



2014 OPERATING AND CAPITAL IMPROVEMENT BUDGET

2014 Budget Acknowledgements

City Council

Stephen D. Hogan	Mayor
Bob Roth	Mayor Pro-Tem (2014) and Ward V
Sally Mounier	Ward I
Renie Peterson	Ward II
Marsha Berzins	Ward III
Molly Markert	Ward IV
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/City Clerk
Roberto Venegas	Assistant City Manager

Office of Budget Team

Jason Batchelor	Director of Finance
Gregory Hays	Budget / Finance Program Manager
Trevor Vaughn	Budget / Finance Program Manager
Jackie Ehmann	Budget / Finance Program Administrator
Michael Lawson	Budget / Finance Program Administrator
Mathew Wasserburger	Management Analyst II
Alyson Noble	Management Analyst II
Kerstin Claspell	Management Analyst I
Michael Kalush	Management Analyst I
Kathy Crouch	Senior Budget Assistant



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Aurora
Colorado**

For the Fiscal Year Beginning

January 1, 2013

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, 2013.

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 2014 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, Roberto Venegas
Assistant City Manager/City Clerk, Janice Napper
Aurora Water, Marshall Brown
Communications, Kim Stuart
Finance, Jason Batchelor
Fire, Mike Garcia
Information Technology, Mark Pray

Internal Services, Dan Quillen
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, Bonni Dommer/Maria Osley
/Raisa Nikolayevsky
City Attorney's Office, Jan Adamczyk/Marie McCrary
Communications, Michael Lawson
Court Administration, Yvonne Madril-Brawner
Finance, Trevor Vaughn
Fire, Terry Teske
General Management, Michael Lawson
Information Technology, Kerstin Claspell/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 and Spine (clockwise from top left): Colorado Freedom Memorial; 'Aurora Eternal' by Marcus Akinlana (Aurora Municipal Center); Fox Theatre marquee; Aurora Strong Resilience Center; 'Steel Stampede' by Douwe Blumberg (Star K Ranch); 'Ghost Trolley' by Lawrence Argent (Colfax Ave & Elmira St); Utah Pool; Beck Recreation Center Preschool. Spine: 'Colors' by Susan Cooper (Colfax Ave & Dayton St)

Cover and Spine Photos Courtesy of City of Aurora

To contact us:
Office of Budget & Financial Planning
City of Aurora
15151 E. Alameda Parkway, 5th Floor
Aurora, Colorado 80012
Telephone: (303) 739-7072
E-Mail: budget1@auroragov.org
Access Aurora: (303) 739-7000

2014



Aurora City Council



Mayor Steve Hogan



Bob Roth
Mayor Pro-Tem (Ward V)



Sally Mounier
Ward I



Renie Peterson
Ward II



Marsha Berzins
Ward III



Molly Markert
Ward IV



Bob Broom
Ward VI



Barbara Cleland
At-Large



Debi Hunter Holen
At-Large



Bob LeGare
At-Large



Brad Pierce
At-Large

2014

Introduction to the City of Aurora 2014 Adopted Budget

This 2014 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 2014 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 *2014 General Fund Revenue Overview* provides a detailed description of the City's revenue outlook for 2014 and beyond for the General Fund. The *Long Range General Fund Financial Outlook* identifies expected revenues and expenditures for all general government functions through 2018. 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 2014 budget as originally adopted by City Council, and the status of the 2013 projection at the time the 2014 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 2015 budget.

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

Table of Contents

Acknowledgements	i
Distinguished Budget Presentation Award	ii
Special Recognition	iii
Aurora City Council Members	iv
Introduction to the City of Aurora 2013 Adopted Budget	v
Table of Contents	vi
Budget Message	
Budget Development	A-1
Longer Term Outlook	A-3
Acknowledgements	A-3
Executive Summary	
Overview	B-1
Attachment 1: Budget in Brief	B-14
Attachment 2: 2014 Summary of Total Ending Funds (Budgetary Basis)	B-15
Attachment 3: Expenditure Summary: All Funds	B-16
Attachment 4: 2013 Original to Projection Variance	B-18
Attachment 5: General Fund Expenditures	B-19
Attachment 6: Major Changes in Funds Available	B-20
Attachment 7: Significant Base Budget Adjustments	B-21
Attachment 8: General Fund Additions and Reductions	B-22
Attachment 9: Other Funds Additions and Reductions	B-25
Attachment 10: Staffing Summary by Fund	B-27
Attachment 11: 2011-2018 Capital Improvement Program Summary	B-28
Attachment 12: New Projects/Projects Changes Summary	B-31
Profile of Aurora	
Introduction	C-1
Aurora in Brief	C-2
Maps	C-5

City Organizational Charts	C-9
----------------------------------	-----

Revenues

2014 General Fund Revenue Overview	D-1
Attachment A: 2014 General Fund Revenue and Percent Changes	D-26
Attachment B: History and Forecast for Key Economic Indicators	D-28

Financial Outlook

Purpose.....	E-1
General Fund Overview	E-2
No Compensation Increase Scenario	E-2
Compensation Increase Scenario	E-3
Key Assumptions	E-3
Tables:	
Summary - No Compensation Increase Scenario	E-6
Summary - Compensation Increase Scenario	E-7
Percent Growth by Expenditure Class	E-8
Percent Growth by Revenue Class.....	E-9
Department Detail	E-10
Amendments	E-19
Council Amendments.....	E-20
Potential Future Adjustments.....	E-21

Fund Summaries

Fund Summaries Overview.....	F-1
General Fund.....	F-4
Abatement Fund.....	F-6
Capital Projects Fund.....	F-8
Community Development Fund.....	F-10
Conservation Trust Fund.....	F-12
Cultural Services Fund.....	F-14
Debt Service General Obligation Fund.....	F-16
Debt Service Special Improvement District Fund	F-18
Designated Revenues Fund.....	F-20
Development Review Fund.....	F-22
Enhanced E911 Fund	F-24
Fleet Management Fund	F-26
Gifts & Grants Fund.....	F-28
Golf Fund.....	F-30
Open Space Fund	F-32
Parks Development Fund.....	F-34
Recreation Fund.....	F-36

Risk Management Fund	F-38
Surplus & Deficiency Fund	F-40
Wastewater Fund	F-42
Water Fund.....	F-44

Department Operating Budgets

Department Operating Budgets Overview	G-1
Aurora Water	G-3
City Attorney's Office	G-23
City Council	G-28
Civil Service Commission	G-32
Communications	G-35
Court Administration	G-44
Finance	G-50
Fire	G-61
General Management	G-69
Information Technology	G-75
Internal Services.....	G-83
Judicial	G-92
Library & Cultural Services.....	G-97
Neighborhood Services.....	G-107
Non-Departmental (Transfers).....	G-122
Parks, Recreation, & Open Space	G-136
Planning & Development Services	G-154
Police.....	G-164
Public Defender	G-179
Public Safety Communications Center	G-183
Public Works.....	G-186

Capital Improvement Program (CIP)

Capital Improvement Program Introduction	H-1
Capital Improvement Program Overview	H-2
Capital Projects Fund Five-Year Plan 2014-2018	H-13
Capital Improvement Program Summary by Fund.....	H-15
Projects as Adopted by City Council without Aurora Water.....	H-16
Aurora Water Projects as Adopted by City Council	H-26
Capital Program Amendments	H-27
Non-Routine Project Pages	H-51

Appendices

1. Operating Budget Reconciliations:	
Overview	I-1
Operating Reconciliation by Fund and Department	I-2
City Council Adjustments to Proposed 2014 Budget	I-8
Reconciliation of 2012 CAFR to Funds Available	I-12
2. Capital Improvement Program Detail:	
Overview	I-13
Building Repair Program Detail	I-14
Parks Capital Improvement Program Detail	I-16
Aurora Water Capital Improvement Detail	I-24
3. Budget Ordinance Summary	I-32
4. Budget Process and Calendar	I-35
5. General Financial Policies	I-38
6. Debt Management	I-55
7. Aurora Capital Leasing Corporation (ACLC)	I-63
8. Schedule of Operating Transfers	I-67
9. City Council Budget Detail	I-68
10. Aurora Urban Renewal Authority	I-69
11. General Improvement District Budgets	I-78
12. Glossary	I-81



BUDGET MESSAGE





CITY OF AURORA

George K. Noe
15151 E. Alameda Parkway
Aurora, Colorado 80012
Phone: 303-739-7010
Fax: 303-739-7123
www.auroragov.org

DATE: January 31, 2014

TO: Mayor Hogan and Members of City Council

FROM: George K. Noe, City Manager

SUBJECT: 2014 ADOPTED BUDGET

BUDGET FOCUS

The 2014 Adopted Budget is balanced for all funds and continues to provide a sound financial plan to provide the best possible municipal services. The 2014 Adopted Budget includes continued compensation and benefit increases after a number of years of no or minimal base wage increases. The budget also includes a significant focus on funding priority projects and programs identified by Council in recent years. In part due to a strengthening economy, as well as a focus on fiscal discipline with an eye toward the future, this budget marks the first time in years that the next year's budget (2015) is balanced as well. The 2014 Adopted Budget for the General Fund is \$269.8 million, up 7.4 percent from the 2013 Original Budget of \$251.3 million. The budget includes a significant amount of one-time expenditures noted below and detailed throughout the budget book.

The 2014 Adopted Budget generally maintains the current service levels of the programs funded in the 2013 Original Budget and builds in long-term cost drivers (e.g. police staffing, maintaining fleet replacement, health insurance increases). The budget also funds costs in addition to those found in the 2013 Original Budget, including:

- New and upgraded program costs, such as additional SWAT team medics, a two-person medical services response program, and Office of Emergency Management (OEM) personnel;
- One-time transfer of funds available to the Capital Projects Fund for various Council priorities; and
- Expenses identified by Council as part of the budget adoption process.

As noted before, due to a strengthening economy and a measured and judicious approach to budgeting, the 2014 budget is balanced. These same factors allow the 2015 budget to be balanced as well. 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. Future budget shortfalls are driven by total compensation costs.

This budget message provides a brief overview of the approach to the development of the 2014 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.

REVENUE

The City's revenues, which were strong in 2012, continue to perform well in 2013. Concerns remain in the face of uncertain and mixed economic and political messages, such as continued high unemployment and a Federal furlough program, which will affect one of Aurora's largest employers. General Fund revenue for 2013 is projected to grow at a healthy 3.5 percent rate over 2012, but includes 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 expected to grow 4.0 percent in 2013.

For 2014, total General Fund revenue is projected to grow at a rate of 2.8 percent (\$7.3 million) over 2013. Most of the increase is in sales tax and companion use taxes. Sales tax is expected to grow 2.7 percent. The underlying revenue assumptions in the 2014 Adopted Budget are intended to be conservative but realistic in the face of continued economic uncertainty, such as the effect of federal spending reductions on Buckley Air Force Base, Aurora's largest employer.

EXPENSES

Council priorities and initiatives provide focus to the majority of the budget. Some of the budget adjustments tied to specific Council action items include (not in priority order):

- Funding for Village Green and Pheasant Run Pools (from 2013 Spring Supplemental);
- Debt Service funding for a Police / Fire training facility;
- Funding for projects related to FasTracks;
- Funding for additional tree trimming;
- Funding for additional library materials;
- Funding for a City image branding campaign;
- The addition of one Code Enforcement position and transfer of two additional positions to the General Fund and continuing the approach of funding code enforcement teams outside of CDBG and the Abatement Fund;
- Funding for Fitzsimons area development, including costs associated with a hotel and conference center;
- Funding for a bust of Martin Luther King Junior to be located at the MLK Library;
- Funding for \$1.0 million in seed money to upgrade Moorhead Recreation Center and \$750,000 in public private partnership seed money for another recreation center;

- Additional budget for Capital projects such as median enhancements, Montview overlay, and a contribution to assist Arapahoe County with an Arapahoe Road widening project;
- Increasing the Capital Projects Fund (CPF) transfer from approximately 1.0 percent to 2.0 percent, as a step in the progression back to the mandated 4.0 percent, resulting in a significant increase in street and facility maintenance;
- Increased employee compensation and targeted increases for certain job families, based on a request to focus on employee pay and benefits. These factors include a 1.5 percent pay increase (\$2.3 million), civil service step and grade costs (\$0.9 million), an increase in the City contribution for health insurance (\$1.1 million), as well as the funding of targeted employee market adjustments (\$0.6 million); and
- A two-year balanced budget without reductions based on request to focus on structural budget deficit elimination.

In addition to these expenses, the City faces a number of other significant cost increases in 2014. Additional funds are being transferred to the Capital Projects Fund for one-time Council and City priority projects such as Iliff Garage and Infrastructure, making 6th Avenue shovel ready, and providing seed money for a possible upgrade to the Moorhead Recreation Center. The funds come from additional funds available above the Operating Reserve requirement. The 2014 Adopted Budget also includes continuing the City's fleet and equipment replacement program, as well as adding both one-time and ongoing costs associated with maintaining the City's Risk Fund reserve within recommended limits.

LONGER TERM OUTLOOK

While the strengthening economy has helped the long-term outlook and the City appears poised for two years of balanced budgets, the longer term outlook still includes budget shortfalls. Preliminary projections show the City is likely to face a \$3.9 million shortfall in 2016, assuming a 2.0 percent pay increase and 10.0 percent increase in the health insurance contribution for all employees. The outlook also continues the 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 2017 shortfall is expected to increase to \$5.5 million due in part to additional police officers added as part of the modified police staffing mandate. The shortfall increases to \$11.7 million in 2018.

It should be noted that these shortfall numbers include annual pay and benefit increases. Without the increases, the General Fund would be in a surplus situation (revenue over expenses) throughout the five-year plan.

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 Managers, 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 black ink, appearing to read 'G. Noe', with a stylized, flowing script.

George K. Noe
City Manager



EXECUTIVE SUMMARY



2014 Adopted Budget

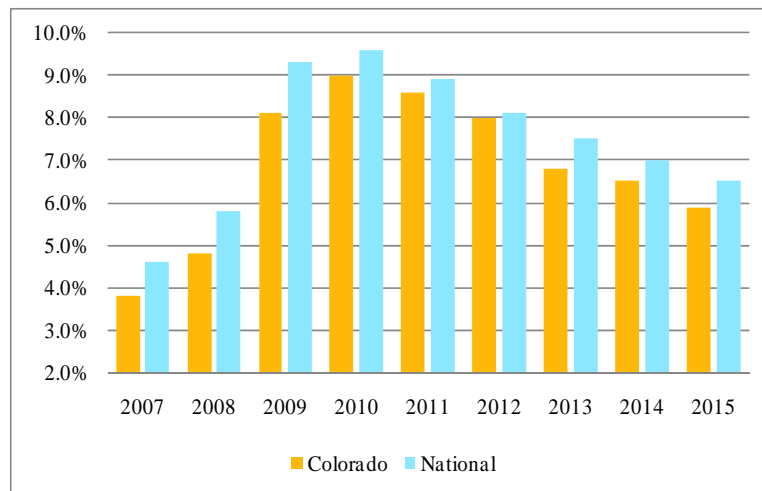
Executive Summary

This section provides an overview of economic factors affecting the 2014 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

National and state economies continue to recover in 2013 from the great recession with slow growth and uneven economic performance. Despite areas with high levels of improvement, growth levels in the national economy remain modest and varied, reduced by uncertainty in the global and national economy. Global concerns noted by economists include instability in the Middle East, and inspired citizen protests across the globe, as well as the ongoing European debt crisis. At the national level, ambiguity over the impact of sequestration and the 2012 American Taxpayer Relief Act has slowed business expansion and job growth.

Figure 1: Unemployment Rate



Source: Colorado Governor's Office of State Planning and Budgeting

These uncertainties have impacted the economy in many ways, but perhaps the most critical continues to be the impact on employment. Nationwide unemployment has slowly trended downward, recording levels not seen since prior to the recession. Across the state, unemployment has followed similar trends, with the Colorado unemployment rate consistently lower than the national average, despite month-to-month fluctuations as numerous job seekers return to the improving labor market. Even with these employment gains, the unemployment rate remains higher than historical standards, causing

both businesses and consumers to behave cautiously until they see clear signs of a recovery. Local forecasts predict the unemployment rate will rise over the second half of the year as more people continue to enter the labor force, combined with federal fiscal restrictions, resulting in slower job growth.

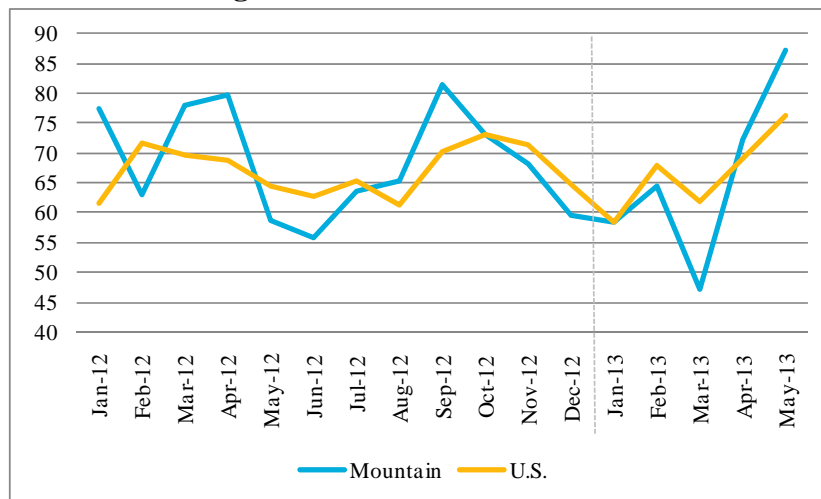
Economists agree that Colorado's economy continues to exhibit strong economic performance and is on more solid footing to recover than the nation as a whole. Statewide projections for job and personal income growth drove higher-than-expected momentum through the first quarter of 2013. Colorado is expected to experience some minor economic slowing over the second half of

2013 as the large defense and aerospace presences may become vulnerable to sequestration. Additionally, drought conditions remain a concern for the large agricultural sector in Colorado. Employment statistics through June 2013 for the Denver-Aurora-Broomfield statistical area show stronger local growth than the state as a whole.

According to local forecasts, the state is on course to add 51,400 jobs in 2013, a 2.2 percent increase, slightly lower than the 2.3 percent growth seen in 2012. These rates of growth are expected to result in a state unemployment rate of 6.8 percent for 2013 and 6.5 percent in 2014.

Over the first half of 2013, consumer confidence has seen varying levels of growth and retraction for both Colorado and the nation. The end of 2012 through the first quarter of 2013 saw consumer confidence levels drop with uncertainty over the fiscal cliff and sequestration. The second quarter of 2013 saw strong improvements in consumer confidence levels, the result of pent-up consumer demand for goods combined with improved household income and consumption levels. Local economists supports the notion of a slow-down in consumer spending over the second half of 2013, followed by higher rates of spending growth in 2014 as economic conditions improve.

Figure 2: Consumer Confidence



Source: The Conference Board

Improvement in the overall economy also relies on housing market conditions. The housing recovery continues at both national and statewide levels, with residential housing growth driven by pent-up demand, low inventory levels and low interest rates, making home buying more attractive and resulting in large levels of price appreciation. Because of these factors, single-family housing permit activity has increased throughout the state in 2013.

The forecast for both the state and national economies is for ongoing slow growth. Colorado is expected to continue to outperform the nation as the economy works through national uncertainty and weakening global economic conditions over the second half of 2013 and into 2014. General Fund revenue expectations for the City of Aurora mirror the overall economic sentiment. A moderate increase in 2013, supported by consistent economic growth over the second half of the year, will be followed by a conservative increase in 2014. Local forecasts over the next few years call for slow, sustained economic growth that will result in moderate revenue increases throughout the forecast period.

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-14 summarize appropriations and past (actual) spending for the City's funds.

The 2014 Adopted Budget includes a total of \$591,393,209 in appropriations for all funds. This compares with the 2013 Original Budget of \$532,905,762 and the 2013 expenditure projection of \$557,529,489. Total expenditures increase from the 2013 Original Budget to the 2014 Adopted Budget by \$58.5 million. Of this increase, \$34.4 million is the net result of capital projects appropriation with \$13.6 million in the Capital Projects Fund and \$21.3 million in the Water and Wastewater Funds partially offset by lower appropriation in other funds.

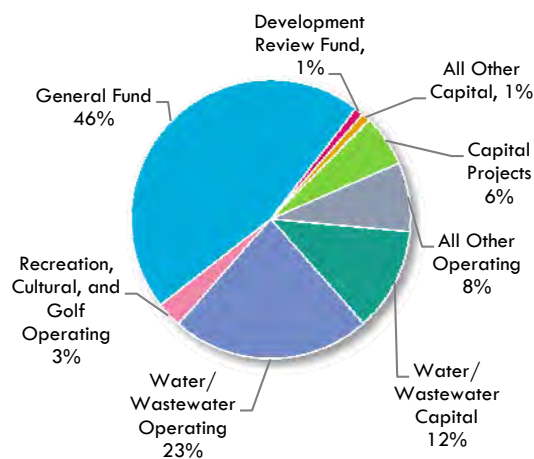
Total operating expenditures increase \$24.1 million between the 2013 Original and 2014 Adopted Budget. Included is an additional \$12.0 million in operating transfers, mostly the transfer to the Capital Projects Fund. Another \$6.0 million in salaries and benefits for compensation increases of 1.5 percent pay, 6.0 percent health and expanded health coverage to contingent employees as well as additional staff. The remaining \$6.1 million is primarily for supplies and services in various funds offset by debt savings.

The Affordable Care Act requires provision of health insurance to all employees with an annual average of 30 hours a week. Enforcement was delayed until 2015 but the individual mandate is still in place. In the interest of providing equal benefits to all full time employees, implementation is included at a cost of \$581,900 with General Fund costs of \$394,100.

The 2013 operating expenditure projection is \$33.6 million higher than the budget due mainly to a debt prepayment in Wastewater Fund and an increase to the transfer to the Capital Projects Fund of \$10.5 million as a result of additional spending of one time funds and additional capital related revenues.

Figure 3 illustrates total appropriations in 2014. The General Fund accounts for 46 percent, while another 19 percent of the 2014 budget is dedicated to capital projects in several funds. Operating costs for both the Water and Wastewater Funds make up 23 percent while the remaining 12 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 2014 General Fund Budget.

Table 1: 2014 Expenditure and Budget Summary – General Fund

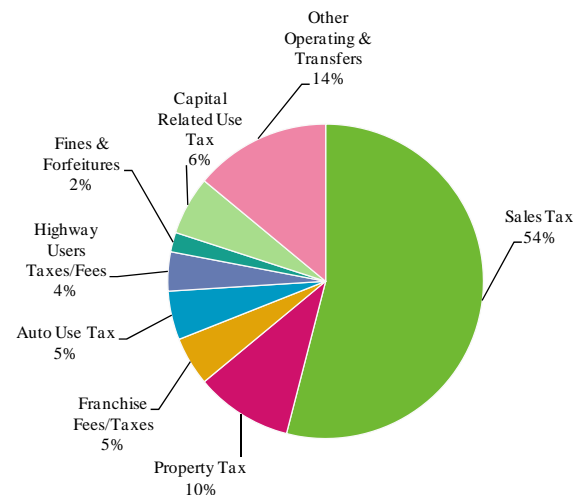
Sources		Amount	Comment
Revenue and Transfers		\$265,072,646	Slower growth in 2014 than 2013 and 2012 as a result of sales related tax revenues tapering off in 2014.
Funds Available		\$4,696,271	One-time funding for capital projects
Uses			
2013 Original Budget		\$251,271,976	Initial base budget
Base Budget Adjustments		(7,104,121)	Removals of 2013 one-time expenditures including: (\$5.2) million for a 2013 one time transfer to the Capital Projects Fund for various projects; (\$1.0) million for purchases of equipment and Library materials; (\$0.7) million for Police bonuses; (\$0.4) million for sick leave buyback restoration. Additional mid-year items include: \$0.1 million for opening two pools; \$0.1 million to move Restricted Breed program to the General Fund.
Cost Drivers		10,290,619	\$4.7 million for additional transfer to Capital Projects Fund for 2014 formula; \$2.3 million for a 1.5 percent pay increase; \$1.1 million for a 6.0 percent City health insurance contribution increase; \$1.4 million for risk, fleet, fuel, and utility cost increases; \$0.9 million for Police, Fire and Dispatch step and grade; \$0.5 million for departmental mandated costs to maintain current service levels such as contractual increases, or increases in the price of supplies; (\$0.6) million for net personal services changes due to hiring entry level staff, lower health insurance plan selections or otherwise downgrading the pay level of a position.
Amendments		15,310,443	\$9.3 million for transfer of one-time funds to the Capital Projects Fund for various projects; \$0.9 million transferred to the Risk Management Fund; \$0.6 million additional equipment replacement; \$0.6 million for potential market and pay adjustments; \$0.6 million for new personnel in Fire; \$0.3 One-time funding for image branding campaign \$0.3 million for building leases; \$0.3 million for tree trimming; \$0.4 million for additional costs to provide health insurance for 85 contingent personnel; \$2.0 million for other amendments and a net increase of 3.25 FTE.
Total Expenditures		\$269,768,917	Total 2014 Adopted General Fund Budget

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 2.8 percent or \$7.3 million in 2014. \$3.8 million of this increase is from sales tax; \$0.8 million will be generated by increases in capital related use tax, and \$0.7 million will result from an increase to the Water and Wastewater Funds payment for services in internal charges. The remaining \$2.0 million will be driven by continued auto use tax growth, as well as notable increases in property tax and franchise fees and taxes.

Figure 4: 2014 General Fund Sources



Excluding transfers, the projected 2.9 percent increase in 2014 follows a projected 3.5 percent (\$8.8 million) increase in 2013 over 2012 actual revenue.

Table 2: Summary of Key General Fund Revenue Sources

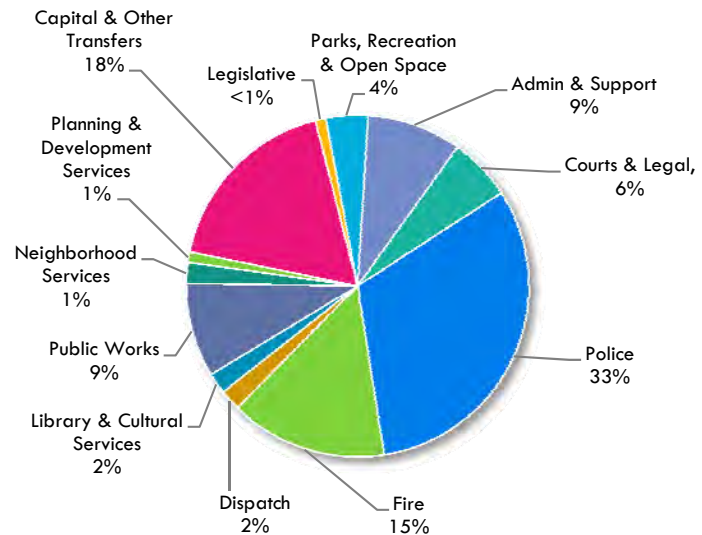
Sources of Funds	2012 Actual	2013 Projection	2014 Adopted	2012-2013 Change	2013-2014 Change
Sales Tax	\$135,113,671	\$140,518,218	\$144,312,210	4.0%	2.7%
Property Tax	24,790,299	25,053,056	25,378,119	1.1%	1.3%
Franchise Fees/Taxes	13,199,623	13,826,606	14,166,741	4.8%	2.5%
Auto Use Tax	12,712,980	13,323,204	13,856,132	4.8%	4.0%
Capital-Related Use Tax	14,615,723	15,686,107	16,444,190	7.3%	4.8%
Highway User's Fees/Taxes	10,272,653	10,426,743	10,531,011	1.5%	1.0%
Fines & Forfeitures	5,862,519	5,745,268	5,831,447	-2.0%	1.5%
Other Operating Revenue	31,275,603	32,058,590	33,452,796	2.5%	4.3%
General Fund Revenue	\$247,843,071	\$256,637,792	\$263,972,646	3.5%	2.9%
Transfers and Reserves	1,176,743	1,160,750	1,100,000	-1.4%	-5.2%
Total General Fund Revenue (incl. transfers)	\$249,019,814	\$257,798,542	\$265,072,646	3.5%	2.8%

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

General Fund Appropriations

General Fund appropriations for 2014 total \$269,768,917, a 7.4 percent increase from the \$251.3 million original expenditure budget for 2013. The primary increase is in Non-Departmental, mostly a result of an increase in the transfer to the Capital Projects Fund. 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 56 percent of total General Fund appropriations.

Figure 5: 2014 General Fund Appropriations



Significant changes from the 2013 Original Budget include:

- \$8.8 million net additional transferred to the Capital Projects Fund;
- \$2.6 million for items including: a 1.5 percent pay increase; civil service step and grade of \$0.9 million; net other savings in personal savings due to entry level hiring and insurance plan selections (\$0.6 million);
- \$2.0 million for various departmental amendments with a net of 3.25 new FTE;
- \$1.4 million for increases in Fleet maintenance, fuel, utilities and Risk Management charges;
- \$1.1 million for a 6.0 percent increase in the City's contribution for employee health insurance;
- \$0.9 million for a one-time transfer to the Risk Management Fund;
- \$0.6 million and 8.0 FTE in the Fire Department;
- \$0.6 million for additional equipment replacement;
- \$0.6 million for targeted and potential market adjustments;
- \$0.5 million for departmental mandated costs to maintain 2013 service levels;
- \$0.4 million for health care for contingent employees working more than 30 hours per week;
- \$0.3 million for additional building leases payment;
- \$0.3 million for additional tree trimming contract;
- \$0.3 million one-time funding for image branding campaign;
- \$0.2 million for a change in the Visit Aurora funding calculation;
- (\$0.7) million savings from a two-year \$1,000 per commissioned Police officer bonus;

- (\$0.4) million for onetime 2013 purchases a log loader, PC replacements and Coplink Server hardware;
- (\$0.4) million for a restoration of sick leave buyback in 2013; and
- (\$0.3) million from equipment purchases for 12.0 new officers in 2013.

Attachment 8 provides additional detail on the 2014 General Fund amendments.

STAFFING

The 2014 Adopted Budget includes an additional 13.5 FTE, with 17.75 FTE added in all funds, plus another 0.75 FTE added as part of the 2013 Spring supplemental, offset by the elimination of 5.0 vacant FTE. The additional FTE are: 5.0 additional Building Codes FTE; 4.0 firefighters for Medical Service Units; 2.0 SWAT Paramedics; 2.0 Office of Emergency Management Staff; 1.0 Assistant City Attorney; 0.75 City Attorney Investigator; 1.0 Mission Viejo Library staff; 1.0 Code Enforcement Officer; and a 1.0 Human Resources Front Desk Assistant. Table 3 outlines the staffing changes for all funds.

Table 3: 2014 FTE Staffing Changes by Fund

Fund	2013 FTE	Adds	Vacant Reductions	Transfers / Technical/ Midyear	2014 FTE	Net Change
Abatement Fund	5.50	-	-	(2.00)	3.50	(2.00)
Community Development	22.20	-	-	(1.00)	21.20	(1.00)
Conservation Trust Fund	16.77	-	-	-	16.77	-
Cultural Services Fund	15.00	-	-	-	15.00	-
Designated Revenue Fund	29.16	-	-	(0.25)	28.91	(0.25)
Development Review Fund	69.75	5.00	-	-	74.75	5.00
Enhanced E-911 Fund	5.00	-	-	-	5.00	-
Fleet Management Fund	43.50	-	-	0.50	44.00	0.50
General Fund	1,919.55	12.75	(3.00)	2.78	1,932.08	12.53
Gifts & Grants Fund	5.50	-	-	-	5.50	-
Golf Courses Fund	40.00	-	(2.00)	-	38.00	(2.00)
Open Space Fund	18.62	-	-	(0.28)	18.34	(0.28)
Parks Development Fund	0.75	-	-	-	0.75	-
Recreation Fund	55.20	-	-	1.00	56.20	1.00
Risk Management Fund	9.00	-	-	-	9.00	-
Wastewater Fund	148.26	-	-	(4.20)	144.06	(4.20)
Water Fund	273.74	-	-	4.20	277.94	4.20
Totals	2,677.50	17.75	(5.00)	0.75	2,691.00	13.50

Table 4: 2014 FTE Staffing Net Change – General Fund

Department	Adds	Vacant Reductions	Transfers / Technical / Midyear	Total
City Attorney	1.75	-	-	1.75
Communications	-	-	0.25	0.25
Finance	-	(3.00)	-	(3.00)
Fire	8.00	-	-	8.00
Internal Services	1.00	-	-	1.00
Library and Cultural Services	1.00	-	-	1.00
Neighborhood Services	1.00	-	2.75	3.75
Parks, Recreation & Open Space	-	-	(0.72)	(0.72)
Police	-	-	0.50	0.50
Totals	12.75	(3.00)	2.78	12.53

Table 4 provides departmental detail on the staffing changes in the General Fund. The total General Fund increases by a net of 12.53 FTE. This is a net result of 0.25 FTE technical adjustment in Communications from the 2013 Spring Supplemental, a net 1.03 FTE transferred in from other funds in the 2013 Spring Supplemental, 2.0 Code Enforcement Officers transferred from the Abatement Fund, 1.0 new Code Enforcement Officer, 8.0 FTE in Fire, 1.0 Assistant City Attorney, 0.75 City Attorney Investigator, 1.0 Human Resources Front Desk Assistant, and 1.0 for Mission Viejo Library staff. These are partially offset by the elimination of 3.0 vacant positions in Finance to reallocate resources for a new Tax and Licensing System as well as the movement of 0.5 of the Aurora For Youth Program Manager to the Designated Revenues Fund.

Table 5 shows the details of the staffing level by fund over time. Even with the additional FTE added in the 2014 budget, the total number of FTE in the General Fund declined 5.6 percent (115.1 FTE) over the last 11 years, while this is offset by growth in other funds of 103.2 FTE mostly Water and Wastewater, up 48.1 percent for the same period. The ratio of civil FTE (police officers and firefighters) to General Fund career FTE has changed significantly from 2003 to 2014. Police civil service has grown 13.9 percent (80.85 FTE) while career service FTE has dropped 18.2 percent (211.5 FTE). See Attachment 10 for a four-year summary of staffing by fund.

Table 5: FTE and FTE Changes: 2003 – 2014 (All Funds)

	Budgeted					FTE change	% change
	2003	2005	2007	2009	2014	2003-2014	2003-2014
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	318.00	15.50	5.1%
General Fund Career	1,164.70	1,089.12	1,091.53	1,066.53	953.23	(211.47)	-18.2%
Total General Fund	2,047.20	1,980.12	2,037.53	2,012.53	1,932.08	(115.12)	-5.6%
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	74.75	(37.20)	-33.2%
Golf Fund	57.00	56.00	52.00	52.00	38.00	(19.00)	-33.3%
Rec/Cultural Services Funds	90.80	86.30	86.00	85.75	71.20	(19.60)	-21.6%
All other FTE	108.50	107.35	137.89	139.89	143.82	35.32	32.6%
Non-General Fund	655.75	695.50	800.14	791.84	758.92	103.17	15.7%
Total	2,702.95	2,675.62	2,837.67	2,804.37	2,691.00	(11.95)	-0.4%

OTHER FUNDS

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

Water and Wastewater Funds – Operating Costs

The Water and Wastewater Funds operate as enterprise funds in which revenues from user fees, development fees, and other charges for services must cover all capital and operating costs. The total operating budget for these funds will increase \$1.8 million from the 2013 Original Budget. Significant budgetary factors addressed include the following:

- Annual charges for service payment to Metro Wastewater will be increased \$2.2 million based on an 4.5 percent increase in annual charges;
- Appropriation of \$1.8 million for increased mandated costs and equipment maintenance; and
- Debt service reduction in Wastewater of \$2.2 million due to a 2013 prepayment of Wastewater debt.

Development Review Fund – Operating Costs

The Development Review Fund is a special revenue fund, receiving revenue from review, permitting, and inspection activity. In 2014, the total revenue is projected to increase \$1.8 million over the 2013 Original Budget, which is reflective of a projection for a recovery in development following the recession. Expenditures increase \$580,200 including the addition of 5.0 FTE authorized in mid-year 2013 as a result of the additional build up in development.

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 increase by \$32,300 from the 2013 Original Budget to the 2014 Adopted Budget, primarily driven by increased personnel costs from implementation of the Affordable Care Act and other mandated costs; and
- The Recreation Fund subsidy will increase by \$405,800 from the Original Budget to correspond with increased personnel costs from implementation of the Affordable Care Act, increased mandated costs, and operating costs for Village Green and Pheasant Run pools.

