Actual	2011 Projection	2012 Adopted	2011-2012 Change	2010-2011 Change
Sales Tax	\$123,357,355	\$124,899,322	\$127,085,060	1.3%	1.7%
Property Tax	25,096,148	25,611,005	23,955,963	2.1%	-6.5%
Franchise Fees/Taxes	13,192,882	13,200,750	13,466,027	0.1%	2.0%
Auto Use Tax	9,043,525	9,746,090	10,038,473	7.8%	3.0%
Highway Users Tax	10,096,150	10,160,324	10,261,928	0.6%	1.0%
Fines & Forfeitures	6,817,968	5,784,440	6,190,000	-15.2%	7.0%
Capital-Related Use Tax	11,767,424	10,724,905	11,860,351	-8.9%	10.6%
Other Operating Reserves	28,073,037	28,182,614	29,179,558	0.4%	3.5%
General Fund Revenue	\$227,444,489	\$228,309,450	\$232,037,360	0.4%	1.6%
Transfers and Reserves	31,272,713	2,835,453	1,445,750	-90.9%	-49.0%
Total General Fund Sources	\$258,717,202	\$231,144,903	\$233,483,110	-10.7%	1.0%

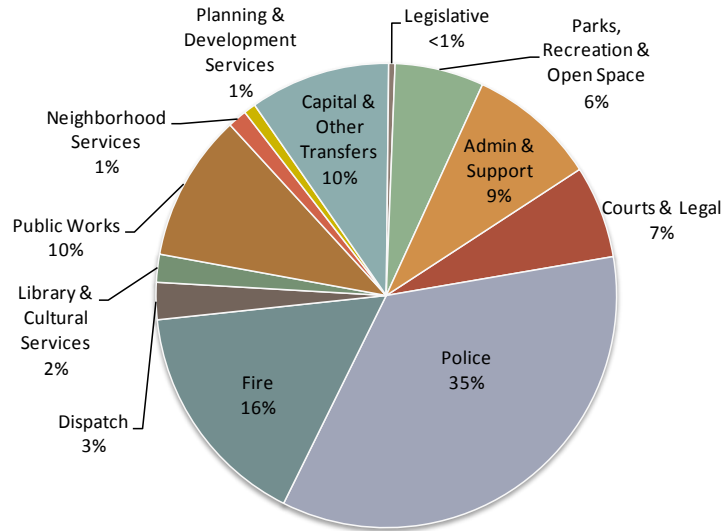
Note: The 2010 'Transfers and Reserves' amount includes transfers into the General Fund from the Emergency Contingency, Designated Revenues, Policy Reserve, and TABOR Reserve Funds in order to comply with new national accounting standards. See the General Fund Summary for components of funds available.

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

General Fund Appropriations

General Fund appropriations for 2012 total \$233,482,733, a 0.3 percent increase from the \$232.7 million expenditure budget for 2011. The primary increase is in Police. 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 61 percent of total General Fund appropriations.

Figure 5: 2012 General Fund Appropriations



Significant changes from the 2011 Original Budget include:

- \$1.0 million for increased contributions for health insurance;
- \$1.6 million for Civil Service Step and Grade Costs and a one-time bonus for Police Sworn Staff;
- \$0.5 million for additional fuel costs;
- \$0.5 million reduction for estimated vacancy savings;
- \$0.5 million for an extra working day in 2012 due to the leap year;
- \$0.5 million for adding additional library materials and one day per week at Central, Tallyn's Reach, and MLK Libraries;
- \$0.6 million reduction for moving street sweeping costs to the Wastewater Fund; and
- \$3.0 million in net department reductions including one-time costs in 2011 not recurring in 2012.

Attachment 8 provides additional detail on the 2012 General Fund amendments.

STAFFING

The 2012 Adopted Budget eliminates 26.9 FTE in all funds. This is offset by the addition of 8 FTE for a net decrease of 18.9 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: 2012 FTE Staffing Net Change – General Fund

Department	Adds	Filled Reductions	Vacant Reductions	Transfers / Technical	Total
Communications	-	-	(0.50)	-	(0.50)
Court Administration	1.00	-	-	-	1.00
Finance	-	-	(2.00)	-	(2.00)
Fire	-	-	(2.00)	-	(2.00)
General Management	-	-	(3.00)	(9.00)	(12.00)
Internal Services	-	-	-	9.00	9.00
Library and Cultural Services	7.00	-	-	-	7.00
Neighborhood Services	-	-	(0.50)	(1.00)	(1.50)
Parks, Recreation & Open Space	-	-	(2.00)	(0.40)	(2.40)
Planning & Development Services	-	-	-	2.00	2.00
Police	-	(2.00)	(1.00)	(2.00)	(5.00)
Public Works	-	-	-	(10.00)	(10.00)
Totals	8.00	(2.00)	(11.00)	(11.40)	(16.40)

Table 4: 2012 FTE Staffing Changes per Fund

Department	2011 FTE	Adds	Filled Reductions	Vacant Reductions	Transfers / Technical	2012 FTE	Net Change
Abatement Fund	8.90	-	-	(0.40)	1.00	9.50	0.60
Community Development Fund	25.20	-	-	-	(1.35)	23.85	(1.35)
Conservation Trust Fund	14.65	-	-	-	2.12	16.77	2.12
Cultural Services Fund	18.00	-	-	(1.00)	(1.00)	16.00	(2.00)
Designated Revenue Fund	30.25	-	-	-	0.46	30.71	0.46
Development Review Fund	72.75	-	-	(1.00)	(2.00)	69.75	(3.00)
Enhanced E-911 Fund	5.00	-	-	-	-	5.00	-
Fleet Management Fund	39.50	-	-	-	-	39.50	-
General Fund	1,904.15	8.00	(2.00)	(11.00)	(11.40)	1,887.75	(16.40)
Gifts & Grants Fund	6.25	-	-	-	2.35	8.60	2.35
Golf Courses Fund	45.00	-	-	(3.00)	-	42.00	(3.00)
Open Space Fund	18.30	-	-	-	0.32	18.62	0.32
Parks Development Fund	0.75	-	-	-	-	0.75	-
Recreation Fund	63.20	-	-	(7.00)	(2.00)	54.20	(9.00)
Risk Management Fund	9.00	-	-	-	-	9.00	-
Wastewater Fund	152.59	-	-	-	10.50	163.09	10.50
Water Fund	269.41	-	-	-	(0.50)	268.91	(0.50)
Totals	2,682.90	8.00	(2.00)	(23.40)	(1.50)	2,664.00	(18.90)

Total General Fund staffing decreases by a net of 16.4 FTE. This is the result of the addition of 7 Library and Cultural Services employees and 1 Court Administration employee, offset by 2.0 filled reductions, 11.0 vacant reductions and 11.40 transfers to other funding sources. With the 2.0 filled positions, the employees will be placed in other vacant functions within the City. The net of 11.40 positions are transferred out of the General Fund through the 2011 Spring Supplemental or 2012 budget process.

Table 5 shows the details of the staffing level by fund over time. The total number of FTE in the General Fund declined 7.8 percent (159.5 FTE) over the last nine years, while this has been mostly offset by growth in other funds (mostly Water and Wastewater) up 18.4 percent (120.5 FTE) for the same period. The ratio of civil FTE (police officers and firefighters) to General Fund career FTE has changed significantly from 2003 to 2012. Police civil service has grown 11.8 percent (68.3 FTE) while career service FTE has dropped 19.9 percent (232.2 FTE). Fire is relatively unchanged over the past nine years. Population in the City increased an estimated 14.7 percent (43,000) from 2003 to 2011. See Attachment 10 for a four-year summary of staffing by fund.

Table 5: FTE's and FTE Changes: 2003 – 2012 (All Funds)

	Budgeted					FTE change	% change
	2003	2005	2007	2009	2012	2003-2012	2003-2012
Police Civil GF	580.00	603.00	635.00	640.00	648.25	68.25	11.8%
Fire Civil - GF	302.50	288.00	311.00	306.00	307.00	4.50	1.5%
General Fund Career	1,164.70	1,089.12	1,091.53	1,066.53	932.50	(232.20)	(19.9%)
Total General Fund	2,047.20	1,980.12	2,037.53	2,012.53	1,887.75	(159.45)	(7.8%)
Police/Fire Civil Non GF	2.50	1.00	2.00	2.00	9.75	7.25	290.0%
Water/Wastewater Funds	285.00	329.00	403.00	426.00	432.00	147.00	51.6%
Development Review Funds	111.95	115.85	119.25	86.20	69.75	(42.20)	(37.7%)
Golf Fund	57.00	56.00	52.00	52.00	42.00	(15.00)	(26.3%)
Rec/Cultural Services Funds	90.80	86.30	86.00	85.75	70.20	(20.60)	(22.7%)
All other FTE	108.50	107.35	137.89	139.89	152.55	44.05	40.6%
Non-General Fund	655.75	695.50	800.14	791.84	776.25	120.50	18.4%
Total	2,702.95	2,675.62	2,837.67	2,804.37	2,664.00	(38.95)	(1.4%)

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. The total operating budget for these funds will increase \$1.9 million from the 2011 Original Budget. Significant budgetary factors addressed include the following:

- Annual charges for service payment to Metro Wastewater will be increased \$3.7 million based on an 8.0 percent increase in annual charges;
- A reduction in operating expenses of \$1.6 million, which includes cuts in temporary salary, travel and training, short term water leases and storage, building leases, and operating and maintenance;
- Allocation of \$0.6 million in street sweeping costs to the Wastewater Fund;
- Reduction in personal services of \$0.5 million to recognize vacancy savings; and

- Increase in appropriation of \$0.4 million as the Watershed Protection Program is moved from the Capital Improvement Program to operating.

Development Review Fund – Operating Costs

The Development Review Fund is a special revenue fund, receiving revenue from review, permitting, and inspection activity. In 2012, the total operating budget is projected to increase \$570,100 over the 2011 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 2012 Adopted Budget assumes a \$1.39 million transfer from the Development Review Fund to the General Fund to reimburse it for services and overhead costs. The transfer was a lesser amount of \$735,000 in 2011 as the fund only paid a portion of the overhead cost; and
- 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 a net of \$61,000 from the 2011 Original Budget to the 2012 Adopted Budget, as a result of the elimination of a vacant museum supervisor position net of compensation adjustments and mandated costs; and
- The Recreation Fund subsidy will decrease by \$457,400 from the 2011 Original Budget to correspond with adjustments in the fund which include \$95,100 in revenue increases and \$399,300 in expenditure reductions partially offset by compensation and mandated cost increases. An additional \$20,000 subsidy was added to allow the City pools to be open through Labor Day.

Abatement Fund – Operating Costs

Abatement Fund expenditures and revenues fluctuate due to the number and size of properties abated. As the economy slowly recovers, revenue in the Abatement Fund declines. Significant budgetary factors addressed include the following:

- Revenue in the Abatement Fund is expected to decrease \$360,400 from the 2011 Original Budget as the number of abatements and foreclosure properties has slowed;
- Expenditures decrease \$183,300 to reflect the decline in abatement activity; and
- Fund balance will not be available to cover costs beginning in 2013 and cost reductions will be necessary to maintain an appropriate fund balance.

Other Funds – Operating Costs

- Expenditures in the Community Development Fund decrease \$808,100 from the 2011 Original Budget as a result of a decrease in federal funding and a decrease in program income;

- Risk Management Fund expenditures decrease \$1.5 million due to the elimination of the one-time transfer of \$1.5 million in 2011 for equipment replacement and the limited opening of Mission Viejo Library;
- Fuel costs are the primary driver in increased costs of \$742,100 in the Fleet Management Fund; and
- The Golf Courses Fund decreases expenditures by \$622,100 as a result of eliminating three vacant positions and decreasing equipment replacement budget as a result of continuing to monitor the financial status of the 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 2012 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 \$91.0 million in 2012. Nearly \$544.4 million in capital projects are budgeted or planned between 2012 and 2016. The primary funds associated with the five-year CIP are:

- The Capital Projects Fund - \$85.7 million over five years;
- The Open Space Fund - \$18.5 million;
- The Conservation Trust Fund - \$9.4 million;
- The Enhanced E-911 Fund - \$7.4 million; and
- The Water and Wastewater Funds - \$422.3 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 police officer staffing program. Consistent with prior budgets, the 2012 Adopted 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 a decrease in expenditures of \$3.7 million and creates a five-year plan that is below \$100 million for only the second time since 1997. The decrease is in response 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, cuts were taken in nearly all departments associated with the CPF, and several funds were spent down. There were several increases in budget related to specific projects, including \$2.5 million to fund the Peoria/Smith grade separation in 2011, as well as \$1.5 million to fund an 800 MHz infrastructure upgrade starting in 2016.

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 2012-2016

Project	Total Cost	Percent of Total
Street maintenance, reconstruction & improvements	\$ 55.4 million	64.7%
Building repair projects	8.9 million	10.4%
Traffic signal component replacement	5.9 million	6.9%
Direct Costs – Public Works design & engineering	5.5 million	6.4%
800 MHz radio system debt / infrastructure upgrade (transfer to E-911)	4.9 million	5.7%
Systems, telephone infrastructure and network replacement	2.0 million	2.3%
Direct costs – purchasing services	2.0 million	2.3%
All other projects	1.1 million	1.3%
TOTAL	\$85.7 million	

The CIP section of the 2012 Adopted Budget book contains detail concerning the Capital Projects Fund.

Water and Wastewater Capital Projects

The Water and Wastewater Funds account for the vast majority of planned capital spending through 2016, equating to 77.6 percent of the City's planned five-year capital plan. The 2012 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.

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

There are several funds associated with Parks, Recreation, and Open Space. The Open Space Fund, a combination of Arapahoe County Open Space (ArCo) projects and Adams County (AdCo) projects, equates to \$18.5 million over the five-year plan, which is 3.4 percent of total capital spending. The Conservation Trust Fund, funded through lottery proceeds, has projects totaling \$9.4 million in the five-year plan (1.7 percent of total capital spending). 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. 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 projected to be approximately \$7.4 million, primarily for debt service related to the new 800 MHz radio system and for MDC infrastructure replacement. In 2016, \$2.0 million is projected for a radio system infrastructure upgrade, partially funded by a \$1.5 million transfer from the Capital Projects Fund.

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 2009 through 2012;
- Attachment 4 - Comparison of the 2011 Original Budget to the 2011 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 2011 and 2012;
- Attachment 7 - Notes significant base budget changes in various City funds;
- Attachment 8 - 2012 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 (2012-2016) along with information on appropriations for 2009 through 2011; and
- Attachment 12 - Capital amendments by department and fund.

Attachment 1 Budget in Brief

Department	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Revenues by Source:					
Taxes	199,364,453	201,588,859	205,061,703	203,136,518	205,773,884
Other Revenues	38,171,316	35,301,044	28,082,029	28,269,041	32,371,459
License and Permits	7,906,445	8,305,139	8,193,319	7,026,500	8,589,461
Intergovernmental	65,201,384	42,800,315	47,574,891	37,268,569	30,285,240
Charges for Services	171,757,089	201,118,010	193,601,548	193,198,229	196,496,094
Fines and Forfeitures	7,883,532	8,630,557	8,884,557	9,340,314	10,064,717
Operating Transfers	35,305,417	71,250,612	22,842,438	21,431,686	21,223,740
Sale of Assets	217,604	82,496	180,000	193,166	220,000
Proceeds From Borrowing	42,193,350	46,534,977	0	0	0
Total Revenues	\$568,000,590	\$615,612,009	\$514,420,485	\$499,864,023	\$505,024,595
Operating Expenditures by Category:					
Salaries and Benefits	219,552,893	219,005,211	225,829,774	223,269,532	227,442,803
Supplies and Services	103,943,213	104,409,186	116,860,178	111,512,540	119,012,640
Interfund Charges	12,594,322	15,125,882	13,975,665	14,379,492	14,723,689
Debt Related	65,981,189	97,547,789	57,427,803	56,191,790	56,745,281
Capital Related	2,581,007	2,733,278	4,733,425	4,467,231	3,555,942
Transfers Out	41,831,178	64,713,073	28,419,061	26,966,431	26,298,158
Total Operating Expenditures	\$446,483,802	\$503,534,419	\$447,245,906	\$436,787,016	\$447,778,513
Operating Expenditures by Function:					
Administrative Services	21,323,500	22,098,227	22,527,566	21,761,937	34,332,793
Community Services	161,072,381	143,502,714	145,845,119	144,670,717	147,789,826
Council/Appointees	18,835,819	19,166,432	19,727,838	19,712,825	18,903,984
Development Services	5,719,481	0	0	0	0
General Management	20,133,372	13,757,116	15,873,671	16,209,271	4,576,673
Non-Departmental (Transfers)	56,855,975	97,659,429	41,234,602	40,003,540	38,557,270
Operations	162,543,274	207,350,501	202,037,110	194,428,726	203,617,967
Total Operating Expenditures	\$446,483,802	\$503,534,419	\$447,245,906	\$436,787,016	\$447,778,513
Capital Improvement Program	\$321,639,496	\$98,381,453	\$107,504,237	\$43,808,545	\$91,023,915
Total Expenditures	\$768,123,298	\$601,915,872	\$554,750,143	\$480,595,561	\$538,802,428
FTE by Function:					
Administrative Services	132.5	129.5	128.5	128.5	175.0
Community Services	1,447.5	1,320.9	1,335.9	1,335.9	1,335.0
Council/Appointees	193.5	192.0	193.0	193.0	194.0
Development Services	60.0	0.0	0.0	0.0	0.0
General Management	125.0	92.8	93.8	93.8	41.8
Operations	845.9	940.7	931.7	931.2	918.2
Total FTE	2,804.4	2,675.9	2,682.9	2,682.4	2,664.0

Attachment 2

2012 Summary of Total Ending Funds (Budgetary Basis)

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

Fund Name	2012 Beg Funds	Revenues	Transfers In	Total Uses *	Net	2012 End Funds
Abatement Fund	630,187	513,550	-	1,114,700	(601,150)	29,037
Capital Projects Fund	6,542,580	2,730,089	11,896,540	17,160,934	(2,534,305)	4,008,275
Community Development Fund	-	4,983,287	256,339	5,239,626	-	-
Conservation Trust Fund	782,787	3,276,886	-	3,276,786	100	782,887
Cultural Services Fund	923,384	1,041,415	1,174,189	2,214,786	818	924,202
Debt Service (GO) Fund	1,571,995	5,863,900	1,659,850	7,539,750	(16,000)	1,555,995
Debt Service (SID) Fund	213,903	297,348	-	338,305	(40,957)	172,946
Designated Revenues Fund	6,630,547	5,997,297	-	6,688,053	(690,756)	5,939,791
Development Review Fund	1,197,824	7,421,397	-	8,155,107	(733,710)	464,114
Enhanced E-911 Fund	3,140,462	2,933,652	1,710,000	4,087,000	556,652	3,697,114
Fleet Management Fund	618,302	8,663,557	-	8,673,860	(10,303)	607,999
General Fund	36,808,763	232,037,360	1,445,750	233,482,733	377	36,809,140
Gifts & Grants Fund	3,949,988	3,984,194	-	4,923,346	(939,152)	3,010,836
Golf Courses Fund	781,329	8,846,121	-	8,957,774	(111,653)	669,676
Open Space Fund	2,445,957	5,873,226	-	7,425,014	(1,551,788)	894,169
Parks Development Fund	1,923,866	208,250	-	74,790	133,460	2,057,326
Recreation Fund	291,233	5,016,935	3,081,072	8,337,957	(239,950)	51,283
Risk Management Fund	5,602,481	6,584,452	-	6,852,021	(267,569)	5,334,912
Surplus & Deficiency Fund	526,624	31,206	-	60,950	(29,744)	496,880
Wastewater Fund	35,769,755	54,953,085	-	63,312,769	(8,359,684)	27,410,071
Water Fund	74,013,119	122,543,648	-	140,886,167	(18,342,519)	55,670,600
Total	\$184,365,086	\$483,800,855	\$21,223,740	\$538,802,428	(\$33,777,833)	\$150,587,253

* Total Uses include transfers out.

Attachment 3

Expenditure Summary: All Funds

Fund Name	2009 Operating	2009 Capital	2009 Actual	2010 Operating	2010 Capital	2010 Actual
Non-General Fund						
Abatement Fund	788,494	-	788,494	952,806	-	952,806
Bond Proceeds Fund	38,770	176,612	215,382	-	-	-
Building Repair Fund	18,209	1,780,265	1,798,474	-	1,826,724	1,826,724
Capital Projects Fund	-	37,041,897	37,041,897	-	25,565,621	25,565,621
Community Development Fund	10,808,627	-	10,808,627	9,495,354	-	9,495,354
Conservation Trust Fund	613,327	2,407,722	3,021,049	1,265,178	5,873,393	7,138,571
Cultural Services Fund	2,292,732	-	2,292,732	2,119,370	-	2,119,370
Debt Service (GO) Fund	16,301,465	-	16,301,465	30,778,204	-	30,778,204
Debt Service (SID) Fund	455,686	-	455,686	410,138	-	410,138
Designated Revenues Fund	8,516,145	1,731,043	10,247,188	10,364,310	2,439,450	12,803,760
Development Review Fund	8,430,973	-	8,430,973	6,875,583	-	6,875,583
Emergency Contingency Fund	590,185	-	590,185	519,619	-	519,619
Enhanced E-911 Fund	2,705,278	1,133,000	3,838,278	1,759,943	1,944,851	3,704,794
Fleet Management Fund	7,079,286	-	7,079,286	7,342,574	-	7,342,574
Gifts & Grants Fund	5,550,795	6,582,117	12,132,912	5,361,150	2,848,945	8,210,095
Golf Courses Fund	9,132,168	80,000	9,212,168	9,081,880	175,000	9,256,880
Open Space Fund	2,169,859	2,170,702	4,340,561	2,893,939	3,621,555	6,515,494
Parks Development Fund	-	733,574	733,574	72,718	453,297	526,015
Policy Reserve Fund	887,603	-	887,603	21,472,765	-	21,472,765
Print Shop Fund	657,983	-	657,983	632,290	-	632,290
Recreation Fund	9,162,806	-	9,162,806	7,857,852	129,665	7,987,517
Risk Management Fund	10,298,215	-	10,298,215	7,406,705	-	7,406,705
Surplus & Deficiency Fund	260,750	-	260,750	60,750	-	60,750
TABOR Reserve Fund	-	-	-	8,822,531	-	8,822,531
Wastewater Fund	40,239,835	27,589,299	67,829,134	37,808,535	25,270,427	63,078,962
Water Fund	80,114,416	240,213,265	320,327,681	103,616,427	28,232,525	131,848,952
Total Non-General Fund	\$217,113,607	\$321,639,496	\$538,753,103	\$276,970,621	\$98,381,453	\$375,352,074
General Fund	229,370,195	-	229,370,195	226,563,798	-	226,563,798
Total Budget	\$446,483,802	\$321,639,496	\$768,123,298	\$503,534,419	\$98,381,453	\$601,915,872

Attachment 3

Expenditure Summary: All Funds

Fund Name	2011 Operating	2011 Capital	2011 Projection	2012 Operating	2012 Capital	2012 Adopted
Non-General Fund						
Abatement Fund	956,798	-	956,798	1,114,700	-	1,114,700
Bond Proceeds Fund	-	-	-	-	-	-
Building Repair Fund	-	-	-	-	-	-
Capital Projects Fund	-	21,174,975	21,174,975	-	17,160,934	17,160,934
Community Development Fund	4,581,967	-	4,581,967	5,239,626	-	5,239,626
Conservation Trust Fund	1,540,505	1,242,500	2,783,005	1,584,786	1,692,000	3,276,786
Cultural Services Fund	2,230,129	-	2,230,129	2,214,786	-	2,214,786
Debt Service (GO) Fund	7,623,805	-	7,623,805	7,539,750	-	7,539,750
Debt Service (SID) Fund	404,965	-	404,965	338,305	-	338,305
Designated Revenues Fund	6,740,910	10,839	6,751,749	6,688,053	-	6,688,053
Development Review Fund	7,332,786	-	7,332,786	8,155,107	-	8,155,107
Emergency Contingency Fund	-	-	-	-	-	-
Enhanced E-911 Fund	2,234,700	4,710,000	6,944,700	2,225,000	1,862,000	4,087,000
Fleet Management Fund	8,208,892	-	8,208,892	8,673,860	-	8,673,860
Gifts & Grants Fund	5,009,071	1,732,051	6,741,122	4,461,194	462,152	4,923,346
Golf Courses Fund	8,213,392	(138,102)	8,075,290	8,810,774	147,000	8,957,774
Open Space Fund	3,189,085	3,140,000	6,329,085	3,267,014	4,158,000	7,425,014
Parks Development Fund	73,983	-	73,983	74,790	-	74,790
Policy Reserve Fund	-	-	-	-	-	-
Print Shop Fund	-	-	-	-	-	-
Recreation Fund	8,173,465	-	8,173,465	8,337,957	-	8,337,957
Risk Management Fund	7,870,231	-	7,870,231	6,852,021	-	6,852,021
Surplus & Deficiency Fund	60,919	-	60,919	60,950	-	60,950
TABOR Reserve Fund	-	-	-	-	-	-
Wastewater Fund	40,724,275	23,041,960	63,766,235	45,028,424	18,284,345	63,312,769
Water Fund	90,472,235	(11,105,678)	79,366,557	93,628,683	47,257,484	140,886,167
Total Non-General Fund	\$205,642,113	\$43,808,545	\$249,450,658	\$214,295,780	\$91,023,915	\$305,319,695
General Fund	231,144,903	-	231,144,903	233,482,733	-	233,482,733
Total Budget	\$436,787,016	\$43,808,545	\$480,595,561	\$447,778,513	\$91,023,915	\$538,802,428

Attachment 4

2011 Original To Projection Variance

Fund Name	2011 Original		2011 Original	2011 Projection		2011 Projection	Project/Orig Variance
	Operating	Capital		Operating	Capital		
Non-General Fund							
Abatement Fund	1,297,989	-	1,297,989	956,798	-	956,798	(341,191)
Capital Projects Fund	-	36,763,429	36,763,429	-	21,174,975	21,174,975	(15,588,454)
Community Development Fund	6,047,744	-	6,047,744	4,581,967	-	4,581,967	(1,465,777)
Conservation Trust Fund	1,515,505	1,242,500	2,758,005	1,540,505	1,242,500	2,783,005	25,000
Cultural Services Fund	2,343,099	-	2,343,099	2,230,129	-	2,230,129	(112,970)
Debt Service (GO) Fund	7,623,805	-	7,623,805	7,623,805	-	7,623,805	-
Debt Service (SID) Fund	404,965	-	404,965	404,965	-	404,965	-
Designated Revenues Fund	6,382,268	-	6,382,268	6,740,910	10,839	6,751,749	369,481
Development Review Fund	7,585,037	-	7,585,037	7,332,786	-	7,332,786	(252,251)
Enhanced E-911 Fund	2,266,238	4,710,000	6,976,238	2,234,700	4,710,000	6,944,700	(31,538)
Fleet Management Fund	7,931,740	-	7,931,740	8,208,892	-	8,208,892	277,152
Gifts & Grants Fund	4,693,997	949,949	5,643,946	5,009,071	1,732,051	6,741,122	1,097,176
Golf Courses Fund	9,432,871	90,000	9,522,871	8,213,392	(138,102)	8,075,290	(1,447,581)
Open Space Fund	3,206,942	3,140,000	6,346,942	3,189,085	3,140,000	6,329,085	(17,857)
Parks Development Fund	74,193	-	74,193	73,983	-	73,983	(210)
Recreation Fund	8,613,116	-	8,613,116	8,173,465	-	8,173,465	(439,651)
Risk Management Fund	8,340,851	-	8,340,851	7,870,231	-	7,870,231	(470,620)
Surplus & Deficiency Fund	60,750	-	60,750	60,919	-	60,919	169
Wastewater Fund	41,711,892	31,460,780	73,172,672	40,724,275	23,041,960	63,766,235	(9,406,437)
Water Fund	95,026,465	29,147,579	124,174,044	90,472,235	(11,105,678)	79,366,557	(44,807,487)
Total Non-General Fund	\$214,559,467	\$107,504,237	\$322,063,704	\$205,642,113	\$43,808,545	\$249,450,658	(\$72,613,046)
General Fund	232,686,439	-	232,686,439	231,144,903	-	231,144,903	(1,541,536)
Total Budget	\$447,245,906	\$107,504,237	\$554,750,143	\$436,787,016	\$43,808,545	\$480,595,561	(\$74,154,582)

Attachment 5

General Fund Expenditures

Department	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
City Attorney	4,861,671	4,866,153	5,023,825	5,023,825	5,048,213
City Council	933,713	910,311	1,004,063	1,030,672	1,036,251
Civil Service Commission	552,609	599,625	542,864	661,955	671,123
Communications	933,636	1,412,905	1,822,115	1,822,249	1,786,806
Court Administration	7,021,663	7,584,732	7,093,362	7,093,362	7,308,610
Development Services	987,096	0	0	0	0
Finance	5,031,896	5,443,107	5,303,112	5,025,557	5,369,002
Fire	33,558,115	34,860,166	37,010,385	36,966,768	37,341,354
General Management	10,764,976	3,558,078	5,554,745	5,389,462	2,043,293
Information Technology	6,130,558	5,969,628	6,788,324	6,788,399	6,499,118
Internal Services	1,249,081	1,265,101	1,259,036	1,270,300	4,622,023
Judicial	1,949,573	1,968,251	2,082,556	2,049,743	2,099,808
Library & Cultural Services	12,126,268	3,036,294	3,144,271	3,145,581	3,483,944
Neighborhood Services	3,239,051	2,962,813	2,896,546	2,887,640	2,862,105
Non-Departmental	27,988,055	31,402,300	28,744,800	27,387,671	27,330,341
Parks, Recreation & Open Space	11,457,391	11,779,831	11,283,186	11,597,427	11,486,442
Planning & Development Services	1,096,107	1,859,764	1,873,803	2,051,366	1,962,299
Police	75,339,901	77,484,654	80,017,471	80,371,575	81,769,399
Public Defender	642,070	651,192	647,009	647,009	660,014
Public Safety Communications Center	5,598,010	5,622,859	6,055,616	5,775,871	6,051,919
Public Works	17,908,755	23,326,034	24,539,350	24,158,471	24,050,669
Total General Fund Expenditures	\$229,370,195	\$226,563,798	\$232,686,439	\$231,144,903	\$233,482,733

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

SIGNIFICANT DECREASES IN 2011 FUNDS AVAILABLE

Decrease	Fund	Comments
\$ (6,905,010)	Wastewater Fund	Funds available decreases due to draw-down of reserves from cash and bond proceeds received in 2006 for multiple capital projects.
(6,881,457)	Capital Projects Fund	Draw-down of funds available for capital projects, particularly the I-225/Colfax interchange and the Peoria/Smith Grade Separation project.
(2,146,693)	Enhanced E-911 Fund	Funds available decreases primarily due to capital expenditures for the replacement of the Computer-Aided Dispatch (CAD) system.
(1,491,645)	Risk Management Fund	Planned draw-down of funds available for one-time fleet and PC purchases in the General Fund.
(1,188,299)	Development Review Fund	Funds available decrease due to lower than anticipated revenue.

SIGNIFICANT INCREASES IN 2011 FUNDS AVAILABLE

Increase	Fund	Comments
\$ 39,927,794	Water Fund	Ending funds available is projected to increase as the result of expenditure savings from capital projects, particularly the Prairie Waters Project.

SIGNIFICANT PLANNED DRAW-DOWNS OF FUNDS AVAILABLE IN 2012

Decrease	Fund	Comments
\$ (18,342,519)	Water Fund	Funds available decreases due to spending on capital projects, including Lower South Platte storage; water rights acquisition; line replacement; and improvements related to Homestake.
(8,359,684)	Wastewater Fund	Planned draw-down of funds available for capital projects, including construction of the 2nd Creek Interceptor, Curative in Place Pipe (CIPP) rehabilitation and Hutchinson Channel rehabilitation.
(2,534,305)	Capital Projects Fund	Planned draw-down of funds available for capital projects, primarily comprised of maintenance activities including street asphalt overlay, street chip/crack seal, and the building repair program.
(1,551,788)	Open Space Fund	Funds available decreases due to spending on capital projects, particularly Springhill Park, Del Mar Pool, and Aurora Reservoir.

NO SIGNIFICANT PLANNED INCREASES IN 2012 FUNDS AVAILABLE

Attachment 7

Significant Base Budget Adjustments, Non-General Fund

Fund	Item	Description	Amount
Designated Revenues Fund	Gifts and Grants/Designated Revenue Process	Reduction in budget to reflect the movement of the Visitor's Promotion Advisory Board (VPAB) funds available to Visit Aurora; elimination of rental expenses in Library that are no longer incurred	\$ (460,844)
Development Review Fund	Mandated Costs	Increase to restore full cost of overhead payment to the General Fund	650,000
Fleet Management Fund	Mandated Costs	Increase for creation of an external fleet fuel budget equal to the fleet fuel budget in all other funds offset by the removal of the fleet contingency	695,264
	Removal of One-Time Expenditures	Remove one-time appropriation for equipment purchases	(93,585)
Gifts & Grants Fund	Other Adjustments	Reduction of budget to reflect grants ending by 2012	(386,816)
Recreation Fund	Ongoing Supplemental	Decrease funding to reflect transfer of 2.0 FTE to the General Fund	(139,158)
Risk Management Fund	Removal of One-Time Expenditures	Remove one-time transfer of funds to the General Fund for fleet and computer replacement and the limited opening of Mission Viejo Library	(1,529,662)
Wastewater Fund	Removal of One-Time Expenditures	Remove one-time appropriation for fleet and equipment replacement	(211,000)
Water Fund	Mandated Costs	Reduce appropriation to reflect decreases in the debt service payment schedule and utility costs offset by increases for vehicle fuel and maintenance	(705,193)
	Removal of One-Time Expenditures	Remove one-time appropriation for fleet and equipment replacement, removal of residuals stock pile, and transformer replacement at Wemlinger Water Purification Facility	(384,000)

Attachment 8 General Fund Additions

Department	Description	Amount
City Council	Increase appropriation to support the Aurora Scholars program	\$ 3,000
Civil Service Commission	New appropriation for background investigations	140,000
Court Administration	Expansion of video backup; conversion of contract information technology position to full-time, benefitted position	250,000
Fire	Technical adjustments: move appropriation for lateral testing from Civil Service; transfer in of Fire Education seminars and E-470 services from the Designated Revenue Fund to meet new accounting standards	34,000
Information Technology	Funding for the PC Replacement Program	252,637
Internal Services	Funding for capital equipment and fleet replacement; technical adjustment to move Purchasing Services and the Fleet Replacement Program from General Management to Internal Services	3,288,244
Library and Cultural Services	One-time increase for material collection; add one operating day per week at Central, Tallyn's Reach and MLK libraries	470,000
Neighborhood Services	Technical adjustment to move Homebuyer Education seminars in from the Designated Revenue Fund to meet new accounting standards	5,500
Non-Departmental	Increase in appropriation for new cost of additional prisoner beds in Adams County; increase to Capital Projects Fund transfer for street maintenance and lighting in Northwest Aurora; increase in Recreation Fund transfer to open pools through Labor Day; increase to Cultural Services Fund transfer for trolley storage costs	386,500
Planning and Development Services	Technical adjustment to move 2.0 FTE from the Development Review Fund	177,133
Police	Technical adjustment to move appropriation for lateral testing from Civil Service; bonuses for Civil Service staff	673,000
Total Additions		\$ 5,680,014

General Fund Reductions

Department	Description	Amount
Civil Service Commission	Technical adjustment to move appropriation for lateral testing to the Police and Fire departments	\$ (21,000)

Attachment 8

General Fund Reductions (Continued)

Department	Description	Amount
Communications	Eliminate 0.5 FTE vacant Administrative Assistant; reduce outside printing maintenance, supplies and overtime; reduce contingent employee funding; reduce support for computers and software	(56,636)
Finance	Eliminate 2.0 vacant FTE, reduce courier service budget, reduce travel and training	(122,339)
Fire	Eliminate vacant firefighter position and realign EMS Training Officer duties; one year elimination of a vacant Civilian Inspector position; defer uniform purchases	(203,954)
General Management	Eliminate 3.0 vacant FTE; reduce conference and supply budgets; technical adjustment move Purchasing Services and the Fleet Replacement Program from General Management to Internal Services	(1,513,677)
Information Technology	Eliminate scanner maintenance contract and Telestaff maintenance; decrease repair and maintenance budget	(209,761)
Internal Services	Reduce budget for contingent employees	(6,004)
Neighborhood Services	Eliminate 0.5 vacant FTE; restructure administrative staff; transfer 1.0 Code Enforcement Officer to Abatement Fund	(101,710)
Non-Departmental	Reduce recreation and cultural services subsidies to correspond with reductions in the Recreation and Cultural Services Funds; technical transfer to move Employee Wellness Program to the Risk Management Fund; vacancy savings target; recognize savings from fuel price lock	(1,118,975)
Parks, Recreation, and Open Space	Eliminate 2.0 vacant FTE; allocate 0.12 FTE to capital projects; move 0.82 FTE to Open Space Fund; transfer portion of contingent employee budget to Designated Revenue Fund; reduce fleet budget	(236,133)
Planning and Development Services	Charge staff salaries to EPA grant; reduce travel and training; reduce professional services budget	(71,706)
Police	Eliminate 2.0 filled and 1.0 vacant FTE; transfer 1.0 FTE to Designated Revenue Fund; transfer 1.0 FTE to HIDTA Initiative grant	(340,374)
Public Safety Communications	Anticipated vacancy savings	(50,000)

General Fund Reductions (Continued)

Department	Description	Amount
Public Works	Allocate portion of street sweeping costs to Wastewater Fund; reduce facility preventive maintenance budget; reclassify 1.0 FTE to lower paid position; reduce overtime budget	(871,125)
Total Reductions		\$ (4,923,394)

General Fund New Revenue

Department	Description	Amount
Fire	New revenue from a restructure of the fire inspection fee schedule; increase in revenue from the new agreement with Rural Metro Ambulance Service; transfer in of revenue from Fire Education seminars and E-470 services from the Designated Revenue Fund to meet new accounting standards	\$ 268,958
Neighborhood Services	Increase in Animal Care service fees to help offset rising costs; transfer in of revenue from Homebuyer Education seminars to meet new accounting standards	38,715
Parks, Recreation, and Open Space	Increase in shelter rental fees to be more in line with other municipalities in the region	5,000
Total New Revenue		\$ 312,673
Total Amendments		\$ 443,947

Attachment 9
Amendments in Other Operating Funds

Fund	Description	Amount*
Abatement Fund	Restructure administrative staff to eliminate 0.40 FTE; transfer in 1.0 FTE offset by reduction elimination of vacant contingent employee position; reduce supplies and contract services	\$ (185,454)
Community Development Fund	Transfer out 1.35 FTE to Gifts and Grants Fund; eliminate vacant contingent employee position; allocate appropriation to match federal grants	3,746,246
Conservation Trust Fund	Allocate 0.12 FTE to Arapahoe and Adams County capital projects	-
Cultural Services Fund	Eliminate 2.0 vacant FTE; reduce subsidy revenue to offset vacant 1.0 FTE elimination; increase for trolley storage costs	(69,469)
Designated Revenues Fund	Transfer programs and revenue to other funds to meet new accounting requirements; additional revenue and expenses associated with the photo red light program expansion; reduce contingent salary; transfer in 1.46 FTE from General Fund	(1,041,620)
Development Review Fund	Eliminate 1.0 vacant FTE; reduce travel and training; technical adjustment to transfer 2.0 FTE to General Fund	(290,375)
Fleet Management Fund	Technical transfer to move Fleet Manager Operations from General Management to Internal Services	-
Gifts and Grants Fund	Appropriate Justice Assistance Grants; transfer in 2.35 FTE	378,680
Golf Fund	Eliminate 3.0 vacant FTE; reduce equipment replacement budget	(630,865)
Open Space Fund	Transfer in of 0.82 FTE from the General Fund	47,120
Recreation Fund	Eliminate 7.0 vacant FTE; eliminate 0.25 contingent employee; reduce budget for commissions; increase service fee revenue; increase lifeguard salary costs offset by increased revenue; reduce subsidy revenue to offset all revenue increases and expenditure reductions; extend opening of pools through Labor Day	-
Risk Management Fund	Reduce supply budget; move Wellness Program in from General Fund	16,179

Attachment 9 (continued)
Amendments in Other Operating Funds

Fund	Description	Amount
Wastewater Fund	Eliminate 2nd and Sable building rent; reduce operating and maintenance, travel and training, and temporary salary; reduce personal services for vacancy savings; increase budget for one-time purchases of fleet and computer replacement and new software/hardware; increase budget for service payments to Metro Wastewater; move portion of street sweeping costs from Public Works to Aurora Water; technical adjustments to transfer in 10.5 FTE and move watershed protection program from capital to operating	3,540,762
Water Fund	Eliminate 2nd and Sable building rent; reduce short-term water and storage leases, operating and maintenance, travel and training, and temporary salary; reduce personal services for vacancy savings; increase budget for one-time purchases of fleet and computer replacement, operating equipment and new software/hardware; reduction of legal expenses in City Attorney; technical adjustments to transfer in 0.5 FTE and move watershed protection program from capital to operating	(490,535)
Total Amendments		\$ 5,020,669

*Expenditure Appropriation Net of Revenue from Budget Amendments

Attachment 10

Staffing Summary by Fund

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Abatement Fund	4.00	7.90	8.90	8.90	9.50
Community Development Fund	26.20	21.90	25.20	24.20	23.85
Conservation Trust Fund	5.90	12.65	14.65	16.65	16.77
Cultural Services Fund	19.00	19.00	18.00	18.00	16.00
Designated Revenues Fund	32.00	34.81	30.25	29.25	30.71
Development Review Fund	86.20	72.75	72.75	72.75	69.75
Enhanced E-911 Fund	5.00	5.00	5.00	5.00	5.00
Fleet Management Fund	37.34	37.50	39.50	39.50	39.50
General Fund	2,012.53	1,889.48	1,904.15	1,904.15	1,887.75
Gifts & Grants Fund	0.50	8.55	6.25	8.25	8.60
Golf Courses Fund	52.00	52.00	45.00	45.00	42.00
Open Space Fund	17.95	16.65	18.30	17.80	18.62
Parks Development Fund	0.00	0.75	0.75	0.75	0.75
Print Shop Fund	3.00	3.00	0.00	0.00	0.00
Recreation Fund	66.75	60.96	63.20	61.20	54.20
Risk Management Fund	10.00	10.00	9.00	9.00	9.00
Wastewater Fund	158.34	155.09	152.59	152.59	163.09
Water Fund	267.66	267.91	269.41	269.41	268.91
Grand Total	2,804.37	2,675.90	2,682.90	2,682.40	2,664.00

Attachment 11

2009-2016 Capital Improvement Program Summary

Fund/Department	2009 Actual	2010 Actual	2011 Projected Budget	Five-Year Plan					Total Cost 2012 - 2016
				2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Bond Proceeds Fund</u>									
Fire	34,818	0	0	0	0	0	0	0	0
Parks, Recreation & Open Space	148,900	0	0	0	0	0	0	0	0
Police	-7,106	0	0	0	0	0	0	0	0
Total Bond Proceeds Fund	176,612	0	0	0	0	0	0	0	0
<u>Building Repair Fund</u>									
General Management	1,780,265	-1,486,157	0	0	0	0	0	0	0
Public Works	0	3,312,881	0	0	0	0	0	0	0
Total Building Repair Fund	1,780,265	1,826,724	0	0	0	0	0	0	0
<u>Capital Projects Fund</u>									
Finance	72,998	118,648	77,616	120,694	124,315	128,044	131,886	135,842	640,781
Fire	-181,416	20,000	-5,000	0	0	0	0	0	0
General Management	391,502	386,885	386,192	0	0	0	0	0	0
Information Technology	-115,681	2,449,335	2,136,000	2,086,000	2,086,000	376,000	426,000	1,926,000	6,900,000
Internal Services	0	0	0	376,177	387,462	399,086	411,059	423,391	1,997,175
Neighborhood Services	0	0	0	50,000	0	0	0	0	50,000
Non-Departmental	1,795,701	3,013,840	100,389	103,307	103,493	103,792	104,837	119,207	534,636
Parks, Recreation & Open Space	-238,399	-49	218,068	0	0	0	0	0	0
Planning & Development Services	0	923,492	0	0	0	0	0	0	0
Police	-8,745	0	0	0	0	0	0	0	0
Public Works	35,325,937	18,653,470	18,261,710	14,424,756	14,668,853	14,734,574	14,901,964	16,871,078	75,601,225
Total Capital Projects Fund	37,041,897	25,565,621	21,174,975	17,160,934	17,370,123	15,741,496	15,975,746	19,475,518	85,723,817
<u>Conservation Trust Fund</u>									
Library & Cultural Services	1,032,722	-1,097,748	0	0	0	0	0	0	0
Parks, Recreation & Open Space	1,375,000	6,971,141	1,242,500	1,692,000	1,477,500	2,527,500	1,852,500	1,802,500	9,352,000
Total Conservation Trust Fund	2,407,722	5,873,393	1,242,500	1,692,000	1,477,500	2,527,500	1,852,500	1,802,500	9,352,000

Attachment 11

2009-2016 Capital Improvement Program Summary

Fund/Department	2009 Actual	2010 Actual	2011 Projected Budget	Five-Year Plan					Total Cost 2012 - 2016
				2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Designated Revenues Fund</u>									
Development Services	0	-3,051,652	0	0	0	0	0	0	0
Information Technology	0	138,287	0	0	0	0	0	0	0
Neighborhood Services	0	5,825	0	0	0	0	0	0	0
Non-Departmental	1,085,652	215,979	0	0	0	0	0	0	0
Parks, Recreation & Open Space	519,359	-679,784	10,839	0	0	0	0	0	0
Planning & Development Services	0	3,165,961	0	0	0	0	0	0	0
Public Works	126,032	2,644,834	0	0	0	0	0	0	0
Total Designated Revenues Fund	1,731,043	2,439,450	10,839	0	0	0	0	0	0
<u>Enhanced E-911 Fund</u>									
Information Technology	1,133,000	1,944,851	4,710,000	1,862,000	2,112,000	426,000	475,000	2,475,000	7,350,000
Total Enhanced E-911 Fund	1,133,000	1,944,851	4,710,000	1,862,000	2,112,000	426,000	475,000	2,475,000	7,350,000
<u>Gifts & Grants Fund</u>									
Communications	0	28,000	439	0	0	0	0	0	0
Information Technology	0	49,370	-200	0	0	0	0	0	0
Neighborhood Services	2,604,009	0	80,000	0	0	0	0	0	0
Parks, Recreation & Open Space	2,094,205	840,042	158,000	305,000	0	0	0	0	305,000
Planning & Development Services	1,450,000	862,067	1,403,406	73,384	0	0	0	0	73,384
Public Works	433,903	1,069,466	90,406	83,768	0	0	0	0	83,768
Total Gifts & Grants Fund	6,582,117	2,848,945	1,732,051	462,152	0	0	0	0	462,152
<u>Golf Courses Fund</u>									
Parks, Recreation & Open Space	80,000	175,000	-138,102	147,000	137,500	207,500	169,000	80,000	741,000
Total Golf Courses Fund	80,000	175,000	-138,102	147,000	137,500	207,500	169,000	80,000	741,000
<u>Open Space Fund</u>									
Parks, Recreation & Open Space	2,170,702	3,621,555	3,140,000	4,158,000	1,870,000	3,340,000	4,820,000	4,320,000	18,508,000

Attachment 11

2009-2016 Capital Improvement Program Summary

Fund/Department	2009 Actual	2010 Actual	2011 Projected Budget	Five-Year Plan					Total Cost 2012 - 2016
				2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Open Space Fund</u>									
Total Open Space Fund	2,170,702	3,621,555	3,140,000	4,158,000	1,870,000	3,340,000	4,820,000	4,320,000	18,508,000
<u>Parks Development Fund</u>									
Parks, Recreation & Open Space	733,574	453,297	0	0	0	0	0	0	0
Total Parks Development Fund	733,574	453,297	0	0	0	0	0	0	0
<u>Recreation Fund</u>									
Parks, Recreation & Open Space	0	129,665	0	0	0	0	0	0	0
Total Recreation Fund	0	129,665	0	0	0	0	0	0	0
<u>Wastewater Fund</u>									
Aurora Water	27,589,299	25,270,427	23,041,960	18,284,345	37,106,261	36,414,304	32,801,428	18,866,829	143,473,167
Total Wastewater Fund	27,589,299	25,270,427	23,041,960	18,284,345	37,106,261	36,414,304	32,801,428	18,866,829	143,473,167
<u>Water Fund</u>									
Aurora Water	240,213,265	28,232,525	-11,105,678	47,257,484	51,560,887	70,829,666	58,683,980	50,468,851	278,800,868
Total Water Fund	240,213,265	28,232,525	-11,105,678	47,257,484	51,560,887	70,829,666	58,683,980	50,468,851	278,800,868
Total Capital Improvement Program	321,639,496	98,381,453	43,808,545	91,023,915	111,634,271	129,486,466	114,777,654	97,488,698	544,411,004

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

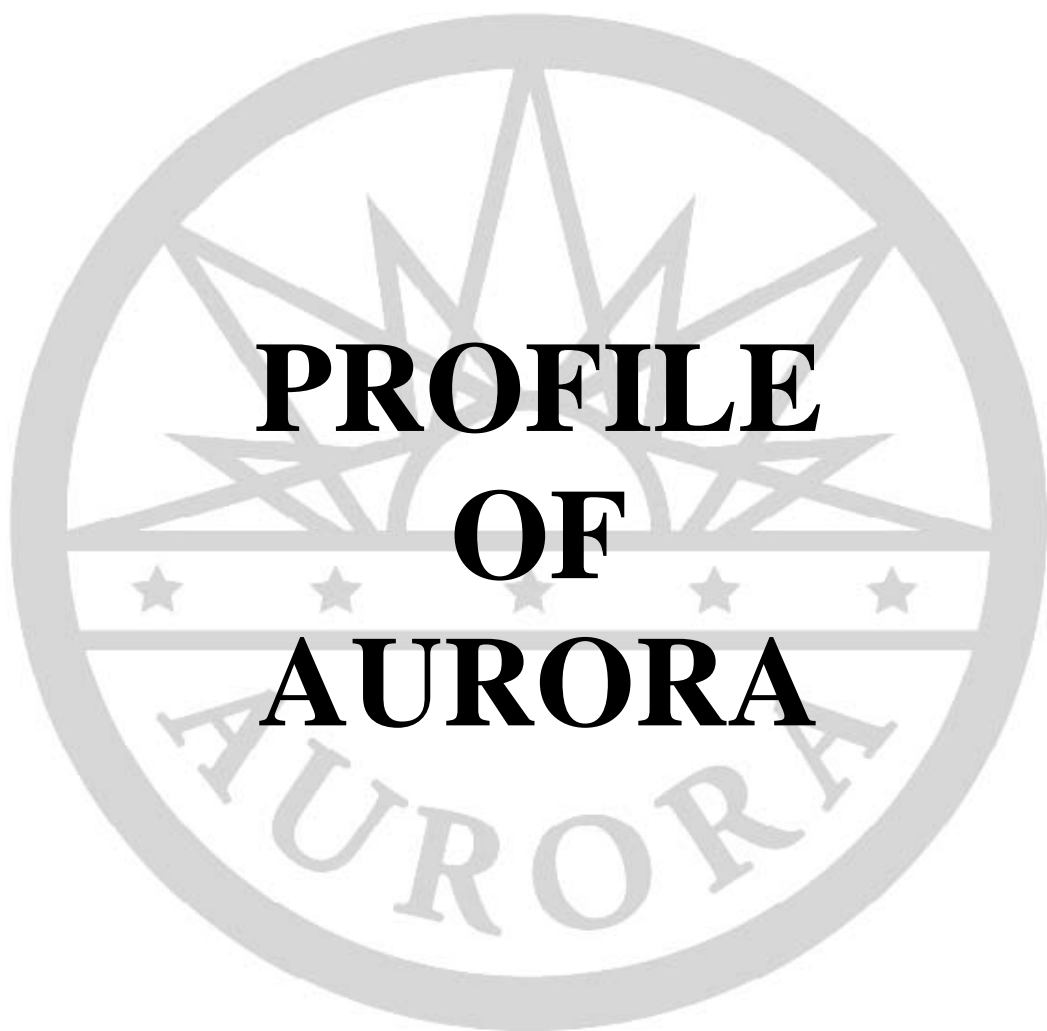
Fund\Department	2011 Projected Budget	Five-Year Plan					Total Cost 2012 - 2016
		2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Capital Projects Fund</u>							
Finance	-40,000	-450	-464	-478	-492	-507	-2,391
Fire	-25,000	0	0	0	0	0	0
General Management	0	-397,778	-409,711	-422,002	-434,662	-446,774	-2,110,927
Information Technology	0	-50,000	-50,000	-50,000	0	1,500,000	1,350,000
Internal Services	0	376,177	387,462	399,086	411,059	423,391	1,997,175
Neighborhood Services	0	50,000	0	0	0	0	50,000
Non-Departmental	0	6,497	-2,528	2,423	3,164	17,534	27,090
Parks, Recreation & Open Space	218,068	0	0	0	0	0	0
Public Works	904,989	-666,009	-1,593,052	-1,594,127	-1,495,233	407,059	-4,941,362
Total Capital Projects Fund	\$1,058,057	(\$681,563)	(\$1,668,293)	(\$1,665,098)	(\$1,516,164)	\$1,900,703	(\$3,630,415)
<u>Conservation Trust Fund</u>							
Parks, Recreation & Open Space	0	59,500	287,500	332,500	-37,500	1,802,500	2,444,500
Total Conservation Trust Fund	\$0	\$59,500	\$287,500	\$332,500	(\$37,500)	\$1,802,500	\$2,444,500
<u>Designated Revenues Fund</u>							
Parks, Recreation & Open Space	10,839	0	0	0	0	0	0
Total Designated Revenues Fund	\$10,839	\$0	\$0	\$0	\$0	\$0	\$0
<u>Enhanced E-911 Fund</u>							
Information Technology	0	-1,073,000	-973,000	-949,000	-900,000	1,100,000	-2,795,000
Total Enhanced E-911 Fund	\$0	(\$1,073,000)	(\$973,000)	(\$949,000)	(\$900,000)	\$1,100,000	(\$2,795,000)
<u>Gifts & Grants Fund</u>							
Information Technology	-200	0	0	0	0	0	0
Parks, Recreation & Open Space	58,000	305,000	0	0	0	0	305,000
Planning & Development Services	500,000	-225,000	0	0	0	0	-225,000
Public Works	-530,628	0	0	0	0	0	0
Total Gifts & Grants Fund	\$27,172	\$80,000	\$0	\$0	\$0	\$0	\$80,000

Attachment 12

Capital Amendment Summary by Fund and Department

Fund/Department	2011 Projected Budget	Five-Year Plan					Total Cost 2012 - 2016
		2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Golf Courses Fund</u>							
Parks, Recreation & Open Space	-228,102	37,000	47,500	117,500	79,000	-10,000	271,000
Total Golf Courses Fund	(\$228,102)	\$37,000	\$47,500	\$117,500	\$79,000	(\$10,000)	\$271,000
<u>Open Space Fund</u>							
Parks, Recreation & Open Space	0	-182,000	-630,000	-335,000	15,000	4,320,000	3,188,000
Total Open Space Fund	\$0	(\$182,000)	(\$630,000)	(\$335,000)	\$15,000	\$4,320,000	\$3,188,000
<u>Wastewater Fund</u>							
Aurora Water	-335,773	-962,667	4,442,608	-3,187,781	2,059,234	18,866,829	21,218,223
Total Wastewater Fund	(\$335,773)	(\$962,667)	\$4,442,608	(\$3,187,781)	\$2,059,234	\$18,866,829	\$21,218,223
<u>Water Fund</u>							
Aurora Water	-24,887,633	-5,643,904	135,458	9,997,433	14,016,891	50,468,851	68,974,729
Total Water Fund	(\$24,887,633)	(\$5,643,904)	\$135,458	\$9,997,433	\$14,016,891	\$50,468,851	\$68,974,729
Total Funding Changes	(\$24,355,440)	(\$8,366,634)	\$1,641,773	\$4,310,554	\$13,716,461	\$78,448,883	\$89,751,037





PROFILE OF AURORA



2012 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, Information Technology, Public Works, and Finance Departments, the US Census Bureau's 2010 American Community Survey (One-Year Estimates), Aurora Public Schools, and Cherry Creek School District.

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

- City of Aurora;
- City Manager's Office;
- Administrative 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

Population: 335,105 (2011 est.)
Up 10,027 (3.1%) over 2010

Households: 119,559
Up 2,331 (2.0%) from 2010

Age		Income/Employment		Education		Industrial Sectors	
Median Age	33.1	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	\$23,178				
• 20-34 years old	22.4%	• Median Household	\$50,358	• High School Diploma (or eqv.)	86.2%	Product Types Software and systems; manufacturing; health care; financial services	
• 35-64 years old	38.2%			• Bachelor’s Degree	24.5%		
• 65 years and over	8.6%	Total Employment	157,646	• Graduate Degree	6.4%		

QUALITY OF LIFE

Home Values and Costs (2010)

Median home value	\$175,300
Median gross apartment rent (per month)	\$869

Public Schools

Aurora is served by two major public school districts: Aurora Public Schools (APS) and the Cherry Creek School District (CCSD).

School Type	APS	CCSD*
Preschool	3	-
Elementary	27	16
Middle	6	5
High	4	4
Non-Traditional	19	-
TOTAL	59	25
Total 2011 Fall Enrollment	36,297	25,135

*Schools located in City of Aurora only.

TAXES

Colorado
Personal Income Tax
4.63%

Colorado
Corporate Income Tax
4.63%

2012 Sales and Use Tax Rates (by County)

County	Aurora	State	Other	Total
Adams	3.75%	2.90%	1.85%	8.50%
Arapahoe	3.75%	2.90%	1.35%	8.00%
Douglas	3.75%	2.90%	2.10%	8.75%

TRANSPORTATION

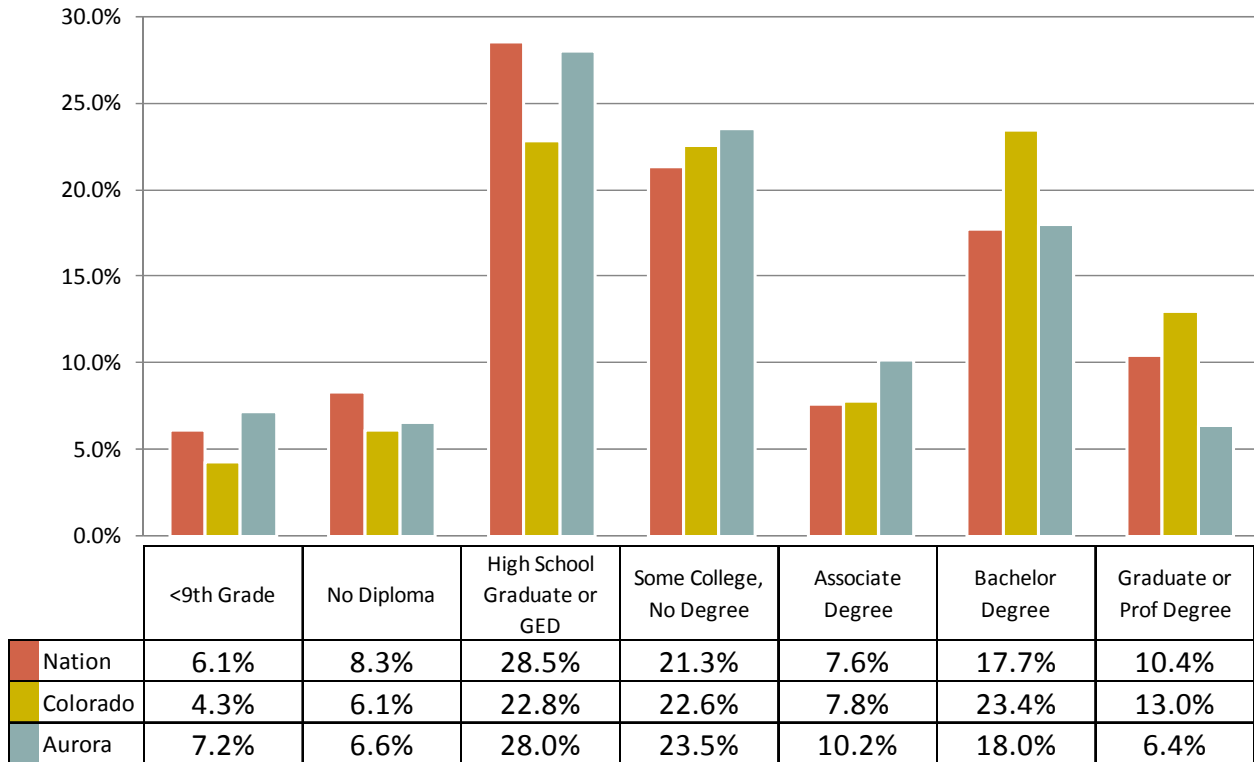
City Roadway Miles

- 131 miles of collector
- 839 miles of local
- 168 miles of private
- 144 miles of major
- 37 miles of minor
- 78 miles of highways

Total: 1,397 Miles

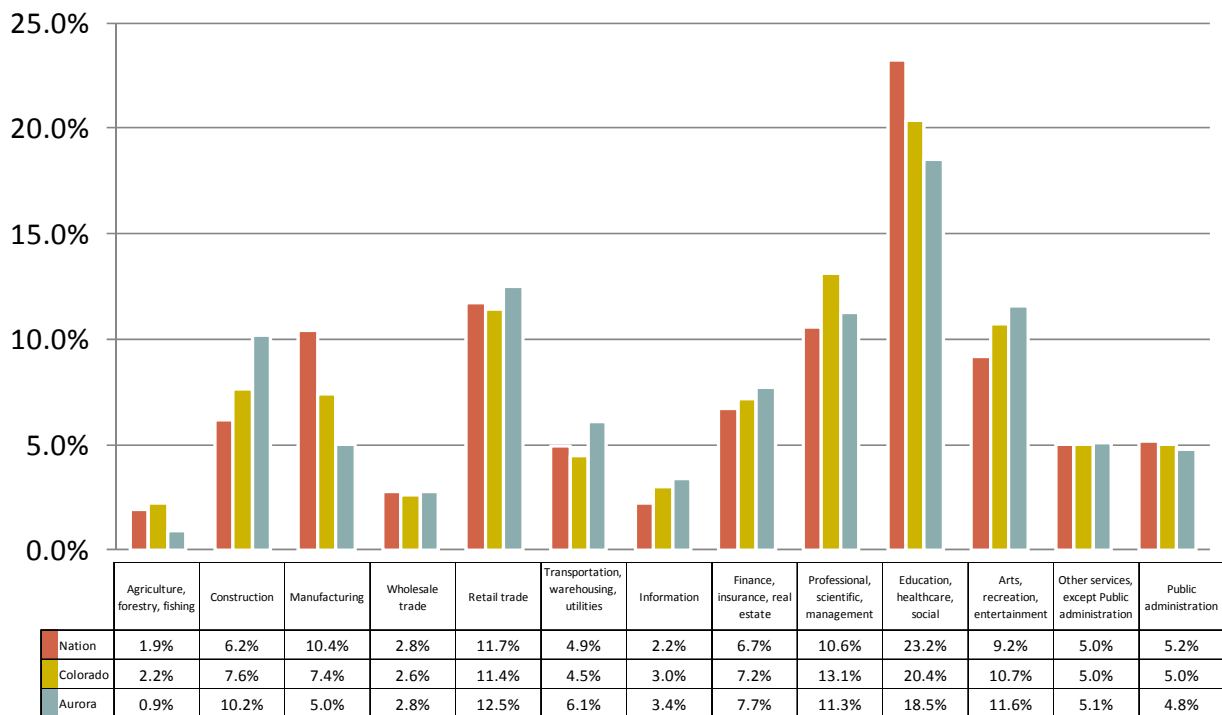
Educational Attainment

Source: 2010 America Community Survey One-Year Estimates, US Census Bureau



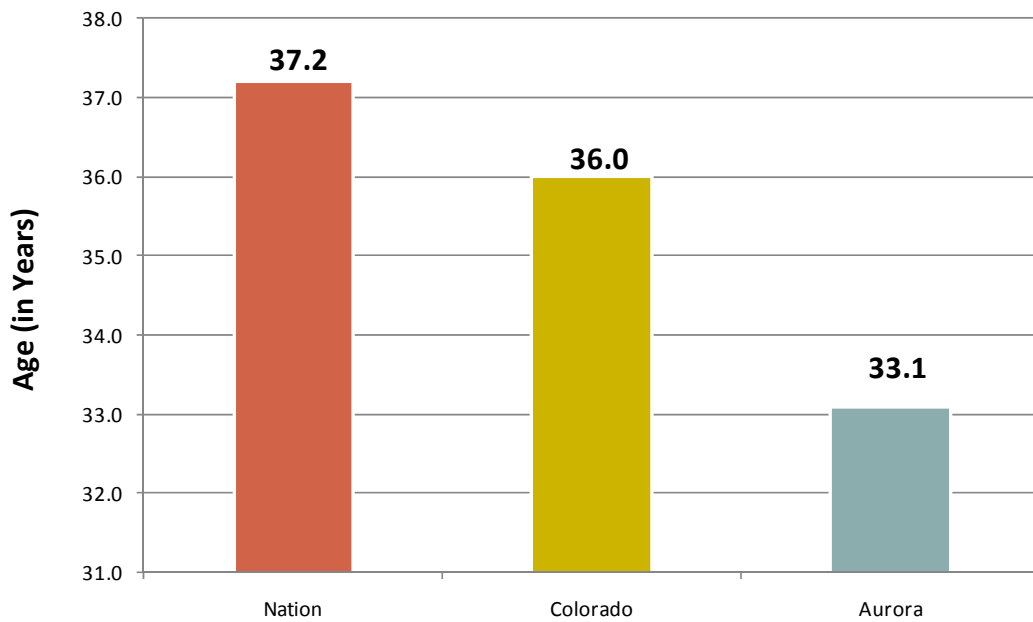
Workforce by Industry

Source: 2010 America Community Survey One-Year Estimates, US Census Bureau



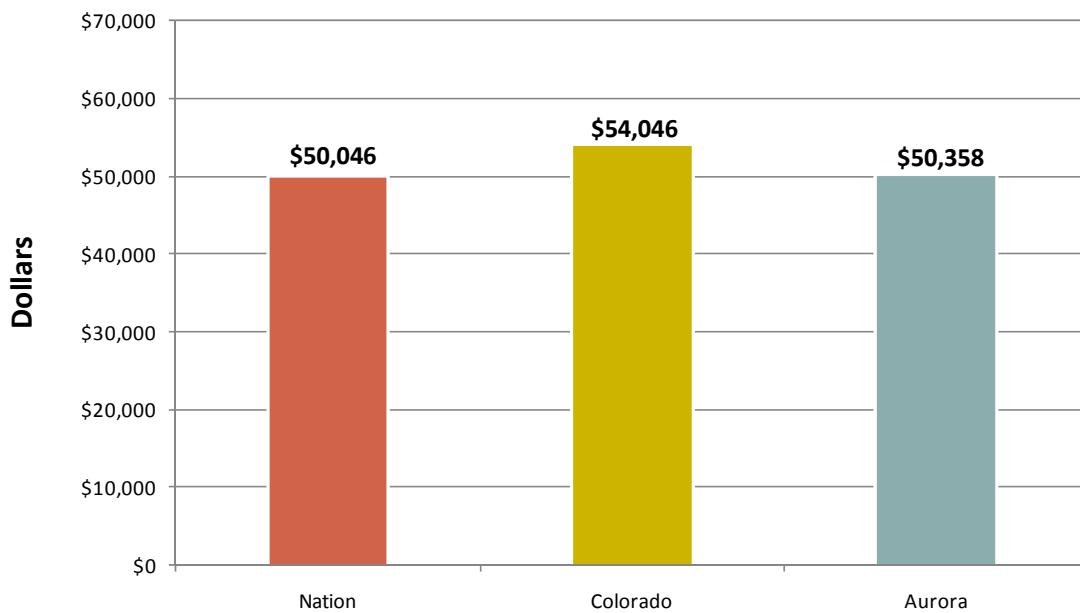
Median Age

Source: 2010 America Community Survey One-Year Estimates, US Census Bureau

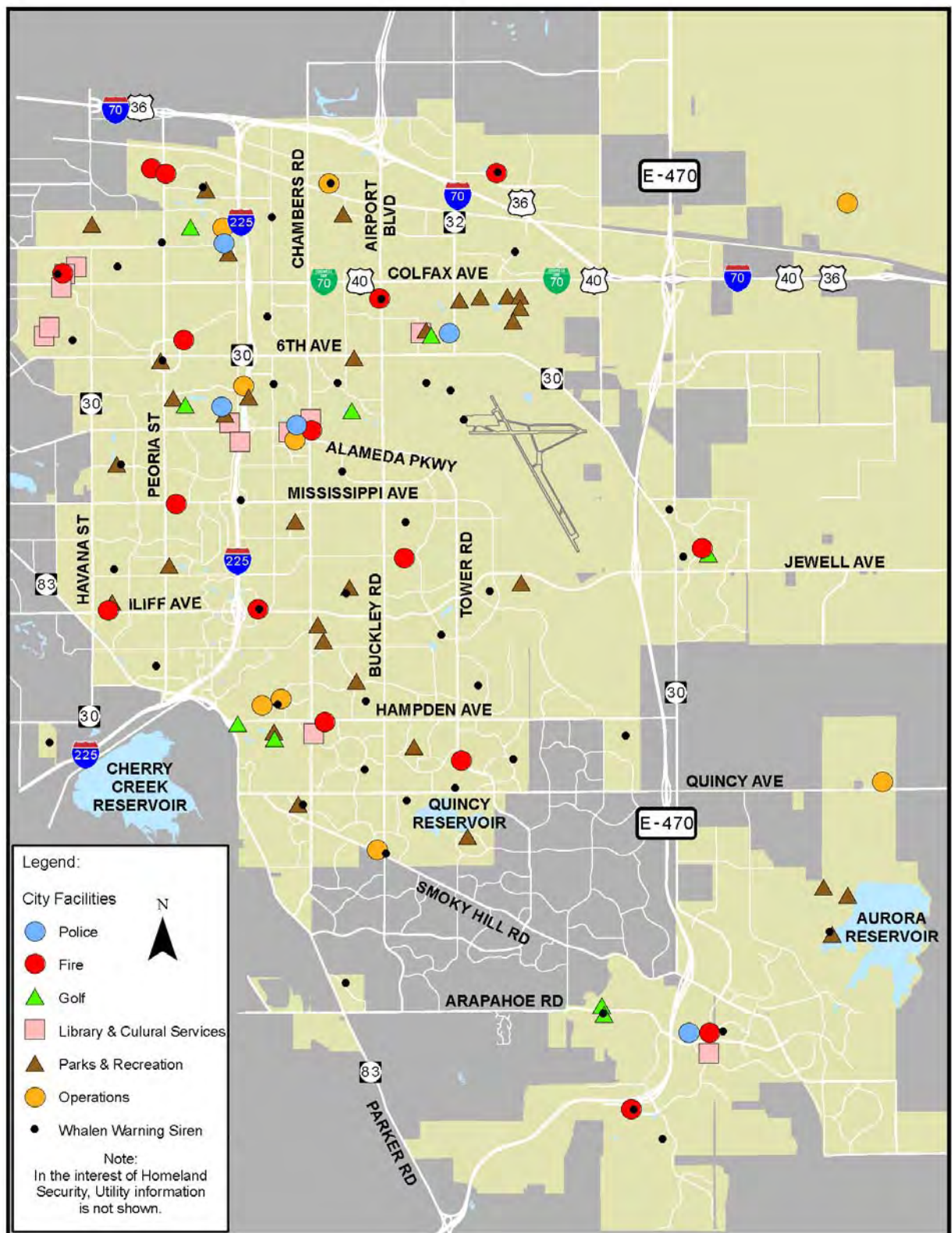


Median Household Income

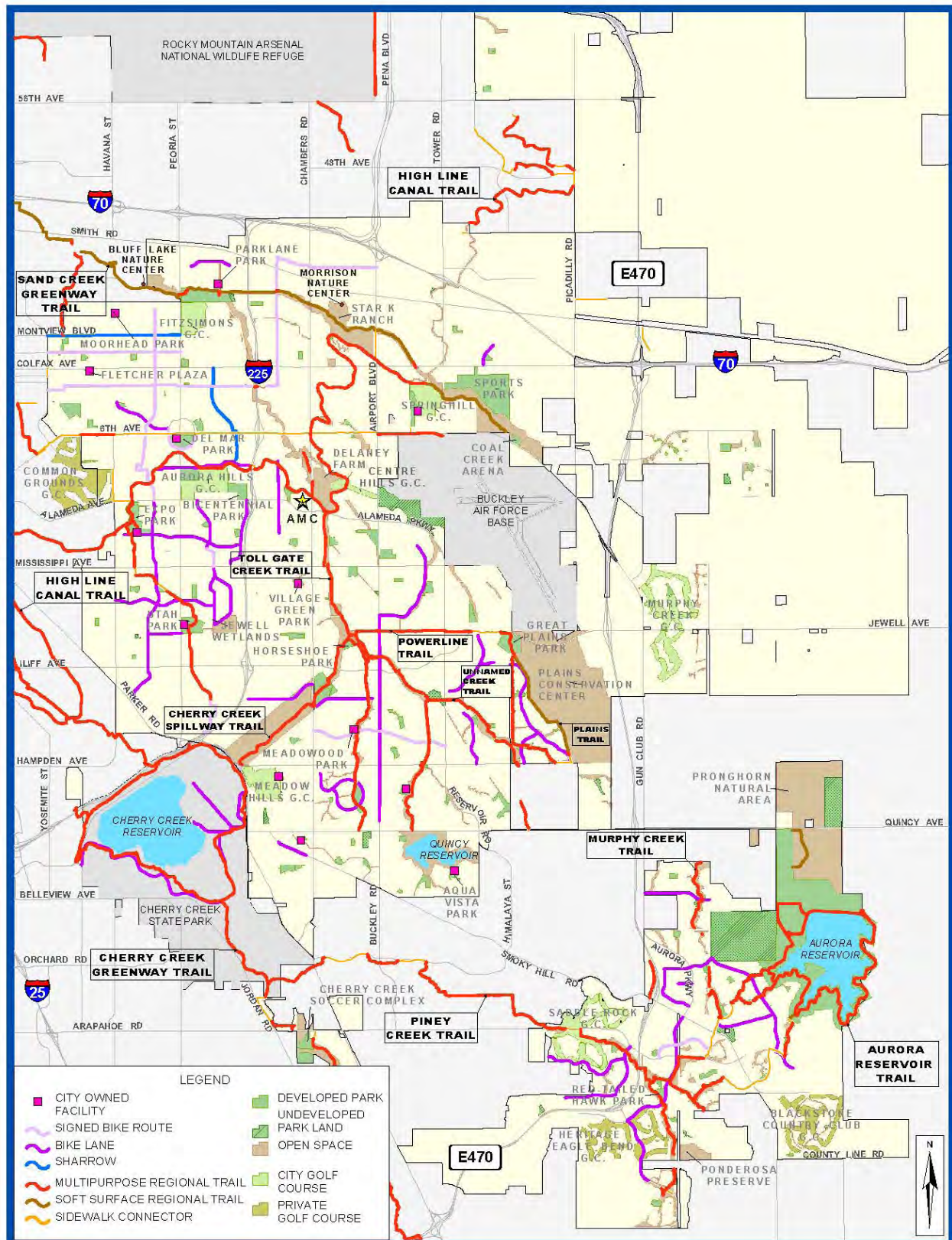
Source: 2010 America Community Survey One-Year Estimates, US Census Bureau



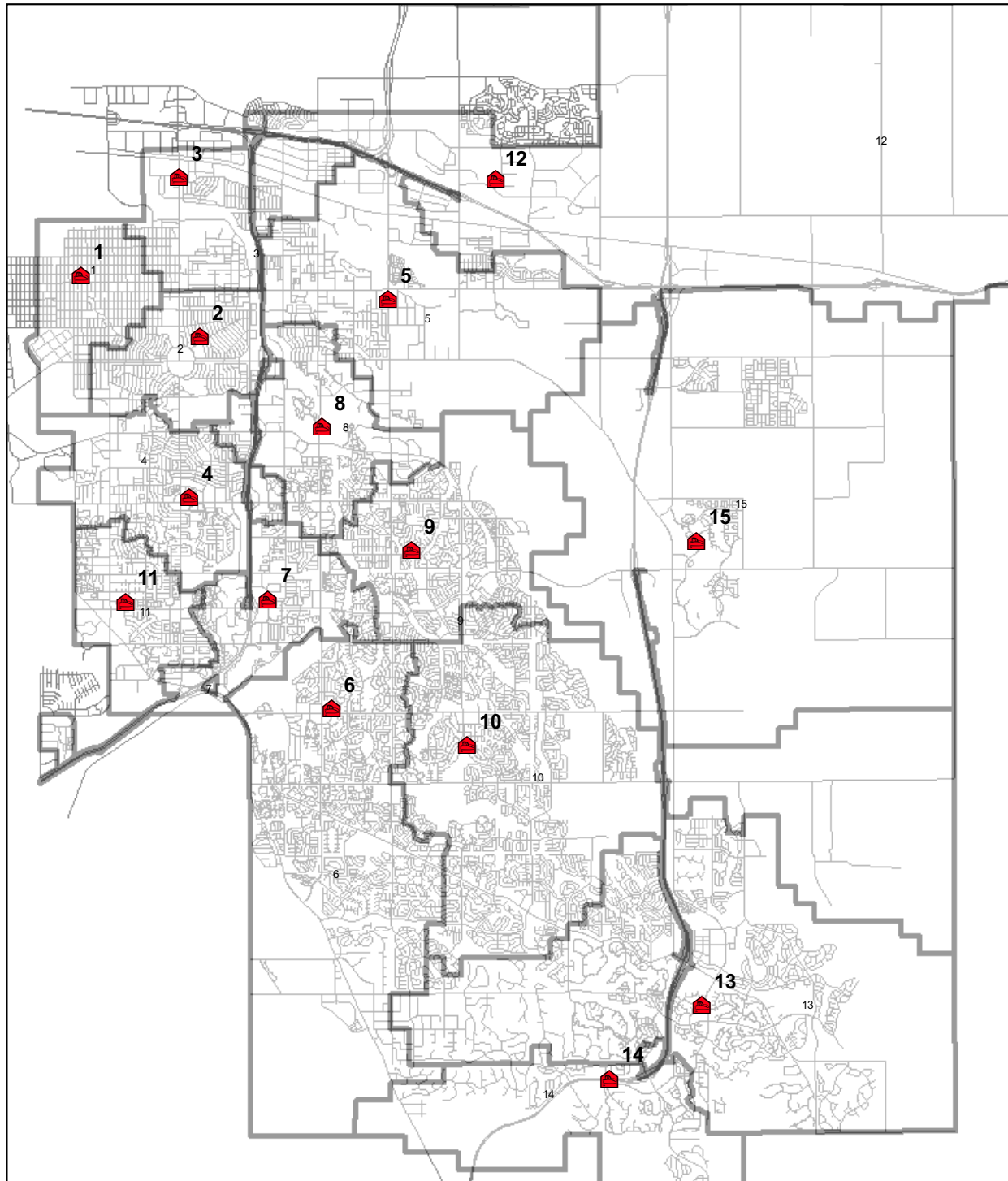
City Facilities



Parks, Recreation, and Open Space—Sites and Facilities



Fire Department - Fire Stations / Coverage Areas

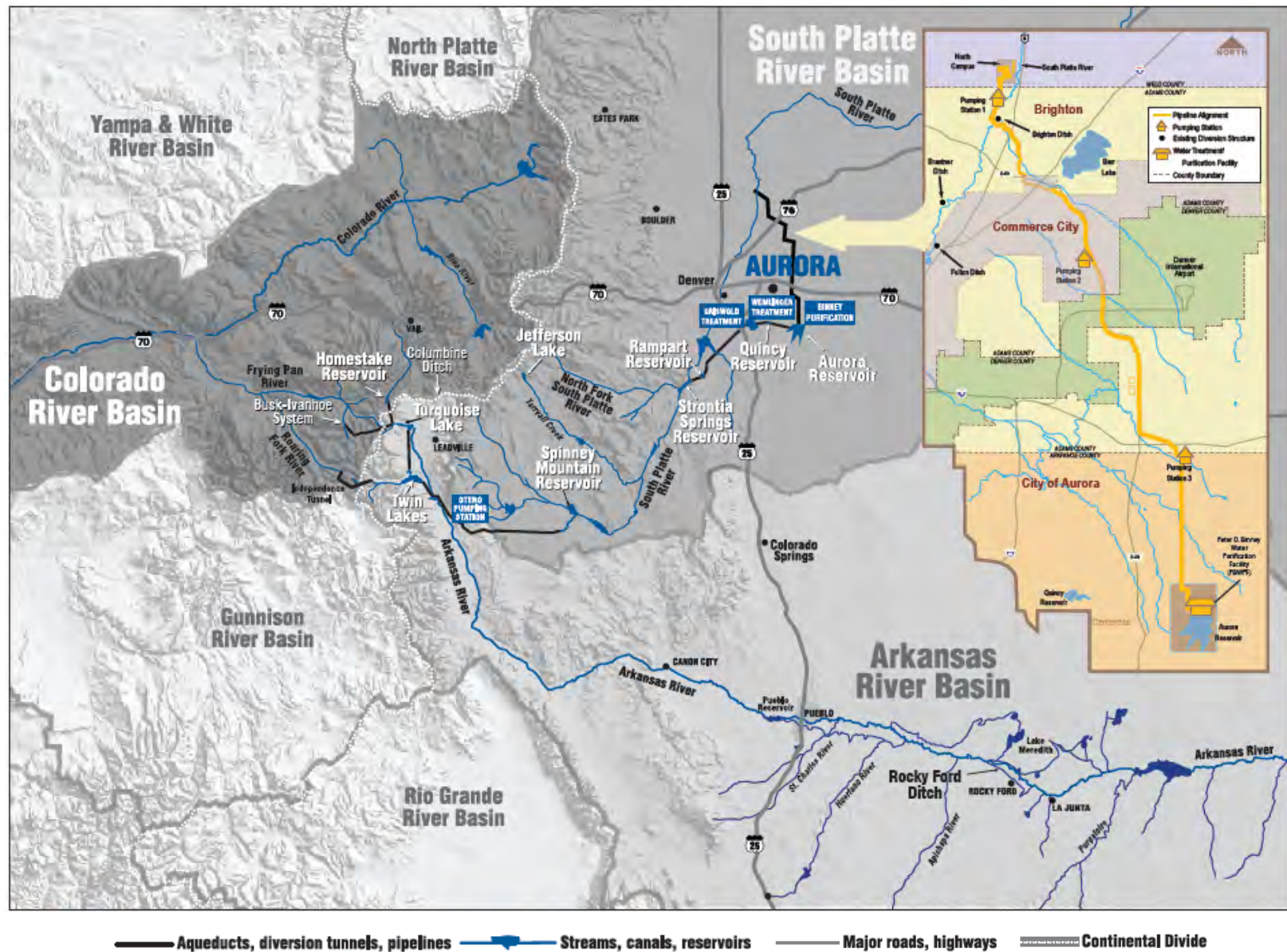


Station #1 – 9801 E. 16th Ave.
 Station #2 – 12600 E. Hoffman Blvd.
 Station #3 – 3172 N. Peoria St.
 Station #4 – 1110 S. Quentin St.
 Station #5 – 1339 N. Airport Blvd.

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



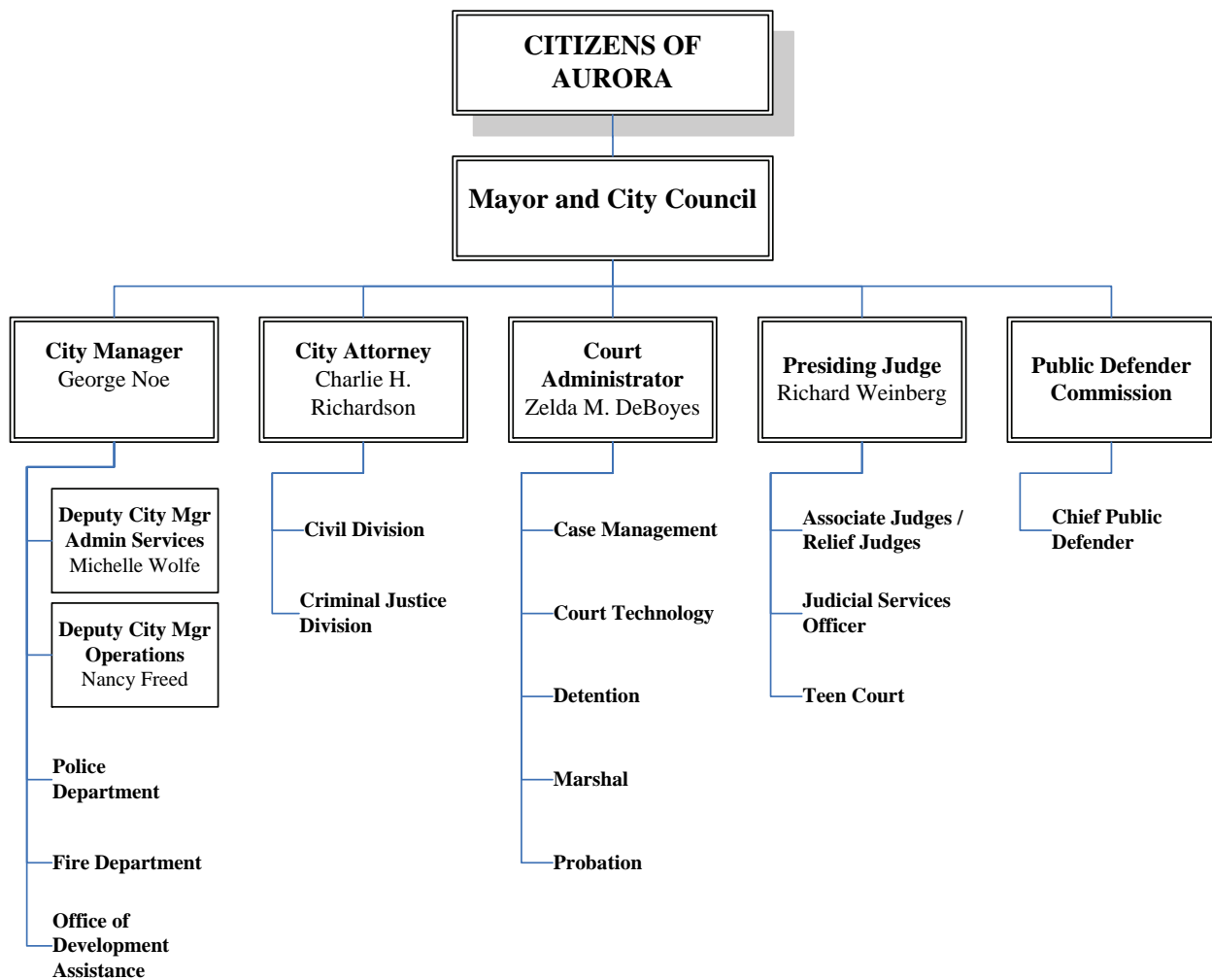
City of Aurora

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 four organizational units:

- Council Appointees;
- City Manager's Office (including the Police and Fire Departments);
- Administrative Services Group; and
- Operations Group.

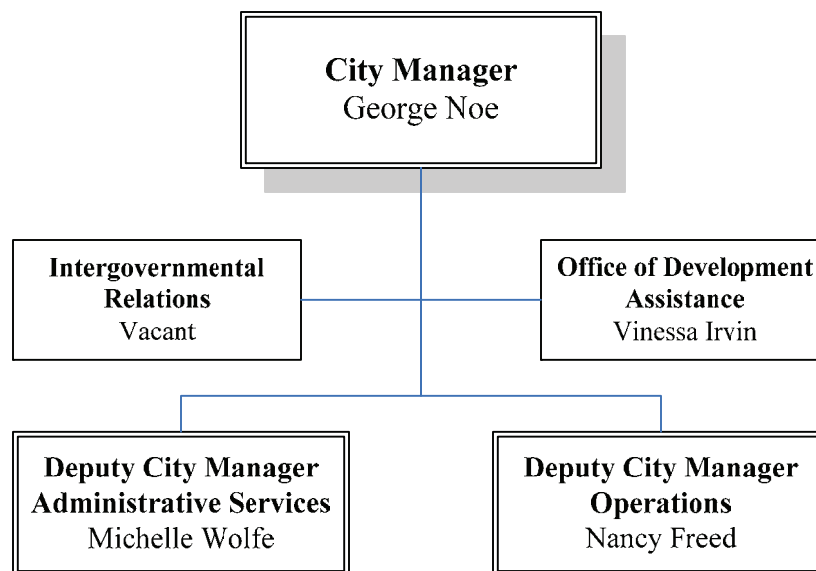
Organizational units are composed of departments, commissions, and other offices. These units are made up of divisions, which are comprised of numerous programs.



General Management

SUMMARY

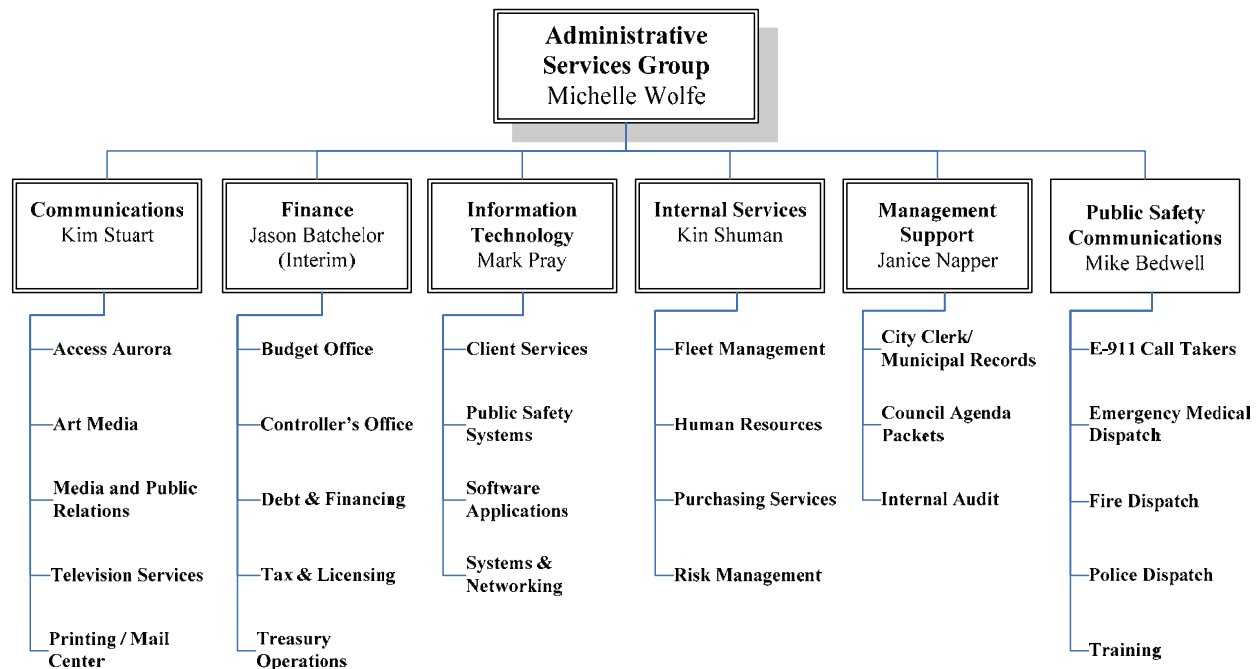
The City Manager's Office is responsible for ensuring that all City departments operate efficiently and effectively and meet the goals established by the City Council. The City Manager's Office is comprised of: the Office of the City Manager and the Administrative Services and Operations Deputy City Manager offices; Management Support; Intergovernmental Relations; and the Office of Development Assistance. Intergovernmental Relations 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. The Police and Fire Departments report directly to the City Manager but are not part of General Management.



Administrative Services

SUMMARY

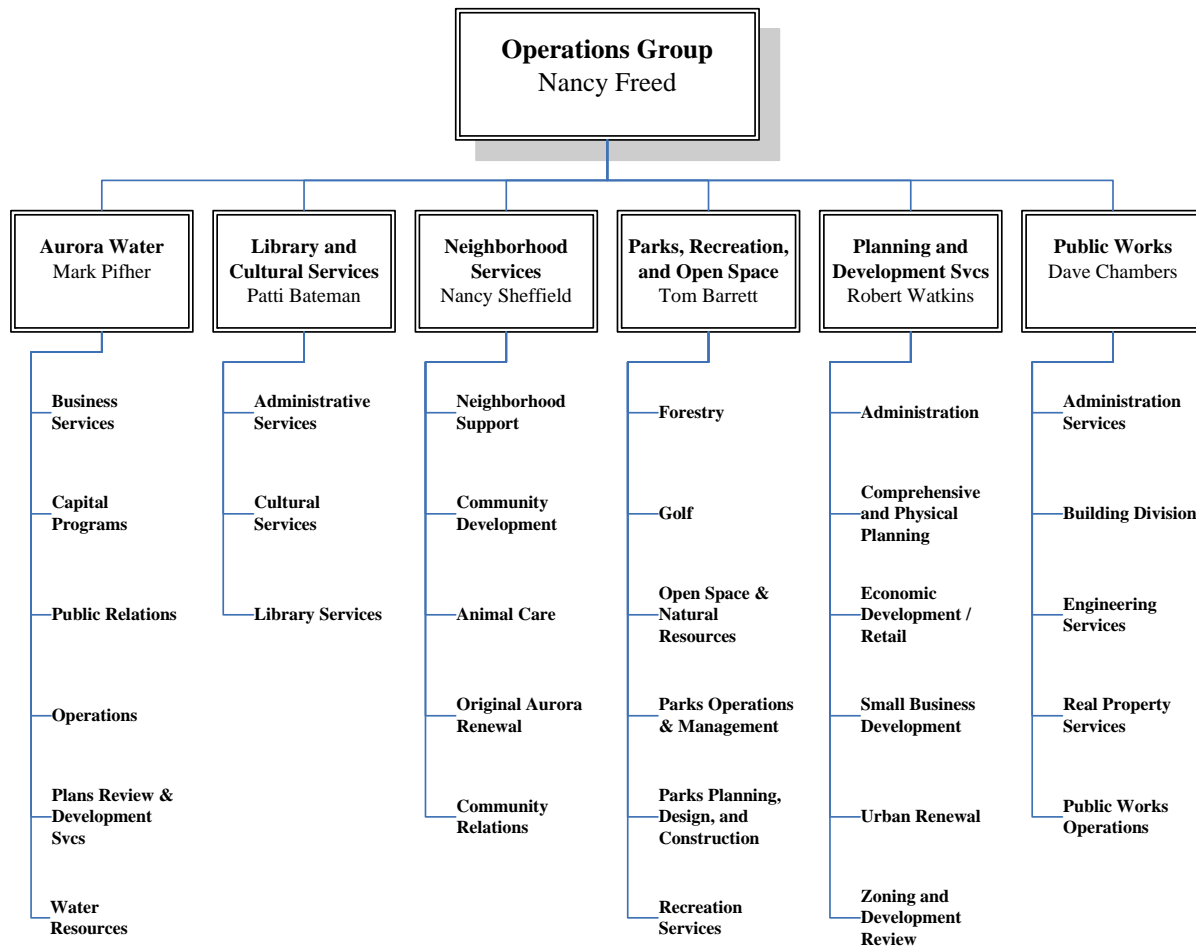
The Administrative Services Group consists of: the Communications, Finance, Information Technology, Internal Services, and Public Safety Communications Departments. In addition, the group encompasses the City's Management Support function. The Communications Department maintains media and public relations and manages Access Aurora, art media, the Aurora Channel, and the City's mail and print functions. 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 Internal Services Department is made up of the City's human resources, risk management, fleet management, and purchasing services operations. Public Safety Communications is responsible for processing all 911 calls and dispatching all Police and Fire emergency equipment. Management Support is led by the Assistant City Manager and is composed of the Office of the City Clerk and the Internal Auditor's Office.



Operations

SUMMARY

The Operations Group is comprised of: the Aurora Water; Library and Cultural Services; Neighborhood Services; 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. Library and Cultural Services oversees operation of multiple library branches and operates one museum, one visual arts center, one performing arts center, the Show Wagon, historic preservation, historic sites/districts, and featured special events. Neighborhood Services is responsible for residential and commercial code enforcement, community revitalization, animal care, and neighborhood liaison duties. 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

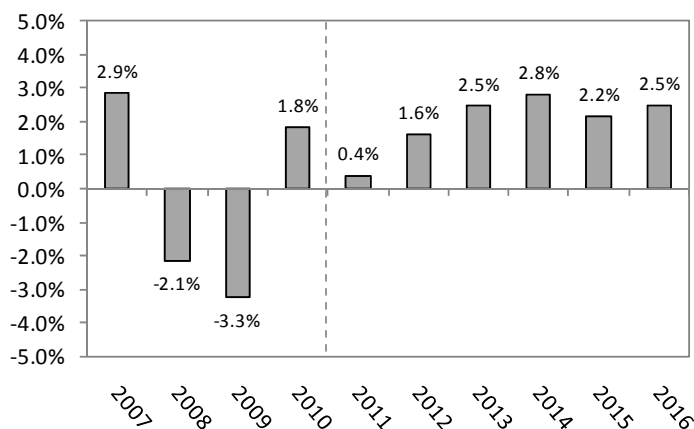


2012 General Fund Revenue Overview

The City of Aurora General Fund revenue estimates are developed for the budget by the Office of Budget & Financial Planning (OBFP) 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 view of current economic conditions and the potential impact on the City of Aurora revenue sources.

Two years have passed since the national recession officially ended and many economists say the recovery appears to be slowing down, not accelerating, as the nation faces numerous economic and political uncertainties. One economist explains the current economic trend by applying a well know athletic principle: “uncertainty equals slow”. Uncertainty causes caution and caution causes inaction, which many believe is at the crux of the restrained recovery. Both businesses and consumers are expected to make cautious, low risk decisions, resulting slow economic growth.

Figure 1: Total General Fund Revenue (% change)



General Fund revenue for the City will maintain a positive, yet limited growth trend that began in 2010. Local forecasts for slow, sustained growth in employment, personal income, and consumer spending will result in moderate revenue increases from year to year. The short-range revenue projection presented here 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 this comparison and other forecasting information, a long-range revenue projection has also been developed. Figure 1 summarizes the General Fund revenue percentage change from year to year over ten years, with 2007 through 2010 actual receipts followed by projected collections for 2011 through 2016.

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 2012 budget as adopted by City Council and the status of the 2011 projected budget at the time the 2012 budget was adopted. The projection incorporates the inevitable changes that occur each year after the prior year budget is adopted and are reflected in the totals reported here as the 2011 Projection. The Office of Budget and Financial Planning General Fund revenue by source is detailed following this discussion in Revenue Attachment A.

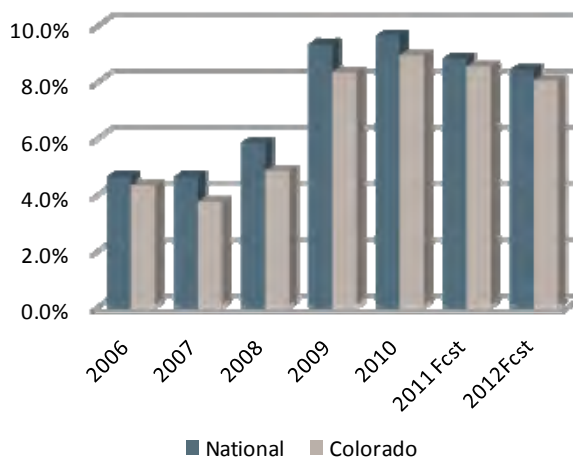
Economic Outlook

The data presented in this section comes from several different sources including the Colorado Legislative Council June 2011 Forecast, the Office of State Planning and Budgeting June 2011 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.

Uncertainty has rippled through the economy in many ways but perhaps the most critical is its impact on employment. Since the national unemployment rate peaked at 10.1 percent in October 2009, unemployment has trended slowly downward yet, remains high by historical standards. A lackluster economy, combined with significant long-term economic and political concerns, has caused American businesses to postpone hiring plans. The result is a national economic outlook for continued tepid growth at levels strong enough to slowly diminish unemployment rates, but not strong enough to put significant numbers of Americans back to work. Both businesses and consumers will continue to behave cautiously until they see a clear direction and signs of a rebound.

Colorado employment has made modest gains in 2011, with employment showing year-over-year increases each month since the beginning of the year, albeit, at a slowing rate of growth. Looking forward, local economists agree the positive employment trends are likely to continue, but do not anticipate that the state will experience the level of increased employment needed to significantly bring down the unemployment rate. Employment remains the long-term challenge for our state and the nation as a whole as it drives personal income and is the catalyst for increased consumer confidence and spending.

Figure 2: Unemployment



There are considerable risks to this forecast relating to the restrained economic recovery and the potentially significant ramifications on consumer confidence and ultimately, revenue to the City. At the top of the list of risks are:

- Sustained high unemployment and the effect on consumer spending and foreclosures;
- The impact of economic and political uncertainties on job creation and business expansion;
- Stock market fluctuations, or other reductions to discretionary income such as surging fuel prices and the effect on job creation and consumer spending; and
- The repercussions of the European debt crisis and global unrest on the stock market and ultimately the U.S. recovery.

The threat of these and other significant risks have contributed to the fragility of this recovery, making it vulnerable to tipping back into recession.

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 returned to a positive trend beginning in 2010, protracted economic growth will result in limited revenue growth of 0.4 percent for 2011 and 1.6 percent for 2012, followed by modest gains ranging from 2.2 to 2.8 percent throughout the rest of the forecast timeframe.
- ◆ 2010 Aurora employment data
 - Significant job losses during the recession in the construction and retail sectors have driven Aurora's unemployment rate up to 10.8 percent in 2010. In Aurora's second year of job losses, employment declined 1.6 percent for 2010. Although retail jobs increased, construction jobs declined further. With a large part of Aurora's workforce employed in the construction and retail industries, the employment recovery in Aurora is expected to lag the state and metro area.
 - The number of jobs created by Aurora's employers increased 0.7 percent in 2010 after a 6.3 percent decline in 2009. The increase equates to 611 jobs added, while both the metro area and the state showed declines for the second consecutive year. Aurora's top three employer industries are Wholesale & Retail Trade, Education & Health Services, and Professional & Business Services. These top industry employers, which employ nearly 60 percent of all employees working in Aurora, all added jobs in 2010.
- ◆ Wage income paid by Aurora's employers grew by 2.0 percent in 2010, after declining 4.5 percent in 2009. Aurora's wages grew at a slightly higher rate of increase than the state and the metro area, after a steeper decline in 2009. The top three industries, which are the primary driver to the increase in employment, are also driving the increase in wages. Wages will continue to grow as employment improves slowly taking several years of modest growth as the local economy recovers.

