



2013

Operating and Capital Improvement Budget

2013 Budget Acknowledgements

City Council

Stephen D. Hogan Mayor
Marsha Berzins..... Mayor Pro-Tem and Ward III
Sally Mounier Ward I
Renie Peterson Ward II
Molly Markert Ward IV
Bob Roth Ward V
Robert (Bob) E. Broom Ward VI
Barbara Cleland..... At-Large
Debi Hunter Holen At-Large
Bob LeGare At-Large
Brad Pierce 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

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Trevor Vaughn..... Budget / Finance Program Manager
Jackie Ehmann..... Budget / Finance Program Administrator
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Kathy Crouch..... Senior Budget Assistant



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation
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**City of Aurora
Colorado**

For the Fiscal Year Beginning

January 1, 2012

Christopher P. Morrell

President

Jeffrey R. Emswiler

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, 2012.

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 2013 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, Marshall Brown
Communications, Kim Stuart
Finance, Jason Batchelor
Fire, Mike Garcia
Information Technology, Mark Pray

Internal Services, Dan Quillen, Interim
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 Osley
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, Alyson Noble/Liz Rehwalt
Internal Services, Michael Lawson

Judicial, Kim Nerbonne Gage
Library & Cultural Services, Debra Collins
Neighborhood Services, Jackie Ehmann
/Jeff Hancock
Parks, Recreation, & Open Space, Byron Fanning
Planning & Development Services, Janice Lamon
Police, John Schneebeck /Christine Waters
Public Defender, Reyna Lopez
Public Works, Elly Watson

Council Committees

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

Citizens' Water Advisory Committee

On the Cover: Aurora Reservoir Boat Launch

Cover Photo Courtesy of City of Aurora

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2013



Aurora City Council



Mayor Steve Hogan



Marsha Berzins
Mayor Pro-Tem (Ward III)



Sally Mounier
Ward I



Renie Peterson
Ward II



Molly Markert
Ward IV



Bob Roth
Ward V



Bob Broom
Ward VI



Barbara Cleland
At-Large



Debi Hunter Holen
At-Large



Bob LeGare
At-Large



Brad Pierce
At-Large

2013

Introduction to the City of Aurora 2013 Adopted Budget

This 2013 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 2013 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 *2013 General Fund Revenue Overview* provides a detailed description of the City's revenue outlook for 2013 and beyond for the General Fund. The *Long Range General Fund Financial Outlook* identifies expected revenues and expenditures for all general government functions through 2017. 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 2013 budget as originally adopted by City Council, and the status of the 2012 projection at the time the 2013 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 2014 budget.

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

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BUDGET MESSAGE





George K. Noe
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www.auroragov.org

DATE: January 31, 2013

TO: Mayor Hogan and Members of City Council

FROM: George K. Noe, City Manager

SUBJECT: 2013 ADOPTED BUDGET

BUDGET DEVELOPMENT

By City Charter, the City Manager is required to submit the Proposed Budget to Council no later than September 1.

The 2013 Adopted Budget is balanced for all funds, and continues to provide a sound financial plan to provide the best possible municipal services. The Adopted Budget includes a modest compensation and benefit increase after a number of years of no base wage increase and suspension of a number of leave buyback programs. The budget also includes a significant focus on funding priority projects and programs identified by Council earlier in 2012. The 2013 Adopted Budget for the General Fund is \$251.3 million, which is up 7.6 percent from the 2012 Original Budget of \$233.5 million. The budget includes a significant amount of one-time expenditures - these are noted below and detailed throughout the budget book.

The 2013 Adopted Budget generally maintains the current service levels of the programs funded in the 2012 Original Budget in the face of significant cost drivers (e.g. police staffing, maintaining fleet replacement, health insurance increases). The budget also funds costs in addition to those found in the 2012 Original Budget, including:

- A significant amount of costs previously funded by other means, including positions previously housed in the Abatement and Community Development Funds that can no longer support them;
- New program costs, such as additional personal computer (PC) and teen centers;
- The addition of costs associated with prior year cuts and deferrals, such as furloughs and leave buy back;
- One-time transfer of funds available to fund various Council and staff priorities; and
- Expenses identified by Council as part of the budget adoption process

After these additional costs, a \$3.7 million shortfall in the General Fund needed to be addressed to balance the budget. The shortfall is balanced with on-going reductions and new revenue but also includes funds available to cover certain one-time cost increases. The City is in a position to

avoid further service reductions because of the structural reductions that have been made. The City will likely continue to face budget shortfalls in the coming years, but structural reductions, along with continued fiscal and operational discipline, have caused the structural gap to narrow over the five-year period.

This budget message provides a brief overview of the approach to the development of the 2013 Adopted Budget. It also includes a discussion 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 an in-depth look at the City's economic outlook, revenue projections, expenditures including cost drivers, budget reductions, staffing levels, highlights of other funds. Also included is an overview of the City's capital improvement program.

BUDGET FOCUS

As noted above, the 2013 Adopted Budget focuses on maintaining current service levels as well as Council priorities and initiatives specified in 2012 goal-setting meetings, including several budget adjustments made at the October 2012 budget workshop. Some of the expenditures tied to specific Council action items include:

- Funding for a city /county feasibility study (2012 cost);
- Continued library and current PC Center funding, including library collection funding and the opening of additional PC centers at Hoffman Heights and at a storefront location on Colfax;
- Additional funding for economic development activities, including a retail specialist position, additional economic development project staff, and funds specifically set aside for redevelopment activities;
- Funding for the Trolley addition at the History Museum;
- Funding for projects related to FasTracks;
- Restoring a Code Enforcement position in the General Fund and creating a longer-term approach to fund code enforcement teams outside of CDBG and the Abatement Fund;
- Adding 4.0 additional firefighters to ease overtime use;
- Funding for the purchase of a log loading piece of equipment to increase the efficiency of the Forestry Division; and
- Increased employee compensation.

REVENUE

The City's revenues are providing stronger returns during 2012, but concerns remain in the face of uncertain and mixed economic and political messages, such as continued high unemployment. General Fund revenue for 2012 is projected to grow at a healthy 4.3 percent rate over 2011, but includes significant growth in auto sales and other tax payers that cannot be expected to continue at the current pace, and are assumed to be one-time in nature. Sales tax, the largest component of General Fund revenue, is also expected to grow at 4.3 percent in 2012.

Revenue in 2013 is projected to grow at a rate of 1.6 percent (\$3.9 million) over 2012. This increase includes \$1.2 million in additional revenue for an accounting adjustment related to how the Water and Wastewater Funds pay for administrative services provided by General Fund operations. This accounting adjustment, detailed in the expenditure section below, includes increased expenditures and is therefore revenue neutral. The remaining \$2.7 million revenue growth would be higher, if not for the projected elimination of the one-time revenue noted above. As an example, baseline sales tax growth is projected to be 2.0 percent, but after the accounting for one-time sources, the total growth is decreased to 0.9 percent. The underlying revenue assumptions in the 2013 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 2013. Additional funds of \$7.2 million are being transferred to the Capital Projects Fund, \$5.2 million of which are set aside for one-time Council and City priority projects such as redevelopment activities, Fastracks development, and District 2 police station overcrowding. The \$5.2 million comes from additional funds available above the 1-3 percent Operating Reserve. A significant amount of the 2013 cost increases are compensation-related, resulting in higher employee pay. These factors include the restoration of furloughs and leave buybacks (\$2.7 million) and a 1.0 percent pay increase and civil service step and grade costs (\$2.4 million). Twelve additional police officers have been added to ensure the City meets the requirements of the modified police staffing agreement at a cost of \$1.1 million. The 2013 Adopted Budget also includes continuing the City's fleet and equipment replacement program.

One notable variance in General Fund expenditures is an accounting adjustment related to how the Water and Wastewater Funds pay for administrative services provided by General Fund operations. Through 2012, costs for some of the administrative support provided to Water and Wastewater operations from multiple General Fund departments were directly paid by the Water and Wastewater Funds in the Aurora Water Department. This is shown in the budget document as a negative expense in the allocated expenses line in each General Fund department. The Water and Wastewater Funds also paid an overhead fee to the General Fund for expenses not directly allocated. In the 2013 budget, this process has been simplified by removing the allocated expenses offset and increasing the overhead fee paid to the General Fund by an equivalent amount. As a result of this, expenses in the General Fund increase by \$1.2 million while revenue increases by the same amount resulting in no net impact to either the General Fund or Water/Wastewater Fund.

BALANCING THE BUDGET

The 2013 Adopted Budget uses a variety of factors in closing the \$3.7 million shortfall in the General Fund, including the use of \$1.6 million in funds available to cover one-time costs such as the second year of the \$1,000 Police bonus and the sick leave buyback backlog. Another \$1.8 million of balancing actions are used, including moving \$0.5 million of budget to the Wastewater

Fund (representing the remainder of the \$1.2 million street sweeping program, the first portion of which was moved in 2012) and \$1.3 million in various department reductions. The remaining shortfall is covered with additional revenue, including increased general sales tax and Fire Department revenue. The Executive Summary includes more detail on these balancing factors.

LONGER TERM OUTLOOK

While the 2013 Adopted Budget largely maintains current service levels, it would be unwise to assume 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 2014, assuming a 1.5 percent pay increase and 6.0 percent increase in the health insurance contribution for all employees, which matches the current the Police and Fire Civil Service contracts. It also includes a Council-initiated request to gradually increase the CPF transfer from its current 1.0 percent back to the City Code mandated 4.0 percent over a period of time, assuming economic conditions warrant. The outlook is based on slow sales tax and other revenue growth associated with the “new normal” economy. The 2015 shortfall is expected to increase to \$6.0 million due to increases in old hire public safety pension actuarial adjustment and reserve requirement increases. The shortfall increases to \$6.4 million in 2017.

These shortfall numbers do not include any pay or benefit increases for employees in 2015 and beyond. Staff recommends that Council continue to make decisions cognizant of both short-term and long-term budget implications. Including 2 percent pay and 10 percent health insurance increases in 2015-2017 results in a deficit of \$23.1 million in 2017.

ACKNOWLEDGMENTS

I would like to thank the Citizens of Aurora for their participation and input across the City. The City benefitted from thousands of volunteer hours provided 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, 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 associated with 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, a visionary policy framework, and identifying priority projects 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 dark 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



2013 Adopted Budget

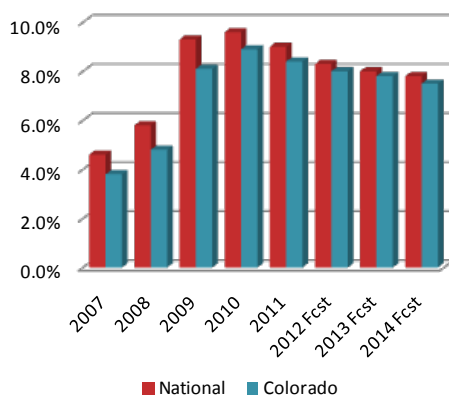
Executive Summary

This section provides an overview of economic factors affecting the 2013 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

The national recession that began in 2008 – 2009 was significant, and according to several indicators was the most severe economic contraction since the 1930's. Since the recovery began in mid-2009, economic growth has been on a positive track although the pace has been uneven and slow. Nationally, the economic momentum coming into the first quarter of 2012 was strong, only to be followed by a slow down, resulting in disappointing second quarter results. Economists are blaming slow job growth and weak consumer spending on continued uncertainty concerning the U.S. fiscal policy, Europe's debt crisis, and the so-called "fiscal cliff" that will be caused by the expiration of Bush-era tax cuts and the imposition of \$1 trillion in spending cuts set to occur on December 31st unless a political compromise can be reached.

Figure 1: Unemployment



Source: Colorado Legislative Council

These and other uncertainties have rippled through the economy in many ways but perhaps the most critical is its impact on employment as many American businesses continue to postpone hiring plans. Since the national unemployment rate peaked at 10.1 percent in October 2009, unemployment has trended slowly downward, yet remains high by historical standards. National economic data for June reinforced that the U.S. is struggling to generate enough jobs to offset the increase in the workforce. Consequently, the national unemployment rate remains over 8 percent, where it has been since February 2009. Both businesses and consumers will continue to behave cautiously until they see a clear direction and signs of a rebound.

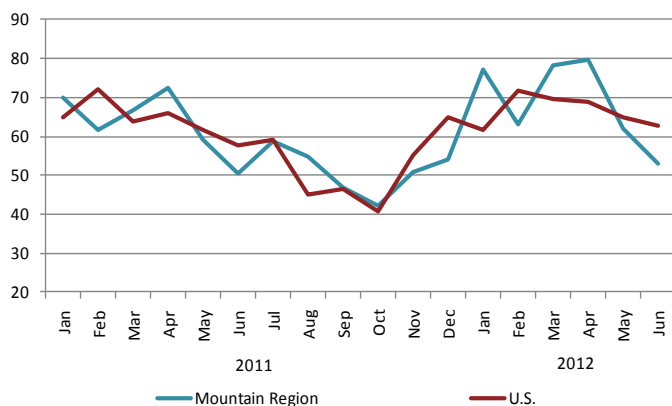
Colorado's economy is better positioned than the nation as a whole to recover, but is not insulated enough to recover without economic improvements in the rest of the country and the world. Consequently, Colorado's economic recovery has also been uneven and slow. On a positive note, Colorado recorded the sixth fastest employment growth rate in the nation in 2011. Through May 2012, year-over year employment growth has sustained this ranking resulting in 1.8 percent growth for the state. Employment statistics for the Denver-Aurora-Broomfield statistical area show stronger growth than the state through May.

According to local forecasts, the state is on course to add 35,000-40,000 jobs for the year, a 1.6-1.8 percent increase. It is expected that a lower growth rate will occur in 2013, which is

consistent with a slow recovery. These rates of growth are expected to result in a state unemployment rate of 8.0 percent for 2012 and 7.8 percent in 2013.

Consumer spending has grown consistently in both Colorado and the nation over the first half of the year. A significant portion of this is believed to be the result of pent-up demand, particularly for vehicles with strong sales in the auto industry. The trend in consumer confidence supports the notion of a slow-down in consumer spending over the second half of the year, with the Mountain Region index falling from 77.3 in January to 55.9 in June.

Figure 2: Consumer Confidence



Source: The Conference Board

Improvement in the overall economy is dependent, at least in part, on housing market conditions. As long as the housing recovery remains lackluster, growth in the overall economy will likely be constrained. Recent data, however, suggests housing sector stabilization in some areas and improvement in others. Exceptionally low interest rates, along with settled home prices and rising rental rates, is making home buying more affordable and attractive. Because of these factors, single-family housing permit activity has increased in 2012 in

Aurora and in the state, both with year-to-date and projected growth rates that out-pace the nation.

The forecast for both the state and national economies is for continued, slower, growth. Colorado is however, expected to continue to outperform the nation as the economy muddles through heightened uncertainty and weakening global economic conditions over the second half of 2012 and into 2013. General Fund revenue expectations for the City of Aurora mirror the overall economic sentiment. A relatively healthy increase in 2012, driven by consistent economic growth over the first half of the year, will be followed by a conservative increase in 2013. Local forecasts over the next few years for slow, sustained economic growth 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 2012, 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.

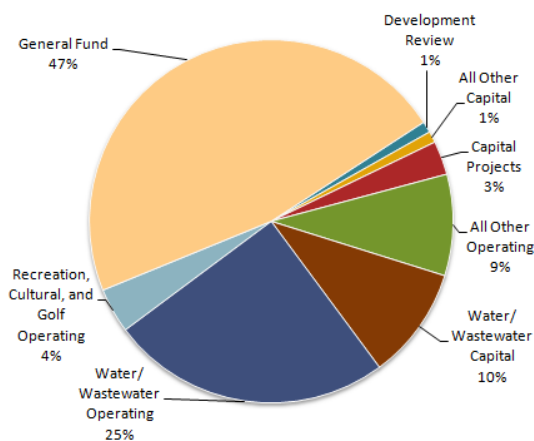
References to these goals are included throughout the budget document.

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 2013 Adopted Budget includes a total of \$532,905,762 in appropriations for all funds. This compares with the 2012 Original Budget of \$538,802,428 and the 2012 expenditure projection of \$514,295,632. Total operating expenditures increase \$9.1 million between the 2012 Original and 2013 Adopted Budget. The 2012 operating expenditure projection is \$33.5 million higher than the budget due to debt prepayments in the Water and Wastewater Funds. The increase from the 2012 Original Budget to the 2013 Adopted Budget is mostly attributable to an \$8.4 million increase in salaries and benefits for compensation cost increases including a 1.0 percent pay increase, 6.0 percent health insurance, leave buybacks, and an increase for 12.0 FTE new Police officers among other costs.

Figure 3 illustrates the distribution of total appropriations in 2013. The General Fund accounts for approximately 47 percent of total appropriations, while another 14 percent of the 2013 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 reduced the amount of the overall capital spending. Operating costs for Aurora Water (both the Water and Wastewater Funds) make up 25 percent of the City's total budget while the remaining 14 percent is for operations of all other City funds.

Figure 3: Total Appropriations by Fund



GENERAL FUND SUMMARY

The General Fund is the primary source of funding for most City operations, including public safety, transportation, parks, libraries, and other City services. In addition, annual transfers from the General Fund to the Capital Projects Fund pay for many of the City's infrastructure projects. Table 1 provides a summary of major adjustments affecting the preparation of the 2013 General Fund Budget.

Table 1: 2013 Expenditure and Budget Summary – General Fund

Sources	Amount	Comment
Revenue and Transfers	\$244,501,823	Slower growth in 2013 than 2012 as a result of one-time and auto sales related tax revenues in 2012 tapering off in 2013.
Funds Available	\$6,770,155	\$5.2 million of one-time revenue from 2012 transferred to Capital Projects Fund for various projects, \$1.6 million for one-time costs including Police \$1,000 bonus and sick leave buyback backlog.
Uses		
2012 Original Budget	\$233,482,733	Initial base budget
Base Budget Adjustments	1,520,150	Ongoing costs from the Spring Supplemental; \$0.1 million for Mission Viejo Library, PC Labs in recreation centers, and Fire Public Education. Restoration of one-time savings from furloughs and leave buyback deferrals \$1.9 million offset by removal of one-time costs for Detention Video funding, one-time transfer to Capital Projects Fund, and one-time costs allocated to an EPA grant (\$0.5) million.
Cost Drivers	9,348,928	\$2.2 million for the Capital Projects Fund transfer adjustment to match computation, \$1.2 for a change in the calculation for allocation of costs to the Water and Wastewater Funds, \$1.4 million for a 1.0 percent pay increase, \$1.1 million for a 6 percent increase in the City's Health Insurance contribution, \$0.9 million for police and fire step and grade, \$1.0 million for mandated costs for utilities, insurance, PC replacement, expiring grants and other contract increases, \$0.8 million of additional pension contribution, \$0.8 million for above average sick leave buyback costs, \$0.4 million for building leases, \$0.3 million for equipment replacement, offset by savings of (\$0.8) million for lower health insurance selections, and savings from hiring positions at a lower rate.
Adds	8,676,019	\$5.2 million for a one-time transfer to the capital projects fund, \$1.1 million for 12 new police officers and equipment, \$0.3 million for software support, \$0.8 million for personnel transferred from other funds, \$1.3 million in total for several items including; a lease payment for a trolley storage building, additional PC and teen centers, library collections, and a development contract worker.
Balancing Adjustments	(1,755,852)	Includes (\$0.5) million to charge second half of street sweeping costs to Storm Drain, (\$1.3) million in various department reductions detailed in the department operating section of this document.
Total Expenditures	\$251,271,978	Total 2013 Adopted General Fund Budget

Note: An additional \$418,986 of departmental balancing adjustments and \$137,500 of revenues offsetting adds is included in the projected revenues. The Adds and Balancing Adjustments exclude reorganizations between departments. The balancing adjustments include a (\$137,380) fleet maintenance reduction included as a base adjustment.

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 is estimated to grow at a conservative overall rate of 1.6 percent or \$3.9 million in 2013. \$1.2 million of this increase is from sales tax; \$0.7 million will be generated by increases in capital related use tax, with the remaining \$2.0 million driven primarily by an accounting change for water allocations, but also includes an increase in property tax collections offset by a reduction in auto use tax revenue.

Excluding transfers, the projected 1.6 percent increase in 2013 follows a projected 4.3 percent (\$9.8 million) increase in 2012 over 2011 actual revenue and a 1.0 percent (\$2.2 million) increase in 2011 compared to 2010 actual revenue.

Figure 4: 2013 General Fund Sources

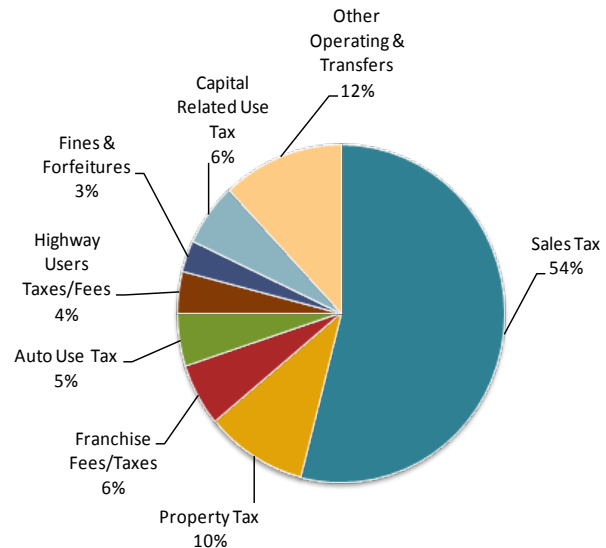


Table 2: Summary of Key General Fund Revenue Sources

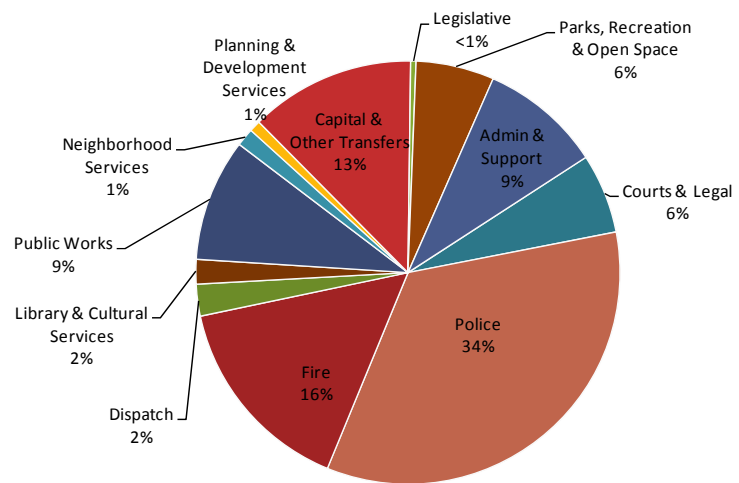
Sources of Funds	2011 Actual	2012 Projection	2013 Adopted	2011-2012 Change	2012-2013 Change
Sales Tax	\$124,854,609	\$130,243,253	\$131,477,615	4.3%	0.9%
Property Tax	25,249,135	24,566,836	25,014,120	-2.7%	1.8%
Franchise Fees/Taxes	13,395,548	13,518,342	13,628,603	0.9%	0.8%
Auto Use Tax	10,597,686	12,038,473	11,436,549	13.6%	-5.0%
Capital-Related Use Tax	11,281,652	13,595,755	14,333,903	20.5%	5.4%
Highway User's Fees/Taxes	10,181,568	10,181,569	10,232,477	0.0%	0.5%
Fines & Forfeitures	5,977,428	6,190,000	6,251,900	3.6%	1.0%
Other Operating Revenue	28,094,963	29,075,466	30,965,906	3.5%	6.5%
General Fund Revenue	\$229,632,589	\$239,409,694	\$243,341,073	4.3%	1.6%
Transfers and Reserves	2,264,511	1,160,750	1,160,750	-48.7%	0.0%
Total General Fund Revenue (incl. transfers)	\$231,897,100	\$240,570,444	\$244,501,823	3.7%	1.6%

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

General Fund Appropriations

General Fund appropriations for 2013 total \$251,271,978, a 7.6 percent increase from the \$233.5 million Original expenditure budget for 2012. 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 58 percent of total General Fund appropriations.

Figure 5: 2013 General Fund Appropriations



Significant changes from the 2012 Original Budget include:

- \$7.2 million additional transferred to the Capital Projects Fund;
- \$2.7 million for restoration of furloughs and leave buybacks;
- \$2.4 million for a 1.0 percent pay increase and civil service step and grade (\$0.9 million);
- \$1.3 million for additional staff including \$1.1 million 12.0 additional police officers and equipment, 4.0 additional firefighter FTE and a position in Community Relations;
- \$1.2 million for an accounting change in allocation of costs to Water and Wastewater Funds, as opposed to directly allocating costs to the funds, the funds will pay a fee that will be counted as revenue in the General Fund;
- \$1.2 million for software support, trolley storage building lease payment, expansion of library services with a PC and teen center, library materials, log loader;
- \$1.0 million for increased contributions for health insurance;
- \$1.0 million for mandated costs for fuel, insurance, utilities, PC replacements, expiring grants and other contract increases;
- \$0.8 million in additional pension costs;
- \$0.8 million for additional building lease payments and critical equipment replacement;
- \$0.3 million in one-time savings from one-time items purchased in 2012;
- \$0.5 million of savings from second half of street sweeping charged to the Wastewater Fund; and
- \$0.7 million for personnel moved from other funds;
- \$0.8 million in savings from lower health insurance selections and hiring entry levels when turnover occurs;
- \$0.9 million of savings from other departmental balancing actions.

Attachment 8 provides additional detail on the 2013 General Fund amendments.

STAFFING

The 2013 Adopted Budget eliminates 7.5 FTE in all funds while 20.0 FTE are added with one additional added in the 2012 spring supplemental for a net total of 13.5 additional FTE. The additional FTE are 12.0 Police Officers, 4.0 firefighters, 1.0 admin assistant in Neighborhood Services, 1.0 PC center staffing in Library Services, 1.0 Retail Specialist in Planning and Development Services, and 1.0 additional Fleet Maintenance position. 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: 2013 FTE Staffing Net Change – General Fund

Department	Adds	Filled Reductions	Vacant Reductions	Transfers / Technical / Midyear	Total
Communications	-	-	-	2.70	2.70
Finance	-	-	(1.00)	(1.00)	(2.00)
Fire	4.0	-	-	-	4.00
Information Technology	-	-	-	1.00	1.00
Library and Cultural Services	1.00	-	-	1.00	2.00
Neighborhood Services	1.00	-	-	8.00	9.00
Parks, Recreation & Open Space	-	-	-	(4.00)	(4.00)
Planning & Development Services	1.00	-	-	-	1.00
Police	12.00	-	(1.50)	(2.40)	8.10
Public Works	-	-	-	10.00	10.00
Totals	19.00	-	(2.50)	15.30	31.80

Table 4: 2013 FTE Staffing Changes per Fund

Fund	2012 FTE	Adds	Vacant Reductions	Transfers / Technical/ Midyear	2013 FTE	Net Change
Abatement Fund	9.50	-	-	(4.00)	5.50	(4.00)
Community Development	23.85	-	(2.00)	0.35	22.20	(1.65)
Conservation Trust Fund	16.77	-	-	-	16.77	-
Cultural Services Fund	16.00	-	-	(1.00)	15.00	(1.00)
Designated Revenue Fund	30.71	-	(1.00)	(0.55)	29.16	(1.55)
Development Review Fund	69.75	-	-	-	69.75	-
Enhanced E-911 Fund	5.00	-	-	-	5.00	-
Fleet Management Fund	39.50	1.00	-	3.00	43.50	4.00
General Fund	1,887.75	19.00	(2.50)	15.30	1,919.55	31.80
Gifts & Grants Fund	8.60	-	-	(3.10)	5.50	(3.10)
Golf Courses Fund	42.00	-	(2.00)	-	40.00	(2.00)
Open Space Fund	18.62	-	-	-	18.62	-
Parks Development Fund	0.75	-	-	-	0.75	-
Recreation Fund	54.20	-	-	1.00	55.20	1.00
Risk Management Fund	9.00	-	-	-	9.00	-
Wastewater Fund	163.09	-	-	(14.83)	148.26	(14.83)
Water Fund	268.91	-	-	4.83	273.74	4.83
Totals	2,664.00	20.00	(7.50)	1.00	2,677.50	13.50

Total General Fund increases by a net of 31.8 FTE. This is the result 14.3 net FTE transferred from other Funds, 1.0 Library FTE for additional Library hours approved in midyear 2012 in the Spring Supplemental, 12.0 new police officers with population growth, 4.0 additional firefighters to offset overtime, 1.0 additional Library position for PC centers, 1.0 new Retail Specialist in Planning, and 1.0 new Administrative support position in Neighborhood Services. These are partially offset by the elimination of 2.5 vacant positions.

Table 5 shows the details of the staffing level by fund over time. The total number of FTE in the General Fund declined 6.2 percent (127.65 FTE) over the last ten years, while this has been mostly offset by growth in other funds (mostly Water and Wastewater) up 48.1 percent (137.0 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 2013. Police civil service has grown 13.9 percent (80.85 FTE) while career service FTE has dropped 18.6 percent (217.0 FTE). See Attachment 10 for a four-year summary of staffing by fund.

Table 5: FTE's and FTE Changes: 2003 – 2013 (All Funds)

	Budgeted					FTE change	% change
	2003	2005	2007	2009	2013	2003-2013	2003-2013
Police Civil GF	580.00	603.00	635.00	640.00	660.85	80.85	13.9%
Fire Civil - GF	302.50	288.00	311.00	306.00	311.00	8.50	2.8%
General Fund Career	1,164.70	1,089.12	1,091.53	1,066.53	947.70	(217.00)	-18.6%
Total General Fund	2,047.20	1,980.12	2,037.53	2,012.53	1,919.55	(127.65)	-6.2%
Police/Fire Civil Non GF	2.50	1.00	2.00	2.00	9.15	6.65	266.0%
Water/Wastewater Funds	285.00	329.00	403.00	426.00	422.00	137.00	48.1%
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	40.00	(17.00)	-29.8%
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	146.85	38.35	35.3%
Non-General Fund	655.75	695.50	800.14	791.84	757.95	102.20	15.6%
Total	2,702.95	2,675.62	2,837.67	2,804.37	2,677.50	(25.45)	-0.9%

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 decrease \$7.0 million from the 2012 Original Budget. Significant budgetary factors addressed include the following:

- Annual charges for service payment to Metro Wastewater will be increased \$2.5 million based on an 8.0 percent increase in annual charges;
- A reduction in operating expenses of \$1.0 million, which includes cuts in temporary salary, travel and training, short term water leases and storage, building leases, and operating and maintenance;
- A reduction in debt payments of \$12.7 million due to early payment of payoff of debt;
- Allocation of \$0.5 million in street sweeping costs to the Wastewater Fund; and
- Allocation of \$1.4 million for new equipment and ongoing maintenance.

Development Review Fund – Operating Costs

The Development Review Fund is a special revenue fund, receiving revenue from review, permitting, and inspection activity. In 2013, the total operating budget is projected to decrease \$200,000 over the 2012 Original Budget which is reflective of a projection for a slow recovery in development following the recession. In the case that construction activity rebounds or should decline further, additional action will be taken to adjust this fund's budget accordingly. Significant budgetary factors addressed include the following:

- The 2013 Adopted Budget assumes a \$1.1 million transfer from the Development Review Fund to the General Fund to reimburse it for services and overhead costs. The overhead transfer was recalculated using a newly standardized method resulting in a reduction of \$285,000;
- A reduction in capital related spending \$140,400 for one-time costs for vehicles.

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 \$168,300 from the 2012 Original Budget to the 2013 Adopted Budget, as a result of transferring the Special Events program to the Recreation fund, offset by new appropriation for the Hoffman Heights Teen Center; and
- The Recreation Fund subsidy will increase by \$401,100 from the 2012 Original Budget as a result of moving the Special Events program from the Cultural Fund of \$190,000 and \$56,000 for Hoffman Heights Teen Center. Another \$279,400 is increased for increased personnel costs and other mandated costs. These additions are partially offset by (\$113,000) in projected revenue increases in Youth Sports and Gymnastics and (\$12,000) for the elimination of a contingent staff position.

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 decreased sharply in 2011 and is expected to continue to decline in 2012 and 2013 dropping \$296,700 (36.1 percent) from 2010 to the 2013 Adopted Budget;
- Expenditures decrease 29.6 percent from the 2012 projection by transferring 3.0 Code Enforcement Officers to the General Fund and other reductions associated with volume driven costs; and
- Fund balance will not be available to cover costs beginning in 2016 and additional cost reductions will be necessary to maintain an appropriate fund balance.

Other Funds – Operating Costs

- Expenditures in the Community Development Fund decrease with the transfer of 2.0 Code Enforcement Officers to the General Fund and as the Neighborhood Stabilization Program winds down;
- E-911 infrastructure reliability and a decrease in maintenance costs for the computer aided dispatch system allow for a \$256,300 (12 percent decrease) in operating expenditures in the E-911 Fund;
- The Photo Red Light program is the driver behind the \$436,100 in additional costs in the Designated Revenues Fund for costs of administering the program;
- The Golf Courses Fund expenditures remain relatively flat with 2012 as 2.0 vacant FTE are eliminated offset by some increases in compensation costs and continuing capital improvements.

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 2013 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 \$76.0 million in 2013. Nearly \$488.1 million in capital projects are budgeted or planned between 2013 and 2017. The primary funds associated with the five-year CIP are:

- The Capital Projects Fund - \$90.8 million over five years;
- The Open Space Fund - \$18.2 million;
- The Conservation Trust Fund - \$6.3 million;
- The Enhanced E-911 Fund - \$8.0 million; and

- The Water and Wastewater Funds - \$363.0 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 2013 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. During the October Council budget workshop, Council directed staff to begin evaluations for gradually increasing the transfer to 4.0 percent over several years starting with 2014. For purposes of this document, the five year Capital Projects Fund plan does not yet include the impact of this change.

The net change in the CPF five-year plan is an increase in expenditures of \$5.1 million and creates a five-year plan that is below \$100 million for the third time since 1997. Most of the increase went to street maintenance projects in Public Works. 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 2013-2017

Project	Total Cost	Percent of Total
Street maintenance, reconstruction & improvements	\$ 60.1 million	66.2%
Building repair projects	8.2 million	9.0%
Traffic signal component replacement	5.6 million	6.6%
Direct Costs – Public Works design & engineering / Building Repair	6.3 million	6.8%
800 MHz radio system debt / infrastructure upgrade (transfer to E-911)	4.7 million	5.2%
Systems, telephone infrastructure and network replacement	2.0 million	2.2%
Direct costs – purchasing services	2.0 million	2.2%
All other projects	1.9 million	1.8%
TOTAL	\$90.8 million	

The CIP section of the 2013 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 2017, equating to 74.4 percent of the City's planned five-year capital plan. The 2013 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 \$18.2 million over the five-year plan, which is 3.7 percent of total capital spending. The Conservation Trust Fund, funded through lottery proceeds, has projects totaling \$6.3 million in the five-year plan (1.3 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 pool upgrades, Sports Park improvements, and the renovation of Del Mar Park. 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 \$8.0 million, primarily for debt service related to the new 800 MHz radio system and for MDC infrastructure replacement. In 2016 and 2017, \$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 2010 through 2013;
- Attachment 4 - Comparison of the 2012 Original Budget to the 2012 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 2012 and 2013;
- Attachment 7 - Notes significant base budget changes in various City funds;
- Attachment 8 - 2013 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 (2013-2017) along with information on appropriations for 2010 through 2011; and
- Attachment 12 - Capital amendments by department and fund.

Attachment 1 Budget in Brief

Department	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Revenues by Source:					
Taxes	201,588,859	203,934,743	205,773,884	213,081,019	214,712,849
Other Revenues	35,301,044	34,047,669	32,371,459	29,324,819	31,805,290
License and Permits	8,305,139	7,559,469	8,589,461	8,889,059	9,243,946
Intergovernmental	42,800,315	36,657,935	30,285,240	31,952,388	31,012,987
Charges for Services	201,118,010	197,807,110	196,496,094	200,672,158	204,953,891
Fines and Forfeitures	8,630,557	9,469,574	10,064,717	10,517,529	10,232,747
Operating Transfers	71,250,612	23,753,611	21,223,740	22,351,698	28,227,735
Sale of Assets	82,496	228,841	220,000	317,822	220,000
Proceeds From Borrowing	46,534,977	0	0	0	0
Total Revenues	\$615,612,009	\$513,458,952	\$505,024,595	\$517,106,492	\$530,409,445
Operating Expenditures by Category:					
Salaries and Benefits	219,005,211	222,255,828	227,442,803	226,289,885	236,024,821
Supplies and Services	104,409,186	107,836,160	119,012,640	114,691,474	123,679,556
Interfund Charges	15,125,882	14,178,472	14,723,689	14,744,666	14,760,243
Debt Related	97,547,789	103,003,818	56,745,281	92,562,316	42,870,575
Capital Related	2,733,278	3,403,259	3,555,942	4,991,541	5,381,858
Transfers Out	64,713,073	27,809,223	26,298,158	27,951,071	34,195,035
Total Operating Expenditures	\$503,534,419	\$478,486,760	\$447,778,513	\$481,230,953	\$456,912,088
Operating Expenditures by Function:					
Administrative Services	22,098,227	22,455,023	34,332,793	34,054,962	35,743,714
Community Services	143,502,714	144,713,955	147,789,826	148,995,841	154,087,204
Council/Appointees	19,166,432	17,270,080	18,903,984	18,794,376	19,074,038
General Management	13,757,116	16,057,285	4,576,673	4,616,992	4,931,930
Non-Departmental (Transfers)	97,659,429	39,714,160	38,557,270	40,010,206	46,936,219
Operations	207,350,501	238,276,257	203,617,967	234,758,576	196,138,983
Total Operating Expenditures	\$503,534,419	\$478,486,760	\$447,778,513	\$481,230,953	\$456,912,088
Capital Improvement Program	\$98,381,453	\$44,003,700	\$91,023,915	\$33,064,679	\$75,993,674
Total Expenditures	\$601,915,872	\$522,490,460	\$538,802,428	\$514,295,632	\$532,905,762
FTE by Function:					
Administrative Services	129.5	128.5	175.0	175.0	178.0
Community Services	1,320.9	1,335.9	1,335.0	1,335.0	1,348.5
Council/Appointees	192.0	193.0	194.0	194.0	194.0
General Management	92.8	93.8	41.8	41.8	41.8
Operations	940.7	931.2	918.2	920.2	915.2
Total FTE	2,675.9	2,682.4	2,664.0	2,666.0	2,677.5

Attachment 2

2013 Summary of Total Ending Funds (Budgetary Basis)

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

Fund Name	2013 Beg Funds	Revenues	Transfers In	Total Uses *	Net	2013 End Funds
Abatement Fund	366,074	525,961	-	630,040	(104,079)	261,995
Capital Projects Fund	4,631,834	2,686,027	18,958,669	18,261,743	3,382,953	8,014,787
Community Development Fund	-	4,076,101	97,361	4,173,462	-	-
Conservation Trust Fund	284,135	3,159,787	-	2,944,236	215,551	499,686
Cultural Services Fund	688,248	937,483	1,005,927	1,984,319	(40,909)	647,339
Debt Service (GO) Fund	1,443,560	4,887,450	1,662,900	6,550,350	-	1,443,560
Debt Service (SID) Fund	175,083	598,185	-	593,930	4,255	179,338
Designated Revenues Fund	6,435,260	5,392,406	-	6,671,462	(1,279,056)	5,156,204
Development Review Fund	1,850,716	7,910,046	-	7,955,982	(45,936)	1,804,780
Enhanced E-911 Fund	4,286,157	3,012,868	1,710,000	4,529,170	193,698	4,479,855
Fleet Management Fund	595,708	8,386,837	-	8,610,917	(224,080)	371,628
General Fund	44,193,219	243,341,073	1,160,750	251,271,978	(6,770,155)	37,423,064
Gifts & Grants Fund	2,641,394	5,003,084	-	5,237,061	(233,977)	2,407,417
Golf Courses Fund	629,792	8,667,680	150,000	8,843,553	(25,873)	603,919
Open Space Fund	2,111,375	5,927,542	-	6,147,948	(220,406)	1,890,969
Parks Development Fund	1,963,235	171,300	-	137,528	33,772	1,997,007
Recreation Fund	578,730	5,168,935	3,482,128	8,982,143	(331,080)	247,650
Risk Management Fund	4,230,345	6,768,539	-	6,958,071	(189,532)	4,040,813
Surplus & Deficiency Fund	484,838	25,829	-	75,689	(49,860)	434,978
Wastewater Fund	40,264,368	58,211,700	-	66,245,366	(8,033,666)	32,230,702
Water Fund	41,021,899	127,322,877	-	116,100,814	11,222,063	52,243,962
Total	\$158,875,970	\$502,181,710	\$28,227,735	\$532,905,762	(\$2,496,317)	\$156,379,653

* Total Uses include transfers out.

Attachment 3

Expenditure Summary: All Funds

Fund Name	2010 Operating	2010 Capital	2010 Actual	2011 Operating	2011 Capital	2011 Actual
Non-General Fund						
Abatement Fund	952,806	-	952,806	912,027	-	912,027
Building Repair Fund	-	1,826,724	1,826,724	-	-	-
Capital Projects Fund	-	25,565,621	25,565,621	-	21,607,251	21,607,251
Community Development Fund	9,495,354	-	9,495,354	5,109,975	-	5,109,975
Conservation Trust Fund	1,265,178	5,873,393	7,138,571	1,489,656	1,242,500	2,732,156
Cultural Services Fund	2,119,370	-	2,119,370	2,383,582	-	2,383,582
Debt Service (GO) Fund	30,778,204	-	30,778,204	7,761,615	-	7,761,615
Debt Service (SID) Fund	410,138	-	410,138	359,696	-	359,696
Designated Revenues Fund	10,364,310	2,439,450	12,803,760	6,096,555	9,773	6,106,328
Development Review Fund	6,875,583	-	6,875,583	7,300,370	-	7,300,370
Emergency Contingency Fund	519,619	-	519,619	-	-	-
Enhanced E-911 Fund	1,759,943	1,944,851	3,704,794	1,660,966	4,710,000	6,370,966
Fleet Management Fund	7,342,574	-	7,342,574	8,368,153	-	8,368,153
Gifts & Grants Fund	5,361,150	2,848,945	8,210,095	4,624,667	2,219,468	6,844,135
Golf Courses Fund	9,081,880	175,000	9,256,880	8,031,628	(134,802)	7,896,826
Open Space Fund	2,893,939	3,621,555	6,515,494	3,144,786	3,000,000	6,144,786
Parks Development Fund	72,718	453,297	526,015	73,453	-	73,453
Policy Reserve Fund	21,472,765	-	21,472,765	-	-	-
Print Shop Fund	632,290	-	632,290	-	-	-
Recreation Fund	7,857,852	129,665	7,987,517	8,089,736	-	8,089,736
Risk Management Fund	7,406,705	-	7,406,705	8,936,530	-	8,936,530
Surplus & Deficiency Fund	60,750	-	60,750	64,381	-	64,381
TABOR Reserve Fund	8,822,531	-	8,822,531	-	-	-
Wastewater Fund	37,808,535	25,270,427	63,078,962	40,315,103	22,591,962	62,907,065
Water Fund	103,616,427	28,232,525	131,848,952	134,048,225	(11,242,452)	122,805,773
Total Non-General Fund	\$276,970,621	\$98,381,453	\$375,352,074	\$248,771,104	\$44,003,700	\$292,774,804
General Fund	226,563,798	-	226,563,798	229,715,656	-	229,715,656
Total Budget	\$503,534,419	\$98,381,453	\$601,915,872	\$478,486,760	\$44,003,700	\$522,490,460

Attachment 3

Expenditure Summary: All Funds

Fund Name	2012 Operating	2012 Capital	2012 Projection	2013 Operating	2013 Capital	2013 Adopted
Non-General Fund						
Abatement Fund	894,597	-	894,597	630,040	-	630,040
Building Repair Fund	-	-	-	-	-	-
Capital Projects Fund	-	18,151,025	18,151,025	-	18,261,743	18,261,743
Community Development Fund	4,683,462	-	4,683,462	4,173,462	-	4,173,462
Conservation Trust Fund	1,893,824	1,479,000	3,372,824	1,744,236	1,200,000	2,944,236
Cultural Services Fund	2,172,714	-	2,172,714	1,984,319	-	1,984,319
Debt Service (GO) Fund	7,539,750	-	7,539,750	6,550,350	-	6,550,350
Debt Service (SID) Fund	338,305	-	338,305	593,930	-	593,930
Designated Revenues Fund	6,235,352	-	6,235,352	6,671,462	-	6,671,462
Development Review Fund	7,755,971	-	7,755,971	7,955,982	-	7,955,982
Emergency Contingency Fund	-	-	-	-	-	-
Enhanced E-911 Fund	2,147,462	1,862,000	4,009,462	1,891,170	2,638,000	4,529,170
Fleet Management Fund	8,501,672	-	8,501,672	8,610,917	-	8,610,917
Gifts & Grants Fund	5,313,842	146,905	5,460,747	5,237,061	-	5,237,061
Golf Courses Fund	8,402,794	472,000	8,874,794	8,556,053	287,500	8,843,553
Open Space Fund	3,274,442	4,158,000	7,432,442	3,325,448	2,822,500	6,147,948
Parks Development Fund	75,164	22,593	97,757	76,478	61,050	137,528
Policy Reserve Fund	-	-	-	-	-	-
Print Shop Fund	-	-	-	-	-	-
Recreation Fund	8,605,880	-	8,605,880	8,982,143	-	8,982,143
Risk Management Fund	6,928,316	-	6,928,316	6,958,071	-	6,958,071
Surplus & Deficiency Fund	60,950	-	60,950	75,689	-	75,689
TABOR Reserve Fund	-	-	-	-	-	-
Wastewater Fund	47,924,562	4,442,083	52,366,645	46,042,729	20,202,637	66,245,366
Water Fund	122,604,402	2,331,073	124,935,475	85,580,570	30,520,244	116,100,814
Total Non-General Fund	\$245,353,461	\$33,064,679	\$278,418,140	\$205,640,110	\$75,993,674	\$281,633,784
General Fund	235,877,492	-	235,877,492	251,271,978	-	251,271,978
Total Budget	\$481,230,953	\$33,064,679	\$514,295,632	\$456,912,088	\$75,993,674	\$532,905,762

Attachment 4

2012 Original To Projection Variance

Fund Name	2012 Original		2012 Original	2012 Projection		2012 Projection	Project/Orig Variance
	Operating	Capital		Operating	Capital		
Non-General Fund							
Abatement Fund	1,114,700	-	1,114,700	894,597	-	894,597	(220,103)
Capital Projects Fund	-	17,160,934	17,160,934	-	18,151,025	18,151,025	990,091
Community Development Fund	5,239,626	-	5,239,626	4,683,462	-	4,683,462	(556,164)
Conservation Trust Fund	1,584,786	1,692,000	3,276,786	1,893,824	1,479,000	3,372,824	96,038
Cultural Services Fund	2,214,786	-	2,214,786	2,172,714	-	2,172,714	(42,072)
Debt Service (GO) Fund	7,539,750	-	7,539,750	7,539,750	-	7,539,750	-
Debt Service (SID) Fund	338,305	-	338,305	338,305	-	338,305	-
Designated Revenues Fund	6,688,053	-	6,688,053	6,235,352	-	6,235,352	(452,701)
Development Review Fund	8,155,107	-	8,155,107	7,755,971	-	7,755,971	(399,136)
Enhanced E-911 Fund	2,225,000	1,862,000	4,087,000	2,147,462	1,862,000	4,009,462	(77,538)
Fleet Management Fund	8,673,860	-	8,673,860	8,501,672	-	8,501,672	(172,188)
Gifts & Grants Fund	4,461,194	462,152	4,923,346	5,313,842	146,905	5,460,747	537,401
Golf Courses Fund	8,810,774	147,000	8,957,774	8,402,794	472,000	8,874,794	(82,980)
Open Space Fund	3,267,014	4,158,000	7,425,014	3,274,442	4,158,000	7,432,442	7,428
Parks Development Fund	74,790	-	74,790	75,164	22,593	97,757	22,967
Recreation Fund	8,337,957	-	8,337,957	8,605,880	-	8,605,880	267,923
Risk Management Fund	6,852,021	-	6,852,021	6,928,316	-	6,928,316	76,295
Surplus & Deficiency Fund	60,950	-	60,950	60,950	-	60,950	-
Wastewater Fund	45,028,424	18,284,345	63,312,769	47,924,562	4,442,083	52,366,645	(10,946,124)
Water Fund	93,628,683	47,257,484	140,886,167	122,604,402	2,331,073	124,935,475	(15,950,692)
Total Non-General Fund	\$214,295,780	\$91,023,915	\$305,319,695	\$245,353,461	\$33,064,679	\$278,418,140	(\$26,901,555)
General Fund	233,482,733	-	233,482,733	235,877,492	-	235,877,492	2,394,759
Total Budget	\$447,778,513	\$91,023,915	\$538,802,428	\$481,230,953	\$33,064,679	\$514,295,632	(\$24,506,796)

Attachment 5

General Fund Expenditures

Department	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
City Attorney	4,866,153	5,000,488	5,048,213	5,048,213	5,171,116
City Council	910,311	929,792	1,036,251	909,472	1,040,464
Civil Service Commission	599,625	704,130	671,123	672,415	698,142
Communications	1,412,905	1,777,063	1,786,806	1,791,500	2,104,886
Court Administration	7,584,732	6,947,572	7,308,610	7,339,937	7,297,892
Finance	5,443,107	5,033,746	5,369,002	5,367,038	5,521,236
Fire	34,860,166	37,197,852	37,341,354	38,399,541	38,998,327
General Management	3,558,078	5,155,756	2,043,293	2,074,505	2,199,010
Information Technology	5,969,628	6,949,712	6,499,118	6,457,099	7,312,099
Internal Services	1,265,101	1,301,998	4,622,023	4,554,749	5,409,329
Judicial	1,968,251	1,946,483	2,099,808	2,106,106	2,132,724
Library & Cultural Services	3,036,294	3,171,727	3,483,944	3,716,951	3,950,283
Neighborhood Services	2,962,813	2,866,722	2,862,105	2,852,128	3,471,422
Non-Departmental	31,402,300	27,753,505	27,330,341	29,097,849	35,911,710
Parks, Recreation & Open Space	11,779,831	11,468,305	11,486,442	11,814,204	11,690,810
Planning & Development Services	1,859,764	1,978,859	1,962,299	1,792,934	2,193,541
Police	77,484,654	79,964,807	81,769,399	81,949,511	85,946,523
Public Defender	651,192	637,161	660,014	662,759	667,644
Public Safety Communications Center	5,622,859	5,606,194	6,051,919	5,887,262	6,082,056
Public Works	23,326,034	23,323,784	24,050,669	23,383,319	23,472,764
Total General Fund Expenditures	\$226,563,798	\$229,715,656	\$233,482,733	\$235,877,492	\$251,271,978

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

SIGNIFICANT DECREASES IN 2012 FUNDS AVAILABLE

Decrease	Fund	Comments
\$ (1,646,984)	Open Space Fund	Funds available will decrease due to spending on capital projects, particularly Springhill Park, Del Mar Pool, and Aurora Reservoir.
\$ (1,834,029)	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.

SIGNIFICANT INCREASES IN 2012 FUNDS AVAILABLE

Increase	Fund	Comments
\$ 4,692,952	General Fund	Ending funds available is projected to increase as the result of one-time revenue, such as auto-related sales tax and large one-time payers.
\$ 2,541,327	Wastewater Fund	Ending funds available is projected to increase as the result of deferring capital projects to 2013.
\$ 1,238,872	Water Fund	Ending funds available is projected to increase as the result of operating and capital projects savings, primarily from the Prairie Waters Project.

SIGNIFICANT PLANNED DRAW-DOWNS OF FUNDS AVAILABLE IN 2013

Decrease	Fund	Comments
\$ (8,033,666)	Wastewater Fund	Planned draw-down of funds available for capital projects, including Cured in Place Pipe (CIPP) Rehabilitation, Baranmor Ditch improvements, Lower Westerly improvements, and other miscellaneous sewer rehab projects.
\$ (6,770,155)	General Fund	Planned budgeted transfer to the Capital Projects Fund for specific purposes such as redevelopment, FasTracks-related projects, and District 2 police station overcrowding mitigation.
\$ (1,279,056)	Designated Revenues Fund	Planned draw-down of funds available to cover a loss of revenue from the Arapahoe County Library District.

SIGNIFICANT PLANNED INCREASES IN 2013 FUNDS AVAILABLE

Increase	Fund	Comments
\$ 11,222,063	Water Fund	Planned increase is the result of savings from the Prairie Waters Project as well as operating savings.
\$ 3,382,953	Capital Projects Fund	Planned increase from General Fund transfer-in for future projects.

Attachment 7

Significant Base Budget Adjustments, Non-General Fund

Fund	Item	Description	Amount
Community Development Fund	One-Time Expenditures	2012 one-time adjustment to program budget appropriations.	\$ 237,041
Designated Revenues Fund	Gifts and Grants/Designated Revenue Process	Budget reduction related to lower demand for community trees professional services and reduced operations in the Art District Loan Program.	\$ (123,359)
Development Review Fund	Mandated Costs	Decreased transfer payments to the General Fund from the Development Review Fund from \$1.4 million to \$1.1 million.	\$ (285,000)
Enhanced E-911 Fund	Mandated Costs	Budget reduction stemming from no CAD maintenance in 2013 as new software is brought on-line and declining 911 tariff revenues due to decreasing wired lines.	\$ (353,934)
Fleet Management Fund	Other Adjustments	Adjust 2013 fuel budget to accommodate projected purchase price and reduce direct maintenance changes for fleet.	\$ (329,801)
Gifts and Grants Fund	Gifts and Grants/Designated Revenue Process	Adjust grant appropriations to match 2013 awards.	\$ 671,288
	One-Time Expenditures	One-time appropriation in 2012 for Justice Assistance Grant (JAG) and economic recovery program.	\$ (273,503)
Recreation Fund	Mandated Costs	Budget increase for water, natural gas, and electricity. Costs for ActiveNet Registration System. Adjustment to convert youth sports officials from contract to contingent employees.	\$ 115,833
Wastewater Fund	Other Adjustments	Adjust the Aurora Water overhead charge calculation methodology.	\$ 583,133
Water Fund	Mandated Costs	Budget increase for water, natural gas, and electricity. Increase Risk Management charges 5 percent.	\$ 738,808

Attachment 8 General Fund Additions

Department	Description	Amount
City Council	City Council appropriation of one-time funds for a Sister Cities International; City Council increase for each Council member travel budget	\$ 42,000
Communications	Transfer of Aurora Channel personnel from Designated Revenues Fund to General Fund; convert Mailroom FTE to Communications FTE; City Council appropriation to televise City Council study sessions	255,177
Fire	Phased replacement of Fire bunker coats and pants; add 4.0 FTE Firefighters	305,940
Information Technology	First-year maintenance and support contracts; maintenance subscription for Microsoft enterprise agreement; replace COPLINK server hardware; transfer 1.0 FTE Licensing Officer from Finance to Information Technology and convert to a Business Systems Analyst II	388,997
Library & Cultural Services	Library services for Colfax PC Center; library services for Hoffman Heights PC/Teen Center; one-time use of increased appropriations for library collections; City Council appropriation of one-time funds for collection materials	458,311
Neighborhood Services	Transfer 3.0 FTE Code Enforcement Officers to the General Fund from the Abatement Fund; transfer 2.0 FTE Code Enforcement Officers to the General Fund from the Community Development Block Grant (CDBG) Fund; transfer 2.0 FTE Graffiti Off Neighborhoods Unit from Police to Neighborhood Support Division in Neighborhood Services; technical adjustment to adjust FTE allocations between funds; City Council restoration of 1.0 FTE Code Enforcement Officer; City Council appropriation for additional 1.0 FTE in Community Relations	580,777
Non-Departmental	Debt service for trolley enclosure; transfer to Recreation for Hoffman Heights PC/Teen Center; technical adjustment to change subsidy for Special Events from Cultural to Recreation Fund; transfer of one-time operating reserve to Capital Projects Fund for various purposes	5,563,897
Parks, Recreation & Open Space	City Council appropriation of one-time funds for a log loader	200,000

Attachment 8 General Fund Additions (Continued)

Department	Description	Amount
Planning & Development Services	Add 1.0 FTE new Retail Specialist; increase appropriation for Urban Renewal contingent employee; City Council appropriation of one-time funds for Spaceport marketing	75,000
Police	Add equipment and 12.0 FTE officers for Police staffing mandate for 2013; increase appropriation for outside agency range training recovered with 2013 New Service Fee; transfer 1.0 FTE Police Lieutenant Back to General Fund due to the expiration of NCTC Grant	1,276,451
Public Works	Appropriation of real property access for oil and gas exploration of city owned property; technical adjustment to adjust Street Sweeping accounting	8,000
Total Additions		\$ 9,154,550

Attachment 8 General Fund Reductions

Department	Description	Amount
Communications	Reduce supplies, postage, and repairs and maintenance; reduce technical services and other miscellaneous expenses	\$ (3,272)
Finance	Eliminate vacant Senior Tax Auditor position; transfer 1.0 FTE Licensing Officer to Information Technology and convert to a Business Systems Analyst II; reclass the Budget Officer and Finance & Budget Program Administrator positions to Management Analyst I	(225,382)
General Management	Reduce lobbying contract expenses in Intergovernmental Relations; reduce professional services in Office of the City Clerk; reduce supplies and software licenses in Internal Audit	(33,090)
Internal Services	Reduce membership payments in Human Resources	(7,000)
Neighborhood Services	Reclass Neighborhood Services Financial Coordinator	(24,801)
Non-Departmental	Reduce HOME match to requirement for transfer of 2.0 Code Enforcement FTE out of CDBG and into the General Fund; reduce subsidy to Recreation Fund due to increased revenue; reduce subsidy to Cultural Services Fund with shift of expenses to the Scientific and Cultural Facilities District (SCFD) Fund; technical adjustment to change subsidy for Special Events from Cultural to Recreation Fund; decreased estimate for Police and Fire retiree leave buybacks; increased vacancy savings target; reduced budget for additional prisoner beds	(673,278)

Attachment 8 General Fund Reductions (Continued)

Department	Description	Amount
Parks, Recreation & Open Space	Transfer of 2.0 FTE Parks Mechanics to Fleet Management; transfer 2.0 FTE to the Designated Revenues Fund with the elimination of a vacant supervisor position; decrease irrigation water budget adjusted for new rates	(214,880)
Planning & Development Services	Eliminate budget for fluorescent light recycling	(2,985)
Police	Eliminate 1.0 FTE vacant Vehicle Impound Assistant; transfer 2.0 FTE Graffiti Off Neighborhoods Unit from Police to Neighborhood Support Division in Neighborhood Services; eliminate one filled half-time and transfer of other two half-time vehicle couriers to Fleet Management; transfer out 0.15 FTE Lieutenant to the Victim Services Designated Revenue program; transfer out 0.25 FTE Agent from General Fund to East Metro Auto Theft Task Force program in Gifts and Grants Fund	(257,949)
Public Works	Allocate remaining portion of street sweeping costs to Storm Drain Fund; reduce utility costs	(597,859)
Total Reductions		\$ (2,040,496)

Attachment 8 General Fund New Revenue

Department	Description	Amount
Fire	House rural/metro ambulances in Aurora Fire Stations; increase rural/metro revenue source through more accurate reimbursement schedule	\$ 185,000
Information Technology	Replace COPLINK server hardware	63,000
Neighborhood Services	Increase Business License revenue by allowing Code Officers to provide a level of enforcement; enhance collections of Fire re-inspection fees	61,761
Non-Departmental	Increase estimated revenues for Council amendments	193,225
Police	Increase appropriation for Outside Agency Range Training recovered with 2013 New Service Fee	16,500
Public Works	Appropriation of real property access permit revenues; increase revenue for Street Patching for water cuts	37,000
Total New Revenue		\$ 556,486
Total Net Amendments		\$ 6,557,568

Attachment 9 Amendments in Other Operating Funds

Fund	Description	Amount*
Abatement Fund	Transfer 1.0 FTE vacant Code Enforcement Position to the General Fund; increase vacant property registration penalty for failure to register; reduce appropriation to reflect current requirements; transfer 3.0 FTE Code Enforcement Officers from the Abatement Fund to the General Fund	\$ (524,972)
Community Development Fund	Adjustments to align HOME appropriation and NSP appropriation to anticipated funding; eliminate vacant Administrative Technician and Administrative Assistant positions; reclass Neighborhood Services Financial Coordinator; transfer 2.0 FTE Code Enforcement Officers out of the Community Development Block Grant (CDBG) Fund to the General Fund; adjustment to align CDBG appropriation to anticipated funding; technical adjustment to adjust FTE allocations between funds	(1,269,594)
Conservation Trust Fund	Transfer to Golf for improvements funded by Conservation Trust Fund	150,000
Cultural Services Fund	Reduce subsidy to Cultural Services Fund with shift of expenses to the Scientific and Cultural Facilities District (SCFD) fund balance; technical adjustment to change subsidy and transfer Special Events from Cultural Services to Recreation Fund; transfer 1.0 FTE Special Events Coordinator from Cultural Services to Recreation Fund	39,353
Designated Revenues Fund	Technical transfer of 2.70 FTE Aurora Channel personnel from Designated Revenues Fund to General Fund; Aurora Channel video equipment replacement and dues; eliminate vacant Parks Maintenance Supervisor position and transfer 2.0 FTE from the General Fund; Photo Red Light administration costs; transfer 0.15 FTE Lieutenant to the Victim Services Designated Revenue program	(107,558)
Fleet Management Fund	Transfer of two filled 0.5 FTE Couriers to Fleet Management and elimination of one filled 0.5 Courier; add 1.0 FTE Fleet Unit Prep Mechanic; transfer 2.0 FTE Parks Mechanics to Fleet Management	71,599
Gifts & Grants Fund	Transfer 1.0 FTE Police Lieutenant back to General Fund due to the expiration of NCTC Grant; technical adjustment to adjust 2.35 FTE allocations between funds; add grant appropriation to 2013 East Metro Auto Theft Task Force; transfer 0.25 FTE Agent from General Fund to Gifts and Grants East Metro Auto Theft Task Force (EMATT) program	(284,165)
Golf Courses Fund	Decrease irrigation water budget to adjust for new rates; eliminate 2.0 FTE vacant Golf positions	(371,959)

Attachment 9 (continued)
Amendments in Other Operating Funds

Fund	Description	Amount
Recreation Fund	Increase recreation fee revenue; reduce subsidy to offset increased recreation fee revenue; reduce budget for preschool contingent staff; increase transfer to Recreation for services at Hoffman Heights PC/Teen Center; technical adjustment to change subsidy and transfer Special Events and 1.0 FTE Special Events Coordinator from Cultural Services to Recreation Fund	11,130
Wastewater Fund	Reduce annual debt service; reduce operating and maintenance costs; equipment replacement; fleet replacement; Metro Wastewater increase; process controls systems security testing; technical adjustments for Flow Control Center, Street Sweeping accounting, FTE allocations between funds and transfer 0.25 FTE from Water Fund to Wastewater Fund	165,593
Water Fund	Reduce annual debt service; reduce operating and maintenance costs; equipment replacement; fleet replacement; new operating equipment and ongoing maintenance; Zetasizer analyzers; North Campus ground water well services and treatment chemicals; process controls systems security testing; technical adjustments for Flow Control Center, lawn irrigation return flow, source water protection plan, FTE allocations between funds and transfer 0.25 FTE from Water Fund to Wastewater Fund	(9,199,474)
Total Net Amendments		\$ (11,320,047)

*Expenditure Appropriation Net of Revenue from Budget Amendments

Attachment 10

Staffing Summary by Fund

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Abatement Fund	7.90	8.90	9.50	9.50	5.50
Community Development Fund	21.90	24.58	23.85	24.80	22.20
Conservation Trust Fund	12.65	16.65	16.77	16.77	16.77
Cultural Services Fund	19.00	18.00	16.00	16.00	15.00
Designated Revenues Fund	34.81	29.25	30.71	30.71	29.16
Development Review Fund	72.75	70.75	69.75	69.75	69.75
Enhanced E-911 Fund	5.00	5.00	5.00	5.00	5.00
Fleet Management Fund	37.50	39.50	39.50	39.50	43.50
General Fund	1,889.48	1,906.15	1,887.75	1,899.50	1,919.55
Gifts & Grants Fund	8.55	7.87	8.60	7.90	5.50
Golf Courses Fund	52.00	45.00	42.00	42.00	40.00
Open Space Fund	16.65	17.80	18.62	18.62	18.62
Parks Development Fund	0.75	0.75	0.75	0.75	0.75
Print Shop Fund	3.00	0.00	0.00	0.00	0.00
Recreation Fund	60.96	61.20	54.20	54.20	55.20
Risk Management Fund	10.00	9.00	9.00	9.00	9.00
Wastewater Fund	155.09	152.59	163.09	153.09	148.26
Water Fund	267.91	269.41	268.91	268.91	273.74
Grand Total	2,675.90	2,682.40	2,664.00	2,666.00	2,677.50

Attachment 11

2010-2017 Capital Improvement Program Summary

Fund/Department	2010 Actual	2011 Actual	2012 Projected Budget	Five-Year Plan					Total Cost 2013 - 2017
				2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Building Repair Fund</u>									
General Management	-1,486,157	0	0	0	0	0	0	0	0
Public Works	3,312,881	0	0	0	0	0	0	0	0
Total Building Repair Fund	1,826,724	0	0	0	0	0	0	0	0
<u>Capital Projects Fund</u>									
Finance	118,648	77,616	120,694	125,316	129,075	132,948	136,936	141,044	665,319
Fire	20,000	-5,000	-678	0	0	0	0	0	0
General Management	386,885	360,007	0	0	0	0	0	0	0
Information Technology	2,449,335	2,136,000	2,086,000	2,086,000	376,000	426,000	1,926,000	1,926,000	6,740,000
Internal Services	0	0	376,177	384,176	395,701	407,572	419,799	432,393	2,039,641
Neighborhood Services	0	5,000	50,000	0	0	0	0	0	0
Non-Departmental	3,013,840	100,389	103,307	140,648	128,042	129,312	144,168	150,786	692,956
Parks, Recreation & Open Space	-49	217,002	57,456	31,104	31,104	31,104	31,104	31,104	155,520
Planning & Development Services	923,492	-5,000	0	0	0	0	0	0	0
Public Works	18,653,470	18,721,237	15,358,069	15,494,499	15,099,190	15,265,518	17,133,539	17,553,299	80,546,045
Total Capital Projects Fund	25,565,621	21,607,251	18,151,025	18,261,743	16,159,112	16,392,454	19,791,546	20,234,626	90,839,481
<u>Conservation Trust Fund</u>									
Library & Cultural Services	-1,097,748	0	0	0	0	0	0	0	0
Parks, Recreation & Open Space	6,971,141	1,242,500	1,479,000	1,200,000	1,400,000	1,250,000	1,200,000	1,250,000	6,300,000
Total Conservation Trust Fund	5,873,393	1,242,500	1,479,000	1,200,000	1,400,000	1,250,000	1,200,000	1,250,000	6,300,000
<u>Designated Revenues Fund</u>									
Development Services	-3,051,652	0	0	0	0	0	0	0	0
Information Technology	138,287	0	0	0	0	0	0	0	0
Neighborhood Services	5,825	0	0	0	0	0	0	0	0
Non-Departmental	215,979	0	0	0	0	0	0	0	0
Parks, Recreation & Open Space	-679,784	9,773	0	0	0	0	0	0	0
Planning & Development Services	3,165,961	0	0	0	0	0	0	0	0

Attachment 11

2010-2017 Capital Improvement Program Summary

Fund/Department	2010 Actual	2011 Actual	2012 Projected Budget	Five-Year Plan					Total Cost 2013 - 2017
				2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Designated Revenues Fund</u>									
Public Works	2,644,834	0	0	0	0	0	0	0	0
Total Designated Revenues Fund	2,439,450	9,773	0	0	0	0	0	0	0
<u>Enhanced E-911 Fund</u>									
Information Technology	1,944,851	4,710,000	1,862,000	2,638,000	0	425,000	2,150,000	2,775,000	7,988,000
Total Enhanced E-911 Fund	1,944,851	4,710,000	1,862,000	2,638,000	0	425,000	2,150,000	2,775,000	7,988,000
<u>Gifts & Grants Fund</u>									
Communications	28,000	439	0	0	0	0	0	0	0
Information Technology	49,370	-1,800	0	0	0	0	0	0	0
Neighborhood Services	0	80,000	450,866	0	0	0	0	0	0
Parks, Recreation & Open Space	840,042	530,465	583,645	0	0	0	0	0	0
Planning & Development Services	862,067	1,509,958	-992,690	0	0	0	0	0	0
Public Works	1,069,466	100,406	105,084	0	0	0	0	0	0
Total Gifts & Grants Fund	2,848,945	2,219,468	146,905	0	0	0	0	0	0
<u>Golf Courses Fund</u>									
Parks, Recreation & Open Space	175,000	-134,802	472,000	287,500	407,500	369,000	280,000	280,000	1,624,000
Total Golf Courses Fund	175,000	-134,802	472,000	287,500	407,500	369,000	280,000	280,000	1,624,000
<u>Open Space Fund</u>									
Parks, Recreation & Open Space	3,621,555	3,000,000	4,158,000	2,822,500	3,352,500	3,947,500	3,712,500	4,412,500	18,247,500
Total Open Space Fund	3,621,555	3,000,000	4,158,000	2,822,500	3,352,500	3,947,500	3,712,500	4,412,500	18,247,500
<u>Parks Development Fund</u>									
Parks, Recreation & Open Space	453,297	0	22,593	61,050	0	0	0	0	61,050
Total Parks Development Fund	453,297	0	22,593	61,050	0	0	0	0	61,050

Attachment 11

2010-2017 Capital Improvement Program Summary

Fund/Department	2010 Actual	2011 Actual	2012 Projected Budget	Five-Year Plan					Total Cost 2013 - 2017
				2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Recreation Fund</u>									
Parks, Recreation & Open Space	129,665	0	0	0	0	0	0	0	0
Total Recreation Fund	129,665	0	0	0	0	0	0	0	0
<u>Wastewater Fund</u>									
Aurora Water	25,270,427	22,591,962	4,442,083	20,202,637	30,153,947	28,350,729	22,994,033	23,114,883	124,816,229
Total Wastewater Fund	25,270,427	22,591,962	4,442,083	20,202,637	30,153,947	28,350,729	22,994,033	23,114,883	124,816,229
<u>Water Fund</u>									
Aurora Water	28,232,525	-11,242,452	2,331,073	30,520,244	65,674,585	53,000,492	47,050,005	41,978,234	238,223,560
Total Water Fund	28,232,525	-11,242,452	2,331,073	30,520,244	65,674,585	53,000,492	47,050,005	41,978,234	238,223,560
Total Capital Improvement Program	98,381,453	44,003,700	33,064,679	75,993,674	117,147,644	103,735,175	97,178,084	94,045,243	488,099,820

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	2012 Projected Budget	Five-Year Plan					Total Cost 2013 - 2017
		2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Capital Projects Fund</u>							
Finance	0	1,001	1,031	1,062	1,094	1,127	5,315
Internal Services	0	-3,286	-3,385	-3,487	-3,592	-3,699	-17,449
Non-Departmental	0	37,155	24,250	24,475	24,961	29,786	140,627
Parks, Recreation & Open Space	0	31,104	31,104	31,104	31,104	31,104	155,520
Public Works	652,213	825,646	364,616	363,554	262,461	611,334	2,427,611
Total Capital Projects Fund	\$652,213	\$891,620	\$417,616	\$416,708	\$316,028	\$669,652	\$2,711,624
<u>Conservation Trust Fund</u>							
Parks, Recreation & Open Space	-313,000	-277,500	-1,127,500	-602,500	-602,500	1,250,000	-1,360,000
Total Conservation Trust Fund	(\$313,000)	(\$277,500)	(\$1,127,500)	(\$602,500)	(\$602,500)	\$1,250,000	(\$1,360,000)
<u>Enhanced E-911 Fund</u>							
Information Technology	0	526,000	-426,000	-50,000	-325,000	775,000	500,000
Total Enhanced E-911 Fund	\$0	\$526,000	(\$426,000)	(\$50,000)	(\$325,000)	\$775,000	\$500,000
<u>Gifts & Grants Fund</u>							
Neighborhood Services	450,866	0	0	0	0	0	0
Planning & Development Services	-6,346	0	0	0	0	0	0
Total Gifts & Grants Fund	\$444,520	\$0	\$0	\$0	\$0	\$0	\$0
<u>Golf Courses Fund</u>							
Parks, Recreation & Open Space	325,000	150,000	200,000	200,000	200,000	280,000	1,030,000
Total Golf Courses Fund	\$325,000	\$150,000	\$200,000	\$200,000	\$200,000	\$280,000	\$1,030,000
<u>Open Space Fund</u>							
Parks, Recreation & Open Space	0	952,500	12,500	-872,500	-607,500	4,412,500	3,897,500
Total Open Space Fund	\$0	\$952,500	\$12,500	(\$872,500)	(\$607,500)	\$4,412,500	\$3,897,500
<u>Parks Development Fund</u>							
Parks, Recreation & Open Space	0	61,050	0	0	0	0	61,050

Attachment 12

Capital Amendment Summary by Fund and Department

Fund/Department	2012 Projected Budget	Five-Year Plan					Total Cost 2013 - 2017
		2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Parks Development Fund</u>							
Total Parks Development Fund	\$0	\$61,050	\$0	\$0	\$0	\$0	\$61,050
<u>Wastewater Fund</u>							
Aurora Water	-761,015	-16,903,624	-6,260,357	-4,450,699	4,127,204	23,114,883	-372,593
Total Wastewater Fund	(\$761,015)	(\$16,903,624)	(\$6,260,357)	(\$4,450,699)	\$4,127,204	\$23,114,883	(\$372,593)
<u>Water Fund</u>							
Aurora Water	-24,909,453	-21,040,643	-5,155,081	-5,683,488	-3,418,846	41,978,234	6,680,176
Total Water Fund	(\$24,909,453)	(\$21,040,643)	(\$5,155,081)	(\$5,683,488)	(\$3,418,846)	\$41,978,234	\$6,680,176
Total Funding Changes	(\$24,561,735)	(\$35,640,597)	(\$12,338,822)	(\$11,042,479)	(\$310,614)	\$72,480,269	\$13,147,757





PROFILE OF AURORA



2013 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 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 2011 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: 335,688 (2012 est.)
Up 10,610 (3.3%) over 2010 Census

Households: 125,570 (2012 est.)
Up 3,669 (3.0%) from 2010 Census

Age		Income/Employment		Education		Industrial Sectors	
Median Age	32.0	Income		Percent of Aurora's population 25 years and older with at least a:		Largest industries	Services; Trade (wholesale and retail); and Construction
% Between Ages		• Per Capita	\$23,139	• High School Diploma (or eqv.)	85.1%	Product Types	Software and systems; manufacturing; health care; financial services
• Under 19	29.9%	• Median Household	\$49,593	• Bachelor's Degree	25.9%		
• 20-34 years old	24.6%	Total Employment	158,229	• Graduate Degree	7.5%		
• 35-64 years old	36.9%						
• 65 years and over	8.6%						

QUALITY OF LIFE

Home Values and Costs (2012)

Median home value	\$172,200
Median gross apartment rent (per month)	\$912

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 2012 Fall Enrollment	39,987	25,000

*Schools located in City of Aurora only.

TAXES

**Colorado
Personal Income Tax
4.63%**

**Colorado
Corporate Income Tax
4.63%**

2013 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

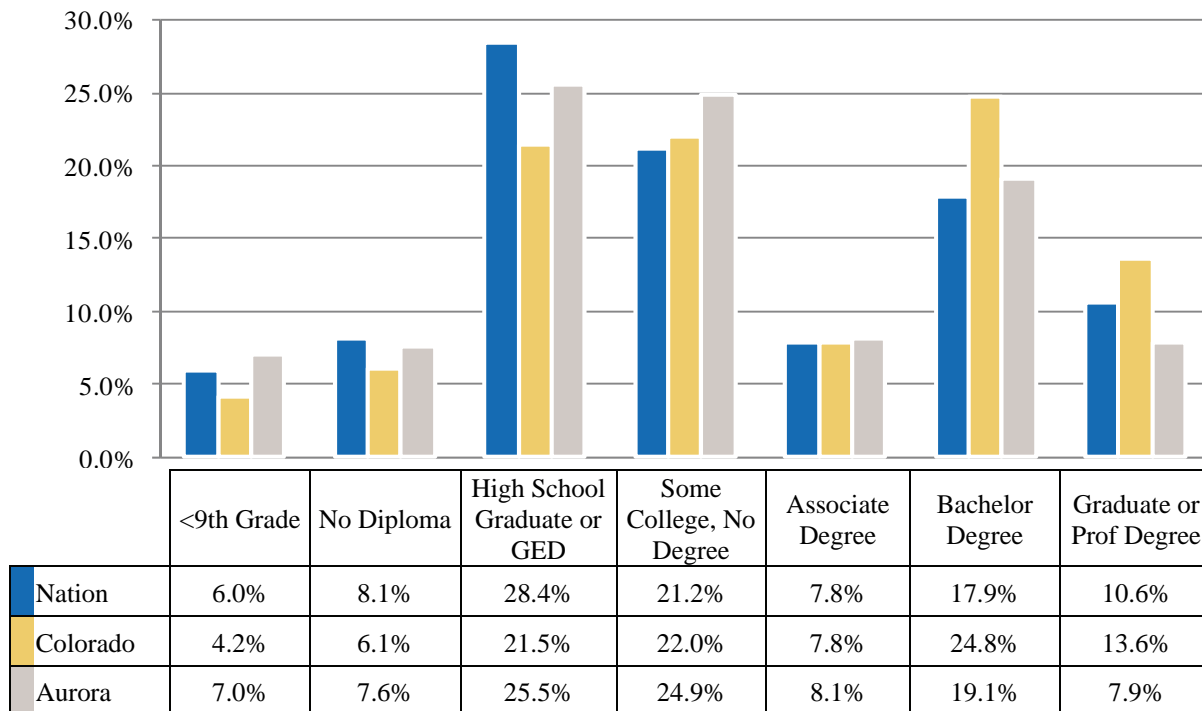
City Roadway Miles

- 133 miles of collector
- 798 miles of local
- 198 miles of private
- 170 miles of major
- 39 miles of minor
- 83 miles of highways

Total: 1,421 Miles

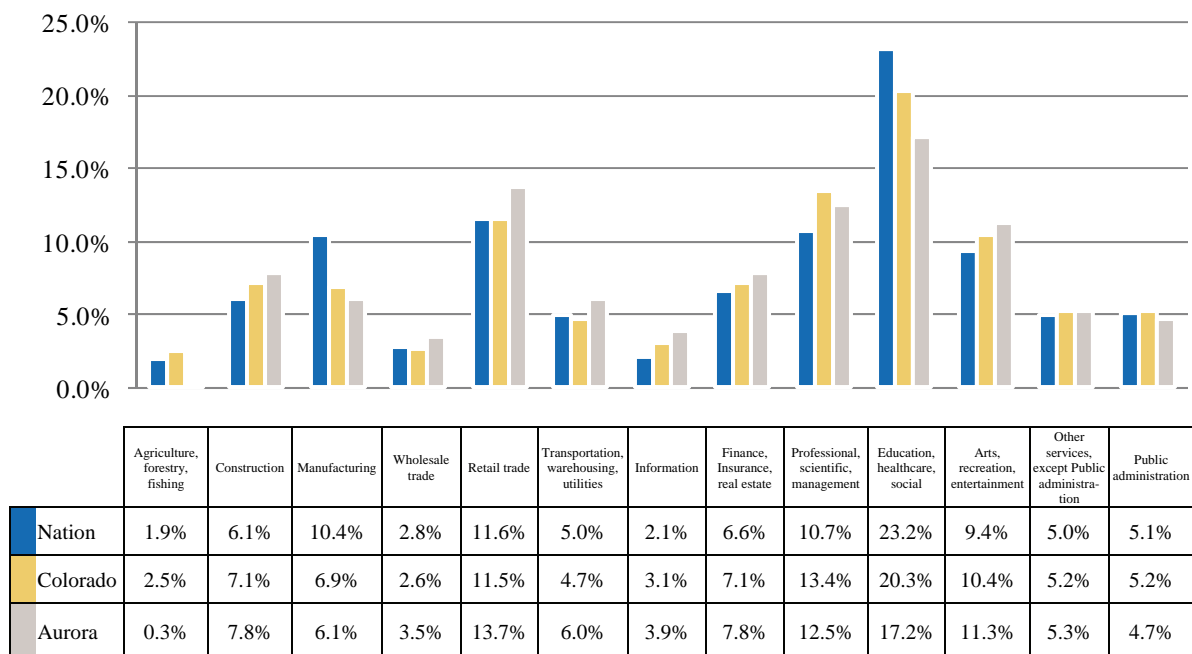
Educational Attainment

Source: 2011 American Community Survey One-Year Estimates, US Census Bureau



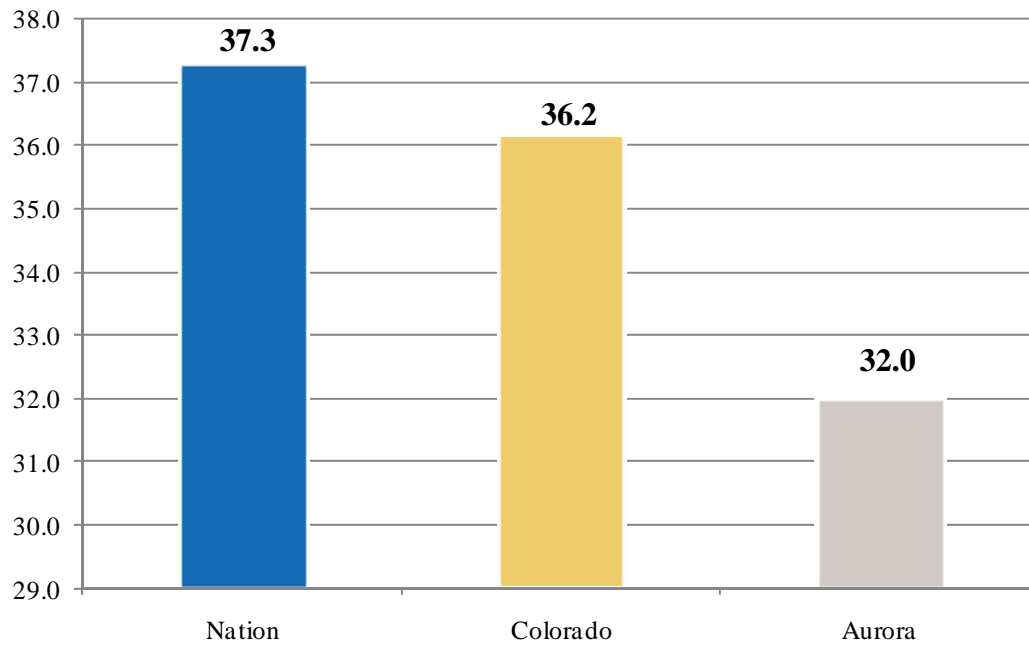
Workforce by Industry

Source: 2011 American Community Survey One-Year Estimates, US Census Bureau



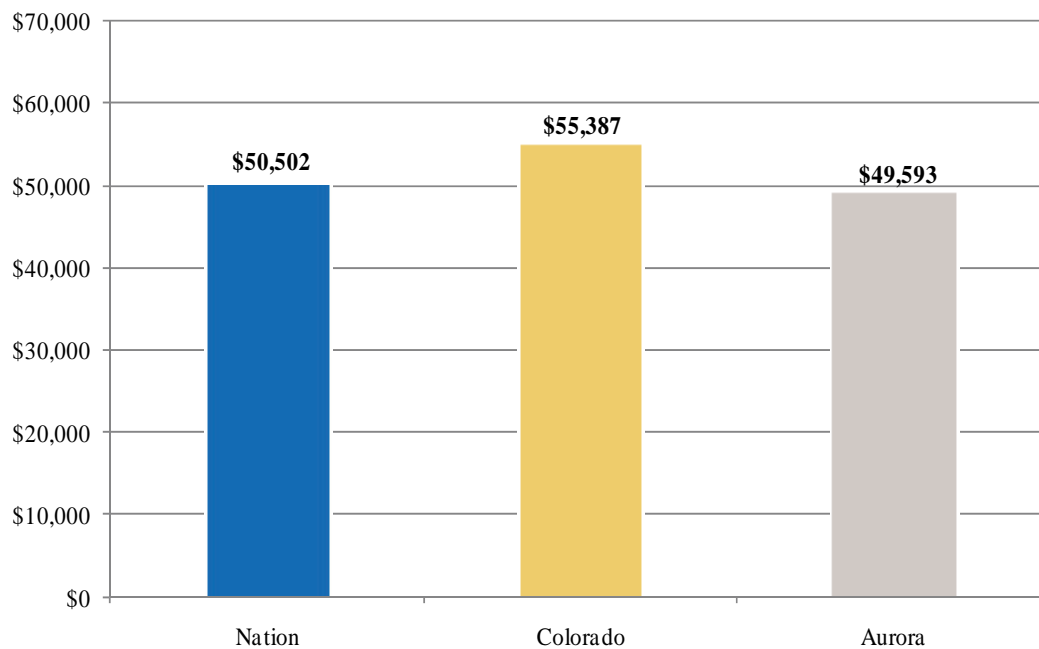
Median Age

Source: 2011 American Community Survey One-Year Estimates, US Census Bureau



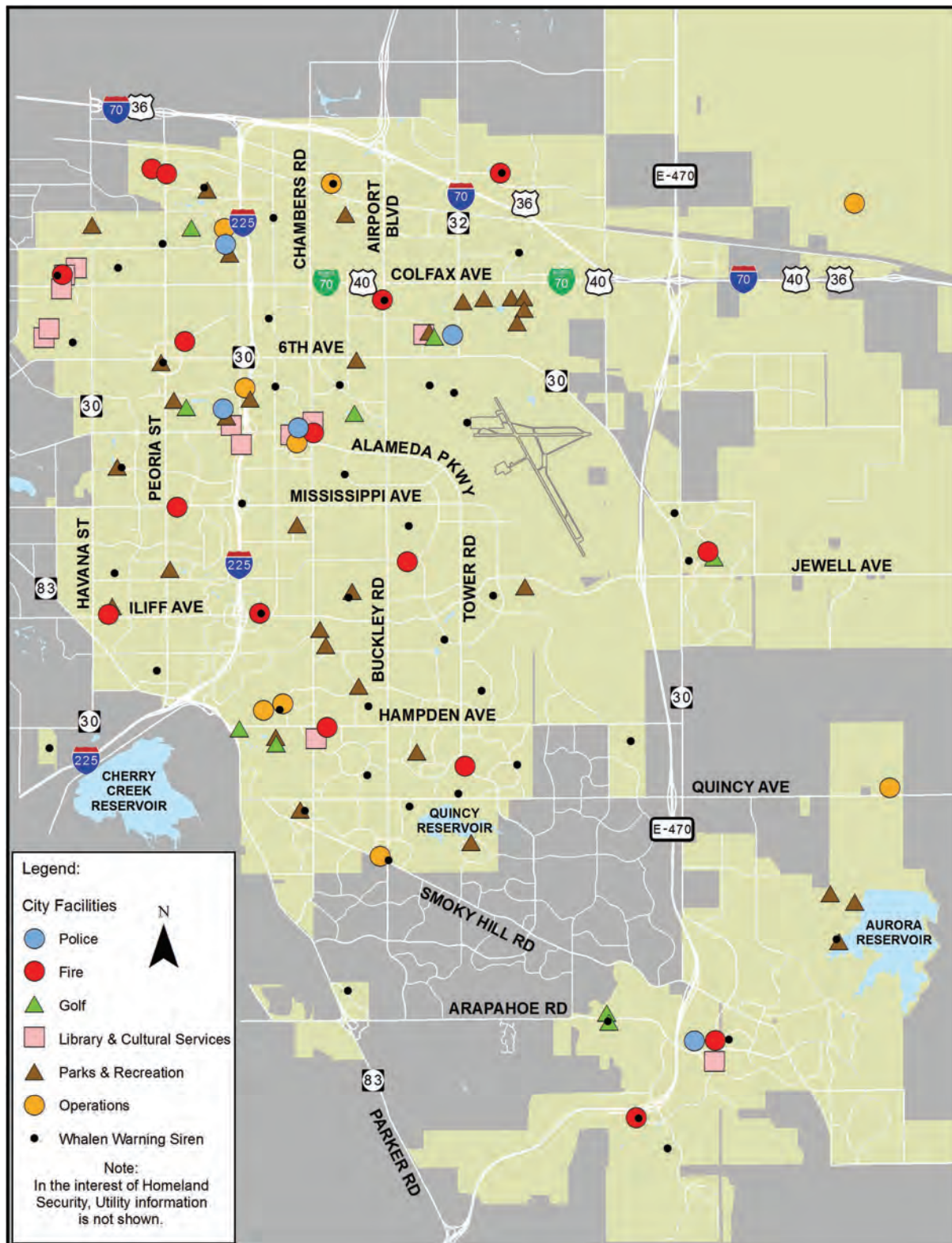
Median Household Income

Source: 2011 American Community Survey One-Year Estimates, US Census Bureau



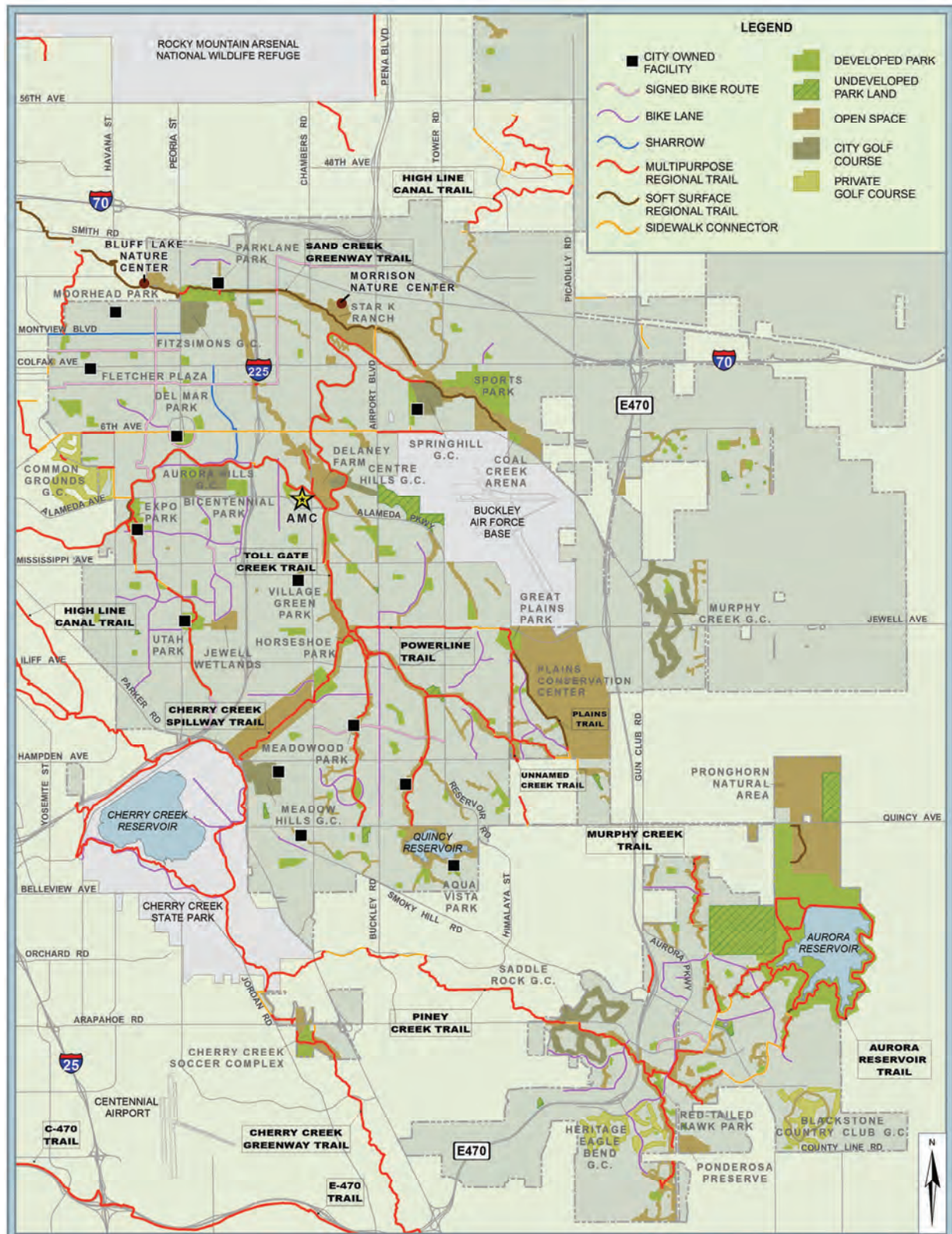
City Facilities

Source: City of Aurora Public Works Department



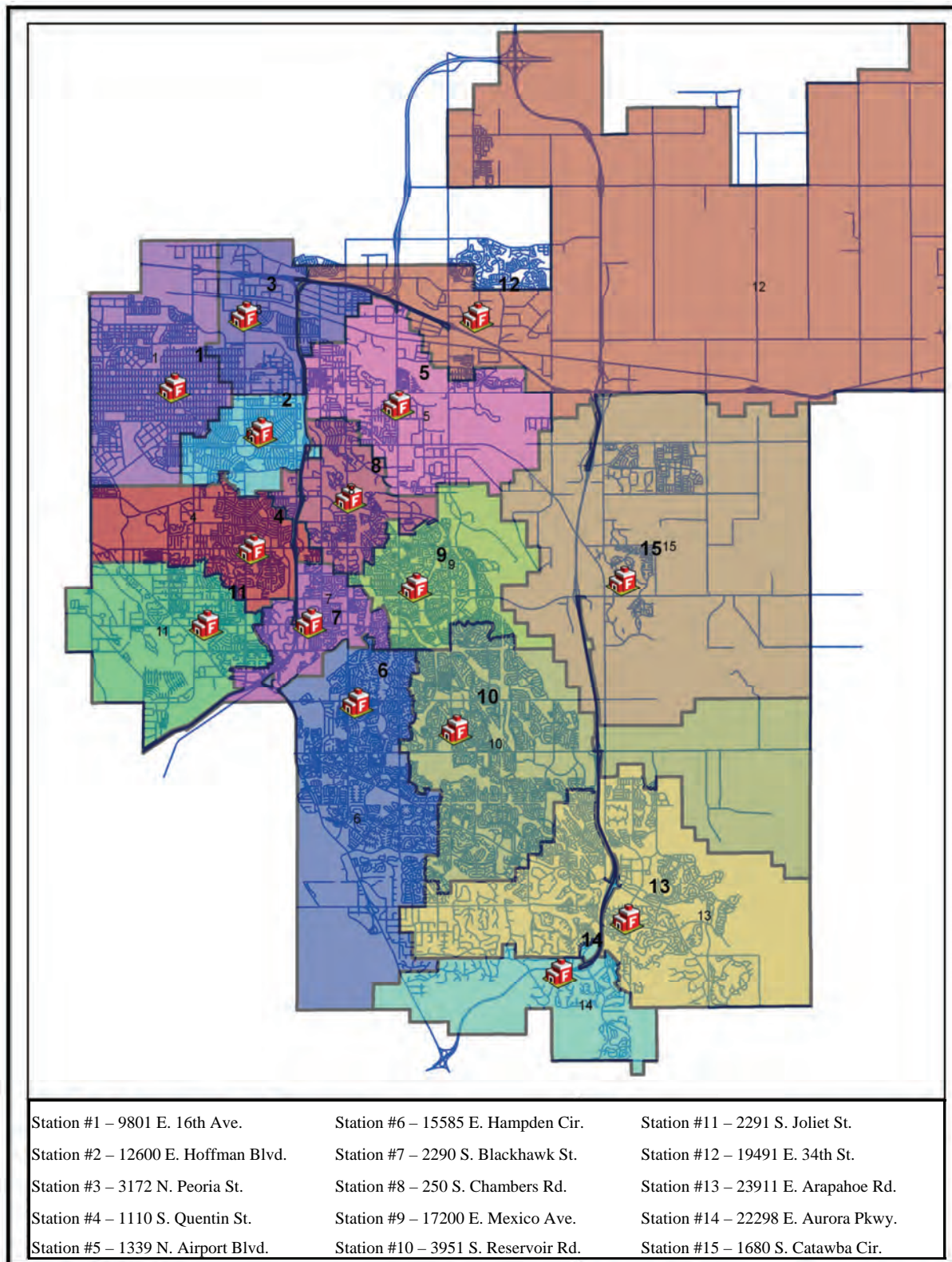
Parks, Recreation, and Open Space - Sites and Facilities

Source: City of Aurora PROS Department



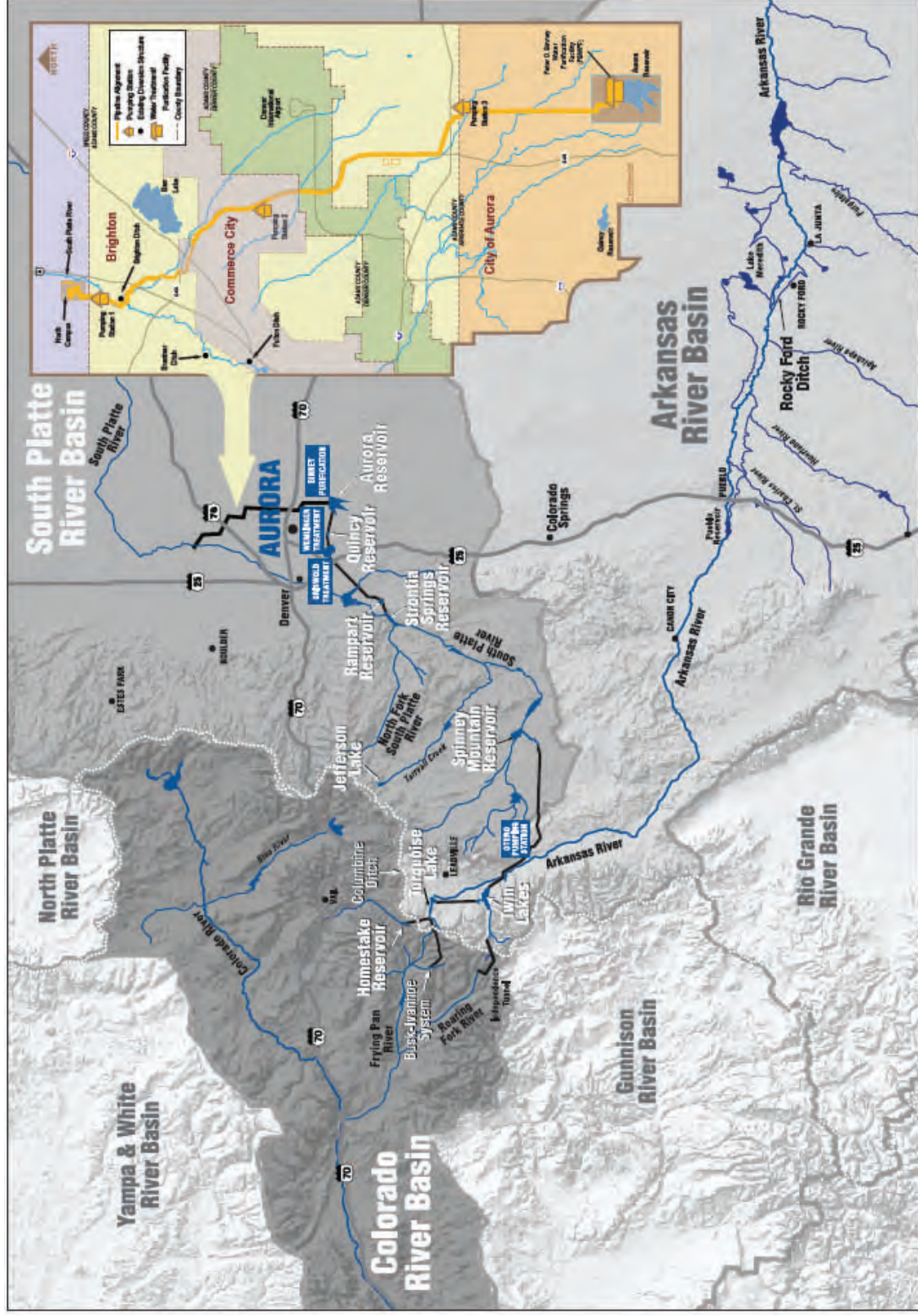
Fire Stations and Coverage Areas

Source: City of Aurora Fire Department



Raw Water Supply

Source: Aurora Water



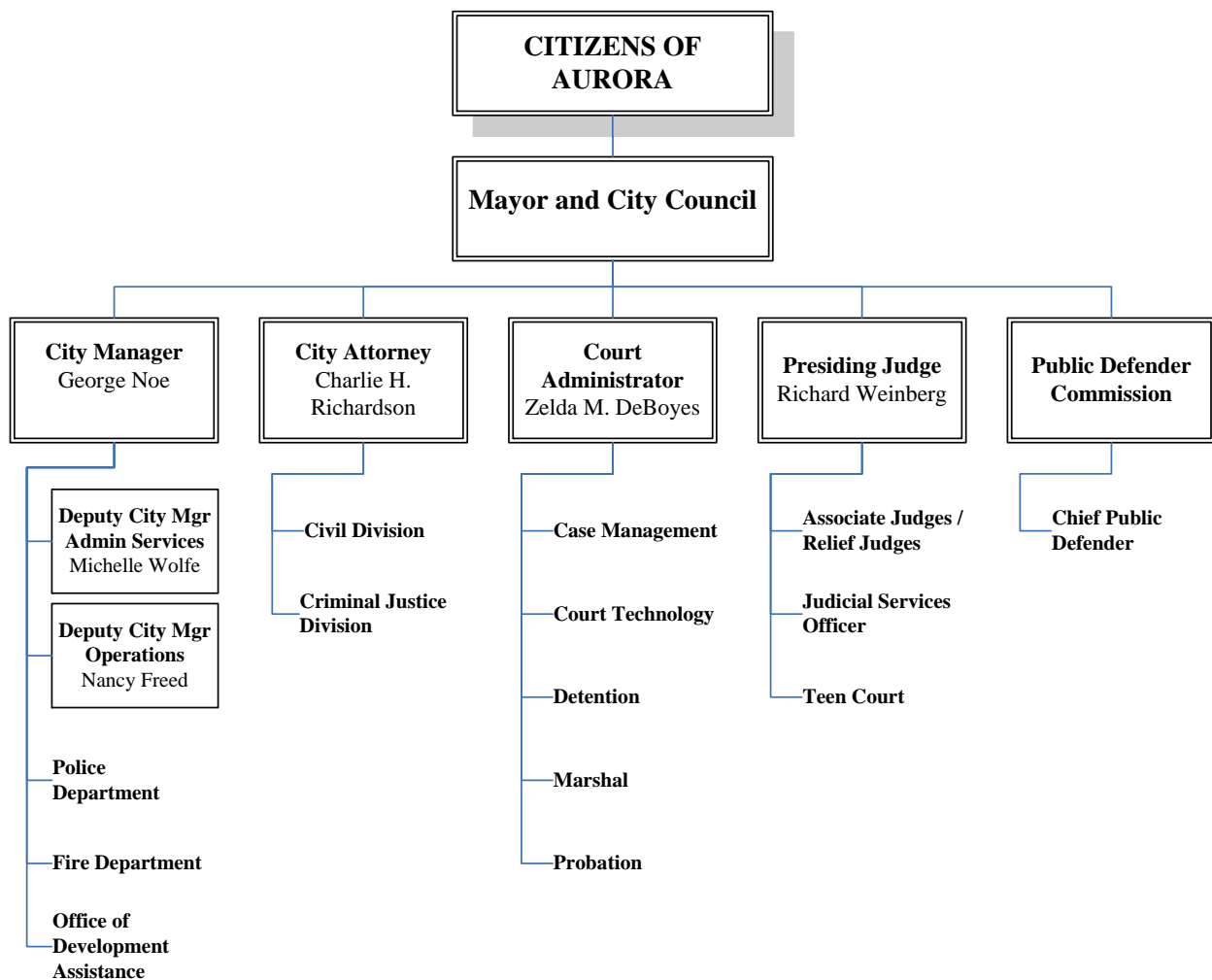
City of Aurora

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.