Abatement Fund – Operating Costs

Abatement Fund expenditures and revenues fluctuate due to the number and size of properties abated. As the economy has recovered, abatements have declined.

- Revenue in the Abatement Fund decreased sharply in 2011 and 2012 and is projected to stabilize in 2013; and
- Expenditures decrease 48.3 percent from 2011 to 2014 by transferring 3.0 Code Enforcement Officers in 2013 and 2.0 in 2014 to the General Fund, along with other reductions associated with volume driven costs.

Other Funds – Operating Costs

- Expenditures and revenues in the Community Development Fund for 2014 are \$930,600 lower than the 2013 projection, when Neighborhood Stabilization Program income is projected to peak at \$1.1 million;
- Expenses in the Fleet Management Fund will increase \$559,300 (6.5 percent) over the 2013 Original Budget primarily as a result of anticipated increases in both fuel and vehicle/equipment maintenance costs;
- The E-911 reintroduction of CAD maintenance and support, as well as the renewal of various multi-year maintenance agreements, create a \$383,300 (20.3 percent) increase in operating expenditures in the E-911 Fund;
- In 2014, Designated Revenues Fund operating expenditures will increase \$711,800 (10.7 percent) over the 2013 Original Budget due to increased revenue in the court surcharge programs as well as a one-time increase in the Aurora Channel to upgrade to high definition equipment;
- The Golf Courses Fund expenditures decrease \$176,800 in 2014 as 2.0 vacant FTE are eliminated offset by some increases in compensation costs.

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 2014 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 \$110.4 million in 2014. Capital projects of \$535.6 million are budgeted or planned between 2014 and 2018. The primary funds associated with the five-year CIP are:

- The Capital Projects Fund - \$139.3 million over five years;
- The Open Space Fund - \$14.0 million;
- The Conservation Trust Fund - \$8.0 million;
- The Enhanced E-911 Fund - \$9.8 million; and
- The Water and Wastewater Funds - \$363.2 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. Subsequent Council decisions reduced the transfer by about \$6 million each year. This equates to a transfer of approximately one percent. As part of the 2013 Budget process, Council requested that staff begin to return the transfer back to the 4.0 percent mandate. Because of this, the 2014 transfer is set at 2.0 percent. This transfer will increase each subsequent year by one-half of a percent until the entire 4.0 percent amount is transferred in 2018.

The net change in the 2014-2018 CPF five-year plan is an increase in expenditures of \$48.4 million, a 53.3 percent increase in expenditures over the 2013-2017 five-year plan. 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 2014-2018

Project	Total Cost	Percent of Total
Street maintenance, reconstruction & improvements	\$ 82.9 million	59.5%
Building repair projects	13.1 million	9.4%
FasTracks projects	7.9 million	5.7%
Direct costs – Public Works design & engineering / building repair	6.2 million	4.5%
Public safety debt service	6.0 million	4.3%
Traffic signal component replacement	6.0 million	4.3%
800 MHz radio system debt / infrastructure upgrade	4.5 million	3.2%
Police / Fire joint training facility design	2.6 million	1.9%
Direct costs – Purchasing Services	2.0 million	1.4%
Moorhead / Ward V Recreation Center seed money	1.8 million	1.3%
6th Avenue extension	1.7 million	1.2%
System and network replacement	1.6 million	1.2%
Art in public places	1.0 million	0.7%
All other projects	2.0 million	1.4%
TOTAL	\$139.3 million	

The CIP section of the 2014 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 2018, equating to 67.9 percent of the City's planned five-year capital plan. The 2014 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.

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, includes \$14.0 million over the five-year plan, which is 2.6 percent of total capital spending. The Conservation Trust Fund, funded through lottery proceeds, has projects totaling \$8.0 million in the five-year plan (1.5 percent of total capital spending). The City continues its efforts to develop new parks, acquire open space, and improve parks and recreation infrastructure within the financial constraints imposed by reduced funding for both capital construction and operations. Among the parks and recreation projects included in the five-year CIP are Sports Park improvements, Highline Canal improvements, and the renovation of Del Mar Pool. Most of the funding for these projects comes from the Arapahoe County Open Space Tax and the Conservation Trust Fund.

Capital appropriations from the E-911 Fund are projected to be approximately \$9.8 million between 2014 and 2018, primarily for debt service for the new 800 MHz radio system and for MDC infrastructure replacement. Starting in 2016, \$2.0 million is projected for a radio system infrastructure upgrade, partially funded by a \$1.5 million transfer from the Capital Projects Fund.

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.

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 2011 through 2014;
- Attachment 4 - Comparison of the 2013 Original Budget to the 2013 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 2013 and 2014;
- Attachment 7 - Significant base budget changes in various City funds;
- Attachment 8 - 2014 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 (2014-2018) along with information on appropriations for 2011 through 2012; and
- Attachment 12 - Capital amendments by department and fund.

Attachment 1

Budget in Brief

Department	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Revenues by Source:					
Taxes	203,934,743	221,017,024	214,712,849	228,170,961	233,634,661
Other Revenues	34,047,669	40,966,729	31,805,290	37,297,707	34,351,872
License and Permits	7,559,469	9,265,771	9,243,946	10,529,864	10,831,696
Intergovernmental	36,657,935	35,753,913	31,012,987	43,658,111	32,920,943
Charges for Services	197,807,110	209,280,147	204,953,934	201,710,049	211,549,489
Fines and Forfeitures	9,469,574	10,342,453	10,232,746	10,302,782	10,445,625
Operating Transfers	23,753,611	24,368,595	28,227,735	39,862,918	37,281,570
Sale of Assets	228,841	318,572	220,000	40,164	220,000
Proceeds From Borrowing	0	1,230,000	0	0	0
Total Revenues	\$513,458,952	\$552,543,204	\$530,409,487	\$571,572,556	\$571,235,856
Operating Expenditures by Category:					
Salaries and Benefits	222,255,828	226,703,110	236,024,821	235,054,925	241,976,197
Supplies and Services	107,836,160	108,279,197	123,679,556	122,120,876	130,141,675
Interfund Charges	14,178,472	14,382,083	14,760,243	14,911,406	15,927,552
Debt Related	103,003,818	98,237,666	42,870,575	62,767,513	39,147,556
Capital Related	3,403,259	5,526,419	5,381,858	5,728,354	7,594,884
Transfers Out	27,809,223	29,677,231	34,195,035	49,921,587	46,207,255
Total Operating Expenditures	\$478,486,760	\$482,805,706	\$456,912,088	\$490,504,661	\$480,995,119
Operating Expenditures by Function:					
Administrative Services	22,455,023	34,218,233	35,853,621	36,049,960	37,370,979
Community Services	144,713,955	148,268,982	154,270,336	156,518,200	158,017,485
Council/Appointees	17,270,080	17,771,356	19,174,670	19,529,073	19,747,867
General Management	16,057,285	4,768,150	4,962,096	5,100,700	5,996,189
Non-Departmental (Transfers)	39,714,160	41,385,254	46,007,238	57,376,656	59,620,336
Operations	238,276,257	236,393,731	196,644,127	215,930,072	200,242,263
Total Operating Expenditures	\$478,486,760	\$482,805,706	\$456,912,088	\$490,504,661	\$480,995,119
Capital Improvement Program	\$44,003,700	\$44,235,145	\$75,993,674	\$67,024,828	\$110,398,090
Total Expenditures	\$522,490,460	\$527,040,851	\$532,905,762	\$557,529,489	\$591,393,209
FTE by Function:					
Administrative Services	128.5	175.0	178.0	178.5	176.5
Community Services	1,335.9	1,335.0	1,348.5	1,348.5	1,358.5
Council/Appointees	193.0	194.0	194.0	195.0	195.8
General Management	93.8	41.8	41.8	42.1	42.1
Operations	931.2	920.2	915.2	920.2	918.2
Total FTE	2,682.4	2,666.0	2,677.5	2,684.3	2,691.0

Attachment 2

2014 Summary of Total Ending Funds (Budgetary Basis)

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

Fund Name	2014 Beg Funds	Revenues	Transfers In	Total Uses *	Net	2014 End Funds
Abatement Fund	340,379	470,476	-	471,635	(1,159)	339,220
Capital Projects Fund	16,369,422	3,106,132	28,291,506	31,846,435	(448,797)	15,920,625
Community Development Fund	-	4,527,132	203,272	4,730,404	-	-
Conservation Trust Fund	924,424	3,275,574	-	3,699,526	(423,952)	500,472
Cultural Services Fund	818,010	930,024	1,089,304	2,161,790	(142,462)	675,548
Debt Service (GO) Fund	1,545,176	4,890,500	1,659,525	6,567,025	(17,000)	1,528,176
Debt Service (SID) Fund	214,321	208,262	-	422,583	(214,321)	-
Designated Revenues Fund	7,843,675	6,082,976	-	7,383,299	(1,300,323)	6,543,352
Development Review Fund	3,906,206	9,737,821	-	8,536,189	1,201,632	5,107,838
Enhanced E-911 Fund	5,057,790	3,093,980	-	3,960,435	(866,455)	4,191,335
Fleet Management Fund	275,967	9,059,005	-	9,170,183	(111,178)	164,789
General Fund	45,757,051	263,972,646	1,100,000	269,768,917	(4,696,271)	41,060,780
Gifts & Grants Fund	3,874,508	4,449,301	-	5,379,912	(930,611)	2,943,897
Golf Courses Fund	466,652	8,584,429	150,000	8,736,760	(2,331)	464,321
Open Space Fund	2,814,876	6,796,593	-	6,534,096	262,497	3,077,373
Parks Development Fund	2,337,524	313,707	-	78,165	235,542	2,573,066
Recreation Fund	254,395	5,565,331	3,887,963	9,488,230	(34,936)	219,459
Risk Management Fund	3,801,541	7,188,678	900,000	7,038,383	1,050,295	4,851,836
Wastewater Fund	28,576,100	60,435,846	-	75,609,249	(15,173,403)	13,402,697
Water Fund	70,432,526	131,265,873	-	129,809,993	1,455,880	71,888,406
Total	\$195,610,543	\$533,954,286	\$37,281,570	\$591,393,209	(\$20,157,353)	\$175,453,190

* Total Uses include transfers out.

Attachment 3

Expenditure Summary: All Funds

Fund Name	2011 Operating	2011 Capital	2011 Actual	2012 Operating	2012 Capital	2012 Actual
Non-General Fund						
Abatement Fund	912,027	-	912,027	693,621	-	693,621
Capital Projects Fund	-	21,607,251	21,607,251	-	18,505,667	18,505,667
Community Development Fund	5,109,975	-	5,109,975	4,949,914	-	4,949,914
Conservation Trust Fund	1,489,656	1,242,500	2,732,156	1,822,304	1,467,000	3,289,304
Cultural Services Fund	2,383,582	-	2,383,582	2,026,505	-	2,026,505
Debt Service (GO) Fund	7,761,615	-	7,761,615	7,538,737	-	7,538,737
Debt Service (SID) Fund	359,696	-	359,696	323,012	-	323,012
Designated Revenues Fund	6,096,555	9,773	6,106,328	5,600,557	-	5,600,557
Development Review Fund	7,300,370	-	7,300,370	7,510,742	-	7,510,742
Enhanced E-911 Fund	1,660,966	4,710,000	6,370,966	1,751,130	1,862,000	3,613,130
Fleet Management Fund	8,368,153	-	8,368,153	8,323,695	-	8,323,695
Gifts & Grants Fund	4,624,667	2,219,468	6,844,135	5,000,195	4,791,751	9,791,946
Golf Courses Fund	8,031,628	(134,802)	7,896,826	8,701,616	472,000	9,173,616
Open Space Fund	3,144,786	3,000,000	6,144,786	3,052,737	4,158,000	7,210,737
Parks Development Fund	73,453	-	73,453	74,674	22,593	97,267
Recreation Fund	8,089,736	-	8,089,736	8,887,305	10,000	8,897,305
Risk Management Fund	8,936,530	-	8,936,530	7,484,833	-	7,484,833
Surplus & Deficiency Fund	64,381	-	64,381	60,910	-	60,910
Wastewater Fund	40,315,103	22,591,962	62,907,065	47,053,963	6,696,082	53,750,045
Water Fund	134,048,225	(11,242,452)	122,805,773	125,109,531	6,250,052	131,359,583
Total Non-General Fund	\$248,771,104	\$44,003,700	\$292,774,804	\$245,965,981	\$44,235,145	\$290,201,126
General Fund	229,715,656	-	229,715,656	236,839,725	-	236,839,725
Total Budget	\$478,486,760	\$44,003,700	\$522,490,460	\$482,805,706	\$44,235,145	\$527,040,851

Attachment 3

Expenditure Summary: All Funds

Fund Name	2013 Operating	2013 Capital	2013 Projection	2014 Operating	2014 Capital	2014 Adopted
Non-General Fund						
Abatement Fund	624,185	-	624,185	471,635	-	471,635
Capital Projects Fund	-	22,831,293	22,831,293	-	31,846,435	31,846,435
Community Development Fund	5,661,049	-	5,661,049	4,730,404	-	4,730,404
Conservation Trust Fund	1,727,104	1,200,000	2,927,104	1,729,526	1,970,000	3,699,526
Cultural Services Fund	1,940,994	-	1,940,994	2,161,790	-	2,161,790
Debt Service (GO) Fund	6,550,350	-	6,550,350	6,567,025	-	6,567,025
Debt Service (SID) Fund	827,170	-	827,170	422,583	-	422,583
Designated Revenues Fund	6,086,277	-	6,086,277	7,383,299	-	7,383,299
Development Review Fund	8,005,904	-	8,005,904	8,536,189	-	8,536,189
Enhanced E-911 Fund	1,885,516	2,638,000	4,523,516	2,274,435	1,686,000	3,960,435
Fleet Management Fund	8,786,331	-	8,786,331	9,170,183	-	9,170,183
Gifts & Grants Fund	5,513,927	5,312,649	10,826,576	5,379,912	-	5,379,912
Golf Courses Fund	8,470,858	287,500	8,758,358	8,379,260	357,500	8,736,760
Open Space Fund	3,422,829	2,724,163	6,146,992	4,006,596	2,527,500	6,534,096
Parks Development Fund	76,734	61,050	137,784	78,165	-	78,165
Recreation Fund	9,219,558	-	9,219,558	9,488,230	-	9,488,230
Risk Management Fund	7,120,798	-	7,120,798	7,038,383	-	7,038,383
Surplus & Deficiency Fund	508,755	-	508,755	-	-	-
Wastewater Fund	64,659,742	15,457,146	80,116,888	47,432,869	28,176,380	75,609,249
Water Fund	85,694,716	16,513,027	102,207,743	85,975,718	43,834,275	129,809,993
Total Non-General Fund	\$226,782,797	\$67,024,828	\$293,807,625	\$211,226,202	\$110,398,090	\$321,624,292
General Fund	263,721,864	-	263,721,864	269,768,917	-	269,768,917
Total Budget	\$490,504,661	\$67,024,828	\$557,529,489	\$480,995,119	\$110,398,090	\$591,393,209

Attachment 4

2013 Original To Projection Variance

Fund Name	2013 Original		2013 Original	2013 Projection		2013 Projection	Project/Orig Variance
	Operating	Capital		Operating	Capital		
Non-General Fund							
Abatement Fund	630,041	-	630,041	624,185	-	624,185	(5,856)
Capital Projects Fund	-	18,261,743	18,261,743	-	22,831,293	22,831,293	4,569,550
Community Development Fund	4,173,462	-	4,173,462	5,661,049	-	5,661,049	1,487,587
Conservation Trust Fund	1,744,236	1,200,000	2,944,236	1,727,104	1,200,000	2,927,104	(17,132)
Cultural Services Fund	1,984,318	-	1,984,318	1,940,994	-	1,940,994	(43,324)
Debt Service (GO) Fund	6,550,350	-	6,550,350	6,550,350	-	6,550,350	-
Debt Service (SID) Fund	593,930	-	593,930	827,170	-	827,170	233,240
Designated Revenues Fund	6,671,463	-	6,671,463	6,086,277	-	6,086,277	(585,186)
Development Review Fund	7,955,985	-	7,955,985	8,005,904	-	8,005,904	49,919
Enhanced E-911 Fund	1,891,170	2,638,000	4,529,170	1,885,516	2,638,000	4,523,516	(5,654)
Fleet Management Fund	8,610,916	-	8,610,916	8,786,331	-	8,786,331	175,415
Gifts & Grants Fund	5,237,061	-	5,237,061	5,513,927	5,312,649	10,826,576	5,589,515
Golf Courses Fund	8,556,053	287,500	8,843,553	8,470,858	287,500	8,758,358	(85,195)
Open Space Fund	3,325,449	2,822,500	6,147,949	3,422,829	2,724,163	6,146,992	(957)
Parks Development Fund	76,478	61,050	137,528	76,734	61,050	137,784	256
Recreation Fund	8,982,144	-	8,982,144	9,219,558	-	9,219,558	237,414
Risk Management Fund	6,958,072	-	6,958,072	7,120,798	-	7,120,798	162,726
Surplus & Deficiency Fund	75,689	-	75,689	508,755	-	508,755	433,066
Wastewater Fund	46,042,726	20,202,637	66,245,363	64,659,742	15,457,146	80,116,888	13,871,525
Water Fund	85,580,569	30,520,244	116,100,813	85,694,716	16,513,027	102,207,743	(13,893,070)
Total Non-General Fund	\$205,640,112	\$75,993,674	\$281,633,786	\$226,782,797	\$67,024,828	\$293,807,625	\$12,173,839
General Fund	251,271,976	-	251,271,976	263,721,864	-	263,721,864	12,449,888
Total Budget	\$456,912,088	\$75,993,674	\$532,905,762	\$490,504,661	\$67,024,828	\$557,529,489	\$24,623,727

Attachment 5

General Fund Expenditures

Department	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
City Attorney	5,000,488	4,986,349	5,209,286	5,221,666	5,393,699
City Council	929,792	882,945	1,043,724	1,064,862	1,105,001
Civil Service Commission	704,130	632,676	700,896	740,461	733,900
Communications	1,777,063	1,842,345	2,117,320	2,122,690	2,607,485
Court Administration	6,947,572	7,286,549	7,337,985	7,411,919	7,454,479
Finance	5,033,746	5,277,902	5,558,007	5,507,942	5,684,384
Fire	37,197,852	38,445,599	39,013,621	39,833,576	40,375,000
General Management	5,155,756	2,176,359	2,213,544	2,269,960	2,408,582
Information Technology	6,949,712	6,613,129	7,342,804	7,327,651	7,641,558
Internal Services	1,301,998	4,669,412	5,423,215	5,337,730	5,566,900
Judicial	1,946,483	2,020,857	2,146,912	2,152,016	2,182,688
Library & Cultural Services	3,171,727	3,716,593	3,971,710	3,953,512	4,206,470
Neighborhood Services	2,866,722	2,847,899	3,493,200	3,461,726	3,973,179
Non-Departmental	27,753,505	30,713,475	35,384,023	47,224,267	48,081,680
Parks, Recreation & Open Space	11,468,305	11,657,808	11,732,054	11,649,588	11,965,987
Planning & Development Services	1,978,859	1,981,511	2,206,645	2,242,219	2,352,941
Police	79,964,807	81,949,985	86,010,987	86,157,653	87,038,590
Public Defender	637,161	633,091	671,723	673,866	671,117
Public Safety Communications Center	5,606,194	5,671,241	6,123,978	5,881,395	6,150,455
Public Works	23,323,784	22,834,000	23,570,342	23,487,165	24,174,822
Total General Fund Expenditures	\$229,715,656	\$236,839,725	\$251,271,976	\$263,721,864	\$269,768,917

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

SIGNIFICANT DECREASES IN 2013 FUNDS AVAILABLE

Decrease	Fund	Comments
\$ (5,923,322)	General Fund	Projected draw-down of funds available to increase the transfer to the Capital Projects Fund (CPF) due to increasing one-time sources.
\$ (16,752,119)	Wastewater Fund	Projected draw-down of funds available due to the partial prepayment of Series 2006 bonds.

SIGNIFICANT INCREASES IN 2013 FUNDS AVAILABLE

Increase	Fund	Comments
\$ 10,244,211	Capital Projects Fund	Projected increase in funds available for an additional transfer to the CPF from the General Fund for redevelopment, FasTracks-related projects, and to address District 2 police station overcrowding.
\$ 1,471,379	Development Review Fund	Projected increase in funds available due to stronger than budgeted revenue collections.
\$ 24,911,908	Water Fund	Projected increase in funds available as the result of savings from the Prairie Waters Project and a reduction in debt related expenditures due to the 2012 prepayment of debt, as well as other operating savings.

SIGNIFICANT PLANNED DRAW-DOWNS OF FUNDS AVAILABLE IN 2014

Decrease	Fund	Comments
\$ (1,300,323)	Designated Revenues Fund	Planned draw-down of funds available for upgrades to TV Services, an estimated increase in incentive payments, and to maintain the Tallyn's Reach Library operations without a revenue offset from Arapahoe Library District.
\$ (4,696,271)	General Fund	Planned draw-down of funds available primarily from an increased transfer to the CPF from improving revenue for purposes such as the parking garage construction, seed money for the future Moorhead Recreation Center upgrade, and preparation for the 6th Ave. planned extension. One-time funds for an image branding campaign and library materials are also included in the draw-down.
\$ (15,173,403)	Wastewater Fund	Planned draw-down of funds available to increase capital spending for various projects.

SIGNIFICANT PLANNED INCREASES IN 2014 FUNDS AVAILABLE

Increase	Fund	Comments
\$ 1,201,632	Development Review Fund	Planned increase as a result of improving revenue collections as expenditures increase at a slower rate.
\$ 1,050,295	Risk Fund	Planned increase in funds available from a General Fund transfer-in to restore the fund balance to the target of between \$4 million and \$5 million.
\$ 1,455,880	Water Fund	Planned increase in funds available resulting from annual revenue in excess of expenditures. The increase in funds will be available for future capital spending.

Attachment 7

Significant Base Budget Adjustments, Non-General Fund

Fund	Item	Description	Amount
Debt Service (SID) Fund	Mandated Costs	Budget reduction to align the budget to 2014 required payments and associated fees.	\$ (171,347)
Designated Revenues Fund	Designated Revenue Process	Budget increase primarily for surcharge programs offset by a reduction to move the Restricted Breed program to the General Fund.	\$ 103,562
Enhanced E-911 Fund	One-Time Expenditures	Increase in budget for IT maintenance. 2013 reduction needed for 2014.	\$ 261,850
Fleet Management Fund	Mandated Costs	Increase budget for 2014 citywide fuel and maintenance expenditures.	\$ 501,907
Gifts and Grants Fund	Gifts and Grants Process	Adjust gift / grant appropriations to match anticipated spending of granted and donated funds for 2014.	\$ 401,804
	One-Time Expenditures	Budget reduction for one-time appropriation in 2013 for AGRIP Year 2, Power-Up Year 3 and other annual grants.	\$ (223,422)
Recreation Fund	Mandated Costs	Budget reduction primarily for the termination of the Highline Sports office lease.	\$ (173,427)
	Ongoing Spring Supplemental	Increase budget for 2013 supplemental appropriations including the operating costs for Village Green and Pheasant Run pools and the realignment of all special event funds to the Recreation Fund.	\$ 275,008
Wastewater Fund	Mandated Costs	Budget increase primarily for overhead paid by the Wastewater Fund to other funds.	\$ 308,463
Water Fund	Mandated Costs	Budget reduction primarily for water, natural gas and electricity partially offset by a budget increase for overhead paid by the Water Fund to other funds.	\$ (361,137)
	One-Time Expenditures	Removal of several one-time appropriations for 2013 including the SWPP development, quantification and reuse of reusable lawn irrigation return flows, purchase of capital equipment for water purification facilities, and backhoe purchase for Water T&D.	\$ (701,849)

Attachment 8 General Fund Additions

Department	Description	Amount
City Attorney	Add 1.0 FTE Assistant City Attorney; additional 0.75 FTE City Attorney Investigator; compensation adjustment for Civil Division attorneys; wage adjustment for Criminal Assistant City Attorney positions	\$ 288,634
City Council	Funding for Sister Cities International and International Round Table; increase membership for Chamber of Commerce; support to Aurora Chamber for activities related to the military	55,000
Communications	Image branding campaign; transfer contingent employees and supplies and services from PEG Fund to General Fund	433,791
Court Administration	Maintenance and replacement of Court Video System and components	58,500
Fire	Add 1.0 FTE Administrative Battalion Chief; add 1.0 FTE Emergency Management Specialist; add 2.0 FTE SWAT Paramedics; add 4.0 FTE Medical Service Unit; Fire Peer Support Program	602,634
General Management	Funding for Sister Cities International and International Round Table; technical adjustment to transfer Elections budget to City Clerk's Office	140,000
Information Technology	First year maintenance and support contracts; multi-year maintenance agreements	232,862
Internal Services	Addition of Human Resources Front Desk Assistant; Onsite Health Clinic Pilot; restore Second Language Program	171,636
Library & Cultural Services	Bust of Martin Luther King for MLK Library; increase for library materials funding; increase Mission Viejo Library to 40 public hours per week; library card blanks; one-time funding for materials acquisition	472,966
Neighborhood Services	Additional 1.0 FTE Code Enforcement Officer; transfer 2.0 FTE Code Enforcement Officers to the General Fund from the Abatement Fund; transfer vaccination and medical fee revenue and related expenditures to the General Fund; veterinary partners licensing revenue / operating supply restoration	320,030

Attachment 8 General Fund Additions (Continued)

Department	Description	Amount
Non-Departmental	Additional subsidy for the International Festival; Affordable Care Act adjustment to Recreation and Cultural Services Fund subsidies; Affordable Care Act health insurance for contingent positions; change in Visit Aurora calculation; equipment replacement; funding for ARISE Aurora employee development program; funding for potential market adjustments; Highline lease extension; increase transfer to ACLC for building leases; one-time transfer of funds available from General Fund to Capital Projects Fund for various projects; technical adjustment to transfer elections budget to City Clerk's Office; transfer to Risk Fund to maintain adequate liability reserve	12,098,204
Parks, Recreation & Open Space	Additional holiday lighting; increase appropriation for temporary staffing at Aurora Reservoir offset by additional revenue; one-time tree trimming contract budget	325,000
Planning & Development Services	Adjust funding for contingent Airport Noise Coordinator; zoning code update	123,706
Public Defender	Compensation adjustment for Public Defender attorneys	6,000
Public Works	Utilities, maintenance and custodial for Resiliency Center	35,000
Total Additions		\$ 15,363,963

Attachment 8 General Fund Reductions

Department	Description	Amount
Finance	Reallocate Resources Including Elimination of 3 Vacant FTE for the Purchase / Lease of New Tax and Licensing System	\$ -
Planning & Development Services	Technical adjustment to Small Business Development Center (SBDC) seminars	(4,000)
Police	Transfer .5 FTE AFY Program Manager from General Fund to Designated Revenue Fund	(49,520)
Total Reductions		\$ (53,520)

Attachment 8
General Fund New Revenue

Department	Description	Amount
Neighborhood Services	Transfer vaccination and medical fee revenue and related expenditures to the General Fund; veterinary partners licensing revenue / operating supply restoration	95,000
Parks, Recreation & Open Space	Increase appropriation for temporary staffing at Aurora Reservoir offset by additional revenue	50,000
Planning & Development Services	Negative revenue associated with the technical adjustment to Small Business Development (SBDC) seminars	(5,354)
Public Works	Utilities, maintenance and custodial for Resiliency Center	35,000
Total New Revenue		\$ 174,646
Total Net Amendments		\$ 15,135,797

Attachment 9 Amendments in Other Operating Funds

Fund	Description	Amount*
Abatement Fund	Reduce appropriation to reflect current abatement funding requirements; transfer 2.0 FTE Code Enforcement Officers from the Abatement Fund to the General Fund	\$ (190,654)
Community Development Fund	Adjustment to align CDBG appropriation to anticipated funding; adjustment to align HOME appropriation to anticipated funding; adjustment to align NSP appropriation to anticipated program revenue; technical adjustment to reprogram funds originally proposed for contingent conversion to FTE	619,271
Conservation Trust Fund	Affordable Care Act: health insurance costs for contingent positions	28,411
Cultural Services Fund	Increase Aurora Fox contingent appropriation; technical fix to Art in Public Places maintenance budget; technical fix to Scientific and Cultural Facilities District; Affordable Care Act adjustment to Recreation and Cultural Services Fund subsidies; Affordable Care Act: health insurance costs for contingent positions	151,587
Designated Revenues Fund	Transfer contingent employees and supplies and services from PEG Fund to General Fund; replace Aurora Channel television equipment truck; upgrade of studio and meeting room television equipment; Affordable Care Act health insurance for contingent positions; transfer 0.5 FTE AFY Program Manager to Designated Revenue Fund from General Fund; generator for Comitis from Nexus funds	601,959
Development Review Fund	Affordable Care Act health insurance for contingent positions; adjust funding allocation of Airport Noise Coordinator; add 5.0 FTE Building Division staff	458,972
Enhanced E-911 Fund	First year maintenance and support contract - CAD	54,000
Gifts & Grants Fund	Transfer vaccination and medical fee revenue and related expenditures out of the Gift and Grants Fund; add Small Business Development Center (SBDC) seminars	7,500
Golf Courses Fund	Close Centre Hill Golf Course	(71,664)
Open Space Fund	Affordable Care Act health insurance for contingent positions; increase in transfer to ACLC for debt service balloon payment	639,698

Attachment 9 (continued)
Amendments in Other Operating Funds

Fund	Description	Amount
Recreation Fund	Affordable Care Act adjustment to Recreation and Cultural Services Fund subsidies; Affordable Care Act health insurance for contingent positions; Highline lease extension; increase appropriation for temporary staffing at Utah Pool and gymnastics programs offset by additional revenue; Morningstar Medicaid and Veterans Administration reimbursement; one-time funding for an International Festival.	(36,905)
Risk Management Fund	Transfer to Risk Fund to maintain adequate liability reserve	(900,000)
Wastewater Fund	Reduce annual debt service; equipment replacement; fleet replacement; Metro Wastewater increase; technical adjustment to adjust FTE and operating allocations between funds; technical adjustment for sediment removal; Affordable Care Act health insurance for contingent positions	873,957
Water Fund	Reduce annual debt service; equipment replacement; fleet replacement; technical adjustment to adjust FTE and operating allocations between funds; technical adjustment for preliminary storage assessments; Affordable Care Act health insurance for contingent positions	1,166,428
Total Net Amendments		\$ 3,402,560

*Expenditure Appropriation Net of Revenue from Budget Amendments

Attachment 10

Staffing Summary by Fund

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Abatement Fund	8.90	9.50	5.50	5.50	3.50
Community Development Fund	24.58	23.85	22.20	21.20	21.20
Conservation Trust Fund	16.65	16.77	16.77	16.77	16.77
Cultural Services Fund	18.00	15.00	15.00	15.00	15.00
Designated Revenues Fund	29.25	30.71	29.16	28.91	28.91
Development Review Fund	70.75	69.75	69.75	74.75	74.75
Enhanced E-911 Fund	5.00	5.00	5.00	5.00	5.00
Fleet Management Fund	39.50	39.50	43.50	44.00	44.00
General Fund	1,906.15	1,900.50	1,919.55	1,921.33	1,932.08
Gifts & Grants Fund	7.87	7.85	5.50	5.50	5.50
Golf Courses Fund	45.00	42.00	40.00	40.00	38.00
Open Space Fund	17.80	18.62	18.62	18.34	18.34
Parks Development Fund	0.75	0.75	0.75	0.75	0.75
Recreation Fund	61.20	55.20	55.20	56.20	56.20
Risk Management Fund	9.00	9.00	9.00	9.00	9.00
Wastewater Fund	152.59	153.09	148.26	148.18	144.06
Water Fund	269.41	268.91	273.74	273.82	277.94
Grand Total	2,682.40	2,666.00	2,677.50	2,684.25	2,691.00

Attachment 11

2011-2018 Capital Improvement Program Summary

Fund/Department	2011 Actual	2012 Actual	2013 Projected Budget	Five-Year Plan					Total Cost 2014 - 2018
				2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Capital Projects Fund</u>									
Finance	77,616	120,694	125,316	126,827	130,632	134,551	138,587	142,744	673,341
Fire	-5,000	-678	0	0	0	0	0	0	0
General Management	360,007	0	0	0	0	0	0	0	0
Information Technology	2,136,000	2,073,484	2,086,000	376,000	426,000	1,926,000	1,926,000	1,926,000	6,580,000
Internal Services	0	376,176	384,176	371,407	382,549	394,026	405,846	418,022	1,971,850
Neighborhood Services	5,000	50,000	0	0	0	0	0	0	0
Non-Departmental	100,389	103,307	140,648	191,686	1,699,237	1,680,054	1,682,861	1,698,657	6,952,495
Parks, Recreation & Open Space	217,002	57,456	31,104	2,380,000	30,000	30,000	40,000	40,000	2,520,000
Planning & Development Services	-5,000	0	2,463,270	100,000	0	0	0	0	100,000
Public Works	18,721,237	15,725,228	17,600,779	28,300,515	24,041,134	21,768,423	22,227,430	24,148,207	120,485,709
Total Capital Projects Fund	21,607,251	18,505,667	22,831,293	31,846,435	26,709,552	25,933,054	26,420,724	28,373,630	139,283,395
<u>Conservation Trust Fund</u>									
Parks, Recreation & Open Space	1,242,500	1,467,000	1,200,000	1,970,000	1,775,000	1,250,000	1,750,000	1,300,000	8,045,000
Total Conservation Trust Fund	1,242,500	1,467,000	1,200,000	1,970,000	1,775,000	1,250,000	1,750,000	1,300,000	8,045,000
<u>Designated Revenues Fund</u>									
Parks, Recreation & Open Space	9,773	0	0	0	0	0	0	0	0
Total Designated Revenues Fund	9,773	0	0	0	0	0	0	0	0
<u>Enhanced E-911 Fund</u>									
Information Technology	4,710,000	1,862,000	2,638,000	1,686,000	550,000	2,150,000	2,775,000	2,600,000	9,761,000
Total Enhanced E-911 Fund	4,710,000	1,862,000	2,638,000	1,686,000	550,000	2,150,000	2,775,000	2,600,000	9,761,000
<u>Gifts & Grants Fund</u>									
Communications	439	0	0	0	0	0	0	0	0
Information Technology	-1,800	0	0	0	0	0	0	0	0
Neighborhood Services	80,000	748,403	-298,358	0	0	0	0	0	0

Attachment 11

2011-2018 Capital Improvement Program Summary

Fund/Department	2011 Actual	2012 Actual	2013 Projected Budget	Five-Year Plan					Total Cost 2014 - 2018
				2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Gifts & Grants Fund</u>									
Parks, Recreation & Open Space	530,465	4,916,457	5,627,000	0	0	0	0	0	0
Planning & Development Services	1,509,958	-963,150	-15,993	0	0	0	0	0	0
Public Works	100,406	90,041	0	0	0	0	0	0	0
Total Gifts & Grants Fund	2,219,468	4,791,751	5,312,649	0	0	0	0	0	0
<u>Golf Courses Fund</u>									
Parks, Recreation & Open Space	-134,802	472,000	287,500	357,500	319,000	230,000	230,000	150,000	1,286,500
Total Golf Courses Fund	-134,802	472,000	287,500	357,500	319,000	230,000	230,000	150,000	1,286,500
<u>Open Space Fund</u>									
Parks, Recreation & Open Space	3,000,000	4,158,000	2,724,163	2,527,500	3,182,500	2,672,500	3,282,500	2,382,500	14,047,500
Total Open Space Fund	3,000,000	4,158,000	2,724,163	2,527,500	3,182,500	2,672,500	3,282,500	2,382,500	14,047,500
<u>Parks Development Fund</u>									
Parks, Recreation & Open Space	0	22,593	61,050	0	0	0	0	0	0
Total Parks Development Fund	0	22,593	61,050	0	0	0	0	0	0
<u>Recreation Fund</u>									
Parks, Recreation & Open Space	0	10,000	0	0	0	0	0	0	0
Total Recreation Fund	0	10,000	0	0	0	0	0	0	0
<u>Wastewater Fund</u>									
Aurora Water	22,591,962	6,696,082	15,457,146	28,176,380	28,978,990	19,089,839	18,441,254	20,814,670	115,501,133
Total Wastewater Fund	22,591,962	6,696,082	15,457,146	28,176,380	28,978,990	19,089,839	18,441,254	20,814,670	115,501,133
<u>Water Fund</u>									
Aurora Water	-11,242,452	6,250,052	16,513,027	43,834,275	45,630,687	45,706,745	51,718,382	60,831,598	247,721,687

Attachment 11

2011-2018 Capital Improvement Program Summary

Fund/Department	2011 Actual	2012 Actual	2013 Projected Budget	Five-Year Plan					Total Cost 2014 - 2018
				2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Water Fund</u>									
Total Water Fund	-11,242,452	6,250,052	16,513,027	43,834,275	45,630,687	45,706,745	51,718,382	60,831,598	247,721,687
Total Capital Improvement Program	44,003,700	44,235,145	67,024,828	110,398,090	107,145,729	97,032,138	104,617,860	116,452,398	535,646,215

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	2013 Projected Budget	Five-Year Plan					Total Cost 2014 - 2018
		2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Capital Projects Fund</u>							
Finance	0	-2,248	-2,316	-2,385	-2,457	-2,531	-11,937
Internal Services	0	-24,294	-25,023	-25,773	-26,547	-27,343	-128,980
Non-Departmental	0	63,644	1,569,925	1,535,886	1,532,075	1,542,657	6,244,187
Parks, Recreation & Open Space	0	2,348,896	-1,104	-1,104	8,896	8,896	2,364,480
Planning & Development Services	2,463,270	100,000	0	0	0	0	100,000
Public Works	143,930	13,201,325	8,775,616	4,634,884	4,674,131	6,523,355	37,809,311
Total Capital Projects Fund	\$2,607,200	\$15,687,323	\$10,317,098	\$6,141,508	\$6,186,098	\$8,045,034	\$46,377,061
<u>Conservation Trust Fund</u>							
Parks, Recreation & Open Space	0	570,000	525,000	50,000	500,000	1,300,000	2,945,000
Total Conservation Trust Fund	\$0	\$570,000	\$525,000	\$50,000	\$500,000	\$1,300,000	\$2,945,000
<u>Enhanced E-911 Fund</u>							
Information Technology	0	1,686,000	125,000	0	0	600,000	2,411,000
Total Enhanced E-911 Fund	\$0	\$1,686,000	\$125,000	\$0	\$0	\$600,000	\$2,411,000
<u>Gifts & Grants Fund</u>							
Neighborhood Services	-298,358	0	0	0	0	0	0
Total Gifts & Grants Fund	(\$298,358)	\$0	\$0	\$0	\$0	\$0	\$0
<u>Golf Courses Fund</u>							
Parks, Recreation & Open Space	0	-50,000	-50,000	-50,000	-50,000	150,000	-50,000
Total Golf Courses Fund	\$0	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	\$150,000	(\$50,000)
<u>Open Space Fund</u>							
Parks, Recreation & Open Space	0	-825,000	-765,000	-1,040,000	-1,130,000	2,382,500	-1,377,500
Total Open Space Fund	\$0	(\$825,000)	(\$765,000)	(\$1,040,000)	(\$1,130,000)	\$2,382,500	(\$1,377,500)
<u>Wastewater Fund</u>							
Aurora Water	-691,482	-1,977,567	628,261	-3,904,194	-4,673,629	20,814,670	10,887,541

Attachment 12

Capital Amendment Summary by Fund and Department

Fund/Department	2013 Projected Budget	Five-Year Plan					Total Cost 2014 - 2018
		2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Wastewater Fund</u>							
Total Wastewater Fund	(\$691,482)	(\$1,977,567)	\$628,261	(\$3,904,194)	(\$4,673,629)	\$20,814,670	\$10,887,541
<u>Water Fund</u>							
Aurora Water	-1,271,578	-21,840,310	-7,369,805	-1,343,260	9,740,148	60,831,598	40,018,371
Total Water Fund	(\$1,271,578)	(\$21,840,310)	(\$7,369,805)	(\$1,343,260)	\$9,740,148	\$60,831,598	\$40,018,371
Total Funding Changes	\$345,782	(\$6,749,554)	\$3,410,554	(\$145,946)	\$10,572,617	\$94,123,802	\$101,211,473



PROFILE OF AURORA



2014 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 2012 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: 340,269 (2013 est.)
Up 15,191 (4.7%) over 2010 Census

Households: 127,024 (2013 est.)
Up 5,123 (4.2%) from 2010 Census

Age		Income/Employment		Education		Industrial Sectors	
Median Age	33.5	Income		Percent of Aurora's population 25 years and older with at least a:		Largest industries	
% Between Ages		• Per Capita	\$24,008			Services; Trade (wholesale and retail); and Construction	
• 19 and Under	29.6%	• Median Household	\$50,512	• High School Diploma (or eqv.)	85.8%	Product Types	
• 20-34 years old	22.7%			• Bachelor's Degree	27.3%	Software and systems; manufacturing; health care; financial services	
• 35-64 years old	37.8%	Total Employment	163,660	• Graduate Degree	8.8%		
• 65 years and over	9.9%						

QUALITY OF LIFE

Home Values and Costs (2012)

Median home value	\$177,000
Median gross apartment rent (per month)	\$941

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	26	16
Middle	6	5
High	4	4
Non-Traditional	20	-
TOTAL	59	25
Total 2012 Fall Enrollment	37,389	25,000

*Schools located in City of Aurora only.