- ♦ Retail sales in the metro region increased 7.5 percent in 2010, just over the state increase of 6.6 percent. Growth of 4.9 percent is expected for the state in 2011 followed by similar levels of growth in future years.
- ♦ From 2007 to 2009, the number of Aurora housing permits declined 83.7 percent or 2,190 permits. Although 2010 saw an increase of 156 permits, the 2011 housing construction projection incorporates another decline of 56 permits, or 9.6 percent. Estimates for 2012 assume the housing industry will continue a restrained recovery with an increase of just 50 permits followed by similar increases in each of the years throughout the forecast period.
- ♦ Preliminary property reassessment data for Aurora revealed a further decline in property values. This 2011 assessment will result in a 6.5 percent reduction in property tax collections for 2012. The OBFP assumes the reassessment has captured the bottom of the real estate market and that property valuations will show an increase in the next reassessment period. Tax collections will begin to increase in 2013, although collections are not expected to fully recover to the level of collections seen prior to the real estate crisis over the forecast period.

Economic Trends

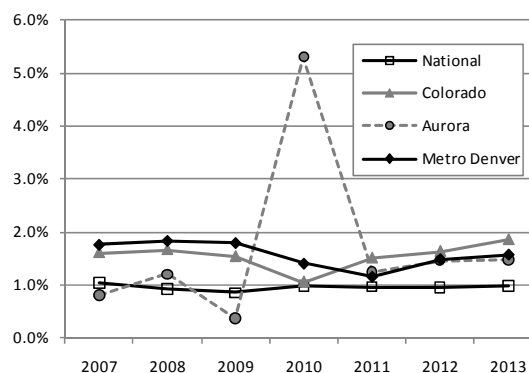
Population

For 2008 and 2009, the United States' population growth rate dipped below recent historical rates to 0.9 percent. For 2010, the population returned to historical growth rates, adding 3.0 million and bringing the total population to 310 million people. The national population is forecast to grow steadily by about 1.0 percent annually for 2011 through 2013.

Results from the 2010 Census show that Colorado's population reached 5,029,196 in 2010. This is an increase of 16.9 percent over the decade, a significant slowing in comparison to the previous decade when Colorado's population rose by 30.1 percent. Nevertheless, Colorado's growth ranked 9th in the nation. The population change for the state is determined by changes in net migration and the natural increase of births over deaths. Over the decade, 58 percent of the population change has been from natural increase and 42 percent from net migration. This is different from previous decades when net migration was the larger contributor to population change.

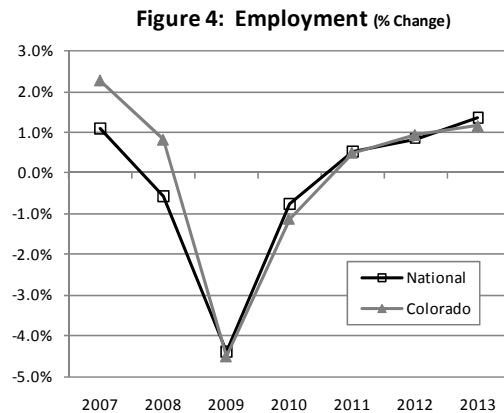
The state population forecast assumes that the natural increase will continue to account for a greater percentage of the growth but as long as the state unemployment rate is more favorable than the nation's, most economists expect positive net migration to continue. Aurora saw

Figure 3: Population (% Change)



growth rates below the national and state rates for 2009, but 2010 Census data revealed Aurora's population estimates were somewhat low. The census results increased the 2010 population data to 331,000, causing the spike in the rate of increase for that year. Projections for

Aurora assume a return to more typical rates of growth, in line with the rest of the metro area, while slightly below the state over the remainder of the forecast period.

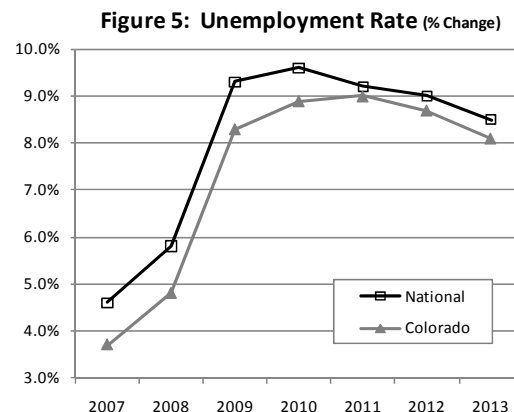


Employment

After four consecutive years of national job growth, 800,000 jobs were lost in 2008 with the onset of recession. As the recession deepened, a devastating 6.0 million additional jobs were lost nationally in 2009, followed by the additional loss of 1.0 million jobs in 2010. Unemployment went from 5.8 percent

in 2008 to 9.6 percent in 2010. For 2011, employment is expected to increase for the first time in three years, up 700,000 jobs. 2012 is projected to increase slightly more at 1.1 million and 2013 at 1.8 million jobs. These increases will bring the unemployment rate down to 8.5 percent for 2013. Gradual job growth is assumed throughout the remaining forecast period.

After several years of steady employment growth in the state, the unemployment rate was down to 3.7 percent in 2007, the lowest since 2000 at 2.7 percent. Job growth diminished in 2008, followed by substantial job losses in Colorado for both 2009 and 2010 totaling 130,700 jobs. Unemployment has gone up from the 3.7 percent rate enjoyed in 2007 to 8.9 percent in 2010 and is projected to reach 9.0 percent for 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 during the recession in the construction and retail sectors have driven Aurora's unemployment rate up to 10.8 percent in 2010, while the state and metro area rates were both at 8.9 percent. Although the state employment situation has just begun to improve in 2011, the employment recovery for Aurora citizens will likely be subdued compared to the state, due to the high number of Aurora residents previously employed by industries with the greatest number of losses.

Income

Figure 6: Personal Income (% Change)

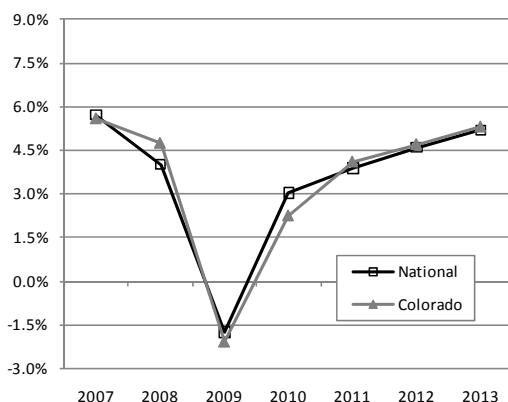
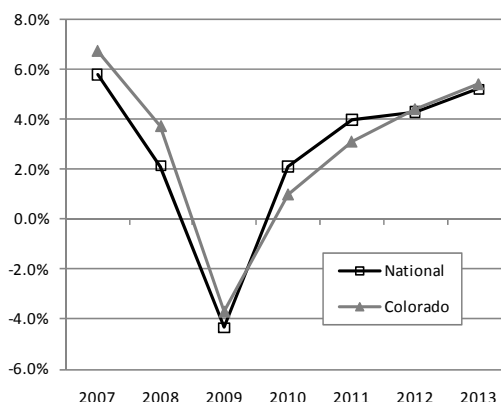


Figure 7: Wage and Salary Income (% Change)



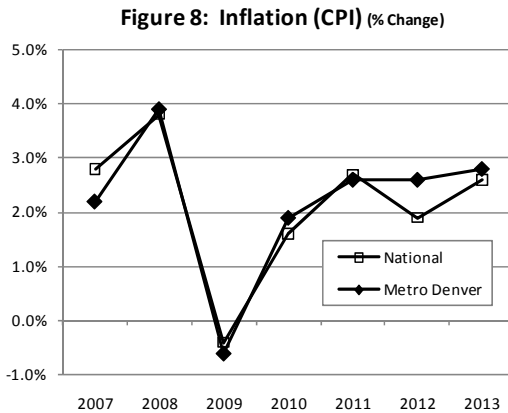
After strong national personal income growth from 2004 to 2007, 2008 had slower growth followed by a decline of 1.7 percent in 2009. In 2010, personal income regained the 2009 loss and returned to a positive trend. Wages and salaries, which represent over 50 percent of personal income, also returned to a positive trend in 2010. Several factors will come into play resulting in slower growth rates for the near future. With a high level of competition for a scarce number of jobs, employers will be able to hire at discounted wages dampening the rate of increase for the outlook. 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.

Colorado personal income and wage and salary income growth follow the national trends. Like the nation, both personal income and wage and salary income in the state increased in 2010. Personal income posted a greater increase with much of the growth driven by increases in government payments including workers compensation, retirement, unemployment insurance, and welfare payments. Personal income is expected to increase 4.1 percent in 2011 and 4.7 percent in 2012, ahead of inflation which is assumed to remain weak until the recovery builds. Wages are expected to grow 3.1 percent in 2011 and 4.4 percent in 2012 as employment increases and there is less competition in the labor force. Personal income and wage and salary income will recover at a less than historical rates of growth, trending closely with the nation.

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, yet was followed by a stronger increase in 2010 at 2.0 percent versus the state and metro area. Due to reduced competition, the industry sectors with the greatest job growth in Aurora, also had growth in wages. Nevertheless, 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 relatively 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 -0.4 percent.



Inflation remained low in 2010 at 1.6 percent due to the slow and protracted economic recovery. A resurgence in fuel prices is expected to drive the rate up to 2.7 percent in 2011.

The rate of inflation in the Denver Metro area followed the national trend with a 0.6 percent decline in 2009. 2010 rose slightly more than the nation at 1.9 percent. 2011 is expected to reach 2.6 percent and increase at a steady rate for the forecast period. The 2012 projection deviates from the national trend with a higher rate of inflation based on the assumption that the states lower

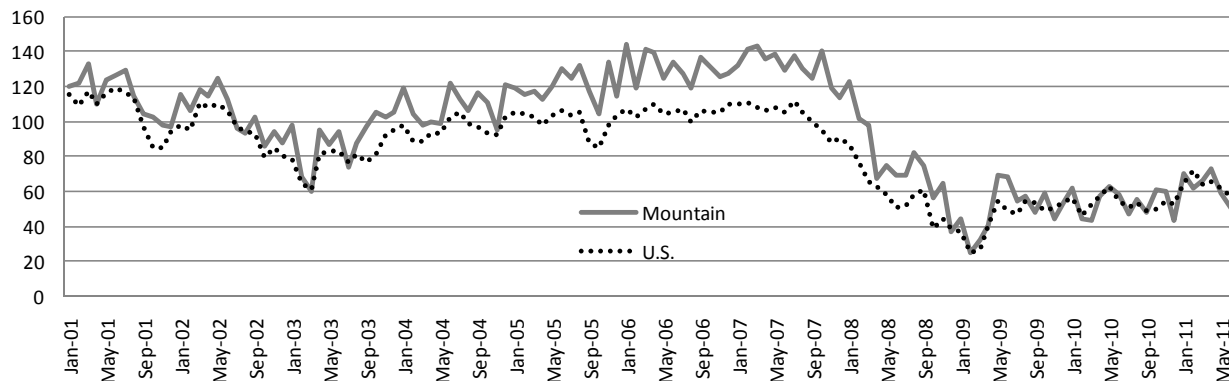
unemployment rate will cause consumers to be more tolerant of producers and retailers passing rising input costs to the final prices allowing for a higher profit margin. The Metro inflation rate is assumed to be the rate Aurora's citizens will experience.

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.

Consumer Spending and Retail Sales

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. Sustained high unemployment

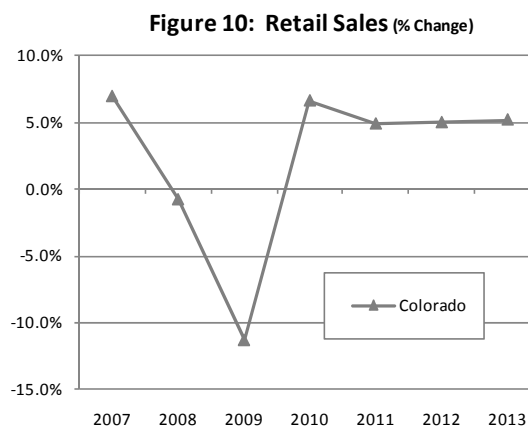
Figure 9: Consumer Confidence Index



Source: The Conference Board

combined with many economic and political uncertainties have resulted in cautious consumer sentiment across the nation.

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 that the mountain region lagged 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 throughout 2010. Although 2011 started off relatively strong, by June the index had dropped down to the average level seen in 2010.



In accordance with the trends seen in the CCI data during the recession and the current recovery, there was a considerable drop in retail sales of 11.3 percent in 2009, followed by a 6.6 percent increase in 2010. A 4.9 percent increase is projected for the state of Colorado in 2011, stemming from the gradual recovery of consumer confidence. With employment losses leveling off, consumers have been willing to act on pent up demand and spend, albeit conservatively. Retail sales is projected to grow at 5.0 percent in 2012 and 5.2 percent in 2013 as the recovery progresses and Coloradans return to the workforce.

Table 1: Aurora Taxable Sales by Category
(June year-to-date data - 2011 compared to 2010)

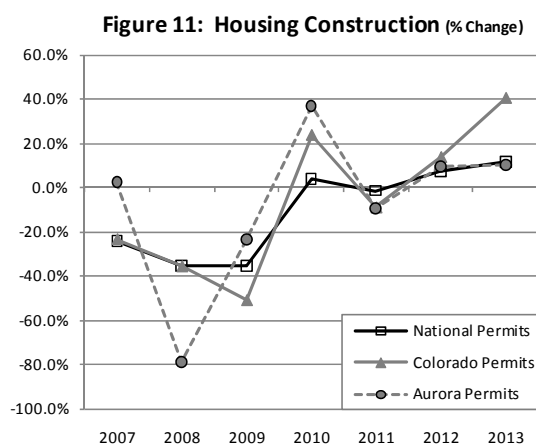
Category	% Change
Retail and food services, Total	0.7%
Beer, wine, and liquor stores	0.2%
Building materials and garden equipment	-3.9%
Clothing and clothing accessories	-0.9%
Eating and drinking places	5.5%
Electronic, Telecom and appliance stores	-1.4%
Furniture and home furnishings	7.3%
General merchandise stores	1.5%
Grocery stores	9.8%
Motor vehicle and parts dealers	10.0%
Sporting goods, hobby, book & music	2.7%
Utilities	-10.9%
All other	2.3%

Taxable sales in Aurora have followed the state retail sales trend with less substantial fluctuations. Taxable sales began to drop in 2008 followed by a more dramatic 4.5 percent decline in 2009, then an increase of 2.6 percent for 2010. Taxable sales in Aurora have continued an upward trend with a 0.7 percent increase through the first half of 2011. Considerable increases were posted in the eating and drinking places and the motor vehicles categories, both significant sources of revenue. The dramatic decline in the utilities category is primarily driven by the mid-2010 implementation of the tiered rate structure for electricity, effectively reducing residential rates in the cooler months

while increasing rates in the warmer, high demand months. As the effect of the electricity rate change is diluted over the second half of the year, performance over the second half of the year is expected to result in a slightly higher rate of increase for the year. Throughout the forecast period, moderate growth in consumer spending 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.

Housing Market and Construction

Housing markets throughout the United States continue to suffer from the effects of what is commonly referred to as the “housing bubble”. Housing prices peaked in early 2006, started to decline in 2006 and 2007, and will likely hit bottom in 2011. This bursting housing bubble has lead to the largest price drop in history as reported by the Case-Shiller home price index and



sustained high foreclosure rates. Recent data from the Mortgage Bankers Association show that foreclosure filings are on the decline and at the lowest level since the end of 2008. Despite mortgage rates at historic lows, annualized national data through June from the National Association of Realtors suggests existing home sales for 2011 will be approximately equal to sales in 2010. Inventory data at the end of June represents a 9.0 month supply, relatively flat to the 9.1 month supply at year-end 2010 yet, up significantly from 3.6 months in January 2007, the peak of the housing boom. The ramifications of high foreclosure activity and high inventory levels

resulted in a slight decline nationally in housing permits after a 3.7 percent increase in 2010. The residential market is forecast to see a return to positive growth for 2012 and throughout the forecast timeframe.

Through the first quarter of 2011, Colorado saw a 13.6 percent decline in the number of properties with foreclosure filings, compared to the first quarter of 2010, but still ranked among the 10 highest foreclosure rates in the nation, according to RealtyTrac, Inc. Although this decline is positive news, the reduction in foreclosure activity is not yet enough to translate into increased single-family permit activity for the state for 2011. After an increase in housing permits in 2010 that was primarily driven by increased demand for multi-family housing, permit activity is projected to decline slightly in 2011.

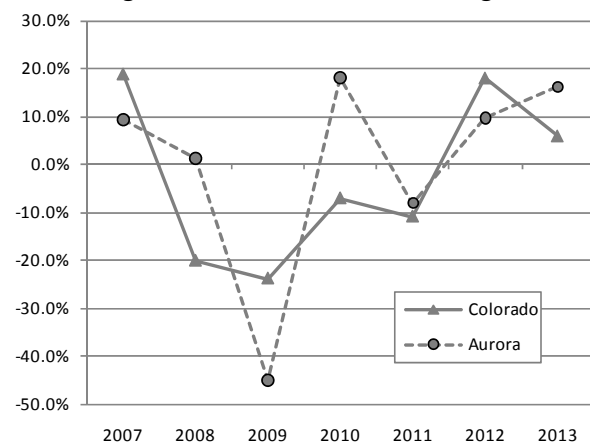
Housing construction in Aurora has also experienced severe declines. From 2004 to 2007, housing permits per year averaged 2,600 before falling to the 400 to 600 permit range for 2008 to 2010. Estimates for 2011 are also expected to fall within that range while posting a small decline, in accordance with the state trend. For the 2012 budget, it is assumed that the housing industry will have bottomed out during 2011 and residential permits in Aurora will increase 9.5

percent in 2012 and diverges from the state assumption with a 10.4 percent in 2013. These increases are on a significantly reduced base and reflect an increase of approximately 60 permits in each year. Aurora permits are not expected to return to 2007 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 a significant reduction the in county property valuations used to levy property taxes. Non-residential construction activity is expected to decline 8.1 percent in 2011 after an 18.2 percent increase in 2010. For 2012 a 9.7 percent increase is expected followed by increases in 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.

Figure 12: Nonresidential Building (% Change)



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

- **Sales Tax:** The sales tax budget estimate for 2012 is based on 1.75 percent growth over 2011 projected revenues. This conservative rate of growth is reflective of a sluggish economy, where sustained high unemployment and a heightened sense of economic and political uncertainty will result in tentative consumers.
- **Capital-Related Use Tax:** Building materials use tax and other equipment & consumables use tax, primarily applied to business capital assets and supplies, are the main sources of capital-related revenue and are closely aligned with construction activity. Development is

expected to increase slightly in 2012 compared to the current depressed level, resulting in an increase of 10.6 percent over 2011, or \$1.1 million in capital-related use tax, bringing revenue collections back to the 2010 level.

- **Other Operating Revenue:** The 2012 budget estimate for the total of all other operating sources of revenue is projected to grow 0.4 percent or \$406,700 over 2011. A significant decline in property tax revenue will be offset primarily by external charges for services as well as audit revenue and fines and forfeitures, both expected to rebound from weak performance in 2011. Most other operating sources will also experience conservative increases.

Total General Fund revenue (excluding transfers) has increased \$1.4 million (1.2 percent) over 2010 through the first half of 2011. Accelerated timing of property tax payments in comparison to 2010 explains \$1.2 million of the increase. Excluding property tax collections, General Fund revenue is just \$147,300 (0.2 percent) over 2010. This is primarily the result of increased collections in auto use tax and sales tax, offset by a weak level of audit revenue and a lower level of miscellaneous income, as expected in the budget.

Based on recent receipts, current economic conditions, and future expectations, the revised full-year projection for 2011 assumes an increase of \$865,000 (0.4 percent) over 2010 instead of a \$2.9 million (1.3 percent) increase required to achieve the 2011 budget. To achieve the OBFP projection for 2011, revenue performance needs to mirror the first half of the year with a 0.2 percent increase for revenue sources other than property tax. Auto related revenue is expected to taper off, while sales tax collections become the driver in meeting the projection over the second half. The projection is a reduction to the 2011 Original Budget of \$2.0 million (0.9 percent).

Table 2: Sources of Funds

Sources of Funds	2010 Actual	2011 Projection	2012 Adopted	2010-2011 Change	2011-2012 Change
Sales Tax	\$123,357,355	\$124,899,322	\$127,085,060	1.3%	1.7%
Property Tax	25,096,148	25,611,005	23,955,963	2.1%	-6.5%
Franchise Fees/Taxes	13,192,882	13,200,750	13,466,027	0.1%	2.0%
Auto Use Tax	9,043,525	9,746,090	10,038,473	7.8%	3.0%
Capital-Related Use Tax	11,767,425	10,724,905	11,860,351	-8.9%	10.6%
Highway User's Fees/Taxes	10,096,150	10,160,324	10,261,928	0.6%	1.0%
Fines & Forfeitures	6,817,968	5,784,440	6,190,000	-15.2%	7.0%
Other Operating Revenue	28,073,039	28,182,614	29,179,558	0.4%	3.5%
General Fund Revenue	\$227,444,492	\$228,309,450	\$232,037,360	0.4%	1.6%
Transfers and Reserves	31,272,713	2,835,453	1,445,750	-90.9%	-49.0%
Total General Fund Sources	\$258,717,205	\$231,144,903	\$233,483,110	-10.7%	1.0%

The five year forecast for 2012 through 2016 included in the 2012 Adopted Budget suggests conservative growth. General Fund revenue, excluding transfers, is estimated to grow at a conservative overall rate of 1.6 percent, or \$3.7 million in 2012. \$2.2 million of this increase is from sales tax; \$1.1 million will be generated by increases in capital related use tax, with the remaining \$0.4 million comprised of a \$1.7 million decline in property tax revenue offset by a net increase in the remaining sources of operating revenue. Each of the forecasted years beyond 2012 remains below the twenty year average and the average projected local inflationary increases.

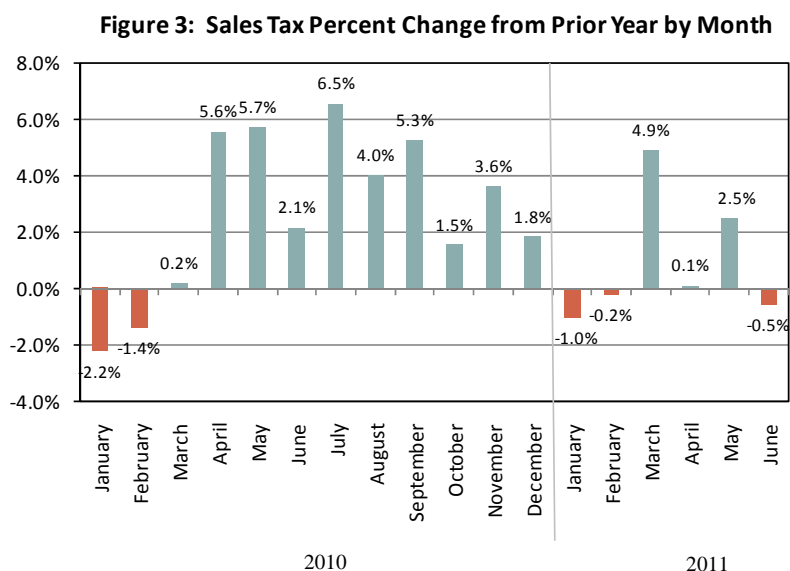
Key Revenue Sources

Seven key revenue sources comprise 87 percent of the General Fund sources. The following discussion focuses on these top seven revenue sources including – sales tax, property tax, franchise fees & taxes, auto use tax, capital-related use tax, highway user's fees & taxes, and fines & forfeitures. Table 2 summarizes General Fund sources for 2010 through 2012.

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 sales in December).



Looking back to 2008 and the onset of the recession, sales tax collections for the year were propped up by significant increases in utility prices and the year concluded with a 1.0 percent increase. 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. 2010 finished the year with a 2.6 percent increase yet, still slightly below the pre-recession level of collections.

Figure 3 shows that for 2011, the first two months had declines compared to the prior year, followed erratic monthly collections through June. Much of the month-to-month volatility was driven by the sales tax collections from utilities. Table 3, titled Top 100 Taxpayers by Industry Category, shows how low mid-year sales tax collections for utilities has restrained the overall growth rate. When excluding the 10.9 percent decline experienced in the utilities category, the

Table 3: Top 100 Taxpayers by Industry Category

Industry Category	2010 YTD	2011 YTD	\$ Variance	% Change
Eating & Drinking Places	\$8,204,817	\$8,654,491	\$449,673	5.5%
Discount Stores	8,704,186	8,591,699	(112,487)	(1.3%)
Utilities	6,347,717	5,653,361	(694,356)	(10.9%)
Telecommunication/Cellular	4,483,248	4,506,205	22,957	0.5%
Building Materials	3,215,901	3,090,479	(125,422)	(3.9%)
Auto Dealers and Parts	2,742,564	3,015,664	273,101	10.0%
Department Stores	2,319,145	2,315,739	(3,406)	(0.1%)
Electronics/Computers	1,723,943	1,614,612	(109,331)	(6.3%)
Grocery Stores	1,405,178	1,542,778	137,600	9.8%
Sport Goods, Hobby, Books, Music	1,469,741	1,508,999	39,258	2.7%
Beer, Wine, and Liquor Stores	1,497,997	1,501,341	3,343	0.2%
Clothing and Clothing Accessories	1,471,194	1,458,466	(12,729)	(0.9%)
Furniture and Home Furnishings	723,852	776,465	52,614	7.3%
Other Top 100	2,504,091	2,786,060	281,969	11.3%
TOTAL OF ABOVE (Top 100 Taxpayers)	\$46,813,574	\$47,016,359	\$202,784	0.4%
All Other Taxpayers	16,054,258	16,497,624	443,366	2.8%
Sales Tax Incentives	(840,626)	(1,022,973)	(182,347)	21.7%
TOTAL REPORTED SALES TAX	\$62,027,206	\$62,491,009	\$463,803	0.7%
Sales tax performance w/o utilities	\$55,679,489	\$56,837,648	\$1,158,159	2.1%

resulting sales tax increase is 2.1 percent increase over 2010, driven by more discretionary spending categories like eating and drinking places and auto related, both with notable increases.

The dramatic decline in the utilities category is primarily driven by the mid-2010 implementation of the tiered rate structure for electricity, effectively reducing residential rates in the cooler months while increasing rates in the warmer, high demand months. Increased collections over the second half of the year are expected to diminish the tier-related timing variance by year-end. The OBFP expects that over the remainder of the year, sales tax collections from non-utility sales will increase at an average 1.9 percent, slightly less than the first half of the year, while utility collections will be flat compared to 2010. The resulting full-year revised sales tax projection for 2011 is for 1.3 percent growth over 2010.

For 2012, a protracted recovery and continued concerns over the state of the economy lead to a conservative outlook, with an estimated 1.7 percent growth over 2011. Future years are forecasted to see modest growth rates of 2.0 percent in each year following through 2016.

There is downside risk to the sales tax forecast as long as consumers face high rates of unemployment, considerable economic and political uncertainties, and the threat of sliding back into recession. Each percentage point lost in sales tax collections represents a \$1.3 million decline 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 10 percent of total General Fund revenue. Applying the City's mill levy to the assessed valuation determines the tax. Each odd year, property valuations are reassessed and are used to determine the following two year's collections of property taxes. Total valuation changes in even years typically reflect an increase or decrease in base properties included in the assessment.

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 that are paid from the Debt Service Fund. 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.

For the first half of 2011, this revenue source is \$1.2 million over 2010 collections solely due to the timing of payments. Based on the 2009 certified assessments reported from the Arapahoe, Adams and Douglas counties, 2011 collections are expected to finish the year 2.1 percent, or \$514,900 over 2010. Over half of the increase is the result of a 2010 temporary mill levy reduction, reducing property tax revenue for 2010 in order to offset a balance of excess collections and interest earnings on retired public safety bonds. Excluding the effect of this technical adjustment, the effective 2011 projected increase equates to a 0.9 percent increase over 2010, representing a change in net new construction in the City.

2012 collections are based on the preliminary 2011 reassessment data, incorporating the anticipated decrease in commercial/industrial valuations, as well as the presumed bottom of the residential market. Using preliminary data from the counties and incorporating a discount factor to account for protest adjustments, a 6.5 percent decline in property tax collections is expected for 2012 compared to the 2011 projection. The forecast for 2013 through 2016 assumes that property values will gradually increase as the economy slowly recovers. Each non-reassessment year incorporates a 1.0 percent increase to account for a modest increase in base properties, while reassessment years reflect a 5.0 percent increase to account for a gradual improvement in property valuations as the economy slowly improves. Property tax revenue is expected to remain well within the limitations of the Taxpayer's Bill of Rights (TABOR).

The OBFP concludes there is little risk in meeting the 2012 projection, based on preliminary data from the counties. A conservative discount was assumed to account for protest

adjustments, making an opportunity to collect revenue in excess of the 2012 budget estimate a more likely scenario.

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 returned to more normal seasonal temperatures and the demand for energy increased, resulting in a 8.2 percent increase in franchise fee collections.

Total 2011 franchise fee & tax receipts are 2.2 percent below 2010 through June. Just as sales tax collections from utilities are lower, franchise fee receipts from electricity usage are below 2010 due to the effect of the new tiered rate schedule implemented in June 2010 (see sales tax discussion). Although usage has remained relatively flat compared to 2010, franchise fee collections from high usage summer months will increase over the second half of the year to offset the tier-related timing variance, resulting in a full-year projected increase for franchise fees & taxes of 0.1 percent over 2010. For 2012, the OBFP budget estimate for total franchise fees & taxes is for a 2.0 percent increase over 2011, primarily based on a 3.0 percent increase in natural gas and a 2.7 percent increase in electricity, representing a combined increase in usage and rates. The assumed increases are in line with May 2011 projections by the Energy Information Administration. Future years are forecasted to grow at the 5-year average of 3.5 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.

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. 2010 took a turn with a modest increase of 1.8 percent, which turned out to be the beginning of a wave of auto purchases continuing into 2011.

Collections of auto use tax over the first six months of 2011 are up a welcome 16.9 percent, fueled by pent up demand and enticing dealer incentives. This increase, however, is expected to diminish over the second half of the year as June marked the second month of disappointing national auto sales, resulting from trimmed incentives and a tight supply, combined with significant increases in fuel prices. The full-year collections for 2011 are projected to increase by 7.8 percent as auto makers and dealers re-strategize efforts to encourage consumers in the face of a struggling economy. The 2012 estimate assumes that the economy will grow slowly and that with caution, consumers will replace their aging vehicles, leading the OBFP to assume a growth rate of 3.0 percent for the 2012 budget estimate. The growth rate of 3.0 percent is also forecasted for the years beyond 2012, with the exception of 2013. A 5.0 percent growth forecast for 2013 is based on the assumption that as employment increases, consumers will become increasingly interested in replacing vehicles, likely with more fuel efficient models.

The forecast 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)

Other use tax and building materials use tax (BMUT) are both 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, trending 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 nearly 30 percent as construction activity subsided due to an overall climate of caution during a time of economic uncertainty. As the

recession deepened, 2009 collections declined another 5.4 percent followed by relatively flat collections for 2010.

Through the first half of 2011, capital-related use tax has continued to decline and is behind 2010 by 4.4 percent. This is primarily the result of a 29 percent year-to-date decline in the combined number of residential and commercial permits compared to 2010. The resulting decline in BMUT was partially offset by an increase in other use tax collections, likely stemming from a rise in tenant improvement projects as new construction remains in a slump. A dampened level of permit activity is expected to continue throughout the remainder of the year and therefore, the 2011 revenue is projected to finish the year below 2010 by 8.9 percent, comprised of a 21.3 percent decrease in BMUT offset by a 2.7 percent increase in other use tax.

For 2012, residential construction in Aurora is expected to begin a slow ascent. Average estimated foreclosures in Aurora over the first half of 2011 are down 45 percent from the peak in early 2008, which will allow the inventory of homes to gradually return to a more healthy level and create incremental demand for new homes. Tighter lending standards are expected to restrict some prospective buyers from obtaining a mortgage, yet an increase in multi-family housing will likely accommodate new demand for rental living options. The 2012 budget estimate for BMUT incorporates 18.5 percent growth over 2011 while the estimate for other use tax shows a 5.0 percent increase, equating to a total capital-related estimated increase of 10.6 percent for 2012. This increase is on a significantly reduced base and equates to a 44 percent reduction from peak receipts in 2005. Future years assume a protracted residential and commercial recovery with moderate construction related revenue increases. By 2016, this revenue stream is forecast to be 44% higher than 2011, yet still 27% below the 2005 peak.

Economists expect construction activity in the state to increase at a dampened rate well into the future. A delay in recovery for either the residential or commercial industry 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) 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 the midst of the recession for 2009. 2010 was the first full year of FASTER collections, generating a 13.5 percent increase in collections.

Year-to-date highway users tax collections are slightly behind 2010, yet the small shortage is considered to be primarily a timing issue, although recent fuel price increases and the impact on demand for fuel have likely also played a part. Fuel prices have recently begun a downward trend, leading to a full-year projection of HUTF transfers from the state at an increase of 0.6% over 2010. The OBFP projects that 2012 will increase an estimated 1.0% over 2011 as a result of a slowly improving economy. Minimal growth of 0.5 percent is projected for years beyond 2012 with the exception of 2013 at 1.0 percent growth. The 2013 increase is in accordance with the assumed increase in auto sales in that year.

The most significant risk to this estimate is from any event resulting in a significant reduction in the demand for fuel which would adversely impact revenue.

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.

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 2.7 percent decline in annual ticket filings. A 3.4 percent increase in 2010 filings lead to a 2.4 percent increase in fines and forfeitures. The total increase, however, includes a change in accounting policy and the resulting revenue accrual for past due fines of \$623,700, driving the percentage increase up to 12.7 percent. Through the first half of 2011, collections are running behind 2010 by 3.2 percent while traffic ticket filings are down 2.6 percent for the months that generate June year-to-date collections. Collections over the second half of the year are expected to be in line with the first half, with one exception relating to the change in the accounting policy associated with the accrual of past due fines. Although the 2011 OBFP projection reflects a 15.2 percent decline in collections, the effective projected decline is 6.6 percent, after adjusting for the one-time effect of the accrual. For 2012, the budget estimate includes an increase over 2011 of 7.0 percent for fines & forfeitures, bringing fine collections back to the 2010 level (excluding the accrual).

Future years are projected at a growth rate of 1.5 percent to account for an increase in population and the number of police officers.

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 followed by a 1.3 percent decline in 2010 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 2011, OPT revenue is expected to increase slightly with a 0.5% increase. Collections for 2012 are projected to increase 1.0 percent as the economy recovers and jobs are slowly restored, followed by an increase in each of the out years of 1.2 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 Visit Aurora, a visitors promotion program established to promote tourism in the City.

2008 finished the year with 1.6 percent growth in lodger's tax revenue. The recession took its toll on travel and, in turn, lodger's tax collections declined 16.3 percent in 2009, but returned to an increase for 2010 of 5.7 percent. For 2011, year-to-date collections through June posted an increase of 4.7 percent. This trend is expected to diminish slightly over the second half of the year resulting in a projected 2.8 percent increase for the full year. Growth of 2.0 percent is forecast for 2012 with future years at a rate of 3.0 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. A further decline of 12.4 percent was posted in 2010 as a shift in consumer preferences towards lower valued vehicles, combined with reduced relative property valuations for Aurora resulted in another year of declining distributions, despite a slight turnaround in auto sales. For 2011, collections through June indicate a continued drop, leading to a projection for a further decline of 5.5 percent. For 2012, a decline of 3.0 percent is forecast stemming from preliminary property valuation data from the counties. Future year projections are based on auto sales assumptions combined with the estimated effect of property valuations over 2013 through 2016.

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 significant 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, and a 7.4 percent increase for 2010 with the addition of two Tax Auditor positions per the 2010 budget. 2011 is forecast to decline 8.3 percent due to difficult economic times, as well as turnover within the department.

The 2012 budget assumes a 17.4 percent increase as a full staff and 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 service fee schedule approved annually by Council. Beginning in 2007, Council has directed that service fees be indexed annually in accordance with the employment cost index (ECI) 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 1.8 percent used in the development of the 2012 service fees.

Revenue generated by external charges fluctuates significantly year to year and is driven by demand for services and the introduction of new or increased fees. External charges increased 10.8 percent in 2008, was flat for 2009 and was followed by a 4.4 percent increase in 2010, primarily due to the approved increase in probation fees. As the economy improves, 2011 revenue is projected to increase 3.6 percent. For 2012, the budget assumes an increase of 8.7 percent with the addition of new or increased revenue, the most significant being the charge to the Rural Metro Ambulance Service for an additional \$200,000. The new agreement incorporates the City as the primary provider of advanced life support. Future years are forecasted at a conservative rate of 3.0 percent, slightly below 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 8.9 percent in 2008 followed by a decline of 2.7 percent in 2009. 2010 increased 15.8 percent due to a change in the accounting for water tap fees between the Parks Department and Aurora Water. For 2011, a 8.3 percent increase is projected, primarily due to an accounting change and the elimination of the Print Shop Fund. 2012 is expected to post an increase of 2.0 percent while the future years increase of 1.5 percent, annually.

Other Revenue Streams

Miscellaneous revenues decreased in 2008 by 27.0 percent due primarily to a one-time budget adjustment in 2007 relating to fleet auction proceeds and how they were applied to the General Fund. For 2009, this revenue source increased 66.2 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 declined 35.9 percent, mainly because the easement sale in 2009 did 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 29.7 percent in 2011 as the premium credit payments will conclude in 2010. 2012 is budgeted to increase 1.9 percent followed by 1.4 percent increases for 2013 and 2014. For 2015 and 2016 revenue is expected to decline by 2.5 percent in each year as the remainder of an interfund loan payment is paid in 2015.

The distribution of the county road and bridge tax is primarily based on Aurora's relative property valuations within each county. A 3.0 percent decline in distributions is forecast for 2012 as it will be affected by the 2011 property reassessment. See the property tax discussion for details.

Interest revenue is projected to increase 42.9 percent in 2011 due to the 2010 national accounting changes, resulting in significantly higher transfers in to the General Fund including 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). Carrying these reserves in the General Fund instead of separate funds has increased the cash balance and the interest posted to the fund. For 2012 interest is budgeted to increase just 0.5 percent as the economy continues to recover and interest rates remain at historical lows. Beginning in 2013, interest rates are expected to begin to rise, generating forecasted increases over the out years.

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	2008 Actual	2009 Actual	2010 Actual	2011 Projection	2012 Adopted	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
General Sales Tax	\$ 125,895,660	\$ 120,219,440	\$ 123,357,355	\$ 124,899,322	\$ 127,085,060	\$ 129,626,761	\$ 132,219,296	\$ 134,863,682	\$ 137,560,956
Property Tax	26,007,344	27,051,886	25,096,148	25,611,005	23,955,963	24,195,523	25,405,299	25,659,352	26,942,320
Franchise Fees & Taxes	13,037,994	12,187,933	13,192,882	13,200,750	13,466,027	13,937,338	14,425,145	14,930,025	15,452,576
Use Tax - Auto	10,302,364	8,882,588	9,043,525	9,746,090	10,038,473	10,540,397	10,856,609	11,182,307	11,517,776
Capital-Related Use Tax	12,398,157	11,733,609	11,767,425	10,724,905	11,860,351	12,981,460	14,099,669	14,732,179	15,396,236
Occupational Privilege Tax	3,975,791	3,824,661	3,776,730	3,795,258	3,833,211	3,879,210	3,925,761	3,972,870	4,020,544
Lodgers Tax	4,677,825	3,917,127	4,141,699	4,257,150	4,342,293	4,472,562	4,606,739	4,744,941	4,887,289
Specific Ownership Tax	2,530,328	2,325,721	2,038,271	1,926,900	1,869,093	1,925,166	1,963,669	2,002,942	2,043,001
Other Taxes (Penalties/Interest)	357,331	316,519	290,588	306,530	312,661	322,041	331,702	341,653	351,903
Audit Revenue	2,114,189	2,539,309	2,726,427	2,500,000	2,934,750	2,964,098	2,993,739	3,023,676	3,053,913
Taxes & Related Payments Sub-Total	\$ 201,296,983	\$ 192,998,793	\$ 195,431,050	\$ 196,967,910	\$ 199,697,882	\$ 204,844,556	\$ 210,827,628	\$ 215,453,627	\$ 221,226,514
General Fund Permits	\$ 792,746	\$ 423,401	\$ 346,953	\$ 316,210	\$ 322,534	\$ 332,210	\$ 342,176	\$ 352,441	\$ 363,014
Motor Vehicle Fees	870,729	890,291	899,323	940,973	955,088	978,965	993,649	1,008,554	1,023,682
Business Licenses	845,084	884,147	954,723	954,725	970,001	985,521	1,001,289	1,017,310	1,033,587
License & Permit Sub-Total	\$ 2,508,559	\$ 2,197,839	\$ 2,200,999	\$ 2,211,908	\$ 2,247,623	\$ 2,296,696	\$ 2,337,114	\$ 2,378,305	\$ 2,420,283
Highway Users Taxes & Fees	\$ 8,151,002	\$ 8,894,804	\$ 10,096,150	\$ 10,160,324	\$ 10,261,928	\$ 10,364,547	\$ 10,416,370	\$ 10,468,452	\$ 10,520,794
Cigarette Tax	733,460	686,432	683,402	651,611	634,018	616,900	600,244	584,037	568,268
County Road & Bridge	1,329,838	1,384,821	1,285,055	1,325,295	1,285,536	1,293,249	1,301,008	1,308,814	1,316,667
Other Intergovernmental Revenue	508,375	772,629	673,753	581,050	581,050	590,431	599,878	609,476	619,228
Intergovernmental Sub-Total	\$ 10,722,675	\$ 11,738,686	\$ 12,738,360	\$ 12,718,280	\$ 12,762,532	\$ 12,865,127	\$ 12,917,500	\$ 12,970,779	\$ 13,024,957
Fines & Forfeitures	\$ 6,406,220	\$ 6,049,481	\$ 6,817,968	\$ 5,784,440	\$ 6,190,000	\$ 6,282,850	\$ 6,377,093	\$ 6,472,749	\$ 6,569,840
Internal Charges	3,343,184	3,254,428	3,768,482	4,080,000	4,161,000	4,223,415	4,286,766	4,351,067	4,416,333
External Charges	4,329,256	4,327,135	4,518,119	4,682,890	5,091,640	5,244,389	5,401,721	5,563,773	5,730,686
Interest	1,018,718	737,455	661,469	945,000	950,000	1,058,700	1,323,400	1,588,050	1,640,991
Miscellaneous	1,226,763	2,039,358	1,308,045	919,022	936,683	949,609	962,729	938,340	914,603
Other Sub-Total	\$ 16,324,141	\$ 16,407,857	\$ 17,074,083	\$ 16,411,352	\$ 17,329,323	\$ 17,758,963	\$ 18,351,709	\$ 18,913,979	\$ 19,272,453
Total General Fund Revenues (excluding transfers)	\$ 230,852,358	\$ 223,343,175	\$ 227,444,492	\$ 228,309,450	\$ 232,037,360	\$ 237,765,342	\$ 244,433,951	\$ 249,716,690	\$ 255,944,207
Transfers In (from other funds)	\$ 2,848,379	\$ 6,039,393	\$ 31,272,713	\$ 2,325,412	\$ 1,445,750	\$ 2,273,450	\$ 1,501,704	\$ 1,530,523	\$ 1,559,919
Use of Reserves/Funds Available	4,432,163	-	-	510,041	-	-	-	-	-
Total Sources of Funds	\$ 238,132,900	\$ 229,382,568	\$ 258,717,205	\$ 231,144,903	\$ 233,483,110	\$ 240,038,792	\$ 245,935,655	\$ 251,247,213	\$ 257,504,126
Transfer Out to Capital Projects Fund	\$ 14,167,075	\$ 11,272,238	\$ 11,221,446	\$ 10,305,921	\$ 11,561,519	\$ 12,779,172	\$ 14,106,389	\$ 16,533,695	\$ 17,367,269
GF Operating Revenue Increase/(Decrease)	\$ (2,110,051)	\$ (4,614,346)	\$ 4,152,109	\$ 1,780,483	\$ 2,472,312	\$ 4,510,329	\$ 5,341,391	\$ 2,855,433	\$ 5,393,943
CPF Transfer Increase/(Decrease)	\$ (2,932,609)	\$ (2,894,837)	\$ (50,792)	\$ (915,525)	\$ 1,255,598	\$ 1,217,653	\$ 1,327,218	\$ 2,427,306	\$ 833,574

General Fund Sources of Revenue and Percent Changes

General Fund Percent Change	2008 Actual	2009 Actual	2010 Actual	2011 Projection	2012 Adopted	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
General Sales Tax	1.0%	-4.5%	2.6%	1.3%	1.7%	2.0%	2.0%	2.0%	2.0%
Property Tax	8.3%	4.0%	-7.2%	2.1%	-6.5%	1.0%	5.0%	1.0%	5.0%
Franchise Fees & Taxes	14.0%	-6.5%	8.2%	0.1%	2.0%	3.5%	3.5%	3.5%	3.5%
Use Tax - Auto	-5.0%	-13.8%	1.8%	7.8%	3.0%	5.0%	3.0%	3.0%	3.0%
Capital-Related Use Tax	-29.9%	-5.4%	0.3%	-8.9%	10.6%	9.5%	8.6%	4.5%	4.5%
Occupational Privilege Tax	-3.5%	-3.8%	-1.3%	0.5%	1.0%	1.2%	1.2%	1.2%	1.2%
Lodgers Tax	1.6%	-16.3%	5.7%	2.8%	2.0%	3.0%	3.0%	3.0%	3.0%
Specific Ownership Tax	-6.3%	-8.1%	-12.4%	-5.5%	-3.0%	3.0%	2.0%	2.0%	2.0%
Other Taxes (Penalties/Interest)	-2.7%	-11.4%	-8.2%	5.5%	2.0%	3.0%	3.0%	3.0%	3.0%
Audit Revenue	-50.4%	20.1%	7.4%	-8.3%	17.4%	1.0%	1.0%	1.0%	1.0%
Taxes & Related Payments Sub-Total	-1.7%	-4.1%	1.3%	0.8%	1.4%	2.6%	2.9%	2.2%	2.7%
General Fund Permits	-26.2%	-46.6%	-18.1%	-8.9%	2.0%	3.0%	3.0%	3.0%	3.0%
Motor Vehicle Fees	-0.2%	2.2%	1.0%	4.6%	1.5%	2.5%	1.5%	1.5%	1.5%
Business Licenses	6.1%	4.6%	8.0%	0.0%	1.6%	1.6%	1.6%	1.6%	1.6%
License & Permit Sub-Total	-8.5%	-12.4%	0.1%	0.5%	1.6%	2.2%	1.8%	1.8%	1.8%
Highway Users Taxes & Fees	-2.3%	9.1%	13.5%	0.6%	1.0%	1.0%	0.5%	0.5%	0.5%
Cigarette Tax	-6.6%	-6.4%	-0.4%	-4.7%	-2.7%	-2.7%	-2.7%	-2.7%	-2.7%
County Road & Bridge	0.1%	4.1%	-7.2%	3.1%	-3.0%	0.6%	0.6%	0.6%	0.6%
Other Intergovernmental Revenue	-39.5%	52.0%	-12.8%	-13.8%	0.0%	1.6%	1.6%	1.6%	1.6%
Intergovernmental Sub-Total	-5.1%	9.5%	8.5%	-0.2%	0.3%	0.8%	0.4%	0.4%	0.4%
Fines & Forfeitures	-6.3%	-5.6%	12.7%	-15.2%	7.0%	1.5%	1.5%	1.5%	1.5%
Internal Charges	8.9%	-2.7%	15.8%	8.3%	2.0%	1.5%	1.5%	1.5%	1.5%
External Charges	10.8%	0.0%	4.4%	3.6%	8.7%	3.0%	3.0%	3.0%	3.0%
Interest	-38.7%	-27.6%	-10.3%	42.9%	0.5%	11.4%	25.0%	20.0%	3.3%
Miscellaneous	-27.0%	66.2%	-35.9%	-29.7%	1.9%	1.4%	1.4%	-2.5%	-2.5%
Other Sub-Total	-4.9%	0.5%	4.1%	-3.9%	5.6%	2.5%	3.3%	3.1%	1.9%
Total General Fund Revenues (excluding transfers)	-2.1%	-3.3%	1.8%	0.4%	1.6%	2.5%	2.8%	2.2%	2.5%
Transfers In (from other funds)	-3.4%	112.0%	417.8%	-92.6%	-37.8%	57.3%	-33.9%	1.9%	1.9%
Use of Reserves/Funds Available	45.9%	-100.0%	0.0%	N/A	-100.0%	0.0%	0.0%	0.0%	0.0%
Total Sources of Funds	-1.5%	-3.7%	12.8%	-10.7%	1.0%	2.8%	2.5%	2.2%	2.5%
Transfer Out to Capital Projects Fund	-17.2%	-20.4%	-0.5%	-8.2%	12.2%	10.5%	10.4%	17.2%	5.0%
GF Operating Revenue Increase/(Decrease)	-1.0%	-2.1%	2.0%	0.8%	1.1%	2.0%	2.4%	1.2%	2.3%

History & Forecast for Key Economic Indicators

Indicator	Actual					June 2011 Forecast		
	2006	2007	2008	2009	2010	2011	2012	2013
GDP (Thou.)								
National inflation-adjusted GDP	12,976.2	13,228.9	13,228.8	12,880.6	13,248.2	13,592.7	14,082.0	14,574.9
% Change	2.7%	1.9%	0.0%	-2.6%	2.9%	2.6%	3.6%	3.5%
Population (Thou.)								
National	298,500	301,600	304,400	307,000	310,000	313,000	316,000	319,100
% Change	1.0%	1.0%	0.9%	0.9%	1.0%	1.0%	1.0%	1.0%
Colorado	4,746	4,822	4,902	4,977	5,029	5,105	5,188	5,284
% Change	2.0%	1.6%	1.7%	1.5%	1.1%	1.5%	1.6%	1.8%
Metro Denver	2,340	2,381	2,425	2,469	2,503	2,532	2,570	2,611
% Change	1.8%	1.8%	1.8%	1.8%	1.4%	1.2%	1.5%	1.6%
Aurora	307	309	313	314	331	335	340	345
% Change	1.0%	0.8%	1.2%	0.4%	5.3%	1.2%	1.5%	1.5%
Employment (Thou.)								
National	136,100	137,600	136,800	130,800	129,800	130,500	131,600	133,400
% Change	1.8%	1.1%	-0.6%	-4.4%	-0.8%	0.5%	0.8%	1.4%
Colorado	2,280	2,332	2,351	2,245	2,220	2,231	2,252	2,278
% Change	2.4%	2.3%	0.8%	-4.5%	-1.1%	0.5%	0.9%	1.2%
Unemployment Rate								
National	4.6%	4.6%	5.8%	9.3%	9.6%	9.2%	9.0%	8.5%
Colorado	4.3%	3.7%	4.8%	8.3%	8.9%	9.0%	8.7%	8.1%
Wage & Salary Income (Millions)								
National	6,068,900	6,421,700	6,559,000	6,274,100	6,405,300	6,661,500	6,948,000	7,309,300
% Change	6.5%	5.8%	2.1%	-4.3%	2.1%	4.0%	4.3%	5.2%
Colorado	105,833	112,962	117,168	112,810	113,918	117,449	122,617	129,238
% Change	7.0%	6.7%	3.7%	-3.7%	1.0%	3.1%	4.4%	5.4%
Personal Income (Millions)								
National	11,268,100	11,912,300	12,391,100	12,174,900	12,546,700	13,036,000	13,635,700	14,344,700
% Change	7.5%	5.7%	4.0%	-1.7%	3.1%	3.9%	4.6%	5.2%
Colorado	194,390	205,242	214,977	210,513	215,259	224,084	234,616	247,051
% Change	8.2%	5.6%	4.7%	-2.1%	2.3%	4.1%	4.7%	5.3%

History & Forecast for Key Economic Indicators

Indicator	Actual					June 2011 Forecast		
	2006	2007	2008	2009	2010	2011	2012	2013
CPI								
National	3.2%	2.8%	3.8%	-0.4%	1.6%	2.7%	1.9%	2.6%
Denver-Boulder Inflation Rate	3.6%	2.2%	3.9%	-0.6%	1.9%	2.6%	2.6%	2.8%
Retail Sales (Millions)								
Colorado	70,437	75,329	74,760	66,345	70,738	74,204	77,914	81,966
% Change	7.5%	6.9%	-0.8%	-11.3%	6.6%	4.9%	5.0%	5.2%
Housing Construction (Thousands)								
National Housing Permits	1.840	1.398	0.905	0.583	0.605	0.596	0.640	0.714
% Change	-99.9%	-24.0%	-35.3%	-35.6%	3.7%	-1.5%	7.4%	11.6%
Colorado Permits	38.3	29.5	19.0	9.4	11.6	10.6	12.0	16.9
% Change	-16.4%	-23.2%	-35.5%	-50.8%	23.9%	-8.9%	13.9%	40.6%
Aurora Permits	2.6	2.6	0.6	0.4	0.6	0.5	0.6	0.6
% Change	-7.7%	2.5%	-78.7%	-23.6%	36.7%	-9.6%	9.5%	10.4%
Nonresidential (Millions)								
Colorado Building Value	4,415.0	5,251.0	4,193.0	3,192.0	2,967.0	2,644.0	3,122.0	3,307.0
% Change	4.6%	18.9%	-20.1%	-23.9%	-7.0%	-10.9%	18.1%	5.9%
Aurora Commercial Permit Value	140.8	153.9	155.9	85.6	101.2	93.0	102.0	118.5
% Change	-30.3%	9.3%	1.3%	-45.1%	18.2%	-8.1%	9.7%	16.2%

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



FINANCIAL OUTLOOK



City of Aurora Long-Range General Fund Financial Outlook Through 2016

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, 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 2012 to 2016;
- A summary of the key assumptions used to build the projections;
- A table summarizing General Fund budget data for the years 2010 through 2016;
- 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 2012 budget plus future increases related to compensation and other likely or mandated costs such as Old Hire Pension costs, police staffing requirements, debt service, street lighting growth, fuel costs, utility rate increases, and insurance. The first scenario excludes increases for compensation or health insurance. While no compensation increases for the next five years is an unlikely scenario, they are excluded to display the impact of other mandated costs on the budget. Without compensation increases a gap exists in 2013 of \$3.5 million and decreases until the City generates a \$1.1 million surplus in 2016. The second scenario presented includes a 2.0 percent per year pay increase and a 10.0 percent per year health insurance contribution increase. The exact amounts of growth will likely be different. Based on historical experience and projections of economic growth, some combination of health and compensation increases appears likely. The two scenarios taken together demonstrate that compensation improvements will drive shortfalls over the near term. The compensation increase scenario has a gap of \$8.3 million in 2013 growing to \$20.1 million in 2016.

In both scenarios, the elimination of a number of one-time savings and deferrals from 2012 make up \$2.7 million of the gap in 2013. These one-time items include the elimination of annual Police and Fire personal leave payout for one year, two years of deferral of annual sick leave payout, one furlough day, and Fire holiday pay. These scenarios also assume increases of 8.0 percent per year in utility costs and 7.0 percent increases in insurance and fuel costs. Other costs are included for pension costs, additional police officers every odd year, street lighting, Policy and TABOR reserves and other mandated costs. With historical compensation increases, 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 and continuing to find operational efficiencies. These scenarios do not represent a spending or official plan for any year other than 2012.

No Compensation Increase Scenario: This scenario assumes only increases for mandated costs and no compensation or health insurance contribution increases other than Police and Fire step and grade. The surplus or deficit is cumulative so a reduction in ongoing costs would reduce the deficit in future years.

The annual surplus or deficit shown below is without the compensation increases.

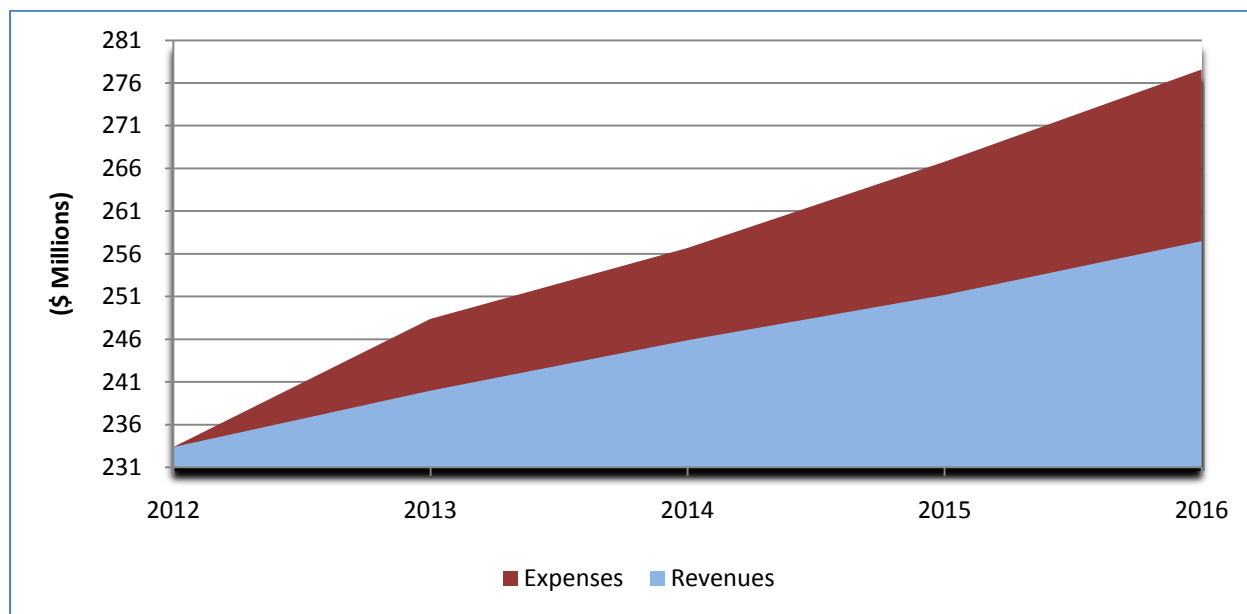
Year	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected
Surplus / (Deficit)	\$ 377	(\$3,521,629)	(\$824,847)	(\$207,742)	\$1,074,936

Compensation Increase Scenario: This scenario is the same as above but includes a 2.0 percent per year pay increase and 10.0 percent per year health insurance contribution increase. These costs are detailed below. This scenario shows a significant gap that begins in 2012 and increases each year through 2016. The costs of the compensation increases are detailed below:

Year	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected
2% Compensation	\$ -	\$ 2,920,095	\$ 5,977,667	\$ 9,114,879	\$12,333,283
10% Insurance	\$ -	\$ 1,894,704	\$ 3,979,003	\$ 6,271,728	\$ 8,793,726

Year	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected
Surplus / (Deficit)	\$ 377	(\$8,336,428)	(\$10,781,517)	(\$15,594,349)	(\$20,052,073)

Graph 1: General Fund Shortfall Compensation Increase Scenario



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 in the summer of 2011. 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 2012 budget projects that General Fund revenue excluding transfers in will increase 0.4 percent in 2011 and then grow 1.6 percent in 2012. Revenue is projected at 2.5 percent growth in 2013, 2.8 percent in 2014, 2.2 to 2.5 percent in 2015 to 2016. 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 and should not be viewed as an official or a proposed spending plan for any year other than 2012. The assumptions underlying this projection include the items detailed in the next section. Unless otherwise noted, all assumptions described in this section apply to the years 2013 through 2016.

Cost Drivers

The compensation increase scenario contains:

- A projected salary increase of 2.0 percent is included for all employees in each year for 2013 - 2016.
- Funding for health and dental benefits is projected to increase by 10.0 percent per year 2013-2016.

Both scenarios include:

- Based on existing population growth projections and an updated consent decree with the Aurora Police Association, the City expects an increase of 14 new police officers in 2013 and another 8 in 2015, these estimates include adding 1.6 officers for every 1,000 of average population growth. A three-year average of estimated population growth determines the estimate number of additional officers.
- Fleet and PC replacement is included in each year at \$2.3 million, partially offset by a one-time transfer of \$800,000 from the Risk Fund in 2013.
- Included is the City's increased liability for the Old Hire Pension plan. The increased costs above 2012's contribution will be \$1.5 million in 2013 and 2014, \$1.9 million in 2015 and 2016.
- Savings from a debt restructuring in 2009 begin to expire in 2016 with an additional building lease payment of \$688,900.

- Sick leave annual buyback was deferred in 2011 and again for 2012. Sick leave will still accrue and will likely be double to triple the average annual buyback in 2013. The estimated annual sick leave buyback is \$517,000. As a result of the deferral sick leave buyback is projected at \$1.6 million for 2013. This amount returns to normal levels in 2014-2016.
- In addition to sick leave buyback, other one-time savings from union contracts in 2011 and 2012 return in 2013 including; personal leave buyback (\$436,300) and Fire holiday pay (\$359,500).
- One furlough for all employees was included as a one-time savings in 2012 not recurring in 2013 at a cost of \$512,800.
- The cost of risk management, fleet fuel and maintenance is expected to increase by approximately 7.0 percent per year.
- The costs for utilities in total are estimated at 8.0 percent for all years.
- Costs in other subsidized funds to increase in order to keep pace with compensation changes and other mandated costs.
- 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 2013 through 2016. These are estimates based on the number of new officers added and current levels of current staff.
- 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 5.75 percent in 2012.
- 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 the police officer staffing 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. Without adjustment, the City's short-term reserves (the General Fund Operating Reserve) are projected as fully exhausted in 2013.
- Maintaining reserves 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 2010 actual, 2011 projection, the 2012 budget, and projections for 2013 through 2016. The outlook table presents a summary of General Fund revenues, expenditures, and fund balance for each year. This table is shown for both the no compensation increase and compensation increase scenarios. The table identifies either the annual surplus or shortfall expected in each year. The tables after the compensation increase outlook summary provide are based on that scenario and include: 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.

General Fund Financial Outlook Through 2016 - No Compensation Increase Scenario Summary							
Description	2010 Actual	2011 Projection	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected
SOURCES							
Revenues	227,444,492	228,309,450	231,724,687	237,443,620	244,103,005	249,376,445	255,594,398
Transfers	31,272,713	2,325,412	1,445,750	1,473,449	1,501,702	1,530,522	1,559,918
Amendments	-	-	894,721	321,620	330,839	340,123	349,688
Council Revenue Adjustments	-	-	(582,048)	-	-	-	-
Revenue Adjustments	-	-	-	800,103	109	123	122
GRAND TOTAL SOURCES	\$258,717,205	\$230,634,862	\$233,483,110	\$240,038,792	\$245,935,655	\$251,247,213	\$257,504,126
USES							
BASE BUDGET							
Regular Civil Salary	56,931,043	69,025,995	71,589,880	71,589,880	71,589,880	71,589,880	71,589,880
Regular Career Salary	40,684,887	47,062,398	50,491,818	50,491,818	50,491,818	50,491,818	50,491,818
Salary Driven Benefits	37,169,591	24,019,716	21,556,048	21,556,048	21,556,048	21,556,048	21,556,048
Non Salary Related Benefits	17,465,953	17,941,789	19,101,695	19,101,695	19,101,695	19,101,695	19,101,695
Temporary Compensation	1,794,315	2,290,813	1,733,874	1,733,874	1,733,874	1,733,874	1,733,874
Overtime Compensation	3,678,183	3,840,529	3,257,065	3,257,065	3,257,065	3,257,065	3,257,065
Special Pay	3,886,841	2,566,717	2,099,009	2,099,009	2,099,009	2,099,009	2,099,009
Allocated Admin-Personal Services	(2,558,267)	(3,148,791)	(3,005,092)	(3,005,092)	(3,005,092)	(3,005,092)	(3,005,092)
Subtotal Personal Services	\$159,052,546	\$163,599,166	\$166,824,297	\$166,824,297	\$166,824,297	\$166,824,297	\$166,824,297
Supplies and Services	15,957,299	18,283,561	18,357,087	18,357,087	18,357,087	18,357,087	18,357,087
Utilities	10,222,446	10,366,223	10,728,557	11,586,826	12,513,774	13,514,878	14,596,069
Interfund Charges	11,911,336	11,305,875	11,538,078	12,345,628	13,209,823	14,134,521	15,123,945
Debt Related	1,215,121	1,225,482	1,131,798	1,131,798	1,131,798	1,131,798	1,131,798
Capital Related	818,902	2,976,804	263,813	263,813	263,813	263,813	263,813
Operating Transfer Out	27,386,148	23,387,792	23,883,983	25,101,634	26,428,851	28,856,157	29,689,730
Subtotal Non Personal Services	\$67,511,252	\$67,545,737	\$65,903,316	\$68,786,786	\$71,905,146	\$76,258,254	\$79,162,442
TOTAL BASE BUDGET	\$226,563,798	\$231,144,903	\$232,727,613	\$235,611,083	\$238,729,443	\$243,082,551	\$245,986,739
AMENDMENTS							
Additions	-	-	7,118,001	4,102,868	4,102,868	4,102,868	4,102,868
Reductions	-	-	(5,782,438)	(5,303,809)	(5,304,153)	(5,304,522)	(5,304,917)
Council Amendments	-	-	(580,443)	(729,314)	(1,387,314)	(1,387,314)	(1,387,314)
Future Adjustments	-	-	-	9,879,593	10,619,658	10,961,372	13,031,814
GRAND TOTAL USES	\$226,563,798	\$231,144,903	\$233,482,733	\$243,560,421	\$246,760,502	\$251,454,955	\$256,429,190
ANNUAL SURPLUS OR (SHORTFALL)	\$32,153,407	(\$510,041)	\$377	(\$3,521,629)	(\$824,847)	(\$207,742)	\$1,074,936

General Fund Financial Outlook Through 2016 - Compensation Increase Scenario Summary

Description	2010 Actual	2011 Projection	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected
SOURCES							
Revenues	227,444,492	228,309,450	231,724,687	237,443,620	244,103,005	249,376,445	255,594,398
Transfers	31,272,713	2,325,412	1,445,750	1,473,449	1,501,702	1,530,522	1,559,918
Amendments	-	-	894,721	321,620	330,839	340,123	349,688
Council Revenue Adjustments	-	-	(582,048)	-	-	-	-
Revenue Adjustments	-	-	-	800,103	109	123	122
GRAND TOTAL SOURCES	\$258,717,205	\$230,634,862	\$233,483,110	\$240,038,792	\$245,935,655	\$251,247,213	\$257,504,126
USES							
BASE BUDGET							
Regular Civil Salary	56,931,043	69,025,995	71,589,880	73,021,658	74,482,093	75,971,735	77,491,171
Regular Career Salary	40,684,887	47,062,398	50,491,818	51,501,595	52,531,633	53,582,259	54,653,906
Salary Driven Benefits	37,169,591	24,019,716	21,556,048	21,986,838	22,426,585	22,875,116	23,332,615
Non Salary Related Benefits	17,465,953	17,941,789	19,101,695	21,011,743	23,112,927	25,424,229	27,966,662
Temporary Compensation	1,794,315	2,290,813	1,733,874	1,768,508	1,803,889	1,839,956	1,876,757
Overtime Compensation	3,678,183	3,840,529	3,257,065	3,322,178	3,388,612	3,456,382	3,525,509
Special Pay	3,886,841	2,566,717	2,099,009	2,140,837	2,183,645	2,227,346	2,271,875
Allocated Admin-Personal Services	(2,558,267)	(3,148,791)	(3,005,092)	(3,065,186)	(3,126,490)	(3,189,020)	(3,252,801)
Subtotal Personal Services	\$159,052,546	\$163,599,166	\$166,824,297	\$171,688,171	\$176,802,894	\$182,188,003	\$187,865,694
Supplies and Services	15,957,299	18,283,561	18,357,087	18,357,087	18,357,087	18,357,087	18,357,087
Utilities	10,222,446	10,366,223	10,728,557	11,586,826	12,513,774	13,514,878	14,596,069
Interfund Charges	11,911,336	11,305,875	11,538,078	12,345,628	13,209,823	14,134,521	15,123,945
Debt Related	1,215,121	1,225,482	1,131,798	1,131,798	1,131,798	1,131,798	1,131,798
Capital Related	818,902	2,976,804	263,813	263,813	263,813	263,813	263,813
Operating Transfer Out	27,386,148	23,387,792	23,883,983	25,101,634	26,428,851	28,856,157	29,689,730
Subtotal Non Personal Services	\$67,511,252	\$67,545,737	\$65,903,316	\$68,786,786	\$71,905,146	\$76,258,254	\$79,162,442
TOTAL BASE BUDGET	\$226,563,798	\$231,144,903	\$232,727,613	\$240,474,957	\$248,708,040	\$258,446,257	\$267,028,136
AMENDMENTS							
Additions	-	-	7,118,001	4,186,865	4,275,887	4,370,371	4,470,784
Reductions	-	-	(5,782,438)	(5,400,769)	(5,503,356)	(5,611,672)	(5,726,189)
Council Amendments	-	-	(580,443)	(765,426)	(1,461,507)	(1,501,729)	(1,544,269)
Future Adjustments	-	-	-	9,879,593	10,698,106	11,138,333	13,327,736
GRAND TOTAL USES	\$226,563,798	\$231,144,903	\$233,482,733	\$248,375,220	\$256,717,170	\$266,841,560	\$277,556,198
ANNUAL SURPLUS OR (SHORTFALL)	\$32,153,407	(\$510,041)	\$377	(\$8,336,428)	(\$10,781,515)	(\$15,594,347)	(\$20,052,072)

General Fund Financial Outlook Through 2016 - Compensation Increase Scenario Summary

Description	2010 Actual	2011 Projection	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected
FUND SUMMARY							
Beginning Funds Available	5,165,400	37,318,807	36,808,766	36,809,143	28,472,715	17,691,200	2,096,853
Increase/(Decrease) in Ending Funds Available	32,153,407	(510,041)	377	(8,336,428)	(10,781,515)	(15,594,347)	(20,052,072)
Cumulative Funds Available or (Shortfall)	\$37,318,807	\$36,808,766	\$36,809,143	\$28,472,715	\$17,691,200	\$2,096,853	(\$17,955,219)

Estimated Future Percent Growth By Expenditure Class

Assumptions	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected
Regular Civil Salary	N/A	2.0%	2.0%	2.0%	2.0%
Regular Career Salary	N/A	2.0%	2.0%	2.0%	2.0%
Salary Driven Benefits	N/A	2.0%	2.0%	2.0%	2.0%
Non Salary Related Benefits	N/A	10.0%	10.0%	10.0%	10.0%
Temporary Compensation	N/A	2.0%	2.0%	2.0%	2.0%
Overtime Compensation	N/A	2.0%	2.0%	2.0%	2.0%
Special Pay	N/A	2.0%	2.0%	2.0%	2.0%
Allocated Admin-Personal Services	N/A	2.0%	2.0%	2.0%	2.0%
Supplies and Services	N/A	0.0%	0.0%	0.0%	0.0%
Utilities	N/A	8.0%	8.0%	8.0%	8.0%
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%

General Fund Financial Outlook Through 2016 - Compensation Increase Scenario Summary

Estimated Future Percent Growth By Revenue Class					
Assumptions	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected
Business License and Permits	N/A	1.60%	1.60%	1.60%	1.60%
Cigarette Tax	N/A	-2.70%	-2.70%	-2.70%	-2.70%
Construction Permits	N/A	3.00%	3.00%	3.00%	3.00%
County Road and Bridge Tax	N/A	0.60%	0.60%	0.60%	0.60%
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	3.50%	3.50%	3.50%	3.50%
Highway Users Tax	N/A	1.00%	0.50%	0.50%	0.50%
Intergovernmental Revenues	N/A	1.61%	1.60%	1.60%	1.60%
Internal Charges for Services	N/A	1.50%	1.50%	1.50%	1.50%
Investment Income	N/A	11.44%	25.00%	20.00%	3.33%
Lodgers Tax	N/A	3.00%	3.00%	3.00%	3.00%
Miscellaneous Revenues	N/A	1.38%	1.38%	-2.53%	-2.53%
Motor Vehicle Fees	N/A	2.50%	1.50%	1.50%	1.50%
Occupational Privilege Tax	N/A	1.20%	1.20%	1.20%	1.20%
Operating Transfers In	N/A	1.92%	1.92%	1.92%	1.92%
Other Taxes	N/A	3.00%	3.00%	3.00%	3.00%
Property Taxes	N/A	1.00%	5.00%	1.00%	5.00%
Sales Taxes	N/A	2.00%	2.00%	2.00%	2.00%
Specific Ownership Tax	N/A	3.00%	2.00%	2.00%	2.00%
Tax Audit Revenue	N/A	1.00%	1.00%	1.00%	1.00%
Use tax-Automobiles	N/A	5.00%	3.00%	3.00%	3.00%
Use tax-Building Materials	N/A	15.00%	15.00%	6.00%	6.00%
Use tax-Other	N/A	5.00%	3.00%	3.00%	3.00%

General Fund Financial Outlook Through 2016 - Compensation Increase Scenario Department Detail								
Department Name		2010 Actual	2011 Projection	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected
City Attorney								
Regular Career Salary		3,058,186	3,500,892	3,793,439	3,869,307	3,946,693	4,025,626	4,106,139
Salary Driven Benefits		1,163,032	768,809	611,974	624,207	636,692	649,426	662,415
Non Salary Related Benefits		395,030	392,189	423,748	466,121	512,733	564,006	620,408
Temporary Compensation		92,550	80,125	9,146	9,328	9,515	9,705	9,899
Special Pay		100,951	104,958	26,032	26,550	27,082	27,623	28,175
Allocated Admin-Personal Services		(180,532)	(179,117)	(183,000)	(186,660)	(190,393)	(194,201)	(198,085)
Supplies and Services		203,889	235,187	296,772	296,772	296,772	296,772	296,772
Interfund Charges		33,047	120,782	70,102	75,009	80,259	85,877	91,889
Subtotal		\$4,866,153	\$5,023,825	\$5,048,213	\$5,180,634	\$5,319,353	\$5,464,834	\$5,617,612
City Council								
Regular Career Salary		297,860	322,965	319,572	325,963	332,481	339,132	345,914
Salary Driven Benefits		44,258	28,718	23,209	23,671	24,144	24,627	25,119
Non Salary Related Benefits		128,884	152,141	152,755	168,030	184,832	203,316	223,648
Temporary Compensation		-	2,746	5,543	5,653	5,766	5,881	5,999
Special Pay		124,351	127,881	143,911	146,789	149,724	152,719	155,773
Supplies and Services		309,301	390,400	382,440	382,440	382,440	382,440	382,440
Interfund Charges		5,657	5,821	5,821	6,228	6,664	7,130	7,630
Additions		-	-	3,000	3,000	3,000	3,000	3,000
Subtotal		\$910,311	\$1,030,672	\$1,036,251	\$1,061,774	\$1,089,051	\$1,118,245	\$1,149,523
Civil Service Commission								
Regular Career Salary		173,333	215,868	228,427	232,995	237,655	242,408	247,256
Salary Driven Benefits		45,698	39,430	32,137	32,778	33,433	34,101	34,784
Non Salary Related Benefits		31,613	32,296	33,894	37,283	41,011	45,112	49,623
Temporary Compensation		18,037	108,064	23,981	24,458	24,949	25,447	25,957
Overtime Compensation		4,399	8,450	12,139	12,381	12,629	12,882	13,139
Special Pay		8,545	11,508	11,836	12,071	12,313	12,560	12,811
Supplies and Services		269,025	244,335	207,705	207,705	207,705	207,705	207,705
Interfund Charges		48,975	2,004	2,004	2,144	2,294	2,454	2,626
Additions		-	-	140,000	142,800	145,656	148,569	151,540
Reductions		-	-	(21,000)	(21,000)	(21,000)	(21,000)	(21,000)
Subtotal		\$599,625	\$661,955	\$671,123	\$683,615	\$696,645	\$710,238	\$724,441

General Fund Financial Outlook Through 2016 - Compensation Increase Scenario Department Detail								
Department Name		2010 Actual	2011 Projection	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected
Communications								
Regular Career Salary		694,677	914,043	977,924	997,479	1,017,429	1,037,777	1,058,532
Salary Driven Benefits		239,211	177,564	142,145	144,972	147,870	150,830	153,846
Non Salary Related Benefits		122,330	136,340	148,759	163,631	179,993	197,993	217,792
Temporary Compensation		75,924	89,611	93,362	95,226	97,130	99,070	101,052
Overtime Compensation		1,715	686	3,493	3,562	3,633	3,706	3,780
Special Pay		10,753	10,991	10,694	10,902	11,121	11,344	11,570
Supplies and Services		252,830	476,381	449,050	449,050	449,050	449,050	449,050
Interfund Charges		15,465	16,633	18,015	19,273	20,621	22,064	23,610
Reductions		-	-	(56,636)	(57,741)	(58,909)	(60,149)	(61,465)
Subtotal		\$1,412,905	\$1,822,249	\$1,786,806	\$1,826,354	\$1,867,938	\$1,911,685	\$1,957,767
Court Administration								
Regular Career Salary		3,423,406	3,903,393	4,259,969	4,345,167	4,432,069	4,520,712	4,611,124
Salary Driven Benefits		1,248,503	818,895	599,529	611,505	623,740	636,210	648,936
Non Salary Related Benefits		782,176	837,780	853,975	939,367	1,033,307	1,136,636	1,250,300
Temporary Compensation		140,316	155,755	25,600	26,112	26,633	27,166	27,709
Overtime Compensation		65,943	64,602	63,800	65,076	66,375	67,703	69,057
Special Pay		117,630	109,870	29,491	30,074	30,677	31,292	31,917
Supplies and Services		1,327,025	980,185	1,000,265	1,000,265	1,000,265	1,000,265	1,000,265
Interfund Charges		391,649	219,882	222,981	238,586	255,288	273,158	292,279
Capital Related		88,084	3,000	3,000	3,000	3,000	3,000	3,000
Council Amendments		-	-	250,000	51,460	52,996	54,614	56,319
Subtotal		\$7,584,732	\$7,093,362	\$7,308,610	\$7,310,612	\$7,524,350	\$7,750,756	\$7,990,906
Finance								
Regular Career Salary		3,027,323	3,580,139	3,979,470	4,059,054	4,140,236	4,223,039	4,307,502
Salary Driven Benefits		997,584	492,279	562,428	573,650	585,124	596,825	608,763
Non Salary Related Benefits		521,142	516,876	584,723	643,184	707,506	778,254	856,083
Temporary Compensation		19,296	101,933	13,522	13,790	14,065	14,347	14,634
Overtime Compensation		-	9,930	8,741	8,913	9,093	9,274	9,460
Special Pay		25,975	129,880	4,223	4,303	4,389	4,480	4,568
Allocated Admin-Personal Services		(217,491)	(668,547)	(550,154)	(561,156)	(572,379)	(583,826)	(595,503)
Supplies and Services		1,011,586	826,959	851,317	851,317	851,317	851,317	851,317
Interfund Charges		57,692	36,108	37,071	39,662	42,438	45,408	48,586
Reductions		-	-	(122,339)	(125,819)	(129,535)	(133,503)	(137,752)
Subtotal		\$5,443,107	\$5,025,557	\$5,369,002	\$5,506,898	\$5,652,254	\$5,805,615	\$5,967,658

General Fund Financial Outlook Through 2016 - Compensation Increase Scenario Department Detail								
Department Name	2010 Actual	2011 Projection	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected	
Fire								
Regular Civil Salary	19,212,482	21,551,899	23,400,651	23,868,661	24,346,034	24,832,954	25,329,613	
Regular Career Salary	687,740	769,115	825,192	841,694	858,527	875,698	893,211	
Salary Driven Benefits	6,490,222	6,102,254	4,957,646	5,056,778	5,157,917	5,261,075	5,366,298	
Non Salary Related Benefits	3,585,310	3,633,476	3,889,011	4,277,905	4,705,697	5,176,264	5,693,892	
Temporary Compensation	9,099	4,681	-	-	-	-	-	
Overtime Compensation	1,126,361	932,647	481,080	490,701	500,512	510,522	520,733	
Special Pay	929,325	481,812	463,634	472,900	482,357	492,005	501,845	
Supplies and Services	979,765	1,082,187	1,082,056	1,082,056	1,082,056	1,082,056	1,082,056	
Utilities	224,466	265,741	265,741	286,998	309,958	334,756	361,536	
Interfund Charges	1,503,583	2,043,683	2,052,613	2,196,284	2,350,026	2,514,528	2,690,546	
Debt Related	93,683	93,684	-	-	-	-	-	
Capital Related	18,130	5,589	93,684	93,684	93,684	93,684	93,684	
Additions	-	-	34,000	34,000	34,000	34,000	34,000	
Reductions	-	-	(203,954)	(104,214)	(107,197)	(110,331)	(113,626)	
Future Adjustments	-	-	-	1,777,104	1,791,167	2,149,056	2,314,614	
Subtotal	\$34,860,166	\$36,966,768	\$37,341,354	\$40,374,551	\$41,604,738	\$43,246,267	\$44,768,402	
General Management								
Regular Career Salary	1,778,568	1,923,572	2,227,410	2,271,954	2,317,393	2,363,741	2,411,015	
Salary Driven Benefits	677,324	407,287	352,003	359,023	366,201	373,526	380,998	
Non Salary Related Benefits	261,432	241,087	268,300	295,121	324,633	357,097	392,808	
Temporary Compensation	51,566	43,329	41,269	42,092	42,935	43,793	44,669	
Special Pay	113,356	85,874	25,647	26,153	26,677	27,212	27,755	
Allocated Admin-Personal Services	(832,874)	(826,370)	(823,307)	(839,771)	(856,567)	(873,699)	(891,172)	
Supplies and Services	348,673	397,973	347,204	347,204	347,204	347,204	347,204	
Interfund Charges	44,990	37,006	39,245	41,985	44,925	48,070	51,436	
Debt Related	1,075,089	1,079,704	1,079,704	1,079,704	1,079,704	1,079,704	1,079,704	
Capital Related	39,954	2,000,000	995	995	995	995	995	
Reductions	-	-	(1,515,177)	(1,531,414)	(1,548,714)	(1,567,170)	(1,586,882)	
Subtotal	\$3,558,078	\$5,389,462	\$2,043,293	\$2,093,046	\$2,145,386	\$2,200,473	\$2,258,530	

General Fund Financial Outlook Through 2016 - Compensation Increase Scenario Department Detail							
Department Name	2010 Actual	2011 Projection	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected
Information Technology							
Regular Career Salary	2,372,209	2,817,259	2,849,146	2,906,126	2,964,249	3,023,533	3,084,005
Salary Driven Benefits	795,645	386,355	398,368	406,324	414,452	422,740	431,194
Non Salary Related Benefits	347,728	348,717	355,531	391,079	430,187	473,207	520,528
Overtime Compensation	8,499	17,862	18,912	19,286	19,672	20,065	20,468
Special Pay	123,120	107,539	110,483	112,684	114,936	117,236	119,582
Allocated Admin-Personal Services	(103,072)	(102,855)	(103,480)	(105,549)	(107,660)	(109,813)	(112,010)
Supplies and Services	1,852,745	2,592,951	2,789,720	2,789,720	2,789,720	2,789,720	2,789,720
Utilities	3,161	3,924	3,924	4,236	4,575	4,941	5,338
Interfund Charges	21,434	33,647	33,638	35,990	38,509	41,207	44,091
Capital Related	548,159	583,000	-	-	-	-	-
Additions	-	-	252,637	-	-	-	-
Reductions	-	-	(209,761)	(209,761)	(209,761)	(209,761)	(209,761)
Future Adjustments	-	-	-	250,000	250,000	250,000	250,000
Subtotal	\$5,969,628	\$6,788,399	\$6,499,118	\$6,600,135	\$6,708,879	\$6,823,075	\$6,943,155
Internal Services							
Regular Career Salary	658,578	761,380	863,049	880,307	897,914	915,873	934,190
Salary Driven Benefits	224,541	139,943	120,413	122,804	125,263	127,768	130,325
Non Salary Related Benefits	132,748	138,130	160,889	176,972	194,668	214,138	235,553
Temporary Compensation	-	7,372	-	-	-	-	-
Overtime Compensation	455	65	-	-	-	-	-
Special Pay	19,119	36,239	5,186	5,283	5,392	5,500	5,608
Supplies and Services	217,290	141,333	142,631	142,631	142,631	142,631	142,631
Interfund Charges	12,370	45,838	47,615	50,946	54,513	58,328	62,412
Additions	-	-	3,363,244	1,369,740	1,376,847	1,384,627	1,393,143
Reductions	-	-	(6,004)	(6,124)	(6,246)	(6,371)	(6,498)
Council Amendments	-	-	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Future Adjustments	-	-	-	2,000,000	2,000,000	2,000,000	2,000,000
Subtotal	\$1,265,101	\$1,270,300	\$4,622,023	\$4,667,559	\$4,715,982	\$4,767,494	\$4,822,364

General Fund Financial Outlook Through 2016 - Compensation Increase Scenario Department Detail								
Department Name	2010 Actual	2011 Projection	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected	
Judicial								
Regular Career Salary	1,035,695	1,210,459	1,297,939	1,323,897	1,350,375	1,377,381	1,404,929	
Salary Driven Benefits	419,179	265,370	194,707	198,595	202,566	206,619	210,750	
Non Salary Related Benefits	145,833	152,451	168,233	185,054	203,559	223,916	246,307	
Temporary Compensation	286,572	349,967	343,645	350,516	357,527	364,676	371,969	
Overtime Compensation	113	-	-	-	-	-	-	
Special Pay	14,137	4,972	3,778	3,851	3,928	4,009	4,088	
Supplies and Services	61,071	51,246	76,046	76,046	76,046	76,046	76,046	
Interfund Charges	5,651	15,278	15,460	16,542	17,700	18,939	20,264	
Subtotal	\$1,968,251	\$2,049,743	\$2,099,808	\$2,154,501	\$2,211,701	\$2,271,586	\$2,334,353	
Library & Cultural Services								
Regular Career Salary	1,404,275	1,718,746	1,810,653	1,846,860	1,883,799	1,921,474	1,959,904	
Salary Driven Benefits	531,080	346,939	253,767	258,827	264,002	269,283	274,669	
Non Salary Related Benefits	295,503	283,545	296,500	326,142	358,756	394,635	434,096	
Temporary Compensation	95,411	133,663	116,813	119,142	121,526	123,956	126,434	
Overtime Compensation	16,781	-	-	-	-	-	-	
Special Pay	47,654	22,141	19,983	20,375	20,783	21,199	21,621	
Supplies and Services	553,958	601,281	478,586	478,586	478,586	478,586	478,586	
Utilities	2,149	1,716	-	-	-	-	-	
Interfund Charges	89,483	37,150	37,642	40,275	43,093	46,111	49,338	
Capital Related	-	400	-	-	-	-	-	
Council Amendments	-	-	470,000	328,034	342,005	356,996	373,101	
Subtotal	\$3,036,294	\$3,145,581	\$3,483,944	\$3,418,241	\$3,512,550	\$3,612,240	\$3,717,749	
Neighborhood Services								
Regular Career Salary	1,667,189	1,872,709	2,006,913	2,047,049	2,087,990	2,129,750	2,172,344	
Salary Driven Benefits	641,631	368,072	286,988	292,718	298,572	304,542	310,633	
Non Salary Related Benefits	297,131	273,536	298,311	328,138	360,951	397,049	436,752	
Temporary Compensation	50,433	66,384	50,585	51,595	52,627	53,680	54,754	
Overtime Compensation	10,104	7,131	13,646	13,917	14,196	14,480	14,770	
Special Pay	57,290	67,031	34,858	35,548	36,259	36,987	37,724	
Allocated Admin-Personal Services	(13,673)	(13,673)	-	-	-	-	-	
Supplies and Services	179,450	127,220	158,280	158,280	158,280	158,280	158,280	
Interfund Charges	73,258	106,649	108,734	116,341	124,486	133,200	142,522	
Capital Related	-	12,581	-	-	-	-	-	
Additions	-	-	5,500	5,500	5,500	5,500	5,500	
Reductions	-	-	(101,710)	(105,641)	(109,845)	(114,343)	(119,161)	
Subtotal	\$2,962,813	\$2,887,640	\$2,862,105	\$2,943,445	\$3,029,016	\$3,119,125	\$3,214,118	

General Fund Financial Outlook Through 2016 - Compensation Increase Scenario Department Detail								
Department Name	2010 Actual	2011 Projection	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected	
Non-Departmental								
Salary Driven Benefits	1,877,960	356,280	182,057	185,698	189,412	193,200	197,064	
Non Salary Related Benefits	-	177,422	252,757	278,032	305,835	336,419	370,061	
Temporary Compensation	5,632	4,500	4,500	4,590	4,681	4,775	4,870	
Overtime Compensation	353,849	484,600	484,600	494,292	504,177	514,261	524,546	
Special Pay	73,653	106,846	132,128	134,770	137,465	140,214	143,019	
Allocated Admin-Personal Services	15,865	-	-	-	-	-	-	
Supplies and Services	1,462,824	2,717,369	2,872,001	2,872,001	2,872,001	2,872,001	2,872,001	
Utilities	530	-	-	-	-	-	-	
Interfund Charges	146,032	166,528	165,811	177,416	189,835	203,124	217,343	
Capital Related	79,807	140,000	140,000	140,000	140,000	140,000	140,000	
Operating Transfer Out	27,386,148	23,234,126	23,828,962	25,046,613	26,373,830	28,801,136	29,634,709	
Additions	-	-	110,000	110,000	110,000	110,000	110,000	
Reductions	-	-	(1,087,475)	(1,097,565)	(1,107,856)	(1,118,354)	(1,129,061)	
Council Amendments	-	-	245,000	(5,000)	(5,000)	(5,000)	(5,000)	
Future Adjustments	-	-	-	1,736,227	2,784,044	1,573,252	3,161,409	
Subtotal	\$31,402,300	\$27,387,671	\$27,330,341	\$30,077,074	\$32,498,424	\$33,765,028	\$36,240,961	
Parks, Recreation & Open Space								
Regular Career Salary	3,420,739	3,975,494	4,127,290	4,209,828	4,294,028	4,379,907	4,467,505	
Salary Driven Benefits	1,203,702	560,906	579,088	590,637	602,447	614,498	626,785	
Non Salary Related Benefits	784,109	774,923	798,417	878,247	966,072	1,062,680	1,168,948	
Temporary Compensation	543,941	666,792	673,060	686,513	700,246	714,248	728,532	
Overtime Compensation	61,600	122,679	122,679	125,128	127,631	130,184	132,788	
Special Pay	120,205	50,296	42,182	43,004	43,865	44,747	45,639	
Allocated Admin-Personal Services	(78,258)	(78,258)	(78,258)	(79,823)	(81,419)	(83,048)	(84,708)	
Supplies and Services	1,117,797	1,157,094	1,132,849	1,132,849	1,132,849	1,132,849	1,132,849	
Utilities	3,350,570	3,136,498	3,061,758	3,306,692	3,571,228	3,856,926	4,165,480	
Interfund Charges	1,240,201	1,227,673	1,263,247	1,351,658	1,446,270	1,547,509	1,655,840	
Capital Related	15,225	3,330	263	263	263	263	263	
Reductions	-	-	(236,133)	(243,339)	(250,939)	(258,961)	(267,437)	
Subtotal	\$11,779,831	\$11,597,427	\$11,486,442	\$12,001,657	\$12,552,541	\$13,141,802	\$13,772,484	

General Fund Financial Outlook Through 2016 - Compensation Increase Scenario Department Detail								
Department Name	2010 Actual	2011 Projection	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected	
Planning & Development Services								
Regular Career Salary	795,404	1,088,829	1,000,152	1,020,154	1,040,557	1,061,367	1,082,595	
Salary Driven Benefits	280,206	200,876	139,776	142,562	145,415	148,322	151,290	
Non Salary Related Benefits	137,473	142,159	121,961	134,153	147,570	162,326	178,559	
Temporary Compensation	49,997	46,691	47,886	48,842	49,820	50,816	51,832	
Special Pay	5,951	6,050	4,174	4,256	4,340	4,428	4,516	
Allocated Admin-Personal Services	-	(71,754)	(58,189)	(59,352)	(60,539)	(61,750)	(62,985)	
Supplies and Services	561,645	627,669	590,067	590,067	590,067	590,067	590,067	
Interfund Charges	28,461	10,846	11,045	11,816	12,642	13,528	14,475	
Capital Related	627	-	-	-	-	-	-	
Additions	-	-	177,133	182,493	188,143	194,107	200,407	
Reductions	-	-	(71,706)	(1,306)	(898)	(482)	(58)	
Future Adjustments	-	-	-	54,556	55,647	56,760	57,895	
Subtotal	\$1,859,764	\$2,051,366	\$1,962,299	\$2,128,241	\$2,172,764	\$2,219,489	\$2,268,593	
Police								
Regular Civil Salary	37,718,561	47,474,096	48,189,229	49,152,997	50,136,059	51,138,781	52,161,558	
Regular Career Salary	4,600,357	5,109,410	5,526,224	5,636,737	5,749,472	5,864,461	5,981,753	
Salary Driven Benefits	16,255,471	10,016,983	10,101,311	10,303,243	10,509,311	10,719,502	10,933,885	
Non Salary Related Benefits	7,127,290	7,249,260	7,639,304	8,403,205	9,243,529	10,167,885	11,184,673	
Temporary Compensation	54,050	65,580	-	-	-	-	-	
Overtime Compensation	1,744,808	1,965,337	1,738,568	1,773,337	1,808,798	1,844,969	1,881,866	
Special Pay	1,585,146	862,112	899,109	917,046	935,374	954,088	973,169	
Supplies and Services	2,625,121	2,862,565	2,537,231	2,537,231	2,537,231	2,537,231	2,537,231	
Utilities	337	341	344	371	401	433	468	
Interfund Charges	5,727,124	4,558,901	4,753,359	5,086,056	5,442,084	5,823,034	6,230,645	
Debt Related	46,349	52,094	52,094	52,094	52,094	52,094	52,094	
Capital Related	40	154,896	-	-	-	-	-	
Additions	-	-	3,032,487	2,339,332	2,412,741	2,490,568	2,573,194	
Reductions	-	-	(1,229,418)	(952,495)	(983,636)	(1,016,609)	(1,051,572)	
Council Amendments	-	-	(1,470,443)	(1,064,920)	(1,776,508)	(1,833,339)	(1,893,689)	
Future Adjustments	-	-	-	3,845,797	3,407,781	4,476,473	4,654,407	
Subtotal	\$77,484,654	\$80,371,575	\$81,769,399	\$88,030,031	\$89,474,731	\$93,219,571	\$96,219,682	

General Fund Financial Outlook Through 2016 - Compensation Increase Scenario Department Detail								
Department Name	2010 Actual	2011 Projection	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected	
Public Defender								
Regular Career Salary	376,229	431,840	455,954	465,072	474,374	483,861	493,538	
Salary Driven Benefits	127,083	79,773	64,687	65,979	67,299	68,644	70,017	
Non Salary Related Benefits	77,562	79,179	83,109	91,419	100,561	110,617	121,679	
Special Pay	10,059	5,642	-	-	-	-	-	
Supplies and Services	54,608	46,779	52,468	52,468	52,468	52,468	52,468	
Interfund Charges	5,651	3,796	3,796	4,061	4,346	4,650	4,975	
Subtotal	\$651,192	\$647,009	\$660,014	\$678,999	\$699,048	\$720,240	\$742,677	
Public Safety Communications Center								
Regular Career Salary	3,469,830	4,019,891	4,413,764	4,502,039	4,592,080	4,683,921	4,777,600	
Salary Driven Benefits	1,144,826	764,109	617,418	629,763	642,359	655,207	668,310	
Non Salary Related Benefits	641,293	670,537	733,249	806,573	887,230	975,953	1,073,549	
Temporary Compensation	29,785	13,134	13,134	13,394	13,664	13,936	14,216	
Overtime Compensation	191,223	128,010	150,562	153,570	156,642	159,777	162,971	
Special Pay	91,557	51,970	44,743	45,635	46,548	47,477	48,428	
Supplies and Services	49,998	23,369	21,981	21,981	21,981	21,981	21,981	
Interfund Charges	4,347	104,851	107,068	114,561	122,580	131,161	140,343	
Reductions	-	-	(50,000)	(51,000)	(52,020)	(53,060)	(54,121)	
Subtotal	\$5,622,859	\$5,775,871	\$6,051,919	\$6,236,516	\$6,431,064	\$6,636,353	\$6,853,277	
Public Works								
Regular Career Salary	7,743,289	8,926,394	9,529,331	9,719,913	9,914,312	10,112,598	10,314,850	
Salary Driven Benefits	2,762,435	1,698,874	1,336,397	1,363,104	1,390,366	1,418,171	1,446,534	
Non Salary Related Benefits	1,651,366	1,709,745	1,838,269	2,022,087	2,224,297	2,446,726	2,691,403	
Temporary Compensation	271,706	350,486	271,828	277,257	282,805	288,460	294,231	
Overtime Compensation	92,333	98,530	158,845	162,015	165,254	168,559	171,931	
Special Pay	308,064	183,105	86,917	88,643	90,415	92,226	94,067	
Allocated Admin-Personal Services	(1,148,232)	(1,208,217)	(1,208,704)	(1,232,875)	(1,257,533)	(1,282,683)	(1,308,338)	
Supplies and Services	2,518,698	2,701,078	2,888,418	2,888,418	2,888,418	2,888,418	2,888,418	
Utilities	6,641,233	6,958,003	7,396,790	7,988,529	8,627,612	9,317,822	10,063,247	
Interfund Charges	2,456,266	2,512,799	2,542,811	2,720,795	2,911,250	3,115,041	3,333,095	
Capital Related	28,876	74,008	25,871	25,871	25,871	25,871	25,871	
Operating Transfer Out	-	153,666	55,021	55,021	55,021	55,021	55,021	
Reductions	-	-	(871,125)	(893,350)	(916,800)	(941,578)	(967,795)	
Future Adjustments	-	-	-	215,909	409,467	632,792	889,411	
Subtotal	\$23,326,034	\$24,158,471	\$24,050,669	\$25,401,337	\$26,810,755	\$28,337,444	\$29,991,946	
GRAND TOTAL	\$226,563,798	\$231,144,903	\$233,482,733	\$248,375,220	\$256,717,170	\$266,841,560	\$277,556,198	

2012 Adopted Budget

Financial Outlook Through 2016

General Fund Financial Outlook Through 2016 - Compensation Increase Scenario Summary of Proposed Additions						
Department	Description	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected
City Council	Increased appropriation to support the Aurora Scholars program	3,000	3,000	3,000	3,000	3,000
Civil Service Commission	New appropriation for background investigations	140,000	142,800	145,656	148,569	151,540
Fire	Technical movement of programs from the Designated Revenues Fund	34,000	34,000	34,000	34,000	34,000
Information Technology	Funding for the PC Replacement Program	252,637	-	-	-	-
Internal Services	Funding for capital equipment of \$2 million and the addition of Fleet and Purchasing from General Management	3,363,244	1,369,740	1,376,847	1,384,627	1,393,143
Neighborhood Services	Technical move of program from the Designated Revenues Fund	5,500	5,500	5,500	5,500	5,500
Non-Departmental	Prisoner housing at Adams County detention center	110,000	110,000	110,000	110,000	110,000
Planning & Development Services	Transfer of Comprehensive Planners from the Development Review Fund	177,133	182,493	188,143	194,107	200,407
Police	32 Additional 2/1000 Officers and Equipment	3,032,487	2,339,332	2,412,741	2,490,568	2,573,194
Total Proposed Additions		\$7,118,001	\$4,186,865	\$4,275,887	\$4,370,371	\$4,470,784

General Fund Financial Outlook Through 2016 - Compensation Increase Scenario Summary of Proposed Reductions						
Department	Description	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected
Civil Service Commission	Movement of lateral testing budget to Fire and Police Departments	(21,000)	(21,000)	(21,000)	(21,000)	(21,000)
Communications	Eliminate vacant Admin Assistant, reduce other operating accounts	(56,636)	(57,741)	(58,909)	(60,149)	(61,465)
Finance	Elimination of 2.0 vacant FTE, and travel, training and professional services reductions	(122,339)	(125,819)	(129,535)	(133,503)	(137,752)
Fire	Eliminate vacant firefighter position due to reassigning training officer, eliminate vacant civilian inspector, defer uniform purchases	(203,954)	(104,214)	(107,197)	(110,331)	(113,626)
General Management	Cut 3.0 vacant FTE, move Purchasing and Fleet to Internal Services	(1,515,177)	(1,531,414)	(1,548,714)	(1,567,170)	(1,586,882)
Information Technology	Eliminate or reduce repair and maintenance contract budgets	(209,761)	(209,761)	(209,761)	(209,761)	(209,761)
Internal Services	Reduce budget for contingent employees	(6,004)	(6,124)	(6,246)	(6,371)	(6,498)
Neighborhood Services	Eliminate 0.5 vacant FTE, transfer 1.0 Code Officer to Abatement	(101,710)	(105,641)	(109,845)	(114,343)	(119,161)
Non-Departmental	Recreation / Cultural subsidies reductions, \$0.5m vacancy savings target	(1,087,475)	(1,097,565)	(1,107,856)	(1,118,354)	(1,129,061)
Parks, Recreation & Open Space	Eliminate 2.0 vacant FTE, allocate 1.4 FTE to other sources, reduce other operating accounts	(236,133)	(243,339)	(250,939)	(258,961)	(267,437)
Planning & Development Services	Staff to EPA grant, reduce other operating budgets	(71,706)	(1,306)	(898)	(482)	(58)
Police	Eliminate 8.0 filled and 1.0 vacant FTE, reduce overhire staffing by 4.0, transfer 2.0 FTE to other funds	(1,229,418)	(952,495)	(983,636)	(1,016,609)	(1,051,572)
Public Safety Communications Center	Anticipated vacancy savings	(50,000)	(51,000)	(52,020)	(53,060)	(54,121)
Public Works	Allocated portion of street sweeping costs to Wastewater Fund, reduce facility preventative maintenance, reduce overtime budget, re-class position to lower cost	(871,125)	(893,350)	(916,800)	(941,578)	(967,795)
Total Proposed Reductions		(\$5,782,438)	(\$5,400,769)	(\$5,503,356)	(\$5,611,672)	(\$5,726,189)

General Fund Financial Outlook Through 2016 - Compensation Increase Scenario Summary of Council Adjustments						
Department	Description	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected
Court Administration	Video backup capabilities and the addition of an IT position	250,000	51,460	52,996	54,614	56,319
Internal Services	Elimination of proposed efficiency study funding	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Library & Cultural Services	Additional one day per week library hours and onetime materials funding	470,000	328,034	342,005	356,996	373,101
Non-Departmental	Transfer to Capital Projects for street maintenance and alley lighting in NW Aurora, transfer to Recreation to open pools through Labor Day, trolley storage costs, partially offset by reduced fuel price lock	245,000	(5,000)	(5,000)	(5,000)	(5,000)
Police	Eliminate proposed add of 32 officers and reductions of 4 overhires, 6 Front Desk Clerks, and vehicles all net of 658,000 for civil bonuses	(1,470,443)	(1,064,920)	(1,776,508)	(1,833,339)	(1,893,689)
Total Council Adjustments		(\$580,443)	(\$765,426)	(\$1,461,507)	(\$1,501,729)	(\$1,544,269)

2012 Adopted Budget
Financial Outlook Through 2016

General Fund Financial Outlook Through 2016 - Compensation Increase Scenario Potential Future Adjustments						
Description	2011 Projection	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected
REVENUE ADJUSTMENTS						
One Time Transfer From the Risk Fund	-	-	800,000	-	-	-
Revenue Rounding Adjustment	-	-	103	109	123	122
TOTAL REVENUE ADJUSTMENTS	\$0	\$0	\$800,103	\$109	\$123	\$122

FUTURE ADJUSTMENTS						
14 Police Officers in 2013 and 8 in 2015 added at 1.6 / 1000 with Population Growth	-	-	1,274,376	909,405	1,415,225	1,194,837
24 Hour Fire Shift Adjustment for Leap Years	-	-	(64,000)	(64,000)	(64,000)	-
Additional Street Lighting Growth	-	-	166,000	358,560	580,867	836,448
Debt Service Restructure Savings Start to Expire in 2016	-	-	-	-	-	688,858
End of Sports Park Debt Service	-	-	(100,000)	(100,000)	(1,659,850)	(1,659,850)
Expiration of Position Funding by EECBG	-	-	104,465	106,554	108,685	110,858
Fire and Police Personal Leave Buyback Reinstated	-	-	436,265	444,990	453,890	462,967
Fire Holiday Pay Reinstated	-	-	359,521	366,711	374,045	381,526
Fleet and PC Replacement	-	-	2,250,000	2,250,000	2,250,000	2,250,000
GERP Contribution Increase of .25 Percent Per Year Until 7 Percent Total - Base 5.75 Percent 2012.	-	-	129,758	264,706	405,000	550,800
Mandated Costs in Supported Funds	-	-	208,100	416,200	624,300	832,400
Old Hire Pension Adjustment	-	-	1,474,769	1,474,769	1,925,874	1,925,874
Other Contract Increases	-	-	250,000	500,000	750,000	1,000,000
Police and Fire Step and Grade	-	-	715,766	1,392,735	1,835,822	2,306,500
Police Lt. No Longer Funded by NCTC Grant	-	-	125,704	128,218	130,782	133,398
Removal of 2012 Furlough Day	-	-	512,774	523,029	533,490	544,159
Replacement of Fire Bunker Gear	-	-	157,500	157,500	157,500	159,600
Restoration of Sick Leave Buyback - Triple in 2013	-	-	1,551,000	527,340	537,885	548,643
TABOR / Policy Reserve Growth	-	-	327,595	1,041,389	778,818	1,060,718
TOTAL FUTURE ADJUSTMENTS	\$0	\$0	\$9,879,593	\$10,698,106	\$11,138,333	\$13,327,736





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 2016.