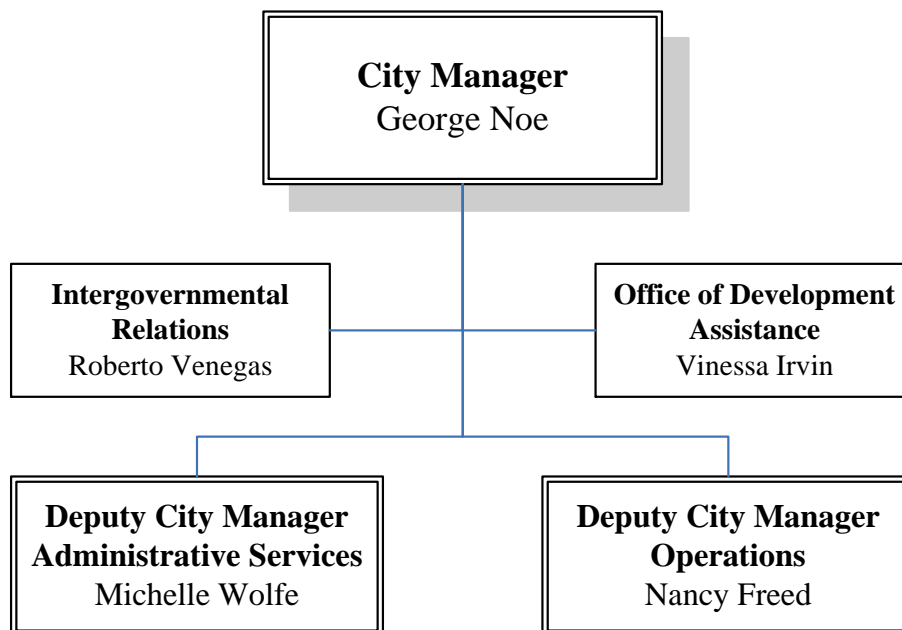
Organizational units are composed of departments, commissions, and other offices. These units are made up of divisions, which are comprised of numerous programs.



General Management

SUMMARY

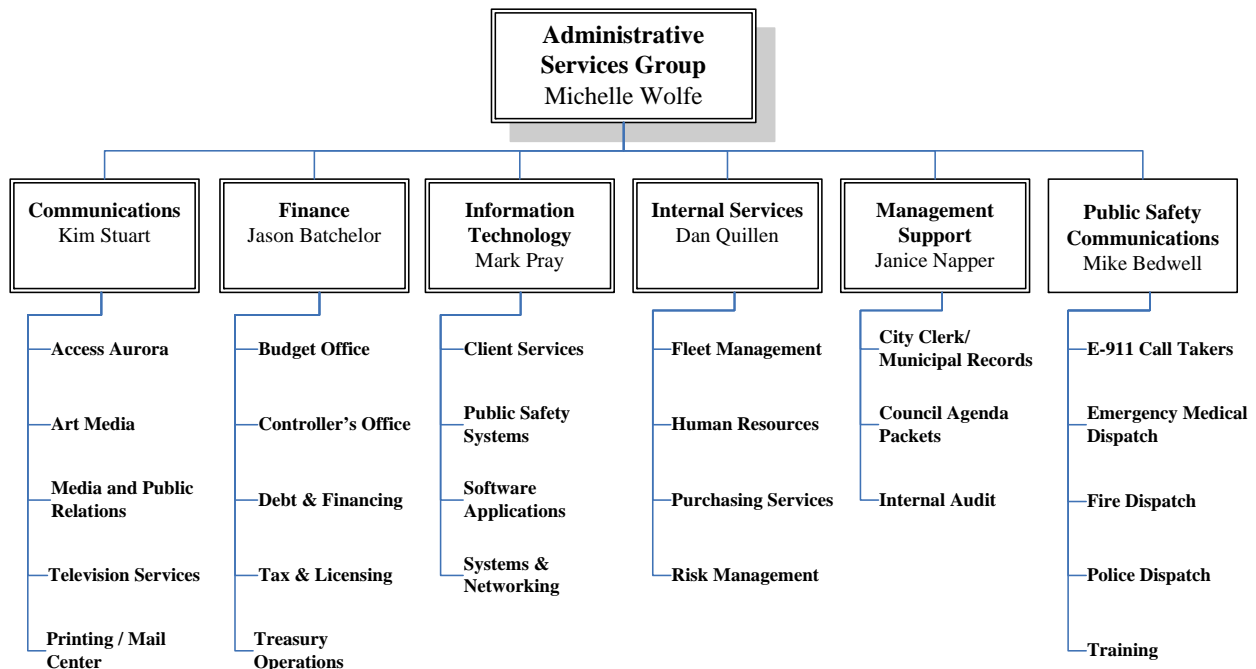
The City Manager's Office is responsible for ensuring that all City departments operate efficiently and effectively and meet the goals established by the City Council. The City Manager's Office is comprised of: the Office of the City Manager and the Administrative Services and Operations Deputy City Manager offices; 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

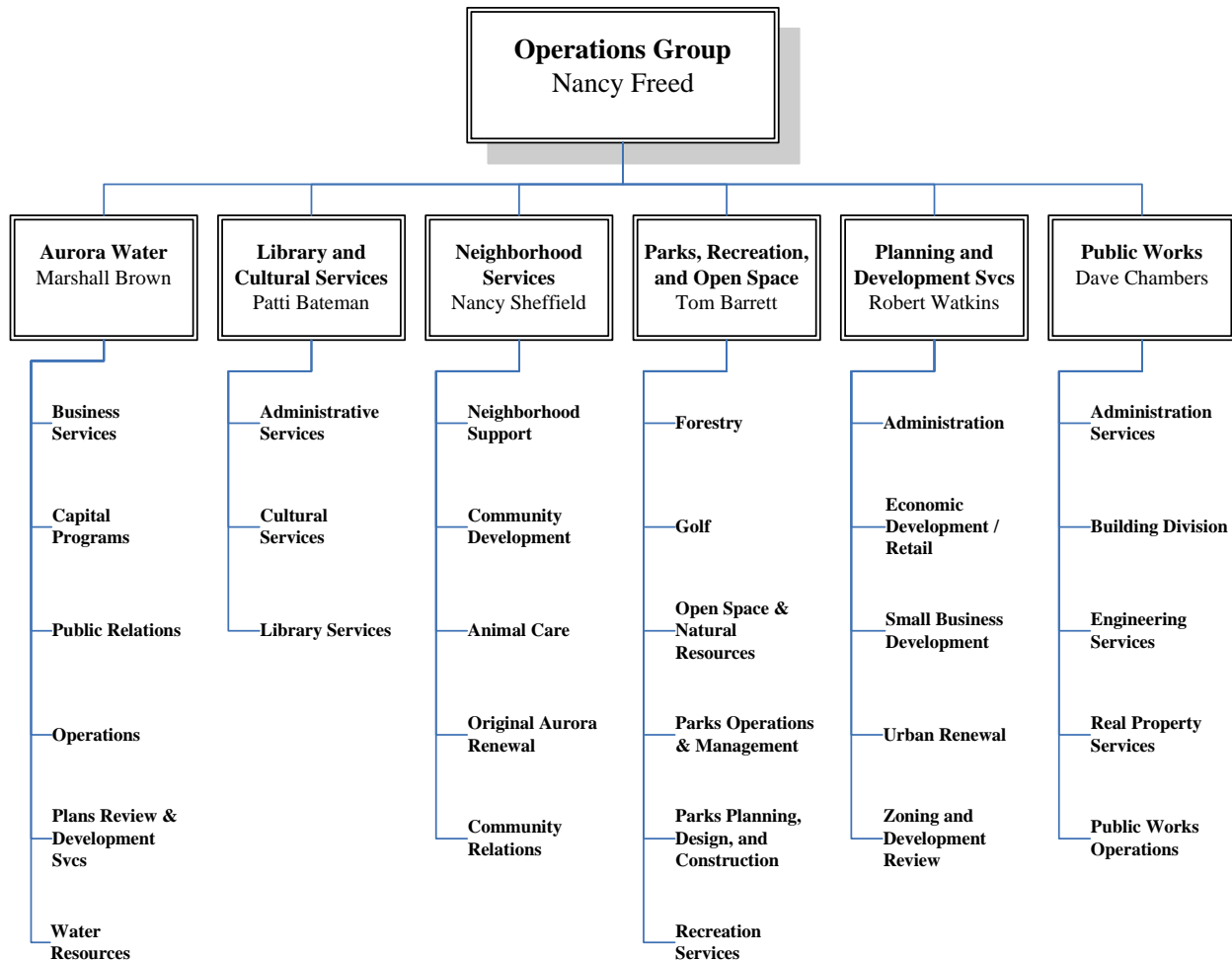
The Administrative Services Group consists of: the Communications, Finance, Information Technology, Internal Services, and Public Safety Communications Departments. In addition, the group encompasses the City's Management Support function. The Communications Department maintains media and public relations 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. 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. Public Safety Communications is responsible for processing all 911 calls and dispatching all Police and Fire emergency equipment.



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

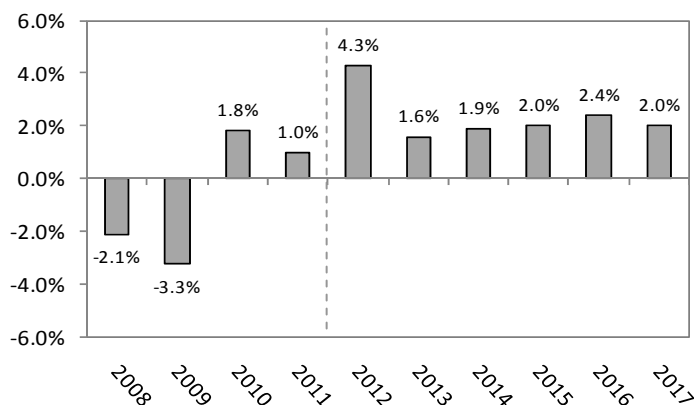


2013 General Fund Revenue Overview

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 from economic reports compiled by various local experts from the economic, banking, and development industries. Additionally, the OBFP attends the annual Colorado Business Economic Outlook forum each fall, which is hosted by the University of Colorado Business Research Division and provides various views of current economic conditions and the potential impact on Colorado revenue sources.

As the nation continues to recover from the 2008 recession, many economists are projecting mixed economic conditions. Despite nationwide advances in job growth, housing market progress and increased energy production, uncertainty over European economic conditions and the potential US “fiscal cliff” will slow growth over the last quarter of 2012 and into coming year. The Office of State Planning and Budgeting notes that although Colorado’s economy has repeatedly outperformed national levels, the state is not immune to heightened uncertainty and weak global economic conditions. In 2013 both businesses and consumers are expected to make cautious, low risk decisions, resulting in slow economic growth.

Figure 1: Total General Fund Revenue (% change)



General Fund revenue for the City will continue to maintain the positive growth trend that began in 2010. Local forecasts for slow growth in employment, personal income, and consumer spending over the next few years will result in only moderate revenue increases through the forecast. The short-range revenue projection incorporates conservative economic assumptions espoused by many local and national experts, as well as the City’s recent and historical collection trends for

ongoing sources of revenue. The effect pent-up demand has had on consumers is evidenced by the increase in spending seen so far in 2012 and is the primary driver behind the revenue increase projected for 2012, while the dampening of this effect is behind a more moderate rate of increase for 2013. Using state projections and a comparison of local and state economic indicators, 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 2008 through

2011 reflecting actual revenues received followed by projected collections for 2012 through 2017. 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.

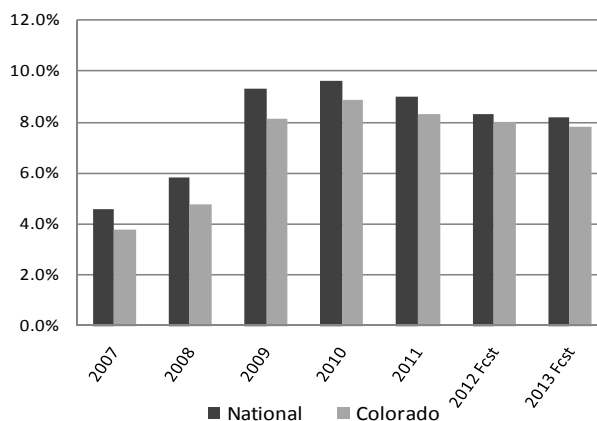
The figures and narratives published in this document reflect the status of the 2013 budget as adopted by City Council and the status of the 2012 Projected Budget at the time the 2013 budget was adopted. The 2012 Projection incorporates the inevitable changes that occur each year after the prior year budget is adopted. The OBFP 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 2012 Forecast, the Office of State Planning and Budgeting June 2012 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 affected the economy in many ways but perhaps the most critical is the impact on employment. Since February 2009, the national unemployment rate has remained over 8.0 percent and Colorado's unemployment rate has been over 7.8 percent. Despite slight rate improvements over the last three years, unemployment remains high both nationally and in Colorado. Recent slowdowns in job growth, combined with low economic expectations and weak global economic conditions, yield conservative forecasts for slow growth at both the state and national level.

Figure 2: Unemployment



Colorado employment has made modest gains in 2012, 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.

There are risks to this forecast relating to the strained economic recovery and the potential 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 GDP;
- The impact of economic and political uncertainties on job creation and business expansion;
- The repercussions of Europe's economic and financial trouble; and
- The threat of sequestration budget cuts, coined the "fiscal cliff", including potentially \$1.0 trillion in spending cuts.

The threat of these and other risks contribute to the fragility of this recovery. Despite the risks outlined above, there is also upside potential to the forecast. If job creation and employment were to increase at a faster rate, there would be greater improvement in both business and consumer confidence, leading to a stronger economy.

Summary of Key Economic Trends

- ♦ The national economy continues to recover at a gradual pace from the 2008 recession with recent improvements in the housing market, job growth, increased energy production and reduced debt loads. The recovery in Aurora was evidenced by the return to a positive revenue growth trend that began in 2010 with a 1.8 percent increase, followed by growth of 1.0 percent in 2011. In 2012, stronger economic growth will result in a projected revenue increase of 4.3 percent, driven primarily by pent-up demand resulting in one-time purchases and short-term conditions not expected to continue. Limited revenue growth rates return in 2013 with a 1.6 percent increase, followed by modest gains ranging from 1.9 to 2.4 percent throughout the rest of the forecast timeframe.
- ♦ Aurora employment data
 - Significant job losses drove Aurora's unemployment rate to a peak of 10.8 percent in 2010. Job losses began to taper off in 2011 and Aurora's unemployment rate improved to 9.0 percent, a 17 percent decline in the rate. Aurora's employment figures have continued to improve resulting in an additional decline in the average unemployment rate through June 2012 of 5 percent, compared to the same timeframe in 2011. Although Aurora is expected to continue to add jobs, the rate of growth is not expected to be sufficient enough to significantly reduce the unemployment rate over the next few years, as previously discouraged workers re-enter the workforce.
 - Looking back five years to 2007 when the unemployment rate in Aurora was at a pre-recession low of 4.7 percent, a large part of Aurora's workforce had been employed in the construction and retail industries. During the great recession, these industries suffered staggering losses in the metro area. With only limited growth in these sectors over recent months, Aurora's unemployment recovery has lagged the state and metro recovery. Increases in health and professional services have contributed to improving the local unemployment rate.

- ◆ State wage and salary income grew by 4.5 percent over 2011 and is projected to grow at a slower rate in 2012 of 3.5 percent. Although Aurora's wage and salary data trends with the state and metro area, year-over-year gains in the City show a slower rate of growth. This is likely driven down by the job mix in Aurora, which includes a high percentage of low paying jobs in industries such as construction and retail. Aurora's wages are projected to continue improving at a lower rate of increase than the state and the metro area resulting in several years of modest growth as the local economy recovers.
- ◆ Retail sales in the metro region increased 4.5 percent in 2011, under the state increase of 6.8 percent. Growth of 5.1 percent is expected for the state in 2012 followed by an increase of 5.2 percent in 2013.
- ◆ Following an 85 percent decline from Aurora's peak number of housing permits seen in 2005, 2010 posted an increase of 156 permits. In 2011 housing construction saw another 10 percent decline in permits, driven down by the ongoing restrained recovery. Estimates for 2012 assume an improving housing industry with an increase of 200 permits, followed by similar increases in each of the years throughout the forecast period. Despite this growth, 2013 is projected to remain below pre-recession values by 30 percent.
- ◆ The property tax budgeted collections for 2013 incorporate a 1.8 percent increase, primarily for additional base properties typically seen in non-reassessment years. Property tax collections for 2014 will be impacted by the 2013 reassessment which will assess values during the time period spanning from January 2011 to June 2012. Valuations in Aurora are expected to increase for commercial and industrial properties, while residential values are likely to remain flat or slightly decline. Collections over the forecast period are not expected to fully recover to the level of collections seen prior to the real estate crisis.

Economic Trends

Population

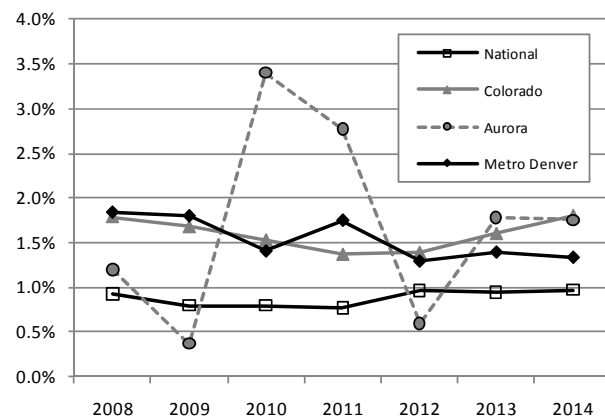
In 2009 and 2010, the United States' population growth rate dipped below recent historical rates with a 0.8 percent increase. In 2011, population growth remained steady with another 0.8 percent increase, adding 2.4 million and bringing the total population to 312.0 million people. The national population is forecast to grow steadily by an average of 1.0 percent annually for 2012 through 2014.

Results from the 2011 Census show that Colorado's population reached 5.1 million in 2011. This is an increase of 19.0 percent since 2000, a significant slowing in comparison to the previous decade when Colorado's population rose by 30.6 percent. Nevertheless, Colorado's 2011 growth ranked 5th in the nation and is projected to gradually increase by an average of 1.6 percent annually for 2012 through 2014. The population change for the state is determined by changes in net migration and the natural increase of births over deaths. In recent years net migration has accounted for a greater percentage of the Colorado population growth than

natural increase. The state population forecast assumes that net migration will continue to impact the state's recovery.

Aurora saw growth rates below national and state levels for 2009. 2010 Census data included an official decennial count of the US population by state, resulting in a 3.4 percent increase as data was adjusted to reflect actual Census counts, bringing Aurora's population up to 325,000 people. In years that do not include an official decennial count, the US Census Bureau publishes population estimates. The 2011 Census data projects Aurora's population increased 2.8 percent to 334,000 people in 2011, substantially over state and national growth rates. Projections for Aurora assume modest growth in 2012 at 0.6 percent, which includes a downward population adjustment to correct the federal government overestimation of Colorado population during the decade between 2000 and 2010. The projections for 2013 and 2014 include rates of growth in line with the Department of Labor state population projections.

Figure 3: Population (% Change)

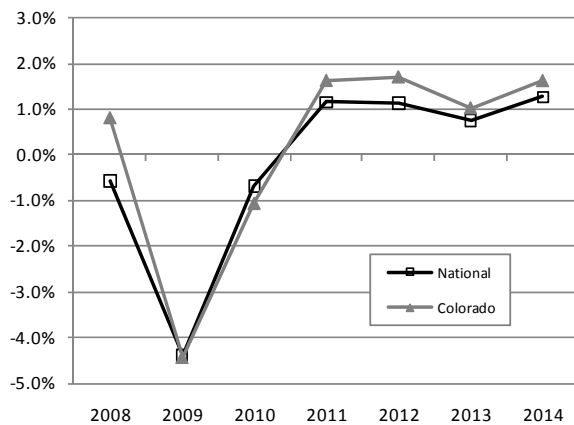


Employment

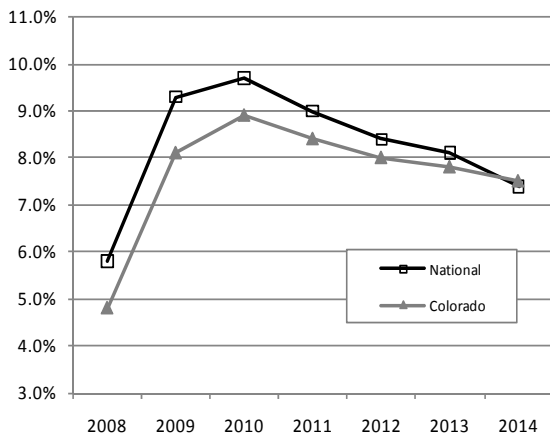
As a result of the 2008 recession, a devastating 7.7 million jobs were lost nationwide between 2007 and 2010, leading to an unemployment rate of 9.7 percent in 2010. Although 2011 national unemployment remained high at 9.0 percent, the labor market had begun to improve, adding 1.5 million jobs. In 2012, economists noted that unemployment has remained higher following the 2008 recession than in previous recoveries, and despite the increase in job openings, nationwide unemployment remains projected at 8.4 percent for 2012. This lag in employment recovery is driven by people returning to the improved labor market, which

requires a higher rate of job creation to absorb these workers and subsequently reduce the unemployment rate. Slow growth is projected, bringing the national rate down gradually over the forecast period.

Figure 4: Employment (% Change)



Colorado experienced 128,000 job losses between 2008 and 2010, driving the unemployment rate to 8.9 percent, the highest rate seen since 1982. However, employment rates began to improve in 2011 with the addition of 36,000 jobs, dropping the unemployment rate to 8.4 percent. Through the first half of 2012, Colorado job growth has outpaced the nation, yet job levels remain below

Figure 5: Unemployment Rate

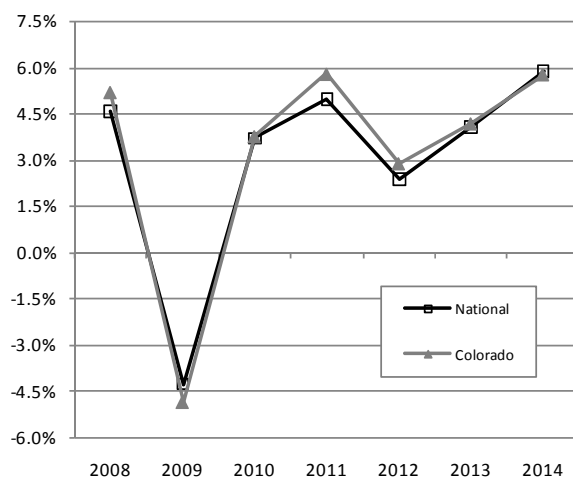
the pre-recession peak. Through 2012, Colorado employment is projected to continue to trend above national levels, with the addition of 38,500 jobs and an 8.0 percent unemployment rate, followed by moderate growth through the forecast period.

Aurora unemployment typically trends higher than state and Metro Denver rates, but in 2011 Metro Denver and state rates trended upward as few industries across the state escaped the loss of jobs. Although Aurora's unemployment rate remained higher than the state and metro areas, Aurora began adding jobs in 2010, ahead of the state and metro areas. This is likely due to the continued expansion of the Fitzsimmons campus, as well as the improvement seen in the retail industry. The projection for Aurora is for continued moderate employment growth.

Income

After a strong national personal income period, 2008 had slower growth followed by a decline of 4.3 percent in 2009. In 2010, personal income returned to a positive trend with 3.7 percent in 2010 and 5.0 percent in 2011. Wages and salaries, which represent over 50 percent of personal income, follow a similar pattern with a 2.2 percent increase in 2010 and 4.1 percent in 2011. Economists attribute the increase in wages and salaries to an improving labor market, where more people are working and salaries are increasing. Both personal income and wages and salaries are expected to slow in 2012, driven down by reduced farm income and the expiration of unemployment insurance, followed by a move toward pre-recession increases in 2013 and 2014.

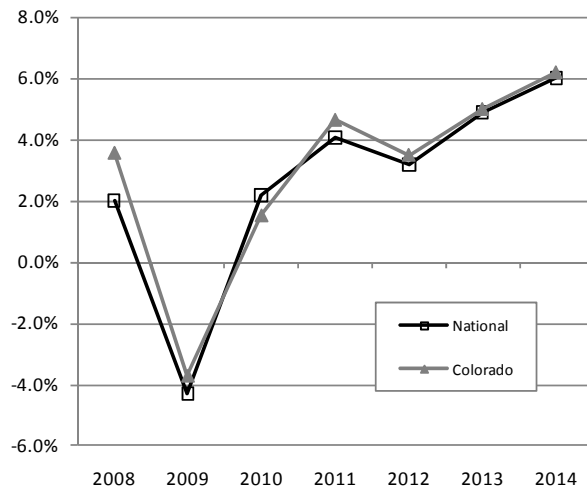
Colorado personal income and wage and salary growth have returned to a pattern of outperforming national levels. Like the nation, both personal income and wage and salary income for the state increased in 2010 and 2011. Each year personal income posted a greater increase than wages and salaries, primarily driven by strong growth in farm income. Despite a turn in 2012 with a reduction in farm income and government transfer payments, primarily unemployment benefits, Colorado personal income is expected to increase 2.9 percent in 2012, followed by 4.2 percent in 2013. Colorado wages are expected

Figure 6: Personal Income (% Change)

to grow 3.5 percent in 2012 and 5.0 percent in 2013 with the addition of more jobs and wage increases.

According to the US Bureau of Economic Analysis, personal income rose 6.0 percent in the Metro Denver area in 2011, up from a 3.7 percent increase in 2010. Despite Metro area gains, the job mix in Aurora, which includes a high percentage of low paying jobs, has resulted in a more modest improvements in income. A large part of Aurora's workforce skills are in the construction and retail industries, which have seen growth in 2012, however, competition for jobs has kept wage growth at levels lower than pre-recession growth. 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.

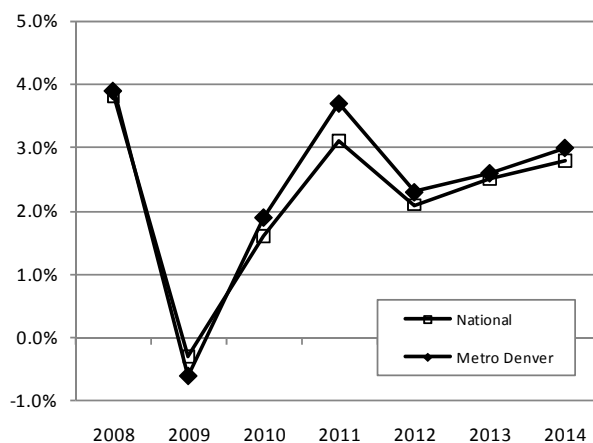
Figure 7: Wage and Salary Income (% Change)



Inflation

The Consumer Price Index (CPI) is the primary measure of changes in prices paid by consumers for goods and services, also known as inflation. At the peak of the recession in 2009, plunging gas prices drove the rate of inflation down below zero for the first time since 1955. Inflation remained low in 2010 at 1.6 percent due to the slow economic recovery. Increased energy and food prices drove the rate up to 3.1 percent in 2011. In 2012 consumer prices are projected to increase, offset by declining oil and gas prices, resulting in slower rates of growth through 2013.

Figure 8: Inflation (CPI) (% Change)



Concerns over the potential financial damage caused by the eminent “fiscal cliff” have continued to dampen business spending and hiring, while the weak global economy has tempered export demand and domestic consumer spending. Economists project slow growth in the forecast, with 2.5 percent national inflation in 2013, driven up by drought induced food increases and rising residential rent costs. This forecast assumes that the federal government will be able to manage inflationary pressures that may result from Federal Reserve monetary policy decisions.

The rate of inflation in the Denver Metro area continues to follow the national trend. In 2009 the Denver Metro area rate of inflation declined to -0.6 percent. 2010 rose to 1.9 percent, while 2011 reached 3.7 percent, both years slightly increasing at rates over national inflation levels. 2012 follows this trend with a projection of 2.3 percent for the Denver Metro area, versus the 2.1 percent national projection. The Metro inflation rate is assumed to be the rate Aurora's citizens will experience.

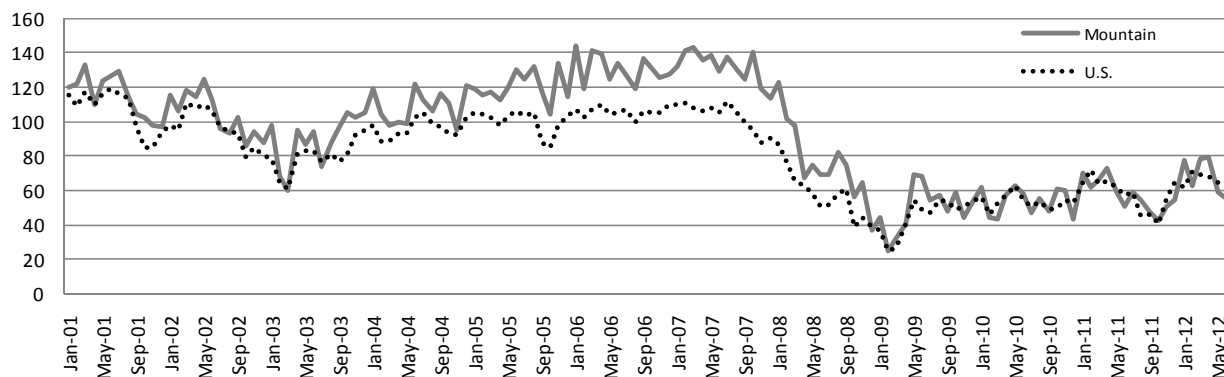
Consumer Spending and Retail Sales

Job growth in Colorado remains a major concern as it drives personal income and is the catalyst for increased consumer confidence and spending. Sustained high unemployment levels combined with many economic 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. Consumer confidence levels in the Mountain Region posted record lows in early 2009. The index has slowly improved, with both 2010 and 2011 increasing over 7.0 percent. As of June 2012, the survey results for the Mountain Region index reflected varied consumer assessments, with optimistic views on current business conditions and inflationary pressures, however pessimistic about income growth and the near-term economic outlook.

In accordance with the trends seen in the CCI data during the recession and into the current recovery, there was a considerable drop in Colorado retail sales of 11.3 percent in 2009, followed by a 6.6 percent increase in 2010. Statewide retail sales continued to grow with a 6.8 percent increase in 2011, reaching pre-recession levels and spreading across most types of retail stores. A 5.1 percent increase is projected for the state in 2012, stemming from continued

Figure 9: Consumer Confidence Index

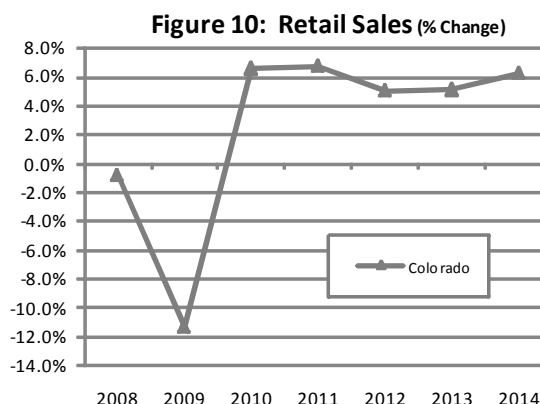


Source: The Conference Board

household spending on durable goods, especially strong automotive sales. Retail sales are projected to grow conservatively through the forecast, as consumer spending is likely to slow unless job growth and incomes increase at a faster rate.

Retail sales in the Metro Denver region grew slower when compared to the state, increasing 4.3 percent in 2011, down from 5.3 percent in 2010. Economists project the spending trend to continue through 2012, with slower growth dampened by high levels of consumer debt and unemployment.

According to the Office of State Planning and Budgeting, Colorado student loan debt and consumer debt levels remain higher than the national average.



Taxable sales in Aurora began to drop in 2008, followed by a 4.5 percent decline in 2009.

Table 1: Aurora Taxable Sales by Category
(June year-to-date data - 2012 compared to 2011)

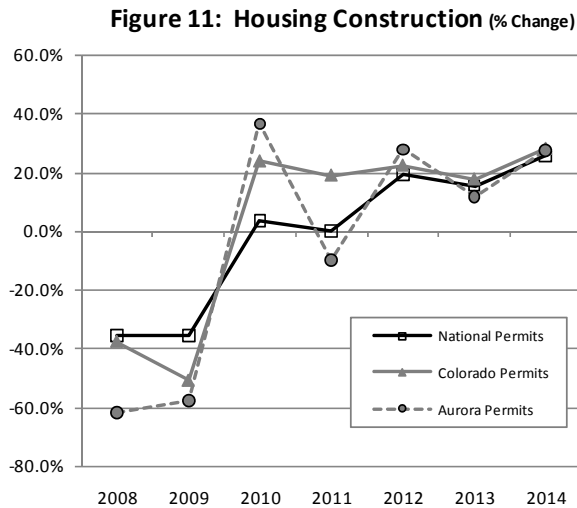
Category	% Change
Total Reported Sales Tax	6.7%
Beer, wine, and liquor stores	10.6%
Building materials and garden equipment	14.4%
Clothing and clothing accessories	9.0%
Eating and drinking places	4.9%
Electronic, Telecom and appliance stores	1.7%
Furniture and home furnishings	4.3%
General merchandise stores	0.9%
Grocery stores	4.2%
Motor vehicle and parts dealers	17.0%
Sporting goods, hobby, book & music	-6.5%
Utilities	-1.2%
All other	12.6%

Starting in 2010 taxable sales began an upward trend with a 2.6 percent increase and a 1.2 percent increase in 2011. The upward trend continued through the first half of 2012 as shown in Table 1, with taxable sales up 6.7 percent, driven by pent-up demand creating considerable increases in the motor vehicles and building materials categories. Significant one-time technology purchases are also a factor and are captured in the “all other” category with a 12.6 percent increase. As the effect of pent up demand subsides, the year-end 2012 projection assumes that automobile demand for autos and technology will decline and overall sales growth will slow, resulting in a year-end increase of 4.3 percent. The forecast for 2013 includes 0.9 percent growth, based on a slowdown due to

lower consumer confidence, satiated demand, lower household savings, and a generally slow recovery in employment and the overall economy. Slow growth of 2.0 percent is projected through the forecast period beyond 2013.

Housing Market and Construction

Housing markets throughout the United States are beginning to recover from the effects of what is commonly referred to as the “housing bubble”. Housing prices peaked in early 2006 before declining and hitting bottom in 2011. This bursting housing bubble led to large home price drops and sustained high foreclosure rates. The high foreclosure activity, combined with



excessive housing inventory, resulted in a dramatic decline of national housing permits from 2006 through 2009, followed by a 3.7 percent increase in 2010, and only 0.3 percent growth in 2011. With foreclosure rates gradually improving, the Mortgage Bankers Association reported in February 2012 that mortgage delinquencies are about halfway back to pre-recession levels. Additionally, annualized national data through June 2012 from the National Association of Realtors shows existing home sales are up 4.5 percent over June 2011, strongly driven by historically low mortgage rates. When compared to June 2011 the national median

home price is up 7.9 percent, foreclosure and short sales are down 30 percent and the housing inventory fell 3.2 percent to a 6.6 month supply. The growth seen in the first half of 2012 is forecast to continue into 2013 and through the forecast period.

The Office of State Planning and Budgeting reported that Colorado's housing sector is performing better than the nation and many states, most likely due to a better performing economy and higher population growth. In 2011, Colorado saw a 25 percent decline in the number of properties with foreclosure filings, compared to a 7.9 percent decrease in 2010. The number of Colorado permits is trending along with housing market advances. Both 2010 and 2011 increased for the first time since 2005, with 23.9 percent in 2010 and 19.1 percent in 2011. 2012 is projected to increase another 22.5 percent, bolstered by a strong multifamily sector.

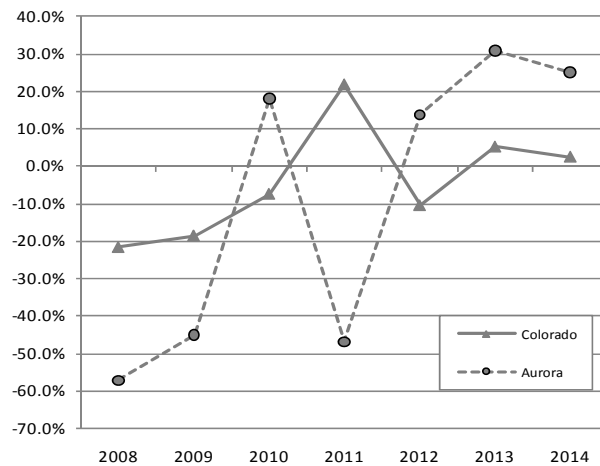
Housing construction in Aurora experienced similar declines as those seen at the state and national level. From 2004 to 2007, housing permits averaged 2,600 per year before falling to the 400 to 600 permit range for 2008 to 2011. Estimates for 2012 are for an increase of 100 permits to 700, posting a substantial year-over-year increase in accordance with state and national performance. For the 2013 budget, it is assumed that the housing industry bottomed out during 2011 and residential permits in Aurora will resume sustainable rates of increase, with 13.8 percent in 2013 and 16.4 percent in 2014, trending with both the state and national projections. Aurora permits are not expected to return to 2007 levels during the forecast period.

Commercial Market and Construction

Colorado has begun to recover from the detrimental effects of the recession on commercial and industrial construction. Recently, the commercial market has been driven by the industrial sector, which due to limited property supply combined with increased demand has strengthened the market. Metro Denver vacancy rates continue to improve, with office, industrial and retail vacancies declining in the second quarter of 2012 compared to 2011. State nonresidential

construction was boosted in 2011 by permits for new hospitals and healthcare facilities. This level of activity is not expected to recur, causing the dip in the forecast for 2012. The projection for the State includes slow nonresidential construction growth through the forecast period, driven down by tight consumer lending and relying on stronger job and income growth to support the market. For Aurora, 2012 includes a 13.8 percent increase in nonresidential construction activity, as Aurora grows back into its vacant retail and office space. This is a strong increase compared to the 46.8 percent decrease in 2011. Despite the double digit increases projected through 2014, the growth rates are based on a substantially decreased base, with 2012 making up only 17 percent of 2007 levels.

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 2013 is based on 0.9 percent growth over 2012 projected revenues. This conservative rate of growth assumes that the wave of consumption experienced in 2012 will not repeat as pent-up demand for technology and autos will have been largely satisfied. Additionally, this rate of growth is reflective of a hesitant economy, where sustained high unemployment and lingering economic and political uncertainty will result in cautious consumer activity.
- **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 in 2013, resulting in an increase of 5.4 percent, or \$738,400 over 2012 in capital-related use tax.
- **Other Operating Revenue:** The 2013 budget estimate for the total of all other operating sources of revenue is projected to grow 2.0 percent, or \$2.0 million, over 2012. Increases in internal charges, property tax collections, and external charges will be partially offset by

declining auto use tax revenue and interest income. Most other operating sources will experience moderate increases.

Over the first half of 2012, total General Fund revenue (excluding transfers) has increased \$6.4 million (5.4 percent) over 2011. Sales tax collections are the key factor in the 2012 increase, up \$4.2 million (6.7 percent) over 2011. Increased auto use tax collections explain \$1.2 million of the increase while capital-related use tax collections account for \$1.4 million. Despite the growing tax revenue, property tax receipts are down \$454,100 (2.4 percent) over the first half of 2012. This decline is less than expected as the 2011 reassessed valuations resulted in a 2.3 percent decline instead of the 6.5 percent estimated decline. Weak levels of audit revenue and county road and bridge tax are primarily timing related and are expected to recover over the second half of the year.

Based on an analysis of recent receipts, current economic conditions, and future expectations, the revised full-year projection for 2012 assumes an increase of \$9.8 million (4.3 percent) over 2011. The OBFP projection for 2012 incorporates revenue growth over the second half of the year at nearly half the rate of growth seen over the first half of the year, as consumption driven revenue slows. The projection is an increase to the 2012 Original Budget of \$7.4 million (3.2 percent). In 2013 General Fund revenue, excluding transfers, is estimated to grow at a conservative overall rate of 1.6 percent, or \$3.9 million. \$1.2 million of this increase is from sales tax; \$0.7 million will be generated by increases in capital related use tax, with the remaining \$2.0 million comprised of a net increase which includes a \$601,900 decline in auto use tax revenue. The five year forecast for 2013 through 2017 incorporates continued conservative growth.

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 these General Fund sources for 2011 through 2013.

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).

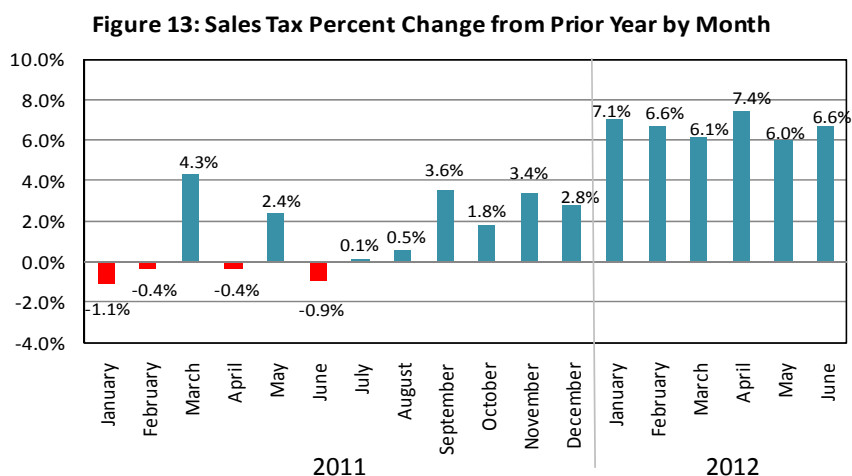
With the economy slowly beginning to recover from the recession, 2010 closed the year with a 2.6 percent increase followed by a 1.2 percent increase in 2011. After two years of increases, collections remained slightly below pre-recession levels. Pent up demand stemming from years

Table 2: Sources of Funds

Sources of Funds	2011 Actual	2012 Projection	2013 Adopted	2011-2012 Change	2012-2013 Change
Sales Tax	\$124,854,609	\$130,243,253	\$131,477,615	4.3%	0.9%
Property Tax	25,249,135	24,566,836	25,014,120	-2.7%	1.8%
Franchise Fees/Taxes	13,395,548	13,518,342	13,628,603	0.9%	0.8%
Auto Use Tax	10,597,686	12,038,473	11,436,549	13.6%	-5.0%
Capital-Related Use Tax	11,281,652	13,595,755	14,333,903	20.5%	5.4%
Highway User's Fees/Taxes	10,181,568	10,181,569	10,232,477	0.0%	0.5%
Fines & Forfeitures	5,977,428	6,190,000	6,251,900	3.6%	1.0%
Other Operating Revenue	28,094,963	29,075,466	30,965,906	3.5%	6.5%
General Fund Revenue	\$229,632,589	\$239,409,694	\$243,341,073	4.3%	1.6%
Transfers and Reserves	2,264,511	1,160,750	1,160,750	-48.7%	0.0%
Total General Fund Revenue (incl. transfers)	\$231,897,100	\$240,570,444	\$244,501,823	3.7%	1.6%

of deferred spending drove receipts through the first six months of 2012 up 6.7 percent over 2011.

Figure 13 shows that each month in the first half of 2012 posted gains of six percent or better compared to the same month in the prior year. These sales tax collections were heavily influenced by an increase in one-time revenue, primarily from technology related taxpayers that are not typically tracked in the usual top 100. Taxpayers not tracked in the top 100 either have intermittent taxable sales or remit sales tax regularly at a level below the top 100 threshold. Table 3, Top 100 Taxpayers by Industry Category, shows the increase in sales tax attributable to the other taxpayers not typically in the top 100, with a 13.3 percent average increase over 2011. Sales tax generated by the top 100 businesses is ahead of 2011 by 4.5 percent. Categories posting significant gains include auto dealers & parts with a 17.0 percent increase and building materials with a 14.4 percent increase.



The OBFP expects that over the remainder of 2012 sales tax collections will increase at a more modest rate. To arrive at this estimate, total sales tax collections were broken out into four components and projected independently. Sales tax collected from utilities, auto sales, and large one-time purchases of primarily technology were broken out

Table 3: Top 100 Taxpayers by Industry Category

Industry Category	2012 YTD June	2011 YTD June	\$ Variance	% Change
Eating & Drinking Places	\$9,096,903	\$8,674,942	\$421,961	4.9%
Discount Stores	8,878,553	8,591,699	286,854	3.3%
Utilities	5,235,653	5,296,591	(60,938)	(1.2%)
Telecommunication/Cellular	4,513,043	4,506,205	6,838	0.2%
Building Materials	3,534,735	3,090,479	444,256	14.4%
Auto Dealers & Parts	3,299,661	2,820,410	479,251	17.0%
Department Stores	2,260,360	2,315,739	(55,379)	(2.4%)
Electronics/Computers	1,710,714	1,684,895	25,819	1.5%
Beer, Wine, & Liquor Stores	1,665,343	1,505,374	159,969	10.6%
Clothing & Clothing Accessories	1,625,390	1,490,928	134,463	9.0%
Grocery Stores	1,608,235	1,542,778	65,457	4.2%
Sport Goods, Hobby, Books, Music	1,411,027	1,508,999	(97,972)	(6.5%)
Furniture & Home Furnishings	810,156	776,465	33,691	4.3%
Other Top 100	3,040,583	2,786,060	254,523	9.1%
TOTAL OF ABOVE (Top 100 Taxpayers)	\$48,690,356	\$46,591,564	\$2,098,793	4.5%
Total of All Other Taxpayers	18,972,863	16,743,364	2,229,499	13.3%
Sales Tax Incentives	(1,179,607)	(1,022,973)	(156,634)	15.3%
TOTAL REPORTED SALES TAX	\$66,483,612	\$62,311,954	\$4,171,658	6.7%

to arrive at “baseline” sales tax collections. These baseline sales are assumed to be the portion driven by ongoing consumer spending. Due to economic and political conditions, baseline sales are expected to decrease over the second half of the year. Both the auto and one-time components are projected to decrease dramatically over the second half of 2012, as the effect of pent-up demand subsides. Utilities, which declined over the first six months due to reduced consumption, will increase over the second half of the year, driven by a slight increase in consumption and the rate increase approved by the Public Utilities Commission (PUC) to take effect over three years. The resulting full-year revised sales tax projection for 2012 is for 4.3 percent growth over 2011.

For 2013, a protracted recovery and continued concerns over the state of the economy lead to a conservative outlook, with an estimated 0.9 percent growth over 2012. As seen in Table 4, the estimate by component is as follows:

- Baseline taxable sales will increase 2.0 percent due to the slow economic recovery with sustained high unemployment;
- After two years of double-digit increases, auto sales tax collections will decrease 1.0 percent as history suggests;
- Significant increases in one-time collections do not historically repeat, leading to a dramatic decline of 75.0 percent;
- Sales tax generated by utilities will increase 1.1 percent with the second phase of the 2012 PUC approved rate increase and a return to more seasonal weather patterns.

Table 4: 2012 Sales Tax Projection Components

Year	Baseline	Auto	One-times	Utilities	Total
1st Half 2011	54,039,474	2,820,410	155,479	5,296,591	62,311,954
2nd Half 2011	54,362,660	3,087,630	155,666	4,936,699	62,542,656
Total 2011	\$108,402,134	5,908,040	\$311,144	\$10,233,291	\$124,854,610
1st Half 2012	56,708,904	3,299,661	1,239,394	5,235,653	\$66,483,612
2nd Half 2012	55,480,991	3,087,630	141,094	5,049,926	63,759,641
Total 2012	\$112,189,895	\$6,387,292	\$1,380,488	\$10,285,579	\$130,243,253
1st Half % Chg	4.9%	17.0%	697.1%	-1.2%	6.7%
2nd Half % Chg	2.1%	0.0%	-9.4%	2.3%	1.9%
Total 2012 % Chg	3.5%	8.1%	343.7%	0.5%	4.3%
Total 2013 % Chg	2.0%	-1.0%	-75.0%	1.1%	0.9%

Future years are forecasted to see modest growth rates of 2.0 percent from 2014 through 2017.

The OBFP chose to project sales tax collections conservatively with upside potential. Given the trend in collections year-to-date, one might suggest the forecast may be too conservative yet on the other hand, there is also an argument for downside risk. High rates of unemployment, considerable economic and political uncertainties, and the threat of sliding back into recession all point to volatile consumer and business confidence, at best. Each percentage point in sales tax collections represents a \$1.3 million in sales tax revenue.

Property Tax

Property tax is applied to all real and business-related personal property within the City of Aurora and is the second largest revenue source at 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 2012, the general levy is set at 8.605 mills. There are also additional levies totaling 2.048 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 property tax.

Revenue generated in any particular year is the result of certified valuations by county finalized at the prior year-end. Through the first half of 2012 this revenue source is \$454,100, or 2.4

percent under 2011. This is in line with the decline incorporated in the 2011 certified assessments reported from the Arapahoe, Adams and Douglas counties. 2012 collections are expected to finish the year 2.7 percent, or \$682,300 under 2011. The decline is the result of a 2.3 percent decline in the total assessed valuation for the City, while holding the percent uncollected assumption at the 2011 actual rate of 2.25 percent.

The 2013 property tax collection budget estimate is also based on the 2011 assessment data. To incorporate the increase for additional base properties typically seen in non-reassessment years, an increase of 1.0 percent is assumed. After factoring in the a more typical uncollected rate of 1.5 percent, the resulting estimated revenue increase for 2013 is 1.8 percent, or \$447,300.

The forecast for 2014 through 2017 assumes that property values will gradually increase as the economy slowly recovers. The 2014 forecast incorporates a conservative assumption for changes in valuation based on a discussion with the Chief Economist from the Colorado Legislative Council, as well as a regarded local economist, who agreed that commercial and industrial property valuations will likely increase in the next assessment period. They also agreed that the bottom of the residential market has likely not been captured and may be reflected in the 2013 reassessment. This may seem to contradict recently reported increases seen in the residential market, however, there is a significant lag in the time frame used for reassessments. The 2014 estimated increase in the property valuation and corresponding revenue is a 3.0 percent increase. Each increase in the extended forecast generated in a non-reassessment year incorporates a 1.0 percent increase to account for additional base properties. 2016 reflects 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 TABOR limitations. The OBFP concludes there is little risk in meeting the 2013 projection of property tax collections, based on preliminary data from the counties.

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

After a 13.8 percent decline in 2009, auto use tax collections began to recover in 2010 with a modest 1.8 percent increase, followed by a welcome 17.2 percent increase in 2011. Collections over the first half of 2012 are up an astonishing 24.0 percent compared to June 2011, fueled by pent up demand and enticing dealer incentives. However, the rate of increase is expected to diminish over the second half of 2012, incorporating a decline in the number of consumers willing to act on their desire for a new car. This will result in a 13.6 percent increase for the year, posting the second consecutive year of double digit percentage increases in auto use tax collections. Historical data shows that after two years of large increases, such as those seen in 2011 and 2012, the following two years typically post a decline. Therefore, the 2013 estimate assumes that demand was largely met over 2011 and 2012 and that fewer consumers will

replace their aging vehicles. The OBFP projection is for a 5.0 percent decline for the 2013 budget and the 2014 forecast.

Beyond 2014 the OBFP has assumed a growth rate of 3.0 percent as based on the assumption that as employment slowly increases, consumers will become increasingly interested in replacing vehicles, likely with more fuel efficient models. This forecast hinges on the continued recovery of the economy and the health of financial institutions. A slip back into recession would have a negative impact, potentially causing deeper declines in 2013 and 2014 and dampened increases in the long range forecasted increases.

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 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 6 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. In 2010 the market was unable to rebound as construction and capital improvement projects remained relatively flat with a 0.3 percent increase. In 2011, capital-related use tax declined by 4.1 percent due to a decrease in the combined number of residential and commercial permits. 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 remained in a slump.

Through the first half of 2012, capital-related use tax revenue has increased 25.1 percent over 2011. This is primarily the result of a 27 percent year-to-date increase in single-family permits, while multi-family and commercial permits have remained relatively flat. The resulting increase in BMUT through June is 35.4 percent, while the increase in other use tax is 18.6 percent. It is possible that some percentage of the increase can be attributed to an early, warm spring, allowing for an early construction season.

This increase has occurred in spite of a 3 percent increase in estimated foreclosure activity in Aurora, when compared to the same period last year. The increase was expected and is believed

to be partially the result of a “shadow inventory” of foreclosures lenders have held back until home prices become more reasonable. Some believe the increase is more likely to be the result of a delay that occurred while lenders’ and servicers’ shored up foreclosure practices following the robo-signing controversy and recent settlement. The factors that lead to the slight increase in foreclosures, along with the predicted slump in the economic recovery over the last part of the year have lead the OBFP to assume a slightly lower percentage increase in construction related revenue over the second half of 2012. After six years of either declining or flat capital related revenue, the 2012 projection is for a 20.5 percent increase over 2011.

For 2013, economists expect construction activity in the state to increase at a gradual rate as issues in the real estate industry continue to be worked out. Despite the recent bump in the number of foreclosures in Aurora, the number is down 44 percent from peak foreclosure rates in 2008. The inventory of homes is gradually returning to a healthier level, while the demand for new homes is incrementally improving. The 2013 budget for building materials use tax incorporates 12.0 percent growth over 2012, while the estimate for other use tax assumes a 1.0 percent increase. The OBFP has assumed for 2013 and into the extended forecast, that after hitting a record high in 2012, the level of activity generating use tax on equipment and consumables has plateaued and will grow minimally in each year of the forecast period. Together, the two categories of capital related use tax will net to an estimated increase of 5.4 percent for 2013.

As the state and the nation continue to unwind from one of the biggest real estate crashes in history, both the residential and commercial segments of the real estate industry in Aurora are expected to continue a slow recovery. Some economists fear that areas with rapid increases in the current economic climate are potentially experiencing a new bubble; not sustainable growth. The OBFP has assumed a slow recovery for the extended forecast with an increase of 4.0 percent in 2014, 3.7 percent in 2015, and 3.8 percent in 2016 and 2017. A delay in recovery for either the residential or commercial industry poses the primary risk to this forecast.

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. In 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. In 2011, collections from high usage summer months lead to an increase 1.5 percent.

For 2012, total franchise fee & tax receipts are 1.6 percent below 2011 through June. Year-to-date utility revenue is behind 2011 as a result of flat natural gas rates combined with a decline in demand from an early, warm spring. The OBFP projects an increase of 2.4 percent over the second half of the year stemming from an electricity rate increase that will be phased in over three years. The rate increase combined with increased usage from an early, hot summer will result in a 0.9 percent increase for 2012.

For 2013, the OBFP budget estimate for total franchise fees & taxes is a 0.8 percent increase over 2012, primarily due to continued flat natural gas rates and usage, combined with a 1.5 percent increase in electricity. The assumed increases are in line with May 2012 projections by the Energy Information Administration. Future years are forecasted to grow slightly below the 5-year average at 3.0 percent.

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.

2010 was the first full year of FASTER collections, generating a 13.5 percent increase in transfer revenue. 2011 posted 0.8 percent growth over 2010, driven by fuel price increases offset by decreased travel and demand for fuel. 2012 year-to-date highway users tax collections are 2.8 percent ahead of 2011, yet the increase is considered to be primarily a timing difference. An early, warm spring has potentially altered the seasonality of several revenue sources, including collections of highway users taxes and fees. An unseasonably warm spring may have prompted earlier road trips and vacations, increasing gasoline consumption and car rentals during the first half of the year. The OBFP projection for 2012 assumes that fuel prices will not become a factor over the second half and that the seasonal shift will even out, leading to a full-year projection of HUTF transfers from the state flat to 2011.

The OBFP projects that 2013 will increase an estimated 0.5 percent over 2012 as a result of a slowly improving economy, offset by continuous improvements in fuel efficiency and downward pressure on fuel consumption. Minimal growth of 0.5 percent is projected for years through the length of the forecast.

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 2010 traffic filings increased 3.4 percent and fines and forfeitures collections were up 2.4 percent, however, a change in accounting policy drove the year-over-year percentage increase to 12.7 percent. While 2011 actuals reflect a 12.3 percent decline in collections for 2011, the effective decline was 3.5 percent after adjusting for the effect of the account change.

Through the first half of 2012, collections are running ahead of 2011 by 5.5 percent, driven by traffic ticket filings which are up 5.8 percent for the months that generate June year-to-date collections. Collections over the second half of the year are expected to be slightly behind the first half. The year-end projection for 2012 assumes a 3.6 percent increase over 2011.

For 2013, the budget estimate includes an increase over 2012 of 1.0 percent for fines & forfeitures, assuming stable ticket filings and modest growth in collections received based on the increased population and number of police officers. Future years are projected at a growth rate of 1.5 percent to account for an population and officer increases, and improved economic conditions.

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.

Significant job losses in Aurora led to a 3.8 percent decline in OPT collections in 2009, followed by a 1.3 percent decline in 2010. In 2011 OPT began to recover with a 2.5 percent

increase as employment improved. For 2012, OPT revenue is expected to increase 2.0 percent as employment for both Aurora businesses and residents continues to improve throughout the City. Collections for 2013 and throughout the forecast period are projected to increase 1.6 percent as the economy continues a slow recovery and jobs are restored. This is slightly higher than the average increase of 1.4 percent experienced 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.

Following the recession, lodger's tax collections rebounded with a 5.7 percent increase in 2010 and a 6.6 percent increase in 2011. For 2012, year-to-date collections through June are up 1.7 percent compared to June 2011, driven by increased room nights booked through Visit Aurora. The Visit Aurora organization was created to help bolster visitation and travel to Aurora and since starting in January 2011, Visit Aurora has increased from 750 room nights through June 2011 to 8,099 room nights booked through June 2012. This trend is expected to continue to improve the year-end increase to 2.8 percent for the full year of 2012. The forecast includes slower growth rates in 2013 at 0.8 percent, followed by a rate of 2.0 percent through the projection years.

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.

Although 2010 had a slight increase in auto sales, decreased property valuations and consumer preferences toward used or lower valued vehicles resulted in a 12.4 percent decrease for the year. 2011 followed the 2010 trend and despite an increase in auto sales, year-end SOT collections decreased 5.1 percent, indicating an increase in the purchase of less valuable vehicles.

For 2012, collections through June show an increase of 6.3 percent, the first increase since 2007, indicating growth in auto sales but more specifically, a shift to consumer preferences toward higher value vehicles. The projection for 2012 assumes auto sales will slow over the

second half of the year, resulting in a year-end increase of 2.7 percent. 2013 is expected to remain flat to 2012 levels as auto sales decline after 3 years of increases. Future year projections have assumed a 2.0 percent annual increase, based on auto sales assumptions combined with the estimated effect of property valuations over 2014 through 2017.

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.

In 2010 audit revenue increased 7.4 percent with the addition of two new audit positions. Department turnover and economic strains led to a 30.7 percent decrease in 2011. Collections through the first half of 2012 are down 13.6 percent compared to June 2011. The OBFP projects that as the economy strengthens and new auditors gain experience the 2012 year-end projection will remain positive with 17.8 percent growth over 2011.

The 2013 budget assumes moderate growth with 9.0 percent increase, primarily attributed to increased business development and tax payments driven by the economic recovery. 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. External charges generate 2.4 percent of the General Fund revenue. 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 1.5 percent used in the development of the 2013 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

4.4 percent in 2010, primarily due to the approved increase in probation fees. As the economy slowly improved, 2011 revenue increased 8.0 percent. The 14.7 percent increase seen over the first half of the 2012 is projected to continue, resulting in an increase for the year of 14.1 percent compared to 2011. The increase is primarily driven by the budgeted increase in the Rural Metro Ambulance Service agreement, increased recreation and inspection fee collections, as well as overall increases as a result of the economic recovery. The year-end projection for 2012 includes a 14.1 percent increase over 2011, with Rural Metro collections continuing through year-end, and recreation collections decreasing in the Fall and Winter months when activity levels tend to decrease.

The 2013 projection assumes a 5.5 percent increase over 2012, driven by revenues generated from the budgeted increase for Rural Metro paramedic ride-ins and an improved collection rate for fire re-inspection fees. The projection through the forecast includes cautious growth of 2.0 percent in 2014 increasing to 3.0 percent in 2017 to account for indexed increases.

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 15.8 percent in 2010 due to a change in the accounting for water tap fees between the Parks Department and Aurora Water. In 2011, an 5.1 percent increase in collections was driven by an accounting change and the elimination of the Print Shop Fund. Collections through June 2012 have remained relatively flat to 2011, leading to a year-end projection of a 0.5 percent increase. The OBFP projection for 2013 includes a substantial increase of 30.1 percent, driven by a \$1.2 million accounting change in the allocation of costs to Water and Wastewater Funds. Previously, costs were directly allocated toward Water and Wastewater Funds, and going forward the funds will pay a fee that will be counted as revenue. The projection for 2014 through 2017 includes annual increases of 1.0 percent.

Other Revenue Streams

Miscellaneous revenues in 2010 declined 35.9 percent, mainly because a 2009 easement sale did not recur, but also due to the reduction in the second annual payment of a two year health insurance premium credit. Miscellaneous revenue continued to decline in 2011 with a 12.9 percent decrease as premium credit payments were concluded in 2010. 2012 is projected to decrease 13.2 percent, driven by fire support miscellaneous revenue being re-categorized and shifted to intergovernmental revenue going forward. The OBFP projects 2013 will rebound with 16.8 percent growth over 2012 as new sources of revenue are implemented, such as COPLINK consortium pass through revenue and the revenue associated with housing the Rural Metro

ambulances in selected Aurora Fire Stations.

Interest revenue increased 31.7 percent in 2011 due to the 2010 national accounting changes, resulting in the transfer of a significant amount of reserves into the General Fund. Carrying these reserves in the General Fund instead of separate funds increased the cash balance and the interest posted to the fund. For 2012 interest is budgeted to decrease 25.4 percent as historically low interest rates are maintained to fuel the recovering economy. These low interest rates will drive down revenues as expired long-term investments are reinvested at lower rates. These investments will be short-term investments that will expire and be reinvested as longer-term investments as interest rates begin to improve. Interest revenues are projected to continue declining through 2013 with a 14.2 percent decrease, before resuming positive growth rates through the out years.

Currently, other revenue streams in the General Fund are not expected to have a material impact in 2012 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	2009 Actual	2010 Actual	2011 Actual	2012 Projection	2013 Adopted	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
General Sales Tax	\$ 120,219,440	\$ 123,357,355	\$ 124,854,609	\$ 130,243,253	\$ 131,477,615	\$ 134,107,167	\$ 136,789,310	\$ 139,525,096	\$ 142,315,598
Property Tax	27,051,886	25,096,148	25,249,135	24,566,836	25,014,120	25,764,544	26,022,189	27,323,298	27,596,531
Franchise Fees & Taxes	12,187,933	13,192,882	13,395,548	13,518,342	13,628,603	14,037,461	14,458,585	14,892,343	15,339,113
Use Tax - Auto	8,882,588	9,043,525	10,597,686	12,038,473	11,436,549	10,864,722	11,190,664	11,526,384	11,872,176
Capital-Related Use Tax	11,733,609	11,767,425	11,281,652	13,595,755	14,333,903	14,906,440	15,452,818	16,032,473	16,647,683
Occupational Privilege Tax	3,824,661	3,776,730	3,870,700	3,948,700	4,011,879	4,076,069	4,141,286	4,207,547	4,274,868
Lodgers Tax	3,917,127	4,141,699	4,415,552	4,539,188	4,575,473	4,666,982	4,760,322	4,855,528	4,952,639
Specific Ownership Tax	2,325,721	2,038,271	1,933,417	1,985,800	1,985,800	2,025,516	2,066,026	2,107,347	2,149,494
Other Taxes (Penalties/Interest)	316,519	290,588	309,456	343,670	350,543	357,554	364,705	371,999	379,439
Audit Revenue	2,539,309	2,726,427	1,888,158	2,225,000	2,425,000	2,449,250	2,473,743	2,498,480	2,523,465
Taxes & Related Payments Sub-Total	\$ 192,998,793	\$ 195,431,050	\$ 197,795,913	\$ 207,005,017	\$ 209,239,485	\$ 213,255,705	\$ 217,719,648	\$ 223,340,495	\$ 228,051,006
General Fund Permits	\$ 423,401	\$ 346,953	\$ 354,737	\$ 363,823	\$ 374,738	\$ 385,980	\$ 397,559	\$ 409,486	\$ 421,771
Motor Vehicle Fees	890,291	899,323	947,025	955,088	970,369	985,895	1,001,669	1,017,696	1,033,979
Business Licenses	884,147	954,723	879,891	915,000	945,061	959,237	973,626	988,230	1,003,053
License & Permit Sub-Total	\$ 2,197,839	\$ 2,200,999	\$ 2,181,653	\$ 2,233,911	\$ 2,290,168	\$ 2,331,112	\$ 2,372,854	\$ 2,415,412	\$ 2,458,803
Highway Users Taxes & Fees	\$ 8,894,804	10,096,150	10,181,568	10,181,569	\$ 10,232,477	\$ 10,283,639	\$ 10,335,057	\$ 10,386,732	\$ 10,438,666
Cigarette Tax	686,432	683,402	660,071	634,018	614,997	596,547	578,651	561,291	544,452
County Road & Bridge	1,384,821	1,285,055	1,285,740	1,285,741	1,293,455	1,306,390	1,319,454	1,339,246	1,362,013
Other Intergovernmental Revenue	772,629	673,753	702,120	692,050	656,050	666,547	677,212	688,047	699,056
Intergovernmental Sub-Total	\$ 11,738,686	\$ 12,738,360	\$ 12,829,499	\$ 12,793,378	\$ 12,796,979	\$ 12,853,123	\$ 12,910,374	\$ 12,975,316	\$ 13,044,187
Fines & Forfeitures	\$ 6,049,481	6,817,968	5,977,428	6,190,000	\$ 6,251,900	\$ 6,345,679	\$ 6,440,864	\$ 6,537,477	\$ 6,635,539
Internal Charges	3,254,428	3,768,482	3,959,698	3,981,398	5,178,705	5,229,685	5,281,982	5,334,802	5,388,150
External Charges	4,327,135	4,518,119	4,877,767	5,566,640	5,870,640	5,988,053	6,137,754	6,321,887	6,511,544
Interest	737,455	661,469	871,209	650,000	557,409	693,052	836,114	975,466	1,114,819
Miscellaneous	2,039,358	1,308,045	1,139,422	989,350	1,155,787	1,155,787	1,118,081	1,080,828	1,043,575
Other Sub-Total	\$ 16,407,857	\$ 17,074,083	\$ 16,825,524	\$ 17,377,388	\$ 19,014,441	\$ 19,412,256	\$ 19,814,795	\$ 20,250,460	\$ 20,693,627
Total General Fund Revenues (excluding transfers)	\$ 223,343,175	\$ 227,444,492	\$ 229,632,589	\$ 239,409,694	\$ 243,341,073	\$ 247,852,196	\$ 252,817,671	\$ 258,981,683	\$ 264,247,623
Transfers In (from other funds)	\$ 6,039,393	\$ 31,272,713	\$ 2,264,511	\$ 1,160,750	\$ 1,160,750	\$ 1,160,750	\$ 1,160,750	\$ 1,160,750	\$ 1,160,750
Total General Fund Revenues (including transfers)	\$ 229,382,568	\$ 258,717,205	\$ 231,897,100	\$ 240,570,444	\$ 244,501,823	\$ 249,012,946	\$ 253,978,421	\$ 260,142,433	\$ 265,408,373
Transfer Out to Capital Projects Fund	\$ 11,272,238	\$ 11,221,446	\$ 11,159,548	\$ 12,923,952	\$ 13,728,669	\$ 14,482,421	\$ 16,819,843	\$ 17,575,224	\$ 18,326,934
GF Operating Revenue Increase/(Decrease)	\$ (4,614,346)	\$ 4,152,109	\$ 2,249,995	\$ 8,012,701	\$ 3,126,662	\$ 3,757,371	\$ 2,628,053	\$ 5,408,631	\$ 4,514,230
CPF Transfer Increase/(Decrease)	\$ (2,894,837)	\$ (50,792)	\$ (61,898)	\$ 1,764,404	\$ 804,717	\$ 753,752	\$ 2,337,422	\$ 755,381	\$ 751,710

General Fund Sources of Revenue and Percent Changes

General Fund Percent Change	2009 Actual	2010 Actual	2011 Actual	2012 Projection	2013 Adopted	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
General Sales Tax	-4.5%	2.6%	1.2%	4.3%	0.9%	2.0%	2.0%	2.0%	2.0%
Property Tax	4.0%	-7.2%	0.6%	-2.7%	1.8%	3.0%	1.0%	5.0%	1.0%
Franchise Fees & Taxes	-6.5%	8.2%	1.5%	0.9%	0.8%	3.0%	3.0%	3.0%	3.0%
Use Tax - Auto	-13.8%	1.8%	17.2%	13.6%	-5.0%	-5.0%	3.0%	3.0%	3.0%
Use Tax - Other (Equipment/Consumables)	13.2%	-15.3%	14.7%	16.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Use Tax - Bldg Materials	-24.9%	25.1%	-24.4%	27.9%	12.0%	8.0%	7.0%	7.0%	7.0%
Capital-Related Use Tax	-5.4%	0.3%	-4.1%	20.5%	5.4%	4.0%	3.7%	3.8%	3.8%
Occupational Privilege Tax	-3.8%	-1.3%	2.5%	2.0%	1.6%	1.6%	1.6%	1.6%	1.6%
Lodgers Tax	-16.3%	5.7%	6.6%	2.8%	0.8%	2.0%	2.0%	2.0%	2.0%
Specific Ownership Tax	-8.1%	-12.4%	-5.1%	2.7%	0.0%	2.0%	2.0%	2.0%	2.0%
Other Taxes (Penalties/Interest)	-11.4%	-8.2%	6.5%	11.1%	2.0%	2.0%	2.0%	2.0%	2.0%
Audit Revenue	20.1%	7.4%	-30.7%	17.8%	9.0%	1.0%	1.0%	1.0%	1.0%
Taxes & Related Payments Sub-Total	-4.1%	1.3%	1.2%	4.7%	1.1%	1.9%	2.1%	2.6%	2.1%
General Fund Permits	-46.6%	-18.1%	2.2%	2.6%	3.0%	3.0%	3.0%	3.0%	3.0%
Motor Vehicle Fees	2.2%	1.0%	5.3%	0.9%	1.6%	1.6%	1.6%	1.6%	1.6%
Business Licenses	4.6%	8.0%	-7.8%	4.0%	3.3%	1.5%	1.5%	1.5%	1.5%
License & Permit Sub-Total	-12.4%	0.1%	-0.9%	2.4%	2.5%	1.8%	1.8%	1.8%	1.8%
Highway Users Taxes & Fees	9.1%	13.5%	0.8%	0.0%	0.5%	0.5%	0.5%	0.5%	0.5%
Cigarette Tax	-6.4%	-0.4%	-3.4%	-3.9%	-3.0%	-3.0%	-3.0%	-3.0%	-3.0%
County Road & Bridge	4.1%	-7.2%	0.1%	0.0%	0.6%	1.0%	1.0%	1.5%	1.7%
Other Intergovernmental Revenue	52.0%	-12.8%	4.2%	-1.4%	-5.2%	1.6%	1.6%	1.6%	1.6%
Intergovernmental Sub-Total	9.5%	8.5%	0.7%	-0.3%	0.0%	0.4%	0.4%	0.5%	0.5%
Fines & Forfeitures	-5.6%	12.7%	-12.3%	3.6%	1.0%	1.5%	1.5%	1.5%	1.5%
Internal Charges	-2.7%	15.8%	5.1%	0.5%	30.1%	1.0%	1.0%	1.0%	1.0%
External Charges	0.0%	4.4%	8.0%	14.1%	5.5%	2.0%	2.5%	3.0%	3.0%
Interest	-27.6%	-10.3%	31.7%	-25.4%	-14.2%	24.3%	20.6%	16.7%	14.3%
Miscellaneous	66.2%	-35.9%	-12.9%	-13.2%	16.8%	0.0%	-3.3%	-3.3%	-3.4%
Other Sub-Total	0.5%	4.1%	-1.5%	3.3%	9.4%	2.1%	2.1%	2.2%	2.2%
Total General Fund Revenues (excluding transfers)	-3.3%	1.8%	1.0%	4.3%	1.6%	1.9%	2.0%	2.4%	2.0%
Transfers In (from other funds)	112.0%	417.8%	-92.8%	-48.7%	0.0%	0.0%	0.0%	0.0%	0.0%
Total General Fund Revenues (including transfers)	-3.7%	12.8%	-10.4%	3.7%	1.6%	1.8%	2.0%	2.4%	2.0%
Transfer Out to Capital Projects Fund	-20.4%	-0.5%	-0.6%	15.8%	6.2%	5.5%	16.1%	4.5%	4.3%
GF Operating Revenue Increase/(Decrease)	-2.1%	2.0%	1.0%	3.7%	1.4%	1.6%	1.1%	2.3%	1.9%

History & Forecast for Key Economic Indicators

Indicator	Actual					June 2012 Forecast		
	2007	2008	2009	2010	2011	2012	2013	2014
GDP (Thou.)								
National inflation-adjusted GDP	13,206.4	13,161.9	12,703.1	13,088.0	13,315.3	13,608.2	13,921.2	14,366.7
% Change	1.9%	-0.3%	-3.5%	3.0%	1.7%	2.2%	2.3%	3.2%
Population (Thou.)								
National	301,600	304,400	307,100	309,600	312,000	315,000	318,000	321,100
% Change	1.0%	0.9%	0.8%	0.8%	0.8%	1.0%	1.0%	1.0%
Colorado	4,804	4,890	4,972	5,048	5,117	5,188	5,271	5,366
% Change	1.8%	1.8%	1.7%	1.5%	1.4%	1.4%	1.6%	1.8%
Metro Denver	2,381	2,425	2,469	2,503	2,547	2,580	2,616	2,651
% Change	1.8%	1.8%	1.8%	1.4%	1.7%	1.3%	1.4%	1.3%
Aurora	309	313	314	325	334	336	342	348
% Change	0.8%	1.2%	0.4%	3.4%	2.8%	0.6%	1.8%	1.8%
Employment (Thou.)								
National	137,600	136,800	130,800	129,900	131,400	132,900	133,900	135,600
% Change	1.1%	-0.6%	-4.4%	-0.7%	1.2%	1.1%	0.8%	1.3%
Colorado	2,332	2,350	2,246	2,222	2,258	2,297	2,320	2,358
% Change	2.3%	0.8%	-4.4%	-1.1%	1.6%	1.7%	1.0%	1.6%
Unemployment Rate								
National	4.6%	5.8%	9.3%	9.7%	9.0%	8.4%	8.1%	7.4%
Colorado	3.8%	4.8%	8.1%	8.9%	8.4%	8.0%	7.8%	7.5%
Wage & Salary Income (Millions)								
National	6,421,700	6,550,900	6,270,300	6,408,200	6,668,200	6,881,600	7,218,800	7,651,900
% Change	5.8%	2.0%	-4.3%	2.2%	4.1%	3.2%	4.9%	6.0%
Colorado	112,962	116,991	112,633	114,344	119,655	123,843	130,035	138,097
% Change	6.7%	3.6%	-3.7%	1.5%	4.6%	3.5%	5.0%	6.2%
Personal Income (Millions)								
National	11,912,300	12,460,200	11,930,200	12,373,500	12,991,200	13,303,000	13,848,400	14,665,500
% Change	5.7%	4.6%	-4.3%	3.7%	5.0%	2.4%	4.1%	5.9%
Colorado	205,242	215,952	205,437	213,202	225,591	232,134	241,883	255,912
% Change	5.6%	5.2%	-4.9%	3.8%	5.8%	2.9%	4.2%	5.8%

History & Forecast for Key Economic Indicators

Indicator	Actual					June 2012 Forecast		
	2007	2008	2009	2010	2011	2012	2013	2014
CPI								
National	2.9%	3.8%	-0.3%	1.6%	3.1%	2.1%	2.5%	2.8%
Denver-Boulder Inflation Rate	2.2%	3.9%	-0.6%	1.9%	3.7%	2.3%	2.6%	3.0%
Retail Sales (Millions)								
Colorado	75,329	74,760	66,345	70,738	75,548	79,401	83,530	88,793
% Change	6.9%	-0.8%	-11.3%	6.6%	6.8%	5.1%	5.2%	6.3%
Housing Construction (Thou.)								
National Housing Permits	1,355.0	905.0	583.0	605.0	607.0	724.0	837.0	1,051.0
% Change	-24.8%	-35.3%	-35.6%	3.7%	0.3%	19.3%	15.6%	25.6%
Colorado Permits	29.5	19.0	9.4	11.6	13.8	16.9	19.9	25.5
% Change	-23.2%	-37.5%	-50.8%	23.9%	19.1%	22.5%	17.8%	28.1%
Aurora Permits	2.6	1.0	0.4	0.6	0.5	0.7	0.8	1.0
% Change	2.5%	-61.8%	-57.5%	36.7%	-9.6%	38.1%	13.8%	16.4%
Nonresidential (Millions)								
Colorado Building Value	5,259.0	4,117.0	3,351.0	3,102.0	3,781.0	3,384.0	3,560.0	3,649.0
% Change	13.3%	-21.7%	-18.6%	-7.4%	21.9%	-10.5%	5.2%	2.5%
Aurora Commercial Permit Value	363.9	155.9	85.6	101.2	53.8	61.2	80.0	100.0
% Change	158.4%	-57.2%	-45.1%	18.2%	-46.8%	13.8%	30.7%	25.0%

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.

A large, faint, circular watermark logo is centered in the background. It features a stylized sunburst or starburst design at the top, with the word "AURORA" written in a serif font along the bottom arc of the circle. There are small stars separating the word from the top design.

FINANCIAL OUTLOOK



City of Aurora Long-Range General Fund Financial Outlook Through 2017

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 2013 to 2017;
- A summary of the key assumptions used to build the projections;
- A table summarizing General Fund budget data for the years 2011 through 2017;
- 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 2013 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. Two scenarios are shown to contrast the effect of compensation increases against all other costs. Both scenarios include a 1.5 percent pay increase and 6.0 percent increase in the City's health insurance contribution in 2014 to match the Police and Fire union contracts.

Pay and benefit increases are excluded for 2015-2017 in the first scenario. A 2.0 percent pay increase and a 6.0 percent health insurance increase are included in the second scenario for 2015-2017. While no compensation increases for 2015-2017 is an unlikely scenario, they are excluded to display the impact of other mandated costs on the budget. In both scenarios a gap of \$3.5 million develops in 2014, this is after using \$1.0 million of onetime funds available to cover TABOR and Policy reserve obligations. Without compensation increases the gap increases to \$6.0 million in 2015. Included in 2015 in both scenarios is new police staffing at a cost of \$0.8 million and a projected additional cost of \$1.2 million for the old hire pension plan. The gap improves in 2016 at \$4.7 million and increases to \$6.4 million in 2017.

At the October 2012 budget workshop, City Council directed staff to begin evaluation to bring the transfer to the Capital Projects Fund back to the unreduced formula of 100 percent of use tax and 4.0 percent of all other revenues. As a result, both scenarios include an increase in the transfer to the Capital Projects Fund to 2.0 percent of other General Fund revenues in 2014 with another 0.5 percent increase each year to 4.0 percent. This adds increased costs of \$1.7 million in 2014, \$2.8 million in 2015, \$3.9 million in 2016, and \$5.0 million in 2017 compared to no change in the transfer calculation. These scenarios also assume increases of 5.0 percent in utilities, insurance and fuel costs in 2014 and 8.0 percent per year in utility costs and 7.0 percent increases in insurance and fuel costs for 2015-2017. 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 2013.

No Compensation Increase Scenario: This scenario assumes a 1.5 percent pay increase and 6.0 percent city health insurance contribution increase in 2014; no compensation increases are included for 2015-2017 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.

2013 Adopted Budget**Financial Outlook Through 2017**

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

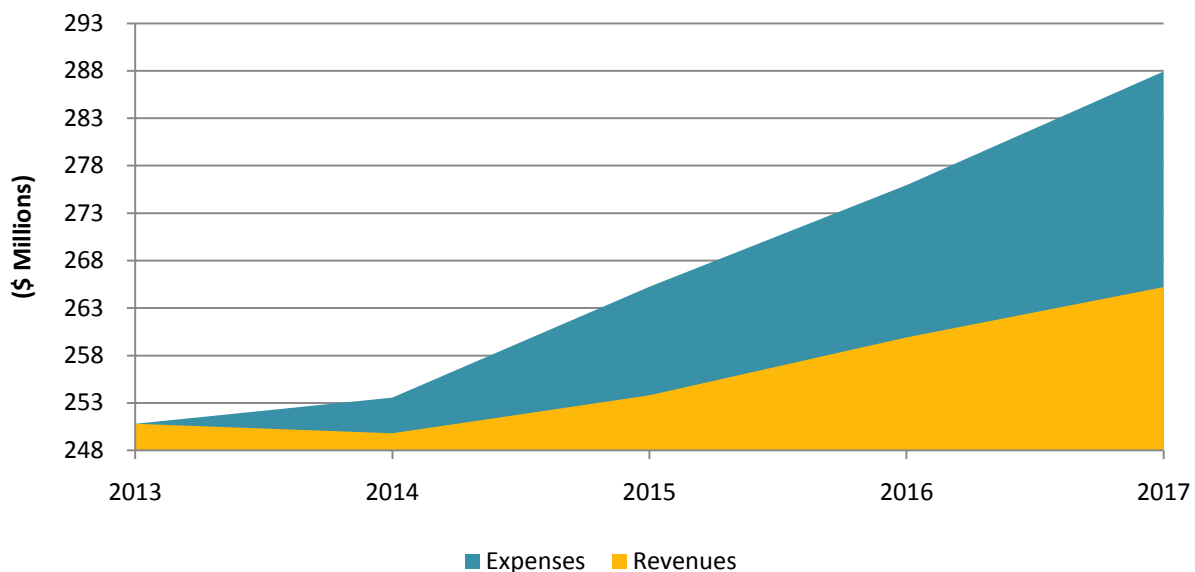
Year	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Surplus / (Deficit)	\$0	(\$3,530,497)	(\$5,993,734)	(\$4,732,926)	(\$6,417,174)

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 in 2015-2017. This scenario shows a significant gap that begins in 2014 and increases each year through 2017. The costs of the compensation increases are detailed below:

Year	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected
2% Compensation	N/A	N/A	\$ 3,125,231	\$ 6,342,971	\$ 9,631,533
10% Insurance	N/A	N/A	\$ 2,139,950	\$ 4,493,899	\$ 7,083,248

Year	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Surplus / (Deficit)	\$0	(\$3,530,497)	(\$11,258,915)	(\$15,569,796)	(\$23,131,955)

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 2012 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 \$2.4 million.

All estimates included in this document are preliminary based on data available in the summer of 2012. 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 2013 budget projects that General Fund revenue excluding transfers in will increase 4.3 percent in 2012 and then grow 1.6 percent in 2013. Revenue is projected at 1.9 percent growth in 2014, 2.0 percent in 2015, 2.4 percent in 2016 and 2.0 percent 2017. 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 adopted or proposed spending plan for any year other than 2013. 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 2014 through 2017.

Cost Drivers

The compensation increase scenario contains:

- A projected salary increase of 2.0 percent is included for all employees in each year for 2015 - 2017.
- Funding for health and dental benefits is projected to increase by 10.0 percent per year 2015-2017.

Both scenarios include:

- A projected salary increase of 1.5 percent for all employees in 2014.
- A 6 percent increase in the City's contribution of for health and dental benefits in 2014.
- 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. Built into both models is an increase in the transfer to the Capital Projects Fund to 2.0 percent in 2014 with another 0.5 percent each year until it reaches 4.0 percent.
- Based on existing population growth projections the City expects an increase of 8 new police officers in 2015 and again in 2017, these estimates include adding 1.6 officers for every 1,000 of a three-year average population growth.
 - Included is the City's increased liability for the Old Hire Pension plan. The pension plan is expected to incur an additional \$1.2 million in costs starting in 2015.
 - Savings from a debt restructuring in 2009 will expire in 2017 with an additional building lease payment of \$1.2 million.
 - Sick leave annual sell back was deferred in 2011 and 2012. Annual sell back caps are lower in 2013 than they historically have been allowing pent up leave to be sold back over several years. Leave buyback is projected to decrease from the 2013 amount of \$1.35 million by \$466,100 in 2014 and another \$225,600 in 2015. This amount returns to historical levels in 2017-2018 of approximately \$600,000.
 - The cost of risk management, fleet fuel and maintenance is expected to increase by approximately by 5.0 percent in 2014 and 7.0 percent per year thereafter.
 - The costs for utilities in total are estimated at 5.0 percent for 2014 and 8.0 percent for all years thereafter.
 - Costs in other subsidized funds of \$0.2 million each year increase in order to keep pace with compensation changes and other mandated costs.
 - Growth in street lighting costs with an additional \$166,000 ongoing increase anticipated each year.
 - Step and grade increases are included for 2014 through 2017. 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 6.0 percent in 2013.
 - Estimates of impact of the payroll hours in each calendar year are included with an extra \$64,000 for the leap year in 2016 and a savings of \$233,500 for regular calendar workers in 2017.
 - 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

- 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.

- 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 2011 actual, 2012 projection, the 2013 budget, and projections for 2014 through 2017. 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.

2013 Adopted Budget

Financial Outlook Through 2017

General Fund Financial Outlook Through 2017 - No Compensation Increase 2015-2017 Scenario Summary

Description	2011 Actual	2012 Projection	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected
SOURCES							
Revenues	229,632,589	239,409,694	242,784,587	247,346,285	252,304,339	258,459,543	263,716,388
Transfers	2,264,511	1,160,750	1,160,750	1,160,750	1,160,750	1,160,750	1,160,750
Amendments	-	-	363,261	308,766	312,219	317,000	321,989
Use of Funds Available	-	-	6,770,155	1,014,103	-	-	-
Council Revenue Adjustments	-	-	193,225	197,089	201,031	205,051	209,152
Revenue Adjustments	-	-	-	56	82	89	94
GRAND TOTAL SOURCES	\$231,897,100	\$240,570,444	\$251,271,978	\$250,027,049	\$253,978,421	\$260,142,433	\$265,408,373
USES							
BASE BUDGET							
Regular Civil Salary	57,699,940	69,347,763	72,453,427	73,540,210	73,540,210	73,540,210	73,540,210
Regular Career Salary	40,435,556	46,913,078	49,834,173	50,581,622	50,581,622	50,581,622	50,581,622
Salary Driven Benefits	40,384,615	24,088,770	22,507,573	22,844,841	22,844,841	22,844,841	22,844,841
Non Salary Related Benefits	17,506,049	18,535,330	19,832,902	21,022,759	21,022,759	21,022,759	21,022,759
Temporary Compensation	2,167,127	2,212,487	1,761,845	1,788,238	1,788,238	1,788,238	1,788,238
Overtime Compensation	4,089,422	4,641,203	3,783,362	3,840,071	3,840,071	3,840,071	3,840,071
Special Pay	3,443,111	3,892,089	4,427,712	4,493,938	4,493,938	4,493,938	4,493,938
Allocated Admin-Personal Services	(2,966,835)	(3,401,088)	(1,827,813)	(1,855,224)	(1,855,224)	(1,855,224)	(1,855,224)
Subtotal Personal Services	\$162,758,985	\$166,229,632	\$172,773,181	\$176,256,455	\$176,256,455	\$176,256,455	\$176,256,455
Supplies and Services	18,326,190	19,459,139	19,013,559	19,013,559	19,013,559	19,013,559	19,013,559
Utilities	9,957,714	9,977,661	10,884,169	11,428,366	12,342,637	13,330,045	14,396,448
Interfund Charges	11,165,691	11,531,300	11,424,981	11,996,130	12,835,846	13,734,359	14,695,770
Debt Related	910,079	867,883	981,314	981,314	981,314	981,314	981,314
Capital Related	2,398,698	2,779,921	2,393,318	2,393,318	2,393,318	2,393,318	2,393,318
Operating Transfer Out	24,198,299	25,031,956	26,687,402	27,448,510	29,786,078	30,541,609	31,293,471
Subtotal Non Personal Services	\$66,956,671	\$69,647,860	\$71,384,743	\$73,261,197	\$77,352,752	\$79,994,204	\$82,773,880
TOTAL BASE BUDGET	\$229,715,656	\$235,877,492	\$244,157,924	\$249,517,652	\$253,609,207	\$256,250,659	\$259,030,335
AMENDMENTS							
Additions	-	-	8,476,325	2,574,592	2,580,808	2,587,513	2,594,748
Reductions	-	-	(1,880,496)	(1,901,310)	(1,907,936)	(1,915,169)	(1,923,062)
Council Amendments	-	-	518,225	1,925,733	2,977,054	4,058,774	5,198,712
Future Adjustments	-	-	-	1,440,879	2,713,022	3,893,582	6,924,814
GRAND TOTAL USES	\$229,715,656	\$235,877,492	\$251,271,978	\$253,557,546	\$259,972,155	\$264,875,359	\$271,825,547
ANNUAL SURPLUS OR (SHORTFALL)	\$2,181,444	\$4,692,952	\$0	(\$3,530,497)	(\$5,993,734)	(\$4,732,926)	(\$6,417,174)

2013 Adopted Budget
Financial Outlook Through 2017

General Fund Financial Outlook Through 2017 - Compensation Increase 2015-2017 Scenario Summary							
Description	2011 Actual	2012 Projection	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected
SOURCES							
Revenues	229,632,589	239,409,694	242,784,587	247,346,285	252,304,339	258,459,543	263,716,388
Transfers	2,264,511	1,160,750	1,160,750	1,160,750	1,160,750	1,160,750	1,160,750
Amendments	-	-	363,261	308,766	312,219	317,000	321,989
Use of Funds Available	-	-	6,770,155	1,014,103	-	-	-
Council Revenue Adjustments	-	-	193,225	197,089	201,031	205,051	209,152
Revenue Adjustments	-	-	-	56	82	89	94
GRAND TOTAL SOURCES	\$231,897,100	\$240,570,444	\$251,271,978	\$250,027,049	\$253,978,421	\$260,142,433	\$265,408,373
USES							
BASE BUDGET							
Regular Civil Salary	57,699,940	69,347,763	72,453,427	73,540,210	75,011,012	76,511,230	78,041,460
Regular Career Salary	40,435,556	46,913,078	49,834,173	50,581,622	51,593,251	52,625,122	53,677,628
Salary Driven Benefits	40,384,615	24,088,770	22,507,573	22,844,841	23,301,743	23,767,787	24,243,140
Non Salary Related Benefits	17,506,049	18,535,330	19,832,902	21,022,759	23,125,038	25,437,547	27,981,315
Temporary Compensation	2,167,127	2,212,487	1,761,845	1,788,238	1,824,003	1,860,480	1,897,690
Overtime Compensation	4,089,422	4,641,203	3,783,362	3,840,071	3,916,870	3,995,211	4,075,117
Special Pay	3,443,111	3,892,089	4,427,712	4,493,938	4,583,818	4,675,502	4,769,001
Allocated Admin-Personal Services	(2,966,835)	(3,401,088)	(1,827,813)	(1,855,224)	(1,892,329)	(1,930,178)	(1,968,781)
Subtotal Personal Services	\$162,758,985	\$166,229,632	\$172,773,181	\$176,256,455	\$181,463,406	\$186,942,701	\$192,716,570
Supplies and Services	18,326,190	19,459,139	19,013,559	19,013,559	19,013,559	19,013,559	19,013,559
Utilities	9,957,714	9,977,661	10,884,169	11,428,366	12,342,637	13,330,045	14,396,448
Interfund Charges	11,165,691	11,531,300	11,424,981	11,996,130	12,835,846	13,734,359	14,695,770
Debt Related	910,079	867,883	981,314	981,314	981,314	981,314	981,314
Capital Related	2,398,698	2,779,921	2,393,318	2,393,318	2,393,318	2,393,318	2,393,318
Operating Transfer Out	24,198,299	25,031,956	26,687,402	27,448,510	29,786,078	30,541,609	31,293,471
Subtotal Non Personal Services	\$66,956,671	\$69,647,860	\$71,384,743	\$73,261,197	\$77,352,752	\$79,994,204	\$82,773,880
TOTAL BASE BUDGET	\$229,715,656	\$235,877,492	\$244,157,924	\$249,517,652	\$258,816,158	\$266,936,905	\$275,490,450
AMENDMENTS							
Additions	-	-	8,476,325	2,574,592	2,650,206	2,730,805	2,816,824
Reductions	-	-	(1,880,496)	(1,901,310)	(1,933,613)	(1,967,699)	(2,003,711)
Council Amendments	-	-	518,225	1,925,733	2,986,373	4,078,170	5,229,015
Future Adjustments	-	-	-	1,440,879	2,718,212	3,934,048	7,007,750
GRAND TOTAL USES	\$229,715,656	\$235,877,492	\$251,271,978	\$253,557,546	\$265,237,336	\$275,712,229	\$288,540,328
ANNUAL SURPLUS OR (SHORTFALL)	\$2,181,444	\$4,692,952	\$0	(\$3,530,497)	(\$11,258,915)	(\$15,569,796)	(\$23,131,955)

General Fund Financial Outlook Through 2017 - Compensation Increase 2015-2017 Scenario Summary							
Description	2011 Actual	2012 Projection	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected
FUND SUMMARY							
Beginning Funds Available	37,318,804	39,500,248	44,193,200	37,423,045	32,878,445	21,619,530	6,049,734
Use of Funds Available	-	-	(6,770,155)	(1,014,103)	-	-	-
Increase/(Decrease) in Ending Funds Available	2,181,444	4,692,952	-	(3,530,497)	(11,258,915)	(15,569,796)	(23,131,955)
Cumulative Funds Available or (Shortfall)	\$39,500,248	\$44,193,200	\$37,423,045	\$32,878,445	\$21,619,530	\$6,049,734	(\$17,082,221)

Estimated Future Percent Growth By Expenditure Class					
Assumptions	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Regular Civil Salary	N/A	1.5%	2.0%	2.0%	2.0%
Regular Career Salary	N/A	1.5%	2.0%	2.0%	2.0%
Salary Driven Benefits	N/A	1.5%	2.0%	2.0%	2.0%
Non Salary Related Benefits	N/A	6.0%	10.0%	10.0%	10.0%
Temporary Compensation	N/A	1.5%	2.0%	2.0%	2.0%
Overtime Compensation	N/A	1.5%	2.0%	2.0%	2.0%
Special Pay	N/A	1.5%	2.0%	2.0%	2.0%
Allocated Admin-Personal Services	N/A	1.5%	2.0%	2.0%	2.0%
Supplies and Services	N/A	0.0%	0.0%	0.0%	0.0%
Utilities	N/A	5.0%	8.0%	8.0%	8.0%
Interfund Charges	N/A	5.0%	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 2017 - Compensation Increase 2015-2017 Scenario Summary

Estimated Future Percent Growth By Revenue Class					
Assumptions	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Business License and Permits	N/A	1.50%	1.50%	1.50%	1.50%
Cigarette Tax	N/A	-3.00%	-3.00%	-3.00%	-3.00%
Construction Permits	N/A	3.00%	3.00%	3.00%	3.00%
County Road and Bridge Tax	N/A	1.00%	1.00%	1.50%	1.70%
External Charges for Services	N/A	2.00%	2.50%	3.00%	3.00%
Fines & Forfeitures	N/A	1.50%	1.50%	1.50%	1.50%
Franchise Taxes	N/A	3.00%	3.00%	3.00%	3.00%
Highway Users Tax	N/A	0.50%	0.50%	0.50%	0.50%
Intergovernmental Revenues	N/A	1.60%	1.60%	1.60%	1.60%
Internal Charges for Services	N/A	0.98%	1.00%	1.00%	1.00%
Investment Income	N/A	24.33%	20.64%	16.67%	14.29%
Lodgers Tax	N/A	2.00%	2.00%	2.00%	2.00%
Miscellaneous Revenues	N/A	5.76%	-3.26%	-3.33%	-3.45%
Motor Vehicle Fees	N/A	1.60%	1.60%	1.60%	1.60%
Occupational Privilege Tax	N/A	1.60%	1.60%	1.60%	1.60%
Operating Transfers In	N/A	0.00%	0.00%	0.00%	0.00%
Other Taxes	N/A	2.00%	2.00%	2.00%	2.00%
Property Taxes	N/A	3.00%	1.00%	5.00%	1.00%
Sales Taxes	N/A	2.00%	2.00%	2.00%	2.00%
Specific Ownership Tax	N/A	2.00%	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	8.00%	7.00%	7.00%	7.00%
Use tax-Other	N/A	1.00%	1.00%	1.00%	1.00%

2013 Adopted Budget
Financial Outlook Through 2017

General Fund Financial Outlook Through 2017 - Compensation Increase 2015-2017 Scenario Department Detail								
Department Name	2011 Actual	2012 Projection	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected	
City Attorney								
Regular Career Salary	3,067,416	3,602,128	3,740,511	3,796,618	3,872,550	3,950,001	4,029,001	
Salary Driven Benefits	1,147,988	602,887	605,690	614,769	627,064	639,608	652,398	
Non Salary Related Benefits	389,424	399,140	424,022	449,462	494,407	543,848	598,233	
Temporary Compensation	81,821	83,445	9,146	9,283	9,468	9,658	9,851	
Special Pay	91,224	120,165	21,368	21,686	22,119	22,562	23,013	
Allocated Admin-Personal Services	(179,117)	(183,000)	-	-	-	-	-	
Supplies and Services	280,950	353,346	296,772	296,772	296,772	296,772	296,772	
Interfund Charges	120,782	70,102	73,607	77,287	82,697	88,486	94,680	
Subtotal	\$5,000,488	\$5,048,213	\$5,171,116	\$5,265,877	\$5,405,077	\$5,550,935	\$5,703,948	
City Council								
Regular Career Salary	298,814	240,968	317,065	321,820	328,257	334,822	341,518	
Salary Driven Benefits	40,923	15,899	23,217	23,563	24,034	24,516	25,005	
Non Salary Related Benefits	144,937	112,343	116,530	123,521	135,873	149,460	164,407	
Temporary Compensation	-	-	5,543	5,625	5,737	5,853	5,969	
Special Pay	132,253	132,575	144,557	146,724	149,658	152,652	155,704	
Supplies and Services	307,044	401,866	385,440	385,440	385,440	385,440	385,440	
Interfund Charges	5,821	5,821	6,112	6,417	6,866	7,347	7,861	
Council Amendments	-	-	42,000	42,000	42,000	42,000	42,000	
Subtotal	\$929,792	\$909,472	\$1,040,464	\$1,055,110	\$1,077,865	\$1,102,090	\$1,127,904	
Civil Service Commission								
Regular Career Salary	197,227	225,945	240,788	244,399	249,287	254,273	259,359	
Salary Driven Benefits	58,929	45,882	34,479	34,993	35,694	36,408	37,136	
Non Salary Related Benefits	31,202	29,516	31,110	32,976	36,273	39,901	43,891	
Temporary Compensation	117,196	156,134	163,981	166,439	169,768	173,163	176,627	
Overtime Compensation	5,264	12,229	12,139	12,321	12,567	12,818	13,075	
Special Pay	3,231	13,023	11,836	12,012	12,252	12,497	12,747	
Supplies and Services	289,077	187,682	201,705	201,705	201,705	201,705	201,705	
Interfund Charges	2,004	2,004	2,104	2,209	2,363	2,529	2,706	
Subtotal	\$704,130	\$672,415	\$698,142	\$707,054	\$719,909	\$733,294	\$747,246	

2013 Adopted Budget
Financial Outlook Through 2017

General Fund Financial Outlook Through 2017 - Compensation Increase 2015-2017 Scenario Department Detail								
Department Name	2011 Actual	2012 Projection	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected	
Communications								
Regular Career Salary	816,530	909,871	965,162	979,636	999,227	1,019,212	1,039,597	
Salary Driven Benefits	278,248	192,809	142,658	144,779	147,677	150,630	153,642	
Non Salary Related Benefits	136,342	156,579	165,783	175,723	193,296	212,626	233,888	
Temporary Compensation	98,564	89,987	86,389	87,682	89,435	91,224	93,049	
Overtime Compensation	1,739	863	93	94	96	98	100	
Special Pay	9,780	15,392	10,104	10,248	10,455	10,663	10,876	
Supplies and Services	419,873	411,891	466,789	466,789	466,789	466,789	466,789	
Interfund Charges	15,987	14,108	16,003	16,799	17,975	19,234	20,579	
Additions	-	-	224,397	228,796	235,323	242,176	249,380	
Reductions	-	-	(3,272)	(3,279)	(3,289)	(3,300)	(3,310)	
Council Amendments	-	-	30,780	31,444	32,464	33,543	34,690	
Subtotal	\$1,777,063	\$1,791,500	\$2,104,886	\$2,138,711	\$2,189,448	\$2,242,895	\$2,299,280	
Court Administration								
Regular Career Salary	3,524,500	3,996,293	4,424,203	4,490,562	4,580,375	4,671,983	4,765,422	
Salary Driven Benefits	1,156,204	810,529	636,646	646,184	659,107	672,290	685,733	
Non Salary Related Benefits	779,641	796,077	889,601	942,973	1,037,271	1,140,997	1,255,098	
Temporary Compensation	137,618	109,699	25,600	25,983	26,503	27,033	27,573	
Overtime Compensation	56,176	68,300	63,800	64,756	66,050	67,371	68,719	
Special Pay	117,699	149,164	27,215	27,618	28,169	28,733	29,307	
Supplies and Services	960,263	985,894	1,000,265	1,000,265	1,000,265	1,000,265	1,000,265	
Interfund Charges	215,471	222,981	227,562	238,937	255,663	273,559	292,708	
Capital Related	-	201,000	3,000	3,000	3,000	3,000	3,000	
Subtotal	\$6,947,572	\$7,339,937	\$7,297,892	\$7,440,278	\$7,656,403	\$7,885,231	\$8,127,825	
Finance								
Regular Career Salary	2,946,903	3,436,281	3,808,847	3,865,975	3,943,294	4,022,161	4,102,604	
Salary Driven Benefits	973,471	477,109	535,939	543,948	554,829	565,926	577,243	
Non Salary Related Benefits	487,121	534,098	622,429	659,765	725,743	798,315	878,150	
Temporary Compensation	164,073	65,345	13,522	13,723	13,997	14,277	14,563	
Overtime Compensation	7,804	14,043	8,741	8,870	9,047	9,228	9,413	
Special Pay	125,805	28,028	11,347	11,514	11,745	11,979	12,218	
Allocated Admin-Personal Services	(487,893)	(460,785)	(257,678)	(261,542)	(266,773)	(272,109)	(277,551)	
Supplies and Services	783,292	1,235,848	968,938	968,938	968,938	968,938	968,938	
Interfund Charges	33,170	37,071	34,533	36,255	38,794	41,508	44,416	
Reductions	-	-	(225,382)	(229,737)	(236,173)	(242,923)	(250,010)	
Subtotal	\$5,033,746	\$5,367,038	\$5,521,236	\$5,617,709	\$5,763,441	\$5,917,300	\$6,079,984	