TAXES

**Colorado
Personal Income Tax
4.63%**

**Colorado
Corporate Income Tax
4.63%**

2014 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

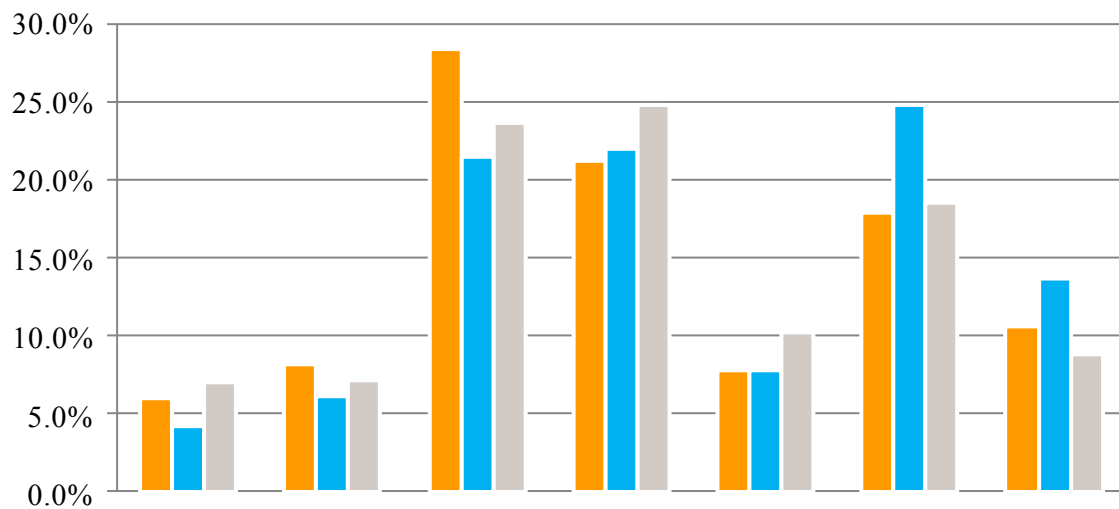
City Roadway Miles

- 134 miles of collector
- 799 miles of local
- 201 miles of private
- 171 miles of major
- 39 miles of minor
- 83 miles of highways

Total: 1,427 Miles

Educational Attainment

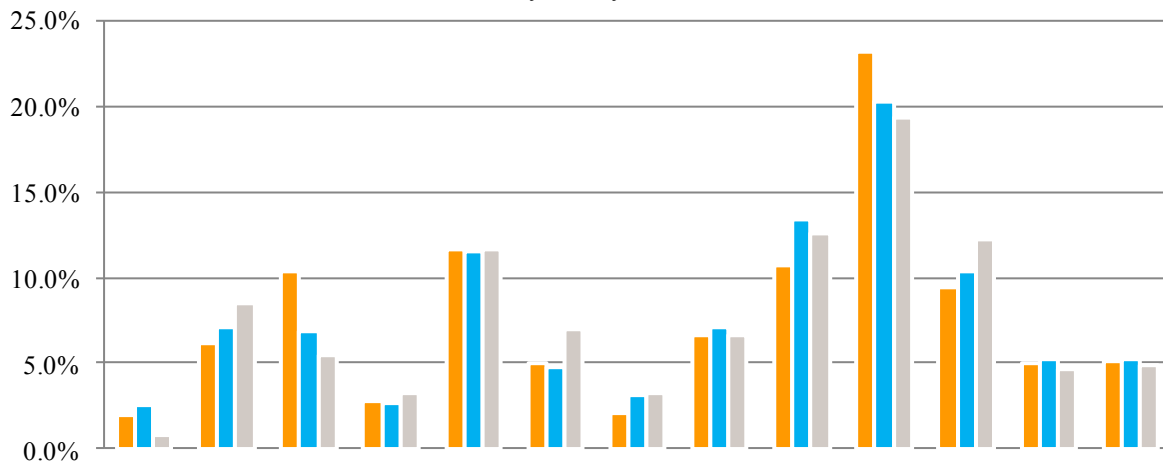
Source: 2012 American Community Survey One-Year Estimates, US Census Bureau



		<9th Grade	9th to 12th No Diploma	High School Graduate or GED	Some College, No Degree	Associate Degree	Bachelor Degree	Graduate or Prof Degree
	Nation	6.0%	8.1%	28.4%	21.2%	7.8%	17.9%	10.6%
	Colorado	4.2%	6.1%	21.5%	22.0%	7.8%	24.8%	13.6%
	Aurora	7.0%	7.1%	23.6%	24.8%	10.2%	18.5%	8.8%

Workforce by Industry

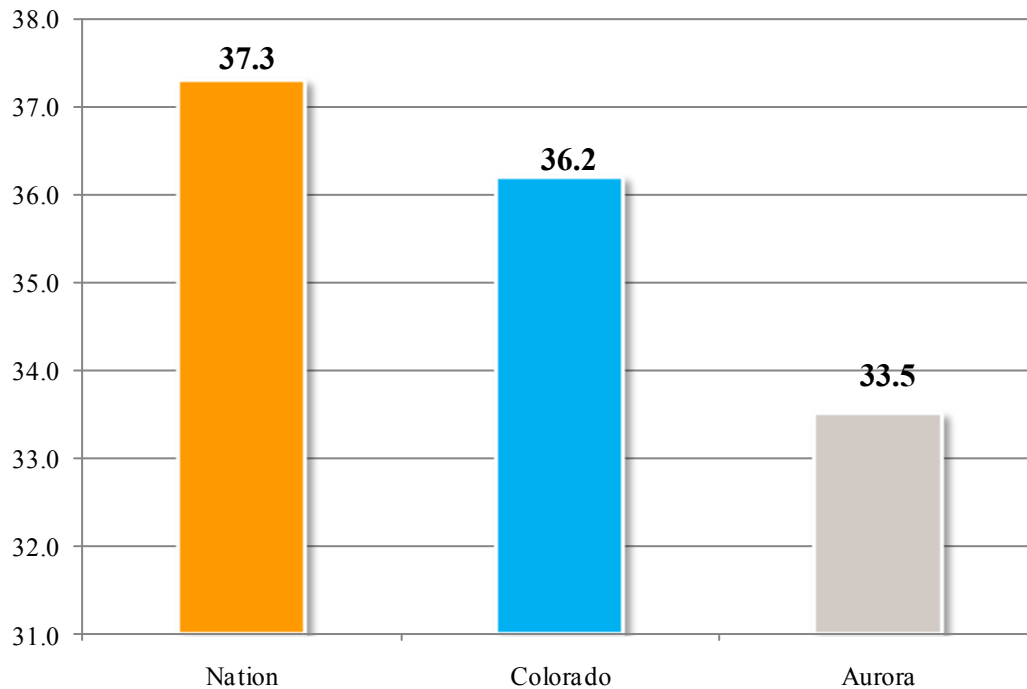
Source: 2012 American Community Survey One-Year Estimates, US Census Bureau



		Agriculture, forestry, fishing	Construction	Manufacturing	Wholesale trade	Retail trade	Transportation, warehousing, utilities	Information	Finance, Insurance, real estate	Professional, scientific, management	Education, healthcare, social	Arts, recreation, entertainment	Other services, except Public administra- tion	Public administration
	Nation	1.9%	6.1%	10.4%	2.8%	11.6%	5.0%	2.1%	6.6%	10.7%	23.2%	9.4%	5.0%	5.1%
	Colorado	2.5%	7.1%	6.9%	2.6%	11.5%	4.7%	3.1%	7.1%	13.4%	20.3%	10.4%	5.2%	5.2%
	Aurora	0.8%	8.5%	5.4%	3.2%	11.7%	7.0%	3.2%	6.6%	12.6%	19.3%	12.2%	4.6%	4.9%

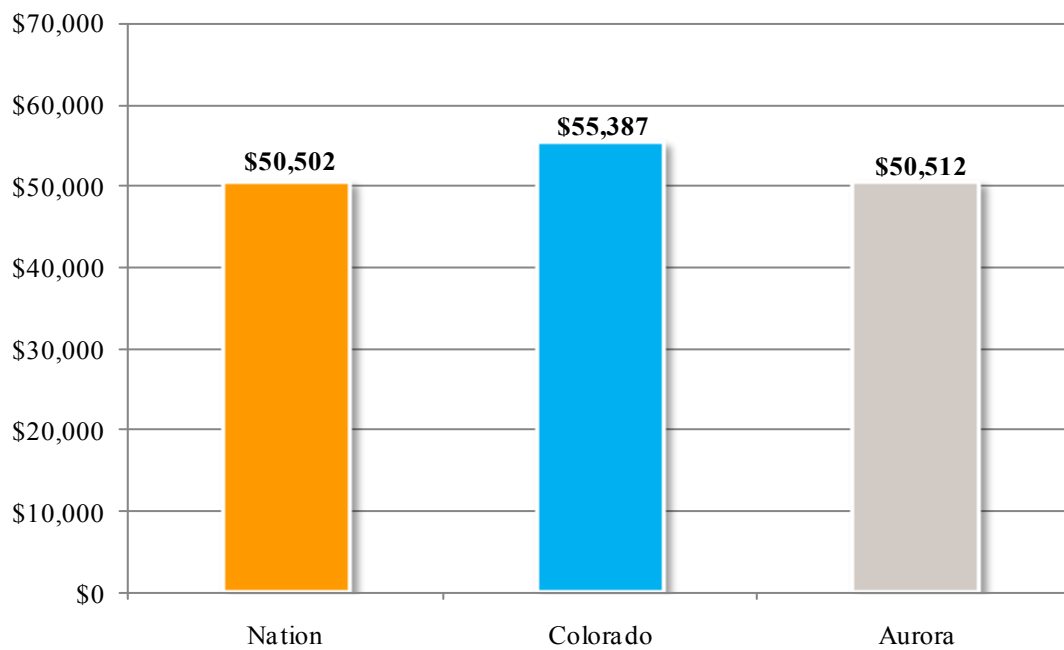
Median Age

Source: 2012 American Community Survey One-Year Estimates, US Census Bureau



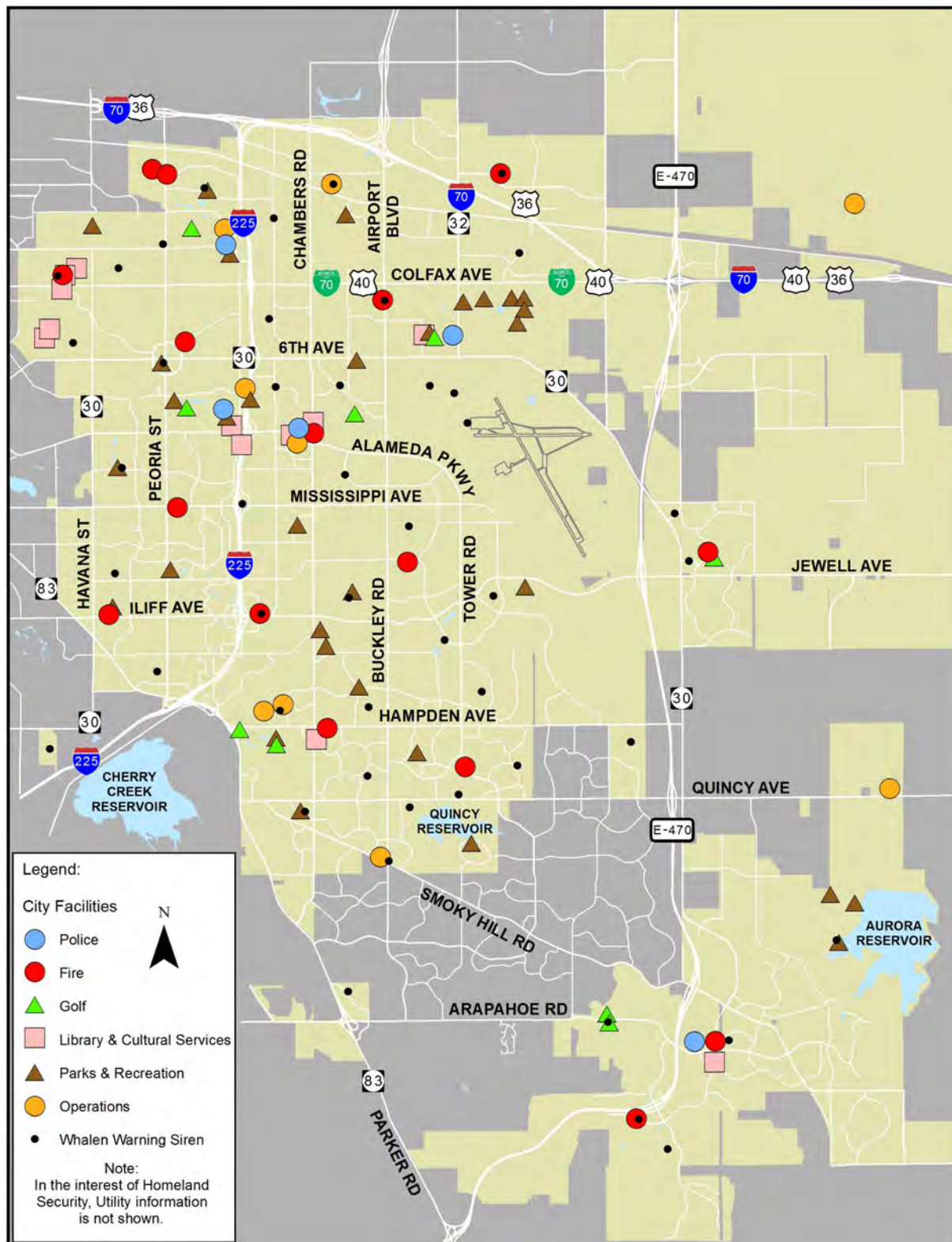
Median Household Income

Source: 2012 American Community Survey One-Year Estimates, US Census Bureau



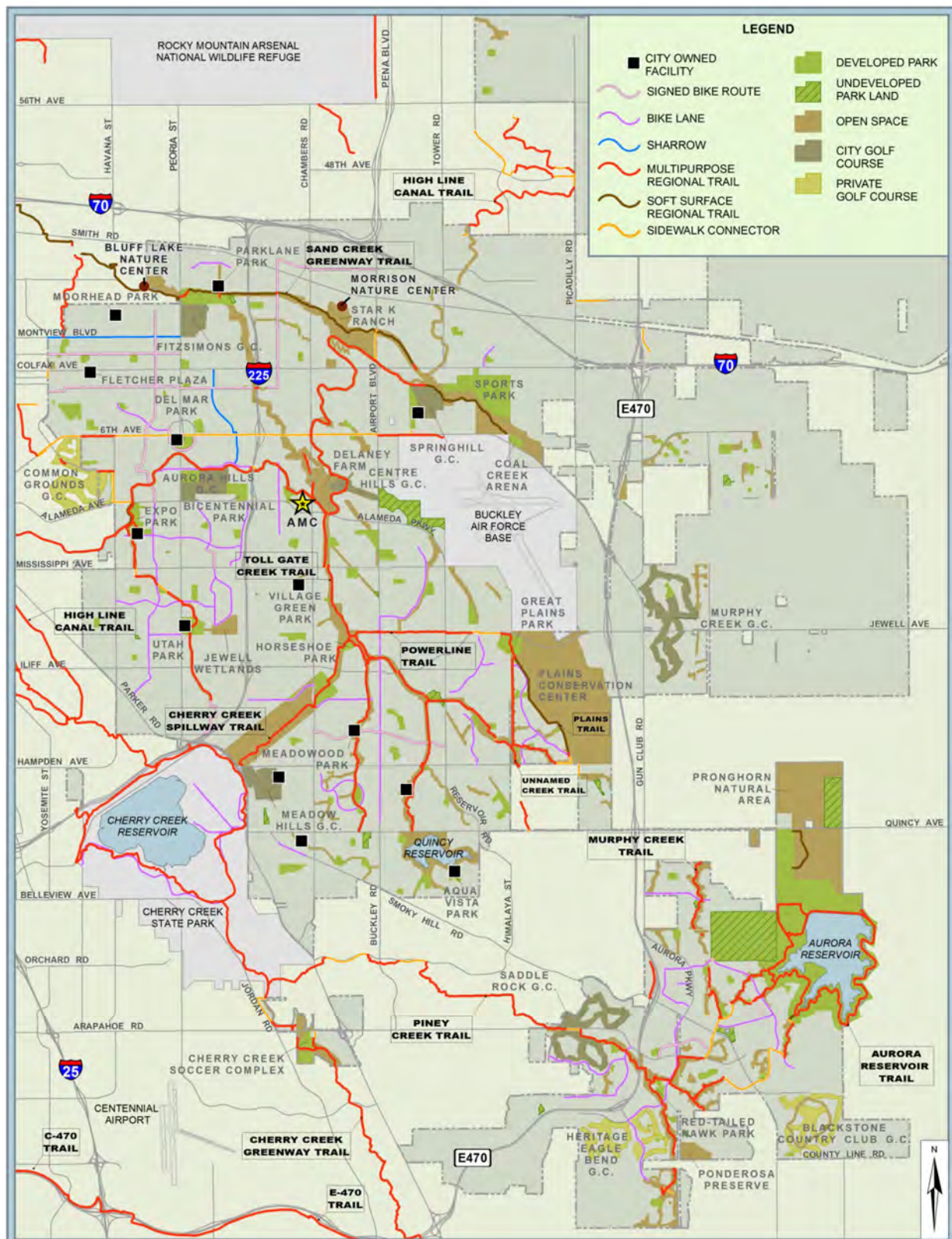
City Facilities

Source: City of Aurora Public Works Department



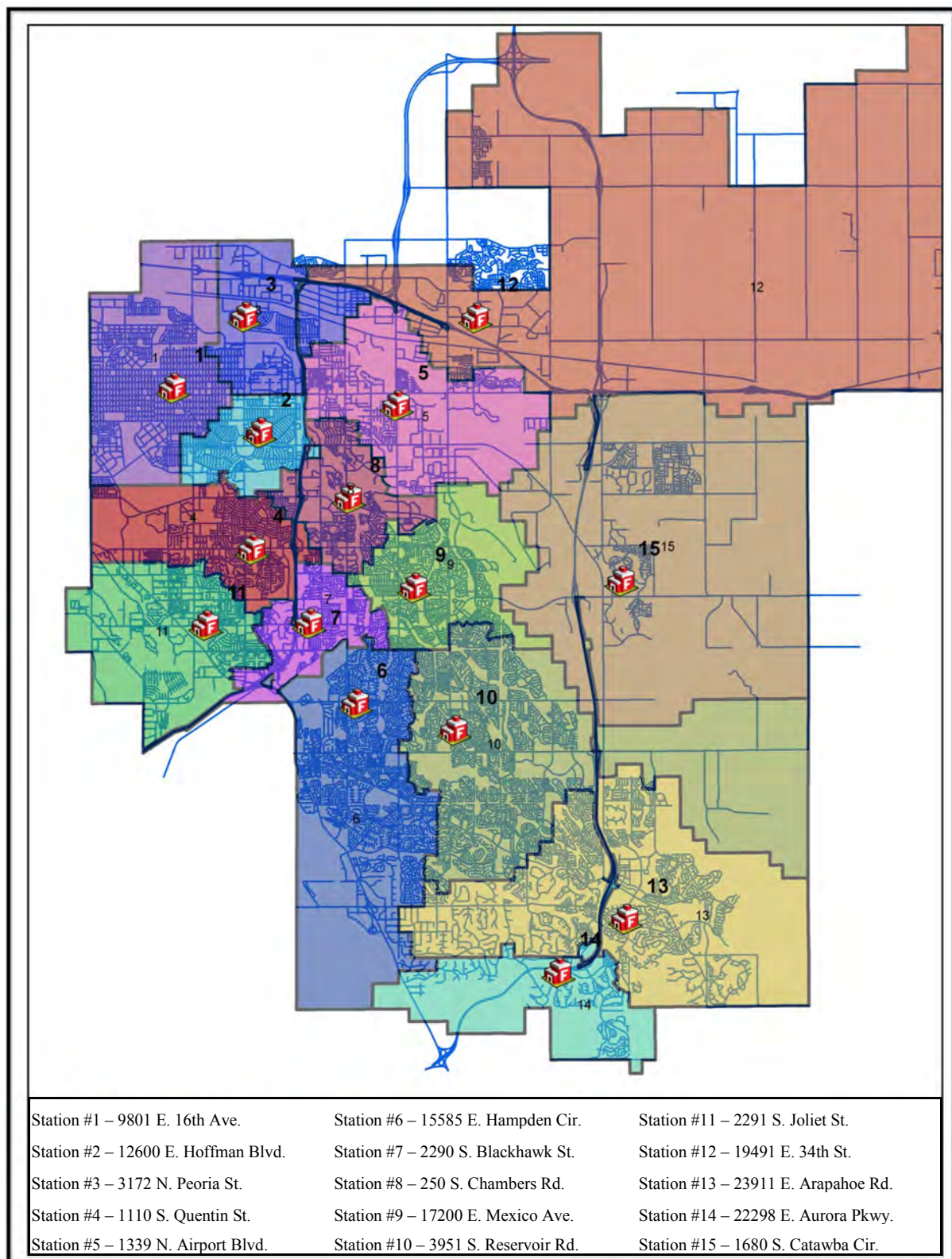
Parks, Recreation, and Open Space - Sites and Facilities

Source: City of Aurora PROS Department



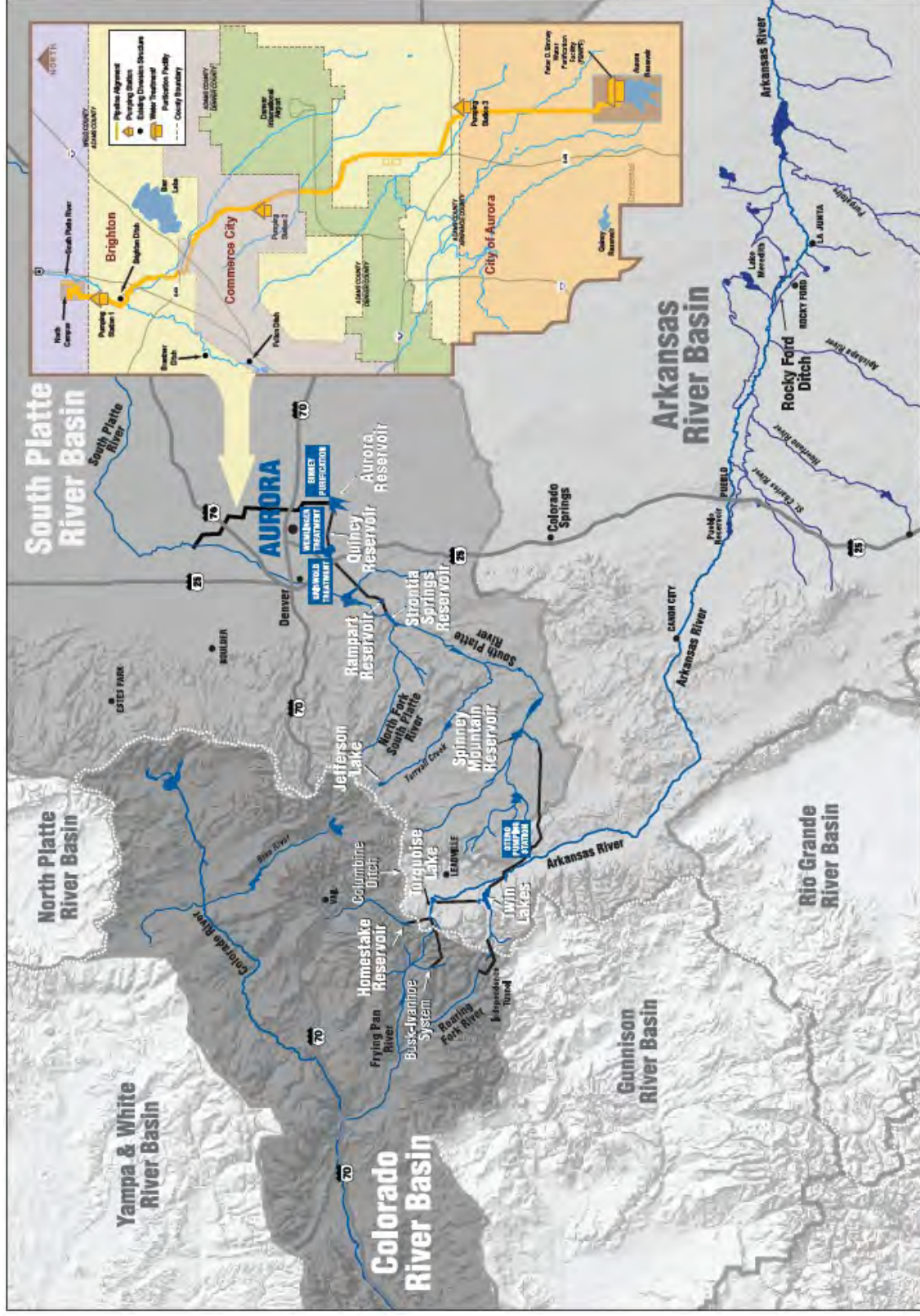
Fire Stations and Coverage Areas

Source: City of Aurora Fire Department



Raw Water Supply

Source: Aurora Water



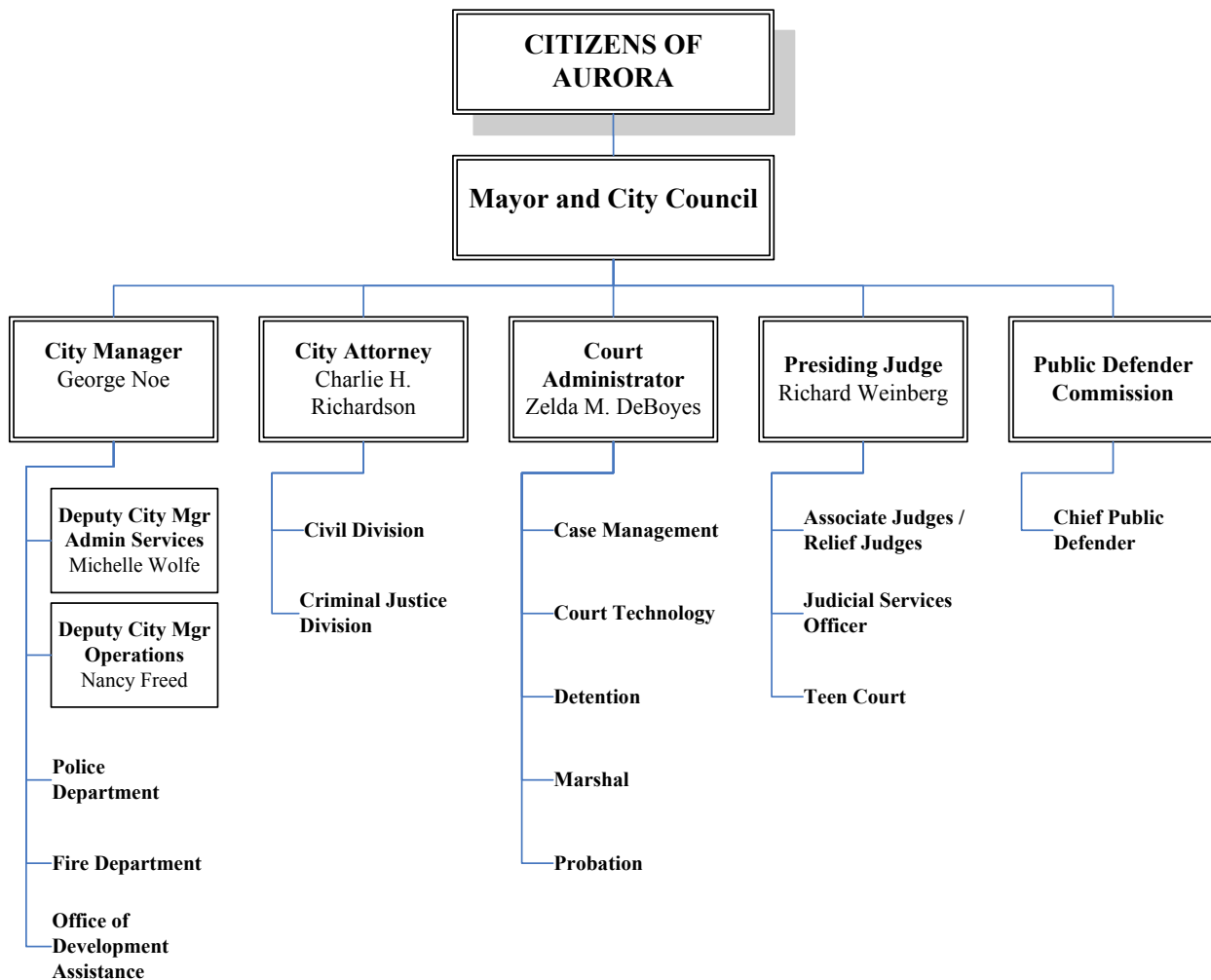
City of Aurora

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.

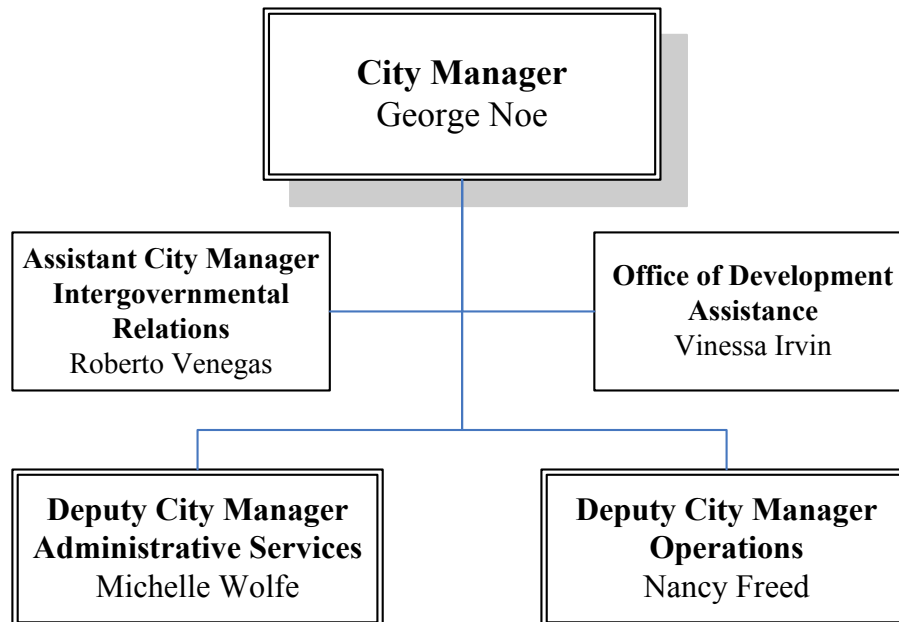
Organizational units are composed of departments, commissions, and other offices. These units are made up of divisions, which are comprised of numerous programs.