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, committed or assigned, 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 of various budget adjustments. These adjustments will be noted on the summary.

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. 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, body, 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 2016. 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.

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
Policy Reserve
TABOR Reserve

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

Capital Projects Fund

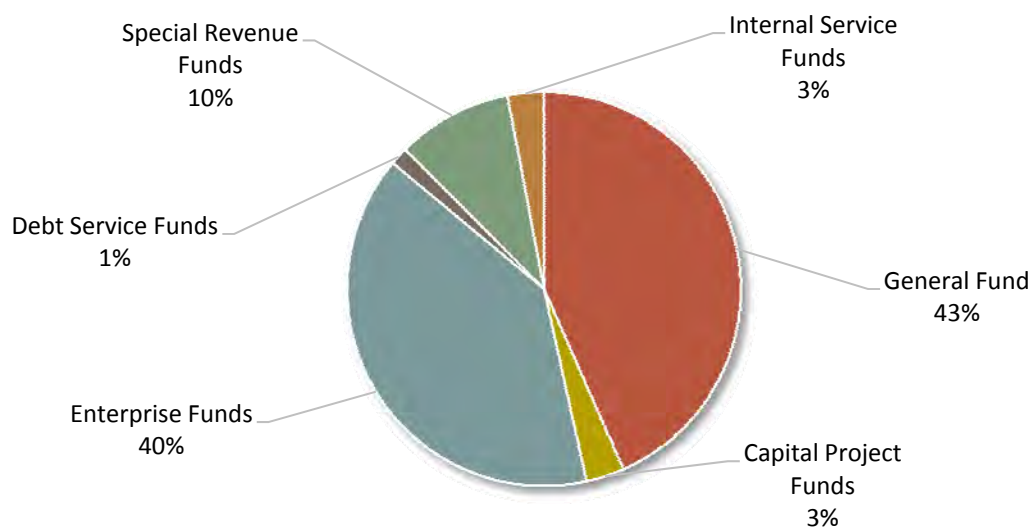
Enterprise Funds

Golf Courses Fund
Wastewater Fund
Water Fund

Internal Service Funds

Fleet Management Fund
Risk Management Fund

2012 Expenditures by Fund Type





GENERAL FUND SUMMARY

	2009	2010	2011	2011	2012
	Actual	Actual	Original	Projection	Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Taxes	\$ 192,998,793	\$ 195,431,047	\$ 198,910,103	\$ 196,967,910	\$ 199,697,882
Intergovernmental	11,738,686	12,738,360	12,693,058	12,718,280	12,762,532
Licenses and Permits	2,197,839	2,200,999	2,127,854	2,211,908	2,247,623
Charges for Services	7,581,563	8,286,601	8,804,103	8,762,890	9,252,640
Fines and Forfeitures	6,049,481	6,817,968	6,242,119	5,784,440	6,190,000
Investment Income	737,455	661,469	650,000	945,000	950,000
Other Revenues	2,039,358	1,308,045	919,022	919,022	936,683
Subtotal Revenues Before Transfers In	\$ 223,343,175	\$ 227,444,489	\$ 230,346,259	\$ 228,309,450	\$ 232,037,360
Transfers In (from other funds)	6,039,393	31,272,713	2,361,192	2,325,412	1,445,750
Total Sources Before Decrease in Funds Available	\$ 229,382,568	\$ 258,717,202	\$ 232,707,451	\$ 230,634,862	\$ 233,483,110
From Decrease in Funds Available	-	-	-	510,041	-
Total Sources	\$ 229,382,568	\$ 258,717,202	\$ 232,707,451	\$ 231,144,903	\$ 233,483,110
Uses of Funds					
Expenditures					
Personal Services	\$ 164,104,227	\$ 161,610,813	\$ 167,224,322	\$ 166,747,957	\$ 168,560,472
Allocated Expenses	(2,796,418)	(2,590,195)	(3,346,668)	(3,360,734)	(3,268,501)
Supplies & Services	17,370,686	15,989,227	18,166,310	18,495,504	18,632,354
Utilities	8,666,533	10,222,446	10,728,557	10,366,223	10,728,557
Interfund Charges	10,069,639	11,911,336	11,013,447	11,305,875	11,533,474
Debt Related	1,475,682	1,215,121	1,131,798	1,225,482	1,244,645
Capital Related	449,255	818,902	2,943,585	2,976,804	2,462,818
Subtotal Expenditures Before Transfers Out	\$ 199,339,604	\$ 199,177,650	\$ 207,861,351	\$ 207,757,111	\$ 209,893,819
Transfers Out (to other funds)	30,030,588	27,386,148	24,825,088	23,387,792	23,588,914
Total Uses Before Increase in Funds Available	\$ 229,370,192	\$ 226,563,798	\$ 232,686,439	\$ 231,144,903	\$ 233,482,733
To Increase Funds Available	12,376	32,153,404	21,012	-	377
Total Uses	\$ 229,382,568	\$ 258,717,202	\$ 232,707,451	\$ 231,144,903	\$ 233,483,110

Funds Available					
Beginning Funds Available	\$ 5,153,024	\$ 5,165,400	\$ 35,133,129	\$ 37,318,804	\$ 36,808,763
Net Changes in Funds Available	12,376	32,153,404	21,012	(510,041)	377
Total Ending Funds (Budgetary Basis)	\$ 5,165,400	\$ 37,318,804	\$ 35,154,141	\$ 36,808,763	\$ 36,809,140
Components of Funds Available*					
Restricted for TABOR Reserve	\$ -	\$ 8,738,626	\$ 9,048,846	\$ 8,972,122	\$ 9,420,728
Committed for Policy Reserve	-	20,661,624	20,661,624	20,642,930	20,863,650
Unassigned but Held for Operating Reserve	5,165,400	7,918,554	5,443,671	7,193,711	6,524,762

* The breakout of the components of funds available is a recent GASB ruling. Therefore, prior years have not been restated. In addition, for 2010 the TABOR and Policy Reserve components of funds available are different than the CAFR.

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, excluding transfers in, increased 1.84 percent from 2009 to 2010, driven primarily by a \$2.4 million (1.3 percent) increase in taxes. This followed a 4.1 percent decrease in the prior year. Transfers in 2010 are significantly higher than any other year in the summary due to the movement of the Policy Reserve Fund, the TABOR Reserve Fund, the Emergency Contingency Fund, and portions of the Designated Revenues Fund due to recent national accounting changes. Excluding transfers, the 2011 revenue projection is only \$865,000 (0.4 percent) different than 2010, with a slight increase in taxes being mostly offset by decreases in fines and forfeitures. The 2012 Adopted Budget includes a \$2.7 million (1.4 percent) increase in taxes as the primary driver in a \$3.7 million (1.6 percent) revenue increase, excluding transfers. Transfers are expected to decline \$879,700 (60.8 percent) due to the elimination of the transfer from the Risk Fund. 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

The majority of General Fund expenditures go to fund public safety related functions such as police and fire. Like most non-capital funds in the City, expenditures for the General Fund are largely driven by personnel. Personal services normally make up 72 percent of total General Fund spending. After dropping in 2010, personal services costs are projected to increase \$5.1 million (3.1 percent) in 2011 primarily due to an increase in old hire pension costs. The 2012 Adopted Budget includes a \$1.3 million (0.8 percent) increase over the 2011 original budget in personal services spending, due primarily to the additional health insurance costs. No pay increase is projected for 2012.

Supplies and services are \$466,000 (2.6 percent) higher in 2012 compared to the 2011 budget due to a change in how Aurora's marketing arm, Visit Aurora, is funded (as a professional services contract) versus how the Visitors Promotion Advisory Bureau was funded (through a transfer). Utilities costs are not expected to change from the 2011 budget. Interfund charges are projected to increase \$520,000 (4.7 percent) due completely to additional fuel spending. Debt-related expenses are projected increase \$112,800 (10.0 percent) to account for additional fleet replacement debt. Capital related expenditures are projected to decrease \$480,800 (16.3 percent) from the 2011 budget due to a decrease in PC purchase budget. Transfers out to other funds are expected to level out in 2011 and 2012 after dropping for several years. For 2012, the \$1.2 million drop from the 2011 budget is due to decreases in the ACLC (debt) transfer and the transfer to the Recreation Fund, associated with budget cuts.

The 2012 bottom line change in the General Fund is an increase of \$0.8 million (0.3 percent) from the 2011 budget.

Ending Funds Available

A significant change in accounting procedure in 2010 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. For 2011, approximately \$510,000 (1.4 percent) is projected to be used, but it is all coming from the operating reserve. Funds are projected to remain relatively steady in 2012, but a portion of the operating reserve will need to fund increases in the TABOR and Policy Reserve components of funds available. For 2012, the operating reserve is projected to be 2.8 percent of expenditures, within the 1-3 percent reserve policy set forth by Council.

ABATEMENT FUND SUMMARY

	2009	2010	2011	2011	2012
	Actual	Actual	Original	Projection	Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 912,740	\$ 805,028	\$ 861,950	\$ 508,353	\$ 507,550
Investment Income	19,818	17,653	12,000	8,713	6,000
Subtotal Revenues Before Transfers In	\$ 932,558	\$ 822,681	\$ 873,950	\$ 517,066	\$ 513,550
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 932,558	\$ 822,681	\$ 873,950	\$ 517,066	\$ 513,550
From Decrease in Funds Available	-	130,129	424,039	439,732	601,150
Total Sources	\$ 932,558	\$ 952,810	\$ 1,297,989	\$ 956,798	\$ 1,114,700
Uses of Funds					
Expenditures					
Personal Services	\$ 335,655	\$ 564,931	\$ 638,375	\$ 558,288	\$ 642,217
Supplies & Services	441,068	370,093	630,250	376,730	420,759
Interfund Charges	11,771	17,786	29,364	21,780	31,724
Capital Related	-	-	-	-	20,000
Subtotal Expenditures Before Transfers Out	\$ 788,494	\$ 952,810	\$ 1,297,989	\$ 956,798	\$ 1,114,700
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 788,494	\$ 952,810	\$ 1,297,989	\$ 956,798	\$ 1,114,700
To Increase Funds Available	144,064	-	-	-	-
Total Uses	\$ 932,558	\$ 952,810	\$ 1,297,989	\$ 956,798	\$ 1,114,700

Funds Available					
Beginning Funds Available	\$ 1,055,984	\$ 1,200,048	\$ 1,131,642	\$ 1,069,919	\$ 630,187
Net Changes in Funds Available	144,064	(130,129)	(424,039)	(439,732)	(601,150)
Total Ending Funds (Budgetary Basis)	\$ 1,200,048	\$ 1,069,919	\$ 707,603	\$ 630,187	\$ 29,037
Components of Funds Available					
Committed for Abatement Activities	\$ 1,200,048	\$ 1,069,919	\$ 707,603	\$ 630,187	\$ 29,037

ABATEMENT FUND

	2010	2011	2012	2013	2014	2015	2016
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 822,681	\$ 517,066	\$ 513,550	\$ 410,840	\$ 328,672	\$ 262,938	\$ 210,350
Expenditures - Operating	952,810	956,798	1,114,700	410,840	328,672	262,938	210,350
Surplus / (Deficit)	\$ (130,129)	\$ (439,732)	\$ (601,150)	\$ -	\$ -	\$ -	\$ -
Beginning Funds Available	\$ 1,200,048	\$ 1,069,919	\$ 630,187	\$ 29,037	\$ 29,037	\$ 29,037	\$ 29,037
Inc/(Dec) in Funds Available	(130,129)	(439,732)	(601,150)	-	-	-	-
Ending Funds (Budgetary)	\$ 1,069,919	\$ 630,187	\$ 29,037	\$ 29,037	\$ 29,037	\$ 29,037	\$ 29,037

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 received from fees charged for abatements and 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 sharply decline as the number of foreclosures and vacant properties decreases. This decline continues in the long range outlook.

Factors Affecting Expenditures

Expenditures in the Abatement Fund fluctuate with the amount of abatement related activity occurring. From 2009 through 2011, expenditures increased as the number of foreclosures and subsequent need for abatements remained high, necessitating increased funding for contract services. In addition, other abatement related costs, such as Code Enforcement Officers, have been transferred to the Abatement Fund from other funding sources. In 2012, expenditures begin to decrease from the 2011 budget as the economy recovers and there is less abatement related activity. This trend will persist as the economy continues to improve; as revenue and workload generated from abatements decreases, corresponding adjustments will be made to expenditures. These reductions will include personnel funded by abatement revenue, as well as a reduction in the use of contracted services typically used to perform abatements. The 2012 budget increases from the 2011 projection because the current foreclosure situation is difficult to project and it is necessary to remain fully funded in the event that the market changes; adjustments in actual spending will be made throughout the year based on the amount of revenue generated from fees.

Ending Funds Available

Total ending funds available will decrease by \$601,200 (95.4 percent) in 2012 as a result of the sharp decline in revenue and the abatement related costs that remain in the fund after having been moved from other funding sources in past years. Fund balance will not be available to cover these costs beginning in 2013 and cost reductions will be necessary to maintain an appropriate fund balance; this is reflected in the long range outlook.

CAPITAL PROJECTS FUND SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 21,673,406	\$ 6,303,732	\$ 17,182,750	\$ 2,393,306	\$ 916,200
Investment Income	513,973	350,994	479,467	405,472	436,689
Charges for Services	-	60,513	845,000	675,000	1,140,000
Other Revenues	839,444	496,357	137,200	262,653	237,200
Subtotal Revenues Before Transfers In	\$ 23,026,823	\$ 7,211,596	\$ 18,644,417	\$ 3,736,431	\$ 2,730,089
Transfers In (from other funds)	13,410,238	25,735,763	11,598,725	10,557,087	11,896,540
Total Sources Before Decrease in Funds Available	\$ 36,437,061	\$ 32,947,359	\$ 30,243,142	\$ 14,293,518	\$ 14,626,629
From Decrease in Funds Available	604,836	-	6,520,287	6,881,457	2,534,305
Total Sources	\$ 37,041,897	\$ 32,947,359	\$ 36,763,429	\$ 21,174,975	\$ 17,160,934
Uses of Funds					
Expenditures					
Capital Projects (Continuing Appropriations)	\$ 37,041,897	\$ 25,565,621	\$ 36,763,429	\$ 21,174,975	\$ 17,160,934
Subtotal Expenditures Before Transfers Out	\$ 37,041,897	\$ 25,565,621	\$ 36,763,429	\$ 21,174,975	\$ 17,160,934
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 37,041,897	\$ 25,565,621	\$ 36,763,429	\$ 21,174,975	\$ 17,160,934
To Increase Funds Available	-	7,381,738	-	-	-
Total Uses	\$ 37,041,897	\$ 32,947,359	\$ 36,763,429	\$ 21,174,975	\$ 17,160,934

Funds Available					
Beginning Funds Available	\$ 6,647,135	\$ 6,042,299	\$ 9,894,414	\$ 13,424,037	\$ 6,542,580
Net Changes in Funds Available	(604,836)	7,381,738	(6,520,287)	(6,881,457)	(2,534,305)
Total Ending Funds (Budgetary Basis)	\$ 6,042,299	\$ 13,424,037	\$ 3,374,127	\$ 6,542,580	\$ 4,008,275
Components of Funds Available					
Committed for Specific Projects *	\$ -	\$ 3,189,774	\$ 631,150	\$ 1,568,552	\$ 1,686,686
Restricted for Specific Projects*	-	1,974,875	-	1,992,729	2,321,589
Assigned for Five-Year Capital Needs*	6,042,297	8,259,388	2,742,977	2,981,299	-

* 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, 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 police staffing mandates. Subsequent Council decisions reduced the transfer by about \$6 million each year into the indefinite future. Normally, approximately 70-80 percent of the funds in the CPF is from the General Fund transfer. However, in 2010, \$12.2 million in funds were received in the CPF 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 were either re-budgeted or held for future projects related to the original purpose of the project.

In 2009, intergovernmental revenue jumped to \$21.7 million, primarily associated with stimulus-related and Transportation Improvement Program (TIP) funds related to specific projects. The majority of these funds were received in grants specifically for the I-225 / Colfax Intersection. For 2011, \$16.3 million in additional funding for Colfax / I-225 was budgeted, but the project (expenditures and revenues) was instead managed by CDOT, thus the large decrease between the original budget and the projection. In 2011, \$1.0 million in additional Colfax stakeholder funding is projected to be received. Throughout the five-year plan (2012-2016), there is no expectation of TIP revenue coming into the city.

In 2012, a new \$350,000 revenue stream associated with a street occupancy fee was added to charges for service. The street occupancy fee will be paid by businesses that work in the public right-of-way and is calculated based on the number of lanes they close and the number of days they expect to work in the street.

Factors Affecting Expenditures

Expenditures in the Capital Projects Fund have decreased dramatically, from a high of \$37.0 million in 2009, to a low of \$17.2 million in 2012 (a decrease of 53.7 percent). The reason for the decrease is primarily due to a decline in the capital related revenues as noted above. The CPF five-year plan is below \$100 million for only the second time since 1997.

In order to balance the Capital Projects Fund, a net reduction of \$5.7 million was necessary over the five-year plan. Although the reductions were shared throughout the departments in the Capital Projects Fund, the majority of the cuts were taken in Public Works, primarily in the TIP budget and concrete repair. One major project was added in 2016 in Information Technology associated with the 800 MHz system. Detailed information of the expenditure budgets can be found in the Capital Improvement section of the budget. Table 5 summarizes the reductions and the amendments section (starting on page H-27) details each specific adjustment.

Ending Funds Available

Funds available is projected to decrease by \$2.6 million (39.7 percent) from the beginning of 2009 through the end of 2012. Several specific components of funds available are expected to be used or increased in 2012, including \$2.5 million set aside to be used for the Peoria /Smith Grade Separation project, \$0.4 million in funds set aside for signature park and redevelopment activities to be used in fund balancing, and \$0.4 million increase in traffic signal funds for which the city has received money but has not yet built the signal. By 2016, funds available will rise to \$8.7 million, but is almost entirely committed or restricted for specific projects, including Capital Impact Fees (\$6.6 million) and Green Fund (\$1.0 million).

The five year plan, though balanced, actually spends funds available in the first two years, and then increases funds available in 2014 - 2016. Because of this, a series of intra-fund loans are being made, primarily from the Capital Impact Fee revenue. 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. A portion of these funds will be "borrowed" through 2013 and then will be paid back in 2014 and 2015, including interest. Additional information on the Capital Projects Fund, including the 2012 to 2016 five-year plan, can be found in the Capital Improvement Program section of the 2012 Adopted Budget book and in the appendices.

COMMUNITY DEVELOPMENT FUND SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 9,918,360	\$ 6,426,511	\$ 3,981,229	\$ 3,383,287	\$ 3,383,287
Other Revenue	591,115	2,710,290	1,775,000	942,341	1,600,000
Subtotal Revenues Before Transfers In	\$ 10,509,475	\$ 9,136,801	\$ 5,756,229	\$ 4,325,628	\$ 4,983,287
Transfers In (from other funds)	299,152	358,553	291,515	256,339	256,339
Total Sources Before Decrease in Funds Available	\$ 10,808,627	\$ 9,495,354	\$ 6,047,744	\$ 4,581,967	\$ 5,239,626
From Decrease in Funds Available	-	-	-	-	-
Total Sources	\$ 10,808,627	\$ 9,495,354	\$ 6,047,744	\$ 4,581,967	\$ 5,239,626
Uses of Funds					
Expenditures					
Personal Services	\$ 1,726,263	\$ 1,768,030	\$ 1,562,936	\$ 1,734,463	\$ 1,636,048
Supplies & Services	9,054,518	7,693,910	4,439,003	2,806,109	3,557,225
Interfund Charges	27,846	33,414	45,805	41,395	46,353
Subtotal Expenditures Before Transfers Out	\$ 10,808,627	\$ 9,495,354	\$ 6,047,744	\$ 4,581,967	\$ 5,239,626
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 10,808,627	\$ 9,495,354	\$ 6,047,744	\$ 4,581,967	\$ 5,239,626
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 10,808,627	\$ 9,495,354	\$ 6,047,744	\$ 4,581,967	\$ 5,239,626
Funds Available					
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -
Net Changes in Funds Available	-	-	-	-	-
Total Ending Funds (Budgetary Basis)	\$ -	\$ -	\$ -	\$ -	\$ -

COMMUNITY DEVELOPMENT FUND

	2010	2011	2012	2013	2014	2015	2016
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 9,495,354	\$ 4,581,967	\$ 5,239,626	\$ 4,414,626	\$ 4,164,626	\$ 4,039,626	\$ 3,914,626
Expenditures - Operating	9,495,354	4,581,967	5,239,626	4,414,626	4,164,626	4,039,626	3,914,626
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), the Home Investment Partnership (HOME) program funds from the United States Department of Housing and Urban Development (HUD) and funds from the Neighborhood Stabilization Program (NSP). As a condition for receiving HOME funds, the City is required to provide a match to the HOME grant equal to 25 percent of 90 percent of the award. 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.

Factors Affecting Revenue

Revenue for the Community Development Fund is dependent upon grant funding and can vary from year to year. In 2009 and 2010, the Community Development Fund benefitted from non-routine funding as part of the American Recovery and Reinvestment Act (ARRA) and the Housing and Economic Recovery Act (HERA) including awards for homeless prevention, supplemental CDBG-qualified activities and the Neighborhood Stabilization Program (NSP). These awards were in response to the economic downturn and will not recur; therefore, the 2011 revenue budget decreased \$3.4 million from 2010. However, 2011 revenue is projected to be under budget by \$1.5 million as anticipated CDBG and HOME awards were cut at the Federal level by 16 percent and 12 percent, respectively and program income was lower than anticipated. In 2012 and beyond, grant funding is budgeted to remain level with 2011 projections. Other revenue, including program income from loan activities and the resale of NSP homes, is projected to increase in 2012 as a result of an increase in NSP program income. As part of NSP, the city receives program income from the resale of homes, which is reinvested back into the program. In 2012, the fund expects to receive \$1.3 million in NSP-related program income. The increase is the result of a new NSP award in 2011 known as NSP3, which allowed the city to enter another phase of the NSP program. As the program income continues to be reinvested, it will decline, as some rehabilitation costs cannot be recovered during the resale. This decline in program income from NSP will continue through 2015 and is projected at zero beginning in 2016. Other grant funding is projected to remain equal to 2012 in future years. **However, the future for CDBG and HOME funding is very uncertain as Congress struggles with enacting a new budget, decreasing the budget deficit and reprioritizing federal programs.**

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

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 2,856,829	\$ 2,959,219	\$ 2,741,127	\$ 3,033,200	\$ 3,109,030
Investment Income	224,036	168,183	159,863	159,863	167,856
Subtotal Revenues Before Transfers In	\$ 3,080,865	\$ 3,127,402	\$ 2,900,990	\$ 3,193,063	\$ 3,276,886
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 3,080,865	\$ 3,127,402	\$ 2,900,990	\$ 3,193,063	\$ 3,276,886
From Decrease in Funds Available	-	4,011,170	-	-	-
Total Sources	\$ 3,080,865	\$ 7,138,572	\$ 2,900,990	\$ 3,193,063	\$ 3,276,886
Uses of Funds					
Expenditures					
Personal Services	\$ 585,050	\$ 1,159,281	\$ 1,402,135	\$ 1,442,563	\$ 1,486,371
Supplies & Services	22,985	98,753	101,428	86,000	86,428
Interfund Charges	5,292	7,145	11,942	11,942	11,987
Capital Projects (Continuing Appropriation)	2,407,722	5,873,393	1,242,500	1,242,500	1,692,000
Subtotal Expenditures Before Transfers Out	\$ 3,021,049	\$ 7,138,572	\$ 2,758,005	\$ 2,783,005	\$ 3,276,786
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 3,021,049	\$ 7,138,572	\$ 2,758,005	\$ 2,783,005	\$ 3,276,786
To Increase Funds Available	59,816	-	142,985	410,058	100
Total Uses	\$ 3,080,865	\$ 7,138,572	\$ 2,900,990	\$ 3,193,063	\$ 3,276,886

Funds Available					
Beginning Funds Available	\$ 4,324,083	\$ 4,383,899	\$ 82,013	\$ 372,729	\$ 782,787
Net Changes in Funds Available	59,816	(4,011,170)	142,985	410,058	100
Total Ending Funds (Budgetary Basis)	\$ 4,383,899	\$ 372,729	\$ 224,998	\$ 782,787	\$ 782,887
Components of Funds Available					
Restricted for Conservation Trust	\$ 4,383,899	\$ 372,729	\$ 224,998	\$ 782,787	\$ 782,887

CONSERVATION TRUST FUND

	2010	2011	2012	2013	2014	2015	2016
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 3,127,402	\$ 3,193,063	\$ 3,276,886	\$ 3,342,424	\$ 3,409,272	\$ 3,477,458	\$ 3,547,007
Expenditures - Operating	1,265,179	1,540,505	1,584,786	1,625,990	1,668,266	1,711,641	1,756,144
Expenditures - Capital	5,873,393	1,242,500	1,692,000	1,477,500	2,527,500	1,852,500	1,802,500
Surplus / (Deficit)	\$ (4,011,170)	\$ 410,058	\$ 100	\$ 238,934	\$ (786,494)	\$ (86,683)	\$ (11,637)
Beginning Funds Available	\$ 4,383,899	\$ 372,729	\$ 782,787	\$ 782,887	\$ 1,021,821	\$ 235,327	\$ 148,644
Inc/(Dec) in Funds Available	(4,011,170)	410,058	100	238,934	(786,494)	(86,683)	(11,637)
Ending Funds (Budgetary)	\$ 372,729	\$ 782,787	\$ 782,887	\$ 1,021,821	\$ 235,327	\$ 148,644	\$ 137,007

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. Projected for 2011, increases in intergovernmental revenue (lottery proceeds) primarily drive a \$65,700 (2.1 percent) increase in revenue. In 2012, revenue is expected to increase by \$83,800 (2.6 percent) as demand for lottery services remains strong. For 2013 through 2016, 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. For 2009, \$2.4 million was appropriated for capital projects such as the Beck Center remodel and City Park. In 2010, the \$4.5 million remainder of the Beck Center remodel drove the majority of the increase in capital appropriation. For 2011, the capital projects included the Del Mar Pool Bathhouse and Aquatic Center as well as various parks construction and infrastructure projects. Personal services increased significantly in 2010 due to transferring operating costs from other funds. Beginning with the 2012 adopted budget, an average 2.6 percent increase in operating costs is projected each year.

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 \$4.0 million (91.5 percent) decrease from 2009 to 2010. Through 2016, funds available is expected to fluctuate and end \$518,100 more than 2011.

CULTURAL SERVICES FUND SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental Revenues	\$ 246,287	\$ 237,703	\$ 221,158	\$ 226,302	\$ 209,158
Charges for Services	548,309	593,715	586,735	635,431	673,167
Investment Income	22,234	17,527	11,450	9,769	7,740
Other Revenue	126,933	164,529	128,430	151,350	151,350
Subtotal Revenues Before Transfers In	\$ 943,763	\$ 1,013,474	\$ 947,773	\$ 1,022,852	\$ 1,041,415
Transfers In (from other funds)	1,344,795	1,061,747	1,228,697	1,228,697	1,174,189
Total Sources Before Decrease in Funds Available	\$ 2,288,558	\$ 2,075,221	\$ 2,176,470	\$ 2,251,549	\$ 2,215,604
From Decrease in Funds Available	4,174	44,145	166,629	-	-
Total Sources	\$ 2,292,732	\$ 2,119,366	\$ 2,343,099	\$ 2,251,549	\$ 2,215,604
Uses of Funds					
Expenditures					
Personal Services	\$ 1,327,763	\$ 1,237,705	\$ 1,330,519	\$ 1,248,366	\$ 1,204,184
Supplies & Services	889,614	799,679	932,484	914,336	930,737
Utilities	50,436	50,789	63,833	51,960	63,833
Interfund Charges	23,352	31,100	16,093	15,467	16,032
Capital Related	1,567	93	170	-	-
Subtotal Expenditures Before Transfers Out	\$ 2,292,732	\$ 2,119,366	\$ 2,343,099	\$ 2,230,129	\$ 2,214,786
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 2,292,732	\$ 2,119,366	\$ 2,343,099	\$ 2,230,129	\$ 2,214,786
To Increase Funds Available	-	-	-	21,420	818
Total Uses	\$ 2,292,732	\$ 2,119,366	\$ 2,343,099	\$ 2,251,549	\$ 2,215,604

Funds Available					
Beginning Funds Available	\$ 950,283	\$ 946,109	\$ 844,222	\$ 901,964	\$ 923,384
Net Changes in Funds Available	(4,174)	(44,145)	(166,629)	21,420	818
Total Ending Funds (Budgetary Basis)	\$ 946,109	\$ 901,964	\$ 677,593	\$ 923,384	\$ 924,202
Components of Funds Available*					
Restricted for SCFD	\$ 206,719	\$ 244,383	\$ 141,963	\$ 329,196	\$ 329,196
Committed for Art In Public Places	660,356	522,905	245,268	404,421	267,951
Assigned for Cultural Services	79,034	134,676	290,362	189,767	327,055

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

CULTURAL SERVICES FUND

	2010	2011	2012	2013	2014	2015	2016
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 2,075,221	\$ 2,251,549	\$ 2,215,604	\$ 2,175,188	\$ 2,218,692	\$ 2,263,065	\$ 2,308,327
Expenditures - Operating	2,119,366	2,230,129	2,214,786	2,335,296	2,384,252	2,435,725	2,489,932
Surplus / (Deficit)	\$ (44,145)	\$ 21,420	\$ 818	\$ (160,108)	\$ (165,560)	\$ (172,660)	\$ (181,605)
Beginning Funds Available	\$ 946,109	\$ 901,964	\$ 923,384	\$ 924,202	\$ 764,094	\$ 598,534	\$ 425,874
Inc/(Dec) in Funds Available	(44,145)	21,420	818	(160,108)	(165,560)	(172,660)	(181,605)
Ending Funds (Budgetary)	\$ 901,964	\$ 923,384	\$ 924,202	\$ 764,094	\$ 598,534	\$ 425,874	\$ 244,269

Fund Purpose

The Cultural Services Fund accounts for cultural-related services provided to citizens such as programs in performing arts, fine arts, history, public art, special events and festivals. 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 acquisition and maintenance of public art and administration of the program.

Factors Affecting Revenue

Revenue in the Cultural Services Fund is driven primarily by charges for services and intergovernmental revenue. Intergovernmental revenue is primarily funding from the Scientific and Cultural Facilities District (SCFD). In addition, revenue is received in the form of a transfer from the General Fund for cultural services activities and a transfer from the Capital Projects Fund for Art in Public Places (AIPP). In 2010, total revenue decreased primarily as a result of the suspension of the transfer in for AIPP, which was also suspended in 2006. In 2011, total revenue is projected to increase \$176,300 over 2010 as that transfer is resumed. In 2012, revenue before transfers in increases only slightly along with expected improvement in charges for services. Going forward, staff has been instructed to plan for a reduced or stable subsidy; in the future outlook, revenue increases with moderate growth in charges for services through increased attendance and/or fee adjustments and small increases in SCFD funding.

Factors Affecting Expenditures

In 2010, expenditures are lower than in other years due to the one-time elimination of funding for the Fourth of July Spectacular from this fund and cuts to special events and arts programs. In 2012, the elimination of two vacant positions is responsible for a majority of the \$128,300 decrease in expenditures from the 2011 budget. In the future outlook, expenditures grow with assumed increases in personal services, utilities and other operating costs.

Ending Funds Available

Due to higher than expected revenues and savings in expenditures, the Cultural Services Fund will add to fund balance in 2011. There is little change in ending funds available from 2011 to 2012 but the balance will decrease from 2013 to 2016 due to a spend down of the Art in Public Places (AIPP) fund balance.

DEBT SERVICE GENERAL OBLIGATION FUND SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Taxes	\$ 5,971,502	\$ 5,860,335	\$ 5,803,150	\$ 5,803,150	\$ 5,818,900
Investment Income	112,865	27,074	45,000	49,260	45,000
Other Revenues	1,500	-	-	-	-
Proceeds from Borrowings	8,128,821	23,102,727	-	-	-
Funds from Restricted Assets	9,245	33,569	-	-	-
Subtotal Revenues Before Transfers In	\$ 14,223,933	\$ 29,023,705	\$ 5,848,150	\$ 5,852,410	\$ 5,863,900
Transfers In (from other funds)	1,771,256	1,761,100	1,761,100	1,761,100	1,659,850
Total Sources Before Decrease in Funds Available	\$ 15,995,189	\$ 30,784,805	\$ 7,609,250	\$ 7,613,510	\$ 7,523,750
From Decrease in Funds Available	306,276	-	14,555	10,295	16,000
Total Sources	\$ 16,301,465	\$ 30,784,805	\$ 7,623,805	\$ 7,623,805	\$ 7,539,750
Uses of Funds					
Expenditures					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Services	64,715	63,603	61,000	61,000	61,000
Debt Related	16,112,750	30,417,640	7,562,805	7,562,805	7,478,750
Capital Projects (Continuing Appropriations)	-	-	-	-	-
Subtotal Expenditures Before Transfers Out	\$ 16,177,465	\$ 30,481,243	\$ 7,623,805	\$ 7,623,805	\$ 7,539,750
Transfers Out (to other funds)	124,000	296,961	-	-	-
Total Uses Before Increase in Funds Available	\$ 16,301,465	\$ 30,778,204	\$ 7,623,805	\$ 7,623,805	\$ 7,539,750
To Increase Funds Available	-	6,601	-	-	-
Total Uses	\$ 16,301,465	\$ 30,784,805	\$ 7,623,805	\$ 7,623,805	\$ 7,539,750

Funds Available					
Beginning Funds Available	\$ 1,881,965	\$ 1,575,689	\$ 1,445,549	\$ 1,582,290	\$ 1,571,995
Net Changes in Funds Available	(306,276)	6,601	(14,555)	(10,295)	(16,000)
Total Ending Funds (Budgetary Basis)	\$ 1,575,689	\$ 1,582,290	\$ 1,430,994	\$ 1,571,995	\$ 1,555,995
Components of Funds Available					
Restricted for Debt Service	\$ 1,575,689	\$ 1,582,290	\$ 1,430,994	\$ 1,571,995	\$ 1,555,995

DEBT SERVICE GENERAL OBLIGATION FUND

	2010	2011	2012	2013	2014	2015	2016
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 30,784,805	\$ 7,613,510	\$ 7,523,750	\$ 6,543,110	\$ 6,556,913	\$ 692,333	\$ -
Expenditures - Operating	30,778,204	7,623,805	7,539,750	6,543,110	6,556,913	2,248,328	-
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 6,601	\$ (10,295)	\$ (16,000)	\$ -	\$ -	\$ (1,555,995)	\$ -
Beginning Funds Available	\$ 1,575,689	\$ 1,582,290	\$ 1,571,995	\$ 1,555,995	\$ 1,555,995	\$ 1,555,995	\$ -
Inc/(Dec) in Funds Available	6,601	(10,295)	(16,000)	-	-	(1,555,995)	-
Ending Funds (Budgetary)	\$ 1,582,290	\$ 1,571,995	\$ 1,555,995	\$ 1,555,995	\$ 1,555,995	\$ -	\$ -

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. The Sports Park Bonds and the General Fund Bonds will be retired in 2014 and 2015, respectively.

Factors Affecting Revenue

Revenues are allocated to match existing debt service payments. The 2009 Sports Park Bond is a voter approved debt but does not have a dedicated mill levy and is funded by a transfer from the General Fund. The 2010 Refunding Bonds have a dedicated mill levy which is calculated annually to cover debt service and county collection fees. 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

A fund balance has accumulated as a result of interest and extra collections associated with the General Obligation Debt. The balance is restricted for debt service for the associated debt and is used for debt service in 2015.

DEBT SERVICE SPECIAL IMPROVEMENT DISTRICT FUND SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Taxes	\$ 379,194	\$ 279,016	\$ 348,450	\$ 348,450	\$ 242,369
Investment Income	113,109	89,857	56,515	56,875	54,979
Subtotal Revenues Before Transfers In	\$ 492,303	\$ 368,873	\$ 404,965	\$ 405,325	\$ 297,348
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 492,303	\$ 368,873	\$ 404,965	\$ 405,325	\$ 297,348
From Decrease in Funds Available	-	41,265	-	-	40,957
Total Sources	\$ 492,303	\$ 410,138	\$ 404,965	\$ 405,325	\$ 338,305
Uses of Funds					
Expenditures					
Supplies & Services	\$ 102,331	\$ 94,637	\$ 104,009	\$ 104,009	\$ 82,473
Debt Related	353,355	315,501	300,956	300,956	255,832
Subtotal Expenditures Before Transfers Out	\$ 455,686	\$ 410,138	\$ 404,965	\$ 404,965	\$ 338,305
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 455,686	\$ 410,138	\$ 404,965	\$ 404,965	\$ 338,305
To Increase Funds Available	36,617	-	-	360	-
Total Uses	\$ 492,303	\$ 410,138	\$ 404,965	\$ 405,325	\$ 338,305
Funds Available					
Beginning Funds Available	\$ 218,191	\$ 254,808	\$ 246,489	\$ 213,543	\$ 213,903
Net Changes in Funds Available	36,617	(41,265)	-	360	(40,957)
Total Ending Funds (Budgetary Basis)	\$ 254,808	\$ 213,543	\$ 246,489	\$ 213,903	\$ 172,946
Components of Funds Available					
Restricted for Fence Financing Reserve	\$ 36,800	\$ -	\$ 36,800	\$ -	\$ -
Restricted for Special Improvement Districts	218,008	213,543	209,689	213,903	172,946

DEBT SERVICE SPECIAL IMPROVEMENT DISTRICT FUND

	2010		2011		2012		2013		2014		2015		2016	
	Actual		Projection		Adopted		Projected		Projected		Projected		Projected	
Long Range Outlook														
Revenues	\$	368,873	\$	405,325	\$	297,348	\$	285,174	\$	247,637	\$	209,501	\$	111,692
Expenditures - Operating		410,138		404,965		338,305		299,538		238,017		227,490		121,366
Expenditures - Capital		-		-		-		-		-		-		-
Surplus / (Deficit)	\$	(41,265)	\$	360	\$	(40,957)	\$	(14,364)	\$	9,620	\$	(17,989)	\$	(9,674)
Beginning Funds Available	\$	254,808	\$	213,543	\$	213,903	\$	172,946	\$	158,582	\$	168,202	\$	150,213
Inc/(Dec) in Funds Available		(41,265)		360		(40,957)		(14,364)		9,620		(17,989)		(9,674)
Ending Funds (Budgetary)	\$	213,543	\$	213,903	\$	172,946	\$	158,582	\$	168,202	\$	150,213	\$	140,539

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. In 2011, there are four active SIDs: SID 1-03 (Smith Road); SID 1-04 (56th Avenue); SID 1-05 (Ptarmigan); and SID 2-03 (Dam West). Ptarmigan and Dam West SIDs were for neighborhood fence construction.

Factors Affecting Revenue

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 assessment 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 fluctuate with the timing of debt payments and revenues. Funds available must be spent on debt service or contractual payments associated with the SIDs.

DESIGNATED REVENUES FUND SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	555,659	1,028,531	500,000	609,013	609,013
Licenses and Permits	38,875	33,953	28,440	28,502	15,000
Charges for Services	1,575,288	2,197,913	1,439,564	1,299,172	1,291,101
Fines and Forfeitures	1,831,616	1,798,361	2,641,938	3,553,388	3,874,217
Investment Income	456,826	327,885	53,218	46,634	61,640
Other Revenues	762,792	352,551	59,526	47,096	146,326
Subtotal Revenues Before Transfers In	\$ 5,221,056	\$ 5,739,194	\$ 4,722,686	\$ 5,583,805	\$ 5,997,297
Transfers In (from other funds)	3,953,209	1,405,786	341,713	347,713	-
Total Sources Before Decrease in Funds Available	\$ 9,174,265	\$ 7,144,980	\$ 5,064,399	\$ 5,931,518	\$ 5,997,297
From Decrease in Funds Available	1,072,916	5,658,786	1,317,869	820,231	690,756
Total Sources	\$ 10,247,181	\$ 12,803,766	\$ 6,382,268	\$ 6,751,749	\$ 6,688,053
Uses of Funds					
Expenditures					
Personal Services	\$ 2,305,689	\$ 2,540,383	\$ 2,471,354	\$ 2,406,483	\$ 2,582,670
Supplies & Services	3,483,419	3,160,011	3,820,152	4,183,193	4,047,510
Interfund Charges	28,010	38,337	28,112	31,739	31,003
Capital Related	19,425	6,430	26,870	99,049	26,870
Capital Projects (Continuing Appropriations)	1,731,043	2,439,453	-	10,839	-
Subtotal Expenditures Before Transfers Out	\$ 7,567,586	\$ 8,184,614	\$ 6,346,488	\$ 6,731,303	\$ 6,688,053
Transfers Out (to other funds)	2,679,595	4,619,152	35,780	20,446	-
Total Uses Before Increase in Funds Available	\$ 10,247,181	\$ 12,803,766	\$ 6,382,268	\$ 6,751,749	\$ 6,688,053
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 10,247,181	\$ 12,803,766	\$ 6,382,268	\$ 6,751,749	\$ 6,688,053

Funds Available					
Beginning Funds Available	\$ 14,182,480	\$ 13,109,564	\$ 6,680,675	\$ 7,450,778	\$ 6,630,547
Net Changes in Funds Available	(1,072,916)	(5,658,786)	(1,317,869)	(820,231)	(690,756)
Total Ending Funds (Budgetary Basis)	\$ 13,109,564	\$ 7,450,778	\$ 5,362,806	\$ 6,630,547	\$ 5,939,791
Components of Funds Available*					
Committed for Designated Activities	\$ 13,109,564	\$ 7,450,778	\$ 5,139,480	\$ 6,474,984	\$ 5,866,625
Restricted for Designated Activities	-	-	223,326	155,563	73,166

* Prior year Components of Funds Available have not been restated for new accounting standards prior to 2011

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 was restructured in 2010 and many projects previously housed in the Designated Revenue Fund were 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 2010, net revenue decreased by \$2.0 million primarily related to one-time transfers from 2009 not recurring, offset by increases in capital impact fees and debt management reimbursements. Revenue in 2011 is projected to decrease by \$1.2 million as many programs and their associated revenue were moved into other funds in 2010 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. The increase in surcharge revenue is also reflected in the 2011 projection and the 2012 budget.

Factors Affecting Expenditures

Like revenue, expenditures vary significantly from year to year. The large drop in 2011 projected expenditures is a result of the movement of many programs out of the fund in order to comply with new accounting standards in 2010. The permanent movement of these programs results in 2012 expenditures increasing only slightly. In 2012, the elimination of one-time programs and their expenditures is offset by increases primarily in surcharge-related programs and tax incentive payments.

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 had a significant use of funds available as many programs and their fund balance were moved out of the fund into other funds in order to comply with new accounting standards. The \$690,800 use of fund balance in 2012 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

	2009 Actual	2010 Adopted	2011 Original	2011 Projection	2012 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 6,684,348	\$ 7,161,049	\$ 7,159,515	\$ 6,112,487	\$ 7,387,397
Investment Income	50,345	45,692	41,033	32,000	34,000
Subtotal Revenues Before Transfers In	\$ 6,734,693	\$ 7,206,741	\$ 7,200,548	\$ 6,144,487	\$ 7,421,397
Transfers In (from other funds)	1,400,000	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 8,134,693	\$ 7,206,741	\$ 7,200,548	\$ 6,144,487	\$ 7,421,397
From Decrease in Funds Available	296,280	-	384,489	1,188,299	733,710
Total Sources	\$ 8,430,973	\$ 7,206,741	\$ 7,585,037	\$ 7,332,786	\$ 8,155,107
Uses of Funds					
Expenditures					
Personal Services	\$ 6,878,017	\$ 6,418,581	\$ 6,490,630	\$ 6,238,548	\$ 6,392,091
Allocated Expenses	-	-	(61,886)	(47,689)	(44,536)
Supplies & Services	187,203	255,899	263,170	253,064	258,219
Interfund Charges	156,469	184,292	158,123	153,863	164,333
Capital Related	-	16,805	-	-	-
Capital Projects (Continuing Appropriations)	-	-	-	-	-
Subtotal Expenditures Before Transfers Out	\$ 7,221,689	\$ 6,875,577	\$ 6,850,037	\$ 6,597,786	\$ 6,770,107
Transfers Out (to other funds)	1,209,284	-	735,000	735,000	1,385,000
Total Uses Before Increase in Funds Available	\$ 8,430,973	\$ 6,875,577	\$ 7,585,037	\$ 7,332,786	\$ 8,155,107
To Increase Funds Available	-	331,164	-	-	-
Total Uses	\$ 8,430,973	\$ 7,206,741	\$ 7,585,037	\$ 7,332,786	\$ 8,155,107

Funds Available					
Beginning Funds Available	\$ 2,351,239	\$ 2,054,959	\$ 2,187,139	\$ 2,386,123	\$ 1,197,824
Net Changes in Funds Available	(296,280)	331,164	(384,489)	(1,188,299)	(733,710)
Total Ending Funds (Budgetary Basis)	\$ 2,054,959	\$ 2,386,123	\$ 1,802,650	\$ 1,197,824	\$ 464,114
Components of Funds Available					
Restricted for Development Review	\$ 2,054,959	\$ 2,386,123	\$ 1,802,650	\$ 1,197,824	\$ 464,114

DEVELOPMENT REVIEW FUND

	2010	2011	2012	2013	2014	2015	2016
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 7,206,741	\$ 6,144,487	\$ 7,421,397	\$ 8,163,537	\$ 8,571,714	\$ 8,828,865	\$ 9,182,020
Expenditures - Operating	6,875,577	7,332,786	8,155,107	8,195,190	8,315,439	8,555,937	8,475,771
Surplus / (Deficit)	\$ 331,164	\$ (1,188,299)	\$ (733,710)	\$ (31,653)	\$ 256,274	\$ 272,928	\$ 706,248
Beginning Funds Available	\$ 2,054,959	\$ 2,386,123	\$ 1,197,824	\$ 464,114	\$ 432,461	\$ 688,735	\$ 961,663
Inc/(Dec) in Funds Available	331,164	(1,188,299)	(733,710)	(31,653)	256,274	272,928	706,248
Ending Funds (Budgetary)	\$ 2,386,123	\$ 1,197,824	\$ 464,114	\$ 432,461	\$ 688,735	\$ 961,663	\$ 1,667,911

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. In 2011, revenue is projected to decrease \$1.06 million (14.7 percent) due to weather events that impacted revenue in 2010 that were not development related. The 2012 revenue is expected to increase \$1.28 million primarily due to increases for fee escalations and intergovernmental agreements. The economic recession has continued to impact revenue for the fund as moderate increases are projected through 2016. 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 2009 to 2010 13.45 vacant FTE positions were eliminated, further reducing expenditures to help protect remaining funds available. In 2011, the partial funding of 10 FTE totaling 2.0 FTE were moved back to the General Fund in the Planning Department. For 2012, 1.0 vacant FTE was eliminated as part of the larger ongoing 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 were eliminated for 2010 to assist in rebuilding fund balance. In 2011, the overhead fees paid will be \$735,000 and \$1,385,000 in 2012.

Ending Funds Available

From 2010 to 2011, funds available are expected to decrease by \$1.19 million due to downturn in construction activity related to the economy. The 2012 ending funds available of \$464,100 is restricted as part of a contingency reserve for maintaining minimum staffing through a continued building downturn. Beginning in 2013, increased development activity will create accumulating funds available with an ending fund balance of \$1.67 million projected in 2016.

ENHANCED E911 FUND SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 2,817,312	\$ 2,888,388	\$ 3,049,943	\$ 2,938,007	\$ 2,858,652
Investment Income	165,563	92,536	150,000	150,000	75,000
Other Revenues	41,495	-	-	-	-
Subtotal Revenues Before Transfers In	\$ 3,024,370	\$ 2,980,924	\$ 3,199,943	\$ 3,088,007	\$ 2,933,652
Transfers In (from other funds)	23,000	1,710,000	1,710,000	1,710,000	1,710,000
Total Sources Before Decrease in Funds Available	\$ 3,047,370	\$ 4,690,924	\$ 4,909,943	\$ 4,798,007	\$ 4,643,652
From Decrease in Funds Available	790,908	-	2,066,295	2,146,693	-
Total Sources	\$ 3,838,278	\$ 4,690,924	\$ 6,976,238	\$ 6,944,700	\$ 4,643,652
Uses of Funds					
Expenditures *					
Personal Services	\$ 415,274	\$ 417,501	\$ 426,222	\$ 424,434	\$ 443,878
Supplies & Services	1,285,282	1,183,253	1,720,197	1,695,197	1,661,303
Utilities	18,557	18,189	20,069	20,069	20,069
Interfund Charges	-	-	4,750	-	4,750
Capital Related	219,765	-	95,000	95,000	95,000
Capital Projects (Continuing Appropriation)	1,133,000	1,944,851	3,000,000	3,000,000	152,000
Subtotal Expenditures Before Transfers Out	\$ 3,071,878	\$ 3,563,794	\$ 5,266,238	\$ 5,234,700	\$ 2,377,000
Transfers Out (to other funds)	766,400	141,000	1,710,000	1,710,000	1,710,000
Total Uses Before Increase in Funds Available	\$ 3,838,278	\$ 3,704,794	\$ 6,976,238	\$ 6,944,700	\$ 4,087,000
To Increase Funds Available	-	986,130	-	-	556,652
Total Uses	\$ 3,838,278	\$ 4,690,924	\$ 6,976,238	\$ 6,944,700	\$ 4,643,652

Funds Available					
Beginning Funds Available	\$ 5,091,939	\$ 4,301,031	\$ 5,040,967	\$ 5,287,155	\$ 3,140,462
Net Changes in Funds Available	(790,908)	986,130	(2,066,295)	(2,146,693)	556,652
Total Ending Funds (Budgetary Basis)	\$ 4,301,031	\$ 5,287,155	\$ 2,974,672	\$ 3,140,462	\$ 3,697,114
Components of Funds Available					
Restricted for Capital Improvement Projects	\$ 4,301,031	\$ 5,287,155	\$ 2,974,672	\$ 3,140,462	\$ 3,697,114

ENHANCED E911 FUND

	2010	2011	2012	2013	2014	2015	2016
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 4,690,924	\$ 4,798,007	\$ 4,643,652	\$ 4,633,508	\$ 2,910,300	\$ 2,927,063	\$ 4,435,877
Expenditures - Operating	1,759,943	3,944,700	3,935,000	3,969,750	2,259,750	2,259,750	4,279,750
Expenditures - Capital	1,944,851	3,000,000	152,000	402,000	426,000	475,000	475,000
Surplus / (Deficit)	\$ 986,130	\$ (2,146,693)	\$ 556,652	\$ 261,758	\$ 224,550	\$ 192,313	\$ (318,873)
Beginning Funds Available	\$ 4,301,031	\$ 5,287,161	\$ 3,140,468	\$ 3,697,120	\$ 3,958,878	\$ 4,183,428	\$ 4,375,741
Inc/(Dec) in Funds Available	986,130	(2,146,693)	556,652	261,758	224,550	192,313	(318,873)
Ending Funds (Budgetary)	\$ 5,287,161	\$ 3,140,468	\$ 3,697,120	\$ 3,958,878	\$ 4,183,428	\$ 4,375,741	\$ 4,056,868

Fund Purpose

The Enhanced E911 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 E911 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 2010 to 2011 as wired line revenue continues to decline. There is only a slight increase in wireless surcharge revenue which offsets the decline. In 2011, the City began receiving surcharge revenue from prepaid wireless at a lower amount than initially expected. Since the collection of this prepaid surcharge is calculated and remitted differently than the traditional E911 phone surcharges, revenues in 2012 from prepaid wireless will provide a more clear picture of what the City can expect to receive from this surcharge in the future.

Factors Affecting Expenditures

No major capital projects are budgeted for 2012 which will result in a decrease in the overall expenditures in the E911 Fund.

Operating expenditures are projected to remain relatively flat from 2011 to 2012. Repair and maintenance costs are trending up due to increased annual maintenance fees as a result of upgrades in the E911 phone answering system and the renewal of the radio system uninterrupted power supply maintenance agreement. Continuing E911 infrastructure reliability has resulted in lower break-fix maintenance costs from the E911 Fund.

Ending Funds Available

Funds available are projected to remain relatively steady in the near term as the major E911 systems have recently been upgraded or replaced. The \$1.7 million transfer in from the Capital Project Fund for the debt service related to the radio system will be completed in 2013 will cause a drop in revenue in 2014. The next major infrastructure upgrade due to equipment obsolescence is scheduled for 2016 at which time the fund balance will start to see a draw down from year to year to service the debt financing.

FLEET MANAGEMENT FUND SUMMARY

	2009	2010	2011	2011	2012
	Actual	Actual	Original	Projection	Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 6,978,054	\$ 7,447,417	\$ 7,703,614	\$ 8,010,639	\$ 8,627,757
Investment Income	22,882	14,076	15,000	10,211	15,000
Other Revenues	2,642	19,705	2,800	12,330	20,800
Subtotal Revenues Before Transfers In	\$ 7,003,578	\$ 7,481,198	\$ 7,721,414	\$ 8,033,180	\$ 8,663,557
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 7,003,578	\$ 7,481,198	\$ 7,721,414	\$ 8,033,180	\$ 8,663,557
From Decrease in Funds Available	75,706	-	210,326	175,712	10,303
Total Sources	\$ 7,079,284	\$ 7,481,198	\$ 7,931,740	\$ 8,208,892	\$ 8,673,860
Uses of Funds					
Expenditures *					
Personal Services	\$ 2,433,850	\$ 2,528,553	\$ 2,628,998	\$ 2,593,645	\$ 2,711,842
Supplies & Services	4,298,558	4,563,347	4,992,079	5,319,512	5,704,769
Utilities	104,346	120,741	122,742	118,332	122,742
Interfund Charges	22,731	27,947	80,406	80,406	80,577
Capital Related	90,263	101,987	107,515	96,997	53,930
Subtotal Expenditures Before Transfers Out	\$ 6,949,748	\$ 7,342,575	\$ 7,931,740	\$ 8,208,892	\$ 8,673,860
Transfers Out (to other funds)	129,536	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 7,079,284	\$ 7,342,575	\$ 7,931,740	\$ 8,208,892	\$ 8,673,860
To Increase Funds Available	-	138,623	-	-	-
Total Uses	\$ 7,079,284	\$ 7,481,198	\$ 7,931,740	\$ 8,208,892	\$ 8,673,860

Funds Available					
Beginning Funds Available	\$ 731,097	\$ 655,391	\$ 796,430	\$ 794,014	\$ 618,302
Net Changes in Funds Available	(75,706)	138,623	(210,326)	(175,712)	(10,303)
Total Ending Funds (Budgetary Basis)	\$ 655,391	\$ 794,014	\$ 586,104	\$ 618,302	\$ 607,999
Components of Fund Available					
Assigned for Fleet Operations	\$ 655,391	\$ 794,014	\$ 586,104	\$ 618,302	\$ 607,999

FLEET MANAGEMENT FUND

	2010	2011	2012	2013	2014	2015	2016
	Actual	Projection	Adopted	Projected	Projected	Adopted	Projected
Long Range Outlook							
Revenues	\$ 7,481,198	\$ 8,033,180	\$ 8,663,557	\$ 9,281,030	\$ 9,930,702	\$ 10,625,851	\$ 11,369,661
Expenditures - Operating	7,342,575	8,208,892	8,673,860	9,681,030	9,930,702	10,625,851	11,369,661
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 138,623	\$ (175,712)	\$ (10,303)	\$ (400,000)	\$ -	\$ -	\$ -
Beginning Funds Available	\$ 655,391	\$ 794,014	\$ 618,302	\$ 607,999	\$ 207,999	\$ 207,999	\$ 207,999
Inc/(Dec) in Funds Available	138,623	(175,712)	(10,303)	(400,000)	-	-	-
Ending Funds (Budgetary)	\$ 794,014	\$ 618,302	\$ 607,999	\$ 207,999	\$ 207,999	\$ 207,999	\$ 207,999

Fund Purpose

The Fleet Management Fund is responsible for the centralized fuel and maintenance costs for 2,226 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. In 2011, the City locked on fuel prices only for the second, third and fourth quarters. Unfavorable fluctuations in the gasoline and diesel markets in 2011 have driven up revenues collected by Fleet; fuel revenues are projected to come in \$852,400 (35.7 percent) over budget. The City anticipates locking in fuel prices for 2012 in late 2011. The 2012 fuel revenue budget assumes a small increase in fuel prices compared to those used in the 2011 year-end projection; the 2012 budget will increase \$892,100 (37.4 percent) over the 2011 budget. Maintenance cost recovery revenues in 2011 are projected to come in \$547,900 (11.5 percent) under budget. This is largely due to a lower than expected level of snowfall and accompanying maintenance in the spring. Maintenance revenues in 2012 are budgeted to increase slightly (\$50,000, 0.1 percent) over 2011 budget. Fleet overhead charges to departments will remain unchanged in 2012.

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 2011 are projected to increase \$929,500 (40.3 percent) over 2010 actual expenditures and \$655,600 (25.4 percent) over the 2011 budget. The 2012 fuel expenditure budget will increase \$695,300 (26.9 percent) over the 2011 budget. Maintenance costs in 2012 will increase only slightly (\$17,400, 0.1 percent) over 2011 budget. The minimal increase in maintenance expenses reflects the City's intention to replace approximately 80 of the oldest vehicles and pieces of equipment in its fleet inventory. 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. An appropriation of \$53,900 is budgeted for capital-related equipment replacement for 2012.

Ending Funds Available

Fleet revenue is derived from service charges intended only to recover fuel and maintenance costs. For years 2013 through 2016, revenues are expected to grow at rates similar to expenditures. Fleet anticipates drawing down \$400,000 in 2013 to complete a number of capital improvements to Fleet facilities. Fleet expects to enhance maintenance efficiency by making modifications to its facilities. These modifications will reduce vehicle downtime and maintenance charges to departments in the future.

GIFTS AND GRANTS FUND

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 12,548,399	\$ 7,529,679	\$ 4,713,761	\$ 5,821,090	\$ 3,429,044
Charges for Services	132,900	158,955	71,500	64,650	63,000
Investment Income	54,132	57,267	4,450	24,082	3,350
Other Revenues	411,538	478,309	545,900	770,766	488,800
Subtotal Revenues Before Transfers In	\$ 13,146,969	\$ 8,224,210	\$ 5,335,611	\$ 6,680,588	\$ 3,984,194
Transfers In (from other funds)	-	5,825	-	-	-
Total Sources Before Decrease in Funds Available	\$ 13,146,969	\$ 8,230,035	\$ 5,335,611	\$ 6,680,588	\$ 3,984,194
From Decrease in Funds Available	-	-	308,335	60,534	939,152
Total Sources	\$ 13,146,969	\$ 8,230,035	\$ 5,643,946	\$ 6,741,122	\$ 4,923,346
Uses of Funds					
Expenditures					
Personal Services	\$ 1,623,712	\$ 1,755,264	\$ 1,362,075	\$ 1,756,759	\$ 1,801,299
Allocated Expenses	-	6,871	75,000	90,000	65,768
Supplies & Services	3,599,982	2,796,124	3,256,606	3,126,449	2,591,309
Interfund Charges	182	5,118	316	7,124	2,818
Capital Related	326,924	583,313	-	28,739	-
Capital Projects (Continuing Appropriations)	6,582,117	2,848,944	949,949	1,732,051	462,152
Subtotal Expenditures Before Transfers Out	\$ 12,132,917	\$ 7,995,634	\$ 5,643,946	\$ 6,741,122	\$ 4,923,346
Transfers Out (to other funds)	-	214,448	-	-	-
Total Uses Before Increase in Funds Available	\$ 12,132,917	\$ 8,210,082	\$ 5,643,946	\$ 6,741,122	\$ 4,923,346
To Increase Funds Available	1,014,052	19,953	-	-	-
Total Uses	\$ 13,146,969	\$ 8,230,035	\$ 5,643,946	\$ 6,741,122	\$ 4,923,346
Funds Available					
Beginning Funds Available	\$ 2,976,517	\$ 3,990,569	\$ 5,130,573	\$ 4,010,522	\$ 3,949,988
Net Changes in Funds Available	1,014,052	19,953	(308,335)	(60,534)	(939,152)
Total Ending Funds (Budgetary Basis)	\$ 3,990,569	\$ 4,010,522	\$ 4,822,238	\$ 3,949,988	\$ 3,010,836
Components of Funds Available					
Restricted for Future Gift and Grant Expenditures	\$ 3,990,569	\$ 4,010,522	\$ 4,822,238	\$ 3,949,988	\$ 3,010,836

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 was restructured in 2010 and several Parks, Recreation, and Open Space projects previously housed in the Gifts and Grants Fund were 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. There is a significant increase in intergovernmental revenue in 2009 and 2010 over 2011 and 2012 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 totals includes \$1.7 million in American Recovery and Reinvestment Act (ARRA) Energy Efficiency and Conservation Block Grant (EECBG) funding. The 2011 projection increases over the 2011 Original Budget due to the receipt of several grants that were not known at the time the budget was created or were higher than anticipated, including: grants in Parks for Tollgate Bridge and Spencer Garret Park; a Brownfields grant in Planning and Development Services; two Justice Assistance grants (JAG) in Neighborhood Services; and a Metro Gang Task Force grant, a JAG award, and a grant for the East Metro Auto Theft Task Force in Police. Because most grant revenue is one-time and/or subsequent awards are not yet known, revenue is projected to decrease \$9.2 million (69.7 percent) from 2009 to 2012 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 2011, the projection is \$1.1 million greater than the original budget as the projection accounts for receipt of grant awards mentioned above, as well as several ARRA projects appropriated in the spring supplemental. In 2012, the \$1.8 million reduction in expenditures is due primarily to one-time grants that will not recur and a \$1.2 million decrease in capital. Capital spending in 2012 will be in Parks for the Tollgate Bridge (\$305,000) and several small ARRA projects in Planning and Public Works (\$157,200).

Ending Funds Available

Ending funds available in 2012 is projected to be \$979,700 lower than in 2009 as a result of capital project spending and the continued spending of the one-time grants received in response to the economic downturn. 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

	2009	2010	2011	2011	2012
	Actual	Actual	Original	Projection	Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 9,027,615	\$ 8,328,384	\$ 9,460,050	\$ 8,240,300	\$ 8,740,269
Investment Income	79,076	51,150	71,100	34,700	51,574
Other Revenues	48,088	58,480	72,700	93,000	54,278
Proceeds from sale of assets	590	3,917	-	-	-
Funds from Restricted Assets	-	-	-	-	-
Subtotal Revenues Before Transfers In	\$ 9,155,369	\$ 8,441,931	\$ 9,603,850	\$ 8,368,000	\$ 8,846,121
Transfers In (from other funds)	-	336,945	-	-	-
Total Sources Before Decrease in Funds Available	\$ 9,155,369	\$ 8,778,876	\$ 9,603,850	\$ 8,368,000	\$ 8,846,121
From Decrease in Funds Available	56,802	477,996	-	-	111,653
Total Sources	\$ 9,212,171	\$ 9,256,872	\$ 9,603,850	\$ 8,368,000	\$ 8,957,774
Uses of Funds					
Expenditures *					
Personal Services	\$ 4,701,996	\$ 4,605,479	\$ 4,676,866	\$ 4,103,050	\$ 4,244,094
Supplies & Services	1,989,674	1,596,237	2,083,290	1,650,792	1,848,150
Utilities	990,743	1,326,814	1,351,235	1,291,600	1,351,235
Interfund Charges	145,679	132,354	153,697	148,400	153,963
Debt Related	1,162,610	1,016,051	1,032,783	1,011,050	1,003,312
Capital Related	141,469	404,937	135,000	8,500	210,020
Capital Projects (Continuing Appropriation)	80,000	175,000	90,000	(138,102)	147,000
Subtotal Expenditures Before Transfers Out	\$ 9,212,171	\$ 9,256,872	\$ 9,522,871	\$ 8,075,290	\$ 8,957,774
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 9,212,171	\$ 9,256,872	\$ 9,522,871	\$ 8,075,290	\$ 8,957,774
To Increase Funds Available	-	-	80,979	292,710	-
Total Uses	\$ 9,212,171	\$ 9,256,872	\$ 9,603,850	\$ 8,368,000	\$ 8,957,774

Funds Available					
Beginning Funds Available	\$ 1,023,417	\$ 966,615	\$ 465,038	\$ 488,619	\$ 781,329
Net Changes in Funds Available	(56,802)	(477,996)	80,979	292,710	(111,653)
Total Ending Funds (Budgetary Basis)	\$ 966,615	\$ 488,619	\$ 546,017	\$ 781,329	\$ 669,676
Components of Funds Available					
Assigned for Golf	\$ 966,615	\$ 488,619	\$ 546,017	\$ 781,329	\$ 669,676

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

GOLF COURSES FUND

	2010	2011	2012	2013	2014	2015	2016
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 8,778,876	\$ 8,368,000	\$ 8,846,121	\$ 9,129,169	\$ 9,479,743	\$ 9,516,201	\$ 9,583,084
Expenditures - Operating	9,081,872	8,213,392	8,810,774	8,979,524	9,193,118	9,353,340	9,321,305
Expenditures - Capital	175,000	(138,102)	147,000	137,500	207,500	169,000	80,000
Surplus / (Deficit)	\$ (477,996)	\$ 292,710	\$ (111,653)	\$ 12,145	\$ 79,125	\$ (6,139)	\$ 181,779
Beginning Funds Available	\$ 966,615	\$ 488,619	\$ 781,329	\$ 669,676	\$ 681,821	\$ 760,946	\$ 754,807
Inc/(Dec) in Funds Available	(477,996)	292,710	(111,653)	12,145	79,125	(6,139)	181,779
Ending Funds (Budgetary)	\$ 488,619	\$ 781,329	\$ 669,676	\$ 681,821	\$ 760,946	\$ 754,807	\$ 936,586

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 by \$699,200 (7.7 percent) in 2010, and is projected to drop \$88,100 (1.1 percent) in 2011 due to inclement weather and market challenges. 2010 included 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. The projected 2011 charges for services amount is \$1.2 million (12.9 percent) less than the original budget. Investment income and other revenue have decreased in the same time period. For 2012, charges for services are expected to increase \$500,000 (6.1 percent) over 2011 due to an increase in fees charged and the projected recovery related to both weather and a better economic outlook. For 2013 through 2016, an average of a 2.0 percent increase in fee related revenues is projected.

Factors Affecting Expenditures

Expenditures, for the most part, follow the same pattern as revenues in the Golf Courses Fund. For 2010, the \$44,700 (0.5 percent) increase in expenditures occurred primarily in utilities, and capital projects and related are offset by decreases in supplies and services spending. The 2011 projected capital expenditures are negative because of the lapsing of carry forward funding which is partially offset by projects that include facility enhancement, hardscape improvements, and water conservation projects. For 2011, the \$1.18 million (12.8 percent) decrease in expenditures is driven mostly by reductions in personal services, supplies and capital project costs. The 2012 expenditures are expected to remain relatively steady with increases primarily due to capital related projects. Capital projects in 2012 include \$147,000 for irrigation improvements, course restrooms and various landscape projects. 2012 also includes the elimination of 3.0 vacant FTE in response to projected expenditure growth outpacing revenue growth. From 2012 through 2016, expenditures are projected to increase on average by 1.9 percent each year, and include significant capital improvements over that period.

Ending Funds Available

In 2010, funds available decreased \$478,000 (49.5 percent) due to a decrease in rounds played from unfavorable weather. Ending funds available are projected to increase \$292,700 (59.9 percent) in 2011 due to expenditure savings and a mild projected recovery in revenues. In 2016, the ending funds available is projected to be \$155,300 (19.9 percent) higher than the 2011 ending funds available.

OPEN SPACE FUND SUMMARY

	2009	2010	2011	2011	2012
	Actual	Actual	Original	Projection	Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 5,382,396	\$ 4,968,066	\$ 5,395,308	\$ 5,510,220	\$ 5,647,976
Other Revenues	-	10,517	-	-	-
Investment Income	256,136	203,829	232,000	225,000	225,250
Subtotal Revenues Before Transfers In	\$ 5,638,532	\$ 5,182,412	\$ 5,627,308	\$ 5,735,220	\$ 5,873,226
Transfers In (from other funds)	-	1,594,326	-	-	-
Total Sources Before Decrease in Funds Available	\$ 5,638,532	\$ 6,776,738	\$ 5,627,308	\$ 5,735,220	\$ 5,873,226
From Decrease in Funds Available	-	-	719,634	593,865	1,551,788
Total Sources	\$ 5,638,532	\$ 6,776,738	\$ 6,346,942	\$ 6,329,085	\$ 7,425,014
Uses of Funds					
Expenditures					
Personal Services	\$ 1,742,131	\$ 1,635,615	\$ 1,799,247	\$ 1,781,404	\$ 1,858,607
Supplies & Services	98,626	142,916	129,118	129,118	129,118
Interfund Charges	16	-	45,796	45,782	45,795
Debt Related	216,243	1,129,906	1,232,781	1,232,781	1,233,494
Capital Related	112,843	(14,500)	-	-	-
Capital Projects (Continuing Appropriation)	2,170,702	3,621,555	3,140,000	3,140,000	4,158,000
Subtotal Expenditures Before Transfers Out	\$ 4,340,561	\$ 6,515,492	\$ 6,346,942	\$ 6,329,085	\$ 7,425,014
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 4,340,561	\$ 6,515,492	\$ 6,346,942	\$ 6,329,085	\$ 7,425,014
To Increase Funds Available	1,297,971	261,246	-	-	-
Total Uses	\$ 5,638,532	\$ 6,776,738	\$ 6,346,942	\$ 6,329,085	\$ 7,425,014

Funds Available					
Beginning Funds Available	\$ 1,480,605	\$ 2,778,576	\$ 3,614,136	\$ 3,039,822	\$ 2,445,957
Net Changes in Funds Available	1,297,971	261,246	(719,634)	(593,865)	(1,551,788)
Total Ending Funds (Budget Basis)	\$ 2,778,576	\$ 3,039,822	\$ 2,894,502	\$ 2,445,957	\$ 894,169
Components of Funds Available					
Restricted for Open Space	\$ 2,778,576	\$ 3,039,822	\$ 2,894,502	\$ 2,445,957	\$ 894,169

OPEN SPACE FUND SUMMARY

	2010	2011	2012	2013	2014	2015	2016
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 6,776,738	\$ 5,735,220	\$ 5,873,226	\$ 6,049,423	\$ 6,351,894	\$ 6,669,489	\$ 7,002,963
Expenditures - Operating	2,893,937	3,189,085	3,267,014	3,397,044	3,097,440	2,334,596	1,334,596
Expenditures - Capital	3,621,555	3,140,000	4,158,000	1,870,000	3,340,000	4,820,000	4,320,000
Surplus / (Deficit)	\$ 261,246	\$ (593,865)	\$ (1,551,788)	\$ 782,379	\$ (85,546)	\$ (485,107)	\$ 1,348,367
Beginning Funds Available	\$ 2,778,576	\$ 3,039,822	\$ 2,445,957	\$ 894,169	\$ 1,676,548	\$ 1,591,002	\$ 1,105,894
Inc/(Dec) in Funds Available	261,246	(593,865)	(1,551,788)	782,379	(85,546)	(485,107)	1,348,367
Ending Funds (Budgetary)	\$ 3,039,822	\$ 2,445,957	\$ 894,169	\$ 1,676,548	\$ 1,591,002	\$ 1,105,894	\$ 2,454,261

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 2010, revenue, excluding transfers in, decreased by 8.1 percent due to the downturn in the economy. Excluding transfers in, the fund is projected in 2011 to increase revenues \$552,800 (10.7 percent). In 2011, the revenue and expenditures from the Adams County Open Space tax was moved into this fund in order to comply with new accounting regulations. This move is responsible for the 2010 transfer in of \$1.59 million that accounts for the majority of the increase to revenues for 2011. In 2012, revenue is projected to grow 2.4 percent, and from 2013 through 2016, revenue is projected to grow an average of 4.5 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. If the tax is not reauthorized by voters all funding from Arapahoe County will come to an end.

Factors Affecting Expenditures

In 2012, personal services expenditures increase (4.3 percent) with the transfer of an additional 0.82 FTE originally budgeted in the General Fund partially offset by 0.5 FTE vacant FTE reduction. 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 2010, capital project total expenditures were \$1.45 million more than 2009 and included 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. For 2012, the major capital projects include Aurora Reservoir Trail and Del Mar Pool improvements along with the continuation of the Springhill Park renovations. Changes in debt and capital expenditures drive the variations in the expenditures from 2012 through 2016.

Ending Funds Available

The 2011 projected ending funds available is \$593,900 less than 2010 due to the decreased revenue offset by reduced capital expenditures. 2012 funds available will decrease \$1.55 million (63.4 percent) due to increased capital spending. Spending for capital projects and stabilized revenue through 2015 will result in relatively steady funds available.

PARKS DEVELOPMENT FUND SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Developer Contribution	\$ -	\$ 243,822	\$ -	\$ -	\$ -
Investment Income	128,378	75,456	82,000	75,000	75,000
Other Revenues	99,723	332,043	224,000	130,000	133,250
Subtotal Revenues Before Transfers In	\$ 228,101	\$ 651,321	\$ 306,000	\$ 205,000	\$ 208,250
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 228,101	\$ 651,321	\$ 306,000	\$ 205,000	\$ 208,250
From Decrease in Funds Available	505,473	-	-	-	-
Total Sources	\$ 733,574	\$ 651,321	\$ 306,000	\$ 205,000	\$ 208,250
Uses of Funds					
Expenditures					
Personal Services	\$ -	\$ 72,718	\$ 74,193	\$ 73,983	\$ 74,790
Capital Projects (Continuing Appropriation)	733,574	453,297	-	-	-
Subtotal Expenditures Before Transfers Out	\$ 733,574	\$ 526,015	\$ 74,193	\$ 73,983	\$ 74,790
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 733,574	\$ 526,015	\$ 74,193	\$ 73,983	\$ 74,790
To Increase Funds Available	-	125,306	231,807	131,017	133,460
Total Uses	\$ 733,574	\$ 651,321	\$ 306,000	\$ 205,000	\$ 208,250

Funds Available					
Beginning Funds Available	\$ 2,173,016	\$ 1,667,543	\$ 1,570,425	\$ 1,792,849	\$ 1,923,866
Net Changes in Funds Available	(505,473)	125,306	231,807	131,017	133,460
Total Ending Funds (Budgetary Basis)	\$ 1,667,543	\$ 1,792,849	\$ 1,802,232	\$ 1,923,866	\$ 2,057,326
Components of Funds Available					
Restricted for Parks Development	\$ 1,667,543	\$ 1,792,849	\$ 1,802,232	\$ 1,923,866	\$ 2,057,326

PARKS DEVELOPMENT FUND

	2010	2011	2012	2013	2014	2015	2016
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 651,321	\$ 205,000	\$ 208,250	\$ 239,488	\$ 249,067	\$ 259,030	\$ 269,391
Expenditures - Operating	72,718	73,983	74,790	75,538	76,293	77,056	77,827
Expenditures - Capital	453,297	-	-	-	-	-	-
Surplus / (Deficit)	\$ 125,306	\$ 131,017	\$ 133,460	\$ 163,950	\$ 172,774	\$ 181,973	\$ 191,564
Beginning Funds Available	\$ 1,667,543	\$ 1,792,849	\$ 1,923,866	\$ 2,057,326	\$ 2,221,276	\$ 2,394,049	\$ 2,576,023
Inc/(Dec) in Funds Available	125,306	131,017	133,460	163,950	172,774	181,973	191,564
Ending Funds (Budgetary)	\$ 1,792,849	\$ 1,923,866	\$ 2,057,326	\$ 2,221,276	\$ 2,394,049	\$ 2,576,023	\$ 2,767,587

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. No developer contributions were received in 2009. In 2010 revenue increased \$423,200 due to higher developer contributions and annexation fees. For 2011, revenue is projected to decrease \$446,300 (68.5 percent) and remain relatively flat in 2012 compared to 2011.

Factors Affecting Expenditures

Expenditures in this fund vary significantly from year to year. Prior to 2010, all expenditures were related to capital projects. The Red-tailed Hawk Park was constructed in 2009, followed by the Springhill Park in 2010. For 2010, operating expenditures increased due to the transfer of 0.75 FTE from the General Fund into the fund. 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 Conservation Trust Fund. As those projects move through the design process, Parks Development 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

The 2011 projection assumes a \$131,000 (7.3 percent) increase in funds available due to the decrease in capital spending. The projected 2012 funds available is \$133,500 (6.9 percent) more than in 2011. In the out years, the lack of new capital projects will cause funds available to rise to \$2.8 million by 2016.

RECREATION FUND SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ -	\$ 21,901	\$ 146,500	\$ 175,500	\$ 146,500
Charges for Services	4,130,789	4,298,293	4,642,581	4,331,075	4,770,897
Investment Income	-	-	3,086	2,000	1,085
Other Revenues	26,581	23,658	271,453	164,145	98,453
Subtotal Revenues Before Transfers In	\$ 4,157,370	\$ 4,343,852	\$ 5,063,620	\$ 4,672,720	\$ 5,016,935
Transfers In (from other funds)	5,037,647	4,032,867	3,549,496	3,245,338	3,081,072
Total Sources Before Decrease in Funds Available	\$ 9,195,017	\$ 8,376,719	\$ 8,613,116	\$ 7,918,058	\$ 8,098,007
From Decrease in Funds Available	-	-	-	255,407	239,950
Total Sources	\$ 9,195,017	\$ 8,376,719	\$ 8,613,116	\$ 8,173,465	\$ 8,337,957
Uses of Funds					
Expenditures					
Personal Services	\$ 5,801,612	\$ 5,565,274	\$ 5,852,600	\$ 5,493,730	\$ 5,553,185
Supplies & Services	1,606,394	1,572,517	1,819,449	1,657,382	1,805,168
Utilities	441,955	538,550	824,167	787,027	824,167
Interfund Charges	144,880	188,309	116,900	125,326	125,437
Capital Related	12,950	(6,812)	-	110,000	-
Capital Projects (Continuing Appropriation)	-	129,665	-	-	-
Subtotal Expenditures Before Transfers Out	\$ 8,007,791	\$ 7,987,503	\$ 8,613,116	\$ 8,173,465	\$ 8,307,957
Transfers Out (to other funds)	1,155,015	-	-	-	30,000
Total Uses Before Increase in Funds Available	\$ 9,162,806	\$ 7,987,503	\$ 8,613,116	\$ 8,173,465	\$ 8,337,957
To Increase Funds Available	32,211	389,216	-	-	-
Total Uses	\$ 9,195,017	\$ 8,376,719	\$ 8,613,116	\$ 8,173,465	\$ 8,337,957

Funds Available					
Beginning Funds Available	\$ 125,213	\$ 157,424	\$ 157,424	\$ 546,640	\$ 291,233
Net Changes in Funds Available	32,211	389,216	-	(255,407)	(239,950)
Total Ending Funds (Budgetary Basis)	\$ 157,424	\$ 546,640	\$ 157,424	\$ 291,233	\$ 51,283
Components of Funds Available					
Assigned for Recreation Services	\$ 157,424	\$ 546,640	\$ 157,424	\$ 291,233	\$ 51,283

RECREATION FUND

	2010	2011	2012	2013	2014	2015	2016
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 8,376,719	\$ 7,918,058	\$ 8,098,007	\$ 8,300,457	\$ 8,507,969	\$ 8,720,668	\$ 8,938,685
Expenditures - Operating	7,857,838	8,173,465	8,337,957	8,300,457	8,507,969	8,720,668	8,938,685
Expenditures - Capital	129,665	-	-	-	-	-	-
Surplus / (Deficit)	\$ 389,216	\$ (255,407)	\$ (239,950)	\$ -	\$ -	\$ -	\$ -
Beginning Funds Available	\$ 157,424	\$ 546,640	\$ 291,233	\$ 51,283	\$ 51,283	\$ 51,283	\$ 51,283
Inc/(Dec) in Funds Available	389,216	(255,407)	(239,950)	-	-	-	-
Ending Funds (Budgetary)	\$ 546,640	\$ 291,233	\$ 51,283	\$ 51,283	\$ 51,283	\$ 51,283	\$ 51,283

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 2010, fee related revenue increased \$167,500 (4.1 percent) related to aquatics and sports programs, and will remain relatively flat from 2010 to 2011. The 2010 General Fund transfers decreased \$1.0 million from 2009, which is related to the 2010 amendments and 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. In 2011, revenue prior to transfers in, is projected to increase \$328,900 (7.6 percent) primarily due to moving the budget that was formerly recognized in the Designated Revenues Fund and Gifts and Grants Fund in order to be compliant with new accounting regulations. 2012 revenue includes \$333,200 fee increases for some programs and the reopening of the newly remodeled Beck Recreation Center.

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. 2010 expenditures, prior to transfers, decreased \$20,300 from the 2009 levels due to savings in personal services with the elimination of 6.0 vacant FTE and decreases in the aquatics programs; these savings were offset by increased spending for capital projects. In 2011 expenditures are projected to increase \$185,900 (2.3 percent), of which \$248,500 is related to increased utilities rates offset by operational savings in personal services, and supplies and services. The 2012 expenditure budget is \$103,500 higher than the 2011 projected budget primarily due to increases for personal services and utilities offset by the reduced capital related budget.

Ending Funds Available

Ending funds available are projected to decrease \$255,407 (46.7 percent) in 2011, primarily due to a reduced subsidy transfer from the General Fund as a result of budget amendments and capital projects planned in 2011. The \$240,000 use of fund balance in 2012 is largely due to the budgeted increases for utility charges and supplies and services. In order to maintain the existing fund balance from 2012 to 2016, an average yearly 3.71 percent increase to the transfer in from the General Fund is required.

RISK MANAGEMENT FUND SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 5,536,195	\$ 7,669,960	\$ 6,046,228	\$ 6,046,229	\$ 6,046,228
Investment Income	484,528	273,497	224,793	208,337	283,767
Other Revenues	316,424	232,249	275,000	124,020	254,457
Subtotal Revenues Before Transfers In	\$ 6,337,147	\$ 8,175,706	\$ 6,546,021	\$ 6,378,586	\$ 6,584,452
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 6,337,147	\$ 8,175,706	\$ 6,546,021	\$ 6,378,586	\$ 6,584,452
From Decrease in Funds Available	3,961,068	-	1,794,830	1,491,645	267,569
Total Sources	\$ 10,298,215	\$ 8,175,706	\$ 8,340,851	\$ 7,870,231	\$ 6,852,021
Uses of Funds					
Expenditures					
Personal Services	\$ 672,485	\$ 615,273	\$ 630,856	\$ 615,043	\$ 678,077
Supplies & Services	5,899,976	6,790,337	6,174,461	5,719,895	6,168,218
Interfund Charges	754	1,093	5,872	5,631	5,726
Capital Related	-	-	-	-	-
Capital Projects (Continuing Appropriations)	-	-	-	-	-
Subtotal Expenditures Before Transfers Out	\$ 6,573,215	\$ 7,406,703	\$ 6,811,189	\$ 6,340,569	\$ 6,852,021
Transfers Out (to other funds)	3,725,000	-	1,529,662	1,529,662	-
Total Uses Before Increase in Funds Available	\$ 10,298,215	\$ 7,406,703	\$ 8,340,851	\$ 7,870,231	\$ 6,852,021
To Increase Funds Available	-	769,003	-	-	-
Total Uses	\$ 10,298,215	\$ 8,175,706	\$ 8,340,851	\$ 7,870,231	\$ 6,852,021

Funds Available					
Beginning Funds Available	\$ 10,286,191	\$ 6,325,123	\$ 6,686,332	\$ 7,094,126	\$ 5,602,481
Net Changes in Funds Available	(3,961,068)	769,003	(1,794,830)	(1,491,645)	(267,569)
Total Ending Funds (Budgetary Basis)	\$ 6,325,123	\$ 7,094,126	\$ 4,891,502	\$ 5,602,481	\$ 5,334,912
Components of Funds Available					
Assigned for Additional Claim Liability	\$ 4,543,207	\$ 5,097,273	\$ 4,891,502	\$ 5,097,273	\$ 5,334,912
Assigned for Potential 2010 Employment Liabilities	1,500,000	-	-	-	-
Assigned for Risk Management	281,916	1,996,853	-	505,208	-

* The designation for Additional Claims Liability is not shown in the CAFR.

RISK MANAGEMENT FUND

	2010	2011	2012	2013	2014	2015	2016
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 8,175,706	\$ 6,378,586	\$ 6,584,452	\$ 6,967,000	\$ 7,245,680	\$ 7,535,507	\$ 7,836,927
Expenditures - Operating	7,406,703	7,870,231	6,852,021	7,789,061	7,268,624	7,559,369	7,861,744
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 769,003	\$ (1,491,645)	\$ (267,569)	\$ (822,061)	\$ (22,944)	\$ (23,862)	\$ (24,816)
Beginning Funds Available	\$ 6,325,123	\$ 7,094,126	\$ 5,602,481	\$ 5,334,912	\$ 4,512,851	\$ 4,489,907	\$ 4,466,045
Inc/(Dec) in Funds Available	769,003	(1,491,645)	(267,569)	(822,061)	(22,944)	(23,862)	(24,816)
Ending Funds (Budgetary)	\$ 7,094,126	\$ 5,602,481	\$ 5,334,912	\$ 4,512,851	\$ 4,489,907	\$ 4,466,045	\$ 4,441,229

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 2012 revenues. Approximately 77 percent of the charges to departments are from the General Fund. Other revenues of \$254,500 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 decrease in the future. Investment income increases in 2012 as a result of a growing actuarial reserve due to recent unfavorable adjustments in recent years.

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, \$885,800 in 2010 and is projected to be \$200,000 and \$500,000 in 2011 and 2012, respectively. Excluding the actuarial adjustment, total claim costs were \$3.8 million in 2010. Claim costs excluding the actuarial adjustment are projected at \$3.7 million in 2011 and \$3.7 million in 2012. Insurance costs are expected to increase 6 percent in 2012. Fund expenditures excluding transfers are expected to grow 8.1 percent in 2013 and 4.0 percent in 2014 through 2016 with charges for services increasing by 4.0 percent each year.

In addition to risk management expenses, \$1.5 million of funds available in 2011 were transferred for one-time equipment replacement and opening of the Mission Viejo Library.

Ending Funds Available

Funds available are projected to decrease in 2011 and 2012 due to planned uses including transfers to the General Fund in 2011. The remaining funds available are maintained for additional claims liability. A one-time transfer of \$800,000 to the General Fund for equipment replacement is projected for 2013. Funds available remain steady in 2014 through 2016 as revenues from charges for services are matched to expenditures. In addition to funds available, the City maintains an actuarial adjusted claim reserve for outstanding claims which stands at \$8.3 million at the end of 2010. This amount is considered expensed for current claims and as a result is not shown as part of funds available in this fund summary.

SURPLUS & DEFICIENCY FUND SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Taxes	\$ 14,964	\$ 15,656	\$ -	\$ 14,733	\$ 14,733
Charges for Services	-	3,631	-	-	-
Investment Income	27,908	15,189	15,000	10,210	16,473
Subtotal Revenues Before Transfers In	\$ 42,872	\$ 34,476	\$ 15,000	\$ 24,943	\$ 31,206
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 42,872	\$ 34,476	\$ 15,000	\$ 24,943	\$ 31,206
From Decrease in Funds Available	217,878	26,274	45,750	35,976	29,744
Total Sources	\$ 260,750	\$ 60,750	\$ 60,750	\$ 60,919	\$ 60,950
Uses of Funds					
Expenditures					
Supplies & Services	\$ -	\$ -	\$ -	\$ 169	\$ 200
Subtotal Expenditures Before Transfers Out	\$ -	\$ -	\$ -	\$ 169	\$ 200
Transfers Out (to other funds)	260,750	60,750	60,750	60,750	60,750
Total Uses Before Increase in Funds Available	\$ 260,750	\$ 60,750	\$ 60,750	\$ 60,919	\$ 60,950
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 260,750	\$ 60,750	\$ 60,750	\$ 60,919	\$ 60,950

Funds Available					
Beginning Funds Available	\$ 806,752	\$ 588,874	\$ 557,261	\$ 562,600	\$ 526,624
Net Changes in Funds Available	(217,878)	(26,274)	(45,750)	(35,976)	(29,744)
Total Ending Funds (Budgetary Basis)	\$ 588,874	\$ 562,600	\$ 511,511	\$ 526,624	\$ 496,880
Components of Funds Available					
Committed for Fence Replacement Program	\$ 470,000	\$ 470,000	\$ 470,000	\$ 470,000	\$ 470,000
Restricted for Special Assessments	118,874	92,600	41,511	56,624	26,880

SURPLUS & DEFICIENCY FUND

	2010	2011	2012	2013	2014	2015	2016
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 34,476	\$ 24,943	\$ 31,206	\$ 22,923	\$ 6,886	\$ 10,130	\$ 8,864
Expenditures - Operating	60,750	60,919	60,950	60,750	60,750	60,750	60,750
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ (26,274)	\$ (35,976)	\$ (29,744)	\$ (37,827)	\$ (53,864)	\$ (50,620)	\$ (51,886)
Beginning Funds Available	\$ 588,874	\$ 562,600	\$ 526,624	\$ 496,880	\$ 459,053	\$ 405,190	\$ 354,570
Inc/(Dec) in Funds Available	(26,274)	(35,976)	(29,744)	(37,827)	(53,864)	(50,620)	(51,886)
Ending Funds (Budgetary)	\$ 562,600	\$ 526,624	\$ 496,880	\$ 459,053	\$ 405,190	\$ 354,570	\$ 302,684

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 (SIDD) 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 from interest income and Special Improvement District Debt payments where the city has already retired the debt. The tax revenues of \$15,700 in 2010, \$14,700 in 2011 and 2012 are from the SID 1-02 Highpoint Special Improvement District. Another \$14,700 is expected in 2013. Since the debt is retired for this SID, outstanding assessment revenues are placed in the Surplus and Deficiency Fund as opposed to the Debt Service Special Improvement District Fund.

Factors Affecting Expenditures

Each year, \$60,750 is transferred to the General Fund for neighborhood fence program support and fund administration. In 2011 and 2012, \$200 is for property tax collection fees charged by the county for the SID 1-02 Highpoint District.

Ending Funds Available

Funds available continue to decrease as a result of the transfer to the General Fund for fund administration, coordination and management of the Neighborhood Fence Program. The only projected revenues after 2013 are from interest income. Funds available of \$470,000 are committed for the Fence Replacement Program. The needs for this commitment of funds will continue to be reviewed.

WASTEWATER FUND

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Utility Sales	\$ 39,583,378	\$ 42,367,547	\$ 42,750,000	\$ 42,750,000	\$ 43,610,733
Charges for Services	6,979,721	7,362,753	7,694,757	6,609,785	6,504,959
Development Fees	2,205,932	2,476,994	2,041,558	1,474,808	2,513,000
Investment Income	3,424,319	2,225,016	1,846,151	1,422,581	1,004,733
Other Revenues	327,787	1,578,380	81,297	4,604,051	1,319,660
Proceeds from LT Borrowing	304,838	296,631	-	-	-
Subtotal Revenues Before Transfers In	\$ 52,825,975	\$ 56,307,321	\$ 54,413,763	\$ 56,861,225	\$ 54,953,085
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 52,825,975	\$ 56,307,321	\$ 54,413,763	\$ 56,861,225	\$ 54,953,085
From Decrease in Funds Available	15,003,130	6,771,643	18,758,909	6,905,010	8,359,684
Total Sources	\$ 67,829,105	\$ 63,078,964	\$ 73,172,672	\$ 63,766,235	\$ 63,312,769
Uses of Funds					
Expenditures					
Personal Services	\$ 10,530,108	\$ 10,473,561	\$ 11,409,454	\$ 10,834,856	\$ 11,662,322
Allocated Expenses	1,266,402	1,099,798	694,609	694,609	695,606
Supplies & Services	3,927,198	3,214,081	5,266,447	5,057,495	4,961,828
Utilities	17,410,029	16,260,980	17,147,381	17,088,705	20,807,431
Interfund Charges	804,134	921,075	842,929	868,023	911,257
Debt Related	5,858,708	5,826,433	5,837,481	5,837,568	5,826,970
Capital Related	443,227	12,609	513,591	343,019	163,010
Capital Projects (Continuing Appropriations)	27,589,299	25,270,427	31,460,780	23,041,960	18,284,345
Subtotal Expenditures Before Transfers Out	\$ 67,829,105	\$ 63,078,964	\$ 73,172,672	\$ 63,766,235	\$ 63,312,769
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 67,829,105	\$ 63,078,964	\$ 73,172,672	\$ 63,766,235	\$ 63,312,769
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 67,829,105	\$ 63,078,964	\$ 73,172,672	\$ 63,766,235	\$ 63,312,769

Funds Available					
Beginning Funds Available	\$ 64,449,538	\$ 49,446,408	\$ 39,458,345	\$ 42,674,765	\$ 35,769,755
Net Changes in Funds Available	(15,003,130)	(6,771,643)	(18,758,909)	(6,905,010)	(8,359,684)
Total Ending Funds (Budgetary Basis)	\$ 49,446,408	\$ 42,674,765	\$ 20,699,436	\$ 35,769,755	\$ 27,410,071
Components of Funds Available					
Unassigned	\$ 49,446,408	\$ 42,674,765	\$ 20,699,436	\$ 35,769,755	\$ 27,410,071

WASTEWATER FUND

	2010	2011	2012	2013	2014	2015	2016
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 56,010,690	\$ 56,861,225	\$ 54,953,085	\$ 60,841,557	\$ 64,568,505	\$ 67,282,078	\$ 69,436,039
Proceeds From Borrowing	296,631	-	-	16,973,557	24,200,661	16,506,897	2,204,358
Expenditures - Operating	37,808,537	40,724,275	45,028,424	48,912,254	52,994,036	54,639,353	57,856,880
Expenditures - Capital	25,270,427	23,041,960	18,284,345	37,106,261	36,414,304	32,801,428	18,866,829
Surplus / (Deficit)	\$ (6,771,643)	\$ (6,905,010)	\$ (8,359,684)	\$ (8,203,401)	\$ (639,174)	\$ (3,651,806)	\$ (5,083,312)
Beginning Funds Available	\$ 49,446,408	\$ 42,674,765	\$ 35,769,755	\$ 27,410,071	\$ 19,206,670	\$ 18,567,496	\$ 14,915,690
Inc/(Dec) in Funds Available	(6,771,643)	(6,905,010)	(8,359,684)	(8,203,401)	(639,174)	(3,651,806)	(5,083,312)
Ending Funds Available	\$ 42,674,765	\$ 35,769,755	\$ 27,410,071	\$ 19,206,670	\$ 18,567,496	\$ 14,915,690	\$ 9,832,378

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 stormwater activities of the City.

Factors Affecting Revenue

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 anticipated rate increases. 2012 utility sales revenue assumes a rate increase of 4.1 percent for sanitary sewer and no increase for stormwater. Revenue requirements increase in 2012 primarily due to increased costs of sanitary sewer treatment from Metro Wastewater Reclamation District (Metro). Rate increases after 2012 have not yet been determined or approved by Council. However, it is expected that costs related to Metro will continue to increase through 2016 as the agency improves its system to meet regulatory and rehabilitation requirements. Revenue from development fees, which includes sanitary sewer connection fees and drainage basin development fees, increases in 2012 and in the long-range outlook in accordance with assumptions for increased development activity and estimated fee increases. In 2011, the category of other revenues temporarily spikes as a result of a one-time reimbursement funding from Pier Point 7 General Improvement District for capital projects spending. The long-range outlook also includes anticipated proceeds from borrowing each year 2013 through 2016 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 charges from Metro Wastewater Reclamation District (Metro) and varied capital projects spending. Major 2012 capital projects include \$5.5 million for Cured in Place Pipe (CIPP) Rehabilitation and \$2.2 million for 2nd Creek Interceptor. In 2012, operating expenditures increase from the 2011 projection by \$4.3 million as a result of a \$3.7 million increase in Metro charges and an increase in personal services from vacancies in 2011 that are fully funded in 2012. 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; debt service and debt issue costs; 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 2013-2016, ending funds available will decrease \$32.8 million (77.0 percent) from 2010 to 2016 as the result of spending on capital projects.