General Fund Financial Outlook Through 2017 - Compensation Increase 2015-2017 Scenario Department Detail								
Department Name	2011 Actual	2012 Projection	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected	
Fire								
Regular Civil Salary	18,895,957	21,709,847	23,455,002	23,806,823	24,282,960	24,768,617	25,263,993	
Regular Career Salary	619,596	736,884	769,340	780,878	796,496	812,426	828,675	
Salary Driven Benefits	8,599,793	6,109,726	5,179,110	5,256,776	5,361,915	5,469,149	5,578,533	
Non Salary Related Benefits	3,622,817	3,870,145	4,081,677	4,326,571	4,759,229	5,235,151	5,758,667	
Temporary Compensation	7,803	47,326	-	-	-	-	-	
Overtime Compensation	1,313,870	1,812,621	845,412	858,089	875,251	892,756	910,611	
Special Pay	717,394	610,877	805,142	817,205	833,548	850,217	867,224	
Supplies and Services	1,032,940	1,142,174	1,161,056	1,161,056	1,161,056	1,161,056	1,161,056	
Utilities	235,289	265,741	268,328	281,743	304,282	328,625	354,916	
Interfund Charges	2,005,520	2,000,387	2,033,636	2,135,306	2,284,781	2,444,714	2,615,847	
Debt Related	93,684	93,684	-	-	-	-	-	
Capital Related	53,189	129	93,684	93,684	93,684	93,684	93,684	
Additions	-	-	170,000	170,000	170,000	170,000	170,000	
Council Amendments	-	-	135,940	139,662	145,716	152,236	159,268	
Future Adjustments	-	-	-	299,488	1,063,669	1,166,323	1,232,508	
Subtotal	\$37,197,852	\$38,399,541	\$38,998,327	\$40,127,281	\$42,132,587	\$43,544,954	\$44,994,982	
General Management								
Regular Career Salary	1,674,480	1,296,865	1,398,977	1,419,958	1,448,358	1,477,324	1,506,872	
Salary Driven Benefits	580,208	253,985	234,194	237,689	242,445	247,294	252,239	
Non Salary Related Benefits	223,564	148,296	179,619	190,390	209,429	230,373	253,409	
Temporary Compensation	130,585	71,799	10,629	10,788	11,003	11,223	11,448	
Overtime Compensation	127	192	-	-	-	-	-	
Special Pay	123,928	15,293	14,077	14,285	14,571	14,862	15,159	
Allocated Admin-Personal Services	(795,313)	(163,871)	-	-	-	-	-	
Supplies and Services	389,442	414,834	357,011	357,011	357,011	357,011	357,011	
Interfund Charges	35,732	37,112	37,593	39,468	42,231	45,186	48,350	
Debt Related	768,796	-	-	-	-	-	-	
Capital Related	1,973,593	-	-	-	-	-	-	
Operating Transfer Out	50,614	-	-	-	-	-	-	
Reductions	-	-	(33,090)	(33,090)	(33,090)	(33,090)	(33,090)	
Subtotal	\$5,155,756	\$2,074,505	\$2,199,010	\$2,236,499	\$2,291,958	\$2,350,183	\$2,411,398	

General Fund Financial Outlook Through 2017 - Compensation Increase 2015-2017 Scenario Department Detail							
Department Name	2011 Actual	2012 Projection	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Information Technology							
Regular Career Salary	2,374,085	2,689,589	2,855,158	2,897,983	2,955,943	3,015,060	3,075,363
Salary Driven Benefits	764,849	521,409	406,662	412,749	421,003	429,423	438,014
Non Salary Related Benefits	324,444	340,761	367,674	389,729	428,703	471,575	518,733
Overtime Compensation	9,960	17,656	18,912	19,192	19,576	19,967	20,367
Special Pay	104,901	116,026	110,068	111,708	113,944	116,222	118,548
Allocated Admin-Personal Services	(102,855)	(103,480)	-	-	-	-	-
Supplies and Services	3,180,330	2,811,776	3,125,761	3,125,761	3,125,761	3,125,761	3,125,761
Utilities	3,041	3,924	3,963	4,160	4,493	4,852	5,240
Interfund Charges	34,481	33,638	34,904	36,647	39,213	41,958	44,894
Capital Related	256,476	25,800	-	-	-	-	-
Additions	-	-	388,997	121,353	123,459	125,700	128,087
Future Adjustments	-	-	-	(96,256)	(96,256)	(96,256)	(96,256)
Subtotal	\$6,949,712	\$6,457,099	\$7,312,099	\$7,023,026	\$7,135,839	\$7,254,262	\$7,378,751
Internal Services							
Regular Career Salary	639,438	1,386,668	1,503,008	1,525,551	1,556,060	1,587,183	1,618,926
Salary Driven Benefits	219,492	277,521	214,120	217,315	221,660	226,096	230,615
Non Salary Related Benefits	137,757	209,796	231,684	245,579	270,137	297,150	326,865
Temporary Compensation	11,978	20,869	30,936	31,400	32,028	32,668	33,321
Overtime Compensation	96	-	-	-	-	-	-
Special Pay	79,037	12,076	6,646	6,737	6,875	7,013	7,149
Allocated Admin-Personal Services	-	(659,436)	(360,929)	(366,342)	(373,669)	(381,143)	(388,766)
Supplies and Services	168,261	69,461	153,855	153,855	153,855	153,855	153,855
Interfund Charges	45,939	45,243	47,066	49,419	52,877	56,578	60,539
Debt Related	-	722,105	929,220	929,220	929,220	929,220	929,220
Capital Related	-	2,000,000	2,130,500	2,130,500	2,130,500	2,130,500	2,130,500
Operating Transfer Out	-	470,446	530,223	530,223	530,223	530,223	530,223
Reductions	-	-	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
Subtotal	\$1,301,998	\$4,554,749	\$5,409,329	\$5,446,457	\$5,502,766	\$5,562,343	\$5,625,447

General Fund Financial Outlook Through 2017 - Compensation Increase 2015-2017 Scenario Department Detail								
Department Name	2011 Actual	2012 Projection	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected	
Judicial								
Regular Career Salary	1,061,024	1,231,990	1,310,911	1,330,572	1,357,183	1,384,328	1,412,014	
Salary Driven Benefits	401,797	277,870	199,908	202,900	206,956	211,097	215,319	
Non Salary Related Benefits	153,417	168,926	183,383	194,384	213,821	235,205	258,724	
Temporary Compensation	257,214	333,254	342,695	347,833	354,789	361,885	369,123	
Overtime Compensation	242	-	-	-	-	-	-	
Special Pay	8,644	2,560	2,598	2,635	2,688	2,741	2,796	
Supplies and Services	48,867	76,046	76,996	76,996	76,996	76,996	76,996	
Interfund Charges	15,278	15,460	16,233	17,044	18,237	19,514	20,880	
Subtotal	\$1,946,483	\$2,106,106	\$2,132,724	\$2,172,364	\$2,230,670	\$2,291,766	\$2,355,852	
Library & Cultural Services								
Regular Career Salary	1,504,962	1,987,742	2,130,957	2,162,915	2,206,174	2,250,297	2,295,304	
Salary Driven Benefits	553,391	411,173	304,110	308,650	314,820	321,122	327,543	
Non Salary Related Benefits	288,353	338,575	370,306	392,516	431,767	474,945	522,441	
Temporary Compensation	121,381	130,498	103,360	104,904	107,003	109,142	111,324	
Overtime Compensation	1,892	2,448	-	-	-	-	-	
Special Pay	20,801	30,082	19,125	19,404	19,792	20,191	20,590	
Supplies and Services	625,514	778,276	520,566	520,566	520,566	520,566	520,566	
Utilities	4,688	2,600	3,030	3,181	3,436	3,710	4,007	
Interfund Charges	39,034	35,557	40,518	42,542	45,520	48,706	52,116	
Capital Related	11,711	-	-	-	-	-	-	
Additions	-	-	358,311	213,542	221,958	230,964	240,607	
Council Amendments	-	-	100,000	-	-	-	-	
Subtotal	\$3,171,727	\$3,716,951	\$3,950,283	\$3,768,220	\$3,871,036	\$3,979,643	\$4,094,498	

General Fund Financial Outlook Through 2017 - Compensation Increase 2015-2017 Scenario Department Detail								
Department Name	2011 Actual	2012 Projection	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected	
Neighborhood Services								
Regular Career Salary	1,604,893	1,738,324	1,945,549	1,974,729	2,014,225	2,054,510	2,095,600	
Salary Driven Benefits	582,272	371,617	280,407	284,602	290,292	296,100	302,022	
Non Salary Related Benefits	269,086	259,828	298,844	316,771	348,446	383,291	421,622	
Temporary Compensation	76,369	74,151	50,585	51,342	52,370	53,416	54,484	
Overtime Compensation	8,942	13,979	13,646	13,849	14,127	14,409	14,697	
Special Pay	90,035	65,149	29,495	29,930	30,531	31,141	31,761	
Allocated Admin-Personal Services	(13,673)	-	-	-	-	-	-	
Supplies and Services	132,983	207,865	163,780	163,780	163,780	163,780	163,780	
Utilities	7	834	-	-	-	-	-	
Interfund Charges	110,020	120,381	133,140	139,792	149,579	160,049	171,254	
Capital Related	5,788	-	-	-	-	-	-	
Additions	-	-	436,272	445,087	458,295	472,221	486,921	
Reductions	-	-	(24,801)	(25,172)	(25,676)	(26,189)	(26,713)	
Council Amendments	-	-	144,505	137,220	141,752	146,575	151,710	
Subtotal	\$2,866,722	\$2,852,128	\$3,471,422	\$3,531,930	\$3,637,721	\$3,749,303	\$3,867,138	
Non-Departmental								
Regular Civil Salary	-	-	14,582	14,800	15,096	15,398	15,706	
Regular Career Salary	-	-	(22,647)	(22,988)	(23,448)	(23,916)	(24,394)	
Salary Driven Benefits	356,280	215,229	250,438	254,191	259,274	264,460	269,748	
Non Salary Related Benefits	-	153,336	200,000	212,000	233,200	256,520	282,172	
Temporary Compensation	8,692	-	-	-	-	-	-	
Overtime Compensation	562,798	484,600	484,600	491,869	501,706	511,740	521,975	
Special Pay	180,022	132,128	647,373	657,083	670,224	683,628	697,302	
Supplies and Services	2,470,250	3,335,235	2,992,713	2,992,713	2,992,713	2,992,713	2,992,713	
Utilities	480	-	-	-	-	-	-	
Interfund Charges	133,288	165,811	156,853	164,694	176,222	188,559	201,758	
Debt Related	1,250	-	-	-	-	-	-	
Capital Related	46,426	50,000	140,000	140,000	140,000	140,000	140,000	
Operating Transfer Out	23,994,019	24,561,510	26,157,179	26,918,287	29,255,855	30,011,386	30,763,248	
Additions	-	-	5,563,897	363,897	363,897	363,897	363,897	
Reductions	-	-	(513,278)	(513,278)	(513,278)	(513,278)	(513,278)	
Council Amendments	-	-	(160,000)	1,575,407	2,624,441	3,703,816	4,841,347	
Future Adjustments	-	-	-	1,313,969	(84,919)	707,211	2,369,398	
Subtotal	\$27,753,505	\$29,097,849	\$35,911,710	\$34,562,644	\$36,610,983	\$39,302,134	\$42,921,592	

General Fund Financial Outlook Through 2017 - Compensation Increase 2015-2017 Scenario Department Detail							
Department Name	2011 Actual	2012 Projection	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Parks, Recreation & Open Space							
Regular Career Salary	3,344,266	3,832,231	4,014,951	4,075,169	4,156,672	4,239,806	4,324,603
Salary Driven Benefits	1,187,288	560,131	573,553	582,120	593,761	605,639	617,752
Non Salary Related Benefits	736,947	768,075	831,080	880,929	969,027	1,065,928	1,172,523
Temporary Compensation	528,961	625,537	651,745	661,513	674,744	688,237	702,001
Overtime Compensation	69,762	119,758	119,179	120,962	123,381	125,850	128,366
Special Pay	85,218	110,553	33,078	33,557	34,226	34,913	35,608
Allocated Admin-Personal Services	(78,258)	(78,258)	(50,000)	(50,750)	(51,765)	(52,800)	(53,856)
Supplies and Services	1,325,657	1,278,840	1,157,719	1,157,719	1,157,719	1,157,719	1,157,719
Utilities	3,019,383	3,318,230	3,137,930	3,294,823	3,558,409	3,843,079	4,150,525
Interfund Charges	1,223,651	1,259,444	1,236,192	1,297,982	1,388,837	1,486,062	1,590,085
Capital Related	25,430	19,663	263	263	263	263	263
Reductions	-	-	(214,880)	(218,884)	(225,900)	(233,354)	(241,287)
Council Amendments	-	-	200,000	-	-	-	-
Subtotal	\$11,468,305	\$11,814,204	\$11,690,810	\$11,835,403	\$12,379,374	\$12,961,342	\$13,584,302
Planning & Development Services							
Regular Career Salary	913,334	1,129,199	1,153,378	1,170,677	1,194,090	1,217,972	1,242,331
Salary Driven Benefits	315,514	212,667	164,381	166,836	170,174	173,579	177,049
Non Salary Related Benefits	134,614	140,717	153,053	162,232	178,457	196,303	215,932
Temporary Compensation	54,398	56,903	47,886	48,603	49,576	50,567	51,579
Special Pay	5,303	9,952	4,307	4,370	4,458	4,546	4,637
Allocated Admin-Personal Services	-	(149,479)	-	-	-	-	-
Supplies and Services	545,641	380,355	588,361	588,361	588,361	588,361	588,361
Utilities	-	1,575	-	-	-	-	-
Interfund Charges	10,055	11,045	10,160	10,667	11,413	12,211	13,067
Additions	-	-	50,000	52,824	56,922	61,196	65,657
Reductions	-	-	(2,985)	(2,985)	(2,985)	(2,985)	(2,985)
Council Amendments	-	-	25,000	-	-	-	-
Subtotal	\$1,978,859	\$1,792,934	\$2,193,541	\$2,201,585	\$2,250,466	\$2,301,750	\$2,355,628

2013 Adopted Budget
Financial Outlook Through 2017

General Fund Financial Outlook Through 2017 - Compensation Increase 2015-2017 Scenario Department Detail								
Department Name	2011 Actual	2012 Projection	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected	
Police								
Regular Civil Salary	38,803,983	47,637,916	48,983,843	49,718,587	50,712,956	51,727,215	52,761,761	
Regular Career Salary	4,328,579	5,102,531	5,399,337	5,480,315	5,589,919	5,701,720	5,815,753	
Salary Driven Benefits	19,212,635	10,145,522	10,738,316	10,899,301	11,117,294	11,339,633	11,566,435	
Non Salary Related Benefits	7,229,381	7,606,726	8,048,159	8,531,021	9,384,124	10,322,538	11,354,796	
Temporary Compensation	84,131	70,127	-	-	-	-	-	
Overtime Compensation	1,788,917	1,847,873	1,934,299	1,963,299	2,002,564	2,042,617	2,083,468	
Special Pay	1,234,745	1,998,364	2,415,937	2,452,095	2,501,132	2,551,165	2,602,189	
Supplies and Services	2,544,877	2,685,599	2,580,781	2,580,781	2,580,781	2,580,781	2,580,781	
Utilities	340	348	347	364	393	424	458	
Interfund Charges	4,690,870	4,802,411	4,774,908	5,013,626	5,364,572	5,740,092	6,141,900	
Debt Related	46,349	52,094	52,094	52,094	52,094	52,094	52,094	
Additions	-	-	1,276,451	965,966	997,459	1,030,832	1,066,246	
Reductions	-	-	(257,949)	(263,706)	(272,509)	(281,840)	(291,744)	
Future Adjustments	-	-	-	(242,322)	1,477,158	1,575,903	2,665,652	
Subtotal	\$79,964,807	\$81,949,511	\$85,946,523	\$87,151,421	\$91,507,937	\$94,383,174	\$98,399,789	
Public Defender								
Regular Career Salary	389,514	438,882	457,707	464,572	473,863	483,340	493,007	
Salary Driven Benefits	121,296	82,958	66,082	67,070	68,412	69,781	71,176	
Non Salary Related Benefits	79,182	81,655	83,317	88,315	97,146	106,861	117,547	
Special Pay	-	3,000	-	-	-	-	-	
Supplies and Services	43,373	52,468	56,552	56,552	56,552	56,552	56,552	
Interfund Charges	3,796	3,796	3,986	4,185	4,478	4,791	5,127	
Subtotal	\$637,161	\$662,759	\$667,644	\$680,694	\$700,451	\$721,325	\$743,409	
Public Safety Communications Center								
Regular Career Salary	3,456,577	4,040,744	4,348,405	4,413,631	4,501,903	4,591,942	4,683,780	
Salary Driven Benefits	1,144,295	799,098	621,949	631,277	643,902	656,779	669,914	
Non Salary Related Benefits	646,660	713,218	769,965	816,162	897,778	987,556	1,086,311	
Temporary Compensation	550	-	-	-	-	-	-	
Overtime Compensation	163,705	141,229	163,696	166,149	169,473	172,862	176,320	
Special Pay	67,390	62,290	44,448	45,113	46,014	46,934	47,873	
Supplies and Services	21,779	23,315	21,981	21,981	21,981	21,981	21,981	
Interfund Charges	105,238	107,368	111,612	117,191	125,394	134,171	143,563	
Subtotal	\$5,606,194	\$5,887,262	\$6,082,056	\$6,211,504	\$6,406,445	\$6,612,225	\$6,829,742	

General Fund Financial Outlook Through 2017 - Compensation Increase 2015-2017 Scenario Department Detail								
Department Name	2011 Actual	2012 Projection	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected	
Public Works								
Regular Career Salary	7,673,418	8,889,943	9,072,566	9,208,650	9,392,823	9,580,678	9,772,293	
Salary Driven Benefits	2,689,742	1,704,749	1,295,714	1,315,129	1,341,430	1,368,257	1,395,624	
Non Salary Related Benefits	1,691,160	1,707,523	1,784,666	1,891,740	2,080,911	2,289,004	2,517,906	
Temporary Compensation	285,793	277,413	219,828	223,120	227,582	232,134	236,778	
Overtime Compensation	98,128	105,412	118,845	120,621	123,032	125,495	128,006	
Special Pay	245,701	265,392	68,991	70,014	71,417	72,843	74,300	
Allocated Admin-Personal Services	(1,309,726)	(1,602,779)	(1,159,206)	(1,176,590)	(1,200,122)	(1,224,126)	(1,248,608)	
Supplies and Services	2,755,777	2,626,368	2,736,518	2,736,518	2,736,518	2,736,518	2,736,518	
Utilities	6,694,486	6,384,409	7,470,571	7,844,095	8,471,624	9,149,355	9,881,302	
Interfund Charges	2,319,554	2,541,560	2,428,259	2,549,663	2,728,134	2,919,105	3,123,440	
Capital Related	26,085	483,329	25,871	25,871	25,871	25,871	25,871	
Operating Transfer Out	153,666	-	-	-	-	-	-	
Additions	-	-	8,000	13,127	22,893	33,819	46,029	
Reductions	-	-	(597,859)	(604,179)	(613,713)	(623,740)	(634,294)	
Future Adjustments	-	-	-	166,000	358,560	580,867	836,448	
Subtotal	\$23,323,784	\$23,383,319	\$23,472,764	\$24,383,779	\$25,766,960	\$27,266,080	\$28,891,613	
GRAND TOTAL	\$229,715,656	\$235,877,492	\$251,271,978	\$253,557,546	\$265,237,336	\$275,712,229	\$288,540,328	

2013 Adopted Budget
Financial Outlook Through 2017

General Fund Financial Outlook Through 2017 - Compensation Increase 2015-2017 Scenario Summary of Proposed Additions						
Department	Description	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Communications	Transfer of Aurora Channel personnel from Designated Revenues Fund	224,397	228,796	235,323	242,176	249,380
Fire	Phased replacement of Fire bunker coats and pants	170,000	170,000	170,000	170,000	170,000
Information Technology	First year system maintenance; transfer of 1.0 FTE from Finance; Coplink server hardware replacement	388,997	121,353	123,459	125,700	128,087
Library & Cultural Services	Library services for Colfax PC Center; library services for Hoffman Heights PC/Teen Center; one-time use of increased appropriations for library collections	358,311	213,542	221,958	230,964	240,607
Neighborhood Services	5.0 FTE Code Enforcement from other funds; 2.0 FTE Graffiti Off Neighborhoods from Police	436,272	445,087	458,295	472,221	486,921
Non-Departmental	One-time transfer of funds to Capital Projects Fund for various projects; trolley enclosure lease payment; technical adjustment for special events subsidy	5,563,897	363,897	363,897	363,897	363,897
Planning & Development Services	Addition of 1.0 FTE retail specialist; contingent Urban Renewal support	50,000	52,824	56,922	61,196	65,657
Police	12.0 New officers for Police staffing mandate; 1.0 FTE Lt from Gifts and Grants; outside agency range usage offset by service fee	1,276,451	965,966	997,459	1,030,832	1,066,246
Public Works	Appropriation of real property access for oil and gas exploration of city owned property	8,000	13,127	22,893	33,819	46,029
Total Proposed Additions		\$8,476,325	\$2,574,592	\$2,650,206	\$2,730,805	\$2,816,824

General Fund Financial Outlook Through 2017 - Compensation Increase 2015-2017 Scenario Summary of Proposed Reductions						
Department	Description	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Communications	Supplies reduction	(3,272)	(3,279)	(3,289)	(3,300)	(3,310)
Finance	Eliminate vacant Sr. Tax Auditor; transfer 1.0 FTE to Information Technology; reclass Budget Officer to entry level analyst	(225,382)	(229,737)	(236,173)	(242,923)	(250,010)
General Management	Reduce lobbying contract expenses in Intergovernmental Relations; reduce professional services in Office of the City Clerk; reduce supplies and software licenses in Internal Audit	(33,090)	(33,090)	(33,090)	(33,090)	(33,090)
Internal Services	Reduce membership payments in Human Resources	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
Neighborhood Services	Reclass Neighborhood Services Financial Coordinator	(24,801)	(25,172)	(25,676)	(26,189)	(26,713)
Non-Departmental	Reduce HOME match to requirement; reduce subsidy to Recreation Fund due to increased revenue; reduce subsidy to Cultural Services Fund with shifting expenses to SCFD; technical adjustment to change subsidy for Special Events from Cultural to Recreation Fund	(513,278)	(513,278)	(513,278)	(513,278)	(513,278)
Parks, Recreation & Open Space	Transfer of 2.0 FTE Parks Mechanics to Fleet Management; transfer 2.0 FTE to the Designated Revenues Fund with the elimination of a vacant supervisor position; decrease irrigation water budget adjusted for new rates	(214,880)	(218,884)	(225,900)	(233,354)	(241,287)
Planning & Development Services	Eliminate budget for fluorescent light recycling	(2,985)	(2,985)	(2,985)	(2,985)	(2,985)

2013 Adopted Budget
Financial Outlook Through 2017

General Fund Financial Outlook Through 2017 - Compensation Increase 2015-2017 Scenario Summary of Proposed Reductions						
Department	Description	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Police	Eliminate 1.0 FTE vacant Vehicle Impound Assistant; transfer 2.0 FTE Graffiti Off Neighborhoods to Neighborhood Services; transfer two 0.5 FTE Vehicle Couriers to Fleet and eliminate a third 0.5 FTE; transfer a portion of two FTE for a total of 0.4 FTE to other dedicated funding sources	(257,949)	(263,706)	(272,509)	(281,840)	(291,744)
Public Works	Allocate remaining portion of Street Sweeping to Storm Drain Fund; reduce utility costs	(597,859)	(604,179)	(613,713)	(623,740)	(634,294)
Total Proposed Reductions		(\$1,880,496)	(\$1,901,310)	(\$1,933,613)	(\$1,967,699)	(\$2,003,711)

General Fund Financial Outlook Through 2017 - Compensation Increase 2015-2017 Scenario Summary of Council Amendments						
Department	Description	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected
City Council	Sisters Cities International; increase travel budget by \$2,000 for each council member	42,000	42,000	42,000	42,000	42,000
Communications	Televisé City Council study sessions; convert Mail Center position to Public Relations	30,780	31,444	32,464	33,543	34,690
Fire	Additional 4.0 Fire Fighter FTE	135,940	139,662	145,716	152,236	159,268
Library & Cultural Services	One time additional materials funding	100,000	-	-	-	-
Neighborhood Services	Additional Community Relations administrative staff position; restore Code Enforcement Officer cut from Abatement Fund budget	144,505	137,220	141,752	146,575	151,710
Non-Departmental	Decrease estimate for Police and Fire retiree leave buybacks; increase estimated sales tax revenue; increase vacancy savings target; reduce budget for prisoner beds; increase Capital Projects Fund to 2% of all other revenues in 2014 and by 0.5% each year to 4%	(160,000)	1,575,407	2,624,441	3,703,816	4,841,347
Parks, Recreation & Open Space	Purchase log loader equipment	200,000	-	-	-	-
Planning & Development Services	Additional contribution to ACED for Spaceport marketing	25,000	-	-	-	-
Total Council Amendments		\$518,225	\$1,925,733	\$2,986,373	\$4,078,170	\$5,229,015

2013 Adopted Budget
Financial Outlook Through 2017

General Fund Financial Outlook Through 2017 - Compensation Increase 2015-2017 Scenario Potential Future Adjustments						
Description	2012 Projection	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected
REVENUE ADJUSTMENTS						
Revenue Rounding Adjustment	-	-	56	82	89	94
TOTAL REVENUE ADJUSTMENTS	\$0	\$0	\$56	\$82	\$89	\$94

FUTURE ADJUSTMENTS						
\$1,000 per police officer bonus expires in 2014	-	-	(658,000)	(658,000)	(658,000)	(658,000)
8 Police Officers in 2015 and additional 8 in 2017 added at 1.6 / 1000 with Population Growth	-	-	-	830,000	671,609	1,593,751
Additional Street Lighting Growth	-	-	166,000	358,560	580,867	836,448
Change In Hours Worked - Leap year in 2016, 2080 in 2017	-	-	-	-	64,000	(233,465)
Debt Service Restructure Savings Start to Expire in 2017	-	-	-	-	-	1,241,863
End of Sports Park Debt Service	-	-	-	(1,662,900)	(1,662,900)	(1,662,900)
GERP Contribution Increase of .25 Percent Per Year Until 7 Percent Total - Base 6.0 Percent 2013.	-	-	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	-	-	-	1,218,859	1,231,599	1,244,595
Other Contract Increases	-	-	250,000	500,000	750,000	1,000,000
PC Replacement Schedule	-	-	(96,256)	(96,256)	(96,256)	(96,256)
Police and Fire Step and Grade	-	-	893,323	1,483,768	1,821,703	2,133,004
Sick Leave Buyback Estimates Compared to 2013	-	-	(466,149)	(691,752)	(748,756)	(762,270)
TABOR / Policy Reserve Growth	-	-	1,014,103	755,027	950,882	987,780
TOTAL FUTURE ADJUSTMENTS	\$0	\$0	\$1,440,879	\$2,718,212	\$3,934,048	\$7,007,750



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 2017.

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 2017. 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. The chart below demonstrates the distribution of expenditure appropriations by fund type and the chart on the next page is the relationship between departments and fund types.

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

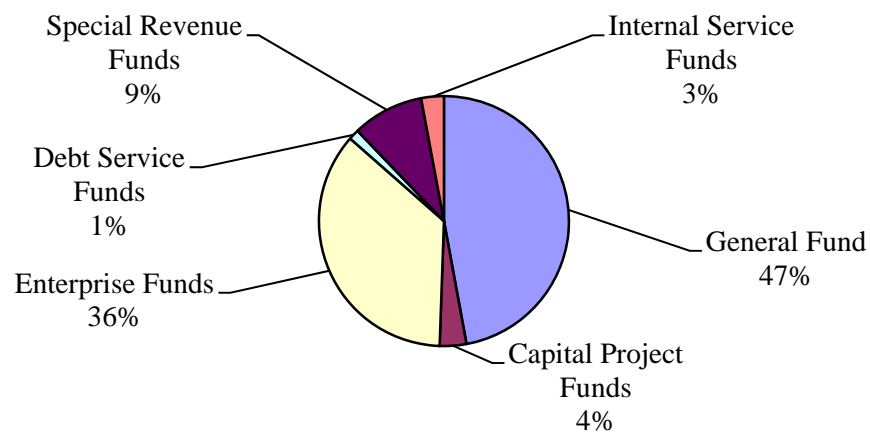
Enterprise Funds

Golf Courses Fund
Wastewater Fund
Water Fund

Internal Service Funds

Fleet Management Fund
Risk Management Fund

2013 Expenditures by Fund Type



2013 Expenditure Appropriations by Department and Fund Type

Department	General Fund	Capital Project Funds	Internal Service Funds	Special Revenue Funds	Debt Service Funds	Enterprise Funds
Aurora Water	0	0	0	0	0	179,264,076
City Attorney	5,171,116	0	0	0	0	2,625,000
City Council	1,040,464	0	0	0	0	0
Civil Service Commission	698,142	0	0	0	0	0
Communications	2,104,886	0	0	254,528	0	0
Court Administration	7,297,892	0	0	0	0	0
Development Services	0	0	0	0	0	0
Finance	5,521,236	125,316	0	0	35,750	0
Fire	38,998,327	0	0	315,908	0	0
General Management	2,199,010	0	0	373,506	0	0
Information Technology	7,312,099	2,086,000	0	4,518,452	0	0
Internal Services	5,409,329	384,176	15,522,765	62,083	0	0
Judicial	2,132,724	0	0	139,198	0	0
Library & Cultural Services	3,950,283	0	0	2,301,450	0	0
Neighborhood Services	3,471,422	0	0	5,597,393	0	0
Non-Departmental	35,911,710	140,648	46,223	3,274,505	7,184,219	519,562
Parks, Recreation & Open Space	11,690,810	31,104	0	18,897,423	0	8,781,095
Planning & Development Services	2,193,541	0	0	1,687,470	0	0
Police	85,946,523	0	0	6,725,700	0	0
Public Defender	667,644	0	0	0	0	0
Public Safety Communications Center	6,082,056	0	0	0	0	0
Public Works	23,472,764	15,494,499	0	5,245,735	0	0
Grand Total	251,271,978	18,261,743	15,568,988	49,393,351	7,219,969	191,189,733

GENERAL FUND SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Taxes	\$ 195,431,047	\$ 197,795,913	\$ 199,697,882	\$ 207,005,017	\$ 209,239,485
Intergovernmental	12,738,360	12,829,499	12,762,532	12,793,378	12,796,979
Licenses and Permits	2,200,999	2,181,653	2,247,623	2,233,911	2,290,168
Charges for Services	8,286,601	8,837,465	9,252,640	9,548,038	11,049,345
Fines and Forfeitures	6,817,968	5,977,428	6,190,000	6,190,000	6,251,900
Investment Income	661,469	871,209	950,000	650,000	557,409
Other Revenues	1,308,045	1,139,421	936,683	989,350	1,155,787
Subtotal Revenues Before Transfers In	\$ 227,444,489	\$ 229,632,588	\$ 232,037,360	\$ 239,409,694	\$ 243,341,073
Transfers In (from other funds)	31,272,713	2,264,512	1,445,750	1,160,750	1,160,750
Total Sources Before Decrease in Funds Available	\$ 258,717,202	\$ 231,897,100	\$ 233,483,110	\$ 240,570,444	\$ 244,501,823
From Decrease in Funds Available	-	-	-	-	6,770,155
Total Sources	\$ 258,717,202	\$ 231,897,100	\$ 233,483,110	\$ 240,570,444	\$ 251,271,978
Uses of Funds					
Expenditures					
Personal Services	\$ 161,610,813	\$ 165,725,801	\$ 168,560,472	\$ 169,630,720	\$ 176,568,226
Allocated Expenses	(2,590,195)	(3,181,680)	(3,268,501)	(3,989,076)	(3,220,984)
Supplies & Services	15,989,227	18,541,035	18,632,354	20,047,127	20,068,804
Utilities	10,222,446	9,957,714	10,728,557	9,977,661	10,779,767
Interfund Charges	11,911,336	11,165,691	11,533,474	11,531,300	11,542,212
Debt Related	1,215,121	910,079	1,244,645	867,883	1,098,544
Capital Related	818,902	2,398,698	2,462,818	2,779,921	2,814,618
Subtotal Expenditures Before Transfers Out	\$ 199,177,650	\$ 205,517,338	\$ 209,893,819	\$ 210,845,536	\$ 219,651,187
Transfers Out (to other funds)	27,386,148	24,198,299	23,588,914	25,031,956	31,620,791
Total Uses Before Increase in Funds Available	\$ 226,563,798	\$ 229,715,637	\$ 233,482,733	\$ 235,877,492	\$ 251,271,978
To Increase Funds Available	32,153,404	2,181,463	377	4,692,952	-
Total Uses	\$ 258,717,202	\$ 231,897,100	\$ 233,483,110	\$ 240,570,444	\$ 251,271,978

Funds Available					
Beginning Funds Available	\$ 5,165,400	\$ 37,318,804	\$ 36,808,763	\$ 39,500,267	\$ 44,193,219
Net Changes in Funds Available	32,153,404	2,181,463	377	4,692,952	(6,770,155)
Total Ending Funds (Budgetary Basis)	\$ 37,318,804	\$ 39,500,267	\$ 36,809,140	\$ 44,193,219	\$ 37,423,064
Components of Funds Available					
Restricted for TABOR Reserve	\$ 8,871,465	\$ 8,972,548	\$ 9,420,728	\$ 9,400,989	\$ 9,833,435
Committed for Policy Reserve	21,467,734	20,404,987	20,863,650	20,703,645	21,890,737
Unassigned but Held for Operating Reserve	6,979,605	10,122,732	6,524,762	14,088,585	5,698,892

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 1.0 percent from 2010 to 2011, driven primarily by a \$2.4 million (1.2 percent) increase in taxes. The \$9.8 million (4.3 percent) increase in revenue in 2012 is primarily due to significant increases in taxes as well, especially sales taxes. Much of the additional revenue in 2012 is considered one-time, such as auto-related sales taxes and large one-time payers. As a result of these one-times, the 2013 Adopted Budget includes only a \$2.2 million (1.1 percent) increase in taxes as the primary driver in a \$3.9 million (1.6 percent) revenue increase, excluding transfers. This increase also includes a \$1.2 million accounting change, offset by additional expenditures, associated with the allocation of expenses to the Water and Wastewater Funds. Transfers in 2013 are expected to stay consistent with 2012. 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, but this amount is dropping closer to 70 percent due to increased transfers. Personal services costs increased \$4.1 million (2.5 percent) in 2011 and another \$3.9 million (2.4 percent) in 2012 primarily due to an increase in old hire pension costs and health insurance. The 2013 Adopted Budget includes a \$6.9 million (4.1 percent) increase over the 2012 projection in personal services spending, due primarily to the additional health insurance costs, the elimination of a furlough day and leave buyback restrictions, the addition of a 1.0 percent pay increase, and an accounting change in how costs are allocated to other funds. The accounting change is the primary reason for the \$768,100 change in the allocated expenses line.

Supplies and services, which increased significantly in 2011 associated with the GASB 54 change, is \$1.4 million over the original budget in 2012 due to the mid-year decision to purchase a miller and paver, and to a lesser extent funding a city/county study. Utilities costs are expected to change \$802,100 (8.0 percent) from 2012 due to rising costs of electricity. Interfund charges are projected to remain basically unchanged. Debt related expenditures are \$230,700 (26.6 percent) over the 2012 projection, primarily due to the budgeted debt payment of the trolley enclosure. Capital related expenditures will increase \$34,700 (1.2 percent) from the 2012 projection primarily due to one-time equipment purchases in Public Works not recurring being offset by the one-time purchase of a Forestry log loader in Parks, Recreation, and Open Space. Transfers out to other funds are expected to increase \$6.6 million, due primarily to additional transfer to the Capital Projects Fund (CPF), including an additional \$5.2 million for specific purposes, such as redevelopment, FasTracks-related projects, and District 2 police station overcrowding.

The 2013 bottom line change in the General Fund is an increase of \$17.8 million from the 2012 Original 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. Funds are expected to rise \$4.7 million (11.9 percent) in 2012 and subsequently spent down in 2013, primarily for the CPF transfer noted above. A portion of the increase will go to fund increases in the TABOR and Policy Reserve components of funds available. For 2013, the operating reserve will be 2.3 percent of expenditures less the one-time CPF transfer, within the 1-3 percent reserve policy set forth by Council.

ABATEMENT FUND SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 805,028	\$ 562,135	\$ 507,550	\$ 517,477	\$ 516,337
Investment Income	17,653	13,546	6,000	9,624	9,624
Subtotal Revenues Before Transfers In	\$ 822,681	\$ 575,681	\$ 513,550	\$ 527,101	\$ 525,961
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 822,681	\$ 575,681	\$ 513,550	\$ 527,101	\$ 525,961
From Decrease in Funds Available	130,129	336,349	601,150	367,496	104,079
Total Sources	\$ 952,810	\$ 912,030	\$ 1,114,700	\$ 894,597	\$ 630,040
Uses of Funds					
Expenditures					
Personal Services	\$ 564,931	\$ 569,320	\$ 642,217	\$ 613,777	\$ 387,079
Supplies & Services	370,093	319,104	420,759	266,729	235,993
Interfund Charges	17,786	23,606	31,724	14,091	6,968
Capital Related	-	-	20,000	-	-
Subtotal Expenditures Before Transfers Out	\$ 952,810	\$ 912,030	\$ 1,114,700	\$ 894,597	\$ 630,040
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 952,810	\$ 912,030	\$ 1,114,700	\$ 894,597	\$ 630,040
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 952,810	\$ 912,030	\$ 1,114,700	\$ 894,597	\$ 630,040

Funds Available					
Beginning Funds Available	\$ 1,200,048	\$ 1,069,919	\$ 630,187	\$ 733,570	\$ 366,074
Net Changes in Funds Available	(130,129)	(336,349)	(601,150)	(367,496)	(104,079)
Total Ending Funds (Budgetary Basis)	\$ 1,069,919	\$ 733,570	\$ 29,037	\$ 366,074	\$ 261,995
Components of Funds Available					
Committed for Abatement Activities	\$ 1,069,919	\$ 733,570	\$ 29,037	\$ 366,074	\$ 261,995

ABATEMENT FUND

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 575,681	\$ 527,101	\$ 525,961	\$ 511,153	\$ 521,377	\$ 531,804	\$ 542,440
Expenditures - Operating	912,030	894,597	630,040	621,759	628,689	635,838	643,216
Surplus / (Deficit)	\$ (336,349)	\$ (367,496)	\$ (104,079)	\$ (110,606)	\$ (107,312)	\$ (104,034)	\$ (100,776)
Beginning Funds Available	\$ 1,069,919	\$ 733,570	\$ 366,074	\$ 261,995	\$ 151,389	\$ 44,077	\$ (59,957)
Inc/(Dec) in Funds Available	(336,349)	(367,496)	(104,079)	(110,606)	(107,312)	(104,034)	(100,776)
Ending Funds (Budgetary)	\$ 733,570	\$ 366,074	\$ 261,995	\$ 151,389	\$ 44,077	\$ (59,957)	\$ (160,733)

Fund Purpose

The Abatement Fund was established by ordinance in 1980 and is used to manage weed cutting, trash removal, building demolition, sidewalk snow and ice removal, vacant property registration, and 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 and size of properties abated. Revenue is received from fees charged for abatements and fees for the registration of abandoned/vacant residential properties. Beginning in 2011 revenue declined sharply as the economy began to recover and the number of foreclosures and vacant properties decreased. It is projected that revenue related to abatements and property registration will continue to decline slightly in 2012. Revenue for 2013 will decline at a more gradual rate, partially due to an offsetting revenue increase from a proposed increase in the fine imposed on banks for failure to register vacant properties. Revenue is projected to continue to decline through 2015 when the number of abatements and property registrations hits a plateau at an assumed baseline volume. It is projected that revenue will begin to increase gradually beginning in 2015 at the rate of the estimated employment cost index.

Factors Affecting Expenditures

Expenditures in the Abatement Fund fluctuate with the amount of abatement related activity occurring. In 2009 and 2010, 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, had been transferred to the Abatement Fund from the General Fund. In 2011, expenditures decreased as the economy began to recover, resulting in less abatement related activity. This trend will persist as the economy continues to improve. The 2013 budget is based on an estimated 29.6 percent reduction from 2012 projected expenditures. This is achieved by transferring 4.0 FTE Code Enforcement Officers back to the General Fund, while making further reductions in the budget associated with volume driven costs. The extended projection assumes an additional decline in the need for abatement contract services in 2014 followed by level expenditures stemming from an assumed baseline level of abatement services required annually in the City. Additionally, adjustments in actual spending will be made throughout the years based on the actual amount of related revenue generated from fees.

Ending Funds Available

Total ending funds available will decrease by \$104,100 (28.4 percent) in 2013 as a result of the decline in revenue and the abatement related costs that remain in the fund after having been moved from other funding sources. Fund balance will not be available to cover these costs beginning in 2016 and additional cost reductions will be necessary to maintain an appropriate fund balance; this is reflected in the long range outlook above.

CAPITAL PROJECTS FUND SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 6,303,732	\$ 1,920,188	\$ 916,200	\$ 1,538,748	\$ 1,120,723
Investment Income	350,994	308,674	436,689	260,000	252,000
Charges for Services	60,513	618,763	790,000	790,000	826,104
Licenses and Permits	-	-	350,000	350,000	350,000
Other Revenues	496,357	255,064	237,200	424,296	137,200
Subtotal Revenues Before Transfers In	\$ 7,211,596	\$ 3,102,689	\$ 2,730,089	\$ 3,363,044	\$ 2,686,027
Transfers In (from other funds)	25,735,763	11,546,388	11,896,540	12,953,952	18,958,669
Total Sources Before Decrease in Funds Available	\$ 32,947,359	\$ 14,649,077	\$ 14,626,629	\$ 16,316,996	\$ 21,644,696
From Decrease in Funds Available	-	6,958,174	2,534,305	1,834,029	-
Total Sources	\$ 32,947,359	\$ 21,607,251	\$ 17,160,934	\$ 18,151,025	\$ 21,644,696
Uses of Funds					
Expenditures					
Capital Projects (Continuing Appropriations)	\$ 25,565,621	\$ 21,607,251	\$ 17,160,934	\$ 18,151,025	\$ 18,261,743
Subtotal Expenditures Before Transfers Out	\$ 25,565,621	\$ 21,607,251	\$ 17,160,934	\$ 18,151,025	\$ 18,261,743
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 25,565,621	\$ 21,607,251	\$ 17,160,934	\$ 18,151,025	\$ 18,261,743
To Increase Funds Available	7,381,738	-	-	-	3,382,953
Total Uses	\$ 32,947,359	\$ 21,607,251	\$ 17,160,934	\$ 18,151,025	\$ 21,644,696

Funds Available					
Beginning Funds Available	\$ 6,042,299	\$ 13,424,037	\$ 6,542,580	\$ 6,465,863	\$ 4,631,834
Net Changes in Funds Available	7,381,738	(6,958,174)	(2,534,305)	(1,834,029)	3,382,953
Total Ending Funds (Budgetary Basis)	\$ 13,424,037	\$ 6,465,863	\$ 4,008,275	\$ 4,631,834	\$ 8,014,787
Components of Funds Available					
Committed for Specific Projects	\$ 3,189,774	\$ 3,189,774	\$ 1,686,686	\$ 1,683,783	\$ 6,717,470
Restricted for Specific Projects	1,974,875	1,974,875	2,321,589	2,684,242	1,297,317
Assigned for Five-Year Capital Needs	8,259,388	1,301,214	-	263,809	-

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. Accounting regulation changes caused a significant increase in 2010, when \$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). In 2013, an additional \$5.2 million will come into the CPF from the General Fund for specific purposes, such as redevelopment, Fastracks-related projects, and District 2 police station overcrowding. In addition to these funds, more capital-related revenue is expected over the five-year plan.

After transfers, intergovernmental revenue is the next largest revenue stream. TIP projects have decreased in the past few years, which is primarily why 2010 is higher than later years. The majority of these funds were received in grants specifically for the I-225 / Colfax Intersection. Throughout the five-year plan (2013-2017), there is no expectation of TIP revenue coming into the city.

Starting in 2012 and continuing in 2013, the new \$350,000 revenue stream associated with a street occupancy fee continues to be assessed. The street occupancy fee is 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, from a high of \$25.6 million in 2010, to a low of \$18.2 million in 2012 (a decrease of 29.0 percent). The reason for the decrease is primarily due to decreases in TIP-related project revenues as noted above. With no expectation of future TIP revenue, the CPF five-year plan is below \$100 million for only the third time since 1997.

Expenditures in the current five-year plan (2013-2017) are \$5.1 million more than the previous five-year plan due primarily to additional revenue noted above. Most of the additional funds (\$4.9 of the \$5.1 million) went to Public Works-related road maintenance. The second year of an Information Technology project associated with the 800 MHz system occurs in 2017. Detailed information of the expenditure budgets can be found in the Capital Improvement section of the budget. Table 4 (on page H-8) summarizes the expenditure adjustments and the amendments section (starting on page H-26) details each specific adjustment.

Ending Funds Available

Although each year has significant increases and reductions in funds available, the change from the beginning of 2010 to the end of 2013 is less than \$2.0 million (32.6 percent). Of the \$5.2 million General Fund transfer noted above, \$200,000 will be spent immediately for a study of District 2 space, and the remainder will go to funds available. By 2017, funds available will rise to \$13.8 million, but is almost entirely committed or restricted for specific projects, including Capital Impact Fees (\$6.8 million), the set-asides noted previously (\$5.0 million) and Green Fund (\$1.0 million).

For the first time in recent history, the five year plan increases funds available throughout the five-years. Additional information on the Capital Projects Fund, including the 2013 to 2017 five-year plan, can be found in the Capital Improvement Program section of the 2013 Adopted Budget book and in the appendices.

COMMUNITY DEVELOPMENT FUND SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 6,426,511	\$ 3,383,287	\$ 3,383,287	\$ 3,436,101	\$ 3,436,101
Other Revenue	2,710,290	1,470,347	1,600,000	1,150,000	640,000
Subtotal Revenues Before Transfers In	\$ 9,136,801	\$ 4,853,634	\$ 4,983,287	\$ 4,586,101	\$ 4,076,101
Transfers In (from other funds)	358,553	256,338	256,339	97,361	97,361
Total Sources Before Decrease in Funds Available	\$ 9,495,354	\$ 5,109,972	\$ 5,239,626	\$ 4,683,462	\$ 4,173,462
From Decrease in Funds Available	-	-	-	-	-
Total Sources	\$ 9,495,354	\$ 5,109,972	\$ 5,239,626	\$ 4,683,462	\$ 4,173,462
Uses of Funds					
Expenditures					
Personal Services	\$ 1,768,030	\$ 1,578,002	\$ 1,636,048	\$ 1,441,799	\$ 1,582,849
Supplies & Services	7,693,910	3,486,165	3,557,225	3,195,310	2,548,708
Interfund Charges	33,414	45,805	46,353	46,353	41,905
Subtotal Expenditures Before Transfers Out	\$ 9,495,354	\$ 5,109,972	\$ 5,239,626	\$ 4,683,462	\$ 4,173,462
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 9,495,354	\$ 5,109,972	\$ 5,239,626	\$ 4,683,462	\$ 4,173,462
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 9,495,354	\$ 5,109,972	\$ 5,239,626	\$ 4,683,462	\$ 4,173,462

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

COMMUNITY DEVELOPMENT FUND

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 5,109,972	\$ 4,683,462	\$ 4,173,462	\$ 4,020,823	\$ 3,895,823	\$ 3,770,823	\$ 3,770,823
Expenditures - Operating	5,109,972	4,683,462	4,173,462	4,020,823	3,895,823	3,770,823	3,770,823
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 22.5 percent of the annual award. For 2012 and 2013, this requirement has been temporarily reduced by 50 percent to 11.25 percent. When certain indicators of "community distress" are met, including the percentage of families living below the poverty line and/or when per capita incomes are below a defined threshold, that matching percentage may be temporarily reduced. The City match is received as a transfer in from the General Fund to the Community Development Fund. All funds are spent on qualifying programs within the City. 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 varies from year to year. In 2009 and 2010, the Community Development Fund benefited from additional funding as part of the American Recovery and Reinvestment Act (ARRA) and the Housing and Economic Recovery Act (HERA) including specific awards for homeless prevention, supplemental CDBG-qualified activities and the Neighborhood Stabilization Program (NSP). As part of NSP, the city receives program income from the resale of homes to be reinvested back into the program. As NSP program income continues to be reinvested, it will decline as full rehabilitation costs cannot be recovered during the resale. The last award of these funds was granted in 2011. CDBG and HOME awards were cut at the Federal level in 2011 by 16 percent and 12 percent, respectively, while total program revenue was down 46 percent. As a result, revenue declined a total of \$4.4 million in 2011 from 2010. For 2012, grant revenue for CDBG increased 15 percent while the HOME grant decreased 24 percent for total grant revenue that is relatively flat. Other program income is projected to decline another 22 percent. For 2013, grant funding is budgeted to remain level with 2012 projections, but includes an increased percentage of funds directed towards programs, stemming from the study conducted regarding code enforcement and alternate funding sources. The 2013 Adopted Budget includes the transfer of 2.0 FTE Code Enforcement Officers out of the CDBG Fund, into the General Fund and is offset by the required reduction in the HOME match, discussed above. Other revenue, including program income from loan activities and the sale of NSP homes, is projected to decrease in 2013 as the NSP program winds down. This decline in program income from NSP will continue through 2015 and is projected at zero beginning in 2016. With the exception of the HOME match which will return to the 22.5 percent requirement in 2014, other grant funding is projected to remain equal to 2013 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

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 2,959,219	\$ 2,817,375	\$ 3,109,030	\$ 3,000,000	\$ 3,060,300
Investment Income	168,183	99,527	167,856	99,487	99,487
Subtotal Revenues Before Transfers In	\$ 3,127,402	\$ 2,916,902	\$ 3,276,886	\$ 3,099,487	\$ 3,159,787
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 3,127,402	\$ 2,916,902	\$ 3,276,886	\$ 3,099,487	\$ 3,159,787
From Decrease in Funds Available	4,011,170	-	-	273,337	-
Total Sources	\$ 7,138,572	\$ 2,916,902	\$ 3,276,886	\$ 3,372,824	\$ 3,159,787
Uses of Funds					
Expenditures					
Personal Services	\$ 1,159,281	\$ 1,379,998	\$ 1,486,371	\$ 1,486,409	\$ 1,495,472
Supplies & Services	98,753	102,719	86,428	70,428	86,428
Interfund Charges	7,145	6,942	11,987	11,987	12,336
Capital Projects (Continuing Appropriation)	5,873,393	1,242,500	1,692,000	1,479,000	1,200,000
Subtotal Expenditures Before Transfers Out	\$ 7,138,572	\$ 2,732,159	\$ 3,276,786	\$ 3,047,824	\$ 2,794,236
Transfers Out (to other funds)	-	-	-	325,000	150,000
Total Uses Before Increase in Funds Available	\$ 7,138,572	\$ 2,732,159	\$ 3,276,786	\$ 3,372,824	\$ 2,944,236
To Increase Funds Available	-	184,743	100	-	215,551
Total Uses	\$ 7,138,572	\$ 2,916,902	\$ 3,276,886	\$ 3,372,824	\$ 3,159,787

Beginning Funds Available	\$ 4,383,899	\$ 372,729	\$ 782,787	\$ 557,472	\$ 284,135
Net Changes in Funds Available	(4,011,170)	184,743	100	(273,337)	215,551
Total Ending Funds (Budgetary Basis)	\$ 372,729	\$ 557,472	\$ 782,887	\$ 284,135	\$ 499,686
Components of Funds Available					
Restricted for Conservation Trust	\$ 372,729	\$ 557,472	\$ 782,887	\$ 284,135	\$ 499,686

CONSERVATION TRUST FUND

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 2,916,902	\$ 3,099,487	\$ 3,159,787	\$ 3,174,787	\$ 3,190,390	\$ 3,221,299	\$ 3,252,517
Expenditures - Operating	1,489,659	1,893,824	1,744,236	1,819,061	1,850,437	1,884,056	1,904,132
Expenditures - Capital	1,242,500	1,479,000	1,200,000	1,400,000	1,250,000	1,200,000	1,250,000
Surplus / (Deficit)	\$ 184,743	\$ (273,337)	\$ 215,551	\$ (44,274)	\$ 89,953	\$ 137,243	\$ 98,385
Beginning Funds Available	\$ 372,729	\$ 557,472	\$ 284,135	\$ 499,686	\$ 455,412	\$ 545,365	\$ 682,608
Inc/(Dec) in Funds Available	184,743	(273,337)	215,551	(44,274)	89,953	137,243	98,385
Ending Funds (Budgetary)	\$ 557,472	\$ 284,135	\$ 499,686	\$ 455,412	\$ 545,365	\$ 682,608	\$ 780,993

Fund Purpose

Pursuant to Colorado law, the Conservation Trust Fund (CTF) is used for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. The source of revenue is lottery proceeds distributed by the State of Colorado.

Factors Affecting Revenue

Historically, revenue in the CTF varied little from year to year. In 2013, increases in intergovernmental revenue (lottery proceeds) primarily drive a \$60,300 (2.0 percent) increase in intergovernmental revenue. This change is typically driven by the popularity of the current lottery games. Interest revenue dropped approximately \$68,700 (41 percent) in 2011 and is expected to remain flat for the near future. For 2014 through 2017, revenue is expected to increase about 1.0 percent each year.

Factors Affecting Expenditures

The majority of the expenditure variation from year to year is dependent on the capital expenditures in the fund. In 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 Triangle Park Renovation as well as various parks construction and infrastructure projects. 2012 & 2013 Capital includes the Del Mar Park and Bathhouse Improvements project. Personal services increased significantly in 2010 due to transferring operating costs from other funds. Transfers out are anticipated for the remainder of the 5 year plan for CTF-approved projects housed in the Golf Courses Fund. Total operating expenditures are expected to decrease \$149,600 (7.9 percent) from 2012 to 2013 due primarily to a lower transfer in 2013. Beginning with the 2014 projection, an average 1.6 percent increase in operating costs is anticipated each year.

Ending Funds Available

Funds available tend to fluctuate with capital projects expenditure projections. In years without significant capital outlay, funds available tend to increase. In years with significant capital outlay, funds available decrease, as shown in the \$4.0 million (91.5 percent) decrease in 2010. Throughout the remainder of the 5 year plan, funds available will steadily increase as planned expenditures are lower than revenue projections.

CULTURAL SERVICES FUND SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental Revenues	\$ 237,703	\$ 253,380	\$ 209,158	\$ 189,192	\$ 189,192
Charges for Services	593,715	594,016	673,167	675,785	685,135
Investment Income	17,527	11,713	7,740	7,116	7,116
Other Revenue	164,529	147,936	151,350	56,040	56,040
Subtotal Revenues Before Transfers In	\$ 1,013,474	\$ 1,007,045	\$ 1,041,415	\$ 928,133	\$ 937,483
Transfers In (from other funds)	1,061,747	1,228,697	1,174,189	1,178,711	1,005,927
Total Sources Before Decrease in Funds Available	\$ 2,075,221	\$ 2,235,742	\$ 2,215,604	\$ 2,106,844	\$ 1,943,410
From Decrease in Funds Available	44,145	147,846	-	65,870	40,909
Total Sources	\$ 2,119,366	\$ 2,383,588	\$ 2,215,604	\$ 2,172,714	\$ 1,984,319
Uses of Funds					
Expenditures					
Personal Services	\$ 1,237,705	\$ 1,261,481	\$ 1,204,184	\$ 1,153,709	\$ 1,161,388
Supplies & Services	799,679	1,051,834	930,737	762,872	741,861
Utilities	50,789	51,964	63,833	56,562	64,461
Interfund Charges	31,100	17,188	16,032	15,980	16,609
Capital Related	93	1,121	-	15,060	-
Subtotal Expenditures Before Transfers Out	\$ 2,119,366	\$ 2,383,588	\$ 2,214,786	\$ 2,004,183	\$ 1,984,319
Transfers Out (to other funds)	-	-	-	168,531	-
Total Uses Before Increase in Funds Available	\$ 2,119,366	\$ 2,383,588	\$ 2,214,786	\$ 2,172,714	\$ 1,984,319
To Increase Funds Available	-	-	818	-	-
Total Uses	\$ 2,119,366	\$ 2,383,588	\$ 2,215,604	\$ 2,172,714	\$ 1,984,319

Funds Available					
Beginning Funds Available	\$ 946,109	\$ 901,964	\$ 923,384	\$ 754,118	\$ 688,248
Net Changes in Funds Available	(44,145)	(147,846)	818	(65,870)	(40,909)
Total Ending Funds (Budgetary Basis)	\$ 901,964	\$ 754,118	\$ 924,202	\$ 688,248	\$ 647,339
Components of Funds Available*					
Restricted for SCFD	\$ 244,383	\$ 166,875	\$ 329,196	\$ 144,975	\$ 141,313
Committed for Art In Public Places	522,905	514,471	267,951	414,319	301,689
Assigned for Cultural Services	134,676	72,772	327,055	128,954	204,337

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

CULTURAL SERVICES FUND

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 2,235,742	\$ 2,106,844	\$ 1,943,410	\$ 1,969,221	\$ 1,995,500	\$ 2,022,256	\$ 2,049,497
Expenditures - Operating	2,383,588	2,172,714	1,984,319	2,012,099	2,040,268	2,068,832	2,097,796
Surplus / (Deficit)	\$ (147,846)	\$ (65,870)	\$ (40,909)	\$ (42,878)	\$ (44,768)	\$ (46,576)	\$ (48,299)
Beginning Funds Available	\$ 901,964	\$ 754,118	\$ 688,248	\$ 647,339	\$ 604,461	\$ 559,693	\$ 513,117
Inc/(Dec) in Funds Available	(147,846)	(65,870)	(40,909)	(42,878)	(44,768)	(46,576)	(48,299)
Ending Funds (Budgetary)	\$ 754,118	\$ 688,248	\$ 647,339	\$ 604,461	\$ 559,693	\$ 513,117	\$ 464,818

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 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 predominantly driven by charges for services and intergovernmental revenue. Intergovernmental revenue is primarily funding from the Scientific and Cultural Facilities District (SCFD). Additionally, 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 2011, total revenue increased \$160,500 (7.7 percent) primarily due to the transfer in for AIPP, which was resumed after being suspended in 2010. In 2012, total revenue is projected to decrease \$128,900 (5.8 percent) when compared to 2011, predominantly due to reduced donations, sponsorships and grant awards related to the transfer of Special Events from the Library and Cultural Services Department to the Parks, Recreation and Open Space Department. In 2013, total revenue is projected to decrease \$163,400 (7.8 percent) over 2012 projection as the Special Events transfer results in a subsidy reduction. The future outlook shows revenue increases with modest growth in charges for services through increased attendance and/or fee adjustments and small increases in SCFD funding.

Factors Affecting Expenditures

Expenditures for the Cultural Services Fund are largely driven by personnel costs. In 2012, total expenditures are projected to decrease \$210,900 (8.8 percent) when compared to 2011. This is primarily driven by decreases in personal services due to the elimination of two vacant positions with a vacancy savings for a position hired in the third quarter. In 2013, expenditures are expected to be \$188,400 (8.7 percent) less than projected for 2012. Although personal services will increase due to the filling of one vacancy, combined with health insurance increases, these increases were offset by the transfer out of 1.0 FTE to the Parks, Recreation and Open Space Department as part of the Special Events transfer to that department. Additionally, the General Fund transfer is reduced \$39,000 as SCFD funds will be applied to partially offset the salary of the Cultural Services Division Manager. In the future outlook, expenditures grow with assumed increases in personal services, utilities and other operating costs.

Ending Funds Available

From 2011 to 2012, funds available are expected to decrease by \$65,900 (8.7 percent). There is little change in ending funds available from 2012 to 2013 and the balance will decrease from 2013 to 2017 due to the spend down of the Art in Public Places (AIPP) fund balance. The 2013 ending funds available projection of \$647,300 consists of funds restricted for SCFD (\$141,300) and AIPP (\$301,700), with the balance allocated for spending on other cultural services.

DEBT SERVICE GENERAL OBLIGATION FUND SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Taxes	\$ 5,860,335	\$ 5,832,339	\$ 5,818,900	\$ 5,818,900	\$ 4,859,450
Investment Income	27,074	60,448	45,000	30,000	28,000
Proceeds from Borrowings	23,102,727	-	-	-	-
Funds from Restricted Assets	33,569	-	-	-	-
Subtotal Revenues Before Transfers In	\$ 29,023,705	\$ 5,892,787	\$ 5,863,900	\$ 5,848,900	\$ 4,887,450
Transfers In (from other funds)	1,761,100	1,761,100	1,659,850	1,659,850	1,662,900
Total Sources Before Decrease in Funds Available	\$ 30,784,805	\$ 7,653,887	\$ 7,523,750	\$ 7,508,750	\$ 6,550,350
From Decrease in Funds Available	-	107,730	16,000	31,000	-
Total Sources	\$ 30,784,805	\$ 7,761,617	\$ 7,539,750	\$ 7,539,750	\$ 6,550,350
Uses of Funds					
Expenditures					
Supplies & Services	\$ 63,603	\$ 60,823	\$ 61,000	\$ 61,000	\$ 61,000
Debt Related	30,417,640	7,564,054	7,478,750	7,478,750	6,489,350
Subtotal Expenditures Before Transfers Out	\$ 30,481,243	\$ 7,624,877	\$ 7,539,750	\$ 7,539,750	\$ 6,550,350
Transfers Out (to other funds)	296,961	136,740	-	-	-
Total Uses Before Increase in Funds Available	\$ 30,778,204	\$ 7,761,617	\$ 7,539,750	\$ 7,539,750	\$ 6,550,350
To Increase Funds Available	6,601	-	-	-	-
Total Uses	\$ 30,784,805	\$ 7,761,617	\$ 7,539,750	\$ 7,539,750	\$ 6,550,350

Funds Available					
Beginning Funds Available	\$ 1,575,689	\$ 1,582,290	\$ 1,571,995	\$ 1,474,560	\$ 1,443,560
Net Changes in Funds Available	6,601	(107,730)	(16,000)	(31,000)	-
Total Ending Funds (Budgetary Basis)	\$ 1,582,290	\$ 1,474,560	\$ 1,555,995	\$ 1,443,560	\$ 1,443,560
Components of Funds Available					
Restricted for Debt Service	\$ 1,582,290	\$ 1,474,560	\$ 1,555,995	\$ 1,443,560	\$ 1,443,560

DEBT SERVICE GENERAL OBLIGATION FUND

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 7,653,887	\$ 7,508,750	\$ 6,550,350	\$ 6,556,913	\$ 830,458	\$ -	\$ -
Expenditures - Operating	7,761,617	7,539,750	6,550,350	6,556,913	2,274,018	-	-
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ (107,730)	\$ (31,000)	\$ -	\$ -	\$ (1,443,560)	\$ -	\$ -
Beginning Funds Available	\$ 1,582,290	\$ 1,474,560	\$ 1,443,560	\$ 1,443,560	\$ 1,443,560	\$ -	\$ -
Inc/(Dec) in Funds Available	(107,730)	(31,000)	-	-	(1,443,560)	-	-
Ending Funds (Budgetary)	\$ 1,474,560	\$ 1,443,560	\$ 1,443,560	\$ 1,443,560	\$ -	\$ -	\$ -

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 Alameda/I-225 portion of the 2010 bonds will be retired in 2013. 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. Revenue and expense decreases by \$1.0 million in 2013 to correspond with the original payoff of the 1998 Alameda / I-225 Interchange debt issue.

Factors Affecting Expenditures

Expenditures are normally used for debt service for various bond issues. In 2011, \$136,800 of arbitrage reserve was transferred to the Capital Projects Fund for capital projects. 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 \$1.7 million General Fund transfer. Debt related costs spiked by \$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 on the 2010 refunding bonds decreases by \$1.0 million in 2013 and decreases significantly in 2015 with the last payment of those 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 entirely for debt service in 2015.

DEBT SERVICE SPECIAL IMPROVEMENT DISTRICT FUND SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Taxes	\$ 279,016	\$ 287,631	\$ 242,369	\$ 242,369	\$ 596,085
Investment Income	89,857	74,561	54,979	54,979	2,100
Subtotal Revenues Before Transfers In	\$ 368,873	\$ 362,192	\$ 297,348	\$ 297,348	\$ 598,185
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 368,873	\$ 362,192	\$ 297,348	\$ 297,348	\$ 598,185
From Decrease in Funds Available	41,265	-	40,957	40,957	-
Total Sources	\$ 410,138	\$ 362,192	\$ 338,305	\$ 338,305	\$ 598,185
Uses of Funds					
Expenditures					
Supplies & Services	\$ 94,637	\$ 80,571	\$ 82,473	\$ 82,473	\$ 347,785
Debt Related	315,501	279,124	255,832	255,832	246,145
Subtotal Expenditures Before Transfers Out	\$ 410,138	\$ 359,695	\$ 338,305	\$ 338,305	\$ 593,930
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 410,138	\$ 359,695	\$ 338,305	\$ 338,305	\$ 593,930
To Increase Funds Available	-	2,497	-	-	4,255
Total Uses	\$ 410,138	\$ 362,192	\$ 338,305	\$ 338,305	\$ 598,185
Funds Available					
Beginning Funds Available	\$ 254,808	\$ 213,543	\$ 213,903	\$ 216,040	\$ 175,083
Net Changes in Funds Available	(41,265)	2,497	(40,957)	(40,957)	4,255
Total Ending Funds (Budgetary Basis)	\$ 213,543	\$ 216,040	\$ 172,946	\$ 175,083	\$ 179,338
Components of Funds Available					
Restricted for Special Improvement Districts	\$ 213,543	\$ 216,040	\$ 172,946	\$ 175,083	\$ 179,338

DEBT SERVICE SPECIAL IMPROVEMENT DISTRICT FUND

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 362,192	\$ 297,348	\$ 598,185	\$ 484,668	\$ 459,745	\$ 351,752	\$ 336,410
Expenditures - Operating	359,695	338,305	593,930	484,668	459,745	351,752	336,410
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 2,497	\$ (40,957)	\$ 4,255	\$ -	\$ -	\$ -	\$ -
Beginning Funds Available	\$ 213,543	\$ 216,040	\$ 175,083	\$ 179,338	\$ 179,338	\$ 179,338	\$ 179,338
Inc/(Dec) in Funds Available	2,497	(40,957)	4,255	-	-	-	-
Ending Funds (Budgetary)	\$ 216,040	\$ 175,083	\$ 179,338	\$ 179,338	\$ 179,338	\$ 179,338	\$ 179,338

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 2012, 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. In 2013, a new SID is added for the Dam East neighborhood fence construction with \$258,600 of revenue and expense.

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. Investment income decreases in 2013 while taxes increase, this is a result of accounting technicalities in how payments are recognized when they are remitted to the City by the county.

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, revenues and expenditures are projected to be balanced. Some year-to-year carryover of funds available is due to timing of revenues against when the payments are made. Funds available must be spent on debt service or contractual payments associated with the SIDs.

DESIGNATED REVENUES FUND SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 1,028,531	\$ 609,013	\$ 609,013	\$ -	\$ -
Licenses and Permits	33,953	22,875	15,000	16,235	-
Charges for Services	2,197,913	911,266	1,291,101	1,202,383	1,286,383
Fines and Forfeitures	1,798,361	3,484,281	3,874,217	4,325,542	3,980,847
Investment Income	327,885	58,022	61,640	46,492	45,300
Other Revenues	352,551	67,745	146,326	163,106	79,876
Subtotal Revenues Before Transfers In	\$ 5,739,194	\$ 5,153,202	\$ 5,997,297	\$ 5,753,758	\$ 5,392,406
Transfers In (from other funds)	1,405,786	419,196	-	-	-
Total Sources Before Decrease in Funds Available	\$ 7,144,980	\$ 5,572,398	\$ 5,997,297	\$ 5,753,758	\$ 5,392,406
From Decrease in Funds Available	5,658,780	533,930	690,756	481,594	1,279,056
Total Sources	\$ 12,803,760	\$ 6,106,328	\$ 6,688,053	\$ 6,235,352	\$ 6,671,462
Uses of Funds					
Expenditures					
Personal Services	\$ 2,553,790	\$ 2,346,039	\$ 2,582,670	\$ 2,564,526	\$ 2,491,165
Allocated Expenses	(13,410)	13,673	-	(16,261)	(80,457)
Supplies & Services	3,160,011	3,644,274	4,047,510	3,560,627	4,107,473
Interfund Charges	38,337	33,073	31,003	34,624	33,281
Capital Related	6,430	39,050	26,870	91,836	120,000
Capital Projects (Continuing Appropriations)	2,439,450	9,773	-	-	-
Subtotal Expenditures Before Transfers Out	\$ 8,184,608	\$ 6,085,882	\$ 6,688,053	\$ 6,235,352	\$ 6,671,462
Transfers Out (to other funds)	4,619,152	20,446	-	-	-
Total Uses Before Increase in Funds Available	\$ 12,803,760	\$ 6,106,328	\$ 6,688,053	\$ 6,235,352	\$ 6,671,462
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 12,803,760	\$ 6,106,328	\$ 6,688,053	\$ 6,235,352	\$ 6,671,462

Funds Available					
Beginning Funds Available	\$ 13,109,564	\$ 7,450,784	\$ 6,630,547	\$ 6,916,854	\$ 6,435,260
Net Changes in Funds Available	(5,658,780)	(533,930)	(690,756)	(481,594)	(1,279,056)
Total Ending Funds (Budgetary Basis)	\$ 7,450,784	\$ 6,916,854	\$ 5,939,791	\$ 6,435,260	\$ 5,156,204
Components of Funds Available					
Committed for Designated Activities*	\$ 7,450,784	\$ 6,916,854	\$ 5,866,625	\$ 6,435,260	\$ 5,156,204
Restricted for Designated Activities	-	-	73,166	-	-

* Committed for Designated Activities is not shown in the CAFR.

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. Fines and surcharge revenue, certain incentive programs, and the Aurora Channel are examples of Designated Revenues Fund uses.

Factors Affecting Revenue

Due to the one-time nature of many of the Designated Revenues, totals can vary significantly from year to year. In 2011, revenue including transfers in decreased by \$1.6 million (22.0 percent) primarily related to several programs and their associated revenue being moved into other funds in order to comply with new accounting standards. Revenue in 2012 is projected to increase by \$181,400 (3.3 percent) due to an increase in fees and fines collected from programs like Community Trees and Photo Red Light. Revenue in 2013 will decrease by approximately \$361,400 (6.3 percent) as the City will no longer receive funding from the Arapahoe County Library District.

Factors Affecting Expenditures

Like revenue, expenditures vary significantly from year to year. The large drop in expenditures in 2011 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 projected expenditures increasing 149,800 (2.5 percent) from 2011 actuals. In 2013, over \$436,100 (7.0 percent) in new expenditures is added to cover additional personnel and professional service charges associated with the Photo Red Light Program.

Ending Funds Available

Funds available in the Designated Revenues Fund have decreased primarily due to incentive proceeds and capital expenditures in 2010. It is projected that in 2012, approximately \$481,600 of fund balance will be used primarily for incentive payments. There is a significant use of funds available in 2013, as \$1.28 million is used for incentive payments and operations at Talyn's Reach Library. 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

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 7,161,055	\$ 6,797,956	\$ 7,387,397	\$ 7,666,094	\$ 7,883,046
Investment Income	45,692	31,884	34,000	25,000	27,000
Subtotal Revenues Before Transfers In	\$ 7,206,747	\$ 6,829,840	\$ 7,421,397	\$ 7,691,094	\$ 7,910,046
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 7,206,747	\$ 6,829,840	\$ 7,421,397	\$ 7,691,094	\$ 7,910,046
From Decrease in Funds Available	-	470,530	733,710	64,877	45,936
Total Sources	\$ 7,206,747	\$ 7,300,370	\$ 8,155,107	\$ 7,755,971	\$ 7,955,982
Uses of Funds					
Expenditures					
Personal Services	\$ 6,418,587	\$ 6,231,940	\$ 6,392,091	\$ 6,142,172	\$ 6,431,732
Allocated Expenses	-	-	(44,536)	(44,536)	-
Supplies & Services	255,899	279,987	258,219	247,503	256,219
Interfund Charges	184,292	153,443	164,333	170,440	168,031
Capital Related	16,805	-	-	140,392	-
Subtotal Expenditures Before Transfers Out	\$ 6,875,583	\$ 6,665,370	\$ 6,770,107	\$ 6,655,971	\$ 6,855,982
Transfers Out (to other funds)	-	635,000	1,385,000	1,100,000	1,100,000
Total Uses Before Increase in Funds Available	\$ 6,875,583	\$ 7,300,370	\$ 8,155,107	\$ 7,755,971	\$ 7,955,982
To Increase Funds Available	331,164	-	-	-	-
Total Uses	\$ 7,206,747	\$ 7,300,370	\$ 8,155,107	\$ 7,755,971	\$ 7,955,982

Funds Available					
Beginning Funds Available	\$ 2,054,959	\$ 2,386,123	\$ 1,197,824	\$ 1,915,593	\$ 1,850,716
Net Changes in Funds Available	331,164	(470,530)	(733,710)	(64,877)	(45,936)
Total Ending Funds (Budgetary Basis)	\$ 2,386,123	\$ 1,915,593	\$ 464,114	\$ 1,850,716	\$ 1,804,780
Components of Funds Available					
Restricted for Development Review	\$ 2,386,123	\$ 1,915,593	\$ 464,114	\$ 1,850,716	\$ 1,804,780

DEVELOPMENT REVIEW FUND

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projection	Adopted	Projected	Projected	Adopted	Projected
Long Range Outlook							
Revenues	\$ 6,829,840	\$ 7,691,094	\$ 7,910,046	\$ 8,147,347	\$ 8,432,505	\$ 8,854,130	\$ 9,296,836
Expenditures - Operating	7,300,370	7,755,971	7,955,982	8,115,102	8,277,404	8,608,500	8,866,755
Surplus / (Deficit)	\$ (470,530)	\$ (64,877)	\$ (45,936)	\$ 32,246	\$ 155,101	\$ 245,630	\$ 430,081
Beginning Funds Available	\$ 2,386,123	\$ 1,915,593	\$ 1,850,716	\$ 1,804,780	\$ 1,837,026	\$ 1,992,127	\$ 2,237,757
Inc/(Dec) in Funds Available	(470,530)	(64,877)	(45,936)	32,246	155,101	245,630	430,081
Ending Funds (Budgetary)	\$ 1,915,593	\$ 1,850,716	\$ 1,804,780	\$ 1,837,026	\$ 1,992,127	\$ 2,237,757	\$ 2,667,838

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 and construction 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. In 2011, revenue decreased \$377,000 (5.3 percent) due to fees collected that were caused by weather events in 2010 that were not development related. The 2012 revenue is projected to increase \$861,300, primarily due to increases in development related permit revenue and intergovernmental agreements. The economic recession has continued to impact revenue for the fund as moderate increases are proposed in 2013. 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. In 2011, the partial funding of 10 FTE totaling 2.0 FTE were moved back to the General Fund in the Planning Department to better track expenditures by funding source. For 2012, 1.0 vacant FTE was eliminated as part of the larger on-going effort to match staffing to workload and reorganize some functions in the fund to achieve greater efficiencies and improve services. In 2013, personal services are expected to be \$289,600 higher than 2012 due to filling vacancies and increase health insurance. Overhead fees paid to the General Fund were eliminated for 2010. In 2011, the overhead fee paid to the General Fund was reduced to \$635,000, which assisted in rebuilding fund balance. In 2012 and 2013 the overhead fees are \$1,100,000.

Ending Funds Available

From 2011 to 2012, funds available are expected to decrease by \$64,900 due to a net of increased overhead transfer costs and development related permit fees. The 2013 ending funds available of \$1,804,800 are restricted as part of a contingency reserve for maintaining minimum staffing through a continued building downturn. Beginning in 2014, increased development activity will create accumulating funds available with an ending fund balance of \$2.67 million projected in 2017.

ENHANCED E911 FUND SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 2,888,388	\$ 2,901,163	\$ 2,858,652	\$ 2,908,134	\$ 2,947,868
Investment Income	92,536	75,132	75,000	75,000	65,000
Other Revenues	-	-	-	-	-
Subtotal Revenues Before Transfers In	\$ 2,980,924	\$ 2,976,295	\$ 2,933,652	\$ 2,983,134	\$ 3,012,868
Transfers In (from other funds)	1,710,000	1,710,000	1,710,000	1,710,000	1,710,000
Total Sources Before Decrease in Funds Available	\$ 4,690,924	\$ 4,686,295	\$ 4,643,652	\$ 4,693,134	\$ 4,722,868
From Decrease in Funds Available	-	1,684,670	-	-	-
Total Sources	\$ 4,690,924	\$ 6,370,965	\$ 4,643,652	\$ 4,693,134	\$ 4,722,868
					6,839
Uses of Funds					
Expenditures					
Personal Services	\$ 417,501	\$ 432,463	\$ 443,878	\$ 456,268	\$ 465,653
Supplies & Services	1,183,253	1,370,410	1,661,303	1,571,375	1,305,259
Utilities	18,189	21,135	20,069	20,069	20,270
Interfund Charges	-	5,122	4,750	4,750	4,988
Capital Related	-	(168,165)	95,000	95,000	95,000
Capital Projects (Continuing Appropriation)	1,944,851	3,000,000	152,000	152,000	928,000
Subtotal Expenditures Before Transfers Out	\$ 3,563,794	\$ 4,660,965	\$ 2,377,000	\$ 2,299,462	\$ 2,819,170
Transfers Out (to other funds)	141,000	1,710,000	1,710,000	1,710,000	1,710,000
Total Uses Before Increase in Funds Available	\$ 3,704,794	\$ 6,370,965	\$ 4,087,000	\$ 4,009,462	\$ 4,529,170
To Increase Funds Available	986,130	-	556,652	683,672	193,698
Total Uses	\$ 4,690,924	\$ 6,370,965	\$ 4,643,652	\$ 4,693,134	\$ 4,722,868
Funds Available					
Beginning Funds Available	\$ 4,301,031	\$ 5,287,155	\$ 3,140,462	\$ 3,602,485	\$ 4,286,157
Net Changes in Funds Available	986,130	(1,684,670)	556,652	683,672	193,698
Total Ending Funds (Budgetary Basis)	\$ 5,287,155	\$ 3,602,485	\$ 3,697,114	\$ 4,286,157	\$ 4,479,855
Components of Funds Available					
Restricted for Capital Improvement Projects	\$ 5,287,155	\$ 3,602,485	\$ 3,697,114	\$ 4,286,157	\$ 4,479,855

ENHANCED E911 FUND

	2011 Actual	2012 Projection	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Long Range Outlook							
Revenues	\$ 4,686,295	\$ 4,693,134	\$ 4,722,868	\$ 3,008,399	\$ 3,023,879	\$ 4,531,387	\$ 4,637,808
Expenditures - Operating	1,660,965	2,147,462	1,891,170	2,185,000	2,244,220	2,260,420	2,277,530
Expenditures - Capital	4,710,000	1,862,000	2,638,000	-	425,000	2,150,000	2,775,000
Surplus / (Deficit)	\$ (1,684,670)	\$ 683,672	\$ 193,698	\$ 823,399	\$ 354,659	\$ 120,967	\$ (414,722)
Beginning Funds Available	\$ 5,287,155	\$ 3,602,485	\$ 4,286,157	\$ 4,479,855	\$ 5,303,254	\$ 5,657,913	\$ 5,778,880
Inc/(Dec) in Funds Available	(1,684,670)	683,672	193,698	823,399	354,659	120,967	(414,722)
Ending Funds (Budgetary)	\$ 3,602,485	\$ 4,286,157	\$ 4,479,855	\$ 5,303,254	\$ 5,657,913	\$ 5,778,880	\$ 5,364,158

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

In 2012, total revenues are projected flat, increasing \$6,800. As expected, wired line revenue continues to decline while VOIP revenue is constant. Prepaid wireless revenue increases in 2012, currently projected at \$175,000 versus the original \$25,000, offset the declining wired line revenue. Total revenue is expected to increase \$29,700 (0.6 percent) over projection in 2013, based primarily on the growing prepaid wireless surcharge and stable wireless revenues.

Factors Affecting Expenditures

Operating expenditures are projected to decrease \$256,300 (12.5 percent) from 2012 to 2013, driven by declining E911 telephone costs and the removal of computer aided dispatch (CAD) maintenance in 2013. Additionally, continuing E911 infrastructure reliability has resulted in lower repair maintenance costs in the E911 fund. These decreases are partially offset by increases in repairs and maintenance costs as service is expanded and annual vendor costs increase. Capital expenditures will increase significantly in 2013 because the mobile data computer replacement program necessitates two years of payments to be paid in 2013 per the requirements of the CAD project.

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, which will result in a drop in revenue in 2014 offset by a reduced transfer out expenditure. The next major infrastructure upgrade due to equipment obsolescence is scheduled for 2016 at which time the fund balance will be drawn down from year to year to service the debt financing. As this draw down occurs the fund balance will be eliminated and then revenues will match annual operating expenditures.

FLEET MANAGEMENT FUND SUMMARY

	2010 Actual	2011 Adopted	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 7,447,417	\$ 8,116,005	\$ 8,627,757	\$ 8,512,695	\$ 8,369,037
Investment Income	14,076	8,545	15,000	7,135	15,000
Other Revenues	19,705	27,085	20,800	54	2,800
Subtotal Revenues Before Transfers In	\$ 7,481,198	\$ 8,151,635	\$ 8,663,557	\$ 8,519,884	\$ 8,386,837
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 7,481,198	\$ 8,151,635	\$ 8,663,557	\$ 8,519,884	\$ 8,386,837
From Decrease in Funds Available	-	216,518	10,303	-	224,080
Total Sources	\$ 7,481,198	\$ 8,368,153	\$ 7,931,740	\$ 8,519,884	\$ 8,610,917
Uses of Funds					
Expenditures					
Personal Services	\$ 2,528,553	\$ 2,624,417	\$ 2,711,842	\$ 2,660,503	\$ 3,024,564
Supplies & Services	4,563,347	5,418,088	5,704,769	5,602,525	5,309,795
Utilities	120,741	122,150	122,742	107,646	138,422
Interfund Charges	27,947	80,406	80,577	80,577	84,206
Capital Related	101,987	123,092	53,930	50,421	53,930
Subtotal Expenditures Before Transfers Out	\$ 7,342,575	\$ 8,368,153	\$ 8,673,860	\$ 8,501,672	\$ 8,610,917
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 7,342,575	\$ 8,368,153	\$ 8,673,860	\$ 8,501,672	\$ 8,610,917
To Increase Funds Available	138,623	-	-	18,212	-
Total Uses	\$ 7,481,198	\$ 8,368,153	\$ 7,931,740	\$ 8,519,884	\$ 8,610,917

Funds Available					
Beginning Funds Available	\$ 655,391	\$ 794,014	\$ 618,302	\$ 577,496	\$ 595,708
Net Changes in Funds Available	138,623	(216,518)	(10,303)	18,212	(224,080)
Total Ending Funds (Budgetary Basis)	\$ 794,014	\$ 577,496	\$ 607,999	\$ 595,708	\$ 371,628
Components of Fund Available					
Assigned for Fleet Operations	\$ 794,014	\$ 577,496	\$ 607,999	\$ 595,708	\$ 371,628

FLEET MANAGEMENT FUND

	2011 Actual	2012 Projection	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Long Range Outlook							
Revenues	\$ 8,151,635	\$ 8,519,884	\$ 8,386,837	\$ 9,173,916	\$ 9,816,090	\$ 10,503,216	\$ 11,238,441
Expenditures - Operating	8,368,153	8,501,672	8,610,917	9,213,681	9,858,639	10,548,744	11,287,156
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ (216,518)	\$ 18,212	\$ (224,080)	\$ (39,766)	\$ (42,549)	\$ (45,528)	\$ (48,715)
Beginning Funds Available	\$ 794,014	\$ 577,496	\$ 595,708	\$ 371,628	\$ 331,863	\$ 289,313	\$ 243,786
Inc/(Dec) in Funds Available	(216,518)	18,212	(224,080)	(39,766)	(42,549)	(45,528)	(48,715)
Ending Funds (Budgetary)	\$ 577,496	\$ 595,708	\$ 371,628	\$ 331,863	\$ 289,313	\$ 243,786	\$ 195,071

Fund Purpose

The Fleet Management Fund is responsible for the centralized fuel and maintenance costs for 2,203 city-owned motorized vehicles and equipment. Operations are funded by charges to departments for fuel, direct and indirect vehicle and equipment maintenance costs. 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.

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. Maintenance charges can include 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 2012, the City locked on fuel for the entire year, minimizing the effects of price fluctuations on the fund's budget. As a result, 2012 fuel revenues are projected to come in at budget. The 2012 year-end projection for charges for services is \$115,100 (1.3 percent) below original budget due to lower-than-expected direct maintenance charges resulting from low levels of snowfall and accompanying maintenance in the spring. The City has locked in unleaded fuel prices for all of 2013 and anticipates locking in diesel prices in late 2012. Declining fuel prices are the primary driver behind the overall \$258,700 (3.0 percent) decrease in 2013 charges for service revenue when compared with the 2012 budget. Maintenance revenues in 2013 will be virtually unchanged from 2012, increasing only \$1,800 over the 2012 budget. Fleet overhead charges to departments in 2013 will increase slightly (\$42,600, 3.8 percent) over the 2012 budget to accommodate the transfer of two 0.5 FTE vehicle couriers from Police to Fleet Management.

Factors Affecting Expenditures

The City's expenditures on fuel in 2012 are projected to decrease \$20,900 compared to 2011 actual expenditures and are expected to match the 2012 budget figure of \$3.3 million. The 2013 supplies and services budget will decrease \$395,000 (6.9 percent) compared to the 2012 budget. The decrease is mainly attributable to declining fuel expenses--the 2013 fuel budget will be reduced by \$225,300 (6.9 percent) compared to the 2012 budget and year-end projection. Fuel savings in 2013 are partially offset by increased personal services costs associated with transferring two mechanics from Parks, Recreation, and Open Space (PROS) and two 0.5 FTE couriers from Police into Fleet Management. One additional mechanic for new vehicle up-fitting will also be added in 2013. Direct maintenance costs in 2013 will also decrease \$119,700 (5.2 percent) from the 2012 budget. The decrease in maintenance expenses reflects the replacement of approximately 143 of the City's oldest vehicles and pieces of equipment in 2011 and 2012. The purchase of new vehicles allows Fleet Management to take advantage of manufacturer warranties while reducing the need for expensive repairs on obsolete assets. An additional appropriation of \$266,900 is budgeted in the General Fund to service debt on capital equipment replacements in 2013.

Ending Funds Available

Fleet revenue is derived from service charges intended only to recover fuel and maintenance costs. Funds available are projected to be drawn down \$224,100 (37.6 percent) in 2013. This is part of citywide budget balancing efforts. Other revenues are expected to grow at the same rate as expenditures in 2014 and beyond. No major changes in maintenance expenses are anticipated in the out years. Fuel prices are expected to remain volatile in the near future. Funds available are expected to continue a gradual decline in the out years as part of citywide budget balancing.

GIFTS AND GRANTS FUND

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 7,529,679	\$ 5,640,464	\$ 3,429,044	\$ 3,926,499	\$ 4,418,238
Charges for Services	158,955	76,016	63,000	63,000	63,000
Investment Income	57,267	28,868	3,350	3,098	1,680
Other Revenues	478,309	668,398	488,800	529,412	520,166
Subtotal Revenues Before Transfers In	\$ 8,224,210	\$ 6,413,746	\$ 3,984,194	\$ 4,522,009	\$ 5,003,084
Transfers In (from other funds)	5,825	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 8,230,035	\$ 6,413,746	\$ 3,984,194	\$ 4,522,009	\$ 5,003,084
From Decrease in Funds Available	-	430,389	939,152	938,738	233,977
Total Sources	\$ 8,230,035	\$ 6,844,135	\$ 4,923,346	\$ 5,460,747	\$ 5,237,061
Uses of Funds					
Expenditures					
Personal Services	\$ 1,755,264	\$ 2,031,525	\$ 1,801,299	\$ 1,911,447	\$ 1,863,736
Allocated Expenses	6,871	10,000	65,768	-	30,718
Supplies & Services	2,796,124	2,567,408	2,591,309	3,167,752	3,307,664
Interfund Charges	5,118	6,972	2,818	15,058	23,941
Capital Related	583,313	(21,122)	-	219,585	11,002
Capital Projects (Continuing Appropriations)	2,848,945	2,219,468	462,152	146,905	-
Subtotal Expenditures Before Transfers Out	\$ 7,995,635	\$ 6,814,251	\$ 4,923,346	\$ 5,460,747	\$ 5,237,061
Transfers Out (to other funds)	214,448	29,884	-	-	-
Total Uses Before Increase in Funds Available	\$ 8,210,083	\$ 6,844,135	\$ 4,923,346	\$ 5,460,747	\$ 5,237,061
To Increase Funds Available	19,952	-	-	-	-
Total Uses	\$ 8,230,035	\$ 6,844,135	\$ 4,923,346	\$ 5,460,747	\$ 5,237,061
Funds Available					
Beginning Funds Available	\$ 3,990,569	\$ 4,010,521	\$ 3,949,988	\$ 3,580,132	\$ 2,641,394
Net Changes in Funds Available	19,952	(430,389)	(939,152)	(938,738)	(233,977)
Total Ending Funds (Budgetary Basis)	\$ 4,010,521	\$ 3,580,132	\$ 3,010,836	\$ 2,641,394	\$ 2,407,417
Components of Funds Available					
Restricted for Future Gift and Grant Expenditures	\$ 4,010,521	\$ 3,580,132	\$ 3,010,836	\$ 2,641,394	\$ 2,407,417

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. 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 received from other governmental agencies. 2010 - 2011 revenue totals were larger than average due to grants awarded during the economic downturn as part of the American Recovery and Reinvestment Act (ARRA) as well as a Brownfields grant in Planning and Development Services and Justice Assistance Grants (JAG) in Police. Because most grant revenue is one-time and/or subsequent awards are not yet known, 2012 revenue is projected to decrease \$1.9 million (29.5 percent), despite continuing grants in the Fire Department for the Metro Medical Response System (MMRS) and in the Police Department for the Metro Gang Task Force High Intensity Drug Trafficking Area (MGTF HIDTA). 2013 revenue will increase by \$481,100 (10.6 percent) due to several grants receiving renewal and new awards from the East Metro Auto Team (EMATT).

Factors Affecting Expenditures

Revenues, like expenditures, can vary significantly, but tend to follow the pattern set forth by the revenue. Expenditures in 2012 are projected to be \$537,400 (10.9 percent) greater than the original budget as the projection accounts for receipt of grant awards unknown when the 2012 budget was drafted. In 2013, a \$223,700 (4.1 percent) reduction in expenditures is due primarily to one-time grants that will not recur.

Ending Funds Available

Ending funds available in 2013 will be approximately \$1.6 million (40.0 percent) lower than in 2010 as a result of capital project spending from one-time grants received in response to the economic downturn. As these programs end, the fund balance is projected to level out. 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

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 8,328,384	\$ 7,932,907	\$ 8,740,269	\$ 8,519,853	\$ 8,610,088
Investment Income	51,150	44,069	51,574	34,541	44,172
Other Revenues	58,480	14,965	54,278	41,465	13,420
Proceeds from sale of assets	3,917	-	-	-	-
Subtotal Revenues Before Transfers In	\$ 8,441,931	\$ 7,991,941	\$ 8,846,121	\$ 8,595,859	\$ 8,667,680
Transfers In (from other funds)	336,945	-	-	325,000	150,000
Total Sources Before Decrease in Funds Available	\$ 8,778,876	\$ 7,991,941	\$ 8,846,121	\$ 8,920,859	\$ 8,817,680
From Decrease in Funds Available	477,997	-	111,653	-	25,873
Total Sources	\$ 9,256,873	\$ 7,991,941	\$ 8,957,774	\$ 8,920,859	\$ 8,843,553
Uses of Funds					
Expenditures *					
Personal Services	\$ 4,605,480	\$ 3,999,370	\$ 4,243,030	\$ 4,074,237	\$ 4,224,650
Allocated Expenses	-	762	1,064	-	-
Supplies & Services	1,596,237	1,609,701	1,848,150	1,777,366	1,755,014
Utilities	1,326,814	1,258,011	1,351,235	1,424,608	1,347,200
Interfund Charges	132,354	147,014	153,963	155,473	160,097
Debt Related	1,016,051	1,008,178	1,003,312	905,330	1,003,312
Capital Related	404,937	8,599	210,020	65,780	65,780
Capital Projects (Continuing Appropriation)	175,000	(134,802)	147,000	472,000	287,500
Subtotal Expenditures Before Transfers Out	\$ 9,256,873	\$ 7,896,833	\$ 8,957,774	\$ 8,874,794	\$ 8,843,553
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 9,256,873	\$ 7,896,833	\$ 8,957,774	\$ 8,874,794	\$ 8,843,553
To Increase Funds Available	-	-	-	46,065	-
Total Uses	\$ 9,256,873	\$ 7,896,833	\$ 8,957,774	\$ 8,920,859	\$ 8,843,553

Funds Available					
Beginning Funds Available	\$ 966,616	\$ 488,619	\$ 781,329	\$ 583,727	\$ 629,792
Net Changes in Funds Available	(477,997)	95,108	(111,653)	46,065	(25,873)
Total Ending Funds (Budgetary Basis)	\$ 488,619	\$ 583,727	\$ 669,676	\$ 629,792	\$ 603,919
Components of Funds Available					
Assigned for Golf	\$ 488,619	\$ 583,727	\$ 669,676	\$ 629,792	\$ 603,919

GOLF COURSES FUND

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 7,991,941	\$ 8,920,859	\$ 8,817,680	\$ 8,968,832	\$ 9,147,111	\$ 9,260,015	\$ 9,352,859
Expenditures - Operating	8,031,635	8,402,794	8,556,053	8,585,528	8,676,639	8,646,373	8,739,537
Expenditures - Capital	(134,802)	472,000	287,500	407,500	369,000	280,000	280,000
Surplus / (Deficit)	\$ 95,108	\$ 46,065	\$ (25,873)	\$ (24,196)	\$ 101,472	\$ 333,642	\$ 333,322
Beginning Funds Available	\$ 488,619	\$ 583,727	\$ 629,792	\$ 603,919	\$ 579,723	\$ 681,195	\$ 1,014,837
Inc/(Dec) in Funds Available	95,108	46,065	(25,873)	(24,196)	101,472	333,642	333,322
Ending Funds (Budgetary)	\$ 583,727	\$ 629,792	\$ 603,919	\$ 579,723	\$ 681,195	\$ 1,014,837	\$ 1,348,159

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 \$395,500 (4.8 percent) in 2011 due to inclement weather and market challenges. In 2012, revenue is projected to increase \$928,900 (11.6 percent) as a result from an increase in the number of rounds projected and transfers in. The transfer in is from the Conservation Trust Fund and will be used for qualifying capital projects. 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. For 2013, charges for services are expected to increase \$90,200 (1.1 percent) compared to 2012, due to increased green fees. For 2014 through 2017, an average of a 1.5 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. Expenditures in 2011 decreased \$1.36 million due to cost reductions for personal services in response to projected expenditure growth outpacing revenue growth. The 2011 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 2012, the \$978,000 (12.4 percent) increase in expenditures is driven mostly by utility and capital project costs. The 2013 expenditures remain relatively flat as a result of the elimination of 2.0 FTE vacant positions and reductions in irrigation water rates. Capital projects in 2012 include \$472,000 for irrigation improvements, course restrooms and various landscape projects funded partially by a transfer in from the Conservation Trust Fund. Beginning in 2013 and through 2017, expenditures are projected to increase on average by 0.9 percent each year, and includes significant capital improvements over that period.

Ending Funds Available

In 2011, funds available increased \$95,100 (19.5 percent) due to a reduction in expenditures to match revenue collections. 2012 ending funds available are projected to increase \$46,100 (7.9 percent) due to expenditure savings and a mild recovery in revenues. In 2017, the ending funds available are projected to be \$764,400 higher than the 2011 ending funds available.

OPEN SPACE FUND SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 4,968,066	\$ 5,564,201	\$ 5,647,976	\$ 5,615,268	\$ 5,755,650
Other Revenues	10,517	-	-	-	-
Investment Income	203,829	171,966	225,250	170,190	171,892
Subtotal Revenues Before Transfers In	\$ 5,182,412	\$ 5,736,167	\$ 5,873,226	\$ 5,785,458	\$ 5,927,542
Transfers In (from other funds)	1,594,326	1,127,156	-	-	-
Total Sources Before Decrease in Funds Available	\$ 6,776,738	\$ 6,863,323	\$ 5,873,226	\$ 5,785,458	\$ 5,927,542
From Decrease in Funds Available	-	-	1,551,788	1,646,984	220,406
Total Sources	\$ 6,776,738	\$ 6,863,323	\$ 7,425,014	\$ 7,432,442	\$ 6,147,948
Uses of Funds					
Expenditures					
Personal Services	\$ 1,635,613	\$ 1,740,824	\$ 1,858,607	\$ 1,827,511	\$ 1,914,752
Supplies & Services	142,916	153,448	129,118	166,302	129,118
Interfund Charges	-	45,782	45,795	45,795	48,084
Debt Related	1,129,906	1,198,442	1,233,494	1,234,834	1,233,494
Capital Related	(14,500)	6,290	-	-	-
Capital Projects (Continuing Appropriation)	3,621,555	3,000,000	4,158,000	4,158,000	2,822,500
Subtotal Expenditures Before Transfers Out	\$ 6,515,490	\$ 6,144,786	\$ 7,425,014	\$ 7,432,442	\$ 6,147,948
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 6,515,490	\$ 6,144,786	\$ 7,425,014	\$ 7,432,442	\$ 6,147,948
To Increase Funds Available	261,248	718,537	-	-	-
Total Uses	\$ 6,776,738	\$ 6,863,323	\$ 7,425,014	\$ 7,432,442	\$ 6,147,948

Funds Available					
Beginning Funds Available	\$ 2,778,574	\$ 3,039,822	\$ 2,445,957	\$ 3,758,359	\$ 2,111,375
Net Changes in Funds Available	261,248	718,537	(1,551,788)	(1,646,984)	(220,406)
Total Ending Funds (Budget Basis)	\$ 3,039,822	\$ 3,758,359	\$ 894,169	\$ 2,111,375	\$ 1,890,969
Components of Funds Available					
Restricted for Open Space	\$ 3,039,822	\$ 3,758,359	\$ 894,169	\$ 2,111,375	\$ 1,890,969

OPEN SPACE FUND SUMMARY

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 6,863,323	\$ 5,785,458	\$ 5,927,542	\$ 6,072,883	\$ 6,220,371	\$ 6,371,547	\$ 6,526,502
Expenditures - Operating	3,144,786	3,274,442	3,325,448	4,016,701	2,205,205	2,244,106	2,285,741
Expenditures - Capital	3,000,000	4,158,000	2,822,500	3,352,500	3,947,500	3,712,500	4,412,500
Surplus / (Deficit)	\$ 718,537	\$ (1,646,984)	\$ (220,406)	\$ (1,296,318)	\$ 67,666	\$ 414,941	\$ (171,739)
Beginning Funds Available	\$ 3,039,822	\$ 3,758,359	\$ 2,111,375	\$ 1,890,969	\$ 594,651	\$ 662,317	\$ 1,077,258
Inc/(Dec) in Funds Available	718,537	(1,646,984)	(220,406)	(1,296,318)	67,666	414,941	(171,739)
Ending Funds (Budgetary)	\$ 3,758,359	\$ 2,111,375	\$ 1,890,969	\$ 594,651	\$ 662,317	\$ 1,077,258	\$ 905,519

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 recent 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 2011, the revenue and expenditures from the Adams County Open Space Tax were moved into this fund in order to comply with new accounting regulations, causing the majority of the 10.7 percent increase in revenues. The move is also responsible for the 2010 transfer in of \$1.59 million. The timing of the payment on debt associated with a 2005 Certificates of Participation land purchase resulted in the transfer in of approximately \$1.1 million for 2011. In 2012, revenue is projected to remain relatively stable, and then grow 2.5 percent in 2013. From 2014 through 2017, revenue is projected to grow an average of 2.5 percent per year. In 2011, voters approved a ten year extension of the Arapahoe County Open Space tax through 2024, solidifying this revenue stream.

Factors Affecting Expenditures

The majority of the expenditure variation from year to year is dependent on the capital expenditures in the fund. In 2011, major funded projects include trail renovations, Springhill Park construction, and continued playground renovation. For 2012, capital spending is projected to increase \$1.2 million on capital projects including Aurora Reservoir Trail and Del Mar Pool improvements along with the continuation of the Springhill Park renovations. For 2013, capital spending is expected to drop back down to \$2.8 million, the lowest spending for any of the years noted in the fund summary. Changes in debt and capital expenditures drive the variations in the expenditures from 2012 through 2017.

Variations in personal services cause the majority of the year-to-year changes in operating spending. Personal services expenditures increase between 5 and 6 percent in each year, primarily associated with FTE increases each year. The Open Space fund has 18.6 FTE in 2012 and 2013, which is 11.7 percent higher than the FTE count in 2010. Risk-related interfund charges, which started in 2011, and debt-related expenditures are expected to stay relatively steady. In 2014, debt-related expenditures are projected to end with a final payment of approximately \$1.8 million in 2014.

Ending Funds Available

The 2013 ending funds available are projected to be 50% less than its high in 2011, primarily associated with significant capital spending in 2012. In the out-years, funds available will drop to a low of \$594,700 in 2014, before rising to \$905,500 by 2017.

PARKS DEVELOPMENT FUND SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Developer Contribution	\$ 243,822	\$ -	\$ -	\$ -	\$ -
Investment Income	75,456	43,074	75,000	39,397	40,000
Other Revenues	332,043	125,876	133,250	133,250	131,300
Subtotal Revenues Before Transfers In	\$ 651,321	\$ 168,950	\$ 208,250	\$ 172,647	\$ 171,300
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 651,321	\$ 168,950	\$ 208,250	\$ 172,647	\$ 171,300
From Decrease in Funds Available	-	-	-	-	-
Total Sources	\$ 651,321	\$ 168,950	\$ 208,250	\$ 172,647	\$ 171,300
Uses of Funds					
Expenditures					
Personal Services	\$ 72,718	\$ 73,454	\$ 74,790	\$ 75,164	\$ 76,478
Capital Projects (Continuing Appropriation)	453,297	-	-	22,593	61,050
Subtotal Expenditures Before Transfers Out	\$ 526,015	\$ 73,454	\$ 74,790	\$ 97,757	\$ 137,528
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 526,015	\$ 73,454	\$ 74,790	\$ 97,757	\$ 137,528
To Increase Funds Available	125,306	95,496	133,460	74,890	33,772
Total Uses	\$ 651,321	\$ 168,950	\$ 208,250	\$ 172,647	\$ 171,300

Funds Available					
Beginning Funds Available	\$ 1,667,543	\$ 1,792,849	\$ 1,923,866	\$ 1,888,345	\$ 1,963,235
Net Changes in Funds Available	125,306	95,496	133,460	74,890	33,772
Total Ending Funds (Budgetary Basis)	\$ 1,792,849	\$ 1,888,345	\$ 2,057,326	\$ 1,963,235	\$ 1,997,007
Components of Funds Available					
Restricted for Parks Development	\$ 1,792,849	\$ 1,888,345	\$ 2,057,326	\$ 1,963,235	\$ 1,997,007

PARKS DEVELOPMENT FUND

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 168,950	\$ 172,647	\$ 171,300	\$ 172,645	\$ 174,005	\$ 175,377	\$ 176,764
Expenditures - Operating	73,454	75,164	76,478	78,008	79,568	81,159	82,782
Expenditures - Capital	-	22,593	61,050	-	-	-	-
Surplus / (Deficit)	\$ 95,496	\$ 74,890	\$ 33,772	\$ 94,637	\$ 94,437	\$ 94,218	\$ 93,982
Beginning Funds Available	\$ 1,792,849	\$ 1,888,345	\$ 1,963,235	\$ 1,997,007	\$ 2,091,644	\$ 2,186,082	\$ 2,280,300
Inc/(Dec) in Funds Available	95,496	74,890	33,772	94,637	94,437	94,218	93,982
Ending Funds (Budgetary)	\$ 1,888,345	\$ 1,963,235	\$ 1,997,007	\$ 2,091,644	\$ 2,186,082	\$ 2,280,300	\$ 2,374,281

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.