General Management

SUMMARY

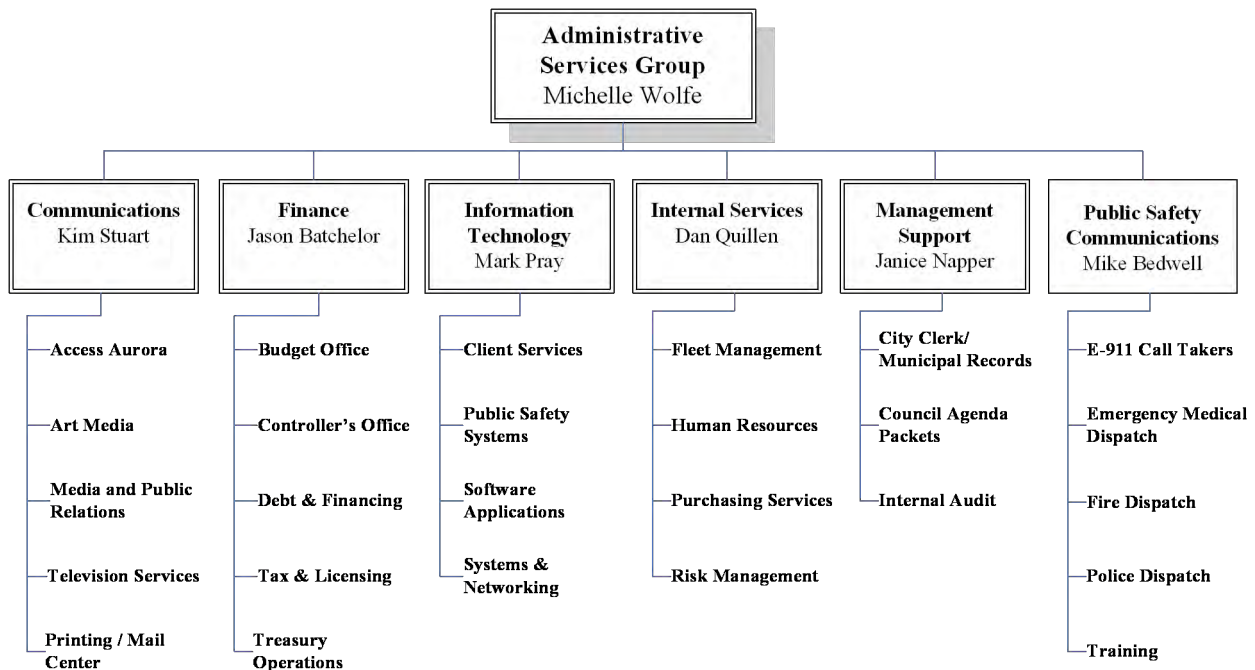
The City Manager's Office is responsible for ensuring that all City departments operate efficiently and effectively and meet the goals established by the City Council. The City Manager's Office is comprised of: the Office of the City Manager and the Administrative Services and Operations Deputy City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

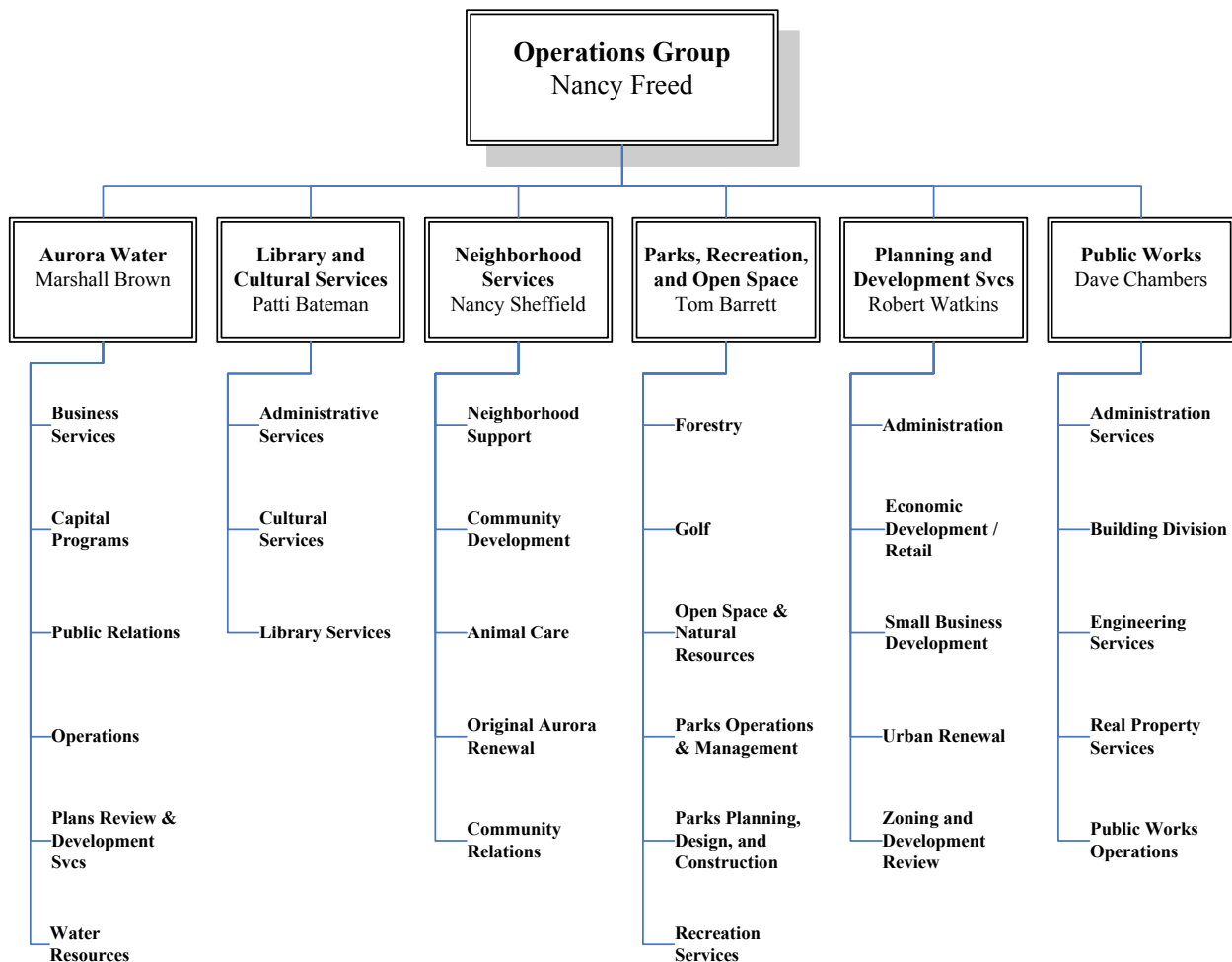
The Administrative Services Group consists of: the Communications, Finance, Information Technology, Internal Services, and Public Safety Communications Departments. In addition, the group encompasses the City's Management Support function. The Communications Department maintains media and public relations 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



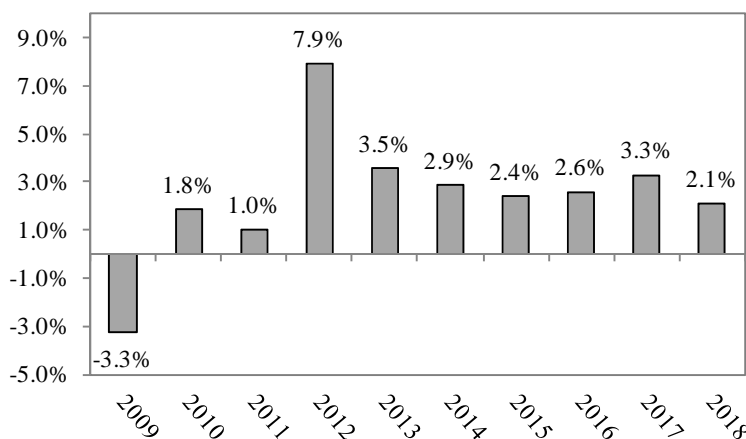
2014 General Fund Revenue Overview

The City of Aurora General Fund revenue estimates are developed for the budget by the Office of Budget & Financial Planning (OBFP). The OBFP projects revenues using a combination of historical trends, current knowledge, and an assessment of expected trends and events that will affect future revenues. To ensure that all known and anticipated factors are considered, the underlying assumptions are assessed by both internal and external specialists during the budget process. Within the City, departmental staff and members of executive management review these projections while external input is primarily gathered at the annual spring economic forum, hosted by the City of Aurora. At this event, several local experts from economic and development industries come together to voice their view of current economic conditions and the potential impact on the City of Aurora revenue sources.

As the nation continues to recover from the Great Recession, many economists note signs of slowing growth as the nation faces economic headwinds and uncertainty around federal fiscal policy and a slower global economy. At the national level, overall economic activity has been steadily growing with advances in job growth and personal income supporting household consumption and increasing consumer confidence. However, unemployment rates remain above historical averages and are decreasing at slow rates. Additionally, in order to avoid a national default and government shutdown the federal government is faced with raising the debt ceiling and passing a budget, which heightens uncertainty on the overall health of the national economy. At the state level Colorado's economy continues to outperform national levels. However, the Office of State Planning and Budgeting notes there is significant variation in economic growth across regions of the state and certain areas of the state will be greatly impacted by the federal sequestration. In 2014 both businesses and consumers are expected to exercise cautious decision making, resulting in modest economic growth.

General Fund revenue for the City will continue to maintain the positive growth trend that began in 2010. Local forecasts for growth in employment, personal income, and consumer

Figure 1: Total General Fund Revenue (% change)



spending over the next few years will result in moderate revenue increases through the forecast. The short-range revenue projection includes 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.

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 2009 through 2012 reflecting actual revenues received followed by projected collections for 2013 through 2018. 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 2014 budget as adopted by City Council and the status of the 2013 projection at the time the 2014 budget was adopted. The 2013 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.

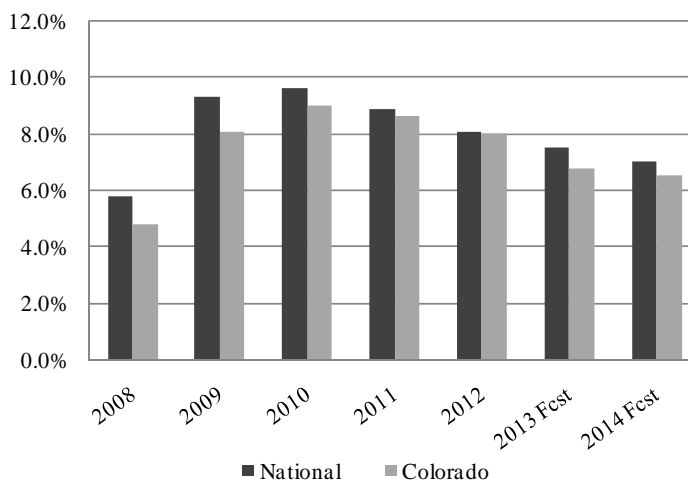
Economic Outlook

The data presented in this section comes from several different sources including the Colorado Legislative Council June 2013 Forecast, the Office of State Planning and Budgeting June 2013 Forecast, the National Bureau of Labor Statistics, the National Bureau of Economic Analysis, the 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.

While the overall economy has been growing steadily, unemployment remains a critical constraint to growth both nationally and in Colorado. The consistent addition of new jobs has pushed the national unemployment rate to the lowest rate since January 2009. Colorado continues to trend ahead of the nation with a 6.6 percent unemployment rate as of May 2013. Despite a trend of declining rates, unemployment has fallen slowly and is still above historical average. Stable job creation, combined with high numbers of workers entering the labor force and elevated underemployment rates, yield conservative forecasts for slow growth at both the state and national level.

Colorado employment has made strong gains in 2013, adding an average of 6,700 jobs per month and ranking the state the fourth fastest job growth in the nation since the end of

Figure 2: Unemployment



the recession. Looking forward, economists expect state and local unemployment rates will increase slightly over the second half of 2013 as more people enter the labor force, before slowly improving in 2014 when employment gains outperform the increase in labor. 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:

- Persistent high unemployment above pre-recession levels and the effect on consumer spending and GDP;
- The unknown long-term impact of sequestration and the American Taxpayer Relief Act of 2012;
- The repercussions of a fragile global economy as Europe and Asian economies slowly pull out of a recession; and
- The continued threat of a federal government shutdown and national default.

The threat of these and other risks contribute to the vulnerability of this recovery. Despite the risks outlined above, there is also upside potential to the forecast. For example; 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 is gradually recovering with improvements in the housing market, personal income, and job growth. However, economic growth remains constrained by high unemployment dampening demand and the potential federal government shutdown. The recovery in Aurora continued with the third consecutive year of positive revenue growth as 2012 ended the year with 7.9 percent growth over 2011. This growth was primarily driven by pent-up demand resulting in one-time purchases and short-term conditions. Through June 2013 growth has continued with a 4.7 percent increase, driven by an upturn in consumer spending and less impact from one-time purchases. Slower revenue growth rates are expected over the remainder of 2013, resulting in a 3.5 percent year-end increase, followed by modest gains throughout the rest of the forecast timeframe varying from 2.1 to 3.3 percent through the forecast period.
- ◆ Aurora employment data
 - Aurora's unemployment rate peaked at 10.8 percent in 2010 before improving to 9.0 percent in 2011. As the local labor market improved unemployment rates in Aurora continued to decrease, resulting in an unemployment rate of 8.5 percent in 2012. Through the first half of 2013 unemployment rates in Aurora have further declined to 7.4 percent, driven by new jobs notably in the construction industry. Aurora is expected

to continue adding jobs, however, the rate of growth will be partially offset as workers re-enter the workforce.

- Unemployment in Aurora was at a pre-recession low in 2007 when a large portion of the local workforce was employed in construction and retail industries. Following the recession, employment in Aurora continues to be driven by the retail and business services industries. In 2012, the industries with the highest employment growth in Aurora were construction and business services, with Buckley Air Force Base remaining the highest employer in the City.
- ◆ State wage and salary income grew by 4.7 percent in 2012 and is projected to grow at a slower rate in 2013 of 4.3 percent. Typically Aurora's wage and salary data trends with the state and metro area, however recent year-over-year gains in the City show an improved rate of growth. Local wage and salary data continues to be driven by the job mix in Aurora, which includes a high percentage of low paying jobs in industries such as construction and retail.
- ◆ Retail sales in the metro region increased 7.6 percent in 2012, followed by a 3.7 percent increase over the first six months of 2013. Full year growth of 3.5 percent is expected for the state in 2013 followed by an increase of 6.2 percent in 2014.
- ◆ The number of housing permits issued in Aurora peaked in 2005 with 2,337 permits. In 2012, the number of permits increased 51.7 percent over 2011 with 751 permits issued, yet remained 67.9 percent lower than the 2005 peak. Estimates assume an improved housing industry will drive permit growth up to 825 in 2013, followed by 960 in 2014 and 1,100 in 2015. Despite the forecasted growth, 2015 is projected to remain below pre-recession values by 52.9 percent.
- ◆ Property tax collections for 2014 are derived from the 2013 reassessment for the time period spanning from January 2011 to June 2012. Based on preliminary 2013 reassessment data, the property tax collections estimate for 2014 incorporates an increase in commercial/industrial valuations, as well as a lingering decrease in residential valuations, resulting in an overall 1.3 percent growth. Property tax collections are expected to reach pre-recession levels in 2016.

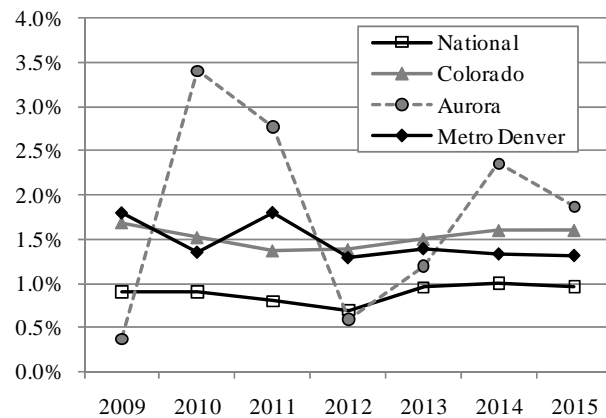
Economic Trends

Population

In 2011, the national population increased 0.7 percent over 2010, making 2011 the fifth consecutive year to experience flat or decreased rates of growth. In 2012, national population growth recovered with a 1.0 percent increase, adding 2.4 million and bringing the total population to 314.3 million people. The national population is forecast to grow steadily by an average of 1.0 percent annually for 2013 through 2015. According to 2012 Census Bureau estimates Colorado's population reached 5.2 million in 2012, an increase of 2.8 percent over the official 2010 Census count. From 2000 through 2010, Colorado experienced 16.9 percent

growth, a noteworthy slowing in comparison to the 1990's when the state's population rose by 30.6 percent. Nevertheless, Colorado's 2012 population growth ranked 5th in the nation for the second consecutive year. The Colorado population is projected to gradually increase by an average of 1.6 percent annually for 2013 through 2015. The population change for the state is determined by changes in net migration and the natural increase of births over deaths. Net migration continues to account for a greater percentage of the Colorado population growth than natural increase, driven by an influx of highly educated workers from other states as well as large population gains in the 25-to 34-year age group. The state population forecast assumes that net migration will continue to impact the state's recovery.

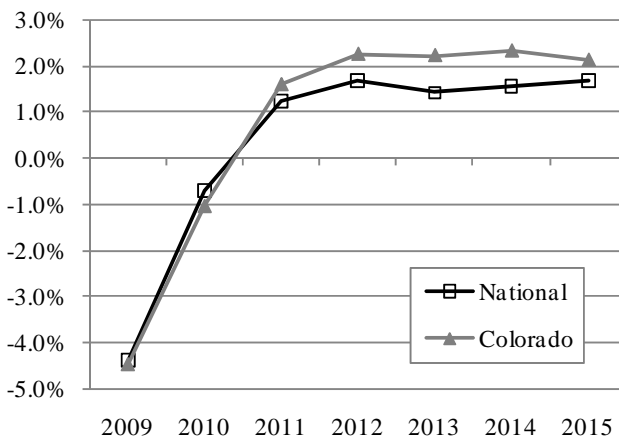
Figure 3: Population (% Change)



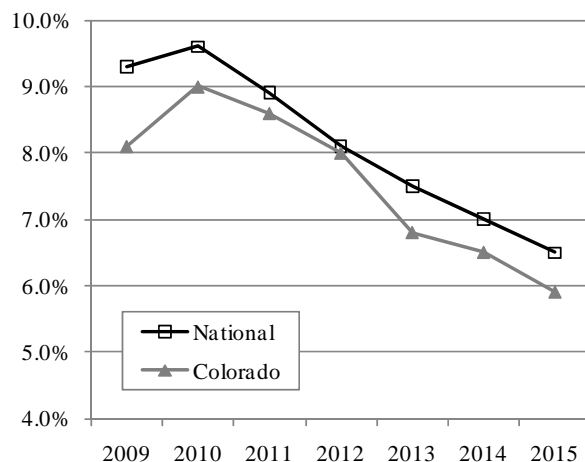
Aurora saw population growth rates lower than state growth levels for four years prior to the official decennial count of the US population by state in 2010, which resulted in a 3.4 percent increase as data was adjusted to reflect actual Census counts. In years that do not include an official decennial count, the US Census Bureau publishes population estimates, which resulted in growth estimates of 2.7 percent in 2011, substantially over state and national growth rates, and 0.5 percent in 2012, slightly lower than state and national levels. The projections for Aurora population change assume modest growth in 2013 at 1.4 percent, bringing the total population to 340,300. The projections for 2014 and 2015 include rates of growth moderately higher than state levels as the metro region of the state maintains healthy growth momentum.

Employment

Figure 4: Employment (% Change)



Following a three-year period of job losses, the 2011 national unemployment rate remained high at 8.9 percent despite a labor market that had begun to improve with the addition of 1.6 million jobs. According to the Bureau of Economic Analysis the industries realizing the highest levels of national job growth in 2011, were professional and business services, transportation and accommodation or food services. In 2012, the unemployment rate remained higher than after previous recoveries at 8.1 percent in spite of an

Figure 5: Unemployment Rate

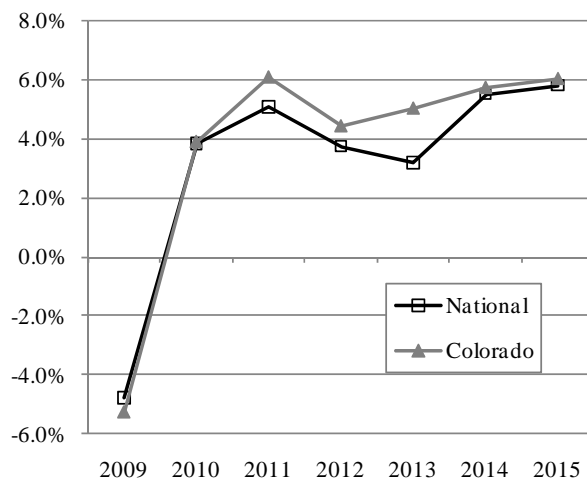
increase of 2.2 million job openings. This ongoing lag in the employment recovery is driven by an increased number of people returning to the labor market, requiring a higher rate of job creation to absorb these workers and subsequently reduce the unemployment rate. Modest growth is projected through the forecast period, gradually bringing the national unemployment rate down to 6.5 percent in 2015.

In 2011, Colorado began to recover from a two year employment decline that resulted in 128,000 job losses. With slow growth of 36,000 jobs the state unemployment rate dropped to 8.6 percent in 2011, the first employment improvement since the great recession. Improvement continued in 2012 with the addition of 51,000 jobs across the state. As the statewide unemployment rate dropped to 8.0 percent economists noted that Colorado job growth was outpacing the nation. Through the first half of 2013, Colorado continues to improve at a faster rate than the nation, with the fourth fastest job growth in the nation. As of April, the Colorado unemployment rate improved to 6.9 percent as job gains outpaced growth in the labor force with an average of 6,700 jobs added per month. Through 2013, Colorado employment is projected to continue to trend above national levels, with the addition of 51,000 jobs and a 6.8 percent unemployment rate, followed by moderate growth through the forecast period.

Metro Denver employment data has improved faster than national or state levels. According to the Colorado Legislative Council, the metro Denver area represents over half of the state's labor market, with unemployment rates dropping to 6.8 percent as of April 2013. Despite the close proximity, Aurora unemployment remains higher than state and national rates. After peaking at 10.8 percent in 2010 Aurora's unemployment rate has improved to 8.5 percent in 2012. Through the first half of 2013 employment in Aurora has continued to improve, with an unemployment rate of 7.4 percent as of June. The projection for Aurora is for continued employment growth through the forecast period.

Income

In 2009, national personal income experienced the only decline in the last decade, followed by modest growth of 3.8 percent in 2010 and slightly improved growth of 5.1 percent in 2011. National personal income continued on a positive trend in 2012 with 3.7 percent growth. Wages and salaries, which represent over 50 percent of personal income, follow a similar pattern with 4.0 percent growth in 2011 and a 3.7 percent increase in 2012. Despite this national personal income growth, economists note that real disposable personal income (personal income adjusted for inflation) is not growing fast enough to fuel long-term increases in household

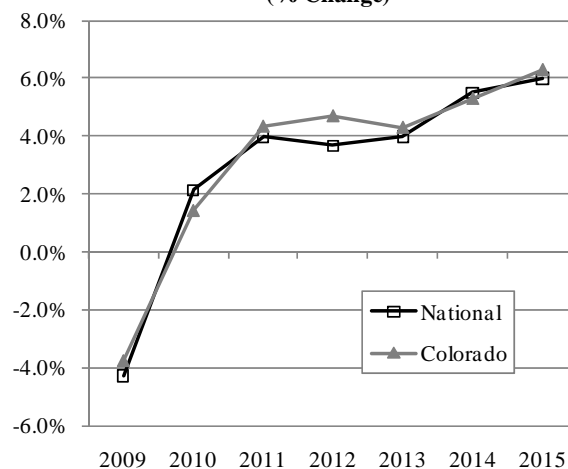
Figure 6: Personal Income (% Change)

spending. Through April 2013, national personal income growth has slowed, driven down by changes to federal tax policies and payroll tax increases. Despite the recent slowdown, improvement in the job market and a strengthening economy will drive modest increases in national personal income and wages and salaries in 2013, followed by stronger growth through the forecast period.

While Colorado personal income growth continues to outperform national levels over the forecast period, wages and salaries follow a similar pattern with national figures outpacing state growth only 2014. Colorado personal income grew 6.1 percent in 2011,

followed by a 4.4 percent increase in 2012. The slower growth in 2012 is primarily attributed to declining farm income that resulted from historic highs in 2011 combined with two years of drought conditions. Colorado wages and salaries continue to grow as the labor market improves, with growth of 4.3 percent in 2011 and 4.7 percent in 2012. Colorado personal income growth is expected to improve faster in 2013 as wage and salary increases outweigh losses in disposable income associated with federal government furloughs and payroll tax increases. Colorado personal income is expected to increase 5.0 percent in 2013, followed by 5.7 percent in 2014. Colorado wages are expected to grow 4.3 percent in 2013 and 5.3 percent in 2014 with the addition of more jobs and wage increases.

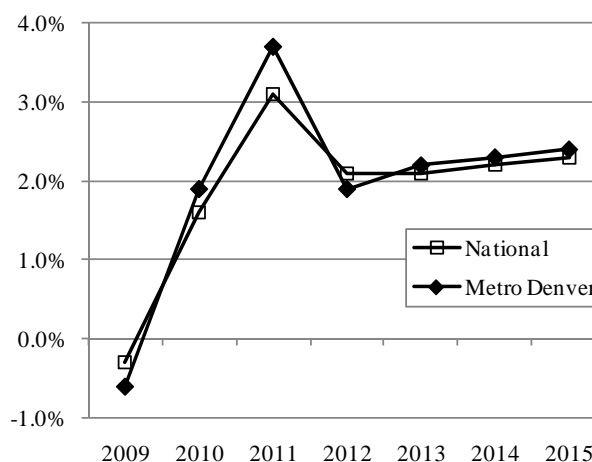
According to the US Bureau of Economic Analysis, personal income rose 5.6 percent in the Metro Denver area in 2012, down from an 8.2 percent increase in 2011. Economists attribute this slowdown in growth primarily to changes in federal tax policies. Historically, personal income in Aurora trends with the state and metro areas, yet typically at lower rates of income improvement. This is partially attributed to a large portion of Aurora's being employed in the lower paying industries, with the retail and business services industries seeing the most employment in the City in 2012. Economists anticipate modest personal income and wage growth to continue in 2014, driven by strong economic conditions across the state.

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. For the first time in over fifty years inflation dipped below zero in 2009 before slowly recovering in 2010. Increased energy and food prices resulted in an inflation increase of 3.1 percent in 2011. In 2012, the inflation rate remained low with a 2.1 percent increase, predominately driven by increases in healthcare and apparel components. Over the first four months of 2013 the national prices of goods and services increased less than 2.0 percent with the exception of medical care, which grew 3.0 percent. However, declining energy prices have partially offset these increases to keep inflation low. Economists predict little inflationary pressure in 2013, with an improving economy and tight monetary policy, resulting in a projected 2.1 percent increase in the national inflation rate.

Figure 8: Inflation (CPI) (% Change)

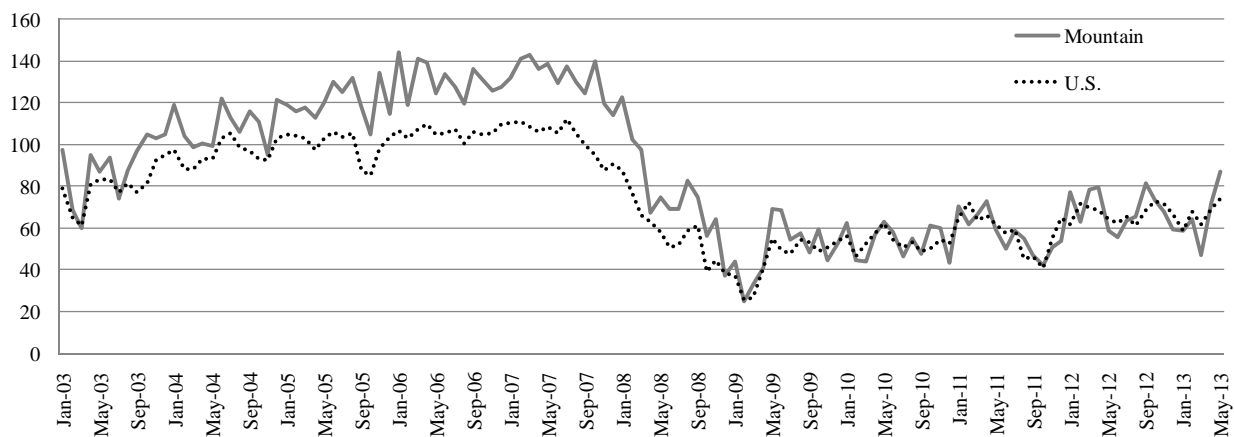


In 2012, the pace of inflation in Colorado remained steady with a 1.9 percent increase in the price of goods and services. Prices for medical care grew the fastest, followed by cost of rent increases. According to the Colorado Legislative Council prices in Colorado will continue to gradually increase, leading to a statewide inflation of 2.2 percent in 2013 and 2.3 percent in 2014.

The rate of inflation for the Denver Metro trends closely with statewide inflation rates. In 2011, the local inflation rate surpassed national levels with 3.7 percent growth. In 2012, the local inflation rate subsided to 1.9 percent, slightly lower than growth at the national level. Over the first half of 2013 prices in the metro area have increased 2.8 percent, with higher housing costs driving over half of the overall price increase. According to the Bureau of Labor Statistics shelter costs increased 4.2 percent, energy costs increased 2.0 percent and food prices rose 1.0 percent. The year-end projected inflation rate for the metro area is 2.2 percent in 2013, followed by 2.3 percent in 2014 and 2.4 percent in 2015. The Metro inflation rate is assumed to be the rate Aurora's citizens will experience.

Consumer Spending and Retail Sales

The Conference Board's Consumer Confidence Index (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. Job growth across the nation drives personal income and remains the catalyst for increased consumer

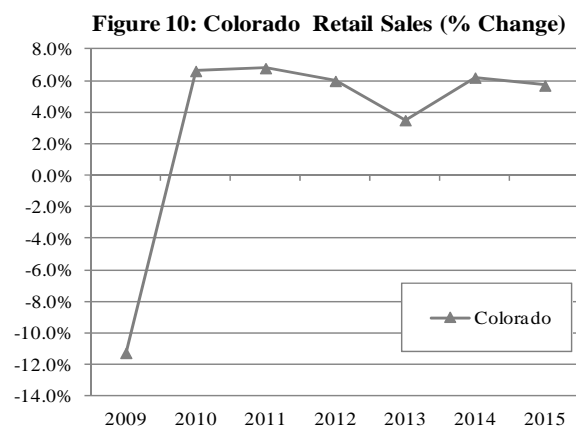
Figure 9: Consumer Confidence Index

Source: The Conference Board

confidence and spending. Despite persistently high unemployment, low income growth rates and recent payroll tax increases, consumer spending in Colorado and across the nation continues to steadily improve. In June 2013, the US Consumer Confidence Index rose to the highest point since January 2008. As seen in Figure 9, consumer confidence levels in the Mountain region typically follow a similar trend as the nation. In May 2013, consumer confidence in the Mountain region reached the highest point since March 2008, despite consumer concerns surrounding sequestration, tax policy changes, and federal spending cuts.

Consumer confidence typically correlates with retail sales. Consumer confidence at the national and regional level bottomed out in February 2009, resulting in decreased retail sales of 11.3 percent in Colorado in 2009. Since 2009, retail sales have increased consistently, with 6.6 percent growth in 2010, 6.8 percent growth in 2011, and 6.0 percent growth in 2012. Economists report that retail sales for 2013 have been supported by strong vehicle and building material sales, driven by low financing costs and pent-up demand. Retail sales at the national and regional level 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. A 3.5 percent increase in retail sales is projected for the state in 2013.



In 2011, retail sales in the Metro Denver region grew 6.1 percent over 2010, followed by 7.6 percent growth in 2012. Through the first half of 2013, retail sales in the metro area have increased 3.7 percent over 2012, driven by strong sales in building materials and sporting goods. According to the Colorado Legislative Council strong growth

rates have begun to taper off as spending cuts and federal payroll tax increases have slowed consumer spending. This change will likely result in slower retail sales growth at both the state and metro level for year-end 2013.

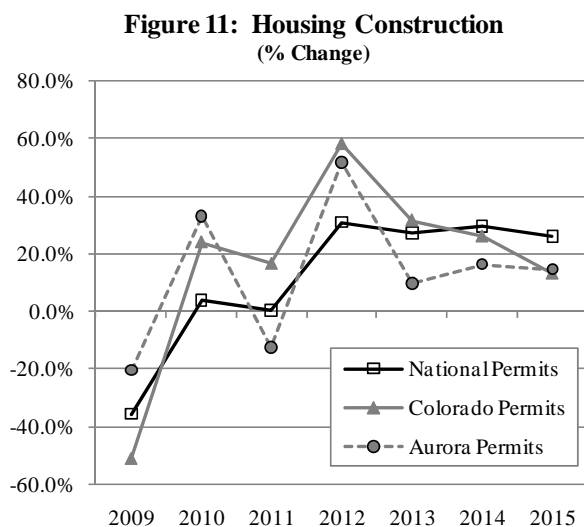
Taxable sales in Aurora began an upward trend in 2010 with a 2.6 percent increase, followed by 1.2 percent growth in 2011. In 2012, taxable sales jumped 8.2 percent, primarily driven by considerable increases in the motor vehicles and eating and drinking categories, as well as significant one-time technology purchases. As shown in Table 1, the positive trend has continued through June of 2013 with taxable sales up 6.0 percent, driven by strong collections in the general merchandise and telecommunications categories. Sales over the first half of the 2013 have been strengthened by ongoing collections, with less impact from one-time collections than was seen in 2012. The year-end projection for 2013 assumes that demand for autos and technology will subside and overall sales growth will slow, resulting in a year-over-year increase of 4.0 percent. The forecast for 2014 includes 2.7 percent growth, based on slowing economic growth, satisfied demand, and household spending decreases. Modest growth of 2.5 percent is projected for 2015 and 2016. In 2017, taxable sales are projected to increase 5.0 percent due to an expected jump in personal income, followed by growth of 2.0 percent in 2018.

Table 1: Aurora Taxable Sales by Category
(June year-to-date data - 2013 compared to 2012)

Category	% Change
Total Reported Sales Tax	6.0%
Beer, wine, and liquor stores	4.4%
Building materials and garden equipment	6.0%
Clothing and clothing accessories	7.4%
Eating and drinking places	2.2%
Electronic, Telecom and appliance stores	5.0%
Furniture and home furnishings	10.9%
General merchandise stores	6.2%
Grocery stores	16.2%
Motor vehicle and parts dealers	8.3%
Sporting goods, hobby, book & music	4.4%
Utilities	7.4%
All other (Top 100)	3.3%
Non Top 100	6.5%

Housing Market and Construction

Housing markets throughout the United States continue to recover from the “housing bubble”, where housing prices peaked in 2006 before hitting bottom in 2011. The result was a large drop in home prices and high foreclosure rates. The impact of the housing bubble on national housing permits was consequential, declining 72 percent from 2005 to 2009. In 2010 and 2011, national permits slowly began to improve, followed by 30.9 percent growth in 2012. According to the Office of State Planning and Budgeting, the upturn in the housing market has been driven by the limited supply of homes on the market. Fewer foreclosures, combined with more buyers able to return to the housing market, and low mortgage rates have created demand and increased housing prices across the nation. According to the National Association of Realtors, as of June 2013 median home prices have shown year-over-year increases for 16 consecutive months, up 13.5 percent over June 2012. Additionally, the National Association of Realtors reports that national housing inventory is at a 5.2 month supply, down from 6.4 percent in 2012. The growth seen in the first half of 2013 is projected to continue, with limited supply driving up



home prices and despite recent increases. Interest rates are expected to remain at historically low levels.

Colorado's housing sector continues to outperform the nation, remaining one of the strongest growing markets in the nation. Similar to national trends, low housing inventories and mortgage rates have pushed average housing prices in Colorado past the pre-recession peak. Additionally, statewide foreclosure filings through June have decreased 45.7 percent compared to the same time frame in 2012. These conditions have driven builders to increase activity in the

homebuilding industry. After increasing 23.9 percent in 2010 and 16.5 percent in 2011, the number of permits issued in Colorado jumped 57.9 percent in 2012, strengthened by an upsurge in the number of multifamily permits issued. The Colorado housing industry is expected to continue growing through the forecast period, yet total building permits issued will remain below pre-recession figures.

Housing construction in Aurora has experienced uneven levels of recovery. In 2010 Aurora permits increased 33.2 percent before declining 12.5 percent in 2011. In 2012, permits increased 51.7 percent, posting a substantial year-over-year increase in accordance with state and national performance. Through June 2013, Aurora foreclosures declined 48.4 percent and housing permits increased 41.6 percent, fueled by increased building activity in the City. For the 2014 budget, it is assumed that Aurora will resume moderate rates of increase, with 16.4 percent growth in 2014 and 14.6 percent in 2015. Aurora permits are not expected to return to pre-recession levels during the forecast period.