WATER FUND SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Utility Sales	\$ 83,726,738	\$ 106,111,388	\$ 97,500,095	\$ 100,018,093	\$ 100,346,194
Development Fees	11,940,082	16,773,780	13,002,350	13,017,625	16,272,870
Charges for Services	712,329	850,424	976,514	853,519	867,300
Investment Income	10,459,320	6,711,347	4,796,139	4,846,793	3,513,487
Other Revenues	236,694	682,964	(175,548)	(41,679)	1,543,797
Proceeds from Borrowing	34,064,529	23,432,250	-	-	-
Assets Restricted for Debt Service	-	(4,280,345)	-	600,000	-
Subtotal Revenues Before Transfers In	\$ 141,139,692	\$ 150,281,808	\$ 116,099,550	\$ 119,294,351	\$ 122,543,648
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 141,139,692	\$ 150,281,808	\$ 116,099,550	\$ 119,294,351	\$ 122,543,648
From Decrease in Funds Available	179,187,996	-	8,074,494	-	18,342,519
Total Sources	\$ 320,327,688	\$ 150,281,808	\$ 124,174,044	\$ 119,294,351	\$ 140,886,167
Uses of Funds					
Expenditures					
Personal Services	\$ 17,680,388	\$ 18,632,604	\$ 20,155,922	\$ 19,507,735	\$ 20,228,822
Allocated Expenses	483,063	1,927,475	1,395,571	1,395,571	1,405,089
Supplies & Services	11,628,981	12,611,738	18,103,868	17,600,658	18,681,479
Utilities	7,392,316	9,258,622	11,475,317	9,488,480	10,294,767
Interfund Charges	1,148,275	1,619,430	1,422,113	1,516,739	1,558,460
Debt Related	41,018,081	58,757,043	41,561,980	40,253,929	40,935,772
Capital Related	763,319	809,515	911,694	709,123	524,294
Capital Projects (Continuing Appropriations)	240,213,265	28,232,525	29,147,579	(11,105,678)	47,257,484
Subtotal Expenditures Before Transfers Out	\$ 320,327,688	\$ 131,848,952	\$ 124,174,044	\$ 79,366,557	\$ 140,886,167
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 320,327,688	\$ 131,848,952	\$ 124,174,044	\$ 79,366,557	\$ 140,886,167
To Increase Funds Available	-	18,432,856	-	39,927,794	-
Total Uses	\$ 320,327,688	\$ 150,281,808	\$ 124,174,044	\$ 119,294,351	\$ 140,886,167

Funds Available					
Beginning Funds Available	\$ 194,840,465	\$ 15,652,469	\$ 44,177,470	\$ 34,085,325	\$ 74,013,119
Net Changes in Funds Available	(179,187,996)	18,432,856	(8,074,494)	39,927,794	(18,342,519)
Total Ending Funds (Budgetary Basis)	\$ 15,652,469	\$ 34,085,325	\$ 36,102,976	\$ 74,013,119	\$ 55,670,600
Components of Funds Available					
Unassigned	\$ 15,652,469	\$ 34,085,325	\$ 36,102,976	\$ 74,013,119	\$ 55,670,600

WATER FUND

	2010	2011	2012	2013	2014	2015	2016
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues- Operating	\$ 126,849,558	\$ 119,294,351	\$ 122,543,648	\$ 136,506,470	\$ 144,015,799	\$ 152,235,772	\$ 161,482,998
Proceeds From Borrowing	23,432,250	-	-	-	10,925,741	-	-
Expenditures - Operating	103,616,427	90,472,235	93,628,683	97,009,854	99,061,405	97,379,562	97,515,710
Expenditures - Capital	28,232,525	(11,105,678)	47,257,484	51,560,887	70,829,666	58,683,980	50,468,851
Surplus / (Deficit)	\$ 18,432,856	\$ 39,927,794	\$ (18,342,519)	\$ (12,064,271)	\$ (14,949,531)	\$ (3,827,770)	\$ 13,498,437
Beginning Funds Available	\$ 15,652,469	\$ 34,085,325	\$ 74,013,119	\$ 55,670,600	\$ 43,606,329	\$ 28,656,798	\$ 24,829,028
Inc/(Dec) in Funds Available	18,432,856	39,927,794	(18,342,519)	(12,064,271)	(14,949,531)	(3,827,770)	13,498,437
Ending Funds (Budgetary)	\$ 34,085,325	\$ 74,013,119	\$ 55,670,600	\$ 43,606,329	\$ 28,656,798	\$ 24,829,028	\$ 38,327,465

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 75 percent of revenue, excluding proceeds from borrowing and assets restricted for debt service. Growth in utility sales originates from increased demand due to growth and planned rate increases. No rate increases are assumed for 2012; therefore, only a mild increase in utility sales revenue is anticipated in 2012. Rate increases are estimated in the long-term outlook based on revenue requirements for operating and capital activity; however, increases have not yet been finalized or approved by Council. A slowdown in development activity results in a projected decline in 2011 development fee revenue from 2010; however, a mild recovery in development activity is projected beginning in 2012 and it is anticipated that development fees will increase \$3.3 million. As fund balance is used to fund capital projects, investment income is expected to decline. In 2012, investment income declines \$1.3 million from the 2011 projection. Other revenue contributors in the long-term outlook include potential proceeds from borrowing. Proceeds from borrowing have been included in 2014; 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 2009. The negative capital spending reflected in 2011 is the result of recognizing \$22.8 million of budget savings from PWP. In 2012, major capital projects include: Lower South Platte Storage (\$17.7 million), Water Rights Acquisition (\$7.7 million), Line Replacement (\$5.5 million), Homestake Capital Projects (\$5.0 million), and Upper South Platte Storage (\$4.1 million). The 2011 projection reflects anticipated savings in most operating expenditure categories. 2012 operating expenditures are projected to decrease \$1.4 million from the 2011 budget primarily as a result of decreases in utility costs and debt service. In the long-range outlook, operating expenditures are expected to increase. Cost drivers include rising utility costs; debt service; 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. In 2014, operating expenditures are projected to increase \$2.0 million due to debt service costs associated with the issuance of new debt and projected increases in other operating expenditure categories; in 2015, expenditures are reduced as the 2003 General Obligation Water Refunding Bonds are paid and debt service is reduced.

Ending Funds Available

Ending funds available in the Water Fund depends a great deal on the level of capital projects spending. In 2011, ending funds available is projected to increase as the result of savings from the Prairie Waters Project as well as operating savings. Funds available will decrease in 2012-2015, primarily a result of capital projects spending.





DEPARTMENT BUDGETS



2012 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 listing of base budget adjustments;
- 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; and
- A program description with expenditures by fund, expenditures by type, staffing and performance measure summaries for each program in the department. Inactive programs are not displayed.

Data for the years 2009 through 2012 are presented for the operating budget. The 2009 through 2010 data represent actual expenditures reconciled to the City's Comprehensive Annual Financial Report with minor variances due to rounding.

The 2011 original data represents the original adopted budget that was adopted by City Council in the Fall of 2010. The 2011 projection data represents a projection of year-end expenditures. The 2012 numbers represent the proposed budget.

The City's operating budget is developed with the prior year's budget as a starting point. Base budget adjustments are made in the budget for maintaining service levels from the prior year. Examples of base budget adjustments include increases for costs such as increased fuel costs and increased insurance costs. Due to the large quantity and relative significance of base budgets, the Base Budget Adjustments section summarizes base budget adjustments into several categories listed and described below:

- One Time Removals – Adjustments for items placed in or removed from the prior year's budget that were for only one year. An example is one time equipment purchases.
- Mid Year Modifications – Budget supplemental ordinances that were done during the year prior to the budget year that have an ongoing impact.
- Compensation Adjustments – All full-time positions in the City are projected based on current pay and benefit levels. Personal services budgets are adjusted based on these projections and other projected pay and benefit costs. Examples include increases in planned health insurance contributions or an individual change in a health insurance plan.
- Mandated Costs – These are items which the City essentially must fund to maintain service levels. Examples include increasing fuel prices or insurance costs.

- Grant / Designated Revenues Adjustments – Due to an often limited time frame for Grant funded projects, budgets are adjusted based on current grant awards or the spend down of cash available for a grant.
- Other Adjustments – Usually associated with moving operational budgets for specific items from one department to another in accordance with the active management of operations.

The prior year's original budget with the addition of Base Budget Adjustments equals the Base Budget. The Base Budget is amended with programmatic adjustments provided in specific detail in the Amendments section following the Base Budget Adjustments. The amendments section details expenditure, revenue and FTE adjustments that affect how the department operates. While the majority of items affect expenditures, some amendments have impacts to City revenues. For example, an elimination of a recreation program would also likely reduce fee revenue from the program. Therefore, the Net column demonstrates the net impact to the Fund from a budget amendment. The FTE column demonstrates changes to full-time benefitted employee counts within a department.

The addition of the prior year's original budget, base budget adjustments, and operating budget requests will result in the department's proposed operating budget. Details on how the funding is used are included by program in the program section.

Aurora Water

PROGRAM SUMMARY

Administration

\$450,667 3 FTE

*Provide executive management direction and control for Aurora Water

Business Services

\$1,112,887 9 FTE

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

Capital Projects Division

\$2,226,352 19 FTE

*Effectively manage water, wastewater, and stormwater capital improvement projects

Customer Billing

\$2,400,794 18 FTE

*Provide customers with billing, collections, and payment processing

Customer Service

\$3,378,300 31 FTE

*Provide accurate meter reading and service response for customers

Debt Service

\$46,760,562 0 FTE

*Fund debt service payments for the Water and Wastewater Funds

Engineering Services

\$1,578,025 18 FTE

*Provide engineering review, inspection, utility infrastructure planning, GIS support, and records management

Operations Management

\$1,413,976 11 FTE

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

Public Information and Water Conservation

\$2,353,956 14 FTE

*Provide water information and conservation services to the public

Pumping Stations

\$4,331,754 19 FTE

*Provide operation and maintenance of pumping stations and storage facilities

Quality Control

\$1,194,203 9.5 FTE

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

Sanitary Collection

\$3,429,977 35.5 FTE

*Provide maintenance of the sanitary sewer collection system

Sanitary Treatment

\$1,234,116 7 FTE

*Provide sewage treatment services for Aurora residents and businesses

Stormwater

\$3,744,017 29.5 FTE

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

Technical Operations

\$2,106,160 21 FTE

*Provide technical and application support for Aurora Water

Transfers and Other Requirements

\$25,844,304 0 FTE

*Provide department wide funding not related to any specific program

Water Purification

\$8,464,395 47 FTE

*Provide treated water that meets or exceeds regulatory requirements

Water Resources

\$11,667,945 32 FTE

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

Aurora Water

Water Service

\$2,183,880	24 FTE
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*Provide warehouse services, vehicle and equipment management, cross connection control, and wet utility locates for Aurora Water

Water Supply

\$2,760,794	12.5 FTE
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*Provide for the delivery of raw water to the treatment plants

Water Transmission and Distribution

\$6,714,119	62 FTE
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*Provide reliable delivery of potable water at a sufficient pressure

DEPARTMENT SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
REGULAR - FTE	426.00	423.00	422.00	422.00	422.00
EXPENDITURES	117,030,401	138,349,243	132,920,656	127,446,510	135,351,183

Aurora Water

DESCRIPTION

Aurora Water is responsible for enhancing and protecting the quality of life for Aurora citizens by providing quality water, sewer, and stormwater 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 stormwater systems; water purification and sanitary sewer 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

*Ensure excellent infrastructure that is well maintained and operated.

*Provide a well-managed and financially strong city.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Regular - FTE	426.00	423.00	422.00	422.00	422.00
Personal Services	28,210,518	29,106,163	31,497,675	30,342,591	31,276,105
Allocated Expenses	1,749,465	3,027,273	2,090,180	2,090,180	2,100,695
Supplies and Services	12,232,329	12,750,100	19,620,315	18,908,153	20,952,422
Utilities	24,802,345	25,519,602	28,622,698	26,577,185	31,102,198
Interfund Charges	1,952,409	2,540,505	2,265,042	2,384,762	2,469,717
Debt Related	46,876,789	64,583,476	47,399,461	46,091,497	46,762,742
Capital Related	1,206,546	822,124	1,425,285	1,052,142	687,304
Expenditures Total	\$117,030,401	\$138,349,243	\$132,920,656	\$127,446,510	\$135,351,183

DEPARTMENT NARRATIVE

The 2012 operating budget is up \$2.4 million (1.8 percent) compared to the 2011 original budget (Water down by \$299,700 and Wastewater up by \$2.7 million). The 2012 payment to Metro Wastewater Reclamation District for sanitary sewer treatment services is up \$3.7 million compared to 2011. Metro Wastewater has proposed an 8.0 percent increase in annual charges revenue collected from all connectors for 2012 and the increase reflects Aurora Water's share based on estimated flows and loadings. In a continued effort to manage operating expenses in 2012 without impacting services, Aurora Water has reduced other operating costs including debt service (due to prepayment and early retirement of debt); repair and maintenance for infrastructure and facilities; contractual agreements for short term water leases and temp storage; temporary salary/benefits; building/office rental; training and conferences; and new and replacement equipment.

Budget related issues facing Aurora Water include the cost of growing regulatory mandates, controlling operational costs, asset management, and partnerships. The department will continue to address these and other short and long term budget related issues in a strategic manner.

BASE ADJUSTMENTS

Base Adjustments	2012
Prior Year One Times	-853,618
Compensation Adjustments	456,267
Mandated Costs	-683,198
Other Adjustments	-65,885

Aurora Water

BASE ADJUSTMENTS

Base Adjustments	2012
Total Base Adjustments	(\$1,146,434)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012					
	Wastewater Fund		Water Fund		Total	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
Computer/Laptop Replacement	0.00	40,160	0.00	74,840	0.00	115,000
Program affected: Transfers and Other Requirements Allocate funds to replace computers and laptops based on Information Technology's five year replacement program.						
Fleet Replacement	0.00	88,000	0.00	88,000	0.00	176,000
Programs affected: Customer Service; Engineering Services; Sanitary Collection; Water Resources; Water Transmission and Distribution Replace fleet at the end of its useful life. This request includes seven vehicles that have high mileage and are recommended for replacement by Fleet Management.						
Metro Wastewater Increase	0.00	3,739,062	0.00	0	0.00	3,739,062
Program affected: Transfers and Other Requirements Amendment will fund an increase in Aurora's 2012 annual charges for service payment to Metro Wastewater. The 2012 payment is based on projected flows and loadings and an 8.0 percent increase in annual charges to all connectors, expected through 2016, to fund extensive capital expenditures to meet regulatory, rehabilitation and additional capacity requirements.						
New Operating Equipment	0.00	0	0.00	12,000	0.00	12,000
Programs affected: Water Transmission and Distribution This amendment will fund the one-time purchase of a dump trailer to provide hauling for small amounts of materials.						
Technical Adjustment - Adjust 1.0 FTE Split	0.50	48,675	-0.50	-48,675	0.00	0
Program affected: Capital Projects Division Technical adjustment to split funding for a Water Construction Coordinator position, currently funded under the Water Fund, between the Water and Wastewater Funds. This position will be working on Water, Sewer, and Stormwater projects under the Capital Improvement Program. Funding moved from Water to Wastewater includes salary/benefits (\$39,675) and operating costs (\$9,000).						

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012					
	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's Office	0.00	0	0.00	1,125,000	0.00	1,125,000
Program affected: Transfers and Other Requirements Technical adjustment to offset the reduction (\$1,125,000) 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.						
Technical Adjustment - Watershed Protection	0.00	30,000	0.00	398,000	0.00	428,000
Program affected: Water Resources Technical adjustment to move funding for the Watershed Protection Program to operating from the Capital Improvement Program.						
Warehouse Bar Code Software/Hardware	0.00	63,000	0.00	63,000	0.00	126,000
Program affected: Water Services One-time funding to add a bar code module functionality with the Hansen 8 Maintenance Management System for the Warehouse. Bar code module functionality will improve warehouse function efficiencies by saving 1-3 minutes per activity. The addition of the bar code module functionality with Hansen 8 is requested to defer the need for additional staff.						
New Appropriation Total	0.50	4,008,897	-0.50	1,712,165	0.00	5,721,062
<i>Budget Cut</i>						
Eliminate 2nd & Sable Building Rent	0.00	-119,718	0.00	-158,696	0.00	-278,414
Program affected: Transfers and Other Requirements Eliminate funding for the operating lease at 2nd & Sable. Space in the building, occupied by Capital Projects Division staff and Prairie Waters Project contract employees, will be vacated in 2011 and remaining staff will move to the Aurora Municipal Center.						
Personal Services Vacancy Savings	0.00	-225,000	0.00	-275,000	0.00	-500,000
Program affected: Transfers and Other Requirements This amendment reduces salary and salary related benefits by anticipated vacancy savings due to typical turnover of staff throughout the year.						

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>Budget Cut</i>						
Reduce Short Term Water Leases/Temp Storage	0.00	0	0.00	-349,288	0.00	-349,288
Programs affected: Transfers and Other Requirements; Water Resources						
Reduce funding for short term water leases and temporary storage. Funding paid to Denver Water to temporarily supply water to Singletree at DIA is eliminated as construction of the distribution system to Singletree has been completed. In addition, funding for various leased water trade agreements has been adjusted based on estimated cost.						
Reduce Stormwater Operating & Maintenance	0.00	-457,702	0.00	0	0.00	-457,702
Program affected: Stormwater						
Stormwater funding will be reduced based on historical spending, efficiencies, and planned spending for 2012.						
Reduce Temporary Salary	0.00	-205,025	0.00	-54,494	0.00	-259,519
Programs affected: Business Services; Customer Service; Sanitary Collection; Stormwater; Technical Operations; Water Transmission and Distribution						
In an effort to reduce operating expenses, funding for temporary salary will be reduced. Work previously done by temporary personnel will be done by staff.						
Reduce Training & Conference Costs	0.00	-58,956	0.00	-165,659	0.00	-224,615
Program affected: Various						
In an effort to reduce operating expenses, funding for training and conferences was reduced department-wide.						
Reduce Water Operating & Maintenance	0.00	0	0.00	-74,563	0.00	-74,563
Programs affected: Customer Service, Transfers and Other Requirements						
Reduce operational and maintenance funding for Strontia Springs dam and reservoir and Customer Service based on historical and projected spending.						
Aurora Water jointly maintains caretaker and maintenance facilities, security fencing and gates, and reservoir buoy lines with Denver Water at Strontia Springs.						
Budget Cut Total	0.00	-1,066,401	0.00	-1,077,700	0.00	-2,144,101
Amendment Request Total	0.50	2,942,496	-0.50	634,465	0.00	3,576,961

Aurora Water

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Wastewater Fund	40,239,835	37,808,535	41,686,163	40,724,275	44,416,399
Water Fund	76,790,566	100,540,708	91,234,493	86,722,235	90,934,784
Expenditures Total	\$117,030,401	\$138,349,243	\$132,920,656	\$127,446,510	\$135,351,183

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Wastewater Fund	158.34	155.09	152.59	152.59	153.09
Water Fund	267.66	267.91	269.41	269.41	268.91
Staffing Total	426.00	423.00	422.00	422.00	422.00

PROGRAM DETAIL

Administration

Net Cost: \$450,667

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

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	170,063	169,666	231,414	236,396	229,079
Water Fund	167,197	166,649	224,327	226,895	221,588
Expenditures Total	\$337,260	\$336,315	\$455,741	\$463,291	\$450,667

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	300,375	305,001	304,358	311,185	311,768
Supplies and Services	35,874	30,875	149,753	151,168	138,474
Utilities	0	14	0	0	0
Interfund Charges	1,011	425	1,630	938	425
Expenditures Total	\$337,260	\$336,315	\$455,741	\$463,291	\$450,667

<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

Aurora Water

PROGRAM DETAIL

Business Services

Net Cost: \$1,112,887

Provide support with regard to financial decisions and direction for Aurora Water. 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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	622,042	520,870	553,278	450,487	544,708
Water Fund	736,831	510,251	573,588	467,381	568,179
Expenditures Total	\$1,358,873	\$1,031,121	\$1,126,866	\$917,868	\$1,112,887

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,077,513	949,200	871,235	846,946	874,288
Supplies and Services	280,360	79,921	253,451	68,922	236,419
Debt Related	1,000	2,000	2,180	2,000	2,180
Expenditures Total	\$1,358,873	\$1,031,121	\$1,126,866	\$917,868	\$1,112,887

<u>STAFFING SUMMARY</u>					
Wastewater Fund	5.50	4.50	4.50	4.50	4.50
Water Fund	5.50	4.50	4.50	4.50	4.50
Staffing Total	11.00	9.00	9.00	9.00	9.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
99% of all invoices entered and paid within 15 working days of invoice date	N/A	N/A	N/A	N/A	99%

Capital Projects Division

Net Cost: \$2,226,352

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

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	828,337	797,311	896,928	830,001	1,108,964
Water Fund	1,051,065	1,047,995	1,220,495	1,078,876	1,117,388
Expenditures Total	\$1,879,402	\$1,845,306	\$2,117,423	\$1,908,877	\$2,226,352

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,796,972	1,763,243	1,861,571	1,683,383	1,795,264
Supplies and Services	70,580	67,806	238,988	208,664	414,734
Interfund Charges	11,850	14,257	16,864	16,830	16,354
Expenditures Total	\$1,879,402	\$1,845,306	\$2,117,423	\$1,908,877	\$2,226,352

Aurora Water

PROGRAM DETAIL

Capital Projects Division

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>STAFFING SUMMARY</u>					
Wastewater Fund	10.00	9.00	8.50	8.00	8.50
Water Fund	14.00	13.00	11.50	11.00	10.50
Staffing Total	24.00	22.00	20.00	19.00	19.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Deliver capital projects on schedule and within established budgets with less than 5% construction contract change orders	6.9%	2.3%	5.0%	5.0%	5.0%

Customer Billing

Net Cost: \$2,392,694

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	996,537	1,024,638	1,178,839	1,186,952	1,199,257
Water Fund	1,043,156	1,071,460	1,181,478	1,192,209	1,201,537
Expenditures Total	\$2,039,693	\$2,096,098	\$2,360,317	\$2,379,161	\$2,400,794
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	916,656	973,443	1,075,691	1,090,774	1,118,297
Supplies and Services	1,112,862	1,114,567	1,274,651	1,277,651	1,272,020
Interfund Charges	10,175	8,088	9,975	10,736	10,477
Expenditures Total	\$2,039,693	\$2,096,098	\$2,360,317	\$2,379,161	\$2,400,794
<u>STAFFING SUMMARY</u>					
Wastewater Fund	9.00	9.50	9.00	9.00	9.00
Water Fund	9.00	9.50	9.00	9.00	9.00
Staffing Total	18.00	19.00	18.00	18.00	18.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of the time customer calls will be answered in 30 seconds or less	79.8%	80.3%	90.0%	90.0%	90.0%

Aurora Water

PROGRAM DETAIL

Customer Service

Net Cost: \$3,378,300

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Water Fund	2,721,334	2,040,586	3,475,454	3,519,980	3,378,300
Expenditures Total	\$2,721,334	\$2,040,586	\$3,475,454	\$3,519,980	\$3,378,300
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,809,152	1,893,346	1,999,563	2,023,249	2,052,591
Supplies and Services	805,536	25,428	1,274,181	1,277,421	1,153,602
Utilities	10,535	10,829	12,963	12,963	13,317
Interfund Charges	96,111	110,983	108,747	126,347	134,790
Capital Related	0	0	80,000	80,000	24,000
Expenditures Total	\$2,721,334	\$2,040,586	\$3,475,454	\$3,519,980	\$3,378,300
<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>					
Team average of overall satisfaction from Customer Service Satisfaction Survey	88.5%	92.5%	95%	95%	95%

Debt Service

Net Cost: \$46,760,562

Fund debt service payments for the Water and Wastewater Funds.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	5,858,708	5,826,433	5,837,481	5,838,805	5,826,970
Water Fund	43,290,507	57,184,913	41,559,800	40,251,929	40,933,592
Expenditures Total	\$49,149,215	\$63,011,346	\$47,397,281	\$46,090,734	\$46,760,562
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	0	9	0	1,237	0
Debt Related	49,149,215	63,011,346	47,397,281	46,089,497	46,760,562
Capital Related	0	-9	0	0	0
Expenditures Total	\$49,149,215	\$63,011,346	\$47,397,281	\$46,090,734	\$46,760,562

Aurora Water

PROGRAM DETAIL

Debt Service

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
First lien annual debt service coverage for Wastewater Fund debt maintained at 2 times or greater	3.13	3.94	3.68	2.44	2.63
First lien annual debt service coverage for Water Fund debt maintained at 2 times or greater	2.19	2.5	2.12	2.52	2.36

Engineering Services

Net Cost: \$1,577,668

Provide engineering review, utility infrastructure planning, GIS and records management of the City's utility systems, wet utilities field and erosion control inspections during construction, and process new tap applications.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	611,443	521,262	660,578	748,723	787,956
Water Fund	608,503	524,708	659,697	751,115	790,069
Expenditures Total	\$1,219,946	\$1,045,970	\$1,320,275	\$1,499,838	\$1,578,025

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,155,715	991,575	1,193,617	1,368,704	1,410,969
Supplies and Services	43,436	29,815	103,634	102,724	111,175
Interfund Charges	20,795	24,580	23,024	28,410	31,881
Capital Related	0	0	0	0	24,000
Expenditures Total	\$1,219,946	\$1,045,970	\$1,320,275	\$1,499,838	\$1,578,025

<u>STAFFING SUMMARY</u>					
Wastewater Fund	8.00	7.50	7.50	9.00	9.00
Water Fund	8.00	7.50	7.50	9.00	9.00
Staffing Total	16.00	15.00	15.00	18.00	18.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Engineering plan review timeframes shall meet or exceed requirements set forth by Development Services 95% of the time	91.4%	92.8%	95%	95%	95%

Aurora Water

PROGRAM DETAIL

Operations Management

Net Cost: \$1,413,976

Responsible for the direction, coordination, and planning functions of operating divisions including Water Supply, Water Purification, Water Transmission and Distribution, Water Service, Sanitary Collection, Sanitary Treatment, Stormwater, Quality Control, Pumping Stations, Technical Operations, Customer Service, Capital Projects Division and Engineering Services.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	645,793	649,015	715,558	674,525	712,048
Water Fund	671,675	666,036	712,125	673,362	701,928
Expenditures Total	\$1,317,468	\$1,315,051	\$1,427,683	\$1,347,887	\$1,413,976
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,233,654	1,233,457	1,224,356	1,220,103	1,231,903
Supplies and Services	79,849	78,056	198,868	123,168	177,456
Interfund Charges	3,965	3,538	4,459	4,616	4,617
Expenditures Total	\$1,317,468	\$1,315,051	\$1,427,683	\$1,347,887	\$1,413,976
<u>STAFFING SUMMARY</u>					
Wastewater Fund	5.50	5.50	5.50	5.50	5.50
Water Fund	5.50	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>					
Improve and enhance safety programs to reduce injuries and provide for a safer workforce by monitoring accident frequency rate over actual loss time injuries	5.5/5	3.4/1	3.9/1	4.1/4	3.9/1

Public Information and Water Conservation

Net Cost: \$2,275,518

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Water Fund	2,064,825	2,090,539	2,331,892	2,132,352	2,353,956
Expenditures Total	\$2,064,825	\$2,090,539	\$2,331,892	\$2,132,352	\$2,353,956

Aurora Water

PROGRAM DETAIL

Public Information and Water Conservation

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,164,545	1,180,580	1,090,419	1,055,967	1,122,004
Supplies and Services	892,231	898,643	1,228,272	1,060,456	1,218,201
Utilities	130	381	0	102	381
Interfund Charges	10,696	10,935	13,201	15,827	13,370
Debt Related	-2,500	0	0	0	0
Capital Related	-277	0	0	0	0
Expenditures Total	\$2,064,825	\$2,090,539	\$2,331,892	\$2,132,352	\$2,353,956
<u>STAFFING SUMMARY</u>					
Water Fund	15.00	15.00	14.00	14.00	14.00
Staffing Total	15.00	15.00	14.00	14.00	14.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Respond to initial media and public inquiries within one business day/final response within three business days	100%	100%	100%	100%	100%

Pumping Stations

Net Cost: \$4,331,754

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	916,265	1,138,085	1,371,671	1,328,555	1,296,246
Water Fund	1,607,053	2,453,505	3,122,098	2,921,747	3,035,508
Expenditures Total	\$2,523,318	\$3,591,590	\$4,493,769	\$4,250,302	\$4,331,754
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,021,109	1,132,694	1,207,308	1,202,144	1,236,964
Supplies and Services	212,567	339,172	446,484	458,962	431,308
Utilities	1,246,460	2,037,652	2,713,959	2,438,197	2,568,119
Interfund Charges	44,012	80,672	54,802	82,715	95,363
Capital Related	-830	1,400	71,216	68,284	0
Expenditures Total	\$2,523,318	\$3,591,590	\$4,493,769	\$4,250,302	\$4,331,754
<u>STAFFING SUMMARY</u>					
Wastewater Fund	9.00	9.00	9.50	9.50	9.50
Water Fund	9.00	9.00	9.50	9.50	9.50
Staffing Total	18.00	18.00	19.00	19.00	19.00

Aurora Water

PROGRAM DETAIL

Pumping Stations

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Respond to emergency calls within a 30 minute time period on 95% of all calls to maintain system reliability and ensure continuous water and wastewater service	89%	82%	95%	78%	95%

Quality Control

Net Cost: \$1,192,703

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	253,646	229,947	277,102	203,098	279,578
Water Fund	740,190	756,699	963,395	757,513	914,625
Expenditures Total	\$993,836	\$986,646	\$1,240,497	\$960,611	\$1,194,203

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	740,967	756,094	760,201	749,978	776,327
Supplies and Services	227,512	217,961	474,200	204,323	410,645
Interfund Charges	5,112	6,649	6,096	6,310	7,231
Capital Related	20,245	5,942	0	0	0
Expenditures Total	\$993,836	\$986,646	\$1,240,497	\$960,611	\$1,194,203

<u>STAFFING SUMMARY</u>					
Wastewater Fund	2.50	2.25	2.25	2.25	2.25
Water Fund	8.00	7.25	7.25	7.25	7.25
Staffing Total	10.50	9.50	9.50	9.50	9.50

<u>PERFORMANCE MEASURE SUMMARY</u>					
No Water Quality or NPDES Discharge Permit violation and no Reclaimed Water Control Regulation (regulation 84) violations, due to sampling or reporting errors	0	0	0	1	0

Aurora Water

PROGRAM DETAIL

Sanitary Collection

Net Cost: \$3,429,977

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

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	3,454,564	2,898,335	3,609,732	3,435,122	3,429,977
Expenditures Total	\$3,454,564	\$2,898,335	\$3,609,732	\$3,435,122	\$3,429,977
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,145,638	2,118,662	2,348,799	2,158,450	2,268,793
Supplies and Services	821,117	548,574	952,152	949,677	825,329
Utilities	52,284	50,756	61,942	61,942	62,952
Interfund Charges	193,836	180,343	208,839	231,418	222,903
Capital Related	241,689	0	38,000	33,635	50,000
Expenditures Total	\$3,454,564	\$2,898,335	\$3,609,732	\$3,435,122	\$3,429,977
<u>STAFFING SUMMARY</u>					
Wastewater Fund	36.50	35.50	35.50	35.50	35.50
Staffing Total	36.50	35.50	35.50	35.50	35.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Respond to all emergency calls within 30 minutes (service level is 100% response to all emergency calls)	91%	88%	100%	86%	100%

Sanitary Treatment

Net Cost: \$1,229,116

Provide sewage treatment services for Aurora residents and businesses.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	1,379,189	1,146,322	1,245,993	1,208,422	1,234,116
Expenditures Total	\$1,379,189	\$1,146,322	\$1,245,993	\$1,208,422	\$1,234,116
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	670,410	515,845	601,956	558,423	567,286
Supplies and Services	354,562	322,574	298,054	302,849	305,745
Utilities	290,416	301,609	341,050	342,231	351,206
Interfund Charges	4,768	6,294	4,933	4,919	9,879
Capital Related	59,033	0	0	0	0
Expenditures Total	\$1,379,189	\$1,146,322	\$1,245,993	\$1,208,422	\$1,234,116

Aurora Water

PROGRAM DETAIL

Sanitary Treatment

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>STAFFING SUMMARY</u>					
Wastewater Fund	9.00	8.00	7.00	7.00	7.00
Staffing Total	9.00	8.00	7.00	7.00	7.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
No NPDES Discharge Permit violation and no Reclaimed Water Control Regulation (regulation 84) violations	0	0	0	0	0

Stormwater

Net Cost: \$3,744,017

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

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	3,245,728	3,016,533	4,485,133	4,298,223	3,744,017
Expenditures Total	\$3,245,728	\$3,016,533	\$4,485,133	\$4,298,223	\$3,744,017
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,782,778	1,798,761	1,987,101	1,819,673	1,892,885
Supplies and Services	972,458	740,996	1,694,913	1,686,342	1,239,878
Utilities	135,806	222,897	272,580	272,580	243,557
Interfund Charges	245,944	248,661	280,763	269,852	292,687
Capital Related	108,742	5,218	249,776	249,776	75,010
Expenditures Total	\$3,245,728	\$3,016,533	\$4,485,133	\$4,298,223	\$3,744,017
<u>STAFFING SUMMARY</u>					
Wastewater Fund	30.50	30.50	29.50	29.50	29.50
Staffing Total	30.50	30.50	29.50	29.50	29.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Respond to all storm conveyance system flood emergencies, utilizing UDFCD Alert System, upon notification within 30 minutes (service level is 100% respond to all emergency calls)	100%	100%	100%	100%	100%

Aurora Water

PROGRAM DETAIL

Technical Operations

Net Cost: \$2,106,160

Provide skilled technical and mechanical support for process control systems associated with the City's water system including Water Supply, Water Purification, Water Transmission and Distribution, Stormwater, Sanitary Collection, and Sanitary Treatment.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	1,073,228	951,135	1,136,144	1,011,458	1,054,573
Water Fund	1,075,782	953,708	1,136,803	1,018,119	1,051,587
Expenditures Total	\$2,149,010	\$1,904,843	\$2,272,947	\$2,029,577	\$2,106,160
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,478,294	1,566,661	1,806,183	1,549,866	1,670,351
Supplies and Services	650,866	302,619	395,313	400,113	375,487
Utilities	0	10,628	28,800	28,800	29,664
Interfund Charges	19,850	24,935	22,651	30,798	30,658
Capital Related	0	0	20,000	20,000	0
Expenditures Total	\$2,149,010	\$1,904,843	\$2,272,947	\$2,029,577	\$2,106,160
<u>STAFFING SUMMARY</u>					
Wastewater Fund	10.50	11.50	11.50	10.50	10.50
Water Fund	10.50	11.50	11.50	10.50	10.50
Staffing Total	21.00	23.00	23.00	21.00	21.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
SCADA to meet the Level of Service (LOS) expectations established for internal customers to complete work orders based on priority	N/A	93.25%	100%	96.5%	100%

Transfers and Other Requirements

Net Cost: \$9,390,972

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

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	18,559,623	17,162,862	17,360,960	17,234,039	20,728,145
Water Fund	520,273	7,136,768	4,766,668	3,077,785	5,116,159
Expenditures Total	\$19,079,896	\$24,299,630	\$22,127,628	\$20,311,824	\$25,844,304

Aurora Water

PROGRAM DETAIL

Transfers and Other Requirements

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	0	0	-500,000
Allocated Expenses	1,749,465	3,027,273	2,090,180	2,090,180	2,100,695
Supplies and Services	-1,896,769	-2,065,274	-2,864,095	-2,821,219	-1,622,495
Utilities	20,738,221	20,540,332	21,615,626	20,125,137	24,945,819
Interfund Charges	759,905	1,222,669	918,918	917,726	920,285
Debt Related	-2,270,926	1,570,130	0	0	0
Capital Related	0	4,500	366,999	0	0
Expenditures Total	\$19,079,896	\$24,299,630	\$22,127,628	\$20,311,824	\$25,844,304

Water Purification

Net Cost: \$8,462,395

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

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Water Fund	4,481,948	6,763,059	8,742,249	8,636,587	8,464,395
Expenditures Total	\$4,481,948	\$6,763,059	\$8,742,249	\$8,636,587	\$8,464,395
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,368,697	3,064,223	3,480,391	3,412,091	3,620,400
Supplies and Services	1,752,691	2,716,119	4,455,361	4,319,978	4,101,766
Utilities	262,609	482,082	654,285	752,704	662,467
Interfund Charges	20,508	29,731	24,012	26,335	24,562
Capital Related	77,443	470,904	128,200	125,479	55,200
Expenditures Total	\$4,481,948	\$6,763,059	\$8,742,249	\$8,636,587	\$8,464,395
<u>STAFFING SUMMARY</u>					
Water Fund	41.00	43.00	47.00	47.00	47.00
Staffing Total	41.00	43.00	47.00	47.00	47.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
No water quality violations	0	0	0	0	0

Aurora Water

PROGRAM DETAIL

Water Resources

Net Cost: \$11,597,445

Manage the acquisition and use of the City's raw 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/stormwater controls.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	699,064	842,406	1,161,209	1,090,446	1,199,278
Water Fund	8,247,444	8,902,896	10,171,473	9,765,609	10,468,667
Expenditures Total	\$8,946,508	\$9,745,302	\$11,332,682	\$10,856,055	\$11,667,945
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,494,619	2,526,284	3,107,997	2,827,527	3,179,012
Supplies and Services	4,630,139	5,638,516	5,860,234	6,035,311	6,800,111
Utilities	1,781,767	1,504,933	2,300,076	1,921,042	1,588,574
Interfund Charges	14,797	22,753	24,375	28,301	30,248
Capital Related	25,186	52,816	40,000	43,874	70,000
Expenditures Total	\$8,946,508	\$9,745,302	\$11,332,682	\$10,856,055	\$11,667,945
<u>STAFFING SUMMARY</u>					
Wastewater Fund	8.84	8.84	8.84	8.84	8.84
Water Fund	24.16	24.16	23.16	23.16	23.16
Staffing Total	33.00	33.00	32.00	32.00	32.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain a minimum of 40,000 acre-feet of available water in our storage reservoirs at all times	112,293 AF	118,306 AF	109,076 AF	109,076 AF	110,000 AF

Water Service

Net Cost: \$2,183,880

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	925,605	913,715	964,143	949,023	1,041,487
Water Fund	989,021	1,007,819	1,005,358	1,009,092	1,142,393
Expenditures Total	\$1,914,626	\$1,921,534	\$1,969,501	\$1,958,115	\$2,183,880

Aurora Water

PROGRAM DETAIL

Water Service

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,667,194	1,701,899	1,694,565	1,662,751	1,733,306
Supplies and Services	130,799	154,973	181,308	196,670	374,237
Interfund Charges	56,512	64,662	65,628	70,694	76,337
Capital Related	60,121	0	28,000	28,000	0
Expenditures Total	\$1,914,626	\$1,921,534	\$1,969,501	\$1,958,115	\$2,183,880
<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>					
Meet the Level of Service (LOS) expectations established for internal customers for preventative maintenance on small equipment	N/A	N/A	100%	94%	100%

Water Supply

Net Cost: \$2,760,794

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Water Fund	1,336,881	1,489,755	2,626,461	2,647,734	2,760,794
Expenditures Total	\$1,336,881	\$1,489,755	\$2,626,461	\$2,647,734	\$2,760,794
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	712,241	817,311	823,856	834,096	834,435
Supplies and Services	324,475	243,303	1,171,862	1,174,403	1,267,115
Utilities	250,553	324,594	575,307	575,377	588,852
Interfund Charges	46,444	48,419	55,436	63,858	57,392
Capital Related	3,168	56,128	0	0	13,000
Expenditures Total	\$1,336,881	\$1,489,755	\$2,626,461	\$2,647,734	\$2,760,794
<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>					
No dam structure violations from State Engineer's Office	0	0	0	0	0

Aurora Water

PROGRAM DETAIL

Water Transmission and Distribution

Net Cost: \$6,714,119

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Water Fund	5,436,881	5,773,362	6,761,132	6,593,950	6,714,119
Expenditures Total	\$5,436,881	\$5,773,362	\$6,761,132	\$6,593,950	\$6,714,119
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,673,989	3,817,884	4,058,508	3,967,281	4,079,262
Supplies and Services	731,184	1,265,447	1,832,731	1,729,333	1,721,215
Utilities	33,564	32,895	46,110	46,110	47,290
Interfund Charges	386,118	431,911	420,689	448,132	490,258
Capital Related	612,026	225,225	403,094	403,094	376,094
Expenditures Total	\$5,436,881	\$5,773,362	\$6,761,132	\$6,593,950	\$6,714,119
<u>STAFFING SUMMARY</u>					
Water Fund	61.00	61.00	62.00	62.00	62.00
Staffing Total	61.00	61.00	62.00	62.00	62.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of all water main system repairs will have less than 8 hours of service interruption to customers to ensure reliable and dependable water services to the citizens of Aurora	95%	95%	90%	95%	90%

City Attorney

PROGRAM SUMMARY

Civil Division

\$5,812,895 25 FTE

*Provide legal counsel to City offices
and City Council

Criminal Justice Division

\$1,860,318 24 FTE

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

DEPARTMENT SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
REGULAR - FTE	50.00	49.00	49.00	49.00	49.00
EXPENDITURES	8,185,521	7,941,872	8,773,825	8,773,825	7,673,213

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

*Assure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Regular - FTE	50.00	49.00	49.00	49.00	49.00
Personal Services	4,785,436	4,809,749	4,786,356	4,846,973	4,864,339
Allocated Expenses	-177,802	-180,532	-179,117	-179,117	-183,000
Supplies and Services	3,553,411	3,279,608	4,045,804	3,985,187	2,921,772
Interfund Charges	24,476	33,047	120,782	120,782	70,102
Expenditures Total	\$8,185,521	\$7,941,872	\$8,773,825	\$8,773,825	\$7,673,213

DEPARTMENT NARRATIVE

The 2012 budget for the City Attorney's Office is significantly lower than in 2011, primarily due to a reduction in outside legal services for Aurora Water. It is expected that expenditures for 2011 will come in at budget.

The Criminal Justice Division has seen the number of summonses remain constant over the last few years, and is not expecting a significant change for 2012. One unexpected change is there has been a significant (17 percent) increase in the number of trials being set. 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.

BASE ADJUSTMENTS

Base Adjustments	2012
Compensation Adjustments	74,100
Mandated Costs	-47,812
Other Adjustments	-1,900
Total Base Adjustments	\$24,388

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>Water Fund / Budget Cut</u>				
Reduce Outside Legal Services - Aurora Water	0.00	-1,125,000	0	-1,125,000
Program affected: Civil Division				
In anticipation of certain water cases and major litigation being				

City Attorney

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>Water Fund / Budget Cut</u>				
settled, budget for outside legal services is being reduced by \$1.125 million. These services, employed by Aurora Water, cover water adjudications and water cases managed by the City Attorney's Office.				
Budget Cut Total	0.00	-1,125,000	0	-1,125,000
Water Fund Total	0.00	-1,125,000	0	-1,125,000
Amendment Request Total All Funds	0.00	-1,125,000	0	-1,125,000

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
General Fund	4,861,671	4,866,153	5,023,825	5,023,825	5,048,213
Water Fund	3,323,850	3,075,719	3,750,000	3,750,000	2,625,000
Expenditures Total	\$8,185,521	\$7,941,872	\$8,773,825	\$8,773,825	\$7,673,213

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
General Fund	50.00	49.00	49.00	49.00	49.00
Staffing Total	50.00	49.00	49.00	49.00	49.00

PROGRAM DETAIL

Civil Division

Net Cost: \$5,812,895

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	3,015,653	3,055,956	3,171,958	3,171,958	3,187,895
Water Fund	3,323,850	3,075,719	3,750,000	3,750,000	2,625,000
Expenditures Total	\$6,339,503	\$6,131,675	\$6,921,958	\$6,921,958	\$5,812,895

City Attorney

PROGRAM DETAIL

Civil Division

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,045,612	3,083,263	3,044,515	3,105,132	3,113,047
Allocated Expenses	-177,802	-180,532	-179,117	-179,117	-183,000
Supplies and Services	3,447,217	3,195,897	3,935,778	3,875,161	2,812,746
Interfund Charges	24,476	33,047	120,782	120,782	70,102
Expenditures Total	\$6,339,503	\$6,131,675	\$6,921,958	\$6,921,958	\$5,812,895
<u>STAFFING SUMMARY</u>					
General Fund	25.00	25.00	25.00	25.00	25.00
Staffing Total	25.00	25.00	25.00	25.00	25.00

Criminal Justice Division

Net Cost: \$1,860,318

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,846,018	1,810,197	1,851,867	1,851,867	1,860,318
Expenditures Total	\$1,846,018	\$1,810,197	\$1,851,867	\$1,851,867	\$1,860,318
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,739,824	1,726,486	1,741,841	1,741,841	1,751,292
Supplies and Services	106,194	83,711	110,026	110,026	109,026
Expenditures Total	\$1,846,018	\$1,810,197	\$1,851,867	\$1,851,867	\$1,860,318
<u>STAFFING SUMMARY</u>					
General Fund	25.00	24.00	24.00	24.00	24.00
Staffing Total	25.00	24.00	24.00	24.00	24.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Summonses	63,276	62,893	64,000	61,000	64,000

City Council

PROGRAM SUMMARY

City Council

\$1,020,535 14 FTE

*City Council and associated
legislative activities

Council Contingency

\$15,716 0 FTE

* Contingency for unanticipated items

DEPARTMENT SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
REGULAR - FTE	14.00	14.00	14.00	14.00	14.00
EXPENDITURES	933,833	924,246	1,004,063	1,030,672	1,036,251

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

- *Serve as leaders and partner with other governments and jurisdictions.
- *Assure a safe community for people.
- *Create a superior quality of life for residents making the city a desirable place to live and visit.
- *Be a great place to locate, expand and operate a business and provide for well-planned growth and development.
- *Ensure excellent infrastructure that is well maintained and operated.
- *Provide a well-managed and financially strong city.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Regular - FTE	14.00	14.00	14.00	14.00	14.00
Personal Services	594,103	595,353	614,151	634,451	644,990
Supplies and Services	333,540	309,301	384,091	390,400	385,440
Interfund Charges	4,190	5,657	5,821	5,821	5,821
Transfers Out	2,000	13,935	0	0	0
Expenditures Total	\$933,833	\$924,246	\$1,004,063	\$1,030,672	\$1,036,251

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. A detailed breakdown of City Council spending can be found in the appendix.

BASE ADJUSTMENTS

Base Adjustments	2012
Mid Year Modifications	11,000
Compensation Adjustments	30,839
Mandated Costs	-12,451
Other Adjustments	-200
Total Base Adjustments	\$29,188

City Council

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Increase for Aurora Scholars	0.00	3,000	0	3,000
In 2011 Council requested that additional funds be used for Aurora Scholars. This adjustment will commit \$5,000 to Aurora Scholars on an ongoing basis.				
New Appropriation Total	0.00	3,000	0	3,000
General Fund Total	0.00	3,000	0	3,000
Amendment Request Total All Funds	0.00	3,000	0	3,000

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Designated Revenues Fund	120	13,935	0	0	0
General Fund	933,713	910,311	1,004,063	1,030,672	1,036,251
Expenditures Total	\$933,833	\$924,246	\$1,004,063	\$1,030,672	\$1,036,251

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 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: \$1,020,535

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	120	13,935	0	0	0
General Fund	922,364	894,706	988,347	1,014,956	1,020,535
Expenditures Total	\$922,484	\$908,641	\$988,347	\$1,014,956	\$1,020,535

City Council

PROGRAM DETAIL

City Council

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	594,103	595,353	614,151	634,451	644,990
Supplies and Services	322,191	293,696	368,375	374,684	369,724
Interfund Charges	4,190	5,657	5,821	5,821	5,821
Transfers Out	2,000	13,935	0	0	0
Expenditures Total	\$922,484	\$908,641	\$988,347	\$1,014,956	\$1,020,535

<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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	11,349	15,605	15,716	15,716	15,716
Expenditures Total	\$11,349	\$15,605	\$15,716	\$15,716	\$15,716

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	11,349	15,605	15,716	15,716	15,716
Expenditures Total	\$11,349	\$15,605	\$15,716	\$15,716	\$15,716

Civil Service Commission

PROGRAM SUMMARY

Civil Service Commission

\$671,123 4 FTE

*New applicant and promotional
certification of civil service

*Disciplinary appeal hearings

DEPARTMENT SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
REGULAR - FTE	4.00	4.00	4.00	4.00	4.00
EXPENDITURES	552,609	599,625	542,864	661,955	671,123

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 hearings of civil service personnel actions in accordance with its charter and ordinance responsibilities.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Assure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Regular - FTE	4.00	4.00	4.00	4.00	4.00
Personal Services	306,788	281,625	332,548	415,616	482,414
Supplies and Services	209,548	269,025	208,312	244,335	186,705
Interfund Charges	36,273	48,975	2,004	2,004	2,004
Expenditures Total	\$552,609	\$599,625	\$542,864	\$661,955	\$671,123

DEPARTMENT NARRATIVE

The 2011 projection for the Civil Service Commission is higher than 2010 due to the addition of the Background Investigation Unit after adoption of the 2011 Original Budget. The addition of this Unit was a result of the ongoing legal review of the hiring practices for Fire and Police applicants. These additional costs are less than what was approved by City Council due to existing staff absorbing the administrative and supervisory responsibilities for this unit and not hiring the originally approved additional FTE.

The number of disciplinary appeals to the Civil Service Commission has increased dramatically in 2011, resulting in increased personnel and legal costs. Six hearings have been scheduled for 2011 whereas the annual average is 1 to 2 hearings.

The new entry-level Police testing process was implemented in January with the efforts resulting in an Academy in August. This seven month hiring timeframe compares favorably to other departments' Police hiring timeframes, but is still an area for improvement. The promotional certification of Police and Fire candidates remained consistent with previous years as guided by Charter.

The Civil Service Commission believes that changes to the Fire and Police entry-level testing processes over the past two years positions the City to attract and retain the highest quality Public Safety applicants in the area.

BASE ADJUSTMENTS

Base Adjustments	2012
Compensation Adjustments	9,866
Other Adjustments	-607
Total Base Adjustments	\$9,259

Civil Service Commission

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Background Investigations	0.00	140,000	0	140,000
Program affected: Civil Service Commission During the course of the Department of Justice investigation of Police and Fire hiring practices, a recommendation was made to move background investigations to the Civil Service Commission for the purpose of improving and standardizing the process. An estimate of \$200,000 was originally presented to the Public Safety Committee at the meeting on December 16, 2010. As a result of absorbing the administration of the function with existing staff, \$140,000 is requested. The Police officers previously conducting background investigations have been reassigned to other Police functions.				
New Appropriation Total	0.00	140,000	0	140,000
<u>General Fund / Budget Cut</u>				
Technical Adjustment: Transfer Lateral Testing to Fire and Police Departments	0.00	-21,000	0	-21,000
Program affected: Civil Service Commission Selection of lateral applicants are handled by the Fire and Police departments. The application of testing is being transferred with corresponding budget from the Civil Service Commission to the departments.				
Budget Cut Total	0.00	-21,000	0	-21,000
General Fund Total	0.00	119,000	0	119,000
Amendment Request Total All Funds	0.00	119,000	0	119,000

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
General Fund	552,609	599,625	542,864	661,955	671,123
Expenditures Total	\$552,609	\$599,625	\$542,864	\$661,955	\$671,123

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 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

Civil Service Commission

PROGRAM DETAIL

Civil Service Commission

Net Cost: \$641,123

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	552,609	599,625	542,864	661,955	671,123
Expenditures Total	\$552,609	\$599,625	\$542,864	\$661,955	\$671,123
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	306,788	281,625	332,548	415,616	482,414
Supplies and Services	209,548	269,025	208,312	244,335	186,705
Interfund Charges	36,273	48,975	2,004	2,004	2,004
Expenditures Total	\$552,609	\$599,625	\$542,864	\$661,955	\$671,123
<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	1,100	3,700	2,000	2,200	2,000

Communications

PROGRAM SUMMARY

Access Aurora

\$159,499 2.5 FTE

*Provide citizens and visitors with information on City services and community resources; work to solve customer/resident concerns

Art Media

\$282,207 2.8 FTE

*Provide print and electronic graphics media services to all City departments

Aurora Channel

\$377,702 2.7 FTE

*Provide quality local coverage of the news and activities of the City and community

Mail Center

\$371,539 4 FTE

*Provide centralized mailing, shipping and delivery services to meet the City's needs

Media and Public Relations

\$547,716 5 FTE

*Provide oversight of Communications's programs; conduct internal/external communications; provide public and media relations support for the City

Multimedia Support

\$94,446 1.3 FTE

*Support audio/visual of City meetings and maintain equipment
*Provide tech support to the Aurora Channel

Printing Services

\$331,399 2.5 FTE

*Provide centralized printing services to meet the City's needs

DEPARTMENT SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
REGULAR - FTE	14.50	22.30	21.30	21.30	20.80
EXPENDITURES	1,301,385	2,453,335	2,194,720	2,191,227	2,164,508

Communications

DESCRIPTION

The Aurora Communications Department is responsible for conducting internal and external communications and providing professional public and media relations support for the City. The department's goal is to provide accurate, credible and consistent information to employees and the public.

The department communicates the issues and priorities of the organization and community as well as the activities and news of the City to Aurora and metro area residents via the news and online media; the Aurora Channel and its productions, City accounts on social media sites, the City website, City-produced publications and through the communications vehicles of its many partners.

With the limited resources available, the group focuses on issues management and presenting positive stories of the City and community through these communication methods rather than through traditional marketing strategies. The Communications Director serves as the liaison to Visit Aurora and partners with them on marketing projects of mutual benefit to promote the City.

Additionally, the Communications Department oversees: Access Aurora, The Aurora Channel, Art Media, Mail Center, and the Print Shop.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Create a superior quality of life for residents making the city a desirable place to live and visit.

*Provide a well-managed and financially strong city.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Regular - FTE	14.50	22.30	21.30	21.30	20.80
Personal Services	1,053,685	1,551,930	1,549,145	1,586,968	1,563,872
Supplies and Services	240,283	878,795	600,356	560,756	554,431
Interfund Charges	7,417	22,610	18,349	16,633	19,335
Capital Related	0	0	26,870	26,870	26,870
Expenditures Total	\$1,301,385	\$2,453,335	\$2,194,720	\$2,191,227	\$2,164,508

DEPARTMENT NARRATIVE

Prior to 2012, the Communications Department was part of the General Management Department.

The 2012 budget for Communications is a slight decrease from the 2011 budget. The net reduction is a result of a number of cuts being made to several of the department's operations. The most significant reduction is the elimination of a 0.5 FTE vacant Administrative Assistant in Printing Services. The position is backfilled with a contingent employee. The loss of the position will impact the workload of the remaining staff in Printing Services. Other reductions include cuts to overtime, maintenance and repair, graphics software and outside printing budgets. Art media, mail and printing services provided to other City departments will likely be minimally impacted by the reductions.

BASE ADJUSTMENTS

Base Adjustments	2012
Prior Year One Times	-25,000
Compensation Adjustments	52,367
Mandated Costs	986

Communications

BASE ADJUSTMENTS

Base Adjustments	2012
Other Adjustments	-1,929
Total Base Adjustments	\$26,424

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Eliminate 0.5 FTE Vacant Administrative Assistant	-0.50	-24,002	0	-24,002
Program affected: Printing Services The position is currently backfilled with a contingent employee. Elimination of the position may require some administrative functions to be shifted to the Communication Department's one remaining Administrative Specialist. Other administrative duties will be absorbed by the remaining Print Shop staff.				
Reduce Outside Printing, Maintenance and Overtime	0.00	-10,400	0	-10,400
Program affected: Printing Services Reduction may require Print Shop staff to send some print jobs outside of the City. As a result, departments may have to pay slightly more to outsource specialized print jobs.				
Reduce Overtime, Maintenance and Supplies	0.00	-7,000	0	-7,000
Program affected: Mail Center The City has made effective use of electronic documents including council packets. The continued efficiency in the preparation and distribution of electronic City documents has allowed the City to reduce its mailing supplies budgets.				
Reduce Print Communications, Contingent Employee Compensation and Other Supplies and Services	0.00	-7,234	0	-7,234
Program affected: Media and Public Relations Reduction may impair the City's ability to produce public service publications and communication pieces.				
Reduce Support for Graphics Computers and Software and Contingent Employee Overtime	0.00	-8,000	0	-8,000
Program affected: Art Media This may result in the Art Media staff being forced to turn down certain graphics job requests.				
Budget Cut Total	-0.50	-56,636	0	-56,636
General Fund Total	-0.50	-56,636	0	-56,636
Amendment Request Total All Funds	-0.50	-56,636	0	-56,636

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Designated Revenues Fund	364,698	457,933	372,605	368,978	377,702

Communications

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
General Fund	933,636	1,412,905	1,822,115	1,822,249	1,786,806
Print Shop Fund	3,051	582,497	0	0	0
Expenditures Total	\$1,301,385	\$2,453,335	\$2,194,720	\$2,191,227	\$2,164,508

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Designated Revenues Fund	2.00	2.70	2.70	2.70	2.70
General Fund	12.50	16.60	18.60	18.60	18.10
Print Shop Fund	0.00	3.00	0.00	0.00	0.00
Staffing Total	14.50	22.30	21.30	21.30	20.80

PROGRAM DETAIL

Access Aurora

Net Cost: \$159,499

Access Aurora serves as a single point of contact for citizens and visitors by providing information on City services and community resources and working to solve customer/resident concerns in a timely and responsive manner. Access Aurora also added the oversight of meeting room reservations due to budget cuts and the elimination of 2.5 staff positions.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	161,334	160,683	156,673	158,383	159,499
Expenditures Total	\$161,334	\$160,683	\$156,673	\$158,383	\$159,499
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	159,320	159,177	152,881	155,738	155,802
Supplies and Services	2,014	1,506	3,792	2,645	3,697
Expenditures Total	\$161,334	\$160,683	\$156,673	\$158,383	\$159,499
<u>STAFFING SUMMARY</u>					
General Fund	2.50	2.50	2.50	2.50	2.50
Staffing Total	2.50	2.50	2.50	2.50	2.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of callers who rate assistance from Access Aurora as 'above average' or better	N/A	N/A	N/A	N/A	90%
Percentage of calls answered within established standard of 10 seconds	N/A	N/A	N/A	N/A	80%

Communications

PROGRAM DETAIL

Art Media

Net Cost: \$282,207

The City's team of four graphic artists designs more than 2,000 graphic jobs a year. This represents an increase of 26 percent in the last year alone. They are always looking for ways to deliver professional, attractive designs at an economical cost to the City.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	4,309	214,932	198,707	214,131	282,207
Expenditures Total	\$4,309	\$214,932	\$198,707	\$214,131	\$282,207
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,123	197,720	176,409	197,617	266,309
Supplies and Services	3,186	17,212	22,298	16,514	15,898
Expenditures Total	\$4,309	\$214,932	\$198,707	\$214,131	\$282,207
<u>STAFFING SUMMARY</u>					
General Fund	0.00	1.80	1.80	1.80	2.80
Staffing Total	0.00	1.80	1.80	1.80	2.80
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of graphics jobs completed by the stated deadline.	N/A	N/A	N/A	N/A	90%
Percentage of internal customers rating support from Art Media as 'above average' or better	N/A	N/A	N/A	N/A	90%

Aurora Channel

Net Cost: \$0

The Aurora Channel provides quality local coverage about Aurora, as well as other educational programs of interest to residents and businesses. The station also produces information and promotion videos for City departments and monitors cable television franchises in Aurora. Funding for the Aurora Channel comes from fees assessed on cable bills. No General Fund money is used to pay for this program.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	257,123	291,352	372,605	368,978	377,702
Expenditures Total	\$257,123	\$291,352	\$372,605	\$368,978	\$377,702
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	177,414	223,388	216,173	257,733	221,870
Supplies and Services	79,709	67,964	128,242	84,375	127,642
Interfund Charges	0	0	1,320	0	1,320
Capital Related	0	0	26,870	26,870	26,870
Expenditures Total	\$257,123	\$291,352	\$372,605	\$368,978	\$377,702

Communications

PROGRAM DETAIL

Aurora Channel

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	2.00	2.70	2.70	2.70	2.70
Staffing Total	2.00	2.70	2.70	2.70	2.70
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of viewers finding on-demand programming on the YouTube-The Aurora Channel and the City website as 'useful' or 'very useful'	N/A	N/A	N/A	N/A	80%

Mail Center

Net Cost: \$371,539

Four mail technicians deliver and process more than 500,000 pieces of USPS mail, packages, internal mail, and copy paper daily to 97 locations throughout the City. Technicians provide mail courier services to City departments including pickup of water bill payments from remote City facilities. Employing Mail Technicians as couriers has allowed the City to save on external document delivery costs.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	3,548	341,893	373,126	375,153	371,539
Expenditures Total	\$3,548	\$341,893	\$373,126	\$375,153	\$371,539
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	157,024	161,202	157,174	158,940
Supplies and Services	3,548	176,695	206,725	213,045	204,890
Interfund Charges	0	8,174	5,199	4,934	7,709
Expenditures Total	\$3,548	\$341,893	\$373,126	\$375,153	\$371,539
<u>STAFFING SUMMARY</u>					
General Fund	0.00	4.00	4.00	4.00	4.00
Staffing Total	0.00	4.00	4.00	4.00	4.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of internal customers rating support from the Mail Center as 'above average' or better	N/A	N/A	N/A	N/A	90%
Percentage of outgoing mail/freight successfully processed and delivered on the same day when received by 2:00 pm	N/A	N/A	N/A	N/A	90%

Communications

PROGRAM DETAIL

Media and Public Relations

Net Cost: \$547,716

Media and Public Relations has the dual role of providing management oversight to the Communications Department and serving as the City's primary liaison to various members of the media on non-public safety issues. The Public Relations staff responds to media inquiries, proactively pitches positive City stories and prepares materials including News Aurora, the Ethnic Food Guide, the Welcome Packet, etc. The group also maintains the City's accounts on various social media sites including Facebook, Twitter, YouTube, and works with the Information Technology Department to maintain the City's website.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	509,404	598,082	635,312	634,642	547,716
Expenditures Total	\$509,404	\$598,082	\$635,312	\$634,642	\$547,716
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	474,489	541,916	545,180	545,231	485,579
Supplies and Services	30,284	49,914	85,200	84,479	57,205
Interfund Charges	4,631	6,252	4,932	4,932	4,932
Expenditures Total	\$509,404	\$598,082	\$635,312	\$634,642	\$547,716
<u>STAFFING SUMMARY</u>					
General Fund	6.00	6.00	6.00	6.00	5.00
Staffing Total	6.00	6.00	6.00	6.00	5.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of internal customers rating support from the Communications Dept on public relations matters as 'above average or better'	N/A	N/A	N/A	N/A	90%
Percentage of social media posts that result in comment, feedback, or questions from users/followers	N/A	N/A	N/A	N/A	30%

Multimedia Support

Net Cost: \$94,446

Multimedia Support staff maintains all audio and visual equipment located in the Aurora Municipal Center including the City Council Chambers. The program also assists with technical support to the Aurora Channel staff.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	255,041	98,150	94,508	93,780	94,446
Expenditures Total	\$255,041	\$98,150	\$94,508	\$93,780	\$94,446

Communications

PROGRAM DETAIL

Multimedia Support

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	239,507	88,773	89,223	88,626	90,685
Supplies and Services	12,748	8,338	2,498	2,498	2,498
Interfund Charges	2,786	1,039	2,787	2,656	1,263
Expenditures Total	\$255,041	\$98,150	\$94,508	\$93,780	\$94,446
<u>STAFFING SUMMARY</u>					
General Fund	4.00	2.30	1.30	1.30	1.30
Staffing Total	4.00	2.30	1.30	1.30	1.30
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of internal customers rating support from audio-visual services as 'above average' or better	N/A	N/A	N/A	N/A	90%

Printing Services

Net Cost: \$331,399

Provide centralized printing and high volume and special copy services to meet city department needs. In 2010, 2,100 print requests were completed. The Print Shop also prints the monthly water bills for more than 75,000 customers resulting in a significant savings to the City each year compared to using external print shops.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	-835	363,789	346,160	331,399
Print Shop Fund	3,051	582,497	0	0	0
Expenditures Total	\$3,051	\$581,662	\$363,789	\$346,160	\$331,399
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,832	183,932	208,077	184,849	184,687
Supplies and Services	1,219	390,585	151,601	157,200	142,601
Interfund Charges	0	7,145	4,111	4,111	4,111
Expenditures Total	\$3,051	\$581,662	\$363,789	\$346,160	\$331,399
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	3.00	3.00	2.50
Print Shop Fund	0.00	3.00	0.00	0.00	0.00
Staffing Total	0.00	3.00	3.00	3.00	2.50

Communications

PROGRAM DETAIL

Printing Services

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of internal customers rating support from the Print Shop as 'above average' or better	N/A	N/A	N/A	N/A	90%
Percentage of print jobs completed by the stated deadline	N/A	N/A	N/A	N/A	90%

Court Administration

PROGRAM SUMMARY

Case Management

\$1,334,579 22 FTE

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

Detention

\$3,739,995 54 FTE

- *Provide safe environment for staff and detainees

Marshal

\$708,671 10 FTE

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

Office of the Court Administrator

\$988,464 6 FTE

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

Probation

\$536,901 9 FTE

- *Supervise and monitor defendants sentenced to probation programs

DEPARTMENT SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
REGULAR - FTE	100.00	99.00	100.00	100.00	101.00
EXPENDITURES	7,021,663	7,584,732	7,093,362	7,093,362	7,308,610

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

*Serve as leaders and partner with other governments and jurisdictions.

*Assure a safe community for people.

*Provide a well-managed and financially strong city.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Regular - FTE	100.00	99.00	100.00	100.00	101.00
Personal Services	5,832,422	5,777,974	5,890,298	5,890,295	5,882,364
Supplies and Services	892,725	1,327,025	983,884	980,185	1,000,265
Interfund Charges	296,516	391,649	216,180	219,882	222,981
Capital Related	0	88,084	3,000	3,000	203,000
Expenditures Total	\$7,021,663	\$7,584,732	\$7,093,362	\$7,093,362	\$7,308,610

DEPARTMENT NARRATIVE

Court Administration is on track to end the year at the 2011 budgeted amount. 2011 expenditures are significantly below 2010, which had included a supplemental budget allocation to upgrade the video system in the Detention Center. Under the supervision of the Court IT Division, the security system was expanded to include a total of 286 analog and internet protocol (IP) cameras, providing comprehensive surveillance in the Municipal Court and the 220 inmate capacity jail.

The 2012 budget for Court Administration is higher than the 2011 Original Budget. \$200,000 is added to the budget to fund the implementation of an alternate video backup system to be used in case of a failure of the primary video recording system. This non-remote video and audio microphone backup site will satisfy the current video retention policy which requires retention of at least 30 days in case of a primary system failure. \$50,000 is appropriated for the conversion of the temporary IT Intern position to the Court Systems Specialist I position. This much needed position will provide technical support and perform complex programming and administration duties, as well as, serve as a liaison between outside law enforcement agencies and the City of Aurora. These increases are partially offset by a reduction, primarily resulting from significant employee turnover in the Detention Center, as well as the retirement of long-term employees. New employees filled the positions at lower wage rates, requiring a wage adjustment downward for the 2012 Budget.

In 2012, the Court Administration divisions will continue to focus on increasing the efficiencies of operations by upgrading internal systems and services through technology enhancements. The Case Management Division will examine ways to increase revenues through effective collection efforts by an external service provider. Additionally, the use of bond/payment kiosks will be explored to provide an outlet for fines & fees collections. The staff of the department will remain largely unchanged in 2012, although several legislative mandates have increased the workload and processes of the organization. The department will continue to meet the 2012 fiscal challenges, while maintaining a high level of service to the citizens of Aurora.

Court Administration

BASE ADJUSTMENTS

Base Adjustments	2012
Compensation Adjustments	-57,934
Mandated Costs	24,182
Other Adjustments	-1,000
Total Base Adjustments	(\$34,752)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Conversion of Temporary IT Intern to 1.0 FTE Court Systems Specialist I	1.00	50,000	0	50,000
Program affected: Office of the Court Administrator Convert temporary Court IT Intern to 1.0 FTE Court Systems Specialist I to perform a variety of Information Technology functions to support Court Administration, Judicial, City Attorney, Probation, Marshal, Police, Animal Care, Detention and other departments as required within the City of Aurora. This employee will provide technical support and perform complex programming and administration duties and be a liaison between outside law enforcement agencies and the City of Aurora.				
Onetime Appropriation for the Expansion of Video and Audio Backup Capabilities	0.00	200,000	0	200,000
Program affected: Office of the Court Administrator Court IT will implement an alternate video backup system to be used in case of a failure of the primary video recording system. This non-remote video and audio microphone backup site will satisfy the current video retention policy which requires retention of at least 30 days in case of a primary system failure.				
New Appropriation Total	1.00	250,000	0	250,000
General Fund Total	1.00	250,000	0	250,000
Amendment Request Total All Funds	1.00	250,000	0	250,000

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
General Fund	7,021,663	7,584,732	7,093,362	7,093,362	7,308,610
Expenditures Total	\$7,021,663	\$7,584,732	\$7,093,362	\$7,093,362	\$7,308,610

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
General Fund	100.00	99.00	100.00	100.00	101.00
Staffing Total	100.00	99.00	100.00	100.00	101.00

Court Administration

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
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PROGRAM DETAIL

Case Management

Net Cost: \$1,334,579

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,290,418	1,301,319	1,338,837	1,319,666	1,334,579
Expenditures Total	\$1,290,418	\$1,301,319	\$1,338,837	\$1,319,666	\$1,334,579
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,074,483	1,073,523	1,077,321	1,063,326	1,073,363
Supplies and Services	215,935	227,796	261,516	256,340	261,216
Expenditures Total	\$1,290,418	\$1,301,319	\$1,338,837	\$1,319,666	\$1,334,579
<u>STAFFING SUMMARY</u>					
General Fund	23.00	22.00	22.00	22.00	22.00
Staffing Total	23.00	22.00	22.00	22.00	22.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Summonses	63,276	62,893	64,000	61,000	64,000

Detention

Net Cost: \$3,739,995

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

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	3,673,262	4,035,603	3,775,941	3,723,302	3,739,995
Expenditures Total	\$3,673,262	\$4,035,603	\$3,775,941	\$3,723,302	\$3,739,995
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,063,351	3,017,956	3,141,781	3,078,488	3,086,383
Supplies and Services	602,294	922,089	626,100	634,712	643,481
Interfund Charges	7,617	7,474	8,060	10,102	10,131
Capital Related	0	88,084	0	0	0
Expenditures Total	\$3,673,262	\$4,035,603	\$3,775,941	\$3,723,302	\$3,739,995

Court Administration

PROGRAM DETAIL

Detention

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	53.00	53.00	54.00	54.00	54.00
Staffing Total	53.00	53.00	54.00	54.00	54.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Detainees	15,793	15,142	17,000	14,328	15,000

Marshal

Net Cost: \$708,671

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	720,150	713,573	711,777	749,809	708,671
Expenditures Total	\$720,150	\$713,573	\$711,777	\$749,809	\$708,671
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	674,197	664,433	667,238	701,543	661,522
Supplies and Services	29,975	33,460	26,154	28,221	26,054
Interfund Charges	15,978	15,680	16,385	18,045	19,095
Capital Related	0	0	2,000	2,000	2,000
Expenditures Total	\$720,150	\$713,573	\$711,777	\$749,809	\$708,671
<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	811	1,043	900	1,200	1,300
Transports	2,545	1,919	2,500	2,100	2,300

Court Administration

PROGRAM DETAIL

Office of the Court Administrator

Net Cost: \$988,464

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	830,126	1,040,306	740,427	773,264	988,464
Expenditures Total	\$830,126	\$1,040,306	\$740,427	\$773,264	\$988,464
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	527,806	540,912	493,715	530,732	540,032
Supplies and Services	29,399	130,899	54,977	50,797	54,677
Interfund Charges	272,921	368,495	191,735	191,735	193,755
Capital Related	0	0	0	0	200,000
Expenditures Total	\$830,126	\$1,040,306	\$740,427	\$773,264	\$988,464
<u>STAFFING SUMMARY</u>					
General Fund	5.00	5.00	5.00	5.00	6.00
Staffing Total	5.00	5.00	5.00	5.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percent of Total Department Budget	11.8%	13.7%	10.4%	10.9%	10.5%

Probation

Net Cost: \$536,901

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	507,707	493,931	526,380	527,321	536,901
Expenditures Total	\$507,707	\$493,931	\$526,380	\$527,321	\$536,901
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	492,585	481,150	510,243	516,206	521,064
Supplies and Services	15,122	12,781	15,137	10,115	14,837
Capital Related	0	0	1,000	1,000	1,000
Expenditures Total	\$507,707	\$493,931	\$526,380	\$527,321	\$536,901

Court Administration

PROGRAM DETAIL

Probation

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<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 (Includes New Cases)	11,860	13,668	13,050	13,323	13,850
New Cases	680	720	720	720	800

Finance

PROGRAM SUMMARY

<u>Accounting</u> \$1,016,163 9 FTE *Maintain the official financial accounts and records of the City	<u>Accounts Payable</u> \$227,833 4 FTE *Review City invoices for accuracy, proper approval, appropriateness and make payment to vendors	<u>Administration</u> \$727,352 5 FTE *Provides city-wide financial planning, advice, special projects and administration of financial operations
<u>Budget & Financial Planning</u> \$634,163 7.5 FTE *Provide city-wide budget guidance and develop budget, provide analysis and manage the budget process	<u>Business Licensing</u> \$428,313 6.33 FTE *Issue and manage general, tax, and special licensing for City businesses	<u>Central Cashiering</u> \$275,696 4 FTE *Central receipt and management of all City cash
<u>Debt and Financing Management</u> \$53,903 1.67 FTE *Manage all City debt - \$300,720 in expenditures are allocated to other funds based debt outstanding	<u>Investment Management</u> \$199 1.33 FTE *Investment of all City cash - \$361,795 in expenditures are netted against investment revenue	<u>Payroll</u> \$290,038 4 FTE *Manage and process payroll including payment of deductions and benefits, and reconciliation of information
<u>Tax Audit</u> \$892,106 11.33 FTE *Collect unpaid taxes through audits of businesses	<u>Tax Collections</u> \$559,236 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

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
REGULAR - FTE	62.50	63.50	63.50	63.50	61.50
EXPENDITURES	5,431,342	5,765,511	5,338,862	5,061,307	5,404,752

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

*Be a great place to locate, expand and operate a business and provide for well-planned growth and development.

*Provide a well-managed and financially strong city.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Regular - FTE	62.50	63.50	63.50	63.50	61.50
Personal Services	4,751,176	4,827,855	5,082,057	4,831,037	5,001,940
Allocated Expenses	-207,023	-252,499	-854,305	-854,305	-673,757
Supplies and Services	807,487	1,065,853	1,040,158	1,012,717	1,003,748
Utilities	0	81	0	0	0
Interfund Charges	43,952	57,692	35,202	36,108	37,071
Transfers Out	35,750	66,529	35,750	35,750	35,750
Expenditures Total	\$5,431,342	\$5,765,511	\$5,338,862	\$5,061,307	\$5,404,752

DEPARTMENT NARRATIVE

In 2010, total department expenditures, including transfers, increased \$334,200 (6.1 percent) primarily due to increases in supplies in services for contract services to the department. Personal services increased with an additional 2.0 FTE in Tax Audit. This increase was partially offset by the elimination of 1.0 vacant FTE in the Office of Budget during the midyear of 2009 cuts.

In 2011 expenditures including transfers are projected to decrease by \$704,200 (12.2 percent) from 2010. The savings are primarily due to the allocation of expenditures against revenues or other non-General Fund sources.

For 2012, total department expenditures are expected to increase \$65,900 (1.2 percent) from the 2011 Original budget, largely a result from a reduction in allocated expenses offset by a reduction of 2.0 vacant FTE. The Finance department will continue to focus on providing exceptional customer services and maintaining internal controls while working to understand the customer's needs in the face of increased workloads and reduced resources.

The control and accounting operations will be refining the internal review and management control services initiative. This increased emphasis on controls and customer service will help identify ways for the division to communicate and train departments to help avoid potential administrative errors.

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.

Finance

DEPARTMENT NARRATIVE

Tax and licensing operations have been impacted by an increase in the number of failed businesses, and hearings with regard to tax audit 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.

Treasury and Debt operations continue to meet the difficulties posed by the volatile markets. All of the city's debt was reviewed for refunding opportunities to take advantage of the current low rate environment, resulting in significant savings.

BASE ADJUSTMENTS

Base Adjustments	2012
Compensation Adjustments	189,443
Mandated Costs	8,196
Other Adjustments	-9,410
Total Base Adjustments	\$188,229

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Eliminate 1.0 Vacant FTE Treasury Analyst	-1.00	-10,544	0	-10,544
Programs affected: Treasury Eliminate 1.0 Vacant Treasury Analyst in Debt Administration. This position was allocated to various funds based on outstanding debt.				
Eliminate 1.0 Vacant Sr. Management Analyst	-1.00	-81,795	0	-81,795
Program affected: Budget Office This is an elimination of a vacant Sr. Management Analyst in the Budget Office. Day to day duties have been distributed to other staff. This may limit the program's ability to handle special projects in the future.				
Reduce Professional Services	0.00	-20,000	0	-20,000
Program affected: Cashiers Office Reduce courier budget to more closed match actual expenses. No service impact is anticipated from the result of this reduction.				
Reduce Travel Training	0.00	-10,000	0	-10,000
Program affected: All Finance Reduction of travel and training budget.				
Budget Cut Total	-2.00	-122,339	0	-122,339
General Fund Total	-2.00	-122,339	0	-122,339
Amendment Request Total All Funds	-2.00	-122,339	0	-122,339

Finance

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Designated Revenues Fund	363,696	286,654	0	0	0
General Fund	5,031,896	5,443,107	5,303,112	5,025,557	5,369,002
Surplus & Deficiency Fund	35,750	35,750	35,750	35,750	35,750
Expenditures Total	\$5,431,342	\$5,765,511	\$5,338,862	\$5,061,307	\$5,404,752

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Designated Revenues Fund	2.50	2.67	0.00	0.00	0.00
General Fund	60.00	60.83	63.50	63.50	61.50
Staffing Total	62.50	63.50	63.50	63.50	61.50

PROGRAM DETAIL

Accounting

Net Cost: \$1,016,163

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,484,367	1,033,637	1,009,027	905,864	1,016,163
Expenditures Total	\$1,484,367	\$1,033,637	\$1,009,027	\$905,864	\$1,016,163
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,326,905	866,767	868,543	787,186	862,511
Allocated Expenses	0	-7,925	-44,000	-44,000	-44,000
Supplies and Services	157,462	174,795	184,484	162,678	197,652
Expenditures Total	\$1,484,367	\$1,033,637	\$1,009,027	\$905,864	\$1,016,163
<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>					
Number of accounting adjustments	4,764	5,858	5,000	5,800	5,800
Volume: Dollars accounted for (thousands)	\$865,438	\$917,555	\$890,000	\$918,000	\$918,000

Finance

PROGRAM DETAIL

Accounts Payable

Net Cost: \$227,833

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	209,649	241,029	220,202	227,833
Expenditures Total	\$0	\$209,649	\$241,029	\$220,202	\$227,833
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	184,433	229,655	217,919	224,984
Supplies and Services	0	25,216	11,374	2,283	2,849
Expenditures Total	\$0	\$209,649	\$241,029	\$220,202	\$227,833
<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>					
Accounts payable dollars disbursed (thousands)	\$415,225	\$237,844	\$390,000	\$250,000	\$250,000
Number of accounts payable checks	39,546	35,346	37,000	36,000	36,000

Administration

Net Cost: \$727,352

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	16,387	0	0	0
General Fund	677,401	656,616	634,740	703,698	727,352
Expenditures Total	\$677,401	\$673,003	\$634,740	\$703,698	\$727,352

Finance

PROGRAM DETAIL

Administration

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	624,178	604,954	572,127	610,601	580,858
Allocated Expenses	-15,000	-15,000	-85,000	-85,000	0
Supplies and Services	26,086	30,983	115,573	145,847	114,598
Interfund Charges	42,137	55,318	32,040	32,250	31,896
Transfers Out	0	-3,252	0	0	0
Expenditures Total	\$677,401	\$673,003	\$634,740	\$703,698	\$727,352
<u>STAFFING SUMMARY</u>					
General Fund	5.00	5.00	5.00	6.00	5.00
Staffing Total	5.00	5.00	5.00	6.00	5.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of total department expenditures	12.5%	12.1%	11.9%	13.2%	13.5%

Budget & Financial Planning

Net Cost: \$634,163

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	616,974	593,786	623,737	561,909	634,163
Expenditures Total	\$616,974	\$593,786	\$623,737	\$561,909	\$634,163
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	786,581	776,154	809,018	739,903	787,562
Allocated Expenses	-192,023	-202,491	-200,725	-200,725	-167,853
Supplies and Services	22,416	20,123	15,444	22,731	14,454
Expenditures Total	\$616,974	\$593,786	\$623,737	\$561,909	\$634,163
<u>STAFFING SUMMARY</u>					
General Fund	9.50	8.50	8.50	7.50	7.50
Staffing Total	9.50	8.50	8.50	7.50	7.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
OBFP as a percent of total budget	.08%	.09%	.11%	.12%	.12%

Finance

PROGRAM DETAIL

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	5,808	423,844	432,230	404,951	428,313
Expenditures Total	\$5,808	\$423,844	\$432,230	\$404,951	\$428,313
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	405,396	401,661	378,032	404,810
Supplies and Services	5,808	18,448	30,569	26,919	23,503
Expenditures Total	\$5,808	\$423,844	\$432,230	\$404,951	\$428,313
<u>STAFFING SUMMARY</u>					
General Fund	6.33	6.33	6.33	6.33	6.33
Staffing Total	6.33	6.33	6.33	6.33	6.33
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of business license transactions	14,845	14,937	15,000	15,000	15,000

Central Cashiering

Net Cost: \$275,696

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	281,700	291,647	256,690	275,696
Expenditures Total	\$0	\$281,700	\$291,647	\$256,690	\$275,696
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	216,209	216,657	211,500	218,806
Supplies and Services	0	65,491	74,990	45,190	56,890
Expenditures Total	\$0	\$281,700	\$291,647	\$256,690	\$275,696
<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

Finance

PROGRAM DETAIL

Central Cashiering

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of cash transactions	370,000	390,000	390,000	390,000	390,000

Debt and Financing Management

Net Cost: \$53,903

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. Total expenditures for this program are \$354,623 and have allocated costs of \$300,720 to other departments.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	363,696	236,236	0	0	0
General Fund	0	10,368	61,820	51,355	53,903
Expenditures Total	\$363,696	\$246,604	\$61,820	\$51,355	\$53,903

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	264,916	217,259	265,355	254,890	191,379
Allocated Expenses	0	-27,083	-366,779	-366,779	-300,720
Supplies and Services	98,780	56,347	161,886	161,886	161,886
Utilities	0	81	0	0	0
Interfund Charges	0	0	1,358	1,358	1,358
Expenditures Total	\$363,696	\$246,604	\$61,820	\$51,355	\$53,903

<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	2.50	2.67	0.00	0.00	0.00
General Fund	0.00	0.00	2.67	2.67	1.67
Staffing Total	2.50	2.67	2.67	2.67	1.67

<u>PERFORMANCE MEASURE SUMMARY</u>					
Dollars of debt managed (thousands)	\$931,535	\$897,676	\$940,500	\$871,380	\$843,418

Investment Management

Net Cost: \$0

The program manages investments and bank relations. The costs for this program are netted against investment revenues. The total cost of this program of \$300,720 is netted against earned revenue.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	643,630	154,249	0	897	199
Expenditures Total	\$643,630	\$154,249	\$0	\$897	\$199

Finance

PROGRAM DETAIL

Investment Management

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	315,816	128,143	128,190	128,882	130,573
Allocated Expenses	0	0	-157,801	-157,801	-161,184
Supplies and Services	327,814	26,106	29,611	29,816	30,810
Expenditures Total	\$643,630	\$154,249	\$0	\$897	\$199
<u>STAFFING SUMMARY</u>					
General Fund	1.50	1.33	1.33	1.33	1.33
Staffing Total	1.50	1.33	1.33	1.33	1.33
<u>PERFORMANCE MEASURE SUMMARY</u>					
Dollar value of investments (thousands)	\$620,000	\$502,000	\$500,000	\$460,000	\$440,000
Number of investment transactions	33	44	50	50	45

Payroll

Net Cost: \$290,038

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,814	291,979	295,870	291,076	290,038
Expenditures Total	\$1,814	\$291,979	\$295,870	\$291,076	\$290,038
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,814	276,666	275,806	280,094	280,279
Supplies and Services	0	15,313	20,064	10,982	9,759
Expenditures Total	\$1,814	\$291,979	\$295,870	\$291,076	\$290,038
<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>					
City payroll dollars disbursed (thousands)	\$224,289	\$219,827	\$224,000	\$220,000	\$220,000
Number of City payroll checks issued	88,460	85,327	88,000	86,000	86,000

Finance

PROGRAM DETAIL

Tax Audit

Net Cost: \$892,106

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	799,529	892,354	813,014	892,106
Expenditures Total	\$0	\$799,529	\$892,354	\$813,014	\$892,106
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	766,985	866,763	777,962	866,584
Supplies and Services	0	32,544	24,540	34,562	24,886
Interfund Charges	0	0	1,051	490	636
Expenditures Total	\$0	\$799,529	\$892,354	\$813,014	\$892,106
<u>STAFFING SUMMARY</u>					
General Fund	9.33	11.33	11.33	11.33	11.33
Staffing Total	9.33	11.33	11.33	11.33	11.33
<u>PERFORMANCE MEASURE SUMMARY</u>					
Dollars of revenue generated	\$2,600,137	\$2,722,676	\$3,150,000	\$2,500,000	\$2,900,000

Tax Collections

Net Cost: \$559,236

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,601,902	734,801	556,658	551,901	559,236
Expenditures Total	\$1,601,902	\$734,801	\$556,658	\$551,901	\$559,236
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,430,966	384,889	448,282	444,068	453,594
Supplies and Services	169,121	347,538	107,623	105,823	102,461
Interfund Charges	1,815	2,374	753	2,010	3,181
Expenditures Total	\$1,601,902	\$734,801	\$556,658	\$551,901	\$559,236
<u>STAFFING SUMMARY</u>					
General Fund	7.34	7.34	7.34	7.34	7.34
Staffing Total	7.34	7.34	7.34	7.34	7.34

Finance

PROGRAM DETAIL

Tax Collections

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Dollars of revenue generated	\$1,116,683	\$1,515,714	\$1,300,000	\$1,400,000	\$1,400,000

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	34,031	0	0	0
General Fund	0	252,949	264,000	264,000	264,000
Surplus & Deficiency Fund	35,750	35,750	35,750	35,750	35,750
Expenditures Total	\$35,750	\$322,730	\$299,750	\$299,750	\$299,750
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	0	252,949	264,000	264,000	264,000
Transfers Out	35,750	69,781	35,750	35,750	35,750
Expenditures Total	\$35,750	\$322,730	\$299,750	\$299,750	\$299,750

Fire

PROGRAM SUMMARY

Administration

\$4,344,739 15.5 FTE

*Provide management support to the Fire Chief's office

Arson Investigation

\$273,198 2 FTE

*Investigate fires, explosions, and illegal disposal of hazardous materials

Fire Emergency Management

\$143,167 1.5 FTE

*Manage the City's disaster preparedness operations

Fire Emergency Services

\$31,436,422 290 FTE

*Respond to all requests for emergency Fire Department assistance

Fire Inspection and Education

\$607,034 7 FTE

*Conduct fire inspections and provide fire education to the community

Fire Training

\$925,342 7 FTE

*Provide training to Fire Department personnel

DEPARTMENT SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
CIVIL - FTE	306.00	308.00	308.00	308.00	307.00
REGULAR - FTE	17.00	17.00	17.00	17.00	16.00
EXPENDITURES	34,119,601	35,250,620	37,667,554	37,616,083	37,729,902

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

*Assure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Regular - FTE	323.00	325.00	325.00	325.00	323.00
Personal Services	31,096,681	32,136,174	33,651,085	33,553,535	33,871,789
Supplies and Services	1,228,663	1,236,980	1,679,611	1,612,331	1,446,075
Utilities	213,988	224,493	265,741	265,741	265,741
Interfund Charges	1,372,596	1,503,583	1,952,557	2,043,683	2,052,613
Debt Related	93,684	93,683	0	93,684	0
Capital Related	113,989	23,330	118,560	47,109	93,684
Transfers Out	0	32,377	0	0	0
Expenditures Total	\$34,119,601	\$35,250,620	\$37,667,554	\$37,616,083	\$37,729,902

DEPARTMENT NARRATIVE

The 2012 budget year will be a challenging year, but one that is manageable. The Aurora Fire Department (AFD) is projecting an increased call volume from 33,286 calls in 2010 to 36,000 calls in 2011 (over an 8 percent increase). Based on data from 2007 through 2011, the trend will more than likely carry into the year 2012. Even with the increased volume, the department maintains the highest level of emergency service and was re-accredited in 2010 by the Commission on Fire Accreditation International (CFAI) and currently maintains a 2/9 Insurance Services Office (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 140 expired Scott air bottles. The Life Safety, Special Services, and Support Services Divisions are working at optimum efficiency. During the past four 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 2012.

BASE ADJUSTMENTS

Base Adjustments	2012
Mid Year Modifications	-195,413
Compensation Adjustments	407,658
Mandated Costs	100,056
Grant / Designated Revenue Adjustments	-45,529
Other Adjustments	-6,470

Fire

BASE ADJUSTMENTS

Base Adjustments	2012
Total Base Adjustments	\$260,302

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / Budget Cut</u>				
Technical Adjustment: Move Fire Education Seminars and E-470 Services To the General Fund	0.00	-28,000	-28,000	0
Programs affected: Fire Inspection and Education, Emergency Services				
This is a technical adjustment to move revenue and expenses from the Designated Revenues Fund to the General Fund. Upon further review of these programs it has been determined that they should be in the General Fund to match accounting standards. E-470 is a payment for providing service on the E-470 corridor. Fire education seminars are funded through court ordered restitution.				
Budget Cut Total	0.00	-28,000	-28,000	0
Designated Revenues Fund Total	0.00	-28,000	-28,000	0
<u>General Fund / New Appropriation</u>				
Technical Adjustment: Lateral Testing Transferred from Civil Service Commission	0.00	6,000	0	6,000
Program affected: Fire Recruitment				
Lateral testing and selection is at the discretion of the Fire Department. This is a movement of the budget and expenditure from the Civil Service Commission.				
Technical Adjustment: Move Fire Education Seminars and E-470 Services To the General Fund	0.00	28,000	28,000	0
Programs affected: Fire Inspection and Education, Emergency Services				
This is a technical adjustment to move revenue and expenses from the Designated Revenues Fund to the General Fund. Upon further review of these programs it has been determined that they should be in the General Fund to match accounting standards. E-470 is a payment for providing service on the E-470 corridor. Fire education seminars are funded through court ordered restitution.				
New Appropriation Total	0.00	34,000	28,000	6,000
<u>General Fund / Budget Cut</u>				
Charge for Second and Increase the Fee for Third Fire Re-inspection	0.00	0	40,958	-40,958
Program affected: Fire Inspections				
This is an increase in revenue resulting from instituting a charge of \$35 for the second fire inspection and \$150 for the third fire inspection. Previously there was no charge for the second inspection and the third inspection was \$35.				

Fire

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
EMS Training Officer Re-assignment	-1.00	-65,370	0	-65,370
Program affected: Fire Administration This is the reassignment of the EMS Training Officer back to front line duties. As a result, a vacant Firefighter position is deleted.				
Engineer Assignment Pay	0.00	-36,000	0	-36,000
Program affected: Emergency Services This is the discontinuation of paying assignment pay to Engineers for maintaining paramedic certification.				
One-time Reduction of Vacant Civilian Inspector	-1.00	-73,584	0	-73,584
Program affected: Fire Inspection This is a one year reduction of a vacant civilian Fire Inspection position. This position will be evaluated for restoration in the 2013 budget.				
Renegotiate Charges for Advanced Life Support	0.00	0	200,000	-200,000
Program affected: Emergency Services This is an estimated increase in revenue as a result of increasing the amount charged to Rural Metro Ambulance Service for the City to provide advanced life support.				
Uniform Budget Reduction	0.00	-29,000	0	-29,000
Program affected: Emergency Services This is a one year deferral of uniform purchases.				
Budget Cut Total	-2.00	-203,954	240,958	-444,912
General Fund Total	-2.00	-169,954	268,958	-438,912
Amendment Request Total All Funds	-2.00	-197,954	240,958	-438,912

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Designated Revenues Fund	74,225	88,577	68,000	98,936	0
General Fund	33,558,115	34,860,166	37,010,385	36,966,768	37,341,354
Gifts & Grants Fund	487,261	301,877	589,169	550,379	388,548
Expenditures Total	\$34,119,601	\$35,250,620	\$37,667,554	\$37,616,083	\$37,729,902

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
General Fund	16.50	16.50	16.50	16.50	15.50
General Fund Civil FTE	306.00	308.00	308.00	308.00	307.00
Gifts & Grants Fund	0.50	0.50	0.50	0.50	0.50

Fire

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Staffing Total	323.00	325.00	325.00	325.00	323.00

PROGRAM DETAIL

Administration

Net Cost: \$4,264,239

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,974,321	2,038,893	4,102,917	4,113,889	4,266,239
Gifts & Grants Fund	22,000	0	99,876	1,500	78,500
Expenditures Total	\$1,996,321	\$2,038,893	\$4,202,793	\$4,115,389	\$4,344,739
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,463,351	1,377,136	3,075,768	3,087,781	3,259,806
Supplies and Services	64,254	56,854	171,139	64,540	119,736
Interfund Charges	446,676	604,903	955,886	963,068	965,197
Capital Related	22,040	0	0	0	0
Expenditures Total	\$1,996,321	\$2,038,893	\$4,202,793	\$4,115,389	\$4,344,739
<u>STAFFING SUMMARY</u>					
General Fund	8.00	8.00	8.00	8.00	8.00
General Fund Civil FTE	7.00	6.00	6.00	7.00	7.00
Gifts & Grants Fund	0.00	0.00	0.00	0.00	0.50
Staffing Total	15.00	14.00	14.00	15.00	15.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percent of Department's Total Operating Expenditures	5.9%	5.8%	11.2%	10.9%	11.5%

Fire

PROGRAM DETAIL

Arson Investigation**Net Cost: \$273,198**

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	245,759	260,409	239,638	239,794	273,198
Expenditures Total	\$245,759	\$260,409	\$239,638	\$239,794	\$273,198
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	234,311	248,551	228,808	229,020	256,962
Supplies and Services	6,543	4,674	10,186	10,130	10,086
Interfund Charges	4,905	7,184	644	644	6,150
Expenditures Total	\$245,759	\$260,409	\$239,638	\$239,794	\$273,198
<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	156	180	200	200	200

Fire Emergency Management**Net Cost: \$143,167**

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	145,782	164,112	243,774	184,601	143,167
Gifts & Grants Fund	101,715	0	3,500	3,339	0
Expenditures Total	\$247,497	\$164,112	\$247,274	\$187,940	\$143,167
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	162,195	145,258	227,257	166,082	124,998
Supplies and Services	41,839	16,417	19,396	19,270	15,896
Interfund Charges	497	2,437	621	2,588	2,273
Capital Related	42,966	0	0	0	0
Expenditures Total	\$247,497	\$164,112	\$247,274	\$187,940	\$143,167

Fire

PROGRAM DETAIL

Fire Emergency Management

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	0.50	0.50	0.50	0.50	0.50
General Fund Civil FTE	1.00	2.00	2.00	1.00	1.00
Staffing Total	1.50	2.50	2.50	1.50	1.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Per Citizen Annual Administration Cost	\$0.4638	\$0.5209	\$0.7868	\$0.5510	\$0.4273

Fire Emergency Services

Net Cost: \$30,305,410

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	51,132	49,615	23,000	53,936	0
General Fund	29,512,352	30,801,389	30,667,068	30,899,064	31,126,374
Gifts & Grants Fund	363,546	301,877	485,793	545,540	310,048
Expenditures Total	\$29,927,030	\$31,152,881	\$31,175,861	\$31,498,540	\$31,436,422
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	27,721,259	28,974,339	28,597,132	28,762,567	28,954,152
Supplies and Services	957,731	964,846	1,237,350	1,292,720	1,093,315
Utilities	213,988	224,493	265,741	265,741	265,741
Interfund Charges	891,385	851,124	957,078	1,036,719	1,029,530
Debt Related	93,684	93,683	0	93,684	0
Capital Related	48,983	23,330	118,560	47,109	93,684
Transfers Out	0	21,066	0	0	0
Expenditures Total	\$29,927,030	\$31,152,881	\$31,175,861	\$31,498,540	\$31,436,422
<u>STAFFING SUMMARY</u>					
General Fund Civil FTE	287.00	291.00	289.00	291.00	290.00
Gifts & Grants Fund	0.50	0.50	0.50	0.50	0.00
Staffing Total	287.50	291.50	289.50	291.50	290.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Emergency Medical Services (EMS) Alarms	21,013	23,140	22,074	25,500	28,000
Total Alarms	30,648	33,286	30,894	36,000	39,500

Fire

PROGRAM DETAIL

Fire Inspection and Education

Net Cost: \$552,316

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	5,053	11,803	45,000	45,000	0
General Fund	646,310	664,839	661,806	665,951	607,034
Expenditures Total	\$651,363	\$676,642	\$706,806	\$710,951	\$607,034
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	613,582	619,828	620,670	624,274	556,706
Supplies and Services	17,907	33,281	59,204	58,888	19,005
Interfund Charges	19,874	23,533	26,932	27,789	31,323
Expenditures Total	\$651,363	\$676,642	\$706,806	\$710,951	\$607,034
<u>STAFFING SUMMARY</u>					
General Fund	7.00	7.00	7.00	7.00	6.00
General Fund Civil FTE	1.00	1.00	1.00	1.00	1.00
Staffing Total	8.00	8.00	8.00	8.00	7.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Building Inspections	9,050	8,730	9,200	7,900	7,922

Fire Training

Net Cost: \$910,042

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	18,040	27,159	0	0	0
General Fund	1,033,591	930,524	1,095,182	863,469	925,342
Expenditures Total	\$1,051,631	\$957,683	\$1,095,182	\$863,469	\$925,342

Fire

PROGRAM DETAIL

Fire Training

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	901,983	771,062	901,450	683,811	719,165
Supplies and Services	140,389	160,908	182,336	166,783	188,037
Interfund Charges	9,259	14,402	11,396	12,875	18,140
Transfers Out	0	11,311	0	0	0
Expenditures Total	\$1,051,631	\$957,683	\$1,095,182	\$863,469	\$925,342
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	8.00	6.00	8.00	6.00	6.00
Staffing Total	9.00	7.00	9.00	7.00	7.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Training Hours	21,011	19,741	20,000	18,500	18,500

General Management

PROGRAM SUMMARY

Intergovernmental Relations

\$296,524 1 FTE

*Manage federal, state and local government affairs

Internal Audit

\$200,451 3 FTE

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

Management Support

\$691,630 7 FTE

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

Office of Development Assistance

\$368,872 4 FTE

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

Office of the City Manager

\$854,688 6 FTE

*Provide direction and oversight of all City operations

DEPARTMENT SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
REGULAR - FTE	110.50	70.50	72.50	72.50	21.00
EXPENDITURES	18,831,987	11,303,781	13,678,951	14,018,044	2,412,165

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 and Operations; Office of Development Assistance; Intergovernmental Relations; Management Support; and Internal Audit.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

- *Serve as leaders and partner with other governments and jurisdictions.
- *Assure a safe community for people.
- *Create a superior quality of life for residents making the city a desirable place to live and visit.
- *Be a great place to locate, expand and operate a business and provide for well-planned growth and development.
- *Ensure excellent infrastructure that is well maintained and operated.
- *Provide a well-managed and financially strong city.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Regular - FTE	110.50	70.50	72.50	72.50	21.00
Personal Services	8,629,184	5,761,090	5,863,223	5,667,885	2,175,272
Allocated Expenses	-905,222	-856,877	-852,555	-852,555	-163,871
Supplies and Services	7,954,524	4,939,069	5,238,282	5,768,081	361,381
Utilities	1,508,810	120,740	122,742	118,332	0
Interfund Charges	116,947	72,937	119,045	119,154	39,383
Debt Related	1,335,652	1,075,089	1,079,704	1,079,704	0
Capital Related	94,556	141,940	2,108,510	2,096,997	0
Transfers Out	97,536	49,793	0	20,446	0
Expenditures Total	\$18,831,987	\$11,303,781	\$13,678,951	\$14,018,044	\$2,412,165

DEPARTMENT NARRATIVE

A number of major structural changes were made to the General Management Department for 2012. As a result, the department budget was reduced by \$11.3 million and 51.50 FTE compared to the 2011 budget. The majority of the reduction comes from the reorganization of the department and the movement of several programs into two new departments, Communications and Internal Services.

Prior to 2012, Communications was a program in General Management. Communications will now be a standalone department with an expenditure budget of \$2.2 million and 20.80 FTE. Communications' prior year FTE and budget data has been restated in the department's budget pages. Fleet Management, the Fleet Replacement Program and Purchasing Services will be transferred out of General Management and into the new Internal Services department along with the former Human Resources Department. The reorganization will result in \$9.8 million in expenditure budget and 48.50 FTE moving into Internal Services.

In May 2011, the City Manager's Office was reorganized following the retirement of the Deputy City Manager of Community Services. The vacant position was eliminated and the duties distributed to the two remaining Deputy City Managers and City Manager. The Deputy City Manager of Administrative Services is now responsible for Communications, Management Support and the Public Safety Communications Center while the Deputy City Manager of Operations has assumed responsibility for Library and Cultural Services and Neighborhood Services. The Police and Fire Departments will report directly to the City Manager.

General Management

DEPARTMENT NARRATIVE

In the 2012 budget, the Office of the City Clerk/Municipal Records and Policy and Research programs will be merged under the new title of 'Management Support.' The City Clerk position became vacant in June 2011. The department will eliminate the vacant position and assign the duties to the Assistant City Manager and remaining City Clerk/Municipal Records staff. The Assistant City Manager position will move into the Office of the City Clerk for 2012 as part of the reorganization. A vacant Internal Auditor position will be eliminated in 2012 as well.

BASE ADJUSTMENTS

Base Adjustments	2012
Prior Year One Times	-2,143,727
Compensation Adjustments	129,668
Mandated Costs	892,965
Grant / Designated Revenue Adjustments	-12,000
Other Adjustments	-2,081
Total Base Adjustments	(\$1,135,175)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>Fleet Management Fund / Budget Cut</u>				
Re-org: Technical Transfers of Fleet Management Operations from General Management to Internal Services	-39.50	-8,616,434	-8,648,557	32,123
Programs affected: Fleet Management Administration and Vehicle and Equipment Maintenance				
The Fleet Management division will be transferred out of General Management and into the new Internal Services Department.				
Budget Cut Total	-39.50	-8,616,434	-8,648,557	32,123
Fleet Management Fund Total	-39.50	-8,616,434	-8,648,557	32,123
<u>General Fund / Budget Cut</u>				
Consolidation and Reorganization of Management Support Program	-1.00	-84,637	0	-84,637
Program affected: Management Support				
The Assistant City Manager and other Management Support staff will absorb the duties of the vacant City Clerk position on an interim basis. The reduction associated with this reorganization is net of pay for election consulting services and pay adjustments for existing staff.				
Eliminate 1.0 FTE Vacant Internal Auditor	-1.00	-70,289	0	-70,289
Program affected: Internal Audit				
The reduction will reduce the scope of the annual audit plan and will make it difficult for Internal Audit to perform proactive audit work. The savings will be partially offset by an increase for annual training necessary to maintain mandatory staff certifications.				