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.

Factors Affecting Revenue

2010 saw a significant amount of revenue into the fund due to high developer contributions and annexation fees. That level of revenue is not expected during the remainder of the five-year plan. 2011 saw a decrease in these revenues, as well as a sharp decline (43 percent) in interest revenue. Interest revenue is also expected to remain low through the foreseeable future. No developer contributions are projected through 2017.

Factors Affecting Expenditures

Expenditures in this fund can vary significantly from year to year depending on the capital projects funded at the time. In 2010, the construction of Springhill Park was the primary driver in the \$453,300 capital expenditure. After that, a small capital expenditure is expected in 2012 and a slightly larger amount in 2013, when the improvements to Nome Park will occur. Operating expenditures are projected to remain relatively constant throughout.

Ending Funds Available

Funds available is expected to rise consistently, approximately 4.5 percent per year, when no capital project expenditure is expected. In 2013, the only year in the five-year plan with a capital project, the funds available increase is closer to 1.7 percent. Since there are no capital expenditures expected after 2013, funds available are expected to rise to nearly \$2.4 million by 2017.

RECREATION FUND SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 21,901	\$ 293,234	\$ 146,500	\$ 164,700	\$ 146,500
Charges for Services	4,298,293	4,451,088	4,770,897	4,815,831	4,922,897
Investment Income	-	-	1,085	1,085	1,085
Other Revenues	23,658	136,991	98,453	158,485	98,453
Subtotal Revenues Before Transfers In	\$ 4,343,852	\$ 4,881,313	\$ 5,016,935	\$ 5,140,101	\$ 5,168,935
Transfers In (from other funds)	4,032,867	3,440,222	3,081,072	3,266,074	3,482,128
Total Sources Before Decrease in Funds Available	\$ 8,376,719	\$ 8,321,535	\$ 8,098,007	\$ 8,406,175	\$ 8,651,063
From Decrease in Funds Available	-	-	239,950	199,705	331,080
Total Sources	\$ 8,376,719	\$ 8,321,535	\$ 8,337,957	\$ 8,605,880	\$ 8,982,143
Uses of Funds					
Expenditures					
Personal Services	\$ 5,565,274	\$ 5,564,661	\$ 5,553,185	\$ 5,927,675	\$ 6,011,901
Supplies & Services	1,572,517	1,647,786	1,805,168	1,700,468	1,967,470
Utilities	538,550	753,258	824,167	821,589	842,634
Interfund Charges	188,309	130,106	125,437	126,148	130,138
Capital Related	(6,812)	(6,071)	-	-	-
Capital Projects (Continuing Appropriation)	129,665	-	-	-	-
Subtotal Expenditures Before Transfers Out	\$ 7,987,503	\$ 8,089,740	\$ 8,307,957	\$ 8,575,880	\$ 8,952,143
Transfers Out (to other funds)	-	-	30,000	30,000	30,000
Total Uses Before Increase in Funds Available	\$ 7,987,503	\$ 8,089,740	\$ 8,337,957	\$ 8,605,880	\$ 8,982,143
To Increase Funds Available	389,216	231,795	-	-	-
Total Uses	\$ 8,376,719	\$ 8,321,535	\$ 8,337,957	\$ 8,605,880	\$ 8,982,143

Funds Available					
Beginning Funds Available	\$ 157,424	\$ 546,640	\$ 291,233	\$ 778,435	\$ 578,730
Net Changes in Funds Available	389,216	231,795	(239,950)	(199,705)	(331,080)
Total Ending Funds (Budgetary Basis)	\$ 546,640	\$ 778,435	\$ 51,283	\$ 578,730	\$ 247,650
Components of Funds Available					
Assigned for Recreation Services	\$ 546,640	\$ 778,435	\$ 51,283	\$ 578,730	\$ 247,650

RECREATION FUND

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 8,321,535	\$ 8,406,175	\$ 8,651,063	\$ 8,867,340	\$ 9,089,023	\$ 9,316,249	\$ 9,549,155
Expenditures - Operating	8,089,740	8,605,880	8,982,143	8,867,340	9,089,023	9,316,249	9,549,155
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 231,795	\$ (199,705)	\$ (331,080)	\$ -	\$ -	\$ -	\$ -
Beginning Funds Available	\$ 546,640	\$ 778,435	\$ 578,730	\$ 247,650	\$ 247,650	\$ 247,650	\$ 247,650
Inc/(Dec) in Funds Available	231,795	(199,705)	(331,080)	-	-	-	-
Ending Funds (Budgetary)	\$ 778,435	\$ 578,730	\$ 247,650	\$ 247,650	\$ 247,650	\$ 247,650	\$ 247,650

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 2011, fee related revenue increased \$152,800 (3.6 percent), linked to aquatics and sports programs, and is projected to increase \$364,800 in 2012. The 2011 General Fund transfers decreased \$592,600 from 2010, which is related to increased revenue and the 2011 amendments. Additionally in 2011, revenue prior to transfers-in increased a total of \$537,500 (12.4 percent) primarily due to increased participation in key sports programs. Revenue projection in 2012, is 308,200 more than 2012 the original budget for fee collections stemming from an increase in General Fund subsidy to transfer the Special Events Program from the Cultural Services Fund to the Recreation Fund. Additionally, the re-opening of the Beck Recreation Center, favorable weather conditions and a strategic increase in some program fees to more closely match expenditures increased revenue. Recreation Fund program attendance is expected to be relatively flat in 2013 compared to 2012, with revenue increasing \$28,800 before transfers in.

Factors Affecting Expenditures

Expenditure variances for this fund tend to follow revenue variances as staff reacts to changes in participation levels by either increasing or decreasing expenditures. In 2011, expenditures, prior to transfers, increased from the 2010 levels due to increased spending for water in the utilities accounts and supplies and services; these increases were offset by decreases in spending for capital projects and fleet interfund charges. In 2012, expenditures are projected to increase \$516,100 (6.4 percent), of which \$229,000 is related to moving the Special Events programs with 1.0 FTE from the Cultural Services Fund to the Recreation Fund. The 2013 expenditure budget is \$376,300 (4.4 percent) higher than the 2012 projection, primarily due to increases in supplies and services.

Ending Funds Available

Ending funds available are projected to decrease \$199,700 (25.7 percent) in 2012, primarily due to increased personal services. The \$331,100 use of fund balance in 2013 is largely due to flat revenue expectations and increases for utility usage and personal services. In order to maintain the existing fund balance from 2013 to 2016, an average yearly 2.56 percent increase to the transfer in from the General Fund is required.

RISK MANAGEMENT FUND SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 7,669,960	\$ 6,046,228	\$ 6,046,228	\$ 6,046,228	\$ 6,348,539
Investment Income	273,497	190,858	283,767	150,396	200,000
Other Revenues	232,249	337,465	254,457	229,893	220,000
Subtotal Revenues Before Transfers In	\$ 8,175,706	\$ 6,574,551	\$ 6,584,452	\$ 6,426,517	\$ 6,768,539
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 8,175,706	\$ 6,574,551	\$ 6,584,452	\$ 6,426,517	\$ 6,768,539
From Decrease in Funds Available	-	2,361,982	267,569	501,799	189,532
Total Sources	\$ 8,175,706	\$ 8,936,533	\$ 6,852,021	\$ 6,928,316	\$ 6,958,071
Uses of Funds					
Expenditures					
Personal Services	\$ 615,273	\$ 600,832	\$ 678,077	\$ 657,683	\$ 704,790
Supplies & Services	6,790,337	6,800,408	6,168,218	6,264,915	6,247,362
Interfund Charges	1,093	5,631	5,726	5,718	5,919
Subtotal Expenditures Before Transfers Out	\$ 7,406,703	\$ 7,406,871	\$ 6,852,021	\$ 6,928,316	\$ 6,958,071
Transfers Out (to other funds)	-	1,529,662	-	-	-
Total Uses Before Increase in Funds Available	\$ 7,406,703	\$ 8,936,533	\$ 6,852,021	\$ 6,928,316	\$ 6,958,071
To Increase Funds Available	769,003	-	-	-	-
Total Uses	\$ 8,175,706	\$ 8,936,533	\$ 6,852,021	\$ 6,928,316	\$ 6,958,071

Funds Available					
Beginning Funds Available	\$ 6,325,123	\$ 7,094,126	\$ 5,602,481	\$ 4,732,144	\$ 4,230,345
Net Changes in Funds Available	769,003	(2,361,982)	(267,569)	(501,799)	(189,532)
Total Ending Funds (Budgetary Basis)	\$ 7,094,126	\$ 4,732,144	\$ 5,334,912	\$ 4,230,345	\$ 4,040,813
Components of Funds Available					
Assigned for Additional Claim Liability*	\$ 5,097,273	\$ 4,732,144	\$ 5,334,912	\$ 4,230,345	\$ 4,040,813
Assigned for Risk Management	1,996,853	-	-	-	-

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

RISK MANAGEMENT FUND

	2011 Actual	2012 Projection	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Long Range Outlook							
Revenues	\$ 6,574,551	\$ 6,426,517	\$ 6,768,539	\$ 7,085,966	\$ 7,552,584	\$ 7,873,550	\$ 8,171,692
Expenditures - Operating	8,936,533	6,928,316	6,958,071	7,233,807	7,527,667	7,834,472	8,154,832
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ (2,361,982)	\$ (501,799)	\$ (189,532)	\$ (147,841)	\$ 24,917	\$ 39,078	\$ 16,860
Beginning Funds Available	\$ 7,094,126	\$ 4,732,144	\$ 4,230,345	\$ 4,040,813	\$ 3,892,972	\$ 3,917,889	\$ 3,956,967
Inc/(Dec) in Funds Available	(2,361,982)	(501,799)	(189,532)	(147,841)	24,917	39,078	16,860
Ending Funds (Budgetary)	\$ 4,732,144	\$ 4,230,345	\$ 4,040,813	\$ 3,892,972	\$ 3,917,889	\$ 3,956,967	\$ 3,973,827

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 93.8 percent of 2013 revenues. Approximately 77 percent of the charges to departments are from the General Fund. Other revenues of \$220,000 are projected for insurance recoveries. These other revenues are partially subrogations but are mostly reimbursements from the City's insurance providers for payments on claims that have exceeded the self insured retention amount. Many of these payments are for claims that are several years old. The City's self insured retention (similar to a deductible) has increased in recent years and therefore this revenue will likely decrease in the future.

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, \$962,000 in 2011 and is projected as \$500,000 for both 2012 and 2013. Excluding the actuarial adjustment, total claim costs were \$4.0 million in 2011. Claim costs excluding the actuarial adjustment are projected at \$3.9 million in 2012 and \$3.9 million in 2013. Total insurance costs including are expected to increase 2.4 percent in 2013.

Ending Funds Available

Funds available are projected to decrease 2012-2014 due to planned uses. The remaining funds available are maintained for additional claims liability. Funds available remain steady in 2015 through 2017 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 \$9.2 million at the end of 2011. This amount is considered expensed for current claims and as a result is not shown as part of funds available in this fund summary. The five year outlook includes a 5.0 percent increase in charges to departments in 2014, 7.0 percent in 2015, 4.5 percent in 2016 and 4.0 percent in 2017. This is a result of projected insurance cost increases of 5.0 percent and claim cost increases of 4.0 percent.

SURPLUS & DEFICIENCY FUND SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Taxes	\$ 15,656	\$ 15,195	\$ 14,733	\$ 14,733	\$ 17,829
Charges for Services	3,631	-	-	-	-
Investment Income	15,189	10,168	16,473	7,473	8,000
Subtotal Revenues Before Transfers In	\$ 34,476	\$ 25,363	\$ 31,206	\$ 22,206	\$ 25,829
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 34,476	\$ 25,363	\$ 31,206	\$ 22,206	\$ 25,829
From Decrease in Funds Available	26,274	39,018	29,744	38,744	49,860
Total Sources	\$ 60,750	\$ 64,381	\$ 60,950	\$ 60,950	\$ 75,689
Uses of Funds					
Expenditures					
Supplies & Services	\$ -	\$ 3,631	\$ 200	\$ 200	\$ 14,939
Subtotal Expenditures Before Transfers Out	\$ -	\$ 3,631	\$ 200	\$ 200	\$ 14,939
Transfers Out (to other funds)	60,750	60,750	60,750	60,750	60,750
Total Uses Before Increase in Funds Available	\$ 60,750	\$ 64,381	\$ 60,950	\$ 60,950	\$ 75,689
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 60,750	\$ 64,381	\$ 60,950	\$ 60,950	\$ 75,689

Funds Available					
Beginning Funds Available	\$ 588,874	\$ 562,600	\$ 526,624	\$ 523,582	\$ 484,838
Net Changes in Funds Available	(26,274)	(39,018)	(29,744)	(38,744)	(49,860)
Total Ending Funds (Budgetary Basis)	\$ 562,600	\$ 523,582	\$ 496,880	\$ 484,838	\$ 434,978
Components of Funds Available					
Committed for Fence Replacement Program	\$ 470,000	\$ 470,000	\$ 470,000	\$ 416,523	\$ 363,573
Restricted for Special Assessments	92,600	53,582	26,880	68,315	71,405

SURPLUS & DEFICIENCY FUND

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 25,363	\$ 22,206	\$ 25,829	\$ 20,525	\$ 19,921	\$ 19,309	\$ 18,687
Expenditures - Operating	64,381	60,950	75,689	60,750	60,750	60,750	60,750
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ (39,018)	\$ (38,744)	\$ (49,860)	\$ (40,225)	\$ (40,829)	\$ (41,441)	\$ (42,063)
Beginning Funds Available	\$ 562,600	\$ 523,582	\$ 484,838	\$ 434,978	\$ 394,753	\$ 353,924	\$ 312,483
Inc/(Dec) in Funds Available	(39,018)	(38,744)	(49,860)	(40,225)	(40,830)	(41,441)	(42,063)
Ending Funds (Budgetary)	\$ 523,582	\$ 484,838	\$ 434,978	\$ 394,753	\$ 353,924	\$ 312,483	\$ 270,420

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 (SIDDS) 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, \$15,200 in 2011 and \$14,700 in 2012 are from the SID 1-02 Highpoint Special Improvement District. Another \$17,800 is expected in 2013. These collections are for maintenance of the fence. 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 2012, \$200 was added for property tax collection fees charged by the county for the SID 1-02 Highpoint District. In 2013, \$14,700 of the collections from the Highpoint SID are appropriated for repair and maintenance of the district improvements.

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. Remaining funds available of \$363,600 are committed for the Fence Replacement Program. The needs for this commitment of funds will continue to be reviewed. Another \$71,400 of funds are projected to be restricted for special assessments, mainly associated with funds for maintenance on the Highpoint Fence.

WASTEWATER FUND

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Utility Sales	\$ 42,367,544	\$ 43,702,676	\$ 43,610,733	\$ 43,895,000	\$ 45,804,000
Charges for Services	7,362,753	6,610,082	6,504,959	6,136,316	6,782,980
Development Fees	2,476,994	1,986,284	2,513,000	2,252,502	3,046,654
Investment Income	2,225,017	1,669,328	1,004,733	1,422,581	1,178,568
Other Revenues	1,578,380	3,986,971	1,319,660	1,201,573	1,399,498
Proceeds from LT Borrowing	296,631	-	-	-	-
Subtotal Revenues Before Transfers In	\$ 56,307,319	\$ 57,955,341	\$ 54,953,085	\$ 54,907,972	\$ 58,211,700
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 56,307,319	\$ 57,955,341	\$ 54,953,085	\$ 54,907,972	\$ 58,211,700
From Decrease in Funds Available	6,771,643	4,951,724	8,359,684	-	8,033,666
Total Sources	\$ 63,078,962	\$ 62,907,065	\$ 63,312,769	\$ 54,907,972	\$ 66,245,366
Uses of Funds					
Expenditures					
Personal Services	\$ 10,473,559	\$ 10,168,505	\$ 11,662,322	\$ 10,412,334	\$ 10,791,082
Allocated Expenses	1,099,798	1,051,094	695,606	1,292,696	1,899,994
Supplies & Services	3,214,081	3,024,891	4,961,828	4,450,586	4,828,437
Utilities	16,260,980	19,113,992	20,807,431	20,804,573	23,289,703
Interfund Charges	921,075	831,154	911,257	898,824	896,568
Debt Related	5,826,433	5,837,569	5,826,970	9,688,985	3,728,391
Capital Related	12,609	287,898	163,010	376,564	608,554
Capital Projects (Continuing Appropriations)	25,270,427	22,591,962	18,284,345	4,442,083	20,202,637
Subtotal Expenditures Before Transfers Out	\$ 63,078,962	\$ 62,907,065	\$ 63,312,769	\$ 52,366,645	\$ 66,245,366
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 63,078,962	\$ 62,907,065	\$ 63,312,769	\$ 52,366,645	\$ 66,245,366
To Increase Funds Available	-	-	-	2,541,327	-
Total Uses	\$ 63,078,962	\$ 62,907,065	\$ 63,312,769	\$ 54,907,972	\$ 66,245,366

Funds Available					
Beginning Funds Available	\$ 49,446,408	\$ 42,674,765	\$ 39,458,345	\$ 37,723,041	\$ 40,264,368
Net Changes in Funds Available	(6,771,643)	(4,951,724)	(8,359,684)	2,541,327	(8,033,666)
Total Ending Funds (Budgetary Basis)	\$ 42,674,765	\$ 37,723,041	\$ 31,098,661	\$ 40,264,368	\$ 32,230,702
Components of Funds Available					
Unassigned	42,674,765	37,723,041	31,098,661	40,264,368	32,230,702

WASTEWATER FUND

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projection	Adopted	Projected	Projected	Adopted	Projected
Long Range Outlook							
Revenues	\$ 57,955,341	\$ 54,907,972	\$ 58,211,700	\$ 62,338,204	\$ 65,458,321	\$ 69,451,981	\$ 73,956,201
Proceeds From Borrowing	-	-	-	19,380,000	-	11,220,000	20,400,000
Expenditures - Operating	40,315,103	47,924,562	46,042,729	49,554,665	51,714,912	56,269,333	59,784,788
Expenditures - Capital	22,591,962	4,442,083	20,202,637	30,153,947	28,350,729	22,994,033	23,114,883
Surplus / (Deficit)	\$ (4,951,724)	\$ 2,541,327	\$ (8,033,666)	\$ 2,009,592	\$ (14,607,320)	\$ 1,408,615	\$ 11,456,530
Beginning Funds Available	\$ 42,674,765	\$ 37,723,041	\$ 40,264,368	\$ 32,230,702	\$ 34,240,294	\$ 19,632,974	\$ 21,041,589
Inc/(Dec) in Funds Available	(4,951,724)	2,541,327	(8,033,666)	2,009,592	(14,607,320)	1,408,615	11,456,530
Ending Funds Available	\$ 37,723,041	\$ 40,264,368	\$ 32,230,702	\$ 34,240,294	\$ 19,632,974	\$ 21,041,589	\$ 32,498,119

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 as well as 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 excluding bond proceeds. Growth in utility sales, projected in the long-term outlook, originates from increased demand due to growth and anticipated rate increases. Utility sales revenue in 2013 assumes a rate increase of 5.2 percent for sanitary sewer and no rate increase for storm drainage. Revenue requirements increase in 2013 due to increased costs of sanitary sewer treatment by Metro Wastewater Reclamation District (Metro). Rate increases after 2013 have not yet been determined or approved by Council, however, sanitary sewer rates are projected to increase 6.2 percent annually through 2017 in the long range outlook to fund anticipated multi-year increases in sanitary sewer treatment charges by Metro. Metro is projecting 8.0 percent increases annually in Charges for Service revenue through 2017 as the agency funds extensive capital expenditures required to meet regulatory, rehabilitation, and capacity requirements. Revenue from development fees, which includes sanitary sewer connection fees and drainage basin development fees, increases in 2013 and in the long-range outlook in accordance with assumptions for increased development activity and estimated fee increases. Sanitary sewer connection fees are not projected to increase in the long range outlook. Drainage basin development fees are projected to increase 3.0 percent in 2016 and 2017. In 2011, other revenues are up, compared to other years, due to a one-time reimbursement from the Pier Point 7 General Improvement District for capital project spending. The long-range outlook also includes proceeds from borrowing in 2014, 2016, and 2017 to support planned 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, timing, regulatory approval process, revenue requirements, and inflationary increases.

Factors Affecting Expenditures

Total expenditures in the Wastewater Fund can vary greatly from year to year primarily as a result of increases in sanitary sewer treatment charges from Metro Wastewater Reclamation District (Metro) and capital projects spending. Major 2013 capital projects include \$5.8 million for Cured in Place Pipe (CIPP) Rehabilitation, \$3.6 million for Baranmor Ditch Improvements, \$1.3 million for Lower Westerly Improvements, and \$4.3 million for miscellaneous sewer rehab projects. In 2013, operating expenditures increase by \$1.0 million compared to the 2012 budget primarily due to a reduction in annual debt service (\$2.1 million) offset by increases in utilities of \$2.5 million (sanitary sewer treatment charges paid to Metro) and other operating costs (\$631,000). Annual debt service has been reduced in 2013 due to early payoff of Series 1999A wastewater debt in 2012 by using existing cash balances. In the long-range outlook, increases in operating expenditures are primarily driven by increases in third-party sanitary sewer service charges (Metro); inflationary increases for supplies, materials, and personnel costs; and additional costs associated with potential debt sales.

Ending Funds Available

Despite planned borrowings in 2014, 2016 and 2017, ending funds available will decrease by \$5.2 million or 13.9 percent from 2011 to 2017 primarily as the result of spending on capital projects.

WATER FUND SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Utility Sales	\$ 106,111,388	\$ 104,021,026	\$ 100,346,194	\$ 104,696,003	\$ 104,383,290
Development Fees	16,773,780	13,810,751	16,272,870	15,129,932	20,342,685
Charges for Services	850,424	842,783	867,300	869,943	936,573
Investment Income	6,711,347	5,189,532	3,513,487	3,700,869	1,405,229
Other Revenues	682,964	4,639,383	1,543,797	1,777,600	255,100
Proceeds from Borrowing	23,432,250	-	-	-	-
Assets Restricted for Debt Service	(4,280,345)	-	-	-	-
Subtotal Revenues Before Transfers In	\$ 150,281,808	\$ 128,503,475	\$ 122,543,648	\$ 126,174,347	\$ 127,322,877
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 150,281,808	\$ 128,503,475	\$ 122,543,648	\$ 126,174,347	\$ 127,322,877
From Decrease in Funds Available	-	-	18,342,519	-	-
Total Sources	\$ 150,281,808	\$ 128,503,475	\$ 140,886,167	\$ 126,174,347	\$ 127,322,877
Uses of Funds					
Expenditures					
Personal Services	\$ 18,632,604	\$ 19,079,046	\$ 20,228,822	\$ 19,565,188	\$ 21,022,836
Allocated Expenses	1,927,475	1,929,326	1,405,089	1,405,089	1,359,815
Supplies & Services	12,611,738	14,503,118	18,681,479	16,202,644	18,688,077
Utilities	9,258,622	8,917,511	10,294,767	9,471,415	11,007,075
Interfund Charges	1,619,430	1,480,539	1,558,460	1,587,548	1,584,960
Debt Related	58,757,043	87,404,816	40,935,772	73,365,536	30,304,833
Capital Related	809,515	733,869	524,294	1,006,982	1,612,974
Capital Projects (Continuing Appropriations)	28,232,525	(11,242,452)	47,257,484	2,331,073	30,520,244
Subtotal Expenditures Before Transfers Out	\$ 131,848,952	\$ 122,805,773	\$ 140,886,167	\$ 124,935,475	\$ 116,100,814
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 131,848,952	\$ 122,805,773	\$ 140,886,167	\$ 124,935,475	\$ 116,100,814
To Increase Funds Available	18,432,856	5,697,702	-	1,238,872	11,222,063
Total Uses	\$ 150,281,808	\$ 128,503,475	\$ 140,886,167	\$ 126,174,347	\$ 127,322,877

Funds Available					
Beginning Funds Available	\$ 15,652,469	\$ 34,085,325	\$ 74,013,119	\$ 39,783,027	\$ 41,021,899
Net Changes in Funds Available	18,432,856	5,697,702	(18,342,519)	1,238,872	11,222,063
Total Ending Funds (Budgetary Basis)	\$ 34,085,325	\$ 39,783,027	\$ 55,670,600	\$ 41,021,899	\$ 52,243,962
Components of Funds Available					
Unassigned	34,085,325	39,783,027	55,670,600	41,021,899	52,243,962

WATER FUND

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projection	Adopted	Projected	Projected	Adopted	Projected
Long Range Outlook							
Revenues- Operating	\$ 128,503,475	\$ 126,174,347	\$ 127,322,877	\$ 133,353,378	\$ 141,282,619	\$ 179,543,775	\$ 157,354,564
Proceeds From Borrowing	-	-	-	-	-	-	-
Expenditures - Operating	134,048,225	122,604,402	85,580,570	87,557,638	88,680,810	89,251,888	90,016,778
Expenditures - Capital	(11,242,452)	2,331,073	30,520,244	65,674,585	53,000,492	47,050,005	41,978,234
Surplus / (Deficit)	\$ 5,697,702	\$ 1,238,872	\$ 11,222,063	\$ (19,878,845)	\$ (398,683)	\$ 43,241,882	\$ 25,359,552
Beginning Funds Available	\$ 34,085,325	\$ 39,783,027	\$ 41,021,899	\$ 52,243,962	\$ 32,365,117	\$ 31,966,434	\$ 75,208,316
Inc/(Dec) in Funds Available	5,697,702	1,238,872	11,222,063	(19,878,845)	(398,683)	43,241,882	25,359,552
Ending Funds (Budgetary)	\$ 39,783,027	\$ 41,021,899	\$ 52,243,962	\$ 32,365,117	\$ 31,966,434	\$ 75,208,316	\$ 100,567,868

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. Growth in utility sales originates from increased demand due to growth and planned rate increases. No rate increases are assumed for 2013; therefore, only a small increase in utility sales revenue is anticipated in 2013, compared to the 2012 projection, due to growth. The long range outlook includes 1.5 percent rate and tap fee increases for 2014-2017 based on revenue requirements for planned capital activity; however, increases have not yet been finalized or approved by Council. Long range capital planning undertaken by the department to ensure sufficient and reliable water supplies for Aurora customers includes significant spending on storage acquisition and construction through 2028 including the Box Creek Reservoir and the Terminal Raw Water Reservoir. A slowdown in development activity resulted in a decline in 2011 development fee revenue compared to 2010; however, a mild recovery in development activity is projected beginning 2012. As fund balance is used to fund capital projects and prepay/defeasement debt, investment income is expected to decline. In 2012, investment income is projected to decline \$1.5 million compared to 2011 and continue to decline in 2013. The department does not anticipate any borrowings in the long range outlook; however, the need to borrow is dependent on a number of factors including the rate of growth, capital needs, timing, regulatory approval process, revenue requirements, and inflationary increases. If needed, 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 varies year to year, largely due to capital projects spending. Water acquisition and storage projects are responsible for the majority of capital spending in 2010. The negative capital spending reflected in 2011 is the result of recognizing budget savings in projects completed, deferred, or coming in under budget due to a favorable bid environment like the Prairie Waters Project. In 2013, major capital projects include Upper South Platte Storage/Chatfield (\$5.4 million), Wemlinger Water Purification Facility Improvements (\$5.2 million), Homestake Capital Projects (\$5.0 million), and Line Replacement (\$4.0 million). The 2012 projection reflects \$3.5 million savings in operating expenditures excluding debt service. Projected debt service for 2012 reflects the anticipated prepayment of 2005 Series D revenue bonds in the 4th quarter of the year. Capital projects spending in 2012 reflects budget savings in projects completed, deferred, or coming in under budget. 2013 operating expenditures are projected to decrease \$8.0 million from the 2012 budget primarily as a result of the decrease in debt service due to the early payoff of debt. In the long-range outlook, operating expenditures are expected to increase. Cost drivers include rising utility costs; debt service; and inflationary increases for supplies, materials, and personnel costs.

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 increased as the result of operating and capital projects savings, primarily the Prairie Waters Project. Funds available is projected to increase by \$60.8 million from 2011 to 2017 to fund planned storage projects through 2028 to meet the water needs of Aurora.





DEPARTMENT BUDGETS



2013 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 2010 through 2013 are presented for the operating budget. The 2010 through 2011 data represent actual expenditures reconciled to the City's Comprehensive Annual Financial Report with minor variances due to rounding.

The 2012 original data represents the original adopted budget that was adopted by City Council in the Fall of 2011. The 2012 projection data represents a projection of year-end expenditures. The 2013 numbers represent the adopted 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 operating budget. Details on how the funding is used are included by program in the program section.

Aurora Water

PROGRAM SUMMARY

Administration

\$425,939 3 FTE

*Provide executive management direction and control for Aurora Water

Business Services

\$1,084,481 9 FTE

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

Capital Projects Division

\$2,243,664 19 FTE

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

Customer Billing

\$2,390,283 18 FTE

*Provide customers with billing, collections, and payment processing

Customer Service

\$3,220,298 31 FTE

*Provide accurate meter reading and service response for customers

Debt Service

\$34,031,044 0 FTE

*Fund debt service payments for the Water and Wastewater Funds

Engineering Services

\$2,120,559 23 FTE

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

Operations Management

\$1,270,414 9 FTE

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

Public Information and Water Conservation

\$2,296,716 14 FTE

*Provide water information and conservation services to the public

Pumping Stations

\$4,506,540 19 FTE

*Provide operation and maintenance of pumping stations and storage facilities

Quality Control

\$1,251,911 9.5 FTE

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

Sanitary Collection

\$3,778,471 35.5 FTE

*Provide maintenance of the sanitary sewer collection system

Sanitary Treatment

\$1,507,075 10.75 FTE

*Provide sewage treatment services for Aurora residents and businesses

Stormwater

\$3,522,339 29.5 FTE

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

Technical Operations

\$1,876,257 18 FTE

*Provide technical and application support for Aurora Water

Transfers and Other Requirements

\$29,708,927 0 FTE

*Provide department wide funding not related to any specific program

Water Purification

\$8,707,870 43.25 FTE

*Provide treated water that meets or exceeds regulatory requirements

Water Resources

\$12,178,243 32 FTE

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

Aurora Water

Water Service

\$2,078,950 24 FTE

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

Water Supply

\$3,074,286 12.5 FTE

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

Water Transmission and Distribution

\$7,266,928 62 FTE

*Provide reliable delivery of potable water at a sufficient pressure

DEPARTMENT SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
REGULAR - FTE	423.00	422.00	422.00	422.00	422.00
EXPENDITURES	138,349,243	172,645,384	135,351,183	167,306,874	128,541,195

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	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Regular - FTE	423.00	422.00	422.00	422.00	422.00
Personal Services	29,106,163	29,247,551	31,276,105	29,977,522	31,422,696
Allocated Expenses	3,027,273	2,980,420	2,100,695	2,100,695	3,259,809
Supplies and Services	12,750,100	15,810,065	20,952,422	18,028,230	20,825,632
Utilities	25,519,602	28,031,503	31,102,198	30,275,988	34,296,778
Interfund Charges	2,540,505	2,311,693	2,469,717	2,486,372	2,481,528
Debt Related	64,583,476	93,242,385	46,762,742	83,054,521	34,033,224
Capital Related	822,124	1,021,767	687,304	1,383,546	2,221,528
Expenditures Total	\$138,349,243	\$172,645,384	\$135,351,183	\$167,306,874	\$128,541,195

DEPARTMENT NARRATIVE

The 2013 Adopted Operating Budget is down \$6.8 million (5.0 percent) compared to the 2012 Original Budget (Water down by \$8.3 million and Wastewater up by \$1.5 million). Annual debt service for 2013 is down \$12.7 million (Water \$10.6 million and Wastewater \$2.1 million) compared to 2012 due to early extinguishment of debt in 2011-2012 and planned defeasance of debt in the fourth quarter of 2012. The 2013 payment to Metro Wastewater Reclamation District for sanitary sewer treatment is up \$2.5 million compared to 2012. Metro Wastewater has proposed an 8.0 percent increase in annual charges for service revenue collected from all connectors for 2013 and the increase reflects Aurora Water's share based on estimated flows and loadings. Mandated costs (primarily electricity and natural gas) for 2013 are up \$754,300 compared to 2012. Other operating costs up in 2013 compared to 2012 include allocated admin paid to the General Fund for facilities/services (primarily street sweeping program services) provided by the General Fund to the Enterprise Funds (\$1.2 million), equipment replacement (\$752,000), vehicle replacement (\$406,000), and new equipment (\$353,000). In a continued effort to manage operating expenses in 2013 without impacting services, Aurora Water has reduced operating and maintenance costs by \$1,025,000 including temp salary/ benefits, professional/technical services, R&M infrastructure, and overtime.

Budget related issues facing Aurora Water include the cost of growing regulatory mandates, multi-year increase in Metro Wastewater's annual charge to connectors for sanitary sewer treatment to fund approximately \$1.26 billion in capital projects (to meet more restrictive regulatory requirements, provide increased capacity, replace aging facilities, and increase operational efficiency), payoff of additional outstanding water debt and borrowing options to fund projected capital requirements in storm, replacement of aging infrastructure including fleet and large equipment, reuse/PWP options for irrigative use, and partnerships. The department will continue to address these and other short and long term budget related issues in a strategic manner.

Aurora Water

BASE ADJUSTMENTS

Base Adjustments	2013
Prior Year One Times	-138,000
Compensation Adjustments	448,445
Mandated Costs	754,334
Other Adjustments	537,859
Total Base Adjustments	\$1,602,638

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
Equipment Replacement	0.00	375,000	0.00	377,000	0.00	752,000
Programs affected: Sanitary Treatment and Water Transmission and Distribution						
Replace operating equipment at the end of its useful life. This request includes a Vac-Con truck for Sewer Collection (\$375,000), Caterpillar loader/backhoe for Water T&D (\$147,000), and Caterpillar wheeled loader for Water T&D (\$230,000). The Vac-Con truck is used for cleaning sewer lines. The Caterpillars are used to load dump trucks, assist in snow removal in major storms, excavation, and clean up of soil at water main breaks. This equipment has been recommended for replacement by Fleet Management.						
Fleet Replacement	0.00	44,000	0.00	204,000	0.00	248,000
Programs affected: Customer Service, Pumping Stations, Technical Operations, Quality Control, Water Supply, and Water Transmission and Distribution						
Replace fleet at the end of its useful life. This request includes 9 vehicles that have high mileage and are recommended for replacement by Fleet Management.						
Metro Wastewater Increase	0.00	2,522,057	0.00	0	0.00	2,522,057
Program affected: Transfers and Other Requirements						
This amendment will fund an increase in Aurora's 2013 annual charges for service payment to Metro Wastewater. The 2013 payment is based on projected flows and loadings, and an 8.0 percent increase in annual charges to all connectors. Metro Wastewater's cash flow schedule projects an annual charge increase of 8.0 percent from 2012 to 2017 and 6.0 percent in 2018 to 2022 to fund extensive capital expenditures to meet regulatory, rehabilitation, and additional capacity requirements.						

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
New Ongoing Maintenance for Pumps and Motors	0.00	0	0.00	75,000	0.00	75,000
Program affected: Water Purification Amendment provides ongoing funding for required inspections, repairs, and preventive maintenance on multiple vertical turbine and large centrifugal pumps and motors required for production at the Binney Water Purification Facility.						
New Operating Equipment	0.00	0	0.00	140,000	0.00	140,000
Program affected: Water Transmission and Distribution This amendment will fund the one-time purchase of a backhoe for Water Transmission & Development needed for emergency and critical excavation activities.						
New Operating Equipment - Zetasizer Analyzers	0.00	0	0.00	225,000	0.00	225,000
Program affected: Water Purification This amendment will fund the one-time purchase of zetasizer analyzers (3) for Binney, Griswold, and Wemlinger Water Purification Facilities. Zetasizers will provide real time chemical dosing data to ensure efficient and precise addition of chemicals to provide maximum removal of pathogens, microorganisms and other contaminants; analyze process water and provide response guidance during potential plant upset conditions and other water quality changes that would otherwise be addressed in a reactive mode (rather than proactive mode); and, protect against chemical overfeeds and result in chemical cost savings on a day to day basis by determining the exact amount of chemical required based on the characterization of the zeta potential or electromotive charge of the water. A small chemical change translates to thousands of dollars of cost savings over the course of the year.						
North Campus Ground Water Well Services	0.00	0	0.00	100,000	0.00	100,000
Program affected: Water Supply Ongoing funding for ground water well expert to assist with treatment programs related to bio fouling issues on the North Campus River Bank and Aquifer Recharge and Recovery wells.						
North Campus Treatment Chemicals	0.00	0	0.00	312,000	0.00	312,000
Program affected: Water Supply Designer prepared well treatment roadmap recommends treatment with Johnson NuWell two times per year and chlorine six times per year.						

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
Process Controls Systems Security Testing	0.00	19,540	0.00	19,540	0.00	39,080
Program affected: Technical Operations This amendment will fund one-time security testing of the Process Controls Systems related to Aurora Water Critical Infrastructure (\$31,680) and ongoing cyber security training for Technical Operations staff (\$7,400). The technology based systems require continued testing of vulnerabilities as cyber attack strategies evolve. Also, the increasing criticality of cyber security mandates that staff who manage these critical systems acquire specific training.						
Technical Adjustment - Flow Control Center	3.50	245,137	-3.50	-245,137	0.00	0
Program affected: Sanitary Treatment and Water Purification Technical adjustment to split funding for the Flow Control Center, currently funded under the Water Fund, between the Water and Wastewater Funds. The Aurora Water Flow Control Center (FCC) is responsible for the monitoring and operation of Aurora Water's remote facilities using the City's SCADA system. This includes raw and potable water pump stations, potable water storage tanks, water distribution pressure regulating valves, and sanitary sewer lift stations. In addition, the FCC is the after-hour emergency notification and response dispatcher and coordinator for all water related problems including water breaks, sanitary sewer backups, stormwater complaints, and customer service requests. FCC funding includes salary/benefits (\$444,177) and operating costs (\$46,100).						
Technical Adjustment - Lawn Irrigation Return Flow	0.00	0	0.00	157,500	0.00	157,500
Program affected: Water Resources Technical adjustment to move funding for the quantification and reuse of Aurora's reusable lawn irrigation return flows (LIRFs) to operating from the Capital Improvement Program. Staff, working with water resources consulting services, will quantify water used for lawn irrigation that is not fully consumed and returns to a stream network through shallow aquifers. Quantification funding will be needed every five years to complete engineering and provide reports to Water Court through the retained jurisdiction periods. Funds in the Capital Improvement Program will be lapsed to cover this amendment to the operating budget.						

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
Technical Adjustment - Source Water Protection Plan	0.00	0	0.00	150,000	0.00	150,000
Program affected: Water Resources Technical adjustment to move one-time funding for the development of a Source Water Protection Plan (SWPP) to operating from the Capital Improvement Program. The plan will identify potential contaminant threats to Aurora's watersheds/public drinking water sources and outline implementation strategies to lessen the possible impacts. Source water protection plans are designed to help prevent source water pollution. The plan will delineate areas to be protected, ID potential sources of contamination in the delineated areas, assess susceptibility to those threats, implement measures to manage these sources, and plan for the future. The fundamental goal of source water protection is to prevent contamination from entering sources of public drinking water at levels that present a risk to people. Source water protection applies to all types of public water supply systems and is based on requirements in the federal Safe Drinking Water Act. Funds in the Capital Improvement Program will be lapsed to cover this amendment to the operating budget.						
Technical Adjustment - Transfer 0.25 FTE from Water Fund to Wastewater Fund	0.25	27,478	-0.25	-27,478	0.00	0
Program affected: Sanitary Treatment and Water Purification Technical adjustment to split funding for the Water Supply & Treatment Superintendent position, currently funded under the Water Fund, between the Water and Wastewater Funds. This position supervises Sand Creek Water Treatment Plant in addition to the water purification facilities (Binney, Griswold, and Wemlinger Water Purification Facilities). Funding moved from Water to Wastewater includes salary/benefits only.						

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
Technical Adjustment: Adjust FTE Allocations Between Funds	-8.58	-623,480	8.58	623,480	0.00	0
Program affected: Multiple Programs Technical adjustment to re-allocate FTE and operating costs between funds (Water and Wastewater). An internal review of Aurora Water's administrative and service programs identified activities shared by the Water and Wastewater Funds, looked at business functions of each Program, and developed cost allocators that were utilized to allocate FTE and operating costs in a systematic manner between Aurora's multiple service utility (Water, Sewer, and Stormwater).						
Technical Adjustment: Street Sweeping Accounting Adjustment	0.00	621,255	0.00	0	0.00	621,255
Program affected: Street Operations This is an accounting adjustment to move Street Sweeping operations funded by Storm Drain from a direct charge to an allocated charge. The FTE will reside in the General Fund with an offsetting charge to the Wastewater Fund in Aurora Water. There is no net impact to either fund with this accounting adjustment as the adjustment moves the appropriation with in the Wastewater Fund from Public Works to Aurora Water. The FTE are moved to the General Fund with an offsetting allocation.						
New Appropriation Total	-4.83	3,230,987	4.83	2,110,905	0.00	5,341,892
<i>Budget Cut</i>						
Reduce Annual Debt Service	0.00	-2,098,579	0.00	-10,630,939	0.00	-12,729,518
Program affected: Debt Service Reduce annual debt service due to early payoff of bonds.						

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>Budget Cut</i>						
Reduce Operating and Maintenance Costs	0.00	-345,560	0.00	-679,440	0.00	-1,025,000
Programs affected: Multiple Programs In an effort to reduce costs, Aurora Water is reducing O&M by \$1,025,000. Operating and maintenance costs have been reduced based on historical spending, efficiencies, and planned spending for 2013. Work previously done by temporary personnel will be done by staff. In addition, staff will perform analytical and engineering work previously done by consultants. Cuts include temp salary/benefits (\$301,600), professional/technical services (\$350,100), R&M infrastructure (\$170,000), general operating supplies (\$85,000), water/sewer (\$70,000), R&M other (\$31,100), and overtime (\$17,200).						
Budget Cut Total	0.00	-2,444,139	0.00	-11,310,379	0.00	-13,754,518
Amendment Request Total	-4.83	786,848	4.83	-9,199,474	0.00	-8,412,626

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Wastewater Fund	37,808,535	40,315,103	44,416,399	47,327,472	45,877,276
Water Fund	100,540,708	132,330,281	90,934,784	119,979,402	82,663,919
Expenditures Total	\$138,349,243	\$172,645,384	\$135,351,183	\$167,306,874	\$128,541,195

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Wastewater Fund	155.09	152.59	153.09	153.09	148.26
Water Fund	267.91	269.41	268.91	268.91	273.74
Staffing Total	423.00	422.00	422.00	422.00	422.00

PROGRAM DETAIL

Administration

Net Cost: \$425,939

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.

Aurora Water

PROGRAM DETAIL

Administration

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	169,666	189,532	229,079	176,074	171,241
Water Fund	166,649	196,959	221,588	292,519	254,698
Expenditures Total	\$336,315	\$386,491	\$450,667	\$468,593	\$425,939
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	305,001	355,722	311,768	373,993	287,527
Supplies and Services	30,875	19,160	138,474	94,125	137,971
Utilities	14	0	0	0	0
Interfund Charges	425	425	425	475	441
Capital Related	0	11,184	0	0	0
Expenditures Total	\$336,315	\$386,491	\$450,667	\$468,593	\$425,939
<u>STAFFING SUMMARY</u>					
Wastewater Fund	1.50	1.50	1.50	1.50	1.20
Water Fund	1.50	1.50	1.50	1.50	1.80
Staffing Total	3.00	3.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of department service levels standards met	N/A	N/A	90%	86%	90%

Business Services

Net Cost: \$1,084,481

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	520,870	432,155	544,708	467,150	432,922
Water Fund	510,251	473,456	568,179	493,136	651,559
Expenditures Total	\$1,031,121	\$905,611	\$1,112,887	\$960,286	\$1,084,481
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	949,200	813,919	874,288	717,725	846,882
Supplies and Services	79,921	89,692	236,419	240,361	235,419
Debt Related	2,000	2,000	2,180	2,200	2,180
Expenditures Total	\$1,031,121	\$905,611	\$1,112,887	\$960,286	\$1,084,481

Aurora Water

PROGRAM DETAIL

Business Services

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>STAFFING SUMMARY</u>					
Wastewater Fund	4.50	4.50	4.50	4.50	3.60
Water Fund	4.50	4.50	4.50	4.50	5.40
Staffing Total	9.00	9.00	9.00	9.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
99% of all invoices entered and paid within 30 days of invoice date.	N/A	N/A	99%	91%	99%

Capital Projects Division

Net Cost: \$2,243,664

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	797,311	770,513	1,108,964	1,105,420	1,017,794
Water Fund	1,047,995	1,052,533	1,117,388	1,127,406	1,225,870
Expenditures Total	\$1,845,306	\$1,823,046	\$2,226,352	\$2,232,826	\$2,243,664
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,763,243	1,764,269	1,795,264	1,871,924	1,809,730
Supplies and Services	67,806	37,610	414,734	338,981	391,234
Interfund Charges	14,257	21,167	16,354	21,921	18,700
Capital Related	0	0	0	0	24,000
Expenditures Total	\$1,845,306	\$1,823,046	\$2,226,352	\$2,232,826	\$2,243,664
<u>STAFFING SUMMARY</u>					
Wastewater Fund	9.00	8.00	8.50	8.50	7.60
Water Fund	13.00	11.00	10.50	10.50	11.40
Staffing Total	22.00	19.00	19.00	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.	2.3%	2.4%	5.0%	5.0%	5.0%

Aurora Water

PROGRAM DETAIL

Customer Billing

Net Cost: \$2,382,873

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	1,024,638	1,007,074	1,199,257	1,125,332	1,549,706
Water Fund	1,071,460	1,018,068	1,201,537	1,145,667	840,577
Expenditures Total	\$2,096,098	\$2,025,142	\$2,400,794	\$2,270,999	\$2,390,283

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	973,443	1,036,097	1,118,297	1,066,861	1,132,012
Supplies and Services	1,114,567	977,318	1,272,020	1,191,988	1,226,591
Interfund Charges	8,088	11,727	10,477	12,150	9,680
Capital Related	0	0	0	0	22,000
Expenditures Total	\$2,096,098	\$2,025,142	\$2,400,794	\$2,270,999	\$2,390,283

<u>STAFFING SUMMARY</u>					
Wastewater Fund	9.50	9.00	9.00	9.00	11.62
Water Fund	9.50	9.00	9.00	9.00	6.38
Staffing Total	19.00	18.00	18.00	18.00	18.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of customer calls will be answered in 30 seconds or less.	80.3%	86%	90%	89%	90%

Customer Service

Net Cost: \$3,220,298

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	0	0	0	0	111,380
Water Fund	2,040,586	2,574,135	3,378,300	3,073,257	3,108,918
Expenditures Total	\$2,040,586	\$2,574,135	\$3,378,300	\$3,073,257	\$3,220,298

Aurora Water

PROGRAM DETAIL

Customer Service

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,893,346	1,844,922	2,052,591	1,922,161	2,030,176
Supplies and Services	25,428	530,001	1,153,602	978,989	954,498
Utilities	10,829	9,630	13,317	13,317	13,439
Interfund Charges	110,983	126,116	134,790	134,790	126,185
Capital Related	0	63,466	24,000	24,000	96,000
Expenditures Total	\$2,040,586	\$2,574,135	\$3,378,300	\$3,073,257	\$3,220,298
<u>STAFFING SUMMARY</u>					
Wastewater Fund	0.00	0.00	0.00	0.00	2.10
Water Fund	31.00	31.00	31.00	31.00	28.90
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 will be 90% or above and will be measured and reported in monthly intervals but score is based on year end average.	92.5%	92.5%	95%	95.5%	90%

Debt Service

Net Cost: \$34,031,044

Fund debt service payments for the Water and Wastewater Funds.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	5,826,433	5,837,569	5,826,970	9,688,985	3,728,391
Water Fund	57,184,913	87,363,284	40,933,592	73,363,336	30,302,653
Expenditures Total	\$63,011,346	\$93,200,853	\$46,760,562	\$83,052,321	\$34,031,044
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	9	0	0	0	0
Debt Related	63,011,346	93,200,853	46,760,562	83,052,321	34,031,044
Capital Related	-9	0	0	0	0
Expenditures Total	\$63,011,346	\$93,200,853	\$46,760,562	\$83,052,321	\$34,031,044

Aurora Water

PROGRAM DETAIL

Engineering Services

Net Cost: \$2,120,197

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	521,262	688,702	787,956	1,029,912	887,066
Water Fund	524,708	691,795	790,069	1,032,778	1,233,493
Expenditures Total	\$1,045,970	\$1,380,497	\$1,578,025	\$2,062,690	\$2,120,559
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	991,575	1,294,535	1,410,969	1,772,412	1,815,498
Supplies and Services	29,815	54,888	111,175	215,478	227,296
Interfund Charges	24,580	31,074	31,881	50,800	29,765
Capital Related	0	0	24,000	24,000	48,000
Expenditures Total	\$1,045,970	\$1,380,497	\$1,578,025	\$2,062,690	\$2,120,559
<u>STAFFING SUMMARY</u>					
Wastewater Fund	7.50	9.00	9.00	11.50	9.80
Water Fund	7.50	9.00	9.00	11.50	13.20
Staffing Total	15.00	18.00	18.00	23.00	23.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Engineering plan review timeframes shall meet or exceed requirements set forth by Development Services 95% of the time.	92.8	94.8%	95%	95%	95%

Operations Management

Net Cost: \$1,270,414

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	649,015	611,589	712,048	521,664	619,631
Water Fund	666,036	627,748	701,928	523,431	650,783
Expenditures Total	\$1,315,051	\$1,239,337	\$1,413,976	\$1,045,095	\$1,270,414

Aurora Water

PROGRAM DETAIL

Operations Management

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,233,457	1,173,571	1,231,903	869,272	1,064,313
Supplies and Services	78,056	61,975	177,456	171,273	202,135
Interfund Charges	3,538	3,791	4,617	4,550	3,966
Expenditures Total	\$1,315,051	\$1,239,337	\$1,413,976	\$1,045,095	\$1,270,414
<u>STAFFING SUMMARY</u>					
Wastewater Fund	5.50	5.50	5.50	4.50	4.40
Water Fund	5.50	5.50	5.50	4.50	4.60
Staffing Total	11.00	11.00	11.00	9.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Goal is to reduce the accident frequency rate by 5% based on a 3 year running average reported in quarterly intervals and based on year end totals.	-24.07%	2.33%	N/A	-5%	-5%

Public Information and Water Conservation

Net Cost: \$2,214,165

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Water Fund	2,090,539	2,303,186	2,353,956	2,330,234	2,296,716
Expenditures Total	\$2,090,539	\$2,303,186	\$2,353,956	\$2,330,234	\$2,296,716
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,180,580	1,148,277	1,122,004	1,166,272	1,134,975
Supplies and Services	898,643	1,139,138	1,218,201	1,150,282	1,147,451
Utilities	381	42	381	380	381
Interfund Charges	10,935	15,459	13,370	13,300	13,909
Capital Related	0	270	0	0	0
Expenditures Total	\$2,090,539	\$2,303,186	\$2,353,956	\$2,330,234	\$2,296,716
<u>STAFFING SUMMARY</u>					
Water Fund	15.00	14.00	14.00	14.00	14.00
Staffing Total	15.00	14.00	14.00	14.00	14.00

Aurora Water

PROGRAM DETAIL

Public Information and Water Conservation

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Respond to initial media and public inquiries within one business day/final response within three business days tracked monthly, averaged annually.	100%	100%	100%	100%	100%

Pumping Stations

Net Cost: \$4,506,540

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	1,138,085	1,217,902	1,296,246	1,244,597	1,262,590
Water Fund	2,453,505	2,629,400	3,035,508	2,994,267	3,243,950
Expenditures Total	\$3,591,590	\$3,847,302	\$4,331,754	\$4,238,864	\$4,506,540

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,132,694	1,162,555	1,236,964	1,157,445	1,257,762
Supplies and Services	339,172	382,423	431,308	413,958	425,308
Utilities	2,037,652	2,129,578	2,568,119	2,567,785	2,613,747
Interfund Charges	80,672	93,160	95,363	97,278	97,723
Capital Related	1,400	79,586	0	2,398	112,000
Expenditures Total	\$3,591,590	\$3,847,302	\$4,331,754	\$4,238,864	\$4,506,540

<u>STAFFING SUMMARY</u>					
Wastewater Fund	9.00	9.50	9.50	9.50	7.60
Water Fund	9.00	9.50	9.50	9.50	11.40
Staffing Total	18.00	19.00	19.00	19.00	19.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Respond to emergency calls within a 30 minute time period on 80% of all calls to maintain system reliability and ensure continuous water and wastewater service.	82%	95%	95%	73%	80%

Aurora Water

PROGRAM DETAIL

Quality Control

Net Cost: \$1,251,911

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	229,947	262,192	279,578	279,052	222,670
Water Fund	756,699	745,119	914,625	912,967	1,029,241
Expenditures Total	\$986,646	\$1,007,311	\$1,194,203	\$1,192,019	\$1,251,911
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	756,094	743,790	776,327	774,523	785,393
Supplies and Services	217,961	256,775	410,645	408,265	435,240
Interfund Charges	6,649	6,746	7,231	9,231	7,278
Capital Related	5,942	0	0	0	24,000
Expenditures Total	\$986,646	\$1,007,311	\$1,194,203	\$1,192,019	\$1,251,911
<u>STAFFING SUMMARY</u>					
Wastewater Fund	2.25	2.25	2.25	2.25	1.35
Water Fund	7.25	7.25	7.25	7.25	8.15
Staffing Total	9.50	9.50	9.50	9.50	9.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Zero Water Quality or NPDES Discharge Permit violations and zero Reclaimed Water Control Regulation (regulation 84) violations.	0	1	0	0	0

Sanitary Collection

Net Cost: \$3,778,471

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

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	2,898,335	2,889,026	3,429,977	3,315,896	3,778,471
Expenditures Total	\$2,898,335	\$2,889,026	\$3,429,977	\$3,315,896	\$3,778,471

Aurora Water

PROGRAM DETAIL

Sanitary Collection

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,118,662	2,067,941	2,268,793	2,225,532	2,298,680
Supplies and Services	548,574	515,991	825,329	763,844	822,949
Utilities	50,756	48,887	62,952	62,870	63,299
Interfund Charges	180,343	222,572	222,903	224,080	218,543
Capital Related	0	33,635	50,000	39,570	375,000
Expenditures Total	\$2,898,335	\$2,889,026	\$3,429,977	\$3,315,896	\$3,778,471
<u>STAFFING SUMMARY</u>					
Wastewater Fund	35.50	35.50	35.50	35.50	35.50
Staffing Total	35.50	35.50	35.50	35.50	35.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Respond to 80% of emergency calls within 30 minutes from time of call to customer contact.	88%	86%	100%	85%	80%

Sanitary Treatment

Net Cost: \$1,507,075

Provide sewage treatment services for Aurora residents and businesses.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	1,146,322	1,139,275	1,234,116	1,234,306	1,507,075
Expenditures Total	\$1,146,322	\$1,139,275	\$1,234,116	\$1,234,306	\$1,507,075
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	515,845	508,684	567,286	550,776	837,880
Supplies and Services	322,574	328,542	305,745	324,564	302,595
Utilities	301,609	296,864	351,206	349,087	356,453
Interfund Charges	6,294	5,185	9,879	9,879	10,147
Expenditures Total	\$1,146,322	\$1,139,275	\$1,234,116	\$1,234,306	\$1,507,075
<u>STAFFING SUMMARY</u>					
Wastewater Fund	8.00	7.00	7.00	7.00	10.75
Staffing Total	8.00	7.00	7.00	7.00	10.75
<u>PERFORMANCE MEASURE SUMMARY</u>					
13 Daily water quality parameters comply with NPDES Discharge Permit and Reclaimed Water Control Regulation (regulation 84) 100% of the time.	100%	100%	N/A	100%	100%

Aurora Water

PROGRAM DETAIL

Stormwater

Net Cost: \$3,522,339

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

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	3,016,533	2,582,446	3,744,017	3,545,860	3,522,339
Expenditures Total	\$3,016,533	\$2,582,446	\$3,744,017	\$3,545,860	\$3,522,339
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,798,761	1,573,653	1,892,885	1,715,384	1,877,259
Supplies and Services	740,996	386,251	1,239,878	1,228,876	1,100,034
Utilities	222,897	211,942	243,557	242,900	175,741
Interfund Charges	248,661	222,821	292,687	275,700	277,071
Capital Related	5,218	187,779	75,010	83,000	92,234
Expenditures Total	\$3,016,533	\$2,582,446	\$3,744,017	\$3,545,860	\$3,522,339
<u>STAFFING SUMMARY</u>					
Wastewater Fund	30.50	29.50	29.50	29.50	29.50
Staffing Total	30.50	29.50	29.50	29.50	29.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Respond to 100% of storm conveyance system flood emergencies, utilizing UDFCD Alert System, within 30 minutes of notification.	100%	100%	100%	100%	100%

Technical Operations

Net Cost: \$1,876,257

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	951,135	886,207	1,054,573	838,376	800,920
Water Fund	953,708	882,503	1,051,587	822,025	1,075,337
Expenditures Total	\$1,904,843	\$1,768,710	\$2,106,160	\$1,660,401	\$1,876,257

Aurora Water

PROGRAM DETAIL

Technical Operations

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,566,661	1,394,098	1,670,351	1,367,013	1,513,181
Supplies and Services	302,619	309,692	375,487	246,758	278,766
Utilities	10,628	12,862	29,664	15,832	29,960
Interfund Charges	24,935	34,054	30,658	30,798	30,350
Capital Related	0	18,004	0	0	24,000
Expenditures Total	\$1,904,843	\$1,768,710	\$2,106,160	\$1,660,401	\$1,876,257
<u>STAFFING SUMMARY</u>					
Wastewater Fund	11.50	10.50	10.50	9.00	7.20
Water Fund	11.50	10.50	10.50	9.00	10.80
Staffing Total	23.00	21.00	21.00	18.00	18.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
The goal is to achieve a level of service greater than 90% for completion of SCADA work orders within a defined amount of time.	93.25%	98.63%	100%	90%	90%

Transfers and Other Requirements

Net Cost: \$12,063,240

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	17,162,862	20,021,011	20,728,145	20,891,770	24,470,795
Water Fund	7,136,768	5,845,388	5,116,159	4,276,148	5,238,132
Expenditures Total	\$24,299,630	\$25,866,399	\$25,844,304	\$25,167,918	\$29,708,927
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	-500,000	-500,000	-500,000
Allocated Expenses	3,027,273	2,979,852	2,100,695	2,100,695	3,259,809
Supplies and Services	-2,065,274	-337,963	-1,622,495	-1,899,694	-1,484,565
Utilities	20,540,332	22,268,948	24,945,819	23,817,407	27,467,876
Interfund Charges	1,222,669	916,030	920,285	918,553	965,807
Debt Related	1,570,130	39,532	0	0	0
Capital Related	4,500	0	0	730,957	0
Expenditures Total	\$24,299,630	\$25,866,399	\$25,844,304	\$25,167,918	\$29,708,927

Aurora Water

PROGRAM DETAIL

Water Purification

Net Cost: \$8,707,870

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

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Water Fund	6,763,059	8,118,951	8,464,395	4,647,345	8,707,870
Expenditures Total	\$6,763,059	\$8,118,951	\$8,464,395	\$4,647,345	\$8,707,870
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,064,223	3,458,809	3,620,400	1,984,650	3,457,640
Supplies and Services	2,716,119	3,753,672	4,101,766	2,265,369	4,068,169
Utilities	482,082	796,614	662,467	331,244	869,935
Interfund Charges	29,731	31,697	24,562	13,372	31,926
Capital Related	470,904	78,159	55,200	52,710	280,200
Expenditures Total	\$6,763,059	\$8,118,951	\$8,464,395	\$4,647,345	\$8,707,870
<u>STAFFING SUMMARY</u>					
Water Fund	43.00	47.00	47.00	47.00	43.25
Staffing Total	43.00	47.00	47.00	47.00	43.25
<u>PERFORMANCE MEASURE SUMMARY</u>					
75 daily tests at Potable Water Treatment Plants comply with Primary Drinking Water Standards and produce effluent water quality that meets state drinking water standards 100% of the time.	100 %	100 %	N/A	100%	100%

Water Resources

Net Cost: \$12,130,040

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	842,406	876,942	1,199,278	868,549	1,136,348
Water Fund	8,902,896	9,215,067	10,468,667	8,946,567	11,041,895
Expenditures Total	\$9,745,302	\$10,092,009	\$11,667,945	\$9,815,116	\$12,178,243

Aurora Water

PROGRAM DETAIL

Water Resources

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,526,284	2,605,188	3,179,012	2,867,868	3,033,560
Supplies and Services	5,638,516	5,414,964	6,800,111	4,946,615	7,010,474
Utilities	1,504,933	2,007,934	1,588,574	1,911,666	2,064,630
Interfund Charges	22,753	32,042	30,248	35,598	29,579
Capital Related	52,816	31,881	70,000	53,369	40,000
Expenditures Total	\$9,745,302	\$10,092,009	\$11,667,945	\$9,815,116	\$12,178,243
<u>STAFFING SUMMARY</u>					
Wastewater Fund	8.84	8.84	8.84	8.84	8.84
Water Fund	24.16	23.16	23.16	23.16	23.16
Staffing Total	33.00	32.00	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.	118,306 AF	103,640 AF	110,000 AF	95,000 AF	90,000 AF

Water Service

Net Cost: \$2,078,950

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	913,715	902,968	1,041,487	994,529	657,937
Water Fund	1,007,819	1,017,454	1,142,393	1,035,062	1,421,013
Expenditures Total	\$1,921,534	\$1,920,422	\$2,183,880	\$2,029,591	\$2,078,950
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,701,899	1,649,527	1,733,306	1,683,967	1,764,287
Allocated Expenses	0	568	0	0	0
Supplies and Services	154,973	195,879	374,237	269,287	247,487
Interfund Charges	64,662	55,696	76,337	76,337	67,176
Capital Related	0	18,752	0	0	0
Expenditures Total	\$1,921,534	\$1,920,422	\$2,183,880	\$2,029,591	\$2,078,950
<u>STAFFING SUMMARY</u>					
Wastewater Fund	12.00	12.00	12.00	12.00	7.20
Water Fund	12.00	12.00	12.00	12.00	16.80
Staffing Total	24.00	24.00	24.00	24.00	24.00

Aurora Water

PROGRAM DETAIL

Water Service

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
The goal is to achieve a level of service 80% of the time for completed preventative maintenance service for small equipment. Preventative maintenance schedules and work completed for small equipment will be measured and reported monthly.	N/A	97.18%	100%	100%	80%

Water Supply

Net Cost: \$3,074,286

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Water Fund	1,489,755	1,787,923	2,760,794	2,727,810	3,074,286
Expenditures Total	\$1,489,755	\$1,787,923	\$2,760,794	\$2,727,810	\$3,074,286
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	817,311	802,172	834,435	863,586	856,923
Supplies and Services	243,303	539,419	1,267,115	1,218,232	1,470,365
Utilities	324,594	217,091	588,852	586,600	593,621
Interfund Charges	48,419	60,971	57,392	57,370	58,377
Capital Related	56,128	168,270	13,000	2,022	95,000
Expenditures Total	\$1,489,755	\$1,787,923	\$2,760,794	\$2,727,810	\$3,074,286
<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>					
100% compliance with Office of the State Engineer requirements for dam leakage monitoring for the 5 Aurora owned dams.	100%	100%	N/A	100%	100%

Aurora Water

PROGRAM DETAIL

Water Transmission and Distribution

Net Cost: \$7,266,928

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Water Fund	5,773,362	5,787,312	6,714,119	6,482,775	7,266,928
Expenditures Total	\$5,773,362	\$5,787,312	\$6,714,119	\$6,482,775	\$7,266,928
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,817,884	3,849,822	4,079,262	3,942,656	4,119,018
Supplies and Services	1,265,447	1,154,638	1,721,215	1,632,699	1,626,215
Utilities	32,895	31,111	47,290	46,900	47,696
Interfund Charges	431,911	420,960	490,258	489,000	484,905
Capital Related	225,225	330,781	376,094	371,520	989,094
Expenditures Total	\$5,773,362	\$5,787,312	\$6,714,119	\$6,482,775	\$7,266,928
<u>STAFFING SUMMARY</u>					
Water Fund	61.00	62.00	62.00	62.00	62.00
Staffing Total	61.00	62.00	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.	95%	99.4%	90%	100%	90%

City Attorney

PROGRAM SUMMARY

Civil Division

\$5,966,290 25 FTE

*Provide legal counsel to City offices
and City Council

Criminal Justice Division

\$1,829,826 24 FTE

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

DEPARTMENT SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
REGULAR - FTE	49.00	49.00	49.00	49.00	49.00
EXPENDITURES	7,941,872	6,718,432	7,673,213	7,673,213	7,796,116

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	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Regular - FTE	49.00	49.00	49.00	49.00	49.00
Personal Services	4,809,749	4,777,873	4,864,339	4,807,765	4,800,737
Allocated Expenses	-180,532	-179,117	-183,000	-183,000	0
Supplies and Services	3,279,608	1,998,894	2,921,772	2,978,346	2,921,772
Interfund Charges	33,047	120,782	70,102	70,102	73,607
Expenditures Total	\$7,941,872	\$6,718,432	\$7,673,213	\$7,673,213	\$7,796,116

DEPARTMENT NARRATIVE

2012 expenditures are projected at budget for the City Attorney's Office. Personnel related expenditures will end the year under budget as a result of turnover in the Civil Division and the wage differential, as positions previously filled by experienced attorneys are filled with new attorneys. Due to the uncertain level of legal support required for the Aerotropolis project, the savings have been diverted to supplies and services to cover potential outside legal fees. The 2013 Adopted Budget for the City Attorney's Office is \$122,900 higher than 2012, which is the result of offsetting compensation adjustments. A reduction to adjust for the net change in the average wage rate is offset by an increase, stemming from a change in the method of accounting for legal support to the Water Department.

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 2013. One unexpected change has been a significant (11 percent) increase in the number of trials being set. The assumption is that the increase in trial setting is most likely due to the increased number of cases being filed into the Municipal Court and the nature of these filings. To date there has been an increase of about 400 traffic filings, 400 criminal filings, and 60 domestic violence filings as compared to the same period of time in 2011. 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	2013
Compensation Adjustments	-63,602
Mandated Costs	3,505
Other Adjustments	183,000
Total Base Adjustments	\$122,903

City Attorney

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
General Fund	4,866,153	5,000,488	5,048,213	5,048,213	5,171,116
Water Fund	3,075,719	1,717,944	2,625,000	2,625,000	2,625,000
Expenditures Total	\$7,941,872	\$6,718,432	\$7,673,213	\$7,673,213	\$7,796,116

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
General Fund	49.00	49.00	49.00	49.00	49.00
Staffing Total	49.00	49.00	49.00	49.00	49.00

PROGRAM DETAIL

Civil Division

Net Cost: \$5,966,290

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. Department 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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	3,055,956	3,211,908	3,187,895	3,227,206	3,341,290
Water Fund	3,075,719	1,717,944	2,625,000	2,625,000	2,625,000
Expenditures Total	\$6,131,675	\$4,929,852	\$5,812,895	\$5,852,206	\$5,966,290
EXPENDITURE SUMMARY BY TYPE					
Personal Services	3,083,263	3,066,541	3,113,047	3,072,788	3,079,937
Allocated Expenses	-180,532	-179,117	-183,000	-183,000	0
Supplies and Services	3,195,897	1,921,646	2,812,746	2,892,316	2,812,746
Interfund Charges	33,047	120,782	70,102	70,102	73,607
Expenditures Total	\$6,131,675	\$4,929,852	\$5,812,895	\$5,852,206	\$5,966,290
STAFFING SUMMARY					
General Fund	25.00	25.00	25.00	25.00	25.00
Staffing Total	25.00	25.00	25.00	25.00	25.00

City Attorney

PROGRAM DETAIL

Criminal Justice Division

Net Cost: \$1,826,326

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,810,197	1,788,580	1,860,318	1,821,007	1,829,826
Expenditures Total	\$1,810,197	\$1,788,580	\$1,860,318	\$1,821,007	\$1,829,826
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,726,486	1,711,332	1,751,292	1,734,977	1,720,800
Supplies and Services	83,711	77,248	109,026	86,030	109,026
Expenditures Total	\$1,810,197	\$1,788,580	\$1,860,318	\$1,821,007	\$1,829,826
<u>STAFFING SUMMARY</u>					
General Fund	24.00	24.00	24.00	24.00	24.00
Staffing Total	24.00	24.00	24.00	24.00	24.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Summonses	62,893	62,453	64,000	63,000	64,000

City Council

PROGRAM SUMMARY

City Council

\$1,024,748 14 FTE

*City Council and associated
legislative activities

Council Contingency

\$15,716 0 FTE

* Contingency for unanticipated items

DEPARTMENT SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
REGULAR - FTE	14.00	14.00	14.00	14.00	14.00
EXPENDITURES	924,246	929,792	1,036,251	909,472	1,040,464

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	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Regular - FTE	14.00	14.00	14.00	14.00	14.00
Personal Services	595,353	616,927	644,990	501,785	606,912
Supplies and Services	309,301	307,044	385,440	401,866	427,440
Interfund Charges	5,657	5,821	5,821	5,821	6,112
Transfers Out	13,935	0	0	0	0
Expenditures Total	\$924,246	\$929,792	\$1,036,251	\$909,472	\$1,040,464

DEPARTMENT NARRATIVE

City Council expenditures equate to only about 0.4 percent of General Fund expenditures in any given year. The majority of the changes from year to year are from personal services adjustments in accordance with City policy. Supplies and services budget includes council contingency, a small amount of money Council can use to fund expenses not known during the creation of the annual budget. A detailed breakdown of City Council spending can be found in Appendix 9.

BASE ADJUSTMENTS

Base Adjustments	2013
Compensation Adjustments	-38,078
Mandated Costs	291
Total Base Adjustments	(\$37,787)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Increase Travel Budget for Each Council Member by \$2,000	0.00	22,000	0	22,000
Program affected: City Council				

City Council

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
During the October 6, 2012 City Council Special Study Session, Council increased the travel budget for each City Council member by \$2,000.				
Sister Cities International	0.00	20,000	0	20,000
Program affected: City Council				
During the October 6, 2012 City Council Special Study Session, Council appropriated funds to reinstate Aurora's participation with Sister Cities International.				
New Appropriation Total	0.00	42,000	0	42,000
General Fund Total	0.00	42,000	0	42,000
Amendment Request Total All Funds	0.00	42,000	0	42,000

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Designated Revenues Fund	13,935	0	0	0	0
General Fund	910,311	929,792	1,036,251	909,472	1,040,464
Expenditures Total	\$924,246	\$929,792	\$1,036,251	\$909,472	\$1,040,464

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 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: \$1,024,748

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.

City Council

PROGRAM DETAIL

City Council

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	13,935	0	0	0	0
General Fund	894,706	922,056	1,020,535	893,756	1,024,748
Expenditures Total	\$908,641	\$922,056	\$1,020,535	\$893,756	\$1,024,748
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	595,353	616,927	644,990	501,785	606,912
Supplies and Services	293,696	299,308	369,724	386,150	411,724
Interfund Charges	5,657	5,821	5,821	5,821	6,112
Transfers Out	13,935	0	0	0	0
Expenditures Total	\$908,641	\$922,056	\$1,020,535	\$893,756	\$1,024,748
<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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	15,605	7,736	15,716	15,716	15,716
Expenditures Total	\$15,605	\$7,736	\$15,716	\$15,716	\$15,716
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	15,605	7,736	15,716	15,716	15,716
Expenditures Total	\$15,605	\$7,736	\$15,716	\$15,716	\$15,716

Civil Service Commission

PROGRAM SUMMARY

Civil Service Commission

\$698,142 4 FTE

*New applicant and promotional
certification of civil service

*Disciplinary appeal hearings

DEPARTMENT SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
REGULAR - FTE	4.00	4.00	4.00	4.00	4.00
EXPENDITURES	599,625	704,130	671,123	672,415	698,142

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	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Regular - FTE	4.00	4.00	4.00	4.00	4.00
Personal Services	281,625	413,049	482,414	482,729	494,333
Supplies and Services	269,025	289,077	186,705	187,682	201,705
Interfund Charges	48,975	2,004	2,004	2,004	2,104
Expenditures Total	\$599,625	\$704,130	\$671,123	\$672,415	\$698,142

DEPARTMENT NARRATIVE

The 2013 Adopted Budget amount is higher than the 2012 budget due to the first time formal budgeting of legal costs to the Commission associated with Police and Fire disciplinary appeal hearings. This base adjustment for these mandated costs reflects the costs of the dramatic increase in the number of disciplinary appeals to the Commission in 2011 and 2012. The Commission heard 6 appeals in 2011 and 5 appeals to date in 2012 where the annual average prior had been 1 to 2 hearings per year.

The Commission continues to update and administer the Police and Fire entry-level testing processes with over 3,000 applicants tested in 2012. The testing of applicants in 2012, including administering the background investigation process, filled three Fire Academies and one Police Academy.

BASE ADJUSTMENTS

Base Adjustments	2013
Compensation Adjustments	11,919
Mandated Costs	15,100
Total Base Adjustments	\$27,019

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
General Fund	599,625	704,130	671,123	672,415	698,142
Expenditures Total	\$599,625	\$704,130	\$671,123	\$672,415	\$698,142

Civil Service Commission

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
General Fund	4.00	4.00	4.00	4.00	4.00
Staffing Total	4.00	4.00	4.00	4.00	4.00

PROGRAM DETAIL

Civil Service Commission

Net Cost: \$668,142

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	599,625	704,130	671,123	672,415	698,142
Expenditures Total	\$599,625	\$704,130	\$671,123	\$672,415	\$698,142
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	281,625	413,049	482,414	482,729	494,333
Supplies and Services	269,025	289,077	186,705	187,682	201,705
Interfund Charges	48,975	2,004	2,004	2,004	2,104
Expenditures Total	\$599,625	\$704,130	\$671,123	\$672,415	\$698,142
<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.	3,700	2,501	2,000	4,600	3,000

Communications

PROGRAM SUMMARY

Access Aurora

\$159,997 2.5 FTE

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

Art Media

\$284,820 2.8 FTE

*Provide print and electronic graphic design services to all City departments

Aurora Channel

\$502,650 3 FTE

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

Mail Center

\$330,315 3 FTE

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

Media and Public Relations

\$624,631 6 FTE

*Provide oversight of internal/external communications; provide public and media relations support for the City

Multimedia Support

\$73,700 1 FTE

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

Printing Services

\$383,301 2.5 FTE

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

DEPARTMENT SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
REGULAR - FTE	22.30	21.30	20.80	20.80	20.80
EXPENDITURES	2,453,335	2,134,188	2,164,508	2,184,233	2,359,414

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 and timely information to employees and the public.

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

The group focuses on issue management and presenting positive stories of the City and community through these communication methods instead of paid marketing. 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	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Regular - FTE	22.30	21.30	20.80	20.80	20.80
Personal Services	1,551,930	1,601,668	1,563,872	1,641,138	1,669,086
Supplies and Services	878,795	515,213	554,431	457,177	552,939
Interfund Charges	22,610	17,307	19,335	15,428	17,389
Capital Related	0	0	26,870	70,490	120,000
Expenditures Total	\$2,453,335	\$2,134,188	\$2,164,508	\$2,184,233	\$2,359,414

DEPARTMENT NARRATIVE

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

The 2013 budget for Communications includes a slight overall increase from the 2012 budget. The net addition is a result of minor personal service increases and offsetting cuts in supplies and services. For 2013, 2.7 FTE Aurora Channel employees will be moved from the Designated Revenues Fund to the General Fund. The transfer of personal services expenses out of the Designated Revenues Fund will be partially offset by an additional appropriation of \$98,600 to replace obsolete television studio equipment. The appropriation also includes funding for industry association membership dues. A technical net zero General Fund adjustment will move 0.3 FTE Senior Cable TV Producer from Multimedia Support to the Aurora Channel. An additional appropriation of \$30,000 was made by the City Council at the October 6, 2012 budget workshop to convert a vacant Mail Center position to a Media and Public Relations position. The City Council also made a small addition to televise and stream study and special council sessions online. Other minor cuts in operating supplies, services, maintenance and repair, and postage are anticipated to have a minimal impact on departmental operations.

BASE ADJUSTMENTS

Base Adjustments	2013
Compensation Adjustments	30,714

Communications

BASE ADJUSTMENTS

Base Adjustments	2013
Mandated Costs	38,054
Total Base Adjustments	\$68,768

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / New Appropriation</u>				
Aurora Channel Video Equipment Replacement and Dues	0.00	98,630	0	98,630
Program affected: Aurora Channel Several major pieces of the City's television studio equipment are at the end of their service lives and must be replaced. Additional appropriation is needed to cover membership dues for the Greater Metro Telecommunications Consortium (GMTC) and the National Association of Telecommunications Officers and Advisors (NATOA).				
New Appropriation Total	0.00	98,630	0	98,630
<u>Designated Revenues Fund / Budget Cut</u>				
Transfer Out of Aurora Channel Personnel from Designated Revenues Fund to General Fund	-2.70	-224,397	0	-224,397
Program affected: Aurora Channel Personal and other service expenses for the Aurora Channel will be transferred from the Designated Revenues Fund to the General Fund.				
Budget Cut Total	-2.70	-224,397	0	-224,397
Designated Revenues Fund Total	-2.70	-125,767	0	-125,767
<u>General Fund / New Appropriation</u>				
Convert Vacant Mail Center FTE to Communications Staff Member	0.00	30,000	0	30,000
Programs affected: Mail Center, Media and Public Relations During the October 6, 2012 City Council Special Study Session, Council appropriated funds to convert a vacant Senior Mail Technician position to an additional staff member in the Media and Public Relations program.				
Televising City Council Study Sessions	0.00	780	0	780
Program affected: Aurora Channel During the October 6, 2012 City Council Special Study Session, Council chose to televise regular council study sessions and special study sessions. This budget is for the associated costs.				
Transfer In of Aurora Channel Personnel from Designated Revenues Fund to General Fund	2.70	224,397	0	224,397
Program affected: Aurora Channel Personal and other services expense for the Aurora Channel will be transferred from the Designated Revenues Fund to the General Fund.				
New Appropriation Total	2.70	255,177	0	255,177

Communications

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Reduce Supplies, Postage, and Repairs and Maintenance	0.00	-1,772	0	-1,772
Program affected: Access Aurora Reduction in operating supplies, postage, and repairs and maintenance. No service impacts are anticipated.				
Reduce Technical Services and Other Miscellaneous Expenses	0.00	-1,500	0	-1,500
Program affected: Media and Public Relations Reduction in technical services, other miscellaneous expenses, and excess auto allowance. Limited service impacts are anticipated.				
Budget Cut Total	0.00	-3,272	0	-3,272
General Fund Total	2.70	251,905	0	251,905
Amendment Request Total All Funds	0.00	126,138	0	126,138

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Designated Revenues Fund	457,933	332,326	377,702	392,733	254,528
General Fund	1,412,905	1,777,063	1,786,806	1,791,500	2,104,886
Gifts & Grants Fund	0	24,799	0	0	0
Print Shop Fund	582,497	0	0	0	0
Expenditures Total	\$2,453,335	\$2,134,188	\$2,164,508	\$2,184,233	\$2,359,414

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Designated Revenues Fund	2.70	2.70	2.70	2.70	0.00
General Fund	16.60	18.60	18.10	18.10	20.80
Print Shop Fund	3.00	0.00	0.00	0.00	0.00
Staffing Total	22.30	21.30	20.80	20.80	20.80

PROGRAM DETAIL

Access Aurora

Net Cost: \$159,997

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 oversees meeting room reservations.

Communications

PROGRAM DETAIL

Access Aurora

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	160,683	162,147	159,499	159,692	159,997
Expenditures Total	\$160,683	\$162,147	\$159,499	\$159,692	\$159,997
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	159,177	160,599	155,802	159,204	158,072
Supplies and Services	1,506	1,548	3,697	488	1,925
Expenditures Total	\$160,683	\$162,147	\$159,499	\$159,692	\$159,997
<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 rating assistance from Access Aurora as 'above average' or better (80% is target)	N/A	N/A	N/A	90%	80%
Percentage of calls are answered within the established standard of 30 seconds or less (80% is target)	N/A	N/A	N/A	87%	80%

Art Media

Net Cost: \$284,820

The City's team of four graphic artists designs more than 2,000 graphic jobs a year. The team continually seeks ways to deliver professional, attractive designs at an economical cost to the City.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	214,932	220,425	282,207	280,436	284,820
Expenditures Total	\$214,932	\$220,425	\$282,207	\$280,436	\$284,820
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	197,720	202,948	266,309	265,166	268,922
Supplies and Services	17,212	17,477	15,898	15,270	15,898
Expenditures Total	\$214,932	\$220,425	\$282,207	\$280,436	\$284,820
<u>STAFFING SUMMARY</u>					
General Fund	1.80	1.80	2.80	1.80	2.80
Staffing Total	1.80	1.80	2.80	1.80	2.80

Communications

PROGRAM DETAIL

Art Media

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of internal customers rating support from Art Media, Mail Center and Print Shop as 'above average' or better (80% is target)	N/A	N/A	N/A	90%	80%

Aurora Channel

Net Cost: \$248,122

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	291,352	332,326	377,702	392,733	254,528
General Fund	0	0	0	0	248,122
Expenditures Total	\$291,352	\$332,326	\$377,702	\$392,733	\$502,650

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	223,388	260,465	221,870	275,637	292,342
Supplies and Services	67,964	70,541	127,642	45,286	88,922
Interfund Charges	0	1,320	1,320	1,320	1,386
Capital Related	0	0	26,870	70,490	120,000
Expenditures Total	\$291,352	\$332,326	\$377,702	\$392,733	\$502,650

<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	2.70	2.70	2.70	2.70	0.00
General Fund	0.00	0.00	0.00	0.00	3.00
Staffing Total	2.70	2.70	2.70	2.70	3.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of customers finding TV Services' video production service to be 'useful' or 'very useful' in accomplishing key department objectives (80% is target)	N/A	N/A	N/A	92%	80%
Percentage of viewers finding programming on the Aurora Channel(s) and/or YouTube as 'useful' or 'very useful' (80% is target)	N/A	N/A	N/A	90%	80%

Communications

PROGRAM DETAIL

Mail Center

Net Cost: \$330,315

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	341,893	368,251	371,539	371,539	330,315
Expenditures Total	\$341,893	\$368,251	\$371,539	\$371,539	\$330,315
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	157,024	156,870	158,940	163,763	120,853
Supplies and Services	176,695	206,592	204,890	203,740	204,890
Interfund Charges	8,174	4,789	7,709	4,036	4,572
Expenditures Total	\$341,893	\$368,251	\$371,539	\$371,539	\$330,315
<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 internal customers rating support from Art Media, Mail Center and Print Shop as 'above average' or better (80% is target)	N/A	N/A	N/A	90%	80%

Media and Public Relations

Net Cost: \$624,631

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	598,082	595,500	547,716	538,199	624,631
Expenditures Total	\$598,082	\$595,500	\$547,716	\$538,199	\$624,631

Communications

PROGRAM DETAIL

Media and Public Relations

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	541,916	543,959	485,579	486,342	563,247
Supplies and Services	49,914	46,609	57,205	46,925	56,205
Interfund Charges	6,252	4,932	4,932	4,932	5,179
Expenditures Total	\$598,082	\$595,500	\$547,716	\$538,199	\$624,631
<u>STAFFING SUMMARY</u>					
General Fund	6.00	6.00	5.00	6.00	6.00
Staffing Total	6.00	6.00	5.00	6.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Ratio of City social media posts to user/follower comments, feedback, questions, and other interactions (10:3 ratio is target)	N/A	N/A	N/A	10:3	10:3

Multimedia Support

Net Cost: \$73,700

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	98,150	92,742	94,446	95,156	73,700
Expenditures Total	\$98,150	\$92,742	\$94,446	\$95,156	\$73,700
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	88,773	88,137	90,685	91,677	69,267
Supplies and Services	8,338	2,450	2,498	2,450	2,498
Interfund Charges	1,039	2,155	1,263	1,029	1,935
Expenditures Total	\$98,150	\$92,742	\$94,446	\$95,156	\$73,700
<u>STAFFING SUMMARY</u>					
General Fund	2.30	1.30	1.30	1.30	1.00
Staffing Total	2.30	1.30	1.30	1.30	1.00

Communications

PROGRAM DETAIL

Printing Services

Net Cost: \$383,301

Provide centralized printing and high volume and special copy services to meet city department needs. 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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	-835	337,998	331,399	346,478	383,301
Print Shop Fund	582,497	0	0	0	0
Expenditures Total	\$581,662	\$337,998	\$331,399	\$346,478	\$383,301
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	183,932	188,690	184,687	199,349	196,383
Supplies and Services	390,585	145,197	142,601	143,018	182,601
Interfund Charges	7,145	4,111	4,111	4,111	4,317
Expenditures Total	\$581,662	\$337,998	\$331,399	\$346,478	\$383,301
<u>STAFFING SUMMARY</u>					
General Fund	0.00	3.00	2.50	2.50	2.50
Print Shop Fund	3.00	0.00	0.00	0.00	0.00
Staffing Total	3.00	3.00	2.50	2.50	2.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of internal customers rating support from Art Media, Mail Center and Print Shop as 'above average' or better (80% is target)	N/A	N/A	N/A	90%	80%

Court Administration

PROGRAM SUMMARY

Case Management

\$1,432,562 22 FTE

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

Detention

\$3,831,747 54 FTE

*Provide safe environment for staff and detainees

Marshal

\$719,013 10 FTE

*Provide safe environment for staff and public
*Transport prisoners

Office of the Court Administrator

\$789,026 6 FTE

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

Probation

\$525,544 9 FTE

*Supervise and monitor defendants sentenced to probation programs

DEPARTMENT SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
REGULAR - FTE	99.00	100.00	101.00	101.00	101.00
EXPENDITURES	7,584,732	6,947,572	7,308,610	7,339,937	7,297,892

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	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Regular - FTE	99.00	100.00	101.00	101.00	101.00
Personal Services	5,777,974	5,771,838	5,882,364	5,930,062	6,067,065
Supplies and Services	1,327,025	960,263	1,000,265	985,894	1,000,265
Interfund Charges	391,649	215,471	222,981	222,981	227,562
Capital Related	88,084	0	203,000	201,000	3,000
Expenditures Total	\$7,584,732	\$6,947,572	\$7,308,610	\$7,339,937	\$7,297,892

DEPARTMENT NARRATIVE

The 2012 projection for Court Administration is \$31,300 more than the 2012 Original Budget, due to the employee bonuses approved in the spring supplemental budget process. 2012 expenditures are significantly over 2011 for primarily two reasons. First, the 2012 budget includes a one-time appropriation of \$200,000 for the expansion of video and audio backup capabilities. This expansion established the backup data replication of all courthouse and detention DVTel video footage and audio recordings associated with the recorded cameras. Second, expenditures for 2011 were historically low due to a considerable number of vacancies for the year.

The 2013 Adopted Budget for Court Administration is slightly lower than the 2012 Original Budget. The removal of the \$200,000 one-time appropriation is offset by wage adjustments for the Case Management Division. A market study conducted by Human Resources resulted in a 10 percent wage increase for the division.

In 2013, the Court Administration Department will continue to focus on increasing the efficiencies of operations by upgrading internal systems and examining services provided to internal and external customers.

BASE ADJUSTMENTS

Base Adjustments	2013
Prior Year One Times	-200,000
Compensation Adjustments	184,701
Mandated Costs	4,581
Total Base Adjustments	(\$10,718)

Court Administration

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
General Fund	7,584,732	6,947,572	7,308,610	7,339,937	7,297,892
Expenditures Total	\$7,584,732	\$6,947,572	\$7,308,610	\$7,339,937	\$7,297,892

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
General Fund	99.00	100.00	101.00	101.00	101.00
Staffing Total	99.00	100.00	101.00	101.00	101.00

PROGRAM DETAIL

Case Management

Net Cost: \$1,432,562

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, IVR system and collection agencies. Coordinate jury summonses and services. Coordinate and supervise work programs to satisfy court fines, costs and payment plans.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,301,319	1,286,594	1,334,579	1,374,713	1,432,562
Expenditures Total	\$1,301,319	\$1,286,594	\$1,334,579	\$1,374,713	\$1,432,562
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,073,523	1,043,189	1,073,363	1,129,141	1,171,346
Supplies and Services	227,796	243,405	261,216	245,572	261,216
Expenditures Total	\$1,301,319	\$1,286,594	\$1,334,579	\$1,374,713	\$1,432,562
<u>STAFFING SUMMARY</u>					
General Fund	22.00	22.00	22.00	22.00	22.00
Staffing Total	22.00	22.00	22.00	22.00	22.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Summonses	62,893	62,453	64,000	63,000	64,000

Court Administration

PROGRAM DETAIL

Detention

Net Cost: \$3,831,747

Provide custodial care, safety, and well-being for all people placed in the detention facility. With the emphasis on safety, efficiency and security for staff and detainees, the Detention Center provides custodial care for the well-being of all persons placed in custody. Process all detainees admitted and released, video and audio monitor everyone in the facility. Transport inmates to and from other city and county jail facilities, assist the public with bonding of inmates, court ordered fingerprints and sex offender registrations.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	4,035,603	3,669,753	3,739,995	3,672,178	3,831,747
Expenditures Total	\$4,035,603	\$3,669,753	\$3,739,995	\$3,672,178	\$3,831,747
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,017,956	3,001,829	3,086,383	3,022,655	3,179,214
Supplies and Services	922,089	658,717	643,481	639,392	643,481
Interfund Charges	7,474	9,207	10,131	10,131	9,052
Capital Related	88,084	0	0	0	0
Expenditures Total	\$4,035,603	\$3,669,753	\$3,739,995	\$3,672,178	\$3,831,747
<u>STAFFING SUMMARY</u>					
General Fund	53.00	54.00	54.00	54.00	54.00
Staffing Total	53.00	54.00	54.00	54.00	54.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Detainees	15,171	14,572	15,000	15,648	16,100

Marshal

Net Cost: \$719,013

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	713,573	744,648	708,671	767,807	719,013
Expenditures Total	\$713,573	\$744,648	\$708,671	\$767,807	\$719,013
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	664,433	691,886	661,522	715,223	675,892
Supplies and Services	33,460	38,233	26,054	33,489	26,054
Interfund Charges	15,680	14,529	19,095	19,095	15,067
Capital Related	0	0	2,000	0	2,000
Expenditures Total	\$713,573	\$744,648	\$708,671	\$767,807	\$719,013

Court Administration

PROGRAM DETAIL

Marshal

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<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	1,043	1,135	1,300	1,150	1,265
Transports	1,919	1,861	2,300	1,600	1,680

Office of the Court Administrator

Net Cost: \$789,026

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,040,306	735,161	988,464	995,497	789,026
Expenditures Total	\$1,040,306	\$735,161	\$988,464	\$995,497	\$789,026
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	540,912	529,639	540,032	544,346	530,906
Supplies and Services	130,899	13,787	54,677	57,396	54,677
Interfund Charges	368,495	191,735	193,755	193,755	203,443
Capital Related	0	0	200,000	200,000	0
Expenditures Total	\$1,040,306	\$735,161	\$988,464	\$995,497	\$789,026
<u>STAFFING SUMMARY</u>					
General Fund	5.00	5.00	6.00	6.00	6.00
Staffing Total	5.00	5.00	6.00	6.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percent of total department budget	13.7%	10.6%	13.5%	13.6%	10.8%

Court Administration

PROGRAM DETAIL

Probation

Net Cost: \$525,544

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	493,931	511,416	536,901	529,742	525,544
Expenditures Total	\$493,931	\$511,416	\$536,901	\$529,742	\$525,544
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	481,150	505,295	521,064	518,697	509,707
Supplies and Services	12,781	6,121	14,837	10,045	14,837
Capital Related	0	0	1,000	1,000	1,000
Expenditures Total	\$493,931	\$511,416	\$536,901	\$529,742	\$525,544
<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	13,668	13,410	13,850	12,500	13,000
New cases	720	740	800	700	750

Finance

PROGRAM SUMMARY

<u>Accounting</u> \$1,032,410 9 FTE *Maintain the official financial accounts and records of the City	<u>Accounts Payable</u> \$229,763 4 FTE *Review City invoices for accuracy, proper approval, appropriateness and make payment to vendors	<u>Administration</u> \$733,852 5 FTE *Provides city-wide financial planning, advice, special projects and administration of financial operations
<u>Budget & Financial Planning</u> \$577,188 7.5 FTE *Provide city-wide budget guidance and develop budget, provide analysis and manage the budget process	<u>Business Licensing</u> \$377,555 5.33 FTE *Issue and manage general, tax, and special licensing for city businesses	<u>Central Cashiering</u> \$284,241 4 FTE *Central receipt and management of all City cash
<u>Debt and Financing Management</u> \$356,825 1.67 FTE *Manage all City debt	<u>Investment Management</u> \$0 1.33 FTE *Investment of all City cash - \$343,172 in expenditures are netted against investment revenue	<u>Payroll</u> \$297,999 4 FTE *Manage and process payroll including payment of deductions and benefits, and reconciliation of information
<u>Tax Audit</u> \$774,540 9.33 FTE *Collect unpaid taxes through audits of businesses	<u>Tax Collections</u> \$592,863 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

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
REGULAR - FTE	63.50	63.50	61.50	60.50	58.50
EXPENDITURES	5,765,511	5,069,496	5,404,752	5,402,788	5,556,986

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	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Regular - FTE	63.50	63.50	61.50	60.50	58.50
Personal Services	4,827,855	4,705,177	5,001,940	4,554,904	4,775,443
Allocated Expenses	-252,499	-702,738	-673,757	-854,026	-468,488
Supplies and Services	1,065,853	998,137	1,003,748	1,629,089	1,179,748
Utilities	81	0	0	0	0
Interfund Charges	57,692	33,170	37,071	37,071	34,533
Transfers Out	66,529	35,750	35,750	35,750	35,750
Expenditures Total	\$5,765,511	\$5,069,496	\$5,404,752	\$5,402,788	\$5,556,986

DEPARTMENT NARRATIVE

In 2011, total department expenditures, including transfers, decreased \$696,000 (12.1 percent) primarily due to allocation of costs for Debt Management and Investment Management against other funding sources or revenues. Personal services decreased due to vacancy savings.

The 2013 budget includes the elimination of 1.0 vacant Sr. Tax Auditor position and the transfer of 1.0 licensing officer position to Information Technology for conversion to a Business Systems Analyst. Total department expenditures increase 2.8 percent from the 2012 Original Budget. This is a result of an accounting adjustment to change how expenses are allocated to Aurora Water. There was also an accounting adjustment to separate a \$180,000 cost for the investment advisor from the expenditure line item causing a \$180,000 increase in the supplies and services category.

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 accounting and controls operation is focusing on an accounting system upgrade. The upgrade includes changes to both the software and the hardware. The update provides newer technology and more stability for the accounting system. In addition to the required testing for the upgrade, business processes are being reviewed to ensure the system and operations are working as efficiently as possible.

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 efficient operations resulting from an excellent budget system and experienced staff. These efficient operations have allowed for the downgrade of the Budget Officer position to an entry level analyst.

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	2013
Mid Year Modifications	-80,352
Compensation Adjustments	79,237
Mandated Costs	3,462
Other Adjustments	375,269
Total Base Adjustments	\$377,616

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Eliminate Vacant Senior Tax Auditor	-1.00	-76,320	0	-76,320
Program affected: Tax Audit Eliminate vacant Sr. Tax Auditor position. The division has experienced significant turnover. Experienced auditors have had to spend significant time training new staff. This elimination allows for more of a focus on retention and increasing performance per auditor.				
Reclass Budget Officer and Another Sr. Position to Entry Level Management Analysts	0.00	-91,145	0	-91,145
Program affected: Budget and Financial Planning Reclass of the Budget Officer and Finance and Budget Program Administrator position to Management Analyst I. This reduction requires additional duties for the Finance Director and the two Budget and Finance Program Managers.				
Transfer Licensing Officer FTE to Information Technology and Convert to a Business Systems Analyst II.	-1.00	-57,917	0	-57,917
Program affected: Business Licensing This is the transfer and conversion of a Licensing Officer from Finance to provide additional financial systems support. IT position will be Business Systems Analyst II. This position will provide dedicated support to the City's enterprise financial and tax and licensing systems for ongoing maintenance, support and development. The improved finance systems will increase efficiency and improve customer service.				
Budget Cut Total	-2.00	-225,382	0	-225,382

Finance

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
General Fund Total	-2.00	-225,382	0	-225,382
Amendment Request Total All Funds	-2.00	-225,382	0	-225,382

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Designated Revenues Fund	286,654	0	0	0	0
General Fund	5,443,107	5,033,746	5,369,002	5,367,038	5,521,236
Surplus & Deficiency Fund	35,750	35,750	35,750	35,750	35,750
Expenditures Total	\$5,765,511	\$5,069,496	\$5,404,752	\$5,402,788	\$5,556,986

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Designated Revenues Fund	2.67	0.00	0.00	0.00	0.00
General Fund	60.83	63.50	61.50	60.50	58.50
Staffing Total	63.50	63.50	61.50	60.50	58.50

PROGRAM DETAIL

Accounting

Net Cost: \$1,032,410

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,033,637	948,988	1,016,163	990,975	1,032,410
Expenditures Total	\$1,033,637	\$948,988	\$1,016,163	\$990,975	\$1,032,410
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	866,767	779,268	862,511	807,475	844,758
Allocated Expenses	-7,925	-30,000	-44,000	-44,000	0
Supplies and Services	174,795	199,720	197,652	227,500	187,652
Expenditures Total	\$1,033,637	\$948,988	\$1,016,163	\$990,975	\$1,032,410
<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

Finance

PROGRAM DETAIL

Accounting

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Close month end by the 5th business day of the following month excluding year end. Target is 100%	100%	100%	100%	100%	100%

Accounts Payable

Net Cost: \$229,763

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	209,649	222,244	227,833	218,438	229,763
Expenditures Total	\$209,649	\$222,244	\$227,833	\$218,438	\$229,763
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	184,433	219,099	224,984	215,130	226,914
Supplies and Services	25,216	3,145	2,849	3,308	2,849
Expenditures Total	\$209,649	\$222,244	\$227,833	\$218,438	\$229,763
<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>					
Target 30 days for 85% of vendor payments.	N/A	88%	85%	85%	85%

Administration

Net Cost: \$733,852

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	16,387	0	0	0	0
General Fund	656,616	802,945	727,352	1,110,806	733,852
Expenditures Total	\$673,003	\$802,945	\$727,352	\$1,110,806	\$733,852

Finance

PROGRAM DETAIL

Administration

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	604,954	702,153	580,858	569,256	582,622
Allocated Expenses	-15,000	0	0	0	0
Supplies and Services	30,983	71,521	114,598	509,654	120,598
Interfund Charges	55,318	29,271	31,896	31,896	30,632
Transfers Out	-3,252	0	0	0	0
Expenditures Total	\$673,003	\$802,945	\$727,352	\$1,110,806	\$733,852
<u>STAFFING SUMMARY</u>					
General Fund	5.00	6.00	5.00	5.00	5.00
Staffing Total	5.00	6.00	5.00	5.00	5.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of grant opportunities referred equal or exceed the prior YTD.	90	135	135	280	280
Percent of department service levels standards met.	N/A	N/A	90%	90%	90%

Budget & Financial Planning

Net Cost: \$577,188

This function manages the annual budget process, 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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	593,786	516,935	634,163	489,186	577,188
Expenditures Total	\$593,786	\$516,935	\$634,163	\$489,186	\$577,188
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	776,154	663,324	787,562	641,895	688,050
Allocated Expenses	-202,491	-159,170	-167,853	-167,853	-125,316
Supplies and Services	20,123	12,781	14,454	15,144	14,454
Expenditures Total	\$593,786	\$516,935	\$634,163	\$489,186	\$577,188
<u>STAFFING SUMMARY</u>					
General Fund	8.50	7.50	7.50	7.50	7.50
Staffing Total	8.50	7.50	7.50	7.50	7.50

Finance

PROGRAM DETAIL

Budget & Financial Planning

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Reports are issued quarterly/monthly within 10 business days of month end close excluding December and January reports.	N/A	N/A	10	10	10

Business Licensing

Net Cost: \$374,510

This function accepts applications for review, 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 performance measure is based on the expected turn around time of 20 days to issue a general license once all the required information is received. Revenues collected for this program exceed direct expenditures.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	423,844	385,535	428,313	382,522	377,555
Expenditures Total	\$423,844	\$385,535	\$428,313	\$382,522	\$377,555
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	405,396	358,777	404,810	353,286	354,052
Supplies and Services	18,448	26,758	23,503	29,236	23,503
Expenditures Total	\$423,844	\$385,535	\$428,313	\$382,522	\$377,555
<u>STAFFING SUMMARY</u>					
General Fund	6.33	6.33	6.33	6.33	5.33
Staffing Total	6.33	6.33	6.33	6.33	5.33
<u>PERFORMANCE MEASURE SUMMARY</u>					
The expected turnaround time for issuing a general license is 20 days or less.	N/A	93%	93%	93%	95%

Central Cashiering

Net Cost: \$284,241

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 program. A secondary task is the first stage processing of all tax returns. The volume measure, cash transactions, includes all receipts and tax returns processed.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	281,700	267,342	275,696	267,183	284,241
Expenditures Total	\$281,700	\$267,342	\$275,696	\$267,183	\$284,241

Finance

PROGRAM DETAIL

Central Cashiering

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	216,209	202,361	218,806	222,877	227,351
Supplies and Services	65,491	64,981	56,890	44,306	56,890
Expenditures Total	\$281,700	\$267,342	\$275,696	\$267,183	\$284,241
<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>					
Average daily cash over/short target is less than \$1.	\$0.06	\$(0.03)	0	0	0
Have 0 exceptions to daily deadlines. Cashiering meets daily deadlines for bank deposits, sales tax payments, general ledger entries and balancing.	N/A	N/A	0	0	0

Debt and Financing Management

Net Cost: \$356,825

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. Prior to 2013, this program was allocated to other City funds and due to an accounting adjustment the allocation will be paid as revenue instead of the direct expense.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	236,236	0	0	0	0
General Fund	10,368	55,783	53,903	61,552	356,825
Expenditures Total	\$246,604	\$55,783	\$53,903	\$61,552	\$356,825
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	217,259	225,798	191,379	192,358	193,513
Allocated Expenses	-27,083	-221,665	-300,720	-300,720	0
Supplies and Services	56,347	50,292	161,886	168,556	161,886
Utilities	81	0	0	0	0
Interfund Charges	0	1,358	1,358	1,358	1,426
Expenditures Total	\$246,604	\$55,783	\$53,903	\$61,552	\$356,825

Finance

PROGRAM DETAIL

Debt and Financing Management

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	2.67	0.00	0.00	0.00	0.00
General Fund	0.00	2.67	1.67	1.67	1.67
Staffing Total	2.67	2.67	1.67	1.67	1.67
<u>PERFORMANCE MEASURE SUMMARY</u>					
Perform 4 quarterly reviews of debt portfolio for refunding opportunities.	NA	NA	4	4	4

Investment Management

Net Cost: \$0

The program manages cash investments and bank relations. The City portfolio was \$376.9 million at fair market value as of 6/30/2012 and the projected 2012 revenue from this portfolio is \$6 million. The total costs of \$343,172 for this program is netted against the investment revenues.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	154,249	0	199	0	0
Expenditures Total	\$154,249	\$0	\$199	\$0	\$0
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	128,143	128,896	130,573	130,643	132,362
Allocated Expenses	0	-291,903	-161,184	-341,453	-343,172
Supplies and Services	26,106	163,007	30,810	210,810	210,810
Expenditures Total	\$154,249	\$0	\$199	\$0	\$0
<u>STAFFING SUMMARY</u>					
General Fund	1.33	1.33	1.33	1.33	1.33
Staffing Total	1.33	1.33	1.33	1.33	1.33
<u>PERFORMANCE MEASURE SUMMARY</u>					
Average portfolio yield above the benchmark yield. The benchmark yield is the city's composite yield based on the different type of investments and the percent invested in each type.	0.67%	0.48%	N/A	0.75%	0.70%

Finance

PROGRAM DETAIL

Payroll

Net Cost: \$297,999

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	291,979	289,106	290,038	296,761	297,999
Expenditures Total	\$291,979	\$289,106	\$290,038	\$296,761	\$297,999
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	276,666	280,414	280,279	286,869	288,240
Supplies and Services	15,313	8,692	9,759	9,892	9,759
Expenditures Total	\$291,979	\$289,106	\$290,038	\$296,761	\$297,999
<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>					
Average three payroll corrections or less per payroll.	6.8	2.4	3.0	3.0	3.0

Tax Audit

Net Cost: \$774,540

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

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	799,529	729,798	892,106	706,539	774,540
Expenditures Total	\$799,529	\$729,798	\$892,106	\$706,539	\$774,540
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	766,985	706,300	866,584	653,204	749,531
Supplies and Services	32,544	23,379	24,886	52,699	24,886
Interfund Charges	0	119	636	636	123
Expenditures Total	\$799,529	\$729,798	\$892,106	\$706,539	\$774,540
<u>STAFFING SUMMARY</u>					
General Fund	11.33	11.33	11.33	10.33	9.33
Staffing Total	11.33	11.33	11.33	10.33	9.33

Finance

PROGRAM DETAIL

Tax Audit

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Audit revenues are 100% or greater than previous 3 year average.	91%	76%	100%	72%	114%

Tax Collections

Net Cost: \$592,863

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	734,801	561,904	559,236	579,076	592,863
Expenditures Total	\$734,801	\$561,904	\$559,236	\$579,076	\$592,863

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	384,889	438,787	453,594	481,911	488,050
Supplies and Services	347,538	120,695	102,461	93,984	102,461
Interfund Charges	2,374	2,422	3,181	3,181	2,352
Expenditures Total	\$734,801	\$561,904	\$559,236	\$579,076	\$592,863

<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

<u>PERFORMANCE MEASURE SUMMARY</u>					
Yearly field tax collections are 100% or greater than previous 3 year average.	74%	83%	100%	91%	100%

Finance

PROGRAM DETAIL

Transfers and Other Requirements

Net Cost: \$299,750

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

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	34,031	0	0	0	0
General Fund	252,949	253,166	264,000	264,000	264,000
Surplus & Deficiency Fund	35,750	35,750	35,750	35,750	35,750
Expenditures Total	\$322,730	\$288,916	\$299,750	\$299,750	\$299,750
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	252,949	253,166	264,000	264,000	264,000
Transfers Out	69,781	35,750	35,750	35,750	35,750
Expenditures Total	\$322,730	\$288,916	\$299,750	\$299,750	\$299,750

Fire

PROGRAM SUMMARY

Administration

\$4,519,648 14.5 FTE

*Provide management support to the Fire Chief's office

Arson Investigation

\$334,826 3 FTE

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

Fire Emergency Management

\$158,624 1.5 FTE

*Manage the City's disaster preparedness operations

Fire Emergency Services

\$32,784,321 295 FTE

*Respond to all requests for emergency Fire Department assistance

Fire Inspection and Education

\$662,735 7 FTE

*Conduct fire inspections and provide fire education to the community

Fire Training

\$854,081 6 FTE

*Provide training to Fire Department personnel

DEPARTMENT SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
CIVIL - FTE	308.00	308.00	307.00	307.00	311.00
REGULAR - FTE	17.00	17.00	16.00	16.00	16.00
EXPENDITURES	35,250,620	37,660,208	37,729,902	39,046,152	39,314,235

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	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Regular - FTE	325.00	325.00	323.00	323.00	327.00
Personal Services	32,136,174	33,926,349	33,871,789	34,946,056	35,291,076
Supplies and Services	1,236,980	1,335,842	1,446,075	1,740,155	1,627,511
Utilities	224,493	235,289	265,741	265,741	268,328
Interfund Charges	1,503,583	2,005,855	2,052,613	2,000,387	2,033,636
Debt Related	93,683	93,684	0	93,684	0
Capital Related	23,330	63,189	93,684	129	93,684
Transfers Out	32,377	0	0	0	0
Expenditures Total	\$35,250,620	\$37,660,208	\$37,729,902	\$39,046,152	\$39,314,235

DEPARTMENT NARRATIVE

The Aurora Fire Department (AFD) is projected to increase call volume from 35,445 calls in 2011 to 37,000 calls in 2012 (more than 4 percent increase). Based on data from 2008 through 2012, the trend will more than likely carry into the year 2013. 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 ISO rating. With the exception of mandatory contractual labor increases, the department is searching for efficiencies to offset the incremental costs associated with 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 five 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 2013.