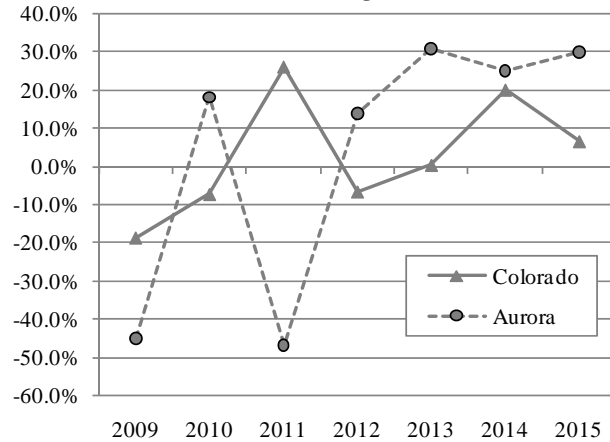
Commercial Market and Construction

The commercial market was driven down by high levels of business failures and contractions during the economic downturn. Despite improvement in other areas of the economy, commercial construction at both the national and state level has remained relatively flat. The Colorado Office of State Planning and Budgeting reports that the number and value of construction starts has modestly increased since the recession ended. Colorado recovered slightly in 2011 with the increased construction surrounding several large health care projects; however the statewide commercial market value declined 6.6 percent in 2012 as these projects were completed. Colorado nonresidential construction is projected to remain relatively flat in 2013, with 0.4 percent growth, as unused commercial space remains widespread. Metro Denver vacancy rates have also experienced uneven levels of growth. Office vacancies have declined 0.5 percent through June of 2013 compared to June of 2012, while industrial vacancies declined

1.5 percent and retail space declined 0.5 percent.

For Aurora, 2012 included a 13.8 percent increase in the value of permits issued for nonresidential construction as the City grew back into vacant retail and office space. The projection for 2013 includes 30.7 percent growth as the economy continues a slow recovery, driven by increased tenant finishes and retail openings in the City, followed by 25.0 percent growth in 2014. Despite double digit increases projected through 2015, the growth rates are based on a substantially decreased base, with 2014 making up only 27.5 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 2014 is based on 2.7 percent or \$3.8 million growth over 2013 projected revenues. This moderate rate of growth assumes that increased personal income and strengthening consumer confidence will continue to drive consumer sales through 2014. This estimate is reflective of a recovering economy, where job growth and improving unemployment rates support household consumption and business investments at a cautious level.
- 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 stabilize by the end of 2014, resulting in a 4.8 percent, or \$0.8 million increase over 2013 in capital-related use tax. This will be the third year posting a year-over-year gain, fueled by increased construction permits and residential construction growth.
- Other Operating Revenue:** The 2014 budget estimate for the total of all other operating sources of revenue is projected to grow 2.7 percent, or \$2.7 million, over 2013. The predominant increases driving this growth are auto use tax, franchise fees, and internal charges. Most other operating sources will experience moderate increases.

Over the first half of 2013, total General Fund revenue (excluding transfers) increased \$5.8 million (4.7 percent) over 2012. Sales tax collections drive this increase, up \$4.0 million (6.0 percent) over 2012. The 2013 sales tax collections have becoming increasingly driven by ongoing consumer sales and less influenced by one-time collections than was seen in 2012. Franchise fees and taxes account for \$461,100 of the increase, largely due to higher natural gas usage associated with the late, cold spring. Additionally, internal charges through June increased \$554,800 over 2012 and audit revenue increased \$399,100. Partially offsetting these increases, fines and forfeitures revenue decreased \$271,900 compared to 2012, however, collections are expected to rebound over the remainder of the year as ticket filings began to increase over the second quarter. Weak levels of highway users tax and intergovernmental revenues are assumed to be 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 2013 assumes an increase of \$8.8 million (3.5 percent) over 2012 instead of the \$4.5 million (1.8 percent) decline that would result in the 2013 Original Budget amount. This unusual outcome is due to stronger than projected revenue increases in 2012, with 2012 year-end totals higher than the 2013 Original Budget amounts. The 2013 full-year projection is discussed in greater detail in the Key Revenue Sources section.

In 2014 General Fund revenue, excluding transfers, is estimated to grow at a conservative overall rate of 2.9 percent, or \$7.3 million. \$3.8 million of this increase is from sales tax; \$0.8 million will be generated by increases in capital related use tax, and the remaining \$2.7 million from all other revenue sources.

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,

Table 2: Sources of Funds

Sources of Funds	2012 Actual	2013 Projection	2014 Adopted	2012-2013 Change	2013-2014 Change
Sales Tax	\$135,113,671	\$140,518,218	\$144,312,210	4.0%	2.7%
Property Tax	24,790,299	25,053,056	25,378,119	1.1%	1.3%
Franchise Fees/Taxes	13,199,623	13,826,606	14,166,741	4.8%	2.5%
Auto Use Tax	12,712,980	13,323,204	13,856,132	4.8%	4.0%
Capital-Related Use Tax	14,615,723	15,686,107	16,444,190	7.3%	4.8%
Highway User's Fees/Taxes	10,272,653	10,426,743	10,531,011	1.5%	1.0%
Fines & Forfeitures	5,862,519	5,745,268	5,831,447	-2.0%	1.5%
Other Operating Revenue	31,275,603	32,058,590	33,452,796	2.5%	4.3%
General Fund Revenue	\$247,843,071	\$256,637,792	\$263,972,646	3.5%	2.9%
Transfers and Reserves	1,176,743	1,160,750	1,100,000	-1.4%	-5.2%
Total General Fund Revenue (incl. transfers)	\$249,019,814	\$257,798,542	\$265,072,646	3.5%	2.8%

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 2012 through 2014.

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).

Sales tax collections in 2012 increased over the prior year for the third consecutive year. Driven by pent-up demand and a recovering economy, 2012 sales tax collections ended the year \$10.3 million (8.2 percent) higher than 2011. In 2012, significant monthly gains were heavily influenced by one-time collections, primarily from technology related businesses outside the typical top 100 taxpayers. 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. These one-time collections are incorporated in the "Non-Top 100 Taxpayers" category shown in Table 3. In 2012, this category increased 17.2 percent over the prior year. Over the first quarter of 2013 the impact of one-time collections has reduced, while ongoing collections have become the driver of the non-top 100 taxpayer growth.

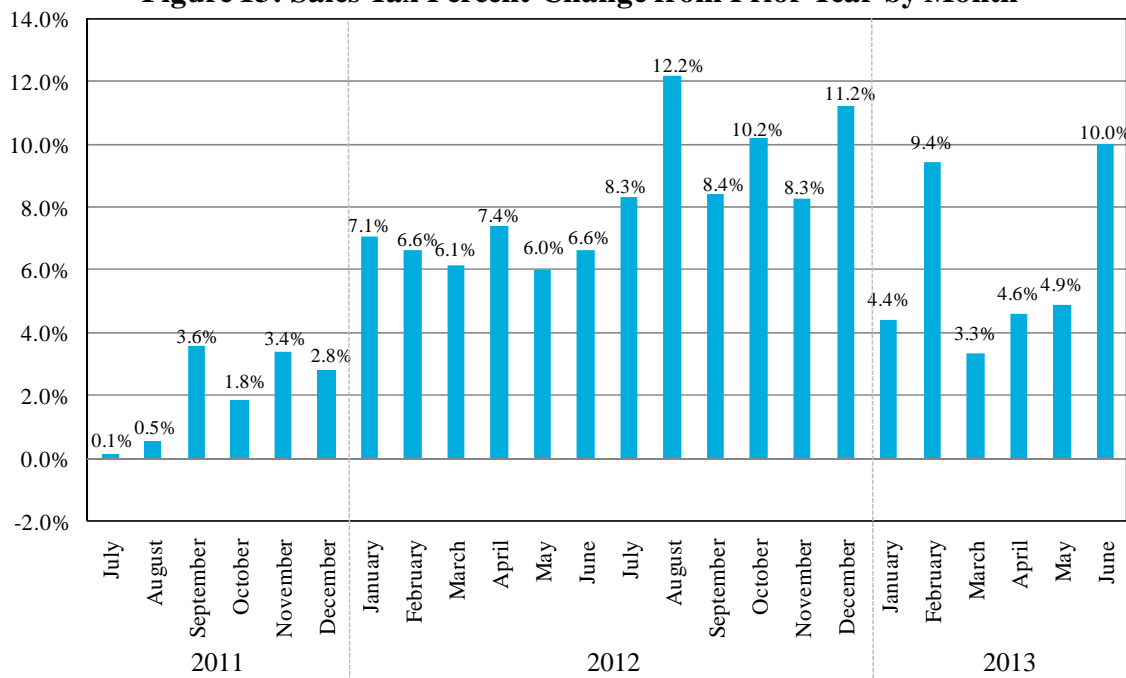
Sales tax receipts through June 2013 are \$4.0 million (6.0 percent) higher than 2012. Sales tax revenue generated by the top 100 tracked businesses is ahead of June 2012 by 5.7 percent or

Table 3: Top 100 Taxpayers by Industry Category

Industry Category	2013 YTD June	2012 YTD June	\$ Variance	% Change
Discount Stores	\$9,489,824	\$8,878,553	\$611,271	6.9%
Eating & Drinking Places	9,299,762	9,096,903	202,859	2.2%
Utilities	5,621,459	5,235,653	385,806	7.4%
Telecommunication/Cellular	5,495,589	4,945,450	550,138	11.1%
Building Materials	3,801,621	3,586,061	215,560	6.0%
Auto Dealers and Parts	3,572,207	3,299,661	272,546	8.3%
Department Stores	2,343,451	2,260,360	83,091	3.7%
Grocery Stores	1,868,468	1,608,235	260,233	16.2%
Clothing and Clothing Accessories	1,746,124	1,625,390	120,734	7.4%
Beer, Wine, and Liquor Stores	1,738,820	1,665,343	73,477	4.4%
Electronics/Computers	1,494,780	1,710,714	(215,934)	(12.6%)
Sport Goods, Hobby, Books, Music	1,473,433	1,411,027	62,406	4.4%
Furniture and Home Furnishings	898,281	810,156	88,125	10.9%
Other Top 100	2,992,744	2,895,903	96,841	3.3%
TOTAL OF ABOVE (Top 100 Taxpayers)	\$51,836,564	\$49,029,411	\$2,807,153	5.7%
Total of Non-Top 100 Taxpayers	19,841,292	18,633,809	1,207,483	6.5%
Sales Tax Incentives	(1,233,194)	(1,179,607)	(53,587)	4.5%
TOTAL REPORTED SALES TAX	\$70,444,662	\$66,483,612	\$3,961,050	6.0%

\$2.8 million. Table 3 shows that the categories posting significant gains are discount stores with a \$611,300 increase and telecommunications with a \$550,100 increase. These two categories combine to account for over 40 percent of the increase for the top 100 tracked taxpayers. Sizeable increases were also seen in utilities and auto dealers and parts. Figure 13 shows that each month of 2013 has posted sales tax collection increases compared to the same month of the prior year, with June being the 24th month of consecutive increases.

Figure 13: Sales Tax Percent Change from Prior Year by Month



The OBFP expects that over the remainder of 2013 sales tax growth will continue a positive trend, yet at a more modest rate averaging 2.1 percent. To arrive at this estimate, total sales tax collections were divided into four components and projected independently. Sales tax collected from utilities, auto sales, and non-top 100 taxpayers were broken out to arrive at “baseline” sales tax collections. These baseline sales are assumed to be the portion more consistently driven by ongoing consumer spending. Table 4 shows the 2013 projection by each component.

Baseline sales are expected to increase by 2.3 percent over the second half of the year, down from the 5.3 percent increase experienced in the first half. The decreased activity is attributed to uncertainty regarding a possible slowing of employment and wage growth related to sequestration. Auto sales through June have continued to increase with 8.3 percent growth over 2012, and are projected to stabilize over the rest of the year resulting in total year-end growth of 4.8 percent. The non-top 100 component has increased 6.6 percent over the first six months of 2013, which is expected to diminish as one-time collections become less of a historical trend. Year-end projections for non-top 100 taxpayers equate to a 3.5 percent increase compared to 2012. Utilities, which increased 7.4 percent over the first six months, will continue the trend

Table 4: 2013 Sales Tax Projection Components

Year	Baseline	Auto	Non-Top 100	Utilities	Total
1st Half 2012	40,494,100	3,299,700	17,454,300	5,235,700	66,483,600
2nd Half 2012	41,454,300	3,707,900	18,627,100	4,840,800	68,630,100
Total 2012	\$81,948,400	\$7,007,600	\$36,081,400	\$10,076,500	\$135,113,700
1st Half 2013	42,642,900	3,572,300	18,608,100	5,621,500	\$70,444,700
2nd Half 2013	42,408,800	3,771,600	18,744,600	5,148,600	70,073,600
Total 2013	\$85,051,700	\$7,343,900	\$37,352,700	\$10,770,100	\$140,518,300
1st Half % Chg	5.3%	8.3%	6.6%	7.4%	6.0%
2nd Half % Chg	2.3%	1.7%	0.6%	6.4%	2.1%
Total 2013 % Chg	3.8%	4.8%	3.5%	6.9%	4.0%
Total 2014 % Chg	4.7%	4.0%	-2.5%	3.5%	2.7%

over the second half of the year with 6.4 percent growth. These utility increases are primarily due to the introduction of an electricity rate increase approved by the Public Utilities Commission (PUC) to take effect over three years. The resulting full-year revised sales tax projection for 2013 is for 4.0 percent growth over 2012.

For 2014, uneven levels of growth and economic recovery lead to a moderate outlook, with an estimated 2.7 percent growth over 2013, a rate of growth slightly above the local projected inflation rate of 2.4 percent. As seen in Table 5, the estimate by component is as follows:

- Baseline taxable sales will increase 4.7 percent as the economic recovery stabilizes and consumer confidence drives increased household consumption;
- After four consecutive years of increases, auto sales tax collections will continue to increase by an estimated 4.0 percent, driven by ongoing demand and lending opportunities;
- Collections from non-top 100 taxpayers are expected to decrease by 2.5 percent as one-time collections decline in accordance with historical trends;
- Sales tax generated by utilities will increase 3.5 percent with the second phase of the PUC approved rate increase for 2013 combined with a return to more seasonal weather patterns.

Future years are forecasted to see modest growth rates of 2.5 percent in 2015 and 2016, followed by a 5.0 percent spike in 2017, and resuming 2.0 percent growth in 2018. These projections trend with expected personal income growth trends.

The OBFPS sales tax projections are based on recent collections and trend analysis. Following 24 consecutive months of growth, the projection assumes positive growth will continue through the forecast period. Given the trend in collections over the first half of 2013, one might suggest the forecast may be too conservative, however, there is also an argument for downside risk. The impact of sequestration in Aurora is unknown, combined with economic and employment uncertainties, results in the risk of economic slowing. Each percentage point in sales tax collections represents \$1.4 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 collections of property taxes for the following two years. Total valuation changes in even years typically reflect an increase or decrease in base properties included in the assessment.

For 2013, the general levy is set at 8.605 mills. There are also additional levies totaling 1.687 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 county valuations that are finalized at the prior year-end. Through the first half of 2013 this revenue source is \$62,600, or 0.3 percent under 2012, primarily due to the timing of payments. Based on the 2012 certified assessments reported from the Arapahoe, Adams and Douglas counties, 2013 collections are expected to finish the year 1.1 percent, or \$262,800 over 2012. The growth is the result of a 1.4 percent increase in the total assessed valuation for the City, representing the change in base properties included in the City property valuation.

The 2014 property tax collection budget estimate is based on preliminary 2013 reassessment data, incorporating an anticipated increase in commercial/industrial valuations, as well as a lingering decrease in residential valuations. As predicted by local economists, the bottom of the residential market was not captured in the 2011 valuation, resulting in residual low residential valuations in the 2013 assessment. Using preliminary data from each county and incorporating historical trends, a 1.3 percent increase in property tax collections is expected for 2014 over 2013.

The forecast for 2015 through 2018 assumes that property values will continue to increase as the economy slowly recovers. The 2015 forecast incorporates 3.0 percent growth, based on the five-year average growth rate for non-reassessment years and supported by projected permit growth in the City. Following the 2015 reassessment the OBFP projects 2016 property tax collections will increase 5.0 percent based on the anticipated increase in residential valuations excluded from the 2013 reassessment period. Each increase in the extended forecast generated in a non-reassessment year incorporates a 3.0 percent increase to account for typical non-assessment year growth. Property tax revenue is expected to remain well within TABOR limitations. The OBFP concludes there is little risk in meeting the 2014 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 to Aurora residents within the City by licensed vendors are reflected in the general sales tax.

Auto use tax began to recover in 2010 with a modest 1.8 percent increase, followed by a welcome 17.2 percent increase in 2011. In 2012, auto use tax collections continued to improve with a 20.0 percent increase, fueled by pent-up demand and enticing dealer incentives. Collections over the first six months of 2013 are up 5.1 percent over 2012, with ongoing demand being fueled by strengthening consumer confidence combined with low interest rates and wide credit availability. This increase is expected to diminish slightly over the second half of the year to incorporate the potential impact of sequestration on the local economy. This will result in a 4.8 percent increase for the year, posting the fourth consecutive year of increases in auto use tax collections. The OBFP projection for 2014 is for 4.0 percent growth, anticipating that pent-up demand for new autos was met in 2011 and 2012.

Historical data shows the average age of vehicles on the road has increased from 8.9 years old in 2001 to 11.1 years old in 2012, driven by longer replacement cycles stemming from continuous improvements in vehicle reliability. The growth rates forecasted for the years beyond 2014 are based on the assumption that as consumers continue to invest in more reliable and fuel efficient vehicles demand will slow. The forecasts for 2015 through 2018 include annual growth rates of 2.0 percent, with an upswing to 3.0 percent in 2017 when personal income levels are projected to spike. These future year projections continue to depend on the economic recovery and overall health of financial institutions.

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.

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. Capital related use tax recovered in 2012 with a 29.6 percent increase, primarily the result of a 51.7 percent increase in single-family permits, while multi-family and commercial permits remained relatively flat.

Although various economic conditions support the recent capital-related growth, the increased activity is largely driven by the residential market. Once a restricting factor in Aurora housing growth, the local foreclosure rate through June 2013 has decreased 48.4 percent when compared to the same period in 2012. This decrease, combined with lower inventories, has created momentum to drive development in the housing industry. According to the US Census Bureau, nationwide housing inventories fell to a 4.5 months supply through the first quarter of 2013, down from the peak of 12.2 months supply in January 2009. This decreased supply combined with high demand yields higher home prices. Despite the emerging housing market, many households continue to face economic hardships and choose to rent, resulting in low residential vacancies and increasing rental costs. These positive housing conditions combine to drive increased building activity, with increased new-home and multi-family construction projects. In contrast to the thriving residential market, commercial construction continues to see relatively low levels of growth. Nationwide, businesses are hesitant to expand or heavily invest, employment practices have shifted to allow for more telecommuters, and many office spaces remain vacant from business contractions during the downturn. These conditions have resulted in the use of existing commercial buildings as an alternative to new construction.

Through the first half of the year, capital-related use tax revenue increased 2.6 percent over 2012, largely driven by a 41.6 percent increase in housing and commercial permits. Incorporated within this capital-related increase is a 19.0 percent increase in BMUT and a 9.3 percent decrease in other use tax. These collections are supported by historical trends where BMUT and other use tax in some instances have opposing trend lines. The 2013 year-end projection for BMUT includes a 26.0 percent increase, partially offset by a 9.0 percent decrease in other use tax, equating to a total capital-related increase of 7.3 percent. Although the projected capital-related increase makes 2013 the second consecutive year of growth, the collections still equate to a 25.3 percent reduction from peak receipts in 2005.

For 2014, economists expect construction activity in the state to resume healthy and gradual growth levels as the real estate industry stabilizes, as some economists speculate that areas with rapid construction increases are potentially experiencing unsustainable growth. The 2014 budget estimate for building materials use tax incorporates an 8.0 percent increase over 2013, while the estimate for other use tax assumes 1.0 percent growth. Together, the two categories of capital related use tax will net to an estimated increase of 4.8 percent for 2014. Future years assume a protracted residential and commercial recovery with moderate construction related revenue increases. The OBFP has assumed a slow recovery through the first half of the extended forecast, with an increase of 3.3 percent in 2015 and 2016. Following these consecutive years of growth, the level of construction generating activity is expected to slow,

resulting in a 5.4 percent decrease in 2017, followed by a cyclical rebound of 2.1 percent in 2018. By 2018, this revenue stream is forecast to be 15.9 percent higher than 2012, yet still 19.4 percent below 2005 peak levels.

As the state and the nation move forward with the economic recovery, both the residential and commercial segments of the real estate industry in Aurora are expected to continue a slow recovery. The OBFP has assumed a slow recovery for the extended forecast with an fluctuating levels of growth through the forecast period. 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 5 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 2010 normal seasonal temperatures and an increased demand for energy resulted in an 8.2 percent increase in franchise fee collections, followed by a 1.5 percent increase in 2011 associated with high usage summer months. In 2012, total franchise fee & tax receipts were 1.5 percent below 2011, primarily due to flat natural gas rates combined with a decline in demand from an early, warm spring.

For 2013, total franchise fee & tax receipts through June are 9.3 percent above 2012. Although natural gas prices remain low, the increase is predominately due to increased natural gas usage associated with the late, cold spring. Over the second half of 2013 franchise fees and taxes are expected to increase 2.0 percent over 2012, primarily driven by the implementation of the PUC approved 2013 electricity rate increase that will be phased in over three years, partially offset by the anticipated return to average fall and winter usage. The resulting year-end projection for 2013 equates to a 4.8 percent increase.

For 2014, the OBFP budget estimate for total franchise fees & taxes is a 2.5 percent increase over 2013, primarily due to modest increases in natural gas rates and usage, combined with the ongoing electricity rate increases. The assumed increases are in line with 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.

Following the implementation of FASTER collections in 2010, HUTF collections remained relatively flat for two years, with 0.8 percent growth in 2011 and 0.9 percent growth in 2012, influenced by fuel price increases leading to decreased travel and demand for fuel. HUTF collections through June 2013 are 1.2 percent behind 2012, yet the increase is considered to be primarily a timing difference. A late, cold spring potentially altered the seasonality of several revenue sources, including collections of highway users taxes and fees. The late spring may have postponed road trips and vacations, resulting in decreased gasoline consumption and car rentals over the first half of the year. The OBFP projection for 2013 assumes that fuel prices will not be a factor and the seasonal shift will even out, leading to a full year projection increase of 1.5 percent over 2012. The primary factors influencing the increase include car rentals and higher registration fees associated with an increased number of registrations per household. The OBFP projects that 2014 will increase an estimated 1.0 percent over 2013 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 2 percent of the General Fund revenue.

In 2012, traffic filings declined 6.7 percent compared to 2011, resulting in a decrease of 1.9 percent in fines and forfeitures collections, predominately due to decreased filings following the July 20, 2012 theater shooting. Through the first half of 2013 collections are running behind

2012 by 8.9 percent, driven down by traffic ticket filings for the months that generate June year-to-date collections. Traffic filings through June are up 2.2 percent due to strong second quarter filings. Based on the recent upturn in filings, collections over the second half of the year are expected to improve compared to the first half, yet only partially offsetting weak year-to-date collections. The year-end projection for 2013 assumes a 2.0 percent decrease compared to 2012.

For 2014, the budget estimate includes an increase of 1.5 percent for fines & forfeitures revenue, 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, a rate between the 5-year and 10-year average rates. Through the extended forecast fines and forfeiture collections are expected to remain 9.5 percent below peak levels seen in 2007.

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 for each taxable employee per month. Employers with 501(c)(3) status are exempt from the tax, although their employees are not.

Following three consecutive years of OPT collection declines, OPT began to recover with a 2.5 percent increase in 2011. In 2012, employment continued to improve throughout the City, resulting in a 2.9 percent increase in OPT collections. For 2013, OPT revenue is expected to increase 4.0 percent as employment for both Aurora businesses and residents steadily improves. Collections for 2014 are projected to increase 3.0 percent, followed by 2.5 percent in 2015 as the economy continues to recover and jobs are restored. Throughout the rest of the forecast period OPT collections are projected to increase 1.0 percent, which is slightly higher than the average increase of 0.5 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.

In 2012, lodger's tax collections increased for the third consecutive year with 8.8 percent growth over 2011, partially attributable to the spike in hotel bookings associated with the July 20, 2012 theater shooting. Additionally, the Visit Aurora organization has bolstered visitation and travel to Aurora, with 2012 the first full year that the Visit Aurora website was available for reserving lodging in the City. In 2013, collections through the first half of the year are up 12.8 percent compared to June 2012, driven by a significant increase in the number of room nights booked through Visit Aurora. The year-end projection for lodger's tax collections is conservative and assumes revenues will stabilize as the majority of the Visit Aurora events occur in the spring and summer months, resulting in a year-end increase of 2.5 percent for the full year of 2013. The forecast includes modest growth of 2.5 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.

Despite an increase in auto sales, property valuation decreases and consumer preferences toward used or lower valued vehicles resulted in a 5.1 percent decrease in 2011. In 2012, collections increased 6.5 percent, the first increase since 2007, indicating growth in auto sales but more specifically, a shift to consumer preferences toward higher value vehicles.

For 2013, collections through June show an increase of 1.9 percent over 2012, continuing to be driven by auto sales and growth among higher value vehicles. The projection for 2013 assumes auto sales will slow over the second half of the year, combined with relatively flat property valuations, resulting in a year-end increase of 2.0 percent. 2014 is expected to remain flat to 2013 levels as auto sales subside with 2.0 percent growth. Future year projections have assumed 2.0 percent annual increases in 2014 through 2016, followed by 3.0 percent growth in 2017 before returning to 2.0 growth in 2018, based on auto sales assumptions combined with the estimated effect of property valuations.

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 2011, department turnover and economic strains led to a 30.7 percent decrease in collections. Audit revenue improved in 2012 with a 33.1 percent increase over 2011, although total collections were only 6.7 percent higher than the five-year average. Collections through the first half of 2013 are up 42.0 percent compared to June 2012, driven by improved auditor experience and a strengthening economy. The OBFP projects that audit revenue will subside over the second half of the year, however, the 2013 year-end projection will remain positive with 3.0 percent growth over 2012. The 2014 budget assumes modest growth with 2.0 percent increase, primarily attributed to the addition of two audit positions. 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 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 government compensation. An ECI of 1.9 percent was used in the development of the 2014 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 8.0 percent in 2011, followed by a 12.3 percent increase in 2012. The 2012 growth was strongly driven by increased police abandoned vehicle revenue, as well as recreation and inspection fee increases associated with the economic recovery. Over the first six months of 2013 external charges collections are flat compared to 2012, predominantly due a reduction in case management fee collections and lower police abandoned vehicle revenue. The year-end projection for 2013 includes a 0.3 percent decrease, incorporating decreased recreation collections in the Fall and Winter months when activity levels tend to decrease.

The 2014 projection assumes a 5.2 percent increase over 2013, driven by service fee increases and increased recreation and inspection activity as the economic recovery continues. Modest growth of 3.0 percent is projected for years through the remainder of the forecast.

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 improved 5.3 percent in 2012, primarily due to increased Public Works engineering and inspection collections. Over the first half of 2013, internal charges collections are 29.8 percent higher than 2012, driven by a change in the allocation of costs to the Water and Wastewater funds. Previously, costs were directly allocated to the Water and Wastewater Funds. Beginning in 2013, both funds will pay a fee that will be counted as revenue in the General Fund. The OBFP year-end projection for 2013 includes an increase of 24.2 percent, followed by a 14.0 percent increase in 2014 associated with a \$688,000 increase in water tap fees with Aurora Water. The projection for 2015 through 2018 includes annual increases of 1.0 percent.

Other Revenue Streams

Miscellaneous revenues in 2011 declined 12.9 percent following the 2010 conclusion of premium health insurance credit payments. In 2012, miscellaneous revenues increased 48.8 percent, driven by increased insurance recoveries and sales of fixed assets. For 2013, miscellaneous revenue is projected to decrease 15.1 percent. This decrease is primarily driven by the removal of the Xcel traffic signal rebate and the re-categorization of wildfire revenue reimbursements, offsetting the addition of two golf loans and modest gains from insurance recoveries. The OBFP projects 2014 will continue to decline, with a projected 1.1 percent decrease, as insurance recoveries return to normal levels. Miscellaneous revenue is projected to decrease through the forecast period as golf loan payments are fulfilled.

Interest revenue decreased 18.9 percent in 2012, however, this decrease is partially attributed to national accounting changes that significantly increased the amount of reserves and interest posted into the General Fund in 2011. Additionally, 2012 saw interest rates drop to historically low levels, resulting in decreased collections as expired long-term investments were reinvested at lower rates. Interest revenues are projected to increase 4.2 percent in 2013, primarily due to the addition of new golf loan interest. Interest rates are expected to decrease 13.4 percent in 2014 and 1.1 percent in 2015 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 2013 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	2010 Actual	2011 Actual	2012 Actual	2013 Projection	2014 Adopted	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
General Sales Tax	\$ 123,357,355	\$ 124,854,609	\$ 135,113,671	\$ 140,518,218	\$ 144,312,210	\$ 147,920,015	\$ 151,618,015	\$ 159,198,916	\$ 162,382,894
Property Tax	25,096,148	25,249,135	24,790,299	25,053,056	25,378,119	26,139,463	27,446,436	28,269,829	29,117,924
Franchise Fees & Taxes	13,192,882	13,395,548	13,199,623	13,826,606	14,166,741	14,591,743	15,029,495	15,480,380	15,944,791
Use Tax - Auto	9,043,525	10,597,686	12,712,980	13,323,204	13,856,132	14,133,254	14,415,919	14,848,397	15,145,365
Capital-Related Use Tax	11,767,425	11,281,652	14,615,723	15,686,107	16,444,190	16,979,672	17,539,061	16,589,506	16,939,483
Occupational Privilege Tax	3,776,730	3,870,700	3,982,371	4,141,666	4,265,916	4,372,564	4,416,290	4,460,453	4,505,058
Lodgers Tax	4,141,699	4,415,552	4,804,356	4,924,465	5,047,577	5,173,765	5,303,109	5,435,687	5,571,579
Specific Ownership Tax	2,038,271	1,933,417	2,059,429	2,100,618	2,142,630	2,185,483	2,229,193	2,296,069	2,341,990
Other Taxes (Penalties/Interest)	290,588	309,456	334,725	307,947	309,487	311,034	312,589	312,589	315,715
Audit Revenue	2,726,427	1,888,158	2,513,704	2,589,115	2,640,897	2,667,306	2,693,979	2,720,919	2,748,128
Taxes & Related Payments Sub-Total	\$ 195,431,050	\$ 197,795,913	\$ 214,126,881	\$ 222,471,002	\$ 228,563,899	\$ 234,474,299	\$ 241,004,086	\$ 249,612,745	\$ 255,012,927
General Fund Permits	\$ 346,953	\$ 354,737	\$ 450,976	\$ 518,620	\$ 544,551	\$ 560,888	\$ 577,715	\$ 595,046	\$ 612,897
Motor Vehicle Fees	899,323	947,025	948,320	948,320	963,493	978,909	994,572	1,010,485	1,026,653
Business Licenses	954,723	879,891	949,866	968,864	1,008,241	1,023,365	1,038,715	1,054,296	1,070,110
License & Permit Sub-Total	\$ 2,200,999	\$ 2,181,653	\$ 2,349,162	\$ 2,435,804	\$ 2,516,285	\$ 2,563,162	\$ 2,611,002	\$ 2,659,827	\$ 2,709,660
Highway Users Taxes & Fees	\$ 10,096,150	\$ 10,181,568	\$ 10,272,653	\$ 10,426,743	\$ 10,531,011	\$ 10,583,666	\$ 10,636,584	\$ 10,689,767	\$ 10,743,216
Cigarette Tax	683,402	660,071	651,326	641,556	628,725	616,151	603,828	591,751	579,916
County Road & Bridge	1,285,055	1,285,740	1,322,477	1,335,702	1,349,059	1,362,550	1,376,176	1,389,938	1,403,837
Other Intergovernmental Revenue	673,753	702,120	1,211,512	767,718	844,490	880,490	894,578	908,891	923,433
Intergovernmental Sub-Total	\$ 12,738,360	\$ 12,829,499	\$ 13,457,968	\$ 13,171,719	\$ 13,353,285	\$ 13,442,857	\$ 13,511,166	\$ 13,580,347	\$ 13,650,402
Fines & Forfeitures	\$ 6,817,968	\$ 5,977,428	\$ 5,862,519	\$ 5,745,268	\$ 5,831,447	\$ 5,918,919	\$ 6,007,703	\$ 6,097,819	\$ 6,189,286
Internal Charges	3,768,482	3,959,698	4,168,602	5,178,705	5,903,756	5,962,794	6,022,422	6,082,646	6,143,472
External Charges	4,518,119	4,877,767	5,476,686	5,460,751	5,744,220	5,916,547	6,094,043	6,276,864	6,465,170
Interest	661,469	871,209	706,190	735,600	637,105	630,405	694,717	863,396	1,033,675
Miscellaneous	1,308,045	1,139,422	1,695,063	1,438,943	1,422,649	1,391,670	1,358,954	1,289,703	1,211,452
Other Sub-Total	\$ 17,074,083	\$ 16,825,524	\$ 17,909,060	\$ 18,559,267	\$ 19,539,177	\$ 19,820,335	\$ 20,177,839	\$ 20,610,428	\$ 21,043,055
Total General Fund Revenues (excluding transfers)	\$ 227,444,492	\$ 229,632,589	\$ 247,843,071	\$ 256,637,792	\$ 263,972,646	\$ 270,300,653	\$ 277,304,093	\$ 286,463,347	\$ 292,416,044
Transfers In (from other funds)	\$ 31,272,713	\$ 2,264,511	\$ 1,176,743	\$ 1,160,750	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
Total General Fund Revenues (including transfers)	\$ 258,717,205	\$ 231,897,100	\$ 249,019,814	\$ 257,798,542	\$ 265,072,646	\$ 271,400,653	\$ 278,404,093	\$ 287,563,347	\$ 293,516,044
Transfer Out to Capital Projects Fund	\$ 11,221,446	\$ 11,159,548	\$ 14,494,528	\$ 15,915,581	\$ 18,408,306	\$ 21,885,428	\$ 23,799,814	\$ 24,486,866	\$ 26,314,358
GF Operating Revenue Increase/(Decrease)	\$ 4,152,109	\$ 2,249,995	\$ 14,875,502	\$ 7,373,668	\$ 4,842,129	\$ 2,850,884	\$ 5,089,054	\$ 13,561,256	\$ 12,597,407
CPF Transfer Increase/(Decrease)	\$ (50,792)	\$ (61,898)	\$ 3,334,980	\$ 1,421,053	\$ 2,492,725	\$ 3,477,123	\$ 1,914,386	\$ 2,601,438	\$ 2,514,544