General Management

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Eliminate Community Services Group Management	-1.00	-182,074	0	-182,074
Program affected: Community Services Group Management The reduction eliminates the Deputy City Manager of Community Services position and associated operating costs. An administrative assistant position and associated supply budgets will be moved to the Office of the City Manager.				
Reduce Conference and Supply Budgets	0.00	-2,780	0	-2,780
Program affected: Intergovernmental Relations Reductions in supply budgets will have a minimal impact on operations.				
Re-org: Technical Transfer of Purchasing Services from General Management to Internal Services	-9.00	-95,693	-1,500	-94,193
Programs affected: Purchasing Services The Purchasing Services division will be transferred out of General Management and into the new Internal Services Department.				
Re-org: Technical Transfers of the Fleet Replacement Program from General Management to Internal Services	0.00	-1,079,704	0	-1,079,704
Program affected: Fleet Replacement The Fleet Replacement Program will be transferred out of General Management and into the new Internal Services Department.				
Budget Cut Total	-12.00	-1,515,177	-1,500	-1,513,677
General Fund Total	-12.00	-1,515,177	-1,500	-1,513,677
Amendment Request Total All Funds	-51.50	-10,131,611	-8,650,057	-1,481,554

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Designated Revenues Fund	600	0	12,000	20,446	0
Development Review Fund	364,193	353,336	379,244	399,244	368,872
Fleet Management Fund	7,047,286	7,342,574	7,732,962	8,208,892	0
General Fund	10,764,976	3,558,078	5,554,745	5,389,462	2,043,293
Print Shop Fund	654,932	49,793	0	0	0
Expenditures Total	\$18,831,987	\$11,303,781	\$13,678,951	\$14,018,044	\$2,412,165

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Development Review Fund	4.00	4.00	4.00	4.00	4.00
Fleet Management Fund	37.34	37.50	39.50	39.50	0.00
General Fund	66.16	29.00	29.00	29.00	17.00

General Management

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Print Shop Fund	3.00	0.00	0.00	0.00	0.00
Staffing Total	110.50	70.50	72.50	72.50	21.00

PROGRAM DETAIL

Fleet Management Administration

Net Cost: \$0

For 2012, Fleet Management Administration will be reorganized as part of the new Internal Services Department.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Fleet Management Fund	6,949,750	7,342,574	7,732,962	8,208,892	0
Expenditures Total	\$6,949,750	\$7,342,574	\$7,732,962	\$8,208,892	\$0
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,433,851	2,528,554	2,622,657	2,593,645	0
Supplies and Services	4,298,558	4,583,553	4,799,642	5,319,512	0
Utilities	104,347	120,740	122,742	118,332	0
Interfund Charges	22,731	27,947	80,406	80,406	0
Capital Related	90,263	81,780	107,515	96,997	0
Expenditures Total	\$6,949,750	\$7,342,574	\$7,732,962	\$8,208,892	\$0
<u>STAFFING SUMMARY</u>					
Fleet Management Fund	37.34	37.50	39.50	39.50	0.00
Staffing Total	37.34	37.50	39.50	39.50	0.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Vehicles/equipment actively maintained by Fleet Management	2,113	2,076	1,951	2,226	N/A

Fleet Replacement

Net Cost: \$0

For 2012, Fleet Replacement will be reorganized as part of the new Internal Services Department.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,335,649	1,075,089	3,079,704	3,079,704	0
Expenditures Total	\$1,335,649	\$1,075,089	\$3,079,704	\$3,079,704	\$0

General Management

PROGRAM DETAIL

Fleet Replacement

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Debt Related	1,335,652	1,075,089	1,079,704	1,079,704	0
Capital Related	-3	0	2,000,000	2,000,000	0
Expenditures Total	\$1,335,649	\$1,075,089	\$3,079,704	\$3,079,704	\$0

<u>PERFORMANCE MEASURE SUMMARY</u>					
Vehicles/pieces of equipment replaced	0	0	71	73	N/A

Intergovernmental Relations

Net Cost: \$296,524

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	564,035	107,511	297,660	275,330	296,524
Expenditures Total	\$564,035	\$107,511	\$297,660	\$275,330	\$296,524

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	95,452	111,241	110,170	93,627	112,114
Supplies and Services	468,583	-3,730	187,490	181,703	184,410
Expenditures Total	\$564,035	\$107,511	\$297,660	\$275,330	\$296,524

<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	\$0.33	\$1.10	\$0.82	\$0.86

General Management

PROGRAM DETAIL

Internal Audit

Net Cost: \$200,451

Internal Audit conducts financial, operational, performance and compliance audits, investigations, business process improvement (BPI) sessions and consulting services for the City. This function ensures the City is in compliance with relevant policies and procedures, laws and regulations.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	283,234	293,294	283,029	197,031	200,451
Expenditures Total	\$283,234	\$293,294	\$283,029	\$197,031	\$200,451
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	368,709	377,514	366,975	283,405	281,161
Allocated Expenses	-93,828	-95,490	-94,647	-94,647	-95,985
Supplies and Services	8,353	11,270	10,701	8,273	15,275
Expenditures Total	\$283,234	\$293,294	\$283,029	\$197,031	\$200,451
<u>STAFFING SUMMARY</u>					
General Fund	4.00	4.00	4.00	4.00	3.00
Staffing Total	4.00	4.00	4.00	4.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of audit plan started or completed	80%	80%	80%	50%	80%

Management Support

Net Cost: \$691,630

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	741,814	774,188	594,317	640,655	691,630
Expenditures Total	\$741,814	\$774,188	\$594,317	\$640,655	\$691,630
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	504,365	512,631	490,044	460,013	567,346
Supplies and Services	229,517	250,848	95,262	171,631	115,273
Interfund Charges	7,932	10,709	9,011	9,011	9,011
Expenditures Total	\$741,814	\$774,188	\$594,317	\$640,655	\$691,630

General Management

PROGRAM DETAIL

Management Support

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	8.00	7.00	7.00	7.00	7.00
Staffing Total	8.00	7.00	7.00	7.00	7.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Total Number of Council Meeting Packets Prepared	67	94	82	88	91
Total Number of Records Requests	678	1,011	1,200	900	800

Office of Development Assistance

Net Cost: \$368,872

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 process, 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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	600	0	12,000	20,446	0
Development Review Fund	364,193	353,336	379,244	399,244	368,872
Expenditures Total	\$364,793	\$353,336	\$391,244	\$419,690	\$368,872
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	360,469	350,290	373,091	373,091	362,760
Supplies and Services	4,324	3,046	16,411	24,411	4,370
Interfund Charges	0	0	1,742	1,742	1,742
Transfers Out	0	0	0	20,446	0
Expenditures Total	\$364,793	\$353,336	\$391,244	\$419,690	\$368,872
<u>STAFFING SUMMARY</u>					
Development Review 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>					
Pre-Application Meetings	76	101	85	90	90

General Management

PROGRAM DETAIL

Office of the City Manager

Net Cost: \$854,688

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. This program houses the City Manager and two Deputy City Managers.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,054,287	1,086,063	1,043,223	975,313	854,688
Expenditures Total	\$1,054,287	\$1,086,063	\$1,043,223	\$975,313	\$854,688
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,069,103	988,887	995,245	974,688	851,891
Allocated Expenses	-66,724	-67,648	-67,355	-67,355	-67,886
Supplies and Services	25,534	90,589	86,452	39,985	42,053
Interfund Charges	26,374	34,281	27,886	27,995	28,630
Capital Related	0	39,954	995	0	0
Expenditures Total	\$1,054,287	\$1,086,063	\$1,043,223	\$975,313	\$854,688
<u>STAFFING SUMMARY</u>					
General Fund	7.16	7.00	7.00	7.00	6.00
Staffing Total	7.16	7.00	7.00	7.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of total expenditures for departments managed	0.25%	0.22%	0.22%	0.25%	0.20%

Policy and Research (Assistant City Manager)

Net Cost: \$0

In July 2011, the Assistant City Manager assumed the responsibilities of the City Clerk on an interim basis. The interim arrangement will be formally changed in 2012 and the Assistant City Manager position will be moved into the Management Support program. The Policy and Research program will be closed as a result.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	170,065	171,325	171,040	171,040	0
Expenditures Total	\$170,065	\$171,325	\$171,040	\$171,040	\$0
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	162,967	164,455	163,187	165,478	0
Supplies and Services	7,098	6,870	7,853	5,562	0
Expenditures Total	\$170,065	\$171,325	\$171,040	\$171,040	\$0

General Management

PROGRAM DETAIL

Policy and Research (Assistant City Manager)

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	1.00	0.00
Staffing Total	1.00	1.00	1.00	1.00	0.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of council meetings, special study sessions and workshops coordinated	34	34	34	N/A	N/A

Purchasing Services

Net Cost: \$0

For 2012, Purchasing Services will be reorganized as part of the new Internal Services Department.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	64,033	50,608	85,772	50,389	0
Expenditures Total	\$64,033	\$50,608	\$85,772	\$50,389	\$0

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	619,113	727,518	741,854	723,938	0
Allocated Expenses	-578,425	-693,739	-690,553	-690,553	0
Supplies and Services	23,345	16,829	34,471	17,004	0
Expenditures Total	\$64,033	\$50,608	\$85,772	\$50,389	\$0

<u>STAFFING SUMMARY</u>					
General Fund	8.00	9.00	9.00	9.00	0.00
Staffing Total	8.00	9.00	9.00	9.00	0.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Purchase orders and change orders awarded	1,176	1,216	1,130	1,175	N/A

Information Technology

PROGRAM SUMMARY

Administration

\$329,266 2 FTE

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

Client Services

\$1,146,405 7 FTE

*Provide citywide PC and peripheral device procurement and support

Public Safety

\$3,256,978 10 FTE

*Provide systems maintenance and support for all public safety systems

Software Applications

\$1,525,567 12 FTE

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

Systems and Networking

\$2,458,902 11 FTE

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

DEPARTMENT SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
REGULAR - FTE	46.00	42.00	42.00	42.00	42.00
EXPENDITURES	8,069,862	7,599,421	9,052,774	9,023,099	8,717,118

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 E911 and computer aided dispatch systems. Information Technology also supports City departments with business process analysis and business processing reengineering for integrating technology with their business, new applications development, applications maintenance, PC repair and maintenance, and the implementation of new technology solutions.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

- *Serve as leaders and partner with other governments and jurisdictions.
- *Assure a safe community for people.
- *Create a superior quality of life for residents making the city a desirable place to live and visit.
- *Provide a well-managed and financially strong city.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Regular - FTE	46.00	42.00	42.00	42.00	42.00
Personal Services	4,057,634	4,064,702	4,102,143	4,102,166	4,176,318
Allocated Expenses	-101,760	-103,072	-102,855	-102,855	-103,480
Supplies and Services	3,484,710	3,035,998	4,396,617	4,288,148	4,486,899
Utilities	21,331	21,350	23,993	23,993	23,993
Interfund Charges	17,351	21,434	37,876	33,647	38,388
Capital Related	590,596	548,159	595,000	678,000	95,000
Transfers Out	0	10,850	0	0	0
Expenditures Total	\$8,069,862	\$7,599,421	\$9,052,774	\$9,023,099	\$8,717,118

DEPARTMENT NARRATIVE

The 2012 Information Technology budget decrease is due to major cuts the department made for efficiencies gained in renegotiated vendor maintenance and support contracts and reducing software licensing to meet the demands of current business practices. These cuts, while made through efficiencies, limit the flexibility of the department to add new projects and software the City departments may request on short notice. The PC replacement program will continue in 2012 at a reduced amount over 2011 as the City continues to work towards a five-year lifecycle replacement program.

While the department has been successful in implementing citywide technology initiatives (Green Office, PC replacement) and maintaining service levels, renewed focus is being placed on best practices and business analysis for City departments. This initiative is evidenced by the replacement of the computer aided dispatch system with IT facilitating the business analysis and the initiation of a purchasing process that focuses on the business goals, standards and metrics required for responding to E911 calls by the Police and Fire Departments.

Besides providing day-to-day support to users and maintaining the technology infrastructure of the City, the IT Department is assisting departments in business analysis and process reengineering with the use of technology. IT becomes a value-added partner with City departments as they continue to use technology to gain business efficiencies. As a business partner, IT works as a team member with City departments and City management in the architecture and capture of reliable, pertinent data for ongoing business analysis on a citywide basis. The financial management, development review, GIS and document management systems are examples of IT expertise as a business analyst and partner across the City.

Information Technology

BASE ADJUSTMENTS

Base Adjustments	2012
Prior Year One Times	-500,000
Compensation Adjustments	70,577
Mandated Costs	65,047
Other Adjustments	-14,156
Total Base Adjustments	(\$378,532)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
PC Replacement Program	0.00	252,637	0	252,637
Program affected: PC Replacement Funding for replacement of City computers that are at least five years old.				
New Appropriation Total	0.00	252,637	0	252,637
<u>General Fund / Budget Cut</u>				
Decrease Repair and Maintenance Expenditures for Software Applications	0.00	-49,000	0	-49,000
Program affected: Software Applications Decrease in allocated amounts for software/hardware annual support and maintenance for City applications. These cuts reduce the department's flexibility to execute any unplanned projects for departments requesting new features or products. The cut is offset by costs related to the development of a new tax and licensing software system.				
Decrease Repair and Maintenance Expenditures for Systems and Networking	0.00	-120,461	0	-120,461
Program affected: Systems and Networking Decrease in allocated expenditures for repair and maintenance of hardware and software for the City's systems and networking infrastructure.				
Eliminate Fujitsu Scanner Maintenance Contract	0.00	-17,300	0	-17,300
Program affected: Client Services Eliminate repair and maintenance contract for the Fujitsu high volume, large scanners. Demand for these scanners should decrease with the implementation of the Xerox printing program.				
Eliminate Police Department Telestaff Maintenance	0.00	-23,000	0	-23,000
Program affected: Public Safety Eliminate software maintenance and support for the Aurora Police Department's (APD) Telestaff application. APD will replace Telestaff in 2012.				
Budget Cut Total	0.00	-209,761	0	-209,761
General Fund Total	0.00	42,876	0	42,876
Amendment Request Total All Funds	0.00	42,876	0	42,876

Information Technology

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Designated Revenues Fund	426	10,850	0	0	0
Enhanced E-911 Fund	1,938,878	1,618,943	2,264,450	2,234,700	2,218,000
General Fund	6,130,558	5,969,628	6,788,324	6,788,399	6,499,118
Expenditures Total	\$8,069,862	\$7,599,421	\$9,052,774	\$9,023,099	\$8,717,118

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Enhanced E-911 Fund	5.00	5.00	5.00	5.00	5.00
General Fund	41.00	37.00	37.00	37.00	37.00
Staffing Total	46.00	42.00	42.00	42.00	42.00

PROGRAM DETAIL

Administration

Net Cost: \$329,266

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 purchases and payment processing and provides administrative support for all IT personnel for payroll processing, training, travel and human resources issues.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
EXPENDITURE SUMMARY BY FUND					
Designated Revenues Fund	426	10,850	0	0	0
General Fund	303,884	311,224	328,362	328,883	329,266
Expenditures Total	\$304,310	\$322,074	\$328,362	\$328,883	\$329,266
EXPENDITURE SUMMARY BY TYPE					
Personal Services	235,107	233,458	233,014	233,037	237,374
Supplies and Services	49,078	53,171	58,298	58,275	54,330
Utilities	2,774	3,161	3,924	3,924	3,924
Interfund Charges	17,351	21,434	33,126	33,647	33,638
Transfers Out	0	10,850	0	0	0
Expenditures Total	\$304,310	\$322,074	\$328,362	\$328,883	\$329,266
STAFFING SUMMARY					
General Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	2.00	2.00	2.00	2.00	2.00

Information Technology

PROGRAM DETAIL

Administration

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
IT general fund operating budget as a percentage of the City general fund operating budget	N/A	N/A	2.9%	2.9%	2.8%

Client Services

Net Cost: \$1,146,405

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	600,343	526,995	1,282,361	1,347,813	1,146,405
Expenditures Total	\$600,343	\$526,995	\$1,282,361	\$1,347,813	\$1,146,405

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	447,545	444,844	448,023	513,921	528,308
Supplies and Services	152,798	82,151	334,338	333,892	618,097
Capital Related	0	0	500,000	500,000	0
Expenditures Total	\$600,343	\$526,995	\$1,282,361	\$1,347,813	\$1,146,405

<u>STAFFING SUMMARY</u>					
General Fund	7.00	6.00	6.00	7.00	7.00
Staffing Total	7.00	6.00	6.00	7.00	7.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of days to resolution for help desk computer tickets	3.62	2.48	2.25	2.00	2.00
Percentage of help desk tickets for computer issues resolved the same day	59%	64%	65%	65%	70%

Information Technology

PROGRAM DETAIL

Public Safety

Net Cost: \$1,038,978

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Enhanced E-911 Fund	1,938,878	1,618,943	2,264,450	2,234,700	2,218,000
General Fund	989,013	1,170,100	1,154,111	1,088,213	1,038,978
Expenditures Total	\$2,927,891	\$2,789,043	\$3,418,561	\$3,322,913	\$3,256,978
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,124,994	1,108,381	1,137,865	1,071,967	1,039,566
Supplies and Services	1,564,575	1,662,473	2,160,877	2,135,877	2,097,593
Utilities	18,557	18,189	20,069	20,069	20,069
Interfund Charges	0	0	4,750	0	4,750
Capital Related	219,765	0	95,000	95,000	95,000
Expenditures Total	\$2,927,891	\$2,789,043	\$3,418,561	\$3,322,913	\$3,256,978
<u>STAFFING SUMMARY</u>					
Enhanced E-911 Fund	5.00	5.00	5.00	5.00	5.00
General Fund	8.00	6.00	7.00	5.00	5.00
Staffing Total	13.00	11.00	12.00	10.00	10.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of calls to resolution for user radio issues within 24 hours	N/A	N/A	80%	80%	80%

Software Applications

Net Cost: \$1,525,567

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,399,125	1,384,776	1,476,788	1,476,788	1,525,567
Expenditures Total	\$1,399,125	\$1,384,776	\$1,476,788	\$1,476,788	\$1,525,567

Information Technology

PROGRAM DETAIL

Software Applications

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,143,398	1,154,887	1,161,271	1,161,271	1,252,655
Allocated Expenses	0	-103,072	-102,855	-102,855	-103,480
Supplies and Services	255,727	-6,584	418,372	418,372	376,392
Capital Related	0	339,545	0	0	0
Expenditures Total	\$1,399,125	\$1,384,776	\$1,476,788	\$1,476,788	\$1,525,567
<u>STAFFING SUMMARY</u>					
General Fund	12.00	12.00	11.00	12.00	12.00
Staffing Total	12.00	12.00	11.00	12.00	12.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of projects completed on time and under budget	N/A	N/A	80%	80%	80%

Systems and Networking

Net Cost: \$2,458,902

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,838,193	2,576,533	2,546,702	2,546,702	2,458,902
Expenditures Total	\$2,838,193	\$2,576,533	\$2,546,702	\$2,546,702	\$2,458,902
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,106,590	1,123,132	1,121,970	1,121,970	1,118,415
Allocated Expenses	-101,760	0	0	0	0
Supplies and Services	1,462,532	1,244,787	1,424,732	1,341,732	1,340,487
Capital Related	370,831	208,614	0	83,000	0
Expenditures Total	\$2,838,193	\$2,576,533	\$2,546,702	\$2,546,702	\$2,458,902
<u>STAFFING SUMMARY</u>					
General Fund	12.00	11.00	11.00	11.00	11.00
Staffing Total	12.00	11.00	11.00	11.00	11.00

Information Technology

PROGRAM DETAIL

Systems and Networking

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of file restores resolved within 24 hours	N/A	N/A	80%	80%	80%
Percentage of physical moves, adds and changes for service within 7 days	N/A	N/A	80%	80%	80%
Percentage of requests for software issues resolved within 2 hours	N/A	N/A	80%	80%	80%

Internal Services

PROGRAM SUMMARY

Administration

\$278,459 2 FTE

*Central Internal Services
administration and special projects

Compensation and Employment

\$936,048 10 FTE

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

Employee Relations

\$94,210 1 FTE

*Employee discrimination,
harassment and ADA investigations

Fleet Management Administration

\$8,671,802 39.5 FTE

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

Fleet Replacement

\$3,192,551 0 FTE

*Fund the replacement of City fleet
vehicles/equipment

Purchasing Services

\$89,111 9 FTE

*Solicit and execute procurement
awards
*Enforce and terminate contracts

Risk Management Fund

\$6,794,907 9 FTE

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

Service Aurora and Training

\$153,835 1 FTE

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

DEPARTMENT SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
REGULAR - FTE	24.00	24.00	23.00	23.00	71.50
EXPENDITURES	7,822,296	8,733,295	8,135,930	7,677,531	20,210,923

Internal Services

DESCRIPTION

The Internal Services Department provides overall management, organization and control for the following functions: Human Resources, Risk Management, Fleet Management, and Purchasing Services. The Human Resources function includes the Compensation and Employment, Employee Relations, and Service Aurora and Training divisions. These divisions provide oversight for the following: employment services, employee benefits, volunteer services, employee relations, and training and employee safety. The Risk Management function administers claims for losses suffered by residents, workplace injuries to employees and self-insured losses on City-owned property and vehicles. The Fleet Management function is responsible for repairing and maintaining the City's vehicle and equipment inventory, acquiring and disposing of fleet inventory, purchasing fuel, and administrating the City's motor pool. The Purchasing Services function initiates and manages City contracts and agreements.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Provide a well-managed and financially strong city.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Regular - FTE	24.00	24.00	23.00	23.00	71.50
Personal Services	1,741,158	1,709,803	1,761,863	1,759,438	5,337,655
Allocated Expenses	0	0	0	0	-682,876
Supplies and Services	6,071,833	7,010,028	6,322,934	5,866,260	12,052,647
Utilities	0	0	0	0	122,742
Interfund Charges	9,305	13,464	51,133	51,833	134,274
Debt Related	0	0	0	0	1,192,551
Capital Related	0	0	0	0	2,053,930
Expenditures Total	\$7,822,296	\$8,733,295	\$8,135,930	\$7,677,531	\$20,210,923

DEPARTMENT NARRATIVE

The Internal Services Department is new for 2012. The department will be created by the movement of Fleet Management and Purchasing Services out of the General Management Department and into the Human Resources (HR) Department. Internal Services will have four divisions: Human Resources, Risk Management, Fleet Management and Purchasing Services. The movements of Fleet Management and Purchasing Services into the HR Department are the drivers behind an increase of \$12.1 million and 48.50 FTE in the department's 2012 budget.

Budget and FTE data listed for the Internal Services Department for 2011 and years prior does not include Fleet Management and Purchasing Services. The creation of the new department will have a net zero impact on the City's budget.

The Human Resources (HR) division will experience several structural changes in 2012. The former HR Director will become the new Internal Services Director while a vacant HR Specialist position will be reclassified as a new HR Manager position. The HR Manager will oversee the day-to-day operations of the HR division and will be housed in the Compensation and Employment program.

Operating expenditures in the Risk Management division will increase slightly in 2012. The \$40,600 net increase in the Risk Management Fund is the result of the addition of a part-time Wellness Coordinator contingent employee. The addition is partially offset by reductions to supply budgets in the fund. Additional costs related to anticipated increases in general and vehicle accident claims are largely offset by reductions in insurance premiums and workers' compensation and general claims. The fund will transfer \$582,000 to the General Fund for fleet and computer replacements in 2012. A total of \$1.5 million for equipment replacement was transferred from the Risk Management Fund to the General Fund in 2011.

Internal Services

DEPARTMENT NARRATIVE

The City will allocate \$2.0 million to replace 62 light-duty vehicles in 2012. The City will also reinvest the savings from recent capital equipment lease maturations into new leases. An additional appropriation of \$112,800 will be used to supplement these savings and will allow the City to lease a total of eight new pieces of heavy equipment in 2012. The City's fuel budget will increase by \$697,700 (27.0 percent) for 2012 based on projected usage and pricing. No other major changes are expected in Fleet Management operations in 2012.

The Purchasing Services division will reduce compensation for contingent employees in 2012. The service impacts from the reduction are expected to be minimal.

BASE ADJUSTMENTS

Base Adjustments	2012
Prior Year One Times	40,000
Compensation Adjustments	81,356
Mandated Costs	42,068
Other Adjustments	-3,284
Total Base Adjustments	\$160,140

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>Fleet Management Fund / New Appropriation</u>				
Re-Org: Technical Transfer of Fleet Management Operations from General Management to Internal Services	39.50	8,616,434	8,648,557	-32,123
Programs affected: Fleet Management Administration and Vehicle and Equipment Maintenance				
All fleet management operations will be moved into the new Internal Services Department.				
New Appropriation Total	39.50	8,616,434	8,648,557	-32,123
Fleet Management Fund Total	39.50	8,616,434	8,648,557	-32,123
<u>General Fund / New Appropriation</u>				
Capital Equipment Replacement	0.00	112,847	0	112,847
Program affected: Fleet Replacement				
The City will reinvest savings from maturing capital equipment leases into new leases in 2012. This money will be used to replace heavy equipment for various departments located in the General Fund. An incremental appropriation of \$112,800 will be used to supplement lease savings. Replacing eight pieces of equipment in 2012 will prevent the City from falling further behind recommended replacement cycles for capital equipment.				
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 62 fleet assets in 2012 will prevent the City from falling further behind recommended replacement cycles for vehicles and equipment.				

Internal Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Re-Org: Technical Transfer of Purchasing Services from General Management to Internal Services	9.00	95,693	1,500	94,193
Programs affected: Purchasing Services Transfer of Purchasing Services into Internal Services.				
Re-Org: Technical Transfer of the Fleet Replacement Program from General Management into Internal Services	0.00	1,079,704	0	1,079,704
Program affected: Fleet Replacement Transfer of the Fleet Replacement Program into Internal Services.				
New Appropriation Total	9.00	3,288,244	1,500	3,286,744
<u>General Fund / Budget Cut</u>				
Reduce Contingent Employee Salary Budget in Purchasing Services	0.00	-6,004	0	-6,004
Program affected: Purchasing Services Reduction in contingent employee hours worked may affect procurement process lead times and will force remaining staff to absorb additional workload.				
Budget Cut Total	0.00	-6,004	0	-6,004
General Fund Total	9.00	3,282,240	1,500	3,280,740
<u>Risk Management Fund / New Appropriation</u>				
Movement of Wellness Program to the Risk Management Fund and New Contingent Wellness Coordinator	0.00	55,906	0	55,906
Program affected: Wellness Program This includes a technical adjustment to move the \$15,900 Wellness Program budget from Non-Departmental in the General Fund to the Risk Management Fund. This also includes appropriation for a part-time Wellness Coordinator contingent employee.				
New Appropriation Total	0.00	55,906	0	55,906
<u>Risk Management Fund / Budget Cut</u>				
Reduce Risk Management Supply Budget	0.00	-39,727	0	-39,727
Program affected: Risk Management Fund Reduction will eliminate the provision of the Recombivax Hepatitis B vaccine to public safety employees. Employees may receive the vaccine at a Kaiser facility at little or no charge. Other supplies reductions will have minimal impacts on operations.				
Budget Cut Total	0.00	-39,727	0	-39,727
Risk Management Fund Total	0.00	16,179	0	16,179
Amendment Request Total All Funds	48.50	11,914,853	8,650,057	3,264,796

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Cultural Services Fund	0	61,489	66,705	66,662	66,285

Internal Services

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Fleet Management Fund	0	0	0	0	8,671,802
General Fund	1,249,081	1,265,101	1,259,036	1,270,300	4,622,023
Risk Management Fund	6,573,215	7,406,705	6,810,189	6,340,569	6,850,813
Expenditures Total	\$7,822,296	\$8,733,295	\$8,135,930	\$7,677,531	\$20,210,923

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Cultural Services Fund	0.00	1.00	1.00	1.00	1.00
Fleet Management Fund	0.00	0.00	0.00	0.00	39.50
General Fund	14.00	13.00	13.00	13.00	22.00
Risk Management Fund	10.00	10.00	9.00	9.00	9.00
Staffing Total	24.00	24.00	23.00	23.00	71.50

PROGRAM DETAIL

Administration

Net Cost: \$278,459

This program consists of the activities of the Director of Internal Services (IS) and the IS Management Assistant. The Director of Internal Services provides overall management direction and financial control for the departments various functions including Human Resources, Risk Management, Fleet Management and Purchasing Services.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	229,843	233,882	264,203	275,104	278,459
Expenditures Total	\$229,843	\$233,882	\$264,203	\$275,104	\$278,459
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	216,868	218,700	216,861	224,728	228,495
Supplies and Services	4,424	2,812	2,436	4,538	2,349
Interfund Charges	8,551	12,370	44,906	45,838	47,615
Expenditures Total	\$229,843	\$233,882	\$264,203	\$275,104	\$278,459
<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	2.9%	2.7%	3.3%	3.0%	1.3%

Internal Services

PROGRAM DETAIL

Compensation and Employment

Net Cost: \$936,048

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, contingent, 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 pay plans; maintains and revises personnel policies and procedures; performs job audits; and assists departments with implementing work plans and personnel actions. Volunteer Services is included in this program and is responsible for coordinating citywide citizen volunteer recruitment and placement throughout the City's departments.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	0	61,489	66,705	66,662	66,285
General Fund	775,877	773,058	749,475	748,388	813,857
Risk Management Fund	0	0	0	0	55,906
Expenditures Total	\$775,877	\$834,547	\$816,180	\$815,050	\$936,048
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	654,678	676,616	717,101	720,313	827,008
Supplies and Services	121,199	157,931	98,715	94,373	108,676
Interfund Charges	0	0	364	364	364
Expenditures Total	\$775,877	\$834,547	\$816,180	\$815,050	\$936,048
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	0.00	1.00	1.00	1.00	1.00
General Fund	10.00	9.00	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	2,804.37	2,675.90	2,682.90	2,682.40	2,678.00

Employee Relations

Net Cost: \$94,210

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	92,124	105,580	92,872	99,839	94,210
Expenditures Total	\$92,124	\$105,580	\$92,872	\$99,839	\$94,210

Internal Services

PROGRAM DETAIL

Employee Relations

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	83,994	85,100	84,607	85,166	86,034
Supplies and Services	8,130	20,480	8,265	14,673	8,176
Expenditures Total	\$92,124	\$105,580	\$92,872	\$99,839	\$94,210
<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	8	3	10	8	9

Fleet Management Administration

Net Cost: \$8,651,002

Administers and manages the replacement and disposal of vehicles; fueling; directs all financial controls; and provides oversight for the entire fleet operations for the 2,226 vehicles maintained in the City's fleet inventory.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Fleet Management Fund	0	0	0	0	8,671,802
Expenditures Total	\$0	\$0	\$0	\$0	\$8,671,802
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	0	0	2,709,784
Supplies and Services	0	0	0	0	5,704,769
Utilities	0	0	0	0	122,742
Interfund Charges	0	0	0	0	80,577
Capital Related	0	0	0	0	53,930
Expenditures Total	\$0	\$0	\$0	\$0	\$8,671,802
<u>STAFFING SUMMARY</u>					
Fleet Management Fund	0.00	0.00	0.00	0.00	39.50
Staffing Total	0.00	0.00	0.00	0.00	39.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Vehicles/equipment actively maintained by Fleet Management	N/A	N/A	N/A	N/A	2,226

Internal Services

PROGRAM DETAIL

Fleet Replacement

Net Cost: \$3,192,551

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 2,226 vehicles, powered, and non-powered pieces of equipment in the City's fleet inventory. 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 Management Administration program and are paid out of the Fleet Management Fund.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	0	0	0	3,192,551
Expenditures Total	\$0	\$0	\$0	\$0	\$3,192,551
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Debt Related	0	0	0	0	1,192,551
Capital Related	0	0	0	0	2,000,000
Expenditures Total	\$0	\$0	\$0	\$0	\$3,192,551
<u>PERFORMANCE MEASURE SUMMARY</u>					
Vehicles/pieces of equipment replaced	N/A	N/A	N/A	N/A	80

Purchasing Services

Net Cost: \$87,611

This program oversees: solicitation, award, enforcement and termination of city contracts for all goods, services, and construction projects requested by City departments.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	0	0	0	89,111
Expenditures Total	\$0	\$0	\$0	\$0	\$89,111
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	0	0	737,800
Allocated Expenses	0	0	0	0	-682,876
Supplies and Services	0	0	0	0	34,187
Expenditures Total	\$0	\$0	\$0	\$0	\$89,111
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	0.00	0.00	9.00
Staffing Total	0.00	0.00	0.00	0.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Purchase orders and change orders awarded	N/A	N/A	N/A	N/A	1,170

Internal Services

PROGRAM DETAIL

Risk Management Fund

Net Cost: \$6,256,683

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Risk Management Fund	6,573,215	7,406,705	6,810,189	6,340,569	6,794,907
Expenditures Total	\$6,573,215	\$7,406,705	\$6,810,189	\$6,340,569	\$6,794,907
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	672,485	615,274	629,865	615,043	633,577
Supplies and Services	5,899,976	6,790,337	6,174,461	5,719,895	6,155,612
Interfund Charges	754	1,094	5,863	5,631	5,718
Expenditures Total	\$6,573,215	\$7,406,705	\$6,810,189	\$6,340,569	\$6,794,907
<u>STAFFING SUMMARY</u>					
Risk Management Fund	10.00	10.00	9.00	9.00	9.00
Staffing Total	10.00	10.00	9.00	9.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Claims processed	1,035	1,050	1,040	1,040	1,040

Service Aurora and Training

Net Cost: \$153,835

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	151,237	152,581	152,486	146,969	153,835
Expenditures Total	\$151,237	\$152,581	\$152,486	\$146,969	\$153,835
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	113,133	114,113	113,429	114,188	114,957
Supplies and Services	38,104	38,468	39,057	32,781	38,878
Expenditures Total	\$151,237	\$152,581	\$152,486	\$146,969	\$153,835
<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

Internal Services

PROGRAM DETAIL**Service Aurora and Training**

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Class participants	1,978	2,100	2,075	2,000	2,100

Judicial

PROGRAM SUMMARY

Bailiffs

\$422,711 7.5 FTE

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

Court Reporting

\$294,298 4 FTE

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

Judicial

\$1,382,799 8 FTE

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

Teen Court

\$126,088 2 FTE

*Administer the Teen Court Program to divert first-time juvenile offenders from criminal activity

DEPARTMENT SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
REGULAR - FTE	21.50	21.50	21.50	21.50	21.50
EXPENDITURES	2,052,732	2,064,390	2,209,579	2,167,957	2,225,896

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, Bailiffs, and Court Reporters. The Bailiffs 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 and maintains the data entries. Judicial also has a Teen Court program to divert qualified first-time juvenile offenders into a program of peer review, emphasizing education which upon completion allows these offenders the opportunity to correct their mistakes without a criminal record.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Assure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Regular - FTE	21.50	21.50	21.50	21.50	21.50
Personal Services	1,974,954	1,986,177	2,109,913	2,073,919	2,101,948
Supplies and Services	73,593	72,562	83,624	77,996	107,724
Interfund Charges	4,185	5,651	16,042	16,042	16,224
Expenditures Total	\$2,052,732	\$2,064,390	\$2,209,579	\$2,167,957	\$2,225,896

DEPARTMENT NARRATIVE

The 2012 budget for Judicial is slightly higher than the 2011 Original Budget. The increase is driven by personnel related salary and insurance increases.

The Judicial Department estimates that 2011 expenditures will be under budget by \$41,600. This is due to vacancy savings and less than budgeted use of temporary relief judges.

In 2010, the department had nearly 63,000 cases and is trending similarly for 2011. To accommodate these cases, there are 6 full time courtrooms and two half-time traffic divisions.

The Judicial Department ensures 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 internal procedures, cooperation between the Judicial Department and Court Administration, City Attorney and Public Defender, and changes to the computer system to accommodate various court settings.

The department expects a consistent workload for 2012 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.

BASE ADJUSTMENTS

Base Adjustments	2012
Compensation Adjustments	17,035
Mandated Costs	182
Other Adjustments	-900
Total Base Adjustments	\$16,317

Judicial

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / New Appropriation</u>				
Photo Red Light Expansion - Teen Court Program	0.00	0	55,244	-55,244
Program affected: Teen Court The City has expanded the photo red light program by increasing the number of intersections with cameras from 4 to 14. The resulting increase in the number of photo red light citations has significantly increased surcharge revenue.				
New Appropriation Total	0.00	0	55,244	-55,244
Designated Revenues Fund Total	0.00	0	55,244	-55,244
Amendment Request Total All Funds	0.00	0	55,244	-55,244

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Designated Revenues Fund	97,567	90,859	120,023	111,214	119,088
General Fund	1,949,573	1,968,251	2,082,556	2,049,743	2,099,808
Gifts & Grants Fund	5,592	5,280	7,000	7,000	7,000
Expenditures Total	\$2,052,732	\$2,064,390	\$2,209,579	\$2,167,957	\$2,225,896

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Designated Revenues Fund	2.00	2.00	2.00	2.00	2.00
General Fund	19.50	19.50	19.50	19.50	19.50
Staffing Total	21.50	21.50	21.50	21.50	21.50

PROGRAM DETAIL

Bailiffs

Net Cost: \$422,711

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	352,425	329,002	421,043	393,030	422,711
Expenditures Total	\$352,425	\$329,002	\$421,043	\$393,030	\$422,711

Judicial

PROGRAM DETAIL

Bailiffs

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	351,506	328,180	419,843	391,830	421,511
Supplies and Services	919	822	1,200	1,200	1,200
Expenditures Total	\$352,425	\$329,002	\$421,043	\$393,030	\$422,711
<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	63,276	62,893	64,000	61,000	64,000

Court Reporting

Net Cost: \$294,298

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	287,393	289,958	295,092	290,292	294,298
Expenditures Total	\$287,393	\$289,958	\$295,092	\$290,292	\$294,298
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	286,643	288,769	291,314	286,514	290,520
Supplies and Services	750	1,189	3,778	3,778	3,778
Expenditures Total	\$287,393	\$289,958	\$295,092	\$290,292	\$294,298
<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>					
Summonses	63,276	62,893	64,000	61,000	64,000

Judicial

PROGRAM DETAIL

Judicial

Net Cost: \$1,382,799

Judges ensure the continued fair and impartial administration of justice. Except for cases where payment to the clerk is allowed, every person charged with a crime sees a judge for hearings, trials, motions, stay of fines, collections, restitution, and other related matters.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,309,755	1,349,291	1,366,421	1,366,421	1,382,799
Expenditures Total	\$1,309,755	\$1,349,291	\$1,366,421	\$1,366,421	\$1,382,799
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,248,300	1,284,580	1,304,875	1,304,875	1,296,271
Supplies and Services	57,270	59,060	46,268	46,268	71,068
Interfund Charges	4,185	5,651	15,278	15,278	15,460
Expenditures Total	\$1,309,755	\$1,349,291	\$1,366,421	\$1,366,421	\$1,382,799
<u>STAFFING SUMMARY</u>					
General 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>					
Summonses	63,276	62,893	64,000	61,000	64,000

Teen Court

Net Cost: \$0

Educate youth on the judicial process and provide first-time juvenile offenders the opportunity to correct their mistakes without a criminal conviction.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	97,567	90,859	120,023	111,214	119,088
Gifts & Grants Fund	5,592	5,280	7,000	7,000	7,000
Expenditures Total	\$103,159	\$96,139	\$127,023	\$118,214	\$126,088
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	88,505	84,648	93,881	90,700	93,646
Supplies and Services	14,654	11,491	32,378	26,750	31,678
Interfund Charges	0	0	764	764	764
Expenditures Total	\$103,159	\$96,139	\$127,023	\$118,214	\$126,088
<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

Judicial

PROGRAM DETAIL

Teen Court

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Teen Court Program Participants	295	400	352	352	350

Library & Cultural Services

PROGRAM SUMMARY

Administration

\$623,015 6 FTE

*Manages department wide personnel, financial, and public service library functions. Also houses all library gift and grant activity

Art in Public Places

\$264,557 1 FTE

*Coordinates, funds, selects, displays, and maintains public art per City ordinance 93-63

Arts Programs

\$1,095,952 8 FTE

*Manages the Aurora Fox Arts Center, Aurora Music, Dance and Visual Arts Programs, Bicentennial Art Center and the Show Wagon

Cultural Services Division Management

\$263,859 2 FTE

*Manages all Cultural Services programs

Historic Services

\$227,326 3 FTE

*Manages all programs and facilities of the Aurora History Museum and Historic Preservation/Sites

Library Collection Management and Systems

\$800,110 5 FTE

*Manages acquisition and cataloging of new and donated materials
*Weeds collection for obsolete items
*Provides technical/computer support

Library Facilities and Public Services

\$2,435,861 46.4 FTE

*Provides direct customer services to library users

Special Events

\$315,569 1 FTE

*Plans and conducts citywide events including KidSpree, Punkin Chunkin, and the Fourth of July Spectacular

DEPARTMENT SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
REGULAR - FTE	183.50	65.90	67.40	67.40	72.40
EXPENDITURES	25,364,670	5,776,072	6,159,768	5,710,653	6,026,249

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 citizens and the desirability of Aurora as a place to live, work, and play. The Administration division manages internal services including finance, personnel, marketing, meeting room services and computer systems that assist the operating divisions in providing their programs and services. The Library Facilities and Public Services division oversees operation of the multiple library branches. 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

- *Serve as leaders and partner with other governments and jurisdictions.
- *Assure a safe community for people.
- *Create a superior quality of life for residents making the city a desirable place to live and visit.
- *Be a great place to locate, expand and operate a business and provide for well-planned growth and development.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Regular - FTE	183.50	65.90	67.40	67.40	72.40
Personal Services	12,560,555	3,838,170	4,254,991	3,966,217	4,296,678
Supplies and Services	4,666,875	1,714,737	1,777,837	1,633,231	1,607,552
Utilities	578,581	56,464	70,095	53,676	63,833
Interfund Charges	236,637	122,566	56,675	57,129	58,186
Capital Related	14,517	1,323	170	400	0
Transfers Out	7,307,505	42,812	0	0	0
Expenditures Total	\$25,364,670	\$5,776,072	\$6,159,768	\$5,710,653	\$6,026,249

DEPARTMENT NARRATIVE

The 2012 Adopted Budget for the Library and Cultural Services Department is lower (2.2 percent) than the 2011 budget as a result of changes to the overall personal services budget and the movement of some rental expenses out of the department, offset by the addition of funding for eight additional operating hours at Tallyn's Reach, Martin Luther King, and Central Libraries. In general, the department expects to maintain most service levels in 2012, aided by the addition of operating hours, as staff continues to seek out innovative solutions that will enable the provision of optimal service within available resources.

In 2012, the Library division will continue to face challenges related to a 50 percent reduction in funding in 2010. Customer visits and circulation per FTE at the current locations has increased 22 percent and 23 percent respectively as some customers have consolidated into the remaining open libraries. Even with the addition of \$155K in materials funding, materials spending will be only 38.6 percent of 2009 levels. This will cause continued delays in weeding/replacement of older/damaged materials and leave an aging collection that has become an area of increased customer complaints. Although the 2010 reductions will continue to cause long customer service lines, less item availability, and longer waiting times for requested items the addition of public hours across the system will be helpful.

In 2010, several facility, service, and staffing efficiency modifications were implemented to help address ongoing service level impacts. One Technical/Reference Librarian position was split into two Library Clerks at roughly the same cost to provide more customer service labor hours. Lower level meeting rooms at the Central Library were converted into customer computer labs by re-deploying public PCs from closed libraries nearly eliminating computer waiting time. Staff office space was converted into eight very popular quiet study rooms. Other modifications to the Central Library were made that added customer seating and improved physical space visibility. Security cameras were added so fewer staff could better monitor public spaces. In 2011, the Central Library Circulation operation was studied and significant physical and process changes

Library & Cultural Services

DEPARTMENT NARRATIVE

were made to improve materials handling efficiency. Cross training has continued allowing existing staff more flexibility in scheduling and service capabilities while workload per FTE has increased. In addition, cash management was consolidated into the department's administrative area for better efficiency and separation of cash management duties for better audit practices.

The 2012 Cultural Services division budget is 5.7 percent less than the 2011 original budget due primarily to the elimination of two vacant FTE. Although the 2011 elimination of the Special Events Assistant, and long term vacancies in the Aurora History Museum and Aurora Fox Arts Center did not require programmatic reductions, staff's ability to maintain current service levels remains strained and may require reductions should additional vacancies develop. 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 contracts with the Stapleton Theatre and the Town of Parker to provide programs, as well as the Equity Founders' Circle fundraising efforts.

BASE ADJUSTMENTS

Base Adjustments	2012
Prior Year One Times	-251,500
Compensation Adjustments	60,673
Mandated Costs	1,511
Grant / Designated Revenue Adjustments	-269,961
Other Adjustments	-4,055
Total Base Adjustments	(\$463,332)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>Cultural Services Fund / New Appropriation</u>				
Trolley Storage Costs	0.00	6,500	0	6,500
During the October 1, 2011 City Council Special Study Session, Council appropriated funds to cover storage costs for Trolley Trailer #610 as fundraising continues for a permanent display space.				
New Appropriation Total	0.00	6,500	0	6,500
<u>Cultural Services Fund / Budget Cut</u>				
Eliminate Vacant Aurora History Museum Supervisor	-1.00	-77,218	0	-77,218
Program affected: Historic Services Eliminate the vacant Aurora History Museum Supervisor position. This elimination will delay turn-around time for historical reviews of grant funded rehabilitation projects, diminish fundraising ability, and curtail education programs.				

Library & Cultural Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>Cultural Services Fund / Budget Cut</u>				
Technical Adjustment: Cut Unfunded 1.0 Museum Specialist FTE and Appropriation	-1.00	-69,469	0	-69,469
Program affected: Historic Services This is a technical adjustment to delete 1.0 FTE and lapse appropriation. Revenues have not been, and are not anticipated to be, sufficient to cover the cost of this position.				
Budget Cut Total	-2.00	-146,687	0	-146,687
Cultural Services Fund Total	-2.00	-140,187	0	-140,187
<u>General Fund / New Appropriation</u>				
Increase Library Hours and Material Collection	7.00	470,000	0	470,000
During the October 1, 2011 City Council Special Study Session, Council appropriated funds to add eight service hours at Central Library, Tallyn's Reach Library, and Martin Luther King Library. In addition, Council approved a one-time appropriation of \$155,000 for library collection materials.				
New Appropriation Total	7.00	470,000	0	470,000
General Fund Total	7.00	470,000	0	470,000
Amendment Request Total All Funds	5.00	329,813	0	329,813

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Conservation Trust Fund	4,100	42,134	16,000	16,000	16,000
Cultural Services Fund	2,277,533	2,039,946	2,275,205	2,163,467	2,145,163
Designated Revenues Fund	868,685	623,614	617,792	307,190	351,142
General Fund	12,126,268	3,036,294	3,144,271	3,145,581	3,483,944
Gifts & Grants Fund	940,293	34,084	106,500	78,415	30,000
Recreation Fund	9,147,791	0	0	0	0
Expenditures Total	\$25,364,670	\$5,776,072	\$6,159,768	\$5,710,653	\$6,026,249

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Cultural Services Fund	19.00	18.00	17.00	17.00	15.00
Designated Revenues Fund	10.85	4.80	4.80	4.80	4.80
General Fund	86.90	43.10	45.60	45.60	52.60
Recreation Fund	66.75	0.00	0.00	0.00	0.00
Staffing Total	183.50	65.90	67.40	67.40	72.40

Library & Cultural Services

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
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PROGRAM DETAIL

Administration

Net Cost: \$597,515

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, donation, 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 profits. This program also houses all library gift and grant activity.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	901,183	711,511	590,652	573,693	597,515
Gifts & Grants Fund	10,101	13,702	42,000	7,220	25,500
Expenditures Total	\$911,284	\$725,213	\$632,652	\$580,913	\$623,015
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	689,274	534,782	522,301	522,203	526,023
Supplies and Services	117,413	102,989	75,340	21,983	61,870
Utilities	0	1,031	0	1,716	0
Interfund Charges	64,597	86,411	35,011	35,011	35,122
Transfers Out	40,000	0	0	0	0
Expenditures Total	\$911,284	\$725,213	\$632,652	\$580,913	\$623,015
<u>STAFFING SUMMARY</u>					
General Fund	9.80	6.00	6.00	6.00	6.00
Staffing Total	9.80	6.00	6.00	6.00	6.00

Library & Cultural Services

PROGRAM DETAIL

Art in Public Places

Net Cost: \$257,077

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	4,100	42,134	16,000	16,000	16,000
Cultural Services Fund	253,983	152,600	278,079	226,353	247,257
General Fund	1,400	1,622	1,100	1,100	1,300
Expenditures Total	\$259,483	\$196,356	\$295,179	\$243,453	\$264,557
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	66,824	67,171	73,035	65,008	68,313
Supplies and Services	190,311	128,350	221,160	178,230	195,260
Utilities	567	453	756	215	756
Interfund Charges	214	289	228	0	228
Capital Related	1,567	93	0	0	0
Expenditures Total	\$259,483	\$196,356	\$295,179	\$243,453	\$264,557
<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	23	6	10	4	4

Arts Programs

Net Cost: \$379,205

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 Show Wagon. The program provides outreach programs for Aurora citizens.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	1,030,380	1,128,128	1,022,474	1,110,382	1,095,952
Expenditures Total	\$1,030,380	\$1,128,128	\$1,022,474	\$1,110,382	\$1,095,952

Library & Cultural Services

PROGRAM DETAIL

Arts Programs

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	620,502	595,873	586,116	584,875	622,027
Supplies and Services	359,120	481,993	372,387	473,700	410,293
Utilities	49,579	49,393	62,695	50,701	62,695
Interfund Charges	1,179	869	1,106	1,106	937
Capital Related	0	0	170	0	0
Expenditures Total	\$1,030,380	\$1,128,128	\$1,022,474	\$1,110,382	\$1,095,952
<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	64,855	68,521	66,000	68,500	69,000
Net cost per attendee	\$10.57	\$4.34	\$4.80	\$6.65	\$4.32

Cultural Services Division Management

Net Cost: \$107,576

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	259,786	252,636	284,067	223,296	263,859
Expenditures Total	\$259,786	\$252,636	\$284,067	\$223,296	\$263,859
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	191,177	194,722	187,787	189,414	189,451
Supplies and Services	46,961	28,685	82,321	19,923	60,406
Interfund Charges	21,648	29,229	13,959	13,959	14,002
Expenditures Total	\$259,786	\$252,636	\$284,067	\$223,296	\$263,859
<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

Library & Cultural Services

PROGRAM DETAIL

Historic Services

Net Cost: \$204,196

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	390,045	267,723	383,650	331,248	222,526
General Fund	4,136	5,937	4,622	4,622	4,800
Gifts & Grants Fund	694	0	0	0	0
Expenditures Total	\$394,875	\$273,660	\$388,272	\$335,870	\$227,326
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	257,878	233,572	351,419	279,777	191,632
Supplies and Services	136,476	38,432	36,104	55,011	34,875
Utilities	290	943	382	1,044	382
Interfund Charges	231	713	367	38	437
Expenditures Total	\$394,875	\$273,660	\$388,272	\$335,870	\$227,326
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	5.00	5.00	5.00	5.00	3.00
Staffing Total	5.00	5.00	5.00	5.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Annual citizen contacts	623,798	584,127	637,000	600,000	600,000
History museum attendance	58,411	42,703	60,000	50,000	50,000
Net cost per citizen contact	\$0.42	\$0.47	\$0.49	\$0.41	\$0.27
Net cost per history museum attendee	\$4.51	\$6.37	\$5.17	\$4.96	\$3.28

Library & Cultural Services

PROGRAM DETAIL

Library Collection Management and Systems

Net Cost: \$777,198

This program is responsible for the management of the library collection. The collection includes books, periodicals, databases, interlibrary loan, electronic books 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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	16,598	0	23,900	0
General Fund	2,039,616	639,084	715,623	719,321	800,110
Gifts & Grants Fund	41,181	3,640	0	0	0
Expenditures Total	\$2,080,797	\$659,322	\$715,623	\$743,221	\$800,110
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	941,813	336,345	407,047	310,498	318,734
Supplies and Services	1,135,150	319,041	307,522	430,584	478,861
Utilities	2,912	864	0	0	0
Interfund Charges	922	3,072	1,054	2,139	2,515
Expenditures Total	\$2,080,797	\$659,322	\$715,623	\$743,221	\$800,110
<u>STAFFING SUMMARY</u>					
General Fund	16.50	6.00	6.00	5.00	5.00
Staffing Total	16.50	6.00	6.00	5.00	5.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Materials reviewed, selected, cataloged, processed, weeded	645,053	611,932	200,000	600,000	600,000
Net cost per item reviewed, selected, cataloged, processed, weeded	\$3.11	\$1.08	\$3.46	\$1.24	\$1.08

Library Facilities and Public Services

Net Cost: \$1,977,989

This function's budget includes all library facilities. 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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	461,434	550,339	617,792	281,966	351,142
General Fund	3,051,542	1,678,140	1,832,274	1,846,845	2,080,219
Gifts & Grants Fund	38,775	16,742	64,500	71,195	4,500
Expenditures Total	\$3,551,751	\$2,245,221	\$2,514,566	\$2,200,006	\$2,435,861

Library & Cultural Services

PROGRAM DETAIL

Library Facilities and Public Services

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,164,432	1,795,078	2,058,396	1,945,092	2,310,488
Supplies and Services	369,369	400,338	445,027	249,638	120,492
Utilities	16,348	3,780	6,262	0	0
Interfund Charges	1,602	1,983	4,881	4,876	4,881
Capital Related	0	1,230	0	400	0
Transfers Out	0	42,812	0	0	0
Expenditures Total	\$3,551,751	\$2,245,221	\$2,514,566	\$2,200,006	\$2,435,861
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	8.30	4.80	4.80	4.80	4.80
General Fund	60.60	31.10	33.60	34.60	41.60
Staffing Total	68.90	35.90	38.40	39.40	46.40
<u>PERFORMANCE MEASURE SUMMARY</u>					
Annual hours of public service	11,989	6,276	7,350	7,321	7,321
Total material usage (inside and outside)	2,702,401	1,566,535	1,473,000	1,220,322	1,230,000
Total visitors	1,290,115	793,755	791,000	866,220	866,000

Special Events

Net Cost: \$177,794

The program plans and conducts major citywide events such as KidSpree, Punkin Chunkin, 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 and SCFD funds.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	343,339	238,859	306,935	272,188	315,569
Designated Revenues Fund	0	56,677	0	1,324	0
Expenditures Total	\$343,339	\$295,536	\$306,935	\$273,512	\$315,569
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	176,382	80,627	68,890	69,350	70,010
Supplies and Services	166,877	214,909	237,976	204,162	245,495
Interfund Charges	80	0	69	0	64
Expenditures Total	\$343,339	\$295,536	\$306,935	\$273,512	\$315,569
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	3.00	2.00	1.00	1.00	1.00
Staffing Total	3.00	2.00	1.00	1.00	1.00

Library & Cultural Services

PROGRAM DETAIL

Special Events

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Estimated event attendees	152,700	156700	164,360	164,360	160,000
Net cost per attendee	\$1.55	\$0.75	\$0.78	\$0.44	\$0.46

Neighborhood Services

PROGRAM SUMMARY

Administration

\$298,377 2 FTE

*Provides oversight, administration, and management of programs, budget, and personnel

Animal Care

\$1,695,194 21 FTE

*Animal care enforcement: provide shelter, treatment, placement, adoptions, and public education

Code Enforcement

\$2,267,758 25.4 FTE

*Neighborhood Support assures a well-maintained city and housing stock (includes abatement costs)

Community Development Program Management

\$758,368 8.57 FTE

*Provides oversight, administration, and management of CDBG, HOME, and ESG programs and projects

Community Housing Development Organization

\$170,893 0 FTE

*Non-profit organizations which use pass-through HOME funds to provide safe and affordable housing to Aurora citizens

Community Relations

\$119,949 1 FTE

*Resource for human, community, social, cultural, and language services
*Liaison to Human Relations and Veteran Affairs Commissions

Economic Recovery Program

\$1,325,000 2.9 FTE

* NSP purchases foreclosed/vacant residential property for rehabilitation
* ARRA program to prevent homelessness

Emergency Shelter Programs

\$123,805 0 FTE

*Pass-through federal funds for grants to non-profit emergency shelter providers
* Aurora Voucher program

Home Ownership Assistance Program

\$549,737 1.49 FTE

*Funding for direct financial assistance to qualified first-time homebuyers

Neighborhood Liaison & Mediation Services

\$241,227 3 FTE

*Serves as the City's service link to 400 neighborhood organizations
*Mediation services for conflict resolution and problem solving

Original Aurora Renewal

\$412,939 2.93 FTE

*Assists with the physical, social, and economic revitalization of Original Aurora

Public Facilities

\$97,750 0 FTE

*CDBG funds used for area-specific benefits such as Northwest Alley Paving, Northwest Street Lights and Economic Enrichment

Rehabilitation

\$1,866,405 3.31 FTE

*Provide oversight for all federally funded rehabilitation programs within Community Development

Transfers and Other Requirements

\$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

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
REGULAR - FTE	78.00	72.50	72.50	72.50	71.60
EXPENDITURES	15,771,810	14,347,244	10,838,847	9,102,703	10,077,402

Neighborhood Services

DESCRIPTION

Neighborhood Services consists of five divisions and 71.6 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

*Assure a safe community for people.

*Create a superior quality of life for residents making the city a desirable place to live and visit.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Regular - FTE	78.00	72.50	72.50	72.50	71.60
Personal Services	5,337,225	5,453,524	4,997,829	5,133,825	5,148,666
Allocated Expenses	0	0	0	0	-9,232
Supplies and Services	10,328,593	8,766,334	5,662,892	3,779,816	4,726,687
Utilities	0	60	0	720	0
Interfund Charges	105,992	127,326	178,126	174,518	191,281
Capital Related	0	0	0	13,824	20,000
Expenditures Total	\$15,771,810	\$14,347,244	\$10,838,847	\$9,102,703	\$10,077,402

DEPARTMENT NARRATIVE

The 2012 budget for Neighborhood Services is \$761,400 lower than in 2011. This is primarily due to projected reduction of \$125,000 in the program income from the Economic Recovery's Neighborhood Stabilization Program (NSP) and \$600,000 reduction of the Community Development Block Grant (CDBG) funds and Home Investment Partnership grants which required a revision to the 2011 Community Development budget. Although the Community Development 2012 budget reflects level funding to the revised 2011 budget, the federal grant allocations remain uncertain, and the department is preparing for various scenarios involving additional potential budget cuts.

A contract Code Enforcement Officer position, funded by CDBG and held vacant due to budget constraints will be eliminated. This will leave 7 FTE Code Enforcement Officers funded by CDBG. In addition, an existing Code Enforcement Officer will be transferred from the General Fund to the Abatement Fund, resulting in 7.5 FTE Code Enforcement Officers funded in the Abatement Fund. This will be partially offset with the elimination of a contract Code Enforcement Officer position, funded by the Abatement Fund and held vacant due to budget constraints. While this move provides General Fund savings, the funding of these 7.5 FTE positions in the Abatement Fund is not sustainable and in 2013 the department will likely have to begin finding alternate funding sources to maintain service levels.

Budgetary constraints have required the elimination of several contract positions. The department will focus on quality of life and promoting healthy and safe neighborhoods in 2012. Those efforts entail quickly responding to citizen complaints for code violations and mitigating the impact 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 provide community outreach to strengthen neighborhoods through the Neighborhood Referral

Neighborhood Services

DEPARTMENT NARRATIVE

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; as well as provide project management for two Division of Criminal Justice grants focused on youth gang intervention. 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. The AMANDA computer program to enhance field and office efficiencies and collection of property history continues to be developed for use by Animal Care for increased field efficiency and potential cost savings. Also, bargaining guidelines remain effective in gaining compliance in zoning and housing court cases. Lastly, the department has heightened safety procedures for staff in place and coordinated with Public Safety Communications.

Neighborhood Services remains committed to prioritizing its activities within finite resources to enhance the quality of life in Aurora's neighborhoods.

BASE ADJUSTMENTS

Base Adjustments	2012
Compensation Adjustments	266,630
Mandated Costs	13,155
Grant / Designated Revenue Adjustments	-6,122,721
Other Adjustments	-3,099
Total Base Adjustments	(\$5,846,035)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>Abatement Fund / New Appropriation</u>				
Transfer 1.0 FTE Code Enforcement Officer from General Fund to Abatement Fund; Eliminate Vacant Contract Code Enforcement Officer in Abatement	1.00	24,615	0	24,615
Program affected: Code Enforcement This amendment will transfer 1.0 FTE Code Enforcement Officer from the General Fund to the Abatement Fund. These costs will be partially offset by the elimination of 1.0 vacant contract Code Enforcement Officer in the Abatement Fund. The elimination of the contract Code Officer position will result in reduced code enforcement service in the southern and eastern areas of the City.				
New Appropriation Total	1.00	24,615	0	24,615
<u>Abatement Fund / Budget Cut</u>				
Reduce Appropriation to Reflect Current Activity	0.00	-201,198	0	-201,198
Program affected: Neighborhood Support This amendment will align 2012 appropriation with anticipated activity levels as the number of abatements decreases. Reductions include operating supplies, temporary and contract services, and recording/filing fees.				

Neighborhood Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>Abatement Fund / Budget Cut</u>				
Restructure Neighborhood Support Division Administrative Staff	-0.40	-8,871	0	-8,871
Program affected: Neighborhood Support This amendment will restructure the Administrative staff within the General Fund and Abatement Fund, including a voluntary reduction of a full-time FTE to 0.6 FTE in the Abatement Fund. Service impact will be minimal, as the front desk in Neighborhood Services will be fully covered; the administration of the abatement notices and invoices will be handled with the restructure; and the existing part time, temporary employee will augment services where needed.				
Budget Cut Total	-0.40	-210,069	0	-210,069
Abatement Fund Total	0.60	-185,454	0	-185,454
<u>Community Development Fund / New Appropriation</u>				
2012 Base Budget: Community Development Code Enforcement	0.00	434,000	0	434,000
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 7.0 Code Enforcement Officers assigned to Original Aurora. This program will perform approximately 30,000 inspections and re-inspections; 15,000 notices of violations; and 2,000 multi-family inspections. In addition, staff responsibilities include attendance at various neighborhood meetings and coordination of four multi-family apartment training courses.				
2012 Base Budget: Community Development Economic Recovery Program	0.00	1,325,000	1,325,000	0
Program affected: Economic Recovery Program The Economic Recovery Program's main component is the Neighborhood Stabilization Program (NSP); The NSP1 program was authorized as part of the Housing and Economic Recovery Act of 2008, while NSP3 was authorized as part of the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010. 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 in 2012 is estimated at \$450,000 through NSP1 and \$875,000 through NSP3.				
2012 Base Budget: Community Development Emergency Shelter Program	0.00	15,000	0	15,000
Program affected: Emergency Shelter Program This base budget provides funding for the Aurora Voucher Program. The program provides motel/hotel vouchers for homeless persons during severe weather.				

Neighborhood Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>Community Development Fund / New Appropriation</u>				
2012 Base Budget: Community Development Fund Original Aurora Renewal	0.00	172,210	0	172,210
Program affected: Original Aurora Renewal Original Aurora Renewal provides a wide variety of social outreach services, community-based programs, and neighborhood improvement activities.				
2012 Base Budget: Community Development Home Ownership Assistance Program	0.00	400,000	0	400,000
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. 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.				
2012 Base Budget: Community Development Program Management	0.00	758,368	0	758,368
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.				
2012 Base Budget: Community Development Public Facility	0.00	97,750	0	97,750
Program affected: Public Facility This program is intended to enhance and maintain quality public infrastructure. This base budget will fund street lighting and the paving of northwest Aurora alleys within the Neighborhood Revitalization Strategy Area.				
2012 Base Budget: Community Development Rehabilitation	0.00	1,866,405	0	1,866,405
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	2012			
	FTE	Budget	Revenue	Net
<u>Community Development Fund / New Appropriation</u>				
2012 Base Budget: Community Housing Development Organization	0.00	170,893	0	170,893
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.				
New Appropriation Total	0.00	5,239,626	1,325,000	3,914,626
<u>Community Development Fund / Budget Cut</u>				
Allocate Position to 2012 Justice Assistance Grants (JAG)	-0.73	-70,988	0	-70,988
Program affected: Original Aurora Renewal This amendment will charge a portion of the salary of the Original Aurora Renewal (OAR) Manager to the 2011/2012 JAG awards: Power Up- Keeping It Real and Aurora Youth Development and Gang Reduction Implementation Plan (AYDGRIP). The manager will serve as project director and project coordinator. The Power Up: Keeping it Real program is entering its second year of JAG funding. This program provides family-focused interventions to Aurora youth who are at high risk of truancy, gang involvement, and criminal behavior. AYDGRIP is a new initiative in partnership with the Aurora Police Department that will assist community stakeholders in efforts to prevent and reduce gang-related violence.				
Eliminate Vacant Contract Code Enforcement Officer in Community Development Block Grant (CDBG)	0.00	-47,164	0	-47,164
Program affected: Neighborhood Support This amendment eliminates 1.0 vacant contract Code Enforcement Officer in CDBG. This elimination is necessitated as a result of a reduction in federal funding for CDBG. The elimination will result in 7.0 remaining CDBG Code Enforcement Officers dedicated to Original Aurora and will reduce the total number of Code Enforcement officers to 18.0 citywide.				
Transfer 0.62 FTE From Community Development Fund to Gifts and Grants Fund	-0.62	-50,228	0	-50,228
Program affected: Community Development Program Management, Economic Recovery Program This amendment will transfer 49 percent of a Project Coordinator and 13 percent of a Program Specialist from the Community Development Fund to Gifts and Grants Fund in response to cuts in funding in CDBG and HOME. The transfers will utilize funding from Neighborhood Stabilization Program (NSP) and Housing Counseling grants based on the duties of the affected personnel.				
Budget Cut Total	-1.35	-168,380	0	-168,380

Neighborhood Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
Community Development Fund Total	-1.35	5,071,246	1,325,000	3,746,246
<u>Designated Revenues Fund / New Appropriation</u>				
Technical Adjustment: Move Homebuyer Education Seminars from Designated Revenue to General Fund to Meet Accounting Regulations Program affected: Home Ownership Assistance This is a technical adjustment which will move Homebuyer Education Seminars from Designated Revenue to General Fund to meet new accounting regulations. Appropriation in the Designated Revenue Fund is to allow expense of fund balance.	0.00	26,125	-5,500	31,625
New Appropriation Total	0.00	26,125	-5,500	31,625
Designated Revenues Fund Total	0.00	26,125	-5,500	31,625
<u>General Fund / New Appropriation</u>				
Technical Adjustment: Move Homebuyer Education Seminars from Designated Revenue to General Fund to Meet Accounting Regulations Program affected: Home Ownership Assistance This is a technical adjustment which will move Homebuyer Education Seminars from Designated Revenue to General Fund to meet new accounting regulations. Appropriation in the Designated Revenue Fund is to allow expense of fund balance.	0.00	5,500	5,500	0
New Appropriation Total	0.00	5,500	5,500	0
<u>General Fund / Budget Cut</u>				
Eliminate Vacant 0.5 FTE Administrative Technician in Community Relations Program affected: Community Relations Eliminate vacant 0.5 FTE Administrative Technician in Community Relations. This position is currently filled with a contract employee and will leave the manager as the only employee in the division. The Arapahoe County Works program will help support this division with workers seeking to learn office skills.	-0.50	-27,941	0	-27,941
Increase Animal Care Service Fees Program affected: Animal Care Service fees will be increased in Animal Care to help offset rising operating costs. Fees will be increased for pet licenses, boarding fees, and impoundment fees.	0.00	0	33,215	-33,215
Restructure Neighborhood Support Division Administrative Staff Program affected: Neighborhood Support This amendment will restructure the Administrative staff within the General Fund and Abatement Fund, including a voluntary reduction of a full-time FTE to 0.6 FTE in the Abatement Fund. Service impact will be minimal, as the front desk in Neighborhood Services will be fully covered; the administration of the abatement notices and invoices will be handled with the restructure; and the existing part time, temporary employee will augment services where needed.	0.00	-4,921	0	-4,921

Neighborhood Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Transfer 1.0 FTE Code Enforcement Officer from General Fund to Abatement Fund; Eliminate Vacant Contract Code Enforcement Officer in Abatement	-1.00	-68,848	0	-68,848
Program affected: Code Enforcement This amendment will transfer 1.0 FTE Code Enforcement Officer from the General Fund to the Abatement Fund. These costs will be partially offset by the elimination of 1.0 vacant contract Code Enforcement Officer in the Abatement Fund. The elimination of the contract Code Officer position will result in reduced code enforcement service in the southern and eastern areas of the City.				
Budget Cut Total	-1.50	-101,710	33,215	-134,925
General Fund Total	-1.50	-96,210	38,715	-134,925
<u>Gifts & Grants Fund / New Appropriation</u>				
Appropriate 2012 Justice Assistance Grants (JAG)	0.73	227,887	0	227,887
Program affected: Original Aurora Renewal This amendment will appropriate funding for the 2012 portion of 2011/2012 JAG awards: Power Up- Keeping It Real and Aurora Youth Development and Gang Reduction Implementation Plan (AYDGRIP). The Original Aurora Renewal (OAR) Manager will serve as project director and project coordinator and a portion of the salary will be charged to these grants. The Power Up: Keeping it Real program is entering its second year of JAG funding. This program provides family-focused interventions to Aurora youth who are at high risk of truancy, gang involvement, and criminal behavior. AYDGRIP is a new initiative in partnership with the Aurora Police Department that will assist the community in efforts to prevent and reduce gang-related violence. This amendment does not include revenue as the grant award will be recognized in 2011.				
Transfer 0.62 FTE From Community Development Fund to Gifts and Grants Fund	0.62	40,996	0	40,996
Program affected: Community Development Program Management, Economic Recovery Program This amendment will transfer 49 percent of a Project Coordinator and 13 percent of a Program Specialist from the Community Development Fund to Gifts and Grants Fund in response to cuts in funding in CDBG and HOME. The transfers will utilize funding from Neighborhood Stabilization Program (NSP) and Housing Counseling grants.				
New Appropriation Total	1.35	268,883	0	268,883
Gifts & Grants Fund Total	1.35	268,883	0	268,883
Amendment Request Total All Funds	-0.90	5,084,590	1,358,215	3,726,375

Neighborhood Services

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Abatement Fund	735,498	980,744	1,295,371	956,798	1,114,600
Community Development Fund	10,808,627	9,495,354	6,047,744	4,581,967	5,239,626
Designated Revenues Fund	112,069	122,359	131,965	116,098	133,338
General Fund	3,239,051	2,962,813	2,896,546	2,887,640	2,862,105
Gifts & Grants Fund	876,565	785,974	467,221	560,200	727,733
Expenditures Total	\$15,771,810	\$14,347,244	\$10,838,847	\$9,102,703	\$10,077,402

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Abatement Fund	4.00	7.90	8.90	8.90	9.50
Community Development Fund	26.20	21.90	25.20	24.20	23.85
Designated Revenues Fund	0.00	0.75	0.75	0.75	0.75
General Fund	47.80	37.65	36.65	36.65	35.15
Gifts & Grants Fund	0.00	4.30	1.00	2.00	2.35
Staffing Total	78.00	72.50	72.50	72.50	71.60

PROGRAM DETAIL

Administration

Net Cost: \$298,377

Neighborhood Services Administration provides oversight for the department, which deals with several funding sources including the General Fund, Community Development Fund, Abatement Fund, Gifts and Grants Fund, and various federal programs. The program 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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	261,137	271,650	295,387	297,503	298,377
Expenditures Total	\$261,137	\$271,650	\$295,387	\$297,503	\$298,377
EXPENDITURE SUMMARY BY TYPE					
Personal Services	235,905	237,110	235,822	239,010	238,540
Supplies and Services	3,182	4,768	5,734	4,662	5,734
Interfund Charges	22,050	29,772	53,831	53,831	54,103
Expenditures Total	\$261,137	\$271,650	\$295,387	\$297,503	\$298,377
STAFFING SUMMARY					
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

Animal Care

Net Cost: \$1,183,279

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 contingent employee) and generates revenue through licenses, permits, and fees, which partially offsets the cost of operations.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	102,183	118,314	119,965	112,098	107,213
General Fund	1,465,257	1,465,651	1,436,812	1,440,664	1,477,030
Gifts & Grants Fund	106,795	125,518	119,351	104,302	110,951
Expenditures Total	\$1,674,235	\$1,709,483	\$1,676,128	\$1,657,064	\$1,695,194
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,408,024	1,411,921	1,410,088	1,394,004	1,430,967
Supplies and Services	238,129	264,723	230,690	205,965	221,790
Utilities	0	60	0	720	0
Interfund Charges	28,082	32,779	35,350	42,551	42,437
Capital Related	0	0	0	13,824	0
Expenditures Total	\$1,674,235	\$1,709,483	\$1,676,128	\$1,657,064	\$1,695,194
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	0.00	0.75	0.75	0.75	0.75
General Fund	23.00	20.25	20.25	20.25	20.25
Staffing Total	23.00	21.00	21.00	21.00	21.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Animals sheltered	4,628	4,028	4,560	4,058	4,108

Neighborhood Services

PROGRAM DETAIL

Code Enforcement

Net Cost: \$1,092,944

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Abatement Fund	735,498	980,744	1,295,371	956,798	1,114,600
Community Development Fund	459,671	523,280	523,280	494,434	434,000
General Fund	1,145,986	849,921	776,993	773,698	719,158
Expenditures Total	\$2,341,155	\$2,353,945	\$2,595,644	\$2,224,930	\$2,267,758
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,841,461	1,825,542	1,878,644	1,737,650	1,751,477
Supplies and Services	457,126	479,864	655,818	436,111	430,096
Interfund Charges	42,568	48,539	61,182	51,169	66,185
Capital Related	0	0	0	0	20,000
Expenditures Total	\$2,341,155	\$2,353,945	\$2,595,644	\$2,224,930	\$2,267,758
<u>STAFFING SUMMARY</u>					
Abatement Fund	4.00	7.90	8.90	8.90	9.50
Community Development Fund	7.00	7.00	7.00	7.00	7.00
General Fund	17.80	10.90	9.90	9.90	8.90
Staffing Total	28.80	25.80	25.80	25.80	25.40
<u>PERFORMANCE MEASURE SUMMARY</u>					
Total inspections	67,771	87,633	70,000	66,000	72,000

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 Solution Grants, Commercial Renovation, Foreclosure Hotline/Prevention, Neighborhood Stabilization Program, American Recovery & Reinvestment Act for Homelessness Prevention, and other Community Development programs and grants.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	835,805	781,535	858,729	723,123	758,368
Gifts & Grants Fund	0	14,000	0	6,000	0
Expenditures Total	\$835,805	\$795,535	\$858,729	\$729,123	\$758,368

Neighborhood Services

PROGRAM DETAIL

Community Development Program Management

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	741,250	696,773	640,927	613,185	619,936
Supplies and Services	86,008	88,231	208,794	107,321	128,488
Interfund Charges	8,547	10,531	9,008	8,617	9,944
Expenditures Total	\$835,805	\$795,535	\$858,729	\$729,123	\$758,368
<u>STAFFING SUMMARY</u>					
Community Development Fund	10.85	5.95	9.30	8.30	8.57
Staffing Total	10.85	5.95	9.30	8.30	8.57
<u>PERFORMANCE MEASURE SUMMARY</u>					
Total Community Development Grant dollars	14,044,978	4,179,614	6,168,359	5,957,221	3,492,092

Community Housing Development Organization

Net Cost: \$0

HUD regulations require that 15 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, Habitat for Humanity, and Neighborhood Living Resources.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	195,274	195,275	195,344	170,893	170,893
Expenditures Total	\$195,274	\$195,275	\$195,344	\$170,893	\$170,893
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	195,274	195,275	195,344	170,893	170,893
Expenditures Total	\$195,274	\$195,275	\$195,344	\$170,893	\$170,893
<u>PERFORMANCE MEASURE SUMMARY</u>					
Total project units with all funding sources	2	10	55	55	10

Neighborhood Services

PROGRAM DETAIL

Community Relations

Net Cost: \$114,471

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	126,124	131,535	141,047	131,811	114,471
Gifts & Grants Fund	647	3,498	23,450	25,576	5,478
Expenditures Total	\$126,771	\$135,033	\$164,497	\$157,387	\$119,949
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	110,594	108,613	124,794	124,211	98,816
Supplies and Services	16,177	26,420	39,703	33,176	21,133
Expenditures Total	\$126,771	\$135,033	\$164,497	\$157,387	\$119,949
<u>STAFFING SUMMARY</u>					
General Fund	2.00	1.50	1.50	1.50	1.00
Staffing Total	2.00	1.50	1.50	1.50	1.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of community meetings	189	257	281	217	305

Neighborhood Services

PROGRAM DETAIL

Economic Recovery Program

Net Cost: \$0

The Economic Recovery Program's two main components are funds from the Neighborhood Stabilization Program (NSP1 and NSP3) 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 NSP1 program was authorized as part of the Housing and Economic Recovery Act of 2008, while NSP3 was authorized as part of the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010. Aurora received \$4.5 million in NSP1 funds and \$2.4 million in NSP3 funds. The majority of NSP1 funds will have been spent by the end of 2011 while Aurora's NSP3 program is just beginning. The City of Aurora receives program income from the sale of rehabilitated properties, which is reinvested into the program. Program income is estimated at \$450,000 from NSP1 and \$875,000 from NSP3 in 2012.

As part of ARRA, Aurora received \$1.0 million for Homelessness Prevention and \$660,400 in an additional CDBG allocation in 2009. The Homelessness Prevention Fund provides financial and other assistance to prevent individuals and families from becoming homeless and helps those who are experiencing homelessness to be quickly re-housed and stabilized. The CDBG stimulus allocation has enabled Aurora to undertake activities intended to create sustainable living environments, stabilize neighborhoods and create economic opportunities. It is expected that these funds will be exhausted by the first quarter of 2012.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	6,144,180	4,860,952	1,500,000	585,043	1,325,000
Expenditures Total	\$6,144,180	\$4,860,952	\$1,500,000	\$585,043	\$1,325,000
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	45,280	0	278,708	212,373
Allocated Expenses	0	0	0	0	-9,232
Supplies and Services	6,144,180	4,815,672	1,500,000	306,335	1,121,859
Expenditures Total	\$6,144,180	\$4,860,952	\$1,500,000	\$585,043	\$1,325,000
<u>STAFFING SUMMARY</u>					
Community Development Fund	0.00	3.10	3.05	3.05	2.77
Gifts & Grants Fund	0.00	0.30	0.00	0.00	0.13
Staffing Total	0.00	3.40	3.05	3.05	2.90
<u>PERFORMANCE MEASURE SUMMARY</u>					
NSP residential units rehabilitated	4	32	10	31	10

Neighborhood Services

PROGRAM DETAIL

Emergency Shelter Programs

Net Cost: \$0

This program houses Emergency Solutions Grants for non-profit emergency shelter providers (Comitis, Gateway, and Arapahoe House). These agencies support emergency housing to help prevent homelessness during crisis situations. This program also includes the Aurora Voucher program.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	0	10,000	15,000	15,000	15,000
Gifts & Grants Fund	95,947	121,708	108,614	108,805	108,805
Expenditures Total	\$95,947	\$131,708	\$123,614	\$123,805	\$123,805
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	95,947	131,708	123,614	123,805	123,805
Expenditures Total	\$95,947	\$131,708	\$123,614	\$123,805	\$123,805
<u>PERFORMANCE MEASURE SUMMARY</u>					
Homeless persons served	1,180	1,462	1,300	1,450	1,450

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 loan. This program is also funded by the General Fund transfer for the HOME match requirement.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	674,249	670,253	571,184	400,000	400,000
Designated Revenues Fund	9,886	4,045	12,000	4,000	26,125
General Fund	0	0	0	0	5,500
Gifts & Grants Fund	96,430	303,214	59,306	106,767	118,112
Expenditures Total	\$780,565	\$977,512	\$642,490	\$510,767	\$549,737
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	86,346	288,801	48,454	95,435	99,440
Supplies and Services	694,219	688,711	594,036	415,332	450,297
Expenditures Total	\$780,565	\$977,512	\$642,490	\$510,767	\$549,737
<u>STAFFING SUMMARY</u>					
Gifts & Grants Fund	0.00	4.00	1.00	2.00	1.49
Staffing Total	0.00	4.00	1.00	2.00	1.49
<u>PERFORMANCE MEASURE SUMMARY</u>					
Home ownership loans	119	109	130	120	120

Neighborhood Services

PROGRAM DETAIL

Neighborhood Liaison & Mediation Services

Net Cost: \$241,227

The Neighborhood Liaison program provides Aurora's 400 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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	158,501	236,836	239,318	237,380	241,227
Expenditures Total	\$158,501	\$236,836	\$239,318	\$237,380	\$241,227
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	155,349	234,284	234,587	235,935	237,849
Supplies and Services	3,152	2,552	4,731	1,445	3,378
Expenditures Total	\$158,501	\$236,836	\$239,318	\$237,380	\$241,227
<u>STAFFING SUMMARY</u>					
General Fund	2.00	3.00	3.00	3.00	3.00
Staffing Total	2.00	3.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of neighborhood meetings	65	82	75	92	95

Original Aurora Renewal

Net Cost: \$6,342

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	263,961	263,170	245,793	207,455	172,210
General Fund	62,046	7,220	6,989	6,584	6,342
Gifts & Grants Fund	151,961	215,743	6,500	6,500	234,387
Expenditures Total	\$477,968	\$486,133	\$259,282	\$220,539	\$412,939
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	415,752	258,334	231,771	202,665	229,385
Supplies and Services	59,825	225,071	25,088	15,856	181,280
Interfund Charges	2,391	2,728	2,423	2,018	2,274
Expenditures Total	\$477,968	\$486,133	\$259,282	\$220,539	\$412,939

Neighborhood Services

PROGRAM DETAIL

Original Aurora Renewal

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>STAFFING SUMMARY</u>					
Community Development Fund	3.00	3.00	3.00	3.00	2.20
General Fund	1.00	0.00	0.00	0.00	0.00
Gifts & Grants Fund	0.00	0.00	0.00	0.00	0.73
Staffing Total	4.00	3.00	3.00	3.00	2.93
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of residents served: information, referral, outreach, and/or community engagement	9,890	4,457	3,500	3,500	3,600

Public Facilities

Net Cost: \$0

Community Development Block Grant funds are used for area-specific benefits such as Northwest Alley Paving and Northwest Street Lights.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	312,058	401,661	250,000	197,750	97,750
Expenditures Total	\$312,058	\$401,661	\$250,000	\$197,750	\$97,750
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	312,058	401,661	250,000	197,750	97,750
Expenditures Total	\$312,058	\$401,661	\$250,000	\$197,750	\$97,750
<u>PERFORMANCE MEASURE SUMMARY</u>					
Original Aurora population	51,803	55,620	54,000	56,126	56,632

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	2,035,382	1,831,587	1,888,414	1,705,971	1,866,405
Expenditures Total	\$2,035,382	\$1,831,587	\$1,888,414	\$1,705,971	\$1,866,405

Neighborhood Services

PROGRAM DETAIL

Rehabilitation

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	342,544	346,866	192,742	213,022	229,883
Supplies and Services	1,690,484	1,481,744	1,679,340	1,476,617	1,620,184
Interfund Charges	2,354	2,977	16,332	16,332	16,338
Expenditures Total	\$2,035,382	\$1,831,587	\$1,888,414	\$1,705,971	\$1,866,405
<u>STAFFING SUMMARY</u>					
Community Development Fund	5.35	2.85	2.85	2.85	3.31
Staffing Total	5.35	2.85	2.85	2.85	3.31
<u>PERFORMANCE MEASURE SUMMARY</u>					
Emergency repairs	28	31	30	30	40
Handicap accessibility repairs	6	1	10	3	5
HOME single family rehabilitation	27	12	25	25	25

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 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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	-111,953	-42,359	0	82,298	0
General Fund	20,000	0	0	0	0
Gifts & Grants Fund	424,785	0	150,000	202,250	150,000
Expenditures Total	\$332,832	(\$42,359)	\$150,000	\$284,548	\$150,000
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	332,832	-42,359	150,000	284,548	150,000
Expenditures Total	\$332,832	(\$42,359)	\$150,000	\$284,548	\$150,000

Non-Departmental

PROGRAM SUMMARY

Building Leases

\$4,030,220 0 FTE

*Leases for city buildings

Compensation Reserve and Pension Costs

\$89,375 0 FTE

*Funding for compensation increases and vacancy savings targets

Debt Service

\$7,539,750 0 FTE

*Principal and interest on general obligation bonds

Developer Incentives

\$3,415,682 0 FTE

*Incentives and revenue cost-sharing agreements

Snow Removal

\$2,282,011 0 FTE

*Overtime, equipment, and supplies for snow removal

Special Improvement Districts

\$311,189 0 FTE

*Expenditures related to Special Improvement Districts

Transfers and Other Requirements

\$20,889,043 0 FTE

*Transfers to other funds

DEPARTMENT SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
EXPENDITURES	56,855,975	97,659,429	41,234,602	40,003,540	38,557,270

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	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Personal Services	2,823,934	2,311,094	1,184,570	1,156,948	584,238
Allocated Expenses	15,000	30,865	0	0	0
Supplies and Services	3,243,926	3,096,948	4,727,517	5,152,515	4,988,738
Utilities	0	530	0	0	0
Interfund Charges	177,263	146,032	357,670	166,528	165,819
Debt Related	16,466,105	30,733,141	7,863,761	7,863,761	7,734,582
Capital Related	15,374	79,807	140,000	140,000	140,000
Transfers Out	34,114,373	61,261,012	26,961,084	25,523,788	24,943,893
Expenditures Total	\$56,855,975	\$97,659,429	\$41,234,602	\$40,003,540	\$38,557,270

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. 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. 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 Non-departmental spending, are primarily associated with the General Obligation debt in the Debt Service Fund. 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. A \$500,000 vacancy target was built in to the personal services line, which is the primary cause behind the decrease for 2012. Interfund charges and capital related payments only make up approximately 0.8 percent of Non-departmental spending.

Information on budget amendments related primarily to subsidy and transfer adjustments can be found on the following pages.

BASE ADJUSTMENTS

Base Adjustments	2012
Prior Year One Times	-1,579,662
Mid Year Modifications	-139,158
Compensation Adjustments	-95,832
Mandated Costs	-436,033
Grant / Designated Revenue Adjustments	-236,883
Other Adjustments	325,711
Total Base Adjustments	(\$2,161,857)

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>Cultural Services Fund / New Appropriation</u>				
Increase Subsidy for Trolley Storage Costs	0.00	0	6,500	-6,500
Program affected: Transfers and Other Requirements At the special study session devoted to the 2012 Budget, Council made several adjustments to the proposed budget. This adjustment transferred \$6,500 of funds from the General Fund to the Cultural Services Fund for ongoing operating costs related to the storage of a recently refurbished city trolley.				
New Appropriation Total	0.00	0	6,500	-6,500
<u>Cultural Services Fund / Budget Cut</u>				
Reduce Subsidy for Elimination of Vacant Museum Supervisor	0.00	0	-77,218	77,218
Program affected: Transfers and Other Requirements This is a reduction to the Cultural Services subsidy from the General Fund for the elimination of the vacant Museum Supervisor position. The Museum Supervisor position has been vacant since January 2009. As the department was planning on eventually filling the position, a number of temporary measures have been in place to retain service levels and some periodic projects have been deferred. These measures are not sustainable with the permanent elimination of the position.				
Budget Cut Total	0.00	0	-77,218	77,218
Cultural Services Fund Total	0.00	0	-70,718	70,718
<u>Designated Revenues Fund / New Appropriation</u>				
Photo Red Light Expansion - NEXUS Program	0.00	217,000	270,493	-53,493
Program affected: Transfers and Other Requirements The City has expanded the photo red light program by increasing the number of intersections with cameras from 4 to 14. The resulting increase in the number of photo red light citations has significantly increased surcharge revenue, allowing for additional appropriation for aid to agencies.				
New Appropriation Total	0.00	217,000	270,493	-53,493
Designated Revenues Fund Total	0.00	217,000	270,493	-53,493
<u>General Fund / New Appropriation</u>				
Additional Need for Prisoner Beds in Adams County	0.00	110,000	0	110,000
Program affected: Transfers and Other Requirements In an attempt to alleviate ongoing budget issues, Adams County recently limited the number of jail beds available per municipality. Aurora was allotted four beds. If more than four beds are used, Aurora will be required to fund the additional beds. \$110,000 has been added to the 2012 budget to cover this new cost.				

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Increase Capital Projects Fund Transfer for Onetime Increase in Street Maintenance Budget	0.00	200,000	0	200,000
Program affected: Transfers and Other Requirements At the special study session devoted to the 2012 Budget, Council made several adjustments to the proposed budget. This adjustment increased the transfer to the Capital Projects Fund for an additional \$200,000 of Street Maintenance. This is a one-time transfer.				
Increase General Fund Subsidy To Keep Outdoor Pools Open Until Labor Day	0.00	20,000	0	20,000
Program affected: Transfers and Other Requirements At the special study session devoted to the 2012 Budget, Council made several adjustments to the proposed budget. This transfer of \$20,000 in General Fund funds available to the Recreation Fund will allow outdoor city pools, Del Mar, Moorhead, and Parklane, to remain open until Labor Day.				
Increase Subsidy for Trolley Storage Costs	0.00	6,500	0	6,500
Program affected: Transfers and Other Requirements At the special study session devoted to the 2012 Budget, Council made several adjustments to the proposed budget. This adjustment transferred \$6,500 of funds from the General Fund to the Cultural Services Fund for ongoing operating costs related to the storage of a recently refurbished city trolley.				
Increase Transfer to Capital Projects Fund for Street Lighting in Northwest Aurora	0.00	50,000	0	50,000
Program affected: Transfers and Other Requirements At the special study session devoted to the 2012 Budget, Council made several adjustments to the proposed budget. This adjustment increased the transfer to the Capital Projects Fund by \$50,000 for street lighting in Northwest Aurora. This is a one-time transfer.				
Savings from Fuel Price Lock	0.00	-31,500	0	-31,500
Program affected: Transfers and Other Requirements At the special study session devoted to the 2012 Budget, Council made several adjustments to the proposed budget. This adjustment lowers the budget for fuel by \$31,500 due to a better-than-projected fuel price lock.				
New Appropriation Total	0.00	355,000	0	355,000

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Reduce Recreation Subsidy for Corresponding Reductions	0.00	-494,351	0	-494,351
Program affected: Transfers and Other Requirements This budget cut reduces the subsidy transfer from the General Fund to the Recreation Fund in 2012. This reduction corresponds to a series of budget cuts and revenue increases in the Parks, Recreation, and Open Space Department. Among these adjustments are \$95,100 in revenue increases and \$399,300 in expenditure reductions. The Parks, Recreation and Open Space Department budget pages have more detail on the amendments.				
Reduce Subsidy for Elimination of Vacant Museum Supervisor	0.00	-77,218	0	-77,218
Program affected: Transfers and Other Requirements This is a reduction to the Cultural Services subsidy from the General Fund for the elimination of the vacant Museum Supervisor position. The Museum Supervisor position has been vacant since January 2009. As the department was planning on eventually filling the position, a number of temporary measures have been in place to retain service levels and some periodic projects have been deferred. These measures are not sustainable with the permanent elimination of the position.				
Technical Adjustment: Move Employee Wellness Program to Internal Services	0.00	-15,906	0	-15,906
Program affected: Transfers and Other Requirements For 2012, the Employee Wellness Program is moved to Internal Services to more accurately reflect the active management of the program.				
Vacancy Savings Target	0.00	-500,000	0	-500,000
Program affected: Compensation Reserve and Pension Costs A vacancy savings target has been included in the 2012 budget in an effort to assist in balancing the General Fund. This target equates to less than 0.3 percent of the personal services budget in the General Fund.				
Budget Cut Total	0.00	-1,087,475	0	-1,087,475
General Fund Total	0.00	-732,475	0	-732,475
<u>Recreation Fund / New Appropriation</u>				
Increase General Fund Subsidy To Keep Outdoor Pools Open Until Labor Day	0.00	0	20,000	-20,000
Program affected: Transfers and Other Requirements At the special study session devoted to the 2012 Budget, Council made several adjustments to the proposed budget. This transfer of \$20,000 in General Fund funds available to the Recreation Fund will allow outdoor city pools, Del Mar, Moorhead, and Parkland, to remain open until Labor Day.				
New Appropriation Total	0.00	0	20,000	-20,000

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>Recreation Fund / Budget Cut</u>				
Reduce Recreation Subsidy for Corresponding Reductions	0.00	0	-494,351	494,351
Program affected: Transfers and Other Requirements This budget cut reduces the subsidy transfer from the General Fund to the Recreation Fund in 2012. This reduction corresponds to a series of budget cuts and revenue increases in the Parks, Recreation, and Open Space Department. Among these adjustments are \$95,100 in revenue increases and \$399,300 in expenditure reductions. The Parks, Recreation and Open Space Department budget pages have more detail on the amendments.				
Budget Cut Total	0.00	0	-494,351	494,351
Recreation Fund Total	0.00	0	-474,351	474,351
Amendment Request Total All Funds	0.00	-515,475	-274,576	-240,899

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Abatement Fund	0	0	2,618	0	100
Bond Proceeds Fund	999	0	0	0	0
Building Repair Fund	18,209	0	0	0	0
Conservation Trust Fund	0	0	833	0	1,176
Cultural Services Fund	15,199	17,935	1,189	0	3,338
Debt Service (GO) Fund	16,301,465	30,778,204	7,623,805	7,623,805	7,539,750
Debt Service (SID) Fund	455,686	410,138	404,965	404,965	338,305
Designated Revenues Fund	4,521,628	4,069,937	1,872,227	2,297,268	1,804,896
Development Review Fund	1,209,284	0	742,460	735,000	1,389,853
Emergency Contingency Fund	590,185	519,619	0	0	0
Enhanced E-911 Fund	766,400	141,000	1,788	0	7,000
Fleet Management Fund	32,000	0	198,778	0	2,058
General Fund	27,988,055	31,402,300	28,744,800	27,387,671	27,330,341
Gifts & Grants Fund	104,247	0	573	0	1,199
Golf Courses Fund	0	0	5,665	0	4,902
Open Space Fund	0	0	2,900	0	618
Parks Development Fund	0	0	210	0	0
Policy Reserve Fund	887,603	21,472,765	0	0	0
Recreation Fund	15,015	0	8,428	0	23,492
Risk Management Fund	3,725,000	0	1,530,662	1,529,662	1,208
Surplus & Deficiency Fund	225,000	25,000	25,000	25,169	25,200
TABOR Reserve Fund	0	8,822,531	0	0	0
Wastewater Fund	0	0	25,729	0	14,935
Water Fund	0	0	41,972	0	68,899
Expenditures Total	\$56,855,975	\$97,659,429	\$41,234,602	\$40,003,540	\$38,557,270

Non-Departmental

PROGRAM DETAIL

Building Leases

Net Cost: \$4,030,220

This function accounts for lease payments for the Aurora Municipal Center (AMC) 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 AMC sale proceeds payments from the Designated Revenue Fund. In 2010, the lease payments were refinanced. The 2011 and 2012 budgets reflect the continued savings from the refinancing.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	560,000	167,594	0	0	0
General Fund	6,117,500	6,319,205	4,563,582	4,563,582	4,030,220
Expenditures Total	\$6,677,500	\$6,486,799	\$4,563,582	\$4,563,582	\$4,030,220
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Allocated Expenses	0	15,865	0	0	0
Supplies and Services	4,500	0	0	0	0
Transfers Out	6,673,000	6,470,934	4,563,582	4,563,582	4,030,220
Expenditures Total	\$6,677,500	\$6,486,799	\$4,563,582	\$4,563,582	\$4,030,220

Non-Departmental

PROGRAM DETAIL

Compensation Reserve and Pension Costs

Net Cost: \$132,571

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.

For 2012, the General Fund budget is negative due to a \$500,000 vacancy savings target built into the budget, offset by pension costs and additional health care budget.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Abatement Fund	0	0	2,618	0	100
Conservation Trust Fund	0	0	833	0	1,176
Cultural Services Fund	0	0	1,189	0	3,338
Designated Revenues Fund	0	0	1,514	0	4,066
Development Review Fund	0	0	7,460	0	4,853
Enhanced E-911 Fund	766,400	141,000	1,788	0	7,000
Fleet Management Fund	32,000	0	198,778	0	2,058
General Fund	1,522,432	1,522,040	260,268	314,268	-48,461
Gifts & Grants Fund	0	0	573	0	1,199
Golf Courses Fund	0	0	5,665	0	4,902
Open Space Fund	0	0	2,900	0	618
Parks Development Fund	0	0	210	0	0
Recreation Fund	15,015	0	8,428	0	23,492
Risk Management Fund	0	0	991	0	1,200
Wastewater Fund	0	0	25,729	0	14,935
Water Fund	0	0	41,972	0	68,899
Expenditures Total	\$2,335,847	\$1,663,040	\$560,916	\$314,268	\$89,375
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,521,680	1,521,680	338,479	284,268	-82,419
Supplies and Services	752	360	222,437	30,000	171,794
Transfers Out	813,415	141,000	0	0	0
Expenditures Total	\$2,335,847	\$1,663,040	\$560,916	\$314,268	\$89,375

Non-Departmental

PROGRAM DETAIL

Debt Service

Net Cost: \$7,494,750

This program 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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Debt Service (GO) Fund	16,301,465	30,778,204	7,623,805	7,623,805	7,539,750
Expenditures Total	\$16,301,465	\$30,778,204	\$7,623,805	\$7,623,805	\$7,539,750
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	64,715	63,603	61,000	61,000	61,000
Debt Related	16,112,750	30,417,640	7,562,805	7,562,805	7,478,750
Transfers Out	124,000	296,961	0	0	0
Expenditures Total	\$16,301,465	\$30,778,204	\$7,623,805	\$7,623,805	\$7,539,750

Developer Incentives

Net Cost: \$2,415,682

This program includes incentive payments made to developers and companies, as well as payments made for revenue cost-sharing agreements. The \$2.4 million proposed budget in the General Fund in 2011 and 2012 is due to the restructure of the Designated Revenues Fund, specifically the movement of sales tax-based incentives to the General Fund.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	2,888,491	1,028,775	1,046,000	6,000	1,000,000
General Fund	0	0	2,471,001	2,387,492	2,415,682
Expenditures Total	\$2,888,491	\$1,028,775	\$3,517,001	\$2,393,492	\$3,415,682
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	1,356,492	1,028,775	1,926,352	802,843	1,791,671
Transfers Out	1,531,999	0	1,590,649	1,590,649	1,624,011
Expenditures Total	\$2,888,491	\$1,028,775	\$3,517,001	\$2,393,492	\$3,415,682

Non-Departmental

PROGRAM DETAIL

Snow Removal

Net Cost: \$2,282,011

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 by any department, so the program is centralized in Non-departmental.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,225,537	1,999,880	2,286,407	2,282,728	2,282,011
Expenditures Total	\$2,225,537	\$1,999,880	\$2,286,407	\$2,282,728	\$2,282,011

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	851,844	428,358	484,600	484,600	484,600
Supplies and Services	1,188,490	1,416,153	1,581,600	1,581,600	1,581,600
Utilities	0	530	0	0	0
Interfund Charges	169,829	146,032	170,207	166,528	165,811
Capital Related	15,374	8,807	50,000	50,000	50,000
Expenditures Total	\$2,225,537	\$1,999,880	\$2,286,407	\$2,282,728	\$2,282,011

<u>PERFORMANCE MEASURE SUMMARY</u>					
Inches of Snow	97	47	65	62	71
Storms	27	21	19	29	29

Special Improvement Districts

Net Cost: \$244,217

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Debt Service (SID) Fund	357,014	375,521	344,365	344,365	285,989
Surplus & Deficiency Fund	225,000	25,000	25,000	25,169	25,200
Expenditures Total	\$582,014	\$400,521	\$369,365	\$369,534	\$311,189

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	3,659	60,020	43,409	43,578	30,357
Debt Related	353,355	315,501	300,956	300,956	255,832
Transfers Out	225,000	25,000	25,000	25,000	25,000
Expenditures Total	\$582,014	\$400,521	\$369,365	\$369,534	\$311,189

Non-Departmental

PROGRAM DETAIL

Transfers and Other Requirements

Net Cost: \$20,088,213

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 \$1.5 million transfer from the Risk Management Fund will occur 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. The transfer will be eliminated in 2012. The Development Review Fund's 2012 transfer will increase to \$1.4 million, consistent with the annual transfer prior to the building downturn in late 2008.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Bond Proceeds Fund	999	0	0	0	0
Building Repair Fund	18,209	0	0	0	0
Cultural Services Fund	15,199	17,935	0	0	0
Debt Service (SID) Fund	98,672	34,617	60,600	60,600	52,316
Designated Revenues Fund	1,073,137	2,873,568	824,713	2,291,268	800,830
Development Review Fund	1,209,284	0	735,000	735,000	1,385,000
Emergency Contingency Fund	590,185	519,619	0	0	0
General Fund	18,115,152	21,561,175	19,163,542	17,839,601	18,650,889
Gifts & Grants Fund	104,247	0	0	0	0
Policy Reserve Fund	887,603	21,472,765	0	0	0
Risk Management Fund	3,725,000	0	1,529,671	1,529,662	8
TABOR Reserve Fund	0	8,822,531	0	0	0
Expenditures Total	\$25,837,687	\$55,302,210	\$22,313,526	\$22,456,131	\$20,889,043
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	450,410	361,056	361,491	388,080	182,057
Allocated Expenses	15,000	15,000	0	0	0
Supplies and Services	625,318	528,037	892,719	2,633,494	1,352,316
Interfund Charges	0	0	187,463	0	8
Capital Related	0	71,000	90,000	90,000	90,000
Transfers Out	24,746,959	54,327,117	20,781,853	19,344,557	19,264,662
Expenditures Total	\$25,837,687	\$55,302,210	\$22,313,526	\$22,456,131	\$20,889,043

Parks, Recreation & Open Space

PROGRAM SUMMARY

Administration

\$1,092,525 7 FTE

*Oversees planning and management of the PROS Department to ensure efficient and effective operations in accordance with our mission

Aquatics

\$1,747,960 8 FTE

*Improves quality of life by offering healthy family exercise and formal swimming instruction/teams

Fitness and Leisure

\$380,933 2 FTE

*Provides essential recreation and health/wellness programs to promote active, healthy lifestyles

Forestry

\$1,147,178 11 FTE

* Creates a healthy, natural environment by maintaining the Urban Forest and planting new trees throughout the City

Golf

\$8,805,872 42 FTE

* Provide a superior golf experience
* Responsible fiscal management and operational efficiency
* Sound environmental principles

Open Space and Natural Resources

\$2,487,787 17 FTE

*Creates a healthy environment by managing open space properties
*Encourages active lifestyles through programs and site activities

Parks Operations & Management

\$10,175,170 81 FTE

*Creates a healthy environment and encourages active lifestyles by maintaining parks, public properties & facilities

Planning, Design and Construction

\$1,257,508 13 FTE

*Creates healthy environments by managing the planning, design and construction processes

Preschool and Youth Programs

\$795,725 4.7 FTE

*Provides programming for youth to ensure a safe environment, promote active and healthy lifestyles, and encourage positive development

Recreation Centers

\$1,098,143 9.5 FTE

*Provides essential facilities to promote safe, active and healthy lifestyles for the community

Recreation Division Management

\$1,126,608 6 FTE

*Oversees planning and management of the Recreation Services Division to ensure efficient and effective operations

Senior Programs

\$796,269 8 FTE

*Essential programs and services to encourage active and healthy lifestyles for adults ages 50 and over

Special Programs

\$519,909 6 FTE

*Essential programming for persons with disabilities and the frail elderly to maintain social health and encourage social interaction

Sports Programs

\$1,869,218 10 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

\$1,281,759 0 FTE

*Transfer to ACLC from the Open Space Fund

DEPARTMENT SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
REGULAR - FTE	199.75	245.70	237.70	237.20	225.20
EXPENDITURES	24,045,416	36,591,786	35,530,146	34,005,274	34,582,564

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

*Create a superior quality of life for residents making the city a desirable place to live and visit.