BASE ADJUSTMENTS

Base Adjustments	2013
Prior Year One Times	29,000
Mid Year Modifications	-27,107
Compensation Adjustments	1,293,747
Mandated Costs	-16,390
Grant / Designated Revenue Adjustments	-857

Fire

BASE ADJUSTMENTS

Base Adjustments	2013
Total Base Adjustments	\$1,278,393

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
4.0 Additional Firefighter FTE	4.00	135,940	0	135,940
Program affected: Fire Emergency Services During the October 6th, 2012 City Council Special Study Session, Council appropriated funds for the addition of four fire fighter FTE to assist in reducing overtime expenditures. Total cost for the FTE are \$271,880 with the net add being \$135,940 after accounting for estimated overtime savings.				
Fire Bunker Coats and Pants	0.00	170,000	0	170,000
Program affected: Fire Emergency Services This amendment is for a four year phased replacement of Fire bunker coats and pants. Per the National Fire Protection Association (NFPA) standards, bunker gear is to be replaced every 7 to 10 years. Department bunker gear is currently 6 years old.				
New Appropriation Total	4.00	305,940	0	305,940
<u>General Fund / Budget Cut</u>				
House Rural/Metro Ambulance in AFD Stations	0.00	0	31,000	-31,000
Program affected: Fire Emergency Services This is additional revenue that will be obtained by allowing Rural Metro ambulances to be housed and operate out of Fire stations.				
Rural/Metro Paramedic Ride-in Reimbursement	0.00	0	154,000	-154,000
Program affected: Fire Emergency Services This is additional revenue from Rural/Metro to reimburse the City for Advanced Life Support (ALS) paramedic ride-ins. This will result from a higher reimbursement schedule.				
Budget Cut Total	0.00	0	185,000	-185,000
General Fund Total	4.00	305,940	185,000	120,940
Amendment Request Total All Funds	4.00	305,940	185,000	120,940

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Designated Revenues Fund	88,577	100,956	0	0	0
General Fund	34,860,166	37,197,852	37,341,354	38,399,541	38,998,327
Gifts & Grants Fund	301,877	361,400	388,548	646,611	315,908
Expenditures Total	\$35,250,620	\$37,660,208	\$37,729,902	\$39,046,152	\$39,314,235

Fire

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
General Fund	16.50	16.50	15.50	15.50	15.50
General Fund Civil FTE	308.00	308.00	307.00	307.00	311.00
Gifts & Grants Fund	0.50	0.50	0.50	0.50	0.50
Staffing Total	325.00	325.00	323.00	323.00	327.00

PROGRAM DETAIL

Administration

Net Cost: \$4,434,267

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,038,893	4,130,792	4,266,239	4,133,239	4,436,267
Gifts & Grants Fund	0	0	78,500	23,500	83,381
Expenditures Total	\$2,038,893	\$4,130,792	\$4,344,739	\$4,156,739	\$4,519,648

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,377,136	3,113,812	3,259,806	3,103,726	3,381,467
Supplies and Services	56,854	54,464	119,736	87,816	124,293
Interfund Charges	604,903	962,516	965,197	965,197	1,013,888
Expenditures Total	\$2,038,893	\$4,130,792	\$4,344,739	\$4,156,739	\$4,519,648

<u>STAFFING SUMMARY</u>					
General Fund	8.00	8.00	8.00	8.00	8.00
General Fund Civil FTE	6.00	7.00	7.00	6.00	6.00
Gifts & Grants Fund	0.00	0.00	0.50	0.00	0.50
Staffing Total	14.00	15.00	15.50	14.00	14.50

<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of department service levels standards met.	N/A	N/A	90%	80%	90%

Fire

PROGRAM DETAIL

Arson Investigation**Net Cost: \$334,826**

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	260,409	277,217	273,198	302,946	334,826
Expenditures Total	\$260,409	\$277,217	\$273,198	\$302,946	\$334,826
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	248,551	271,662	256,962	287,108	324,072
Supplies and Services	4,674	4,911	10,086	9,688	10,086
Interfund Charges	7,184	644	6,150	6,150	668
Expenditures Total	\$260,409	\$277,217	\$273,198	\$302,946	\$334,826
<u>STAFFING SUMMARY</u>					
General Fund Civil FTE	2.00	2.00	2.00	3.00	3.00
Staffing Total	2.00	2.00	2.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain origin and cause of 90% for arson cases.	N/A	N/A	90%	80%	90%

Fire Emergency Management**Net Cost: \$158,624**

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	164,112	138,484	143,167	154,613	158,624
Gifts & Grants Fund	0	180	0	3,159	0
Expenditures Total	\$164,112	\$138,664	\$143,167	\$157,772	\$158,624
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	145,258	125,053	124,998	136,444	139,793
Supplies and Services	16,417	10,599	15,896	19,055	15,896
Interfund Charges	2,437	3,012	2,273	2,273	2,935
Expenditures Total	\$164,112	\$138,664	\$143,167	\$157,772	\$158,624

Fire

PROGRAM DETAIL

Fire Emergency Management

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	0.50	0.50	0.50	0.50	0.50
General Fund Civil FTE	2.00	1.00	1.00	1.00	1.00
Staffing Total	2.50	1.50	1.50	1.50	1.50

<u>PERFORMANCE MEASURE SUMMARY</u>					
OEM will ensure that the city personnel participate in 90% of all regional exercises annually. Also, we will measure our annual progress in Homeland Security Capability Assessment ranking.	N/A	N/A	90%	90%	90%

Fire Emergency Services

Net Cost: \$31,527,902

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	49,615	53,615	0	0	0
General Fund	30,801,389	31,158,627	31,126,374	32,279,304	32,551,794
Gifts & Grants Fund	301,877	361,220	310,048	612,702	232,527
Expenditures Total	\$31,152,881	\$31,573,462	\$31,436,422	\$32,892,006	\$32,784,321

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	28,974,339	29,128,309	28,954,152	30,131,674	30,218,292
Supplies and Services	964,846	1,052,529	1,093,315	1,423,474	1,225,194
Utilities	224,493	235,289	265,741	265,741	268,328
Interfund Charges	851,124	1,000,462	1,029,530	977,304	978,823
Debt Related	93,683	93,684	0	93,684	0
Capital Related	23,330	63,189	93,684	129	93,684
Transfers Out	21,066	0	0	0	0
Expenditures Total	\$31,152,881	\$31,573,462	\$31,436,422	\$32,892,006	\$32,784,321

<u>STAFFING SUMMARY</u>					
General Fund Civil FTE	291.00	291.00	290.00	291.00	295.00
Gifts & Grants Fund	0.50	0.50	0.00	0.50	0.00
Staffing Total	291.50	291.50	290.00	291.50	295.00

Fire

PROGRAM DETAIL

Fire Emergency Services

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
100% of capnography used in all patients who require assisted ventilation.	N/A	N/A	100%	45%	50%
First unit response time to emergencies in under 8:00 minutes for 90% of all events.	N/A	N/A	90%	90%	90%

Fire Inspection and Education

Net Cost: \$585,952

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	11,803	47,341	0	0	0
General Fund	664,839	631,861	607,034	655,268	662,735
Gifts & Grants Fund	0	0	0	7,250	0
Expenditures Total	\$676,642	\$679,202	\$607,034	\$662,518	\$662,735

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	619,828	594,460	556,706	608,990	572,174
Supplies and Services	33,281	57,115	19,005	22,205	64,005
Interfund Charges	23,533	27,627	31,323	31,323	26,556
Expenditures Total	\$676,642	\$679,202	\$607,034	\$662,518	\$662,735

<u>STAFFING SUMMARY</u>					
General Fund	7.00	7.00	6.00	6.00	6.00
General Fund Civil FTE	1.00	1.00	1.00	1.00	1.00
Staffing Total	8.00	8.00	7.00	7.00	7.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Bring 80% of scheduled commercial occupancies into compliance.	N/A	N/A	80%	80%	80%

Fire

PROGRAM DETAIL

Fire Training

Net Cost: \$847,901

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	27,159	0	0	0	0
General Fund	930,524	860,871	925,342	874,171	854,081
Expenditures Total	\$957,683	\$860,871	\$925,342	\$874,171	\$854,081
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	771,062	693,053	719,165	678,114	655,278
Supplies and Services	160,908	156,224	188,037	177,917	188,037
Interfund Charges	14,402	11,594	18,140	18,140	10,766
Transfers Out	11,311	0	0	0	0
Expenditures Total	\$957,683	\$860,871	\$925,342	\$874,171	\$854,081
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	6.00	6.00	6.00	5.00	5.00
Staffing Total	7.00	7.00	7.00	6.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of all suppression fire personnel will complete 10 hours of non-sanctioned training each month. This training will be in compliance with ISO.	N/A	N/A	90%	90%	90%

General Management

PROGRAM SUMMARY

Intergovernmental Relations

\$274,074 1 FTE

*Manage federal, state and local government affairs

Internal Audit

\$292,640 3 FTE

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

Management Support

\$703,852 7 FTE

*Manage city code, charter, council agendas, and elections
*Provide citywide records management services

Office of Development Assistance

\$373,506 4 FTE

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

Office of the City Manager

\$928,444 6 FTE

*Provide direction and oversight of all City operations

DEPARTMENT SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
REGULAR - FTE	70.50	72.50	21.00	21.00	21.00
EXPENDITURES	11,303,781	13,923,097	2,412,165	2,432,759	2,572,516

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	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Regular - FTE	70.50	72.50	21.00	21.00	21.00
Personal Services	5,761,090	5,712,108	2,175,272	2,149,309	2,204,803
Allocated Expenses	-856,877	-795,313	-163,871	-163,871	0
Supplies and Services	4,939,069	5,829,669	361,381	410,209	328,291
Utilities	120,740	122,150	0	0	0
Interfund Charges	72,937	117,942	39,383	37,112	39,422
Debt Related	1,075,089	768,796	0	0	0
Capital Related	141,940	2,096,685	0	0	0
Transfers Out	49,793	71,060	0	0	0
Expenditures Total	\$11,303,781	\$13,923,097	\$2,412,165	\$2,432,759	\$2,572,516

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 substantially compared to 2011. 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.

The General Management Department will experience a budgetary increase of \$160,400 (6.7 percent) in 2013. The increase is primarily due to \$163,900 technical accounting adjustment. Reimbursements for personnel expenses related to services rendered to other select funds will no longer be made directly to the department. The reimbursement will instead occur at the fund level. The change will result in a net zero change to the General Fund.

The increase will be partially offset by a series of minor supplies and services reductions. Funding for an independent contractor in the City Clerk's Office will be eliminated in 2013. The City's federal and state lobbying contracts will experience a slight reduction (\$8,500) as well. Finally, \$3,900 will be trimmed from the Internal Audit supplies and software budget.

BASE ADJUSTMENTS

Base Adjustments	2013
Compensation Adjustments	29,531

General Management

BASE ADJUSTMENTS

Base Adjustments	2013
Mandated Costs	39
Other Adjustments	163,871
Total Base Adjustments	\$193,441

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Reduce Lobbying Contract Expenses in Intergovernmental Relations	0.00	-8,462	0	-8,462
Program affected: Intergovernmental Relations Reduction will require the City to pay less for federal lobbying expenses in 2013. The budget decrease will be achieved through more efficient use of lobbying services, including travel expenses, and will not result in any service reductions for the City.				
Reduce Professional Services in Office of the City Clerk	0.00	-20,800	0	-20,800
Program affected: Office of the City Clerk Reduction will eliminate funding for contract labor that will not be required in 2013. No major impacts to service levels are anticipated.				
Reduce Supplies and Software in Internal Audit	0.00	-3,828	0	-3,828
Program affected: Internal Audit Reduction will limit the number of software licenses the division can renew on an annual basis. Some software packages will only be available on one computer. Other reductions to supplies are not anticipated to have major impact on service levels.				
Budget Cut Total	0.00	-33,090	0	-33,090
General Fund Total	0.00	-33,090	0	-33,090
Amendment Request Total All Funds	0.00	-33,090	0	-33,090

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Designated Revenues Fund	0	20,446	0	0	0
Development Review Fund	353,336	378,742	368,872	358,254	373,506
Fleet Management Fund	7,342,574	8,368,153	0	0	0
General Fund	3,558,078	5,155,756	2,043,293	2,074,505	2,199,010
Print Shop Fund	49,793	0	0	0	0
Expenditures Total	\$11,303,781	\$13,923,097	\$2,412,165	\$2,432,759	\$2,572,516

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Development Review Fund	4.00	4.00	4.00	4.00	4.00

General Management

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Fleet Management Fund	37.50	39.50	0.00	0.00	0.00
General Fund	29.00	29.00	17.00	17.00	17.00
Staffing Total	70.50	72.50	21.00	21.00	21.00

PROGRAM DETAIL

Intergovernmental Relations

Net Cost: \$274,074

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	107,511	262,030	296,524	283,010	274,074
Expenditures Total	\$107,511	\$262,030	\$296,524	\$283,010	\$274,074
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	111,241	86,411	112,114	100,350	98,126
Supplies and Services	-3,730	175,619	184,410	182,660	175,948
Expenditures Total	\$107,511	\$262,030	\$296,524	\$283,010	\$274,074
<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 Audit

Net Cost: \$292,640

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	293,294	189,500	200,451	192,728	292,640
Expenditures Total	\$293,294	\$189,500	\$200,451	\$192,728	\$292,640

General Management

PROGRAM DETAIL

Internal Audit

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	377,514	245,074	281,161	273,507	281,193
Allocated Expenses	-95,490	-63,592	-95,985	-95,985	0
Supplies and Services	11,270	8,018	15,275	15,206	11,447
Expenditures Total	\$293,294	\$189,500	\$200,451	\$192,728	\$292,640
<u>STAFFING SUMMARY</u>					
General Fund	4.00	4.00	3.00	3.00	3.00
Staffing Total	4.00	4.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of audits on the Audit Plan started or completed by the end of the year (90% is target)	N/A	N/A	N/A	80%	90%

Management Support

Net Cost: \$703,852

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 maintaining the citywide records management program for hardcopy and electronic records.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	774,188	615,384	691,630	756,557	703,852
Expenditures Total	\$774,188	\$615,384	\$691,630	\$756,557	\$703,852
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	512,631	480,336	567,346	577,151	599,917
Supplies and Services	250,848	126,037	115,273	170,395	94,473
Interfund Charges	10,709	9,011	9,011	9,011	9,462
Expenditures Total	\$774,188	\$615,384	\$691,630	\$756,557	\$703,852
<u>STAFFING SUMMARY</u>					
General Fund	7.00	7.00	7.00	7.00	7.00
Staffing Total	7.00	7.00	7.00	7.00	7.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of Open Records Requests responded to within the mandated time allotted (100% is target)	N/A	N/A	N/A	100%	100%

General Management

PROGRAM DETAIL

Office of Development Assistance

Net Cost: \$373,506

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	20,446	0	0	0
Development Review Fund	353,336	378,742	368,872	358,254	373,506
Expenditures Total	\$353,336	\$399,188	\$368,872	\$358,254	\$373,506
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	350,290	354,799	362,760	362,879	367,307
Supplies and Services	3,046	22,139	4,370	-4,625	4,370
Interfund Charges	0	1,804	1,742	0	1,829
Transfers Out	0	20,446	0	0	0
Expenditures Total	\$353,336	\$399,188	\$368,872	\$358,254	\$373,506
<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>					
Percentage of pre-application notes provided within established timelines (98% is target)	N/A	N/A	N/A	98%	98%

Office of the City Manager

Net Cost: \$928,444

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,086,063	1,051,802	854,688	842,210	928,444
Expenditures Total	\$1,086,063	\$1,051,802	\$854,688	\$842,210	\$928,444

General Management

PROGRAM DETAIL

Office of the City Manager

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	988,887	1,038,883	851,891	835,422	858,260
Allocated Expenses	-67,648	-67,355	-67,886	-67,886	0
Supplies and Services	90,589	53,553	42,053	46,573	42,053
Interfund Charges	34,281	26,721	28,630	28,101	28,131
Capital Related	39,954	0	0	0	0
Expenditures Total	\$1,086,063	\$1,051,802	\$854,688	\$842,210	\$928,444
<u>STAFFING SUMMARY</u>					
General Fund	7.00	7.00	6.00	6.00	6.00
Staffing Total	7.00	7.00	6.00	6.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of all service level measure targets citywide achieved (90% is target)	N/A	N/A	N/A	90%	90%

Information Technology

PROGRAM SUMMARY

Administration

\$332,625 2 FTE

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

Client Services

\$1,368,709 7 FTE

*Provide citywide PC and peripheral device procurement and support

Public Safety

\$3,051,680 10 FTE

*Provide systems maintenance and support for all public safety systems

Software Applications

\$1,756,469 13 FTE

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

Systems and Networking

\$2,683,068 11 FTE

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

DEPARTMENT SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
REGULAR - FTE	42.00	42.00	42.00	42.00	43.00
EXPENDITURES	7,599,421	8,610,678	8,717,118	8,604,561	9,192,551

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	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Regular - FTE	42.00	42.00	42.00	42.00	43.00
Personal Services	4,064,702	4,010,702	4,176,318	4,141,709	4,278,326
Allocated Expenses	-103,072	-102,855	-103,480	-103,480	0
Supplies and Services	3,035,998	4,550,741	4,486,899	4,383,151	4,755,100
Utilities	21,350	24,176	23,993	23,993	24,233
Interfund Charges	21,434	39,603	38,388	38,388	39,892
Capital Related	548,159	88,311	95,000	120,800	95,000
Transfers Out	10,850	0	0	0	0
Expenditures Total	\$7,599,421	\$8,610,678	\$8,717,118	\$8,604,561	\$9,192,551

DEPARTMENT NARRATIVE

The 2013 Information Technology (IT) budget reflects increases for issues and support that have been strategically postponed during the downturn. The 2013 Adopted Budget for Information Technology is \$475,400 higher than the 2012 Original Budget. Total department expenditures increase 5.5 percent from the 2012 Original Budget, driven primarily by the transfer of 1.0 FTE from Finance to Information Technology and funding increases for the PC replacement program. The PC replacement program has resumed a five-year replacement cycle, resulting in the replacement of 20 percent of City personal and laptop computers in 2013. The personnel move was made to increase support and development capabilities for the City's financial, tax and licensing, and human resources system. Also, the Microsoft Enterprise agreement for citywide systems will be restored or replaced after a four-year hiatus.

Factors affecting IT future funding in the short term include the obsolescence of major citywide applications and aging technology infrastructure. The City's major software portfolio (tax and licensing, finance, work order management) is aging, as is the technology infrastructure including phone and radio systems, and will require decisions concerning upgrade or replacement in the short term future.

As the IT Department moves into 2013, technology initiatives are centered on gaining efficiencies and the simplification of processes to effectively align finite department resources. This will be achieved through sustainable application consolidation, streamlining of the IT service catalog, and establishing and meeting service expectations. Project delivery and governance is becoming more directed to appropriately align personnel, assets and department resources to deliver well designed, on-time projects that meets user expectations while allocating limited IT resources. Also, IT is aligning available resources through better training and experience to provide higher value service to customers while improved vendor management protocols and

Information Technology

DEPARTMENT NARRATIVE

partnerships are implemented to execute short notice high value projects. These programs will continue to assist IT in adding value to citywide initiatives while dealing with limited growth in technology resources.

BASE ADJUSTMENTS

Base Adjustments	2013
Mid Year Modifications	7,667
Compensation Adjustments	41,981
Mandated Costs	-66,692
Other Adjustments	103,480
Total Base Adjustments	\$86,436

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
First-Year Maintenance and Support Contracts	0.00	62,080	0	62,080
Program affected: Systems and Networking, Public Safety and Software Applications First-year maintenance and support contracts for Helpdesk Software - \$9,980; Desktop Power Management - \$5,100; Coplink Facematch- \$4,000; Project Management Software - \$4,000; Fujitsu Scanner Maintenance Software - \$15,000 and GovDelivery Software - \$24,000.				
Maintenance Subscription For Microsoft Enterprise Agreement	0.00	180,000	0	180,000
Program affected: Software Applications Routine maintenance agreement with Microsoft Enterprise software for Outlook email (Exchange) and SharePoint support. This Microsoft support software will increase troubleshooting efforts and repair known issues affecting software usability and stability citywide. The Microsoft routine maintenance agreements are typically updated every two to five years.				
Replace COPLINK Server Hardware	0.00	89,000	63,000	26,000
Program affected: Public Safety Replace and upgrade current COPLINK server hardware. The City of Aurora maintains the COPLINK hardware with a portion of the expense offset by revenues from the consortium using this system. Total appropriations is \$89,000 offset by \$63,000.				
Transfer 1.0 FTE Licensing Officer to Information Technology and Convert to a Business Systems Analyst II	1.00	57,917	0	57,917
Program affected: Software Applications This is the transfer and conversion of a Licensing Officer from Finance to provide additional financial systems support. The IT position will be Business Systems Analyst II. This position will provide dedicated support to the City's enterprise financial and tax and licensing systems for ongoing maintenance, support and development.				

Information Technology

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
New Appropriation Total	1.00	388,997	63,000	325,997
General Fund Total	1.00	388,997	63,000	325,997
Amendment Request Total All Funds	1.00	388,997	63,000	325,997

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Designated Revenues Fund	10,850	0	0	0	0
Enhanced E-911 Fund	1,618,943	1,660,966	2,218,000	2,147,462	1,880,452
General Fund	5,969,628	6,949,712	6,499,118	6,457,099	7,312,099
Expenditures Total	\$7,599,421	\$8,610,678	\$8,717,118	\$8,604,561	\$9,192,551

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Enhanced E-911 Fund	5.00	5.00	5.00	5.00	5.00
General Fund	37.00	37.00	37.00	37.00	38.00
Staffing Total	42.00	42.00	42.00	42.00	43.00

PROGRAM DETAIL

Administration

Net Cost: \$332,625

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. The performance measure targets were not implemented until mid year 2012 after new help desk system software was put into operation.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	10,850	0	0	0	0
General Fund	311,224	331,621	329,266	370,885	332,625
Expenditures Total	\$322,074	\$331,621	\$329,266	\$370,885	\$332,625

Information Technology

PROGRAM DETAIL

Administration

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	233,458	234,214	237,374	238,184	239,428
Supplies and Services	53,171	59,885	54,330	95,139	54,330
Utilities	3,161	3,041	3,924	3,924	3,963
Interfund Charges	21,434	34,481	33,638	33,638	34,904
Transfers Out	10,850	0	0	0	0
Expenditures Total	\$322,074	\$331,621	\$329,266	\$370,885	\$332,625
<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>					
90% of department service levels standards met	N/A	N/A	N/A	100%	100%

Client Services

Net Cost: \$1,353,709

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. The performance measure targets were not implemented until mid year 2012 after new help desk system software was put into operation.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	526,995	1,579,921	1,146,405	1,135,685	1,368,709
Expenditures Total	\$526,995	\$1,579,921	\$1,146,405	\$1,135,685	\$1,368,709
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	444,844	503,291	528,308	509,021	538,799
Supplies and Services	82,151	1,076,630	618,097	626,664	829,910
Expenditures Total	\$526,995	\$1,579,921	\$1,146,405	\$1,135,685	\$1,368,709
<u>STAFFING SUMMARY</u>					
General Fund	6.00	7.00	7.00	7.00	7.00
Staffing Total	6.00	7.00	7.00	7.00	7.00

Information Technology

PROGRAM DETAIL

Client Services

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Did the technician display excellent professionalism?	N/A	N/A	N/A	80%	80%
Did the technician display excellent technical skills?	N/A	N/A	N/A	80%	80%
Percentage of desktop/laptop break/fix calls resolved within one business day	N/A	N/A	N/A	67%	70%
Was your experience with the helpdesk system excellent?	N/A	N/A	N/A	80%	80%

Public Safety

Net Cost: \$1,108,228

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. The performance measure targets were not implemented until mid year 2012 after new help desk system software was put into operation.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Enhanced E-911 Fund	1,618,943	1,660,966	2,218,000	2,147,462	1,880,452
General Fund	1,170,100	1,017,626	1,038,978	1,036,164	1,171,228
Expenditures Total	\$2,789,043	\$2,678,592	\$3,256,978	\$3,183,626	\$3,051,680
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,108,381	1,005,207	1,039,566	1,049,142	1,063,918
Supplies and Services	1,662,473	1,815,293	2,097,593	2,014,665	1,867,504
Utilities	18,189	21,135	20,069	20,069	20,270
Interfund Charges	0	5,122	4,750	4,750	4,988
Capital Related	0	-168,165	95,000	95,000	95,000
Expenditures Total	\$2,789,043	\$2,678,592	\$3,256,978	\$3,183,626	\$3,051,680
<u>STAFFING SUMMARY</u>					
Enhanced E-911 Fund	5.00	5.00	5.00	5.00	5.00
General Fund	6.00	5.00	5.00	5.00	5.00
Staffing Total	11.00	10.00	10.00	10.00	10.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of radio problems resolved within one business day	N/A	N/A	N/A	80%	80%

Information Technology

PROGRAM DETAIL

Software Applications

Net Cost: \$1,756,469

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. The performance measure targets were not implemented until mid year 2012 after new help desk system software was put into operation.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,384,776	1,437,104	1,525,567	1,498,866	1,756,469
Expenditures Total	\$1,384,776	\$1,437,104	\$1,525,567	\$1,498,866	\$1,756,469
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,154,887	1,208,758	1,252,655	1,270,350	1,340,591
Allocated Expenses	-103,072	-102,855	-103,480	-103,480	0
Supplies and Services	-6,584	167,129	376,392	331,996	415,878
Capital Related	339,545	164,072	0	0	0
Expenditures Total	\$1,384,776	\$1,437,104	\$1,525,567	\$1,498,866	\$1,756,469
<u>STAFFING SUMMARY</u>					
General Fund	12.00	12.00	12.00	12.00	13.00
Staffing Total	12.00	12.00	12.00	12.00	13.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of projects on time and under or at budget	N/A	N/A	N/A	70%	70%

Systems and Networking

Net Cost: \$2,683,068

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. This program supports all City line of business applications, including design, maintenance and support of 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. The performance measure targets were not implemented until mid year 2012 after new help desk system software was put into operation.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,576,533	2,583,440	2,458,902	2,415,499	2,683,068
Expenditures Total	\$2,576,533	\$2,583,440	\$2,458,902	\$2,415,499	\$2,683,068

Information Technology

PROGRAM DETAIL

Systems and Networking

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,123,132	1,059,232	1,118,415	1,075,012	1,095,590
Supplies and Services	1,244,787	1,431,804	1,340,487	1,314,687	1,587,478
Capital Related	208,614	92,404	0	25,800	0
Expenditures Total	\$2,576,533	\$2,583,440	\$2,458,902	\$2,415,499	\$2,683,068

<u>STAFFING SUMMARY</u>					
General Fund	11.00	11.00	11.00	11.00	11.00
Staffing Total	11.00	11.00	11.00	11.00	11.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of file restores resolved within 24 hours	N/A	N/A	N/A	80%	85%
Percentage of physical moves, adds and changes for service completed within 7 days	N/A	N/A	N/A	80%	85%
Percentage of requests for software issues resolved within 2 hours	N/A	N/A	N/A	80%	85%

Internal Services

PROGRAM SUMMARY

Administration

\$296,864 2 FTE

*Central Internal Services
administration and special projects

Compensation and Employment

\$998,807 11 FTE

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

Employee Relations

\$95,214 1 FTE

*Employee discrimination,
harassment and ADA investigations

Fleet Management Administration

\$8,571,166 43.5 FTE

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

Fleet Replacement

\$3,589,943 0 FTE

*Fund the replacement of City fleet
vehicles/equipment

Purchasing Services

\$396,852 9 FTE

*Solicit and execute procurement
awards
*Enforce and terminate contracts

Risk Management Fund

\$6,895,693 9 FTE

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

Service Aurora and Training

\$149,638 1 FTE

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

DEPARTMENT SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
REGULAR - FTE	24.00	23.00	71.50	72.50	76.50
EXPENDITURES	8,733,295	8,774,849	20,210,923	20,047,613	20,994,177

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	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Regular - FTE	24.00	23.00	71.50	72.50	76.50
Personal Services	1,709,803	1,749,682	5,337,655	5,283,990	5,728,676
Allocated Expenses	0	0	-682,876	-682,876	-384,176
Supplies and Services	7,010,028	6,973,233	12,052,647	11,963,979	11,729,817
Utilities	0	0	122,742	107,646	138,422
Interfund Charges	13,464	51,934	134,274	131,902	137,565
Debt Related	0	0	1,192,551	722,105	929,220
Capital Related	0	0	2,053,930	2,050,421	2,184,430
Transfers Out	0	0	0	470,446	530,223
Expenditures Total	\$8,733,295	\$8,774,849	\$20,210,923	\$20,047,613	\$20,994,177

DEPARTMENT NARRATIVE

The Internal Services Department was created in 2012 when the Fleet Management and Purchasing Services divisions were merged with the Human Resources Department. Budget and FTE data listed for the Internal Services Department for 2011 and years prior does not include Fleet Management and Purchasing Services. The overall department budget will increase by a total of \$783,300 in 2013 due largely to personnel and accounting changes in Fleet Management and Purchasing Services, respectively.

The Human Resources (HR) division budget will increase slightly in 2013. A position was moved from the Finance Department to HR at the beginning of 2012. The move was not part of the regular 2012 budget process and will be recognized as part of the 2013 budget. A total of \$7,000 will be reduced from the division's dues and subscriptions budget as a 2013 cut. No other changes in the HR division are anticipated for 2013.

Operating expenditures in the Risk Management division will increase in 2013. The \$100,800 increase in the Internal Services portion of the Risk Management Fund is primarily due to anticipated increases in general and vehicle accident claims. These costs are largely offset by reductions in insurance premiums and workers' compensation, and property claims.

Fleet Management will add a total of 4.0 FTE in 2013. Two of these positions are Senior Parks Mechanics that will be transferred from the Parks, Recreation, and Open Space (PROS) Department General Fund budget into the Fleet Management Fund. The move is being made to create efficiencies and improve customer service. An additional 1.0 FTE Fleet Mechanic will be created to bring new vehicle up-fitting in-house. The addition will have a net zero effect as Fleet Management will reduce its outsourced repair budget to offset the position. The new position will help reduce the time needed to up-fit new

Internal Services

DEPARTMENT NARRATIVE

vehicles and will improve overall customer service. Finally, two 0.5 FTE Couriers will be moved from the Police Department into Fleet Management. A third filled 0.5 FTE Courier position will be eliminated as a 2013 budget cut by the Police Department.

The City will allocate \$2.0 million to replace 63 light-duty vehicles in 2013. This level of funding is unchanged from the 2012 budget. A total of \$285,000 will be appropriated to lease-purchase five new pieces of heavy equipment in 2013. The City's fuel budget will decrease by \$278,000 (8.5 percent) for 2013 based on projected usage and pricing. An additional appropriation of \$130,500 will be made to allow Fleet to replace General Fund vehicles totaled in accidents. The expenditure appropriation to replace totaled vehicles will be offset by insurance recovery payments received throughout the year.

The Purchasing Services division budget will increase by \$298,500 due to a technical accounting adjustment in 2013. Reimbursements for personnel expenses related to services rendered to other select funds will no longer be made directly to the division. The reimbursement will instead occur at the fund level. The change will result in a net zero change to the General Fund. No other major changes will be made to the division's budget in 2013.

BASE ADJUSTMENTS

Base Adjustments	2013
Mid Year Modifications	78,037
Compensation Adjustments	66,372
Mandated Costs	98,115
Other Adjustments	366,291
Total Base Adjustments	\$608,815

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>Fleet Management Fund / New Appropriation</u>				
Add New Unit Prep Mechanic	1.00	0	0	0
Program affected: Fleet Management Administration Add 1.0 FTE Fleet Mechanic to bring nearly all of the City's subletted new vehicle up-fit work in-house. The additional FTE will be cost-neutral as a \$65,200 reduction will be made to the division's sublet budget. It is anticipated Fleet Management will be able to reduce vehicle downtime and improve on current customer service levels while reducing the City's overall direct repair expenses. Approximately half of the mechanic's time will be available for routine repairs and maintenance.				
Transfer of 2.0 Parks Mechanics to Fleet Management	2.00	138,819	109,840	28,979
Program affected: Fleet Management Administration Transfer in 2.0 Senior Parks Maintenance Specialists from PROS Operations and Maintenance (O&M) division. The transfer is anticipated to improve customer services levels and reduce vehicle down time citywide. The reduction in the General Fund will be partially offset by a \$109,800 increase in the PROS O&M vehicle direct maintenance budget. Additional expenses in Fleet will be offset by charges for services revenue.				

Internal Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>Fleet Management Fund / New Appropriation</u>				
Transfer of Two 0.5 Couriers to Fleet Management and Elimination of One Filled 0.5 Courier	1.00	42,620	0	42,620
Programs affected: Divisions 1, 2, and 3 Transfer in two 0.5 FTE Couriers from Aurora Police. Fleet Management will assume all vehicle courier duties for all three districts in the Police Department. A third 0.5 filled FTE Courier will be eliminated as a budget reduction in the Police Department. Additional expenses in Fleet will be offset by charges for services revenue.				
New Appropriation Total	4.00	181,439	109,840	71,599
Fleet Management Fund Total	4.00	181,439	109,840	71,599
<u>General Fund / Budget Cut</u>				
Reduce Membership Payments in Human Resources	0.00	-7,000	0	-7,000
Program affected: Compensation and Employment Reduction may prevent the Human Resources division from purchasing membership in the Mountain States Employer's Council. No major service impacts are anticipated.				
Budget Cut Total	0.00	-7,000	0	-7,000
General Fund Total	0.00	-7,000	0	-7,000
Amendment Request Total All Funds	4.00	174,439	109,840	64,599

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Cultural Services Fund	61,489	65,983	66,285	62,876	62,083
Fleet Management Fund	0	0	8,671,802	8,501,672	8,571,166
General Fund	1,265,101	1,301,998	4,622,023	4,554,749	5,409,329
Risk Management Fund	7,406,705	7,406,868	6,850,813	6,928,316	6,951,599
Expenditures Total	\$8,733,295	\$8,774,849	\$20,210,923	\$20,047,613	\$20,994,177

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Cultural Services Fund	1.00	1.00	1.00	1.00	1.00
Fleet Management Fund	0.00	0.00	39.50	39.50	43.50
General Fund	13.00	13.00	22.00	23.00	23.00
Risk Management Fund	10.00	9.00	9.00	9.00	9.00
Staffing Total	24.00	23.00	71.50	72.50	76.50

Internal Services

PROGRAM DETAIL

Administration

Net Cost: \$296,864

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	233,882	276,024	278,459	307,701	296,864
Expenditures Total	\$233,882	\$276,024	\$278,459	\$307,701	\$296,864
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	218,700	224,772	228,495	259,387	247,449
Supplies and Services	2,812	5,313	2,349	3,071	2,349
Interfund Charges	12,370	45,939	47,615	45,243	47,066
Expenditures Total	\$233,882	\$276,024	\$278,459	\$307,701	\$296,864
<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 department service levels standards met (90% is target)	N/A	N/A	N/A	80%	90%

Compensation and Employment

Net Cost: \$998,807

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	61,489	65,983	66,285	62,876	62,083
General Fund	773,058	782,847	813,857	866,812	880,818
Risk Management Fund	0	0	55,906	45,537	55,906
Expenditures Total	\$834,547	\$848,830	\$936,048	\$975,225	\$998,807

Internal Services

PROGRAM DETAIL

Compensation and Employment

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	676,616	726,452	827,008	881,965	896,749
Supplies and Services	157,931	122,014	108,676	92,896	101,676
Interfund Charges	0	364	364	364	382
Expenditures Total	\$834,547	\$848,830	\$936,048	\$975,225	\$998,807
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	1.00	1.00	1.00	1.00	1.00
General Fund	9.00	9.00	9.00	10.00	10.00
Staffing Total	10.00	10.00	10.00	11.00	11.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of internal customers rating support from the Compensation and Employment and Benefits and Systems staffs as 'above average' or higher (85% is target)	N/A	N/A	N/A	85%	85%

Employee Relations

Net Cost: \$95,214

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	105,580	102,879	94,210	94,709	95,214
Expenditures Total	\$105,580	\$102,879	\$94,210	\$94,709	\$95,214
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	85,100	84,997	86,034	85,868	87,038
Supplies and Services	20,480	17,882	8,176	8,841	8,176
Expenditures Total	\$105,580	\$102,879	\$94,210	\$94,709	\$95,214
<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

Employee Relations

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of investigations completed within stated timelines (90% is target)	N/A	N/A	N/A	100%	90%

Fleet Management Administration

Net Cost: \$8,535,366

Administers and manages the replacement and disposal of vehicles; fueling; directs all financial controls; and provides oversight for the entire fleet operations for the 2,203 vehicles maintained in the City's fleet inventory.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Fleet Management Fund	0	0	8,671,802	8,501,672	8,571,166
Expenditures Total	\$0	\$0	\$8,671,802	\$8,501,672	\$8,571,166

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	2,709,784	2,660,503	2,984,813
Supplies and Services	0	0	5,704,769	5,602,525	5,309,795
Utilities	0	0	122,742	107,646	138,422
Interfund Charges	0	0	80,577	80,577	84,206
Capital Related	0	0	53,930	50,421	53,930
Expenditures Total	\$0	\$0	\$8,671,802	\$8,501,672	\$8,571,166

<u>STAFFING SUMMARY</u>					
Fleet Management Fund	0.00	0.00	39.50	39.50	43.50
Staffing Total	0.00	0.00	39.50	39.50	43.50

<u>PERFORMANCE MEASURE SUMMARY</u>					
Fleet Management will maintain a score of 9 out of a possible 10 in customer ratings following repair and maintenance services	N/A	N/A	N/A	9	9
Percentage of the City's fleet vehicle and equipment assets available and in service (90% is target)	N/A	N/A	N/A	93.6%	90.0%
Percentage of the City's vehicle and equipment repairs completed within 24 hours (85% is target)	N/A	N/A	N/A	82.0%	85.0%

Internal Services

PROGRAM DETAIL

Fleet Replacement

Net Cost: \$3,459,443

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 2,203 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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	0	3,192,551	3,116,036	3,589,943
Expenditures Total	\$0	\$0	\$3,192,551	\$3,116,036	\$3,589,943
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	0	0	0	-76,515	0
Debt Related	0	0	1,192,551	722,105	929,220
Capital Related	0	0	2,000,000	2,000,000	2,130,500
Transfers Out	0	0	0	470,446	530,223
Expenditures Total	\$0	\$0	\$3,192,551	\$3,116,036	\$3,589,943

Purchasing Services

Net Cost: \$396,252

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

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	0	89,111	22,102	396,852
Expenditures Total	\$0	\$0	\$89,111	\$22,102	\$396,852
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	737,800	668,489	746,841
Allocated Expenses	0	0	-682,876	-682,876	-384,176
Supplies and Services	0	0	34,187	36,489	34,187
Expenditures Total	\$0	\$0	\$89,111	\$22,102	\$396,852
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	9.00	9.00	9.00
Staffing Total	0.00	0.00	9.00	9.00	9.00

Internal Services

PROGRAM DETAIL

Purchasing Services

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of purchases achieving stated administrative lead times as listed in the purchasing planner guide (90% is target)	N/A	N/A	N/A	81%	90%

Risk Management Fund

Net Cost: \$6,475,693

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. Fund revenues come from internal service charges to other funds as well as insurance recovery payments.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Risk Management Fund	7,406,705	7,406,868	6,794,907	6,882,779	6,895,693
Expenditures Total	\$7,406,705	\$7,406,868	\$6,794,907	\$6,882,779	\$6,895,693
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	615,274	600,832	633,577	617,481	655,026
Supplies and Services	6,790,337	6,800,405	6,155,612	6,259,580	6,234,756
Interfund Charges	1,094	5,631	5,718	5,718	5,911
Expenditures Total	\$7,406,705	\$7,406,868	\$6,794,907	\$6,882,779	\$6,895,693

<u>STAFFING SUMMARY</u>					
Risk Management Fund	10.00	9.00	9.00	9.00	9.00
Staffing Total	10.00	9.00	9.00	9.00	9.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Reduce employee absenteeism due to work-related injury or illness by 5% by increasing the number of light duty accommodations for injured employees (2012 will serve as baseline year)	N/A	N/A	N/A	N/A	5%

Internal Services

PROGRAM DETAIL

Service Aurora and Training

Net Cost: \$149,638

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	152,581	140,248	153,835	147,389	149,638
Expenditures Total	\$152,581	\$140,248	\$153,835	\$147,389	\$149,638
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	114,113	112,629	114,957	110,297	110,760
Supplies and Services	38,468	27,619	38,878	37,092	38,878
Expenditures Total	\$152,581	\$140,248	\$153,835	\$147,389	\$149,638
<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>					
Percentage of participants indicate that training they had received was relevant and that they plan to apply this training in their work setting (85% is target)	N/A	N/A	N/A	98.1%	85.0%

Judicial

PROGRAM SUMMARY

Bailiffs

\$413,175 7.5 FTE

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

Court Reporting

\$294,300 4 FTE

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

Judicial

\$1,425,249 8 FTE

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

Teen Court

\$139,198 2 FTE

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

DEPARTMENT SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
REGULAR - FTE	21.50	21.50	21.50	21.50	21.50
EXPENDITURES	2,064,390	2,037,123	2,225,896	2,208,995	2,271,922

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	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Regular - FTE	21.50	21.50	21.50	21.50	21.50
Personal Services	1,986,177	1,959,362	2,101,948	2,085,311	2,146,213
Supplies and Services	72,562	61,719	107,724	107,724	108,674
Interfund Charges	5,651	16,042	16,224	15,960	17,035
Expenditures Total	\$2,064,390	\$2,037,123	\$2,225,896	\$2,208,995	\$2,271,922

DEPARTMENT NARRATIVE

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 cooperation between the Judicial Department and Court Administration, City Attorney and Public Defender. It is important for internal procedures and systems to be flexible in order to accommodate various court settings.

In 2011, the department had nearly 63,000 cases and is trending similarly for 2012. To accommodate these cases, there are 6 full time courtrooms and two half-time traffic divisions. The department estimates that 2012 expenditures will be under the 2012 Original Budget by \$16,900. This is due to vacancy savings and less than budgeted use of temporary relief judges. The 2013 budget for Judicial is slightly higher than the 2012 Original Budget. The increase is driven by personnel related salary and insurance increases.

The department expects a consistent workload for 2013 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	2013
Compensation Adjustments	45,215
Mandated Costs	811
Total Base Adjustments	\$46,026

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Designated Revenues Fund	90,859	86,911	119,088	95,889	132,198

Judicial

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
General Fund	1,968,251	1,946,483	2,099,808	2,106,106	2,132,724
Gifts & Grants Fund	5,280	3,729	7,000	7,000	7,000
Expenditures Total	\$2,064,390	\$2,037,123	\$2,225,896	\$2,208,995	\$2,271,922

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 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: \$413,175

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	329,002	333,607	422,711	419,719	413,175
Expenditures Total	\$329,002	\$333,607	\$422,711	\$419,719	\$413,175
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	328,180	329,207	421,511	418,519	411,975
Supplies and Services	822	4,400	1,200	1,200	1,200
Expenditures Total	\$329,002	\$333,607	\$422,711	\$419,719	\$413,175
<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	62,893	62,453	64,000	63,000	64,000

Judicial

PROGRAM DETAIL

Court Reporting

Net Cost: \$294,300

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	289,958	285,672	294,298	289,804	294,300
Expenditures Total	\$289,958	\$285,672	\$294,298	\$289,804	\$294,300
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	288,769	285,174	290,520	286,026	290,522
Supplies and Services	1,189	498	3,778	3,778	3,778
Expenditures Total	\$289,958	\$285,672	\$294,298	\$289,804	\$294,300
<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	62,893	62,453	64,000	63,000	64,000

Judicial

Net Cost: \$1,425,249

It is the responsibility of the court to provide due process of law to every person charged with a crime, while providing an efficient and fair administration of the law to every person who comes to court and are affected by our proceedings.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,349,291	1,327,204	1,382,799	1,396,583	1,425,249
Expenditures Total	\$1,349,291	\$1,327,204	\$1,382,799	\$1,396,583	\$1,425,249
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,284,580	1,267,957	1,296,271	1,310,055	1,336,998
Supplies and Services	59,060	43,969	71,068	71,068	72,018
Interfund Charges	5,651	15,278	15,460	15,460	16,233
Expenditures Total	\$1,349,291	\$1,327,204	\$1,382,799	\$1,396,583	\$1,425,249
<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	62,893	62,453	64,000	63,000	64,000

Judicial

PROGRAM DETAIL

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	90,859	86,911	119,088	95,889	132,198
Gifts & Grants Fund	5,280	3,729	7,000	7,000	7,000
Expenditures Total	\$96,139	\$90,640	\$126,088	\$102,889	\$139,198
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	84,648	77,024	93,646	70,711	106,718
Supplies and Services	11,491	12,852	31,678	31,678	31,678
Interfund Charges	0	764	764	500	802
Expenditures Total	\$96,139	\$90,640	\$126,088	\$102,889	\$139,198
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	2.00	2.00	2.00	2.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Teen court program participants	400	357	350	316	300

Library & Cultural Services

PROGRAM SUMMARY

Administration

\$618,497 6 FTE

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

Art in Public Places

\$270,578 1 FTE

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

Arts Programs

\$1,121,364 8 FTE

*Manages Aurora Fox, all music, dance and visual arts programs, Bicentennial Art Center, Show Wagon and Banks in Harmony

Cultural Services Division Management

\$361,512 2.5 FTE

*Manages all Cultural Services programs

Historic Services

\$170,525 2.5 FTE

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

Library Collection Management and Systems

\$891,814 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

\$2,592,732 47.4 FTE

*Provides direct customer services to library users

Remote PC Centers

\$224,711 1 FTE

*Provides access to library materials, internet, and general computer programs in strategic, non-library locations throughout the City

DEPARTMENT SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
REGULAR - FTE	65.90	67.40	72.40	72.40	73.40
EXPENDITURES	5,776,072	5,938,168	6,026,249	6,055,678	6,251,733

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 the summer concert series.

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	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Regular - FTE	65.90	67.40	72.40	72.40	73.40
Personal Services	3,838,170	3,969,073	4,296,678	4,274,856	4,388,251
Supplies and Services	1,714,737	1,838,878	1,607,552	1,650,551	1,669,126
Utilities	56,464	56,651	63,833	59,162	132,491
Interfund Charges	122,566	60,734	58,186	56,049	61,865
Capital Related	1,323	12,832	0	15,060	0
Transfers Out	42,812	0	0	0	0
Expenditures Total	\$5,776,072	\$5,938,168	\$6,026,249	\$6,055,678	\$6,251,733

DEPARTMENT NARRATIVE

The 2012 projected expenditures increased \$29,400 (0.5 percent) over budget primarily due to the filling of a vacant position in the Library and Cultural Services Department. The vacant Art Coordinator position was filled and will be partially funded by the Art in Public Places (AIPP) transfer.

In 2013, the Adopted Budget expenditures are \$196,100 (3.2 percent) higher than the 2012 Projected Budget. This increase is a result of the transfer of Special Events from the Library and Cultural Services Department to the Parks, Recreation, and Open Space (PROS) Department, offset by an increase in funding for library materials and the addition of two remote PC centers. Staff have been resourceful in finding funding to update library service offerings, including obtaining a grant to fund Early Childhood Literacy Centers in two facilities. In general, the Department expects to maintain most service levels in 2013 as staff continues to seek out innovative solutions to enable the provision of optimal service within provided resources.

As of June 2012, overall attendance at cultural services events decreased 1.6 percent when compared to 2011, driven by a 6.3 percent decrease at cultural arts events and a 4.1 percent decrease at History Museum events, partially offset by an 18.3 percent increase in attendance at Aurora Fox Theater. In 2013, the Library Division will continue to face challenges related to varying patron visits and circulation. However, the Library Division will continue to innovate, cross-train and maximize alternate funding sources to provide programming such as story time, Science in the Stacks and the Meet the Author series. The materials funding provided in this budget, including an additional \$100,000 approved by City Council, is at 42.6 percent of 2009 levels.

In 2013, funding from the SCFD remains critical to supporting Library and Cultural Services operations. The Cultural Division continues to pursue vital revenue generating activities.

Library & Cultural Services

BASE ADJUSTMENTS

Base Adjustments	2013
Prior Year One Times	-155,000
Mid Year Modifications	-167,904
Compensation Adjustments	85,536
Mandated Costs	4,401
Other Adjustments	140
Total Base Adjustments	(\$232,827)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>Cultural Services Fund / Budget Cut</u>				
Reduce Subsidy to Cultural Services Fund with Shift of Expenses to SCFD Fund Balance	0.00	0	-39,353	39,353
Program affected: Cultural Services Division Management This is a reduction of subsidy to the Cultural Services Fund. This reduction is made possible by using SCFD fund balance to fund expenses that would normally be funded through the General Fund subsidy.				
Budget Cut Total	0.00	0	-39,353	39,353
Cultural Services Fund Total	0.00	0	-39,353	39,353
<u>General Fund / New Appropriation</u>				
Additional Funding to Library Services for Colfax PC Center	1.00	81,031	0	81,031
Program affected: Remote PC Centers Increase funding to Library Services for Colfax PC Center ("Big Box"). PC Center will include 15 PCs and one print station. Center will be open seven days per week (60 hours) and includes the addition of 1.0 FTE.				
Hoffman Heights PC/Teen Center	0.00	127,280	0	127,280
Program affected: Remote PC Centers Funding for the re-use of Hoffman Heights as a PC/Teen Center. The facility will include youth-oriented recreation rooms and a Teen Center, a small library collection, study areas and a computer lab equipped with 22 PCs and two print stations. The Hoffman facility will be open five days per week (40 hours) and will be staffed by contingent employees, including security. Hoffman Heights PC Center will include funding from both the Cultural Services and Recreation Funds.				
One-time Funding for Library Materials	0.00	100,000	0	100,000
Program affected: Library Collection Management and Systems During the October 6, 2012 City Council Special Study Session, Council appropriated one-time additional funding for Library materials of \$100,000.				

Library & Cultural Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Use of Additional Funds Available for Library Collections	0.00	150,000	0	150,000
Program affected: Library Collection Management and Systems Of the projected additional funds available in the General Fund, \$150,000 has been added to Library Collections as a continuation of the collections add from 2012. This is a one-time add as it is being spent from funds available.				
New Appropriation Total	1.00	458,311	0	458,311
General Fund Total	1.00	458,311	0	458,311
Amendment Request Total All Funds	1.00	458,311	-39,353	497,664

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Conservation Trust Fund	42,134	10,500	16,000	0	16,000
Cultural Services Fund	2,039,946	2,317,599	2,145,163	1,941,307	1,900,209
Designated Revenues Fund	623,614	342,425	351,142	291,449	355,241
General Fund	3,036,294	3,171,727	3,483,944	3,716,951	3,950,283
Gifts & Grants Fund	34,084	95,917	30,000	105,971	30,000
Expenditures Total	\$5,776,072	\$5,938,168	\$6,026,249	\$6,055,678	\$6,251,733

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Cultural Services Fund	18.00	17.00	15.00	14.00	14.00
Designated Revenues Fund	4.80	4.80	4.80	4.80	4.80
General Fund	43.10	45.60	52.60	53.60	54.60
Staffing Total	65.90	67.40	72.40	72.40	73.40

PROGRAM DETAIL

Administration

Net Cost: \$592,997

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.

Library & Cultural Services

PROGRAM DETAIL

Administration

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	709,811	581,901	595,845	663,956	592,997
Gifts & Grants Fund	13,702	19,194	25,500	27,948	25,500
Expenditures Total	\$723,513	\$601,095	\$621,345	\$691,904	\$618,497
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	534,782	521,032	526,023	519,443	521,419
Supplies and Services	101,289	40,364	60,200	134,739	60,200
Utilities	1,031	4,688	0	2,600	0
Interfund Charges	86,411	35,011	35,122	35,122	36,878
Expenditures Total	\$723,513	\$601,095	\$621,345	\$691,904	\$618,497
<u>STAFFING SUMMARY</u>					
General Fund	6.00	6.00	6.00	6.00	6.00
Staffing Total	6.00	6.00	6.00	6.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of department service levels standards met	N/A	N/A	90%	90%	90%

Art in Public Places

Net Cost: \$265,538

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 that 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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	42,134	10,500	16,000	0	16,000
Cultural Services Fund	152,600	145,607	247,257	203,645	253,278
General Fund	1,622	1,225	1,300	1,300	1,300
Expenditures Total	\$196,356	\$157,332	\$264,557	\$204,945	\$270,578
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	67,171	57,555	68,313	25,298	76,320
Supplies and Services	128,350	97,973	195,260	163,659	193,255
Utilities	453	455	756	700	764
Interfund Charges	289	228	228	228	239
Capital Related	93	1,121	0	15,060	0
Expenditures Total	\$196,356	\$157,332	\$264,557	\$204,945	\$270,578

Library & Cultural Services

PROGRAM DETAIL

Art in Public Places

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<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>					
Percentage of art pieces receiving maintenance	N/A	N/A	N/A	5%	5%

Arts Programs

Net Cost: \$365,568

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 and Banks in Harmony summer concert series. The program provides outreach programs for Aurora citizens, both adults and children.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	1,163,849	1,267,248	1,138,952	1,100,555	1,121,364
Expenditures Total	\$1,163,849	\$1,267,248	\$1,138,952	\$1,100,555	\$1,121,364
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	596,584	602,716	622,027	615,006	608,231
Supplies and Services	517,003	611,866	453,293	429,770	448,875
Utilities	49,393	50,346	62,695	54,442	63,312
Interfund Charges	869	2,320	937	1,337	946
Expenditures Total	\$1,163,849	\$1,267,248	\$1,138,952	\$1,100,555	\$1,121,364
<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>					
80% customer satisfaction based on feedback from customer service comment cards	N/A	N/A	80%	80%	80%

Library & Cultural Services

PROGRAM DETAIL

Cultural Services Division Management

Net Cost: \$207,973

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, Show Wagon (including Banks in Harmony summer concert series), 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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	252,636	245,964	263,859	343,008	359,842
General Fund	1,700	675	1,670	1,670	1,670
Expenditures Total	\$254,336	\$246,639	\$265,529	\$344,678	\$361,512
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	194,722	189,756	189,451	192,540	255,692
Supplies and Services	30,385	42,924	62,076	138,136	91,118
Interfund Charges	29,229	13,959	14,002	14,002	14,702
Expenditures Total	\$254,336	\$246,639	\$265,529	\$344,678	\$361,512
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	2.00	2.00	2.00	2.00	2.50
Staffing Total	2.00	2.00	2.00	2.00	2.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain 80% or better overall customer satisfaction rating across programs based on feedback from customer comment cards	N/A	N/A	80%	80%	80%
Successfully complete annual Scientific and Cultural Facilities District qualification audit	Yes	Yes	Yes	Yes	Yes

Library & Cultural Services

PROGRAM DETAIL

Historic Services

Net Cost: \$147,417

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, one historic district, and one 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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	267,723	392,506	222,526	294,099	165,725
General Fund	5,937	4,606	4,800	4,800	4,800
Expenditures Total	\$273,660	\$397,112	\$227,326	\$298,899	\$170,525
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	233,572	280,230	191,632	261,991	143,925
Supplies and Services	38,432	115,644	34,875	35,439	25,875
Utilities	943	1,068	382	1,420	385
Interfund Charges	713	170	437	49	340
Expenditures Total	\$273,660	\$397,112	\$227,326	\$298,899	\$170,525
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	5.00	5.00	3.00	3.00	2.50
Staffing Total	5.00	5.00	3.00	3.00	2.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of Section 106 reviews completed within statutory requirements	100%	100%	100%	100%	100%

Library Collection Management and Systems

Net Cost: \$868,984

This program is responsible for the management of the library materials 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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	16,598	24,041	0	0	0
General Fund	639,084	725,623	800,110	814,096	891,814
Gifts & Grants Fund	3,640	2,262	0	5,223	0
Expenditures Total	\$659,322	\$751,926	\$800,110	\$819,319	\$891,814

Library & Cultural Services

PROGRAM DETAIL

Library Collection Management and Systems

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	336,345	313,781	318,734	322,051	314,313
Supplies and Services	319,041	422,617	478,861	496,833	573,861
Utilities	864	0	0	0	0
Interfund Charges	3,072	4,023	2,515	435	3,640
Capital Related	0	11,505	0	0	0
Expenditures Total	\$659,322	\$751,926	\$800,110	\$819,319	\$891,814
<u>STAFFING SUMMARY</u>					
General Fund	6.00	5.00	5.00	5.00	5.00
Staffing Total	6.00	5.00	5.00	5.00	5.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain an 80% "excellent" rating in customer satisfaction with collection	54.0%	59.5%	80.0%	82.0%	80.0%
Maintain library circulation levels above 2.2 outside circulation per Capita	2.4	2.3	2.2	2.5	2.2

Library Facilities and Public Services

Net Cost: \$2,116,609

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. 2012 saw the first year of full library services programming since 2003. All programming is supported by the Friends of the Aurora Public Library.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	550,339	318,384	351,142	291,449	355,241
General Fund	1,678,140	1,857,697	2,080,219	2,231,129	2,232,991
Gifts & Grants Fund	16,742	74,461	4,500	72,800	4,500
Expenditures Total	\$2,245,221	\$2,250,542	\$2,435,861	\$2,595,378	\$2,592,732
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,795,078	1,933,835	2,310,488	2,338,527	2,369,426
Supplies and Services	400,338	311,625	120,492	251,975	215,156
Utilities	3,780	0	0	0	3,030
Interfund Charges	1,983	4,876	4,881	4,876	5,120
Capital Related	1,230	206	0	0	0
Transfers Out	42,812	0	0	0	0
Expenditures Total	\$2,245,221	\$2,250,542	\$2,435,861	\$2,595,378	\$2,592,732

Library & Cultural Services

PROGRAM DETAIL

Library Facilities and Public Services

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	4.80	4.80	4.80	4.80	4.80
General Fund	31.10	34.60	41.60	42.60	42.60
Staffing Total	35.90	39.40	46.40	47.40	47.40
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain 80% customer service satisfaction rating based on feedback from customer survey cards	66.6%	73.8%	80.0%	80.0%	80.0%

Remote PC Centers

Net Cost: \$224,711

Provides access to library materials, internet, and general computer programs in strategic, non library locations throughout the City. The Aurora Public Library currently operates remote PC centers at the Moorhead and Beck Recreation Centers with two additional facilities planned for 2013. In 2013 all PC Centers will be consolidated into the Remote PC Center program.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	0	0	0	224,711
Expenditures Total	\$0	\$0	\$0	\$0	\$224,711
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	0	0	98,925
Supplies and Services	0	0	0	0	60,786
Utilities	0	0	0	0	65,000
Expenditures Total	\$0	\$0	\$0	\$0	\$224,711
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	0.00	0.00	1.00
Staffing Total	0.00	0.00	0.00	0.00	1.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of patron sessions (approx. 35-45 each) - Goal for 2012 is two sessions per facility open hour, goal for 2013 is four sessions per facility open hour	N/A	N/A	N/A	N/A	50,500

PROGRAM SUMMARY

DEPARTMENT SUMMARY

January 31, 2013

Neighborhood Services

DESCRIPTION

Neighborhood Services consists of four divisions totaling 72.6 FTE. The divisions are: Neighborhood Support, Animal Care, Community Development (includes the Original Aurora Renewal program), 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	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Regular - FTE	72.50	72.50	71.60	71.60	72.60
Personal Services	5,453,524	4,991,240	5,148,666	4,768,211	5,219,359
Allocated Expenses	0	0	-9,232	0	0
Supplies and Services	8,766,334	4,227,307	4,726,687	4,097,038	3,648,883
Utilities	60	726	0	834	0
Interfund Charges	127,326	183,852	191,281	185,295	200,573
Capital Related	0	6,360	20,000	150,000	0
Expenditures Total	\$14,347,244	\$9,409,485	\$10,077,402	\$9,201,378	\$9,068,815

DEPARTMENT NARRATIVE

The 2013 Adopted Budget for Neighborhood Services is \$1.0 million lower than the 2012 Original Budget. This is primarily due to a reduction in program income from the Economic Recovery's Neighborhood Stabilization Program (NSP) and a reduction in the Community Development Block Grant (CDBG) funds and Home Investment Partnership grants. These reductions are compared to the original budget for 2012, and not the final 2012 award. The Community Development 2013 budget reflects level funding to the 2012 HUD grant award. Federal grant allocations remain uncertain, and the department has prepared for scenarios involving potential budget cuts. Although the annual budget variance can primarily be explained by the changes in the Community Development (CD) Fund, there are several notable changes in the Neighborhood Services Department.

City Council asked staff to conduct an efficiency study in reference to the area assignment of Code Enforcement Officers (CEOs), specifically in reference to CEOs funded by Community Development Block Grant. Because of revenue uncertainty and the non-sustainability of the Abatement Fund to pay for CEOs, staff conducted a comprehensive assessment of the Code Enforcement Program, including systems and budget.

Several recommendations outlined in the study to increase program efficiency and address funding concerns were considered for the 2013, affecting the General Fund, the Abatement Fund and the CD Fund. In summary the following items were incorporated into the adopted budget:

- * The Graffiti Off Neighborhoods (GON) program will be transferred to the Neighborhood Support Division from the Police Special Operations Bureau, including 2.0 FTE GON Technicians;
- * 2.0 FTE CEOs will be transferred out of CDBG to the General Fund;
- * 4.0 FTE CEOs will be transferred out of the Abatement Fund to the General Fund to balance the Abatement Fund through 2015;
- * The increase to the General Fund from the transfer in of 6.0 FTE will be partially offset by increased revenue and a reduction in the HOME required match;

Neighborhood Services

DEPARTMENT NARRATIVE

* The net impact to the General Fund is \$125,000.

Neighborhood Services remains committed to prioritizing its activities within finite resources to enhance the quality of life in Aurora's neighborhoods. The department will remain focused on quality of life while promoting healthy and safe neighborhoods in 2013. To further enhance those efforts, Code Enforcement Officers and Fire Inspectors will cross-train for increased efficiencies in inspections of multi-family properties. Customer service will also improve with consolidation of certain tasks the Fire Inspectors and CEOs perform in the community. The department will continue with the quick response to concerns received from residents and other community members.

The department will spend down the Neighborhood Stabilization Program in 2013; and will continue to utilize its effective Vacant and Abandoned Property Registration Program, 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 Process, Neighbor-to-Neighbor Roundtables, block parties, 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.

Department priorities for increasing efficiencies in the field will be better met with the development of the AMANDA program for Animal Care dispatch. Also, bargaining guidelines for Municipal Court cases remain effective in gaining compliance in zoning and housing court cases.

The department places a continued priority on heightened safety procedures for all field staff.

BASE ADJUSTMENTS

Base Adjustments	2013
Prior Year One Times	-62,587
Compensation Adjustments	160,592
Mandated Costs	-608
Grant / Designated Revenue Adjustments	292,799
Total Base Adjustments	\$390,196

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>Abatement Fund / Budget Cut</u>				
Increase Vacant Property Registration Penalty for Failure to Register	0.00	0	21,400	-21,400
Program affected: Neighborhood Support				
Increase penalty from \$150 to \$250. The intent of the increase is to further offset expenses incurred by the City associated with vacant/foreclosed properties and incentivize a higher bank registration rate.				
Reduce Appropriation to Reflect Current Requirements	0.00	-198,126	0	-198,126
Program affected: Neighborhood Support				
This amendment will align 2013 appropriation with anticipated funding requirements as the number of abatements decrease.				
Reductions include operating supplies, contract services, and recording/filing fees.				

Neighborhood Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>Abatement Fund / Budget Cut</u>				
Transfer 1.0 FTE Vacant Code Enforcement Officer Position	-1.00	-83,005	0	-83,005
Program affected: Neighborhood Support This position was originally proposed as an elimination in the Proposed Budget. However, during the October 6th, 2012 City Council Special Study Session this position was restored into the General Fund.				
Transfer 3.0 FTE Code Enforcement Officers from the Abatement Fund to the General Fund	-3.00	-222,441	0	-222,441
Program affected: Neighborhood Support During the economic recession, the General Fund revenue began to diminish, it was prudent to gradually transfer Code Enforcement Officer FTEs from the General Fund into the Abatement Fund. The economic recovery and the subsequent declining trend in foreclosures have reduced the number of abatements and the balance in the fund. In order for the Abatement Fund to remain balanced through 2015, 3.0 FTE Code Enforcement Officers will be transferred from the Abatement Fund to the General Fund with minimal impact to the General Fund. Please see the Neighborhood Services department narrative for a summarized discussion of the proposed measures affecting the Abatement Fund, the General Fund, and the Community Development Block Grant Fund.				
Budget Cut Total	-4.00	-503,572	21,400	-524,972
Abatement Fund Total	-4.00	-503,572	21,400	-524,972
<u>Community Development Fund / New Appropriation</u>				
Adjustment to Align CDBG Appropriation to Anticipated Funding	0.00	1,669	0	1,669
Program affected: CDBG funded programs This amendment makes the necessary adjustments to the 2012 base budget in order to align the CDBG program appropriation to the 2013 total anticipated funding level of \$2,610,670. This assumes a grant award equal to 2012 at \$2,570,670 and \$40,000 in program revenue. Please see Citizens' Advisory Committee on Housing and Community Development for the detailed plan by project in the Public Input section H.				
Technical Adjustment: Adjust FTE Allocations Between Funds	2.35	181,592	0	181,592
Program affected: Various Restructure of FTE positions between programs and/or funds for accounting purposes. Cross-fund transfers will be offset by allocated admin adjustments resulting in a net zero financial impact.				
New Appropriation Total	2.35	183,261	0	183,261

Neighborhood Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>Community Development Fund / Budget Cut</u>				
Adjustment to Align HOME Appropriation to Anticipated Funding	0.00	-404,045	0	-404,045
Program affected: HOME funded programs This amendment makes the necessary adjustments to the 2012 base budget in order to align the HOME program appropriation to the 2013 total anticipated funding level of \$1,062,792. This includes an anticipated grant award equal to 2012 at \$865,431, \$100,000 in program revenue, and \$97,361 in the General Fund match. Please see Citizens' Advisory Committee on Housing and Community Development for the detailed plan by project in the Public Input section H.				
Adjustment to Align NSP Appropriation to Anticipated Funding	0.00	-823,672	0	-823,672
Program affected: Economic Recovery Program This amendment makes the necessary adjustments to the 2012 base budget in order to align the NSP program appropriation to the 2013 anticipated program revenue of \$500,000.				
Eliminate Vacant Administrative Technician and Administrative Assistant Positions	-2.00	-107,667	0	-107,667
Program affected: Community Development Program Management This amendment eliminates 1.0 FTE vacant Administrative Technician and 1.0 FTE vacant Administrative Assistant position in Community Development. Employees filling these positions were transferred to open positions in other departments due to the anticipated reduction in 2012 HUD funding. Although overall HUD funding did not decline, these positions have been held vacant for 2012. Due to continued economic uncertainty and the potential impact on federal grant funding, these positions are eliminated in the 2013 budget.				
Reclass Neighborhood Services Financial Coordinator Position	0.00	-6,201	0	-6,201
Programs affected: Neighborhood Services Administration and Community Development Program Management Reclass vacant Neighborhood Services Financial Coordinator Position to an Accounting Technician position. The Financial Coordinator responsibilities are now performed by an existing finance position and efforts currently performed in the Accounting Department will become the responsibility of the new Accounting Technician position. The position will perform grant accounting and other duties as assigned in support of Neighborhood Services Administration.				

Neighborhood Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>Community Development Fund / Budget Cut</u>				
Transfer 2.0 Code Enforcement Officers from the CDBG Fund to the General Fund	-2.00	-111,270	0	-111,270
Program affected: Neighborhood Support This amendment reduces CDBG expense for Code Enforcement by transferring 2.0 FTE CDBG funded CEOs to the General Fund. The \$159,000 reduction in the General Fund 2013 HOME match will more than offset the cost of the CEOs. Please see the Neighborhood Services department narrative for a summarized discussion of the proposed measures affecting the Abatement Fund, the General Fund, and the Community Development Grant Fund.				
Budget Cut Total	-4.00	-1,452,855	0	-1,452,855
Community Development Fund Total	-1.65	-1,269,594	0	-1,269,594
<u>General Fund / New Appropriation</u>				
Code Enforcement Officer	1.00	83,005	0	83,005
Program affected: Code Enforcement During the October 6th, 2012 City Council Special Study Session, Council restored the Code Enforcement Position that was eliminated from the Abatement Fund in the Proposed Budget. As part of the restoration the position was moved to the General Fund.				
Community Relations Administrative Staff Member	1.00	61,500	0	61,500
Program affected: Community Relations During the October 6th, 2012 City Council Special Study Session, Council appropriated funds for an additional staff member in Community Relations.				
Enhance Collections of Fire Re-inspection Fees	0.00	0	50,000	-50,000
Program affected: Neighborhood Support An increase of an estimated \$50,000 in revenue from fire re-inspection fees will partially offset the transfer of a total of 5.0 FTE Code Enforcement Officers into the General Fund. 3.0 FTE are proposed to be transferred from the Abatement Fund and 2.0 FTE from CDBG. The Fire Department does not charge for the initial fire safety inspection, however, a fee schedule of \$35 for the 1st re-inspection and \$150 for each additional inspection has been established. During the course of the Code Enforcement study, it came to the committee's attention that the fees have not been consistently billed or collected. Neighborhood Support has proposed to share its systematic housing re-inspection system and billing processes with the Fire Department. Through cross-training and system integration, and the re-inspection fee collection rate will be increased.				

Neighborhood Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Technical Adjustment: Adjust FTE Allocations Between Funds	0.00	0	0	0
Program affected: Various Restructure of FTE positions between programs and/or funds for accounting purposes. Cross-fund transfers will be offset by allocated admin adjustments resulting in a net zero financial impact.				
Transfer 2.0 Code Enforcement Officers to the General Fund from the CDBG Fund	2.00	111,270	0	111,270
Program affected: Neighborhood Support This amendment reduces CDBG expense for Code Enforcement by transferring 2.0 FTE CDBG funded CEOs to the General Fund. The \$159,000 reduction in the General Fund 2013 HOME match will more than offset the cost of the CEOs. Please see the Neighborhood Services department narrative for a summarized discussion of the proposed measures affecting the Abatement Fund, the General Fund, and the Community Development Grant Fund.				
Transfer 3.0 FTE Code Enforcement Officers to the General Fund from the Abatement Fund	3.00	222,441	0	222,441
Program affected: Neighborhood Support During the economic recession, the General Fund revenue began to diminish, it was prudent to gradually transfer Code Enforcement Officer FTEs from the General Fund into the Abatement Fund. The economic recovery and the subsequent declining trend in foreclosures have reduced the number of abatements and the balance in the fund. In order for the Abatement Fund to remain balanced through 2015, 3.0 FTE Code Enforcement Officers will be transferred from the Abatement Fund to the General Fund with minimal impact to the General Fund. Please see the Neighborhood Services department narrative for a summarized discussion of the proposed measures affecting the Abatement Fund, the General Fund, and the Community Development Block Grant Fund.				
Transfer Graffiti Off Neighborhoods Unit to Neighborhood Support Division in Neighborhood Services from Police	2.00	102,561	0	102,561
Program affected: Neighborhood Support Transfer 2.0 FTE GON Technicians from the Police Department to the Neighborhood Services Department in 2013. This transfer also includes associated operating supplies, outfitted truck, and the fuel and maintenance budget. The transfer has no financial impact to the General Fund. Code Enforcement Officers currently address graffiti on commercial properties by issuing notices of violation and working with the property owner to identify graffiti removal resources. Merging the two efforts will enhance customer service and more efficiently coordinate graffiti removal services for commercial and residential properties.				

Neighborhood Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
New Appropriation Total	9.00	580,777	50,000	530,777
<u>General Fund / Budget Cut</u>				
Code Officers Provide Customer Service Oriented Business License Enforcement	0.00	0	11,761	-11,761
Program affected: Neighborhood Support In order to provide a more equitable licensing program and to enhance business license revenue, Code Enforcement Officers will encourage businesses to either display their current licenses as required by ordinance or obtain a valid license if they have not yet obtained one. It is estimated that a customer service oriented approach to enforcing business licensing will add approximately \$11,800 in revenue in the first year. Future system enhancements may provide enforcement efficiencies and further increase revenue.				
Reclass Neighborhood Services Financial Coordinator Position	0.00	-24,801	0	-24,801
Programs affected: Neighborhood Services Administration and Community Development Program Management Reclass vacant Neighborhood Services Financial Coordinator Position to an Accounting Technician position. The Financial Coordinator responsibilities are now performed by an existing finance position and efforts currently performed in the Accounting Department will become the responsibility of the new Accounting Technician position. The position will perform grant accounting and other duties as assigned in support of Neighborhood Services Administration.				
Budget Cut Total	0.00	-24,801	11,761	-36,562
General Fund Total	9.00	555,976	61,761	494,215
<u>Gifts & Grants Fund / New Appropriation</u>				
Technical Adjustment: Adjust FTE Allocations Between Funds	-2.35	-181,593	0	-181,593
Program affected: Various Restructure of FTE positions between programs and/or funds for accounting purposes. Cross-fund transfers will be offset by allocated admin adjustments resulting in a net zero financial impact.				
New Appropriation Total	-2.35	-181,593	0	-181,593
Gifts & Grants Fund Total	-2.35	-181,593	0	-181,593
Amendment Request Total All Funds	1.00	-1,398,783	83,161	-1,481,944

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Abatement Fund	980,744	911,781	1,114,600	894,597	625,230
Community Development Fund	9,495,354	5,109,975	5,239,626	4,683,462	4,173,462
Designated Revenues Fund	122,359	130,508	133,338	62,343	110,116
General Fund	2,962,813	2,866,722	2,862,105	2,852,128	3,471,422

Neighborhood Services

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Gifts & Grants Fund	785,974	390,499	727,733	708,848	688,585
Expenditures Total	\$14,347,244	\$9,409,485	\$10,077,402	\$9,201,378	\$9,068,815

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Abatement Fund	7.90	8.90	9.50	9.50	5.50
Community Development Fund	21.90	24.58	23.85	24.80	22.20
Designated Revenues Fund	0.75	0.75	0.75	0.75	0.75
General Fund	37.65	36.65	35.15	35.15	44.15
Gifts & Grants Fund	4.30	1.62	2.35	1.40	0.00
Staffing Total	72.50	72.50	71.60	71.60	72.60

PROGRAM DETAIL

Administration

Net Cost: \$425,192

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 (including the Original Aurora Renewal Program), Community Relations, and other revitalization services. Beginning in 2013, the program also includes a 0.8 FTE Accounting Technician position to support the department. 0.2 FTE will be charged to Community Development program management. The position was transferred from Neighborhood Support and reclassified. Substantial resources are spent in troubleshooting, special projects, and managing difficult or sensitive issues.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
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EXPENDITURE SUMMARY BY FUND

General Fund	271,650	308,719	298,377	292,045	425,192
Expenditures Total	\$271,650	\$308,719	\$298,377	\$292,045	\$425,192

EXPENDITURE SUMMARY BY TYPE

Personal Services	237,110	251,180	238,540	234,230	356,704
Supplies and Services	4,768	3,482	5,734	3,712	11,680
Interfund Charges	29,772	54,057	54,103	54,103	56,808
Expenditures Total	\$271,650	\$308,719	\$298,377	\$292,045	\$425,192

STAFFING SUMMARY

General Fund	2.00	2.00	2.00	2.00	2.80
Staffing Total	2.00	2.00	2.00	2.00	2.80

Neighborhood Services

PROGRAM DETAIL

Administration

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of department service levels standards met	N/A	N/A	90%	90%	90%

Animal Care

Net Cost: \$1,193,391

Provides enforcement of city ordinances (vicious animals, running at large, etc.), impounds stray, abandoned and mistreated animals and educates the public regarding responsible pet ownership and co-existing with urban wildlife. The division serves as liaison to the state and county health departments regarding diseases transmittable to people from animals (rabies, West Nile virus, plague, etc.). Field coverage is provided by 13 Animal Care Officers (12.0 FTE and 1.0 contract employee). Shelter staff cares for stray and homeless animals, providing veterinary care, returning animals to their home and promoting adoption. The shelter is a member of the Metro Denver Shelter Alliance, a consortium of front-range shelter and rescue organizations working together towards 100% placement of adoptable animals. Through this organization, the shelter transfers animals that are not attracting attention to other facilities as a different venue increases adoption opportunities. The Alliance also provides group pricing opportunities for the city and troubleshoots common issues/concerns. Shelter operations for care and treatment of the animals are seven days per week. The cost of operations is partially offset by revenue from licenses, permits, fees and fines.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	118,314	115,067	107,213	62,343	110,116
General Fund	1,465,651	1,432,250	1,477,030	1,483,266	1,487,906
Gifts & Grants Fund	125,518	146,977	110,951	121,220	110,951
Expenditures Total	\$1,709,483	\$1,694,294	\$1,695,194	\$1,666,829	\$1,708,973

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,411,921	1,385,265	1,430,967	1,374,713	1,444,170
Supplies and Services	264,723	259,038	221,790	248,406	221,790
Utilities	60	726	0	834	0
Interfund Charges	32,779	42,905	42,437	42,876	43,013
Capital Related	0	6,360	0	0	0
Expenditures Total	\$1,709,483	\$1,694,294	\$1,695,194	\$1,666,829	\$1,708,973

<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	0.75	0.75	0.75	0.75	0.75
General Fund	20.25	20.25	20.25	20.25	20.25
Staffing Total	21.00	21.00	21.00	21.00	21.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Animal save rate	70%	69%	68%	68%	68%

Neighborhood Services

PROGRAM DETAIL

Code Enforcement

Net Cost: \$906,455

Neighborhood Support Code Enforcement promotes and encourages a positive physical image of Aurora's neighborhoods through education, mediation, the Graffiti Off Neighborhoods Program (GON), 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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Abatement Fund	980,744	911,781	1,114,600	894,597	625,230
Community Development Fund	523,280	494,434	434,000	367,306	333,000
General Fund	849,921	739,124	719,158	704,771	1,127,647
Expenditures Total	\$2,353,945	\$2,145,339	\$2,267,758	\$1,966,674	\$2,085,877
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,825,542	1,747,872	1,751,477	1,653,498	1,716,046
Supplies and Services	479,864	337,848	430,096	253,416	297,659
Interfund Charges	48,539	59,619	66,185	59,760	72,172
Capital Related	0	0	20,000	0	0
Expenditures Total	\$2,353,945	\$2,145,339	\$2,267,758	\$1,966,674	\$2,085,877
<u>STAFFING SUMMARY</u>					
Abatement Fund	7.90	8.90	9.50	9.50	5.50
Community Development Fund	7.00	7.00	7.00	7.00	5.00
General Fund	10.90	9.90	8.90	8.90	16.10
Staffing Total	25.80	25.80	25.40	25.40	26.60
<u>PERFORMANCE MEASURE SUMMARY</u>					
Respond to complaints within 2 days	100%	100%	90%	90%	90%

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, Original Aurora Renewal, and other Community Development programs and grants. Beginning in 2013, all FTE associated with Community Development projects are budgeted in the Community Development Program Management program.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	781,535	401,037	758,368	834,067	910,273
Gifts & Grants Fund	14,000	6,000	0	0	0
Expenditures Total	\$795,535	\$407,037	\$758,368	\$834,067	\$910,273

Neighborhood Services

PROGRAM DETAIL

Community Development Program Management

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	696,773	616,767	619,936	500,474	1,299,878
Allocated Expenses	0	0	0	0	-516,347
Supplies and Services	88,231	-218,738	128,488	323,649	107,679
Interfund Charges	10,531	9,008	9,944	9,944	19,063
Expenditures Total	\$795,535	\$407,037	\$758,368	\$834,067	\$910,273
<u>STAFFING SUMMARY</u>					
Community Development Fund	5.95	8.68	8.57	11.27	17.20
Staffing Total	5.95	8.68	8.57	11.27	17.20
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain CDBG spending rate at or below 1.50% as required by HUD	1.36%	1.50%	1.50%	1.50%	1.50%

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 and Habitat for Humanity.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	195,275	170,893	170,893	129,815	129,815
Expenditures Total	\$195,275	\$170,893	\$170,893	\$129,815	\$129,815
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	195,275	170,893	170,893	129,815	129,815
Expenditures Total	\$195,275	\$170,893	\$170,893	\$129,815	\$129,815

Neighborhood Services

PROGRAM DETAIL

Community Relations

Net Cost: \$176,835

This function supports the Human Relations and Veterans Affairs Commissions and volunteer committees such as Kaleidoscope Aurora, Key Community Response Team, the Community of Faith and the International Cross Culture Network of Aurora. Supports proclamations, diversity training, celebrations, and commemorations, including the Martin Luther King, Jr. Commemoration.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	131,535	132,562	114,471	114,706	176,835
Gifts & Grants Fund	3,498	29,833	5,478	7,736	2,478
Expenditures Total	\$135,033	\$162,395	\$119,949	\$122,442	\$179,313
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	108,613	134,299	98,816	104,629	157,597
Supplies and Services	26,420	28,096	21,133	17,813	21,716
Expenditures Total	\$135,033	\$162,395	\$119,949	\$122,442	\$179,313
<u>STAFFING SUMMARY</u>					
General Fund	1.50	1.50	1.00	1.00	2.00
Staffing Total	1.50	1.50	1.00	1.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Human Relations Commission membership	67%	39%	100%	100%	100%
Veterans Affairs Commission membership	99%	95%	100%	100%	100%

Economic Recovery Program

Net Cost: \$0

The Economic Recovery Program administers funds received from the Neighborhood Stabilization Program (NSP3), a U.S. Department of Housing and Urban Development (HUD) program that 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. NSP3 was authorized as part of the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010. Aurora received \$2.4 million in NSP3 funds. Aurora's NSP3 program is approximately 50 percent complete. The City of Aurora receives program income from the sale of rehabilitated properties, which is reinvested into the program. Program income for 2013 is estimated at \$500,000. Beginning in 2013, all FTE associated with this program are budgeted in the Community Development Management program.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	4,860,952	1,045,257	1,325,000	1,025,000	550,000
Expenditures Total	\$4,860,952	\$1,045,257	\$1,325,000	\$1,025,000	\$550,000

Neighborhood Services

PROGRAM DETAIL

Economic Recovery Program

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	45,280	100,483	212,373	186,011	0
Allocated Expenses	0	0	-9,232	0	109,532
Supplies and Services	4,815,672	944,774	1,121,859	688,989	438,214
Interfund Charges	0	0	0	0	2,254
Capital Related	0	0	0	150,000	0
Expenditures Total	\$4,860,952	\$1,045,257	\$1,325,000	\$1,025,000	\$550,000
<u>STAFFING SUMMARY</u>					
Community Development Fund	3.10	3.05	2.77	2.17	0.00
Gifts & Grants Fund	0.30	0.13	0.13	0.00	0.00
Staffing Total	3.40	3.18	2.90	2.17	0.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Acquire, rehabilitate, and sell single family homes	7	8	6	6	6

Emergency Solutions and Housing Vouchers

Net Cost: \$0

This program provides 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. In addition, \$15,000 is budgeted in CDBG for the Aurora Voucher program.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	10,000	17,200	15,000	15,000	15,000
Gifts & Grants Fund	121,708	71,995	108,805	194,324	194,325
Expenditures Total	\$131,708	\$89,195	\$123,805	\$209,324	\$209,325
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	131,708	89,195	123,805	209,324	209,325
Expenditures Total	\$131,708	\$89,195	\$123,805	\$209,324	\$209,325
<u>PERFORMANCE MEASURE SUMMARY</u>					
Provide shelter to homeless persons	974	771	700	700	700

Neighborhood Services

PROGRAM DETAIL

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. Other homeownership programs include foreclosure prevention counseling, first time homebuyer counseling, and reverse-mortgage counseling. Beginning in 2013, all FTE associated with this program are budgeted in the Community Development Management program.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	670,253	615,852	400,000	371,650	372,574
Designated Revenues Fund	4,045	15,441	26,125	0	0
General Fund	0	613	5,500	5,500	5,500
Gifts & Grants Fund	303,214	94,679	118,112	92,071	53,047
Expenditures Total	\$977,512	\$726,585	\$549,737	\$469,221	\$431,121
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	288,801	94,186	99,440	80,505	0
Supplies and Services	688,711	632,399	450,297	388,716	431,121
Expenditures Total	\$977,512	\$726,585	\$549,737	\$469,221	\$431,121
<u>STAFFING SUMMARY</u>					
Gifts & Grants Fund	4.00	1.49	1.49	0.23	0.00
Staffing Total	4.00	1.49	1.49	0.23	0.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Provide down payment and/or closing cost assistance to first-time homebuyers	109	97	64	64	60

Neighborhood Liaison & Mediation Services

Net Cost: \$248,342

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	236,836	239,477	241,227	245,001	248,342
Expenditures Total	\$236,836	\$239,477	\$241,227	\$245,001	\$248,342

Neighborhood Services

PROGRAM DETAIL

Neighborhood Liaison & Mediation Services

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	234,284	236,119	237,849	242,891	244,964
Supplies and Services	2,552	3,358	3,378	2,110	3,378
Expenditures Total	\$236,836	\$239,477	\$241,227	\$245,001	\$248,342
<u>STAFFING SUMMARY</u>					
General Fund	3.00	3.00	3.00	3.00	3.00
Staffing Total	3.00	3.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percent of conflicts referred to mediation resolved	80%	80%	80%	80%	80%

Original Aurora Renewal Program

Net Cost: \$0

Original Aurora Renewal (OAR) works with residents, businesses, and local organizations to develop partnerships that plan and implement civic engagement activities, neighborhood improvement programs and public safety initiatives. OAR raises money to support much of its programming through grant writing and fundraising efforts. The majority of OAR's programs and partnerships serve youth and families living in the Original Aurora neighborhood. Beginning in 2013, all FTE associated with this program are budgeted in the Community Development Management program.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	263,170	182,266	172,210	165,964	85,005
General Fund	7,220	13,977	6,342	6,839	0
Gifts & Grants Fund	215,743	39,113	234,387	250,537	177,784
Expenditures Total	\$486,133	\$235,356	\$412,939	\$423,340	\$262,789
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	258,334	210,419	229,385	172,927	0
Allocated Expenses	0	0	0	0	108,632
Supplies and Services	225,071	23,006	181,280	248,139	152,654
Interfund Charges	2,728	1,931	2,274	2,274	1,503
Expenditures Total	\$486,133	\$235,356	\$412,939	\$423,340	\$262,789
<u>STAFFING SUMMARY</u>					
Community Development Fund	3.00	3.00	2.20	1.20	0.00
Gifts & Grants Fund	0.00	0.00	0.73	0.73	0.00
Staffing Total	3.00	3.00	2.93	1.93	0.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of alleyway lights coordinated and installed	N/A	19	40	40	40

Neighborhood Services

PROGRAM DETAIL

Public Facilities

Net Cost: \$0

Community Development Block Grant funds are used for area-specific benefits such as Northwest Alley Paving and Northwest Street Lights.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	401,661	197,750	97,750	144,200	333,935
Expenditures Total	\$401,661	\$197,750	\$97,750	\$144,200	\$333,935
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	401,661	197,750	97,750	144,200	333,935
Expenditures Total	\$401,661	\$197,750	\$97,750	\$144,200	\$333,935
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of alleys paved in northwest Aurora	7	6	8	8	7

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, Handicapped Accessibility, and Lead-Based Paint programs. This program is fully funded by Community Development Block Grants. Beginning in 2013, all FTE associated with this program are budgeted in the Community Development Management program.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	1,831,587	1,658,350	1,866,405	1,768,970	1,443,860
Expenditures Total	\$1,831,587	\$1,658,350	\$1,866,405	\$1,768,970	\$1,443,860
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	346,866	214,650	229,883	218,333	0
Allocated Expenses	0	0	0	0	298,183
Supplies and Services	1,481,744	1,427,368	1,620,184	1,534,299	1,139,917
Interfund Charges	2,977	16,332	16,338	16,338	5,760
Expenditures Total	\$1,831,587	\$1,658,350	\$1,866,405	\$1,768,970	\$1,443,860
<u>STAFFING SUMMARY</u>					
Community Development Fund	2.85	2.85	3.31	3.16	0.00
Staffing Total	2.85	2.85	3.31	3.16	0.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of completed rehabilitaion projects	48	52	64	64	59

Neighborhood Services

PROGRAM DETAIL

Transfers and Other Requirements

Net Cost: \$0

This program houses anticipated and other one-time gifts and grants that are transferred to the program when awarded. In the Community Development Fund, budget whether spent or not is shown as an expenditure as it continues to carryforward from year to year. When the budget is eliminated it shows as a negative expenditure.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	-42,359	326,936	0	-138,510	0
Gifts & Grants Fund	0	0	150,000	42,960	150,000
Expenditures Total	(\$42,359)	\$326,936	\$150,000	(\$95,550)	\$150,000
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	-42,359	326,936	150,000	-95,550	150,000
Expenditures Total	(\$42,359)	\$326,936	\$150,000	(\$95,550)	\$150,000

Non-Departmental

PROGRAM SUMMARY

Building Leases

\$4,547,450 0 FTE

*Leases for city buildings

Compensation Reserve and Pension Costs

\$1,737,680 0 FTE

*Funding for compensation increases and vacancy savings targets

Debt Service

\$6,550,350 0 FTE

*Principal and interest on general obligation bonds

Developer Incentives

\$3,385,415 0 FTE

*Incentives and revenue cost-sharing agreements

Snow Removal

\$2,273,053 0 FTE

*Overtime, equipment, and supplies for snow removal

Special Improvement Districts

\$288,784 0 FTE

*Expenditures related to Special Improvement Districts

Transfers and Other Requirements

\$28,153,487 0 FTE

*Transfers to other funds

DEPARTMENT SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
EXPENDITURES	97,659,429	39,714,160	38,557,270	40,010,206	46,936,219

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	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Personal Services	2,311,094	1,113,608	584,238	985,293	2,201,043
Allocated Expenses	30,865	0	0	0	0
Supplies and Services	3,096,948	4,255,510	4,988,738	4,894,479	5,220,022
Utilities	530	480	0	0	0
Interfund Charges	146,032	133,288	165,819	165,811	156,861
Debt Related	30,733,141	7,844,427	7,734,582	7,734,582	6,852,725
Capital Related	79,807	46,426	140,000	50,000	140,000
Transfers Out	61,261,012	26,320,421	24,943,893	26,180,041	32,365,568
Expenditures Total	\$97,659,429	\$39,714,160	\$38,557,270	\$40,010,206	\$46,936,219

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. In 2013, this transfer is \$5.2 million more than normal due to the transfer of General Fund revenue committed in the Capital Projects Fund for specific activities, such as redevelopment, FasTracks projects, and District 2 space needs. 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 projected to drop \$881,900, due to the expiration of the Alameda Interchange debt in the Debt Service Fund. The personal services amount takes into account a 1.0 percent EPMP increase for 2013, the first pay increase since 2010. 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. Interfund charges and capital related payments only make up approximately 0.6 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	2013
Prior Year One Times	-218,500
Compensation Adjustments	1,716,805
Mandated Costs	1,840,025
Total Base Adjustments	\$3,338,330

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>Conservation Trust Fund / New Appropriation</u>				
Transfer to Golf for Improvements Funded by Conservation Trust Fund	0.00	150,000	0	150,000
Program affected: Operating Transfer and Other requirements: This request will allocate funding from the Conservation Trust Fund to the Golf Fund for capital improvement projects through an operating transfer. As revenues have declined and expenses increased over the years for the Golf Division, many capital maintenance projects have been deferred. These dollars will fund necessary projects such as irrigation and water pump improvements, concrete path replacement and repair as well as equipment replacement.				
New Appropriation Total	0.00	150,000	0	150,000
Conservation Trust Fund Total	0.00	150,000	0	150,000
<u>Cultural Services Fund / Budget Cut</u>				
Technical Adjustment: Change Subsidy for Special Events from Cultural to Recreation Fund	0.00	0	-189,947	189,947
Program affected: Transfers and Other Requirements Originally budgeted in the Cultural Fund under Parks, Recreation, and Open Space, this adjustment moves the program to the Recreation Fund to more accurately reflect the management of the program.				
Budget Cut Total	0.00	0	-189,947	189,947
Cultural Services Fund Total	0.00	0	-189,947	189,947
<u>General Fund / New Appropriation</u>				
Debt Service for Trolley Enclosure	0.00	117,230	0	117,230
Program affected: Building Leases This supplemental will fund the first year of a 10-year debt to build an enclosure for the recently re-furbished trolley. This is one of City Council's priority projects.				
Increase Transfer to Recreation for Hoffman Heights Teen Center	0.00	56,720	0	56,720
Program affected: Transfers and Other Requirements In 2012, Council requested that the Hoffman Heights Library Building be re-purposed as a computer center/teen center. This transfer funds the operations component of the teen center.				
Technical Adjustment: Change Subsidy for Special Events from Cultural to Recreation Fund	0.00	189,947	0	189,947
Program affected: Transfers and Other Requirements Originally budgeted in the Cultural Fund under Parks, Recreation, and Open Space, this adjustment moves the program to the Recreation Fund to more accurately reflect the management of the program.				

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Transfer of One-Time Operating Reserve to CPF for Various Purposes	0.00	5,200,000	0	5,200,000
Program affected: Transfers and Other Requirements For 2012, an anticipated \$5.6 million in additional funds available above the minimum operating reserve is available. Of this amount, \$5.2 million will be sent to the Capital Projects Fund and committed for the funding of redevelopment activities, FasTracks Development, and the District 2 Police Station. Redevelopment and FasTracks are stated City Council priorities. The District 2 Police Station is an issue due to overcrowding.				
New Appropriation Total	0.00	5,563,897	0	5,563,897
<u>General Fund / Budget Cut</u>				
Decreased Estimate for Police and Fire Retiree Leave Buybacks	0.00	-50,000	0	-50,000
Program affected: Transfers and Other Requirements During the October 6th, 2012 City Council Special Study Session, Council directed the City Manager to find ways to fund a series of additional items. Based on projections for 2013, it appears that this budget in Non-Departmental is not needed.				
Increase Estimated Revenues for Council Amendments	0.00	0	193,225	-193,225
During the October 6th, 2012 City Council Special Study Session, Council directed the City Manager to find ways to fund a series of additional items. This revenue adjustment takes into account a small amount of sales tax that had come in over projection late in the budget process. This equates to a 0.1 percent increase in the sales tax projection.				
Increase Vacancy Savings Target	0.00	-50,000	0	-50,000
Program affected: Transfers and Other Requirements During the October 6th, 2012 City Council Special Study Session, Council directed the City Manager to find ways to fund a series of additional items. This amendment increases the estimated vacancy savings target by \$50,000 for a total of \$550,000 in Non-Departmental. The vacancy savings target is an estimate for budgeted positions that remain vacant during the year.				
Reduce Budget for Additional Prisoner Beds	0.00	-60,000	0	-60,000
Program affected: Transfers and Other Requirements During the October 6th, 2012 City Council Special Study Session, Council directed the City Manager to find ways to fund a series of additional items. This reduction of the budget for additional prisoner beds is one of the sources as based on current expenditures, this budget is not needed. This \$60,000 reduction reduces the budget to \$50,000.				

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Reduce HOME Match to CDBG Fund Due To Revised Requirement	0.00	-158,978	0	-158,978
Program affected: Transfers and Other Requirements This amendment reduces the General Fund match for HOME funds. \$61,600 of this reduction is due to a lower than budgeted grant award, while the remainder is the result of a change in status for Aurora according to HUD regulations. When certain indicators of "community distress" are met, including the percentage of families living below the poverty line and/or when per capita incomes are below a defined threshold, the matching percentage may be temporarily reduced. The City of Aurora was notified by HUD that the required 2013 match level would be reduced by 50 percent, equating to an 11.25 percent match. The required match is anticipated to return to the full 22.5 percent level for 2014.				
Reduce Subsidy to Cultural Services Fund with Shift of Expenses to SCFD Fund Balance	0.00	-39,353	0	-39,353
Program affected: Cultural Services Division Management This is a reduction of subsidy to the Cultural Services Fund. This reduction is made possible by using SCFD fund balance to fund expenses that would normally be funded through the General Fund subsidy.				
Reduce Subsidy to the Recreation Fund Due to Increased Revenue	0.00	-125,000	0	-125,000
Program affected: Transfers and Other Requirements As part of the 2013 budget building process, it has been identified that program revenue will increase for the Recreation Division in lieu of a cut. In addition to increased use and attendance, there will be some targeted fee increases for the division including an increase for Independent Youth Sports Organization fees.				
Technical Adjustment: Change Subsidy for Special Events from Cultural to Recreation Fund	0.00	-189,947	0	-189,947
Program affected: Transfers and Other Requirements Originally budgeted in the Cultural Fund under Parks, Recreation, and Open Space, this adjustment moves the program to the Recreation Fund to more accurately reflect the management of the program.				
Budget Cut Total	0.00	-673,278	193,225	-866,503
General Fund Total	0.00	4,890,619	193,225	4,697,394
<u>Recreation Fund / New Appropriation</u>				
Increase Transfer to Recreation for Hoffman Heights Teen Center	0.00	0	56,720	-56,720
Program affected: Transfers and Other Requirements In 2012, Council requested that the Hoffman Heights Library Building be re-purposed as a computer center/teen center. This transfer funds the operations component of the teen center.				