General Fund Sources of Revenue and Percent Changes

General Fund Percent Change	2010 Actual	2011 Actual	2012 Actual	2013 Projection	2014 Adopted	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
General Sales Tax	2.6%	1.2%	8.2%	4.0%	2.7%	2.5%	2.5%	5.0%	2.0%
Property Tax	-7.2%	0.6%	-1.8%	1.1%	1.3%	3.0%	5.0%	3.0%	3.0%
Franchise Fees & Taxes	8.2%	1.5%	-1.5%	4.8%	2.5%	3.0%	3.0%	3.0%	3.0%
Use Tax - Auto	1.8%	17.2%	20.0%	4.8%	4.0%	2.0%	2.0%	3.0%	2.0%
Use Tax - Other (Equipment/Consumables)	-15.3%	14.7%	11.4%	-9.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Use Tax - Bldg Materials	25.1%	-24.4%	59.2%	26.0%	8.0%	5.0%	5.0%	-10.0%	3.0%
Capital-Related Use Tax	0.3%	-4.1%	29.6%	7.3%	4.8%	3.3%	3.3%	-5.4%	2.1%
Occupational Privilege Tax	-1.3%	2.5%	2.9%	4.0%	3.0%	2.5%	1.0%	1.0%	1.0%
Lodgers Tax	5.7%	6.6%	8.8%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Specific Ownership Tax	-12.4%	-5.1%	6.5%	2.0%	2.0%	2.0%	2.0%	3.0%	2.0%
Other Taxes (Penalties/Interest)	-8.2%	6.5%	8.2%	-8.0%	0.5%	0.5%	0.5%	0.0%	1.0%
Audit Revenue	7.4%	-30.7%	33.1%	3.0%	2.0%	1.0%	1.0%	1.0%	1.0%
Taxes & Related Payments Sub-Total	1.3%	1.2%	8.3%	3.9%	2.7%	2.6%	2.8%	3.6%	2.2%
General Fund Permits	-18.1%	2.2%	27.1%	15.0%	5.0%	3.0%	3.0%	3.0%	3.0%
Motor Vehicle Fees	1.0%	5.3%	0.1%	0.0%	1.6%	1.6%	1.6%	1.6%	1.6%
Business Licenses	8.0%	-7.8%	8.0%	2.0%	4.1%	1.5%	1.5%	1.5%	1.5%
License & Permit Sub-Total	0.1%	-0.9%	7.7%	3.7%	3.3%	1.9%	1.9%	1.9%	1.9%
Highway Users Taxes & Fees	13.5%	0.8%	0.9%	1.5%	1.0%	0.5%	0.5%	0.5%	0.5%
Cigarette Tax	-0.4%	-3.4%	-1.3%	-1.5%	-2.0%	-2.0%	-2.0%	-2.0%	-2.0%
County Road & Bridge	-7.2%	0.1%	2.9%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Other Intergovernmental Revenue	-12.8%	4.2%	72.6%	-36.6%	10.0%	4.3%	1.6%	1.6%	1.6%
Intergovernmental Sub-Total	8.5%	0.7%	4.9%	-2.1%	1.4%	0.7%	0.5%	0.5%	0.5%
Fines & Forfeitures	12.7%	-12.3%	-1.9%	-2.0%	1.5%	1.5%	1.5%	1.5%	1.5%
Internal Charges	15.8%	5.1%	5.3%	24.2%	14.0%	1.0%	1.0%	1.0%	1.0%
External Charges	4.4%	8.0%	12.3%	-0.3%	5.2%	3.0%	3.0%	3.0%	3.0%
Interest	-10.3%	31.7%	-18.9%	4.2%	-13.4%	-1.1%	10.2%	24.3%	19.7%
Miscellaneous	-35.9%	-12.9%	48.8%	-15.1%	-1.1%	-2.2%	-2.4%	-5.1%	-6.1%
Other Sub-Total	4.1%	-1.5%	6.4%	3.6%	5.3%	1.4%	1.8%	2.1%	2.1%
Total General Fund Revenues (excluding transfers)	1.8%	1.0%	7.9%	3.5%	2.9%	2.4%	2.6%	3.3%	2.1%
Transfers In (from other funds)	417.8%	-92.8%	-48.0%	-1.4%	-5.2%	0.0%	0.0%	0.0%	0.0%
Total General Fund Revenues (including transfers)	12.8%	-10.4%	7.4%	3.5%	2.8%	2.4%	2.6%	3.3%	2.1%
Transfer Out to Capital Projects Fund	-0.5%	-0.6%	29.9%	9.8%	15.7%	18.9%	8.7%	2.9%	7.5%
GF Operating Revenue Increase/(Decrease)	2.0%	1.0%	6.8%	3.2%	2.0%	1.2%	2.0%	5.3%	4.8%

History & Forecast for Key Economic Indicators

Indicator	Actual					June 2013 Forecast		
	2008	2009	2010	2011	2012	2013	2014	2015
GDP (Thou.)								
National inflation-adjusted GDP	13,161.9	12,757.9	13,063.0	13,299.1	13,593.2	13,878.7	14,433.8	15,054.5
% Change	-0.3%	-3.1%	2.4%	1.8%	2.2%	2.1%	4.0%	4.3%
Population (Thou.)								
National	304,400	307,100	309,600	311,900	314,300	317,300	320,300	323,400
% Change	0.9%	0.9%	0.8%	0.7%	1.0%	1.0%	1.0%	1.0%
Colorado	4,890	4,972	5,048	5,117	5,188	5,265	5,350	5,435
% Change	1.8%	1.7%	1.5%	1.4%	1.4%	1.5%	1.6%	1.6%
Metro Denver	2,425	2,469	2,502	2,547	2,580	2,616	2,651	2,686
% Change	1.8%	1.8%	1.4%	1.8%	1.3%	1.4%	1.3%	1.3%
Aurora	313	314	325	334	336	340	348	355
% Change	1.2%	0.4%	3.4%	2.7%	0.5%	1.4%	2.3%	1.9%
Employment (Thou.)								
National	136,900	130,900	129,900	131,500	133,700	135,600	137,700	140,000
% Change	-0.6%	-4.4%	-0.7%	1.2%	1.7%	1.4%	1.5%	1.7%
Colorado	2,350	2,246	2,222	2,258	2,309	2,360	2,415	2,466
% Change	0.8%	-4.5%	-1.0%	1.6%	2.3%	2.2%	2.3%	2.1%
Unemployment Rate								
National	5.8%	9.3%	9.6%	8.9%	8.1%	7.5%	7.0%	6.5%
Colorado	4.8%	8.1%	9.0%	8.6%	8.0%	6.8%	6.5%	5.9%
Wage & Salary Income (Millions)								
National	6,550,900	6,270,400	6,404,600	6,661,300	6,906,000	7,182,200	7,577,200	8,031,800
% Change	2.0%	-4.3%	2.1%	4.0%	3.7%	4.0%	5.5%	6.0%
Colorado	116,999	112,588	114,191	119,148	124,748	130,112	137,008	145,639
% Change	3.6%	-3.8%	1.4%	4.3%	4.7%	4.3%	5.3%	6.3%
Personal Income (Millions)								
National	12,460,200	11,867,000	12,321,900	12,947,300	13,431,200	13,860,900	14,623,300	15,471,500
% Change	4.6%	-4.8%	3.8%	5.1%	3.7%	3.2%	5.5%	5.8%
Colorado	216,030	204,625	212,545	225,410	235,329	247,095	261,179	276,850
% Change	5.3%	-5.3%	3.9%	6.1%	4.4%	5.0%	5.7%	6.0%

History & Forecast for Key Economic Indicators

Indicator	Actual					June 2013 Forecast		
	2008	2009	2010	2011	2012	2013	2014	2015
CPI								
National	3.8%	-0.3%	1.6%	3.1%	2.1%	2.1%	2.2%	2.3%
Denver-Boulder Inflation Rate	3.9%	-0.6%	1.9%	3.7%	1.9%	2.2%	2.3%	2.4%
Retail Sales (Millions)								
Colorado	74,760	66,345	70,738	75,548	80,073	82,875	88,014	93,030
% Change	-0.8%	-11.3%	6.6%	6.8%	6.0%	3.5%	6.2%	5.7%
Housing Construction (Thou.)								
National Housing Permits	905.0	583.0	605.0	607.0	805.0	1,025.0	1,328.0	1,675.0
% Change	-35.3%	-35.6%	3.7%	0.3%	30.9%	27.2%	29.6%	26.1%
Colorado Permits	19.1	9.4	11.6	13.5	23.4	30.8	38.7	43.8
% Change	-37.2%	-51.0%	23.9%	16.5%	57.9%	31.5%	25.9%	13.1%
Aurora Permits	0.5	0.4	0.6	0.5	0.8	0.8	1.0	1.1
% Change	-50.9%	-20.4%	33.2%	-12.5%	51.7%	9.9%	16.4%	14.6%
Nonresidential (Millions)								
Colorado Building Value	4,117.0	3,352.0	3,111.0	3,923.0	3,666.0	3,681.0	4,420.0	4,712.0
% Change	-21.7%	-18.6%	-7.2%	26.1%	-6.6%	0.4%	20.1%	6.6%
Aurora Commercial Permit Value	155.9	85.6	101.2	53.8	61.2	80.0	100.0	130.0
% Change	-57.2%	-45.1%	18.2%	-46.8%	13.8%	30.7%	25.0%	30.0%

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, light gray watermark of the Aurora logo is centered in the background. It features a circular border containing a stylized sunburst with multiple rays. Below the sunburst, the word "AURORA" is written in a serif font, flanked by two small stars on each side.

FINANCIAL OUTLOOK



City of Aurora Long-Range General Fund Financial Outlook Through 2018

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 clearer. 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. The City's capital budget underwent a similar analysis.

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 will continue 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 2014 to 2018;
- A summary of the key assumptions used to build the projections;
- A table summarizing General Fund budget data for the years 2012 through 2018;
- 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 starts with the 2014 budget plus future increases related to compensation and other likely or mandated costs such as Old Hire Pension costs, police staffing requirements, debt service, street lighting growth, fuel costs, utility rate increases, and insurance. The two included scenarios contrast the effect of compensation increases against all other costs.

Pay and benefit increases are excluded for 2015-2018 in the first scenario. A 2.0 percent pay increase and a 10.0 percent health insurance increase are included in the second scenario for 2015-2018. While no compensation increase for 2015-2018 is an unlikely scenario, their exclusion displays the impact of other mandated costs on the budget. Given the improved economy, fiscal restraint, and the sustainability of prior year reductions, both scenarios balance in 2015. The compensation increase scenario develops a gap of \$3.9 million in 2016, which grows to \$11.7 million in 2018. The scenario without compensation increases remains balanced in all five years showing a surplus of \$11.4 million in 2018. This demonstrates the impact of compensation on the City's operating budget. As is common for a service-based organization, personnel costs are 67 percent of the General Fund budget.

Both scenarios including increasing 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. This approach is stepped with raising the transfer to 2.0 percent of all other revenues in 2014 and another 0.5 percent until 4.0 percent is reached. The 0.5 percent adds approximately \$1.2 million per year for a total increase in 2018 of \$5.0 million over the 2.0 percent in the 2014 reduced formula. These scenarios also assume increases of 8.0 percent in utilities, 7.0 percent in risk charges and fuel costs in 2015-2018. 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 2014.

No Compensation Increase Scenario: This scenario assumes no compensation increases over 2014 other than Police and Fire step and grade. The surplus is cumulative so any additional ongoing costs would reduce the surplus in future years.

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

Year	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Surplus / (Deficit)	\$0	\$5,321,516	\$7,001,222	\$11,291,758	\$11,355,639

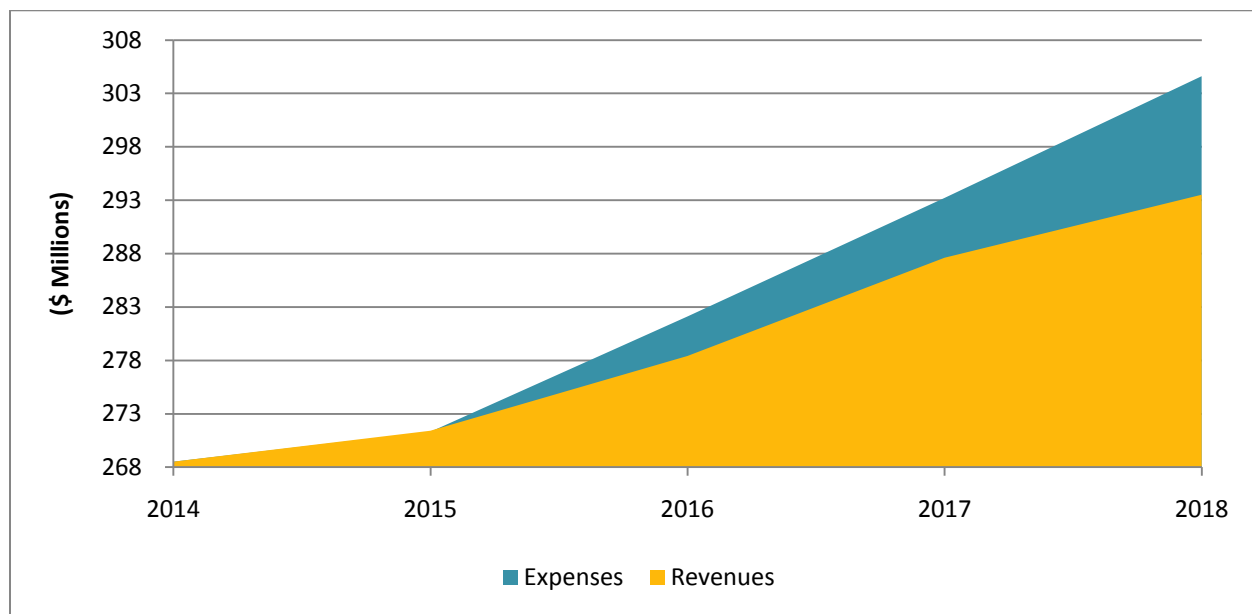
Compensation Increase Scenario: This scenario is the same as above but includes a 2.0 percent per year pay increase and 10.0 percent per year health insurance contribution increase in 2015-2018. This scenario shows a gap that begins in 2016 and increases each year through 2018.

Below is the detail of the impact of compensation increases.

Year	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected
2% Compensation	N/A	\$ 3,132,253	\$ 6,345,012	\$ 9,628,452	\$ 12,996,422
10% Insurance	N/A	\$ 2,174,578	\$ 4,566,734	\$ 7,198,116	\$ 10,092,658

Year	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Surplus / (Deficit)	\$0	\$14,685	(\$3,910,524)	(\$5,534,810)	(\$11,733,441)

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 2014 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 \$2.6 million.

All estimates included in this document are preliminary based on data available in the summer of 2013. 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 for the 2014 budget projects that General Fund revenue excluding transfers in increases 3.5 percent in 2013, and then grows 2.9 percent in 2014. Revenue projections include 2.4 percent growth in 2015, 2.6 percent in 2016, 3.3 percent in 2017 and 2.1 percent 2018. The revenue section of this budget book provides detail behind these forecasts.

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 are not an official adopted or proposed spending plan for any year other than 2014. Unless otherwise noted, all assumptions described in this section apply to the years 2015 through 2018.

Cost Drivers

The compensation increase scenario contains:

- A projected salary increase of 2.0 percent for all employees in each year 2015 - 2018.
- A projected increase of health and dental benefits by 10.0 percent per year in 2015-2018.

Both scenarios include:

- 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 in 2018. This equates to roughly \$1.2 million additional each year.
- 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 incurs an additional \$1.2 million in costs starting in 2015.
- Savings from a debt restructuring in 2009 begins to expire and leads to cost increases of \$0.3 million for building lease payments each year.
- The cost of risk management, fleet fuel and maintenance increases by approximately by 7.0 percent each year.
- The costs for utilities in total are estimated at 8.0 percent per year.

- 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 per year.
- Police and Fire step and grade increases are included for 2015 through 2018. These are 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 6.25 percent in 2014.
- Estimates of impact of the payroll hours in each calendar year are included with an extra \$158,000 for the leap year in 2016 and a savings of \$360,900 for regular calendar workers in 2017.
- \$0.5 million for other additional contract and mandated costs based on historical increases is included.
- Debt service for Sports Park expires in 2015. This is offset by a transfer to the Capital Projects Fund as the transfer formula was reduced by the amount of this debt service.
- Adjustments to match calculations for Policy and TABOR Reserves are not included and are assumed to be covered by either unassigned funds available or by the operating reserve.

Other Items

- 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 2012 actual, 2013 projection, the 2014 budget, and projections for 2015 through 2018. 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 are based on the compensation increase 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.

2014 Adopted Budget
Financial Outlook Through 2018

General Fund Financial Outlook Through 2018 - No Compensation Increase Summary							
Description	2012 Actual	2013 Projection	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected
SOURCES							
Revenues	247,843,071	256,637,792	263,798,000	270,122,812	277,123,007	286,279,837	292,230,205
Transfers	1,176,743	1,160,750	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Amendments	-	-	174,646	177,773	180,967	183,382	185,694
Use of Funds Available	-	-	4,696,271	-	-	-	-
Revenue Adjustments	-	-	-	68	119	128	145
GRAND TOTAL SOURCES	\$249,019,814	\$257,798,542	\$269,768,917	\$271,400,653	\$278,404,093	\$287,563,347	\$293,516,044
USES							
BASE BUDGET							
Regular Civil Salary	58,078,898	71,068,403	74,730,206	74,730,206	74,730,206	74,730,206	74,730,206
Regular Career Salary	40,260,723	47,290,166	50,983,967	50,983,967	50,983,967	50,983,967	50,983,967
Salary Driven Benefits	40,713,625	25,312,437	22,897,555	22,897,555	22,897,555	22,897,555	22,897,555
Non Salary Related Benefits	18,250,656	20,033,291	21,385,735	21,385,735	21,385,735	21,385,735	21,385,735
Temporary Compensation	2,055,868	2,174,114	1,820,317	1,820,317	1,820,317	1,820,317	1,820,317
Overtime Compensation	5,140,688	4,869,748	3,682,852	3,682,852	3,682,852	3,682,852	3,682,852
Special Pay	4,291,389	5,576,844	3,490,781	3,490,781	3,490,781	3,490,781	3,490,781
Allocated Admin-Personal Services	(3,235,506)	(2,967,070)	(2,662,229)	(2,662,229)	(2,662,229)	(2,662,229)	(2,662,229)
Subtotal Personal Services	\$165,556,341	\$173,357,933	\$176,329,184	\$176,329,184	\$176,329,184	\$176,329,184	\$176,329,184
Supplies and Services	19,180,389	21,480,703	19,556,223	19,556,223	19,556,223	19,556,223	19,556,223
Utilities	10,058,382	10,357,735	11,056,697	11,941,221	12,896,516	13,928,240	15,042,497
Interfund Charges	11,316,662	11,704,630	12,583,339	13,464,070	14,406,543	15,415,015	16,494,079
Debt Related	465,977	819,292	117,230	117,230	117,230	117,230	117,230
Capital Related	3,366,844	3,027,294	2,493,718	2,493,718	2,493,718	2,493,718	2,493,718
Operating Transfer Out	26,895,130	42,974,277	32,322,083	35,803,671	37,719,072	38,407,181	40,235,776
Subtotal Non Personal Services	\$71,283,384	\$90,363,931	\$78,129,290	\$83,376,133	\$87,189,302	\$89,917,607	\$93,939,523
TOTAL BASE BUDGET	\$236,839,725	\$263,721,864	\$254,458,474	\$259,705,317	\$263,518,486	\$266,246,791	\$270,268,707
AMENDMENTS							
Additions	-	-	14,109,183	3,729,045	3,280,366	3,281,792	3,283,332
Reductions	-	-	(53,520)	(50,045)	(46,221)	(42,016)	(37,390)
Council Amendments	-	-	1,254,780	64,780	64,780	64,780	64,780
Future Adjustments	-	-	-	2,630,040	4,585,460	6,720,242	8,580,976
GRAND TOTAL USES	\$236,839,725	\$263,721,864	\$269,768,917	\$266,079,137	\$271,402,871	\$276,271,589	\$282,160,405
ANNUAL SURPLUS OR (SHORTFALL)	\$12,180,089	(\$5,923,322)	\$0	\$5,321,516	\$7,001,222	\$11,291,758	\$11,355,639

General Fund Financial Outlook Through 2018 - Compensation Increase Summary

Description	2012 Actual	2013 Projection	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected
SOURCES							
Revenues	247,843,071	256,637,792	263,798,000	270,122,812	277,123,007	286,279,837	292,230,205
Transfers	1,176,743	1,160,750	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Amendments	-	-	174,646	177,773	180,967	183,382	185,694
Use of Funds Available	-	-	4,696,271	-	-	-	-
Revenue Adjustments	-	-	-	68	119	128	145
GRAND TOTAL SOURCES	\$249,019,814	\$257,798,542	\$269,768,917	\$271,400,653	\$278,404,093	\$287,563,347	\$293,516,044
USES							
BASE BUDGET							
Regular Civil Salary	58,078,898	71,068,403	74,730,206	76,224,788	77,749,285	79,304,271	80,890,360
Regular Career Salary	40,260,723	47,290,166	50,983,967	52,003,580	53,043,657	54,104,527	55,186,624
Salary Driven Benefits	40,713,625	25,312,437	22,897,555	23,355,163	23,822,277	24,298,729	24,784,698
Non Salary Related Benefits	18,250,656	20,033,291	21,385,735	23,524,189	25,876,606	28,464,276	31,310,730
Temporary Compensation	2,055,868	2,174,114	1,820,317	1,856,682	1,893,818	1,931,689	1,970,322
Overtime Compensation	5,140,688	4,869,748	3,682,852	3,756,471	3,831,600	3,908,224	3,986,391
Special Pay	4,291,389	5,576,844	3,490,781	3,560,450	3,631,645	3,704,285	3,778,361
Allocated Admin-Personal Services	(3,235,506)	(2,967,070)	(2,662,229)	(2,715,468)	(2,769,777)	(2,825,173)	(2,881,677)
Subtotal Personal Services	\$165,556,341	\$173,357,933	\$176,329,184	\$181,565,855	\$187,079,111	\$192,890,828	\$199,025,809
Supplies and Services	19,180,389	21,480,703	19,556,223	19,556,223	19,556,223	19,556,223	19,556,223
Utilities	10,058,382	10,357,735	11,056,697	11,941,221	12,896,516	13,928,240	15,042,497
Interfund Charges	11,316,662	11,704,630	12,583,339	13,464,070	14,406,543	15,415,015	16,494,079
Debt Related	465,977	819,292	117,230	117,230	117,230	117,230	117,230
Capital Related	3,366,844	3,027,294	2,493,718	2,493,718	2,493,718	2,493,718	2,493,718
Operating Transfer Out	26,895,130	42,974,277	32,322,083	35,803,671	37,719,072	38,407,181	40,235,776
Subtotal Non Personal Services	\$71,283,384	\$90,363,931	\$78,129,290	\$83,376,133	\$87,189,302	\$89,917,607	\$93,939,523
TOTAL BASE BUDGET	\$236,839,725	\$263,721,864	\$254,458,474	\$264,941,988	\$274,268,413	\$282,808,435	\$292,965,332
AMENDMENTS							
Additions	-	-	14,109,183	3,803,080	3,433,273	3,518,819	3,610,207
Reductions	-	-	(53,520)	(54,760)	(56,050)	(57,394)	(58,796)
Council Amendments	-	-	1,254,780	65,620	66,331	66,897	67,293
Future Adjustments	-	-	-	2,630,040	4,602,650	6,761,400	8,665,449
GRAND TOTAL USES	\$236,839,725	\$263,721,864	\$269,768,917	\$271,385,968	\$282,314,617	\$293,098,157	\$305,249,485
ANNUAL SURPLUS OR (SHORTFALL)	\$12,180,089	(\$5,923,322)	\$0	\$14,685	(\$3,910,524)	(\$5,534,810)	(\$11,733,441)

General Fund Financial Outlook Through 2018 - Compensation Increase Summary

Description	2012 Actual	2013 Projection	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected
FUND SUMMARY							
Beginning Funds Available	39,500,267	51,680,356	45,757,034	41,060,763	41,075,448	37,164,924	31,630,114
Use of Funds Available	-	-	(4,696,271)	-	-	-	-
Increase/(Decrease) in Ending Funds Available	12,180,089	(5,923,322)	-	14,685	(3,910,524)	(5,534,810)	(11,733,441)
Cumulative Funds Available or (Shortfall)	\$51,680,356	\$45,757,034	\$41,060,763	\$41,075,448	\$37,164,924	\$31,630,114	\$19,896,673

Estimated Future Percent Growth By Expenditure Class

Assumptions	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Regular Civil Salary	N/A	2.0%	2.0%	2.0%	2.0%
Regular Career Salary	N/A	2.0%	2.0%	2.0%	2.0%
Salary Driven Benefits	N/A	2.0%	2.0%	2.0%	2.0%
Non Salary Related Benefits	N/A	10.0%	10.0%	10.0%	10.0%
Temporary Compensation	N/A	2.0%	2.0%	2.0%	2.0%
Overtime Compensation	N/A	2.0%	2.0%	2.0%	2.0%
Special Pay	N/A	2.0%	2.0%	2.0%	2.0%
Allocated Admin-Personal Services	N/A	2.0%	2.0%	2.0%	2.0%
Supplies and Services	N/A	0.0%	0.0%	0.0%	0.0%
Utilities	N/A	8.0%	8.0%	8.0%	8.0%
Interfund Charges	N/A	7.0%	7.0%	7.0%	7.0%
Debt Related	N/A	0.0%	0.0%	0.0%	0.0%
Capital Related	N/A	0.0%	0.0%	0.0%	0.0%

General Fund Financial Outlook Through 2018 - Compensation Increase Summary

Estimated Future Percent Growth By Revenue Class					
Assumptions	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Business License and Permits	N/A	1.50%	1.50%	1.50%	1.50%
Cigarette Tax	N/A	-2.00%	-2.00%	-2.00%	-2.00%
Construction Permits	N/A	3.00%	3.00%	3.00%	3.00%
County Road and Bridge Tax	N/A	1.00%	1.00%	1.00%	1.00%
External Charges for Services	N/A	3.00%	3.00%	3.00%	3.00%
Fines & Forfeitures	N/A	1.50%	1.50%	1.50%	1.50%
Franchise Taxes	N/A	3.00%	3.00%	3.00%	3.00%
Highway Users Tax	N/A	0.50%	0.50%	0.50%	0.50%
Intergovernmental Revenues	N/A	4.26%	1.60%	1.60%	1.60%
Internal Charges for Services	N/A	1.00%	1.00%	1.00%	1.00%
Investment Income	N/A	-1.05%	10.20%	24.28%	19.72%
Lodgers Tax	N/A	2.50%	2.50%	2.50%	2.50%
Miscellaneous Revenues	N/A	-2.18%	-2.35%	-5.10%	-6.07%
Motor Vehicle Fees	N/A	1.60%	1.60%	1.60%	1.60%
Occupational Privilege Tax	N/A	2.50%	1.00%	1.00%	1.00%
Operating Transfers In	N/A	0.00%	0.00%	0.00%	0.00%
Other Taxes	N/A	0.50%	0.50%	0.00%	1.00%
Property Taxes	N/A	3.00%	5.00%	3.00%	3.00%
Sales Taxes	N/A	2.50%	2.50%	5.00%	2.00%
Specific Ownership Tax	N/A	2.00%	2.00%	3.00%	2.00%
Tax Audit Revenue	N/A	1.00%	1.00%	1.00%	1.00%
Use tax-Automobiles	N/A	2.00%	2.00%	3.00%	2.00%
Use tax-Building Materials	N/A	5.00%	5.00%	-10.00%	3.00%
Use tax-Other	N/A	1.00%	1.00%	1.00%	1.00%

General Fund Financial Outlook Through 2018 - Compensation Increase Department Detail								
Department Name	2012 Actual	2013 Projection	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected	
City Attorney								
Regular Career Salary	3,057,409	3,449,999	3,667,499	3,740,848	3,815,665	3,891,979	3,969,818	
Salary Driven Benefits	1,102,036	833,081	599,017	610,992	623,212	635,677	648,390	
Non Salary Related Benefits	396,708	402,487	432,106	475,315	522,847	575,131	632,644	
Temporary Compensation	86,218	84,270	9,283	9,468	9,658	9,851	10,048	
Special Pay	163,064	100,780	18,192	18,554	18,926	19,303	19,690	
Allocated Admin-Personal Services	(183,000)	-	-	-	-	-	-	
Supplies and Services	293,812	277,442	299,472	299,472	299,472	299,472	299,472	
Interfund Charges	70,102	73,607	79,496	85,060	91,014	97,386	104,203	
Additions	-	-	180,634	184,747	188,993	193,381	197,917	
Council Amendments	-	-	108,000	111,035	114,220	117,567	121,084	
Subtotal	\$4,986,349	\$5,221,666	\$5,393,699	\$5,535,491	\$5,684,007	\$5,839,747	\$6,003,266	
City Council								
Regular Career Salary	273,917	319,083	319,429	325,816	332,333	338,980	345,759	
Salary Driven Benefits	27,740	29,182	23,291	23,754	24,230	24,713	25,208	
Non Salary Related Benefits	111,905	129,546	123,403	135,742	149,316	164,249	180,674	
Temporary Compensation	103	1,411	5,626	5,737	5,852	5,969	6,089	
Special Pay	130,204	130,231	143,911	146,789	149,724	152,719	155,773	
Supplies and Services	333,255	449,297	427,740	427,740	427,740	427,740	427,740	
Interfund Charges	5,821	6,112	6,601	7,063	7,557	8,086	8,652	
Additions	-	-	35,000	35,000	35,000	35,000	35,000	
Council Amendments	-	-	20,000	(5,000)	(5,000)	(5,000)	(5,000)	
Subtotal	\$882,945	\$1,064,862	\$1,105,001	\$1,102,641	\$1,126,752	\$1,152,456	\$1,179,895	
Civil Service Commission								
Regular Career Salary	199,656	232,506	243,196	248,059	253,021	258,081	263,243	
Salary Driven Benefits	71,332	45,164	35,217	35,919	36,638	37,369	38,117	
Non Salary Related Benefits	34,759	44,615	47,154	51,868	57,055	62,761	69,038	
Temporary Compensation	73,679	103,839	88,200	89,961	91,760	93,596	95,467	
Overtime Compensation	1,562	291	4,035	4,115	4,198	4,281	4,367	
Special Pay	5,255	23,114	6,382	6,507	6,638	6,771	6,906	
Supplies and Services	244,429	288,832	307,444	307,444	307,444	307,444	307,444	
Interfund Charges	2,004	2,100	2,272	2,431	2,601	2,783	2,978	
Subtotal	\$632,676	\$740,461	\$733,900	\$746,304	\$759,355	\$773,086	\$787,560	

General Fund Financial Outlook Through 2018 - Compensation Increase Department Detail								
Department Name		2012 Actual	2013 Projection	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Communications								
Regular Career Salary		810,513	1,071,214	1,193,693	1,217,561	1,241,913	1,266,752	1,292,086
Salary Driven Benefits		289,045	222,694	177,077	180,599	184,213	187,899	191,655
Non Salary Related Benefits		155,462	188,754	217,076	238,777	262,656	288,920	317,814
Temporary Compensation		101,279	81,396	87,686	89,438	91,225	93,050	94,910
Overtime Compensation		3,894	16,003	94	95	97	99	101
Special Pay		21,728	43,830	10,422	10,626	10,839	11,054	11,275
Supplies and Services		446,411	484,816	472,403	472,403	472,403	472,403	472,403
Interfund Charges		14,013	13,983	15,243	16,307	17,447	18,669	19,976
Additions		-	-	144,143	146,733	149,442	152,274	155,245
Council Amendments		-	-	289,648	(11,153)	(12,031)	(12,990)	(14,043)
Subtotal		\$1,842,345	\$2,122,690	\$2,607,485	\$2,361,386	\$2,418,204	\$2,478,130	\$2,541,422
Court Administration								
Regular Career Salary		3,474,220	3,913,395	4,362,893	4,450,148	4,539,151	4,629,934	4,722,533
Salary Driven Benefits		1,243,659	880,016	634,968	647,655	660,608	673,818	687,296
Non Salary Related Benefits		794,130	891,299	987,353	1,086,083	1,194,693	1,314,161	1,445,578
Temporary Compensation		109,254	131,103	25,984	26,503	27,032	27,574	28,124
Overtime Compensation		95,436	138,346	64,757	66,050	67,372	68,719	70,093
Special Pay		186,816	155,171	23,260	23,722	24,197	24,680	25,174
Supplies and Services		1,168,489	1,077,915	1,048,632	1,048,632	1,048,632	1,048,632	1,048,632
Interfund Charges		214,545	224,674	245,132	262,287	280,647	300,294	321,315
Capital Related		-	-	3,000	3,000	3,000	3,000	3,000
Additions		-	-	58,500	58,500	58,500	58,500	58,500
Future Adjustments		-	-	-	-	6,724	-	-
Subtotal		\$7,286,549	\$7,411,919	\$7,454,479	\$7,672,580	\$7,910,556	\$8,149,312	\$8,410,245
Finance								
Regular Career Salary		2,904,908	3,438,631	3,681,733	3,755,363	3,830,471	3,907,078	3,985,220
Salary Driven Benefits		939,173	485,465	532,659	543,286	554,155	565,236	576,542
Non Salary Related Benefits		515,517	536,489	622,876	685,156	753,672	829,038	911,941
Temporary Compensation		66,733	52,383	46,148	47,069	48,010	48,970	49,950
Overtime Compensation		29,330	33,839	1,920	1,957	1,996	2,034	2,076
Special Pay		52,515	46,307	13,590	13,857	14,133	14,417	14,705
Allocated Admin-Personal Services		(462,702)	(257,678)	(261,516)	(266,745)	(272,080)	(277,522)	(283,072)
Supplies and Services		1,200,356	1,137,973	1,010,221	1,010,221	1,010,221	1,010,221	1,010,221
Interfund Charges		32,072	34,533	36,753	39,321	42,076	45,020	48,172
Reductions		-	-	-	-	-	-	-
Subtotal		\$5,277,902	\$5,507,942	\$5,684,384	\$5,829,485	\$5,982,654	\$6,144,492	\$6,315,755

General Fund Financial Outlook Through 2018 - Compensation Increase Department Detail								
Department Name	2012 Actual	2013 Projection	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected	
Fire								
Regular Civil Salary	19,045,544	22,021,636	24,062,220	24,543,460	25,034,329	25,535,015	26,045,715	
Regular Career Salary	634,585	703,842	767,953	783,311	798,977	814,955	831,256	
Salary Driven Benefits	8,701,532	6,421,836	5,150,237	5,253,224	5,358,284	5,465,452	5,574,763	
Non Salary Related Benefits	3,855,945	4,160,348	4,405,802	4,846,375	5,331,014	5,864,116	6,450,528	
Temporary Compensation	50,389	55,897	-	-	-	-	-	
Overtime Compensation	1,977,841	1,717,281	720,115	734,516	749,203	764,187	779,472	
Special Pay	694,692	963,931	754,641	769,722	785,117	800,817	816,836	
Supplies and Services	1,111,441	1,331,169	1,341,456	1,341,456	1,341,456	1,341,456	1,341,456	
Utilities	214,934	239,961	264,586	285,752	308,612	333,301	359,965	
Interfund Charges	2,033,636	2,123,991	2,211,672	2,366,480	2,532,133	2,709,382	2,899,041	
Debt Related	93,684	46,842	-	-	-	-	-	
Capital Related	31,376	46,842	93,684	93,684	93,684	93,684	93,684	
Additions	-	-	602,634	621,897	642,298	663,931	686,900	
Future Adjustments	-	-	-	908,712	1,221,527	1,215,133	1,358,845	
Subtotal	\$38,445,599	\$39,833,576	\$40,375,000	\$42,548,589	\$44,196,634	\$45,601,429	\$47,238,461	
General Management								
Regular Career Salary	1,119,837	1,237,232	1,433,592	1,462,260	1,491,506	1,521,337	1,551,762	
Salary Driven Benefits	389,485	296,593	239,988	244,770	249,666	254,662	259,752	
Non Salary Related Benefits	152,986	163,937	195,312	214,837	236,320	259,952	285,949	
Temporary Compensation	100,906	33,174	24,966	25,462	25,972	26,491	27,020	
Overtime Compensation	464	-	-	-	-	-	-	
Special Pay	18,907	31,705	24,256	24,737	25,231	25,738	26,252	
Allocated Admin-Personal Services	(163,871)	-	-	-	-	-	-	
Supplies and Services	517,987	471,349	310,743	310,743	310,743	310,743	310,743	
Interfund Charges	39,658	35,970	39,725	42,501	45,476	48,660	52,067	
Additions	-	-	140,000	141,000	142,020	143,060	144,121	
Subtotal	\$2,176,359	\$2,269,960	\$2,408,582	\$2,466,310	\$2,526,934	\$2,590,643	\$2,657,666	