*Be a great place to locate, expand and operate a business and provide for well-planned growth and development.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Regular - FTE	199.75	245.70	237.70	237.20	225.20
Personal Services	14,551,714	20,243,273	20,438,751	19,685,328	19,966,020
Allocated Expenses	-242,959	-77,028	-74,191	-75,011	-124,711
Supplies and Services	3,579,810	5,073,254	6,043,772	5,222,796	5,429,468
Utilities	3,243,802	5,215,934	5,237,160	5,215,125	5,237,160
Interfund Charges	1,218,164	1,569,949	1,483,827	1,560,883	1,597,538
Debt Related	1,162,610	1,016,051	1,032,783	1,011,050	1,003,312
Capital Related	278,261	456,425	135,263	152,322	210,283
Transfers Out	254,014	3,093,928	1,232,781	1,232,781	1,263,494
Expenditures Total	\$24,045,416	\$36,591,786	\$35,530,146	\$34,005,274	\$34,582,564

DEPARTMENT NARRATIVE

The Parks, Recreation and Open Space (PROS) Department has sustained significant cuts to the General Fund budget over the past several years. PROS General Fund expenditure allocation (which includes Recreation Fund subsidy) has been reduced by \$4.8 million (21.2 percent), since the end of 2008, including the reduction of 46.35 FTE. In some instances, General Fund expenses were moved to alternative funding sources traditionally used for capital projects (such as Conservation Trust Fund, Parks Development Fund and the County Open Space Tax Funds), while other expenses were eliminated. 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 along with reduced program offerings 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, Open Space & Natural Resources and Recreation programs to recover increasing costs. Citizens, already impacted by the economic downturn,

Parks, Recreation & Open Space

DEPARTMENT NARRATIVE

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 providing essential services, while preventing the loss of participation due to fee increases.

The Golf division is showing very positive signs of reversing the financial trend that took place over the past few years. Rounds are up over 2010 levels. Significant payroll reductions have accounted for \$300,000 in labor expenditure savings through the first seven months of the year. A new "Premier Card" marketing campaign has resulted in excellent sales of this popular gift card program. These sales, along with the reduced payroll, have allowed the division's cash fund to increase \$700,000, as compared to 2010 through August. 2010 was a challenging year for the Golf division. Revenue was down due to a combination of factors including bad weather, increasing costs for utilities and personal services and a downturn in the national golf economy. As a result, a study was conducted by the National Golf Foundation to assess the status of the Golf division and make recommendations for improvements. The study addressed the long-term issues facing the division such as debt structure for Murphy Creek and Saddle Rock, the elevated cost of the Fitzsimons lease as well as the impact of high utilities and personal services costs. Some of the recommendations made, including increased fees and targeted capital expenditures, will be immediately put into place for the 2012 budget.

Changes to the capital plan continue the direction enacted for the 2011 budget, which is a shift in focus from new construction to renovation of existing properties. The purpose of this shift is not only to improve existing facilities but to make them more efficient so that a reduced maintenance staff can manage them. As noted above, a portion of the General Fund reductions continue to be achieved by moving operating costs into dedicated funding sources traditionally used for capital improvements. 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. Another issue being taken into consideration is the sunset of the Arapahoe County Open Space Tax in 2013. At over \$5 million per year, the loss of this revenue would be significant for the department.

PROS staff has worked to reduce costs while maintaining service levels with less resources. Some examples include: a scientific approach to maintenance of street trees, more extensive use of contingent labor as opposed to full time staff, implementation of more cost effective computer systems, stronger cooperation between the department and other agencies, both internal and external, in order to operate more efficiently, and a more organized approach to advertising opportunities through community partnership and sponsorship to generate more revenue. Additionally, programs with low participation levels and escalating costs have been modified to generate more revenue or have been eliminated.

BASE ADJUSTMENTS

Base Adjustments	2012
Prior Year One Times	75,109
Mid Year Modifications	98,421
Compensation Adjustments	299,218
Mandated Costs	148,172
Grant / Designated Revenue Adjustments	-387,903
Other Adjustments	-28,425
Total Base Adjustments	\$204,592

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>Conservation Trust Fund / Budget Cut</u>				
Allocate Portion of 2.0 FTE to Arapahoe and Adams County Capital Projects	0.12	0	0	0
Program affected: Parks Planning and Design				

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>Conservation Trust Fund / Budget Cut</u>				
This amendment will allocate a portion of 2.0 FTE to the Highline and Triple Creek IGA agreement with Arapahoe and Adams Counties. Planning Design and Construction (PD&C) costs related to the agreement will be allocated to each IGA. Additionally, this amendment realigns FTE allocation between the General Fund and the Conservation Trust Fund.				
Budget Cut Total	0.12	0	0	0
Conservation Trust Fund Total	0.12	0	0	0
<u>Designated Revenues Fund / Budget Cut</u>				
Transfer 0.46 FTE Employee to the Arapahoe County Intergovernmental Agreement (IGA) and Reduce Contingent Employee Budget				
Program affected: Parks Operation and Management This cut will transfer 0.46 FTE from the General Fund to the Arapahoe County Maintenance program in the Designated Revenue Fund and reduce contingent temporary employee budget. No service impact for this cut.				
Budget Cut Total	0.46	0	0	0
Designated Revenues Fund Total	0.46	0	0	0
<u>General Fund / Budget Cut</u>				
Allocate Portion of 2.0 FTE to Arapahoe and Adams County Capital Projects				
Program affected: Parks Planning and Design This amendment will allocate a portion of 2.0 FTE to the Highline and Triple Creek IGA agreement with Arapahoe and Adams Counties. Planning Design and Construction (PD&C) costs related to the agreement will be allocated to each IGA. Additionally, this amendment realigns FTE allocation between the General Fund and the Conservation Trust Fund.				
Eliminate a Total of 2.0 Vacant FTE in Forestry and HortScapes	-2.00	-108,890	0	-108,890
Programs affected: Forestry and HortScapes This amendment eliminates 2.0 FTE vacant Parks Maintenance Technicians within the Forestry and HortScapes Division. The duties of these position will be absorbed by existing staff through reassigning responsibility, which may result in reduced service times for tasks such as mowing and graffiti and trash removal.				
Increase Shelter Rental Program Fees by 10 percent	0.00	0	5,000	-5,000
Program affected: Parks Operations and Management Shelter rental fees have not been increased in two years. Metro area rental fees have increase by 10 percent during this period. This amendment will place rental fees on par with other municipalities in the region. This revenue increase takes into account some projected loss of users due to higher fees.				

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Move 0.82 FTE Open Space Naturalist to Arapahoe and Adams County Open Space Funding from General Fund	-0.82	-47,115	0	-47,115
Program affected: Open Space and Natural Resources This amendment will move 0.82 FTE to the Open Space Fund from the General Fund. This type of expenditure is allowable for these funding sources. This move will reduce total dollars available for capital expenditures in these funds.				
Reduce Fleet Budget	0.00	-3,000	0	-3,000
Program affected: Parks Planning and Design This amendment will reduce the Fleet Budget and bring the budgeted amount to match actual spending plans in 2012.				
Transfer 0.46 FTE Employee to the Arapahoe County Intergovernmental Agreement (IGA) and Reduce Contingent Employee Budget	-0.46	-27,128	0	-27,128
Program affected: Parks Operation and Management This cut will transfer 0.46 FTE from the General Fund to the Arapahoe County Maintenance program in the Designated Revenue Fund and reduce contingent temporary employee budget. No service impact for this cut.				
Budget Cut Total	-3.40	-236,133	5,000	-241,133
General Fund Total	-3.40	-236,133	5,000	-241,133
<u>Golf Courses Fund / Budget Cut</u>				
Eliminate 3.0 Vacant FTE in the Golf Program	-3.00	-269,978	0	-269,978
Program affected: Golf This amendment will eliminate 3.0 vacant FTE in the Golf Fund. The three vacant positions include; 1.0 Administrative Specialist, 1.0 Superintendent and 1.0 Manager of Golf.				
Reduce Golf Fund Equipment Replacement Budget	0.00	-360,887	0	-360,887
Program affected: Golf This amendment will align the Golf equipment purchasing budget to more closely match actual spending plans for each course.				
Budget Cut Total	-3.00	-630,865	0	-630,865
Golf Courses Fund Total	-3.00	-630,865	0	-630,865
<u>Open Space Fund / Budget Cut</u>				
Move 0.82 FTE Open Space Naturalist to Arapahoe and Adams County Open Space Funding from General Fund	0.82	47,120	0	47,120
Program affected: Open Space and Natural Resources This amendment will move 0.82 FTE to the Open Space Fund from the General Fund. This type of expenditure is allowable for these funding sources. This move will reduce total dollars available for capital expenditures in these funds.				
Budget Cut Total	0.82	47,120	0	47,120
Open Space Fund Total	0.82	47,120	0	47,120

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>Recreation Fund / New Appropriation</u>				
Extend Outdoor Pool Operations through Labor Day	0.00	31,000	11,000	20,000
Program affected: Aquatics At the special study session devoted to the 2012 Budget, Council made several adjustments to the proposed budget. This adjustment will allow outdoor city pools; Del Mar, Moorhead and Parklane to remain open through Labor Day.				
Increase for Lifeguard Salary Costs To Be Offset by Revenue, Net Zero	0.00	36,000	36,000	0
Program affected: Aquatics This amendment would allow for the ability of the Aquatics Division to competitively recruit qualified lifeguards offering current market rate hourly wages on par with or within the range for the Metro Area. Increase to contingent employee salary for lifeguards will be offset by an increased fee revenue (\$36,000). The revenue increase is a result of a increased fees and attendance in aquatics programs.				
New Appropriation Total	0.00	67,000	47,000	20,000
<u>Recreation Fund / Budget Cut</u>				
Eliminate 1.0 Vacant FTE Beck Office Assistant	-1.00	-28,000	0	-28,000
Program affected: Beck Center Eliminate 1.0 vacant FTE. The department will retain \$16,339 of the full FTE budgeted amount to backfill with contingent employees. Current division administrative staff will be reassigned to help cover this position at the Beck Center when it reopens in 2012.				
Eliminate 1.0 Vacant FTE Registration Administrative Specialist	-1.00	-38,759	0	-38,759
Program affected: Recreation This cut eliminates an Administrative Specialist position from the registration office. Remaining division staff will be reassigned to cover the duties of this position. This amendment will retain \$12,700 for contingent part-time assistance in addition to re-assigning one FTE from the AMC office to the Highline office two days per week. Additional organizational changes will be needed to support this amendment including the possible modification of the operating hours at the Meadowood Center due to reassigning and shifting of administrative support positions throughout the recreation programs.				
Eliminate 1.0 Vacant FTE Youth Sports Sr. Supervisor and Program Reorganization	-1.00	-69,254	0	-69,254
Program affected: Youth Sports and Special Services Eliminate 1.0 vacant FTE in Youth Sports program. Supervisory responsibilities will be reorganized within Office of Youth Development and Youth Sports programs due to reassignment of duties within each program.				

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
Recreation Fund / Budget Cut				
Eliminate 4.0 Vacant FTE in the Recreation Programs	-4.00	-247,971	0	-247,971
Programs affected: Aquatics, Sports, Preschool and Youth This amendment eliminates 2.0 vacant Aquatics FTE, 1.0 Sports vacant FTE and 1.0 vacant Preschool FTE. A portion of total budget for the cut FTE will be retained to continue to fund contingent employee (\$35,774) in the affected programs.				
Increase Recreation Fee Revenue	0.00	0	95,055	-95,055
Programs affected: Aquatics, Preschool and Youth, Recreation Centers and Sports This amendment would increase fees modestly for the aquatics, preschool, therapeutic recreation, adult and youth sports, tournaments, Beck Center admission and new classes to be offered in 2012.				
Reduce Aurora Commission for Seniors and Aurora Youth Commission Advisory Board Budgets	0.00	-1,962	0	-1,962
Programs affected: Senior and Youth This amendment will realign the budget to match actual spending plans developed for the 2012 Aurora for Seniors Commission and the Aurora Youth Commission Advisory Boards.				
Reduce Hours for 1.0 Program Assistant to 0.75 Contingent Hours	0.00	-13,350	0	-13,350
Program affected: Fitness and Leisure Reduce the 1.0 contingent employee to 0.75 contingent employee. This cut will result in the elimination of leisure lifestyle class offerings that consistently result in low enrollment and participation.				
Budget Cut Total	-7.00	-399,296	95,055	-494,351
Recreation Fund Total	-7.00	-332,296	142,055	-474,351
Amendment Request Total All Funds	-12.00	-1,152,174	147,055	-1,299,229

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Abatement Fund	52,996	-27,938	0	0	0
Bond Proceeds Fund	37,771	0	0	0	0
Conservation Trust Fund	609,227	1,223,044	1,498,672	1,524,505	1,567,610
Designated Revenues Fund	482,443	2,709,708	900,575	700,908	861,689
General Fund	11,457,391	11,779,831	11,283,186	11,597,427	11,486,442
Gifts & Grants Fund	103,561	1,000,752	537,794	532,509	205,300
Golf Courses Fund	9,132,168	9,081,880	9,427,206	8,213,392	8,805,872
Open Space Fund	2,169,859	2,893,939	3,204,042	3,189,085	3,266,396
Parks Development Fund	0	72,718	73,983	73,983	74,790
Recreation Fund	0	7,857,852	8,604,688	8,173,465	8,314,465
Expenditures Total	\$24,045,416	\$36,591,786	\$35,530,146	\$34,005,274	\$34,582,564

Parks, Recreation & Open Space

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Conservation Trust Fund	5.90	12.65	14.65	16.65	16.77
Designated Revenues Fund	6.65	10.89	8.00	7.00	7.46
General Fund	117.25	91.80	87.80	88.80	85.40
Golf Courses Fund	52.00	52.00	45.00	45.00	42.00
Open Space Fund	17.95	16.65	18.30	17.80	18.62
Parks Development Fund	0.00	0.75	0.75	0.75	0.75
Recreation Fund	0.00	60.96	63.20	61.20	54.20
Staffing Total	199.75	245.70	237.70	237.20	225.20

PROGRAM DETAIL

Administration

Net Cost: \$917,525

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, Payroll, Human Resources and Marketing along with providing leadership to the Department.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	833,045	893,305	760,641	899,212	917,525
Gifts & Grants Fund	28,827	48,430	175,000	10,000	175,000
Open Space Fund	117,243	0	0	0	0
Expenditures Total	\$979,115	\$941,735	\$935,641	\$909,212	\$1,092,525
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	522,662	454,417	443,845	583,003	596,806
Supplies and Services	57,447	25,465	200,990	35,045	199,785
Interfund Charges	277,013	413,786	290,806	291,164	295,934
Capital Related	121,993	48,067	0	0	0
Expenditures Total	\$979,115	\$941,735	\$935,641	\$909,212	\$1,092,525
<u>STAFFING SUMMARY</u>					
General Fund	6.00	6.00	5.00	7.00	7.00
Staffing Total	6.00	6.00	5.00	7.00	7.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percent of Total Department Operating Expenditure	4.07%	2.57%	2.63%	3.02%	3.16%

Parks, Recreation & Open Space

PROGRAM DETAIL

Aquatics

Net Cost: \$607,656

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	14,880	0	0	0
Recreation Fund	0	1,870,500	1,762,768	1,609,873	1,747,960
Expenditures Total	\$0	\$1,885,380	\$1,762,768	\$1,609,873	\$1,747,960

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	1,365,563	1,250,293	1,122,483	1,236,972
Supplies and Services	0	258,043	228,103	230,473	226,301
Utilities	0	250,018	277,840	249,309	277,840
Interfund Charges	0	5,105	6,532	7,608	6,847
Transfers Out	0	6,651	0	0	0
Expenditures Total	\$0	\$1,885,380	\$1,762,768	\$1,609,873	\$1,747,960

<u>STAFFING SUMMARY</u>					
Recreation Fund	0.00	10.00	10.00	10.00	8.00
Staffing Total	0.00	10.00	10.00	10.00	8.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Net Cost per Participant	\$3.69	\$3.09	\$2.17	\$2.84	\$2.32
Total Participants	246,938	240,853	240,000	233,000	253,000

Fitness and Leisure

Net Cost: \$39,838

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 by the division are an essential component of a well rounded community.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Recreation Fund	0	355,780	381,013	328,353	380,933
Expenditures Total	\$0	\$355,780	\$381,013	\$328,353	\$380,933

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	268,599	279,419	248,982	280,789
Supplies and Services	0	85,943	98,281	78,821	96,831
Utilities	0	1,238	3,313	550	3,313
Expenditures Total	\$0	\$355,780	\$381,013	\$328,353	\$380,933

Parks, Recreation & Open Space

PROGRAM DETAIL

Fitness and Leisure

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>STAFFING SUMMARY</u>					
Recreation Fund	0.00	2.00	2.00	2.00	2.00
Staffing Total	0.00	2.00	2.00	2.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Net cost per participant	\$17.63	\$4.41	\$7.73	\$14.42	\$6.64
Total participants	5,849	6,336	6,000	5,500	6,000

Forestry

Net Cost: \$557,047

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Abatement Fund	52,996	-27,938	0	0	0
Designated Revenues Fund	277,067	393,657	633,375	389,784	587,792
General Fund	902,196	497,208	505,198	554,406	559,386
Expenditures Total	\$1,232,259	\$862,927	\$1,138,573	\$944,190	\$1,147,178
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	934,968	685,989	707,186	725,031	750,174
Supplies and Services	188,811	63,244	311,725	90,660	266,525
Utilities	2,127	1,522	2,287	2,287	2,287
Interfund Charges	106,353	112,172	117,375	126,212	128,192
Expenditures Total	\$1,232,259	\$862,927	\$1,138,573	\$944,190	\$1,147,178
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	5.00	7.00	7.00	6.00	6.00
General Fund	13.00	5.00	5.00	5.00	5.00
Staffing Total	18.00	12.00	12.00	11.00	11.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Estimated Number of Trees Serviced	3,530	3,551	4,000	3,470	4,000
Estimated Number of Trees Serviced per FTE	353	355	400	347	400

Parks, Recreation & Open Space

PROGRAM DETAIL

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 its management and operational activities.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Golf Courses Fund	9,132,168	9,081,880	9,427,206	8,213,392	8,805,872
Expenditures Total	\$9,132,168	\$9,081,880	\$9,427,206	\$8,213,392	\$8,805,872
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	4,701,993	4,605,487	4,669,981	4,102,650	4,240,678
Allocated Expenses	0	0	1,220	400	1,064
Supplies and Services	1,989,674	1,596,237	2,083,290	1,650,792	1,845,600
Utilities	990,743	1,326,814	1,351,235	1,291,600	1,351,235
Interfund Charges	145,679	132,354	153,697	148,400	153,963
Debt Related	1,162,610	1,016,051	1,032,783	1,011,050	1,003,312
Capital Related	141,469	404,937	135,000	8,500	210,020
Expenditures Total	\$9,132,168	\$9,081,880	\$9,427,206	\$8,213,392	\$8,805,872
<u>STAFFING SUMMARY</u>					
Golf Courses Fund	52.00	52.00	45.00	45.00	42.00
Staffing Total	52.00	52.00	45.00	45.00	42.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Golf Rounds	269,723	254,764	259,300	258,000	267,500

Open Space and Natural Resources

Net Cost: \$1,798,445

This program creates a healthy environment for the Aurora community by programming, managing, patrolling and enhancing open space and natural resources such as the City's reservoirs and trails. Offering outdoor recreational opportunities at these sites encourages 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 the City's precious natural resources.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	54,613	299,213	412,247	412,247	412,785
General Fund	1,016,682	924,336	957,512	1,092,584	1,049,813
Gifts & Grants Fund	74,734	58,097	14,961	73,494	10,000
Open Space Fund	989,513	856,395	945,118	955,961	1,015,189
Expenditures Total	\$2,135,542	\$2,138,041	\$2,329,838	\$2,534,286	\$2,487,787

Parks, Recreation & Open Space

PROGRAM DETAIL

Open Space and Natural Resources

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,716,875	1,774,288	1,842,266	1,963,557	1,980,027
Allocated Expenses	-78,258	-78,258	-78,258	-78,258	-78,258
Supplies and Services	318,206	274,408	385,430	462,009	395,112
Utilities	62,128	69,575	68,351	68,351	68,351
Interfund Charges	102,091	103,020	112,049	128,135	122,555
Capital Related	14,500	-4,992	0	-9,508	0
Expenditures Total	\$2,135,542	\$2,138,041	\$2,329,838	\$2,534,286	\$2,487,787

<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	0.00	2.00	2.00	2.00	2.00
General Fund	10.25	6.95	5.95	5.95	5.13
Open Space Fund	9.50	8.55	9.55	9.05	9.87
Staffing Total	19.75	17.50	17.50	17.00	17.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Education Related Public Contacts	22,549	23,157	24,500	25,194	27,232
Open Space Special Events	60	82	80	80	80
Ranger Contacts with Citizens	49,955	51,007	50,000	50,000	50,000
Sites Maintained	215	234	215	327	327

Parks Operations & Management

Net Cost: \$9,822,273

This program ensures that the Aurora community is able to enjoy a safe and 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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	0	371,033	534,673	560,934	655,060
Designated Revenues Fund	147,974	232,411	267,200	311,124	273,897
General Fund	8,612,487	9,301,812	8,913,992	8,905,216	8,814,244
Open Space Fund	359,543	427,005	450,073	424,273	431,969
Expenditures Total	\$9,120,004	\$10,332,261	\$10,165,938	\$10,201,547	\$10,175,170

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,352,417	5,365,439	5,654,209	5,466,961	5,576,667
Supplies and Services	1,002,089	1,082,536	889,657	947,681	896,159
Utilities	2,188,804	3,279,473	2,991,120	3,065,860	2,991,120
Interfund Charges	576,694	604,813	630,689	677,715	710,961
Capital Related	0	0	263	43,330	263
Expenditures Total	\$9,120,004	\$10,332,261	\$10,165,938	\$10,201,547	\$10,175,170

Parks, Recreation & Open Space

PROGRAM DETAIL

Parks Operations & Management

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	0.00	5.50	7.50	9.50	10.15
Designated Revenues Fund	1.00	1.00	1.00	1.00	1.46
General Fund	86.00	72.50	70.50	69.50	66.39
Open Space Fund	3.00	3.00	3.00	3.00	3.00
Staffing Total	90.00	82.00	82.00	83.00	81.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Total Acreage Maintained (includes median miles in acres)	1,561	1,632	1,646.5	1,752.5	1,753
Total Acres Maintained per FTE	17.3	19.9	20.1	21.1	21.6

Planning, Design and Construction

Net Cost: \$1,257,378

This program plans, designs and oversees construction of a healthy environment for Aurora. All park, open space, trail and recreation new construction and renovations are managed by this diverse workgroup. These dynamic spaces are essential to the quality of life for citizens of Aurora maintaining an active and healthy lifestyle.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	554,614	552,798	551,752	551,324	499,765
Designated Revenues Fund	57,402	52,099	0	0	0
General Fund	92,981	163,170	145,843	146,009	145,474
Open Space Fund	487,317	479,403	527,441	527,441	537,479
Parks Development Fund	0	72,718	73,983	73,983	74,790
Expenditures Total	\$1,192,314	\$1,320,188	\$1,299,019	\$1,298,757	\$1,257,508
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,322,799	1,264,847	1,259,906	1,259,896	1,270,541
Allocated Expenses	-164,701	0	0	0	-50,000
Supplies and Services	23,583	26,561	22,900	22,472	22,253
Interfund Charges	10,334	13,555	16,213	16,389	14,714
Capital Related	299	15,225	0	0	0
Expenditures Total	\$1,192,314	\$1,320,188	\$1,299,019	\$1,298,757	\$1,257,508
<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	5.90	5.15	5.15	5.15	4.62
Designated Revenues Fund	0.65	0.65	0.00	0.00	0.00
General Fund	2.00	1.35	1.35	1.35	1.88
Open Space Fund	5.45	5.10	5.75	5.75	5.75
Parks Development Fund	0.00	0.75	0.75	0.75	0.75
Staffing Total	14.00	13.00	13.00	13.00	13.00

Parks, Recreation & Open Space

PROGRAM DETAIL

Planning, Design and Construction

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Department Capital Project Expenditures	\$4,524,574	\$8,875,873	\$4,382,500	\$4,769,407	\$6,155,000
Plans Reviewed	193	202	172	174	176

Preschool and Youth Programs

Net Cost: \$75,226

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	0	536,400	274,891	364,219	0
Recreation Fund	0	476,518	861,701	697,774	795,725
Expenditures Total	\$0	\$1,012,918	\$1,136,592	\$1,061,993	\$795,725

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	766,361	720,180	686,775	693,466
Supplies and Services	0	237,728	414,315	371,557	99,515
Utilities	0	0	136	136	136
Interfund Charges	0	1,642	1,961	3,525	2,608
Transfers Out	0	7,187	0	0	0
Expenditures Total	\$0	\$1,012,918	\$1,136,592	\$1,061,993	\$795,725

<u>STAFFING SUMMARY</u>					
Recreation Fund	0.00	5.70	5.70	5.70	4.70
Staffing Total	0.00	5.70	5.70	5.70	4.70

<u>PERFORMANCE MEASURE SUMMARY</u>					
Total Cost Per Participant	N/A	\$0.51	\$0.67	\$0.46	\$0.73
Total Participants	N/A	112,879	115,000	114,000	107,000

Parks, Recreation & Open Space

PROGRAM DETAIL

Recreation Centers

Net Cost: \$885,740

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Recreation Fund	0	1,114,238	1,154,378	950,133	1,098,143
Expenditures Total	\$0	\$1,114,238	\$1,154,378	\$950,133	\$1,098,143
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	868,892	870,820	671,130	787,300
Supplies and Services	0	108,070	127,798	163,053	125,083
Utilities	0	137,276	155,760	115,950	155,760
Transfers Out	0	0	0	0	30,000
Expenditures Total	\$0	\$1,114,238	\$1,154,378	\$950,133	\$1,098,143
<u>STAFFING SUMMARY</u>					
Recreation Fund	0.00	11.50	11.50	11.50	9.50
Staffing Total	0.00	11.50	11.50	11.50	9.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Net Cost Per Paid Visit	N/A	\$4.47	\$4.81	\$12.25	\$4.29
Total Paid Visits	N/A	199,820	200,000	65,025	200,250

Recreation Division Management

Net Cost: \$1,052,963

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	0	49,139	0	0	0
Recreation Fund	0	1,280,088	1,254,332	1,074,499	1,126,608
Expenditures Total	\$0	\$1,329,227	\$1,254,332	\$1,074,499	\$1,126,608

Parks, Recreation & Open Space

PROGRAM DETAIL

Recreation Division Management

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	594,152	601,451	438,278	460,753
Supplies and Services	0	518,758	555,999	536,086	566,533
Utilities	0	13,759	14,199	15,400	14,199
Interfund Charges	0	160,231	82,683	84,735	85,123
Capital Related	0	-6,812	0	0	0
Transfers Out	0	49,139	0	0	0
Expenditures Total	\$0	\$1,329,227	\$1,254,332	\$1,074,499	\$1,126,608
<u>STAFFING SUMMARY</u>					
Recreation Fund	0.00	9.00	9.00	7.00	6.00
Staffing Total	0.00	9.00	9.00	7.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percent of Total Division Operating Expenditure	11%	14%	13%	13%	14%

Senior Programs

Net Cost: \$431,331

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	0	94,028	20,300	19,364	12,300
Recreation Fund	0	740,625	775,810	832,998	783,969
Expenditures Total	\$0	\$834,653	\$796,110	\$852,362	\$796,269
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	607,364	595,974	638,928	606,775
Supplies and Services	0	116,774	147,877	157,862	133,107
Utilities	0	33,216	37,628	37,628	37,628
Interfund Charges	0	12,170	14,631	17,944	18,759
Transfers Out	0	65,129	0	0	0
Expenditures Total	\$0	\$834,653	\$796,110	\$852,362	\$796,269
<u>STAFFING SUMMARY</u>					
Recreation Fund	0.00	8.00	8.00	8.00	8.00
Staffing Total	0.00	8.00	8.00	8.00	8.00

Parks, Recreation & Open Space

PROGRAM DETAIL

Senior Programs

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Net Cost Per Participant	\$4.25	\$4.33	\$4.36	\$5.05	\$3.85
Total Participants	112,378	112,621	110,000	112,705	112,705

Special Programs

Net Cost: \$240,366

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 individuals' independence and sense of community.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	124,709	0	0	0
Gifts & Grants Fund	0	122,415	23,642	65,432	0
Recreation Fund	0	381,306	515,559	579,988	519,909
Expenditures Total	\$0	\$628,430	\$539,201	\$645,420	\$519,909

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	487,799	441,829	532,353	431,115
Supplies and Services	0	116,641	75,385	88,690	66,116
Utilities	0	10,182	10,578	11,103	10,578
Interfund Charges	0	11,101	11,409	13,274	12,100
Transfers Out	0	2,707	0	0	0
Expenditures Total	\$0	\$628,430	\$539,201	\$645,420	\$519,909

<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	0.00	2.00	0.00	0.00	0.00
Recreation Fund	0.00	4.00	6.00	6.00	6.00
Staffing Total	0.00	6.00	6.00	6.00	6.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Net Cost Per Participant	\$232.93	\$213.81	\$193.57	\$207.03	\$200.31
Total Participants	1,315	1,197	1,200	1,200	1,200

Parks, Recreation & Open Space

PROGRAM DETAIL

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	297,626	0	0	0
Gifts & Grants Fund	0	92,243	29,000	0	8,000
Recreation Fund	0	1,637,326	1,899,127	2,099,847	1,861,218
Expenditures Total	\$0	\$2,027,195	\$1,928,127	\$2,099,847	\$1,869,218
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	1,132,605	1,101,392	1,245,301	1,053,957
Supplies and Services	0	562,846	502,022	387,595	490,548
Utilities	0	92,861	324,713	356,951	324,713
Capital Related	0	0	0	110,000	0
Transfers Out	0	238,883	0	0	0
Expenditures Total	\$0	\$2,027,195	\$1,928,127	\$2,099,847	\$1,869,218
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	0.00	0.24	0.00	0.00	0.00
Recreation Fund	0.00	10.76	11.00	11.00	10.00
Staffing Total	0.00	11.00	11.00	11.00	10.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Net Cost Per Participant	\$1.70	\$1.42	\$0.00	\$0.13	\$0.00
Total Participants	172,349	170,951	175,000	164,600	179,600

Transfers and Other Requirements

Net Cost: \$42,475

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 the Designated Revenues Fund related to new accounting standards.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Bond Proceeds Fund	37,771	0	0	0	0
Designated Revenues Fund	0	1,594,326	0	0	0
Open Space Fund	216,243	1,131,136	1,281,410	1,281,410	1,281,759
Recreation Fund	0	1,471	0	0	0
Expenditures Total	\$254,014	\$2,726,933	\$1,281,410	\$1,281,410	\$1,281,759

Parks, Recreation & Open Space

PROGRAM DETAIL

Transfers and Other Requirements

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	1,471	0	0	0
Allocated Expenses	0	1,230	2,847	2,847	2,483
Interfund Charges	0	0	45,782	45,782	45,782
Transfers Out	254,014	2,724,232	1,232,781	1,232,781	1,233,494
Expenditures Total	\$254,014	\$2,726,933	\$1,281,410	\$1,281,410	\$1,281,759

Planning & Development Services

PROGRAM SUMMARY

Administration

\$248,000 2 FTE

*Department administration and special projects

Aurora Urban Renewal

\$345,764 3 FTE

*Promote and manage urban renewal project areas

Business Services

\$341,355 2 FTE

*Assist Aurora businesses and coordinate business programs

Comprehensive Planning

\$1,199,022 11 FTE

*Transportation/TOD planning
*Comprehensive Plan
*Environment & Sustainability
*Demographics/maps/GIS

Development Services

\$541,039 2 FTE

*Economic development incentives
*Contracts w/ AEDC & ACED
*Retail analysis & assistance

Zoning & Development Review

\$1,082,728 10 FTE

*Process land use applications
*Work on station area plans
*Amend and update zoning code

DEPARTMENT SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
REGULAR - FTE	34.12	31.00	31.00	31.00	30.00
EXPENDITURES	2,780,017	3,827,122	3,907,566	3,776,771	3,757,908

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

- *Create a superior quality of life for residents making the city a desirable place to live and visit.
- *Be a great place to locate, expand and operate a business and provide for well-planned growth and development.
- *Ensure excellent infrastructure that is well maintained and operated.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Regular - FTE	34.12	31.00	31.00	31.00	30.00
Personal Services	2,591,612	2,915,234	2,902,540	2,964,302	2,921,812
Allocated Expenses	0	0	-18,112	-2,981	-72,766
Supplies and Services	181,031	752,091	930,671	758,965	851,206
Interfund Charges	7,374	32,030	56,687	56,485	57,656
Capital Related	0	627	0	0	0
Transfers Out	0	127,140	35,780	0	0
Expenditures Total	\$2,780,017	\$3,827,122	\$3,907,566	\$3,776,771	\$3,757,908

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 continues 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 currently manages nine Urban Renewal Areas, an increase of 300 percent since 2007. The division is currently working in three additional target areas which could result in a 2012 year end total of 12 urban renewal areas. The Economic Development function of the division is marketing and managing the new jobs reward incentive. The additional development related programs have increased workload beyond effective capacity. Staffing levels should be closely monitored to ensure the goals and objectives of the City are met.

Planning & Development Services

DEPARTMENT NARRATIVE

In 2010, the Business Services program moved operations from Original Aurora to the Municipal Center allowing for centralized services to the small-business community. Business Services nearly doubled attendance at seminars and counseling sessions during 2010 and is on target to maintain this level of service throughout 2011. Meeting the demand of these increased activities is supplemented with a contingent employee. During the recession, citizens and small businesses try to find new ways to use private initiative to make a living. 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 is to implement the strategies identified in the Aurora 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 with property owners 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 65.5 percent from 29.0 FTE in 2008 to 10.0 FTE in 2012 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. It also is working to simplify and improve regulations and improve customer service as a part of the All 4 Business Initiative.

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 and East Line Transit Corridors because they 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.

BASE ADJUSTMENTS

Base Adjustments	2012
Prior Year One Times	-71,560
Compensation Adjustments	113,261
Mandated Costs	969
Other Adjustments	-7,380
Total Base Adjustments	\$35,290

Planning & Development Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>Development Review Fund / Budget Cut</u>				
Eliminate 1.0 Vacant FTE Principal Planner Program affected: Zoning and Development Review Eliminate 1.0 vacant FTE Principal Planner. This position was held vacant starting mid-2011 and will be eliminated in 2012. The duties for this position have been moved to other staff.	-1.00	-108,291	0	-108,291
Reduce Travel and Training Program affected: All of Planning and Development Services Reduction of travel and training budget in the General Fund and Development Review Fund.	0.00	-4,951	0	-4,951
Transfer 2.0 FTE from Development Review Fund to General Fund Program affected: Comprehensive Planning Transfer 10 partially funded Comprehensive Planners totaling 2.0 FTE from the Development Review Fund to the General Fund.	-2.00	-177,133	0	-177,133
Budget Cut Total	-3.00	-290,375	0	-290,375
Development Review Fund Total	-3.00	-290,375	0	-290,375
<u>General Fund / New Appropriation</u>				
Transfer 2.0 FTE from the Development review Fund to the General Fund Program affected: Comprehensive Planning Transfer 10 partially funded Comprehensive Planners totaling 2.0 FTE from the Development Review Fund to the General Fund.	2.00	177,133	0	177,133
New Appropriation Total	2.00	177,133	0	177,133
<u>General Fund / Budget Cut</u>				
Charge Staff Salaries to EPA Planning Grant for One Year Programs affected: Development Services Staff time associated with the EPA Planning Grant will be charged to allocated funds in the Gifts and Grants Fund for one year. The EPA grant expires in 2013.	0.00	-50,000	0	-50,000
Reduce Professional Services Budget Program affected: Planning Administration Reduce professional services budget to align actual spending plan with budget.	0.00	-16,657	0	-16,657
Reduce Travel and Training Program affected: All of Planning and Development Services Reduction of travel and training budget in the General Fund and Development Review Fund.	0.00	-5,049	0	-5,049
Budget Cut Total	0.00	-71,706	0	-71,706
General Fund Total	2.00	105,427	0	105,427
Amendment Request Total All Funds	-1.00	-184,948	0	-184,948

Planning & Development Services

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Designated Revenues Fund	83,417	536,451	461,946	423,917	429,904
Development Review Fund	1,578,242	1,269,509	1,342,817	1,158,561	1,136,705
General Fund	1,096,107	1,859,764	1,873,803	2,051,366	1,962,299
Gifts & Grants Fund	22,251	161,398	229,000	142,927	229,000
Expenditures Total	\$2,780,017	\$3,827,122	\$3,907,566	\$3,776,771	\$3,757,908

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Designated Revenues Fund	0.00	3.00	3.00	3.00	3.00
Development Review Fund	22.35	14.00	14.00	14.00	11.00
General Fund	11.77	14.00	14.00	14.00	16.00
Staffing Total	34.12	31.00	31.00	31.00	30.00

PROGRAM DETAIL

Administration

Net Cost: \$248,000

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	277,334	244,365	264,006	273,971	248,000
Expenditures Total	\$277,334	\$244,365	\$264,006	\$273,971	\$248,000
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	252,751	220,761	219,102	222,638	220,053
Allocated Expenses	0	0	0	-2,625	0
Supplies and Services	20,421	16,578	34,274	43,112	16,902
Interfund Charges	4,162	7,026	10,630	10,846	11,045
Expenditures Total	\$277,334	\$244,365	\$264,006	\$273,971	\$248,000
<u>STAFFING SUMMARY</u>					
General Fund	3.12	2.00	2.00	2.00	2.00
Staffing Total	3.12	2.00	2.00	2.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Administrative costs per total department operating budget	10.0%	6.4%	6.8%	7.3%	6.7%

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 nine 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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	420,438	341,246	338,997	345,764
Expenditures Total	\$0	\$420,438	\$341,246	\$338,997	\$345,764
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	308,163	312,917	313,997	317,435
Supplies and Services	0	24,899	28,329	25,000	28,329
Transfers Out	0	87,376	0	0	0
Expenditures Total	\$0	\$420,438	\$341,246	\$338,997	\$345,764
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	0.00	3.00	3.00	3.00	3.00
Staffing Total	0.00	3.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Redevelopment agreements managed	14	0	14	0	0
Urban Renewal Areas managed	8	9	11	9	12

Business Services

Net Cost: \$200,944

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	48,444	35,780	0	0
General Fund	0	202,397	243,605	236,536	206,355
Gifts & Grants Fund	0	93,301	135,000	31,219	135,000
Expenditures Total	\$0	\$344,142	\$414,385	\$267,755	\$341,355

Planning & Development Services

PROGRAM DETAIL

Business Services

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	180,431	181,712	179,386	181,010
Supplies and Services	0	123,965	196,893	88,369	160,345
Transfers Out	0	39,746	35,780	0	0
Expenditures Total	\$0	\$344,142	\$414,385	\$267,755	\$341,355
<u>STAFFING SUMMARY</u>					
General Fund	0.00	2.00	2.00	2.00	2.00
Staffing Total	0.00	2.00	2.00	2.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Contacts with present and future business owners	534	416	525	450	450

Comprehensive Planning

Net Cost: \$1,020,616

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. The program includes a data services function providing citizens, business consultants and others request information and analysis concerning demographics and mapping.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	83,417	67,569	84,920	84,920	84,140
Development Review Fund	195,907	182,572	180,024	-591	66,298
General Fund	807,298	773,014	762,952	949,865	954,584
Gifts & Grants Fund	22,251	68,097	94,000	111,708	94,000
Expenditures Total	\$1,108,873	\$1,091,252	\$1,121,896	\$1,145,902	\$1,199,022
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	989,061	1,011,406	990,997	1,007,089	1,085,454
Allocated Expenses	0	0	21,160	51,371	20,445
Supplies and Services	119,812	79,201	109,739	87,442	93,123
Capital Related	0	627	0	0	0
Transfers Out	0	18	0	0	0
Expenditures Total	\$1,108,873	\$1,091,252	\$1,121,896	\$1,145,902	\$1,199,022
<u>STAFFING SUMMARY</u>					
Development Review Fund	2.35	2.00	2.00	2.00	1.00
General Fund	8.65	8.00	8.00	8.00	10.00
Staffing Total	11.00	10.00	10.00	10.00	11.00

Planning & Development Services

PROGRAM DETAIL

Comprehensive Planning

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Planning projects	126	129	125	125	125

Development Services

Net Cost: \$541,039

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	628,571	590,751	578,505	541,039
Expenditures Total	\$0	\$628,571	\$590,751	\$578,505	\$541,039
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	154,142	148,932	151,558	152,930
Allocated Expenses	0	0	-20,000	-30,500	-70,000
Supplies and Services	0	452,994	461,819	457,447	458,109
Interfund Charges	0	21,435	0	0	0
Expenditures Total	\$0	\$628,571	\$590,751	\$578,505	\$541,039
<u>STAFFING SUMMARY</u>					
General Fund	0.00	2.00	2.00	2.00	2.00
Staffing Total	0.00	2.00	2.00	2.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of incentive agreements	N/A	19	24	18	20
Primary jobs created	N/A	1,306	1,200	1,200	1,200

Planning & Development Services

PROGRAM DETAIL

Zoning & Development Review

Net Cost: \$418,880

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	1,382,335	1,086,937	1,162,793	1,159,152	1,070,407
General Fund	11,475	11,417	12,489	12,489	12,321
Expenditures Total	\$1,393,810	\$1,098,354	\$1,175,282	\$1,171,641	\$1,082,728
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,349,800	1,040,331	1,048,880	1,089,634	964,930
Allocated Expenses	0	0	-19,272	-21,227	-23,211
Supplies and Services	40,798	54,454	99,617	57,595	94,398
Interfund Charges	3,212	3,569	46,057	45,639	46,611
Expenditures Total	\$1,393,810	\$1,098,354	\$1,175,282	\$1,171,641	\$1,082,728
<u>STAFFING SUMMARY</u>					
Development Review Fund	20.00	12.00	12.00	12.00	10.00
Staffing Total	20.00	12.00	12.00	12.00	10.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of land applications processed	1,922	1,802	2,000	1,773	1,828

Police

PROGRAM SUMMARY

<u>Administration-Chief</u> \$7,871,487 18 FTE *Leads and directs Police services for community of 335,105 citizens *Includes Internal Affairs, Media Relations, and all Risk budget	<u>Business Services Bureau</u> \$1,732,529 18 FTE *Provides financial and other support services; manages policy, technology and accreditation; conducts research and manages grant programs	<u>Community Resources Section</u> \$2,426,360 24 FTE *School Resource Officers (SROs) provide on-campus police liaison with middle and high school communities
<u>Crime Lab Section</u> \$2,049,458 23 FTE *Crime Lab personnel collect, process, preserve and analyze physical evidence	<u>District 1</u> \$16,376,479 163.5 FTE *Provides patrol and investigative services within the District 1 area *Applies specialized resources to solve quality of life issues	<u>District 2</u> \$13,031,930 133.5 FTE *Provides patrol and investigative services within the District 2 area *Applies specialized resources to solve quality of life issues
<u>District 3</u> \$11,201,097 111.5 FTE *Provides patrol and investigative services within the District 3 area *Applies specialized resources to solve quality of life issues	<u>Investigations Bureau</u> \$7,712,090 73 FTE *Conducts criminal investigations requiring specialized experience *Provides assistance to victims of crimes	<u>Investigative Support Section</u> \$2,142,202 20.25 FTE *Provides investigative and operations resources in support of specialized tasks
<u>Narcotics Section</u> \$2,863,627 26 FTE *Narcotics personnel detect and investigate crimes related to drugs, prostitution and organized crime	<u>Operations Support Section</u> \$1,785,238 14 FTE *Plans, directs and controls highly specialized investigative and tactical teams	<u>Special Operations Bureau</u> \$3,253,128 16.75 FTE *Leads special operations sections: Community Resources, Traffic, Operations Support, Narcotics, and Metro Gang Task Force
<u>Technical Services Bureau</u> \$4,422,245 53.5 FTE *Provides key support services essential to Training, Recruiting, Records, Property & Evidence and Vehicle Impound	<u>Traffic Section</u> \$5,411,557 41 FTE *Promotes transportation safety through directed enforcement of traffic laws and supports special events	<u>Training Section</u> \$4,953,804 47 FTE *Conducts recruit academies and annual in-service training *Recruits officer candidates and performs background investigations

DEPARTMENT SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
CIVIL - FTE	647.00	644.00	658.00	658.00	658.00
REGULAR - FTE	131.00	128.50	128.00	128.00	125.00
EXPENDITURES	79,665,681	81,906,294	84,580,470	85,803,452	87,233,231

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 two 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

*Assure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Regular - FTE	778.00	772.50	786.00	786.00	783.00
Personal Services	69,226,727	70,567,481	74,740,136	74,936,360	76,830,925
Allocated Expenses	0	6,871	0	0	0
Supplies and Services	5,507,735	4,980,993	5,213,069	6,046,428	5,574,227
Utilities	320	337	344	341	344
Interfund Charges	4,664,488	5,763,788	4,419,931	4,585,670	4,775,641
Debt Related	46,349	46,349	52,094	52,094	52,094
Capital Related	220,062	525,778	154,896	182,559	0
Transfers Out	0	14,697	0	0	0
Expenditures Total	\$79,665,681	\$81,906,294	\$84,580,470	\$85,803,452	\$87,233,231

DEPARTMENT NARRATIVE

With few exceptions, addressed below, the 2012 Police Department budget provides resources to maintain services and programs at current levels. Uniformed officer strength is mandated at a level of 638 officers in 2012. Another 20 overhires are included in the budget for a total of 658 sworn positions. Overhires are necessitated as a result of recruits not counting in the modified consent decree staffing calculations.

In 2012, commissioned police officers will replace 2.0 civilian employees previously processing seized and abandoned vehicles at the department's Vehicle Impound Lot. The 2.0 civilian employees are re-assigned to other vacant positions within the City.

The Police Department has been awarded a continuation grant in 2012 for 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 2012 salary and benefits for 1.0 Sergeant, 2.0 Officers and 75 percent of 1.0 Agent, a savings to the General Fund of more than \$370,000.

An additional commissioned officer will be transferred to the Designated Revenue Fund in 2012 to provide additional support to the processing of summonses generated by the addition of 10 new photo red light cameras in 2011. Also, one Sergeant will be transferred to the Gifts and Grants Fund and will be compensated by Rocky Mountain High Intensity Drug Trafficking Area (HIDTA), which funds the Metro Gang Task Force's Intelligence initiative. This sergeant will supervise the three crime analysts currently working at the Rocky Mountain HIDTA office.

Facility issues have begun to impact operations. Steady department growth and the need to optimize physical organizational

Police

DEPARTMENT NARRATIVE

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.

BASE ADJUSTMENTS

Base Adjustments	2012
Prior Year One Times	-51,121
Compensation Adjustments	1,138,461
Mandated Costs	355,710
Grant / Designated Revenue Adjustments	-6,153
Other Adjustments	-820
Total Base Adjustments	\$1,436,077

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / New Appropriation</u>				
Photo Red Light Expansion - Police Programs	1.00	774,261	1,738,769	-964,508
Programs affected: Investigations Bureau, Technical Services Bureau, Traffic				
The City has expanded the photo red light program by increasing the number of intersections with cameras from four to 14. The resulting increase in the number of photo red light citations has significantly increased surcharge revenue, as well as the workload involved with processing the citations. The significant increase in the number of citations necessitates the transfer of an additional 1.0 Patrol Officer FTE from the General Fund to the Designated Revenue Fund. New surcharge collections will be partially offset by the additional officer plus other increased appropriations in most surcharge programs. See breakout by surcharge program below.				
Photo Red Light:				
Revenue - \$1,274,314 Officer - \$86,246 Other Budget - \$573,015				
VALET: Revenue - \$353,467 Budget - \$85,000				
Victim Witness Board: Budget - \$30,000				
DARE: Revenue - \$110,988				
New Appropriation Total	1.00	774,261	1,738,769	-964,508
Designated Revenues Fund Total	1.00	774,261	1,738,769	-964,508
<u>General Fund / New Appropriation</u>				
\$1,000 Payment Per Commissioned Officer	0.00	658,000	0	658,000
Per the amended consent decree with the Aurora Police Association related to police officer staffing, the City's commissioned officers who are employed in active duty on January 1st of 2012 shall receive a \$1,000 annual payment in 2012 and again in 2013.				

Police

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Technical Adjustment: Lateral Testing Transferred from Civil Service Commission	0.00	15,000	0	15,000
Program affected: Training Section Lateral testing and selection is at the discretion of the Police Department. This is a movement of the budget and expenditure from the Civil Service Commission.				
New Appropriation Total	0.00	673,000	0	673,000
<u>General Fund / Budget Cut</u>				
Eliminate 2.0 Filled and 1.0 Vacant Vehicle Impound FTE	-3.00	-144,331	0	-144,331
Program affected: Technical Services Bureau This cut will eliminate civilian staffing of the Vehicle Impound program which is responsible for processing vehicles impounded as a result of criminal activity, violations of law or code, and traffic accidents. The unit processes vehicles for disposal or auction of approximately 715 vehicles per month. The cut would eliminate 2.0 filled Vehicle Impound Clerks and 1.0 vacant Vehicle Impound Assistant. The employees in these positions will be reassigned to other operations in the City. The Vehicle Impound operation will retain 1.0 Filled Vehicle Impound Assistant as well as the retention of the filled civilian Vehicle Impound Supervisor to ensure continuity and expertise in the program. Continuation of the program would require assignment of three police officers to perform this function, thereby diminishing capacity for response to calls for service and to investigate crime.				
Transfer 1.0 Patrol Officer to Photo Red Light Designated Revenue Program from General Fund	-1.00	-86,246	0	-86,246
Program affected: Traffic Section Increased photo red light camera placements from four to 14 in the City has prompted the addition of an officer to review and maintain the program.				
Transfer 1.0 Sergeant to 2012 High Intensity Drug Trafficking Area Initiative (HIDTA) Grant	-1.00	-109,797	0	-109,797
Program affected: District 1 The Department has entered into an agreement with Rocky Mountain High Intensity Drug Trafficking Area (HIDTA) to provide a Sergeant Supervisor for their Crime Analysts. HIDTA will pay all salary and benefits costs for this position in 2012. This request would transfer 1.0 Police Sergeant FTE from the General Fund to the Gifts and Grants Fund to be compensated 100 percent by the High Intensity Drug Trafficking Initiative awarded to the Metro Gang Task Force in 2012.				
Budget Cut Total	-5.00	-340,374	0	-340,374
General Fund Total	-5.00	332,626	0	332,626

Police

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>Gifts & Grants Fund / New Appropriation</u>				
Transfer 1.0 Sergeant to 2012 High Intensity Drug Trafficking Area Initiative (HIDTA) Grant	1.00	109,797	0	109,797
Program affected: District 1 The Department has entered into an agreement with Rocky Mountain High Intensity Drug Trafficking Area (HIDTA) to provide a Sergeant Supervisor for their Crime Analysts. HIDTA will pay all salary and benefits costs for this position in 2012. This request would transfer 1.0 Police Sergeant FTE from the General Fund to the Gifts and Grants Fund to be compensated 100 percent by the High Intensity Drug Trafficking Initiative awarded to the Metro Gang Task Force in 2012.				
New Appropriation Total	1.00	109,797	0	109,797
Gifts & Grants Fund Total	1.00	109,797	0	109,797
Amendment Request Total All Funds	-3.00	1,216,684	1,738,769	-522,085

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Designated Revenues Fund	1,322,382	1,349,855	1,806,259	2,294,236	2,591,418
General Fund	75,339,901	77,484,654	80,017,471	80,371,575	81,769,399
Gifts & Grants Fund	3,003,398	3,071,785	2,756,740	3,137,641	2,872,414
Expenditures Total	\$79,665,681	\$81,906,294	\$84,580,470	\$85,803,452	\$87,233,231

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Designated Revenues Fund	5.00	5.00	6.00	6.00	6.00
Designated Revenues Fund Civil FTE	2.00	3.00	3.00	3.00	4.00
General Fund	126.00	123.50	122.00	122.00	119.00
General Fund Civil FTE	645.00	637.25	650.25	649.25	648.25
Gifts & Grants Fund Civil FTE	0.00	3.75	4.75	5.75	5.75
Staffing Total	778.00	772.50	786.00	786.00	783.00

PROGRAM DETAIL

Administration-Chief

Net Cost: \$7,490,712

The Chief of Police and executive staff lead and direct the planning, organization and operations of the Department's law enforcement resources including 638 uniformed officers, 20 overhire officers and 125 civilian employees, dedicated to the pursuit of a safer Aurora community of 335,105 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.

Police

PROGRAM DETAIL

Administration-Chief

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	5,001,352	5,995,125	7,393,984	7,429,816	7,490,712
Gifts & Grants Fund	1,157,536	839,209	547,447	349,693	380,775
Expenditures Total	\$6,158,888	\$6,834,334	\$7,941,431	\$7,779,509	\$7,871,487
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,947,317	2,019,620	4,879,610	4,917,507	4,939,856
Allocated Expenses	0	6,871	0	0	0
Supplies and Services	1,250,183	597,995	712,527	577,513	545,486
Interfund Charges	2,741,326	3,711,110	2,349,294	2,351,974	2,386,145
Capital Related	220,062	498,738	0	-67,485	0
Expenditures Total	\$6,158,888	\$6,834,334	\$7,941,431	\$7,779,509	\$7,871,487
<u>STAFFING SUMMARY</u>					
General Fund	5.00	7.00	6.00	6.00	6.00
General Fund Civil FTE	12.00	10.00	11.00	11.00	11.00
Gifts & Grants Fund Civil FTE	0.00	0.00	1.00	1.00	1.00
Staffing Total	17.00	17.00	18.00	18.00	18.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percent of Department's Total Operating Expenditures	7.7	8.3	9.4	9.1	9.0

Business Services Bureau

Net Cost: \$1,732,529

The Business Services Bureau 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, conducts research for technology initiatives and provides user support for key systems.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,583,787	1,701,277	1,757,314	1,815,756	1,732,529
Expenditures Total	\$1,583,787	\$1,701,277	\$1,757,314	\$1,815,756	\$1,732,529
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,416,135	1,569,120	1,640,356	1,566,916	1,607,410
Supplies and Services	163,954	122,783	108,938	235,660	111,672
Interfund Charges	3,698	9,374	8,020	13,180	13,447
Expenditures Total	\$1,583,787	\$1,701,277	\$1,757,314	\$1,815,756	\$1,732,529

Police

PROGRAM DETAIL

Business Services Bureau

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	11.00	10.00	9.00	9.00	9.00
General Fund Civil FTE	7.00	10.00	10.00	9.00	9.00
Staffing Total	18.00	20.00	19.00	18.00	18.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of Requests for Mobile Computer Assistance	466	791	490	200	100

Community Resources Section

Net Cost: \$2,375,360

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 two 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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,683,595	2,399,132	2,310,075	2,291,804	2,376,360
Gifts & Grants Fund	52,932	87,918	50,000	43,001	50,000
Expenditures Total	\$2,736,527	\$2,487,050	\$2,360,075	\$2,334,805	\$2,426,360
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,619,264	2,336,289	2,249,629	2,216,882	2,306,662
Supplies and Services	69,417	66,078	63,716	50,193	61,700
Interfund Charges	47,846	57,683	46,730	67,730	57,998
Capital Related	0	27,000	0	0	0
Expenditures Total	\$2,736,527	\$2,487,050	\$2,360,075	\$2,334,805	\$2,426,360
<u>STAFFING SUMMARY</u>					
General Fund	3.00	0.00	0.00	0.00	0.00
General Fund Civil FTE	26.00	25.00	24.00	23.00	24.00
Staffing Total	29.00	25.00	24.00	23.00	24.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of Students Serviced by School Resource Officers	35,050	39,147	42,500	43,344	46,400

Police

PROGRAM DETAIL

Crime Lab Section

Net Cost: \$2,049,458

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 similar devices, audio forensic examination, polygraph testing and evidentiary video enhancement. The crime lab also maintains digital evidence for the Department.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,037,286	1,951,157	2,009,279	2,037,053	2,049,458
Expenditures Total	\$2,037,286	\$1,951,157	\$2,009,279	\$2,037,053	\$2,049,458
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,759,504	1,763,074	1,746,196	1,783,369	1,790,920
Supplies and Services	211,754	128,097	190,877	178,662	190,845
Interfund Charges	19,679	13,637	20,112	22,928	15,599
Debt Related	46,349	46,349	52,094	52,094	52,094
Expenditures Total	\$2,037,286	\$1,951,157	\$2,009,279	\$2,037,053	\$2,049,458
<u>STAFFING SUMMARY</u>					
General Fund	21.00	21.00	21.00	21.00	21.00
General Fund Civil FTE	2.00	2.00	2.00	2.00	2.00
Staffing Total	23.00	23.00	23.00	23.00	23.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of Lab Requests for Service	4,332	4,458	5,000	4,500	4,520

District 1

Net Cost: \$16,355,679

District 1 is 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. Working with its communities and the other Districts, District 1 identifies and solves crime, quality of life, and traffic (CQT) issues.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	15,057,235	16,005,058	16,125,310	16,227,420	16,376,479
Expenditures Total	\$15,057,235	\$16,005,058	\$16,125,310	\$16,227,420	\$16,376,479
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	14,459,008	15,341,252	15,485,285	15,523,859	15,663,436
Supplies and Services	70,881	83,324	65,176	67,102	64,840
Interfund Charges	527,346	580,482	574,849	636,459	648,203
Expenditures Total	\$15,057,235	\$16,005,058	\$16,125,310	\$16,227,420	\$16,376,479

Police

PROGRAM DETAIL

District 1

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	7.50	6.50	6.50	4.50	4.50
General Fund Civil FTE	156.00	157.00	159.00	161.00	159.00
Staffing Total	163.50	163.50	165.50	165.50	163.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Calls for Service	87,921	90,602	80,929	93,365	96,212

District 2

Net Cost: \$13,024,730

District 2 is 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. Working with its communities and the other Districts, District 2 identifies and solves crime, quality of life, and traffic (CQT) issues.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	11,976,792	12,321,217	12,445,157	12,462,822	13,031,930
Expenditures Total	\$11,976,792	\$12,321,217	\$12,445,157	\$12,462,822	\$13,031,930
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	11,484,040	11,781,961	11,953,817	11,933,648	12,449,977
Supplies and Services	85,174	95,378	68,871	70,510	66,277
Utilities	320	337	344	341	344
Interfund Charges	407,258	443,501	422,125	458,323	515,332
Capital Related	0	40	0	0	0
Expenditures Total	\$11,976,792	\$12,321,217	\$12,445,157	\$12,462,822	\$13,031,930
<u>STAFFING SUMMARY</u>					
General Fund	5.50	5.50	5.50	9.50	9.50
General Fund Civil FTE	118.00	120.00	123.00	123.00	124.00
Staffing Total	123.50	125.50	128.50	132.50	133.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Calls for service	59,652	66,192	76,439	67,500	68,870

Police

PROGRAM DETAIL

District 3

Net Cost: \$11,192,977

District 3 is 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. Working with its communities and the other Districts, District 3 identifies and solves crime, quality of life, and traffic (CQT) issues.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	10,917,621	11,030,194	11,238,747	10,794,952	11,201,097
Expenditures Total	\$10,917,621	\$11,030,194	\$11,238,747	\$10,794,952	\$11,201,097
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	10,432,557	10,554,696	10,744,570	10,299,794	10,618,408
Supplies and Services	73,376	68,563	61,414	53,758	65,832
Interfund Charges	411,688	406,935	432,763	441,400	516,857
Expenditures Total	\$10,917,621	\$11,030,194	\$11,238,747	\$10,794,952	\$11,201,097
<u>STAFFING SUMMARY</u>					
General Fund	6.50	6.50	6.50	4.50	4.50
General Fund Civil FTE	112.00	108.00	109.00	106.00	107.00
Staffing Total	118.50	114.50	115.50	110.50	111.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Calls for Service	49,425	47,945	49,625	44,034	46,350

Investigations Bureau

Net Cost: \$6,784,818

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 FAST (Fugitive Apprehension and Surveillance Team) apprehends fugitives and violent repeat offenders. 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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	611,495	650,559	672,334	669,153	770,719
General Fund	5,663,525	5,688,826	5,534,298	6,764,598	6,845,218
Gifts & Grants Fund	54,982	84,044	105,692	98,704	96,153
Expenditures Total	\$6,330,002	\$6,423,429	\$6,312,324	\$7,532,455	\$7,712,090

Police

PROGRAM DETAIL

Investigations Bureau

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,802,330	5,864,914	5,785,160	6,938,500	7,076,853
Supplies and Services	435,160	458,141	440,944	501,143	530,279
Interfund Charges	92,512	100,374	86,220	92,812	104,958
Expenditures Total	\$6,330,002	\$6,423,429	\$6,312,324	\$7,532,455	\$7,712,090
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	5.00	5.00	6.00	6.00	6.00
General Fund	7.00	7.00	7.00	7.00	7.00
General Fund Civil FTE	49.00	49.00	48.00	60.00	60.00
Staffing Total	61.00	61.00	61.00	73.00	73.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of Cases Assigned	2,355	2,434	2,300	2,460	2,485

Investigative Support Section

Net Cost: \$2,119,702

The Investigations Support Section conducts specialized investigations and maintains criminal intelligence records. 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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	3,064,089	3,128,989	3,027,413	2,147,627	2,120,202
Gifts & Grants Fund	16,788	16,879	25,000	21,952	22,000
Expenditures Total	\$3,080,877	\$3,145,868	\$3,052,413	\$2,169,579	\$2,142,202
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,983,688	3,037,964	2,942,158	2,049,039	2,018,249
Supplies and Services	25,625	27,071	27,126	28,448	26,875
Interfund Charges	71,564	80,833	83,129	92,092	97,078
Expenditures Total	\$3,080,877	\$3,145,868	\$3,052,413	\$2,169,579	\$2,142,202
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	32.00	29.25	29.25	20.25	19.25
Staffing Total	33.00	30.25	30.25	21.25	20.25
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of FAST Arrests	233	237	300	245	260

Police

PROGRAM DETAIL

Narcotics Section

Net Cost: \$2,798,127

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	3,460,521	2,506,853	2,497,992	2,715,042	2,806,627
Gifts & Grants Fund	72,061	44,840	67,000	48,743	57,000
Expenditures Total	\$3,532,582	\$2,551,693	\$2,564,992	\$2,763,785	\$2,863,627
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,266,084	2,299,084	2,307,316	2,515,283	2,613,291
Supplies and Services	127,861	141,194	117,067	111,953	120,806
Interfund Charges	138,637	111,415	140,609	136,549	129,530
Expenditures Total	\$3,532,582	\$2,551,693	\$2,564,992	\$2,763,785	\$2,863,627
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
General Fund Civil FTE	31.00	21.00	21.00	24.00	24.00
Staffing Total	33.00	23.00	23.00	26.00	26.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of Cases Assigned	1,030	784	1,020	800	1,000

Operations Support Section

Net Cost: \$1,785,238

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,489,304	1,842,595	2,033,669	1,776,729	1,785,238
Expenditures Total	\$2,489,304	\$1,842,595	\$2,033,669	\$1,776,729	\$1,785,238
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,369,975	1,734,550	1,920,246	1,662,389	1,660,806
Supplies and Services	51,880	44,514	36,704	36,388	44,297
Interfund Charges	67,449	63,531	76,719	77,952	80,135
Expenditures Total	\$2,489,304	\$1,842,595	\$2,033,669	\$1,776,729	\$1,785,238

Police

PROGRAM DETAIL

Operations Support Section

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	0.50	0.00	0.00	0.00	0.00
General Fund Civil FTE	22.00	16.00	17.00	14.00	14.00
Staffing Total	22.50	16.00	17.00	14.00	14.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of SWAT Operations	407	410	450	400	410

Special Operations Bureau

Net Cost: \$1,061,642

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	4,677	0	0	0
General Fund	211,574	1,251,312	1,249,382	1,075,885	1,061,642
Gifts & Grants Fund	1,554,115	1,950,306	1,886,601	2,501,742	2,191,486
Expenditures Total	\$1,765,689	\$3,206,295	\$3,135,983	\$3,577,627	\$3,253,128
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	646,689	1,896,435	2,037,972	2,095,868	2,203,542
Supplies and Services	1,116,929	1,288,290	1,077,232	1,369,282	1,034,034
Interfund Charges	2,071	16,893	20,779	17,329	15,552
Capital Related	0	0	0	95,148	0
Transfers Out	0	4,677	0	0	0
Expenditures Total	\$1,765,689	\$3,206,295	\$3,135,983	\$3,577,627	\$3,253,128
<u>STAFFING SUMMARY</u>					
General Fund	1.00	4.00	4.00	4.00	4.00
General Fund Civil FTE	1.00	11.00	10.00	8.00	8.00
Gifts & Grants Fund Civil FTE	0.00	3.75	3.75	4.75	4.75
Staffing Total	2.00	18.75	17.75	16.75	16.75

Police

PROGRAM DETAIL

Technical Services Bureau

Net Cost: \$2,974,681

This Bureau provides key internal support services vital to sustaining police operations and programs. The Training Section conducts the academy phase of recruit training and conducts annual in-service and specialized training. The Recruiting and Background Section recruits officer candidates, administers recruit field training 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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	250,886	245,634	278,140	278,131	290,813
General Fund	3,974,843	4,092,756	4,057,716	4,218,552	4,131,432
Expenditures Total	\$4,225,729	\$4,338,390	\$4,335,856	\$4,496,683	\$4,422,245
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,208,429	3,192,117	3,150,686	3,300,490	3,265,124
Supplies and Services	1,007,391	1,129,588	1,173,542	1,178,814	1,141,086
Interfund Charges	9,909	16,685	11,628	17,379	16,035
Expenditures Total	\$4,225,729	\$4,338,390	\$4,335,856	\$4,496,683	\$4,422,245
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund Civil FTE	1.00	1.00	1.00	1.00	1.00
General Fund	52.00	50.00	50.50	50.50	47.50
General Fund Civil FTE	3.00	4.00	3.00	5.00	5.00
Staffing Total	56.00	55.00	54.50	56.50	53.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Total Vehicles Impounded	7,820	7,667	8,000	7,250	8,000

Traffic Section

Net Cost: \$3,616,521

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 administers the Photo Red Light Program.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	423,572	428,032	770,785	1,346,952	1,444,886
General Fund	3,700,367	3,853,465	3,785,337	3,859,406	3,891,671
Gifts & Grants Fund	94,984	44,034	75,000	73,806	75,000
Expenditures Total	\$4,218,923	\$4,325,531	\$4,631,122	\$5,280,164	\$5,411,557

Police

PROGRAM DETAIL

Traffic Section

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,691,027	3,758,720	3,863,757	3,919,424	4,024,207
Supplies and Services	431,829	447,143	656,682	1,231,871	1,239,574
Interfund Charges	96,067	119,668	110,683	128,869	147,776
Expenditures Total	\$4,218,923	\$4,325,531	\$4,631,122	\$5,280,164	\$5,411,557
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund Civil FTE	1.00	2.00	2.00	2.00	3.00
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	37.00	37.00	37.00	38.00	37.00
Staffing Total	39.00	40.00	40.00	41.00	41.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of Summonses Issued	23,030	23,477	30,000	23,000	23,500

Training Section

Net Cost: \$4,858,804

The Training Section conducts 28 week-long annual in-service training sessions and career development training for commissioned department members and operates the firearms range. The Recruiting and Background Section recruits officer candidates, administers recruit field training and conducts background investigations. Budgets and expenditures vary considerably between years due to year-to-year differences in the number, size and timing of recruit classes. Recruit classes and associated positions are initially budgeted in this program. When training is completed, employees and their expenses are moved to their Districts. These actions create the budget and expenditure variances between years.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	36,429	20,953	85,000	0	85,000
General Fund	3,518,130	3,716,698	4,551,798	4,754,113	4,868,804
Expenditures Total	\$3,554,559	\$3,737,651	\$4,636,798	\$4,754,113	\$4,953,804
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,140,680	3,413,130	4,033,378	4,213,392	4,592,184
Supplies and Services	386,441	282,834	412,253	355,131	330,624
Interfund Charges	27,438	31,667	36,271	30,694	30,996
Capital Related	0	0	154,896	154,896	0
Transfers Out	0	10,020	0	0	0
Expenditures Total	\$3,554,559	\$3,737,651	\$4,636,798	\$4,754,113	\$4,953,804
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
General Fund Civil FTE	37.00	38.00	47.00	45.00	45.00
Staffing Total	39.00	40.00	49.00	47.00	47.00

Police

PROGRAM DETAIL

Training Section

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of Recruits Trained	24	21	58	53	57

Public Defender

PROGRAM SUMMARY

Public Defender

\$660,014 8.5 FTE

*Represent indigent defendants who face a jail sentence

DEPARTMENT SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
REGULAR - FTE	8.00	8.50	8.50	8.50	8.50
EXPENDITURES	642,070	651,192	647,009	647,009	660,014

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

*Assure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Regular - FTE	8.00	8.50	8.50	8.50	8.50
Personal Services	568,745	590,933	596,434	596,434	603,750
Supplies and Services	69,140	54,608	46,779	46,779	52,468
Interfund Charges	4,185	5,651	3,796	3,796	3,796
Expenditures Total	\$642,070	\$651,192	\$647,009	\$647,009	\$660,014

DEPARTMENT NARRATIVE

The 2012 budget for the Public Defender's Office is slightly higher than the 2011 budget. The increase is primarily related to the requirements of the new contract with conflict attorneys. To protect the City of Aurora from liability, the new contract requires conflict attorneys to maintain professional liability and comprehensive automobile liability insurance. The conflict attorney contract does not increase fees to attorneys but includes minimal re-imbursement for discovery and investigation costs.

The Chief Public Defender and five attorneys handle an average of 5,000 cases per year. Modification of the Public Defender application process in 2010 has limited the number of people who qualify for Public Defender assistance. The Public Defender's Office is committed to providing defendants with quality legal representation. The challenge for 2012 and beyond is to provide representation as efficiently as possible and within the resources available.

BASE ADJUSTMENTS

Base Adjustments	2012
Compensation Adjustments	7,316
Mandated Costs	6,084
Other Adjustments	-395
Total Base Adjustments	\$13,005

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
General Fund	642,070	651,192	647,009	647,009	660,014
Expenditures Total	\$642,070	\$651,192	\$647,009	\$647,009	\$660,014

Public Defender

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
General Fund	8.00	8.50	8.50	8.50	8.50
Staffing Total	8.00	8.50	8.50	8.50	8.50

PROGRAM DETAIL

Public Defender

Net Cost: \$660,014

To provide efficient, quality legal representation and to obtain equal justice for all indigent defendants who face a possible jail sentence in the Aurora Municipal Court.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	642,070	651,192	647,009	647,009	660,014
Expenditures Total	\$642,070	\$651,192	\$647,009	\$647,009	\$660,014
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	568,745	590,933	596,434	596,434	603,750
Supplies and Services	69,140	54,608	46,779	46,779	52,468
Interfund Charges	4,185	5,651	3,796	3,796	3,796
Expenditures Total	\$642,070	\$651,192	\$647,009	\$647,009	\$660,014
<u>STAFFING SUMMARY</u>					
General Fund	8.00	8.50	8.50	8.50	8.50
Staffing Total	8.00	8.50	8.50	8.50	8.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Case Preparation	3,766	3,809	3,830	3,830	3,940
Cases (Open & In-Custody Arraignments)	5,253	5,067	5,025	5,025	5,030
Cost per Case	122	129	129	129	132
Court Appearances	7,286	7,784	7,608	7,608	7,708

Public Safety Communications Center

PROGRAM SUMMARY

Public Safety Communications

\$6,051,919 81 FTE

*Provides all Fire and Police radio communications and dispatch

DEPARTMENT SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
REGULAR - FTE	81.00	81.00	81.00	81.00	81.00
EXPENDITURES	5,598,010	5,622,859	6,055,616	5,775,871	6,051,919

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

*Assure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Regular - FTE	81.00	81.00	81.00	81.00	81.00
Personal Services	5,564,732	5,568,514	5,928,937	5,647,651	5,922,870
Supplies and Services	30,481	49,998	22,379	23,369	21,981
Interfund Charges	2,797	4,347	104,300	104,851	107,068
Expenditures Total	\$5,598,010	\$5,622,859	\$6,055,616	\$5,775,871	\$6,051,919

DEPARTMENT NARRATIVE

Public Safety Communications operations are being impacted by a high level of 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 FTEs since 2007. 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 95 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 four budget cycles, due to the cross-training of staff as call-takers, police dispatchers, and fire dispatchers. Having multiple disciplined qualified personnel allow supervisory staff to move employees between job functions as staffing considerations and workloads demand.

BASE ADJUSTMENTS

Base Adjustments	2012
Compensation Adjustments	43,933
Mandated Costs	2,768
Other Adjustments	-398
Total Base Adjustments	\$46,303

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Anticipated Vacancy Savings	0.00	-50,000	0	-50,000
Program affected: Public Safety Communications				
In recent years the department has had significant vacancy savings.				
This reduction is based on the assumption that vacancy savings will continue. However, if regular staff turnover does not occur the department will realize savings through reduced overtime.				
Budget Cut Total	0.00	-50,000	0	-50,000

Public Safety Communications Center

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
General Fund Total	0.00	-50,000	0	-50,000
Amendment Request Total All Funds	0.00	-50,000	0	-50,000

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
General Fund	5,598,010	5,622,859	6,055,616	5,775,871	6,051,919
Expenditures Total	\$5,598,010	\$5,622,859	\$6,055,616	\$5,775,871	\$6,051,919

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 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

PROGRAM DETAIL

Public Safety Communications

Net Cost: \$6,046,555

Provides all Fire and Police radio communications, "911" call taking, dispatch services, and records management of incoming calls for service and dispatch communications.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	5,598,010	5,622,859	6,055,616	5,775,871	6,051,919
Expenditures Total	\$5,598,010	\$5,622,859	\$6,055,616	\$5,775,871	\$6,051,919
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,564,732	5,568,514	5,928,937	5,647,651	5,922,870
Supplies and Services	30,481	49,998	22,379	23,369	21,981
Interfund Charges	2,797	4,347	104,300	104,851	107,068
Expenditures Total	\$5,598,010	\$5,622,859	\$6,055,616	\$5,775,871	\$6,051,919
<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	206,487	189,266	202,000	195,000	200,000

Public Works

PROGRAM SUMMARY

Administration

\$983,133 6 FTE

*Administrative, clerical, budget, and managerial duties

Building Division

\$4,561,047 48 FTE

*Building plan review, inspections, and permitting

Engineering Services

\$2,326,605 30 FTE

*Design and construct CIP projects
*Review and approve civil engr. plans
*Facilities planning, utilities contracts
*Traffic Engineering

Facilities Operations

\$3,733,001 28 FTE

*Maintenance/repair of city buildings

Public Improvements

\$932,912 14 FTE

*Permits and inspects infrastructure construction
*Reviews and tests developer and city infrastructure projects

Public Utilities

\$7,449,599 0 FTE

*Street light/traffic signal energy bills
*Public buildings utility bills

Real Property Services

\$955,136 14 FTE

*Property transactions involving acquisition and right-of-way development and land surveying services

Street Operations

\$7,234,909 81 FTE

*Maintenance of city streets
*Cleaning of city streets
*Snow removal

Traffic Operations

\$1,749,970 20 FTE

*Install, maintain, and operate traffic devices throughout Aurora

DEPARTMENT SUMMARY

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
REGULAR - FTE	186.00	241.00	241.00	241.00	241.00
EXPENDITURES	18,687,440	28,582,350	29,678,742	29,200,171	29,926,312

Public Works

DESCRIPTION

Public Works is responsible for providing a variety of infrastructure services to the citizens. 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 of varying types that are 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

*Create a superior quality of life for residents making the city a desirable place to live and visit.

*Ensure excellent infrastructure that is well maintained and operated.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Regular - FTE	186.00	241.00	241.00	241.00	241.00
Personal Services	11,800,792	17,685,898	17,834,319	17,752,448	18,103,457
Allocated Expenses	-1,147,979	-1,148,232	-1,234,679	-1,234,679	-1,230,029
Supplies and Services	1,051,019	2,720,781	3,028,155	2,877,444	2,916,411
Utilities	4,786,799	6,641,233	7,396,790	6,958,003	7,396,790
Interfund Charges	2,149,703	2,636,989	2,474,620	2,619,281	2,658,791
Capital Related	47,106	45,681	25,871	74,008	25,871
Transfers Out	0	0	153,666	153,666	55,021
Expenditures Total	\$18,687,440	\$28,582,350	\$29,678,742	\$29,200,171	\$29,926,312

DEPARTMENT NARRATIVE

The 2012 budget for the Public Works Department is similar to the 2011 budget in size and scope. In 2012, capital projects will require a significant amount of staff time. Two large Colorado Department of Transportation (CDOT) projects requiring significant coordination effort will include the I-225/Colfax Interchange project at the Fitzsimons Campus and the I225 widening project from Parker Road to Mississippi Avenue. The Regional Transportation District (RTD)-FasTracks projects also require a large amount of staff time and include the East Corridor Commuter Rail project and the I-225 line from the Nine Mile Station to the Iliff Avenue Station. Also in the works is the grade separation of Peoria Street and the East Corridor Commuter Rail Line. This project is a coordinated effort between the City and County of Denver, RTD and Aurora.

The Operations Division encompasses the street, traffic and facilities operations programs. This group maintains the public roadways, buildings and traffic signals and signs in the City. In addition, this division also leads winter road maintenance efforts with assistance from Aurora Water and the Parks, Recreation and Open Space Department. The Operations Division continues to focus on the delivery of key services to the community in a cost-effective manner. All service areas are compared to other municipalities through data submitted to the International City/County Management Association (ICMA) and many services are provided through the private sector when contractors can provide a better value to citizens. The Operations Division is at the minimum staffing level necessary to continue most of the city's maintenance of existing infrastructure, including the snow removal program, at the historic level of service.

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. Responding to citizen requests regarding traffic issues is a main function of the traffic engineering group. Facilities engineering will continue numerous rehabilitation projects on existing city facilities.

Public Works

DEPARTMENT NARRATIVE

concentrating on the replacement of worn out and broken building systems.

Finally, the Building Division continues to see a steady increase in workload activity for 2011, with plan reviews exceeding those of 2010. The division continues to operate at a staffing level at the minimum level possible to meet the time frames required to meet the development review timelines. The Permit Center is one of the only, if not the only, centers nationwide that is a one-stop location for all building and zoning related permits in the city.

BASE ADJUSTMENTS

Base Adjustments	2012
Compensation Adjustments	421,363
Mandated Costs	107,006
Other Adjustments	-7,940
Total Base Adjustments	\$520,429

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Allocate Portion of Street Sweeping Costs to Wastewater Fund	-10.00	-598,266	0	-598,266
Program affected: Street Operations This amendment will allocate approximately half of the operating costs for street sweeping to Storm Drain operations in the Wastewater Fund. Street cleaning is part of the statutory requirement for the city's storm water management plan. The street sweeping program removed over 17,000 cubic yards of debris from the streets in 2010, a large portion of which would have ended up in the storm drain inlets, storm sewers and drainage ways.				
Facility Preventative Maintenance Program Reduction	0.00	-222,000	0	-222,000
Program affected: Facilities Operations This amendment will eliminate 1.0 contingent Maintenance Technician and reduce appropriation for minor building repairs and contracted repair services. This reduction in the preventative maintenance program will result in an increased number of trouble calls because some problems will not be addressed during periodic proactive facility visits. Some non-critical maintenance items will be deferred. Overall, the condition of the city's buildings will decline.				

Public Works

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2012			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Reclassify 1.0 Senior Geographic Information Systems (GIS) Technician FTE	0.00	-30,859	0	-30,859
Programs affected: Engineering Services, Traffic Operations This amendment will reclassify 1.0 vacant Senior GIS Technician FTE to a lower paid position in Traffic Operations. The major responsibilities of the GIS position have been reassigned to Information Technology. Other GIS functions have been integrated into remaining GIS staff with minimal reduction in services. Service in the Traffic Operations group will be improved by reclassifying the position to a Traffic Worker to assist with traffic maintenance tasks.				
Reduce Overtime for Public Improvement Inspections	0.00	-20,000	0	-20,000
Program affected: Public Improvements This amendment will reduce appropriation for overtime inspections. Demand for overtime inspections has reduced in recent years. Contractors who require inspections after regular hours will be handled on a case-by-case basis.				
Budget Cut Total	-10.00	-871,125	0	-871,125
General Fund Total	-10.00	-871,125	0	-871,125
<u>Wastewater Fund / New Appropriation</u>				
Allocate Portion of Street Sweeping Costs to Wastewater Fund	10.00	598,266	0	598,266
Program affected: Street Operations This amendment will allocate approximately half of the operating costs for street sweeping to stormwater operations in the Wastewater Fund. Street cleaning is part of the statutory requirement for the city's storm water management plan. The street sweeping program removed over 17,000 cubic yards of debris from the streets in 2010, a large portion of which would have ended up in the storm drain inlets, storm sewers and drainage ways.				
New Appropriation Total	10.00	598,266	0	598,266
Wastewater Fund Total	10.00	598,266	0	598,266
Amendment Request Total All Funds	0.00	-272,859	0	-272,859

EXPENDITURE SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Designated Revenues Fund	6,525	3,578	18,876	1,719	18,876
Development Review Fund	772,160	5,252,738	5,120,516	5,039,981	5,259,677
General Fund	17,908,755	23,326,034	24,539,350	24,158,471	24,050,669
Wastewater Fund	0	0	0	0	597,090
Expenditures Total	\$18,687,440	\$28,582,350	\$29,678,742	\$29,200,171	\$29,926,312

Public Works

STAFFING SUMMARY BY FUND

Fund	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
Development Review Fund	9.85	54.75	54.75	54.75	54.75
General Fund	176.15	186.25	186.25	186.25	176.25
Wastewater Fund	0.00	0.00	0.00	0.00	10.00
Staffing Total	186.00	241.00	241.00	241.00	241.00

PROGRAM DETAIL

Administration

Net Cost: \$983,133

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	946,361	1,116,502	969,726	972,372	983,133
Expenditures Total	\$946,361	\$1,116,502	\$969,726	\$972,372	\$983,133
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	492,630	513,532	501,967	507,057	510,469
Supplies and Services	13,488	9,608	5,134	4,003	5,084
Interfund Charges	440,243	593,362	462,625	461,312	467,580
Expenditures Total	\$946,361	\$1,116,502	\$969,726	\$972,372	\$983,133
<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

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. This division was moved into the Public Works Department in 2010.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	0	4,551,660	4,428,753	4,359,890	4,561,047
Expenditures Total	\$0	\$4,551,660	\$4,428,753	\$4,359,890	\$4,561,047

Public Works

PROGRAM DETAIL

Building Division

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	4,203,584	4,227,081	4,135,399	4,349,177
Allocated Expenses	0	0	-26,462	-26,462	-21,325
Supplies and Services	0	187,044	128,978	155,639	128,383
Interfund Charges	0	144,227	99,156	95,314	104,812
Capital Related	0	16,805	0	0	0
Expenditures Total	\$0	\$4,551,660	\$4,428,753	\$4,359,890	\$4,561,047
<u>STAFFING SUMMARY</u>					
Development Review Fund	0.00	48.00	48.00	48.00	48.00
Staffing Total	0.00	48.00	48.00	48.00	48.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Accurately complete building permit issuance	N/A	N/A	N/A	N/A	98%
Complete review of building plans within established timeframes	N/A	N/A	N/A	N/A	95%
Perform construction inspections within 24 hours of each request	N/A	N/A	N/A	N/A	95%

Engineering Services

Net Cost: \$1,285,465

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. 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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	772,160	701,078	691,763	680,091	698,630
General Fund	2,165,582	1,514,458	1,589,239	1,546,560	1,627,975
Expenditures Total	\$2,937,742	\$2,215,536	\$2,281,002	\$2,226,651	\$2,326,605

Public Works

PROGRAM DETAIL

Engineering Services

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,274,029	2,638,176	2,703,888	2,704,333	2,757,377
Allocated Expenses	-550,906	-533,379	-583,860	-583,860	-584,823
Supplies and Services	135,047	67,057	136,277	84,961	135,355
Interfund Charges	44,326	43,223	24,697	21,217	18,696
Capital Related	35,246	459	0	0	0
Expenditures Total	\$2,937,742	\$2,215,536	\$2,281,002	\$2,226,651	\$2,326,605

<u>STAFFING SUMMARY</u>					
Development Review Fund	9.85	6.75	6.75	6.75	6.75
General Fund	34.15	23.25	23.25	23.25	23.25
Staffing Total	44.00	30.00	30.00	30.00	30.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete construction of I-225 Colfax interchange on time and within budget	N/A	N/A	N/A	N/A	100%
Complete facility and civil construction projects within contract time and budget	N/A	N/A	N/A	N/A	90%
Perform facility and civil design work within scheduled timeframe	N/A	N/A	N/A	N/A	80%
Provide responses within 5 business days to citizens making traffic services requests	N/A	N/A	N/A	N/A	85%
Review civil construction plans within established review timeframes	N/A	N/A	N/A	N/A	95%

Facilities Operations

Net Cost: \$3,733,001

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. This program was moved into the Public Works Department in 2010 and the program is included within the Operations Division.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	3,585,530	3,849,556	3,883,833	3,733,001
Expenditures Total	\$0	\$3,585,530	\$3,849,556	\$3,883,833	\$3,733,001

Public Works

PROGRAM DETAIL

Facilities Operations

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	2,125,144	2,131,097	2,138,065	2,084,270
Supplies and Services	0	1,409,017	1,665,981	1,622,801	1,556,082
Utilities	0	29	0	0	0
Interfund Charges	0	51,111	52,478	74,830	92,649
Capital Related	0	229	0	48,137	0
Expenditures Total	\$0	\$3,585,530	\$3,849,556	\$3,883,833	\$3,733,001
<u>STAFFING SUMMARY</u>					
General Fund	0.00	28.00	28.00	28.00	28.00
Staffing Total	0.00	28.00	28.00	28.00	28.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete scheduled preventive maintenance services on all equipment within the designated period	N/A	N/A	N/A	N/A	98%
Overall customer satisfaction of completed work orders for repairs/services	N/A	N/A	N/A	N/A	95%

Public Improvements

Net Cost: \$677,920

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. This program is including within the Engineering Services Division.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,364,267	871,217	1,005,467	946,930	932,912
Expenditures Total	\$1,364,267	\$871,217	\$1,005,467	\$946,930	\$932,912
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,519,961	1,114,397	1,116,754	1,068,869	1,043,097
Allocated Expenses	-242,205	-334,910	-222,463	-222,463	-217,689
Supplies and Services	34,246	42,796	54,583	44,261	54,583
Interfund Charges	52,265	48,934	56,593	56,263	52,921
Expenditures Total	\$1,364,267	\$871,217	\$1,005,467	\$946,930	\$932,912

Public Works

PROGRAM DETAIL

Public Improvements

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	22.00	15.00	15.00	15.00	14.00
Staffing Total	22.00	15.00	15.00	15.00	14.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Perform public improvement inspections within 24 hours of each request	N/A	N/A	N/A	N/A	90%

Public Utilities

Net Cost: \$7,365,778

This program includes both the Public Building Utilities and the Public Lighting functions. The program funds the monthly water/sewer, gas and electricity charges for all public buildings as well as the 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.).

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	4,811,741	6,649,331	7,548,244	7,111,669	7,449,599
Expenditures Total	\$4,811,741	\$6,649,331	\$7,548,244	\$7,111,669	\$7,449,599
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	27,000	10,075	0	0	0
Utilities	4,784,741	6,639,256	7,394,578	6,958,003	7,394,578
Transfers Out	0	0	153,666	153,666	55,021
Expenditures Total	\$4,811,741	\$6,649,331	\$7,548,244	\$7,111,669	\$7,449,599

Real Property Services

Net Cost: \$888,561

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.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	454,927	1,001,993	933,770	947,372	955,136
Expenditures Total	\$454,927	\$1,001,993	\$933,770	\$947,372	\$955,136

Public Works

PROGRAM DETAIL

Real Property Services

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	450,815	965,323	993,493	1,007,071	1,015,817
Allocated Expenses	0	0	-122,442	-122,442	-124,143
Supplies and Services	3,865	27,484	53,781	52,035	53,283
Interfund Charges	247	9,186	8,938	10,708	10,179
Expenditures Total	\$454,927	\$1,001,993	\$933,770	\$947,372	\$955,136
<u>STAFFING SUMMARY</u>					
General Fund	6.00	14.00	14.00	14.00	14.00
Staffing Total	6.00	14.00	14.00	14.00	14.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Accurately process, review and/or record plats, site plans and deeds	N/A	N/A	N/A	N/A	95%
Provide land surveying operations on time and within established budgets	N/A	N/A	N/A	N/A	98%

Street Operations

Net Cost: \$7,140,287

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. This program is included within the Operations Division.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	6,525	3,578	18,876	1,719	18,876
General Fund	6,658,339	6,917,025	6,996,030	7,052,444	6,618,943
Wastewater Fund	0	0	0	0	597,090
Expenditures Total	\$6,664,864	\$6,920,603	\$7,014,906	\$7,054,163	\$7,234,909

Public Works

PROGRAM DETAIL

Street Operations

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	4,965,379	4,917,854	4,960,881	4,981,706	5,069,662
Allocated Expenses	-354,868	-279,943	-279,452	-279,452	-282,049
Supplies and Services	515,048	656,943	664,089	601,234	663,584
Utilities	2,058	1,948	2,212	0	2,212
Interfund Charges	1,537,247	1,621,484	1,667,176	1,750,675	1,781,500
Capital Related	0	2,317	0	0	0
Expenditures Total	\$6,664,864	\$6,920,603	\$7,014,906	\$7,054,163	\$7,234,909
<u>STAFFING SUMMARY</u>					
General Fund	89.00	81.00	81.00	81.00	71.00
Wastewater Fund	0.00	0.00	0.00	0.00	10.00
Staffing Total	89.00	81.00	81.00	81.00	81.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Investigate requests for street/concrete repairs within three days and respond to caller within four	N/A	N/A	N/A	N/A	80%
Repair reported potholes by the end of the following business day.	N/A	N/A	N/A	N/A	90%
Sweep all public streets twice each year and clean right-of-way/sidewalks each spring	N/A	N/A	N/A	N/A	100%

Traffic Operations

Net Cost: \$1,735,670

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. This program is included within the Operations Division.

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,507,538	1,669,978	1,647,318	1,697,291	1,749,970
Expenditures Total	\$1,507,538	\$1,669,978	\$1,647,318	\$1,697,291	\$1,749,970
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,097,978	1,207,888	1,199,158	1,209,948	1,273,588
Supplies and Services	322,325	310,757	319,332	312,510	320,057
Interfund Charges	75,375	125,462	102,957	148,962	130,454
Capital Related	11,860	25,871	25,871	25,871	25,871
Expenditures Total	\$1,507,538	\$1,669,978	\$1,647,318	\$1,697,291	\$1,749,970

Public Works

PROGRAM DETAIL

Traffic Operations

	2009 Actual	2010 Actual	2011 Original	2011 Projection	2012 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	19.00	19.00	19.00	19.00	20.00
Staffing Total	19.00	19.00	19.00	19.00	20.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Respond to reported missing traffic signs within 30 minutes during regular business hours and within 60 minutes outside of business hours	N/A	N/A	N/A	N/A	95%
Respond to reported traffic signal malfunctions within 30 minutes during regular business hours and within 60 minutes outside of business hours	N/A	N/A	N/A	N/A	95%





**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-25)
- The Aurora Water Capital Improvement Program, (H-26 to H-28)
- A listing of budget adjustments to capital projects in all funds (Capital Program Amendments Detail) (H-29 to H-55)
- Non-Routine Project Pages (H-56 to H-66)

Data for the years 2010 through 2016 are presented. The 2010 data represent carry forward appropriations reconciled to the City's Comprehensive Annual Financial Report. The 2011 data represent an estimate of how the 2011 budget will end the year. The 2012 figures present the City's adopted capital budget. All 2013 through 2016 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 2012 Adopted Budget book. Changes from prior years' CIP presentations have been made to locate information in the most relevant areas of the 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 fund and department, 2009-2016 (Summary Information, B-27)
- The Capital Amendments Summary by department and fund (Summary Information, B-30)
- The Building Repair Fund five-year project detail (Capital Appendix, I-12)
- The Parks and Open Space five-year project detail (Capital Appendix, I-14)
- The Aurora Water five-year project detail (Capital Appendix, I-21)

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 funds:

- 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;
- Major equipment purchases; and
- Art in Public Places.

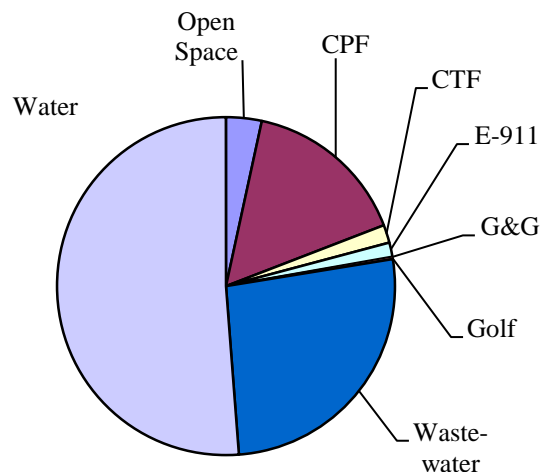
The CIP functions as a capital-spending plan for all five years. The CIP is updated annually as part of the budget process. It includes appropriations to support approved capital projects for the current budget year and reflects the input received from citizens and staff. It also contains appropriations 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 2012 to 2016 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 achieving many of the City's strategies for growth and maintenance of City facilities and

Chart 1: Capital Improvement Projects by Fund – 5 Year Plan



infrastructure. The CPF accounts for 15.7 percent of the CIP five-year plan.

- 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 1.7 percent of the CIP five-year plan.
- 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. The Enhanced E-911 Fund accounts for 1.4 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. The only projects occur in 2012 and are limited to American Recovery and Reinvestment Act (ARRA)-related projects. Gifts and Grants projects account for only 0.1 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 0.1 percent of the five-year CIP. The projects in this fund are comprised of recommendations from a study performed by the National Golf Foundation (NGF).
- Open Space Fund - The Open Space Fund (OSF) was created in 2011, 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 26.4 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 Fund projects are 51.2 percent of the five-year CIP.

Financial Overview of the Capital Improvement Plan

Annual capital appropriations from all the City funds will reach \$43.8 million in 2011, while a grand total of \$544.4 million in capital projects is projected or planned between 2012 and 2016. The plan for each fund and major changes are discussed in the following sections.

Capital Projects Fund (CPF)

History of the CPF

The 2012-2016 five-year plan totals \$85.7 million, and is below \$100 million for only the second time since 1997. Table 1 illustrates the spending in the CPF and BRF by department during three recent five-year plan cycles and breaks out some of the more significant expenditure lines.

Table 1 – CPF/BRF Five Year Plan History

	Five-Year plan (millions)			Dollar Change 2004 to 2012	Percent Change 2004 to 2012
	2004-2008	2008-2012	2012-2016		
Total Five-Year CPF /BRF	\$ 170.6	\$ 149.2	\$ 85.7	\$ (84.9)	-49.8%
Finance	\$ 0.2	\$ 0.7	\$ 0.6	\$ 0.4	200.0%
Direct Costs	\$ -	\$ 0.6	\$ 0.6	\$ 0.6	N/A
Fire	\$ 0.2	\$ 7.0	\$ -	\$ (0.2)	-100.0%
General Management / HR	\$ 14.2	\$ 2.5	\$ 2.0	\$ (12.2)	-85.9%
Direct Costs	\$ -	\$ 2.3	\$ 2.0	\$ 2.0	N/A
Information Technology	\$ 10.8	\$ 10.8	\$ 6.9	\$ (3.9)	-36.1%
Neighborhood Services	\$ 3.6	\$ -	\$ 0.1	\$ (3.5)	-97.2%
Non-Departmental	\$ 12.4	\$ 10.5	\$ 0.5	\$ (11.9)	-96.0%
Art in Public Places	\$ 1.2	\$ 1.0	\$ 0.5	\$ (0.7)	-58.3%
Transfers*	\$ 10.6	\$ 9.5	\$ -	\$ (10.6)	-100.0%
Parks and Open Space	\$ 4.2	\$ 2.3	\$ -	\$ (4.2)	-100.0%
Police	\$ 1.1	\$ -	\$ -	\$ (1.1)	-100.0%
Public Works	\$ 123.9	\$ 115.2	\$ 75.6	\$ (48.3)	-39.0%
Concrete Repair	\$ 14.1	\$ 11.4	\$ 4.7	\$ (9.4)	-66.7%
Street Reconstruction	\$ 8.6	\$ 9.1	\$ 5.2	\$ (3.4)	-39.5%
Chip Seal/Crack Seal/Overlay	\$ 5.5	\$ 8.5	\$ 8.6	\$ 3.1	56.4%
Traffic Signals - New/Replace	\$ 8.8	\$ 9.9	\$ 5.9	\$ (2.9)	-33.0%
Street Asphalt Overlay	\$ 31.3	\$ 37.9	\$ 35.6	\$ 4.3	13.7%
Sidewalk ADA	\$ 1.3	\$ 1.3	\$ -	\$ (1.3)	-100.0%
Misc Street Improvement	\$ 1.8	\$ 1.5	\$ 1.0	\$ (0.8)	-44.4%
Direct Costs	\$ 4.7	\$ 5.6	\$ 6.2	\$ 1.5	31.9%
TIP, other individual projects	\$ 33.3	\$ 14.4	\$ -	\$ (33.3)	-100.0%
Building Repair*	\$ 10.1	\$ 9.6	\$ 8.2	\$ (1.9)	-18.8%

*The Building Repair Fund was its own fund until 2011, paid by a transfer from the CPF. It is now paid straight out of the CPF.

The Building Repair Fund Costs have been added to the CPF in order to create an apples-to-apples comparison, since all costs are now part of the CPF. The chart shows the significant erosion in spending, especially in TIP and individual projects, such as Sand Creek Parkway and maintenance facilities. CPF spending is 49.9 percent less than the five year plan from 2004-2008. Note that five departments currently have no or limited spending in the five-year plan (Fire, Recreation, Neighborhood Services, Parks, Recreation and Open Space, and Police) and two departments (Finance and General Management/HR) are limited to direct (personnel) costs. Public Works has been reduced \$48.3 million with much of the decrease in individual projects as noted in the table. Non-departmental transfers were eliminated in the most recent budget now that the building repair costs are housed in the CPF.

The CPF Now

Capital appropriations for the CPF are \$21.2 million in 2011, with \$18.3 million (86.2 percent) budgeted for the primary department in the fund, Public Works. The revenue forecast to CPF was reduced by \$8.5 million due to a reduction in use taxes over the five-year plan, as well as the elimination of assumed Transportation Improvement Program (TIP) revenue. To balance the fund, several techniques were utilized, including revenue adjustments, using funds set aside for specific purposes, and budget adjustments. Because 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 previously housed in the Designated Revenue Fund.

For 2012, approximately 81.0 percent of CPF revenue is from the General Fund. This is fairly normal for this fund. Additional revenues are composed of intergovernmental revenue from the Adams County Transportation Tax, interest income, other miscellaneous revenues, and a new street occupancy fee. For 2012, the projected revenue is shown in Table 2.

Table 2 – 2012 Capital Projects Fund Revenue

Item	Amount
General Fund Transfer	\$ 11,866,540
Recreation Fund Transfer to repay green fund	30,000
Adams Co. Transportation Sales Tax	916,200
Street Occupancy Fee	350,000
Interest Earnings	436,689
Capital Impact Fee Revenue (formerly in DRF)	715,000
Other Revenues	312,200
Total Sources of Funds	\$ 14,626,629

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 police staffing. Subsequent Council decisions reduced the transfer by about \$6 million each year into the indefinite future. The current transfer is approximately 1 percent. After a relatively low 2011, 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. In 2012, a final \$55,000 associated with the repayment to the Green Fund of a loan from Xcel savings is projected. In addition, a \$30,000 transfer from the Recreation Fund is projected as part of a 5-year repayment to the Green Fund for the purchase of a solar hot water heater.

Intergovernmental revenue projections are based the Adams County transportation sales tax. This tax was recently reduced from \$2.5 million annually to less than \$1.0 million annually due to a change in the allotment of the tax to municipalities. The Open Space tax is expected to end the year at \$900,000 and will grow consistent with city sales tax assumptions. As the current TIP funding cycle is complete and there are no projects currently on the list, the \$400,000 revenue projected annually has been eliminated, as has the \$500,000 associated expense budget.

As a balancing item, a new street occupancy fee has been projected that will go to fund transportation projects in Aurora. When a contractor obtains permits to work in the public right-of-way they will be asked if they are going to impact traffic flow. If so, they must submit a plan showing how they will handle the traffic. The street occupancy fee is calculated based on the plan that they submit by multiplying the number of lanes they close and the number of days they expect to work in the street. The fee is paid at the time the permit is issued. The fee is projected at \$350,000 annually and will be revised as experience dictates. The fee is similar to the street occupancy fee in Denver, the pavement degradation fee in Colorado Springs, and the pavement impact fee in Fort Collins.

Interest related revenues have been 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 were previously received in the Designated Revenues Fund, \$715,000 is projected to be received in the CPF. The fee revenue is expected to slowly build to just over \$880,000 in 2016. 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.

Table 3 shows the breakdown of 2012 CPF expenditures by department. The \$14.4 million Public Works appropriation consists of \$12.6 million in ongoing maintenance, repair, improvement, and replacement 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. 2013 is the final year for that payment.

Table 3 – 2012 Capital Projects Fund Expenditures by Department

Department	Amount
Finance	\$ 120,694
Internal Services	376,177
Information Technology	2,086,000
Neighborhood Services	50,000
Non-Departmental	103,307
Public Works	14,424,756
Total	\$ 17,160,934

Expenditure Reductions and Revenue Adjustments in the CPF

In order to balance a net \$6.5 million need in the CPF, as well as the elimination of the TIP revenue, approximately \$8.6 million in adjustments have been put in place. A summary is shown in Table 4.