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>Recreation Fund / New Appropriation</u>				
Technical Adjustment: Change Subsidy for Special Events from Cultural to Recreation Fund	0.00	0	189,947	-189,947
Program affected: Transfers and Other Requirements Originally budgeted in the Cultural Fund under Parks, Recreation, and Open Space, this adjustment moves the program to the Recreation Fund to more accurately reflect the management of the program.				
New Appropriation Total	0.00	0	246,667	-246,667
<u>Recreation Fund / Budget Cut</u>				
Reduce Subsidy to the Recreation Fund Due to Increased Revenue	0.00	0	-125,000	125,000
Program affected: Transfers and Other Requirements As part of the 2013 budget building process, it has been identified that program revenue will increase for the Recreation Division in lieu of a cut. In addition to increased use and attendance, there will be some targeted fee increases for the division including an increase for Independent Youth Sports Organization fees.				
Budget Cut Total	0.00	0	-125,000	125,000
Recreation Fund Total	0.00	0	121,667	-121,667
Amendment Request Total All Funds	0.00	5,040,619	124,945	4,915,674

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Abatement Fund	0	0	100	0	4,810
Conservation Trust Fund	0	0	1,176	325,000	168,307
Cultural Services Fund	17,935	0	3,338	168,531	22,027
Debt Service (GO) Fund	30,778,204	7,761,615	7,539,750	7,539,750	6,550,350
Debt Service (SID) Fund	410,138	359,696	338,305	338,305	593,930
Designated Revenues Fund	4,069,937	1,640,235	1,804,896	1,410,718	1,785,121
Development Review Fund	0	635,000	1,389,853	1,104,853	1,181,324
Emergency Contingency Fund	519,619	0	0	0	0
Enhanced E-911 Fund	141,000	0	7,000	0	10,718
Fleet Management Fund	0	0	2,058	0	39,751
General Fund	31,402,300	27,753,505	27,330,341	29,097,849	35,911,710
Gifts & Grants Fund	0	5,816	1,199	0	3,726
Golf Courses Fund	0	0	4,902	0	62,458
Open Space Fund	0	0	618	0	17,408
Parks Development Fund	0	0	0	0	650
Policy Reserve Fund	21,472,765	0	0	0	0
Recreation Fund	0	0	23,492	0	80,414
Risk Management Fund	0	1,529,662	1,208	0	6,472
Surplus & Deficiency Fund	25,000	28,631	25,200	25,200	39,939
TABOR Reserve Fund	8,822,531	0	0	0	0

Non-Departmental

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Wastewater Fund	0	0	14,935	0	165,453
Water Fund	0	0	68,899	0	291,651
Expenditures Total	\$97,659,429	\$39,714,160	\$38,557,270	\$40,010,206	\$46,936,219

PROGRAM DETAIL

Building Leases

Net Cost: \$4,547,450

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 savings from the refinancing. In 2013, the payment will increase \$400,000 as the current savings are not sustainable. In addition, \$117,200 is spent starting in 2013 to fund the housing of the trolley.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
EXPENDITURE SUMMARY BY FUND					
Designated Revenues Fund	167,594	0	0	0	0
General Fund	6,319,205	4,564,832	4,030,220	4,030,220	4,547,450
Expenditures Total	\$6,486,799	\$4,564,832	\$4,030,220	\$4,030,220	\$4,547,450
EXPENDITURE SUMMARY BY TYPE					
Allocated Expenses	15,865	0	0	0	0
Debt Related	0	1,250	0	0	117,230
Transfers Out	6,470,934	4,563,582	4,030,220	4,030,220	4,430,220
Expenditures Total	\$6,486,799	\$4,564,832	\$4,030,220	\$4,030,220	\$4,547,450

Non-Departmental

PROGRAM DETAIL

Compensation Reserve and Pension Costs

Net Cost: \$1,707,278

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. Included in 2013 is a 1.0 percent EPMP pay increase for each fund with FTE.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Abatement Fund	0	0	100	0	4,810
Conservation Trust Fund	0	0	1,176	0	18,307
Cultural Services Fund	0	0	3,338	0	22,027
Designated Revenues Fund	0	0	4,066	0	26,676
Development Review Fund	0	0	4,853	4,853	81,324
Enhanced E-911 Fund	141,000	0	7,000	0	10,718
Fleet Management Fund	0	0	2,058	0	39,751
General Fund	1,522,040	95,442	-48,461	380,830	905,843
Gifts & Grants Fund	0	0	1,199	0	3,726
Golf Courses Fund	0	0	4,902	0	62,458
Open Space Fund	0	0	618	0	17,408
Parks Development Fund	0	0	0	0	650
Recreation Fund	0	0	23,492	0	80,414
Risk Management Fund	0	0	1,200	0	6,464
Wastewater Fund	0	0	14,935	0	165,453
Water Fund	0	0	68,899	0	291,651
Expenditures Total	\$1,663,040	\$95,442	\$89,375	\$385,683	\$1,737,680
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,521,680	91,086	-82,419	318,636	1,534,386
Supplies and Services	360	4,356	171,794	67,047	203,294
Transfers Out	141,000	0	0	0	0
Expenditures Total	\$1,663,040	\$95,442	\$89,375	\$385,683	\$1,737,680

Non-Departmental

PROGRAM DETAIL

Debt Service

Net Cost: \$6,522,350

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. The last year of the debt associated with the Alameda Interchange is 2012, which drives the decrease in 2013.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Debt Service (GO) Fund	30,778,204	7,761,615	7,539,750	7,539,750	6,550,350
Expenditures Total	\$30,778,204	\$7,761,615	\$7,539,750	\$7,539,750	\$6,550,350
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	63,603	60,823	61,000	61,000	61,000
Debt Related	30,417,640	7,564,052	7,478,750	7,478,750	6,489,350
Transfers Out	296,961	136,740	0	0	0
Expenditures Total	\$30,778,204	\$7,761,615	\$7,539,750	\$7,539,750	\$6,550,350

Developer Incentives

Net Cost: \$2,385,415

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 since 2011 is due to the restructure of the Designated Revenues Fund, specifically the movement of sales tax-based incentives to the General Fund.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	1,028,775	85,851	1,000,000	50,000	1,000,000
General Fund	0	2,323,115	2,415,682	2,410,682	2,385,415
Expenditures Total	\$1,028,775	\$2,408,966	\$3,415,682	\$2,460,682	\$3,385,415
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	1,028,775	818,317	1,791,671	836,671	1,761,404
Transfers Out	0	1,590,649	1,624,011	1,624,011	1,624,011
Expenditures Total	\$1,028,775	\$2,408,966	\$3,415,682	\$2,460,682	\$3,385,415

Non-Departmental

PROGRAM DETAIL

Snow Removal

Net Cost: \$2,273,053

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,999,880	2,175,293	2,282,011	2,282,011	2,273,053
Expenditures Total	\$1,999,880	\$2,175,293	\$2,282,011	\$2,282,011	\$2,273,053

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	428,358	655,095	484,600	484,600	484,600
Supplies and Services	1,416,153	1,336,430	1,581,600	1,581,600	1,581,600
Utilities	530	480	0	0	0
Interfund Charges	146,032	133,288	165,811	165,811	156,853
Capital Related	8,807	50,000	50,000	50,000	50,000
Expenditures Total	\$1,999,880	\$2,175,293	\$2,282,011	\$2,282,011	\$2,273,053

<u>PERFORMANCE MEASURE SUMMARY</u>					
\$ per inch of snow	42,551	35,085	32,141	35,656	34,440
\$ per storm	95,232	108,765	78,690	95,084	94,711

Special Improvement Districts

Net Cost: \$278,784

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Debt Service (SID) Fund	375,521	336,609	285,989	285,989	248,845
Surplus & Deficiency Fund	25,000	28,631	25,200	25,200	39,939
Expenditures Total	\$400,521	\$365,240	\$311,189	\$311,189	\$288,784

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	60,020	61,115	30,357	30,357	17,639
Debt Related	315,501	279,125	255,832	255,832	246,145
Transfers Out	25,000	25,000	25,000	25,000	25,000
Expenditures Total	\$400,521	\$365,240	\$311,189	\$311,189	\$288,784

Non-Departmental

PROGRAM DETAIL

Transfers and Other Requirements

Net Cost: \$27,395,042

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 spike in expenditures. The Development Review Fund's 2012 transfer will increase to \$1.4 million, and then drop back to \$1.1 million due to a new transfer calculation method. In the General Fund, transfers are \$5.9 million more than 2012, primarily due to the Capital Projects Fund transfer, which includes an additional \$5.2 million for specified purposes such as redevelopment, FasTracks projects, and District 2 space issues.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	0	0	0	325,000	150,000
Cultural Services Fund	17,935	0	0	168,531	0
Debt Service (SID) Fund	34,617	23,087	52,316	52,316	345,085
Designated Revenues Fund	2,873,568	1,554,384	800,830	1,360,718	758,445
Development Review Fund	0	635,000	1,385,000	1,100,000	1,100,000
Emergency Contingency Fund	519,619	0	0	0	0
General Fund	21,561,175	18,594,823	18,650,889	19,994,106	25,799,949
Gifts & Grants Fund	0	5,816	0	0	0
Policy Reserve Fund	21,472,765	0	0	0	0
Risk Management Fund	0	1,529,662	8	0	8
TABOR Reserve Fund	8,822,531	0	0	0	0
Expenditures Total	\$55,302,210	\$22,342,772	\$20,889,043	\$23,000,671	\$28,153,487
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	361,056	367,427	182,057	182,057	182,057
Allocated Expenses	15,000	0	0	0	0
Supplies and Services	528,037	1,974,469	1,352,316	2,317,804	1,595,085
Interfund Charges	0	0	8	0	8
Capital Related	71,000	-3,574	90,000	0	90,000
Transfers Out	54,327,117	20,004,450	19,264,662	20,500,810	26,286,337
Expenditures Total	\$55,302,210	\$22,342,772	\$20,889,043	\$23,000,671	\$28,153,487

Parks, Recreation & Open Space

PROGRAM SUMMARY

Administration

\$1,118,544 7 FTE

*Oversees planning and management of the PROS Department to ensure efficient and effective operations in accordance with our mission

Aquatics

\$1,764,612 8 FTE

*Improves quality of life by offering healthy family exercise and formal swimming instruction/teams

Fitness and Leisure

\$380,213 2 FTE

*Provides essential recreation and health/wellness programs to promote active, healthy lifestyles

Forestry

\$1,249,390 11 FTE

* Creates a healthy, natural environment by maintaining the Urban Forest and planting new trees throughout the City

Golf

\$8,493,595 40 FTE

* Provides a superior golf experience
* Responsible fiscal management and operational efficiency
* Sound environmental principles

Open Space and Natural Resources

\$2,590,704 17 FTE

*Creates a healthy environment by managing open space properties
*Encourages active lifestyles through programs and site activities

Parks Operations & Management

\$10,071,431 78 FTE

*Creates a healthy environment and encourages active lifestyles by maintaining parks, public properties & facilities

Planning, Design and Construction

\$1,268,320 13 FTE

*Creates healthy environments by managing the planning, design and construction processes

Preschool and Youth Programs

\$894,242 5 FTE

*Provides programming for youth to ensure a safe environment, promote active and healthy lifestyles, and encourage positive development

Recreation Centers

\$1,202,256 10.5 FTE

*Provides essential facilities to promote safe, active and healthy lifestyles for the community

Recreation Division Management

\$1,252,605 6 FTE

*Oversees planning and management of the Recreation Services Division to ensure efficient and effective operations fulfilling our mission

Senior Programs

\$762,941 7 FTE

*Essential programs and services to encourage active and healthy lifestyles for adults ages 50 and over

Special Events

\$228,947 1 FTE

*Production of Citywide Special Events which are essential to a strong community

Special Programs

\$509,544 5.7 FTE

*Essential programming for persons with disabilities and the frail elderly to maintain health and encourage social interaction

Sports Programs

\$1,929,369 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

\$1,281,565 0 FTE

*Transfer to ACLC from the Open Space Fund

Parks, Recreation & Open Space

DEPARTMENT SUMMARY					
	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
REGULAR - FTE	245.70	237.20	225.20	226.20	221.20
EXPENDITURES	36,591,786	33,549,747	34,582,564	34,804,209	34,998,278

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, citywide special events 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	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Regular - FTE	245.70	237.20	225.20	226.20	221.20
Personal Services	20,243,273	19,406,373	19,966,020	20,058,310	20,174,122
Allocated Expenses	-77,028	-75,716	-124,711	-78,258	-50,000
Supplies and Services	5,073,254	5,323,126	5,429,468	5,405,167	5,426,149
Utilities	5,215,934	5,030,648	5,237,160	5,564,427	5,218,362
Interfund Charges	1,569,949	1,555,822	1,597,538	1,598,956	1,696,796
Debt Related	1,016,051	1,008,177	1,003,312	905,330	1,003,312
Capital Related	456,425	72,991	210,283	85,443	266,043
Transfers Out	3,093,928	1,228,326	1,263,494	1,264,834	1,263,494
Expenditures Total	\$36,591,786	\$33,549,747	\$34,582,564	\$34,804,209	\$34,998,278

DEPARTMENT NARRATIVE

After weathering several years of budget reductions along with the rest of the city, the current forecast is more positive. Throughout the economic recession, Parks, Recreation and Open Space (PROS) staff has worked to reduce costs while maintaining service levels with fewer resources. This experience has created a stronger, more efficient Department. In 2012, the Department has created a Strategic Planning process to guide the decision making for the next five years. This process will solicit random and targeted input to help gain a better understanding of what is important to Aurora citizens. This process is planned to be complete before the 2014 Budget process begins.

The budget cuts sustained in recent years have changed PROS approach to doing business and providing services. One such change has been a focus on bolstering the infrastructure of the park, open space, golf and recreation facilities through its Capital Improvement Plan. As a result, there are fewer new facilities planned in favor of replacing and repairing elements in the existing system such as the playgrounds, shelters, fishing piers, pools, courts, buildings and irrigation systems. As for new development, the focus has shifted to facilities that will generate revenue for the department, such as enhancements to the Aurora Sports Park and some of the Aquatics Facilities.

Parks, Recreation & Open Space

DEPARTMENT NARRATIVE

The theme of additional revenue generation as a means to cover program costs has been a significant component of the new PROS approach to doing business. Revenue generating programs; golf, recreation and open space, have all focused on ways to increase revenue in lieu of cutting services in the past few years. The strategy includes new programs, a more focused marketing approach and some targeted fee increases. This is achieved through extensive research to better understand what the competitors (both public and private) are offering and charging to ensure that fees stay competitive.

The Golf Division has been able to continue the positive financial trends which began last year. A 5 percent increase in rounds YTD, along with the impact from fee increases, have resulted in an additional \$400,000 in revenues over 2011 levels. Debt refinancing and a continued effort by staff to cut expenses throughout the operation, including a reduction in staff through attrition, have resulted in additional savings this year. Another factor having a positive influence on expenditure levels is the recent water rate reduction for reuse water (used for irrigation) from Aurora Water. The fact that rounds have not dropped, even though fees were increased in 2012, indicates that our products and services continue to have good value to our customers. As the economy shows signs of improvement, PROS remains confident rounds will continue to increase at a moderate level. PROS will continue to monitor business trends and fund balances and invest appropriately in facility improvements where necessary.

The decision has been made to move the responsibility of citywide special events to the PROS Department. This has been done to gain operating efficiency as most of the resources inclusive of staffing and the sites for the events are housed within the PROS Department. There will be a continued emphasis to partner with the community on these events moving forward to grow their reach and popularity.

BASE ADJUSTMENTS

Base Adjustments	2013
Mid Year Modifications	308,947
Compensation Adjustments	307,361
Mandated Costs	202,363
Grant / Designated Revenue Adjustments	-99,443
Other Adjustments	27,050
Total Base Adjustments	\$746,278

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>Cultural Services Fund / Budget Cut</u>				
Technical Adjustment: Transfer Special Events from Cultural Services to Recreation	-1.00	-228,947	-39,000	-189,947
Program affected: Special Events				
This adjustment moves KidSpree, Punkin' Chunkin' and Fireworks special events from Cultural Programs in the Cultural Services Fund to the Recreation Fund. Consolidating special events in the Recreation Fund will more closely match functional workgroups and resources with existing programs within the PROS divisions.				
Budget Cut Total	-1.00	-228,947	-39,000	-189,947
Cultural Services Fund Total	-1.00	-228,947	-39,000	-189,947

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / Budget Cut</u>				
Eliminate a Vacant Supervisor and Transfer Two FTE from the General Fund	1.00	425	0	425
Program affected: Parks Operations and Management This amendment eliminates a vacant Maintenance Supervisor that was funded by a maintenance agreement with Arapahoe County and is replaced by a transfer in of a Maintenance Technician and Parks Worker from the General Fund.				
Budget Cut Total	1.00	425	0	425
Designated Revenues Fund Total	1.00	425	0	425
<u>General Fund / New Appropriation</u>				
Log Loader	0.00	200,000	0	200,000
Program affected: Forestry During the October 6th, 2012 City Council Special Study Session, Council appropriated funding for the purchase of a log loader to improve efficiency of tree trimming.				
New Appropriation Total	0.00	200,000	0	200,000
<u>General Fund / Budget Cut</u>				
Decrease Irrigation Water Budget In Response to Lower Non-Potable Water Rates	0.00	-109,402	0	-109,402
Program affected: Parks Operations and Management Aurora Water conducted a rate study that will result in a reduction in expenditures for irrigation water used by the City of Aurora. Only irrigation water that is non-potable will be affected by this new rate; potable water will continue to be charged to City departments at the same rate that citizens and commercial users pay for potable water.				
Transfer 2.0 FTE to the Designated Revenues Fund with the Elimination of a Vacant Supervisor Position	-2.00	-76,499	0	-76,499
Program affected: Parks Operations and Management With the elimination of the vacant Maintenance Supervisor that was funded in the Designated Revenues Fund, the budget can be used to fund a Maintenance Technician and Parks Worker, transferred from the General Fund to the Designated Revenue Fund.				
Transfer of 2.0 FTE Parks Mechanics to Fleet Management	-2.00	-28,979	0	-28,979
Program affected: Parks Operations and Management Transfer out 2.0 FTE Senior Parks Maintenance Specialists from PROS Operations and Maintenance (O&M) division to Fleet Management. The reduction in the General Fund will be partially offset by a \$109,800 increase in the PROS O&M vehicle direct maintenance budget for parts and labor charges.				
Budget Cut Total	-4.00	-214,880	0	-214,880
General Fund Total	-4.00	-14,880	0	-14,880

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>Golf Courses Fund / Budget Cut</u>				
Decrease Irrigation Water Budget In Response to Lower Non-Potable Water Rates	0.00	-217,248	0	-217,248
Program affected: Golf Aurora Water conducted a rate study that will result in a reduction in expenditures for irrigation water used by the City of Aurora. Only irrigation water that is non-potable will be affected by this new rate; potable water will continue to be charged to City departments at the same rate that citizens and commercial users pay for potable water.				
Eliminate 2.0 FTE Vacant Golf Positions	-2.00	-154,711	0	-154,711
Program affected: Golf This amendment is needed to balance projected revenue and expenditures by eliminating 1.0 FTE vacant Golf Superintendent and 1.0 FTE vacant First Assistant Golf Professional.				
Budget Cut Total	-2.00	-371,959	0	-371,959
Golf Courses Fund Total	-2.00	-371,959	0	-371,959
<u>Recreation Fund / New Appropriation</u>				
Hoffman Heights PC/Teen Center	0.00	67,850	0	67,850
Program affected: Remote PC Centers Funding for the re-use of Hoffman Heights as a PC/Teen Center. The facility will include youth-oriented recreation rooms and a Teen Center, a small library collection, study areas and a computer lab equipped with 22 PCs and two print stations. The Hoffman facility will be open five days per week (40 hours) and will be staffed by contingent employees, including security. Hoffman Heights PC Center will include funding from both the Cultural Services and Recreation Funds.				
Technical Transfer of Special Events From Cultural Fund to Recreation Fund	1.00	228,947	39,000	189,947
Program affected: Special Events This adjustment moves KidSpree, Punkin' Chunkin' and Fireworks special events from Cultural Programs in the Cultural Services Fund to the Recreation Fund. Consolidating special events in the Recreation Fund will more closely match functional workgroups and resources with existing programs within the PROS divisions.				
New Appropriation Total	1.00	296,797	39,000	257,797
<u>Recreation Fund / Budget Cut</u>				
Increase Recreation Fee Revenue	0.00	0	113,000	-113,000
Programs affected: Aquatics, Preschool, and Youth, Recreation Centers and Sports In lieu of a cut, the Recreation Division will increase revenue across many programs. The majority of the increases will be within the Sports programs with increases to the Independent Youth Sports Organization (IYSO) player fee and an increase in Gymnastics revenue.				

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>Recreation Fund / Budget Cut</u>				
Reduce Budget for Preschool Contingent Staff	0.00	-12,000	0	-12,000
Program affected: Preschool and Youth Programs This amendment eliminates budget for contingent front desk staff. This appropriation is no longer needed with the return of program activities to the Beck Recreation Center as the existing front desk staff can accommodate this need. Hoffman Library was temporarily utilized during the Beck Center remodel from 2011 to 2012.				
Budget Cut Total	0.00	-12,000	113,000	-125,000
Recreation Fund Total	1.00	284,797	152,000	132,797
Amendment Request Total All Funds	-5.00	-330,564	113,000	-443,564

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Abatement Fund	-27,938	246	0	0	0
Conservation Trust Fund	1,223,044	1,479,156	1,567,610	1,568,824	1,559,929
Designated Revenues Fund	2,709,708	732,048	861,689	700,634	760,347
General Fund	11,779,831	11,468,305	11,486,442	11,814,204	11,690,810
Gifts & Grants Fund	1,000,752	530,389	205,300	362,267	208,000
Golf Courses Fund	9,081,880	8,031,628	8,805,872	8,402,794	8,493,595
Open Space Fund	2,893,939	3,144,786	3,266,396	3,274,442	3,308,040
Parks Development Fund	72,718	73,453	74,790	75,164	75,828
Recreation Fund	7,857,852	8,089,736	8,314,465	8,605,880	8,901,729
Expenditures Total	\$36,591,786	\$33,549,747	\$34,582,564	\$34,804,209	\$34,998,278

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Conservation Trust Fund	12.65	16.65	16.77	16.77	16.77
Cultural Services Fund	0.00	0.00	0.00	1.00	0.00
Designated Revenues Fund	10.89	7.00	7.46	7.46	8.46
General Fund	91.80	88.80	85.40	85.40	81.40
Golf Courses Fund	52.00	45.00	42.00	42.00	40.00
Open Space Fund	16.65	17.80	18.62	18.62	18.62
Parks Development Fund	0.75	0.75	0.75	0.75	0.75
Recreation Fund	60.96	61.20	54.20	54.20	55.20
Staffing Total	245.70	237.20	225.20	226.20	221.20

Parks, Recreation & Open Space

PROGRAM DETAIL

Administration

Net Cost: \$943,544

This function supports all six divisions of the PROS Department in our 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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	893,305	902,746	917,525	920,450	943,544
Gifts & Grants Fund	48,430	2,066	175,000	158,800	175,000
Open Space Fund	0	23,948	0	0	0
Expenditures Total	\$941,735	\$928,760	\$1,092,525	\$1,079,250	\$1,118,544
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	454,417	583,793	596,806	602,803	609,965
Supplies and Services	25,465	48,977	199,785	180,629	199,785
Interfund Charges	413,786	289,588	295,934	295,818	308,794
Capital Related	48,067	6,402	0	0	0
Expenditures Total	\$941,735	\$928,760	\$1,092,525	\$1,079,250	\$1,118,544
<u>STAFFING SUMMARY</u>					
General Fund	6.00	7.00	7.00	7.00	7.00
Staffing Total	6.00	7.00	7.00	7.00	7.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of department service levels standards met	n/a	n/a	90%	82%	90%

Aquatics

Net Cost: \$624,308

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 indoor and outdoor facilities, located throughout the community, 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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	14,880	0	0	0	0
Recreation Fund	1,870,500	1,679,415	1,747,960	1,779,535	1,764,612
Expenditures Total	\$1,885,380	\$1,679,415	\$1,747,960	\$1,779,535	\$1,764,612

Parks, Recreation & Open Space

PROGRAM DETAIL

Aquatics

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,365,563	1,168,899	1,236,972	1,260,393	1,262,269
Supplies and Services	258,043	255,286	226,301	239,450	213,832
Utilities	250,018	248,384	277,840	271,837	281,351
Interfund Charges	5,105	6,846	6,847	7,855	7,160
Transfers Out	6,651	0	0	0	0
Expenditures Total	\$1,885,380	\$1,679,415	\$1,747,960	\$1,779,535	\$1,764,612
<u>STAFFING SUMMARY</u>					
Recreation Fund	10.00	10.00	8.00	8.00	8.00
Staffing Total	10.00	10.00	8.00	8.00	8.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Customer ratings survey result in 4 or 5 on 5-point scale (80% is target)	n/a	n/a	80%	90%	80%

Fitness and Leisure

Net Cost: \$31,133

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 for individual choice.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Recreation Fund	355,780	324,619	380,933	357,346	380,213
Expenditures Total	\$355,780	\$324,619	\$380,933	\$357,346	\$380,213
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	268,599	251,481	280,789	276,244	283,021
Supplies and Services	85,943	72,780	96,831	77,789	96,831
Utilities	1,238	358	3,313	3,313	361
Expenditures Total	\$355,780	\$324,619	\$380,933	\$357,346	\$380,213
<u>STAFFING SUMMARY</u>					
Recreation 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>					
Customer ratings survey result in 4 or 5 on 5-point scale (80% is target)	n/a	n/a	80%	95%	80%

Parks, Recreation & Open Space

PROGRAM DETAIL

Forestry

Net Cost: \$767,422

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; clean air, shade for homes which results in reduced utility bills, and increased property values.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Abatement Fund	-27,938	246	0	0	0
Designated Revenues Fund	393,657	428,535	587,792	426,299	479,729
General Fund	497,208	587,899	559,386	565,945	769,661
Expenditures Total	\$862,927	\$1,016,680	\$1,147,178	\$992,244	\$1,249,390
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	685,989	738,664	750,174	760,932	754,542
Supplies and Services	63,244	149,393	266,525	100,774	166,525
Utilities	1,522	1,020	2,287	2,287	1,500
Interfund Charges	112,172	127,603	128,192	128,251	126,823
Capital Related	0	0	0	0	200,000
Expenditures Total	\$862,927	\$1,016,680	\$1,147,178	\$992,244	\$1,249,390
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	7.00	6.00	6.00	6.00	6.00
General Fund	5.00	6.00	5.00	5.00	5.00
Staffing Total	12.00	12.00	11.00	11.00	11.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of customer complaints / inquiries responded to within 48 hours	n/a	n/a	90%	90%	90%
Service 3500 trees per year.	3551	3955	3500	3751	3500

Golf

Net Cost: \$0

The Golf Program operates within an enterprise fund to enhance the quality of life for Aurora's citizens, provide a wholesome leisure activity, promote a positive image and facilitate 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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Golf Courses Fund	9,081,880	8,031,628	8,805,872	8,402,794	8,493,595
Expenditures Total	\$9,081,880	\$8,031,628	\$8,805,872	\$8,402,794	\$8,493,595

Parks, Recreation & Open Space

PROGRAM DETAIL

Golf

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	4,605,487	3,999,369	4,240,678	4,074,237	4,164,742
Allocated Expenses	0	762	1,064	0	0
Supplies and Services	1,596,237	1,609,701	1,845,600	1,777,366	1,752,464
Utilities	1,326,814	1,258,007	1,351,235	1,424,608	1,347,200
Interfund Charges	132,354	147,013	153,963	155,473	160,097
Debt Related	1,016,051	1,008,177	1,003,312	905,330	1,003,312
Capital Related	404,937	8,599	210,020	65,780	65,780
Expenditures Total	\$9,081,880	\$8,031,628	\$8,805,872	\$8,402,794	\$8,493,595
<u>STAFFING SUMMARY</u>					
Golf Courses Fund	52.00	45.00	42.00	42.00	40.00
Staffing Total	52.00	45.00	42.00	42.00	40.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Average Cost Per Round (not including debt related expense)	\$28.00	\$27.00	\$28.00	\$28.00	\$27.00
Average Revenue Per Round	\$33.00	\$33.00	\$34.00	\$34.00	\$33.00

Open Space and Natural Resources

Net Cost: \$1,851,362

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	299,213	382,637	412,785	405,900	401,870
General Fund	924,336	1,056,900	1,049,813	1,052,775	1,154,965
Gifts & Grants Fund	58,097	134,160	10,000	51,324	10,000
Open Space Fund	856,395	883,395	1,015,189	1,016,947	1,023,869
Expenditures Total	\$2,138,041	\$2,457,092	\$2,487,787	\$2,526,946	\$2,590,704
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,774,288	1,848,895	1,980,027	1,971,728	1,982,966
Allocated Expenses	-78,258	-78,258	-78,258	-78,258	0
Supplies and Services	274,408	472,646	395,112	423,014	395,112
Utilities	69,575	69,602	68,351	69,854	69,675
Interfund Charges	103,020	138,942	122,555	140,608	142,951
Capital Related	-4,992	5,265	0	0	0
Expenditures Total	\$2,138,041	\$2,457,092	\$2,487,787	\$2,526,946	\$2,590,704

Parks, Recreation & Open Space

PROGRAM DETAIL

Open Space and Natural Resources

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	2.00	2.00	2.00	2.00	2.00
General Fund	6.95	5.95	5.13	5.13	5.13
Open Space Fund	8.55	9.05	9.87	9.87	9.87
Staffing Total	17.50	17.00	17.00	17.00	17.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Respond to 90% of customer complaints/inquiries within 48 hours	n/a	n/a	90%	100%	90%

Parks Operations & Management

Net Cost: \$9,714,813

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	371,033	553,611	655,060	661,393	653,204
Designated Revenues Fund	232,411	303,513	273,897	274,335	280,618
General Fund	9,301,812	8,777,804	8,814,244	9,093,303	8,678,319
Open Space Fund	427,005	461,333	431,969	433,581	459,290
Expenditures Total	\$10,332,261	\$10,096,261	\$10,175,170	\$10,462,612	\$10,071,431
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,365,439	5,287,196	5,576,667	5,416,733	5,424,875
Supplies and Services	1,082,536	1,138,878	896,159	1,087,965	920,974
Utilities	3,279,473	2,948,761	2,991,120	3,246,089	2,957,353
Interfund Charges	604,813	662,857	710,961	692,162	767,966
Capital Related	0	58,569	263	19,663	263
Expenditures Total	\$10,332,261	\$10,096,261	\$10,175,170	\$10,462,612	\$10,071,431
<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	5.50	9.50	10.15	10.15	10.15
Designated Revenues Fund	1.00	1.00	1.46	1.46	2.46
General Fund	72.50	68.50	66.39	66.39	62.39
Open Space Fund	3.00	3.00	3.00	3.00	3.00
Staffing Total	82.00	82.00	81.00	81.00	78.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of customer complaints / inquiries responded to within 48 hours	n/a	n/a	90%	100%	90%

Parks, Recreation & Open Space

PROGRAM DETAIL

Planning, Design and Construction

Net Cost: \$1,268,190

This program plans, designs and oversees construction of a healthy environment for Aurora. All park, open space, trail and recreation new construction and renovation is 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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	552,798	542,908	499,765	501,531	504,855
Designated Revenues Fund	52,099	0	0	0	0
General Fund	163,170	142,956	145,474	181,731	144,321
Open Space Fund	479,403	530,106	537,479	542,155	543,316
Parks Development Fund	72,718	73,453	74,790	75,164	75,828
Expenditures Total	\$1,320,188	\$1,289,423	\$1,257,508	\$1,300,581	\$1,268,320
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,264,847	1,254,048	1,270,541	1,263,614	1,284,111
Allocated Expenses	0	0	-50,000	0	-50,000
Supplies and Services	26,561	23,545	22,253	22,253	22,253
Interfund Charges	13,555	11,603	14,714	14,714	11,956
Capital Related	15,225	227	0	0	0
Expenditures Total	\$1,320,188	\$1,289,423	\$1,257,508	\$1,300,581	\$1,268,320
<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	5.15	5.15	4.62	4.62	4.62
Designated Revenues Fund	0.65	0.00	0.00	0.00	0.00
General Fund	1.35	1.35	1.88	1.88	1.88
Open Space Fund	5.10	5.75	5.75	5.75	5.75
Parks Development Fund	0.75	0.75	0.75	0.75	0.75
Staffing Total	13.00	13.00	13.00	13.00	13.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Capital Project on Time	n/a	n/a	90%	90%	90%
Capital Projects on budget	n/a	n/a	90%	90%	90%
Change Orders within contingency budget	n/a	n/a	90%	100%	90%

Parks, Recreation & Open Space

PROGRAM DETAIL

Preschool and Youth Programs

Net Cost: \$168,035

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, located throughout the community, operated by and through this program are essential in providing a safe environment for youth in the Aurora community.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	536,400	313,139	0	134,143	0
Recreation Fund	476,518	746,296	795,725	806,597	894,242
Expenditures Total	\$1,012,918	\$1,059,435	\$795,725	\$940,740	\$894,242

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	766,361	774,795	693,466	744,063	698,659
Supplies and Services	237,728	277,956	99,515	194,402	191,811
Utilities	0	0	136	0	136
Interfund Charges	1,642	6,684	2,608	2,275	3,636
Transfers Out	7,187	0	0	0	0
Expenditures Total	\$1,012,918	\$1,059,435	\$795,725	\$940,740	\$894,242

<u>STAFFING SUMMARY</u>					
Recreation Fund	5.70	5.70	4.70	5.00	5.00
Staffing Total	5.70	5.70	4.70	5.00	5.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Customer (Parent) ratings result of 4 or 5 on 5-point scale for end of session satisfaction survey (80% is target)	n/a	n/a	90%	90%	90%

Recreation Centers

Net Cost: \$1,004,022

This program provides facilities, in various locations throughout the community, 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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Recreation Fund	1,114,238	892,672	1,098,143	1,149,905	1,202,256
Expenditures Total	\$1,114,238	\$892,672	\$1,098,143	\$1,149,905	\$1,202,256

Parks, Recreation & Open Space

PROGRAM DETAIL

Recreation Centers

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	868,892	659,349	787,300	830,555	893,954
Supplies and Services	108,070	134,162	125,083	149,571	130,900
Utilities	137,276	99,161	155,760	139,779	147,402
Transfers Out	0	0	30,000	30,000	30,000
Expenditures Total	\$1,114,238	\$892,672	\$1,098,143	\$1,149,905	\$1,202,256
<u>STAFFING SUMMARY</u>					
Recreation Fund	11.50	11.50	9.50	10.50	10.50
Staffing Total	11.50	11.50	9.50	10.50	10.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Customer ratings survey result in 4 or 5 on 5-point scale (80% is target)	n/a	n/a	80%	80%	80%

Recreation Division Management

Net Cost: \$1,193,960

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 with extensive community engagement and assessment.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	49,139	111	0	0	5,000
Recreation Fund	1,280,088	1,119,845	1,126,608	1,086,244	1,247,605
Expenditures Total	\$1,329,227	\$1,119,956	\$1,126,608	\$1,086,244	\$1,252,605
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	594,152	490,332	460,753	469,056	486,385
Supplies and Services	518,758	536,388	566,533	517,830	662,494
Utilities	13,759	15,216	14,199	14,199	15,220
Interfund Charges	160,231	84,091	85,123	85,159	88,506
Capital Related	-6,812	-6,071	0	0	0
Transfers Out	49,139	0	0	0	0
Expenditures Total	\$1,329,227	\$1,119,956	\$1,126,608	\$1,086,244	\$1,252,605
<u>STAFFING SUMMARY</u>					
Recreation Fund	9.00	7.00	6.00	6.00	6.00
Staffing Total	9.00	7.00	6.00	6.00	6.00

Parks, Recreation & Open Space

PROGRAM DETAIL

Recreation Division Management

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
90 Percent of division service level measures met.	n/a	n/a	90%	90%	90%

Senior Programs

Net Cost: \$396,361

Senior Programs provide essential facilities, classes, activities and outreach programs to encourage active and healthy lifestyles focused on adults age 50 plus and open to adults of all ages. These programs are held in a safe environment that fosters a sense of community through assistance from volunteer and staff leadership and engagement.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	94,028	46,238	12,300	10,000	10,000
Recreation Fund	740,625	794,387	783,969	776,163	752,941
Expenditures Total	\$834,653	\$840,625	\$796,269	\$786,163	\$762,941

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	607,364	628,463	606,775	596,443	578,523
Supplies and Services	116,774	128,066	133,107	133,333	130,157
Utilities	33,216	33,975	37,628	37,628	37,090
Interfund Charges	12,170	20,237	18,759	18,759	17,171
Transfers Out	65,129	29,884	0	0	0
Expenditures Total	\$834,653	\$840,625	\$796,269	\$786,163	\$762,941

<u>STAFFING SUMMARY</u>					
Recreation Fund	8.00	8.00	8.00	7.00	7.00
Staffing Total	8.00	8.00	8.00	7.00	7.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
User satisfaction survey result in 4 or 5 on 5-point scale (80% is target)	n/a	n/a	80%	95%	80%

Special Events

Net Cost: \$189,947

This program plans and conducts citywide signature events such as KidSpree, Punkin Chunkin and others with an emphasis on enhancing community focus, attracting attendance from the metro region, and reflecting a positive image of Aurora.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Recreation Fund	0	0	0	134,246	228,947
Expenditures Total	\$0	\$0	\$0	\$134,246	\$228,947

Parks, Recreation & Open Space

PROGRAM DETAIL

Special Events

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	0	59,674	81,200
Supplies and Services	0	0	0	74,572	147,747
Expenditures Total	\$0	\$0	\$0	\$134,246	\$228,947
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	0.00	0.00	0.00	1.00	0.00
Recreation Fund	0.00	0.00	0.00	0.00	1.00
Staffing Total	0.00	0.00	0.00	1.00	1.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Customer ratings survey result in 4 or 5 on 5-point scale (80% is target)	n/a	n/a	80%	80%	80%

Special Programs

Net Cost: \$228,298

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 ensuring that each participant maintains their independence and sense of community.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	124,709	0	0	0	0
Gifts & Grants Fund	122,415	32,513	0	0	0
Recreation Fund	381,306	575,245	519,909	587,743	509,544
Expenditures Total	\$628,430	\$607,758	\$519,909	\$587,743	\$509,544
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	487,799	479,735	431,115	470,636	416,068
Supplies and Services	116,641	101,088	66,116	90,257	66,116
Utilities	10,182	12,359	10,578	14,750	13,695
Interfund Charges	11,101	14,576	12,100	12,100	13,665
Transfers Out	2,707	0	0	0	0
Expenditures Total	\$628,430	\$607,758	\$519,909	\$587,743	\$509,544
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	2.00	0.00	0.00	0.00	0.00
Recreation Fund	4.00	6.00	6.00	5.70	5.70
Staffing Total	6.00	6.00	6.00	5.70	5.70

Parks, Recreation & Open Space

PROGRAM DETAIL

Special Programs

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Customer satisfaction ratings survey result in 4 or 5 on 5-point scale (80% is target)	n/a	n/a	80%	80%	80%

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 also 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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	297,626	0	0	0	0
Gifts & Grants Fund	92,243	2,162	8,000	8,000	8,000
Recreation Fund	1,637,326	1,957,257	1,861,218	1,928,101	1,921,369
Expenditures Total	\$2,027,195	\$1,959,419	\$1,869,218	\$1,936,101	\$1,929,369

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,132,605	1,241,354	1,053,957	1,261,199	1,252,842
Supplies and Services	562,846	374,260	490,548	334,819	329,148
Utilities	92,861	343,805	324,713	340,083	347,379
Transfers Out	238,883	0	0	0	0
Expenditures Total	\$2,027,195	\$1,959,419	\$1,869,218	\$1,936,101	\$1,929,369

<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	0.24	0.00	0.00	0.00	0.00
Recreation Fund	10.76	11.00	10.00	10.00	10.00
Staffing Total	11.00	11.00	10.00	10.00	10.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Customer ratings survey result in 4 or 5 on 5-point scale (80% is target)	n/a	n/a	80%	80%	80%

Parks, Recreation & Open Space

PROGRAM DETAIL

Transfers and Other Requirements

Net Cost: \$0

Transfers out to ACLC for debt service on the 2005 COPS for the acquisition of park land. In 2010, it includes a transfer from the Designated Revenues Fund related to new accounting standards.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	1,594,326	0	0	0	0
Open Space Fund	1,131,136	1,246,004	1,281,759	1,281,759	1,281,565
Recreation Fund	1,471	0	0	0	0
Expenditures Total	\$2,726,933	\$1,246,004	\$1,281,759	\$1,281,759	\$1,281,565
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,471	0	0	0	0
Allocated Expenses	1,230	1,780	2,483	0	0
Supplies and Services	0	0	0	1,143	0
Interfund Charges	0	45,782	45,782	45,782	48,071
Transfers Out	2,724,232	1,198,442	1,233,494	1,234,834	1,233,494
Expenditures Total	\$2,726,933	\$1,246,004	\$1,281,759	\$1,281,759	\$1,281,565

Planning & Development Services

PROGRAM SUMMARY

Administration

\$249,165 2 FTE

*Department administration and special projects

Aurora Urban Renewal

\$338,027 3 FTE

*Promote and manage urban renewal project areas

Business Services

\$379,520 2 FTE

*Assist Aurora businesses and coordinate business programs

Comprehensive Planning

\$1,106,221 11 FTE

*Transportation/TOD planning
*Comprehensive Plan
*Environment & Sustainability
*Demographics/maps/GIS

Development Services

\$688,039 3 FTE

*Economic development incentives
*Contracts w/ AEDC & ACED
*Retail analysis & assistance

Zoning & Development Review

\$1,120,039 10 FTE

*Process land use applications
*Work on station area plans
*Amend and update zoning code

DEPARTMENT SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
REGULAR - FTE	31.00	31.00	30.00	31.00	31.00
EXPENDITURES	3,827,122	3,591,940	3,757,908	3,484,448	3,881,011

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	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Regular - FTE	31.00	31.00	30.00	31.00	31.00
Personal Services	2,915,234	2,946,466	2,921,812	3,105,599	3,160,150
Allocated Expenses	0	10,000	-72,766	-188,951	-80,457
Supplies and Services	752,091	580,213	851,206	487,223	742,194
Utilities	0	0	0	1,575	0
Interfund Charges	32,030	55,261	57,656	57,656	59,124
Capital Related	627	0	0	21,346	0
Transfers Out	127,140	0	0	0	0
Expenditures Total	\$3,827,122	\$3,591,940	\$3,757,908	\$3,484,448	\$3,881,011

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. To promote job growth and economic vitality, Development Services has added 1.0 FTE in 2012, expanded services, and the programs available to the development community, and the citizens and businesses of Aurora.

The division's Urban Renewal and Economic Development functions have a combined staff of 6.0 FTE who work in concert with the development community, while meeting the goals of the City. Urban Renewal currently manages 10 Urban Renewal Areas, an increase of over 300 percent since 2007. An eleventh URA will be established in 2012; planning for several other areas is underway. The Economic Development function of the division is marketing and managing the new jobs reward incentive as well as a small business loan program. The additional development related programs have increased workload beyond effective capacity. Staffing levels will be closely monitored to ensure the goals and objectives of the City are met.

Planning & Development Services

DEPARTMENT NARRATIVE

In 2012, Aurora reaffiliated with the SBDC Network, bringing additional resources to Aurora's small-business community. Attendance at seminars and counseling sessions has doubled since 2010. 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 further assists small businesses with identifying financial support to start or grow their operations.

The Comprehensive Planning Division's primary role is to implement the strategies identified in the Aurora Comprehensive Plan. Areas of emphasis in 2013 include: continued work with the Regional Transportation District (RTD) on both the I-225 and East Corridor transit lines; completing and working with property owners to implement station area plans; collaborating with Denver on DIA Gateway development; participating in Buckley Air Force Base master planning and improving multi-modal transportation access; implementing Comprehensive Plan strategies concerning sustainability; environmental management; and, continuing focus on strategic transportation funding opportunities and grant management.

Economic changes have 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. As part of this initiative, we have completed the Sustainable Infill and Redevelopment District, completed a revision to the Westerly Creek portion of the Comprehensive Plan, and rewrote the sign, oil & gas, and residential design chapters of the zoning code. Also, we have experienced a gradual increase in the number of development applications (major projects) when compared to 2011.

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	2013
Prior Year One Times	70,000
Mid Year Modifications	40,000
Compensation Adjustments	-34,505
Mandated Costs	21,468
Grant / Designated Revenue Adjustments	-45,874
Other Adjustments	-1
Total Base Adjustments	\$51,088

Planning & Development Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 1.0 FTE New Retail Specialist	1.00	0	0	0
Program affected: Development Services Add 1.0 FTE to Development Services dedicated to developing plans and programs to attract and retain retail and restaurant business, necessary for the preservation and expansion of the City's retail tax base. This position will utilize existing funding within the program that becomes available with Aurora Water paying for a portion economic development. Therefore, there is no additional budget added for this position.				
Additional Funding for Urban Renewal Contingent Employee	0.00	50,000	0	50,000
Program affected: Development Services Additional funding for a Contingent Employee for the Aurora Urban Renewal Division. Currently staff is managing ten Urban Renewal agreements. With the addition of the Original Aurora and Colfax re-visioning supplementary resources in this division are needed to maintain services and to successfully fulfill the City's re-development and in-fill initiatives.				
Spaceport Marketing	0.00	25,000	0	25,000
Program affected: Development Services During the October 6th, 2012 City Council Special Study Session, Council appropriated an additional one-time expense of \$25,000 to assist Adams County Economic Development in marketing the proposed Spaceport at Front Range Airport.				
New Appropriation Total	1.00	75,000	0	75,000
<u>General Fund / Budget Cut</u>				
Eliminate Budget for Fluorescent Light Recycling	0.00	-2,985	0	-2,985
Program affected: Comprehensive Planning The Planning department facilitated end-of-service-life recycling of fluorescent lights at specific city facilities by purchasing cardboard return-shipment sleeves. In recent years, Facilities Management staff was able to order tubing that can be recycled at local recycling facilities. This eliminates the need to purchase cardboard return-shipment sleeves.				
Budget Cut Total	0.00	-2,985	0	-2,985
General Fund Total	1.00	72,015	0	72,015
Amendment Request Total All Funds	1.00	72,015	0	72,015

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Designated Revenues Fund	536,451	371,866	429,904	420,822	341,710
Development Review Fund	1,269,509	1,128,090	1,136,705	1,112,218	1,174,293
General Fund	1,859,764	1,978,859	1,962,299	1,792,934	2,193,541

Planning & Development Services

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Gifts & Grants Fund	161,398	113,125	229,000	158,474	171,467
Expenditures Total	\$3,827,122	\$3,591,940	\$3,757,908	\$3,484,448	\$3,881,011

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Designated Revenues Fund	3.00	3.00	3.00	3.00	3.00
Development Review Fund	14.00	12.00	11.00	11.00	11.00
General Fund	14.00	16.00	16.00	17.00	17.00
Staffing Total	31.00	31.00	30.00	31.00	31.00

PROGRAM DETAIL

Administration

Net Cost: \$249,165

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 & Development Services Director and the Office Coordinator. Most staff time is spent overseeing special projects and supervising department issues.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	244,365	259,249	248,000	247,687	249,165
Expenditures Total	\$244,365	\$259,249	\$248,000	\$247,687	\$249,165
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	220,761	219,276	220,053	222,114	222,103
Allocated Expenses	0	0	0	-2,862	0
Supplies and Services	16,578	29,918	16,902	17,390	16,902
Interfund Charges	7,026	10,055	11,045	11,045	10,160
Expenditures Total	\$244,365	\$259,249	\$248,000	\$247,687	\$249,165
<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>					
90% of department service levels standards met	N/A	N/A	90%	90%	90%

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	420,438	295,049	345,764	336,682	338,027
General Fund	0	0	0	2,685	0
Gifts & Grants Fund	0	0	0	2,000	0
Expenditures Total	\$420,438	\$295,049	\$345,764	\$341,367	\$338,027
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	308,163	294,852	317,435	328,597	333,039
Allocated Expenses	0	0	0	-16,261	0
Supplies and Services	24,899	197	28,329	6,110	4,988
Utilities	0	0	0	1,575	0
Capital Related	0	0	0	21,346	0
Transfers Out	87,376	0	0	0	0
Expenditures Total	\$420,438	\$295,049	\$345,764	\$341,367	\$338,027
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	3.00	3.00	3.00	3.00	3.00
Staffing Total	3.00	3.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
95% of all disbursements and district questions resolved with agreed upon time frames	N/A	N/A	95%	95%	95%

Planning & Development Services

PROGRAM DETAIL

Business Services

Net Cost: \$202,699

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	48,444	0	0	0	0
General Fund	202,397	197,757	206,355	191,615	208,053
Gifts & Grants Fund	93,301	6,163	135,000	66,208	171,467
Expenditures Total	\$344,142	\$203,920	\$341,355	\$257,823	\$379,520
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	180,431	179,450	181,010	244,698	222,708
Allocated Expenses	0	0	0	-27,175	0
Supplies and Services	123,965	24,470	160,345	40,300	156,812
Transfers Out	39,746	0	0	0	0
Expenditures Total	\$344,142	\$203,920	\$341,355	\$257,823	\$379,520
<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>					
90% of clients satisfied	N/A	N/A	90%	90%	90%

Comprehensive Planning

Net Cost: \$1,102,522

Comprehensive Planning 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 and advocacy 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 requested information and analysis concerning demographics and mapping.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	67,569	76,817	84,140	84,140	3,683
Development Review Fund	182,572	833	66,298	66,621	66,575
General Fund	773,014	934,154	954,584	954,672	1,035,963
Gifts & Grants Fund	68,097	106,962	94,000	90,266	0
Expenditures Total	\$1,091,252	\$1,118,766	\$1,199,022	\$1,195,699	\$1,106,221

Planning & Development Services

PROGRAM DETAIL

Comprehensive Planning

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,011,406	1,046,126	1,085,454	1,168,226	1,095,540
Allocated Expenses	0	10,000	20,445	-59,660	-80,457
Supplies and Services	79,201	62,640	93,123	87,133	91,138
Capital Related	627	0	0	0	0
Transfers Out	18	0	0	0	0
Expenditures Total	\$1,091,252	\$1,118,766	\$1,199,022	\$1,195,699	\$1,106,221
<u>STAFFING SUMMARY</u>					
Development Review Fund	2.00	0.00	1.00	1.00	1.00
General Fund	8.00	10.00	10.00	10.00	10.00
Staffing Total	10.00	10.00	11.00	11.00	11.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
The number of requested map, data and information responses delivered in conformance with department standards	N/A	N/A	600	600	600

Development Services

Net Cost: \$688,039

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	628,571	576,431	541,039	383,954	688,039
Expenditures Total	\$628,571	\$576,431	\$541,039	\$383,954	\$688,039
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	154,142	147,635	152,930	187,537	310,083
Allocated Expenses	0	0	-70,000	-59,782	0
Supplies and Services	452,994	428,796	458,109	256,199	377,956
Interfund Charges	21,435	0	0	0	0
Expenditures Total	\$628,571	\$576,431	\$541,039	\$383,954	\$688,039

Planning & Development Services

PROGRAM DETAIL

Development Services

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	3.00	3.00
Staffing Total	2.00	2.00	2.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
95% of all disbursements and client questions resolved within agreed upon timeframes	N/A	N/A	95%	95%	95%

Zoning & Development Review

Net Cost: \$520,088

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	1,086,937	1,127,257	1,070,407	1,045,597	1,107,718
General Fund	11,417	11,268	12,321	12,321	12,321
Expenditures Total	\$1,098,354	\$1,138,525	\$1,082,728	\$1,057,918	\$1,120,039
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,040,331	1,059,127	964,930	954,427	976,677
Allocated Expenses	0	0	-23,211	-23,211	0
Supplies and Services	54,454	34,192	94,398	80,091	94,398
Interfund Charges	3,569	45,206	46,611	46,611	48,964
Expenditures Total	\$1,098,354	\$1,138,525	\$1,082,728	\$1,057,918	\$1,120,039
<u>STAFFING SUMMARY</u>					
Development Review Fund	12.00	12.00	10.00	10.00	10.00
Staffing Total	12.00	12.00	10.00	10.00	10.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Meet stated review timeframes for 90% of all submittals	90%	98%	90%	90%	90%

Police

PROGRAM SUMMARY

Administration-Chief

\$8,630,989 20 FTE

*Leads and directs Police services for community of 335,688 citizens
*Includes Internal Affairs, Media Relations, and all Risk budget

Business Services Bureau

\$1,882,281 19 FTE

*Provides financial and other support services; manages policy, technology and accreditation; conducts research and manages grant programs

Community Resources Section

\$2,663,041 26 FTE

*School Resource Officers (SROs) provide on-campus police liaison with middle and high school communities

Crime Lab Section

\$2,068,757 23 FTE

*Crime Lab personnel collect, process, preserve and analyze physical evidence

District 1

\$17,743,923 174 FTE

*Provides patrol and investigative services within the District 1 area
*Applies specialized resources to solve quality of life issues

District 2

\$13,062,831 130 FTE

*Provides patrol and investigative services within the District 2 area
*Applies specialized resources to solve quality of life issues

District 3

\$11,603,289 113 FTE

*Provides patrol and investigative services within the District 3 area
*Applies specialized resources to solve quality of life issues

Investigations Bureau

\$8,219,639 75.15 FTE

*Conducts criminal investigations requiring specialized experience
*Provides assistance to victims of crimes

Investigative Support Section

\$3,694,733 23.85 FTE

*Provides investigative and operations resources in support of specialized tasks

Narcotics Section

\$3,073,116 27 FTE

*Narcotics personnel detect and investigate crimes related to drugs, prostitution and organized crime

Operations Support Section

\$1,818,656 14 FTE

*Plans, directs and controls highly specialized investigative and tactical teams

Special Operations Bureau

\$2,920,284 11 FTE

*Leads special operations sections: Community Resources, Traffic, Operations Support, Narcotics, and Metro Gang Task Force

Technical Services Bureau

\$4,638,088 54.5 FTE

*Provides key support services essential to Training, Recruiting, Records, Property & Evidence and Vehicle Impound

Traffic Section

\$6,143,054 44 FTE

*Promotes transportation safety through directed enforcement of traffic laws and supports special events

Training Section

\$4,509,542 36 FTE

*Conducts recruit academies and annual in-service training
*Recruits officer candidates and performs background investigations

DEPARTMENT SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
CIVIL - FTE	644.00	658.00	658.00	658.00	670.00
REGULAR - FTE	128.50	128.00	125.00	125.00	120.50
EXPENDITURES	81,906,294	85,395,770	87,233,231	88,132,956	92,672,223

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, community resources, traffic, operations support, crime lab, the Metro Gang Task Force, records and property, the training academy, and the recruitment and background section. Other support programs and functions include internal affairs, professional standards, administrative services, and the electronic support section.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Assure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Regular - FTE	772.50	786.00	783.00	783.00	790.50
Personal Services	70,567,481	74,915,739	76,830,925	76,824,744	80,930,839
Allocated Expenses	6,871	0	0	0	0
Supplies and Services	4,980,993	5,752,859	5,574,227	6,195,367	6,651,097
Utilities	337	340	344	348	347
Interfund Charges	5,763,788	4,716,870	4,775,641	4,840,818	4,813,544
Debt Related	46,349	46,349	52,094	52,094	52,094
Capital Related	525,778	-36,387	0	219,585	224,302
Transfers Out	14,697	0	0	0	0
Expenditures Total	\$81,906,294	\$85,395,770	\$87,233,231	\$88,132,956	\$92,672,223

DEPARTMENT NARRATIVE

With few exceptions, addressed below, the 2013 Police Department budget provides resources to maintain services and programs at current levels. Uniformed officer strength is mandated at a level of 650 officers in 2013. Another 20 overhires are included in the budget for a total of 670 sworn positions. Overhires are necessitated as a result of recruits not counted in the modified consent decree staffing calculations.

In 2013, a commissioned police officer will replace 1.0 civilian employee previously processing seized and abandoned vehicles at the department's Vehicle Impound Lot. The 1.0 civilian employee has been vacant for most of 2012. The Department will transfer 2.0 Graffiti Off Neighborhood civilian employees to the Neighborhood Support Division of the Neighborhood Services Department in 2013. In addition, 1.0 of 1.5 civilian couriers will be transferred to the Fleet Services in 2013, with the remaining 0.5 Courier being eliminated as a budget reduction.

The Police Department has been awarded a continuation grant in 2013 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 2013 salary and benefits for 1.0 Sergeant, 2.0 Officers and 1.0 Agent, a savings to the General Fund of more than \$379,500.

An additional 15 percent of a 1.0 Lieutenant's position will be transferred to the Designated Revenue Fund in 2013. This position provides supervisory support to the Victim Services Unit that coordinates services to assist crime victims. Also, 1.0 Sergeant position will again be funded for all salary and benefit costs by the Rocky Mountain High Intensity Drug Trafficking Area (HIDTA), which funds the Metro Gang Task Force's Intelligence initiative in the Gifts and Grants fund. This Sergeant will supervise the three crime analysts currently working at the Rocky Mountain HIDTA office.

Police

DEPARTMENT NARRATIVE

Facility issues have begun to impact operations. Steady department growth and the need to optimize physical organizational alignment are challenges faced in the District 2 headquarters building. Lack of space and outdated building infrastructure inhibit effective physical placement of units. These issues and the need to upgrade or replace training and shooting range facilities may need to be addressed in the near future. The proposed light rail development runs through the Police Academy campus and may require a new location for this facility.

BASE ADJUSTMENTS

Base Adjustments	2013
Compensation Adjustments	3,152,307
Mandated Costs	52,124
Grant / Designated Revenue Adjustments	401,304
Total Base Adjustments	\$3,605,735

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / New Appropriation</u>				
Photo Red Light Program Administration Costs	0.00	279,054	279,054	0
Program affected: Traffic Section The number of tickets issued under the Photo Red Light Program continues to be higher than anticipated as an expected drop in citations due to public familiarity with the cameras has yet to occur. This amendment will fund technical services to the vendor, city personnel costs, and other program expenditures driven by workload and the number of citations. Fine and surcharge collections first cover the administrative costs of the program with the remaining surcharge collections allocated to the following programs: Teen Court; Community Service Agencies with a Nexus to Law Enforcement (NEXUS); Victim Assistance and Law Enforcement Training (VALET); and Drug Abuse Resistance Education (DARE).				
Transfer In 0.15 FTE Lieutenant to the Victim Services Designated Revenue program	0.15	17,784	0	17,784
Program affected: District 3 This position not only provides supervision to the Major Crimes Unit of the Investigations Bureau but also the Victim Services Unit which provides assistance to crime victims. The portion of oversight to Victim Services is being allocated to the Designated Revenue Fund sourced from the Victim Witness surcharge.				
New Appropriation Total	0.15	296,838	279,054	17,784
Designated Revenues Fund Total	0.15	296,838	279,054	17,784

Police

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 12.0 FTE Officers and Equipment for 2013 Police Staffing Mandate	12.00	1,131,845	0	1,131,845
Program affected: Training Section Based on 2012 population estimates and the current agreement with the Aurora Police Association, the Police Department will need to add 12.0 additional patrol officers to its authorized strength in 2013. Included with the personal services costs for these officers are 4 fully-marked patrol vehicles, 4 Mobile Data Computers (MDC's), 4 Mobile Radios, 12 Portable Radios, 12 Microsoft Office software licenses, 12 Tasers, and uniform costs for the 12 officers.				
Provide additional appropriation for Outside Agency Range Training recovered with 2013 New Service Fee	0.00	16,500	16,500	0
Program affected: Training Section The Police Department is implementing a new service fee in 2013 for outside agencies scheduling use of the range for training purposes. This fee will re-capture costs associated with the use of the police firing range by outside law enforcement agencies and replace the current practice of these agencies providing in-kind services in lieu of a fee.				
Transfer 1.0 FTE Police Lieutenant Back to General Fund due to the expiration of NCTC Grant	1.00	128,106	0	128,106
Program affected: Administration-Chief This amendment will transfer 1.0 FTE Police Lieutenant from National Counter Terrorist Center Grant to the General Fund due to the expiration of the grant.				
New Appropriation Total	13.00	1,276,451	16,500	1,259,951
<u>General Fund / Budget Cut</u>				
Eliminate 1.0 FTE Vacant Vehicle Impound Assistant	-1.00	-53,638	0	-53,638
Program affected: Technical Services Bureau Eliminate 1.0 vacant Vehicle Impound Assistant FTE to complete the replacement of all civilian employees (with the exception of the unit supervisor) with sworn personnel.				
Eliminate One Filled Half-Time and Transfer of Other Two Half-Time Vehicle Couriers to Fleet Management	-1.50	-58,432	0	-58,432
Programs affected: Districts 1, 2, and 3 Two 0.5 filled FTE vehicle couriers will be transferred from Police into Fleet Management. A third 0.5 filled FTE will be eliminated, and the employee will be moved to an open position in another department. Fleet Management will provide vehicle courier services to the Police Department. No major impact on service levels is anticipated.				

Police

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Transfer Graffiti Off Neighborhoods (GON) Unit from Police to Neighborhood Support Division in Neighborhood Services	-2.00	-102,561	0	-102,561
<p>Programs affected: Community Resources Section and Special Operations Bureau</p> <p>Transfer 2.0 FTE GON Technicians from the Police Department to the Neighborhood Services Department in 2013. This transfer also includes associated operating supplies, outfitted truck, and the fuel and maintenance budget. The transfer has no financial impact to the General Fund.</p> <p>Code Enforcement Officers currently address graffiti on commercial properties by issuing notices of violation and working with the property owner to identify graffiti removal resources. Merging the two efforts will enhance customer service and more efficiently supervise and coordinate graffiti removal services for commercial and residential properties.</p>				
Transfer Out 0.15 FTE Lieutenant to the Victim Services Designated Revenue Program	-0.15	-17,784	0	-17,784
<p>Program affected: Investigative Support Section</p> <p>This position not only provides supervision to the Major Crimes Unit of the Investigations Bureau but also the Victim Services Unit which provides assistance to crime victims. The portion of oversight to Victim Services is being allocated to the Designated Revenue Fund sourced from the Victim Witness surcharge.</p>				
Transfer Out 0.25 FTE Agent from General Fund to EMATT Program in Gifts and Grants Fund	-0.25	-25,534	0	-25,534
<p>Program affected: Investigative Support Section</p> <p>This amendment will transfer 0.25 FTE Agent currently funded in the General Fund to the 2013 EMATT (East Metro Auto Theft Task Force) grant awarded for the 2013 fiscal year. This grant previously funded 0.75 FTE of the agent's position.</p>				
Budget Cut Total	-4.90	-257,949	0	-257,949
General Fund Total	8.10	1,018,502	16,500	1,002,002
<u>Gifts & Grants Fund / New Appropriation</u>				
Add Grant Appropriation to 2013 East Metro Auto Theft Task Force	0.00	620,489	620,489	0
<p>Program affected: Investigative Support Section</p> <p>The Police Department has been granted a new award for the East Metro Auto Theft Task Force for 2012 and 2013. All expenditures for this program will be reimbursed to the City of Aurora.</p>				
Transfer In 0.25 FTE Agent from General Fund to Gifts and Grants EMATT program	0.25	25,534	0	25,534
<p>Program affected: Investigative Support Section</p> <p>This amendment completes the transfer of 0.25 FTE Agent from the General Fund to be fully-funded by the 2013 East Metro Auto Theft Task Force (EMATT) grant.</p>				

Police

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>Gifts & Grants Fund / New Appropriation</u>				
New Appropriation Total	0.25	646,023	620,489	25,534
<u>Gifts & Grants Fund / Budget Cut</u>				
Transfer 1.0 FTE Police Lieutenant back to General Fund due to the expiration of NCTC Grant	-1.00	-128,106	0	-128,106
Programs affected: Special Operations Bureau This amendment will transfer 1.0 FTE Police Lieutenant from National Counter Terrorist Center Grant back to the General Fund due to the expiration of the grant.				
Budget Cut Total	-1.00	-128,106	0	-128,106
Gifts & Grants Fund Total	-0.75	517,917	620,489	-102,572
Amendment Request Total All Funds	7.50	1,833,257	916,043	917,214

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Designated Revenues Fund	1,349,855	2,331,970	2,591,418	2,858,774	2,913,325
General Fund	77,484,654	79,964,807	81,769,399	81,949,511	85,946,523
Gifts & Grants Fund	3,071,785	3,098,993	2,872,414	3,324,671	3,812,375
Expenditures Total	\$81,906,294	\$85,395,770	\$87,233,231	\$88,132,956	\$92,672,223

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Designated Revenues Fund	5.00	6.00	6.00	6.00	6.00
Designated Revenues Fund Civil FTE	3.00	3.00	4.00	4.00	4.15
General Fund	123.50	122.00	119.00	119.00	114.50
General Fund Civil FTE	637.25	649.25	648.25	648.00	660.85
Gifts & Grants Fund Civil FTE	3.75	5.75	5.75	6.00	5.00
Staffing Total	772.50	786.00	783.00	783.00	790.50

PROGRAM DETAIL

Administration-Chief

Net Cost: \$8,536,238

The Chief of Police and executive staff lead and direct the planning, organization and operations of the Department's law enforcement resources including 650 uniformed officers, 20 overhire officers and 120.5 civilian employees, dedicated to the pursuit of a safer Aurora community of 335,688 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

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	5,995,125	7,492,653	7,490,712	7,671,417	8,536,238
Gifts & Grants Fund	839,209	383,637	380,775	293,508	94,751
Expenditures Total	\$6,834,334	\$7,876,290	\$7,871,487	\$7,964,925	\$8,630,989
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,019,620	4,914,475	4,939,856	5,024,406	5,746,888
Allocated Expenses	6,871	0	0	0	0
Supplies and Services	597,995	645,339	545,486	331,744	387,595
Interfund Charges	3,711,110	2,352,863	2,386,145	2,389,190	2,496,506
Capital Related	498,738	-36,387	0	219,585	0
Expenditures Total	\$6,834,334	\$7,876,290	\$7,871,487	\$7,964,925	\$8,630,989
<u>STAFFING SUMMARY</u>					
General Fund	7.00	6.00	6.00	6.00	6.00
General Fund Civil FTE	10.00	11.00	11.00	13.00	14.00
Gifts & Grants Fund Civil FTE	0.00	1.00	1.00	0.00	0.00
Staffing Total	17.00	18.00	18.00	19.00	20.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
75% of department service levels standards met	N/A	N/A	75%	75%	75%
Percentile ranking of comparable cities by Major Index Crimes per 1,000 residents is less than 33	N/A	N/A	< 33	32	< 33

Business Services Bureau

Net Cost: \$1,882,281

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 Electronic Support 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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,701,277	1,769,450	1,732,529	1,828,507	1,882,281
Expenditures Total	\$1,701,277	\$1,769,450	\$1,732,529	\$1,828,507	\$1,882,281

Police

PROGRAM DETAIL

Business Services Bureau

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,569,120	1,601,759	1,607,410	1,700,487	1,756,732
Supplies and Services	122,783	149,853	111,672	108,585	107,322
Interfund Charges	9,374	17,838	13,447	19,435	18,227
Expenditures Total	\$1,701,277	\$1,769,450	\$1,732,529	\$1,828,507	\$1,882,281
<u>STAFFING SUMMARY</u>					
General Fund	10.00	9.00	9.00	9.00	9.00
General Fund Civil FTE	10.00	9.00	9.00	10.00	10.00
Staffing Total	20.00	18.00	18.00	19.00	19.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Personnel orders published 2 days before effective date 75% of the time	N/A	N/A	75%	75%	75%

Community Resources Section

Net Cost: \$2,612,199

The School Resource Officer (SRO) program places 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. In addition, this program is home to Police Department volunteers who provide thousands of hours of support and outreach services annually.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,399,132	2,389,506	2,376,360	2,550,558	2,613,041
Gifts & Grants Fund	87,918	37,916	50,000	51,232	50,000
Expenditures Total	\$2,487,050	\$2,427,422	\$2,426,360	\$2,601,790	\$2,663,041
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,336,289	2,318,521	2,306,662	2,478,453	2,545,985
Supplies and Services	66,078	40,306	61,700	54,391	56,950
Interfund Charges	57,683	68,595	57,998	68,946	60,106
Capital Related	27,000	0	0	0	0
Expenditures Total	\$2,487,050	\$2,427,422	\$2,426,360	\$2,601,790	\$2,663,041
<u>STAFFING SUMMARY</u>					
General Fund Civil FTE	25.00	26.00	24.00	26.00	26.00
Staffing Total	25.00	26.00	24.00	26.00	26.00

Police

PROGRAM DETAIL

Community Resources Section

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
1000 total volunteer hours (2013)	1100	1200	N/A	1000	1000
Graffiti calls handled within one week 100% of the time (2012)	N/A	N/A	90%	100%	0

Crime Lab Section

Net Cost: \$2,068,757

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,951,157	1,967,429	2,049,458	2,066,486	2,068,757
Expenditures Total	\$1,951,157	\$1,967,429	\$2,049,458	\$2,066,486	\$2,068,757

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,763,074	1,781,173	1,790,920	1,834,941	1,807,249
Supplies and Services	128,097	119,003	190,845	162,431	190,845
Interfund Charges	13,637	20,904	15,599	17,020	18,569
Debt Related	46,349	46,349	52,094	52,094	52,094
Expenditures Total	\$1,951,157	\$1,967,429	\$2,049,458	\$2,066,486	\$2,068,757

<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>					
Requests for internal lab service completed within 30 days 90% of the time	N/A	N/A	90%	90%	90%

Police

PROGRAM DETAIL

District 1

Net Cost: \$17,743,723

District 1, one of three decentralized districts, provides patrol services and specialized functions including investigations, Police Area Representative (PAR) officers, and Directed Action Response Teams (DART) for its designated geographic area. Working with its communities and the other Districts, District 1 identifies and solves crime, quality of life, and traffic issues.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	16,005,058	16,083,724	16,376,479	16,958,448	17,743,923
Expenditures Total	\$16,005,058	\$16,083,724	\$16,376,479	\$16,958,448	\$17,743,923
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	15,341,252	15,358,379	15,663,436	16,181,135	17,035,426
Supplies and Services	83,324	70,051	64,840	86,189	66,490
Interfund Charges	580,482	655,294	648,203	691,124	642,007
Expenditures Total	\$16,005,058	\$16,083,724	\$16,376,479	\$16,958,448	\$17,743,923
<u>STAFFING SUMMARY</u>					
General Fund	6.50	4.50	4.50	4.50	4.00
General Fund Civil FTE	157.00	166.00	159.00	170.00	170.00
Staffing Total	163.50	170.50	163.50	174.50	174.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain a monthly median response time of 5 1/2 minutes or less to high priority calls	N/A	N/A	5:30	4:45	5:30

District 2

Net Cost: \$13,061,891

District 2, one of three decentralized districts, provides patrol services and specialized functions including investigations, Police Area Representative (PAR) officers, and Directed Action Response Teams (DART) for its designated geographic area. Working with its communities and the other Districts, District 2 identifies and solves crime, quality of life, and traffic issues.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	12,321,217	12,575,686	13,031,930	13,011,967	13,062,831
Expenditures Total	\$12,321,217	\$12,575,686	\$13,031,930	\$13,011,967	\$13,062,831

Police

PROGRAM DETAIL

District 2

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	11,781,961	12,026,631	12,449,977	12,429,193	12,519,684
Supplies and Services	95,378	58,016	66,277	72,253	66,277
Utilities	337	340	344	348	347
Interfund Charges	443,501	490,699	515,332	510,173	476,523
Capital Related	40	0	0	0	0
Expenditures Total	\$12,321,217	\$12,575,686	\$13,031,930	\$13,011,967	\$13,062,831
<u>STAFFING SUMMARY</u>					
General Fund	5.50	9.50	9.50	9.50	9.00
General Fund Civil FTE	120.00	123.00	124.00	122.00	121.00
Staffing Total	125.50	132.50	133.50	131.50	130.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain a monthly median response time of 5 1/2 minutes or less to high priority calls	N/A	N/A	5:30	5:00	5:30

District 3

Net Cost: \$11,603,289

District 3, one of three decentralized districts, provides patrol services and specialized functions including investigations, Police Area Representative (PAR) officers, and Directed Action Response Teams (DART) for its designated geographic area. Working with its communities and the other Districts, District 3 identifies and solves crime, quality of life, and traffic issues.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	11,030,194	10,777,666	11,201,097	11,535,999	11,603,289
Expenditures Total	\$11,030,194	\$10,777,666	\$11,201,097	\$11,535,999	\$11,603,289
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	10,554,696	10,259,777	10,618,408	11,001,010	11,067,424
Supplies and Services	68,563	37,502	65,832	53,846	65,532
Interfund Charges	406,935	480,387	516,857	481,143	470,333
Expenditures Total	\$11,030,194	\$10,777,666	\$11,201,097	\$11,535,999	\$11,603,289
<u>STAFFING SUMMARY</u>					
General Fund	6.50	4.50	4.50	4.50	4.00
General Fund Civil FTE	108.00	105.00	107.00	107.00	109.00
Staffing Total	114.50	109.50	111.50	111.50	113.00

Police

PROGRAM DETAIL

District 3

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain a monthly median response time of 6 1/2 minutes or less to high priority calls	N/A	N/A	6:30	6:00	6:30

Investigations Bureau

Net Cost: \$7,359,435

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	650,559	614,041	770,719	774,375	804,229
General Fund	5,688,826	6,706,103	6,845,218	7,103,077	7,385,410
Gifts & Grants Fund	84,044	90,489	96,153	61,599	30,000
Expenditures Total	\$6,423,429	\$7,410,633	\$7,712,090	\$7,939,051	\$8,219,639

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,864,914	6,909,115	7,076,853	7,283,822	7,563,211
Supplies and Services	458,141	408,271	530,279	549,561	566,179
Interfund Charges	100,374	93,247	104,958	105,668	90,249
Expenditures Total	\$6,423,429	\$7,410,633	\$7,712,090	\$7,939,051	\$8,219,639

<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	5.00	6.00	6.00	6.00	6.00
Designated Revenues Fund Civil FTE	0.00	0.00	0.00	0.00	0.15
General Fund	7.00	7.00	7.00	7.00	7.00
General Fund Civil FTE	49.00	60.00	60.00	63.00	62.00
Staffing Total	61.00	73.00	73.00	76.00	75.15

Police

PROGRAM DETAIL

Investigations Bureau

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
100% of registered sexually violent predators (SVPs) living in the City are contacted quarterly	N/A	N/A	100%	100%	100%
60% of homicide cases cleared in one year	N/A	N/A	> 60%	61%	> 60%
75% of victims/families of homicide, sexual assault, felony, domestic violence, robbery, and aggravated assault contacted by victim services staff within 5 business days	N/A	N/A	75%	75%	75%
80% of Investigations Bureau service levels standards met	N/A	N/A	80%	80%	80%

Investigative Support Section

Net Cost: \$2,149,447

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	3,128,989	2,147,552	2,120,202	2,143,513	2,151,017
Gifts & Grants Fund	16,879	457,556	22,000	1,185,002	1,543,716
Expenditures Total	\$3,145,868	\$2,605,108	\$2,142,202	\$3,328,515	\$3,694,733
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,037,964	2,322,354	2,018,249	2,551,260	2,690,431
Supplies and Services	27,071	175,085	26,875	655,999	865,484
Interfund Charges	80,833	107,669	97,078	121,256	127,816
Capital Related	0	0	0	0	11,002
Expenditures Total	\$3,145,868	\$2,605,108	\$2,142,202	\$3,328,515	\$3,694,733
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	29.25	19.25	19.25	19.00	18.85
Gifts & Grants Fund Civil FTE	0.00	3.75	0.00	4.00	4.00
Staffing Total	30.25	24.00	20.25	24.00	23.85

Police

PROGRAM DETAIL

Investigative Support Section

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
30 guns seized per year	N/A	N/A	30	45	30

Narcotics Section

Net Cost: \$2,997,021

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. Four FTE are dedicated to enforcement and compliance of local ordinances for medical marijuana.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,506,853	2,666,942	2,806,627	2,904,913	3,003,116
Gifts & Grants Fund	44,840	78,287	57,000	90,017	70,000
Expenditures Total	\$2,551,693	\$2,745,229	\$2,863,627	\$2,994,930	\$3,073,116

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,299,084	2,528,629	2,613,291	2,739,482	2,831,631
Supplies and Services	141,194	90,856	120,806	116,967	120,806
Interfund Charges	111,415	125,744	129,530	138,481	120,679
Expenditures Total	\$2,551,693	\$2,745,229	\$2,863,627	\$2,994,930	\$3,073,116

<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
General Fund Civil FTE	21.00	24.00	24.00	25.00	25.00
Staffing Total	23.00	26.00	26.00	27.00	27.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of medical marijuana reports with investigations are initiated in 3 business days	N/A	N/A	90%	95%	90%

Police

PROGRAM DETAIL

Operations Support Section

Net Cost: \$1,818,256

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,842,595	1,720,026	1,785,238	1,763,049	1,818,656
Expenditures Total	\$1,842,595	\$1,720,026	\$1,785,238	\$1,763,049	\$1,818,656
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,734,550	1,610,557	1,660,806	1,645,369	1,704,484
Supplies and Services	44,514	36,061	44,297	37,529	44,297
Interfund Charges	63,531	73,408	80,135	80,151	69,875
Expenditures Total	\$1,842,595	\$1,720,026	\$1,785,238	\$1,763,049	\$1,818,656
<u>STAFFING SUMMARY</u>					
General Fund Civil FTE	16.00	14.00	14.00	14.00	14.00
Staffing Total	16.00	14.00	14.00	14.00	14.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Active control of scene within 2 hours of request 90% of the time	N/A	N/A	90%	95%	90%

Special Operations Bureau

Net Cost: \$1,006,876

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, the Senior Resource Officer and the Department's Volunteer Coordinator.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	4,677	0	0	0	0
General Fund	1,251,312	1,059,230	1,061,642	1,046,782	1,006,876
Gifts & Grants Fund	1,950,306	1,990,932	2,191,486	1,580,340	1,913,408
Expenditures Total	\$3,206,295	\$3,050,162	\$3,253,128	\$2,627,122	\$2,920,284

Police

PROGRAM DETAIL

Special Operations Bureau

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,896,435	1,884,970	2,203,542	1,732,276	1,847,840
Supplies and Services	1,288,290	1,150,460	1,034,034	881,475	1,061,406
Interfund Charges	16,893	14,732	15,552	13,371	11,038
Transfers Out	4,677	0	0	0	0
Expenditures Total	\$3,206,295	\$3,050,162	\$3,253,128	\$2,627,122	\$2,920,284
<u>STAFFING SUMMARY</u>					
General Fund	4.00	4.00	4.00	4.00	2.00
General Fund Civil FTE	11.00	9.00	8.00	8.00	8.00
Gifts & Grants Fund Civil FTE	3.75	1.00	4.75	2.00	1.00
Staffing Total	18.75	14.00	16.75	14.00	11.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
75% of bureau service levels standards met	N/A	N/A	75%	75%	75%

Technical Services Bureau

Net Cost: \$3,116,962

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	245,634	245,274	290,813	256,185	292,398
General Fund	4,092,756	4,114,346	4,131,432	4,321,407	4,345,690
Expenditures Total	\$4,338,390	\$4,359,620	\$4,422,245	\$4,577,592	\$4,638,088
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,192,117	3,316,400	3,265,124	3,344,619	3,479,612
Supplies and Services	1,129,588	1,025,187	1,141,086	1,215,764	1,141,086
Interfund Charges	16,685	18,033	16,035	17,209	17,390
Expenditures Total	\$4,338,390	\$4,359,620	\$4,422,245	\$4,577,592	\$4,638,088

Police

PROGRAM DETAIL

Technical Services Bureau

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund Civil FTE	1.00	1.00	1.00	1.00	1.00
General Fund	50.00	50.50	47.50	47.50	46.50
General Fund Civil FTE	4.00	6.00	5.00	7.00	7.00
Staffing Total	55.00	57.50	53.50	55.50	54.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
20% reduction in diversity gap of lateral hires	N/A	N/A	20%	20%	20%
Error rate on National Incident-Based Reporting System (NIBRS) submissions is less than 5%	N/A	N/A	5%	4.5%	5%
Meet or exceed relevant benchmarks for gender (% female) and race (% minority) among basic (entry-level) applicants	N/A	N/A	15% / 22%	15% / 29%	15% / 22%
Technical Service Bureau will meet 66% of service levels	N/A	N/A	66%	66%	66%

Traffic Section

Net Cost: \$4,005,150

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	428,032	1,472,655	1,444,886	1,828,214	1,741,698
General Fund	3,853,465	3,987,589	3,891,671	4,190,959	4,290,856
Gifts & Grants Fund	44,034	60,176	75,000	62,973	110,500
Expenditures Total	\$4,325,531	\$5,520,420	\$5,411,557	\$6,082,146	\$6,143,054
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,758,720	3,987,637	4,024,207	4,336,701	4,514,225
Supplies and Services	447,143	1,370,759	1,239,574	1,590,181	1,467,954
Interfund Charges	119,668	162,024	147,776	155,264	160,875
Expenditures Total	\$4,325,531	\$5,520,420	\$5,411,557	\$6,082,146	\$6,143,054

Police

PROGRAM DETAIL

Traffic Section

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund Civil FTE	2.00	2.00	3.00	3.00	3.00
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	37.00	36.00	37.00	40.00	40.00
Staffing Total	40.00	39.00	41.00	44.00	44.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
% change in accidents < % change in employment activity	Achieved	Not Achiev	Achieved	Achieved	Achieved

Training Section

Net Cost: \$4,396,542

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	20,953	0	85,000	0	75,000
General Fund	3,716,698	4,506,905	4,868,804	2,852,429	4,434,542
Expenditures Total	\$3,737,651	\$4,506,905	\$4,953,804	\$2,852,429	\$4,509,542
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,413,130	4,095,362	4,592,184	2,541,590	3,820,017
Supplies and Services	282,834	376,110	330,624	278,452	442,874
Interfund Charges	31,667	35,433	30,996	32,387	33,351
Capital Related	0	0	0	0	213,300
Transfers Out	10,020	0	0	0	0
Expenditures Total	\$3,737,651	\$4,506,905	\$4,953,804	\$2,852,429	\$4,509,542
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
General Fund Civil FTE	38.00	39.00	45.00	22.00	34.00
Staffing Total	40.00	41.00	47.00	24.00	36.00

Public Defender

PROGRAM SUMMARY

Public Defender

\$667,644 8.5 FTE

*Represent indigent defendants who face a jail sentence

DEPARTMENT SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
REGULAR - FTE	8.50	8.50	8.50	8.50	8.50
EXPENDITURES	651,192	637,161	660,014	662,759	667,644

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	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Regular - FTE	8.50	8.50	8.50	8.50	8.50
Personal Services	590,933	589,992	603,750	606,495	607,106
Supplies and Services	54,608	43,373	52,468	52,468	56,552
Interfund Charges	5,651	3,796	3,796	3,796	3,986
Expenditures Total	\$651,192	\$637,161	\$660,014	\$662,759	\$667,644

DEPARTMENT NARRATIVE

The 2013 budget for the Public Defender's Office is slightly higher than the 2012 budget. The increase is primarily due to a change in the flat fee paid to conflict attorneys, but also includes an increase for compensation and risk adjustments. The contract will modestly raise the fee paid to the attorneys for the first time since 2006. When the Public Defender's Office has an ethical conflict of interest in representing an indigent defendant, the Court appoints a private attorney to represent the defendant, and the Public Defender's Office pays the attorney for the service.

BASE ADJUSTMENTS

Base Adjustments	2013
Compensation Adjustments	3,356
Mandated Costs	4,274
Total Base Adjustments	\$7,630

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
General Fund	651,192	637,161	660,014	662,759	667,644
Expenditures Total	\$651,192	\$637,161	\$660,014	\$662,759	\$667,644

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
General Fund	8.50	8.50	8.50	8.50	8.50
Staffing Total	8.50	8.50	8.50	8.50	8.50

Public Defender

PROGRAM DETAIL

Public Defender

Net Cost: \$667,644

To provide efficient, quality legal representation and to obtain equal justice for indigent defendants who face a possible jail sentence in the Aurora Municipal Court.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	651,192	637,161	660,014	662,759	667,644
Expenditures Total	\$651,192	\$637,161	\$660,014	\$662,759	\$667,644
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	590,933	589,992	603,750	606,495	607,106
Supplies and Services	54,608	43,373	52,468	52,468	56,552
Interfund Charges	5,651	3,796	3,796	3,796	3,986
Expenditures Total	\$651,192	\$637,161	\$660,014	\$662,759	\$667,644
<u>STAFFING SUMMARY</u>					
General Fund	8.50	8.50	8.50	8.50	8.50
Staffing Total	8.50	8.50	8.50	8.50	8.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Case preparation	3,809	4,084	3,940	4,532	4,141
Cases (open & in-custody arraignments)	5,067	5,080	5,030	5,176	5,107
Cost per case	\$129	\$125	\$132	\$128	\$129
Court appearances	7,784	7,781	7,708	8,044	7,869

Public Safety Communications Center

PROGRAM SUMMARY

Public Safety Communications

\$6,082,056 81 FTE

*Provides all Fire and Police radio communications and dispatch

DEPARTMENT SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
REGULAR - FTE	81.00	81.00	81.00	81.00	81.00
EXPENDITURES	5,622,859	5,606,194	6,051,919	5,887,262	6,082,056

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	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Regular - FTE	81.00	81.00	81.00	81.00	81.00
Personal Services	5,568,514	5,479,177	5,922,870	5,756,579	5,948,463
Supplies and Services	49,998	21,779	21,981	23,315	21,981
Interfund Charges	4,347	105,238	107,068	107,368	111,612
Expenditures Total	\$5,622,859	\$5,606,194	\$6,051,919	\$5,887,262	\$6,082,056

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 allows supervisory staff to move employees between job functions as staffing considerations and workloads demand.

BASE ADJUSTMENTS

Base Adjustments	2013
Compensation Adjustments	25,593
Mandated Costs	4,544
Total Base Adjustments	\$30,137

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
General Fund	5,622,859	5,606,194	6,051,919	5,887,262	6,082,056
Expenditures Total	\$5,622,859	\$5,606,194	\$6,051,919	\$5,887,262	\$6,082,056

Public Safety Communications Center

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 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: \$6,072,982

Provides all Fire and Police radio communications, "911" call taking, dispatch services, and records management of incoming calls for service and dispatch communications.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	5,622,859	5,606,194	6,051,919	5,887,262	6,082,056
Expenditures Total	\$5,622,859	\$5,606,194	\$6,051,919	\$5,887,262	\$6,082,056
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,568,514	5,479,177	5,922,870	5,756,579	5,948,463
Supplies and Services	49,998	21,779	21,981	23,315	21,981
Interfund Charges	4,347	105,238	107,068	107,368	111,612
Expenditures Total	\$5,622,859	\$5,606,194	\$6,051,919	\$5,887,262	\$6,082,056
<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>					
95% of 911 calls answered within 10 seconds	N/A	N/A	90%	95%	95%

Public Works

PROGRAM SUMMARY

Administration

\$945,350 5 FTE

*Administrative, clerical, budget, and managerial duties

Building Division

\$4,532,835 48 FTE

*Building plan review, inspections, and permitting

Engineering Services

\$2,305,225 28 FTE

*Design and construct CIP projects
*Review and approve civil engr. plans
*Facilities planning, utilities contracts
*Traffic Engineering

Facilities Operations

\$3,766,887 29 FTE

*Maintenance/repair of city buildings

Public Improvements

\$931,660 14 FTE

*Permits and inspects infrastructure construction
*Reviews and tests developer and city infrastructure projects

Public Utilities

\$7,408,340 0 FTE

*Street light/traffic signal energy bills
*Public buildings utility bills

Real Property Services

\$995,076 14 FTE

*Property transactions involving acquisition and right-of-way development and land surveying services

Street Operations

\$6,029,835 82 FTE

*Maintenance of city streets
*Cleaning of city streets
*Snow removal

Traffic Operations

\$1,803,291 21 FTE

*Install, maintain, and operate traffic devices throughout Aurora

DEPARTMENT SUMMARY

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
REGULAR - FTE	241.00	241.00	241.00	241.00	241.00
EXPENDITURES	28,582,350	28,489,186	29,926,312	29,163,045	28,718,499

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	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Regular - FTE	241.00	241.00	241.00	241.00	241.00
Personal Services	17,685,898	17,501,956	18,103,457	17,718,755	18,134,369
Allocated Expenses	-1,148,232	-1,309,726	-1,230,029	-1,198,321	-2,318,320
Supplies and Services	2,720,781	2,991,732	2,916,411	2,969,092	2,912,511
Utilities	6,641,233	6,694,486	7,396,790	6,384,409	7,410,571
Interfund Charges	2,636,989	2,425,987	2,658,791	2,665,389	2,545,497
Capital Related	45,681	31,085	25,871	623,721	33,871
Transfers Out	0	153,666	55,021	0	0
Expenditures Total	\$28,582,350	\$28,489,186	\$29,926,312	\$29,163,045	\$28,718,499

DEPARTMENT NARRATIVE

The 2013 Adopted Budget for the Public Works Department is \$1.2 million less than the 2012 Original Budget. This reduction is the result of an allocation of street sweeping costs to the Storm Drain division of the Wastewater Fund and reductions in interfund charges.

Capital projects will require a significant amount of staff time in 2013, particularly in the Engineering, Real Property and Public Improvement Inspection divisions. Large Colorado Department of Transportation (CDOT) projects requiring significant coordination include the conclusion of the I-225/Colfax Interchange project at the Fitzsimons Campus, the I-225 widening project from Mississippi Avenue to Parker Road and the replacement of the two bridges on Colfax Avenue over Tollgate Creek. Two Regional Transportation District (RTD)-FasTracks projects are also planned for 2013; the East Corridor Commuter Rail project and the I-225 line from the Nine Mile Station to the Peoria Street Station. Also, the Peoria Street Grade Separation Project, which is a partnership with the City and County of Denver and RTD, will move from the planning and environmental phase to the design and construction phase in 2013.

Another area of focus in 2013 will be within the Operations division, which encompasses the street, traffic and facilities operations programs. This group maintains the public roadways, buildings and traffic signals and signs in the City. This division also leads citywide winter road maintenance efforts. The Operations division continues to focus on the delivery of key services to the community in a cost-effective manner, staffed at the minimum level necessary to continue operating at the historic level of service.

The Building Division continues to see a steady increase in workload as development activity in the city rebounds; this trend is expected to continue into 2013. The division faces the challenge of meeting expected response times for plan review, building

Public Works

DEPARTMENT NARRATIVE

inspections, and issuance of permits while keeping staff at a minimal level.

Finally, other divisions and programs within the department also continue to operate at minimum staff levels necessary to meet expected levels of service. These areas include: traffic engineering; public improvement inspections; survey; and facilities engineering.

BASE ADJUSTMENTS

Base Adjustments	2013
Compensation Adjustments	98,246
Mandated Costs	-39,513
Other Adjustments	-55,432
Total Base Adjustments	\$3,301

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Appropriate Real Property Access Permit Revenues	0.00	8,000	8,000	0
Program affected: Real Property This amendment will provide ongoing appropriation for technical assistance performed by the City relating to oil and gas issues offset by revenue received for access permits for testing and exploration on City property.				
Technical Adjustment: Street Sweeping Accounting Adjustment	10.00	0	0	0
Program affected: Street Operations This is an accounting adjustment to move Street Sweeping operations funded by Storm Drain from a direct charge to an allocated charge. The FTE will reside in the General Fund with an offsetting charge to the Wastewater Fund in Aurora Water. There is no net impact to either fund with this accounting adjustment as the adjustment moves the appropriation with in the Wastewater Fund from Public Works to Aurora Water. The FTE are moved to the General Fund with an offsetting allocation.				
New Appropriation Total	10.00	8,000	8,000	0
<u>General Fund / Budget Cut</u>				
Allocate remaining portion of Street Sweeping Costs to Storm Drain	0.00	-537,859	0	-537,859
Program affected: Street Operations This amendment is for the allocation of the remaining General Fund portion of Street Sweeping to be charged to the Storm Drain Fund. Half of this program was allocated with the 2012 budget to Storm Drain in the Wastewater Fund.				

Public Works

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2013			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Increase Revenue for Street Patching for Water Cuts	0.00	0	29,000	-29,000
Program affected: Public Utilities This amendment would increase revenue by charging a fee of five percent of the contract value to Aurora Water when waterline repairs require street patching.				
Reduce Utility Costs	0.00	-60,000	0	-60,000
Program affected: Public Utilities Information Technology has partnered with IBM on a solution that will save the City \$60,000 on energy costs by powering down network PCs after working hours. This program was implemented in 2012 with the first full year of savings recognized in 2013; savings are partially offset by an add in Information Technology for management software costs of \$5,100.				
Budget Cut Total	0.00	-597,859	29,000	-626,859
General Fund Total	10.00	-589,859	37,000	-626,859
<u>Wastewater Fund / Budget Cut</u>				
Technical Adjustment: Adjust Allocation Accounting for Street Sweeping	-10.00	-621,255	0	-621,255
Program affected: Street Operations This is an accounting adjustment to move Street Sweeping operations funded by storm drain from a direct charge to an allocated charge. The 10.0 FTE will now reside in the General Fund with an offsetting charge to the Wastewater Fund in Aurora Water. There is no net impact to either fund with this accounting adjustment.				
Budget Cut Total	-10.00	-621,255	0	-621,255
Wastewater Fund Total	-10.00	-621,255	0	-621,255
Amendment Request Total All Funds	0.00	-1,211,114	37,000	-1,248,114

EXPENDITURE SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Designated Revenues Fund	3,578	6,864	18,876	1,990	18,876
Development Review Fund	5,252,738	5,158,538	5,259,677	5,180,646	5,226,859
General Fund	23,326,034	23,323,784	24,050,669	23,383,319	23,472,764
Wastewater Fund	0	0	597,090	597,090	0
Expenditures Total	\$28,582,350	\$28,489,186	\$29,926,312	\$29,163,045	\$28,718,499

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
Development Review Fund	54.75	54.75	54.75	54.75	54.75

Public Works

STAFFING SUMMARY BY FUND

Fund	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
General Fund	186.25	186.25	176.25	186.25	186.25
Wastewater Fund	0.00	0.00	10.00	0.00	0.00
Staffing Total	241.00	241.00	241.00	241.00	241.00

PROGRAM DETAIL

Administration

Net Cost: \$945,350

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 three employees. Approximately half of this program's funding is Risk Management charges for the department. The director and department business services coordinator are also included in this program.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,116,502	986,766	983,133	922,524	945,350
Expenditures Total	\$1,116,502	\$986,766	\$983,133	\$922,524	\$945,350

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	513,532	519,684	510,469	444,229	449,676
Supplies and Services	9,608	5,784	5,084	10,416	5,084
Interfund Charges	593,362	461,298	467,580	467,879	490,590
Expenditures Total	\$1,116,502	\$986,766	\$983,133	\$922,524	\$945,350

<u>STAFFING SUMMARY</u>					
General Fund	6.00	6.00	6.00	5.00	5.00
Staffing Total	6.00	6.00	6.00	5.00	5.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of department service levels standards met	N/A	N/A	100%	100%	100%

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	4,551,660	4,470,980	4,561,047	4,528,996	4,532,835
Expenditures Total	\$4,551,660	\$4,470,980	\$4,561,047	\$4,528,996	\$4,532,835

Public Works

PROGRAM DETAIL

Building Division

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	4,203,584	4,152,991	4,349,177	4,148,316	4,298,940
Allocated Expenses	0	0	-21,325	-21,325	0
Supplies and Services	187,044	222,724	128,383	149,344	128,383
Interfund Charges	144,227	95,265	104,812	112,661	105,512
Capital Related	16,805	0	0	140,000	0
Expenditures Total	\$4,551,660	\$4,470,980	\$4,561,047	\$4,528,996	\$4,532,835
<u>STAFFING SUMMARY</u>					
Development Review Fund	48.00	48.00	48.00	48.00	48.00
Staffing Total	48.00	48.00	48.00	48.00	48.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete review of building plans within established timeframes 95% of the time	99%	98%	95%	99%	95%

Engineering Services

Net Cost: \$1,265,919

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 regulations.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	701,078	687,558	698,630	651,650	694,024
General Fund	1,514,458	1,428,708	1,627,975	1,450,790	1,611,201
Expenditures Total	\$2,215,536	\$2,116,266	\$2,326,605	\$2,102,440	\$2,305,225
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,638,176	2,641,106	2,757,377	2,510,561	2,624,385
Allocated Expenses	-533,379	-629,533	-584,823	-534,914	-468,436
Supplies and Services	67,057	85,135	135,355	111,878	133,355
Interfund Charges	43,223	14,581	18,696	14,131	15,921
Capital Related	459	4,977	0	784	0
Expenditures Total	\$2,215,536	\$2,116,266	\$2,326,605	\$2,102,440	\$2,305,225

Public Works

PROGRAM DETAIL

Engineering Services

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>STAFFING SUMMARY</u>					
Development Review Fund	6.75	6.75	6.75	6.75	6.75
General Fund	23.25	23.25	23.25	21.25	21.25
Staffing Total	30.00	30.00	30.00	28.00	28.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete 90% of construction projects within contract time and budget	N/A	N/A	90%	90%	90%

Facilities Operations

Net Cost: \$3,766,887

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 is included within the Operations Division.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	3,585,530	3,882,963	3,733,001	3,920,875	3,766,887
Expenditures Total	\$3,585,530	\$3,882,963	\$3,733,001	\$3,920,875	\$3,766,887
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,125,144	2,075,927	2,084,270	2,230,779	2,181,199
Allocated Expenses	0	0	0	0	-37,235
Supplies and Services	1,409,017	1,744,184	1,556,082	1,595,680	1,556,082
Utilities	29	0	0	100	0
Interfund Charges	51,111	62,747	92,649	93,830	66,841
Capital Related	229	105	0	486	0
Expenditures Total	\$3,585,530	\$3,882,963	\$3,733,001	\$3,920,875	\$3,766,887
<u>STAFFING SUMMARY</u>					
General Fund	28.00	28.00	28.00	29.00	29.00
Staffing Total	28.00	28.00	28.00	29.00	29.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete 80% of scheduled preventative maintenance services on all equipment within the designated period	N/A	N/A	80%	80%	80%

Public Works

PROGRAM DETAIL

Public Improvements

Net Cost: \$683,260

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	871,217	855,375	932,912	897,791	931,660
Expenditures Total	\$871,217	\$855,375	\$932,912	\$897,791	\$931,660
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,114,397	984,148	1,043,097	995,564	1,032,817
Allocated Expenses	-334,910	-222,463	-217,689	-217,689	-205,688
Supplies and Services	42,796	58,011	54,583	57,415	52,683
Interfund Charges	48,934	53,523	52,921	57,433	51,848
Capital Related	0	-17,844	0	5,068	0
Expenditures Total	\$871,217	\$855,375	\$932,912	\$897,791	\$931,660
<u>STAFFING SUMMARY</u>					
General Fund	15.00	14.00	14.00	14.00	14.00
Staffing Total	15.00	14.00	14.00	14.00	14.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Perform 90% or more of inspections within 24 hours of request	N/A	N/A	90%	90%	90%

Public Utilities

Net Cost: \$7,355,840

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.).

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	6,649,331	6,882,866	7,449,599	6,380,328	7,408,340
Expenditures Total	\$6,649,331	\$6,882,866	\$7,449,599	\$6,380,328	\$7,408,340

Public Works

PROGRAM DETAIL

Public Utilities

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	10,075	36,488	0	11	0
Utilities	6,639,256	6,692,712	7,394,578	6,380,317	7,408,340
Transfers Out	0	153,666	55,021	0	0
Expenditures Total	\$6,649,331	\$6,882,866	\$7,449,599	\$6,380,328	\$7,408,340

Real Property Services

Net Cost: \$867,076

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,001,993	890,408	955,136	923,038	995,076
Expenditures Total	\$1,001,993	\$890,408	\$955,136	\$923,038	\$995,076

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	965,323	1,001,981	1,015,817	989,519	1,048,732
Allocated Expenses	0	-178,278	-124,143	-124,143	-127,052
Supplies and Services	27,484	40,770	53,283	22,200	53,283
Interfund Charges	9,186	13,049	10,179	13,207	12,113
Capital Related	0	12,886	0	22,255	8,000
Expenditures Total	\$1,001,993	\$890,408	\$955,136	\$923,038	\$995,076

<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

<u>PERFORMANCE MEASURE SUMMARY</u>					
Process, review and/or record plats, site plans, and deed with an accuracy rate of 95% or higher	N/A	N/A	95%	95%	95%

Public Works

PROGRAM DETAIL

Street Operations

Net Cost: \$5,902,213

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	3,578	6,864	18,876	1,990	18,876
General Fund	6,917,025	6,716,529	6,618,943	7,106,859	6,010,959
Wastewater Fund	0	0	597,090	597,090	0
Expenditures Total	\$6,920,603	\$6,723,393	\$7,234,909	\$7,705,939	\$6,029,835
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	4,917,854	4,924,189	5,069,662	5,115,356	5,177,160
Allocated Expenses	-279,943	-279,452	-282,049	-300,250	-1,479,909
Supplies and Services	656,943	486,245	663,584	694,907	663,584
Utilities	1,948	1,774	2,212	3,992	2,231
Interfund Charges	1,621,484	1,585,637	1,781,500	1,762,677	1,666,769
Capital Related	2,317	5,000	0	429,257	0
Expenditures Total	\$6,920,603	\$6,723,393	\$7,234,909	\$7,705,939	\$6,029,835
<u>STAFFING SUMMARY</u>					
General Fund	81.00	81.00	71.00	82.00	82.00
Wastewater Fund	0.00	0.00	10.00	0.00	0.00
Staffing Total	81.00	81.00	81.00	82.00	82.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Investigate 90% of requests for street/concrete repairs within three days and respond to caller within four days.	N/A	N/A	90%	90%	90%
Respond to and repair 90% of pothole requests within 24 hours.	N/A	93%	90%	90%	90%

Public Works

PROGRAM DETAIL

Traffic Operations

Net Cost: \$1,790,591

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.

	2010 Actual	2011 Actual	2012 Original	2012 Projection	2013 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,669,978	1,680,169	1,749,970	1,781,114	1,803,291
Expenditures Total	\$1,669,978	\$1,680,169	\$1,749,970	\$1,781,114	\$1,803,291
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,207,888	1,201,930	1,273,588	1,284,431	1,321,460
Supplies and Services	310,757	312,391	320,057	327,241	320,057
Interfund Charges	125,462	139,887	130,454	143,571	135,903
Capital Related	25,871	25,961	25,871	25,871	25,871
Expenditures Total	\$1,669,978	\$1,680,169	\$1,749,970	\$1,781,114	\$1,803,291
<u>STAFFING SUMMARY</u>					
General Fund	19.00	20.00	20.00	21.00	21.00
Staffing Total	19.00	20.00	20.00	21.00	21.00
<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	100%	100%	100%
Respond to reported traffic signal malfunctions within 30 minutes during regular business hours and within 60 minutes outside of business hours 95% of the time	N/A	N/A	100%	100%	100%



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-24)
- The Aurora Water Capital Improvement Program, (H-25 to H-27)
- A listing of budget adjustments to capital projects in all funds (Capital Program Amendments Detail) (H-28 to H-52)
- Non-Routine Project Pages (H-53 to H-62)

Data for the years 2011 through 2017 are presented. The 2011 data represent carry forward appropriations reconciled to the City's Comprehensive Annual Financial Report. The 2012 data represent an estimate of how the 2012 budget will end the year. The 2013 figures present the City's adopted capital budget. All 2014 through 2017 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 2013 Adopted Budget book. The additional information that can be found outside of the CIP section includes:

- The CIP Summary by fund and department, 2010-2017 (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-11)
- The Parks and Open Space five-year project detail (Capital Appendix, I-13)
- The Aurora Water five-year project detail (Capital Appendix, I-22)

Capital Improvement Program Overview

Capital Improvement Program (CIP)

The City of Aurora's five-year Capital Improvement Program (CIP) identifies the capital needs of the City and allocates existing funds and projected revenues for projects of \$25,000 or more. All projects must have a long-term benefit of at least five years. The CIP 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.

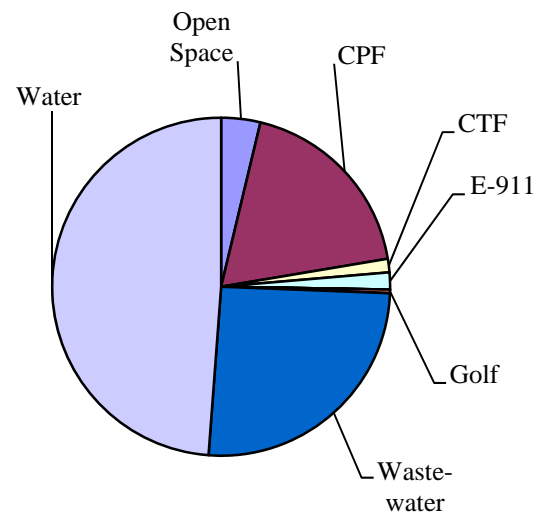
The CIP functions as a capital-spending plan for all five years. The CIP is updated annually as part of the budget process. It includes appropriations to support approved capital projects for the current budget year and reflects the input received from citizens and staff. It also contains appropriations for new projects and any requests to revise prior year appropriations, as shown in the Capital Program amendments table on page H-28. 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 2013 to 2017 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 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 accounts for 18.6 percent of the CIP five-year plan.