General Fund Financial Outlook Through 2018 - Compensation Increase Department Detail							
Department Name	2012 Actual	2013 Projection	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Information Technology							
Regular Career Salary	2,396,924	2,908,500	2,937,763	2,996,516	3,056,446	3,117,574	3,179,927
Salary Driven Benefits	794,329	414,416	423,514	431,971	440,611	449,424	458,415
Non Salary Related Benefits	338,339	387,386	413,478	454,821	500,303	550,334	605,368
Overtime Compensation	8,656	16,469	19,196	19,576	19,970	20,367	20,776
Special Pay	124,785	133,319	111,312	113,531	115,801	118,119	120,478
Allocated Admin-Personal Services	(103,480)	-	-	-	-	-	-
Supplies and Services	2,715,054	3,428,794	3,466,540	3,466,540	3,466,540	3,466,540	3,466,540
Utilities	2,404	3,863	3,235	3,492	3,772	4,074	4,399
Interfund Charges	30,891	34,904	33,658	36,012	38,532	41,230	44,117
Capital Related	305,227	-	-	-	-	-	-
Additions	-	-	232,862	99,000	99,000	99,000	99,000
Subtotal	\$6,613,129	\$7,327,651	\$7,641,558	\$7,621,459	\$7,740,975	\$7,866,662	\$7,999,020
Internal Services							
Regular Career Salary	1,198,550	1,279,567	1,473,937	1,503,413	1,533,481	1,564,151	1,595,434
Salary Driven Benefits	392,134	258,039	212,894	217,139	221,483	225,909	230,428
Non Salary Related Benefits	200,580	192,058	217,022	238,719	262,592	288,849	317,739
Temporary Compensation	28,939	62,412	31,400	32,028	32,668	33,321	33,988
Overtime Compensation	1,838	4,520	-	-	-	-	-
Special Pay	102,204	12,629	10,753	10,966	11,184	11,408	11,634
Allocated Admin-Personal Services	(659,436)	(360,929)	(348,161)	(355,124)	(362,226)	(369,471)	(376,860)
Supplies and Services	141,995	303,627	156,255	156,255	156,255	156,255	156,255
Interfund Charges	45,513	45,864	51,221	54,804	58,641	62,746	67,138
Debt Related	372,293	655,220	-	-	-	-	-
Capital Related	2,355,551	2,080,500	2,230,900	2,230,900	2,230,900	2,230,900	2,230,900
Operating Transfer Out	489,251	804,223	1,359,043	1,359,043	1,359,043	1,359,043	1,359,043
Additions	-	-	171,636	106,138	109,296	112,620	116,125
Subtotal	\$4,669,412	\$5,337,730	\$5,566,900	\$5,554,281	\$5,613,317	\$5,675,731	\$5,741,824
Judicial							
Regular Career Salary	1,080,770	1,323,572	1,347,536	1,374,485	1,401,974	1,430,014	1,458,613
Salary Driven Benefits	430,307	201,435	206,461	210,582	214,795	219,090	223,474
Non Salary Related Benefits	167,466	183,383	184,776	203,251	223,575	245,933	270,527
Temporary Compensation	255,141	342,695	347,836	354,790	361,886	369,123	376,505
Overtime Compensation	640	-	-	-	-	-	-
Special Pay	14,743	7,702	1,551	1,582	1,613	1,645	1,678
Supplies and Services	56,330	76,996	76,996	76,996	76,996	76,996	76,996
Interfund Charges	15,460	16,233	17,532	18,759	20,072	21,477	22,980
Subtotal	\$2,020,857	\$2,152,016	\$2,182,688	\$2,240,445	\$2,300,911	\$2,364,278	\$2,430,773

General Fund Financial Outlook Through 2018 - Compensation Increase Department Detail								
Department Name	2012 Actual	2013 Projection	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected	
Library & Cultural Services								
Regular Career Salary	1,710,047	1,923,740	2,187,961	2,231,713	2,276,350	2,321,874	2,368,315	
Salary Driven Benefits	633,687	424,676	316,007	322,302	328,751	335,326	342,031	
Non Salary Related Benefits	343,611	354,522	413,661	455,017	500,518	550,570	605,632	
Temporary Compensation	157,158	114,094	156,087	159,198	162,386	165,631	168,943	
Overtime Compensation	4,064	2,591	3,768	3,843	3,919	3,997	4,077	
Special Pay	52,940	35,947	17,917	18,269	18,636	19,008	19,388	
Supplies and Services	775,457	1,016,924	592,415	592,415	592,415	592,415	592,415	
Utilities	1,652	40,000	3,094	3,341	3,608	3,897	4,209	
Interfund Charges	37,977	41,018	42,594	45,573	48,764	52,178	55,830	
Additions	-	-	272,966	214,438	215,993	217,634	219,370	
Council Amendments	-	-	200,000	-	-	-	-	
Subtotal	\$3,716,593	\$3,953,512	\$4,206,470	\$4,046,109	\$4,151,340	\$4,262,530	\$4,380,210	
Neighborhood Services								
Regular Career Salary	1,455,511	2,214,941	2,360,266	2,407,469	2,455,618	2,504,731	2,554,826	
Salary Driven Benefits	590,377	319,199	345,816	352,721	359,776	366,971	374,311	
Non Salary Related Benefits	255,104	352,413	408,867	449,750	494,723	544,196	598,618	
Temporary Compensation	96,801	144,159	125,459	127,966	130,526	133,135	135,799	
Overtime Compensation	18,601	18,573	16,826	17,161	17,505	17,854	18,211	
Special Pay	62,455	55,373	29,409	29,992	30,593	31,203	31,827	
Supplies and Services	238,548	225,084	216,193	216,193	216,193	216,193	216,193	
Utilities	820	-	-	-	-	-	-	
Interfund Charges	129,682	128,511	150,313	160,832	172,089	184,137	197,026	
Capital Related	-	3,473	-	-	-	-	-	
Additions	-	-	258,337	264,381	270,835	277,726	285,098	
Council Amendments	-	-	61,693	63,167	64,693	66,277	67,922	
Subtotal	\$2,847,899	\$3,461,726	\$3,973,179	\$4,089,632	\$4,212,551	\$4,342,423	\$4,479,831	

General Fund Financial Outlook Through 2018 - Compensation Increase Department Detail								
Department Name	2012 Actual	2013 Projection	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected	
Non-Departmental								
Regular Civil Salary	9,282	-	21,801	22,237	22,681	23,135	23,598	
Regular Career Salary	188	-	178,255	181,819	185,455	189,165	192,949	
Salary Driven Benefits	219,916	188,551	222,577	227,026	231,566	236,196	240,919	
Non Salary Related Benefits	1,284	200,000	200,000	220,000	242,000	266,200	292,820	
Temporary Compensation	7,305	-	-	-	-	-	-	
Overtime Compensation	781,541	484,600	484,600	494,292	504,177	514,261	524,546	
Special Pay	83,865	498,351	603,663	615,735	628,050	640,610	653,422	
Supplies and Services	2,938,029	3,414,828	2,932,713	2,932,713	2,932,713	2,932,713	2,932,713	
Utilities	463	-	-	-	-	-	-	
Interfund Charges	148,225	156,853	228,997	245,025	262,177	280,530	300,166	
Debt Related	-	117,230	117,230	117,230	117,230	117,230	117,230	
Capital Related	200,574	50,000	140,000	140,000	140,000	140,000	140,000	
Operating Transfer Out	26,322,803	42,113,854	30,853,640	34,335,228	36,250,629	36,938,738	38,767,333	
Additions	-	-	11,517,893	1,331,086	1,365,780	1,403,207	1,443,629	
Council Amendments	-	-	580,311	(59,689)	(59,689)	(59,689)	(59,689)	
Future Adjustments	-	-	-	(478,142)	711,806	1,546,220	3,086,114	
Subtotal	\$30,713,475	\$47,224,267	\$48,081,680	\$40,324,560	\$43,534,575	\$45,168,516	\$48,655,750	
Parks, Recreation & Open Space								
Regular Career Salary	3,228,140	3,776,095	3,812,622	3,888,867	3,966,647	4,045,979	4,126,897	
Salary Driven Benefits	1,127,850	547,999	545,779	556,661	567,791	579,149	590,731	
Non Salary Related Benefits	756,495	812,902	798,549	878,390	966,227	1,062,856	1,169,142	
Temporary Compensation	538,467	531,046	533,939	544,612	555,503	566,612	577,945	
Overtime Compensation	71,221	111,179	120,968	123,382	125,849	128,368	130,934	
Special Pay	139,110	81,109	24,560	25,038	25,540	26,049	26,570	
Allocated Admin-Personal Services	(39,129)	(50,000)	(50,000)	(51,000)	(52,020)	(53,060)	(54,121)	
Supplies and Services	1,024,434	1,240,757	1,232,051	1,232,051	1,232,051	1,232,051	1,232,051	
Utilities	3,595,854	3,051,127	3,198,708	3,454,601	3,730,967	4,029,444	4,351,799	
Interfund Charges	1,194,315	1,346,877	1,423,548	1,523,176	1,629,798	1,743,887	1,865,962	
Capital Related	21,051	200,497	263	263	263	263	263	
Additions	-	-	313,443	315,545	67,772	70,136	72,648	
Council Amendments	-	-	11,557	(14,545)	(15,752)	(17,076)	(18,527)	
Subtotal	\$11,657,808	\$11,649,588	\$11,965,987	\$12,477,041	\$12,800,636	\$13,414,658	\$14,072,294	

General Fund Financial Outlook Through 2018 - Compensation Increase Department Detail								
Department Name	2012 Actual	2013 Projection	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected	
Planning & Development Services								
Regular Career Salary	919,535	1,168,317	1,251,835	1,276,870	1,302,406	1,328,454	1,355,024	
Salary Driven Benefits	334,086	256,501	180,434	184,031	187,711	191,465	195,294	
Non Salary Related Benefits	137,323	164,353	173,782	191,157	210,272	231,299	254,429	
Temporary Compensation	31,425	89,086	114,579	116,869	119,207	121,591	124,023	
Special Pay	9,853	11,673	4,136	4,217	4,301	4,388	4,475	
Allocated Admin-Personal Services	(33,098)	-	-	-	-	-	-	
Supplies and Services	566,644	534,098	495,223	495,223	495,223	495,223	495,223	
Utilities	4,107	7,100	-	-	-	-	-	
Interfund Charges	10,516	11,091	13,246	14,171	15,164	16,226	17,360	
Capital Related	1,120	-	-	-	-	-	-	
Additions	-	-	131,466	233,075	34,812	36,693	38,733	
Reductions	-	-	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	
Council Amendments	-	-	(7,760)	(8,895)	(10,149)	(11,537)	(13,073)	
Subtotal	\$1,981,511	\$2,242,219	\$2,352,941	\$2,502,718	\$2,354,947	\$2,409,802	\$2,467,488	
Police								
Regular Civil Salary	39,024,072	49,046,767	50,646,185	51,659,091	52,692,275	53,746,121	54,821,047	
Regular Career Salary	4,413,955	5,103,363	5,367,155	5,474,486	5,583,976	5,695,656	5,809,571	
Salary Driven Benefits	19,455,432	10,822,080	10,964,858	11,184,062	11,407,748	11,635,914	11,868,622	
Non Salary Related Benefits	7,567,377	8,174,515	8,669,065	9,535,943	10,489,536	11,538,493	12,692,352	
Temporary Compensation	70,832	78,236	-	-	-	-	-	
Overtime Compensation	1,869,001	2,046,026	1,959,795	1,998,979	2,038,959	2,079,736	2,121,329	
Special Pay	2,045,973	2,872,852	1,590,186	1,621,923	1,654,347	1,687,443	1,721,191	
Supplies and Services	2,702,662	2,925,882	2,662,575	2,662,575	2,662,575	2,662,575	2,662,575	
Utilities	356	353	347	374	404	437	472	
Interfund Charges	4,772,270	4,815,565	5,171,744	5,533,733	5,921,087	6,335,572	6,779,069	
Capital Related	-	215,814	-	-	-	-	-	
Operating Transfer Out	28,055	56,200	56,200	56,200	56,200	56,200	56,200	
Additions	-	-	3,803	3,921	4,045	4,177	4,316	
Reductions	-	-	(49,520)	(50,760)	(52,051)	(53,395)	(54,797)	
Council Amendments	-	-	(3,803)	(3,921)	(4,045)	(4,177)	(4,316)	
Future Adjustments	-	-	-	2,033,470	2,290,843	3,419,180	3,384,042	
Subtotal	\$81,949,985	\$86,157,653	\$87,038,590	\$91,710,076	\$94,745,899	\$98,803,932	\$101,861,673	

General Fund Financial Outlook Through 2018 - Compensation Increase Department Detail								
Department Name		2012 Actual	2013 Projection	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Public Defender								
Regular Career Salary		388,228	451,270	453,412	462,479	471,729	481,163	490,787
Salary Driven Benefits		116,905	66,598	66,101	67,421	68,768	70,144	71,548
Non Salary Related Benefits		75,376	83,317	84,647	93,111	102,422	112,664	123,930
Overtime Compensation		404	-	-	-	-	-	-
Special Pay		7,742	2,143	-	-	-	-	-
Supplies and Services		40,640	66,552	56,652	56,652	56,652	56,652	56,652
Interfund Charges		3,796	3,986	4,305	4,606	4,928	5,273	5,642
Council Amendments		-	-	6,000	6,120	6,242	6,367	6,494
Subtotal		\$633,091	\$673,866	\$671,117	\$690,389	\$710,741	\$732,263	\$755,053
Public Safety Communications Center								
Regular Career Salary		3,469,588	3,950,647	4,355,036	4,442,136	4,530,979	4,621,599	4,714,031
Salary Driven Benefits		1,150,956	755,609	635,383	648,089	661,051	674,271	687,757
Non Salary Related Benefits		681,381	797,131	805,928	886,520	975,171	1,072,689	1,179,958
Overtime Compensation		168,224	174,695	166,151	169,473	172,861	176,319	179,846
Special Pay		68,486	66,434	45,150	46,051	46,971	47,911	48,869
Supplies and Services		25,139	24,336	21,981	21,981	21,981	21,981	21,981
Interfund Charges		107,467	112,543	120,826	129,282	138,333	148,014	158,376
Future Adjustments		-	-	-	-	13,190	-	-
Subtotal		\$5,671,241	\$5,881,395	\$6,150,455	\$6,343,532	\$6,560,537	\$6,762,784	\$6,990,818
Public Works								
Regular Career Salary		7,524,242	8,824,252	9,588,201	9,779,961	9,975,559	10,175,071	10,378,573
Salary Driven Benefits		2,703,644	1,843,303	1,385,277	1,412,959	1,441,220	1,470,044	1,499,445
Non Salary Related Benefits		1,708,908	1,813,836	1,984,878	2,183,357	2,401,694	2,641,865	2,906,049
Temporary Compensation		281,239	268,913	223,124	227,581	232,133	236,775	241,511
Overtime Compensation		107,971	105,335	120,627	123,032	125,494	128,002	130,563
Special Pay		306,052	304,243	57,490	58,632	59,804	61,002	62,218
Allocated Admin-Personal Services		(1,590,790)	(2,298,463)	(2,002,552)	(2,042,599)	(2,083,451)	(2,125,120)	(2,167,624)
Supplies and Services		2,639,277	2,704,032	2,428,518	2,428,518	2,428,518	2,428,518	2,428,518
Utilities		6,237,792	7,015,331	7,586,727	8,193,661	8,849,153	9,557,087	10,321,653
Interfund Charges		2,408,699	2,476,215	2,688,461	2,876,647	3,078,007	3,293,465	3,524,009
Capital Related		451,945	430,168	25,871	25,871	25,871	25,871	25,871
Operating Transfer Out		55,021	-	53,200	53,200	53,200	53,200	53,200
Additions		-	-	45,866	47,619	49,487	51,480	53,605
Council Amendments		-	-	(10,866)	(11,499)	(12,158)	(12,845)	(13,559)
Future Adjustments		-	-	-	166,000	358,560	580,867	836,448
Subtotal		\$22,834,000	\$23,487,165	\$24,174,822	\$25,522,940	\$26,983,091	\$28,565,282	\$30,280,480

General Fund Financial Outlook Through 2018 - Compensation Increase Department Detail							
Department Name	2012 Actual	2013 Projection	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected
GRAND TOTAL	\$236,839,725	\$263,721,864	\$269,768,917	\$271,385,968	\$282,314,616	\$293,098,156	\$305,249,484

General Fund Financial Outlook Through 2018 - Compensation Increase Summary of Proposed Additions						
Department	Description	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected
City Attorney	Additional Assistant City Attorney; Wage Adjustment for Criminal Attorneys	180,634	184,747	188,993	193,381	197,917
City Council	Funding for Sister Cities International	35,000	35,000	35,000	35,000	35,000
Communications	Operating Costs Moved from PEG Funds; Conversion of 2.0 Contingent to FTE	144,143	146,733	149,442	152,274	155,245
Court Administration	Maintenance and Replacement of Video System	58,500	58,500	58,500	58,500	58,500
Fire	2.0 FTE for Office of Emergency Management; 2.0 FTE Tactical Emergency Medical Specialists, 4.0 FTE for Medical Service Unit; Peer Support Program	602,634	621,897	642,298	663,931	686,900
General Management	Sisters Cities International; Elections Budget from Non-Departmental	140,000	141,000	142,020	143,060	144,121
Information Technology	Maintenance Agreements	232,862	99,000	99,000	99,000	99,000
Internal Services	Front Desk Assistant; Second Language Program; Onsite Health Clinic	171,636	106,138	109,296	112,620	116,125
Library & Cultural Services	Bust of Martin Luther King; Mission Viejo to 40 Hours; Library Card Blanks	272,966	214,438	215,993	217,634	219,370
Neighborhood Services	3.0 FTE Contingent Conversion; 2.0 Code Enforcement From Abatement Fund; Operating Supplies; Accounting Adjustment for Animal Care Vaccination and Medical Fees	258,337	264,381	270,835	277,726	285,098
Non-Departmental	Health Care for Affordable Care Act; Visit Aurora; Equipment Replacement; Arise Program; Market Adjustments; Highline Lease; Building Leases; Transfer to the Risk Management Fund	11,517,893	1,331,086	1,365,780	1,403,207	1,443,629
Parks, Recreation & Open Space	3.25 Contingent Conversion to FTE; Contingent Staffing at Aurora Reservoir; Tree Trimming	313,443	315,545	67,772	70,136	72,648
Planning & Development Services	2.0 Contingent Conversions to FTE; Adjust Airport Noise Coordinator Funding; Zoning Code Update	131,466	233,075	34,812	36,693	38,733
Police	Contingent Interpreter Coordinator Conversion to FTE	3,803	3,921	4,045	4,177	4,316
Public Works	Contingent Conversion of 3.0 Custodians to FTE; Utilities for Resiliency Center	45,866	47,619	49,487	51,480	53,605
Total Proposed Additions		\$14,109,183	\$3,803,080	\$3,433,273	\$3,518,819	\$3,610,207

General Fund Financial Outlook Through 2018 - Compensation Increase Summary of Proposed Reductions						
Department	Description	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Finance	Reduction of 3.0 FTE and Other Costs to Fund New Tax and Licensing System	-	-	-	-	-
Planning & Development Services	Small Business Development Center Seminars Moved to Gifts and Grants Fund	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Police	Aurora For Youth Program Manager to Designated Revenues Fund	(49,520)	(50,760)	(52,051)	(53,395)	(54,797)
Total Proposed Reductions		(\$53,520)	(\$54,760)	(\$56,051)	(\$57,395)	(\$58,797)

General Fund Financial Outlook Through 2018 - Compensation Increase Summary of Council Amendments						
Department	Description	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected
City Attorney	0.75 FTE Investigator; Wage Adjustment for Civil Attorneys	108,000	111,035	114,220	117,567	121,084
City Council	Reduce Amount to Sister Cities; Increase Dues to Aurora Chamber; One-time Funding to Chamber for Military Related Activities	20,000	(5,000)	(5,000)	(5,000)	(5,000)
Communications	One-time Funding for Image Branding Campaign; Eliminate Contingent Conversion	289,648	(11,153)	(12,031)	(12,990)	(14,043)
Library & Cultural Services	One-time Funding for Library Materials	200,000	-	-	-	-
Neighborhood Services	Additional FTE Code Enforcement Officer; Eliminate Contingent Conversion	61,693	63,167	64,693	66,277	67,922
Non-Departmental	Increased Transfer to the Capital Projects Fund for Medians and CCA Lowry Landscaping	580,311	(59,689)	(59,689)	(59,689)	(59,689)
Parks, Recreation & Open Space	One-time Additional Holiday Lighting; Eliminate Contingent Conversion	11,557	(14,545)	(15,752)	(17,076)	(18,527)
Planning & Development Services	Eliminate Contingent Conversion	(7,760)	(8,895)	(10,149)	(11,537)	(13,073)
Police	Eliminate Contingent Conversion	(3,803)	(3,921)	(4,045)	(4,177)	(4,316)
Public Defender	Wage Adjustment for Public Defender Attorneys	6,000	6,120	6,242	6,367	6,494
Public Works	Eliminate Contingent Conversion	(10,866)	(11,499)	(12,158)	(12,845)	(13,559)
Total Council Amendments		\$1,254,780	\$65,620	\$66,331	\$66,897	\$67,293

General Fund Financial Outlook Through 2018 - Compensation Increase Potential Future Adjustments						
Description	2013 Projection	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected
REVENUE ADJUSTMENTS						
Revenue Rounding Adjustment	-	-	68	119	128	145
TOTAL REVENUE ADJUSTMENTS	\$0	\$0	\$68	\$119	\$128	\$145

FUTURE ADJUSTMENTS						
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	1,391,024
Additional Street Lighting Growth	-	-	166,000	358,560	580,867	836,448
Change In Hours Worked - Leap year in 2016 (24HR impact), 2080 for normal calendar in 2017	-	-	-	158,048	(360,880)	-
Contractual Increases / Manadated Costs for Maintaining Current Programs	-	-	550,000	1,100,000	1,650,000	2,200,000
Debt Service Restructure Savings Step Back Up	-	-	300,000	600,000	900,000	1,308,214
End of Sports Park Debt Service	-	-	(1,662,900)	(1,662,900)	(1,662,900)	(1,662,900)
GERP Contribution Increase of .25 Percent Per Year Until 7 Percent Total - Base 6.25 Percent 2014.	-	-	129,758	264,706	405,000	420,800
Old Hire Pension Adjustment	-	-	1,218,859	1,218,859	1,218,859	1,218,859
Police and Fire Step and Grade	-	-	893,323	1,483,768	1,821,703	2,133,004
Recreation and Cultural Subsidy Increases for Personnel Costs	-	-	205,000	410,000	615,000	820,000
TOTAL FUTURE ADJUSTMENTS	\$0	\$0	\$2,630,040	\$4,602,650	\$6,761,400	\$8,665,449





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 2018.

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 2018. 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

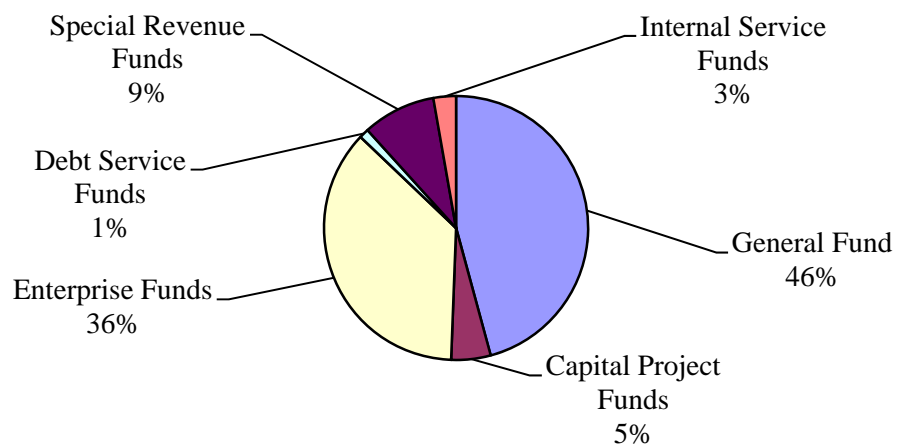
Enterprise Funds

Golf Courses Fund
Wastewater Fund
Water Fund

Internal Service Funds

Fleet Management Fund
Risk Management Fund

2014 Expenditures by Fund Type



2014 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	-	-	-	-	-	202,188,528
City Attorney	5,393,699	-	-	-	-	2,625,000
City Council	1,105,001	-	-	-	-	-
Civil Service Commission	733,900	-	-	-	-	-
Communications	2,607,485	-	-	591,523	-	-
Court Administration	7,454,479	-	-	175,305	-	-
Finance	5,684,384	126,827	-	-	-	-
Fire	40,375,000	-	-	295,027	-	-
General Management	2,408,582	-	-	388,599	-	-
Information Technology	7,641,558	376,000	-	3,947,294	-	-
Internal Services	5,566,900	371,407	16,146,483	70,360	-	-
Judicial	2,182,688	-	-	140,578	-	-
Library & Cultural Services	4,206,470	-	-	2,460,507	-	-
Neighborhood Services	3,973,179	-	-	5,675,380	-	-
Non-Departmental	48,081,680	191,686	62,083	3,825,566	6,989,608	661,399
Parks, Recreation & Open Space	11,965,987	2,380,000	-	20,274,303	-	8,681,075
Planning & Development Services	2,352,941	100,000	-	1,767,776	-	-
Police	87,038,590	-	-	7,108,977	-	-
Public Defender	671,117	-	-	-	-	-
Public Safety Communications Center	6,150,455	-	-	-	-	-
Public Works	24,174,822	28,300,515	-	5,702,486	-	-
Grand Total	\$269,768,917	\$31,846,435	\$16,208,566	\$52,423,681	\$6,989,608	\$214,156,002

GENERAL FUND SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Taxes	\$ 197,795,913	\$ 214,126,881	\$ 209,239,485	\$ 222,471,002	\$ 228,563,899
Intergovernmental	12,829,499	13,457,968	12,796,979	13,171,719	13,353,285
Licenses and Permits	2,181,653	2,349,162	2,290,168	2,435,804	2,516,285
Charges for Services	8,837,465	9,645,288	11,049,345	10,639,456	11,647,976
Fines and Forfeitures	5,977,428	5,862,519	6,251,900	5,745,268	5,831,447
Investment Income	871,209	706,190	557,409	735,600	637,105
Other Revenues	1,139,421	1,695,063	1,155,787	1,438,943	1,422,649
Subtotal Revenues Before Transfers In	\$ 229,632,588	\$ 247,843,071	\$ 243,341,073	\$ 256,637,792	\$ 263,972,646
Transfers In (from other funds)	2,264,512	1,176,743	1,160,750	1,160,750	1,100,000
Total Sources Before Decrease in Funds Available	\$ 231,897,100	\$ 249,019,814	\$ 244,501,823	\$ 257,798,542	\$ 265,072,646
From Decrease in Funds Available	-	-	6,770,155	5,923,322	4,696,271
Total Sources	\$ 231,897,100	\$ 249,019,814	\$ 251,271,978	\$ 263,721,864	\$ 269,768,917
Uses of Funds					
Expenditures					
Personal Services	\$ 165,725,801	\$ 168,791,830	\$ 176,568,226	\$ 176,325,003	\$ 180,832,757
Allocated Expenses	(3,181,680)	(3,677,775)	(3,220,984)	(3,201,127)	(3,292,012)
Supplies & Services	18,541,035	19,622,658	20,068,804	21,714,760	22,407,333
Utilities	9,957,714	10,058,382	10,779,767	10,357,735	11,070,697
Interfund Charges	11,165,691	11,316,662	11,542,212	11,704,630	12,584,836
Debt Related	910,079	465,977	1,098,544	819,292	117,230
Capital Related	2,398,698	3,366,844	2,814,618	3,027,294	2,968,718
Subtotal Expenditures Before Transfers Out	\$ 205,517,338	\$ 209,944,578	\$ 219,651,187	\$ 220,747,587	\$ 226,689,559
Transfers Out (to other funds)	24,198,299	26,895,130	31,620,791	42,974,277	43,079,358
Total Uses Before Increase in Funds Available	\$ 229,715,637	\$ 236,839,708	\$ 251,271,978	\$ 263,721,864	\$ 269,768,917
To Increase Funds Available	2,181,463	12,180,106	-	-	-
Total Uses	\$ 231,897,100	\$ 249,019,814	\$ 251,271,978	\$ 263,721,864	\$ 269,768,917

Funds Available					
Beginning Funds Available	\$ 37,318,804	\$ 39,500,267	\$ 44,193,219	\$ 51,680,373	\$ 45,757,051
Net Changes in Funds Available	2,181,463	12,180,106	(6,770,155)	(5,923,322)	(4,696,271)
Total Ending Funds (Budgetary Basis)	\$ 39,500,267	\$ 51,680,373	\$ 37,423,064	\$ 45,757,051	\$ 41,060,780
Components of Funds Available					
Restricted for TABOR Reserve	\$ 8,972,548	\$ 9,401,524	\$ 9,833,435	\$ 9,400,989	\$ 9,777,029
Committed for Policy Reserve	20,404,987	20,790,709	20,863,650	21,956,141	22,788,900
Unassigned but Held for Operating Reserve	10,122,732	21,488,140	6,725,979	14,399,921	8,494,851

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 police officer staffing 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. A strengthening economy in 2012 brought with it one of the strongest revenue increases in recent history. Revenue, excluding transfers in, increased \$18.2 million (7.9 percent) from 2011 to 2012, driven primarily by a \$16.3 million (8.3 percent) increase in taxes. The year 2012 marked the most sales tax revenue the General Fund has ever received, with the previous high coming in 2008 prior to the Great Recession. The \$8.8 million (3.5 percent) increase in revenue in 2013 is primarily due to significant increases in taxes as well, especially sales taxes. Future revenue growth rates are projected to be much smaller than the rates in 2012 and 2013. Revenue in 2014 includes a \$7.3 million (2.8 percent) increase in revenue, most of it in taxes. Transfers in are expected to drop slightly in 2014, due to the elimination of the \$60,800 transfer from the Surplus and Deficiency Fund. The revenue projections are in line with economic and financial outlooks for construction and development activity for the nation, state and metro region.

Factors Affecting Expenditures

The majority of General Fund expenditures go to fund public-safety-related functions such as police and fire. Like most non-capital funds in the City, expenditures for the General Fund are largely driven by personnel. Personal services normally make up 72 percent of total General Fund spending, but this amount is dropping closer to 67 percent due to increased transfers. Personal services costs increased \$3.1 million (1.9 percent) in 2012 and another \$7.5 million (4.5 percent) in 2013 primarily due to an increase in old hire pension costs, health insurance increases, and a small pay increase. The 2014 Budget includes a \$4.5 million (2.6 percent) increase over the 2013 projection in personal services spending, due primarily to a 1.5 percent pay increase.

Supplies and services is projected to grow \$2.1 million (10.7 percent) from 2012 to 2013 primarily due primarily to increases in Parks, Recreation and Open Space (administration, Sports Park maintenance) and Non-departmental (Snow Removal). For 2014, supplies and services increase \$692,600 associated predominantly with one-time funding for an image branding campaign and additional library materials added by Council during the October 5 budget workshop. Utilities costs and interfund charges are both increasing in a parallel fashion, with the 2013 to 2014 increase right around 7.0 percent. As capital equipment purchases get funded by transfers to ACLC as opposed to debt payments, debt related expenditures are expected to decrease to \$117,200 with only the museum expansion for the trolley being budgeted. Transfers out to other funds are expected to increase \$16.1 million in 2013, due primarily to an additional transfer to the Capital Projects Fund (CPF), including an additional \$8.2 million for the FasTracks-related project. In 2014, the transfer is basically unchanged, as the FasTracks transfer in 2013 is replaced with funds for parking garage construction, a project associated with 6th Avenue becoming shovel ready, providing seed money for a future Moorhead recreation Center upgrade, and median construction.

The 2014 bottom line change in the General Fund is an increase of \$18.5 million (7.4 percent) from the 2013 Original Budget.

Ending Funds Available

In 2012, General Fund funds available jumped \$12.2 million (30.8 percent) primarily due to greater than expected revenue growth. In 2013 and again in 2014, funds available is expected to be spent down \$5.9 million (11.5 percent) and \$4.7 million (10.3 percent) respectively, primarily associated with the one-time CPF transfers noted above. A portion of the increase will go to fund increases in the TABOR and Policy Reserve components of funds available. For 2014, the operating reserve will be 3.1 percent of expenditures, slightly higher than the 1 to 3 percent operating reserve requirement. For the first time in recent history, two years (2014 and 2015) are projected to be balanced, although future years have projected shortfalls in 2016 and beyond. The detail behind the future year projection can be found in the Financial Outlook section.

ABATEMENT FUND SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 562,135	\$ 434,456	\$ 516,337	\$ 469,772	\$ 461,322
Investment Income	13,546	7,755	9,624	9,240	9,154
Miscellaneous Revenues	-	3,393	-	-	-
Subtotal Revenues Before Transfers In	\$ 575,681	\$ 445,604	\$ 525,961	\$ 479,012	\$ 470,476
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 575,681	\$ 445,604	\$ 525,961	\$ 479,012	\$ 470,476
From Decrease in Funds Available	336,349	248,018	104,079	145,173	1,159
Total Sources	\$ 912,030	\$ 693,622	\$ 630,040	\$ 624,185	\$ 471,635
Uses of Funds					
Expenditures					
Personal Services	\$ 569,320	\$ 575,521	\$ 387,079	\$ 391,081	\$ 241,859
Supplies & Services	319,104	104,010	235,993	226,136	222,251
Interfund Charges	23,606	14,091	6,968	6,968	7,525
Subtotal Expenditures Before Transfers Out	\$ 912,030	\$ 693,622	\$ 630,040	\$ 624,185	\$ 471,635
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 912,030	\$ 693,622	\$ 630,040	\$ 624,185	\$ 471,635
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 912,030	\$ 693,622	\$ 630,040	\$ 624,185	\$ 471,635

Funds Available					
Beginning Funds Available	\$ 1,069,919	\$ 733,570	\$ 366,074	\$ 485,552	\$ 340,379
Net Changes in Funds Available	(336,349)	(248,018)	(104,079)	(145,173)	(1,159)
Total Ending Funds (Budgetary Basis)	\$ 733,570	\$ 485,552	\$ 261,995	\$ 340,379	\$ 339,220
Components of Funds Available					
Committed for Abatement Activities	\$ 733,570	\$ 485,552	\$ 261,995	\$ 340,379	\$ 339,220

ABATEMENT FUND

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 445,604	\$ 479,012	\$ 470,476	\$ 474,516	\$ 480,541	\$ 488,200	\$ 495,995
Expenditures - Operating	693,622	624,185	471,635	481,346	491,825	502,579	513,616
Surplus / (Deficit)	\$ (248,018)	\$ (145,173)	\$ (1,159)	\$ (6,830)	\$ (11,284)	\$ (14,379)	\$ (17,621)
Beginning Funds Available	\$ 733,570	\$ 485,552	\$ 340,379	\$ 339,220	\$ 332,390	\$ 321,106	\$ 306,727
Inc/(Dec) in Funds Available	(248,018)	(145,173)	(1,159)	(6,830)	(11,284)	(14,379)	(17,621)
Ending Funds (Budgetary)	\$ 485,552	\$ 340,379	\$ 339,220	\$ 332,390	\$ 321,106	\$ 306,727	\$ 289,106

Fund Purpose

The Abatement Fund was established by ordinance in 1980 and is used to manage weed cutting, trash removal, building demolition, and sidewalk snow and ice removal on private properties that have not been maintained in accordance with City ordinances. The administration of the 2009 Vacant and Abandoned Property Registration Ordinance is also included in the fund. The primary sources of revenue for the fund are the reimbursement of contractor payments and administrative fees collected from owners of abated property and through county collected assessments and liens. Property registration fees are also collected in the fund.

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. In 2012, revenue declined sharply for the second year as the economy began a slow recovery, leading to a reduction in the number of foreclosures and vacant properties. Revenue is projected to increase slightly for 2013 primarily as a result of an increase in collections of the penalty fee imposed on banks for failure to register vacant properties. The increase stems from both an increase in the penalty fee from \$150 to \$250 in 2013 and the realignment of employee duties in administering the vacant and abandoned property registration program. Revenue for 2014 will slightly decline as the number of abatements and property registrations hits a plateau at an assumed baseline volume. Revenue is projected to increase gradually through 2018 as the population increases and new housing development occurs.

Factors Affecting Expenditures

Expenditures in the Abatement Fund fluctuate with the amount of abatement related activity occurring. As a result of the 2008 recession, fund expenditures increased as a high number of foreclosures and the subsequent need for abatements generated increased contract services. In addition, other abatement related costs, such as Code Enforcement Officers (CEO), were transferred to the Abatement Fund from the General Fund. As the economy began to recover, the inverse occurred. Abatement activity declined resulting in a sharp reduction in contract expenditures and the transfer of 4.0 FTE CEOs back to the General Fund in 2013. The 2014 budget includes further volume driven reductions, down to an assumed baseline level of services to be required annually in the City. In an effort to more adequately balance revenues and expenditures, an additional 2.0 FTE CEOs are transferred back to the General Fund, leaving a total of 2.5 CEOs in the fund. The extended projection assumes that expenditures will increase by just over 2 percent per year, a rate slightly higher than assumed for revenue, leading to a small, yet growing gap between revenue and expenditures. Adjustments in actual spending will be made throughout the years based on the need for services and available funds.

Ending Funds Available

Total ending funds available will decrease by \$145,200 (29.9 percent) in 2013, as a result of a steeper decline in revenue compared to expenditures. By moving 2.0 FTE back to the General Fund in 2014, while also making volume driven reductions, ending funds available will remain relatively stable. By 2018, the slight imbalance between revenue and expenditures will draw the ending funds available down a total of \$51,300 over 5 years to \$289,100.