Table 4 – Capital Projects Fund Balancing

	\$ (Millions)	Comments
Revenues / Funds Available		
Initial Revenue Reduction	\$ (11.7)	Primarily Building material Use Tax
FA Surplus in 2015 / 2016	5.2	
Balancing Needed	\$ (6.5)	
Eliminate TIP Revenue Assumption	(2.0)	No TIP expected in 5-year plan
Net to reduce	\$ (8.5)	
Revenue Adjustments	3.3	
Colfax Stakeholder Funding	1.0	
Street Occupancy Fee	1.8	
New street light funds / Parks Revenue	0.5	Offset by additional expenditure budget
Funds Available Adjustments	2.5	
Peoria / Smith Project Use	2.5	Offset by additional expenditure budget
Signature Park Use	0.2	
Redevelopment Activities Use	0.2	
Add FA for traffic lights	(0.4)	
Net Expenditure Adjustments	2.8	Includes funding for rev and FA adjs above as noted on page G-8.

The revenue reduction is due to a decrease in the projections for Building Material Use Tax, as the current year has seen a drop more similar to the totals seen in 2009. The balancing would have been significantly worse if not for the fact that the fund actually projected a surplus of

revenue over expenditures of \$5.2 million in 2015/2016, even with the revenue decreases. The primary reason for this surplus is that the 800 MHz Radio debt payment transfer to the E-911 Fund is completed in 2013 and the Sports Park debt is completed in 2014, the funds of which can now be used for other purposes.

In order to start balancing the fund, two major sources of revenue are assumed to be available. The first is an additional \$1.0 million in Colfax stakeholder funding that was not previously assumed. The second is the street occupancy fee mentioned previously, at \$350,000 annually, or \$1.8 million over the five-year plan. Two smaller revenue sources, street lights funding and a transfer of funds from the Designated Revenues Fund related to the Morrison Center, are also included, but they are offset by new expenditures.

Several adjustments to funds available are also projected to occur in 2012. Unbudgeted funds related to Signature Park, as well as Redevelopment Activities, will be pulled into the fund for balancing. \$2.5 million in funds available set aside for the Peoria Smith grade separation project will be budgeted in 2011. A new designation will be added for traffic signal revenue that has been received, but that the expenditure has not yet occurred.

Expenditure adjustments are summarized in Table 5 and detailed in the amendment section beginning on page H-27.

Table 5 – Capital Projects Fund Expenditure Adjustments

Department	Carry-Forward / 2011 Adj.	Five - Year Plan Adj.	Comments
Reductions			
Finance	\$ (40,000)	\$ (2,400)	Primarily Financial Systems
Fire	(25,000)	-	Fire Station Remodels
Gen. Mgmt. / Int. Scvs.	-	(113,800)	Reduction in purchasing services personnel costs
Information Technology	-	(150,000)	Cut in Systems and Networking
Public Works	(1,695,000)	(5,511,300)	\$3.5 million reduction in TIP budget, \$1.8 million reduction in concrete repair, and other smaller reductions, as detailed in the amendments section.
Total Reductions	\$ (1,760,000)	\$ (5,777,500)	
Increases			
Information Technology	-	1,500,000	Funding for 800 MHz infrastructure upgrade
Neighborhood Services	-	50,000	Street Lighting in Northwest Aurora
Non-Departmental	-	27,100	Additional Art in Public Places budget
PROS	218,100		Exp for Morrison Center / E-470 remnant parcel
Public Works	2,600,000	570,000	\$2.5 million for Peoria Smith project; \$0.1 million for firing range study, \$370,000 for traffic signal construction, \$200,000 for addl. street maintenance
Total Increases	\$ 2,818,100	\$ 2,147,100	
Net Adjustments	\$ 1,058,100	\$ (3,630,400)	

Transportation Improvement Program

The Transportation Improvement Program (TIP) identifies the federally funded highway, transit, and trail improvements completed by the Colorado Department of Transportation (CDOT) and other local government sponsors, such as the Denver Regional Council of Governments (DRCOG). TIP revenue has recently been received primarily for the I-225 Colfax Intersection. \$1.0 million of stakeholder funding that was not previously projected is now expected to be received. In addition, project actuals have come in lower than expected. In the next five years, there is no expected TIP funding, so the revenue and associated budget have been eliminated.

Other Funds**Open Space Fund (OSF)**

The Open Space Fund (OSF) was created for the 2011 budget, 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 2012, the projected budget anticipates \$5.9 million in OSF revenues.

The OSF provides the City with a valuable opportunity to increase funding for parks development. In 2012, the fund will dedicate \$4.2 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 2012 and 2016. The schedule of the Parks and Open Space projects for 2011 and beyond can be seen in detail presented on page I-14.

Conservation Trust Fund (CTF Fund)

In 2012, the Conservation Trust Fund is projected to receive approximately \$3.3 million in revenue from State Lottery proceeds and interest income. The major project in 2012 is the Del Mar Pool Bathhouse & Aquatics Center, which accounts for \$1.0 million of the \$1.7 million projected to be spent. During the period 2012-2016, \$9.4 million is projected to be spent, with the majority on Parks infrastructure projects, such as court replacements and playground renovations. The schedule of the CTF projects for 2011 and beyond can be seen in detail presented on page I-14.

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. A \$3.0 million Computer Aided Dispatch System Replacement project is budgeted for 2011. A major new project in the five-year capital plan includes the debt service associated with the financing of the new 800 MHz infrastructure upgrade, partially funded through an annual transfer from the Capital Projects Fund.

Golf Fund

In 2010 and 2011, the Aurora Golf System suffered declining revenues brought on by decreased rounds. The group enacted cost-saving actions, including personnel movements and decreasing spending wherever possible, including capital spending. In early 2011, the city brought in a consultant group to look at the system and discern if the system was viable into the future. The group, National Golf Foundation (NGF), concluded that the system could be successful into the future and laid out a roadmap to follow, including capital investment in several of the courses. This capital plan takes several of these projects into account, including hardscape projects such as bunker removal and cart path work and facility projects such as equipment covers and on-course restrooms. Golf's five-year capital plan is devoted to overall facility enhancements, water conservation projects, and hardscape improvements. Aurora Water will fund several irrigation projects, including lake lining at Meadow Hills.

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 proposed 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-56.

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 \$4.9 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. A new radio project is expected to start again in 2016. 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, \$276,000 to \$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 2012 through 2016. 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 2012 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	2012 Amount	Description
Finance	CPF	Direct Costs Financial Services	120,694	Funding for operating expenses to provide financial and budget oversight for the City's CPF
Internal Services	CPF	Direct Costs Purchasing Services	376,177	Funding for operating related expenses associated with purchasing services benefiting the CPF
Public Works	CPF	Direct Costs Engineering and Design	1,033,197	Funding for expenses associated with engineering and design of Public Works' CPF projects
Public Works	CPF	Direct Costs Facilities Management	125,599	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 Art in Public places 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 2011, the AIPP budget is \$100,389. For 2012 through 2016, AIPP expenses average \$106,900.

Aurora Water

The Aurora Water capital improvement program, which includes projects in the Water Fund and the Wastewater Fund, represents 77.6 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 2012 Proposed 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 \$422.3 million for the 2012-2016 period. The Aurora Water five-year project detail can be found on page H-26.

Capital Projects Fund Five-Year Plan (2012-2016)

	2010 Actual	2011 Projected	2012 - 2016 Five-Year Plan					Total 2012 - 2016
			2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
Beginning Funds Available	\$ 6,042,296	\$ 13,424,037	\$ 6,542,580	\$ 4,008,276	\$ 2,383,208	\$ 3,814,528	\$ 7,489,759	N/A
SOURCES OF FUNDS								
Transfers In								
General Fund	\$ 11,221,446	\$ 10,305,921	\$ 11,811,519	\$ 12,779,172	\$ 14,106,389	\$ 16,533,695	\$ 17,367,269	\$ 72,598,044
Green Fund Transfer from Spring Supplemental	461,000	-	-	-	-	-	-	-
One Time Transfer from closure of DRF/BRF	12,167,581	97,500	-	-	-	-	-	-
ACLCL / Excel Payback / Beck Payback	1,885,739	153,666	85,021	30,000	30,000	30,000	30,000	205,021
Total Transfers In	\$ 25,735,766	\$ 10,557,087	\$ 11,896,540	\$ 12,809,172	\$ 14,136,389	\$ 16,563,695	\$ 17,397,269	\$ 72,803,065
Intergovernmental Revenues								
Adams County Transportation Sales Tax	\$ 861,925	\$ 900,000	\$ 916,200	\$ 934,524	\$ 953,214	\$ 972,279	\$ 991,724	\$ 4,767,942
TIP: Alameda/Sable	640,526	-	-	-	-	-	-	-
TIP: I225 Mississippi/Potomac	111,262	372,738	-	-	-	-	-	-
Colfax Funding / Stakeholder Funding	2,849,855	1,000,000	-	-	-	-	-	-
Arapahoe County E-470 Remnant Parcel Acq.	-	120,568	-	-	-	-	-	-
Total Intergovernmental Revenues	\$ 4,463,568	\$ 2,393,306	\$ 916,200	\$ 934,524	\$ 953,214	\$ 972,279	\$ 991,724	\$ 4,767,942
Total Interest	\$ 350,994	\$ 405,472	\$ 436,689	\$ 506,840	\$ 579,246	\$ 724,057	\$ 868,869	\$ 3,115,701
Other Revenues								
FRA Loan Repayment	\$ 137,188	\$ 137,200	\$ 137,200	\$ 137,200	\$ 130,000	\$ -	\$ -	\$ 404,400
Traffic Signal Revs / Insurance Recoveries	309,640	125,453	100,000	100,000	100,000	100,000	100,000	500,000
Dam East Fence Funding	1,841,194	-	-	-	-	-	-	-
North Satellite Access Road Funding	48,500	-	-	-	-	-	-	-
Building Repair Subfund Charges	-	45,000	45,000	45,000	45,000	45,000	45,000	225,000
Street Occupancy Fee	-	-	350,000	350,000	350,000	350,000	350,000	1,750,000
Cell Tower revenue	-	30,000	30,000	30,000	30,000	30,000	30,000	150,000
CAP Revenue	60,512	600,000	715,000	832,320	848,966	865,946	883,265	4,145,497
Total Other Revenues	\$ 2,397,034	\$ 937,653	\$ 1,377,200	\$ 1,494,520	\$ 1,503,966	\$ 1,390,946	\$ 1,408,265	\$ 7,174,897
TOTAL SOURCES OF FUNDS	\$ 32,947,362	\$ 14,293,518	\$ 14,626,629	\$ 15,745,056	\$ 17,172,816	\$ 19,650,977	\$ 20,666,127	\$ 87,861,604
USES OF FUNDS								
Finance	\$ 118,648	\$ 77,616	\$ 120,694	\$ 124,315	\$ 128,044	\$ 131,886	\$ 135,842	\$ 640,781
Fire	20,000	(5,000)	-	-	-	-	-	-
General Management / Internal Services	386,885	386,192	376,177	387,462	399,086	411,059	423,391	1,997,175
Information Technology	2,449,335	2,136,000	2,086,000	2,086,000	376,000	426,000	1,926,000	6,900,000
Neighborhood Services	-	-	50,000	-	-	-	-	50,000
Non-Departmental	3,013,840	100,389	103,307	103,493	103,792	104,837	119,207	534,636
Parks & Open Space	(49)	218,068	-	-	-	-	-	-
Planning	923,492	-	-	-	-	-	-	-
Public Works (Non-TIP)	15,217,693	12,030,120	12,661,637	12,901,966	12,963,805	13,127,199	15,092,195	66,746,803
Public Works (TIP)	1,866,655	1,817,790	-	-	-	-	-	-
Building Repair Subfund	1,569,122	1,913,800	1,763,119	1,766,887	1,770,768	1,774,765	1,778,883	8,854,422
Peoria Bridge	-	2,500,000	-	-	-	-	-	-
Net Public Works	18,653,470	18,261,710	14,424,756	14,668,853	14,734,573	14,901,965	16,871,078	75,601,225
TOTAL USES OF FUNDS	\$ 25,565,621	\$ 21,174,975	\$ 17,160,934	\$ 17,370,124	\$ 15,741,496	\$ 15,975,746	\$ 19,475,518	\$ 85,723,817
Net Sources Less Uses	\$ 7,381,741	\$ (6,881,457)	\$ (2,534,305)	\$ (1,625,068)	\$ 1,431,320	\$ 3,675,231	\$ 1,190,608	\$ 2,137,786
Funds Available for Future Projects	\$ 13,424,037	\$ 6,542,580	\$ 4,008,276	\$ 2,383,208	\$ 3,814,528	\$ 7,489,759	\$ 8,680,367	
Funds Available Breakdown								
Committed for DIA Noise, Other	\$ 224,718	\$ 227,786	\$ 230,900	\$ 234,587	\$ 238,874	\$ 244,341	\$ 251,066	
Committed for Green Fund	539,000	794,979	880,000	910,000	940,000	970,000	1,000,000	
Committed for Signature Park (cell tower revenue)	232,879	30,000	60,000	90,000	120,000	150,000	180,000	
Committed for Technology Funds	138,287	138,287	138,287	138,287	138,287	138,287	138,287	
Committed for Redevelopment Activities Program	169,151	-	-	-	-	-	-	
Committed for Peoria / Smith Grade Separation	2,488,467	-	-	-	-	-	-	
Committed for Traffic Signal revenue received, but not built	-	377,500	377,500	377,500	377,500	377,500	377,500	
Restricted for Capital Impact Fees	1,372,147	1,992,729	2,321,589	632,834	1,900,000	5,518,597	6,567,419	
Assigned for Five-Year Capital Needs	8,259,388	2,981,299	0	0	-	-	-	
Remainder	\$ -	\$ -	\$ -	\$ -	\$ 99,866	\$ 91,034	\$ 166,095	

2012 - 2016 Capital Improvement Program Summary by Fund

Fund	Carryforward Appropriation ¹	2011 Projected Budget ²	Five-Year Plan					Total Cost 2012 - 2016
			2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
Capital Projects Fund	32,301,748	21,174,975	17,160,934	17,370,123	15,741,496	15,975,746	19,475,518	85,723,817
Conservation Trust Fund	8,407,113	1,242,500	1,692,000	1,477,500	2,527,500	1,852,500	1,802,500	9,352,000
Designated Revenues Fund	86,661	10,839	0	0	0	0	0	0
Enhanced E-911 Fund	679,865	4,710,000	1,862,000	2,112,000	426,000	475,000	2,475,000	7,350,000
Gifts & Grants Fund	5,462,464	1,732,051	462,152	0	0	0	0	462,152
Golf Courses Fund	182,102	-138,102	147,000	137,500	207,500	169,000	80,000	741,000
Open Space Fund	7,966,292	3,140,000	4,158,000	1,870,000	3,340,000	4,820,000	4,320,000	18,508,000
Parks Development Fund	1,421,788	0	0	0	0	0	0	0
Recreation Fund	129,666	0	0	0	0	0	0	0
Wastewater Fund	53,971,901	23,041,960	18,284,345	37,106,261	36,414,304	32,801,428	18,866,829	143,473,167
Water Fund	173,204,256	-11,105,678	47,257,484	51,560,887	70,829,666	58,683,980	50,468,851	278,800,868
Total Capital Improvement Program	\$283,813,856	\$43,808,545	\$91,023,915	\$111,634,271	\$129,486,466	\$114,777,654	\$97,488,698	\$544,411,004

2012 - 2016 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2011 Projected Budget ²	Five-Year Plan					Total Cost 2012 - 2016
			2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Capital Projects Fund</u>								
<i>Finance</i>								
34017 Direct Costs Financial Services	0	117,616	120,694	124,315	128,044	131,886	135,842	640,781
34702 Financial Systems (Accounting, T&L, and Budget)	244,111	-40,000	0	0	0	0	0	0
Total Finance	\$244,111	\$77,616	\$120,694	\$124,315	\$128,044	\$131,886	\$135,842	\$640,781
<i>Fire</i>								
58707 Whelen Warning System	20,389	20,000	0	0	0	0	0	0
58732 Fire Station Remodels	461,460	-25,000	0	0	0	0	0	0
Total Fire	\$481,849	(\$5,000)	\$0	\$0	\$0	\$0	\$0	\$0
<i>General Management</i>								
40032 Direct Costs Purchasing Services	0	386,192	0	0	0	0	0	0
40735 Security System Expansion for AMC	1,308	0	0	0	0	0	0	0
Total General Management	\$1,308	\$386,192	\$0	\$0	\$0	\$0	\$0	\$0
<i>Information Technology</i>								
37714 Systems and Network Replacement	398,672	326,000	276,000	276,000	276,000	326,000	326,000	1,480,000
37720 Geographic Information Systems (GIS)	17,356	0	0	0	0	0	0	0
37721 Telephone Infrastructure Expansion	255,538	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	0	0	1,500,000	4,920,000
37746 Technology Efficiency Improvements	313,335	0	0	0	0	0	0	0
Total Information Technology	\$984,901	\$2,136,000	\$2,086,000	\$2,086,000	\$376,000	\$426,000	\$1,926,000	\$6,900,000
<i>Internal Services</i>								
31028 Direct Costs Purchasing Services	0	0	376,177	387,462	399,086	411,059	423,391	1,997,175
Total Internal Services	\$0	\$0	\$376,177	\$387,462	\$399,086	\$411,059	\$423,391	\$1,997,175

2012 - 2016 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2011 Projected Budget ²	Five-Year Plan					Total Cost 2012 - 2016
			2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Capital Projects Fund</u>								
<i>Neighborhood Services</i>								
64427 Street Lighting Northwest Aurora	0	0	50,000	0	0	0	0	50,000
Total Neighborhood Services	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
<i>Non-Departmental</i>								
25082 Art in Public Places (Transfer to Cultural Fund)	0	100,389	103,307	103,493	103,792	104,837	119,207	534,636
25720 DIA Noise Mitigation	229,016	0	0	0	0	0	0	0
25740 DIA Court Approved Noise Plan	1,085,652	0	0	0	0	0	0	0
Total Non-Departmental	\$1,314,668	\$100,389	\$103,307	\$103,493	\$103,792	\$104,837	\$119,207	\$534,636
<i>Parks, Recreation & Open Space</i>								
(New) Morrison Center - CPF	0	97,500	0	0	0	0	0	0
61772 Acquisitions-CPF	0	120,568	0	0	0	0	0	0
61842 Infrastructure Trails-CPF	187,074	0	0	0	0	0	0	0
61893 Infrastructure Parks-CPF	7,069	0	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$194,143	\$218,068	\$0	\$0	\$0	\$0	\$0	\$0
<i>Planning & Development Services</i>								
67740 Comprehensive Planning Studies	7,052	0	0	0	0	0	0	0
67803 Redevelopment Activities Prog	923,492	0	0	0	0	0	0	0
Total Planning & Development Services	\$930,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Public Works</i>								
(New) Firing Range Study	0	100,000	0	0	0	0	0	0
49702 Miscellaneous Street Improvements	764,705	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000
49705 Sidewalk/ADA Improvements	118,546	100,000	0	0	0	0	0	0

2012 - 2016 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2011 Projected Budget ²	Five-Year Plan					Total Cost 2012 - 2016
			2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Capital Projects Fund</u>								
<i>Public Works</i>								
49710 Traffic Signal Construction	201,334	500,000	700,000	700,000	700,000	700,000	700,000	3,500,000
49712 Street Asphalt Overlay Program	1,638,153	7,181,252	6,900,000	6,700,000	6,700,000	6,800,000	8,700,000	35,800,000
49713 Concrete Repair Program	1,151,266	1,000,000	944,000	944,000	944,000	944,000	944,000	4,720,000
49721 Street Reconstruction	0	730,000	730,000	1,110,000	1,110,000	1,110,000	1,110,000	5,170,000
49743 Transportation Improvement Program	15,978,162	1,817,790	0	0	0	0	0	0
49752 Major Intersection Traffic Improvements	435,236	0	0	0	0	0	0	0
49753 Alley Construction, NW Aurora	266,493	-200,000	0	0	0	0	0	0
49779 Direct Costs - Design, Engineering, etc.	229,398	1,032,510	1,033,197	1,064,193	1,096,119	1,129,002	1,162,872	5,485,383
49785 Tower Road: I-70 to 38th Ave.	546,852	0	0	0	0	0	0	0
49786 Traffic Signal Component Replacement	76,341	450,000	460,000	470,000	480,000	490,000	500,000	2,400,000
49793 Street Maintenance - Asphalt Overlay In House	184,289	625,670	644,440	663,773	683,687	704,197	725,323	3,421,420
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
49821 Bridge Maintenance	131,285	50,000	50,000	50,000	50,000	50,000	50,000	250,000
49825 Stapleton Road Connections	800,000	0	0	0	0	0	0	0
49829 Wash Facility	335,938	0	0	0	0	0	0	0
49830 Southeast Maintenance Facility	169,750	0	0	0	0	0	0	0
49834 South Maintenance Facility	922	0	0	0	0	0	0	0
49836 Strategic Parking Study	67,011	-67,011	0	0	0	0	0	0
49837 Chemical Tanks Relocation	2,334	0	0	0	0	0	0	0
49846 Florida LRT Station Study	2,839	0	0	0	0	0	0	0
49852 N Satellite Access Road	205,551	0	0	0	0	0	0	0

2012 - 2016 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2011 Projected Budget ²	Five-Year Plan					Total Cost 2012 - 2016
			2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Capital Projects Fund</u>								
<i>Public Works</i>								
49860 LED Traffic Signals-Green Subf	252,311	-252,311	0	0	0	0	0	0
49861 Signals-Insurance Recoveries	186,379	0	0	0	0	0	0	0
49862 9 Mile Pedestrian Improvements	284,000	0	0	0	0	0	0	0
49867 School Trff Cntrl-APS	12,541	0	0	0	0	0	0	0
49868 School Trff Cntrl-CCS	4,951	0	0	0	0	0	0	0
49871 Picadilly Road-City Share	319,990	-319,990	0	0	0	0	0	0
49872 Direct Costs - Building Repair CPF	0	126,280	125,599	129,367	133,248	137,245	141,363	666,822
49875 Building Repair Projects - CPF	1,375,622	1,787,520	1,637,520	1,637,520	1,637,520	1,637,520	1,637,520	8,187,600
49876 Fire Sta 10 Remodel-CPF	193,500	0	0	0	0	0	0	0
49880 Peoria/Smith Grade Separation	0	2,500,000	0	0	0	0	0	0
49910 Neighborhood Fence Design	2,197,949	-100,000	0	0	0	0	0	0
Total Public Works	\$28,150,224	\$18,261,710	\$14,424,756	\$14,668,853	\$14,734,574	\$14,901,964	\$16,871,078	\$75,601,225
Total Capital Projects Fund	\$32,301,748	\$21,174,975	\$17,160,934	\$17,370,123	\$15,741,496	\$15,975,746	\$19,475,518	\$85,723,817
<u>Conservation Trust Fund</u>								
<i>Parks, Recreation & Open Space</i>								
(New) Swimming Pool Infrastructure	50,000	0	0	0	0	0	0	0
61703 Infrastructure Parks-CTF	1,251,810	472,500	432,000	847,500	822,500	1,047,500	1,097,500	4,247,000
61726 Acquisitions - CTF	204,403	0	0	0	0	100,000	0	100,000
61794 Infrastructure Trails-CTF	78,059	25,000	175,000	225,000	25,000	525,000	25,000	975,000
61847 Infrastructure Open Space-CTF	149,954	0	0	145,000	20,000	20,000	20,000	205,000
61848 New Park Development - Regional and Special Use	3,153	0	0	0	0	0	0	0

2012 - 2016 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2011 Projected Budget ²	Five-Year Plan					Total Cost 2012 - 2016
			2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Conservation Trust Fund</u>								
<i>Parks, Recreation & Open Space</i>								
61849 New Park Development - Neighborhood Parks	19,449	0	0	0	0	0	0	0
61886 Construction Open Space-CTF	619,465	60,000	10,000	10,000	10,000	10,000	10,000	50,000
61887 Construction Parks-CTF	710,855	435,000	0	100,000	1,500,000	0	500,000	2,100,000
61960 Sand Creek Trail-CTF	137,939	0	0	0	0	0	0	0
62761 Del Mar Pool Bathhouse & Aquatics Center - CTF	0	200,000	1,000,000	0	0	0	0	1,000,000
63702 Beck Recreation Center Remodel	5,096,692	0	0	0	0	0	0	0
63703 Recreation/Aquatics Infrastructure	85,334	50,000	75,000	150,000	150,000	150,000	150,000	675,000
Total Parks, Recreation & Open Space	\$8,407,113	\$1,242,500	\$1,692,000	\$1,477,500	\$2,527,500	\$1,852,500	\$1,802,500	\$9,352,000
Total Conservation Trust Fund	\$8,407,113	\$1,242,500	\$1,692,000	\$1,477,500	\$2,527,500	\$1,852,500	\$1,802,500	\$9,352,000
<u>Designated Revenues Fund</u>								
<i>Parks, Recreation & Open Space</i>								
61899 Morrison Center - AdCo	86,661	10,839	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$86,661	\$10,839	\$0	\$0	\$0	\$0	\$0	\$0
Total Designated Revenues Fund	\$86,661	\$10,839	\$0	\$0	\$0	\$0	\$0	\$0
<u>Enhanced E-911 Fund</u>								
<i>Information Technology</i>								
(New) Radio System Infrastructure Upgrade	0	0	0	0	0	0	2,000,000	2,000,000
37729 800 MHz Radio Expansion	847	1,710,000	1,710,000	1,710,000	0	0	0	3,420,000
37733 MDC Infrastructure Replacement	329,018	0	152,000	402,000	426,000	475,000	475,000	1,930,000

2012 - 2016 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2011 Projected Budget ²	Five-Year Plan					Total Cost 2012 - 2016
			2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Enhanced E-911 Fund</u>								
<i>Information Technology</i>								
37734 Computer Aided Dispatch System Replacement	350,000	3,000,000	0	0	0	0	0	0
Total Information Technology	\$679,865	\$4,710,000	\$1,862,000	\$2,112,000	\$426,000	\$475,000	\$2,475,000	\$7,350,000
Total Enhanced E-911 Fund	\$679,865	\$4,710,000	\$1,862,000	\$2,112,000	\$426,000	\$475,000	\$2,475,000	\$7,350,000
<u>Gifts & Grants Fund</u>								
<i>Communications</i>								
19700 ARRA TV Lighting EECBG	28,000	439	0	0	0	0	0	0
Total Communications	\$28,000	\$439	\$0	\$0	\$0	\$0	\$0	\$0
<i>Information Technology</i>								
37744 ARRA IT PC Power Mgmt EECBG	18,800	-200	0	0	0	0	0	0
Total Information Technology	\$18,800	(\$200)	\$0	\$0	\$0	\$0	\$0	\$0
<i>Neighborhood Services</i>								
64314 State NSP Program	171,664	0	0	0	0	0	0	0
64317 State NSP 317 Projects	247,382	0	0	0	0	0	0	0
64331 State NSP Purch 301	56,662	0	0	0	0	0	0	0
64342 Dog Exercise / Play Area	0	80,000	0	0	0	0	0	0
Total Neighborhood Services	\$475,708	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0
<i>Parks, Recreation & Open Space</i>								
61710 Cherry Creek Bike Path	167,053	0	0	0	0	0	0	0
61820 Sand Creek Corridor - Private	111,867	0	0	0	0	0	0	0
61869 Adams County OS Grant	4,821	0	0	0	0	0	0	0
61907 Ponderosa Preserve Acquisition Grant	5,930	0	0	0	0	0	0	0

2012 - 2016 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2011 Projected Budget ²	Five-Year Plan					Total Cost 2012 - 2016
			2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Gifts & Grants Fund</u>								
<i>Parks, Recreation & Open Space</i>								
61908 Senac Creek Acquisition ArCo Grant	8,401	0	0	0	0	0	0	0
61917 Coal Creek Adventure Park	34,809	0	0	0	0	0	0	0
61923 Red-Tailed Hawk Park ArCo Grant	4,807	0	0	0	0	0	0	0
61926 Great Plains Park-ArCo Grant	63,174	0	0	0	0	0	0	0
61927 Noxious Weed ArCo Grant	1,882	0	0	0	0	0	0	0
61985 Red-tailed Hawk Ph2 ArCo Grant	10,471	0	0	0	0	0	0	0
61986 Larkspur Park ArCo Grant	3,472	0	0	0	0	0	0	0
61987 Triple Creek ArCo Joint Proj	158,255	0	0	0	0	0	0	0
61988 High Line Ph1 Joint Proj	800,010	0	0	0	0	0	0	0
61997 ARRA Ball Field Lighting EECBG	247,500	0	0	0	0	0	0	0
61998 Fishing Is Fun-DOW Grant	86,952	0	0	0	0	0	0	0
62732 Star K Shade-AdCo Grant	8,129	0	0	0	0	0	0	0
62736 Unnamed Creek ArCo Grant	100,000	0	0	0	0	0	0	0
62738 Highline Mgmt Plan AdCo Grant	30,000	0	0	0	0	0	0	0
62740 Ponderosa Preserve ArCo Grant	250,000	0	0	0	0	0	0	0
62759 Spencer Garr AdCo Grant	0	100,000	0	0	0	0	0	0
62776 Tollgate Bridge TIP Grant	0	58,000	305,000	0	0	0	0	305,000
Total Parks, Recreation & Open Space	\$2,097,533	\$158,000	\$305,000	\$0	\$0	\$0	\$0	\$305,000
<i>Planning & Development Services</i>								
67416 Brownfields RLF	0	569,000	0	0	0	0	0	0
67417 ARRA Brownfields	1,446,500	0	0	0	0	0	0	0
67741 ARRA Bike/Ped Impr EECBG	138,747	-525	10,734	0	0	0	0	10,734
67742 ARRA Comm Bldg Rebate EECBG	82,036	113,800	10,800	0	0	0	0	10,800

2012 - 2016 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2011 Projected Budget ²	Five-Year Plan					Total Cost 2012 - 2016
			2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Gifts & Grants Fund</u>								
<i>Planning & Development Services</i>								
67743 ARRA Resident Rebates EECBG	0	162,521	10,800	0	0	0	0	10,800
67744 ARRA SE Serv Facil EECBG	179,387	65,772	10,000	0	0	0	0	10,000
67745 ARRA Solar RLF EECBG	18,438	-18,438	0	0	0	0	0	0
67746 ARRA SS Recycle EECBG	10,599	10,800	10,800	0	0	0	0	10,800
67747 ARRA Solar HW Rebate EECBG	0	15,033	20,250	0	0	0	0	20,250
67748 ARRA Local Energy Assurance Pl	65,584	45,188	0	0	0	0	0	0
67749 ARRA GEO Comm Bldg Match	0	57,255	0	0	0	0	0	0
67750 ARRA-CPPW Grocer Incentive	0	134,000	0	0	0	0	0	0
67751 ARRA-CPPW Bike Ped Project	0	134,000	0	0	0	0	0	0
67804 Montview Brownfield Plan	0	115,000	0	0	0	0	0	0
Total Planning & Development Services	\$1,941,291	\$1,403,406	\$73,384	\$0	\$0	\$0	\$0	\$73,384
<i>Public Works</i>								
49763 Fitzsimons Landfill Remediation Grant	155,460	0	0	0	0	0	0	0
49832 DRCOG TSSIP Grant Award	462,628	-100,628	0	0	0	0	0	0
49857 ARRA LED Traffic Signals EECBG	732	-732	0	0	0	0	0	0
49858 ARRA Facilities Mgmt EECBG	260,321	114,433	44,434	0	0	0	0	44,434
49859 ARRA Solar Inst Permits EECBG	21,991	77,333	39,334	0	0	0	0	39,334
Total Public Works	\$901,132	\$90,406	\$83,768	\$0	\$0	\$0	\$0	\$83,768
Total Gifts & Grants Fund	\$5,462,464	\$1,732,051	\$462,152	\$0	\$0	\$0	\$0	\$462,152
<u>Golf Courses Fund</u>								
<i>Parks, Recreation & Open Space</i>								
61559 Golf - Equipment Storage Building	125,000	-125,000	0	0	0	0	0	0

2012 - 2016 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2011 Projected Budget ²	Five-Year Plan					Total Cost 2012 - 2016
			2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Golf Courses Fund</u>								
<i>Parks, Recreation & Open Space</i>								
61560 Golf - Water Conservation Projects	314	19,686	0	0	0	0	0	0
61585 Golf - Hardscape Improvements	31,452	-13,952	47,000	47,500	47,500	9,000	0	151,000
61586 Golf - Facility Enhancement	18,836	-18,836	100,000	90,000	160,000	160,000	80,000	590,000
61605 Golf - Art in Public Places (Transfer to Cultural)	6,500	0	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$182,102	(\$138,102)	\$147,000	\$137,500	\$207,500	\$169,000	\$80,000	\$741,000
Total Golf Courses Fund	\$182,102	(\$138,102)	\$147,000	\$137,500	\$207,500	\$169,000	\$80,000	\$741,000
<u>Open Space Fund</u>								
<i>Parks, Recreation & Open Space</i>								
(New) Acquisitions/Renovations-AdCo	0	0	0	0	0	100,000	0	100,000
(New) Construction Open Space-AdCo	0	125,000	25,000	200,000	0	50,000	300,000	575,000
(New) Infrastructure Open Space-AdCo	98,815	40,000	20,000	20,000	40,000	20,000	20,000	120,000
(New) Infrastructure Parks-AdCo	0	25,000	275,000	0	250,000	0	0	525,000
(New) Infrastructure Recreation-ArCo	0	0	1,500,000	0	0	0	0	1,500,000
61835 Infrastructure Trails-ArCo	561,007	100,000	450,000	0	200,000	300,000	500,000	1,450,000
61892 Construction Open Space-ArCo	415,767	400,000	465,000	300,000	650,000	500,000	100,000	2,015,000
61901 Acquisitions-ArCo	0	0	0	0	0	100,000	0	100,000
61902 Construction Parks-ArCo	2,727,171	1,650,000	600,000	500,000	1,150,000	3,000,000	2,500,000	7,750,000
61903 Infrastructure Parks-ArCo	2,008,748	600,000	763,000	750,000	750,000	650,000	800,000	3,713,000
61906 Infrastructure Open Space-ArCo	318,470	200,000	60,000	100,000	300,000	100,000	100,000	660,000
61933 Signature Park-ArCo	240,406	0	0	0	0	0	0	0
61943 Pronghorn Preserve-ArCo	128,388	0	0	0	0	0	0	0

2012 - 2016 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2011 Projected Budget ²	Five-Year Plan					Total Cost 2012 - 2016
			2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Open Space Fund</u>								
<i>Parks, Recreation & Open Space</i>								
62747 Acquisition/Renov-AdCo	140,000	0	0	0	0	0	0	0
62748 ConstPksSmallProj-AdCo	100,273	0	0	0	0	0	0	0
62749 Spencer Garrett Pk-AdCo	545,073	0	0	0	0	0	0	0
62750 Morrison Ctr-AdCo	100,000	0	0	0	0	0	0	0
62752 Playground Renov-AdCo	180,000	0	0	0	0	0	0	0
62753 Trails Small Proj-AdCo	17,559	0	0	0	0	0	0	0
62754 Sand Creek Park-AdCo	343,883	0	0	0	0	0	0	0
62757 HighlineCanalTrail-AdCo	15,732	0	0	0	0	0	0	0
62758 Turf Conservation-AdCo	25,000	0	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$7,966,292	\$3,140,000	\$4,158,000	\$1,870,000	\$3,340,000	\$4,820,000	\$4,320,000	\$18,508,000
Total Open Space Fund	\$7,966,292	\$3,140,000	\$4,158,000	\$1,870,000	\$3,340,000	\$4,820,000	\$4,320,000	\$18,508,000
<u>Parks Development Fund</u>								
<i>Parks, Recreation & Open Space</i>								
61760 Cherry Creek Bike Path	55,380	0	0	0	0	0	0	0
61894 Construction Parks-PDF	1,366,408	0	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$1,421,788	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Parks Development Fund	\$1,421,788	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Recreation Fund</u>								
<i>Parks, Recreation & Open Space</i>								
63710 Sports Park Infrastructure	115,977	0	0	0	0	0	0	0
63711 Athletic Field Infrastructure	13,689	0	0	0	0	0	0	0

2012 - 2016 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2011 Projected Budget ²	Five-Year Plan					Total Cost 2012 - 2016
			2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Recreation Fund</u>								
<i>Parks, Recreation & Open Space</i>								
Total Parks, Recreation & Open Space	\$129,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Recreation Fund	\$129,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Improvement Program (Excluding Aurora Water)	\$56,637,699	\$31,872,263	\$25,482,086	\$22,967,123	\$22,242,496	\$23,292,246	\$28,153,018	\$122,136,969

2012 - 2016 Capital Improvement Program Aurora Water Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2010 ¹	2011 Projected Budget ²	Five-Year Plan					Total Cost 2012 - 2016
			2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Wastewater Fund</u>								
<i>Sewer Development</i>								
Collection	7,556,312	3,999,536	2,241,160	14,198,963	14,411,947	12,080,328	892,753	43,825,151
Developer Related Project	589,160	435,315	746,950	1,145,686	2,032,366	1,016,825	0	4,941,827
Operations & General Management	3,661,720	-297,556	0	90,861	0	94,532	0	185,393
Total Sewer Development Subfund	\$11,807,192	\$4,137,295	\$2,988,110	\$15,435,510	\$16,444,313	\$13,191,685	\$892,753	\$48,952,371
<i>Sewer System Improvement</i>								
Collection	14,149,673	10,185,702	7,279,176	9,892,546	9,602,948	8,306,097	8,355,580	43,436,347
Operations & General Management	8,186,629	-408,777	499,743	854,266	4,475,002	2,066,347	1,701,819	9,597,177
Total Sewer Operations Subfund	\$22,336,302	\$9,776,925	\$7,778,919	\$10,746,812	\$14,077,950	\$10,372,444	\$10,057,399	\$53,033,524
<i>Storm Drain Development</i>								
Operations & General Management	380,000	-188,500	0	0	0	0	0	0
Storm Water	2,548,012	986,339	1,069,427	3,676,055	506,779	1,878,778	2,303,532	9,434,571
Total Storm Drainage Development SF	\$2,928,012	\$797,839	\$1,069,427	\$3,676,055	\$506,779	\$1,878,778	\$2,303,532	\$9,434,571
<i>Storm Drain System Improvement</i>								
Operations & General Management	5,085,108	1,625,703	0	648,916	2,968,162	1,254,268	0	4,871,346
Storm Water	11,815,287	6,704,198	6,447,889	6,598,968	2,417,100	6,104,253	5,613,145	27,181,355
Total Storm Drainage Operations	\$16,900,395	\$8,329,901	\$6,447,889	\$7,247,884	\$5,385,262	\$7,358,521	\$5,613,145	\$32,052,701
Total Wastewater Fund	\$53,971,901	\$23,041,960	\$18,284,345	\$37,106,261	\$36,414,304	\$32,801,428	\$18,866,829	\$143,473,167
<u>Water Fund</u>								
<i>Water Development</i>								
Developer Related Project	0	956,017	2,001,299	4,381,672	6,077,396	1,778,400	1,256,408	15,495,175
Operations & General Management	708,000	-325,000	269,443	274,832	0	0	0	544,275

2012 - 2016 Capital Improvement Program Aurora Water Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2010 ¹	2011 Projected Budget ²	Five-Year Plan					Total Cost 2012 - 2016
			2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Water Fund</u>								
<i>Water Development</i>								
Prairie Waters Project	30,602,490	-15,569,879	0	0	0	0	0	0
Pumping	0	141,645	0	0	0	0	0	0
Source of Supply Other	8,711,576	658,844	0	273,105	278,567	21,758,942	10,893,191	33,203,805
Source of Supply Storage	17,203,609	2,676,718	11,592,122	11,873,317	8,604,349	4,283,080	4,947,716	41,300,584
Source of Supply Water	18,787,342	8,280,000	7,778,520	8,009,840	7,933,712	7,936,386	7,939,114	39,597,572
Trans & Distrib	2,852,932	-826,802	545,151	347,333	587,363	382,537	1,947,142	3,809,526
Total Water Development Subfund	\$78,865,949	(\$4,008,457)	\$22,186,535	\$25,160,099	\$23,481,387	\$36,139,345	\$26,983,571	\$133,950,937
<i>Water Grants</i>								
Water Resources	200,199	0	0	0	0	0	0	0
Total Water Grants Subfund	\$200,199	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Water System Improvement</i>								
Operations & General Management	1,535,412	-364,963	580,690	1,907,673	6,148,864	2,779,103	329,205	11,745,535
Prairie Waters Project	40,695,419	-18,192,929	0	0	0	0	0	0
Source of Supply Other	2,030,359	1,132,154	466,000	2,557,600	21,422,092	1,317,477	1,864,886	27,628,055
Source of Supply Storage	25,135,659	4,755,498	17,183,201	12,790,452	11,450,820	8,730,696	9,620,695	59,775,864
Source of Supply Water	7,869,491	472,500	85,680	166,144	141,641	144,999	148,440	686,904
Trans & Distrib	14,069,330	2,646,445	6,755,378	6,355,613	8,184,862	8,042,214	8,372,553	37,710,620
Treatment	2,802,438	2,454,074	0	2,623,306	0	1,530,146	3,149,501	7,302,953
Total Water Operations Subfund	\$94,138,108	(\$7,097,221)	\$25,070,949	\$26,400,788	\$47,348,279	\$22,544,635	\$23,485,280	\$144,849,931
Total Water Fund	\$173,204,256	(\$11,105,678)	\$47,257,484	\$51,560,887	\$70,829,666	\$58,683,980	\$50,468,851	\$278,800,868
Total Aurora Water	\$227,176,157	\$11,936,282	\$65,541,829	\$88,667,148	\$107,243,970	\$91,485,408	\$69,335,680	\$422,274,035

2012 - 2016 Capital Improvement Program Aurora Water Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2010 ¹	2011 Projected Budget ²	Five-Year Plan					Total Cost 2012 - 2016
			2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
Total Capital Improvement Program	\$283,813,856	\$43,808,545	\$91,023,915	\$111,634,271	\$129,486,466	\$114,777,654	\$97,488,698	\$544,411,004

1 Figures represent previous years unspent appropriation as of December 31, 2010, as reported in the 2010 Comprehensive Annual Financial Report.

2 Figures represent an estimate of how the 2011 adopted budget will be amended by year-end 2011. This column includes the 2011 adopted budget plus budget transfers, Fall 2010 and Spring 2011 budget amendments, and contemplated amendments, transfers and lapses for the remainder of 2011. 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**Capital Projects Fund****Finance****Project: Direct Costs Financial Services (34017)**

Changes reflect adjustments to direct cost projections in accordance with City policy.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	117,616	121,144	124,779	128,522	132,378	136,349
2012 Budget	117,616	120,694	124,315	128,044	131,886	135,842
Budget Change	\$0	(\$450)	(\$464)	(\$478)	(\$492)	(\$507)

Project: Financial Systems (Accounting, T&L, and Budget) (34702)

These funds were used to maintain financial systems, upgrade them to new versions, meet new accounting or budget mandates, and provide for efficiency improvements. Finance and Information Technology are working cooperatively on how to best meet the ongoing Finance capital needs in light of the reduced budget.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	0	0	0	0	0	0
2012 Budget	-40,000	0	0	0	0	0
Budget Change	(\$40,000)	\$0	\$0	\$0	\$0	\$0

Finance

Changes Total:	(\$40,000)	(\$450)	(\$464)	(\$478)	(\$492)	(\$507)
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Fire**Project: Fire Station Remodels (58732)**

The station 10 remodel has been reduced approximately 5 percent. The cut will eliminate the station marquee sign that is normally placed in front of the structure. These signs require a foundation to support the brick used in construction. The station will be identified by markings on the building.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	0	0	0	0	0	0
2012 Budget	-25,000	0	0	0	0	0
Budget Change	(\$25,000)	\$0	\$0	\$0	\$0	\$0

Fire

Changes Total:	(\$25,000)	\$0	\$0	\$0	\$0	\$0
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General Management**Project: Direct Costs Purchasing Services (40032)**

Purchasing services is now a part of Internal Services (org 31028).

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	386,192	397,778	409,711	422,002	434,662	446,774
2012 Budget	386,192	0	0	0	0	0
Budget Change	\$0	(\$397,778)	(\$409,711)	(\$422,002)	(\$434,662)	(\$446,774)

Capital Program Amendments Detail**Capital Projects Fund*****General Management*****General Management**

Changes Total:	\$0	(\$397,778)	(\$409,711)	(\$422,002)	(\$434,662)	(\$446,774)
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Information Technology**Project: 800 MHz Radio (Transfer to E-911 Fund) (37724)**

The \$1.5 million increase in 2016 is a set aside for equipment replacement due to obsolescence.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	1,710,000	1,710,000	1,710,000	0	0	0
2012 Budget	1,710,000	1,710,000	1,710,000	0	0	1,500,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$1,500,000

Project: Systems and Network Replacement (37714)

This 15 percent reduction in 2012 through 2014 affects life cycle replacement of network infrastructure, servers and data storage systems.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	326,000	326,000	326,000	326,000	326,000	326,000
2012 Budget	326,000	276,000	276,000	276,000	326,000	326,000
Budget Change	\$0	(\$50,000)	(\$50,000)	(\$50,000)	\$0	\$0

Information Technology

Changes Total:	\$0	(\$50,000)	(\$50,000)	(\$50,000)	\$0	\$1,500,000
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Internal Services**Project: Direct Costs Purchasing Services (31028)**

Purchasing services was formerly housed in General Management (org 40032) but will now be housed under Internal Services. In addition, minor changes reflect adjustments to direct cost projections in accordance with City policy.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	0	0	0	0	0	0
2012 Budget	0	376,177	387,462	399,086	411,059	423,391
Budget Change	\$0	\$376,177	\$387,462	\$399,086	\$411,059	\$423,391

Internal Services

Changes Total:	\$0	\$376,177	\$387,462	\$399,086	\$411,059	\$423,391
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Capital Program Amendments Detail**Capital Projects Fund*****Neighborhood Services*****Project: Street Lighting Northwest Aurora (64427)**

At the special study session devoted to the 2012 Budget, Council made several adjustments to the proposed budget. This adjustment, funded by a transfer from the General Fund, will be used to street lighting in Northwest Aurora. This is a one-time adjustment.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	0	0	0	0	0	0
2012 Budget	0	50,000	0	0	0	0
Budget Change	\$0	\$50,000	\$0	\$0	\$0	\$0

Neighborhood Services

Changes Total:	\$0	\$50,000	\$0	\$0	\$0	\$0
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Non-Departmental**Project: Art in Public Places (Transfer to Cultural Fund) (25082)**

Changes are due to the annual recalculation of the Art in Public Places transfer.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	100,389	96,810	106,021	101,369	101,673	101,673
2012 Budget	100,389	103,307	103,493	103,792	104,837	119,207
Budget Change	\$0	\$6,497	(\$2,528)	\$2,423	\$3,164	\$17,534

Non-Departmental

Changes Total:	\$0	\$6,497	(\$2,528)	\$2,423	\$3,164	\$17,534
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Parks, Recreation & Open Space**Project: Acquisitions-CPF (61772)**

Funds for the acquisition of the E-470 Remnant Parcel, funded by Arapahoe County.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	0	0	0	0	0	0
2012 Budget	120,568	0	0	0	0	0
Budget Change	\$120,568	\$0	\$0	\$0	\$0	\$0

Project: Morrison Center - CPF (New)

Budgeting of funds for project moved from Designated Revenue Fund due to changes in GASB accounting standards.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	0	0	0	0	0	0
2012 Budget	97,500	0	0	0	0	0
Budget Change	\$97,500	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Capital Projects Fund*Parks, Recreation & Open Space***Parks, Recreation & Open Space**

Changes Total:	\$218,068	\$0	\$0	\$0	\$0	\$0
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*Public Works***Project: Alley Construction, NW Aurora (49753)**

Due to declining capital funds, this project was eliminated in 2011. It is funded in future years with only Community Development Block Grants (CDBG). This cut eliminates the majority of the carryforward budget.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	0	0	0	0	0	0
2012 Budget	-200,000	0	0	0	0	0
Budget Change	(\$200,000)	\$0	\$0	\$0	\$0	\$0

Project: Concrete Repair Program (49713)

Budget for the remainder of the five-year plan 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.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	1,000,000	944,000	1,400,000	1,400,000	1,400,000	1,400,000
2012 Budget	1,000,000	944,000	944,000	944,000	944,000	944,000
Budget Change	\$0	\$0	(\$456,000)	(\$456,000)	(\$456,000)	(\$456,000)

Project: Direct Costs - Building Repair CPF (49872)

Changes reflect adjustments to direct cost projections in accordance with City policy.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	126,280	130,068	133,970	137,990	142,129	146,393
2012 Budget	126,280	125,599	129,367	133,248	137,245	141,363
Budget Change	\$0	(\$4,469)	(\$4,603)	(\$4,742)	(\$4,884)	(\$5,030)

Project: Direct Costs - Design, Engineering, etc. (49779)

Changes reflect adjustments to direct cost projections in accordance with City policy.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	1,032,510	1,063,485	1,095,390	1,128,252	1,162,099	1,193,531
2012 Budget	1,032,510	1,033,197	1,064,193	1,096,119	1,129,002	1,162,872
Budget Change	\$0	(\$30,288)	(\$31,197)	(\$32,133)	(\$33,097)	(\$30,659)

Capital Program Amendments Detail**Capital Projects Fund****Public Works****Project: Firing Range Study (New)**

This is added budget for the study of the Police Firing Range.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	0	0	0	0	0	0
2012 Budget	100,000	0	0	0	0	0
Budget Change	\$100,000	\$0	\$0	\$0	\$0	\$0

Project: Neighborhood Fence Design (49910)

As there are no fence projects scheduled through 2016, the budget has been eliminated.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	50,000	50,000	50,000	50,000	50,000	50,000
2012 Budget	-100,000	0	0	0	0	0
Budget Change	(\$150,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)

Project: Peoria/Smith Grade Separation (49880)

The IGA with RTD and Denver requires a city's cost share of \$2.5 million for this project.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	0	0	0	0	0	0
2012 Budget	2,500,000	0	0	0	0	0
Budget Change	\$2,500,000	\$0	\$0	\$0	\$0	\$0

Project: Picadilly Road-City Share (49871)

As no development activity has occurred in the duration of the annexation agreement, the carry forward balance will lapse.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	0	0	0	0	0	0
2012 Budget	-319,990	0	0	0	0	0
Budget Change	(\$319,990)	\$0	\$0	\$0	\$0	\$0

Project: Sidewalk/ADA Improvements (49705)

The budget for sidewalk / ADA improvements has been eliminated as the majority of the curb cuts have been completed. Any additional curb cuts will be funded through the concrete repair program.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	100,000	50,000	100,000	100,000	100,000	100,000
2012 Budget	100,000	0	0	0	0	0
Budget Change	\$0	(\$50,000)	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)

Capital Program Amendments Detail**Capital Projects Fund*****Public Works*****Project: Street Asphalt Overlay Program (49712)**

Budget from 2012 through 2014 was originally set to \$6.7 million. At the special study session devoted to the 2012 Budget, Council made several adjustments to the proposed budget, including a one-time transfer to the Capital Projects Fund for an additional \$200,000 of Street Maintenance, thus the increase to \$6.9 million in 2012. In 2013, it returns back to \$6.7 million. In 2015, it steps up \$100,000 to \$6.8 million. In 2016, this amount will increase to \$8.7 million. At the current level of funding it is expected that the overall condition of the street infrastructure in Aurora will continue to decline.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	7,181,252	7,181,252	7,181,252	7,181,252	7,181,252	7,181,252
2012 Budget	7,181,252	6,900,000	6,700,000	6,700,000	6,800,000	8,700,000
Budget Change	\$0	(\$281,252)	(\$481,252)	(\$481,252)	(\$381,252)	\$1,518,748

Project: Traffic Signal Construction (49710)

Budget for Traffic Signal construction has been increased to \$700,000 annually. In 2012, the budget includes \$230,000 for the construction of a signal on Commons/Applewood and Aurora Parkway, for which funds are expected to be received. In addition, \$377,500 in funds available has been set aside for traffic signal revenue received in the past, but are yet to be built.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	500,000	450,000	670,000	670,000	670,000	670,000
2012 Budget	500,000	700,000	700,000	700,000	700,000	700,000
Budget Change	\$0	\$250,000	\$30,000	\$30,000	\$30,000	\$30,000

Project: Transportation Improvement Program (49743)

In 2011, \$1.0 million in budget related to the Colfax I-225 Interchange, as well as \$25,000 for the remainder of the Quincy and Parker intersection will be lapsed. In addition, as there are no TIP projects scheduled through 2017, the budget and associated revenue have been eliminated.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	2,842,811	500,000	500,000	500,000	500,000	500,000
2012 Budget	1,817,790	0	0	0	0	0
Budget Change	(\$1,025,021)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)

Public Works

Changes Total:	\$904,989	(\$666,009)	(\$1,593,052)	(\$1,594,127)	(\$1,495,233)	\$407,059
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Capital Projects Fund Amendment Totals:

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
Changes Total:	\$1,058,057	(\$681,563)	(\$1,668,293)	(\$1,665,098)	(\$1,516,164)	\$1,900,703

Capital Program Amendments Detail

Conservation Trust Fund***Parks, Recreation & Open Space*****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 fencing additions/improvements throughout the park and open space system.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	60,000	10,000	10,000	10,000	30,000	0
2012 Budget	60,000	10,000	10,000	10,000	10,000	10,000
Budget Change	\$0	\$0	\$0	\$0	(\$20,000)	\$10,000

Project: Construction Parks-CTF (61887)

Amendments to the 5 year plan reflect changes in priorities, timing and funding. The Bicentennial Park project planned for 2015 has been deferred at this time. In addition, 2016 projects have been added to the plan.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	435,000	0	100,000	1,500,000	300,000	0
2012 Budget	435,000	0	100,000	1,500,000	0	500,000
Budget Change	\$0	\$0	\$0	\$0	(\$300,000)	\$500,000

Project: Infrastructure Open Space-CTF (61847)

Amendments to the 5 year plan reflect changes in priorities, timing and funding. The annual amount funded for miscellaneous small projects has been reduced by \$30,000. In addition, 2016 has been added to the five-year plan.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	0	0	175,000	50,000	50,000	0
2012 Budget	0	0	145,000	20,000	20,000	20,000
Budget Change	\$0	\$0	(\$30,000)	(\$30,000)	(\$30,000)	\$20,000

Project: Infrastructure Parks-CTF (61703)

Amendments to the 5 year plan reflect changes in priorities, timing and funding. Two such changes are a newly identified annual need for Restroom infrastructure and ADA compliance funding. In addition, 2016 has been added to the five-year plan.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	472,500	397,500	535,000	510,000	735,000	0
2012 Budget	472,500	432,000	847,500	822,500	1,047,500	1,097,500
Budget Change	\$0	\$34,500	\$312,500	\$312,500	\$312,500	\$1,097,500

Capital Program Amendments Detail**Conservation Trust Fund*****Parks, Recreation & Open Space*****Project: Infrastructure Trails-CTF (61794)**

Amendments to the 5 year plan reflect the addition of 2016 to the Capital Improvement Plan.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	25,000	175,000	225,000	25,000	525,000	0
2012 Budget	25,000	175,000	225,000	25,000	525,000	25,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$25,000

Project: Recreation/Aquatics Infrastructure (63703)

Amendments to the 5 year plan reflect changes in priorities, timing and funding. The changes include a newly identified annual need for increased funding for Recreation Infrastructure projects and the addition of a new year to the 5 year plan.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	50,000	50,000	95,000	50,000	100,000	0
2012 Budget	50,000	75,000	150,000	150,000	150,000	150,000
Budget Change	\$0	\$25,000	\$55,000	\$100,000	\$50,000	\$150,000

Project: Swimming Pool Infrastructure (New)

This project has been combined with Recreation/Aquatics Infrastructure.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	0	0	50,000	50,000	50,000	0
2012 Budget	0	0	0	0	0	0
Budget Change	\$0	\$0	(\$50,000)	(\$50,000)	(\$50,000)	\$0

Parks, Recreation & Open Space

Changes Total:	\$0	\$59,500	\$287,500	\$332,500	(\$37,500)	\$1,802,500
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Conservation Trust Fund Amendment Totals:

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
Changes Total:	\$0	\$59,500	\$287,500	\$332,500	(\$37,500)	\$1,802,500

Capital Program Amendments Detail**Designated Revenues Fund*****Parks, Recreation & Open Space*****Project: Morrison Center - AdCo (61899)**

This project is moving to the Capital Projects Fund in 2011 due to GASB Accounting changes. This adjustment will lapse the current capital budget and move the cash, including \$10,839 in previously unbudgeted funds available.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	0	0	0	0	0	0
2012 Budget	10,839	0	0	0	0	0
Budget Change	\$10,839	\$0	\$0	\$0	\$0	\$0

Parks, Recreation & Open Space

Changes Total:	\$10,839	\$0	\$0	\$0	\$0	\$0
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Designated Revenues Fund Amendment Totals:

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
Changes Total:	\$10,839	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail**Enhanced E-911 Fund*****Information Technology*****Project: 800 MHz Portable and Mobile Replacement (New)**

The funding for this project is no longer necessary at this time and has been eliminated.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	0	750,000	900,000	900,000	900,000	900,000
2012 Budget	0	0	0	0	0	0
Budget Change	\$0	(\$750,000)	(\$900,000)	(\$900,000)	(\$900,000)	(\$900,000)

Project: MDC Infrastructure Replacement (37733)

The proposed 2012 budget replaces 93 mobile devices. A reduced number of mobile devices requiring replacement in 2012 through 2014 reduced the projected expenditures in the program.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	0	475,000	475,000	475,000	475,000	475,000
2012 Budget	0	152,000	402,000	426,000	475,000	475,000
Budget Change	\$0	(\$323,000)	(\$73,000)	(\$49,000)	\$0	\$0

Project: Radio System Infrastructure Upgrade (New)

This will fund the infrastructure replacement due to equipment obsolescence. It will be partially funded by a \$1.5 million annual transfer from the Capital Projects Fund.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	0	0	0	0	0	0
2012 Budget	0	0	0	0	0	2,000,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$2,000,000

Information Technology

Changes Total:	\$0	(\$1,073,000)	(\$973,000)	(\$949,000)	(\$900,000)	\$1,100,000
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Enhanced E-911 Fund Amendment Totals:

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
Changes Total:	\$0	(\$1,073,000)	(\$973,000)	(\$949,000)	(\$900,000)	\$1,100,000

Capital Program Amendments Detail**Gifts & Grants Fund*****Information Technology*****Project: ARRA IT PC Power Mgmt EECBG (37744)**

Required expenditures for this project have ended.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	0	0	0	0	0	0
2012 Budget	-200	0	0	0	0	0
Budget Change	(\$200)	\$0	\$0	\$0	\$0	\$0

Information Technology Changes Total:	(\$200)	\$0	\$0	\$0	\$0	\$0
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Parks, Recreation & Open Space**Project: Tollgate Bridge TIP Grant (62776)**

This is a TIP grant from DRCOG to build a bridge and trail connection over Tollgate Creek near Tollgate Elementary and Park. 2011 entry was be a Fall Supplemental, 2012 entry is the amount expected January 1, 2012.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	0	0	0	0	0	0
2012 Budget	58,000	305,000	0	0	0	0
Budget Change	\$58,000	\$305,000	\$0	\$0	\$0	\$0

Parks, Recreation & Open Space Changes Total:	\$58,000	\$305,000	\$0	\$0	\$0	\$0
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Planning & Development Services**Project: ARRA Comm Bldg Rebate EECBG (67742)**

Staff anticipates the majority of commercial rebates to be issued by the end of 2011. Therefore, through a 2-step process (Spring Supplemental & Capital Amendment), \$50,000 of rebate budget was advanced from 2012 to 2011. Staff will continue to provide educational event coordination with the area service provider through the third quarter of 2012.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	113,800	60,800	0	0	0	0
2012 Budget	113,800	10,800	0	0	0	0
Budget Change	\$0	(\$50,000)	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Gifts & Grants Fund**Planning & Development Services****Project: ARRA Resident Rebates EECBG (67743)**

Funds for residential rebates were exhausted in the first quarter of 2011. Therefore, through a 2-step process (Spring Supplemental & Capital Amendment), \$25,000 of rebate budget was advanced from 2012 to 2011. Staff will continue to provide residential energy outreach to Aurora citizens through the third quarter of 2012.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	162,521	35,800	0	0	0	0
2012 Budget	162,521	10,800	0	0	0	0
Budget Change	\$0	(\$25,000)	\$0	\$0	\$0	\$0

Project: ARRA Solar HW Rebate EECBG (67747)

Increase is a redistribution of staff hours from the closed EECBG Solar RLF to this program.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	15,033	10,800	0	0	0	0
2012 Budget	15,033	20,250	0	0	0	0
Budget Change	\$0	\$9,450	\$0	\$0	\$0	\$0

Project: ARRA Solar RLF EECBG (67745)

A suitable loan mechanism was not available through the Governor's Energy Office. Staff made a successful request to Department of Energy to redistribute funds to other eligible activities.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	-18,438	159,450	0	0	0	0
2012 Budget	-18,438	0	0	0	0	0
Budget Change	\$0	(\$159,450)	\$0	\$0	\$0	\$0

Project: Brownfields RLF (67416)

In June 2011, the City was notified of an additional \$500,000 award in funding for this program. The item will be part of the 2011 Fall Supplemental.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	69,000	0	0	0	0	0
2012 Budget	569,000	0	0	0	0	0
Budget Change	\$500,000	\$0	\$0	\$0	\$0	\$0

Planning & Development Services

Changes Total:	\$500,000	(\$225,000)	\$0	\$0	\$0	\$0
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Capital Program Amendments Detail**Gifts & Grants Fund*****Public Works*****Project: DRCOG TSSIP Grant Award (49832)**

Excess appropriations will be lapsed with a Fall budget amendment request.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	430,000	0	0	0	0	0
2012 Budget	-100,628	0	0	0	0	0
Budget Change	(\$530,628)	\$0	\$0	\$0	\$0	\$0
Public Works						
Changes Total:	(\$530,628)	\$0	\$0	\$0	\$0	\$0

Gifts & Grants Fund Amendment Totals:

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
Changes Total:	\$27,172	\$80,000	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Golf Courses Fund**Parks, Recreation & Open Space****Project: Golf - Equipment Storage Building (61559)**

The budget for this project is being lapsed and replaced with the capital recommendations from the National Golf Foundation (NGF).

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	0	0	0	0	0	0
2012 Budget	-125,000	0	0	0	0	0
Budget Change	(\$125,000)	\$0	\$0	\$0	\$0	\$0

Project: Golf - Facility Enhancement (61586)

The budget for this project is being lapsed and replaced with the capital recommendations from the National Golf Foundation (NGF). Current budget now includes equipment covers and on-course restroom improvements as outlined in the NGF recommendations.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	30,000	30,000	30,000	30,000	30,000	30,000
2012 Budget	-18,836	100,000	90,000	160,000	160,000	80,000
Budget Change	(\$48,836)	\$70,000	\$60,000	\$130,000	\$130,000	\$50,000

Project: Golf - Hardscape Improvements (61585)

The budget for this project is being lapsed and replaced with the capital recommendations from the National Golf Foundation (NGF). Current budget now includes range netting, arbor care, bunker removal programs and cart path improvements as outlined in the NGF recommendations.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	30,000	30,000	30,000	30,000	30,000	30,000
2012 Budget	-13,952	47,000	47,500	47,500	9,000	0
Budget Change	(\$43,952)	\$17,000	\$17,500	\$17,500	(\$21,000)	(\$30,000)

Project: Golf - Water Conservation Projects (61560)

The budget for this project is being lapsed and replaced with the capital recommendations from the National Golf Foundation (NGF).

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	30,000	50,000	30,000	30,000	30,000	30,000
2012 Budget	19,686	0	0	0	0	0
Budget Change	(\$10,314)	(\$50,000)	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)

Parks, Recreation & Open Space

Changes Total:	(\$228,102)	\$37,000	\$47,500	\$117,500	\$79,000	(\$10,000)
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Capital Program Amendments Detail

Golf Courses Fund**Golf Courses Fund Amendment Totals:**

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
Changes Total:	(\$228,102)	\$37,000	\$47,500	\$117,500	\$79,000	(\$10,000)

Capital Program Amendments Detail

Open Space Fund*Parks, Recreation & Open Space***Project: Construction Open Space-AdCo (New)**

Amendments to the 5 year plan reflect changes in priorities, timing and funding as well as the addition of a new year. This covers small projects related to the City's Open Space properties.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	125,000	25,000	200,000	0	50,000	0
2012 Budget	125,000	25,000	200,000	0	50,000	300,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$300,000

Project: Construction Open Space-ArCo (61892)

Amendments to the 5 year plan reflect changes in priorities, timing and funding as well as the addition of a new year. This project includes improvements to the Aurora Reservoir and fencing additions/improvements throughout the Park and Open Space system. Plans for fencing funded through ArCo have been removed and some infrastructure projects related to the Aurora Reservoir have been shifted to the Infrastructure Open Space program.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	400,000	515,000	350,000	900,000	530,000	0
2012 Budget	400,000	465,000	300,000	650,000	500,000	100,000
Budget Change	\$0	(\$50,000)	(\$50,000)	(\$250,000)	(\$30,000)	\$100,000

Project: Construction Parks-ArCo (61902)

Amendments to the 5 year plan reflect changes in priorities, timing and funding as well as the addition of a new year. Projects include improvements to the existing infrastructure of Aurora Sports Park to enhance revenue generating programs as well as pool upgrades. The Rocky Ridge parking lot project previously planned for 2013 has been deferred.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	1,650,000	600,000	850,000	1,150,000	2,700,000	0
2012 Budget	1,650,000	600,000	500,000	1,150,000	3,000,000	2,500,000
Budget Change	\$0	\$0	(\$350,000)	\$0	\$300,000	\$2,500,000

Project: Infrastructure Open Space-AdCo (New)

Amendments to the 5 year plan reflect changes in priorities, timing and funding as well as the addition of a new year. 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.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	40,000	25,000	25,000	25,000	25,000	0
2012 Budget	40,000	20,000	20,000	40,000	20,000	20,000
Budget Change	\$0	(\$5,000)	(\$5,000)	\$15,000	(\$5,000)	\$20,000

Capital Program Amendments Detail

Open Space Fund*Parks, Recreation & Open Space***Project: Infrastructure Open Space-ArCo (61906)**

Amendments to the 5 year plan reflect changes in priorities, timing and funding as well as the addition of a new year. Projects include improvements to the Aurora Reservoir and projects to improve and restore the infrastructure of existing Open Space properties throughout the city. Funding for Aurora Reservoir has been shifted and programs have changed.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	200,000	50,000	75,000	75,000	125,000	0
2012 Budget	200,000	60,000	100,000	300,000	100,000	100,000
Budget Change	\$0	\$10,000	\$25,000	\$225,000	(\$25,000)	\$100,000

Project: Infrastructure Parks-AdCo (New)

Amendments to the 5 year plan reflect changes in priorities, timing and funding as well as the addition of a new year. 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. Funding for playground renovations has been decreased.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	25,000	275,000	0	275,000	25,000	0
2012 Budget	25,000	275,000	0	250,000	0	0
Budget Change	\$0	\$0	\$0	(\$25,000)	(\$25,000)	\$0

Project: Infrastructure Parks-ArCo (61903)

Amendments to the 5 year plan reflect changes in priorities, timing and funding as well as the addition of a new year. These projects enhance and improve the infrastructure of the City's park system. Projects included are basically comprised of small projects such as security lighting, tree planting, turf conversion, park path and court replacement as well as irrigation system, restroom replacement and playground renovations. Funding for turf conversion and small projects has been decreased while restroom replacement has been moved to the Conservation Trust Fund.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	600,000	800,000	1,000,000	1,050,000	850,000	0
2012 Budget	600,000	763,000	750,000	750,000	650,000	800,000
Budget Change	\$0	(\$37,000)	(\$250,000)	(\$300,000)	(\$200,000)	\$800,000

Project: Infrastructure Trails-ArCo (61835)

Amendments to the 5 year plan reflect changes in priorities, timing and funding as well as the addition of a new year. These projects are for improvements to the trail infrastructure at the Aurora Reservoir and trail construction and replacement throughout the city. Funding for Tollgate has been shifted to the Conservation Trust Fund.

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	100,000	550,000	0	200,000	300,000	0
2012 Budget	100,000	450,000	0	200,000	300,000	500,000
Budget Change	\$0	(\$100,000)	\$0	\$0	\$0	\$500,000

Capital Program Amendments Detail

Open Space Fund*Parks, Recreation & Open Space*

Parks, Recreation & Open Space

Changes Total:	\$0	(\$182,000)	(\$630,000)	(\$335,000)	\$15,000	\$4,320,000
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Open Space Fund Amendment Totals:

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
Changes Total:	\$0	(\$182,000)	(\$630,000)	(\$335,000)	\$15,000	\$4,320,000

Capital Program Amendments Detail**Wastewater Fund*****Aurora Water*****Collection**

Adjustments in the five-year plan reflect capital projects deferred to future years, reduced in scope, and the inclusion of budget for the 2016 plan. Colfax Ave & Tower Road Paralleling (\$2.7 million) has been deferred from 2014 to 2015 and Quincy Reservoir-Temple Drive to Bellewood Drive (\$660,000) has been deferred from 2012 to 2013 due to the slow down in development. 2nd Creek Interceptor funding has been reduced by \$2 million in 2012 due to changes made during design of the project. 2016 funding includes Interceptor Rehabilitation (\$5.9 million), Sand Creek Laredo to 13th Ave. (\$1.8 million), Manhole Lining & Rehabilitation (\$1.2 million), and Miscellaneous Sewer Replacement (\$358,000).

Sewer Development

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	4,202,474	4,241,160	14,198,963	16,419,913	10,032,203	0
2012 Budget	3,999,536	2,241,160	14,198,963	14,411,947	12,080,328	892,753
Budget Change	(\$202,938)	(\$2,000,000)	\$0	(\$2,007,966)	\$2,048,125	\$892,753

Sewer System Improvement

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	10,635,328	7,925,793	9,232,997	10,259,146	7,636,775	0
2012 Budget	10,185,702	7,279,176	9,892,546	9,602,948	8,306,097	8,355,580
Budget Change	(\$449,626)	(\$646,617)	\$659,549	(\$656,198)	\$669,322	\$8,355,580

Collection Program

Program Changes	(\$652,564)	(\$2,646,617)	\$659,549	(\$2,664,164)	\$2,717,447	\$9,248,333
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Developer Related Project

Adjustments in the five-year plan reflect changes in timing due to development. 1st Creek 48th Ave to E470 (\$2.1 million) has been accelerated from future years to 2013-2015.

Sewer Development

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	435,315	746,950	667,318	1,204,305	650,571	0
2012 Budget	435,315	746,950	1,145,686	2,032,366	1,016,825	0
Budget Change	\$0	\$0	\$478,368	\$828,061	\$366,254	\$0

Developer Related Project Program

Program Changes	\$0	\$0	\$478,368	\$828,061	\$366,254	\$0
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Capital Program Amendments Detail

Wastewater Fund**Aurora Water****Operations & General Management**

Adjustments in the five-year plan reflect the inclusion of budget for the 2016 plan. 2016 funding includes SCADA (\$1.0 million) and Wastewater Utility Plan Update (\$696,363).

Sewer Development

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	-269,317	0	90,861	0	94,532	0
2012 Budget	-297,556	0	90,861	0	94,532	0
Budget Change	(\$28,239)	\$0	\$0	\$0	\$0	\$0

Sewer System Improvement

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	-377,689	499,743	854,266	4,475,002	2,066,347	0
2012 Budget	-408,777	499,743	854,266	4,475,002	2,066,347	1,701,819
Budget Change	(\$31,088)	\$0	\$0	\$0	\$0	\$1,701,819

Storm Drain System Improvement

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	-162,500	0	648,916	2,968,162	1,254,268	0
2012 Budget	1,625,703	0	648,916	2,968,162	1,254,268	0
Budget Change	\$1,788,203	\$0	\$0	\$0	\$0	\$0

Operations & General Management Program

Program Changes	\$1,728,876	\$0	\$0	\$0	\$0	\$1,701,819
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Capital Program Amendments Detail**Wastewater Fund*****Aurora Water*****Storm Water**

Adjustments in the five-year plan reflect changes in timing and priorities, scope of project, and the inclusion of budget for the 2016 plan. Projects deferred due to the slow down in development include Upper Piney Creek Stabilization (\$2.5 million), deferred from 2010 to 2013, and Upper Senac Tributary Stabilization/Water Quality (\$1.4 million), deferred from 2014 to 2015. Significant projects expedited include Upper 1st Creek: I-70 Detention Ponds (\$1.0 million), moved up from 2015 to 2012. Additional funding for Urban Drainage Commitments has been requested for 2012-2014 and Storm Corrugated Metal Pipe Rehabilitation (\$500,000) in 2013. Significant 2016 funding includes E470 Corridor/2nd Creek (\$2.3 million), Concrete Channel Rehabilitation (\$1.7 million), Upper Senac Trib Stab/Wtr Qual (\$1.6 million), UDFCD Commitments (\$800,000), and Storm Corrugated Metal Pipe (CMP) Rehab (\$597,026).

Storm Drain Development

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	3,488,569	1,069,427	1,122,364	506,779	1,878,778	0
2012 Budget	986,339	1,069,427	3,676,055	506,779	1,878,778	2,303,532
Budget Change	(\$2,502,230)	\$0	\$2,553,691	\$0	\$0	\$2,303,532

Storm Drain System Improvement

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	5,614,053	4,763,939	5,847,968	3,768,778	7,128,720	0
2012 Budget	6,704,198	6,447,889	6,598,968	2,417,100	6,104,253	5,613,145
Budget Change	\$1,090,145	\$1,683,950	\$751,000	(\$1,351,678)	(\$1,024,467)	\$5,613,145

Storm Water Program

Program Changes	(\$1,412,085)	\$1,683,950	\$3,304,691	(\$1,351,678)	(\$1,024,467)	\$7,916,677
Aurora Water Changes Total:	(\$335,773)	(\$962,667)	\$4,442,608	(\$3,187,781)	\$2,059,234	\$18,866,829

Wastewater Fund Amendment Totals:

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
Changes Total:	(\$335,773)	(\$962,667)	\$4,442,608	(\$3,187,781)	\$2,059,234	\$18,866,829

Capital Program Amendments Detail**Water Fund*****Aurora Water*****Developer Related Project**

Adjustments in the five-year plan reflect changes in timing and priorities due to anticipated development, and the inclusion of budget for the 2016 plan. 56th 24" Himalaya/Picadilly (\$3.5 million) has been accelerated from 2014-2015 to 2013-2014. Himalaya 24" 6th Ave to Colfax (\$1.5 million) has been deferred from 2012 to 2014 due to the slow down in development. 2016 funding includes 64th/60th 24" Himalaya to Gun Club (\$1.3 million).

Water Development

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	956,017	3,442,773	3,236,592	3,374,312	4,197,182	0
2012 Budget	956,017	2,001,299	4,381,672	6,077,396	1,778,400	1,256,408
Budget Change	\$0	(\$1,441,474)	\$1,145,080	\$2,703,084	(\$2,418,782)	\$1,256,408

Developer Related Project Program

Program Changes	\$0	(\$1,441,474)	\$1,145,080	\$2,703,084	(\$2,418,782)	\$1,256,408
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Operations & General Management

Adjustments in the five-year plan reflect the inclusion of budget for the 2016 plan. 2016 funding includes Automated Meter Reading System (\$155,296) and Vault/Valve Rehabilitation (\$173,909).

Water System Improvement

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	-364,963	580,690	1,907,673	6,148,864	2,779,103	0
2012 Budget	-364,963	580,690	1,907,673	6,148,864	2,779,103	329,205
Budget Change	\$0	\$0	\$0	\$0	\$0	\$329,205

Operations & General Management Program

Program Changes	\$0	\$0	\$0	\$0	\$0	\$329,205
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Capital Program Amendments Detail

Water Fund**Aurora Water****Prairie Waters Project**

Adjustments in the five-year plan reflect anticipated project savings due to the competitive bidding climate, value engineering, and careful management of project expenditures. The Prairie Waters Project, more than 95% completed, is projected to come in under budget. In addition, core land acquisitions have been completed. Aurora Water projects to lapse \$2.5 million in land acquisition funding and \$20.3 million in construction funding as part of the 2011 Fall Supplemental (total of \$22.8 million) as the project continues to come in under budget.

Water Development

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	-6,213,645	0	0	0	0	0
2012 Budget	-15,569,879	0	0	0	0	0
Budget Change	(\$9,356,234)	\$0	\$0	\$0	\$0	\$0

Water System Improvement

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	-4,770,339	0	0	0	0	0
2012 Budget	-18,192,929	0	0	0	0	0
Budget Change	(\$13,422,590)	\$0	\$0	\$0	\$0	\$0

Prairie Waters Project Program

Program Changes	(\$22,778,824)	\$0	\$0	\$0	\$0	\$0
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Capital Program Amendments Detail**Water Fund*****Aurora Water*****Source of Supply Other**

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 2016 plan. Significant new projects include ARR & Well Field Infrastructure (\$4.7 million in 2015 and \$9.5 million in 2016) and ARR & Well Field Land Acquisition (\$16.2 million in 2015). Two projects, Homestake/Turquoise Contract Renewal and the Watershed Protection Program, have been eliminated from the Capital Improvement Program and funded under operations. Anticipated spending for Homestake/Eagle River Project will be reduced by \$1.7 million in 2012 and \$819,300 in 2013. Significant 2016 funding includes ARR & Well Field Infrastructure (\$9.5 million), Integrated Resources Planning (\$1.2 million), Rampart Delivery System (\$1.1 million), and Rampart 54" Raw Water Line (\$428,000).

Water Development

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	658,844	1,782,144	1,201,662	389,994	852,415	0
2012 Budget	658,844	0	273,105	278,567	21,758,942	10,893,191
Budget Change	\$0	(\$1,782,144)	(\$928,557)	(\$111,427)	\$20,906,527	\$10,893,191

Water System Improvement

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	1,632,631	459,374	2,580,705	22,201,119	2,025,535	0
2012 Budget	1,132,154	466,000	2,557,600	21,422,092	1,317,477	1,864,886
Budget Change	(\$500,477)	\$6,626	(\$23,105)	(\$779,027)	(\$708,058)	\$1,864,886

Source of Supply Other Program

Program Changes	(\$500,477)	(\$1,775,518)	(\$951,662)	(\$890,454)	\$20,198,469	\$12,758,077
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Capital Program Amendments Detail

Water Fund***Aurora Water*****Source of Supply Storage**

Adjustments in the five-year plan reflect changes in timing and priorities, new projects, the deferral of certain projects, and the inclusion of budget for the 2016 plan. Significant adjustments include the deferral of 2012-2015 (primarily 2012) funding for Terminal Raw Water Reservoir (\$16.6 million) to 2018 and beyond, and the addition of \$16.0 million in construction funding for Lower South Platte Storage/Everist in 2012. In addition, funding (\$5.9 million) has been added in 2014 for Gravel Pit Storage Ark construction. Funding for other Lower South Platte storage projects has been adjusted in 2012-2015 to drought harden the existing water system, reduce vulnerability by firming water supplies, and provide for future growth and efficiencies. 2016 funding includes Lower SP Storage/Everist (\$7.5 million), Homestake Capital Projects (\$3.1 million), Gravel Pit Storage Ark (\$2.3 million), and Box Creek Reservoir (\$879,898).

Water Development

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	2,676,718	16,613,896	11,417,787	5,642,583	9,834,364	0
2012 Budget	2,676,718	11,592,122	11,873,317	8,604,349	4,283,080	4,947,716
Budget Change	\$0	(\$5,021,774)	\$455,530	\$2,961,766	(\$5,551,284)	\$4,947,716

Water System Improvement

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	6,442,072	14,602,136	13,316,227	6,450,636	7,169,518	0
2012 Budget	4,755,498	17,183,201	12,790,452	11,450,820	8,730,696	9,620,695
Budget Change	(\$1,686,574)	\$2,581,065	(\$525,775)	\$5,000,184	\$1,561,178	\$9,620,695

Source of Supply Storage Program

Program Changes	(\$1,686,574)	(\$2,440,709)	(\$70,245)	\$7,961,950	(\$3,990,106)	\$14,568,411
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Capital Program Amendments Detail

Water Fund**Aurora Water****Source of Supply Water**

Adjustments in the five-year plan reflect the inclusion of budget for the 2016 plan (primarily Water Rights Acquisition-Future at \$7.8 million). Some additional funding has been added in 2014, 2015, and 2016 for Rocky Ford II.

Water Development

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	8,280,000	7,770,242	8,002,469	7,800,000	7,800,000	0
2012 Budget	8,280,000	7,778,520	8,009,840	7,933,712	7,936,386	7,939,114
Budget Change	\$0	\$8,278	\$7,371	\$133,712	\$136,386	\$7,939,114

Water System Improvement

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	472,500	80,161	161,230	52,500	54,075	0
2012 Budget	472,500	85,680	166,144	141,641	144,999	148,440
Budget Change	\$0	\$5,519	\$4,914	\$89,141	\$90,924	\$148,440

Source of Supply Water Program

Program Changes	\$0	\$13,797	\$12,285	\$222,853	\$227,310	\$8,087,554
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Trans & Distrib**Water Development**

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	-825,487	545,151	347,333	587,363	382,537	0
2012 Budget	-826,802	545,151	347,333	587,363	382,537	1,947,142
Budget Change	(\$1,315)	\$0	\$0	\$0	\$0	\$1,947,142

Water System Improvement

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	4,653,462	6,755,378	6,355,613	8,184,862	8,042,214	0
2012 Budget	2,646,445	6,755,378	6,355,613	8,184,862	8,042,214	8,372,553
Budget Change	(\$2,007,017)	\$0	\$0	\$0	\$0	\$8,372,553

Trans & Distrib Program

Program Changes	(\$2,008,332)	\$0	\$0	\$0	\$0	\$10,319,695
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Capital Program Amendments Detail**Water Fund*****Aurora Water*****Treatment**

Adjustments in the five-year plan reflect the inclusion of budget for the 2016 plan (Reuse System Construction Master Plan funding of \$3.1 million).

Water System Improvement

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
2011 Budget	367,500	0	2,623,306	0	1,530,146	0
2012 Budget	2,454,074	0	2,623,306	0	1,530,146	3,149,501
Budget Change	\$2,086,574	\$0	\$0	\$0	\$0	\$3,149,501

Treatment Program

Program Changes	\$2,086,574	\$0	\$0	\$0	\$0	\$3,149,501
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Aurora Water Changes Total:	(\$24,887,633)	(\$5,643,904)	\$135,458	\$9,997,433	\$14,016,891	\$50,468,851
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Water Fund Amendment Totals:

	2011 Projected	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned
Changes Total:	(\$24,887,633)	(\$5,643,904)	\$135,458	\$9,997,433	\$14,016,891	\$50,468,851

AURORA WATER

2nd Creek Interceptor

PROJECT INFORMATION

Location: NE Section of Aurora along E-470 Corridor
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Water - Collection

Proj. Manager: Steve Fiori
Start Date: Quarter 1, 2012
End Date: Quarter 4, 2015
Bond Funded: No

Description:

The 2nd 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 1st and 2nd Creek basins requires 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 the easterly watersheds including the 1st and 2nd Creek basins. In order to deliver wastewater flows to the future treatment plant, Aurora must collect and convey flows from 2nd Creek to the plant via an 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 2010	2011 Projected	Five-Year Plan					Total 2012-2016
			2012	2013	2014	2015	2016	
<u>Wastewater Fund</u>								
Sewer Development Subfund	0	525,000	2,241,160	14,198,963	14,411,947	9,848,401	0	40,700,471
Total Cost	\$0	\$525,000	\$2,241,160	\$14,198,963	\$14,411,947	\$9,848,401	\$0	\$40,700,471

Operating Impact:

No operating impacts are expected if interceptor maintained by Metro-Wastewater (to be determined at a later date).

Aquifer Recharge & Recovery / Well Field Capital

PROJECT INFORMATION

Location: Weld County, North Campus
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Water - Source of Supply

Proj. Manager: Lisa Darling, Ted Hartfelder
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

The Aquifer Recharge and Recovery (ARR)/Well Field Infrastructure Expansion project will increase the capacity of the riverbank filtration and ARR components of the Prairie Waters Project. Starting in 2012, funds will be used to acquire land and easements, with scheduled construction of additional wells and capacity beginning in 2014-2015. When completed in 2017, this phase of expansion will increase the capacity to 15 million gallons per day (mgd) minimum/20 mgd peak. This project is part of planned expansion of PWP, meeting future raw water demands.

AURORA WATER

Aquifer Recharge & Recovery / Well Field Capital

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2010	2011 Projected	Five-Year Plan					Total 2012-2016
			2012	2013	2014	2015	2016	
<u>Water Fund</u>								
Water Development Subfund	6,556,425	164,735	0	0	0	20,906,527	9,526,892	30,433,419
Total Cost	\$6,556,425	\$164,735	\$0	\$0	\$0	\$20,906,527	\$9,526,892	\$30,433,419

Operating Impact:

Operating impact includes annual fencing and grounds maintenance, weed control and seeding, and 0.5 FTE maintenance worker estimated at \$133,500 annually.

Box Creek Reservoir

PROJECT INFORMATION

Location: Upper Arkansas River Basin
Proj. Type: Acquisition
Category: Water - Storage

Proj. Manager: Gerald Knapp
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

This reservoir site in the Upper Arkansas basin will provide additional storage options for Aurora.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2010	2011 Projected	Five-Year Plan					Total 2012-2016
			2012	2013	2014	2015	2016	
<u>Water Fund</u>								
Water Development Subfund	1,545,485	47,231	724,532	3,938,448	91,927	93,766	659,923	5,508,596
Water Operations Subfund	517,815	15,744	241,511	1,312,816	30,642	31,255	219,975	1,836,199
Total Cost	\$2,063,300	\$62,975	\$966,043	\$5,251,264	\$122,569	\$125,021	\$879,898	\$7,344,795

Operating Impact:

There are no expected operating impacts for this project through 2016.

AURORA WATER

Future Maintenance Facility

PROJECT INFORMATION

Location: Southeast Aurora
Proj. Type: New Construction/Development/Infrastructure
Category: Water - General Plant

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 will allow Aurora Water to provide service in a more cost efficient manner to citizens located in the south portions of the City.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2010	2011 Projected	Five-Year Plan					Total 2012-2016
			2012	2013	2014	2015	2016	
<u>Wastewater Fund</u>								
Sewer Operations Subfund	0	0	0	286,110	1,313,245	1,339,510	0	2,938,865
Storm Drainage Operations	0	0	0	267,903	1,229,675	1,254,268	0	2,751,846
<u>Water Fund</u>								
Water Operations Subfund	0	0	0	535,806	2,459,350	2,508,537	0	5,503,693
Total Cost	\$0	\$0	\$0	\$1,089,819	\$5,002,270	\$5,102,315	\$0	\$11,194,404

Operating Impact:

Aurora Water's operating impact will be based on space occupied following construction of the facility, which has yet to be determined.

Lower South Platte Storage - Everist

PROJECT INFORMATION

Location: Weld County
Proj. Type: New Construction/Development/Infrastructure
Category: Water - Storage

Proj. Manager: Lisa Starling
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 per the amended and restated Purchase and Sales Agreement (PSA II) approved in February, 2011. Everist is part of the Lower South Platte/Prairie Waters Project integrated resource system. Augmentation storage capacity is anticipated to be approximately 11,000 acre feet.

AURORA WATER

Lower South Platte Storage - Everist

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2010	2011 Projected	Five-Year Plan					Total 2012-2016
			2012	2013	2014	2015	2016	
<u>Water Fund</u>								
Water Development Subfund	7,889,435	986,341	6,408,864	0	0	1,537,465	3,020,487	10,966,816
Water Operations Subfund	10,991,162	1,479,512	9,613,296	0	0	2,306,197	4,530,731	16,450,224
Total Cost	\$18,880,597	\$2,465,853	\$16,022,160	\$0	\$0	\$3,843,662	\$7,551,218	\$27,417,040

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 after 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: Water - Storage

Proj. Manager: Lisa Darling
Start Date: Quarter 1, 2010
End Date: Quarter 4, 2015
Bond Funded: No

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 2010	2011 Projected	Five-Year Plan					Total 2012-2016
			2012	2013	2014	2015	2016	
<u>Water Fund</u>								
Water Development Subfund	197,261	219,281	665,856	1,867,726	1,905,081	0	0	4,438,663
Water Operations Subfund	295,890	328,921	998,784	2,801,589	2,857,621	0	0	6,657,994
Total Cost	\$493,151	\$548,202	\$1,664,640	\$4,669,315	\$4,762,702	\$0	\$0	\$11,096,657

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.

AURORA WATER

Rampart Tower/Tunnel Rehab-WASI

PROJECT INFORMATION

Location: Rampart Reservoir
Proj. Type: Repair or Replace System/Facility/Infrastructure
Category: Water - Source of Supply

Proj. Manager: Greg Duey
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 rehabilitate and extend life of this critical infrastructure through which all of Aurora Water's mountain source water supply flows.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2010	2011 Projected	Five-Year Plan					Total 2012-2016
			2012	2013	2014	2015	2016	
<u>Water Fund</u>								
Water Operations Subfund	0	0	0	2,080,800	20,646,852	0	0	22,727,652
Total Cost	\$0	\$0	\$0	\$2,080,800	\$20,646,852	\$0	\$0	\$22,727,652

Operating Impact:

There are no additional operating impacts expected for this project.

Upper SP Storage/Chatfield- WADV

PROJECT INFORMATION

Location: Chatfield Reservoir
Proj. Type: Acquisition
Category: Water - Storage

Proj. Manager: Lisa Darling
Start Date: Quarter 1, 2013
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 later release it downstream to the Prairie Waters Project. 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 2010	2011 Projected	Five-Year Plan					Total 2012-2016
			2012	2013	2014	2015	2016	
<u>Water Fund</u>								
Water Development Subfund	1,218,308	1,074,146	3,043,170	4,288,021	4,373,781	119,434	121,823	11,946,229
Water Operations Subfund	406,103	358,048	1,014,390	1,429,341	1,457,928	39,811	40,607	3,982,077
Total Cost	\$1,624,411	\$1,432,194	\$4,057,560	\$5,717,362	\$5,831,709	\$159,245	\$162,430	\$15,928,306

Operating Impact:

There are no expected operating impacts until the project is approved and mitigation is complete.

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:

Carryforward		2011 Projected	Five-Year Plan					Total 2012-2016
Fund and Subfund	2010		2012	2013	2014	2015	2016	
<u>Gifts & Grants Fund</u>								
Federal Grants-Direct Subfund	1,941,291	394,151	73,384	0	0	0	0	73,384
Federal Grants-Direct Subfund	283,044	191,034	83,768	0	0	0	0	83,768
Federal Grants-Direct Subfund	18,800	-200	0	0	0	0	0	0
Federal Grants-Direct Subfund	0	0	0	0	0	0	0	0
Federal Grants-Direct Subfund	28,000	439	0	0	0	0	0	0
Total Cost	\$2,271,135	\$585,424	\$157,152	\$0	\$0	\$0	\$0	\$157,152

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 2010	2011 Projected	Five-Year Plan					Total 2012-2016
			2012	2013	2014	2015	2016	
<u>Conservation Trust Fund</u>								
Conservation Trust Subfund	204,403	0	0	0	0	100,000	0	100,000
<u>Open Space Fund</u>								
Adams County Open Space Subf	0	0	0	0	0	100,000	0	100,000
Arapahoe County Open Space Sbf	0	0	0	0	0	100,000	0	100,000
Total Cost	\$204,403	\$0	\$0	\$0	\$0	\$300,000	\$0	\$300,000

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 2010	2011 Projected	Five-Year Plan					Total 2012-2016
			2012	2013	2014	2015	2016	
<u>Conservation Trust Fund</u>								
Conservation Trust Subfund	619,465	60,000	10,000	10,000	10,000	10,000	10,000	50,000
<u>Open Space Fund</u>								
Adams County Open Space Subf	0	125,000	25,000	200,000	0	50,000	300,000	575,000
Arapahoe County Open Space Sbf	415,767	400,000	465,000	300,000	650,000	500,000	100,000	2,015,000
Total Cost	\$1,035,232	\$585,000	\$500,000	\$510,000	\$660,000	\$560,000	\$410,000	\$2,640,000

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. This project will add approximately 7 new miles of trail costing about \$57,000 annually to maintain.

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 2010	2011 Projected	Five-Year Plan					Total 2012-2016
			2012	2013	2014	2015	2016	
<u>Conservation Trust Fund</u>								
Conservation Trust Subfund	710,855	435,000	0	100,000	1,500,000	0	500,000	2,100,000
<u>Open Space Fund</u>								
Arapahoe County Open Space Sbf	2,727,171	1,650,000	600,000	500,000	1,150,000	3,000,000	2,500,000	7,750,000
<u>Parks Development Fund</u>								
Parks Development Subfund	1,366,408	0	0	0	0	0	0	0
Total Cost	\$4,804,434	\$2,085,000	\$600,000	\$600,000	\$2,650,000	\$3,000,000	\$3,000,000	\$9,850,000

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 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 2010	2011 Projected	Five-Year Plan					Total 2012-2016
			2012	2013	2014	2015	2016	
<u>Conservation Trust Fund</u>								
Conservation Trust Subfund	0	200,000	1,000,000	0	0	0	0	1,000,000
<u>Open Space Fund</u>								
Arapahoe County Open Space Sbf	0	0	1,500,000	0	0	0	0	1,500,000
Total Cost	\$0	\$200,000	\$2,500,000	\$0	\$0	\$0	\$0	\$2,500,000

Operating Impact:

There may be an increase in operating costs including utilities and labor which could be offset by increased revenue.

Tollgate Bridge TIP Grant

PROJECT INFORMATION

Location: Tollgate Creek
Proj. Type: Improvements to System/Facility/Infrastructure
Category: Infrastructure

Proj. Manager: Tracy Young
Start Date: Quarter 4, 2011
End Date: Quarter 1, 2014
Bond Funded: No

Description:

Grant for the Tollgate Bridge project north of Mississippi and east of Chambers. This is a Federal Transportation Improvement Grant received in conjunction with Public Works Department

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2010	2011 Projected	Five-Year Plan					Total 2012-2016
			2012	2013	2014	2015	2016	
<u>Conservation Trust Fund</u>								
Conservation Trust Subfund	0	0	100,000	0	0	0	0	100,000
<u>Gifts & Grants Fund</u>								
Federal Grants-Direct Subfund	0	58,000	305,000	0	0	0	0	305,000
Total Cost	\$0	\$58,000	\$405,000	\$0	\$0	\$0	\$0	\$405,000

Operating Impact:



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

2012 Operating Reconciliation

The purpose of the operating reconciliation is to illustrate the steps involved in the creation of the 2012 adopted operating budget. The process includes several entries:

- 2011 Original Budget;
- Removals of one-time costs previously included in the budget;
- Items from the 2010 Fall and 2011 Spring supplemental ordinances that were approved to be ongoing items in 2012;
- 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 1st, 2011 workshop.

City Council Adjustments to City Manager's Proposed 2012 Budget

The purpose of this reconciliation is to illustrate the adjustments City Council made to the proposed budget in the October 1st, 2011 budget meeting. The FTE Change, Revenue Change, and Budget Change columns demonstrate changes made by council to staffing levels, revenue expectations, and the operating or capital budget respectively.

Reconciliation of 2010 CAFR to 2012 Adopted General Fund Summary

The purpose of this reconciliation is to illustrate the differences between the General Fund 2010 actual fund balance as reported in the Comprehensive Annual Financial Report (CAFR) to the 2010 actual unassigned funds available reported in the General Fund Summary.