Chart 1: Capital Improvement Projects by Fund – 5 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 1.3 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 1.6 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. There are currently no anticipated projects in the five-year plan.
- 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 0.3 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 3.7 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. This fund accounts for less than one percent of the projects in the five-year CIP.
- 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 25.6 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 48.8 percent of the five-year CIP.

Financial Overview of the Capital Improvement Plan

Annual capital appropriations from all the City funds will reach \$33.1 million in 2012, while a grand total of \$488.1 million in capital projects is projected or planned between 2013 and 2017. The plan for each fund and major changes are discussed in the following sections.

Capital Projects Fund (CPF)

History of the CPF

The 2013-2017 five-year plan totals \$90.8 million, and is below \$100 million for the third 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 2013	Percent Change 2004 to 2013
	2004-2008	2008-2012	2013-2017		
Total Five-Year CPF /BRF	\$ 170.6	\$ 149.2	\$ 90.8	\$ (79.8)	-46.8%
Finance	\$ 0.2	\$ 0.7	\$ 0.7	\$ 0.5	250.0%
Direct Costs	-	0.6	0.7	0.7	N/A
Fire	\$ 0.2	\$ 7.0	\$ -	\$ (0.2)	-100.0%
General Management / IS	\$ 11.6	\$ 2.5	\$ 2.0	\$ (9.6)	-82.8%
Direct Costs	-	2.3	2.0	2.0	N/A
Information Technology	\$ 14.1	\$ 10.8	\$ 6.7	\$ (7.4)	-52.5%
Library	\$ 1.1	\$ -	\$ -	\$ (1.1)	-100.0%
Neighborhood Services	\$ 3.6	\$ -	\$ -	\$ (3.6)	-100.0%
Non-Departmental	\$ 12.4	\$ 10.5	\$ 0.7	\$ (11.7)	-94.4%
Art in Public Places	1.3	1.0	0.7	(0.6)	-46.2%
Transfers*	10.6	9.5	-	(10.6)	-100.0%
Other	0.6	-	-	(0.6)	-100.0%
Parks and Open Space	\$ 3.1	\$ 2.3	\$ 0.2	\$ (2.9)	-93.5%
Direct Costs	0.7	0.4	-	(0.7)	-100.0%
Police	\$ 1.1	\$ -	\$ -	\$ (1.1)	-100.0%
Public Works	\$ 123.9	\$ 115.2	\$ 80.5	\$ (43.4)	-35.0%
Concrete Repair	14.1	11.4	4.7	(9.4)	-66.7%
Street Reconstruction	8.9	9.1	5.6	(3.3)	-37.1%
Chip Seal/Crack Seal/Overlay	5.5	8.5	10.1	4.6	83.6%
Traffic Signals - New/Replace	8.8	9.9	6.0	(2.8)	-31.8%
Street Asphalt Overlay	31.3	37.9	38.1	6.8	21.7%
Sidewalk ADA	1.3	1.3	-	(1.3)	-100.0%
Alley Construction	1.4	1.7	-	(1.4)	-100.0%
Major Intersection Traffic Imp	1.5	1.5	-	(1.5)	-100.0%
Service Line Undergrounding	0.5	1.3	-	(0.5)	-100.0%
Bridge Maintenance	-	0.3	0.3	0.3	N/A
Misc Street Improvement	1.8	1.5	1.0	(0.8)	-44.4%
Direct Costs*	4.7	6.9	6.3	1.6	34.0%
TIP, other individual projects	33.1	14.6	0.3	(32.8)	-99.1%
Fence	1.0	0.3	-	(1.0)	-100.0%
Building Repair Projects*	10.1	9.0	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 table shows the significant erosion in spending, especially in TIP and individual projects. CPF spending is 46.8 percent less than the five year plan from 2004-2008. Note that several departments no longer have spending in the five-year plan (Fire, Library (which used to house Recreation projects), Neighborhood Services, and Police) and two departments (Finance and General Management/Internal Services) are limited to direct (personnel) costs. Public Works has been reduced \$43.4 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.

2013 CPF Plan

Revenue

For 2013, approximately 87.6 percent of CPF revenue is from the General Fund. This is slightly higher than normal for this fund, as the 2013 transfer from the General Fund includes a planned transfer of \$5.2 million in funds as a set-aside for specific functions. Additional revenues are composed of intergovernmental revenue from the Adams County Transportation Tax, interest income, other miscellaneous revenues, and the second year of the street occupancy fee. For 2013, the projected revenue is shown in Table 2.

Table 2 – 2013 Capital Projects Fund Revenue

Item	Amount
General Fund Transfer	\$ 13,728,669
Additional GF Transfer (One Time)	5,200,000
Recreation Fund Transfer to repay Green Fund	30,000
Adams Co. Transportation Sales Tax	1,120,723
Street Occupancy Fee	350,000
Interest Earnings	252,000
Capital Impact Fee Revenue (formerly in DRF)	750,000
Other Revenues	213,304
Total Sources of Funds	\$ 21,644,696

City ordinance requires that the CPF receive a transfer equal to 100.0 percent of all building materials and equipment use taxes plus 4.0 percent of all other General Fund revenues less revenues from the 0.25 percent sales and use tax dedicated to the 2 per 1,000 program. Subsequent Council decisions reduced the transfer by about \$6 million each year into the indefinite future. The current transfer is approximately one percent. In 2013, the second year of 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. Starting in 2015, \$1.7 million that used

to fund the Sports Park debt service will be paid off, so that amount will return to the Capital Projects Fund.

Intergovernmental revenue projections are based the Adams County transportation sales tax. This tax was recently reduced from \$2.5 million annually to about \$1.1 million annually due to a change in the allotment of the tax to municipalities. The Open Space tax is expected to end the year close to budget and will grow consistent with city sales tax assumptions in the future.

Interest related revenues have been lowered significantly to account for a very low rate of return. The projection assumes several years of sub-one percent interest rates.

Other revenues include:

- The repayment of a loan made by the City to the Fitzsimons Redevelopment Authority (FRA). 2014 will be the final year of the repayment;
- \$45,000 in charge revenue associated with the Building Repair Subfund;
- \$350,000 for the newly created street occupancy fee;
- \$31,100 in Cell Tower Revenue, an annual amount tied to a lease payment for cell towers on Aurora property;
- Capital Impact Fees are expected to increase to \$750,000, a 4.9 percent increase over the 2012 projection. The fee revenue is expected to slowly build to just over \$810,000 in 2017.

Expenditures

Table 3 shows the breakdown of 2013 CPF expenditures by department. The \$15.5 million Public Works appropriation consists of \$13.7 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, although a new transfer is projected starting in 2016 associated with the replacement of the radio system. The \$31,100 budget associated with Parks, Recreation, and Open Space, is median spending tied to the cell tower revenue noted above. The non-departmental budget in 2013, entirely related to the Art in Public Places transfer, has an additional \$4,700 to account for additional projects in 2012 not previously accounted for.

Table 3 – 2013 Capital Projects Fund Expenditures by Department

Department	Amount
Finance	\$ 125,316
Internal Services	384,176
Information Technology	2,086,000
Non-Departmental	140,648
Parks, Recreation, and Open Space	31,104
Public Works	15,494,499
Total	\$ 18,261,743

The CPF Five Year Plan

The five-year revenue forecast for the Capital Projects Fund was increased due to higher use taxes over the five-year plan and the planned \$5.2 million transfer noted above. Because of the new revenue compared to the previous five-year plan, the Capital Projects Fund could adjust expenditures in several departments. The adjustments were comprised of two types: calendar adjustments and amendments, as noted in Table 4.

Calendar Adjustments

Base adjustments are typical adjustments that occur due to the move of the five-year plan from one specified span of years to the next. For example, since the previous five-year plan included projects from 2012 to 2016, and the new five-year plan includes projects from 2013 to 2017, any adjustment in budget occurring solely due to the elimination of 2012 and the subsequent adding of 2017 are calendar adjustments. Often times, what appears to be a large increase in a specific project is due almost completely to a calendar adjustment. Adjustments of this type are mechanical in nature, not as a result of specified balancing strategy.

Amendments

Amendments are all other changes and may include new projects, changes in expenditures due to balancing, and in the case of direct cost projects, mandated pay adjustments. Amendments are summarized in Attachment 12 of the Executive Summary and detailed in the amendment section beginning on page H-28.

Table 4 – Capital Projects Fund Expenditure Adjustments from Previous Five-Year Plan

Department	Calendar Adjustment	Amendment	Total Change	Comment
Finance	\$ 19,223	\$ 5,315	\$ 24,538	Direct cost adjustment in accordance with city policy
Int. Svcs.	59,915	(17,449)	42,466	Direct cost adjustment in accordance with city policy
IT	(160,000)	-	(160,000)	Primarily decrease in 800 MHz Radio transfer
Neigh. Svcs.	(50,000)	-	(50,000)	Elimination of Alley Lighting project
Non-Dept	17,692	140,627	158,320	Art in Public Places adjustment
PROS	-	155,520	155,520	Addition of median project
Pub. Works	2,517,209	2,427,611	4,944,820	Primarily additional street maintenance
Total	\$ 2,404,039	\$ 2,711,624	\$ 5,115,664	

Even though the five-year plan is balanced, there is also a need for balancing within 2013 and 2014. These years were balanced using an internal loan from funds associated with several projects that were previously housed in the Designated Revenue Fund. By 2015, this will be completely repaid.

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 2013, 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 2013, the fund will dedicate \$2.8 million in funding to Parks, Recreation and Open Space construction and infrastructure improvements. The five-year capital plan for OSF anticipates \$18.2 million will be appropriated between 2013 and 2017. The schedule of the Parks and Open Space projects for 2012 and beyond can be seen in detail presented on page I-13.

Conservation Trust Fund (CTF Fund)

In 2013, the Conservation Trust Fund is projected to receive approximately \$3.2 million in revenue from State Lottery proceeds and interest income. The major project in 2013 is the

continuation of the Del Mar Pool Bathhouse & Aquatics Center, which accounts for \$1.0 million of the \$1.2 million projected to be spent. During the period 2013-2017, \$6.3 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 2012 and beyond can be seen in detail presented on page I-13.

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 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. During the period 2013-2017, \$8.0 million is projected to be spent.

Golf Fund

In the recent past, the Aurora Golf System suffered declining revenues brought on by decreased rounds. The group enacted cost-saving actions, such as 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. In addition, the CTF will transfer funds for the completion of other CTF-approved projects, such as concrete path improvements, sprinkler system enhancements, and equipment replacement.

Parks Development Fund

The Parks Development Fund receives funding from developer contributions for designated park projects associated with metro districts and annexations. There is one project in the five-year plan, in 2013.

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-53.

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. In the CPF, the \$4.7 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, but the 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 2013 through 2017. Detail behind this budget can be found in the appendix starting on page I-11.

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 5 details the project management expenses included in the 2013 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 5 – Summary of Operating-Related Appropriations in the CIP

Department	Fund	Item	2013 Amount	Description
Finance	CPF	Direct Costs Financial Services	125,316	Funding for operating expenses to provide financial and budget oversight for the City's CPF
Internal Services	CPF	Direct Costs Purchasing Services	384,176	Funding for operating related expenses associated with purchasing services benefiting the CPF
Public Works	CPF	Direct Costs Engineering and Design	1,042,351	Funding for expenses associated with engineering and design of Public Works' CPF projects
Public Works	CPF	Direct Costs Facilities Management	116,855	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. Recently, due to the increase in projects and a re-calculation of projects costing, the amount of the AIPP transfer has increased significantly. In 2012, the AIPP budget is \$103,307. For 2013 through 2017, AIPP expenses average \$138,600.

Aurora Water

The Aurora Water capital improvement program, which includes projects in the Water Fund and the Wastewater Fund, represents 74.4 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 2013 Adopted Budget includes updates to the plan to incorporate needs identified through the Treated Water Distribution System Master Plan Update, the Wastewater Utility Plan, recent development trends, and updated engineering estimates. Planned capital spending for Aurora Water amounts to \$363.0 million for the 2013-2017 period. The Aurora Water five-year project detail can be found on page I-22.

Capital Projects Fund Five-Year Plan (2013-2017)

	2012 (revised)	2013 - 2017 Five-Year Plan					Total 2013 - 2017
		2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
Beginning Funds Available	\$ 6,465,863	\$ 4,631,834	\$ 8,014,787	\$ 9,049,838	\$ 12,179,631	\$ 12,807,639	N/A
SOURCES OF FUNDS							
Transfers In							
General Fund	\$ 12,923,952	\$ 13,728,669	\$ 14,482,421	\$ 15,160,318	\$ 15,915,699	\$ 16,667,409	\$ 75,954,516
One time transfers from GF funds available	-	5,200,000	-	-	-	-	5,200,000
SportsPark Debt over-Revs back into CPF	-	-	-	1,659,525	1,659,525	1,659,525	4,978,575
ACLIC / Excel Payback / Beck Payback	30,000	30,000	30,000	30,000	30,000	-	120,000
Total Transfers In	\$ 12,953,952	\$ 18,958,669	\$ 14,512,421	\$ 16,849,843	\$ 17,605,224	\$ 18,326,934	\$ 86,253,091
Intergovernmental Revenues							
Adams County Transportation Sales Tax	\$ 1,098,748	\$ 1,120,723	\$ 1,143,137	\$ 1,166,000	\$ 1,189,320	\$ 1,213,107	\$ 5,832,287
Colfax Funding / Stakeholder Funding	440,000	-	-	-	-	-	-
Total Intergovernmental Revenues	\$ 1,538,748	\$ 1,120,723	\$ 1,143,137	\$ 1,166,000	\$ 1,189,320	\$ 1,213,107	\$ 5,832,287
Total Interest	\$ 260,000	\$ 252,000	\$ 217,500	\$ 300,000	\$ 403,000	\$ 465,000	\$ 1,637,500
Other Revenues							
FRA Loan Repayment	\$ 137,200	\$ 137,200	\$ 130,000	\$ -	\$ -	\$ -	\$ 267,200
Signal Payments	230,000	-	-	-	-	-	-
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	350,000	1,750,000
Cell Tower revenue	30,000	31,104	31,104	31,104	31,104	31,104	155,520
Kaiser Revenue	57,096	-	-	-	-	-	-
CAP Revenue	715,000	750,000	765,000	780,300	795,906	811,824	3,903,030
Total Other Revenues	\$ 1,564,296	\$ 1,313,304	\$ 1,321,104	\$ 1,206,404	\$ 1,222,010	\$ 1,237,928	\$ 6,300,750
TOTAL SOURCES OF FUNDS	\$ 16,316,996	\$ 21,644,696	\$ 17,194,162	\$ 19,522,247	\$ 20,419,554	\$ 21,242,969	\$ 100,023,628
USES OF FUNDS							
Finance	\$ 120,694	\$ 125,316	\$ 129,075	\$ 132,948	\$ 136,936	\$ 141,044	\$ 665,319
Fire	(678)	-	-	-	-	-	-
Internal Services	376,177	384,176	395,701	407,572	419,799	432,393	2,039,641
Information Technology	2,086,000	2,086,000	376,000	426,000	1,926,000	1,926,000	6,740,000
Neighborhood Services	50,000	-	-	-	-	-	-
Non-Departmental	103,307	140,648	128,042	129,312	144,168	150,786	692,956
Parks & Open Space	57,456	31,104	31,104	31,104	31,104	31,104	155,520
Planning	-	-	-	-	-	-	-
Public Works	13,554,950	13,740,124	13,341,309	13,504,027	15,368,328	15,784,258	71,738,046
Building Repair Subfund	1,803,119	1,754,375	1,757,881	1,761,491	1,765,211	1,769,041	8,807,999
Net Public Works	15,358,069	15,494,499	15,099,190	15,265,518	17,133,539	17,553,299	80,546,045
TOTAL USES OF FUNDS	\$ 18,151,025	\$ 18,261,743	\$ 16,159,112	\$ 16,392,454	\$ 19,791,546	\$ 20,234,626	\$ 90,839,481
Net Sources Less Uses	\$ (1,834,029)	\$ 3,382,953	\$ 1,035,050	\$ 3,129,793	\$ 628,008	\$ 1,008,343	\$ 9,184,148
Funds Available for Future Projects	\$ 4,631,834	\$ 8,014,787	\$ 9,049,838	\$ 12,179,631	\$ 12,807,639	\$ 13,815,982	
Funds Available Breakdown							
Committed for DIA Noise, Other	\$ 230,900	\$ 234,587	\$ 238,874	\$ 244,341	\$ 251,066	\$ 251,066	
Committed for Green Fund	880,000	910,000	940,000	970,000	1,000,000	1,000,000	
Committed for Technology Funds	138,287	138,287	138,287	138,287	138,287	138,287	
Committed for Traffic Signal revenue received, but not built	377,500	377,500	377,500	377,500	377,500	377,500	
Committed for Redevelopment Activities Program	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
Committed for Fastracks Development	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Committed for District 2 Police Station	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
Committed for HRIS System	57,096	57,096	57,096	57,096	57,096	57,096	
Restricted for Capital Impact Fees	2,684,242	1,297,317	2,298,080	5,072,132	5,933,976	6,834,809	
Assigned for Five-Year Capital Needs	263,809	-	-	270,560	-	-	
Remainder	\$ (0)	\$ (0)	\$ (0)	\$ 49,715	\$ 49,715	\$ 157,224	

2013 - 2017 Capital Improvement Program Summary by Fund

Fund	Carryforward Appropriation ¹	2012 Projected Budget ²	Five-Year Plan					Total Cost 2013 - 2017
			2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
Capital Projects Fund	23,381,874	18,151,025	18,261,743	16,159,112	16,392,454	19,791,546	20,234,626	90,839,481
Conservation Trust Fund	3,688,766	1,479,000	1,200,000	1,400,000	1,250,000	1,200,000	1,250,000	6,300,000
Enhanced E-911 Fund	3,624,439	1,862,000	2,638,000	0	425,000	2,150,000	2,775,000	7,988,000
Gifts & Grants Fund	3,991,622	146,905	0	0	0	0	0	0
Golf Courses Fund	36,137	472,000	287,500	407,500	369,000	280,000	280,000	1,624,000
Open Space Fund	7,842,513	4,158,000	2,822,500	3,352,500	3,947,500	3,712,500	4,412,500	18,247,500
Parks Development Fund	977,224	22,593	61,050	0	0	0	0	61,050
Recreation Fund	30,423	0	0	0	0	0	0	0
Wastewater Fund	51,872,446	4,442,083	20,202,637	30,153,947	28,350,729	22,994,033	23,114,883	124,816,229
Water Fund	110,451,254	2,331,073	30,520,244	65,674,585	53,000,492	47,050,005	41,978,234	238,223,560
Total Capital Improvement Program	\$205,896,698	\$33,064,679	\$75,993,674	\$117,147,644	\$103,735,175	\$97,178,084	\$94,045,243	\$488,099,820

2013 - 2017 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2012 Projected Budget ²	Five-Year Plan					Total Cost 2013 - 2017
			2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Capital Projects Fund</u>								
<i>Finance</i>								
34017 Direct Costs Financial Services	0	120,694	125,316	129,075	132,948	136,936	141,044	665,319
34702 Financial Systems (Accounting, T&L, and Budget)	193,371	0	0	0	0	0	0	0
Total Finance	\$193,371	\$120,694	\$125,316	\$129,075	\$132,948	\$136,936	\$141,044	\$665,319
<i>Fire</i>								
58707 Whelen Warning System	20,403	-678	0	0	0	0	0	0
58732 Fire Station Remodels	396,200	0	0	0	0	0	0	0
Total Fire	\$416,603	(\$678)	\$0	\$0	\$0	\$0	\$0	\$0
<i>Information Technology</i>								
37714 Systems and Network Replacement	501,992	276,000	276,000	276,000	326,000	326,000	326,000	1,530,000
37720 Geographic Information Systems (GIS)	17,356	0	0	0	0	0	0	0
37721 Telephone Infrastructure Expansion	355,538	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	0	0	1,500,000	1,500,000	4,710,000
37746 Technology Efficiency Improvements	313,335	0	0	0	0	0	0	0
Total Information Technology	\$1,188,221	\$2,086,000	\$2,086,000	\$376,000	\$426,000	\$1,926,000	\$1,926,000	\$6,740,000
<i>Internal Services</i>								
31028 Direct Costs Purchasing Services	0	376,177	384,176	395,701	407,572	419,799	432,393	2,039,641
Total Internal Services	\$0	\$376,177	\$384,176	\$395,701	\$407,572	\$419,799	\$432,393	\$2,039,641
<i>Neighborhood Services</i>								
64427 Street Lighting Northwest Aurora	4,670	50,000	0	0	0	0	0	0
Total Neighborhood Services	\$4,670	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0

2013 - 2017 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2012 Projected Budget ²	Five-Year Plan					Total Cost 2013 - 2017
			2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Capital Projects Fund</u>								
<i>Non-Departmental</i>								
25082 Art in Public Places (Transfer to Cultural Fund)	0	103,307	140,648	128,042	129,312	144,168	150,786	692,956
25720 DIA Noise Mitigation	197,654	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	\$1,283,306	\$103,307	\$140,648	\$128,042	\$129,312	\$144,168	\$150,786	\$692,956
<i>Parks, Recreation & Open Space</i>								
61826 Direct Costs - Design, Engineering, etc.	1	0	0	0	0	0	0	0
61842 Infrastructure Trails-CPF	122,718	0	0	0	0	0	0	0
61893 Infrastructure Parks-CPF	7,069	0	0	0	0	0	0	0
61969 Median Maintenance	0	57,456	31,104	31,104	31,104	31,104	31,104	155,520
62779 Morrison Center-CPF	96,434	0	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$226,222	\$57,456	\$31,104	\$31,104	\$31,104	\$31,104	\$31,104	\$155,520
<i>Planning & Development Services</i>								
67803 Redevelopment Activities Prog	655,700	0	0	0	0	0	0	0
Total Planning & Development Services	\$655,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Public Works</i>								
49702 Miscellaneous Street Improvements	850,314	310,000	200,000	200,000	200,000	200,000	200,000	1,000,000
49705 Sidewalk/ADA Improvements	81,315	0	0	0	0	0	0	0
49710 Traffic Signal Construction	423,586	470,000	700,000	700,000	700,000	700,000	700,000	3,500,000
49712 Street Asphalt Overlay Program	574,940	6,900,000	6,900,000	6,900,000	6,900,000	8,700,000	8,700,000	38,100,000
49713 Concrete Repair Program	975,199	944,000	944,000	944,000	944,000	944,000	944,000	4,720,000
49721 Street Reconstruction	0	730,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	5,550,000

2013 - 2017 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2012 Projected Budget ²	Five-Year Plan					Total Cost 2013 - 2017
			2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Capital Projects Fund</u>								
<i>Public Works</i>								
49743 Transportation Improvement Program	6,447,235	0	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	251,985	0	0	0	0	0	0	0
49779 Direct Costs - Design, Engineering, etc.	204,604	1,033,197	1,042,351	1,073,622	1,105,830	1,139,005	1,173,175	5,533,983
49786 Traffic Signal Component Replacement	124,614	460,000	470,000	480,000	490,000	500,000	510,000	2,450,000
49793 Street Maintenance - Asphalt Overlay In House	0	644,440	663,773	683,687	704,197	725,323	747,083	3,524,063
49794 Street Maintenance - Chip Seal/Crack Seal	0	1,000,000	1,200,000	1,200,000	1,300,000	1,300,000	1,650,000	6,650,000
49821 Bridge Maintenance	179,420	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	3,632	0	0	0	0	0	0	0
49830 Southeast Maintenance Facility	169,750	0	0	0	0	0	0	0
49849 Colfax/17th Ph3&4 Partners	560,000	0	0	0	0	0	0	0
49852 N Satellite Access Road	185,612	0	0	0	0	0	0	0
49861 Signals-Insurance Recoveries	155,407	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	30	-30	0	0	0	0	0	0
49868 School Trff Cntrl-CCS	7	-7	0	0	0	0	0	0
49869 40th/E Corridor Underpass	546,852	0	0	0	0	0	0	0
49872 Direct Costs - Building Repair CPF	0	125,599	116,855	120,361	123,971	127,691	131,521	620,399
49875 Building Repair Projects - CPF	1,633,781	1,677,520	1,637,520	1,637,520	1,637,520	1,637,520	1,637,520	8,187,600
49876 Fire Sta 10 Remodel-CPF	188,052	0	0	0	0	0	0	0

2013 - 2017 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2012 Projected Budget ²	Five-Year Plan					Total Cost 2013 - 2017
			2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Capital Projects Fund</u>								
<i>Public Works</i>								
49879 Quincy/Smoky Hill Intersection	25,021	0	0	0	0	0	0	0
49880 Peoria/Smith Grade Separation	2,500,000	0	0	0	0	0	0	0
49881 Firing Range-Repair Plan	123,387	0	0	0	0	0	0	0
49883 Hudson Rd Bridge- City Match	0	56,100	0	0	0	0	0	0
49884 6th Ave Lft Turn Lane Buckley	0	165,000	0	0	0	0	0	0
49885 Harvard Av Roundabout-IliffLRT	0	250,000	0	0	0	0	0	0
49886 District 2 Space Study	0	200,000	0	0	0	0	0	0
49887 Hoffman Heights / Colfax Repurpose	0	142,250	0	0	0	0	0	0
49890 Fastracks Related Projects Design Costs	0	200,000	0	0	0	0	0	0
49891 Tollgate Bridge at Colfax	0	0	260,000	0	0	0	0	260,000
49892 Office Reconfiguration Due to Lease Termination	0	0	200,000	0	0	0	0	200,000
49910 Neighborhood Fence Design	1,689,802	0	0	0	0	0	0	0
Total Public Works	\$19,413,781	\$15,358,069	\$15,494,499	\$15,099,190	\$15,265,518	\$17,133,539	\$17,553,299	\$80,546,045
Total Capital Projects Fund	\$23,381,874	\$18,151,025	\$18,261,743	\$16,159,112	\$16,392,454	\$19,791,546	\$20,234,626	\$90,839,481
<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	1,089,979	64,000	50,000	50,000	75,000	50,000	50,000	275,000
61726 Acquisitions - CTF	118,207	0	0	0	0	0	0	0
61794 Infrastructure Trails-CTF	103,059	233,000	0	0	25,000	0	0	25,000
61847 Infrastructure Open Space-CTF	148,093	0	0	0	0	0	0	0

2013 - 2017 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2012 Projected Budget ²	Five-Year Plan					Total Cost 2013 - 2017
			2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Conservation Trust Fund</u>								
<i>Parks, Recreation & Open Space</i>								
61848 New Park Development - Regional and Special Use	3,153	0	0	0	0	0	0	0
61849 New Park Development - Neighborhood Parks	19,449	0	0	0	0	0	0	0
61886 Construction Open Space-CTF	593,938	7,000	0	0	0	0	0	0
61887 Construction Parks-CTF	992,947	0	0	200,000	1,000,000	1,000,000	1,000,000	3,200,000
61960 Sand Creek Trail-CTF	133,448	0	0	0	0	0	0	0
62761 Del Mar Pool Bathhouse & Aquatics Center - CTF	195,000	1,000,000	1,000,000	0	0	0	0	1,000,000
63702 Beck Recreation Center Remodel	110,968	0	0	0	0	0	0	0
63703 Recreation/Aquatics Infrastructure	130,525	175,000	150,000	1,150,000	150,000	150,000	200,000	1,800,000
Total Parks, Recreation & Open Space	\$3,688,766	\$1,479,000	\$1,200,000	\$1,400,000	\$1,250,000	\$1,200,000	\$1,250,000	\$6,300,000
Total Conservation Trust Fund	\$3,688,766	\$1,479,000	\$1,200,000	\$1,400,000	\$1,250,000	\$1,200,000	\$1,250,000	\$6,300,000
<u>Enhanced E-911 Fund</u>								
<i>Information Technology</i>								
(New) Computer Aided Dispatch Upgrade	0	0	0	0	0	0	350,000	350,000
(New) Radio System Infrastructure Upgrade	0	0	0	0	0	2,000,000	2,000,000	4,000,000
37729 800 MHz Radio Expansion	847	1,710,000	1,710,000	0	0	0	0	1,710,000
37733 MDC Infrastructure Replacement	325,442	152,000	828,000	0	425,000	150,000	425,000	1,828,000
37734 Computer Aided Dispatch System Replacement	3,298,150	0	0	0	0	0	0	0
37739 E-911 Answering System Upgrade	0	0	100,000	0	0	0	0	100,000
Total Information Technology	\$3,624,439	\$1,862,000	\$2,638,000	\$0	\$425,000	\$2,150,000	\$2,775,000	\$7,988,000

2013 - 2017 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2012 Projected Budget ²	Five-Year Plan					Total Cost 2013 - 2017
			2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Enhanced E-911 Fund</u>								
Total Enhanced E-911 Fund	\$3,624,439	\$1,862,000	\$2,638,000	\$0	\$425,000	\$2,150,000	\$2,775,000	\$7,988,000
<u>Gifts & Grants Fund</u>								
<i>Neighborhood Services</i>								
64317 State NSP 317 Projects	192,193	0	0	0	0	0	0	0
64331 State NSP Purch 301	96,968	450,866	0	0	0	0	0	0
64342 Dog Exercise / Play Area	75,545	0	0	0	0	0	0	0
Total Neighborhood Services	\$364,706	\$450,866	\$0	\$0	\$0	\$0	\$0	\$0
<i>Parks, Recreation & Open Space</i>								
61710 Cherry Creek Bike Path	169,353	0	0	0	0	0	0	0
61820 Sand Creek Corridor - Private	196	0	0	0	0	0	0	0
61907 Ponderosa Preserve Acquisition Grant	4	0	0	0	0	0	0	0
61908 Senac Creek Acquisition ArCo Grant	9	0	0	0	0	0	0	0
61917 Coal Creek Adventure Park	35	0	0	0	0	0	0	0
61923 Red-Tailed Hawk Park ArCo Grant	5	0	0	0	0	0	0	0
61926 Great Plains Park-ArCo Grant	3,652	-3,652	0	0	0	0	0	0
61985 Red-tailed Hawk Ph2 ArCo Grant	866	0	0	0	0	0	0	0
61986 Larkspur Park ArCo Grant	15	0	0	0	0	0	0	0
61987 Triple Creek ArCo Joint Proj	145,839	0	0	0	0	0	0	0
61988 High Line Ph1 Joint Proj	207,742	0	0	0	0	0	0	0
61989 City Park-AdCo Grant	48,882	0	0	0	0	0	0	0
61998 Fishing Is Fun-DOW Grant	1,137	0	0	0	0	0	0	0
62736 Unnamed Creek ArCo Grant	80,947	0	0	0	0	0	0	0
62740 Ponderosa Preserve ArCo Grant	250,000	0	0	0	0	0	0	0

2013 - 2017 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2012 Projected Budget ²	Five-Year Plan					Total Cost 2013 - 2017
			2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Gifts & Grants Fund</u>								
<i>Parks, Recreation & Open Space</i>								
62759 Spencer Garr AdCo Grant	967	0	0	0	0	0	0	0
62766 Carson Park-ArCo Grant	27,364	0	0	0	0	0	0	0
62767 Triangle Park-AdCo Grant	30,000	270,000	0	0	0	0	0	0
62768 Snd Crk-HLTrl Conn AdCo Grant	44,000	0	0	0	0	0	0	0
62776 Tollgate Bridge TIP Grant	0	164,000	0	0	0	0	0	0
62780 Singletree AdCo Grant	0	20,000	0	0	0	0	0	0
62786 Darby Lateral Trail AdCo Grant	0	133,297	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$1,011,013	\$583,645	\$0	\$0	\$0	\$0	\$0	\$0
<i>Planning & Development Services</i>								
67416 Brownfields RLF	569,000	-6,346	0	0	0	0	0	0
67417 ARRA Brownfields	1,386,169	-987,600	0	0	0	0	0	0
67741 ARRA Bike/Ped Impr EECBG	1,934	8,142	0	0	0	0	0	0
67742 ARRA Comm Bldg Rebate EECBG	64,181	-47,675	0	0	0	0	0	0
67743 ARRA Resident Rebates EECBG	0	10,452	0	0	0	0	0	0
67744 ARRA SE Serv Facil EECBG	164,844	9,064	0	0	0	0	0	0
67746 ARRA SS Recycle EECBG	0	10,472	0	0	0	0	0	0
67747 ARRA Solar HW Rebate EECBG	0	10,801	0	0	0	0	0	0
67748 ARRA Local Energy Assurance Pl	7,687	0	0	0	0	0	0	0
67750 ARRA-CPPW Grocer Incentive	131,541	0	0	0	0	0	0	0
67751 ARRA-CPPW Bike Ped Project	22,265	0	0	0	0	0	0	0
67804 Montview Brownfield Plan	94,211	0	0	0	0	0	0	0
Total Planning & Development Services	\$2,441,832	(\$992,690)	\$0	\$0	\$0	\$0	\$0	\$0

2013 - 2017 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund/Department/Project/Title	Carryforward Appropriation ¹	2012 Projected Budget ²	Five-Year Plan					Total Cost 2013 - 2017
			2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Gifts & Grants Fund</u>								
<i>Public Works</i>								
49763 Fitzsimons Landfill Remediation Grant	143,510	0	0	0	0	0	0	0
49832 DRCOG TSSIP Grant Award	13,148	0	0	0	0	0	0	0
49858 ARRA Facilities Mgmt EECBG	13,858	76,823	0	0	0	0	0	0
49859 ARRA Solar Inst Permits EECBG	3,555	28,261	0	0	0	0	0	0
Total Public Works	\$174,071	\$105,084	\$0	\$0	\$0	\$0	\$0	\$0
Total Gifts & Grants Fund	\$3,991,622	\$146,905	\$0	\$0	\$0	\$0	\$0	\$0
<u>Golf Courses Fund</u>								
<i>Parks, Recreation & Open Space</i>								
61560 Golf - Water Conservation Projects	12,112	0	0	0	0	0	0	0
61585 Golf - Hardscape Improvements	17,500	47,000	47,500	47,500	9,000	0	0	104,000
61586 Golf - Facility Enhancement	25	100,000	90,000	160,000	160,000	80,000	80,000	570,000
61605 Golf - Art in Public Places (Transfer to Cultural)	6,500	0	0	0	0	0	0	0
61606 Golf-Infra CTF Support	0	325,000	150,000	200,000	200,000	200,000	200,000	950,000
Total Parks, Recreation & Open Space	\$36,137	\$472,000	\$287,500	\$407,500	\$369,000	\$280,000	\$280,000	\$1,624,000
Total Golf Courses Fund	\$36,137	\$472,000	\$287,500	\$407,500	\$369,000	\$280,000	\$280,000	\$1,624,000
<u>Open Space Fund</u>								
<i>Parks, Recreation & Open Space</i>								
(New) Construction Open Space-AdCo	105,000	25,000	0	0	0	0	0	0
(New) Construction Parks-AdCo	342,078	0	0	550,000	0	300,000	500,000	1,350,000
(New) Infrastructure Open Space-AdCo	129,036	20,000	20,000	20,000	50,000	20,000	20,000	130,000

2013 - 2017 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2012 Projected Budget ²	Five-Year Plan					Total Cost 2013 - 2017
			2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Open Space Fund</u>								
<i>Parks, Recreation & Open Space</i>								
(New) Infrastructure Parks-AdCo	25,000	275,000	75,000	50,000	25,000	50,000	50,000	250,000
(New) Infrastructure Recreation-ArCo	0	1,500,000	0	0	0	0	0	0
61835 Infrastructure Trails-ArCo	381,851	150,000	0	30,000	30,000	155,000	55,000	270,000
61892 Construction Open Space-ArCo	754,331	205,000	100,000	875,000	400,000	385,000	220,000	1,980,000
61902 Construction Parks-ArCo	2,511,972	600,000	2,000,000	680,000	2,100,000	1,755,000	2,540,000	9,075,000
61903 Infrastructure Parks-ArCo	2,318,758	763,000	497,500	797,500	1,222,500	897,500	927,500	4,342,500
61906 Infrastructure Open Space-ArCo	471,148	360,000	130,000	350,000	120,000	150,000	100,000	850,000
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
62748 ConstPksSmallProj-AdCo	22,408	0	0	0	0	0	0	0
62749 Spencer Garrett Pk-AdCo	88,160	0	0	0	0	0	0	0
62750 Morrison Ctr-AdCo	100,000	0	0	0	0	0	0	0
62752 Playground Renov-AdCo	172,408	0	0	0	0	0	0	0
62753 Trails Small Proj-AdCo	17,559	0	0	0	0	0	0	0
62757 HighlineCanalTrail-AdCo	15,732	0	0	0	0	0	0	0
62758 Turf Conservation-AdCo	18,278	0	0	0	0	0	0	0
62770 Tollgate Bridge-ArCo TIP Match	0	260,000	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$7,842,513	\$4,158,000	\$2,822,500	\$3,352,500	\$3,947,500	\$3,712,500	\$4,412,500	\$18,247,500
Total Open Space Fund	\$7,842,513	\$4,158,000	\$2,822,500	\$3,352,500	\$3,947,500	\$3,712,500	\$4,412,500	\$18,247,500
<u>Parks Development Fund</u>								
<i>Parks, Recreation & Open Space</i>								
61760 Cherry Creek Bike Path	52,183	0	0	0	0	0	0	0

2013 - 2017 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2012 Projected Budget ²	Five-Year Plan					Total Cost 2013 - 2017
			2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Parks Development Fund</u>								
<i>Parks, Recreation & Open Space</i>								
61894 Construction Parks-PDF	925,041	22,593	61,050	0	0	0	0	61,050
Total Parks, Recreation & Open Space	\$977,224	\$22,593	\$61,050	\$0	\$0	\$0	\$0	\$61,050
Total Parks Development Fund	\$977,224	\$22,593	\$61,050	\$0	\$0	\$0	\$0	\$61,050
<u>Recreation Fund</u>								
<i>Parks, Recreation & Open Space</i>								
63710 Sports Park Infrastructure	17,229	0	0	0	0	0	0	0
63711 Athletic Field Infrastructure	13,194	0	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$30,423	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Recreation Fund	\$30,423	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Improvement Program (Excluding Aurora Water)	\$43,572,998	\$26,291,523	\$25,270,793	\$21,319,112	\$22,383,954	\$27,134,046	\$28,952,126	\$125,060,031

2013 - 2017 Capital Improvement Program Aurora Water Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2011 ¹	2012 Projected Budget ²	Five-Year Plan					Total Cost 2013 - 2017
			2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Wastewater Fund</u>								
<i>Sewer Development</i>								
Collection	6,312,137	-1,545,975	0	0	3,183,802	892,753	1,881,923	5,958,478
Developer Related Project	1,024,476	-1,024,476	0	532,118	0	0	0	532,118
Operations & General Management	1,060,502	-973,190	0	50,000	0	50,000	0	100,000
Total Sewer Development Subfund	\$8,397,115	(\$3,543,641)	\$0	\$582,118	\$3,183,802	\$942,753	\$1,881,923	\$6,590,596
<i>Sewer System Improvement</i>								
Collection	12,613,129	6,712,118	9,348,141	10,002,948	5,968,456	6,745,021	8,068,635	40,133,201
Operations & General Management	5,896,369	-1,519,305	1,280,001	1,759,381	2,415,551	2,394,967	5,192,574	13,042,474
Total Sewer Operations Subfund	\$18,509,498	\$5,192,813	\$10,628,142	\$11,762,329	\$8,384,007	\$9,139,988	\$13,261,209	\$53,175,675
<i>Storm Drain Development</i>								
Operations & General Management	186,515	-186,515	0	0	0	0	0	0
Storm Water	2,272,542	-1,602,366	0	3,553,691	1,121,350	1,350,000	1,000,000	7,025,041
Total Storm Drainage Development SF	\$2,459,057	(\$1,788,881)	\$0	\$3,553,691	\$1,121,350	\$1,350,000	\$1,000,000	\$7,025,041
<i>Storm Drain System Improvement</i>								
Operations & General Management	6,709,991	-191,500	0	267,903	1,229,675	1,254,268	0	2,751,846
Storm Water	15,796,785	4,773,292	9,574,495	13,987,906	14,431,895	10,307,024	6,971,751	55,273,071
Total Storm Drainage Operations	\$22,506,776	\$4,581,792	\$9,574,495	\$14,255,809	\$15,661,570	\$11,561,292	\$6,971,751	\$58,024,917
Total Wastewater Fund	\$51,872,446	\$4,442,083	\$20,202,637	\$30,153,947	\$28,350,729	\$22,994,033	\$23,114,883	\$124,816,229
<u>Water Fund</u>								
<i>Water Development</i>								
Developer Related Project	956,017	-956,017	0	0	0	0	0	0
Operations & General Management	383,000	-383,000	0	0	0	0	0	0

2013 - 2017 Capital Improvement Program Aurora Water Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2011 ¹	2012 Projected Budget ²	Five-Year Plan					Total Cost 2013 - 2017
			2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Water Fund</u>								
<i>Water Development</i>								
Prairie Waters Project	6,389,297	-3,796,856	0	0	0	0	3,490,216	3,490,216
Pumping	141,645	0	0	0	0	0	1,650,000	1,650,000
Source of Supply Other	9,193,507	-981,703	1,373,559	8,792,906	11,791,311	9,761,311	4,550,000	36,269,087
Source of Supply Storage	14,545,858	6,107,651	5,461,674	22,711,698	11,192,303	7,306,560	8,708,119	55,380,354
Source of Supply Water	20,143,603	-3,476,124	0	7,620,000	7,620,000	7,620,000	7,620,000	30,480,000
Transmission & Distribution	1,938,803	-330,702	500,000	0	650,000	1,324,764	705,710	3,180,474
Treatment	0	0	0	0	0	1,780,000	0	1,780,000
Total Water Development Subfund	\$53,691,730	(\$3,816,751)	\$7,335,233	\$39,124,604	\$31,253,614	\$27,792,635	\$26,724,045	\$132,230,131
<i>Water Grants</i>								
Water Resources	29,104	0	0	0	0	0	0	0
Total Water Grants Subfund	\$29,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Water System Improvement</i>								
Operations & General Management	588,986	-488,986	250,000	782,103	2,729,916	2,837,742	351,202	6,950,963
Prairie Waters Project	10,763,012	-5,695,285	0	0	0	0	3,490,216	3,490,216
Source of Supply Other	2,842,529	29,546	3,727,700	4,352,740	3,847,400	3,337,800	358,000	15,623,640
Source of Supply Storage	19,731,170	11,360,017	8,223,324	10,117,400	9,391,801	4,769,187	5,133,873	37,635,585
Source of Supply Water	5,994,326	-935,469	1,000,000	80,000	80,000	80,000	80,000	1,320,000
Transmission & Distribution	12,244,197	2,316,405	4,364,487	5,698,238	5,410,761	5,552,641	5,370,527	26,396,654
Treatment	4,566,200	-438,404	5,619,500	5,519,500	287,000	2,680,000	470,371	14,576,371
Total Water Operations Subfund	\$56,730,420	\$6,147,824	\$23,185,011	\$26,549,981	\$21,746,878	\$19,257,370	\$15,254,189	\$105,993,429
Total Water Fund	\$110,451,254	\$2,331,073	\$30,520,244	\$65,674,585	\$53,000,492	\$47,050,005	\$41,978,234	\$238,223,560
Total Aurora Water	\$162,323,700	\$6,773,156	\$50,722,881	\$95,828,532	\$81,351,221	\$70,044,038	\$65,093,117	\$363,039,789

2013 - 2017 Capital Improvement Program Aurora Water Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2011 ¹	2012 Projected Budget ²	Five-Year Plan					Total Cost 2013 - 2017
			2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
Total Capital Improvement Program	\$205,896,698	\$33,064,679	\$75,993,674	\$117,147,644	\$103,735,175	\$97,178,084	\$94,045,243	\$488,099,820

1 Figures represent previous years unspent appropriation as of December 31, 2011, as reported in the 2011 Comprehensive Annual Financial Report.

2 Figures represent an estimate of how the 2012 adopted budget will be amended by year-end 2012. This column includes the 2012 adopted budget plus budget transfers, Fall 2011 and Spring 2012 budget amendments, and contemplated amendments, transfers and lapses for the remainder of 2012. 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.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	120,694	124,315	128,044	131,886	135,842	139,917
2013 Budget	120,694	125,316	129,075	132,948	136,936	141,044
Budget Change	\$0	\$1,001	\$1,031	\$1,062	\$1,094	\$1,127

Finance

Changes Total:	\$0	\$1,001	\$1,031	\$1,062	\$1,094	\$1,127
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Internal Services**Project: Direct Costs Purchasing Services (31028)**

Changes reflect adjustments to direct cost projections in accordance with City policy.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	376,177	387,462	399,086	411,059	423,391	436,092
2013 Budget	376,177	384,176	395,701	407,572	419,799	432,393
Budget Change	\$0	(\$3,286)	(\$3,385)	(\$3,487)	(\$3,592)	(\$3,699)

Internal Services

Changes Total:	\$0	(\$3,286)	(\$3,385)	(\$3,487)	(\$3,592)	(\$3,699)
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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. Recently, due to the increase in projects and a re-calculation of projects costing, the amount of the AIPP transfer has increased significantly. In 2013, an additional \$4,711 was added to account for projects added to the 2012 budget mid-year.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	103,307	103,493	103,792	104,837	119,207	121,000
2013 Budget	103,307	140,648	128,042	129,312	144,168	150,786
Budget Change	\$0	\$37,155	\$24,250	\$24,475	\$24,961	\$29,786

Non-Departmental

Changes Total:	\$0	\$37,155	\$24,250	\$24,475	\$24,961	\$29,786
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Capital Program Amendments Detail**Capital Projects Fund*****Parks, Recreation & Open Space*****Project: Median Maintenance (61969)**

The adjustment will budget cell phone tower revenues for median improvements. It is offset by corresponding revenue in each year.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	57,456	0	0	0	0	0
2013 Budget	57,456	31,104	31,104	31,104	31,104	31,104
Budget Change	\$0	\$31,104	\$31,104	\$31,104	\$31,104	\$31,104

Parks, Recreation & Open Space

Changes Total:	\$0	\$31,104	\$31,104	\$31,104	\$31,104	\$31,104
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Public Works**Project: Direct Costs - Building Repair CPF (49872)**

Changes reflect adjustments to direct cost projections in accordance with City policy.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	125,599	129,367	133,248	137,245	141,363	145,604
2013 Budget	125,599	116,855	120,361	123,971	127,691	131,521
Budget Change	\$0	(\$12,512)	(\$12,887)	(\$13,274)	(\$13,672)	(\$14,083)

Project: Direct Costs - Design, Engineering, etc. (49779)

Changes reflect adjustments to direct cost projections in accordance with City policy.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	1,033,197	1,064,193	1,096,119	1,129,002	1,162,872	1,197,758
2013 Budget	1,033,197	1,042,351	1,073,622	1,105,830	1,139,005	1,173,175
Budget Change	\$0	(\$21,842)	(\$22,497)	(\$23,172)	(\$23,867)	(\$24,583)

Project: District 2 Space Study (49886)

Of the \$2.2 million set aside for District 2 overcrowding issues, \$200,000 will be budgeted in 2012 to study the issue.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	0	0	0
2013 Budget	200,000	0	0	0	0	0
Budget Change	\$200,000	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Capital Projects Fund**Public Works****Project: Fastracks Related Projects Design Costs (49890)**

Since the approval of the Fastracks Light Rail line was approved, Public Works wil need to have some budget early in the process for design and engineering work.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	0	0	0
2013 Budget	200,000	0	0	0	0	0
Budget Change	\$200,000	\$0	\$0	\$0	\$0	\$0

Project: Hoffman Heights / Colfax Repurpose (49887)

New project to repurpose Hoffman Heights and a Colfax big box store for computer labs.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	0	0	0
2013 Budget	142,250	0	0	0	0	0
Budget Change	\$142,250	\$0	\$0	\$0	\$0	\$0

Project: Miscellaneous Street Improvements (49702)

A Campus Wayfinding Signage project has been added to this budget in 2012 to increase signage to assist visitors with getting around the AMC Campus.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	200,000	200,000	200,000	200,000	200,000	200,000
2013 Budget	310,000	200,000	200,000	200,000	200,000	200,000
Budget Change	\$110,000	\$0	\$0	\$0	\$0	\$0

Project: Office Reconfiguration Due to Lease Termination (49892)

Reconfiguration of Recreation staff office space

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	0	0	0
2013 Budget	0	200,000	0	0	0	0
Budget Change	\$0	\$200,000	\$0	\$0	\$0	\$0

Project: School Trff Cntrl-APS (49867)

Lapse completed project

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	0	0	0
2013 Budget	-30	0	0	0	0	0
Budget Change	(\$30)	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail**Capital Projects Fund****Public Works****Project: School Trff Cntrl-CCS (49868)**

Lapse completed project

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	0	0	0
2013 Budget	-7	0	0	0	0	0
Budget Change	(\$7)	\$0	\$0	\$0	\$0	\$0

Project: Street Asphalt Overlay Program (49712)

As Aurora continues to grow and roadways continue to age, more funds are needed for street maintenance. The 2013 - 2017 five year plan for street asphalt overlay has been increased by \$0.5 million, the result of additional capital-related revenue being transferred from the General Fund.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	6,900,000	6,700,000	6,700,000	6,800,000	8,700,000	8,700,000
2013 Budget	6,900,000	6,900,000	6,900,000	6,900,000	8,700,000	8,700,000
Budget Change	\$0	\$200,000	\$200,000	\$100,000	\$0	\$0

Project: Street Maintenance - Chip Seal/Crack Seal (49794)

As Aurora continues to grow and roadways continue to age, more funds are needed for street maintenance. These capital adjustments add \$1.65 million to the five-year plan for chip seal /crack seal, the result of additional capital-related revenue being transferred from the General Fund.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2013 Budget	1,000,000	1,200,000	1,200,000	1,300,000	1,300,000	1,650,000
Budget Change	\$0	\$200,000	\$200,000	\$300,000	\$300,000	\$650,000

Project: Tollgate Bridge at Colfax (49891)

New project for the City's contribution to a \$12.3million CDOT project to replace the eastbound Colfax bridge over Tollgate Creek.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	0	0	0
2013 Budget	0	260,000	0	0	0	0
Budget Change	\$0	\$260,000	\$0	\$0	\$0	\$0

Public Works

Changes Total:	\$652,213	\$825,646	\$364,616	\$363,554	\$262,461	\$611,334
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Capital Program Amendments Detail

Capital Projects Fund**Capital Projects Fund Amendment Totals:**

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
Changes Total:	\$652,213	\$891,620	\$417,616	\$416,708	\$316,028	\$669,652

Capital Program Amendments Detail**Conservation Trust Fund*****Parks, Recreation & Open Space*****Project: Acquisitions - CTF (61726)**

Due to changes in funding priorities, acquisitions will be funded primarily through grant opportunities and joint partnerships with other agencies.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	100,000	0	0
2013 Budget	0	0	0	0	0	0
Budget Change	\$0	\$0	\$0	(\$100,000)	\$0	\$0

Project: Construction Open Space-CTF (61886)

Per PROS new funding strategy, these infrastructure type projects have been moved to AdCo and ArCo funding.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	7,000	10,000	10,000	10,000	10,000	0
2013 Budget	7,000	0	0	0	0	0
Budget Change	\$0	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	\$0

Project: Construction Parks-CTF (61887)

Per PROS new funding strategy, CTF funding will be focused on larger projects such as Aurora Sports Park Completion in 2015, 2016 and 2017.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	100,000	1,500,000	0	500,000	0
2013 Budget	0	0	200,000	1,000,000	1,000,000	1,000,000
Budget Change	\$0	(\$100,000)	(\$1,300,000)	\$1,000,000	\$500,000	\$1,000,000

Project: Del Mar Pool Bathhouse & Aquatics Center - CTF (62761)

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. Amendments to the 5 year plan reflect changes in priorities, timing and funding.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	1,000,000	0	0	0	0	0
2013 Budget	1,000,000	1,000,000	0	0	0	0
Budget Change	\$0	\$1,000,000	\$0	\$0	\$0	\$0

Capital Program Amendments Detail**Conservation Trust Fund*****Parks, Recreation & Open Space*****Project: Infrastructure Open Space-CTF (61847)**

Per PROS new funding strategy, smaller infrastructure projects are now funded by ArCo and AdCo funding.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	145,000	20,000	20,000	20,000	0
2013 Budget	0	0	0	0	0	0
Budget Change	\$0	(\$145,000)	(\$20,000)	(\$20,000)	(\$20,000)	\$0

Project: Infrastructure Parks-CTF (61703)

Per PROS new funding strategy infrastructure expenses such as Athletic Field Renovation, Park Path Replacement and Tree Planting, etc. are now being funded with ArCo and AdCo funding.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	377,000	847,500	822,500	1,047,500	1,097,500	0
2013 Budget	64,000	50,000	50,000	75,000	50,000	50,000
Budget Change	(\$313,000)	(\$797,500)	(\$772,500)	(\$972,500)	(\$1,047,500)	\$50,000

Project: Infrastructure Trails-CTF (61794)

Per PROS new funding strategy infrastructure costs like these have been moved from CTF to ArCo or AdCo funding. The main projects affected are Miscellaneous Trail Improvements.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	233,000	225,000	25,000	525,000	25,000	0
2013 Budget	233,000	0	0	25,000	0	0
Budget Change	\$0	(\$225,000)	(\$25,000)	(\$500,000)	(\$25,000)	\$0

Project: Recreation/Aquatics Infrastructure (63703)

Per PROS new funding strategy, CTF funding will be used for these projects on a large and small scale as they are only allowable with CTF funding. Major projects include Del Mar Pool improvements and Village Green and Pheasant Run pool conversions.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	175,000	150,000	150,000	150,000	150,000	0
2013 Budget	175,000	150,000	1,150,000	150,000	150,000	200,000
Budget Change	\$0	\$0	\$1,000,000	\$0	\$0	\$200,000

Parks, Recreation & Open Space

Changes Total:	(\$313,000)	(\$277,500)	(\$1,127,500)	(\$602,500)	(\$602,500)	\$1,250,000
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Capital Program Amendments Detail

Conservation Trust Fund**Conservation Trust Fund Amendment Totals:**

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
Changes Total:	(\$313,000)	(\$277,500)	(\$1,127,500)	(\$602,500)	(\$602,500)	\$1,250,000

Capital Program Amendments Detail**Enhanced E-911 Fund*****Information Technology*****Project: Computer Aided Dispatch Upgrade (New)**

Cost for hardware, software and professional services to upgrade computer aided dispatch.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	0	0	0
2013 Budget	0	0	0	0	0	350,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$350,000

Project: E-911 Answering System Upgrade (37739)

In 2013 the E911 answering system for the backup Public Safety Communications Center will be upgraded for digital service.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	0	0	0
2013 Budget	0	100,000	0	0	0	0
Budget Change	\$0	\$100,000	\$0	\$0	\$0	\$0

Project: MDC Infrastructure Replacement (37733)

The 2013 budget replaces 201 CF-31s. This represents the replacement program for 2013 and 2014. The computer requirements for the new CAD system require upgraded performance and need to be in place before the CAD go live date of May 2013. The computers will be replaced on an extended basis into the future.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	152,000	402,000	426,000	475,000	475,000	0
2013 Budget	152,000	828,000	0	425,000	150,000	425,000
Budget Change	\$0	\$426,000	(\$426,000)	(\$50,000)	(\$325,000)	\$425,000

Information Technology

Changes Total:	\$0	\$526,000	(\$426,000)	(\$50,000)	(\$325,000)	\$775,000
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Enhanced E-911 Fund Amendment Totals:

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
Changes Total:	\$0	\$526,000	(\$426,000)	(\$50,000)	(\$325,000)	\$775,000

Capital Program Amendments Detail**Gifts & Grants Fund*****Neighborhood Services*****Project: State NSP Purch 301 (64331)**

Appropriate additional Neighborhood Stabilization Program income from 2011.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	0	0	0
2013 Budget	450,866	0	0	0	0	0
Budget Change	\$450,866	\$0	\$0	\$0	\$0	\$0

Neighborhood Services

Changes Total:	\$450,866	\$0	\$0	\$0	\$0	\$0
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Planning & Development Services**Project: Brownfields RLF (67416)**

Lapse remainder of unused budget

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	0	0	0
2013 Budget	-6,346	0	0	0	0	0
Budget Change	(\$6,346)	\$0	\$0	\$0	\$0	\$0

Planning & Development Services

Changes Total:	(\$6,346)	\$0	\$0	\$0	\$0	\$0
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Gifts & Grants Fund Amendment Totals:

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
Changes Total:	\$444,520	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail**Golf Courses Fund*****Parks, Recreation & Open Space*****Project: Golf - Facility Enhancement (61586)**

These projects are planned in accordance with the capital recommendations from the National Golf Foundation (NGF). The change to the 5 year plan includes the addition of a new year.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	100,000	90,000	160,000	160,000	80,000	0
2013 Budget	100,000	90,000	160,000	160,000	80,000	80,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$80,000

Project: Golf-Infra CTF Support (61606)

This project is funded through a transfer from CTF to support the Golf Program. Projects include irrigation improvements, concrete enhancements and equipment replacement.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	0	0	0
2013 Budget	325,000	150,000	200,000	200,000	200,000	200,000
Budget Change	\$325,000	\$150,000	\$200,000	\$200,000	\$200,000	\$200,000

Parks, Recreation & Open Space

Changes Total:	\$325,000	\$150,000	\$200,000	\$200,000	\$200,000	\$280,000
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Golf Courses Fund Amendment Totals:

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
Changes Total:	\$325,000	\$150,000	\$200,000	\$200,000	\$200,000	\$280,000

Capital Program Amendments Detail

Open Space Fund**Parks, Recreation & Open Space****Project: Acquisitions/Renovations-AdCo (New)**

Due to changes in funding priorities, acquisitions will be funded primarily through grant opportunities and joint partnerships with other agencies.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	100,000	0	0
2013 Budget	0	0	0	0	0	0
Budget Change	\$0	\$0	\$0	(\$100,000)	\$0	\$0

Project: Acquisitions-ArCo (61901)

Due to changes in funding priorities, acquisitions will be funded primarily through grant opportunities and joint partnerships with other agencies.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	100,000	0	0
2013 Budget	0	0	0	0	0	0
Budget Change	\$0	\$0	\$0	(\$100,000)	\$0	\$0

Project: Construction Open Space-AdCo (New)

Amendments to the 5 year plan reflect changes in priorities, timing and funding. The changes have reduced spending on the Highline Canal and Triple Creek projects in Adams County at this time. Additional funding has been allocated for Highline Canal with Arapahoe County Open Space tax dollars.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	25,000	200,000	0	50,000	300,000	0
2013 Budget	25,000	0	0	0	0	0
Budget Change	\$0	(\$200,000)	\$0	(\$50,000)	(\$300,000)	\$0

Project: Construction Open Space-ArCo (61892)

The main changes here involve increased funding for the Highline Canal project. Triple Creek project funding will mainly be achieved through grants and partnerships with other Government Agencies (hence the reduction in spending for 2015).

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	205,000	300,000	650,000	500,000	100,000	0
2013 Budget	205,000	100,000	875,000	400,000	385,000	220,000
Budget Change	\$0	(\$200,000)	\$225,000	(\$100,000)	\$285,000	\$220,000

Capital Program Amendments Detail

Open Space Fund**Parks, Recreation & Open Space****Project: Construction Parks-AdCo (New)**

Amendments to the 5 year plan reflect changes in priorities, timing and funding. Changes to this plan include the addition of Montview Park in 2014, Cottonwood Park in 2016, and Sand Creek Park in 2017.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	0	0	0
2013 Budget	0	0	550,000	0	300,000	500,000
Budget Change	\$0	\$0	\$550,000	\$0	\$300,000	\$500,000

Project: Construction Parks-ArCo (61902)

Per PROS new funding strategy, the timing of some projects such as Sports Park Improvements and Del Mark Park Improvements are planned to be constructed sooner. Also funding for the Sports Park Improvements project is now phased over several years.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	600,000	500,000	1,150,000	3,000,000	2,500,000	0
2013 Budget	600,000	2,000,000	680,000	2,100,000	1,755,000	2,540,000
Budget Change	\$0	\$1,500,000	(\$470,000)	(\$900,000)	(\$745,000)	\$2,540,000

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.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	20,000	20,000	40,000	20,000	20,000	0
2013 Budget	20,000	20,000	20,000	50,000	20,000	20,000
Budget Change	\$0	\$0	(\$20,000)	\$30,000	\$0	\$20,000

Project: Infrastructure Open Space-ArCo (61906)

Per PROS new funding strategy, more infrastructure project dollars have been added to ArCo and reduced in CTF. These dollars fund small projects in Open Space properties including the Aurora Reservoir.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	360,000	100,000	300,000	100,000	100,000	0
2013 Budget	360,000	130,000	350,000	120,000	150,000	100,000
Budget Change	\$0	\$30,000	\$50,000	\$20,000	\$50,000	\$100,000

Capital Program Amendments Detail**Open Space Fund*****Parks, Recreation & Open Space*****Project: Infrastructure Parks-AdCo (New)**

Per PROS new funding strategy, more infrastructure projects have been added to AdCo and reduced in CTF. The 2014 change is due to reduced spending in Adams County on playground renovation.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	275,000	0	250,000	0	0	0
2013 Budget	275,000	75,000	50,000	25,000	50,000	50,000
Budget Change	\$0	\$75,000	(\$200,000)	\$25,000	\$50,000	\$50,000

Project: Infrastructure Parks-ArCo (61903)

Per PROS new funding strategy, more infrastructure projects, such as Park Path Replacement, Park Tree Planting and Citywide Signage have been added to ArCo and reduced in CTF.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	763,000	750,000	750,000	650,000	800,000	0
2013 Budget	763,000	497,500	797,500	1,222,500	897,500	927,500
Budget Change	\$0	(\$252,500)	\$47,500	\$572,500	\$97,500	\$927,500

Project: Infrastructure Trails-ArCo (61835)

Per PROS new funding strategy, more focus has been placed on larger projects such as the Sports Park and Pool Improvements. There will be significant funding for trail acquisition and improvement with the approval of the Triple Creek Project.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	150,000	0	200,000	300,000	500,000	0
2013 Budget	150,000	0	30,000	30,000	155,000	55,000
Budget Change	\$0	\$0	(\$170,000)	(\$270,000)	(\$345,000)	\$55,000

Parks, Recreation & Open Space

Changes Total:	\$0	\$952,500	\$12,500	(\$872,500)	(\$607,500)	\$4,412,500
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Open Space Fund Amendment Totals:

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
Changes Total:	\$0	\$952,500	\$12,500	(\$872,500)	(\$607,500)	\$4,412,500

Capital Program Amendments Detail**Parks Development Fund*****Parks, Recreation & Open Space*****Project: Construction Parks-PDF (61894)**

Changes in the 5 Year Plan reflect changes in priorities, timing and funding. This change is to fund the planned improvements to Nome Park.

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	22,593	0	0	0	0	0
2013 Budget	22,593	61,050	0	0	0	0
Budget Change	\$0	\$61,050	\$0	\$0	\$0	\$0

Parks, Recreation & Open Space

Changes Total:	\$0	\$61,050	\$0	\$0	\$0	\$0
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Parks Development Fund Amendment Totals:

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
Changes Total:	\$0	\$61,050	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Wastewater Fund**Aurora Water****Collection**

Adjustments in the five-year plan reflect capital projects deferred to future years, projects reduced in scope or eliminated, new projects added, and the inclusion of budget for the 2017 plan. \$659,549 in funding for Quincy Reservoir-Temple Drive to Bellewood Drive was eliminated in 2013 as not needed due to the slowdown in development. 2nd Creek Interceptor funding has been reduced in 2013-2015 by \$35.5 million as the project has been delayed until 2025-2026. By agreement, Aurora Water is using Denver Water infrastructure until 2018 and will work with Denver Water to extend the agreement. New projects include System Flow Metering added in 2013-2015 (\$1.2 million). Colfax Ave & Tower Road Paralleling has been deferred from 2015 (\$2.7 million) to 2025 due to the slowdown in development. Additional funding of \$1.5 million has been added for Annual CIPP Sewer Rehab in 2015-2016. Interceptor Rehab has been reduced by \$5.8 million in 2015-2016 based on anticipated replacement activities. Significant 2017 funding includes Annual CIPP Sewer Rehab (\$1.0 million), Interceptor Rehab (\$3.6 million), Manhole Lining/Rehab (\$1.2 million), and Sand Creek Laredo/13th (\$3.3 million).

Sewer Development

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	-1,545,975	14,198,963	14,411,947	12,080,328	892,753	0
2013 Budget	-1,545,975	0	0	3,183,802	892,753	1,881,923
Budget Change	\$0	(\$14,198,963)	(\$14,411,947)	(\$8,896,526)	\$0	\$1,881,923

Sewer System Improvement

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	6,712,118	9,892,546	9,602,948	8,306,097	8,355,580	0
2013 Budget	6,712,118	9,348,141	10,002,948	5,968,456	6,745,021	8,068,635
Budget Change	\$0	(\$544,405)	\$400,000	(\$2,337,641)	(\$1,610,559)	\$8,068,635

Collection Program

Program Changes	\$0	(\$14,743,368)	(\$14,011,947)	(\$11,234,167)	(\$1,610,559)	\$9,950,558
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Developer Related Project

Adjustments in the five-year plan reflect changes in project timing and priorities due to the slowdown in development. 1st Creek 48th Ave to E470 funding was deferred from 2013-2015 (\$2.2 million) to 2022-2023. Developer Related Sanitary Sewer (\$501,708 in 2013-2015) and South East Sewer Agreement @ Aurora Reservoir 2002 (\$1.0 million in 2013-2014) funding was eliminated.

Sewer Development

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	-1,024,476	1,145,686	2,032,366	1,016,825	0	0
2013 Budget	-1,024,476	0	532,118	0	0	0
Budget Change	\$0	(\$1,145,686)	(\$1,500,248)	(\$1,016,825)	\$0	\$0

Developer Related Project Program

Program Changes	\$0	(\$1,145,686)	(\$1,500,248)	(\$1,016,825)	\$0	\$0
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Capital Program Amendments Detail

Wastewater Fund**Aurora Water****Operations & General Management**

Adjustments in the five-year plan reflect changes in project timing and scope, and the inclusion of budget for the 2017 plan. Significant adjustments to the plan for 2013 include addition of Cherry Crk #4 Force Main Rehab (\$200,000) and Sand Creek Water Reuse Plant (\$1.1 million). Other adjustments to the plan include New Operations Control Center deferred from 2013-2014 (\$4.2 million) to 2018-2019, Wastewater Utility Plan Update deferred from 2016 (\$696,363) to 2017, and addition of Reuse System Master Plan in 2015 (\$470,000). 2017 funding includes Sand Creek Water Reuse Plant (\$3.7 million), SCADA (\$792,573), and Wastewater Utility Plan Update (\$700,000).

Sewer Development

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	-781,690	90,861	0	94,532	0	0
2013 Budget	-973,190	0	50,000	0	50,000	0
Budget Change	(\$191,500)	(\$90,861)	\$50,000	(\$94,532)	\$50,000	\$0

Sewer System Improvement

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	-1,327,805	854,266	4,475,002	2,066,347	1,701,819	0
2013 Budget	-1,519,305	1,280,001	1,759,381	2,415,551	2,394,967	5,192,574
Budget Change	(\$191,500)	\$425,735	(\$2,715,621)	\$349,204	\$693,148	\$5,192,574

Storm Drain Development

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	0	0	0
2013 Budget	-186,515	0	0	0	0	0
Budget Change	(\$186,515)	\$0	\$0	\$0	\$0	\$0

Storm Drain System Improvement

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	648,916	2,968,162	1,254,268	0	0
2013 Budget	-191,500	0	267,903	1,229,675	1,254,268	0
Budget Change	(\$191,500)	(\$648,916)	(\$2,700,259)	(\$24,593)	\$1,254,268	\$0

Operations & General Management Program

Program Changes	(\$761,015)	(\$314,042)	(\$5,365,880)	\$230,079	\$1,997,416	\$5,192,574
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Capital Program Amendments Detail

Wastewater Fund**Aurora Water****Storm Water**

Adjustments in the five-year plan reflect changes in project timing and priorities, scope of project, and the inclusion of budget for the 2017 plan. Easterly Creek Outfall Improvement funding was deferred from 2013 (\$621,053) to 2017 due to the slowdown in development. Developer Cost Shares funding of \$2.2 million in 2013-2015 and Upper Piney Creek & Tributaries funding of \$1.3 million in 2013 were eliminated. Concrete Channel Rehab funding in 2015-2016 of \$3.3 million was eliminated and funding of \$763,000 added in 2013 to a level sufficient to fund the project. Other adjustments include: Baranmor Ditch Improvements funding increased by \$3.5 million in 2013-2014 as project expedited; \$350,000 in additional funding added in 2013 for Haven Acres Outfall; Hutchinson Channel Rehab funding reduced in 2014 by \$763,044 and moved to 2013 as project was accelerated in 2012; \$200,000 in funding added in 2013 for Stormwater Management Plan; and \$15.0 million in funding added to Upper 1st Creek Detention Ponds in 2014-2016. E-470 Corridor/2nd Creek funding for 2015-2016 was eliminated (\$3.5 million) and replaced with 2nd Creek Drainage Improvements for 2014-2017 (\$8.7 million). New projects include City Center Storm System Improvements in 2013 (\$500,000), Cherry Creek @ Arapahoe Rd Drainage Improvements in 2013-2014 (\$500,000), and Alameda Avenue Storm Crossing in 2014 (\$1.4 million). UDFCD Commitments funding was reduced by \$500,000 in 2013-2014. \$8.5 million in funding was added to Fitzsimons Drainage Improvements in 2013-2015. Significant 2017 funding includes 2nd Creek Drainage Improvements (\$2.0 million), Easterly Creek Outfall Improvements (\$621,053), Lowry 11th Ave Outfall (\$559,244), Sand Creek Trib Outfall Sys-Moline/Colfax (\$2.7 million), Storm CMP Rehab (\$614,937), and UDFCD Commitments (\$800,000).

Storm Drain Development

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	-1,602,366	3,676,055	506,779	1,878,778	2,303,532	0
2013 Budget	-1,602,366	0	3,553,691	1,121,350	1,350,000	1,000,000
Budget Change	\$0	(\$3,676,055)	\$3,046,912	(\$757,428)	(\$953,532)	\$1,000,000

Storm Drain System Improvement

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	4,773,292	6,598,968	2,417,100	6,104,253	5,613,145	0
2013 Budget	4,773,292	9,574,495	13,987,906	14,431,895	10,307,024	6,971,751
Budget Change	\$0	\$2,975,527	\$11,570,806	\$8,327,642	\$4,693,879	\$6,971,751

Storm Water Program

Program Changes	\$0	(\$700,528)	\$14,617,718	\$7,570,214	\$3,740,347	\$7,971,751
Aurora Water Changes Total:	(\$761,015)	(\$16,903,624)	(\$6,260,357)	(\$4,450,699)	\$4,127,204	\$23,114,883

Wastewater Fund Amendment Totals:

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
Changes Total:	(\$761,015)	(\$16,903,624)	(\$6,260,357)	(\$4,450,699)	\$4,127,204	\$23,114,883

Capital Program Amendments Detail

Water Fund**Aurora Water****Developer Related Project**

Adjustments in the five-year plan reflect changes in project timing and priorities due to the slowdown in development. \$1.6 million in funding was eliminated for Developer Funded Project Not Categorized in 2013-2015. Projects deferred to future years include: 56th 24" Himalaya/Picadilly from 2013-2014 (\$3.5 million) to 2023-2024; Gun Club 24" 38th/56th from 2013-2014 (\$2.5 million) to 2021-2022; 64th/60th 24" Himalaya to Gun Club from 2015-2016 (\$2.5 million) to 2024-2025; Harvest 24" Jewell-Flat Rock Trail from 2013 (\$491,445) to 2025; Himalaya 24" 6th Ave to Colfax from 2014 (\$1.5 million) to 2020; and Gun Club 30" 26th-38th from 2013 (\$1.4 million) to 2021.

Water Development

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	-956,017	4,381,672	6,077,396	1,778,400	1,256,408	0
2013 Budget	-956,017	0	0	0	0	0
Budget Change	\$0	(\$4,381,672)	(\$6,077,396)	(\$1,778,400)	(\$1,256,408)	\$0

Developer Related Project Program

Program Changes	\$0	(\$4,381,672)	(\$6,077,396)	(\$1,778,400)	(\$1,256,408)	\$0
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Operations & General Management

Adjustments in the five-year plan reflect changes in project timing and priorities, and the inclusion of budget for the 2017 plan. Funding eliminated in 2013 reflect funding cuts for Infrastructure Upgrades and Modernization of \$551,776 and 3"-6" Meter Change Out of \$318,100. 3"-6" Meter Change Out has been completed under budget and ahead of schedule. \$250,000 in funding has been added in 2013 for Mobile Computing. New Operations Control Center funding has been deferred from 2013-2014 (\$4.2 million) to 2018-2019. 2017 funding includes Automated Meter Reading System (\$172,076) and Vault/Valve Rehabilitation (\$179,126).

Water Development

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	269,443	274,832	0	0	0	0
2013 Budget	-383,000	0	0	0	0	0
Budget Change	(\$652,443)	(\$274,832)	\$0	\$0	\$0	\$0

Water System Improvement

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	65,528	1,907,673	6,148,864	2,779,103	329,205	0
2013 Budget	-488,986	250,000	782,103	2,729,916	2,837,742	351,202
Budget Change	(\$554,514)	(\$1,657,673)	(\$5,366,761)	(\$49,187)	\$2,508,537	\$351,202

Operations & General Management Program

Program Changes	(\$1,206,957)	(\$1,932,505)	(\$5,366,761)	(\$49,187)	\$2,508,537	\$351,202
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Capital Program Amendments Detail

Water Fund**Aurora Water****Prairie Waters Project**

Adjustments in 2012 reflect anticipated project savings due to the competitive bidding climate, value engineering, and careful management of project expenditures. The Prairie Waters Project is projected to come in under budget. The 2017 funding includes Wemlinger Blended Water Pipeline (\$7.0 million). This project is recommended as part of the Treatment Master Plan.

Water Development

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	0	0	0
2013 Budget	-3,796,856	0	0	0	0	3,490,216
Budget Change	(\$3,796,856)	\$0	\$0	\$0	\$0	\$3,490,216

Water System Improvement

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	0	0	0
2013 Budget	-5,695,285	0	0	0	0	3,490,216
Budget Change	(\$5,695,285)	\$0	\$0	\$0	\$0	\$3,490,216

Prairie Waters Project Program

Program Changes	(\$9,492,141)	\$0	\$0	\$0	\$0	\$6,980,432
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Pumping

Adjustments in the five-year plan reflect inclusion of budget for the 2017 plan. 2017 projects include Raw Water Pump Station Expansion 20 to 50 MGD (\$1.7 million). This project is recommended as part of the Treatment Master Plan.

Water Development

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	0	0	0
2013 Budget	0	0	0	0	0	1,650,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$1,650,000

Pumping Program

Program Changes	\$0	\$0	\$0	\$0	\$0	\$1,650,000
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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 project timing and priorities, new projects, elimination of projects, and the inclusion of budget for the 2017 plan. Adjustments to 2012 reflect anticipated projected savings for the Homestake Eagle River Project. ARR & Well Field Infrastructure has been eliminated in 2015-2016 (\$14.2 million) as project was replaced with several other projects and funding deferred to future years. Well Field Land Acquisition (formally called ARR & Well Field Land Acq) has been reduced by \$11.2 million and accelerated from 2015 to 2013-2015. Funding cut from Well Field Land Acquisition has been deferred to 2018 for a future ARR Land Acquisition project. \$273,105 in funding for Homestake Eagle River has been eliminated in 2013 as current funding is sufficient for 2012-2013. Integrated Resource Planning (IRP) funding has been deferred from 2015-2016 (\$2.3 million) to 2018-2019 due to the slowdown in development. Rampart Delivery System funding was deferred from 2016 (\$1.1 million) to 2019 based on Treatment Master Plan recommendations. Rampart Tower/Tunnel Rehabilitation funding was reduced by \$1.1 million in 2013 and \$20.6 million deferred from 2014 to 2018 to coincide with planned construction. Significant new projects include PWP North Campus Expansion to 20 MGD (\$25.9 million) in 2014-2016 and 54"/40" Rampart Appurtenances Rehabilitation/Replacement (\$11.6 million) in 2013-2016. 2017 projects include Homestake/Eagle River Project (\$250,000), PWP North Campus Expansion to 20 MGD (\$4.3 million), and Rampart Raw Water Delivery (\$358,000).

Water Development

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	-644,209	273,105	278,567	21,758,942	10,893,191	0
2013 Budget	-981,703	1,373,559	8,792,906	11,791,311	9,761,311	4,550,000
Budget Change	(\$337,494)	\$1,100,454	\$8,514,339	(\$9,967,631)	(\$1,131,880)	\$4,550,000

Water System Improvement

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	29,546	2,557,600	21,422,092	1,317,477	1,864,886	0
2013 Budget	29,546	3,727,700	4,352,740	3,847,400	3,337,800	358,000
Budget Change	\$0	\$1,170,100	(\$17,069,352)	\$2,529,923	\$1,472,914	\$358,000

Source of Supply Other Program

Program Changes	(\$337,494)	\$2,270,554	(\$8,555,013)	(\$7,437,708)	\$341,034	\$4,908,000
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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 priorities, reassessment of project status, elimination of projects, and the inclusion of budget for the 2017 plan. The 2012 project funding is deferred to future years or reduced due to program changes for the Terminal Raw Water Reservoir (\$4.9 million) and the Gravel Pit Storage – Arkansas (\$5.7 million). Funding for Box Creek Reservoir was increased by \$3.2 million for 2013-2016. Future Storage funding was eliminated in 2013 (\$546,210) and reduced by \$205,053 in 2014-2016. Funding for the following Lower South Platte storage projects has been reduced in 2013-2016: Lower South Platte Storage/Challenger (\$943,249); Lower South Platte Storage/Everist (\$2.0 million); Lower South Platte Storage/Kirby-Dersham (\$49,564); and Lower South Platte Storage/Walker (\$210,000). Significant adjustments in 2013-2016 include the addition of \$26.7 million in funding for Terminal Raw Water Reservoir as the project is being accelerated, elimination of \$10.4 million in funding for Gravel Pit Storage-Ark, and reduction of \$7.6 million in funding for Homestake Capital Projects. 2017 funding includes: Box Creek Reservoir (\$2.2 million); Homestake Capital Projects (\$2.4 million); Terminal Raw Water Reservoir (\$8.7 million); and Future Storage (\$500,000).

Water Development

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	11,592,122	11,873,317	8,604,349	4,283,080	4,947,716	0
2013 Budget	6,107,651	5,461,674	22,711,698	11,192,303	7,306,560	8,708,119
Budget Change	(\$5,484,471)	(\$6,411,643)	\$14,107,349	\$6,909,223	\$2,358,844	\$8,708,119

Water System Improvement

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	17,170,126	12,790,452	11,450,820	8,730,696	9,620,695	0
2013 Budget	11,360,017	8,223,324	10,117,400	9,391,801	4,769,187	5,133,873
Budget Change	(\$5,810,109)	(\$4,567,128)	(\$1,333,420)	\$661,105	(\$4,851,508)	\$5,133,873

Source of Supply Storage Program

Program Changes	(\$11,294,580)	(\$10,978,771)	\$12,773,929	\$7,570,328	(\$2,492,664)	\$13,841,992
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Capital Program Amendments Detail

Water Fund***Aurora Water*****Source of Supply Water**

Changes in the five-year plan reflect updates to Aurora's water acquisition strategy and the inclusion of budget for the 2017 plan. Adjustments in 2012 include the lapse of (\$1.6 million) for the Rocky Ford II to reflect current spending. Additionally, \$218,500 in funding for Rocky Ford II was eliminated in 2013 and reduced by \$82,020 in 2014-2016 to a level sufficient to fund the project. Water Rights Acquisition funding was eliminated in 2013 (\$7,800,000) and reduced in 2014-2016 by \$900,000 (\$300,000/year). Current funding is sufficient for planned water acquisitions in 2012-2013. Water purchases in 2014-2016 are not anticipated to exceed \$7.5 million annually. \$157,500 in funding for Lawn Irrigation Return Flows (LIRFs) was eliminated in 2013. LIRFs funding has been moved to operations as part of the 2013 budget development process. Raw Water Rehabilitation has been accelerated and funding moved from 2014-2016 (\$162,300) to 2013 with an increase in funding of \$837,728. 2017 funding includes Water Right Acquisition (\$7.5 million) and Rocky Ford II (\$200,000).

Water Development

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	-2,119,131	8,009,840	7,933,712	7,936,386	7,939,114	0
2013 Budget	-3,476,124	0	7,620,000	7,620,000	7,620,000	7,620,000
Budget Change	(\$1,356,993)	(\$8,009,840)	(\$313,712)	(\$316,386)	(\$319,114)	\$7,620,000

Water System Improvement

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	85,680	166,144	141,641	144,999	148,440	0
2013 Budget	-935,469	1,000,000	80,000	80,000	80,000	80,000
Budget Change	(\$1,021,149)	\$833,856	(\$61,641)	(\$64,999)	(\$68,440)	\$80,000

Source of Supply Water Program

Program Changes	(\$2,378,142)	(\$7,175,984)	(\$375,353)	(\$381,385)	(\$387,554)	\$7,700,000
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Capital Program Amendments Detail

Water Fund**Aurora Water****Transmission & Distribution**

Adjustments in the five-year plan reflect changes in project priorities and funding strategies, and the inclusion of budget for the 2017 plan. Line Replacement funding for 2012 and 2013-2016 was reduced by \$200,135 and \$8.5 million respectively to reflect miles of pipeline anticipated to be replaced each year. City over-sizing cost for 2013-2016 was reduced by \$2.4 million and funded at \$600,000 in 2015. Water Distribution Master Plan funding for 2014 (\$222,854) and 2016 (\$220,816) was moved to 2013 and increased slightly by \$56,330. The Water Distribution Master Plan will be funded every five years starting 2013. Water Distribution Model funding was added to the plan with funding every two years beginning 2015 (\$100,000 in 2015 and \$100,000 in 2017). 2017 funding includes Line Replacement (\$4.0 million), SCADA (\$843,540), Zone 8 24" County Line Road/Blackstone to Rocking Horse (\$655,710), Miscellaneous Transmission Mains (\$323,437), and PRV Rehab Replacement (\$153,550).

Water Development

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	-330,700	347,333	587,363	382,537	1,947,142	0
2013 Budget	-330,702	500,000	0	650,000	1,324,764	705,710
Budget Change	(\$2)	\$152,667	(\$587,363)	\$267,463	(\$622,378)	\$705,710

Water System Improvement

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	2,516,542	6,355,613	8,184,862	8,042,214	8,372,553	0
2013 Budget	2,316,405	4,364,487	5,698,238	5,410,761	5,552,641	5,370,527
Budget Change	(\$200,137)	(\$1,991,126)	(\$2,486,624)	(\$2,631,453)	(\$2,819,912)	\$5,370,527

Transmission & Distribution Program

Program Changes	(\$200,139)	(\$1,838,459)	(\$3,073,987)	(\$2,363,990)	(\$3,442,290)	\$6,076,237
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Capital Program Amendments Detail**Water Fund*****Aurora Water*****Treatment**

Adjustments in the five-year plan reflect changes in project timing and priorities, elimination of a project, and inclusion of budget for the 2017 plan. Reuse System Construction Master Plan funding was eliminated in 2015-2016 (\$4.7 million) due to the slowdown in development. 2013 funding for Griswold Water Plant Renovation was increased by \$1.0 million and allocated across 2013-2016. \$10.5 million in funding was added to Wemlinger WPF Improvements (previously called Wemlinger Recycle Pump) in 2013-2014 and \$1.8 million added to Binney Treatment Plant Expansion in 2016 based on the Treatment Master Plan. 2017 funding includes Treated Water master plan Update (\$470,371).

Water Development

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	0	0	0	0	0	0
2013 Budget	0	0	0	0	1,780,000	0
Budget Change	\$0	\$0	\$0	\$0	\$1,780,000	\$0

Water System Improvement

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
2012 Budget	-438,404	2,623,306	0	1,530,146	3,149,501	0
2013 Budget	-438,404	5,619,500	5,519,500	287,000	2,680,000	470,371
Budget Change	\$0	\$2,996,194	\$5,519,500	(\$1,243,146)	(\$469,501)	\$470,371

Treatment Program

Program Changes	\$0	\$2,996,194	\$5,519,500	(\$1,243,146)	\$1,310,499	\$470,371
Aurora Water Changes Total:	(\$24,909,453)	(\$21,040,643)	(\$5,155,081)	(\$5,683,488)	(\$3,418,846)	\$41,978,234

Water Fund Amendment Totals:

	2012 Projected	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned
Changes Total:	(\$24,909,453)	(\$21,040,643)	(\$5,155,081)	(\$5,683,488)	(\$3,418,846)	\$41,978,234

AURORA WATER

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 2011	2012 Projected	Five-Year Plan					Total 2013-2017
			2013	2014	2015	2016	2017	
<u>Water Fund</u>								
Water Development Subfund	1,351,106	724,532	205,488	2,711,000	2,709,000	1,536,000	1,667,000	8,828,488
Water Operations Subfund	452,356	241,511	65,510	904,000	903,000	512,000	556,000	2,940,510
Total Cost	\$1,803,462	\$966,043	\$270,998	\$3,615,000	\$3,612,000	\$2,048,000	\$2,223,000	\$11,768,998

Operating Impact:

There are no expected operating impacts for this project through 2017.

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, 2014
End Date: Quarter 4, 2016
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.

AURORA WATER

Future Maintenance Facility

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2011	2012 Projected	Five-Year Plan					Total 2013-2017
			2013	2014	2015	2016	2017	
<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 Darling
Start Date: Quarter 4, 2008
End Date: Quarter 4, 2016
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.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2011	2012 Projected	Five-Year Plan					Total 2013-2017
			2013	2014	2015	2016	2017	
<u>Water Fund</u>								
Water Development Subfund	4,427,656	6,408,864	400,000	0	1,352,743	2,000,000	0	3,752,743
Water Operations Subfund	5,798,493	9,613,296	600,000	0	2,029,114	3,000,000	0	5,629,114
Total Cost	\$10,226,149	\$16,022,160	\$1,000,000	\$0	\$3,381,857	\$5,000,000	\$0	\$9,381,857

AURORA WATER

Lower South Platte Storage - Everist

Operating Impact:

Future operating impact includes annual operations and maintenance of inlet and outlet works, measuring devices, pumping facilities and other equipment, fencing and grounds, and utility costs. Due to the phased nature of the project, a portion of the operating costs are anticipated to start after 2013, 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 development of infrastructure (pump station) for storage purchased from Hall-Irwin in 2012. Operational storage capacity anticipated to range from 700-1,000 acre feet.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2011	2012 Projected	Five-Year Plan					Total 2013-2017
			2013	2014	2015	2016	2017	
<u>Water Fund</u>								
Water Development Subfund	0	665,856	232,981	1,760,000	1,760,000	0	0	3,752,981
Water Operations Subfund	0	998,784	349,472	2,640,000	2,640,000	0	0	5,629,472
Total Cost	\$0	\$1,664,640	\$582,453	\$4,400,000	\$4,400,000	\$0	\$0	\$9,382,453

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, and utility costs.

SC-Laredo St to 13th Ave

PROJECT INFORMATION

Location: Sand Creek Basin
Proj. Type: New Construction/Development/Infrastructure
Category: Utilities - Pipe Line

Proj. Manager: TBD
Start Date: Quarter 1, 2015
End Date: Quarter 4, 2018
Bond Funded: No

Description:

This project combines with Sand Creek Zion & Laredo to provide sanitary capacity in the Sand Creek basin. The tentative construction of the Northern Treatment Plant will impact the necessary funding. Will require 1,110 feet of 30 inch pipe and 2,760 inch of 36 inch pipe per the 2007 Sand Creek Wastewater Master Plan.

AURORA WATER

SC-Laredo St to 13th Ave

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2011	2012 Projected	Five-Year Plan					Total 2013-2017
			2013	2014	2015	2016	2017	
<u>Wastewater Fund</u>								
Sewer Development Subfund	0	0	0	0	183,802	892,753	1,639,094	2,715,649
Sewer Operations Subfund	0	0	0	0	183,802	892,753	1,639,094	2,715,649
Total Cost	\$0	\$0	\$0	\$0	\$367,604	\$1,785,506	\$3,278,188	\$5,431,298

Operating Impact:

The impact will be due to increased operations and maintenance costs related to expansion of the system when implemented, not expected before 2017. Based on 2011 figures, the average cost of cleaning and TV inspection is 60 cents per linear foot.

Terminal Raw Water Reservoir

PROJECT INFORMATION

Location: Arapahoe County East of Aurora
Proj. Type: Acquisition
Category: Utilities - Acquisition

Proj. Manager: Joseph Stilbrich
Start Date: Quarter 4, 2009
End Date: Quarter 4, 2023
Bond Funded: Yes

Description:

The funding will be used for land acquisition associated with a terminal raw water reservoir as part of future Prairie Waters Project phasing. The process of acquiring the land will require multi-party negotiations with other water provider(s) and state agencies, and may involve a series of payments to secure the site, fund feasibility efforts, permitting assessments, and further reservoir design. Prior to significant design efforts, however, the land must be fully secured and certain legal obligations on such property must be released. The water court decree, with certain terms and conditions related to the desired site of the terminal reservoir, was finalized in 2009.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2011	2012 Projected	Five-Year Plan					Total 2013-2017
			2013	2014	2015	2016	2017	
<u>Water Fund</u>								
Water Development Subfund	4,404,389	-4,048,139	0	13,500,000	3,270,560	3,270,560	6,541,119	26,582,239
Water Operations Subfund	1,005,659	-886,910	0	4,500,000	1,090,187	1,090,187	2,180,373	8,860,747
Total Cost	\$5,410,048	(\$4,935,049)	\$0	\$18,000,000	\$4,360,747	\$4,360,747	\$8,721,492	\$35,442,986

Operating Impact:

Operating impact includes annual fencing and grounds maintenance. The beginning of the operating impact is outside of the five-year plan.

AURORA WATER

Upper 1st Crk: Detention Ponds SDSI

PROJECT INFORMATION

Location: Picadilly Road near 48th Ave. - South of I-70
Proj. Type: New Construction/Development/Infrastructure
Category: Utilities - Storm Drain

Proj. Manager: TBD
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

The 1st Creek watershed, within annexed Aurora, extends from Picadilly Road near East 48th Ave to areas south of I-70 up to East Alameda Avenue and Mondghan Road. Several regional water quality ponds are required along this alignment. The time line is contingent on property negotiation and acquisition. The project is managed by the Urban Drainage and Flood Control District.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2011	2012 Projected	Five-Year Plan					Total 2013-2017
			2013	2014	2015	2016	2017	
<u>Wastewater Fund</u>								
Storm Drainage Operations	1,051,344	1,050,600	0	5,000,000	5,000,000	5,000,000	0	15,000,000
Total Cost	\$1,051,344	\$1,050,600	\$0	\$5,000,000	\$5,000,000	\$5,000,000	\$0	\$15,000,000

Operating Impact:

The impact will be due to increased operations and maintenance costs related to storm system expansion when implemented. Based on 2011 figures, it costs \$1,200 per pond and \$4,600 per mile of channel annually.

Well Field Land Acquisition

PROJECT INFORMATION

Location: Weld County, North Campus
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Infrastructure

Proj. Manager: Lisa Darling, Ted Hartfelder
Start Date: Quarter 4, 2011
End Date: Quarter 4, 2017
Bond Funded: No

Description:

The Well Field Land Acquisition project will increase the capacity of the riverbank filtration system of the Prairie Waters Project. 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

Well Field Land Acquisition

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2011	2012 Projected	Five-Year Plan					Total 2013-2017
			2013	2014	2015	2016	2017	
<u>Water Fund</u>								
Water Development Subfund	6,676,441	0	1,373,559	1,700,000	2,000,000	0	0	5,073,559
Total Cost	\$6,676,441	\$0	\$1,373,559	\$1,700,000	\$2,000,000	\$0	\$0	\$5,073,559

Operating Impact:

Operating impact includes annual fencing and grounds maintenance, weed control and seeding, estimated at \$133,500 annually.

Wemlinger Blended Water Pipeline

PROJECT INFORMATION

Location: Southeast Aurora

Proj. Type: Upgrade or Expand System/Facility/Infrastructure

Category: Utilities - Pipe Line

Proj. Manager: Tom Ries

Start Date: Quarter 1, 2017

End Date: Quarter 4, 2019

Bond Funded: No

Description:

This project allows Aurora Reservoir water to be fed by gravity to Wemlinger Water Purification Facility (WPF). It also allows for the blending of partially treated Binney WPF water to be pumped to Wemlinger WPF for final treatment when all stages of the project are completed. The project requires parallel 54 inch and 60 inch pipeline.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2011	2012 Projected	Five-Year Plan					Total 2013-2017
			2013	2014	2015	2016	2017	
<u>Water Fund</u>								
Water Development Subfund	0	0	0	0	0	0	3,490,216	3,490,216
Water Operations Subfund	0	0	0	0	0	0	3,490,216	3,490,216
Total Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$6,980,432	\$6,980,432

Operating Impact:

The impact will be due to increased operations and maintenance costs related to water system expansion when implemented. The starting point for the operating costs occur outside of the five-year plan.

PARKS, RECREATION & OPEN SPACE

Construction - Open Space

PROJECT INFORMATION

Location: Various
Proj. Type: New Construction/Development/Infrastructure
Category: Infrastructure

Proj. Manager: Pat Schuler
Start Date: Ongoing
End Date: Ongoing
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, Highline Canal improvements, Sand Creek Park improvements, and various smaller open space projects such as fencing and hardscape repair. More information behind this project grouping can be found in the Parks, Recreation & Open Space Detail By Project report in the appendix.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2011	2012 Projected	Five-Year Plan					Total 2013-2017
			2013	2014	2015	2016	2017	
<u>Conservation Trust Fund</u>								
Conservation Trust Subfund	593,938	7,000	0	0	0	0	0	0
<u>Gifts & Grants Fund</u>								
Federal Grants Pass-thru	0	164,000	0	0	0	0	0	0
Other Governmental Grants	0	133,297	0	0	0	0	0	0
<u>Open Space Fund</u>								
Adams County Open Space Subf	447,078	25,000	0	0	0	0	500,000	500,000
Arapahoe County Open Space Sbf	754,331	205,000	100,000	875,000	400,000	385,000	220,000	1,980,000
Total Cost	\$1,795,347	\$534,297	\$100,000	\$875,000	\$400,000	\$385,000	\$720,000	\$2,480,000

Operating Impact:

The operating impacts of the projects in this master org, for the most part, would not require additional operating costs as the infrastructure is already in place. The exception is the Sand Creek Park project, which will take undeveloped open space and add active features, such as a picnic shelter. This project will be a park/open space hybrid and will require additional budget for staff and supplies. At this point, the project is in the early planning stages and those costs have not yet been determined.

PARKS, RECREATION & OPEN SPACE

Construction Parks

PROJECT INFORMATION

Location: Various
Proj. Type: New Construction/Development/Infrastructure
Category: Infrastructure

Proj. Manager: Tracy Young
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

This is a master org funded by CTF (Conservation Trust Fund) for new construction in the city's parks. Detail is in the individual projects. Amendments to the 5 year plan reflect changes in priorities, timing and funding. Most of the projects consist of improvements to existing parks, such as Del Mar, Red-Tailed Hawk, and Springhill.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2011	2012 Projected	Five-Year Plan					Total 2013-2017
			2013	2014	2015	2016	2017	
<u>Capital Projects Fund</u>								
General CIP	0	57,456	31,104	31,104	31,104	31,104	31,104	155,520
<u>Conservation Trust Fund</u>								
Conservation Trust Subfund	992,947	0	0	200,000	1,000,000	1,000,000	1,000,000	3,200,000
<u>Gifts & Grants Fund</u>								
Other Govermental Grants	106,246	270,000	0	0	0	0	0	0
<u>Open Space Fund</u>								
Adams County Open Space Subf	22,408	0	0	550,000	0	300,000	0	850,000
Arapahoe County Open Space Sbf	2,511,972	600,000	2,000,000	680,000	2,100,000	1,330,000	2,540,000	8,650,000
<u>Parks Development Fund</u>								
Parks Development Subfund	925,041	22,593	61,050	0	0	0	0	61,050
Total Cost	\$4,558,614	\$950,049	\$2,092,154	\$1,461,104	\$3,131,104	\$2,661,104	\$3,571,104	\$12,916,570

Operating Impact:

Most of the projects will not require additional operating allocation, as they are only improvements to existing amenities. Exceptions include the planned skatepark and playground at Red-Tailed Hawk Park, the development of Prairie Winds Park, and additional improvements to Springhill Park, which will all require operating dollars calculated at \$6,120 per acre for those properties.

PARKS, RECREATION & OPEN SPACE

Del Mar Park, 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 Del Mar Park and pool area. It is currently in the planning stage and will include new water feature amenities as well as needed infrastructure repairs. The PROS Department will also consider applying for grants to help fund this project.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2011	2012 Projected	Five-Year Plan					Total 2013-2017
			2013	2014	2015	2016	2017	
<u>Conservation Trust Fund</u>								
Conservation Trust Subfund	195,000	1,000,000	1,000,000	0	0	0	0	1,000,000
<u>Open Space Fund</u>								
Arapahoe County Open Space Sbf	0	1,500,000	0	0	0	0	0	0
Total Cost	\$195,000	\$2,500,000	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000

Operating Impact:

There may be an increase in operating costs including utilities and labor which could be offset by increased revenue.

PUBLIC WORKS

Tollgate Bridge at Colfax

PROJECT INFORMATION

Location: NW Aurora
Proj. Type: New Construction/Development/Infrastructure
Category: Infrastructure

Proj. Manager: Kevin Wegener
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

This funding represents the City's contribution to a \$12.3 million CDOT project to replace the eastbound Colfax bridge over Tollgate Creek. Planned improvements will result in five eastbound lanes. The project is currently in design with construction anticipated in April 2014.

FINANCIAL INFORMATION

Capital Funding:

Fund and Subfund	Carryforward 2011	2012 Projected	Five-Year Plan					Total 2013-2017
			2013	2014	2015	2016	2017	
<u>Capital Projects Fund</u>								
General CIP	0	0	260,000	0	0	0	0	260,000
Total Cost	\$0	\$0	\$260,000	\$0	\$0	\$0	\$0	\$260,000

Operating Impact:

There are no additional operating impacts associated with this project.



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

2013 Operating Reconciliation

The purpose of the operating reconciliation is to illustrate the steps involved in the creation of the 2013 Adopted operating budget. The process includes several entries:

- 2012 Original Budget;
- Removals of one-time costs previously included in the budget;
- Items from the 2011 Fall and 2012 Spring supplemental ordinances that were approved to be ongoing items in 2013;
- 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 6th, 2012 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 6th, 2012 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 2011 CAFR to 2013 Adopted General Fund Summary

The purpose of this reconciliation is to illustrate the differences between the General Fund 2011 actual fund balance as reported in the Comprehensive Annual Financial Report (CAFR) to the 2011 actual unassigned funds available reported in the General Fund Summary.