Appendix 1

2012 Operating Reconciliation by Fund and Department

Fund \ Department	2011 Original Final	2011 Onetimes / Init Adj	2010 Fall 2011 Spr Supp	2012 PS Deltas	2012 Other Adj	2012 Base Final	2012 Base Add	2012 Base Cuts	2012 Proposed Estimate	2012 Proposed Adjust	2012 Adopted Final
ABATEMENT FUND											
Neighborhood Services total:	1,295,371	0	0	2,423	2,260	1,300,054	24,615	-210,069	1,114,600	0	1,114,600
Non-Departmental total:	2,618	0	0	-2,618	100	100	0	0	100	0	100
ABATEMENT FUND TOTAL:	1,297,989	0	0	-195	2,360	1,300,154	24,615	-210,069	1,114,700	0	1,114,700
COMMUNITY DEVELOPMENT FUND											
Neighborhood Services total:	6,047,744	0	0	212,448	-6,091,812	168,380	5,239,626	-168,380	5,239,626	0	5,239,626
COMMUNITY DEVELOPMENT FUND TOTAL:	6,047,744	0	0	212,448	-6,091,812	168,380	5,239,626	-168,380	5,239,626	0	5,239,626
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:	833	0	0	343	0	1,176	0	0	1,176	0	1,176
Parks, Recreation & Open Space total:	1,498,672	0	47,565	21,273	100	1,567,610	0	0	1,567,610	0	1,567,610
CONSERVATION TRUST FUND TOTAL:	1,515,505	0	47,565	21,616	100	1,584,786	0	0	1,584,786	0	1,584,786
CULTURAL SERVICES FUND											
Internal Services total:	66,705	0	0	80	-500	66,285	0	0	66,285	0	66,285
Library & Cultural Services total:	2,275,205	0	0	12,456	-2,311	2,285,350	0	-146,687	2,138,663	6,500	2,145,163
Non-Departmental total:	1,189	0	0	-601	2,750	3,338	0	0	3,338	0	3,338
CULTURAL SERVICES FUND TOTAL:	2,343,099	0	0	11,935	-61	2,354,973	0	-146,687	2,208,286	6,500	2,214,786
DEBT SERVICE (GO) FUND											
Non-Departmental total:	7,623,805	0	0	0	-84,055	7,539,750	0	0	7,539,750	0	7,539,750
DEBT SERVICE (GO) FUND TOTAL:	7,623,805	0	0	0	-84,055	7,539,750	0	0	7,539,750	0	7,539,750
DEBT SERVICE (SID) FUND											
Non-Departmental total:	404,965	0	0	0	-66,660	338,305	0	0	338,305	0	338,305
DEBT SERVICE (SID) FUND TOTAL:	404,965	0	0	0	-66,660	338,305	0	0	338,305	0	338,305

Appendix 1

2012 Operating Reconciliation by Fund and Department

Fund \ Department	2011 Original Final	2011 Onetimes / Init Adj	2010 Fall 2011 Spr Supp	2012 PS Deltas	2012 Other Adj	2012 Base Final	2012 Base Add	2012 Base Cuts	2012 Proposed Estimate	2012 Proposed Adjust	2012 Adopted Final
DESIGNATED REVENUES FUND											
Communications total:	372,605	0	0	5,697	-600	377,702	0	0	377,702	0	377,702
Fire total:	68,000	0	0	0	-40,000	28,000	0	-28,000	0	0	0
General Management total:	12,000	0	0	0	-12,000	0	0	0	0	0	0
Judicial total:	120,023	0	0	-235	-700	119,088	0	0	119,088	0	119,088
Library & Cultural Services total:	617,792	0	0	3,516	-270,166	351,142	0	0	351,142	0	351,142
Neighborhood Services total:	131,965	0	0	-13,067	-11,685	107,213	26,125	0	133,338	0	133,338
Non-Departmental total:	1,872,227	-50,000	0	67	-234,398	1,587,896	217,000	0	1,804,896	0	1,804,896
Parks, Recreation & Open Space total:	900,575	0	-42,860	5,270	-1,296	861,689	0	0	861,689	0	861,689
Planning & Development Services total:	461,946	-35,780	0	4,518	-780	429,904	0	0	429,904	0	429,904
Police total:	1,806,259	-7,290	0	15,603	2,585	1,817,157	774,261	0	2,591,418	0	2,591,418
Public Works total:	18,876	0	0	0	0	18,876	0	0	18,876	0	18,876
DESIGNATED REVENUES FUND TOTAL:	6,382,268	-93,070	-42,860	21,369	-569,040	5,698,667	1,017,386	-28,000	6,688,053	0	6,688,053
DEVELOPMENT REVIEW FUND											
General Management total:	379,244	0	0	-10,331	-41	368,872	0	0	368,872	0	368,872
Non-Departmental total:	742,460	0	0	-4,343	651,736	1,389,853	0	0	1,389,853	0	1,389,853
Planning & Development Services total:	1,342,817	0	0	84,809	-546	1,427,080	0	-290,375	1,136,705	0	1,136,705
Public Works total:	5,120,516	0	0	134,100	5,061	5,259,677	0	0	5,259,677	0	5,259,677
DEVELOPMENT REVIEW FUND TOTAL:	7,585,037	0	0	204,235	656,210	8,445,482	0	-290,375	8,155,107	0	8,155,107
ENHANCED E-911 FUND											
Information Technology total:	2,264,450	0	0	19,444	-65,894	2,218,000	0	0	2,218,000	0	2,218,000
Non-Departmental total:	1,788	0	0	-1,788	7,000	7,000	0	0	7,000	0	7,000
ENHANCED E-911 FUND TOTAL:	2,266,238	0	0	17,656	-58,894	2,225,000	0	0	2,225,000	0	2,225,000

Appendix 1

2012 Operating Reconciliation by Fund and Department

Fund \ Department	2011 Original Final	2011 Onetimes / Init Adj	2010 Fall 2011 Spr Supp	2012 PS Deltas	2012 Other Adj	2012 Base Final	2012 Base Addds	2012 Base Cuts	2012 Proposed Estimate	2012 Proposed Adjust	2012 Adopted Final
FLEET MANAGEMENT FUND											
General Management total:	7,732,962	-93,585	0	89,185	887,872	8,616,434	0	-8,616,434	0	0	0
Internal Services total:	0	40,000	0	-2,058	17,426	55,368	8,616,434	0	8,671,802	0	8,671,802
Non-Departmental total:	198,778	0	0	-4,283	-192,437	2,058	0	0	2,058	0	2,058
FLEET MANAGEMENT FUND TOTAL:	7,931,740	-53,585	0	82,844	712,861	8,673,860	8,616,434	-8,616,434	8,673,860	0	8,673,860
GENERAL FUND											
City Attorney total:	5,023,825	0	0	74,100	-49,712	5,048,213	0	0	5,048,213	0	5,048,213
City Council total:	1,004,063	0	11,000	30,839	-12,651	1,033,251	3,000	0	1,036,251	0	1,036,251
Civil Service Commission total:	542,864	0	0	9,866	-607	552,123	140,000	-21,000	671,123	0	671,123
Communications total:	1,822,115	-25,000	0	46,670	-343	1,843,442	0	-56,636	1,786,806	0	1,786,806
Court Administration total:	7,093,362	0	0	-57,934	23,182	7,058,610	0	0	7,058,610	250,000	7,308,610
Finance total:	5,303,112	0	0	189,443	-1,214	5,491,341	0	-122,339	5,369,002	0	5,369,002
Fire total:	37,010,385	0	0	407,337	93,586	37,511,308	34,000	-203,954	37,341,354	0	37,341,354
General Management total:	5,554,745	-2,050,142	0	50,814	3,053	3,558,470	0	-1,515,177	2,043,293	0	2,043,293
Information Technology total:	6,788,324	-500,000	0	51,133	116,785	6,456,242	252,637	-209,761	6,499,118	0	6,499,118
Internal Services total:	1,259,036	0	0	79,622	1,125	1,339,783	3,363,244	-6,004	4,697,023	-75,000	4,622,023
Judicial total:	2,082,556	0	0	17,270	-18	2,099,808	0	0	2,099,808	0	2,099,808
Library & Cultural Services total:	3,144,271	-175,000	0	44,701	-28	3,013,944	0	0	3,013,944	470,000	3,483,944
Neighborhood Services total:	2,896,546	0	0	54,836	6,933	2,958,315	5,500	-101,710	2,862,105	0	2,862,105
Non-Departmental total:	28,744,800	0	-139,158	-20,317	-522,509	28,062,816	110,000	-1,087,475	27,085,341	245,000	27,330,341
Parks, Recreation & Open Space total:	11,283,186	0	232,874	102,622	103,893	11,722,575	0	-236,133	11,486,442	0	11,486,442
Planning & Development Services total:	1,873,803	-35,780	0	23,934	-5,085	1,856,872	177,133	-71,706	1,962,299	0	1,962,299
Police total:	80,017,471	-43,831	0	1,113,646	349,487	81,436,773	3,032,487	-1,229,418	83,239,842	-1,470,443	81,769,399
Public Defender total:	647,009	0	0	7,316	5,689	660,014	0	0	660,014	0	660,014

Appendix 1

2012 Operating Reconciliation by Fund and Department

Fund \ Department	2011 Original Final	2011 Onetimes / Init Adj	2010 Fall 2011 Spr Supp	2012 PS Deltas	2012 Other Adj	2012 Base Final	2012 Base Add	2012 Base Cuts	2012 Proposed Estimate	2012 Proposed Adjust	2012 Adopted Final
GENERAL FUND											
Public Safety Communications Center total:	6,055,616	0	0	43,933	2,370	6,101,919	0	-50,000	6,051,919	0	6,051,919
Public Works total:	24,539,350	0	0	288,439	94,005	24,921,794	0	-871,125	24,050,669	0	24,050,669
GENERAL FUND TOTAL:	232,686,439	-2,829,753	104,716	2,558,270	207,941	232,727,613	7,118,001	-5,782,438	234,063,176	-580,443	233,482,733
GIFTS & GRANTS FUND											
Fire total:	589,169	0	-195,413	321	-5,529	388,548	0	0	388,548	0	388,548
Judicial total:	7,000	0	0	0	0	7,000	0	0	7,000	0	7,000
Library & Cultural Services total:	106,500	-76,500	0	0	0	30,000	0	0	30,000	0	30,000
Neighborhood Services total:	467,221	0	0	9,990	-18,361	458,850	268,883	0	727,733	0	727,733
Non-Departmental total:	573	0	0	626	0	1,199	0	0	1,199	0	1,199
Parks, Recreation & Open Space total:	537,794	75,109	-21,000	0	-386,603	205,300	0	0	205,300	0	205,300
Planning & Development Services total:	229,000	0	0	0	0	229,000	0	0	229,000	0	229,000
Police total:	2,756,740	0	0	9,212	-3,335	2,762,617	109,797	0	2,872,414	0	2,872,414
GIFTS & GRANTS FUND TOTAL:	4,693,997	-1,391	-216,413	20,149	-413,828	4,082,514	378,680	0	4,461,194	0	4,461,194
GOLF COURSES FUND											
Non-Departmental total:	5,665	0	0	-3,313	2,550	4,902	0	0	4,902	0	4,902
Parks, Recreation & Open Space total:	9,427,206	0	0	11,749	-2,218	9,436,737	0	-630,865	8,805,872	0	8,805,872
GOLF COURSES FUND TOTAL:	9,432,871	0	0	8,436	332	9,441,639	0	-630,865	8,810,774	0	8,810,774
OPEN SPACE FUND											
Non-Departmental total:	2,900	0	0	-2,282	0	618	0	0	618	0	618
Parks, Recreation & Open Space total:	3,204,042	0	0	14,369	865	3,219,276	0	47,120	3,266,396	0	3,266,396
OPEN SPACE FUND TOTAL:	3,206,942	0	0	12,087	865	3,219,894	0	47,120	3,267,014	0	3,267,014
PARKS DEVELOPMENT FUND											

Appendix 1

2012 Operating Reconciliation by Fund and Department

Fund \ Department	2011 Original Final	2011 Onetimes / Init Adj	2010 Fall 2011 Spr Supp	2012 PS Deltas	2012 Other Adj	2012 Base Final	2012 Base Add	2012 Base Cuts	2012 Proposed Estimate	2012 Proposed Adjust	2012 Adopted Final
PARKS DEVELOPMENT FUND											
Non-Departmental total:	210	0	0	-210	0	0	0	0	0	0	0
Parks, Recreation & Open Space total:	73,983	0	0	807	0	74,790	0	0	74,790	0	74,790
PARKS DEVELOPMENT FUND TOTAL:	74,193	0	0	597	0	74,790	0	0	74,790	0	74,790
POOLED CASH FUND											
Null total:	0	1	0	-1	0	0	0	0	0	0	0
POOLED CASH FUND TOTAL:	0	1	0	-1	0	0	0	0	0	0	0
RECREATION FUND											
Non-Departmental total:	8,428	0	0	-6,370	21,434	23,492	0	0	23,492	0	23,492
Parks, Recreation & Open Space total:	8,604,688	0	-118,158	143,128	17,103	8,646,761	36,000	-399,296	8,283,465	31,000	8,314,465
RECREATION FUND TOTAL:	8,613,116	0	-118,158	136,758	38,537	8,670,253	36,000	-399,296	8,306,957	31,000	8,337,957
RISK MANAGEMENT FUND											
Internal Services total:	6,810,189	0	0	3,712	20,733	6,834,634	55,906	-39,727	6,850,813	0	6,850,813
Non-Departmental total:	1,530,662	-1,529,662	0	-991	1,199	1,208	582,048	0	583,256	-582,048	1,208
RISK MANAGEMENT FUND TOTAL:	8,340,851	-1,529,662	0	2,721	21,932	6,835,842	637,954	-39,727	7,434,069	-582,048	6,852,021
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	200	25,200	0	0	25,200	0	25,200
SURPLUS & DEFICIENCY FUND TOTAL:	60,750	0	0	0	200	60,950	0	0	60,950	0	60,950
WASTEWATER FUND											
Aurora Water total:	41,686,163	-264,522	0	55,842	-3,580	41,473,903	4,008,897	-1,066,401	44,416,399	0	44,416,399
Non-Departmental total:	25,729	0	0	-17,850	7,056	14,935	0	0	14,935	0	14,935
Public Works total:	0	0	0	-1,176	0	-1,176	598,266	0	597,090	0	597,090

Appendix 1

2012 Operating Reconciliation by Fund and Department

Fund \ Department	2011 Original Final	2011 Onetimes / Init Adj	2010 Fall 2011 Spr Supp	2012 PS Deltas	2012 Other Adj	2012 Base Final	2012 Base Add	2012 Base Cuts	2012 Proposed Estimate	2012 Proposed Adjust	2012 Adopted Final
WASTEWATER FUND											
WASTEWATER FUND TOTAL:	41,711,892	-264,522	0	36,816	3,476	41,487,662	4,607,163	-1,066,401	45,028,424	0	45,028,424
WATER FUND											
Aurora Water total:	91,234,493	-589,096	0	400,425	-745,503	90,300,319	1,712,165	-1,077,700	90,934,784	0	90,934,784
City Attorney total:	3,750,000	0	0	0	0	3,750,000	0	-1,125,000	2,625,000	0	2,625,000
Non-Departmental total:	41,972	0	0	-31,902	58,829	68,899	0	0	68,899	0	68,899
WATER FUND TOTAL:	95,026,465	-589,096	0	368,523	-686,674	94,119,218	1,712,165	-2,202,700	93,628,683	0	93,628,683
GRAND TOTAL OPERATING BUDGET:	447,245,906	-5,361,078	-225,150	3,716,264	-6,326,210	439,049,732	29,388,024	-19,534,252	448,903,504	-1,124,991	447,778,513

City Council Adjustments to City Manager's Proposed 2012 Budget - October 2011

Fund / Department		Adjustments	FTE Change	Revenue Change	Budget Change
General Fund					
Court Administration	Expansion of Video Backup Capabilities		-	\$ -	\$ 200,000
Court Administration	Conversion of Contract IT Position to Full Time Benefitted Position*		1.00	-	50,000
Internal Services	Eliminate Proposed Addition for Efficiency Studies*		-	-	(75,000)
Library & Cultural Services	Onetime Increase for Library Materials		-	-	155,000
Library & Cultural Services	Add One Day Per Week at Central, Tallyn's, and MLK Libraries		7.00	-	315,000
Non-Departmental	Eliminate Onetime Transfer of Risk Fund Balance		-	(582,048)	-
Non-Departmental	Increase Capital Projects Fund Transfer for Street Maintenance		-	-	200,000
Non-Departmental	Increase Capital Projects Fund Transfer for Lighting in Northwest Aurora*		-	-	50,000
Non-Departmental	Increase Transfer to Recreation Fund to Open Pools Through Labor Day		-	-	20,000
Non-Departmental	Increase Transfer to Cultural Services Fund for Trolley Storage Costs*		-	-	6,500
Non-Departmental	Reduction in Fuel for Savings from Fuel Price Lock*		-	-	(31,500)
Police	Eliminate Proposed Addition of 32 New 2/1000 Officers		(32.00)	-	(3,017,487)
Police	Remove Proposed Reduction of Overhire Staffing		4.00	-	413,861
Police	Remove Proposed Reduction of Vehicle Request for Officers Placed in Civilian Roles		-	-	158,343
Police	Bonuses for Police Sworn Staff		-	-	658,000
Police	Restoration of 6.0 Filled Report Clerk Positions		6.00	-	316,840
General Fund totals			(14.00)	\$ (582,048)	\$ (580,443)
			Funds Available Adjustment		\$ (1,605)
Capital Projects Fund					
Neighborhood Services	Street Lighting in Northwest Aurora Funded by Transfer from the General Fund*		-	\$ 50,000	\$ 50,000
Public Works	Additional Street Maintenance Funded by Transfer from the General Fund		-	200,000	200,000
Capital Projects Fund totals			-	\$ 250,000	\$ 250,000
			Funds Available Adjustment		\$ -


City Council Adjustments to City Manager's Proposed 2012 Budget - October 2011

Fund / Department		Adjustments	FTE Change	Revenue Change	Budget Change
Cultural Services Fund					
Library & Cultural Services		Trolley Storage*	-	\$ 6,500	\$ 6,500
		Cultural Services Fund totals	-	\$ 6,500	\$ 6,500
				<i>Funds Available Adjustment</i>	<u>\$ -</u>
Risk Management Fund					
Non-Departmental		Remove Onetime Transfer From Risk Management	-	\$ -	\$ (582,048)
		Risk Management Fund totals	-	\$ -	\$ (582,048)
				<i>Funds Available Adjustment</i>	<u>\$ 582,048</u>
Recreation Fund					
Parks, Recreation and Open Space		Extend Outdoor Pools Through Labor Day	-	\$ 31,000	\$ 31,000
		Recreation Fund totals	-	\$ 31,000	\$ 31,000
				<i>Funds Available Adjustment</i>	<u>\$ -</u>
TOTAL ADJUSTMENTS FOR ALL FUNDS			(14.00)	(294,548)	(874,991)

* Items noted with a * are those items that were adjustments as a result of the October 1st, 2011 City Council workshop. The other items were recommended by the City Manager as a result of changes in Police staffing from renegotiation of the consent decree with the Aurora Police Association which was done after the publication of the Proposed Budget.

**Reconciliation of 2010 CAFR General Fund Balance, 12/31/10
to 2012 Adopted Budget Book Unassigned Funds Available, 12/31/10**

	Funds	Source
Ending 2010 GAAP General Fund Balance, CAFR, 12/31/10	\$ 62,700,130	(2010 CAFR pg 87)
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	(186,300)	(2010 CAFR pg 87)
Sales, Use & Lodgers Tax Accrual - not available for appropriation	(15,852,431)	(2010 CAFR pg 87)
Current Year Operating Encumbrances - previously appropriated and spent in the following year	(969,518)	(2010 CAFR pg 87)
Inventories - not available for appropriation	(9,547)	(2010 CAFR pg 87)
Long Term Interfund Receivables - not available for appropriation	(304,050)	(2010 CAFR pg 87)
Deferred - sick leave buyout - not available for appropriation	(496,095)	(2010 CAFR pg 87)
Adjustment for GASB54 - not available for appropriation	(7,563,385)	(2010 CAFR pg 87)
Total of GAAP-Related Adjustments	(25,381,326)	
Ending Actual Funds Available, General Fund Balance, CAFR Non-GAAP, 12/31/10	\$ 37,318,804	(2010 CAFR pg 87)
Ending Actual Funds Available, General Fund Balance, 2012 Adopted Budget Book, 12/31/10	\$ 37,318,804	(2012 Adopted Budget Book F-3)
Less: Reservations and Designations, 12/31/10		
Estimated Designations (designated for CAFR and Budget purposes)		
Restricted for TABOR	8,738,626	(2012 Adopted Budget Book F-3)
Committed for Policy Reserve	20,661,624	(2012 Adopted Budget Book F-3)
For General Fund:		
Operating Reserve	7,918,554	(2012 Adopted Budget Book F-3)
Total General Fund Designations, CAFR and Budget, 12/31/10	37,318,804	(2012 Adopted Budget Book F-3)
Ending Undesignated Funds Available, General Fund, CAFR, 2012 Adopted Budget Book, Non-GAAP, 12/31/10	\$ -	(2012 Adopted Budget Book F-3, 2010 CAFR pg 87)

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 at the top and the word "AURORA" in a serif font at the bottom.

Capital Improvement Program Detail



Capital Improvement Program Detail Overview

2012 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.

2012 Parks Capital Improvement Program Detail

The Parks Capital Improvement Program Detail shows specific work plans for project types within the Parks, Recreation, 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.

2012 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 shown in Section G, 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	2011 Projected Budget	Five-Year Plan					Total Cost 2012 -2016
		2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
BUDGET							
Building Repair Projects - CPF	\$ 1,637,520	\$ 1,637,520	\$ 1,637,520	\$ 1,637,520	\$ 1,637,520	\$ 1,637,520	\$ 8,187,600
Green Fund Transfer-in	150,000	-	-	-	-	-	-
Direct Cost Facility Engineering - CPF	126,280	125,599	129,367	133,248	137,245	141,363	666,822
Budget Carryforward	1,569,121	56,099	77,969	-	-	-	134,068
Total Budget Available	\$ 3,482,921	\$ 1,819,218	\$ 1,844,856	\$ 1,770,768	\$ 1,774,765	\$ 1,778,883	\$ 8,988,490
USES							
Direct Cost Facilities Engineering Services	\$ 126,280	\$ 125,599	\$ 129,367	\$ 133,248	\$ 137,245	\$ 141,363	\$ 666,822
Programmatic Maintenance							
Catastrophic Failure Reserve	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Facility Upkeep Projects							
Roof Repair (small repairs, misc bldgs)	100,000	100,000	100,000	100,000	100,000	100,000	500,000
Exterior Painting	100,000	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	250,000
Flooring and Carpet Repair/ Replacement	75,000	75,000	75,000	75,000	75,000	75,000	375,000
Small Item Repairs (misc items)	100,000	100,000	100,000	100,000	100,000	100,000	500,000
Sub-Total Maintenance Projects	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 2,625,000
Stand Alone Projects							
Facility Condition Survey	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Utah Pool HVAC Reprs Design-Build	425,000	-	-	-	-	-	-
N. Satellite Shop Bldg HVAC Repair	375,000	-	-	-	-	-	-
N. Satellite Admin Bldg HVAC Repair	-	130,000	-	-	-	-	130,000
AMC West Entrance Revolv'g & Sliding Doors	-	-	-	150,000	-	-	150,000
Modify 911 Center HVAC	-	125,000	-	-	-	-	125,000
Expand AMC Data Center HVAC	-	80,000	-	-	-	-	80,000
Replace Generators- Fire Stations (4,5,6,8,9)	-	-	150,000	100,000	-	-	250,000
District 2 HVAC Repairs	-	-	500,000	-	-	-	500,000
Misc Design Work ¹	214,842	100,000	100,000	100,000	100,000	100,000	500,000
General's Park Gate House Restoration	9,300	-	-	-	-	-	-
South Satellite Facility Renovation	31,300	-	-	-	-	-	-
Repr Crime Lab Fume Hoods	220,000	-	-	-	-	-	-
MJC Heating & Domestic Hot Wtr Repr ²	5,000	-	-	-	-	-	-
N. Satellite Truck Wash	128,700	-	-	-	-	-	-
Fire Station 10 Remodel ³	193,500	-	-	-	-	-	-
Beck Center Remodel (windows & roof)	400,000	-	-	-	-	-	-
Beck Center Solar Hot Water System ⁴	150,000	-	-	-	-	-	-
Central Library Heating Repairs	450,000	-	-	-	-	-	-

Building Repair Subfund Program Detail

Project/Title	2011 Projected Budget	Five-Year Plan					Total Cost 2012 -2016
		2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
Stand Alone Projects, continued							
Meadowood Rec HVAC & Roof Repair	80,000	-	-	-	-	-	-
Miscellaneous minor repairs ⁵	66,400	50,000	50,000	50,000	50,000	50,000	250,000
APD Firing Range Infrastructure Plan	100,000	-	-	-	-	-	-
APD Firing Range Phase 1 Repairs	-	300,000	-	-	-	-	300,000
TBD Projects ⁶	-	179,150	463,989	786,020	1,036,020	1,036,020	3,501,199
Sub-total Stand Alone Projects	\$ 2,849,042	\$ 1,164,150	\$ 1,263,989	\$ 1,186,020	\$ 1,186,020	\$ 1,186,020	\$ 5,986,199
Direct Charges to Departments	(73,500)	(73,500)	(73,500)	(73,500)	(73,500)	(73,500)	(367,500)
Total Budget Used	\$ 3,426,822	\$ 1,741,249	\$ 1,844,856	\$ 1,770,768	\$ 1,774,765	\$ 1,778,883	\$ 8,910,521
Budget to Carryforward to Following Year	\$ 56,099	\$ 77,969	\$ -	\$ -	\$ -	\$ -	

Notes:

1. Project designs needed for current year projects and/or establishing budget amounts.
2. Jointly funded project with EECBG funds.
3. Companion project under Org 58732. Funds in 2012 are for roof repair and generator replacement.
4. Project funded by Green Fund Transfer-in.
5. Work identified and needed within the same fiscal year.
6. TBD Projects in 2012 are pending Golf Study and Recreation Center elections. TBD Projects in 2013 - 2016 will be determined following a facility condition survey which will occur in 2012.

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2011 Projected Budget ¹	Five-Year Plan					Total Cost 2012 - 2016
		2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Acquisitions</u>							
<i>Acquisitions</i>							
(New) Acquisitions/Renovations-AdCo	0	0	0	0	100,000	0	100,000
61901 Acquisitions-ArCo	0	0	0	0	100,000	0	100,000
61772 Acquisitions-CPF	120,568	0	0	0	0	0	0
<i>Total Acquisitions</i>	120,568	0	0	0	200,000	0	200,000
<i>E-470 Remnant Acquisitions</i>							
61726 Acquisitions - CTF	0	0	0	0	100,000	0	100,000
<i>Total E-470 Remnant Acquisitions</i>	0	0	0	0	100,000	0	100,000
Total Acquisitions	\$120,568	\$0	\$0	\$0	\$300,000	\$0	\$300,000
<u>Construction - Parks</u>							
<i>Const Parks Small Projects</i>							
61954 Const Parks Small Proj-CTF	435,000	0	0	0	0	0	0
<i>Total Const Parks Small Projects</i>	435,000	0	0	0	0	0	0
<i>Del Mar Park</i>							
(New) Del Mar Park - CTF	0	0	0	1,000,000	0	0	1,000,000
62760 Del Mar Park-ArCo	50,000	0	0	500,000	0	0	500,000
<i>Total Del Mar Park</i>	50,000	0	0	1,500,000	0	0	1,500,000
<i>Montview Park</i>							
(New) Montview Park Renovation - CTF	0	0	0	400,000	0	0	400,000
<i>Total Montview Park</i>	0	0	0	400,000	0	0	400,000
<i>Red-tailed Hawk Park</i>							
61904 Red Tailed Hawk Park-ArCo	0	0	0	0	600,000	0	600,000
<i>Total Red-tailed Hawk Park</i>	0	0	0	0	600,000	0	600,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2011 Projected Budget ¹	Five-Year Plan					Total Cost 2012 - 2016
		2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Construction - Parks</u>							
<i>Spencer Garrett Park</i>							
62759 Spencer Garr AdCo Grant	100,000	0	0	0	0	0	0
<i>Total Spencer Garrett Park</i>	100,000	0	0	0	0	0	0
<i>Sports Park Infra Improvements</i>							
(New) Sports Park Improvements-ArCo	0	0	0	650,000	2,300,000	2,000,000	4,950,000
(New) Sports Park Improvements-CTF	0	0	100,000	100,000	0	500,000	700,000
<i>Total Sports Park Infra Improvements</i>	0	0	100,000	750,000	2,300,000	2,500,000	5,650,000
<i>Springhill Park</i>							
61951 Springhill Park-ArCo	1,600,000	600,000	500,000	0	0	0	1,100,000
<i>Total Springhill Park</i>	1,600,000	600,000	500,000	0	0	0	1,100,000
Total Construction - Parks	\$2,185,000	\$600,000	\$600,000	\$2,650,000	\$2,900,000	\$2,500,000	\$9,250,000
<u>Construction OS</u>							
<i>Aurora Reservoir</i>							
61991 Aur Reservoir Construction-ArCo	150,000	365,000	0	200,000	0	0	565,000
<i>Total Aurora Reservoir</i>	150,000	365,000	0	200,000	0	0	565,000
<i>Const OS Small Projects</i>							
62756 Const OS Small Proj-AdCo	25,000	25,000	0	0	50,000	300,000	375,000
61931 Const OS Small Projects-ArCo	100,000	100,000	0	450,000	500,000	100,000	1,150,000
62776 Tollgate Bridge TIP Grant	58,000	305,000	0	0	0	0	305,000
<i>Total Const OS Small Projects</i>	183,000	430,000	0	450,000	550,000	400,000	1,830,000
<i>Fencing</i>							
61942 Fencing-ArCo	50,000	0	0	0	0	0	0
61955 Fencing-CTF	10,000	10,000	10,000	10,000	10,000	10,000	50,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2011 Projected Budget ¹	Five-Year Plan					Total Cost 2012 - 2016
		2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Construction OS</u>							
<i>Total Fencing</i>	60,000	10,000	10,000	10,000	10,000	10,000	50,000
<i>Morrison Center</i>							
61899 Morrison Center - AdCo	10,839	0	0	0	0	0	0
(New) Morrison Center - CPF	97,500	0	0	0	0	0	0
<i>Total Morrison Center</i>	108,339	0	0	0	0	0	0
<i>NE Greenways</i>							
62762 NE Greenway Match - AdCo	100,000	0	200,000	0	0	0	200,000
62763 NE Greenway Match - ArCo	100,000	0	300,000	0	0	0	300,000
<i>Total NE Greenways</i>	200,000	0	500,000	0	0	0	500,000
Total Construction OS	\$701,339	\$805,000	\$510,000	\$660,000	\$560,000	\$410,000	\$2,945,000
<u>Delaney Master Plan</u>							
<i>Const OS Small Projects</i>							
61735 Delaney Farm Site Improvements-CTF	50,000	0	0	0	0	0	0
<i>Total Const OS Small Projects</i>	50,000	0	0	0	0	0	0
Total Delaney Master Plan	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
<u>Greenways / Trails</u>							
<i>Infrastructure Trails Small Projects</i>							
61940 Trails Small Projects-ArCo	100,000	150,000	0	200,000	300,000	500,000	1,150,000
61959 Trails Small Projects-CTF	25,000	75,000	225,000	25,000	525,000	25,000	875,000
<i>Total Infrastructure Trails Small Projects</i>	125,000	225,000	225,000	225,000	825,000	525,000	2,025,000
Total Greenways / Trails	\$125,000	\$225,000	\$225,000	\$225,000	\$825,000	\$525,000	\$2,025,000

Parks, Recreation & Open Space Detail By Project

		2011	Five-Year Plan					
Program\SubProgram\Fund		Projected Budget ¹	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	Total Cost 2012 - 2016
<u>Infrastructure - Open Space</u>								
<i>Aurora Reservoir</i>								
62785	Aur Reservoir Infrastructure-ArCo	0	0	0	200,000	0	0	200,000
62785	Aurora Reservoir Trail Improvements-ArCo	0	300,000	0	0	0	0	300,000
<i>Total Aurora Reservoir</i>		0	300,000	0	200,000	0	0	500,000
<i>Open Space Restoration</i>								
62765	Open Space Restoration-AdCo	20,000	10,000	20,000	20,000	20,000	20,000	90,000
62764	Open Space Restoration-ArCo	50,000	30,000	50,000	50,000	50,000	50,000	230,000
<i>Total Open Space Restoration</i>		70,000	40,000	70,000	70,000	70,000	70,000	320,000
<i>OS Infra Small Projects</i>								
62751	Infra OS Small Projects-AdCo	20,000	10,000	0	20,000	0	0	30,000
61944	Infra OS Small Projects-ArCo	150,000	30,000	50,000	50,000	50,000	50,000	230,000
61961	Infra OS Small Projects-CTF	0	0	145,000	20,000	20,000	20,000	205,000
<i>Total OS Infra Small Projects</i>		170,000	40,000	195,000	90,000	70,000	70,000	465,000
Total Infrastructure - Open Space		\$240,000	\$380,000	\$265,000	\$360,000	\$140,000	\$140,000	\$1,285,000
<u>Infrastructure Trails</u>								
<i>Tollgate Bridge</i>								
62778	Tollgate Bridge TIP Match- CTF	0	100,000	0	0	0	0	100,000
<i>Total Tollgate Bridge</i>		0	100,000	0	0	0	0	100,000
Total Infrastructure Trails		\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
<u>Infrastructure-Recreation</u>								
<i>Del Mar Pool</i>								
62761	Del Mar Pool Bathhouse & Aquatics Center - CTF	200,000	1,000,000	0	0	0	0	1,000,000
<i>Total Del Mar Pool</i>		200,000	1,000,000	0	0	0	0	1,000,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2011 Projected Budget ¹	Five-Year Plan					Total Cost 2012 - 2016
		2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Infrastructure-Recreation</u>							
<i>Rec Infra Small Projects</i>							
(New) Pool Upgrades-ArCo	0	0	0	0	100,000	500,000	600,000
63703 Recreation/Aquatics Infrastructure	50,000	75,000	150,000	150,000	150,000	150,000	675,000
<i>Total Rec Infra Small Projects</i>	50,000	75,000	150,000	150,000	250,000	650,000	1,275,000
Total Infrastructure-Recreation	\$250,000	\$1,075,000	\$150,000	\$150,000	\$250,000	\$650,000	\$2,275,000
<u>Parks Infrastructure</u>							
<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>							
62739 Bluegrass Conversion to Native-ArCo	50,000	10,000	0	0	0	0	10,000
(New) Turf Conversion-CTF	0	0	15,000	25,000	25,000	25,000	90,000
<i>Total Blue Grass Conversion</i>	50,000	10,000	15,000	25,000	25,000	25,000	100,000
<i>Court Replacement</i>							
61945 Court Replacement-ArCo	150,000	150,000	0	0	150,000	150,000	450,000
61962 Court Replacement-CTF	0	0	150,000	150,000	150,000	150,000	600,000
<i>Total Court Replacement</i>	150,000	150,000	150,000	150,000	300,000	300,000	1,050,000
<i>Infrastructure Parks - AdCo</i>							
62755 Infra Parks Sm Proj-AdCo	25,000	25,000	0	0	0	0	25,000
<i>Total Infrastructure Parks - AdCo</i>	25,000	25,000	0	0	0	0	25,000
<i>Irrigation Controller Renovation</i>							
61967 Irrigation Control Renov-CTF	12,500	12,000	17,500	12,500	12,500	12,500	67,000
61850 Systemwide Improvements - CTF	25,000	0	25,000	0	25,000	0	50,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2011 Projected Budget ¹	Five-Year Plan					Total Cost 2012 - 2016
		2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
Parks Infrastructure							
<i>Total Irrigation Controller Renovation</i>	37,500	12,000	42,500	12,500	37,500	12,500	117,000
<i>Irrigation Renovation</i>							
61949 Irrigation Controller Renovation-ArCo	0	3,000	0	0	0	0	3,000
61949 Irrigation Replacement-ArCo	0	200,000	300,000	200,000	0	0	700,000
<i>Total Irrigation Renovation</i>	0	203,000	300,000	200,000	0	0	703,000
<i>Park Path Replacement</i>							
61963 Park Path Replacement-CTF	50,000	25,000	50,000	50,000	50,000	50,000	225,000
<i>Total Park Path Replacement</i>	50,000	25,000	50,000	50,000	50,000	50,000	225,000
<i>Park Tree Planting</i>							
61964 Park Tree Planting-CTF	60,000	45,000	60,000	60,000	60,000	60,000	285,000
<i>Total Park Tree Planting</i>	60,000	45,000	60,000	60,000	60,000	60,000	285,000
<i>Parks Infra Small Projects</i>							
62781 ADA Compliance - CTF	0	50,000	100,000	100,000	100,000	100,000	450,000
61947 Infra Parks Small Proj-ArCo	50,000	50,000	50,000	300,000	250,000	300,000	950,000
61968 Infra Parks Small Projects-CTF	0	50,000	50,000	50,000	50,000	50,000	250,000
62783 O&M Infrastructure - CTF	0	50,000	55,000	50,000	50,000	50,000	255,000
<i>Total Parks Infra Small Projects</i>	50,000	200,000	255,000	500,000	450,000	500,000	1,905,000
<i>Playground Renovation</i>							
62784 Playground Renovation-AdCo	0	250,000	0	250,000	0	0	500,000
61946 Playground Renovation-ArCo	300,000	300,000	350,000	200,000	200,000	300,000	1,350,000
61965 Playground Renovation-CTF	0	0	0	0	200,000	275,000	475,000
<i>Total Playground Renovation</i>	300,000	550,000	350,000	450,000	400,000	575,000	2,325,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2011 Projected Budget ¹	Five-Year Plan					Total Cost 2012 - 2016
		2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Parks Infrastructure</u>							
<i>Restroom Construction</i>							
62742 Restroom Infrastructure-CTF	200,000	125,000	200,000	200,000	200,000	200,000	925,000
<i>Total Restroom Construction</i>	200,000	125,000	200,000	200,000	200,000	200,000	925,000
<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	0	50,000	50,000	50,000	50,000	200,000
<i>Total Signage</i>	100,000	50,000	100,000	100,000	100,000	100,000	450,000
Total Parks Infrastructure	\$1,097,500	\$1,470,000	\$1,597,500	\$1,822,500	\$1,697,500	\$1,897,500	\$8,485,000
<u>Recreation Capital</u>							
<i>Pool Cap</i>							
63713 Del Mar Pool Bathhouse & Aquatics Center - ArCo	0	1,500,000	0	0	0	0	1,500,000
<i>Total Pool Cap</i>	0	1,500,000	0	0	0	0	1,500,000
Total Recreation Capital	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000
Total Parks, Recreation & Open Space	\$4,769,407	\$6,155,000	\$3,347,500	\$5,867,500	\$6,672,500	\$6,122,500	\$28,165,000

¹ Figures represent an estimate of how the 2011 adopted budget will be amended by year-end 2011. This column includes the 2011 adopted budget plus budget transfers, Fall 2010 and Spring 2011 budget amendments, and contemplated amendments, transfers and lapses for the remainder of 2011. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.

2012 - 2016 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward	2011	Five-Year Plan					Total Cost 2012 - 2016
	Appropriation 2010 ¹	Projected Budget ²	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Wastewater Fund</u>								
<u>Collection - Sewer Development</u>								
52516 2nd Crk Interceptor	0	525,000	2,241,160	14,198,963	14,411,947	9,848,401	0	40,700,471
S5249 Colfax Ave & Tower Road Paralleling-SSDV	0	0	0	0	0	2,048,125	0	2,048,125
52455 SC-Laredo St to 13th Ave-SSDV	0	0	0	0	0	183,802	892,753	1,076,555
52424 Tollgate Interceptor North Const	6,797,700	4,171,000	0	0	0	0	0	0
52426 Tollgate Interceptor South	758,612	-696,464	0	0	0	0	0	0
Program Total	7,556,312	3,999,536	2,241,160	14,198,963	14,411,947	12,080,328	892,753	43,825,151
<u>Collection - Sewer System Improvement</u>								
52422 Annual CIPP Rehab	3,207,342	5,253,000	5,518,802	5,798,053	6,091,435	0	0	17,408,290
52584 Cherry Creek Lift Station #15	438,334	-269,749	0	0	0	0	0	0
S5256 Colfax Ave & Tower Road Paralleling-SSSI	0	0	0	0	0	669,322	0	669,322
52482 Interceptor Rehab-SSSI	0	3,640,714	850,374	2,240,088	2,601,513	5,853,175	5,910,559	17,455,709
52682 Lowry Sewer Connection-SSSI	0	0	0	284,856	0	0	0	284,856
52462 Manhole Lining & Rehab	125,665	525,000	525,000	525,000	525,000	1,217,238	1,194,052	3,986,290
52461 Misc Sewer Replacement	0	385,000	385,000	385,000	385,000	382,560	358,216	1,895,776
52480 QR-Temple Dr to Bellewood Dr	0	0	0	659,549	0	0	0	659,549
52454 SC-Laredo St to 13th Ave-SSSI	0	0	0	0	0	183,802	892,753	1,076,555
52719 Sewer Replacement/Rehab-SSSI	2,822,827	-2,822,827	0	0	0	0	0	0
52423 Tollgate Interceptor North Const	6,796,922	4,171,000	0	0	0	0	0	0
52425 Tollgate Interceptor South	758,583	-696,436	0	0	0	0	0	0
Program Total	14,149,673	10,185,702	7,279,176	9,892,546	9,602,948	8,306,097	8,355,580	43,436,347

2012 - 2016 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2012 - 2016
Fund\Program\Subfund	Carryforward Appropriation 2010 ¹	2011 Projected Budget ²	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Wastewater Fund</u>								
<u>Developer Related Project - Sewer Development</u>								
52640	1st Crk 48th Ave to E470-SSDVLPER	0	0	478,368	828,061	844,622	0	2,151,051
52723	Develop Related Sanitary Sewer-SSDV	109,640	153,000	157,590	162,318	167,187	172,203	659,298
52887	SE Sewer Agreement@Aur Rsv2002-SSDV	479,520	282,315	589,360	505,000	505,000	0	1,599,360
S5245	Upper 1st Creek Interceptor:26th Ave to Colfax	0	0	0	0	532,118	0	532,118
Program Total		589,160	435,315	746,950	1,145,686	2,032,366	1,016,825	4,941,827
<u>Operations & General Management - Sewer Development</u>								
52473	Infrastructure Upgrade/Modernization--SSDV	354,000	-162,500	0	0	0	0	0
52458	PierPoint 7 Sewer-SSDV	3,083,175	0	0	0	0	0	0
52639	Shop Creek Lift Station Exp	224,545	-222,389	0	0	0	0	0
52529	Waste Water Model-SSDV	0	87,333	0	90,861	0	94,532	185,393
Program Total		3,661,720	-297,556	0	90,861	0	94,532	185,393
<u>Operations & General Management - Sewer System Improvement</u>								
52408	09 Sewer Rehab	519,369	-519,286	0	0	0	0	0
52460	ChCrk#4FM Rehab-SSSI	243,590	0	0	0	0	0	0
52431	E H LS/Fitz LS Demo/Pipe	538,303	0	0	0	0	0	0
S5339	Future Maint Fac	0	0	0	286,110	1,313,245	1,339,510	2,938,865
52472	Infrastructure Upgrade/Modernization--SSSI	354,000	-162,500	0	0	0	0	0
52478	N Satellite Wash Facility	155,462	0	0	0	0	0	0
52656	New Ops Control Center-SSSI	0	0	0	388,411	1,738,487	0	2,126,898

2012 - 2016 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2012 - 2016
Fund\Program\Subfund	Carryforward Appropriation 2010 ¹	2011 Projected Budget ²	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Wastewater Fund</u>								
52435	Piney Crk FM Improvements	2,785,876	0	0	0	0	0	0
52658	Sand Crk Wtr Reuse Plant-SSSI	3,129,123	0	0	0	0	0	0
52824	SCADA	0	13,709	499,743	88,884	1,423,270	632,305	1,005,456
52407	Senac/Murphy Crk LS Pip Imp	309,129	-309,129	0	0	0	0	0
52638	Shop Creek Lift Stat Exp	33,325	-31,169	0	0	0	0	0
52526	Waste Water Model-SSSI	0	87,333	0	90,861	0	94,532	0
52409	Westerly Crk Realign	118,452	-118,452	0	0	0	0	0
52552	WWater Utility Plan Update-SSSI	0	630,717	0	0	0	696,363	696,363
Program Total		8,186,629	-408,777	499,743	854,266	4,475,002	2,066,347	1,701,819
<u>Operations & General Management - Storm Drain Development</u>								
52475	Infrastructure Upgrade/Modernization--SSDV	354,000	-162,500	0	0	0	0	0
52430	Tollgate Crk MDP/FHAD-SDDV	26,000	-26,000	0	0	0	0	0
Program Total		380,000	-188,500	0	0	0	0	0
<u>Operations & General Management - Storm Drain System Improve</u>								
52453	ChrCrk Spill Chnl-SDSI	4,606,108	1,788,203	0	0	0	0	0
52536	Flood Warning System	125,000	0	0	0	0	0	0
D5308	Future Maint Facil SDSI	0	0	0	267,903	1,229,675	1,254,268	0
52474	Infrastructure Upgrade/Modernization-SDSI	354,000	-162,500	0	0	0	0	0
52657	New Ops Control Center-SDSI	0	0	0	381,013	1,738,487	0	0
Program Total		5,085,108	1,625,703	0	648,916	2,968,162	1,254,268	0

2012 - 2016 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2012 - 2016	
Fund\Program\Subfund	Carryforward Appropriation 2010 ¹	2011 Projected Budget ²	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned		
<u>Wastewater Fund</u>									
<u>Storm Water - Storm Drain Development</u>									
52432	Bolling Dr Trib Outfall-SDDV	1,000,001	515,000	0	0	0	0	0	0
52729	Developer Cost Shares-SDDV	583,762	1,019,041	1,069,427	1,122,364	506,779	534,620	0	3,233,190
52922	E Tollgate Creek Detention-SDDV	414,078	0	0	0	0	0	0	0
52646	E470 Corr/2nd Creek	0	0	0	0	0	1,222,808	2,303,532	3,526,340
52574	Laredo/11th Ave Storm Sewer-SDDV	0	0	0	0	0	121,350	0	121,350
52456	Upper Piney Creek Stab - SDDV	500,000	-500,000	0	2,553,691	0	0	0	2,553,691
52852	Upper Piney Crk & Tributaries	50,171	-47,702	0	0	0	0	0	0
Program Total		2,548,012	986,339	1,069,427	3,676,055	506,779	1,878,778	2,303,532	9,434,571
<u>Storm Water - Storm Drain System Improvement</u>									
52587	2nd Creek Detention Pond (S-243)	800,001	0	0	0	0	0	0	0
52437	Baranmor Ditch Improvements	1,799,905	4,949,528	0	1,855,732	0	844,835	0	2,700,567
52433	Bolling Dr Trib Outfall-SDSI	1,000,001	515,000	0	0	0	0	0	0
52973	Carson Pond Phase 3 Imp	166,145	-158,338	0	0	0	0	0	0
52570	Concrete Channel Rehab	1,921,636	0	0	0	0	1,672,358	1,656,121	3,328,479
52651	E Tollgate Creek Detention	414,078	0	0	0	0	0	0	0
52535	Easterly Creek Outfall Improve-SDSI	0	0	210,120	621,053	0	0	0	831,173
52895	Fitzsimons Drainage Imprv	1,928,500	-1,928,500	0	0	0	0	0	0
52977	Haven Acres Outfall	0	0	600,000	0	0	0	0	600,000
52434	Hutchinson Ch WQ Forebay	241,000	-241,000	0	0	0	0	0	0
52438	Hutchinson Channel Rehab	1,915,339	0	1,530,000	0	1,560,600	0	0	3,090,600
52575	Laredo/11th Ave Storm Sewer-SDSI	0	0	0	0	0	121,350	0	121,350
52539	Lower Westerly Imp-SDSI	0	0	1,426,777	1,286,663	0	0	0	2,713,440

2012 - 2016 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2012 - 2016
Fund\Program\Subfund	Carryforward Appropriation 2010 ¹	2011 Projected Budget ²	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Wastewater Fund</u>								
52830	Lowry 11th Avenue Outfall	0	0	0	0	0	283,218	283,218
52923	Sable Ditch Detention Pond	13,177	-11,018	0	0	0	0	0
52831	Sand Creek Erosion Control	0	1,808,598	0	0	0	0	0
52465	Storm CMP Rehab	0	0	0	500,000	0	597,026	597,026
52463	Storm Misc Structural Rehab	217,564	0	0	0	0	298,514	298,513
52580	StormDrain System Improvement	536,169	357,928	357,000	357,000	357,000	354,738	358,216
52452	StormwaterMgmtPlan-SDSI	500,000	0	0	0	0	0	0
52464	UDFCD Commitments-SDSI	50,000	412,000	605,000	714,500	499,500	800,000	800,000
52586	Upper 1st Crk:I-70 Dentention Ponds	311,772	1,000,000	1,050,600	0	0	0	1,050,600
52650	Upper Piney Crk & Tributaries-SDSI	0	0	668,392	1,264,020	0	0	1,932,412
52648	Upper Senac TribStab/WtrQual-SDSI	0	0	0	0	0	1,415,432	1,620,051
Program Total		11,815,287	6,704,198	6,447,889	6,598,968	2,417,100	6,104,253	5,613,145
Total Wastewater Fund		\$53,971,901	\$23,041,960	\$18,284,345	\$37,106,261	\$36,414,304	\$32,801,428	\$18,866,829
<u>Water Fund</u>								
<u>Developer Related Project - Water Development</u>								
W5216	56th 24" Himalaya/Picadilly	0	0	0	1,145,080	2,371,355	0	0
W5328	64th/60th 24":Himalaya to Gun Club	0	0	0	0	0	1,231,772	1,256,408
52457	Developer Funded Project Not Categorized	0	252,500	257,550	525,402	535,910	546,628	0
52629	Gun Club 24":38th/56th-WDVR (WINDLER DEV)	0	0	0	806,613	1,670,421	0	0
52489	Gun Club 30":26th-38th	0	0	682,373	1,413,132	0	0	0

2012 - 2016 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan						
			2012	2013	2014	2015	2016	Total Cost	
Fund\Program\Subfund	Carryforward Appropriation 2010 ¹	2011 Projected Budget ²	Adopted	Planned	Planned	Planned	Planned	2012 - 2016	
<u>Water Fund</u>									
52416	Gun Club 36": 6th to 19th WDVR	0	703,517	1,061,376	0	0	0	0	1,061,376
52783	Harvest 24":Jewell - Flat Rock Trail-WDVR	0	0	491,445	0	0	0	0	491,445
W5224	Himalaya 24": 6th Ave to Colfax-DVLPER	0	0	0	1,499,710	0	0	0	1,499,710
Program Total		0	956,017	2,001,299	4,381,672	6,077,396	1,778,400	1,256,408	15,495,175
<u>Operations & General Management - Water Development</u>									
52471	Infrastructure Upgrade/Modernization-WADV	708,000	-325,000	269,443	274,832	0	0	0	544,275
Program Total		708,000	-325,000	269,443	274,832	0	0	0	544,275
<u>Operations & General Management - Water System Improvement</u>									
52695	3"-6" Meter Change Out-WASI	113,050	599,400	309,176	318,100	0	0	0	627,276
52768	Automated Meter Reading Sys-WASI	714,362	-639,363	0	0	74,175	93,280	155,296	322,751
52805	Future Maint Fac	0	0	0	535,806	2,459,350	2,508,537	0	5,503,693
52470	Infrastructure Upgrade/Modernization-WASI	708,000	-325,000	271,514	276,944	0	0	0	548,458
52618	New Ops Control Center WASI	0	0	0	776,823	3,443,217	0	0	4,220,040
52466	Vault/Valve Rehabilitation	0	0	0	0	172,122	177,286	173,909	523,317
Program Total		1,535,412	-364,963	580,690	1,907,673	6,148,864	2,779,103	329,205	11,745,535
<u>Prairie Waters Project - Water Development</u>									
52554	Prairie Waters Project	29,321,793	-14,346,360	0	0	0	0	0	0
52518	PWP Land Acquisition	1,280,697	-1,223,519	0	0	0	0	0	0
Program Total		30,602,490	-15,569,879	0	0	0	0	0	0

2012 - 2016 Capital Improvement Program Aurora Water Detail By Project

		Carryforward Appropriation 2010 ¹	2011 Projected Budget ²	Five-Year Plan					Total Cost 2012 - 2016
Fund\Program\Subfund				2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Water Fund</u>									
<u>Prairie Waters Project - Water System Improvement</u>									
52555	Prairie Waters Project	39,414,723	-16,969,411	0	0	0	0	0	0
52684	PWP Land Acquisition	1,280,696	-1,223,518	0	0	0	0	0	0
Program Total		40,695,419	-18,192,929	0	0	0	0	0	0
<u>Pumping - Water Development</u>									
52873	Wemlinger Zone 4 & Zone 5 PS 17MG-WADV	0	141,645	0	0	0	0	0	0
Program Total		0	141,645	0	0	0	0	0	0
<u>Source of Supply Other - Water Development</u>									
W0906	ARR & Well Field Infrastructure	0	0	0	0	0	4,670,045	9,526,892	14,196,937
52560	ARR & Well Field Land Acq- WADV	6,556,425	164,735	0	0	0	16,236,482	0	16,236,482
52700	Homestake/Eagle River Project-WADV	628,000	25,000	0	273,105	278,567	284,138	289,821	1,125,631
52953	IRP-Development	882,214	469,109	0	0	0	568,277	579,642	1,147,919
52621	Rampart Delivery Syst-WADV	644,937	0	0	0	0	0	496,836	496,836
Program Total		8,711,576	658,844	0	273,105	278,567	21,758,942	10,893,191	33,203,805
<u>Source of Supply Other - Water System Improvement</u>									
52628	Homestake/Turquoise ContRenew-WASI	0	649,268	0	0	0	0	0	0
52952	IRP-System Improvements	495,184	459,759	0	0	0	568,277	579,642	1,147,919
52488	North Campus Well Rehab	0	0	250,000	250,000	250,000	250,000	250,000	1,250,000
52481	Quincy Spillway Top Slab	750,000	0	0	0	0	0	0	0
52800	Rampart 54" Raw Water Line	376,275	393,750	216,000	226,800	525,240	499,200	428,000	1,895,240
52947	Rampart Delivery System-WASI	38,277	0	0	0	0	0	607,244	607,244

2012 - 2016 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward	2011	Five-Year Plan					Total Cost
	Appropriation	Projected	2012	2013	2014	2015	2016	
	2010 ¹	Budget ²	Adopted	Planned	Planned	Planned	Planned	2012 - 2016
<u>Water Fund</u>								
W1001 Rampart Tower/Tunnel Rehab-WASI	0	0	0	2,080,800	20,646,852	0	0	22,727,652
52807 Watershed Protection Program-WASI	370,623	-370,623	0	0	0	0	0	0
Program Total	2,030,359	1,132,154	466,000	2,557,600	21,422,092	1,317,477	1,864,886	27,628,055
<u>Source of Supply Storage - Water Development</u>								
52904 Box Creek Reservoir-WADV	1,545,485	47,231	724,532	3,938,448	91,927	93,766	659,923	5,508,596
52446 Brantner Ditch -WADV	40,800	0	214,200	0	0	0	0	214,200
52439 Future Storage	0	525,000	535,500	546,210	557,134	568,277	579,642	2,786,763
52906 Gravel Pit Storage Ark-WADV	1,050,151	0	0	273,105	1,472,426	284,138	565,841	2,595,510
52440 Lower SP Storage/Challenger-WADV	315,172	10,000	0	959,807	0	0	0	959,807
52444 Lower SP Storage/Everist-WADV	7,889,435	986,341	6,408,864	0	0	1,537,465	3,020,487	10,966,816
52442 Lower SP Storage/Kirby-Dersham-WADV	197,261	219,281	665,856	1,867,726	1,905,081	0	0	4,438,663
(New) Lower SP Storage/Walker Reservoir WADV	0	0	0	0	204,000	1,680,000	0	1,884,000
52484 LSP STORAGE/WALKER-WADV	0	180,000	0	0	0	0	0	0
52608 Terminal Raw Water Reservoir - WADV	4,946,997	-365,281	0	0	0	0	0	0
52938 Upper SP Storage/Chatfield- WADV	1,218,308	1,074,146	3,043,170	4,288,021	4,373,781	119,434	121,823	11,946,229
Program Total	17,203,609	2,676,718	11,592,122	11,873,317	8,604,349	4,283,080	4,947,716	41,300,584
<u>Source of Supply Storage - Water System Improvement</u>								
52563 Box Creek Reservoir-WASI	517,815	15,744	241,511	1,312,816	30,642	31,255	219,975	1,836,199
52445 Brantner Ditch -WASI	61,200	0	321,300	0	0	0	0	321,300
52601 Gravel Pit Storage Ark-WASI	4,658,404	0	0	819,315	4,417,278	852,415	1,697,524	7,786,532

2012 - 2016 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2012 - 2016	
Fund\Program\Subfund	Carryforward Appropriation 2010 ¹	2011 Projected Budget ²	2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned		
<u>Water Fund</u>									
52669	Homestake Capital Projects-WASI	3,571,197	3,901,500	4,993,920	4,987,678	2,381,351	2,981,018	3,131,858	18,475,825
52950	Homestake Channel Improvements	1,149,802	-1,037,306	0	0	0	0	0	0
52625	Jefferson Lake	1,370,338	0	0	0	0	0	0	0
52451	Lower SP Storage/Challenger-WASI	472,757	15,000	0	1,439,713	0	0	0	1,439,713
52443	Lower SP Storage/Everist-WASI	10,991,162	1,479,512	9,613,296	0	0	2,306,197	4,530,731	16,450,224
52441	Lower SP Storage/Kirby-Dersham-WASI	295,890	328,921	998,784	2,801,589	2,857,621	0	0	6,657,994
(New)	Lower SP Storage/Walker Reservoir WASI	0	0	0	0	306,000	2,520,000	0	2,826,000
52483	LSP STORAGE/WALKER-WASI	0	270,000	0	0	0	0	0	0
52609	Terminal Raw Water Reservoir - WASI	1,640,991	-575,921	0	0	0	0	0	0
52602	Upper SP Storage/Chatfield-WASI	406,103	358,048	1,014,390	1,429,341	1,457,928	39,811	40,607	3,982,077
Program Total		25,135,659	4,755,498	17,183,201	12,790,452	11,450,820	8,730,696	9,620,695	59,775,864
<u>Source of Supply Water - Water Development</u>									
52406	CO/Ark Ditch Acq	1,774,382	0	0	0	0	0	0	0
52859	Lawn Irr Return Flows-WADV	2,931	0	0	78,750	0	0	0	78,750
52622	Lower SP Water Rights ACQ-WADV	13,357,900	0	0	0	0	0	0	0
52991	Rocky Ford II-DV	618,908	630,000	128,520	131,090	133,712	136,386	139,114	668,822
52448	Water Rights ACQ - Future DV	2,244,720	7,650,000	7,650,000	7,800,000	7,800,000	7,800,000	7,800,000	38,850,000
52908	Water Sewer Reuse	788,501	0	0	0	0	0	0	0
Program Total		18,787,342	8,280,000	7,778,520	8,009,840	7,933,712	7,936,386	7,939,114	39,597,572
<u>Source of Supply Water - Water System Improvement</u>									
52999	CO/Ark Ditch Acq	1,774,402	0	0	0	0	0	0	0

2012 - 2016 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2012 - 2016	
			2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned		
Fund\Program\Subfund			Carryforward Appropriation 2010 ¹	2011 Projected Budget ²					
<u>Water Fund</u>									
52603	Lawn Irr Return Flows-WASI	0	0	0	78,750	0	0	0	78,750
52505	Lower SP Water Rights ACQ-WASI	4,452,611	0	0	0	0	0	0	0
52959	Raw Water Rehab WASI	479,522	52,500	0	0	52,500	54,075	55,697	162,272
52508	Rocky Ford II-WASI	412,956	420,000	85,680	87,394	89,141	90,924	92,743	445,882
52447	Water Rights ACQ - Future SI	750,000	0	0	0	0	0	0	0
Program Total		7,869,491	472,500	85,680	166,144	141,641	144,999	148,440	686,904
<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	330,951	347,333	364,509	382,537	401,562	1,826,892
52547	Marina Tank & Pump Station	835,444	-826,802	0	0	0	0	0	0
52675	Water Dist Mstr Plan	186,773	0	214,200	0	222,854	0	220,816	657,870
5204W	Zone 8 24" Piney Crk to Powhatton	0	0	0	0	0	0	1,324,764	1,324,764
Program Total		2,852,932	-826,802	545,151	347,333	587,363	382,537	1,947,142	3,809,526
<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	330,951	347,333	364,509	382,537	401,562	1,826,892
52428	E-470 Temp Booster Station	3,601	-1,753	0	0	0	0	0	0
52501	GunClub 42": Miss to 2nd-WASI	5,498,985	-2,000,000	0	0	0	0	0	0
52427	Jewell/Peoria PRV Rehab	587,314	0	0	0	0	0	0	0
52954	Line Replacement	2,808,702	4,446,336	5,473,882	5,632,214	6,122,115	6,298,916	6,418,350	29,945,477
52993	Marina Tank & Pump Station	521,768	-487,201	0	0	0	0	0	0
52932	Misc Transmission Mains-WASI	793,178	502,163	210,000	216,300	222,789	320,114	314,020	1,283,223

2012 - 2016 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward Appropriation 2010 ¹	2011 Projected Budget ²	Five-Year Plan					Total Cost 2012 - 2016
			2012 Adopted	2013 Planned	2014 Planned	2015 Planned	2016 Planned	
<u>Water Fund</u>								
52467 PRV Rehab Replacement	0	162,350	222,390	148,187	142,947	155,169	134,050	802,743
52674 SCADA - WASI	1,619,171	24,550	518,155	11,579	1,332,502	885,478	1,104,571	3,852,285
52479 Smoky Hill W Tank-WASI	736,609	0	0	0	0	0	0	0
Program Total	14,069,330	2,646,445	6,755,378	6,355,613	8,184,862	8,042,214	8,372,553	37,710,620
<u>Treatment - Water System Improvement</u>								
52469 Billings Str Reuse Relocation	456,805	211,260	0	0	0	0	0	0
52616 Griswold Wtr Plnt Renov	610,423	0	0	2,623,306	0	0	0	2,623,306
52672 Reuse System Const Master Plan	1,735,210	-1,735,210	0	0	0	1,530,146	3,149,501	4,679,647
52468 Treated Water Masterplan Update	0	367,500	0	0	0	0	0	0
52486 Wemlinger Recycle Pump-WASI	0	3,610,524	0	0	0	0	0	0
Program Total	2,802,438	2,454,074	0	2,623,306	0	1,530,146	3,149,501	7,302,953
<u>Water Resources - Water Grants</u>								
52459 ARRA Water Energy Audit EECBG	200,199	0	0	0	0	0	0	0
Program Total	200,199	0	0	0	0	0	0	0
Total Water Fund	\$173,204,256	(\$11,105,678)	\$47,257,484	\$51,560,887	\$70,829,666	\$58,683,980	\$50,468,851	\$278,800,868
Total Aurora Water	\$227,176,157	\$11,936,282	\$65,541,829	\$88,667,148	\$107,243,970	\$91,485,408	\$69,335,680	\$422,274,035

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, light gray 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. Above the word "AURORA" are five small stars.

Budget Ordinance Summary



Budget Ordinance Summary

Ordinance Process

The following pages describe the 2011 and 2012 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.

2012 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 2012 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.

2011 Amending Ordinances

Amending ordinances are used to modify the amounts approved with the budget ordinances. There were two 2011 amending ordinances: the 2011 Spring Supplemental Amendment Ordinance and the 2011 Fall Supplemental Amendment Ordinance. Although some of the ordinances included amendments for 2010 and/or 2011, only the significant 2011 amendments are specifically identified.

Spring Supplemental Budget Appropriation Amendment Ordinance (Introduced 4/25/2011, Approved 5/9/2011, Effective 6/11/2011): This ordinance amended the original budget for 2011 and also amended the 2010 budget for year-end adjustments. The items in this supplemental are taken into account in the 2011 projection, as published in this budget book. The most significant amendments that affect 2011 include:

- 1) A decrease of \$16.6 million offset by decreased revenue of \$16.3 million in the Capital Projects Fund, to account for adjustments in Phases 3 & 4 of the I-225/Colfax Interchange which CDOT is managing instead of the City. .
- 2) A decrease of \$8.1 million in the Wastewater Fund, including lapses of funding for Tollgate Interceptor North and South; infrastructure upgrades deferments to further years; completion of the Automated Water Reading Project; and lapses of multiple Sewer and Storm Drain projects.
- 3) A decrease of \$15.4 million in the Water Fund including lapsing of unencumbered funding for Prairie Waters, lapsing of the funds for the completed Marina Tank & Pump Station, and the deferment of Gun Club construction to future years.

Fall Supplemental Budget Appropriation Amendment Ordinance (Introduced 12/05/2011, Approved 12/19/2011; Effective 01/21/2011): This is the second of two scheduled appropriation adjustments. This supplemental amended the 2011 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) Increase of \$1.5 million offset by \$0.5 million of revenue in the Capital Projects Fund. Included is \$2.5 million for the Peoria/Smith Grade Separation which is partially offset by a \$1.0 million lapse in budget associated with the I-225/Colfax Interchange Phase 3 & 4 Project.
- 2) Additional appropriation of \$2.1 million in Designated Revenues Fund with the largest item being \$1.4 million for costs associated with the Gaylord project funded from Economic Development Funds. Also included is \$0.6 million of appropriation offset by revenue for administering the expanded red light program.
- 3) An increase of \$1.1 million in the Gifts and Grants Fund which includes numerous increased or new grants in Parks; \$0.6 million in Planning & Development Services including \$0.5 million award for Brownfields Revolving Loan Fund and \$0.1 million for Energy Efficiency and Conservation Block Grant rebates; \$0.5 million in Police for additional East Metro Auto Theft Task force funding and the remaining spending for the Secure Our Schools 2010 grant; and a lapse of \$1.5 million in Public Works for savings in the DRCOG traffic signal system improvement program grant.

- 4) A net increase of \$23.0 million in the Water Fund due to \$48.0 million for the prepayment of debt partially offset by the lapse of appropriation from the completed Prairie Waters Project of \$22.6 million. Other capital project adjustments make up the remaining reduction of \$2.4 million.



A large, faint, circular watermark of the Aurora logo is centered in the background. It features a stylized sunburst or starburst design 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 2012 budget during 2011 is the projected amount approved by City Council during the adoption of the 2011 budget less one-time items and various adjustments. These changes may include: items approved in the 2011 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 ordinances 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 2012 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-69 to I-78.

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 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	Specific resources 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 spent for centralized services (cost recovery)
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. The Policy Reserve Fund and TABOR Reserve Fund are subsets of 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;
- Aurora Urban Renewal Authority (not budgeted);
- Cherry Creek Racquet Club Fence General Improvement District (not budgeted);
- Community Development Fund;
- Conservation Trust Fund;
- Cultural Services Fund;
- Designated Revenues Fund;
- Development Review Fund;
- Enhanced E-911 Fund;
- Gifts & Grants Fund;
- Meadow Hills General Improvement District (not budgeted);
- Open Space Fund;
- Parks Development Fund;
- Peoria Park Subdivision General Improvement District (not budgeted);
- Pier Point 7 General Improvement District (not budgeted); and
- Recreation Fund.

Debt service funds account for principal, interest, and fees incurred due to general obligation, special assessment, and certificates of participation debt of the City except those accounted for in a proprietary fund. Debt service funds include:

- Aurora Capital Leasing Corporation (not budgeted);
- Aurora Urban Renewal Authority Debt Service Fund (not budgeted);
- General Obligation Debt Service;
- Special Improvement District Debt Service (SID); and
- Surplus and Deficiency.

The **capital funds** account for resources allocated for the acquisition or construction of major capital projects except those financed by special revenue and proprietary funds. Capital funds include:

- The Capital Projects Fund (CPF); and
- Aurora Capital Leasing Corporation Capital Projects Fund (not budgeted).

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 cash 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-47.

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 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-47.

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 Fund (EOEP); and
- General Employees' Retirement Plan Fund. (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 components are as follows:
 - a. **Restricted** – Limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments.
 - b. **Committed** – Limitation imposed at the highest level of decision making that requires formal action at the same level to remove.
 - c. **Assigned** – Intended use established by highest level, body, or official designated for that purpose.
4. Funds available components 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, assuming investments meet city standards for investment quality. 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 will be held in the General Fund, 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.
5. TABOR Reserve: A reserve equal to approximately 3 percent of the fiscal year's spending 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 or committed 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 are 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 offense 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.
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

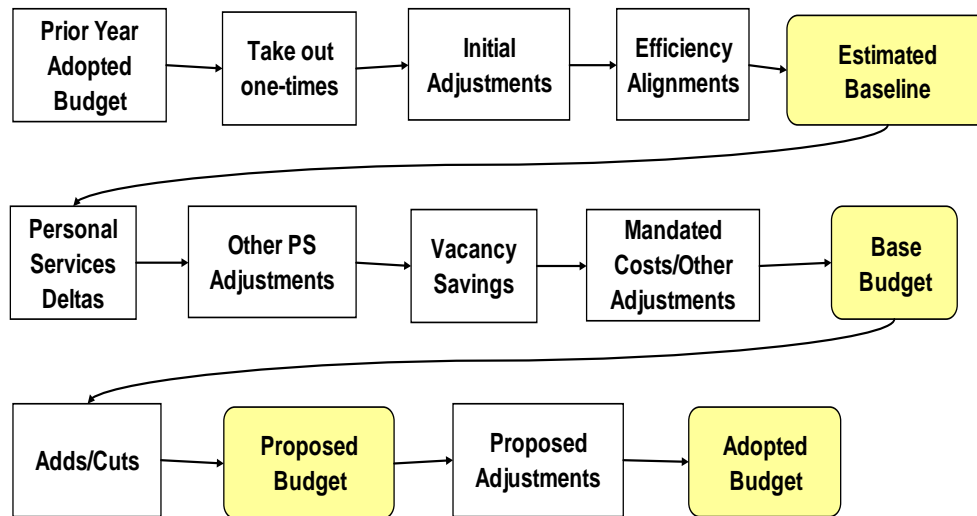
1. Internal service funds revenue will cover the cost of operations and will be generated by charging City of Aurora budget programs that use such services.
2. Standard rates will be reviewed periodically to determine if charges to other funds are reasonable.
3. The City will operate a risk management 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, less legally excludable outstanding debt, 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 are budgeted personal services savings not usually tied to a specific position. They are 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 (DCMs) for approval. OBFP and the DCMs 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 projects (i.e. streets, parks, water, 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, 2011, the authorized and issued amount of outstanding debt issues by the City and City-affiliated entities is about \$906.4 million, and the projected principal balance remaining is \$822.7 million. Principal payments in 2012 total \$18.4 million and interest payments are \$39.0 million.

Recent Debt Financing

In the fall of 2010 the City conducted a prepay of Water Fund debt using cash available in the fund. This prepay consisted of \$15.6 million and resulted in payoff of the 1998A bonds and the 2011 and 2012 maturities of the 2003A bonds. Another prepay was conducted in the fall of 2011 of approximately \$45.5 million which paid off the Series 2003 and the Series 2003A bonds. The amounts prepaid were \$12.1 million and \$33.5 million respectively. The prepayment of debt results in a savings of \$7.6 million net present value.

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, 2010 was \$89.6 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 December 2011 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 / Sewer 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.
Baa2	N/A	Golf System Revenue Credit Rating.
Ba and Lower	BB and Lower	Speculative quality, low capacity to pay principal and interest. Faces major ongoing uncertainties.
B	B	Speculative and is 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.

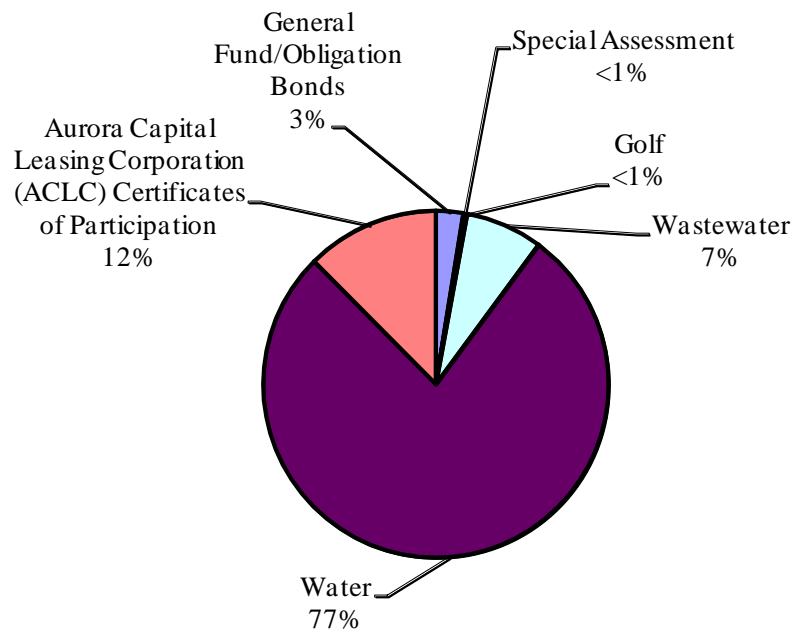
(3) Rating provided by Fitch which uses a rating scale similar to Standard and Poor's.

2012 Adopted Budget

Appendix 6 - Debt Management

City Funds	Authorized and Issued	12/31/11 Balance	2012 Principal Payment	2012 Interest Payment
General Fund Bonds				
2009 Sports Park (1999 Issue)	\$ 7,850,000	\$ 4,765,000	1,540,000	119,850
General Obligation Bonds				
2010 Bonds (2000 and 1998 issues)	21,035,000	16,065,000	5,110,000	708,900
Total General Fund/Obligation Bonds	28,885,000	20,830,000	6,650,000	828,750
Special Assessment				
2007 SID 1-05 (Ptarmigan)	1,075,000	515,000	107,000	24,350
2005 SID 2-03 (Dam West)	1,140,000	434,000	112,000	19,902
Total Special Assessment	2,215,000	949,000	219,000	44,252
Golf Fund				
2005 Saddle Rock Refinancing Bond	4,625,000	1,925,000	455,000	80,725
Total Golf Fund	4,625,000	1,925,000	455,000	80,725
Wastewater Fund				
2006 First Lien Sewer Revenue Bonds	57,790,000	53,515,000	1,185,000	2,559,375
1999A CWR & PDA Sewer Bond	24,124,366	5,716,215	1,819,285	310,503
Total Wastewater Fund	81,914,366	59,231,215	3,004,285	2,869,878
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	-	1,957,888
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	97,730,000	2,340,000	4,389,000
2004 Water Rights Purch. Note - Rocky Ford II	8,280,091	2,646,898	587,494	132,345
Total Water Fund	645,520,091	637,616,898	2,927,494	30,293,095
City Funds Totals	\$763,159,457	\$ 720,552,113	\$ 13,255,779	\$ 34,116,700
City Affiliated Entities				
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	10,695,000	2,500,000	509,750
2005 ACLC Open Space	23,395,000	4,035,000	1,090,000	143,494
2002 ACLC Public Safety Equipment	15,380,000	3,270,000	1,600,000	107,063
Total ACLC	143,225,000	102,160,000	5,190,000	4,843,282
City Affiliated Entities Totals	\$143,225,000	\$ 102,160,000	\$ 5,190,000	\$ 4,843,282
Non-City Entities				
General Improvement Districts (GID)				
2011 GID 02-2009 Pier Point 7	2,600,000	2,600,000	80,000	118,625
2010 GID 03-2008 Meadow Hills	495,000	480,000	15,000	24,326
2010 GID 01-2008 Peoria Park Fence	375,000	365,000	11,000	19,893
2009 GID 01-2007 Cherry Creek Fence	700,000	660,000	25,000	34,650
Total GIDS	4,170,000	4,105,000	131,000	197,494
Non-City Entity Totals	\$ 4,170,000	\$ 4,105,000	\$ 131,000	\$ 197,494

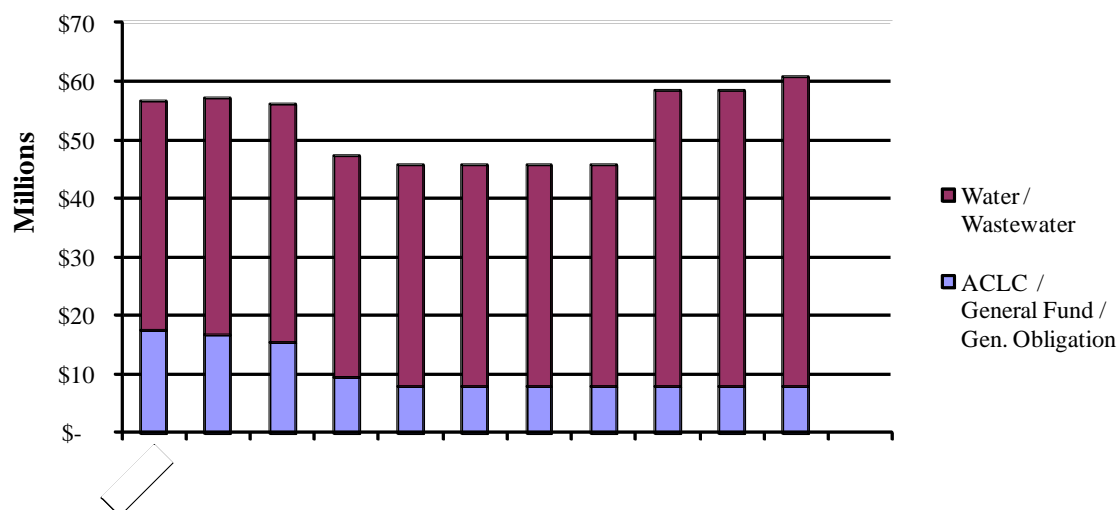
December 31, 2011 Estimated Outstanding Principal by Fund



Estimated Total Debt Service General Fund / Obligation / ACLC and Water and Wastewater Funds 2011-2021

(Excludes Golf and Special Assessment Debt.)

December 31, 2011 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, 2011.

INTERFUND LOANS										
Loan Description	Amount of Loan	Borrowing Fund	Loaning Fund	Term (Years)	Loan Date	12/31/11 Balance	2012 Principal	2012 Interest	12/31/12 Balance	Last Payment
City Match for Bioscience Facility (FRA)	\$1,150,000	FRA	CPF	15	1999	\$411,566	(\$137,189)	(\$16,463)	\$274,377	2014
Fitzsimons Golf Course Loan (FRA)	\$245,935	FRA	Golf	10	2004	\$57,189	(\$28,034)	(\$3,366)	\$29,155	2013
Murphy Creek Golf Course Construction Loan; draws as required	\$4,384,000	Golf	Sewer	15	2011	\$4,384,000	(\$50,000)	(\$175,360)	\$4,334,000	2026
Golf Cart Note from Policy Reserve Fund	\$336,945	Golf	Policy / General Fund	5	2010	\$240,888	(\$65,612)	(\$9,346)	\$175,276	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, 2010			
Assessed Valuation, all Counties:	\$	3,006,357,048	
Debt Limit - Three (3) percent of assessed valuation			<u>\$ 90,190,711</u>
Amount of debt outstanding:			
Total bonded debt	\$	706,887,058	
Other debt		<u>188,667,458</u>	
Total			<u>\$ 895,554,516</u>
Less Fund Balance in debt service funds	\$	1,573,343	
Other deductions allowed by law:			
General obligation bonds exempt from limit	\$	20,395,000	(a)
General obligation water bonds		18,410,000	
Revenue bonds		665,892,058	
Capitalized lease obligations		1,885,561	
Certificates of participation		107,155,000	
Revenue notes		76,980,000	
Water rights		<u>2,646,897</u>	
Total Deductions			<u>\$ 894,937,859</u>
Total amount of debt applicable to debt limit			<u>\$ 616,657</u>
Legal Debt Margin			<u><u>\$ 89,574,054</u></u> (b)

(a) A portion of the Refunding Series 2010 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

	2011 Projection	2012 Adopted	2013 Projected	2014 Projected	2015 Projected	2016 Projected
Beginning Funds Available	\$ 7,893,950	\$ 5,844,429	\$ 3,359,879	\$ 2,650,484	\$ 1,933,995	\$ 1,210,341
Revenue						
Transfer from General Fund	6,139,404	5,654,231	5,654,231	5,654,231	5,652,731	6,341,589
Transfer from E-911 Fund	1,710,000	1,710,000	1,710,000	-	-	-
Transfer from Open Space Fund	1,232,721	1,233,494	1,235,344	1,007,397	-	-
Investment Income - Capital Leases	305,000	698,000	698,000	698,000	698,000	393,000
Interest	4,060	62,444	37,599	30,505	21,840	12,103
Funds from Restricted Assets	-	-	-	840,500	-	-
	\$ 9,391,185	\$ 9,358,169	\$ 9,335,174	\$ 8,230,633	\$ 6,372,571	\$ 6,746,692
Expenditures						
Debt Service	10,034,428	10,033,281	10,034,600	8,940,622	7,091,225	7,722,975
Capital Purchases	1,400,000	1,800,000	-	-	-	-
Fees	6,278	9,438	9,969	6,500	5,000	2,500
	\$ 11,440,706	\$ 11,842,719	\$ 10,044,569	\$ 8,947,122	\$ 7,096,225	\$ 7,725,475
Net Changes in Funds Available	(2,049,521)	(2,484,550)	(709,395)	(716,489)	(723,654)	(978,783)
Ending Funds Available	\$ 5,844,429	\$ 3,359,879	\$ 2,650,484	\$ 1,933,995	\$ 1,210,341	\$ 231,558

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) as well as capital equipment leases. 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. Three of the issues will be paid off by the end of 2015. Revenues are received from lease payments from City funds for corresponding debt issues. ACLC is also used for financing of capital equipment. Expenses are mostly for debt service or capital equipment with some costs for fees. Details on each debt issue are on the corresponding pages.

ACLCL General Fund

	2011	2012	2013	2014	2015	2016
	Projection	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ 5,844,429	\$ 3,359,879	\$ 2,650,484	\$ 1,933,995	\$ 1,210,341
Revenue						
Internal Transfer Series 2009A	5,028,811	(1,440,994)	(1,440,994)	(1,440,994)	(1,440,994)	(1,383,886)
Internal Transfer Series 2005	1,910,618					
Investment Income - 2011 Capital Lease	305,000	305,000	305,000	305,000	305,000	-
Investment Income - 2012 Capital Lease		393,000	393,000	393,000	393,000	393,000
Interest	-	58,444	33,599	26,505	19,340	12,103
	\$ 7,244,429	\$ (684,550)	\$ (709,395)	\$ (716,489)	\$ (723,654)	\$ (978,783)
Expenditures						
Capital Purchases	1,400,000	1,800,000	-	-	-	-
Fees	-	-	-	-	-	-
	\$ 1,400,000	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -
Ending Funds Available	\$ 5,844,429	\$ 3,359,879	\$ 2,650,484	\$ 1,933,995	\$ 1,210,341	\$ 231,558

The ACLCL General Fund has been created to account for rents in excess of debt service that will reduce future transfers in, or for other permitted purposes, i.e. debt and capital projects. The ACLCL General Fund is also a financing vehicle for City capital purchases. Capital equipment purchases of fleet vehicles are projected for 2011 and 2012 with pay back periods of five years.

Refunding Certificates of Participation, Series 2009A

	2011	2012	2013	2014	2015	2016
	Projection	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 5,969,805	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
Transfer from General Fund	3,144,481	2,644,481	2,644,481	2,644,481	2,644,481	6,341,589
Internal Transfer from/(to) ACLCL General	(5,028,811)	1,440,994	1,440,994	1,440,994	1,440,994	1,383,886
Interest	-	-	-	-	-	-
Funds from Restricted Assets	-	-	-	-	-	-
	\$ (1,884,330)	\$ 4,085,475	\$ 4,085,475	\$ 4,085,475	\$ 4,085,475	\$ 7,725,475
Expenditures						
Debt Payment	4,082,975	4,082,975	4,082,975	4,082,975	4,082,975	7,722,975
Fees	2,500	2,500	2,500	2,500	2,500	2,500
	\$ 4,085,475	\$ 4,085,475	\$ 4,085,475	\$ 4,085,475	\$ 4,085,475	\$ 7,725,475
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The series 2009A certificates of participation is a fixed refunding of the adjustable rate series 2008A and the public improvements portion of series 2005. By refunding the series 2008A, ACLCL 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 public improvements. 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 ACLCL. These funds could then be used to help pay future Series 2009A debt service, and possibly offer future relief in addressing anticipated budgetary challenges.

2012 Adopted Budget

Refunding Certificates of Participation, Series 2006 A-1

	2011	2012	2013	2014	2015	2016
	Projection	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 13,527	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
Transfer from General Fund	2,994,923	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	-	-	-	-	-	-
	\$ 2,997,423	\$ 3,012,250	\$ 3,012,250	\$ 3,012,250	\$ 3,010,750	\$ -
Expenditures						
Debt Payment	3,010,950	3,009,750	3,009,750	3,009,750	3,008,250	-
Fees	-	2,500	2,500	2,500	2,500	-
	\$ 3,010,950	\$ 3,012,250	\$ 3,012,250	\$ 3,012,250	\$ 3,010,750	\$ -
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The series 2006A-1 certificates of participation refunded series 2000 bond was issued for purposes of construction of the Aurora Municipal Center. The last year of this debt issue is 2015, after which time the debt service on the 2009A bonds increases by \$3.6 million.

Certificates of Participation, Series 2005

	2011	2012	2013	2014	2015	2016
	Projection	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 1,910,618	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
Transfer from Open Space Fund	1,232,721	1,233,494	1,235,344	1,007,397	-	-
Interest	1,560	1,500	1,500	1,500	-	-
Internal Transfer to ACLC General Fund	(1,910,618)	-	-	-	-	-
Funds from Restricted Assets	-	-	-	840,500	-	-
	\$ (676,337)	\$ 1,234,994	\$ 1,236,844	\$ 1,849,397	\$ -	\$ -
Expenditures						
Debt Payment	1,232,781	1,233,494	1,235,344	1,847,897	-	-
Fees	1,500	1,500	1,500	1,500	-	-
	\$ 1,234,281	\$ 1,234,994	\$ 1,236,844	\$ 1,849,397	\$ -	\$ -
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The series 2005 were originally issued for purposes of park acquisition and street improvements. The financing of street improvements regularly appropriated in the 2005 and 2006 city capital budgets allowed the City to have enough available cash to pre pay the Aurora City Place incentive. The annual General Fund incentive payments that would have been paid to the developer are now used to make the lease payments on this issue. The street improvements portion of this series was refunded with the series 2009A. The \$1.9 million of funds available at the beginning of 2011 represents \$0.8 million of excess General Fund lease payments and a \$1.1 million reimbursement from the Arapahoe County Open Space Fund. The reimbursement was for the 2010 debt payment that was paid with the debt reserve that was made available by refinancing the City Place portion of this debt issue with the 2009A issue. Since the funds available was a reimbursement for debt service, the excess funds available was transferred in 2011 to be used against the refunding series 2009A in accordance with Council direction for the debt service reserve funds. The final year of debt payment on 2005 issue is 2014. The final year's debt payment is covered in part by the release of an \$840,500 reserve.

Certificates of Participation, Series 2002

	2011	2012	2013	2014	2015	2016
	Projection	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
Transfer from Enhanced E-911 Fund	1,710,000	1,710,000	1,710,000	-	-	-
Interest	-	-	-	-	-	-
Funds from Restricted Assets	-	-	-	-	-	-
	\$ 1,710,000	\$ 1,710,000	\$ 1,710,000	\$ -	\$ -	\$ -
Expenditures						
Debt Payment	1,707,722	1,707,062	1,706,531	-	-	-
Fees	2,278	2,938	3,469	-	-	-
	\$ 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. The final year of debt payment on this issue is 2013.

The 2012 Capital Improvement Program five year plan includes payments for a new debt issue in 2016 at \$2.0 million. This potential debt issue would be for upgrading the 800MHz system. Since this financing is proposed and there is not an active debt issue it is not included in this section.



Operating Transfers



Schedule of Annual Operating Transfers

Operating Transfer Out		Operating Transfer In		Comments
Fund Name	2012 Adopted	Fund Name	2012 Adopted	
General Fund	\$ 5,654,231	ACLC Fund	\$ 5,654,231	AMC lease payment (\$4,030,220), City Place (\$1,624,011)
General Fund	256,339	Community Development Fund	256,339	City match for HOME grant
General Fund	11,866,540	Capital Projects Fund	11,866,540	\$11,546,256 for 100% of building material, and other use taxes, 4% of all other General Fund revenue, less transfers and amounts reduced per Council approval; Additional \$55,021 for repayment of Green Fund for Public Lighting efficiencies, \$200,000 for extra street maintenance, \$50,000 for street lighting in Northwest Aurora
General Fund	1,070,882	Cultural Services Fund	1,070,882	Annual transfer to Cultural Services Fund
General Fund	1,659,850	Debt Service Fund	1,659,850	To cover debt service for 2009 Sports Park
General Fund	3,081,072	Recreation Fund	3,081,072	Annual transfer to Recreation Fund
Capital Projects Fund	103,307	Cultural Services Fund	103,307	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
Development Review Fund	1,385,000	General Fund	1,385,000	Partial payment of overhead
Enhanced E911 Fund	1,710,000	ACLC Fund	1,710,000	800 MHz radio expansion lease payments for 2002 ACLC COPs
Open Space Fund	1,233,494	ACLC Fund	1,233,494	Debt service payment for 2005 ACLC Certificates of Participation (COPs) parks acquisitions
Recreation Fund	30,000	Capital Projects Fund	30,000	Repayment of Green Fund for efficiencies at Beck Recreation Center
Surplus and Deficiency Fund	60,750	General Fund	60,750	For fence financing and fence program support and fund administration
Total Transfer Out	\$ 29,821,465	Total Transfer In	\$ 29,821,465	





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. 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

	2009 Actual	2010 Actual	2011 Projection	2012 Adopted
Personal Services	\$ 594,103	\$ 595,353	\$ 634,451	\$ 644,990
Dues & Subscriptions				
DRCOG	\$ 66,300	\$ 66,300	\$ 66,300	\$ 66,300
CML	109,010	101,511	105,740	105,740
Aurora Chamber	5,000	5,000	5,000	5,000
NLC	15,259	15,259	15,259	15,259
NOISE	2,310	2,310	2,372	2,444
U.S. Conference of Mayors	12,242	-	12,242	17,511
Regional Air Quality	18,000	18,000	18,000	18,000
Rocky Mountain Rail Authority	-	-	-	-
Metro Mayors	25,928	22,537	22,537	22,755
Miscellaneous	-	769	1,000	1,000
Unallocated Dues and Subscriptions	-	-	-	5,000
Total Dues/Subscriptions	\$ 254,049	\$ 231,686	\$ 248,450	\$ 259,009
Training and Conferences	\$ 44,227	\$ 33,748	\$ 70,872	\$ 59,040
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	500
Aurora Guide	1,300	1,300	1,000	1,000
Community Asset CCSD Youth	1,500	1,500	1,500	1,500
AEDC Business Mission Trip	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	4,500	5,000
CML 2010 Campaign	-	500	-	-
Total Designated Items	\$ 14,148	\$ 16,000	\$ 16,000	\$ 16,500
Council Contingency	\$ -	\$ -	\$ 14,716	\$ 15,716
All Other (meeting meals, supp & svcs, printing, etc)	\$ 27,186	\$ 33,524	\$ 46,183	\$ 40,996
Total City Council	\$ 933,713	\$ 910,311	\$ 1,030,672	\$ 1,036,251
*Paid out of Visitors Promotion Advisory Board Funds in 2009 and 2010				



The background features a large, faint, circular seal. The seal contains a stylized sunburst or starburst design in the center. Below the sunburst, there are five small stars arranged in a horizontal line. At the bottom of the seal, the word "AURORA" is written in a serif font, following the curve of the circle.

Aurora Urban Renewal Authority



AURORA URBAN RENEWAL AUTHORITY PRO FORMA SUMMARY

	2010 Actual	2011 Projected*	2012 Projected*	2013 Projected*	2014 Projected*	2015 Projected*	2016 Projected*
Beginning Funds Available	\$ 1,018,924	\$ 1,922,001	\$ 2,103,323	\$ 1,849,794	\$ 1,578,332	\$ 1,783,255	\$ 1,393,340
Revenue							
Sales Tax	\$ 1,296,149	\$ 1,880,000	\$ 2,072,725	\$ 4,357,770	\$ 3,930,271	\$ 5,125,259	\$ 5,364,983
Use Tax	567,672	3,327	769,900	370,120	2,457,049	11,379,849	19,821,607
Property Tax	1,271,265	1,431,904	1,153,864	1,417,906	1,964,990	2,250,770	2,437,325
Occupational Privilege Tax (OPT)	385,305	314,521	422,209	494,555	504,389	510,439	512,439
Lodgers Tax	-	-	264,000	528,000	548,280	635,798	720,216
Fees	55,000	22,939	39,685	42,325	85,666	88,314	49,849
Loans and Grants	-	-	-	-	-	-	-
Interest Income	44,695	26,325	23,357	18,262	13,713	16,517	17,138
	\$ 3,620,086	\$ 3,679,016	\$ 4,745,740	\$ 7,228,937	\$ 9,504,359	\$ 20,006,946	\$ 28,923,557
Expenditures							
Personal Services	\$ 202,635	\$ 342,000	\$ 342,000	\$ 457,915	\$ 688,900	\$ 756,270	\$ 789,761
Capital Projects	-	-	250,000	582,915	153,789	808,830	270,920
Development Studies and Plans	12,606	10,000	300,000	25,000	25,000	10,000	-
Developer Incentives	2,456,545	3,037,012	3,740,209	6,061,722	7,867,011	16,704,189	24,114,408
Intergovernmental Agreements	28,819	100,000	157,375	160,522	516,990	1,991,460	3,397,502
Collection Fees	5,153	6,607	9,685	12,325	17,746	126,112	210,855
Debt Related	11,251	2,075	200,000	200,000	30,000	-	-
	\$ 2,717,009	\$ 3,497,693	\$ 4,999,269	\$ 7,500,399	\$ 9,299,436	\$ 20,396,861	\$ 28,783,446
Surplus / (Deficit)	\$ 903,077	\$ 181,323	\$ (253,529)	\$ (271,462)	\$ 204,923	\$ (389,915)	\$ 140,111
Ending Funds Available	\$ 1,922,001	\$ 2,103,323	\$ 1,849,794	\$ 1,578,332	\$ 1,783,255	\$ 1,393,340	\$ 1,533,451

*2011 through 2016 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 ten 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 2011, ending funds available are expected to increase \$181,300 (8.3 percent) primarily from revenues generated by the Buckingham 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 2011, total expenses are expected to increase \$780,700 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 2012. Personal services expenditures increase due to shifting additional staff 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 were 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

	2010 Actual	2011 Projected	2012 Projected	2013 Projected	2014 Projected	2015 Projected	2016 Projected
Beginning Funds Available	\$ 1,826	\$ 139,918	\$ 395,063	\$ 499,536	\$ 728,813	\$ 892,022	\$ 472,590
Revenues							
Sales Tax	\$ 277,245	\$ 400,000	\$ 415,000	\$ 429,827	\$ 476,409	\$ 483,409	\$ 490,115
Use Tax	-	-	50,000	-	-	-	-
Property Tax (TIF)	673,339	803,721	702,099	716,141	730,463	745,073	759,974
Occupational Privilege Tax (OPT)	11,132	13,586	20,209	20,815	21,439	21,439	21,439
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	10,000	7,021	7,161	7,305	7,451	7,600
Loans and Grants	-	-	-	-	-	-	-
Interest Income	5,163	4,039	-	-	-	-	-
Total Revenues	\$ 966,879	\$ 1,231,346	\$ 1,194,329	\$ 1,173,944	\$ 1,235,616	\$ 1,257,372	\$ 1,279,128
Expenditures							
Personal Services	\$ 45,000	\$ 70,000	\$ 70,000	\$ 95,000	\$ 96,000	\$ 99,000	\$ 103,000
Capital projects	-	-	250,000	-	-	550,000	-
Development Studies and Plans	516	-	-	-	-	-	-
Developer Incentives	754,452	806,201	605,460	681,984	805,369	853,346	865,208
Intergovernmental Agreements	28,819	100,000	157,375	160,522	163,733	167,007	170,348
Collection Fees	-	-	7,021	7,161	7,305	7,451	7,600
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ 828,787	\$ 976,201	\$ 1,089,856	\$ 944,667	\$ 1,072,407	\$ 1,676,804	\$ 1,146,156
Ending Funds Available	\$ 139,918	\$ 395,063	\$ 499,536	\$ 728,813	\$ 892,022	\$ 472,590	\$ 605,562

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. Twenty-two 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 subsequent 10,000 square feet thereafter.

City Center II Urban Renewal Area

	2010	2011	2012	2013	2014	2015	2016
	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ 290,170	\$ 463,370	\$ 567,600	\$ 567,100
Use Tax	-	-	269,900	120,120	79,050	-	-
Property Tax (TIF)	-	5,622	-	-	223,000	455,670	586,200
Occupational Privilege Tax (OPT)	-	-	-	20,740	29,950	36,000	36,000
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	2,230	4,560	5,770
Loans and Grants	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Total Revenues	\$ -	\$ 5,622	\$ 269,900	\$ 431,030	\$ 797,600	\$ 1,063,830	\$ 1,195,070
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ 82,915	\$ 137,900	\$ 150,000	\$ 150,000
Capital projects	-	-	-	82,915	137,900	198,830	220,920
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	-	5,622	269,900	265,200	503,290	677,190	786,340
Intergovernmental Agreements	-	-	-	-	16,280	33,250	33,250
Collection Fees	-	-	-	-	2,230	4,560	4,560
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 5,622	\$ 269,900	\$ 431,030	\$ 797,600	\$ 1,063,830	\$ 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 percent 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

	2010 Actual	2011 Projected	2012 Projected	2013 Projected	2014 Projected	2015 Projected	2016 Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues							
Sales Tax	\$ 782,960	\$ 1,050,000	\$ 1,164,825	\$ 1,282,884	\$ 1,294,971	\$ 1,307,300	\$ 1,319,629
Use Tax	-	-	-	-	-	-	-
Property Tax (TIF)	-	-	-	-	-	-	-
Occupational Privilege Tax (OPT)	-	-	-	-	-	-	-
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Total Revenues	\$ 782,960	\$ 1,050,000	\$ 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	782,960	1,050,000	1,164,825	1,282,884	1,294,971	1,307,300	1,319,629
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ 782,960	\$ 1,050,000	\$ 1,164,825	\$ 1,282,884	\$ 1,294,971	\$ 1,307,300	\$ 1,319,629
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 the 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 percent of sales tax for the term and 100 percent 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

	2010	2011	2012	2013	2014	2015	2016
	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ (3,646)	\$ 26,086	\$ 69,908	\$ 70,108	\$ 66,308	\$ 69,508	\$ 72,708
Revenues							
Sales Tax	- \$	- \$	- \$	3,000 \$	15,000 \$	30,000 \$	30,000 \$
Use Tax	2,091	612	200,000	-	-	250,000	250,000
Property Tax (TIF)	203,447	328,625	206,000	206,000	425,000	425,000	425,000
Occupational Privilege Tax (OPT)	1,427	935	2,000	3,000	3,000	3,000	5,000
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	-	206	206	425	425	425
Loans and Grants	-	-	-	-	-	-	-
Interest Income	577	768	200	200	200	200	200
Total Revenues	\$ 207,542	\$ 330,940	\$ 408,406	\$ 212,406	\$ 443,625	\$ 708,625	\$ 710,625
Expenditures							
Personal Services	\$ -	\$ 2,000	\$ 2,000	\$ 10,000	\$ 15,000	\$ 30,000	\$ 35,000
Capital Projects	-	-	-	-	-	-	-
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	174,758	280,189	406,000	206,000	425,000	675,000	675,000
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	3,052	4,929	206	206	425	425	425
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ 177,810	\$ 287,118	\$ 408,206	\$ 216,206	\$ 440,425	\$ 705,425	\$ 710,425
Ending Funds Available	\$ 26,086	\$ 69,908	\$ 70,108	\$ 66,308	\$ 69,508	\$ 72,708	\$ 72,908

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

	2010	2011	2012	2013	2014	2015	2016
	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 858,650	\$ 1,562,238	\$ 1,443,814	\$ 1,104,112	\$ 600,673	\$ 592,687	\$ 617,504
Revenues							
Sales Tax	\$ 235,944	\$ 430,000	\$ 492,900	\$ 1,000,634	\$ 1,009,896	\$ 1,021,759	\$ 1,029,234
Use Tax	565,581	2,715	250,000	250,000	350,000	350,000	350,000
Property Tax (TIF)	394,479	293,936	245,765	495,765	570,638	587,757	605,390
Occupational Privilege Tax (OPT)	372,746	300,000	400,000	450,000	450,000	450,000	450,000
Lodgers Tax	-	-	264,000	528,000	528,000	528,000	528,000
Fees	-	2,939	2,458	4,958	5,706	5,878	6,054
Loans & Grants	-	-	-	-	-	-	-
Interest Income	37,070	20,739	21,657	16,562	12,013	14,817	15,438
Total Revenues	\$ 1,605,820	\$ 1,050,329	\$ 1,676,780	\$ 2,745,918	\$ 2,926,254	\$ 2,958,211	\$ 2,984,116
Expenditures							
Personal Services	\$ 142,415	\$ 270,000	\$ 270,000	\$ 270,000	\$ 440,000	\$ 440,000	\$ 440,000
Capital projects	-	-	-	500,000	-	-	-
Development Studies and Plans	2,090	-	250,000	-	-	-	-
Developer Incentives	744,375	895,000	1,294,024	2,274,399	2,458,534	2,487,516	2,512,623
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	2,101	1,678	2,458	4,958	5,706	5,878	6,054
Debt Related	11,251	2,075	200,000	200,000	30,000	-	-
Total Expenditures	\$ 902,232	\$ 1,168,753	\$ 2,016,482	\$ 3,249,357	\$ 2,934,240	\$ 2,933,394	\$ 2,958,677
Ending Funds Available	\$ 1,562,238	\$ 1,443,814	\$ 1,104,112	\$ 600,673	\$ 592,687	\$ 617,504	\$ 642,943

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


	2010	2011	2012	2013	2014	2015	2016
	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

	2010 Actual	2011 Projected	2012 Projected	2013 Projected	2014 Projected	2015 Projected	2016 Projected
Beginning Funds Available	\$ 162,094	\$ 193,759	\$ 194,538	\$ 176,038	\$ 182,538	\$ 229,038	\$ 230,538
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use Tax	-	-	-	-	-	-	-
Property Tax (TIF)	-	-	-	-	-	-	-
Occupational Privilege Tax (OPT)	-	-	-	-	-	-	-
Lodgers Tax	-	-	-	-	-	-	-
Fees	55,000	10,000	30,000	30,000	70,000	70,000	30,000
Loans or Grants & Gifts	-	-	-	-	-	-	-
Interest Income	1,885	779	1,500	1,500	1,500	1,500	1,500
Total Revenues	\$ 56,885	\$ 10,779	\$ 31,500	\$ 31,500	\$ 71,500	\$ 71,500	\$ 31,500
Expenditures							
Personal Services	\$ 15,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital projects	-	-	-	-	-	60,000	50,000
Development Studies and Plans	10,000	10,000	50,000	25,000	25,000	10,000	-
Developer Incentives	-	-	-	-	-	-	-
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ 25,220	\$ 10,000	\$ 50,000	\$ 25,000	\$ 25,000	\$ 70,000	\$ 50,000
Ending Funds Available	\$ 193,759	\$ 194,538	\$ 176,038	\$ 182,538	\$ 229,038	\$ 230,538	\$ 212,038

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 on either side.

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.

Cherry Creek Racquet Club Fence General Improvement District (1-2007)

	2012		2013		2014		2015		2016
	Adopted		Projected		Projected		Projected		Projected
Beginning Funds Available	\$	-	\$	-	\$	-	\$	-	\$ -
Revenue									
Property Tax		69,000		69,000		69,000		69,000	69,000
	\$	69,000	\$	69,000	\$	69,000	\$	69,000	\$ 69,000
Expenditures									
Debt Payment		65,000		65,000		65,000		65,000	65,000
Maintenance		4,000		4,000		4,000		4,000	4,000
	\$	69,000	\$	69,000	\$	69,000	\$	69,000	\$ 69,000
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 approximately \$69,000 annually in revenue from property tax within the district boundaries of the Cherry Creek Racquet Club. Included in that amount is a provision that will bring in up to \$4,000 annually for maintenance purposes. 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

Meadow Hills General Improvement District (3-2008)

	2012		2013		2014		2015		2016
	Adopted		Projected		Projected		Projected		Projected
Beginning Funds Available	\$	-	\$	-	\$	-	\$	-	\$ -
Revenue									
Property Tax		51,500		51,500		51,500		51,500	51,500
	\$	51,500	\$	51,500	\$	51,500	\$	51,500	\$ 51,500
Expenditures									
Debt Payment		45,000		45,000		45,000		45,000	45,000
Maintenance		6,500		6,500		6,500		6,500	6,500
	\$	51,500	\$	51,500	\$	51,500	\$	51,500	\$ 51,500
Ending Funds Available	\$	-	\$	-	\$	-	\$	-	\$ -

The Meadow Hills Country Club General Improvement District (GID) was approved during the November 2007 election. The GID will generate \$51,500 annually in revenue from property tax within the Meadow Hills district boundaries to fund the creation of a \$685,000 masonry fence. Included in that amount is a provision that will bring in up to \$6,500 annually for maintenance purposes. The most recent cost estimate for the fence is lower than the approved debt.

Pier Point 7 General Improvement District (2-2009)

	2012		2013		2014		2015		2016	
	Adopted		Projected		Projected		Projected		Projected	
Beginning Funds Available	\$	-	\$	-	\$	-	\$	-	\$	-
Revenue										
Property Tax		220,000		220,000		220,000		220,000		220,000
	\$	220,000	\$	220,000	\$	220,000	\$	220,000	\$	220,000
Expenditures										
Debt Payment		220,000		220,000		220,000		220,000		220,000
	\$	220,000	\$	220,000	\$	220,000	\$	220,000	\$	220,000
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. The GID will generate approximately \$220,000 annually in revenue from property tax within the Pier Point 7 district boundaries. 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)

	2012		2013		2014		2015		2016	
	Adopted		Projected		Projected		Projected		Projected	
Beginning Funds Available	\$	-	\$	-	\$	-	\$	-	\$	-
Revenue										
Property Tax		42,000		42,000		42,000		42,000		42,000
	\$	42,000	\$	42,000	\$	42,000	\$	42,000	\$	42,000
Expenditures										
Debt Payment		35,000		35,000		35,000		35,000		35,000
Maintenance		7,000		7,000		7,000		7,000		7,000
	\$	42,000	\$	42,000	\$	42,000	\$	42,000	\$	42,000
Ending Funds Available	\$	-	\$	-	\$	-	\$	-	\$	-

The Peoria Park Subdivision General Improvement District (GID), approved during the November 2008 election, will generate approximately \$42,000 annually in revenue from property tax within the Peoria Park district boundaries to fund the creation of a \$388,900 masonry fence. Included in that amount is a provision that will bring in up to \$7,000 annually for maintenance purposes. The debt for this GID was issued in 2010.



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 Solutions.

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.

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 is made in the budget for maintaining service levels from the prior year. Due to the large quantity and relative significance of base budgets, base budget adjustments are categorized into several different categories: one time removals; mid-year modifications; compensation adjustments; mandated costs; grant/designated revenue adjustments; and other adjustment. The addition of the prior year's original budget with the base budget adjustments equals the Base Budget. The addition of the Base Budget and operating budget requests equals the proposed operating budget.

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 is included as part of the Capital Projects Fund and 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.

Contingent Employee:

Contingent employees were formerly referred to as temporary or contract employees. A contingent employee is one whose employ with the City is subject to a standardized employment agreement. This agreement states that a contingent employee's appointment cannot exceed 12 consecutive months and the employee has no Career Service or Civil Service employment rights.

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 represents a budgeted, benefitted position and 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' are 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.

Service Fees:

‘Service 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 service fees each year.

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
ADCO	Adams County Open Space	CTF	Conservation Trust Fund
AEDC	Aurora Economic Development Council	CWAC	Citizens' Water Advisory Committee
AIPP	Art In Public Places	CWCB	Colorado Water Conservation Board
AMC	Aurora Municipal Center	DARE	Drug Awareness Resistance Education
ARCO	Arapahoe County Open Space	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
ISO	Insurance Services Office	STEP	Selective Traffic Enforcement Program
LEED	Leadership in Energy and Environmental Design	TABOR	Tax Payers Bill of Rights
LRT	Light Rail Transit	TIF	Tax Increment Finance
MGTF	Metro Gang Task Force	TIP	Transportation Improvement Program
MMRS	Metro Medical Response System	TOD	Transit Oriented Development
O&M	Operations and Maintenance	VPAB	Visitor's Promotion Advisory Board