Appendix 1

2013 Operating Reconciliation by Fund and Department

Fund \ Department	2012 Original Final	2012 Onetimes / Init Adj	2011 Fall 2012 Spr Supp	2013 PS Deltas	2013 Other Adj	2013 Base Final	2013 Base Add	2013 Base Cuts	2013 Proposed Estimate	2013 Proposed Adjust	2013 Adopted Final
ABATEMENT FUND											
Neighborhood Services total:	1,114,600	0	0	38,958	-24,756	1,128,802	0	-503,572	625,230	0	625,230
Non-Departmental total:	100	0	0	4,710	0	4,810	0	0	4,810	0	4,810
ABATEMENT FUND TOTAL:	1,114,700	0	0	43,668	-24,756	1,133,612	0	-503,572	630,040	0	630,040
COMMUNITY DEVELOPMENT FUND											
Neighborhood Services total:	5,239,626	237,041	0	-33,054	-557	5,443,056	183,261	-1,452,855	4,173,462	0	4,173,462
COMMUNITY DEVELOPMENT FUND TOTAL:	5,239,626	237,041	0	-33,054	-557	5,443,056	183,261	-1,452,855	4,173,462	0	4,173,462
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:	1,176	0	0	17,131	0	18,307	150,000	0	168,307	0	168,307
Parks, Recreation & Open Space total:	1,567,610	0	0	-8,030	349	1,559,929	0	0	1,559,929	0	1,559,929
CONSERVATION TRUST FUND TOTAL:	1,584,786	0	0	9,101	349	1,594,236	150,000	0	1,744,236	0	1,744,236
CULTURAL SERVICES FUND											
Internal Services total:	66,285	0	0	-4,220	18	62,083	0	0	62,083	0	62,083
Library & Cultural Services total:	2,145,163	140	-254,304	7,959	1,251	1,900,209	0	0	1,900,209	0	1,900,209
Non-Departmental total:	3,338	0	0	18,689	0	22,027	0	0	22,027	0	22,027
Parks, Recreation & Open Space total:	0	0	228,947	0	0	228,947	0	-228,947	0	0	0
CULTURAL SERVICES FUND TOTAL:	2,214,786	140	-25,357	22,428	1,269	2,213,266	0	-228,947	1,984,319	0	1,984,319
DEBT SERVICE (GO) FUND											
Non-Departmental total:	7,539,750	0	0	0	-989,400	6,550,350	0	0	6,550,350	0	6,550,350
DEBT SERVICE (GO) FUND TOTAL:	7,539,750	0	0	0	-989,400	6,550,350	0	0	6,550,350	0	6,550,350
DEBT SERVICE (SID) FUND											
Non-Departmental total:	338,305	0	0	0	255,625	593,930	0	0	593,930	0	593,930

Appendix 1

2013 Operating Reconciliation by Fund and Department

Fund \ Department	2012 Original Final	2012 Onetimes / Init Adj	2011 Fall 2012 Spr Supp	2013 PS Deltas	2013 Other Adj	2013 Base Final	2013 Base Add	2013 Base Cuts	2013 Proposed Estimate	2013 Proposed Adjust	2013 Adopted Final
DEBT SERVICE (SID) FUND											
DEBT SERVICE (SID) FUND TOTAL:	338,305	0	0	0	255,625	593,930	0	0	593,930	0	593,930
DESIGNATED REVENUES FUND											
Communications total:	377,702	0	0	2,527	66	380,295	98,630	-224,397	254,528	0	254,528
Judicial total:	119,088	0	0	13,072	38	132,198	0	0	132,198	0	132,198
Library & Cultural Services total:	351,142	0	0	3,855	244	355,241	0	0	355,241	0	355,241
Neighborhood Services total:	133,338	-26,125	0	2,604	299	110,116	0	0	110,116	0	110,116
Non-Departmental total:	1,804,896	0	0	22,610	-42,385	1,785,121	0	0	1,785,121	0	1,785,121
Parks, Recreation & Open Space total:	861,689	0	0	-1,767	-100,000	759,922	0	425	760,347	0	760,347
Planning & Development Services total:	429,904	0	0	-64,853	-23,341	341,710	0	0	341,710	0	341,710
Police total:	2,591,418	0	0	23,456	1,613	2,616,487	296,838	0	2,913,325	0	2,913,325
Public Works total:	18,876	0	0	0	0	18,876	0	0	18,876	0	18,876
DESIGNATED REVENUES FUND TOTAL:	6,688,053	-26,125	0	1,504	-163,466	6,499,966	395,468	-223,972	6,671,462	0	6,671,462
DEVELOPMENT REVIEW FUND											
General Management total:	368,872	0	0	4,547	87	373,506	0	0	373,506	0	373,506
Non-Departmental total:	1,389,853	0	0	76,471	-285,000	1,181,324	0	0	1,181,324	0	1,181,324
Planning & Development Services total:	1,136,705	0	0	35,235	2,353	1,174,293	0	0	1,174,293	0	1,174,293
Public Works total:	5,259,677	0	0	-34,076	1,258	5,226,859	0	0	5,226,859	0	5,226,859
DEVELOPMENT REVIEW FUND TOTAL:	8,155,107	0	0	82,177	-281,302	7,955,982	0	0	7,955,982	0	7,955,982
ENHANCED E-911 FUND											
Information Technology total:	2,218,000	0	0	15,947	-353,495	1,880,452	0	0	1,880,452	0	1,880,452
Non-Departmental total:	7,000	0	0	3,718	0	10,718	0	0	10,718	0	10,718
ENHANCED E-911 FUND TOTAL:	2,225,000	0	0	19,665	-353,495	1,891,170	0	0	1,891,170	0	1,891,170

Appendix 1

2013 Operating Reconciliation by Fund and Department

Fund \ Department	2012 Original Final	2012 Onetimes / Init Adj	2011 Fall 2012 Spr Supp	2013 PS Deltas	2013 Other Adj	2013 Base Final	2013 Base Add	2013 Base Cuts	2013 Proposed Estimate	2013 Proposed Adjust	2013 Adopted Final
FLEET MANAGEMENT FUND											
Internal Services total:	8,671,802	0	0	28,417	-310,492	8,389,727	181,439	0	8,571,166	0	8,571,166
Non-Departmental total:	2,058	0	0	37,693	0	39,751	0	0	39,751	0	39,751
FLEET MANAGEMENT FUND TOTAL:	8,673,860	0	0	66,110	-310,492	8,429,478	181,439	0	8,610,917	0	8,610,917
GENERAL FUND											
City Attorney total:	5,048,213	0	0	-63,602	186,505	5,171,116	0	0	5,171,116	0	5,171,116
City Council total:	1,036,251	0	0	-38,078	291	998,464	0	0	998,464	42,000	1,040,464
Civil Service Commission total:	671,123	0	0	11,919	15,100	698,142	0	0	698,142	0	698,142
Communications total:	1,786,806	0	0	28,187	37,988	1,852,981	224,397	-3,272	2,074,106	30,780	2,104,886
Court Administration total:	7,308,610	-200,000	0	184,701	4,581	7,297,892	0	0	7,297,892	0	7,297,892
Finance total:	5,369,002	0	-80,352	79,237	378,731	5,746,618	0	-225,382	5,521,236	0	5,521,236
Fire total:	37,341,354	29,000	45,000	1,293,423	-16,390	38,692,387	170,000	0	38,862,387	135,940	38,998,327
General Management total:	2,043,293	0	0	24,984	163,823	2,232,100	0	-33,090	2,199,010	0	2,199,010
Information Technology total:	6,499,118	0	7,667	26,034	390,283	6,923,102	388,997	0	7,312,099	0	7,312,099
Internal Services total:	4,622,023	0	78,037	20,726	695,543	5,416,329	0	-7,000	5,409,329	0	5,409,329
Judicial total:	2,099,808	0	0	32,143	773	2,132,724	0	0	2,132,724	0	2,132,724
Library & Cultural Services total:	3,483,944	-155,000	86,400	73,722	2,906	3,491,972	358,311	0	3,850,283	100,000	3,950,283
Neighborhood Services total:	2,862,105	0	0	28,935	24,406	2,915,446	436,272	-24,801	3,326,917	144,505	3,471,422
Non-Departmental total:	27,330,341	-218,500	0	1,022,804	2,886,446	31,021,091	5,563,897	-513,278	36,071,710	-160,000	35,911,710
Parks, Recreation & Open Space total:	11,486,442	0	0	88,873	130,375	11,705,690	0	-214,880	11,490,810	200,000	11,690,810
Planning & Development Services total:	1,962,299	70,000	0	70,113	19,114	2,121,526	50,000	-2,985	2,168,541	25,000	2,193,541
Police total:	81,769,399	0	0	3,109,070	49,552	84,928,021	1,276,451	-257,949	85,946,523	0	85,946,523
Public Defender total:	660,014	0	0	3,356	4,274	667,644	0	0	667,644	0	667,644
Public Safety Communications Center total:	6,051,919	0	0	25,593	4,544	6,082,056	0	0	6,082,056	0	6,082,056

Appendix 1

2013 Operating Reconciliation by Fund and Department

Fund \ Department	2012 Original Final	2012 Onetimes / Init Adj	2011 Fall 2012 Spr Supp	2013 PS Deltas	2013 Other Adj	2013 Base Final	2013 Base Addds	2013 Base Cuts	2013 Proposed Estimate	2013 Proposed Adjust	2013 Adopted Final
GENERAL FUND											
Public Works total:	24,050,669	-55,021	0	108,157	-41,182	24,062,623	8,000	-597,859	23,472,764	0	23,472,764
GENERAL FUND TOTAL:	233,482,733	-529,521	136,752	6,130,297	4,937,663	244,157,924	8,476,325	-1,880,496	250,753,753	518,225	251,271,978
GIFTS & GRANTS FUND											
Fire total:	388,548	0	-72,107	324	-857	315,908	0	0	315,908	0	315,908
Judicial total:	7,000	0	0	0	0	7,000	0	0	7,000	0	7,000
Library & Cultural Services total:	30,000	0	0	0	0	30,000	0	0	30,000	0	30,000
Neighborhood Services total:	727,733	-273,503	0	123,149	292,799	870,178	-181,593	0	688,585	0	688,585
Non-Departmental total:	1,199	0	0	2,527	0	3,726	0	0	3,726	0	3,726
Parks, Recreation & Open Space total:	205,300	0	0	0	2,700	208,000	0	0	208,000	0	208,000
Planning & Development Services total:	229,000	0	40,000	-75,000	-22,533	171,467	0	0	171,467	0	171,467
Police total:	2,872,414	0	0	19,781	402,263	3,294,458	646,023	-128,106	3,812,375	0	3,812,375
GIFTS & GRANTS FUND TOTAL:	4,461,194	-273,503	-32,107	70,781	674,372	4,900,737	464,430	-128,106	5,237,061	0	5,237,061
GOLF COURSES FUND											
Non-Departmental total:	4,902	0	0	57,556	0	62,458	0	0	62,458	0	62,458
Parks, Recreation & Open Space total:	8,805,872	0	0	78,775	-19,093	8,865,554	0	-371,959	8,493,595	0	8,493,595
GOLF COURSES FUND TOTAL:	8,810,774	0	0	136,331	-19,093	8,928,012	0	-371,959	8,556,053	0	8,556,053
OPEN SPACE FUND											
Non-Departmental total:	618	0	0	16,790	0	17,408	0	0	17,408	0	17,408
Parks, Recreation & Open Space total:	3,266,396	0	0	41,838	-194	3,308,040	0	0	3,308,040	0	3,308,040
OPEN SPACE FUND TOTAL:	3,267,014	0	0	58,628	-194	3,325,448	0	0	3,325,448	0	3,325,448
PARKS DEVELOPMENT FUND											
Non-Departmental total:	0	0	0	650	0	650	0	0	650	0	650

Appendix 1

2013 Operating Reconciliation by Fund and Department

Fund \ Department	2012 Original Final	2012 Onetimes / Init Adj	2011 Fall 2012 Spr Supp	2013 PS Deltas	2013 Other Adj	2013 Base Final	2013 Base Add	2013 Base Cuts	2013 Proposed Estimate	2013 Proposed Adjust	2013 Adopted Final
PARKS DEVELOPMENT FUND											
Parks, Recreation & Open Space total:	74,790	0	0	1,038	0	75,828	0	0	75,828	0	75,828
PARKS DEVELOPMENT FUND TOTAL:	74,790	0	0	1,688	0	76,478	0	0	76,478	0	76,478
RECREATION FUND											
Non-Departmental total:	23,492	0	0	56,922	0	80,414	0	0	80,414	0	80,414
Parks, Recreation & Open Space total:	8,314,465	0	80,000	106,634	115,833	8,616,932	296,797	-12,000	8,901,729	0	8,901,729
RECREATION FUND TOTAL:	8,337,957	0	80,000	163,556	115,833	8,697,346	296,797	-12,000	8,982,143	0	8,982,143
RISK MANAGEMENT FUND											
Internal Services total:	6,850,813	0	0	21,449	79,337	6,951,599	0	0	6,951,599	0	6,951,599
Non-Departmental total:	1,208	0	0	5,264	0	6,472	0	0	6,472	0	6,472
RISK MANAGEMENT FUND TOTAL:	6,852,021	0	0	26,713	79,337	6,958,071	0	0	6,958,071	0	6,958,071
SURPLUS & DEFICIENCY FUND											
Finance total:	35,750	0	0	0	0	35,750	0	0	35,750	0	35,750
Non-Departmental total:	25,200	0	0	0	14,739	39,939	0	0	39,939	0	39,939
SURPLUS & DEFICIENCY FUND TOTAL:	60,950	0	0	0	14,739	75,689	0	0	75,689	0	75,689
WASTEWATER FUND											
Aurora Water total:	44,416,399	-63,000	0	138,370	598,659	45,090,428	3,230,987	-2,444,139	45,877,276	0	45,877,276
Non-Departmental total:	14,935	0	0	150,518	0	165,453	0	0	165,453	0	165,453
Public Works total:	597,090	0	0	24,165	0	621,255	0	-621,255	0	0	0
WASTEWATER FUND TOTAL:	45,028,424	-63,000	0	313,053	598,659	45,877,136	3,230,987	-3,065,394	46,042,729	0	46,042,729
WATER FUND											
Aurora Water total:	90,934,784	-75,000	0	310,075	693,534	91,863,393	2,110,905	#####	82,663,919	0	82,663,919
City Attorney total:	2,625,000	0	0	0	0	2,625,000	0	0	2,625,000	0	2,625,000

Appendix 1

2013 Operating Reconciliation by Fund and Department

Fund \ Department	2012 Original Final	2012 Onetimes / Init Adj	2011 Fall 2012 Spr Supp	2013 PS Deltas	2013 Other Adj	2013 Base Final	2013 Base Add	2013 Base Cuts	2013 Proposed Estimate	2013 Proposed Adjust	2013 Adopted Final
WATER FUND											
Non-Departmental total:	68,899	0	0	222,752	0	291,651	0	0	291,651	0	291,651
WATER FUND TOTAL:	93,628,683	-75,000	0	532,827	693,534	94,780,044	2,110,905	#####	85,580,570	0	85,580,570
GRAND TOTAL OPERATING BUDGET:	447,778,513	-729,968	159,288	7,645,473	5,228,625	460,081,931	15,489,612	-19,177,680	456,393,863	518,225	456,912,088

City Council Adjustments to City Manager's Proposed 2013 Budget - October 2012

Fund / Department		Adjustments	FTE Change	Revenue Change	Budget Change
General Fund					
City Council		Dues and subscriptions funding for Sisters Cities International			\$ 20,000
City Council		Increase travel budget for each Council Member by \$2,000			22,000
Communications		Costs for televising City Council study sessions			780
Communications		Convert vacant Mail Center staff position to a Media and Public Relations position			30,000
Fire		Additional 4.0 Fire Fighter FTE	4.00		135,940
Library and Cultural Services		One-time additional library materials funding from funds available			100,000
Neighborhood Services		Additional Community Relations administrative staff position	1.00		61,500
Neighborhood Services		Restore Code Enforcement Officer position originally proposed as eliminated from Abatement Fund in the 2013 Proposed Budget	1.00		83,005
Non-Departmental		Decrease estimate for Police and Fire retiree leave buybacks			(50,000)
Non-Departmental		Increase estimated sales tax revenue		193,225	
Non-Departmental		Increase estimated vacancy savings target			(50,000)
Non-Departmental		Reduce budget for additional prisoner beds			(60,000)
Parks, Recreation and Open Space		Purchase log loading piece of equipment from funds available			200,000
Planning and Development Services		Additional contribution to Adams County Economic Development for marketing of a spaceport location at Front Range Airport from funds available			25,000
General Fund totals			6.00	\$ 193,225	\$ 518,225
				Funds Available Adjustment	\$ (325,000)
TOTAL ADJUSTMENTS FOR ALL FUNDS			6.00	193,225	518,225

**Reconciliation of 2011 CAFR General Fund Balance, 12/31/11
to 2013 Adopted Budget Book Unassigned Funds Available, 12/31/11**

	Funds	Source
Ending 2011 GAAP General Fund Balance, CAFR, 12/31/11	\$ 58,544,837	(2011 CAFR pg 61)
Less: Adjustments to CAFR 2011 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	(125,708)	(2011 CAFR pg 61)
Sales, Use & Lodgers Tax Accrual - not available for appropriation	(17,378,325)	(2011 CAFR pg 61)
Current Year Operating Encumbrances - previously appropriated and spent in the following year	(803,554)	(2011 CAFR pg 61)
Long Term Interfund Receivables - not available for appropriation	(240,888)	(2011 CAFR pg 61)
Deferred - sick leave buyout - not available for appropriation	(496,095)	(2011 CAFR pg 61)
Total of GAAP-Related Adjustments	(19,044,570)	
Ending Actual Funds Available, General Fund Balance, CAFR Non-GAAP, 12/31/11	\$ 39,500,267	(2011 CAFR pg 61)
Ending Actual Funds Available, General Fund Balance, 2013 Adopted Budget Book, 12/31/11	\$ 39,500,267	(2013 Adopted Budget Book E-3)
Less: Reservations and Designations, 12/31/11		
Estimated Designations (designated for CAFR and Budget purposes)		
Restricted for TABOR	8,972,548	(2013 Adopted Budget Book E-3)
Committed for Policy Reserve	20,404,987	(2013 Adopted Budget Book E-3)
Unassigned Funds Available for Appropriation After Restrictions and Council Commitments held for 2011 Operating Reserve	10,122,732	(2013 CAFR pg 61, 2013 Adopted Budget Book E-3)
Ending 2011 Unassigned Funds Available, General Fund, 2013 Adopted Budget Book	\$ -	(2013 Adopted Budget Book E-3)



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.

Capital Improvement Program Detail



Capital Improvement Program Detail Overview

2013 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.

2013 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.

2013 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 H, the Capital Improvement section of this book. The Aurora Water Capital Program incorporates drought hardening for the current system and expansion for future population growth. Projects are categorized by programs in each fund.

Building Repair Subfund Program Detail

Project/Title	2012 Projected Budget	Five-Year Plan					Total Cost 2013 -2017
		2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
BUDGET							
Building Repair Projects - CPF	\$ 1,677,520	\$ 1,637,520	\$ 1,637,520	\$ 1,637,520	\$ 1,637,520	\$ 1,637,520	\$ 8,187,600
Direct Cost Facility Engineering - CPF	125,599	116,855	120,361	123,971	127,691	131,521	620,399
Budget Carryforward	1,633,781	379,484	-	-	-	-	379,484
Total Budget Available	\$ 3,436,900	\$ 2,133,859	\$ 1,757,881	\$ 1,761,491	\$ 1,765,211	\$ 1,769,041	\$ 9,187,483
USES							
Direct Cost Facilities Engineering Services	\$ 125,599	\$ 116,855	\$ 120,361	\$ 123,971	\$ 127,691	\$ 131,521	\$ 620,399
Programmatic Maintenance							
Catastrophic Failure Reserve	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Facility Upkeep Projects							
Roof Repair / Replacement	128,152	150,000	150,000	150,000	150,000	150,000	750,000
Interior/Exterior Painting	88,618	150,000	150,000	150,000	150,000	150,000	750,000
Flooring and Carpet Repair/ Replacement	137,063	75,000	75,000	75,000	75,000	75,000	375,000
Small Item Repairs (misc items)	71,167	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							
AMC West Entrance Sliding Doors	\$ 20,000						\$ -
Animal Shelter Kennel Gates	22,000						-
APD Firing Range Phase 1 Repairs	385,000						-
Beck Center Remodel	55,018						-
Central Fac. Heavy Fleet Washbay	126,000						-
Central Library Heating and Other Repairs	536,043						-
Control System Upgrades (various facilities)		30,000	70,000				100,000
Facility Condition Survey	25,000						-
Fire Station 10 Remodel ¹	35,000						-
Fire Station Remodels (5,8,9,12)		150,000					150,000
HVAC Repairs (various facilities)		300,000	400,000	400,000	400,000	400,000	1,900,000
Meadowood Roof Repair	136,718						-
Misc Design Work ²	75,000	100,000	100,000	100,000	100,000	100,000	500,000
Miscellaneous minor repairs ³	78,242	50,000	50,000	50,000	50,000	50,000	250,000
Monster Vac- Fire Stations / Anim Shelter	17,500						-
N. Satellite Admin Bldg HVAC Repair	-	350,000					350,000
N. Satellite Garage Doors	-	75,000	75,000	75,000			225,000
N. Satellite Shop Bldg HVAC Repair	349,037						-
N. Satellite Shop Bldg HVAC Ph 2		300,000					300,000
N. Satellite Workshop Bays	35,000						-
Replace Generators- Fire Stations (4,5,6,8,9)	20,230	65,000					65,000

Building Repair Subfund Program Detail

Project/Title	2012 Projected Budget	Five-Year Plan					Total Cost 2013 -2017
		2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
Stand Alone Projects, continued							
Roof Replacement Suppl Funding (various facilities)			50,000	50,000	50,000	50,000	200,000
S. Satellite Garage Doors			75,000	75,000	75,000		225,000
Transient Voltage Surge Suppressors	40,000						-
Utah Pool HVAC Reprs Design-Build	424,529						-
TBD Projects ⁴	100,000	145,504	366,020	436,020	511,020	586,020	2,044,584
Sub-total Stand Alone Projects	\$ 2,480,317	\$ 1,565,504	\$ 1,186,020	\$ 1,186,020	\$ 1,186,020	\$ 1,186,020	\$ 6,309,584
Direct Charges to Departments	(73,500)	(73,500)	(73,500)	(73,500)	(73,500)	(73,500)	(367,500)
Total Budget Used	\$ 3,057,416	\$ 2,133,859	\$ 1,757,881	\$ 1,761,491	\$ 1,765,211	\$ 1,769,041	\$ 9,187,483
Budget to Carryforward to Following Year	\$ 379,484	\$ -	\$ -	\$ -	\$ -	\$ -	

Notes:

1. Companion project under Org 58732. Funds in 2012 are for roof repair and generator replacement.
2. Project designs needed for current year projects and/or establishing budget amounts.
3. Work identified and needed within the same fiscal year.
4. TBD Projects will be determined as needs arise.

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2012 Projected Budget ¹	Five-Year Plan					Total Cost 2013 - 2017
		2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Construction - Parks</u>							
<i>Const Parks Small Projects</i>							
61936 Const Parks Small Proj-ArCo	0	0	0	100,000	0	0	100,000
61990 Const Pks Small Proj-PDF	22,593	0	0	0	0	0	0
<i>Total Const Parks Small Projects</i>	22,593	0	0	100,000	0	0	100,000
<i>Cottonwood Park</i>							
(New) Cottonwood Park-AdCo	0	0	0	0	300,000	0	300,000
<i>Total Cottonwood Park</i>	0	0	0	0	300,000	0	300,000
<i>Del Mar Park</i>							
62760 Del Mar Park-ArCo	0	750,000	0	500,000	500,000	500,000	2,250,000
<i>Total Del Mar Park</i>	0	750,000	0	500,000	500,000	500,000	2,250,000
<i>E Quincy Hlnds Neighbrhd Park</i>							
61932 Prairie Winds Park-ArCo	0	0	0	0	0	240,000	240,000
<i>Total E Quincy Hlnds Neighbrhd Park</i>	0	0	0	0	0	240,000	240,000
<i>Median Maintenance</i>							
61969 Median Maintenance	57,456	31,104	31,104	31,104	31,104	31,104	155,520
<i>Total Median Maintenance</i>	57,456	31,104	31,104	31,104	31,104	31,104	155,520
<i>Montview Park</i>							
(New) Montview Park Renovation - AdCo	0	0	550,000	0	0	0	550,000
(New) Montview Park Renovation - CTF	0	0	200,000	0	0	0	200,000
<i>Total Montview Park</i>	0	0	750,000	0	0	0	750,000
<i>Nome Park</i>							
62805 Nome Park-ArCo	0	250,000	0	0	0	0	250,000
62806 Nome Park-PDF	0	61,050	0	0	0	0	61,050

Parks, Recreation & Open Space Detail By Project

		2012	Five-Year Plan					
Program\SubProgram\Fund		Projected Budget ¹	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	Total Cost 2013 - 2017
<u>Construction - Parks</u>								
<i>Total Nome Park</i>		0	311,050	0	0	0	0	311,050
<i>Pagosa/Eldorado Park</i>								
(New)	Pagosa/Eldorado Park-ArCo	0	0	0	0	0	500,000	500,000
<i>Total Pagosa/Eldorado Park</i>		0	0	0	0	0	500,000	500,000
<i>Red-tailed Hawk Park</i>								
61904	Red Tailed Hawk Park-ArCo	0	0	0	0	0	800,000	800,000
<i>Total Red-tailed Hawk Park</i>		0	0	0	0	0	800,000	800,000
<i>Sidecreek Park</i>								
(New)	Sidecreek Park-ArCo	0	0	0	0	580,000	0	580,000
<i>Total Sidecreek Park</i>		0	0	0	0	580,000	0	580,000
<i>Sports Park Infra Improvements</i>								
62811	Sports Park Improvements-ArCo	0	1,000,000	0	1,000,000	0	0	2,000,000
(New)	Sports Park Improvements-CTF	0	0	0	1,000,000	1,000,000	1,000,000	3,000,000
<i>Total Sports Park Infra Improvements</i>		0	1,000,000	0	2,000,000	1,000,000	1,000,000	5,000,000
<i>Springhill Park</i>								
61951	Springhill Park-ArCo	600,000	0	680,000	0	250,000	500,000	1,430,000
<i>Total Springhill Park</i>		600,000	0	680,000	0	250,000	500,000	1,430,000
<i>Tierra Park</i>								
(New)	Tierra Park-ArCo	0	0	0	500,000	0	0	500,000
<i>Total Tierra Park</i>		0	0	0	500,000	0	0	500,000
<i>Triangle Park</i>								
62767	Triangle Park-AdCo Grant	270,000	0	0	0	0	0	0

Parks, Recreation & Open Space Detail By Project

		2012	Five-Year Plan					
Program\SubProgram\Fund		Projected Budget ¹	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	Total Cost 2013 - 2017
<u>Construction - Parks</u>								
Total Triangle Park		270,000	0	0	0	0	0	0
Total Construction - Parks		\$950,049	\$2,092,154	\$1,461,104	\$3,131,104	\$2,661,104	\$3,571,104	\$12,916,570
<u>Construction OS</u>								
<i>Agriburbia</i>								
(New) Agriburbia-ArCo		0	0	0	150,000	150,000	0	300,000
Total Agriburbia		0	0	0	150,000	150,000	0	300,000
<i>Aurora Reservoir</i>								
61991 Aur Reservoir Construction-ArCo		365,000	0	200,000	50,000	35,000	0	285,000
Total Aurora Reservoir		365,000	0	200,000	50,000	35,000	0	285,000
<i>Const OS Small Projects</i>								
62756 Const OS Small Proj-AdCo		25,000	0	0	0	0	0	0
61931 Const OS Small Projects-ArCo		-160,000	100,000	100,000	100,000	100,000	120,000	520,000
61952 Constr OS Small Proj-CTF		-3,000	0	0	0	0	0	0
Total Const OS Small Projects		-138,000	100,000	100,000	100,000	100,000	120,000	520,000
<i>Darby Lateral Trail</i>								
62786 Darby Lateral Trail AdCo Grant		133,297	0	0	0	0	0	0
Total Darby Lateral Trail		133,297	0	0	0	0	0	0
<i>Fencing</i>								
61955 Fencing-CTF		10,000	0	0	0	0	0	0
Total Fencing		10,000	0	0	0	0	0	0
<i>Highline Canal-Phase 1</i>								
(New) Highline Canal Improvements-ArCo		0	0	575,000	100,000	100,000	100,000	875,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2012 Projected Budget ¹	Five-Year Plan					Total Cost 2013 - 2017
		2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Construction OS</u>							
<i>Total Highline Canal-Phase 1</i>	0	0	575,000	100,000	100,000	100,000	875,000
<i>Sand Creek Park</i>							
62754 Sand Creek Park-AdCo	0	0	0	0	0	500,000	500,000
<i>Total Sand Creek Park</i>	0	0	0	0	0	500,000	500,000
<i>Tollgate Bridge</i>							
62776 Tollgate Bridge TIP Grant	164,000	0	0	0	0	0	0
<i>Total Tollgate Bridge</i>	164,000	0	0	0	0	0	0
Total Construction OS	\$534,297	\$100,000	\$875,000	\$400,000	\$385,000	\$720,000	\$2,480,000
<u>Construction Parks</u>							
<i>Canterbury Park</i>							
(New) Canterbury Park-ArCo	0	0	0	0	425,000	0	425,000
<i>Total Canterbury Park</i>	0	0	0	0	425,000	0	425,000
<i>Singletree Park</i>							
62780 Singletree AdCo Grant	20,000	0	0	0	0	0	0
<i>Total Singletree Park</i>	20,000	0	0	0	0	0	0
Total Construction Parks	\$20,000	\$0	\$0	\$0	\$425,000	\$0	\$425,000
<u>Construction-Parks CTF</u>							
<i>Great Plains</i>							
61926 Great Plains Park-ArCo Grant	-3,652	0	0	0	0	0	0
<i>Total Great Plains</i>	-3,652	0	0	0	0	0	0
Total Construction-Parks CTF	(\$3,652)	\$0	\$0	\$0	\$0	\$0	\$0

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2012 Projected Budget ¹	Five-Year Plan					Total Cost 2013 - 2017
		2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Greenways / Trails</u>							
<i>Infrastructure Trails Small Projects</i>							
(New) Trail Way Finding-ArCo	0	0	30,000	30,000	30,000	30,000	120,000
61940 Trails Small Projects-ArCo	150,000	0	0	0	125,000	25,000	150,000
61959 Trails Small Projects-CTF	75,000	0	0	25,000	0	0	25,000
<i>Total Infrastructure Trails Small Projects</i>	225,000	0	30,000	55,000	155,000	55,000	295,000
Total Greenways / Trails	\$225,000	\$0	\$30,000	\$55,000	\$155,000	\$55,000	\$295,000
<u>Infrastructure - Open Space</u>							
<i>Aurora Reservoir</i>							
62785 Aur Reservoir Infrastructure-ArCo	300,000	0	200,000	0	0	0	200,000
<i>Total Aurora Reservoir</i>	300,000	0	200,000	0	0	0	200,000
<i>Open Space Restoration</i>							
62765 Open Space Restoration-AdCo	10,000	20,000	20,000	20,000	20,000	0	80,000
62764 Open Space Restoration-ArCo	30,000	30,000	50,000	50,000	50,000	50,000	230,000
<i>Total Open Space Restoration</i>	40,000	50,000	70,000	70,000	70,000	50,000	310,000
<i>OS Infra Small Projects</i>							
62751 Infra OS Small Projects-AdCo	10,000	0	0	30,000	0	20,000	50,000
61944 Infra OS Small Projects-ArCo	30,000	100,000	100,000	70,000	100,000	50,000	420,000
<i>Total OS Infra Small Projects</i>	40,000	100,000	100,000	100,000	100,000	70,000	470,000
Total Infrastructure - Open Space	\$380,000	\$150,000	\$370,000	\$170,000	\$170,000	\$120,000	\$980,000
<u>Infrastructure Trails</u>							
<i>Tollgate Bridge</i>							
62778 Tollgate Bridge TIP Match- CTF	158,000	0	0	0	0	0	0
62770 Tollgate Bridge-ArCo TIP Match	260,000	0	0	0	0	0	0

Parks, Recreation & Open Space Detail By Project

		2012	Five-Year Plan					
Program\SubProgram\Fund		Projected Budget ¹	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	Total Cost 2013 - 2017
<u>Infrastructure Trails</u>								
<i>Total Tollgate Bridge</i>		418,000	0	0	0	0	0	0
Total Infrastructure Trails		\$418,000	\$0	\$0	\$0	\$0	\$0	\$0
<u>Infrastructure-Recreation</u>								
<i>Del Mar Pool</i>								
62761	Del Mar Pool Bathhouse & Aquatics Center - CTF	1,000,000	1,000,000	0	0	0	0	1,000,000
<i>Total Del Mar Pool</i>		1,000,000	1,000,000	0	0	0	0	1,000,000
<i>Pool Upgrades</i>								
(New)	Pool Upgrades-CTF	0	0	1,000,000	0	0	0	1,000,000
<i>Total Pool Upgrades</i>		0	0	1,000,000	0	0	0	1,000,000
Total Infrastructure-Recreation		\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$2,000,000
<u>Parks Infrastructure</u>								
<i>Athletic Field Renovation</i>								
61950	Athletic Field Renovation-ArCo	0	75,000	75,000	75,000	75,000	75,000	375,000
61966	Athletic Field Renovation-CTF	75,000	0	0	0	0	0	0
<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	10,000	15,000	25,000	25,000	25,000	25,000	115,000
<i>Total Blue Grass Conversion</i>		10,000	15,000	25,000	25,000	25,000	25,000	115,000
<i>Court Replacement</i>								
61945	Court Replacement-ArCo	150,000	0	300,000	700,000	400,000	0	1,400,000
<i>Total Court Replacement</i>		150,000	0	300,000	700,000	400,000	0	1,400,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2012 Projected Budget ¹	Five-Year Plan					Total Cost 2013 - 2017
		2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Parks Infrastructure</u>							
<i>Infrastructure Parks - AdCo</i>							
62755 Infra Parks Sm Proj-AdCo	25,000	25,000	25,000	0	25,000	25,000	100,000
<i>Total Infrastructure Parks - AdCo</i>	25,000	25,000	25,000	0	25,000	25,000	100,000
<i>Irrigation Controller Renovation</i>							
61967 Irrigation Control Renov-CTF	12,000	0	0	0	0	0	0
61883 Motorola Irr Sys Reno CTF	12,000	0	0	0	0	0	0
<i>Total Irrigation Controller Renovation</i>	24,000	0	0	0	0	0	0
<i>Irrigation Renovation</i>							
61949 Irrigation Replacement-ArCo	203,000	50,000	50,000	50,000	50,000	50,000	250,000
<i>Total Irrigation Renovation</i>	203,000	50,000	50,000	50,000	50,000	50,000	250,000
<i>Park Path Replacement</i>							
61984 Park Path Replace-ArCo	0	50,000	50,000	50,000	50,000	50,000	250,000
61963 Park Path Replacement-CTF	25,000	0	0	0	0	0	0
<i>Total Park Path Replacement</i>	25,000	50,000	50,000	50,000	50,000	50,000	250,000
<i>Park Tree Planting</i>							
62810 Park Tree Planting-ArCo	0	60,000	60,000	60,000	60,000	60,000	300,000
61964 Park Tree Planting-CTF	45,000	0	0	0	0	0	0
<i>Total Park Tree Planting</i>	45,000	60,000	60,000	60,000	60,000	60,000	300,000
<i>Parks Infra Small Projects</i>							
62781 ADA Compliance - CTF	50,000	50,000	50,000	50,000	50,000	50,000	250,000
61947 Infra Parks Small Proj-ArCo	50,000	125,000	100,000	125,000	100,000	125,000	575,000
61968 Infra Parks Small Projects-CTF	50,000	0	0	25,000	0	0	25,000
62783 O&M Infrastructure - CTF	50,000	0	0	0	0	0	0
62807 O&M Infrastructure-AdCo	0	25,000	25,000	25,000	25,000	25,000	125,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund		2012 Projected Budget ¹	Five-Year Plan					Total Cost 2013 - 2017
			2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Parks Infrastructure</u>								
62808	O&M Infrastructure-ArCo	0	72,500	62,500	62,500	62,500	67,500	327,500
<i>Total Parks Infra Small Projects</i>		200,000	272,500	237,500	287,500	237,500	267,500	1,302,500
<i>Playground Renovation</i>								
62784	Playground Renovation-AdCo	250,000	0	0	0	0	0	0
61946	Playground Renovation-ArCo	300,000	0	0	0	0	400,000	400,000
61965	Playground Renovation-CTF	-55,000	0	0	0	0	0	0
<i>Total Playground Renovation</i>		495,000	0	0	0	0	400,000	400,000
<i>Restroom Construction</i>								
62742	Golf Infrastructure-CTF	-200,000	0	0	0	0	0	0
<i>Total Restroom Construction</i>		-200,000	0	0	0	0	0	0
<i>Signage</i>								
62809	Park Signage-AdCo	0	25,000	0	0	0	0	25,000
61948	Park Signage-ArCo	50,000	50,000	75,000	75,000	75,000	75,000	350,000
<i>Total Signage</i>		50,000	75,000	75,000	75,000	75,000	75,000	375,000
Total Parks Infrastructure		\$1,102,000	\$622,500	\$897,500	\$1,322,500	\$997,500	\$1,027,500	\$4,867,500
<u>Recreation Capital</u>								
<i>Pool Cap</i>								
63713	Del Mar Pool Bathhouse & Aquatics Center - ArCo	1,500,000	0	0	0	0	0	0
<i>Total Pool Cap</i>		1,500,000	0	0	0	0	0	0
<i>Rec Infra</i>								
63703	Recreation/Aquatics Infrastructure	175,000	150,000	150,000	150,000	150,000	200,000	800,000
<i>Total Rec Infra</i>		175,000	150,000	150,000	150,000	150,000	200,000	800,000
Total Recreation Capital		\$1,675,000	\$150,000	\$150,000	\$150,000	\$150,000	\$200,000	\$800,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2012	Five-Year Plan					Total Cost 2013 - 2017
	Projected Budget ¹	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
Total Parks, Recreation & Open Space	\$6,300,694	\$4,114,654	\$4,783,604	\$5,228,604	\$4,943,604	\$5,693,604	\$24,764,070

- ¹ Figures represent an estimate of how the 2012 adopted budget will be amended by year-end 2012. This column includes the 2012 adopted budget plus budget transfers, Fall 2011 and Spring 2012 budget amendments, and contemplated amendments, transfers and lapses for the remainder of 2012. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.

2013 - 2017 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward	2012	Five-Year Plan					Total Cost	
	Appropriation 2011 ¹	Projected Budget ²	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned		2013 - 2017
<u>Wastewater Fund</u>									
<u>Collection - Sewer Development</u>									
52516	2nd Crk Interceptor	525,001	241,160	0	0	3,000,000	0	0	3,000,000
S5336	AW-Hampden Ave to Quincy Ave-DV	0	0	0	0	0	0	242,829	242,829
52455	SC-Laredo St to 13th Ave-SSDV	0	0	0	0	183,802	892,753	1,639,094	2,715,649
52424	Tollgate Interceptor North Const	5,787,136	-1,787,135	0	0	0	0	0	0
Program Total		6,312,137	-1,545,975	0	0	3,183,802	892,753	1,881,923	5,958,478
<u>Collection - Sewer System Improvement</u>									
52422	Annual CIPP Rehab	3,016,349	5,221,814	5,798,053	6,091,435	500,000	1,000,000	1,000,000	14,389,488
S5335	AW-Hampden Ave to Quincy Ave-SI	0	0	0	0	0	0	242,829	242,829
52584	Cherry Creek Lift Station #15	91,658	-6,658	0	0	0	0	0	0
52491	Harvard Ave Swr Line Relocatio	0	320,000	0	0	0	0	0	0
52482	Interceptor Rehab-SSSI	3,304,518	1,850,374	2,240,088	2,601,513	3,000,000	3,300,000	3,587,876	14,729,477
52682	Lowry Sewer Connection-SSSI	0	0	0	0	284,856	0	0	284,856
52462	Manhole Lining & Rehab	295,617	510,993	525,000	525,000	1,217,238	1,194,052	1,229,874	4,691,164
52461	Misc Sewer Replacement	344,585	375,995	385,000	385,000	382,560	358,216	368,962	1,879,738
52454	SC-Laredo St to 13th Ave-SSSI	0	0	0	0	183,802	892,753	1,639,094	2,715,649
52497	Systems Flow Metering	0	0	400,000	400,000	400,000	0	0	1,200,000
52423	Tollgate Interceptor North Const	5,560,402	-1,560,400	0	0	0	0	0	0
Program Total		12,613,129	6,712,118	9,348,141	10,002,948	5,968,456	6,745,021	8,068,635	40,133,201
<u>Developer Related Project - Sewer Development</u>									
52723	Develop Related Sanitary Sewe-SSDV	262,640	-262,640	0	0	0	0	0	0
52887	SE Sewer Agreeemt@Aur Rsv2002-SSDV	761,835	-761,835	0	0	0	0	0	0

2013 - 2017 Capital Improvement Program Aurora Water Detail By Project

		Carryforward	2012	Five-Year Plan					Total Cost 2013 - 2017
Fund\Program\Subfund		Appropriation 2011 ¹	Projected Budget ²	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Wastewater Fund</u>									
52727	SE Sewer Agreemt@AurRsv2000-City	1	-1	0	0	0	0	0	0
S5245	Upper 1st Creek Interceptor:26th Ave to Colfax	0	0	0	532,118	0	0	0	532,118
Program Total		1,024,476	-1,024,476	0	532,118	0	0	0	532,118
<u>Operations & General Management - Sewer Development</u>									
52473	Infrastructure Upgrade/Modernization-- SSDV	191,500	-191,500	0	0	0	0	0	0
52458	PierPoint 7 Sewer-SSDV	781,692	-781,690	0	0	0	0	0	0
52529	Waste Water Model-SSDV	87,310	0	0	50,000	0	50,000	0	100,000
Program Total		1,060,502	-973,190	0	50,000	0	50,000	0	100,000
<u>Operations & General Management - Sewer System Improvement</u>									
52460	ChCrk#4FM Rehab-SSSI	234,099	0	200,000	0	0	0	0	200,000
52431	E H LS/Fitz LS Demo/Pipe	329,296	-278,715	0	0	0	0	0	0
S5339	Future Maint Fac	0	0	0	286,110	1,313,245	1,339,510	0	2,938,865
52472	Infrastructure Upgrade/Modernization-- SSSI	191,500	-191,500	0	0	0	0	0	0
52410	Piney Crk Discharge Pip Imp	2	-2	0	0	0	0	0	0
52435	Piney Crk FM Improvements	2,146,276	0	0	0	0	0	0	0
S1203	Reuse System Master Plan	0	0	0	0	470,000	0	0	470,000
52658	Sand Crk Wtr Reuse Plant-SSSI	2,264,831	-1,548,831	1,080,000	0	0	0	3,700,000	4,780,000
52824	SCADA	12,520	499,743	0	1,423,270	632,305	1,005,456	792,573	3,853,604
52493	Senac/Murphy Creek Force Main Improvements	0	0	1	1	1	1	1	5
52526	Waste Water Model-SSSI	87,310	0	0	50,000	0	50,000	0	100,000

2013 - 2017 Capital Improvement Program Aurora Water Detail By Project

		Carryforward	2012	Five-Year Plan					Total Cost 2013 - 2017
Fund/Program/Subfund		Appropriation 2011 ¹	Projected Budget ²	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Wastewater Fund</u>									
52552	WWater Utility Plan Update-SSSI	630,535	0	0	0	0	0	700,000	700,000
Program Total		5,896,369	-1,519,305	1,280,001	1,759,381	2,415,551	2,394,967	5,192,574	13,042,474
<u>Operations & General Management - Storm Drain Development</u>									
52475	Infrastructure Upgrade/Modernization--SSDV	186,515	-186,515	0	0	0	0	0	0
Program Total		186,515	-186,515	0	0	0	0	0	0
<u>Operations & General Management - Storm Drain System Improve</u>									
52453	ChrCrk Spill Chnl-SDSI	6,393,491	0	0	0	0	0	0	0
52536	Flood Warning System	125,000	0	0	0	0	0	0	0
D5308	Future Maint Facil SDSI	0	0	0	267,903	1,229,675	1,254,268	0	2,751,846
52474	Infrastructure Upgrade/Modernization-SDSI	191,500	-191,500	0	0	0	0	0	0
Program Total		6,709,991	-191,500	0	267,903	1,229,675	1,254,268	0	2,751,846
<u>Storm Water - Storm Drain Development</u>									
D1204	2nd Creek Drainage Improvements SDDV	0	0	0	1,000,000	1,000,000	1,350,000	1,000,000	4,350,000
52432	Bolling Dr Trib Outfall-SDDV	259,501	0	0	0	0	0	0	0
52729	Developer Cost Shares-SDDV	1,599,898	-1,599,897	0	0	0	0	0	0
52922	E Tollgate Creek Detention-SDDV	410,674	0	0	0	0	0	0	0
52574	Laredo/11th Ave Storm Sewer-SDDV	0	0	0	0	121,350	0	0	121,350
52456	Upper Piney Creek Stab - SDDV	0	0	0	2,553,691	0	0	0	2,553,691
52852	Upper Piney Crk & Tributaries	2,469	-2,469	0	0	0	0	0	0
Program Total		2,272,542	-1,602,366	0	3,553,691	1,121,350	1,350,000	1,000,000	7,025,041

2013 - 2017 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward	2012	Five-Year Plan					Total Cost 2013 - 2017	
	Appropriation 2011 ¹	Projected Budget ²	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned		
<u>Wastewater Fund</u>									
<u>Storm Water - Storm Drain System Improvement</u>									
52587	2nd Creek Detention Pond (S-243)	796,551	-796,551	0	0	0	0	0	0
D1203	2nd Creek Drainage Improvements SDSI	0	0	0	1,000,000	1,000,000	1,350,000	1,000,000	4,350,000
52568	54" Shop Crk Storm Dr Rehab	1	-1	0	0	0	0	0	0
D1201	Alameda Avenue Storm Crossing	0	0	0	1,400,000	0	0	0	1,400,000
52437	Baranmor Ditch Improvements	5,997,242	-11,852	3,605,732	1,731,406	844,835	0	0	6,181,973
52433	Bolling Dr Trib Outfall-SDSI	259,501	0	0	0	0	0	0	0
52492	Cherry Creek @ Arapahoe RD Drainage Improvements	0	200,000	200,000	300,000	0	0	0	500,000
52301	City Center Storm System Improvements	0	0	500,000	0	0	0	0	500,000
52570	Concrete Channel Rehab	1,851,479	-763,044	763,044	0	0	0	0	763,044
52651	E Tollgate Creek Detention	410,674	0	0	0	0	0	0	0
52535	Easterly Creek Outfall Improve-SDSI	0	468	0	0	0	0	621,053	621,053
52895	Fitzsimons Drainage Imprv	0	0	500,000	4,000,000	4,000,000	0	0	8,500,000
52977	Haven Acres Outfall	0	600,000	350,000	0	0	0	0	350,000
52438	Hutchinson Channel Rehab	1,777,083	2,293,044	797,556	0	0	0	0	797,556
52575	Laredo/11th Ave Storm Sewer-SDSI	0	0	0	0	121,350	0	0	121,350
52539	Lower Westerly Imp-SDSI	0	2,176,777	1,286,663	0	0	0	0	1,286,663
52830	Lowry 11th Avenue Outfall	0	0	0	0	0	283,218	559,244	842,462
52831	Sand Creek Erosion Control	1,808,144	0	0	0	0	0	0	0
52540	Sand Crk Trib Ofll Sys-Moline/Colfax	0	0	0	0	0	0	2,700,087	2,700,087
52419	Side Crk Erosion Abate-SDSI	1	-1	0	0	0	0	0	0

2013 - 2017 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan					
			2013	2014	2015	2016	2017	Total Cost
Fund\Program\Subfund	Carryforward Appropriation 2011 ¹	2012 Projected Budget ²	Adopted	Planned	Planned	Planned	Planned	2013 - 2017
<u>Wastewater Fund</u>								
52465 Storm CMP Rehab	0	0	500,000	0	597,026	597,026	614,937	2,308,989
52463 Storm Misc Structural Rehab	213,345	0	0	0	298,514	298,513	307,468	904,495
52580 StormDrain System Improvement	854,322	-393,000	357,000	357,000	354,738	358,216	368,962	1,795,916
52452 StormwaterMgmtPlan-SDSI	488,148	11,852	200,000	0	0	0	0	200,000
52464 UDFCD Commitments-SDSI	288,950	405,000	514,500	199,500	800,000	800,000	800,000	3,114,000
52586 Upper 1st Crk: Detention Ponds SDSI	1,051,344	1,050,600	0	5,000,000	5,000,000	5,000,000	0	15,000,000
52648 Upper Senac TribStab/WtrQual-SDSI	0	0	0	0	1,415,432	1,620,051	0	3,035,483
Program Total	15,796,785	4,773,292	9,574,495	13,987,906	14,431,895	10,307,024	6,971,751	55,273,071
Total Wastewater Fund	\$51,872,446	\$4,442,083	\$20,202,637	\$30,153,947	\$28,350,729	\$22,994,033	\$23,114,883	\$124,816,229
<u>Water Fund</u>								
<u>Developer Related Project - Water Development</u>								
52457 Developer Funded Project Not Categorized	252,500	-252,500	0	0	0	0	0	0
52416 Gun Club 36": 6th to 19th WDVR	703,517	-703,517	0	0	0	0	0	0
Program Total	956,017	-956,017	0	0	0	0	0	0
<u>Operations & General Management - Water Development</u>								
52471 Infrastructure Upgrade/Modernization-WADV	383,000	-383,000	0	0	0	0	0	0
Program Total	383,000	-383,000	0	0	0	0	0	0
<u>Operations & General Management - Water System Improvement</u>								
52695 3"-6" Meter Change Out-WASI	205,986	-205,986	0	0	0	0	0	0

2013 - 2017 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward	2012	Five-Year Plan					Total Cost 2013 - 2017
	Appropriation 2011 ¹	Projected Budget ²	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Water Fund</u>								
52768 Automated Meter Reading Sys-WASI	0	0	0	74,175	93,280	155,296	172,076	494,827
52805 Future Maint Fac	0	0	0	535,806	2,459,350	2,508,537	0	5,503,693
52470 Infrastructure Upgrade/Modernization-WASI	383,000	-283,000	0	0	0	0	0	0
52499 Mobile Computing	0	0	250,000	0	0	0	0	250,000
52466 Vault/Valve Rehabilitation	0	0	0	172,122	177,286	173,909	179,126	702,443
Program Total	588,986	-488,986	250,000	782,103	2,729,916	2,837,742	351,202	6,950,963
<u>Prairie Waters Project - Water Development</u>								
52554 Prairie Waters Project	6,389,297	-3,796,856	0	0	0	0	0	0
W5276 Wemlinger Blended Water Pipeline WADV	0	0	0	0	0	0	3,490,216	3,490,216
Program Total	6,389,297	-3,796,856	0	0	0	0	3,490,216	3,490,216
<u>Prairie Waters Project - Water System Improvement</u>								
52555 Prairie Waters Project	10,763,012	-5,695,285	0	0	0	0	0	0
W5275 Wemlinger Blended Water Pipeline WASI	0	0	0	0	0	0	3,490,216	3,490,216
Program Total	10,763,012	-5,695,285	0	0	0	0	3,490,216	3,490,216
<u>Pumping - Water Development</u>								
W0907 Raw Water PS Expansion 20 to 50 MGD WADV	0	0	0	0	0	0	1,650,000	1,650,000
52873 Wemlinger Zone 4 & Zone 5 PS 17MG-WADV	141,645	0	0	0	0	0	0	0
Program Total	141,645	0	0	0	0	0	1,650,000	1,650,000

2013 - 2017 Capital Improvement Program Aurora Water Detail By Project

		Carryforward Appropriation 2011 ¹	2012 Projected Budget ²	Five-Year Plan					Total Cost 2013 - 2017
Fund\Program\Subfund				2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Water Fund</u>									
<u>Source of Supply Other - Water Development</u>									
52700	Homestake/Eagle River Project-WADV	555,238	-337,494	0	250,000	250,000	250,000	250,000	1,000,000
52953	IRP-Development	1,317,619	-921	0	0	0	0	0	0
W1207	PWP North Campus Expansion to 20 MGD	0	0	0	6,842,906	9,541,311	9,511,311	4,300,000	30,195,528
52621	Rampart Delivery Syst-WADV	644,209	-643,288	0	0	0	0	0	0
52560	Well Field Land Acquisition - WADV	6,676,441	0	1,373,559	1,700,000	2,000,000	0	0	5,073,559
Program Total		9,193,507	-981,703	1,373,559	8,792,906	11,791,311	9,761,311	4,550,000	36,269,087
<u>Source of Supply Other - Water System Improvement</u>									
52495	54"/40" Rampart Appurtenances Rehab/Repl	0	0	2,250,900	3,577,500	3,098,200	2,659,800	0	11,586,400
52628	Homestake/Turquoise ContRenew-WASI	649,268	-649,268	0	0	0	0	0	0
52952	IRP-System Improvements	938,399	-1,322	0	0	0	0	0	0
52488	North Campus Well Rehab	0	0	250,000	250,000	250,000	250,000	0	1,000,000
52481	Quincy Spillway Top Slab	750,000	500,000	0	0	0	0	0	0
52947	Rampart Delivery System-WASI	37,185	-35,864	0	0	0	0	0	0
52800	Rampart Raw Water Delivery WASI	467,677	216,000	226,800	525,240	499,200	428,000	358,000	2,037,240
52498	Rampart Tower/Tunnel Rehab-WASI	0	0	1,000,000	0	0	0	0	1,000,000
Program Total		2,842,529	29,546	3,727,700	4,352,740	3,847,400	3,337,800	358,000	15,623,640
<u>Source of Supply Storage - Water Development</u>									
52904	Box Creek Reservoir-WADV	1,351,106	724,532	205,488	2,711,000	2,709,000	1,536,000	1,667,000	8,828,488
52446	Brantner Ditch -WADV	40,800	214,200	0	0	0	0	0	0

2013 - 2017 Capital Improvement Program

Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2013 - 2017	
			2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned		
Fund\Program\Subfund	Carryforward Appropriation 2011 ¹	2012 Projected Budget ²							
<u>Water Fund</u>									
52439	Future Storage	522,416	327,584	0	500,000	500,000	500,000	500,000	2,000,000
52906	Gravel Pit Storage Ark-WADV	1,048,416	-1,048,416	0	0	0	0	0	0
52440	Lower SP Storage/Challenger-WADV	321,941	0	582,507	0	0	0	0	582,507
52444	Lower SP Storage/Everist-WADV	4,427,656	6,408,864	400,000	0	1,352,743	2,000,000	0	3,752,743
52442	Lower SP Storage/Kirby-Dersham-WADV	0	665,856	232,981	1,760,000	1,760,000	0	0	3,752,981
52484	Lower SP Storage/Walker WADV	180,000	-180,000	0	200,000	1,600,000	0	0	1,800,000
52608	Terminal Raw Water Reservoir - WADV	4,404,389	-4,048,139	0	13,500,000	3,270,560	3,270,560	6,541,119	26,582,239
52938	Upper SP Storage/Chatfield- WADV	2,249,134	3,043,170	4,040,698	4,040,698	0	0	0	8,081,396
Program Total		14,545,858	6,107,651	5,461,674	22,711,698	11,192,303	7,306,560	8,708,119	55,380,354
<u>Source of Supply Storage - Water System Improvement</u>									
52563	Box Creek Reservoir-WASI	452,356	241,511	65,510	904,000	903,000	512,000	556,000	2,940,510
52445	Brantner Ditch -WASI	61,200	321,300	0	0	0	0	0	0
52601	Gravel Pit Storage Ark-WASI	4,653,200	-4,653,199	0	0	0	0	0	0
52669	Homestake Capital Projects-WASI	4,932,007	4,993,920	4,987,678	426,500	329,500	167,000	2,397,500	8,308,178
52950	Homestake Channel Improvements	13,076	-13,075	0	0	0	0	0	0
52625	Jefferson Lake	1,312,558	700,000	0	0	0	0	0	0
52451	Lower SP Storage/Challenger-WASI	482,910	0	873,764	0	0	0	0	873,764
52443	Lower SP Storage/Everist-WASI	5,798,493	9,613,296	600,000	0	2,029,114	3,000,000	0	5,629,114
52441	Lower SP Storage/Kirby-Dersham-WASI	0	998,784	349,472	2,640,000	2,640,000	0	0	5,629,472
52483	Lower SP Storage/Walker WASI	270,000	-270,000	0	300,000	2,400,000	0	0	2,700,000
52609	Terminal Raw Water Reservoir - WASI	1,005,659	-886,910	0	4,500,000	1,090,187	1,090,187	2,180,373	8,860,747

2013 - 2017 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2013 - 2017	
Fund\Program\Subfund	Carryforward Appropriation 2011 ¹	2012 Projected Budget ²	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned		
<u>Water Fund</u>									
52602	Upper SP Storage/Chatfield-WASI	749,711	314,390	1,346,900	1,346,900	0	0	0	2,693,800
	Program Total	19,731,170	11,360,017	8,223,324	10,117,400	9,391,801	4,769,187	5,133,873	37,635,585
<u>Source of Supply Water - Water Development</u>									
52406	CO/Ark Ditch Acq	1,774,382	-374,382	0	0	0	0	0	0
52859	Lawn Irr Return Flows-WADV	2,931	-2,931	0	0	0	0	0	0
52622	Lower SP Water Rights ACQ-WADV	6,506,921	0	0	0	0	0	0	0
52991	Rocky Ford II-DV	1,176,148	-854,091	0	120,000	120,000	120,000	120,000	480,000
52448	Water Rights ACQ - Future DV	9,894,720	-2,244,720	0	7,500,000	7,500,000	7,500,000	7,500,000	30,000,000
52908	Water Sewer Reuse	788,501	0	0	0	0	0	0	0
	Program Total	20,143,603	-3,476,124	0	7,620,000	7,620,000	7,620,000	7,620,000	30,480,000
<u>Source of Supply Water - Water System Improvement</u>									
52999	CO/Ark Ditch Acq	1,760,448	-360,449	0	0	0	0	0	0
52505	Lower SP Water Rights ACQ-WASI	2,162,439	0	0	0	0	0	0	0
52959	Raw Water Rehab WASI	532,022	0	1,000,000	0	0	0	0	1,000,000
52508	Rocky Ford II-WASI	789,664	-575,020	0	80,000	80,000	80,000	80,000	320,000
52447	Water Rights ACQ - Future SI	749,753	0	0	0	0	0	0	0
	Program Total	5,994,326	-935,469	1,000,000	80,000	80,000	80,000	80,000	1,320,000
<u>Transmission & Distribution - Water Development</u>									
52583	C470/E-W Pipeline Acq	1,500,002	-2	0	0	0	0	0	0
52855	City Oversizing Cost-WADV	330,700	-330,700	0	0	600,000	0	0	600,000
52675	Water Dist Mstr Plan	108,101	0	500,000	0	0	0	0	500,000
W1205	Water Distribution Model DV	0	0	0	0	50,000	0	50,000	100,000

2013 - 2017 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward	2012	Five-Year Plan					Total Cost 2013 - 2017
	Appropriation 2011 ¹	Projected Budget ²	2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Water Fund</u>								
W5405 Zone 8 24" Cnty Ln Rd/Blackstone to Rocking Horse	0	0	0	0	0	1,324,764	655,710	1,980,474
Program Total	1,938,803	-330,702	500,000	0	650,000	1,324,764	705,710	3,180,474
<u>Transmission & Distribution - Water System Improvement</u>								
52582 C470/E-W Pipeline Acq	1,500,002	-2	0	0	0	0	0	0
52487 FR EMG Switches-WASI	95,000	75,000	0	0	0	0	0	0
52501 GunClub 42": Miss to 2nd-WASI	2,652,489	-418,465	0	0	0	0	0	0
52490 Harvard Ave Wtr Line Relocatio	0	1,890,000	0	0	0	0	0	0
52954 Line Replacement	4,861,070	-105,673	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000
52932 Misc Transmission Mains-WASI	300,341	135,000	216,300	222,789	320,114	314,020	323,437	1,396,660
52467 PRV Rehab Replacement	162,350	222,390	148,187	142,947	155,169	134,050	153,550	733,903
52674 SCADA - WASI	1,524,416	518,155	0	1,332,502	885,478	1,104,571	843,540	4,166,091
52485 Smoky Hill S Tank Imp-WASI	875,938	0	0	0	0	0	0	0
52479 Smoky Hill W Tank-WASI	272,591	0	0	0	0	0	0	0
W1204 Water Distribution Model SI	0	0	0	0	50,000	0	50,000	100,000
Program Total	12,244,197	2,316,405	4,364,487	5,698,238	5,410,761	5,552,641	5,370,527	26,396,654
<u>Treatment - Water Development</u>								
W0908 Binney Treatment Plant Expansion WADV	0	0	0	0	0	1,780,000	0	1,780,000
Program Total	0	0	0	0	0	1,780,000	0	1,780,000
<u>Treatment - Water System Improvement</u>								
52469 Billings Str Reuse Relocation	204,950	-204,950	0	0	0	0	0	0
52616 Griswold Wtr Plnt Renov	533,454	-233,454	387,000	287,000	287,000	2,680,000	0	3,641,000

2013 - 2017 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward Appropriation 2011 ¹	2012 Projected Budget ²	Five-Year Plan					Total Cost 2013 - 2017
			2013 Adopted	2014 Planned	2015 Planned	2016 Planned	2017 Planned	
<u>Water Fund</u>								
52468 Treated Water Masterplan Update	217,465	0	0	0	0	0	470,371	470,371
52486 Wemlinger Recycle Pump-WASI	3,610,331	0	5,232,500	5,232,500	0	0	0	10,465,000
Program Total	4,566,200	-438,404	5,619,500	5,519,500	287,000	2,680,000	470,371	14,576,371
<u>Water Resources - Water Grants</u>								
52459 ARRA Water Energy Audit EECBG	29,104	0	0	0	0	0	0	0
Program Total	29,104	0	0	0	0	0	0	0
Total Water Fund	\$110,451,254	\$2,331,073	\$30,520,244	\$65,674,585	\$53,000,492	\$47,050,005	\$41,978,234	\$238,223,560
Total Aurora Water	\$162,323,700	\$6,773,156	\$50,722,881	\$95,828,532	\$81,351,221	\$70,044,038	\$65,093,117	\$363,039,789

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 features a large, faint, circular seal of the City of Aurora. The seal contains a stylized sunburst or starburst design in the upper half, a horizontal line with five small stars in the middle, and the word "AURORA" in a serif font in the lower half.

Budget Ordinance Summary



Budget Ordinance Summary

Ordinance Process

The following pages describe the 2012 and 2013 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.

2013 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 2013 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.

2012 Amending Ordinances

Amending ordinances are used to modify the amounts approved with the budget ordinances. There were two 2012 amending ordinances: the 2012 Spring Supplemental Amendment Ordinance and the 2012 Fall Supplemental Amendment Ordinance. Although some of the ordinances included amendments for 2011 and/or 2012, only the significant 2012 amendments are specifically identified.

Spring Supplemental Budget Appropriation Amendment Ordinance (Introduced 5/7/12, Approved 5/21/12, Effective 7/21/12): This ordinance amended the original budget for 2012 and also amended the 2011 budget for year-end adjustments. The items in this supplemental are taken into account in the 2012 projection, as published in this budget book. The most significant amendments that affect 2012 include:

- 1) A decrease of \$0.6 million in Non-departmental for a \$300 per employee bonus.
- 2) Net lapse of \$7.8 million in the Wastewater Fund, including lapses of funding for capital project adjustments and completed projects net of a \$5.0 million debt prepayment of Wastewater debt.
- 3) Net lapse of \$18.8 million in the Water Fund for capital project adjustments and complete projects net of \$0.7 million water for arc clash safety analysis, \$0.6 million for the Colorado River Recovery Program.

Fall Supplemental Budget Appropriation Amendment Ordinance (Introduced 11/19/12, Approved 12/3/12; Effective 01/21/2011): This is the second of two scheduled appropriation adjustments. This supplemental amended the 2012 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 \$0.8 million of revenue in the Capital Projects Fund in Public Works for several projects. Included is \$0.5 million offset by revenue for the Transportation Improvement Program; Dam East Fence Funding; preliminary funding for District 2 Space Study, FasTracks Related Projects, and repurposing of Hoffman Heights and Colfax Storefront; and way finding signage at AMC campus.
- 2) Additional appropriation of \$0.4 million offset by \$0.2 million of revenue in the Designated Revenues Fund for costs associated with administering the Photo Red Light program in the Police Department.
- 3) An appropriation of \$10.4 million in the Gifts and Grants Fund offset by \$9.8 million of revenue for various grants which include \$8.9 million for the Triple Creek Greenway Corridor Agreement; \$0.4 million for several grants in the Police Department including an increased award from East Metro Auto Theft Task Force; \$0.4 million in Neighborhood Services to spend remaining Neighborhood Stabilization Program revenue; \$0.6 of expense and revenue in the Golf Fund for Golf Cart purchases via an interfund loan from policy Reserve and capital improvements funded by Conservation Trust Fund; \$0.4 in Recreation Fund with the transfer of Special Events from Cultural Services and additional grand funding for youth programs with the schools; a net of \$1.5 million in Wastewater Fund with a \$2.3 million repair of failing pipe in Storm Drain net of several lapses of capital projects completed or deferred; \$18.4 million in Water Fund for prepayment of debt net of lapses for capital project completions and deferrals which

includes \$11.3 million for Source of Supply storage projects, \$6.6 million for Prairie Waters Project and \$3.2 million of source of supply projects.



A large, faint, circular watermark of the Aurora logo is centered in the background. It features a stylized sunburst at the top, a horizontal band with five stars in the middle, and the word "AURORA" in a serif font at the bottom.

Budget Process and Calendar



Budget Process and Calendar

The budget process for the City involves teamwork and cooperation among many groups and individuals within the City, including: citizens; elected officials; other government entities; neighborhood associations; Council-appointed boards and commissions; and City staff. The process provides opportunities for the public to gain information and understanding about the City's budget and operations. In addition, citizens are given a forum to provide input regarding how the City allocates its resources.

Citizen Involvement

Budget town meetings are conducted by each Ward Council member early in the budget development process. At that time, citizens receive information about the budget and are given the opportunity to inform City Council about their issues and priorities. Citizens are encouraged to express their opinions about the budget and members of the public can make requests of City Council. In addition, two public hearings are scheduled during City Council's formal weekly meetings. One hearing is held in the spring before budget preparation begins; and the other is scheduled in the fall just prior to Council meeting(s) to consider the proposed budget.

The Citizens' Advisory Budget Committee (CABC) meets monthly to become familiar with City operations, priorities, and budget needs. The CABC meets prior to the proposed budget submission to form its own recommendations to present to City Council. Other commissions directly involved in making budget recommendations to the City Council are the Human Relations Commission (HRC), the Citizens' Advisory Committee on Housing, Community Development (CHCD), and the Citizens' Water Advisory Committee (CWAC).

City Staff Involvement and the Basis of Budgeting

Each year, the Office of Budget and Financial Planning projects revenues for the next five years. The first year of the five-year projection is used as the basis for the annual operating budget. The annual operating budget balances operating expenditures with operating revenues.

For expenditures, the baseline for the development of the 2013 budget during 2012 is the projected amount approved by City Council during the adoption of the 2012 budget less one-time items and various adjustments. These changes may include: items approved in the 2012 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 2013 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-64 (Aurora Capital Leasing Corporation), I-70 (Aurora Urban Renewal Authority), and I-78 (General Improvement Districts).

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-48.

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-48.

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 based on 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 affecting 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

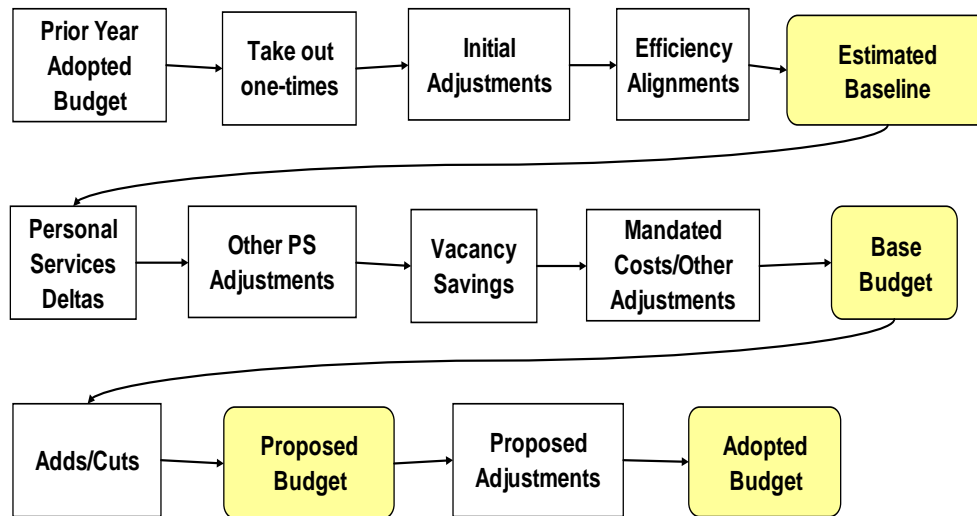
1. Internal service funds revenue will cover the cost of operations and will be generated by charging City of Aurora budget programs that use such services.
2. Standard rates will be reviewed periodically to determine if charges to other funds are reasonable.
3. The City will operate a risk management 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, 2012, the authorized and issued amount of outstanding debt issues by the City and City-affiliated entities is about \$882.3 million, and the projected principal balance remaining is \$758.3 million. Principal payments in 2013 total \$15.2 million and interest payments are \$33.4 million.

Recent Debt Financing

In the fall of 2012 the City pre-paid \$41.8 million of the Water series 2005D revenue bonds. This eliminated the principal and interest for the portion of this debt issue from 2013-2025. The City will continue interest only payments on the remaining \$53.6 million portion of this debt issue and will begin paying principal in 2026. The pre-pay had a net present value savings of \$7.3 million. In February of 2012, the City conducted a pre-pay to pay off the Series 1999A CWRPDA Wastewater Fund Loan. The city paid \$5.0 million and received \$294,300 of net present value savings.

These pre-payments were on top of a pre-pay that was conducted in the fall of 2011 of approximately \$45.5 million which paid off the Series 2003 and the Series 2003A Water bonds. The amounts prepaid were \$12.1 million and \$33.5 million respectively. The prepayment of debt resulted 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, 2011 was \$87.9 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 mean 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 Aurora Water underlying credit ratings as of 2012 are AA+ from Fitch. 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+ ⁽³⁾	Aurora Water / Sewer Underlying Revenue Credit Rating - High quality, very strong capacity to pay principal and interest.
Aa1	AA	City of Aurora General Obligation Credit Rating.
Aa2	AA	Certificates of Participation Credit Rating.
Aa2	AA-	City of Aurora General Fund Bonds and ACLC Credit Rating.
A	A	Upper medium quality, strong capacity.
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.

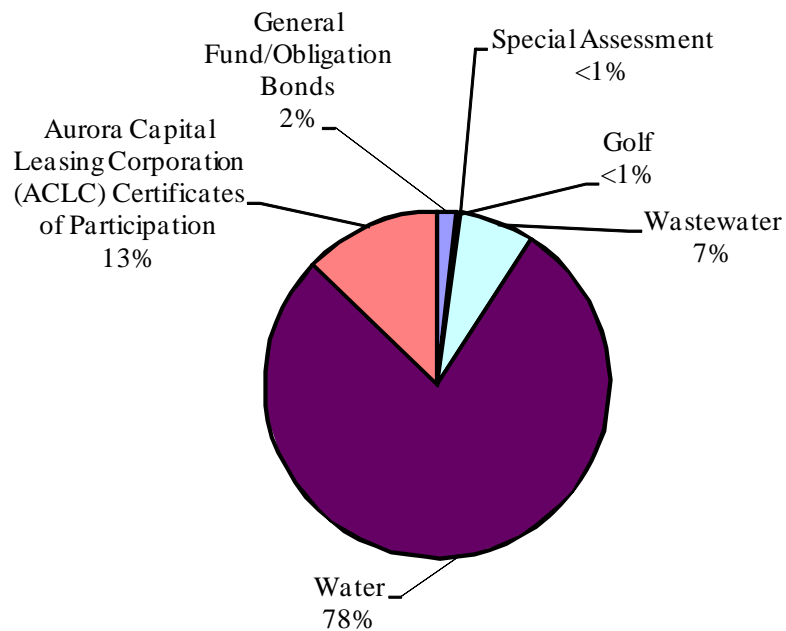
(3) Rating provided by Fitch which uses a rating scale similar to Standard and Poor's.

2013 Adopted Budget

Appendix 6 - Debt Management

City Funds	Authorized and Issued	12/31/12 Balance	2013 Principal Payment	2013 Interest Payment	12/31/13 Balance
General Fund Bonds					
2009 Sports Park (1999 Issue)	\$7,850,000	\$3,225,000	\$1,590,000	\$72,900	\$1,635,000
General Obligation Bonds					
2010 Bonds (2000 and 1998 issues)	21,035,000	10,955,000	4,325,000	504,500	6,630,000
Total General Fund/Obligation Bonds	28,885,000	14,180,000	5,915,000	577,400	8,265,000
Special Assessment					
2005 SID 2-03 (Dam West)	1,140,000	355,000	5,000	16,993	350,000
2007 SID 1-05 (Ptarmigan)	1,075,000	645,000	5,000	31,875	640,000
Total Special Assessment	2,215,000	1,000,000	10,000	48,868	990,000
Golf Fund					
2005 Saddle Rock Refinancing Bond	4,625,000	1,470,000	470,000	65,525	1,000,000
Total Golf Fund	4,625,000	1,470,000	470,000	65,525	1,000,000
Wastewater Fund					
2006 First Lien Sewer Revenue Bonds	57,790,000	52,330,000	1,240,000	-	51,090,000
Total Wastewater Fund	57,790,000	52,330,000	1,240,000	-	51,090,000
Water Fund					
CWCB \$75 Million Line of Credit	75,750,000	75,750,000	1,575,252	2,781,553	74,174,748
2008A First Lien Water Refunding of 2004A	39,995,000	39,995,000	-	1,957,888	39,995,000
2007A First Lien Water Improvement Bonds	421,495,000	421,495,000	-	20,973,238	421,495,000
2005D CWRPDA First Lien Water Revenue	100,000,000	53,610,000	-	2,334,213	53,610,000
2004 Water Rights Purch. Note - Rocky Ford II -Payments for following year in December	8,280,091	1,471,909	587,494	73,595	884,415
Total Water Fund	645,520,091	592,321,909	2,162,746	28,120,486	590,159,163
City Funds Totals	\$ 739,035,091	\$ 661,301,909	\$ 9,807,746	\$28,812,279	\$ 651,504,163
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	84,160,000
2006 A-1 Refunding of Series 2000	20,290,000	8,195,000	2,600,000	409,750	5,595,000
2005 ACLC Open Space	23,395,000	2,945,000	1,130,000	105,343	1,815,000
2002 ACLC Public Safety Equipment	15,380,000	1,670,000	1,670,000	36,531	-
Total ACLC	143,225,000	96,970,000	5,400,000	4,634,599	91,570,000
City Affiliated Entities Totals	\$ 143,225,000	\$ 96,970,000	\$ 5,400,000	\$ 4,634,599	\$ 91,570,000
Non-City Entities					
General Improvement Districts (GID)					
2011 GID 02-2009 Pier Point 7	2,600,000	2,520,000	85,000	110,376	2,435,000
2010 GID 03-2008 Meadow Hills	495,000	465,000	15,000	23,204	450,000
2010 GID 01-2008 Peoria Park Fence	375,000	354,000	11,000	19,293	343,000
2009 GID 01-2007 Cherry Creek Fence	700,000	635,000	25,000	33,338	610,000
Total GIDS	4,170,000	3,964,350	136,000	186,210	3,828,350
Non-City Entity Totals	\$ 4,170,000	\$ 3,974,000	\$ 136,000	\$ 186,210	\$ 3,838,000

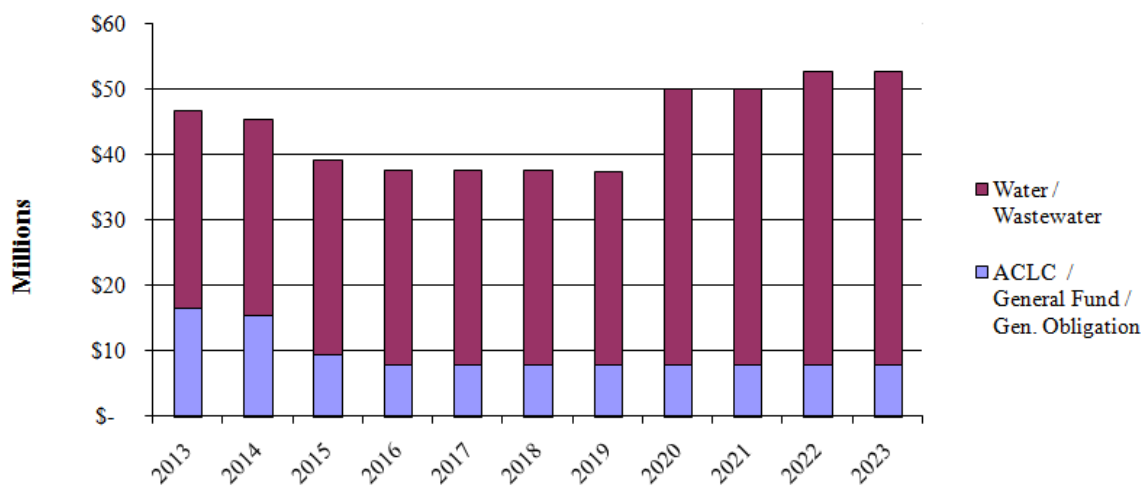
December 31, 2012 Estimated Outstanding Principal by Fund



Estimated Total Debt Service General Fund / Obligation / ACLC and Water and Wastewater Funds 2013-2023

(Excludes Golf and Special Assessment Debt.)

December 31, 2012 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, 2012.

INTERFUND LOANS										
Loan Description	Amount of Loan	Borrowing Fund	Loaning Fund	Term (Years)	Loan Date	12/31/12 Balance	2013 Principal	2013 Interest	12/31/13 Balance	Last Payment
City Match for Bioscience Facility (FRA)	\$1,150,000	FRA	CPF	15	1999	\$274,378	(\$137,188)	(\$10,975)	\$137,188	2014
Fitzsimons Golf Course Loan (FRA)	\$245,935	FRA	Golf	10	2004	\$29,155	(\$29,155)	(\$1,166)	\$0	2013
Murphy Creek Golf Course Construction Loan; draws as required	\$4,384,000	Golf	Sewer	15	2011	\$4,334,000	(\$50,000)	(\$173,360)	\$4,284,000	2026
Golf Cart Note from Policy Reserve Fund 2010	\$336,945	Golf	Policy / General Fund	5	2010	\$175,275	(\$68,158)	(\$6,801)	\$107,117	2015
Golf Cart Note from Policy Reserve Fund 2012	\$274,392	Golf	Policy / General Fund	4	2012	\$274,392	(\$66,079)	(\$6,860)	\$208,314	2016

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, 2011			
Assessed Valuation, all Counties:	\$	2,959,117,931	
Debt Limit - Three (3) percent of assessed valuation			87,873,538
Amount of debt outstanding:			
Total bonded debt		645,311,215	
Other debt		181,894,829	
Total			<u>\$ 827,206,044</u>
Deductions allowed by law:			
General obligation bonds exempt from limit	\$	19,080,000	(a)
Revenue bonds		625,141,215	(b)
Capitalized lease obligations		915,426	(b)
Certificates of participation		102,160,000	(b)
Revenue notes		76,760,000	(b)
Water rights		2,059,403	(b)
Total Deductions			<u>\$ 826,116,044</u>
Total amount of debt applicable to debt limit			1,090,000
Less Funds Available in debt service funds		1,474,560	(c)
Amount of debt applicable to debt limit		1,090,000	(1,090,000)
Legal Debt Margin			<u><u>\$ 87,873,538</u></u> (d)

(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) Revenue bonds and other forms of debt paid from revenues generated are exempt from the debt limit.

(c) The funds available is assigned to pay down debt and is a reduction of outstanding debt. Utilize City Debt Service Fund funds available to the extent of outstanding debt applicable to debt limit.

(d) 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.

A large, light gray watermark of the Aurora Capital Leasing Corporation logo is centered in the background. The logo 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.

Aurora Capital Leasing Corporation



Aurora Capital Leasing Corporation

	2012 Projection	2013 Adopted	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Funds Available	\$ 4,183,083	\$ 1,601,225	\$ 829,031	\$ 1,503,653	\$ 1,087,860	\$ 35,272
Revenue						
Transfer from General Fund	5,654,231	6,054,231	6,054,231	6,054,231	6,054,231	7,296,094
Transfer from E-911 Fund	1,710,000	1,710,000	-	-	-	-
Transfer from Open Space Fund	1,233,494	1,233,494	1,847,897	-	-	-
Investment Income - Capital Leases	50,637	530,223	881,289	881,289	881,289	668,068
Interest	86,355	18,598	13,935	18,425	10,879	353
Bond Proceeds	1,770,166	-	-	-	-	-
Funds from Restricted Assets	-	-	1,097,903	-	-	-
	\$ 10,504,883	\$ 9,546,546	\$ 9,895,255	\$ 6,953,945	\$ 6,946,399	\$ 7,964,515
Expenditures						
Debt Service	10,033,482	10,308,112	9,214,134	7,364,737	7,996,487	7,997,287
Capital Purchases	3,044,481	-	-	-	-	-
Fees	8,778	10,628	6,500	5,000	2,500	2,500
	\$ 13,086,741	\$ 10,318,740	\$ 9,220,634	\$ 7,369,737	\$ 7,998,987	\$ 7,999,787
Net Changes in Funds Available	(2,581,858)	(772,194)	674,621	(415,792)	(1,052,588)	(35,272)
Ending Funds Available	\$ 1,601,225	\$ 829,031	\$ 1,503,653	\$ 1,087,860	\$ 35,272	\$ -

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

	2012	2013	2014	2015	2016	2017
	Projection	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 4,183,083	\$ 1,599,816	\$ 829,031	\$ 1,503,653	\$ 1,087,860	\$ 35,272
Revenue						
Internal Transfer Series 2009A	(1,443,694)	(1,043,494)	54,409	(1,041,994)	(1,671,244)	(430,181)
Investment Income - Capital Lease	50,637	530,223	881,289	881,289	881,289	668,068
Bond Proceeds	1,770,166	-	-	-	-	-
Interest	84,105	15,998	12,435	18,425	10,879	353
	\$ 461,214	\$ (497,273)	\$ 948,133	\$ (142,280)	\$ (779,076)	\$ 238,240
Expenditures						
Capital Purchases	3,044,481	-	-	-	-	-
Fire Truck - Series 2012	-	273,512	273,512	273,512	273,512	273,512
Fees	-	-	-	-	-	-
	\$ 3,044,481	\$ 273,512	\$ 273,512	\$ 273,512	\$ 273,512	\$ 273,512
Ending Funds Available	\$ 1,599,816	\$ 829,031	\$ 1,503,653	\$ 1,087,860	\$ 35,272	\$ -

The ACLCL General Fund has been created to account for lease payments 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 were completed in 2011 and 2012. A debt issue was used to finance fire trucks and is paid by a transfer from the General Fund.

Refunding Certificates of Participation, Series 2009A

	2012	2013	2014	2015	2016	2017
	Projection	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
Transfer from General Fund	2,641,781	3,041,981	3,041,981	3,043,481	6,054,231	7,296,094
Internal Transfer from/(to) ACLCL General	1,443,694	1,043,494	(54,409)	1,041,994	1,671,244	430,181
Internal Transfer from ACLCL Series 2005	-	-	1,097,903	-	-	-
	\$ 4,085,475	\$ 4,085,475	\$ 4,085,475	\$ 4,085,475	\$ 7,725,475	\$ 7,726,275
Expenditures						
Debt Payment	4,082,975	4,082,975	4,082,975	4,082,975	7,722,975	7,723,775
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	\$ 7,725,475	\$ 7,726,275
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. A debt reserve is freed up when the remaining portion of the 2005 issue is paid off. This reserve of \$1.1 million will be used to fund part of the debt payment attributable to the public improvement portion of this series.

Refunding Certificates of Participation, Series 2006 A-1

	2012	2013	2014	2015	2016	2017
	Projection	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
Transfer from General Fund	3,012,450	3,012,250	3,012,250	3,010,750	-	-
	\$ 3,012,450	\$ 3,012,250	\$ 3,012,250	\$ 3,010,750	\$ -	\$ -
Expenditures						
Debt Payment	3,009,950	3,009,750	3,009,750	3,008,250	-	-
Fees	2,500	2,500	2,500	2,500	-	-
	\$ 3,012,450	\$ 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 the 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

	2012	2013	2014	2015	2016	2017
	Projection	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ -
Revenue						
Transfer from Open Space Fund	1,233,494	1,233,494	1,847,897	-	-	-
Interest	2,250	2,600	1,500	-	-	-
Internal Transfer to 2009A	-	-	(1,097,903)	-	-	-
Funds from Restricted Assets	-	-	1,097,903	-	-	-
	\$ 1,235,744	\$ 1,236,094	\$ 1,849,397	\$ -	\$ -	\$ -
Expenditures						
Debt Payment	1,233,494	1,235,344	1,847,897	-	-	-
Fees	1,500	1,500	1,500	-	-	-
	\$ 1,234,994	\$ 1,236,844	\$ 1,849,397	\$ -	\$ -	\$ -
Ending Funds Available	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -

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 final year of debt payment on 2005 issue is 2014. A reserve of \$1.1 million is released when the debt is paid off. Proceeds of \$1.1 million were released with the 2009 refinancing of the public improvement portion of this debt. That funding was used to pay the Open Space portion of debt service. As a result, the reserve released with the 2014 payoff of this debt will be used to offset the 2009 debt service payment.

Certificates of Participation, Series 2002

	2012	2013	2014	2015	2016	2017
	Projection	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ 659	\$ -	\$ -	\$ -	\$ -
Revenue						
Transfer from Enhanced E-911 Fund	1,710,000	1,710,000	-	-	-	-
	\$ 1,710,000	\$ 1,710,000	\$ -	\$ -	\$ -	\$ -
Expenditures						
Debt Payment	1,707,063	1,706,531	-	-	-	-
Fees	2,278	4,128	-	-	-	-
	\$ 1,709,341	\$ 1,710,659	\$ -	\$ -	\$ -	\$ -
Ending Funds Available	\$ 659	\$ -	\$ -	\$ -	\$ -	\$ -

Series 2002 was originally issued for construction of the 800MHz radio system. Revenues are paid by a 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	2013 Adopted	Fund Name	2013 Adopted	
General Fund	\$ 6,584,454	ACLC Fund	\$ 6,584,454	AMC lease payment (\$4,430,220), City Place (\$1,624,011), Fleet lease payments (\$530,223)
General Fund	97,361	Community Development Fund	97,361	City match for HOME grant
General Fund	18,928,669	Capital Projects Fund	18,928,669	\$13,728,669 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 \$5,200,000 of one-time funds for various projects
General Fund	865,279	Cultural Services Fund	865,279	Annual transfer to Cultural Services Fund
General Fund	1,662,900	Debt Service Fund	1,662,900	To cover debt service for 2009 Sports Park Refunding General Obligation Bonds
General Fund	3,482,128	Recreation Fund	3,482,128	Annual transfer to Recreation Fund
Capital Projects Fund	140,648	Cultural Services Fund	140,648	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
Conservation Trust Fund	150,000	Golf Fund	150,000	Funding for Conservation Trust approved capital projects in the Golf Fund
Development Review Fund	1,100,000	General Fund	1,100,000	Payment of overhead for administrative support
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) which were for park 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 program support and fund administration
Total Transfer Out	\$ 37,755,683	Total Transfer In	\$ 37,755,683	





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 in many outside governmental entities. These are paid under dues and subscriptions. An additional \$20,000 has been added in 2013 for Sister Cities International. A \$5,000 contingency has also been added to cover unanticipated increases and will be lapsed if not needed.

Table 1: City Council General Fund Budget Detail

	2010 Actual	2011 Actual	2012 Projection	2013 Adopted
Personal Services	\$ 595,353	\$ 616,927	\$ 501,785	\$ 606,912
Dues & Subscriptions				
DRCOG	\$ 66,300	\$ 66,300	\$ 66,300	\$ 66,300
CML	101,511	101,510	102,568	107,740
Aurora Chamber	5,000	5,000	5,150	5,150
NLC	15,259	15,259	15,869	15,869
NOISE	2,310	2,310	2,444	2,444
U.S. Conference of Mayors	-	12,242	12,242	12,242
Regional Air Quality	18,000	18,000	18,000	18,000
Metro Mayors	22,537	22,537	22,755	22,755
Metro North Chamber	-	-	3,035	3,035
Sister Cities International	-	-	-	20,000
Miscellaneous	769	172	1,000	1,000
Unallocated Dues and Subscriptions	-	-	-	5,000
Total Dues/Subscriptions	\$ 231,686	\$ 243,330	\$ 249,363	\$ 279,535
Training and Conferences	\$ 33,748	\$ 28,453	\$ 75,521	\$ 81,040
Designated Items				
Arapahoe County Fair*	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Armed Forces Luncheon	1,500	1,500	1,500	1,500
Metro Mayor Youth Award - Arapahoe	500	-	500	500
Aurora Guide	1,300	1,000	1,000	1,000
Community Asset CCSD Youth	1,500	-	1,500	1,500
AEDC Business Mission Trip	6,000	-	-	-
AEDC A-List Table	2,000	-	2,000	2,000
Adams/Arapahoe Dinners/Breakfasts	700	287	-	-
Aurora Scholars	2,000	2,254	5,000	5,000
Accelerate Colorado	-	3,500	-	-
CML 2010 Campaign	500	-	-	-
Total Designated Items	\$ 16,000	\$ 13,541	\$ 16,500	\$ 16,500
Council Contingency	\$ -	\$ -	\$ 15,716	\$ 15,716
All Other (meeting meals, supp & svcs, printing, etc)	\$ 47,459	\$ 27,541	\$ 50,587	\$ 40,761
Total City Council	\$ 924,246	\$ 929,792	\$ 909,472	\$ 1,040,464
*Paid out of Visitors Promotion Advisory Board Funds in 2010				



The background features a large, faint, circular logo. It contains a stylized sunburst or starburst design in the center, with the word "AURORA" written in a serif font along the bottom arc of the circle. There are also small stars along the horizontal line passing through the center.

Aurora Urban Renewal Authority



AURORA URBAN RENEWAL AUTHORITY PRO FORMA SUMMARY

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projected*	Projected*	Projected*	Projected*	Projected*	Projected*
Beginning Funds Available	\$ 2,328,898	\$ 2,815,374	\$ 3,076,046	\$ 2,545,609	\$ 4,009,093	\$ 5,708,828	\$ 15,942,415
Revenue							
Sales Tax	\$ 1,588,901	\$ 1,687,455	\$ 2,302,274	\$ 4,531,633	\$ 4,000,853	\$ 5,087,437	\$ 5,371,105
Use Tax	252,956	405,556	303,595	429,050	2,627,999	11,379,849	19,821,607
Property Tax	1,448,501	1,599,368	2,592,847	2,301,745	2,605,332	2,814,111	2,913,373
Occupational Privilege Tax (OPT)	403,668	417,114	368,652	504,389	510,439	512,439	512,500
Lodgers Tax	86,793	264,000	218,529	528,000	548,280	635,798	720,216
Fees	20,000	107,458	37,367	85,666	88,314	104,849	110,279
Loans and Grants	-	-	-	-	-	-	-
Interest Income	45,483	43,181	48,754	30,768	29,600	30,385	31,189
	\$ 3,846,302	\$ 4,524,132	\$ 5,872,018	\$ 8,411,251	\$ 10,410,816	\$ 20,564,868	\$ 29,480,269
Expenditures							
Personal Services	\$ 313,695	\$ 320,000	\$ 457,915	\$ 688,900	\$ 719,000	\$ 765,270	\$ 811,761
Capital Projects	-	-	332,915	562,900	274,719	295,920	320,000
Development Studies and Plans	-	307,949	264,740	25,000	10,000	-	-
Developer Incentives	2,544,749	3,395,100	4,971,804	6,991,544	8,533,271	17,054,168	24,638,189
Intergovernmental Agreements	79,482	224,896	160,522	180,013	537,234	1,994,801	3,402,154
Collection Fees	6,703	7,515	16,759	15,666	20,394	126,437	211,255
Debt Related	8,300	8,000	8,300	30,000	-	-	-
	\$ 2,952,927	\$ 4,263,460	\$ 6,212,955	\$ 8,494,023	\$ 10,094,618	\$ 20,236,596	\$ 29,383,359
Surplus / (Deficit)	\$ 893,375	\$ 260,672	\$ (340,937)	\$ (82,772)	\$ 316,198	\$ 328,272	\$ 96,910
Ending Funds Available	\$ 2,815,374	\$ 3,076,046	\$ 2,545,609	\$ 4,009,093	\$ 5,708,828	\$ 15,942,415	\$ 24,802,707

*2012 through 2017 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 2012, revenue is expected to increase \$866,800 (22.5 percent) primarily from projected improvements in sales tax and construction related use tax collections. 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 2012, total expenses are expected to increase \$2.1 million primarily due to increased pledges of developer incentives and development studies and plans. Capital projects are planned in the Buckingham Urban Renewal Area in 2013. 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

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 139,918	\$ 300,952	\$ 729,857	\$ 877,204	\$ 977,164	\$ 1,232,262	\$ 1,491,648
Revenues							
Sales Tax	\$ 357,574	\$ 317,854	\$ 336,925	\$ 357,141	\$ 378,569	\$ 401,283	\$ 425,360
Use Tax	-	153,377	155,000	-	-	-	-
Property Tax (TIF)	813,309	1,011,092	1,046,480	1,083,107	1,121,016	1,160,251	1,200,860
Occupational Privilege Tax (OPT)	17,416	17,114	20,815	21,439	21,439	21,439	21,500
Lodgers Tax	-	-	-	-	-	-	-
Fees	10,000	75,000	7,161	7,305	7,451	7,600	7,800
Loans and Grants	-	-	-	-	-	-	-
Interest Income	6,453	6,695	6,500	6,500	6,500	6,500	6,500
Total Revenues	\$ 1,204,752	\$ 1,581,132	\$ 1,572,882	\$ 1,475,492	\$ 1,534,975	\$ 1,597,074	\$ 1,662,021
Expenditures							
Personal Services	\$ 50,000	\$ 50,000	\$ 95,000	\$ 96,000	\$ 99,000	\$ 103,000	\$ 125,000
Capital projects	-	-	250,000	150,000	-	-	-
Development Studies and Plans	-	7,949	-	-	-	-	-
Developer Incentives	924,236	869,382	912,851	958,494	1,006,418	1,056,739	1,109,576
Intergovernmental Agreements	69,482	224,896	160,522	163,733	167,007	170,348	175,000
Collection Fees	-	-	7,161	7,305	7,451	7,600	8,000
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ 1,043,718	\$ 1,152,227	\$ 1,425,535	\$ 1,375,532	\$ 1,279,877	\$ 1,337,688	\$ 1,417,577
Ending Funds Available	\$ 300,952	\$ 729,857	\$ 877,204	\$ 977,164	\$ 1,232,262	\$ 1,491,648	\$ 1,736,092

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 Business Improvement District 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. Occupational privilege tax 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

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ 5,728	\$ 11,176	\$ 16,676	\$ 211,676	\$ 211,676	\$ 211,676
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ 290,170	\$ 463,370	\$ 567,600	\$ 567,100
Use Tax	-	-	-	120,120	79,050	-	-
Property Tax (TIF)	5,754	5,377	5,500	200,000	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	28	71	-	-	-	-	-
Total Revenues	\$ 5,782	\$ 5,448	\$ 5,500	\$ 631,030	\$ 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	-	-	-	265,200	503,290	677,190	786,340
Intergovernmental Agreements	-	-	-	-	16,280	33,250	33,250
Collection Fees	54	-	-	5,000	2,230	4,560	4,560
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ 54	\$ -	\$ -	\$ 436,030	\$ 797,600	\$ 1,063,830	\$ 1,195,070
Ending Funds Available	\$ 5,728	\$ 11,176	\$ 16,676	\$ 211,676	\$ 211,676	\$ 211,676	\$ 211,676

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

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues							
Sales Tax	\$ 866,232	\$ 923,422	\$ 1,282,884	\$ 1,294,971	\$ 1,307,300	\$ 1,319,629	\$ 1,334,629
Use Tax	-	-	-	-	-	-	-
Property Tax (TIF)	-	-	-	-	-	-	-
Occupational Privilege Tax (OPT)	-	-	-	-	-	-	-
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Total Revenues	\$ 866,232	\$ 923,422	\$ 1,282,884	\$ 1,294,971	\$ 1,307,300	\$ 1,319,629	\$ 1,334,629
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital projects	-	-	-	-	-	-	-
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	866,232	923,422	1,282,884	1,294,971	1,307,300	1,319,629	1,334,629
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ 866,232	\$ 923,422	\$ 1,282,884	\$ 1,294,971	\$ 1,307,300	\$ 1,319,629	\$ 1,334,629
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

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 26,086	\$ 121,397	\$ 171,047	\$ 302,777	\$ 320,977	\$ 324,177	\$ 324,377
Revenues							
Sales Tax	\$ 1,467	\$ 21,642	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Use Tax	209,297	2,179	-	-	250,000	250,000	250,000
Property Tax (TIF)	328,626	337,134	350,000	425,000	425,000	425,000	425,000
Occupational Privilege Tax (OPT)	17,143	-	3,000	3,000	3,000	5,000	5,000
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	-	206	425	425	425	425
Loans and Grants	-	-	-	-	-	-	-
Interest Income	1,597	2,024	200	200	200	200	200
Total Revenues	\$ 558,130	\$ 362,979	\$ 378,406	\$ 458,625	\$ 708,625	\$ 710,625	\$ 710,625
Expenditures							
Personal Services	\$ -	\$ -	\$ 10,000	\$ 15,000	\$ 30,000	\$ 35,000	\$ 35,000
Capital Projects	-	-	-	-	-	-	-
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	457,890	308,272	236,470	425,000	675,000	675,000	675,000
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	4,929	5,057	206	425	425	425	425
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ 462,819	\$ 313,329	\$ 246,676	\$ 440,425	\$ 705,425	\$ 710,425	\$ 710,425
Ending Funds Available	\$ 121,397	\$ 171,047	\$ 302,777	\$ 320,977	\$ 324,177	\$ 324,377	\$ 324,577

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

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 1,562,238	\$ 2,192,759	\$ 1,987,928	\$ 1,128,414	\$ 855,983	\$ 887,382	\$ 919,568
Revenues							
Sales Tax	\$ 363,628	\$ 424,537	\$ 342,295	\$ 1,009,896	\$ 1,021,759	\$ 1,029,234	\$ 1,060,111
Use Tax	43,659	250,000	15,475	350,000	350,000	350,000	350,000
Property Tax (TIF)	300,812	245,765	996,367	570,638	587,757	605,390	\$ 623,552
Occupational Privilege Tax (OPT)	369,109	400,000	324,097	450,000	450,000	450,000	450,000
Lodgers Tax	86,793	264,000	218,529	528,000	528,000	528,000	528,000
Fees	-	2,458	-	5,706	5,878	6,054	6,054
Loans & Grants	-	-	-	-	-	-	-
Interest Income	36,626	32,891	40,554	22,568	21,400	22,185	22,989
Total Revenues	\$ 1,200,627	\$ 1,619,651	\$ 1,937,317	\$ 2,936,809	\$ 2,964,793	\$ 2,990,863	\$ 3,040,706
Expenditures							
Personal Services	\$ 263,695	\$ 270,000	\$ 270,000	\$ 440,000	\$ 440,000	\$ 440,000	\$ 440,000
Capital projects	-	-	-	275,000	-	-	-
Development Studies and Plans	-	250,000	239,740	-	-	-	-
Developer Incentives	296,391	1,294,024	2,274,399	2,458,534	2,487,516	2,512,623	2,763,885
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	1,720	2,458	4,392	5,706	5,878	6,054	6,054
Debt Related	8,300	8,000	8,300	30,000	-	-	-
Total Expenditures	\$ 570,106	\$ 1,824,482	\$ 2,796,831	\$ 3,209,240	\$ 2,933,394	\$ 2,958,677	\$ 3,209,939
Ending Funds Available	\$ 2,192,759	\$ 1,987,928	\$ 1,128,414	\$ 855,983	\$ 887,382	\$ 919,568	\$ 750,335

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

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ 1,351,255	\$ 2,734,793	\$ 12,640,108
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ 1,351,255	\$ 670,625	\$ 1,715,191
Use Tax	-	-	-	-	-	2,027,999	10,779,849
Property Tax	-	-	-	-	-	15,889	37,270
Occupational Privilege Tax (OPT)	-	-	-	-	-	-	-
Lodgers Tax	-	-	-	-	-	20,280	107,798
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 1,351,255	\$ 2,734,793	\$ 12,640,108
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,270
Capital projects	-	-	-	-	-	15,889	-
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	-	-	1,351,255	2,379,847	10,703,837
Intergovernmental Agreements	-	-	-	-	-	336,977	1,791,203
Collection Fees	-	-	-	-	-	2,080	107,798
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 1,351,255	\$ 2,734,793	\$ 12,640,108
Ending Funds Available	\$ -	\$ -	\$ -	\$ 1,351,255	\$ 2,734,793	\$ 12,640,108	\$ 21,403,489

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

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 193,759	\$ 194,538	\$ 176,038	\$ 182,538	\$ 229,038	\$ 230,538	\$ 242,038
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use Tax	-	-	-	-	-	-	-
Property Tax (TIF)	-	-	-	-	-	-	-
Occupational Privilege Tax (OPT)	-	-	-	-	-	-	-
Lodgers Tax	-	-	-	-	-	-	-
Fees	10,000	30,000	30,000	70,000	70,000	85,000	90,000
Loans or Grants & Gifts	-	-	-	-	-	-	-
Interest Income	779	1,500	1,500	1,500	1,500	1,500	1,500
Total Revenues	\$ 10,779	\$ 31,500	\$ 31,500	\$ 71,500	\$ 71,500	\$ 86,500	\$ 91,500
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital projects	-	-	-	-	60,000	75,000	95,000
Development Studies and Plans	-	50,000	25,000	25,000	10,000	-	-
Developer Incentives	-	-	-	-	-	-	-
Intergovernmental Agreements	10,000	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ 10,000	\$ 50,000	\$ 25,000	\$ 25,000	\$ 70,000	\$ 75,000	\$ 95,000
Ending Funds Available	\$ 194,538	\$ 176,038	\$ 182,538	\$ 229,038	\$ 230,538	\$ 242,038	\$ 238,538


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.

Havana North

	2011	2012	2013	2014	2015	2016	2017
	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ 38,000	\$ 63,000	\$ 88,000	\$ 113,000
Revenues							
Sales Tax	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Use Tax	-	-	13,000	-	-	-	-
Property Tax	-	-	-	-	-	-	-
Occupational Privilege Tax (OPT)	-	-	-	-	-	-	-
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ 38,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital projects	-	-	-	-	-	-	-
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	-	-	-	-	-
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Funds Available	\$ -	\$ -	\$ 38,000	\$ 63,000	\$ 88,000	\$ 113,000	\$ 138,000

The Havana North Urban Renewal Area was created in 2010 and adopted an Urban Renewal Plan that designated and authorized the use of tax increment revenues beginning 2011. The area is located at the southwest corner of Havana Street and East 6th Avenue to include 1.74 acres of the outer parcels of the Fan Fare property. This Urban Renewal Area is somewhat different from previous urban renewal projects, in that it was not created around a specific project. One TIF area was created in 2011 that pledges 100 percent of the incremental sales and use tax to the Authority to be utilized for future improvements to the area.



A large, light gray watermark of the Aurora logo is centered in the background. It features a circular border containing a stylized sunburst or starburst design. Below the sunburst, the word "AURORA" is written in a serif font, with small stars separating the letters.

General Improvement Districts



General Improvement Districts in the City of Aurora

A General Improvement District (GID) is a taxing unit created for the purpose of acquiring, constructing, installing, operating, or maintaining any public improvement or for the purpose of providing such service. There are currently four voter-approved GIDs in the City.

Cherry Creek Racquet Club Fence General Improvement District (1-2007)

	2013		2014		2015		2016		2017	
	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)

	2013		2014		2015		2016		2017	
	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)

	2013		2014		2015		2016		2017	
	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)

	2013		2014		2015		2016		2017	
	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.

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 adjustments. 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, benefited 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/spending authority.

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.

Projection:

The projection includes anticipated expenditures for the current year, including encumbrances less encumbrances carried forward from the prior year.

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	CPI	Consumer Price Index
ACLC	Aurora Capital Leasing Corporation	GERP	General Employees Retirement Plan
ADCO	Adams County Open Space	CQT	Crime, Quality of Life and Traffic
AEDC	Aurora Economic Development Council	CSI	Crime Scene Investigator
AIPP	Art In Public Places	CTF	Conservation Trust Fund
ALD	Arapahoe Library District	CWAC	Citizens' Water Advisory Committee
AMC	Aurora Municipal Center	CWCB	Colorado Water Conservation Board
ARCO	Arapahoe County Open Space	DARE	Drug Awareness Resistance Education
ARRA	American Recovery and Reinvestment Act	DART	Direct Action Response Team
AURA	Aurora Urban Renewal Authority	DBC	Department Budget Coordinator
AYDGRIP	Aurora Youth Development and Gang Reduction Implementation Plan	DIA	Denver International Airport
BID	Business Improvement District	DRCOG	Denver Regional Council of Governments
CABC	Citizens' Advisory Budget Committee	EDR	Enhanced Development Review
CAD	Computer Aided Dispatch	EECBG	Energy Efficiency Conservation Block Grant
CAFR	Comprehensive Annual Financial Report	EEO	Equal Employment Opportunity
CALEA	Commission on Law Enforcement Accreditation	EMATT	East Metro Auto Theft Task Force
CDBG	Community Development Block Grant	EMS	Emergency Medical Services
CDOT	Colorado Department of Transportation	EOEP	Elected Officials' and Executive Personnel Defined Benefit Plan
CHCD	Citizens' Advisory Committee on Housing, Community Development	EPMP	Employee Performance Management Program
CIP	Capital Improvement Program	FAST	Fugitive Apprehension and Surveillance Team
CIPP	Cured in Place Pipe	FMPII	Facilities Master Plan II
CML	Colorado Municipal League	FPPA	Fire and Police Pension Association
CPF	Capital Projects Fund	FRA	Fitzsimons Redevelopment Authority

ACRONYMS (continued)

FTE	Full-Time Equivalent	NFPA	National Fire Protection Association
GERP	General Employees Retirement Plan	NSP	Neighborhood Stabilization Program
GFOA	Government Finance Officers Association	O&M	Operations and Maintenance
GID	General Improvements District	OAR	Original Aurora Renewal
GIS	Geographic Information System	ODA	Office of Development Assistance
GIU	Gang Intervention Unit	OPT	Occupational Privilege Tax
GO	General Obligation	PACE	Partnership of Aurora City Employees
GON	Graffiti Off Neighborhoods	PAR	Police Area Representative
HERA	Housing and Economic Recovery Act	PDF	Parks Development Fund
HIDTA	High Intensity Drug Trafficking Area	PIF	Property Improvement Fee
HMI	Human Machine Interface	POST	Police Officer Standards and Testing
HOAP	Home Ownership Assistance Program	PWP	Prairie Waters Project
HOME	Home Investment Partnership	RTD	Regional Transportation District
HRC	Human Relations Commission	SCADA	Supervisory Control and Data Acquisition
HUD	United States Housing and Urban Development	SCFD	Scientific and Cultural Facilities District
HVAC	Heating Ventilation Air Conditioning	SIDD	Special Improvement Debt District
IGA	Intergovernmental Agreement	SIU	Special Investigations Unit
ISO	Insurance Services Office	SRO	School Resource Officer
JAG	Justice Assistance Grant	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