CAPITAL PROJECTS FUND SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 1,920,188	\$ 1,710,149	\$ 1,120,723	\$ 1,633,552	\$ 1,125,132
Investment Income	308,674	194,616	252,000	210,000	261,000
Charges for Services	618,763	1,105,085	826,104	750,000	765,000
Licenses and Permits	-	284,086	350,000	350,000	350,000
Other Revenues	255,064	291,530	137,200	213,304	605,000
Subtotal Revenues Before Transfers In	\$ 3,102,689	\$ 3,585,466	\$ 2,686,027	\$ 3,156,856	\$ 3,106,132
Transfers In (from other funds)	11,546,388	14,579,549	18,958,669	29,918,648	28,291,506
Total Sources Before Decrease in Funds Available	\$ 14,649,077	\$ 18,165,015	\$ 21,644,696	\$ 33,075,504	\$ 31,397,638
From Decrease in Funds Available	6,958,174	340,652	-	-	448,797
Total Sources	\$ 21,607,251	\$ 18,505,667	\$ 21,644,696	\$ 33,075,504	\$ 31,846,435
Uses of Funds					
Expenditures					
Capital Projects (Continuing Appropriations)	\$ 21,607,251	\$ 18,505,667	\$ 18,261,743	\$ 22,831,293	\$ 31,846,435
Subtotal Expenditures Before Transfers Out	\$ 21,607,251	\$ 18,505,667	\$ 18,261,743	\$ 22,831,293	\$ 31,846,435
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 21,607,251	\$ 18,505,667	\$ 18,261,743	\$ 22,831,293	\$ 31,846,435
To Increase Funds Available	-	-	3,382,953	10,244,211	-
Total Uses	\$ 21,607,251	\$ 18,505,667	\$ 21,644,696	\$ 33,075,504	\$ 31,846,435

Funds Available					
Beginning Funds Available	\$ 13,424,037	\$ 6,465,863	\$ 4,631,834	\$ 6,125,211	\$ 16,369,422
Net Changes in Funds Available	(6,958,174)	(340,652)	3,382,953	10,244,211	(448,797)
Total Ending Funds (Budgetary Basis)	\$ 6,465,863	\$ 6,125,211	\$ 8,014,787	\$ 16,369,422	\$ 15,920,625
Components of Funds Available					
Committed for Specific Projects	\$ 3,189,774	\$ 1,919,006	\$ 6,717,470	\$ 11,940,751	\$ 13,248,446
Restricted for Specific Projects	1,974,875	3,077,478	1,297,317	3,865,753	2,627,060
Assigned for Five-Year Capital Needs	1,301,214	1,128,727	-	562,918	45,119

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. As part of the 2013 budget process, Council asked that the City start increasing the transfer back to the original 4.0 percent. Because of this mandate, the 2014 transfer is set at 2.0 percent, and will be increased 0.5 percent annually until it reaches 4.0 percent in 2018. In addition to the increased transfer rate, the strengthening economy has allowed for building growth, which has also in turn increased the transfer.

To supplement the regular transfer, one-time sources are also often sent to the CPF for specific purposes, with the primary reason being for FasTrack-related projects. As part of the 2013 Adopted Budget, an additional \$5.2 million was budgeted to come into the CPF from the General Fund for redevelopment, FasTracks-related projects, and District 2 police station overcrowding. In mid-2013, an additional \$8.2 million will be transferred over for FasTracks related projects as well. In 2014, \$9.3 million will be transferred to the CPF for the creation of a parking garage, to get the 6th Avenue extension shovel-ready, go toward upgrading the Moorhead Recreation Center, median upgrades, and a Community College of Aurora landscaping grant. 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. The Adams County Transportation Sales Tax is expected to increase slowly over the five-year plan. Interest and other revenue is also expected to maintain or grow slowly through 2018. The one exception is the Fitzsimons Redevelopment Authority loan repayment, with 2014 being the last year for repayment. Also in 2014, \$400,000 in external funds will be received associated with engineering and design costs for a police and fire training facility.

Factors Affecting Expenditures

Expenditures in the Capital Projects Fund are expected to increase in 2013 and 2014, coinciding with the appropriation of additional revenue and the one-time funds as noted above. Expenditures in the current five-year plan (2014-2018) are \$48.4 million more than the previous five-year plan due primarily to additional revenue noted above. Most of the additional funds went to Public Works related road maintenance and building repair. There are two debt service payments scheduled in the five-year plan. In Non-Departmental, a \$1.5 million annual debt service payment has been projected to fund public safety projects such as the police and fire training facility starting in 2015. The Information Technology Department is scheduled to expend \$1.5 million annually for a debt service payment associated with the 800 MHz radio system starting in 2016. Detailed information of the expenditure budgets can be found in the Capital Improvement section of the budget. Table 5 (on page H-8) summarizes the expenditure adjustments and the amendments section (starting on page H-27) details each specific adjustment.

Ending Funds Available

From 2013 to 2018 in the CPF, funds available is expected to change by less than \$100,000, but will be drawn down in 2014 and 2015 before building back up in 2016-2018. The use of capital impact fee funds or various projects cause the drawdown in 2014. The drawdown in 2015 coincides with the spend down of FasTracks-related funds sent over in 2013. Of all the one-time funds being transferred from the General Fund, only the parking garage set-aside will not be specifically appropriated. Once the timing of the project is known, it will be budgeted. By 2018, funds available will be \$16.4 million and will be almost entirely committed or restricted for specific projects, including capital impact fees (\$6.0 million), the parking garage set-aside noted previously (\$6.0 million), and a set-aside associated with District 2 Police Station overcrowding (\$2.0 million).

Additional information on the Capital Projects Fund, including the 2014 to 2018 five-year plan, can be found in the Capital Improvement Program section of the 2014 Adopted Budget book and in the appendices.

COMMUNITY DEVELOPMENT FUND SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 3,383,287	\$ 3,436,101	\$ 3,436,101	\$ 3,622,132	\$ 3,622,132
Other Revenue	1,470,347	1,416,452	640,000	1,937,281	905,000
Subtotal Revenues Before Transfers In	\$ 4,853,634	\$ 4,852,553	\$ 4,076,101	\$ 5,559,413	\$ 4,527,132
Transfers In (from other funds)	256,338	97,361	97,361	101,636	203,272
Total Sources Before Decrease in Funds Available	\$ 5,109,972	\$ 4,949,914	\$ 4,173,462	\$ 5,661,049	\$ 4,730,404
From Decrease in Funds Available	-	-	-	-	-
Total Sources	\$ 5,109,972	\$ 4,949,914	\$ 4,173,462	\$ 5,661,049	\$ 4,730,404
Uses of Funds					
Expenditures					
Personal Services	\$ 1,578,002	\$ 1,627,165	\$ 1,582,849	\$ 1,729,737	\$ 1,541,924
Supplies & Services	3,486,165	3,276,396	2,548,708	3,899,125	3,137,642
Interfund Charges	45,805	46,353	41,905	32,187	50,838
Subtotal Expenditures Before Transfers Out	\$ 5,109,972	\$ 4,949,914	\$ 4,173,462	\$ 5,661,049	\$ 4,730,404
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 5,109,972	\$ 4,949,914	\$ 4,173,462	\$ 5,661,049	\$ 4,730,404
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 5,109,972	\$ 4,949,914	\$ 4,173,462	\$ 5,661,049	\$ 4,730,404

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

COMMUNITY DEVELOPMENT FUND

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 4,949,914	\$ 5,661,049	\$ 4,730,404	\$ 4,370,404	\$ 4,050,404	\$ 4,050,404	\$ 4,050,404
Expenditures - Operating	4,949,914	5,661,049	4,730,404	4,370,404	4,050,404	4,050,404	4,050,404
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 had been temporarily reduced by 50 percent to 11.25 percent due to meeting the "community distress" requirements. For 2014 the match will return to the usual requirement. 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.

Factors Affecting Revenue

Revenue for the Community Development (CD) Fund is dependent upon grant allocation and program income, which vary from year to year. Two years of declines followed the influx of non-routine funding received in 2009 and 2010 as part of the American Recovery and Reinvestment act and the Housing and Economic Recovery Act. The HUD grant awards for CDBG and HOME are the primary, ongoing sources of revenue in the fund. The 2013 HUD grant award for CDBG and HOME increased a combined 5.4 percent, or \$186,000. However, the primary driver to the significant increase in revenue for 2013 is the program income from the Neighborhood Stabilization Program, peaking at an estimated \$1.1 million for the year. The last of the two NSP awards was received in 2011, which allowed the City to continue to receive program income from the resale of rehabilitated 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. It is expected that the program will continue to wind down and conclude in 2015. As this occurs, program income will decline while the core HUD grants are projected to remain at the 2013 funding levels. 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 within program requirements. Therefore, expenditures are equal to revenues in any given year. For 2014, nearly 40 percent of the planned CDBG expenditures will be directed at rehabilitation programs such as the Commercial Renovation Program and Emergency Repair. Other significant CDBG programs for 2014 include Northwest Aurora Alley Paving, the Colfax Economic Enrichment, and Colfax Avenue Re-Visioning projects. CDBG funds will continue to support Code Enforcement Team 1, consisting of 5.0 FTE Code Enforcement Officers, down from 7.0 FTE in 2012. The 2013 budget included the transfer of 2.0 FTE Code Enforcement Officers out of the CD Fund, into the General Fund. Principal HOME funded programs for 2014 remain the Single Family Rehabilitation and Homeownership Assistance/Homebuyer programs.

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

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 2,817,375	\$ 3,435,912	\$ 3,060,300	\$ 3,060,300	\$ 3,232,000
Investment Income	99,526	43,574	99,487	43,574	43,574
Subtotal Revenues Before Transfers In	\$ 2,916,901	\$ 3,479,486	\$ 3,159,787	\$ 3,103,874	\$ 3,275,574
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 2,916,901	\$ 3,479,486	\$ 3,159,787	\$ 3,103,874	\$ 3,275,574
From Decrease in Funds Available	-	-	-	-	423,952
Total Sources	\$ 2,916,901	\$ 3,479,486	\$ 3,159,787	\$ 3,103,874	\$ 3,699,526
Uses of Funds					
Expenditures					
Personal Services	\$ 1,379,998	\$ 1,438,486	\$ 1,495,472	\$ 1,452,101	\$ 1,442,936
Supplies & Services	102,719	51,830	86,428	112,667	128,667
Interfund Charges	6,942	6,987	12,336	12,336	7,923
Capital Projects (Continuing Appropriation)	1,242,500	1,467,000	1,200,000	1,200,000	1,970,000
Subtotal Expenditures Before Transfers Out	\$ 2,732,159	\$ 2,964,303	\$ 2,794,236	\$ 2,777,104	\$ 3,549,526
Transfers Out (to other funds)	-	325,000	150,000	150,000	150,000
Total Uses Before Increase in Funds Available	\$ 2,732,159	\$ 3,289,303	\$ 2,944,236	\$ 2,927,104	\$ 3,699,526
To Increase Funds Available	184,742	190,183	215,551	176,770	-
Total Uses	\$ 2,916,901	\$ 3,479,486	\$ 3,159,787	\$ 3,103,874	\$ 3,699,526

Funds Available					
Beginning Funds Available	\$ 372,729	\$ 557,471	\$ 284,135	\$ 747,654	\$ 924,424
Net Changes in Funds Available	184,742	190,183	215,551	176,770	(423,952)
Total Ending Funds (Budgetary Basis)	\$ 557,471	\$ 747,654	\$ 499,686	\$ 924,424	\$ 500,472
Components of Funds Available					
Restricted for Conservation Trust	\$ 557,471	\$ 747,654	\$ 499,686	\$ 924,424	\$ 500,472

CONSERVATION TRUST FUND

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 3,479,486	\$ 3,103,874	\$ 3,275,574	\$ 3,307,894	\$ 3,340,537	\$ 3,373,507	\$ 3,406,806
Expenditures - Operating	1,822,303	1,727,104	1,729,526	1,768,753	1,792,382	1,817,053	1,842,666
Expenditures - Capital	1,467,000	1,200,000	1,970,000	1,775,000	1,250,000	1,750,000	1,300,000
Surplus / (Deficit)	\$ 190,183	\$ 176,770	\$ (423,952)	\$ (235,859)	\$ 298,155	\$ (193,546)	\$ 264,140
Beginning Funds Available	\$ 557,471	\$ 747,654	\$ 924,424	\$ 500,472	\$ 264,613	\$ 562,768	\$ 369,222
Inc/(Dec) in Funds Available	190,183	176,770	(423,952)	(235,859)	298,155	(193,546)	264,140
Ending Funds (Budgetary)	\$ 747,654	\$ 924,424	\$ 500,472	\$ 264,613	\$ 562,768	\$ 369,222	\$ 633,362

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

An increase in the popularity of lottery games caused a \$618,500 (22.0 percent) increase in intergovernmental revenue in 2012. This increase is not expected to continue, so a decline of \$375,600 (10.9 percent) is projected for 2013. Revenue in 2014 includes a \$171,700 (5.6 percent) increase, which is lower than the growth levels seen in 2012. Interest is expected to remain low throughout the five year plan. For 2015 through 2018, revenue is expected increase about 1.0 percent a year.

Factors Affecting Expenditures

The majority of the expenditure variation from year to year is dependent on the capital expenditures in the fund. For 2011, the capital projects included the Triangle Park Renovation as well as various parks construction and infrastructure projects. Capital in 2012 through 2014 includes the Del Mar Park and Bathhouse Improvements project. Sports Park improvements drive the majority of capital spending in the out-years. Beginning with the 2015 projection, an average 1.4 percent increase in operating costs is projected 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 \$424,000 (45.9 percent) decrease in 2014. Throughout the remainder of the 5 year plan, funds available will hit a low point in 2015, before rising to \$613,200 in 2018.

CULTURAL SERVICES FUND SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental Revenues	\$ 253,380	\$ 239,975	\$ 189,192	\$ 218,413	\$ 215,134
Charges for Services	594,016	713,161	685,135	604,100	609,200
Investment Income	11,713	7,734	7,116	7,376	7,240
Other Revenue	147,936	82,182	56,040	153,815	98,450
Subtotal Revenues Before Transfers In	\$ 1,007,045	\$ 1,043,052	\$ 937,483	\$ 983,704	\$ 930,024
Transfers In (from other funds)	1,228,697	998,711	1,005,927	1,005,927	1,089,304
Total Sources Before Decrease in Funds Available	\$ 2,235,742	\$ 2,041,763	\$ 1,943,410	\$ 1,989,631	\$ 2,019,328
From Decrease in Funds Available	147,846	-	40,909	-	142,462
Total Sources	\$ 2,383,588	\$ 2,041,763	\$ 1,984,319	\$ 1,989,631	\$ 2,161,790
Uses of Funds					
Expenditures					
Personal Services	\$ 1,261,481	\$ 1,193,772	\$ 1,161,388	\$ 1,220,861	\$ 1,262,540
Supplies & Services	1,051,834	747,142	741,861	642,840	816,668
Utilities	51,964	51,852	64,461	60,608	63,487
Interfund Charges	17,188	15,908	16,609	16,685	19,095
Capital Related	1,121	507	-	-	-
Subtotal Expenditures Before Transfers Out	\$ 2,383,588	\$ 2,009,181	\$ 1,984,319	\$ 1,940,994	\$ 2,161,790
Transfers Out (to other funds)	-	17,327	-	-	-
Total Uses Before Increase in Funds Available	\$ 2,383,588	\$ 2,026,508	\$ 1,984,319	\$ 1,940,994	\$ 2,161,790
To Increase Funds Available	-	15,255	-	48,637	-
Total Uses	\$ 2,383,588	\$ 2,041,763	\$ 1,984,319	\$ 1,989,631	\$ 2,161,790

Funds Available					
Beginning Funds Available	\$ 901,964	\$ 754,118	\$ 688,248	\$ 769,373	\$ 818,010
Net Changes in Funds Available	(147,846)	15,255	(40,909)	48,637	(142,462)
Total Ending Funds (Budgetary Basis)	\$ 754,118	\$ 769,373	\$ 647,339	\$ 818,010	\$ 675,548
Components of Funds Available*					
Restricted for SCFD	\$ 166,875	\$ 152,318	\$ 141,313	\$ 80,889	\$ 75,039
Committed for Art In Public Places	514,471	548,937	301,689	454,951	491,440
Assigned for Cultural Services	72,772	68,118	204,337	282,169	109,068

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

CULTURAL SERVICES FUND

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 2,041,763	\$ 1,989,631	\$ 2,019,328	\$ 2,059,715	\$ 2,100,909	\$ 2,142,927	\$ 2,185,786
Expenditures - Operating	2,026,508	1,940,994	2,161,790	2,183,408	2,205,242	2,227,295	2,249,567
Surplus / (Deficit)	\$ 15,255	\$ 48,637	\$ (142,462)	\$ (123,693)	\$ (104,333)	\$ (84,367)	\$ (63,782)
Beginning Funds Available	\$ 754,118	\$ 769,373	\$ 818,010	\$ 675,548	\$ 551,855	\$ 447,522	\$ 363,154
Inc/(Dec) in Funds Available	\$ 15,255	\$ 48,637	\$ (142,462)	\$ (123,693)	\$ (104,333)	\$ (84,367)	\$ (63,782)
Ending Funds (Budgetary)	\$ 769,373	\$ 818,010	\$ 675,548	\$ 551,855	\$ 447,522	\$ 363,154	\$ 299,372

Fund Purpose

The Cultural Services Fund accounts for cultural-related services provided to citizens such as programs in performing arts, fine arts, history, and public art. 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 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 AIPP. In 2013, total revenue before transfers is projected to decrease \$59,300 (5.7 percent) when compared to 2012 due predominantly to reduced donations and sponsorships. The 2013 revenue before transfers in projection includes an increase of \$46,200 (4.9 percent) over the 2013 Original Budget, driven by increased sales of the Aurora Fox and Dance programs. In 2014, total revenue before transfers will decrease \$53,700 (5.5 percent) below 2013 projection due to a reduction in the number of productions at the Aurora Fox Theater. In the future outlook, 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 2013, total expenditures are projected to decrease \$43,300 (2.2 percent) when compared to the 2013 Original Budget. This decrease is driven by a reduction in supplies and services for lower than budgeted art acquisitions. In 2014, expenditures will be \$220,800 (11.4 percent) more than the 2013 projection. In addition to costs associated with the implementation of the Affordable Healthcare Act, this increase includes a temporary House Technician at the Aurora Fox, as well as appropriation for the spending of SCFD and AIPP fund balance. In the future outlook, expenditures grow with assumed increases in personal services, utilities and other operating costs.

Ending Funds Available

From 2012 to 2013, funds available are expected to increase by \$48,600 (6.3 percent). There is significant change in ending funds available from 2013 to 2014 with the additional spending of SCFD and AIPP fund balance, driving the total funds down \$142,500 in 2014. The balance will decrease from 2014 to 2018 due to the spend down of the Art in Public Places (AIPP) fund balance. The 2014 ending funds available projection of \$675,500 consists of funds restricted for SCFD (\$75,000) and AIPP (\$491,400), with the balance allocated for spending on other cultural services.

DEBT SERVICE GENERAL OBLIGATION FUND SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Taxes	\$ 5,832,339	\$ 5,898,666	\$ 4,859,450	\$ 4,859,450	\$ 4,862,500
Investment Income	60,448	50,837	28,000	28,000	28,000
Proceeds from Borrowings	-	-	-	-	-
Funds from Restricted Assets	-	-	-	-	-
Subtotal Revenues Before Transfers In	\$ 5,892,787	\$ 5,949,503	\$ 4,887,450	\$ 4,887,450	\$ 4,890,500
Transfers In (from other funds)	1,761,100	1,659,850	1,662,900	1,662,900	1,659,525
Total Sources Before Decrease in Funds Available	\$ 7,653,887	\$ 7,609,353	\$ 6,550,350	\$ 6,550,350	\$ 6,550,025
From Decrease in Funds Available	107,730	-	-	-	17,000
Total Sources	\$ 7,761,617	\$ 7,609,353	\$ 6,550,350	\$ 6,550,350	\$ 6,567,025
Uses of Funds					
Expenditures					
Supplies & Services	\$ 60,823	\$ 58,987	\$ 61,000	\$ 61,000	\$ 61,000
Debt Related	7,564,054	7,479,750	6,489,350	6,489,350	6,506,025
Subtotal Expenditures Before Transfers Out	\$ 7,624,877	\$ 7,538,737	\$ 6,550,350	\$ 6,550,350	\$ 6,567,025
Transfers Out (to other funds)	136,740	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 7,761,617	\$ 7,538,737	\$ 6,550,350	\$ 6,550,350	\$ 6,567,025
To Increase Funds Available	-	70,616	-	-	-
Total Uses	\$ 7,761,617	\$ 7,609,353	\$ 6,550,350	\$ 6,550,350	\$ 6,567,025

Funds Available					
Beginning Funds Available	\$ 1,582,290	\$ 1,474,560	\$ 1,443,560	\$ 1,545,176	\$ 1,545,176
Net Changes in Funds Available	(107,730)	70,616	-	-	(17,000)
Total Ending Funds (Budgetary Basis)	\$ 1,474,560	\$ 1,545,176	\$ 1,443,560	\$ 1,545,176	\$ 1,528,176
Components of Funds Available					
Restricted for Debt Service	\$ 1,474,560	\$ 1,545,176	\$ 1,443,560	\$ 1,545,176	\$ 1,528,176

DEBT SERVICE GENERAL OBLIGATION FUND

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 7,609,353	\$ 6,550,350	\$ 6,550,025	\$ 692,574	\$ -	\$ -	\$ -
Expenditures - Operating	7,538,737	6,550,350	6,567,025	2,220,750	-	-	-
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ 70,616	\$ -	\$ (17,000)	\$ (1,528,176)	\$ -	\$ -	\$ -
Beginning Funds Available	\$ 1,474,560	\$ 1,545,176	\$ 1,545,176	\$ 1,528,176	\$ -	\$ -	\$ -
Inc/(Dec) in Funds Available	70,616	-	(17,000)	(1,528,176)	-	-	-
Ending Funds (Budgetary)	\$ 1,545,176	\$ 1,545,176	\$ 1,528,176	\$ -	\$ -	\$ -	\$ -

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 are 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. Revenues decrease by \$1.1 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. 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. This debt and corresponding transfer expires with the 2014 payment. Debt service on the 2010 refunding bonds decreases by \$1.0 million in 2013 with the payoff of the 1998 Alameda / I-225 Interchange and decreases significantly in 2015 with the last payment of the 2010 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. Use of funds available fluctuates with timing and amount of collections.

DEBT SERVICE SPECIAL IMPROVEMENT DISTRICT FUND SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Taxes	\$ 287,631	\$ 247,382	\$ 596,085	\$ 825,570	\$ 208,262
Investment Income	74,561	73,912	2,100	1,600	-
Subtotal Revenues Before Transfers In	\$ 362,192	\$ 321,294	\$ 598,185	\$ 827,170	\$ 208,262
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 362,192	\$ 321,294	\$ 598,185	\$ 827,170	\$ 208,262
From Decrease in Funds Available	-	1,719	-	-	214,321
Total Sources	\$ 362,192	\$ 323,013	\$ 598,185	\$ 827,170	\$ 422,583
Uses of Funds					
Expenditures					
Supplies & Services	\$ 80,571	\$ 60,492	\$ 347,785	\$ 404,835	\$ 324,767
Debt Related	279,124	253,496	246,145	422,335	97,816
Capital Related	-	9,025	-	-	-
Subtotal Expenditures Before Transfers Out	\$ 359,695	\$ 323,013	\$ 593,930	\$ 827,170	\$ 422,583
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 359,695	\$ 323,013	\$ 593,930	\$ 827,170	\$ 422,583
To Increase Funds Available	2,497	-	4,255	-	-
Total Uses	\$ 362,192	\$ 323,013	\$ 598,185	\$ 827,170	\$ 422,583
Funds Available					
Beginning Funds Available	\$ 213,543	\$ 216,040	\$ 175,083	\$ 214,321	\$ 214,321
Net Changes in Funds Available	2,497	(1,719)	4,255	-	(214,321)
Total Ending Funds (Budgetary Basis)	\$ 216,040	\$ 214,321	\$ 179,338	\$ 214,321	\$ -
Components of Funds Available					
Restricted for Special Improvement Districts	\$ 216,040	\$ 214,321	\$ 179,338	\$ 214,321	\$ -

DEBT SERVICE SPECIAL IMPROVEMENT DISTRICT FUND

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 321,294	\$ 827,170	\$ 208,262	\$ 623,106	\$ 149,312	\$ 1,067,766	\$ 80,468
Expenditures - Operating	323,013	827,170	422,583	623,106	149,312	1,067,766	80,468
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ (1,719)	\$ -	\$ (214,321)	\$ -	\$ -	\$ -	\$ -
Beginning Funds Available	\$ 216,040	\$ 214,321	\$ 214,321	\$ -	\$ -	\$ -	\$ -
Inc/(Dec) in Funds Available	(1,719)	-	(214,321)	-	-	-	-
Ending Funds (Budgetary)	\$ 214,321	\$ 214,321	\$ -	\$ -	\$ -	\$ -	\$ -

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 2013, there are five active SIDs: SID 1-03 (Smith Road); SID 1-04 (56th Avenue); SID 1-05 (Ptarmigan); SID 2-03 (Dam West); and SID 1-10 (Dam East). Ptarmigan, Dam West and Dam East SIDs were for neighborhood fence construction. The Smith Road SID was for right of way acquisition. The 56th Avenue SID was for construction of an extension of 56th Avenue.

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, a result of accounting technicalities in how payments are recognized when they are remitted to the City by the county. In 2015-2018, revenues are matched to projected expenditures.

Factors Affecting Expenditures

Expenses are for debt payments or contractual arrangements 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 and there is no associated debt. 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 or assessments based on development, expenditures fluctuate from year to year. In 2015-2017, expenditures are matched to the debt schedules of the SIDs. The last payment for DAM West is in 2015, and Ptarmigan in 2017.

Ending Funds Available

In the long term outlook, revenues and expenditures are projected to be balanced. Funds available only exist as a result of carryover in the timing of debt payments or remittance of payments. As a result, there are no projected funds available. Funds available must be spent on debt service or contractual payments associated with the SIDs.

DESIGNATED REVENUES FUND SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 609,013	\$ -	\$ -	\$ 600,000	\$ -
Licenses and Permits	22,875	17,012	-	-	-
Charges for Services	911,266	993,386	1,286,383	1,321,994	1,341,166
Fines and Forfeitures	3,484,281	4,472,744	3,980,847	4,555,714	4,614,178
Investment Income	58,022	59,395	45,300	53,875	41,756
Other Revenues	67,745	100,253	79,876	137,134	85,876
Subtotal Revenues Before Transfers In	\$ 5,153,202	\$ 5,642,790	\$ 5,392,406	\$ 6,668,717	\$ 6,082,976
Transfers In (from other funds)	419,196	295,139	-	7,009	-
Total Sources Before Decrease in Funds Available	\$ 5,572,398	\$ 5,937,929	\$ 5,392,406	\$ 6,675,726	\$ 6,082,976
From Decrease in Funds Available	533,930	-	1,279,057	-	1,300,323
Total Sources	\$ 6,106,328	\$ 5,937,929	\$ 6,671,463	\$ 6,675,726	\$ 7,383,299
Uses of Funds					
Expenditures					
Personal Services	\$ 2,346,039	\$ 2,417,495	\$ 2,491,166	\$ 2,502,870	\$ 2,455,502
Allocated Expenses	13,673	(31,489)	(80,457)	(74,378)	(37,823)
Supplies & Services	3,644,274	3,078,001	4,107,473	3,497,343	4,374,376
Interfund Charges	33,073	33,748	33,281	32,578	32,568
Capital Related	39,050	102,802	120,000	127,864	558,676
Capital Projects (Continuing Appropriations)	9,773	-	-	-	-
Subtotal Expenditures Before Transfers Out	\$ 6,085,882	\$ 5,600,557	\$ 6,671,463	\$ 6,086,277	\$ 7,383,299
Transfers Out (to other funds)	20,446	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 6,106,328	\$ 5,600,557	\$ 6,671,463	\$ 6,086,277	\$ 7,383,299
To Increase Funds Available	-	337,372	-	589,449	-
Total Uses	\$ 6,106,328	\$ 5,937,929	\$ 6,671,463	\$ 6,675,726	\$ 7,383,299

Funds Available					
Beginning Funds Available	\$ 7,450,784	\$ 6,916,854	\$ 6,435,260	\$ 7,254,226	\$ 7,843,675
Net Changes in Funds Available	(533,930)	337,372	(1,279,057)	589,449	(1,300,323)
Total Ending Funds (Budgetary Basis)	\$ 6,916,854	\$ 7,254,226	\$ 5,156,203	\$ 7,843,675	\$ 6,543,352
Components of Funds Available					
Committed for Designated Activities*	\$ 6,916,854	\$ 7,254,226	\$ 5,156,203	\$ 7,843,675	\$ 6,543,352

* 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 2012, revenue including transfers increased \$365,500 (6.6 percent) primarily related to nearly \$921,000 in new revenues designated to the Photo Red Light program and its designated surcharge programs offset by the loss of \$609,000 in intergovernmental revenue associated with the Arapahoe Library District. Revenue in 2013 is projected to increase by \$737,800 (12.4 percent) due to renewed intergovernmental revenues for Tallyn's Reach from the Arapahoe Library District and continuing increases in fines and fees collected from Community Trees and Photo Red Light. The intergovernmental revenue for Tallyn's Reach will cease in 2014, resulting in total revenue decreasing \$592,800 (8.9 percent).

Factors Affecting Expenditures

Like revenue, expenditures vary significantly from year to year. A \$505,800 (8.3 percent) drop in expenditures in 2012 is a result of the movement of many programs out of the fund in order to comply with new accounting standards and a significant decrease in Sales Tax/Developer Incentives. The 2013 projected expenditures are expected to increase \$485,700 (8.7 percent) due to additional spending in Community Trees and additional program costs associated with administering the Photo Red Light program. Photo Red Light surcharge programs such as NEXUS and VALET also saw an increase in expenditures. In 2014, expenditures increase \$1.3 million (21.3 percent) compared to the 2013 projection due to TV Services beginning a capital project to upgrade the studio to High Definition, the Aurora for Youth program beginning its first full year of operation, and continued appropriation for tax incentive payments not spent in 2013.

Ending Funds Available

Funds available in the Designated Revenues Fund increased by \$337,400 in 2012 and are projected to increase another \$589,400 in 2013 primarily due to increases in Photo Red Light fines and associated surcharges. There is a significant use of funds available in 2014, as \$1.3 million is used for upgrades to TV Services, incentive payments and operations at Tallyn'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

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 6,797,959	\$ 8,000,852	\$ 7,883,046	\$ 9,450,283	\$ 9,702,821
Investment Income	31,884	29,124	27,000	27,000	35,000
Subtotal Revenues Before Transfers In	\$ 6,829,843	\$ 8,029,976	\$ 7,910,046	\$ 9,477,283	\$ 9,737,821
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 6,829,843	\$ 8,029,976	\$ 7,910,046	\$ 9,477,283	\$ 9,737,821
From Decrease in Funds Available	470,530	-	45,936	-	-
Total Sources	\$ 7,300,373	\$ 8,029,976	\$ 7,955,982	\$ 9,477,283	\$ 9,737,821
Uses of Funds					
Expenditures					
Personal Services	\$ 6,231,940	\$ 5,992,151	\$ 6,431,732	\$ 6,441,992	\$ 7,000,422
Allocated Expenses	-	-	-	-	-
Supplies & Services	279,990	185,188	256,219	248,302	256,219
Interfund Charges	153,443	162,030	168,031	160,610	179,548
Capital Related	-	71,373	-	55,000	-
Subtotal Expenditures Before Transfers Out	\$ 6,665,373	\$ 6,410,742	\$ 6,855,982	\$ 6,905,904	\$ 7,436,189
Transfers Out (to other funds)	635,000	1,100,000	1,100,000	1,100,000	1,100,000
Total Uses Before Increase in Funds Available	\$ 7,300,373	\$ 7,510,742	\$ 7,955,982	\$ 8,005,904	\$ 8,536,189
To Increase Funds Available	-	519,234	-	1,471,379	1,201,632
Total Uses	\$ 7,300,373	\$ 8,029,976	\$ 7,955,982	\$ 9,477,283	\$ 9,737,821

Funds Available					
Beginning Funds Available	\$ 2,386,123	\$ 1,915,593	\$ 1,197,824	\$ 2,434,827	\$ 3,906,206
Net Changes in Funds Available	(470,530)	519,234	(45,936)	1,471,379	1,201,632
Total Ending Funds (Budgetary Basis)	\$ 1,915,593	\$ 2,434,827	\$ 1,151,888	\$ 3,906,206	\$ 5,107,838
Components of Funds Available					
Restricted for Development Review	\$ 1,915,593	\$ 2,434,827	\$ 1,151,888	\$ 3,906,206	\$ 5,107,838

DEVELOPMENT REVIEW FUND

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 8,029,976	\$ 9,477,283	\$ 9,737,821	\$ 10,224,712	\$ 10,735,948	\$ 9,662,353	\$ 9,952,223
Expenditures - Operating	7,510,742	8,005,904	8,536,189	9,111,203	9,378,061	9,893,682	9,893,682
Surplus / (Deficit)	\$ 519,234	\$ 1,471,379	\$ 1,201,632	\$ 1,113,509	\$ 1,357,887	\$ (231,329)	\$ 58,541
Beginning Funds Available	\$ 1,915,593	\$ 2,434,827	\$ 3,906,206	\$ 5,107,838	\$ 6,221,347	\$ 7,579,234	\$ 7,347,905
Inc/(Dec) in Funds Available	519,234	1,471,379	1,201,632	1,113,509	1,357,887	(231,329)	58,541
Ending Funds (Budgetary)	\$ 2,434,827	\$ 3,906,206	\$ 5,107,838	\$ 6,221,347	\$ 7,579,234	\$ 7,347,905	\$ 7,406,446

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 2012, revenue increased \$1.2 million primarily due to increased demand for single family housing and commercial development. The impact of the great economic recession has eased. In 2013 the projection is \$1.4 million (18.0 percent) higher than 2012, primarily due to increased permitting activity and intergovernmental agreements. 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 2012, personal services were \$240,000 lower than 2011 as a result of vacancy savings and an on-going effort to match staffing to workload and reorganize some functions in the fund to achieve greater efficiencies and improved services. In 2013, personal services are expected to be \$449,800 higher than 2012 due to the mid-year addition of 5.0 FTE in the Building Division in response to increased workload and development demands. The 2014 adopted budget includes the full year funding for 5.0 FTE with stable funding for vehicles and supplies. In 2011, the overhead fee paid to the General Fund was reduced to \$635,000, which assisted in rebuilding the fund balance. The fund overhead fees in 2014 are \$1,100,000.

Ending Funds Available

From 2011 to 2012, funds available increase by \$519,200 due to improved demand for development related permit fees offset by increased fund overhead. The 2013 ending funds available of \$3,906,200 are restricted as part of a contingency reserve for maintaining minimum staffing through a continued building downturn. Beginning in 2014, development activity will create accumulating funds available with an ending fund balance of \$7.4 million as projected in 2018.

ENHANCED E911 FUND SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 2,901,164	\$ 3,037,695	\$ 2,947,868	\$ 3,013,244	\$ 3,025,980
Investment Income	75,132	68,528	65,000	65,000	68,000
Other Revenues	-	-	-	-	-
Subtotal Revenues Before Transfers In	\$ 2,976,296	\$ 3,106,223	\$ 3,012,868	\$ 3,078,244	\$ 3,093,980
Transfers In (from other funds)	1,710,000	1,697,484	1,710,000	1,710,000	-
Total Sources Before Decrease in Funds Available	\$ 4,686,296	\$ 4,803,707	\$ 4,722,868	\$ 4,788,244	\$ 3,093,980
From Decrease in Funds Available	1,684,670	-	-	-	866,455
Total Sources	\$ 6,370,966	\$ 4,803,707	\$ 4,722,868	\$ 4,788,244	\$ 3,960,435
Uses of Funds					
Expenditures					
Personal Services	\$ 432,463	\$ 447,437	\$ 465,653	\$ 466,999	\$ 476,825
Supplies & Services	1,370,411	1,252,561	1,305,259	1,298,259	1,675,554
Utilities	21,135	20,825	20,270	20,270	21,669
Interfund Charges	5,122	4,750	4,988	4,988	5,387
Capital Related	(168,165)	25,557	95,000	95,000	95,000
Capital Projects (Continuing Appropriation)	3,000,000	152,000	928,000	928,000	1,686,000
Subtotal Expenditures Before Transfers Out	\$ 4,660,966	\$ 1,903,130	\$ 2,819,170	\$ 2,813,516	\$ 3,960,435
Transfers Out (to other funds)	1,710,000	1,710,000	1,710,000	1,710,000	-
Total Uses Before Increase in Funds Available	\$ 6,370,966	\$ 3,613,130	\$ 4,529,170	\$ 4,523,516	\$ 3,960,435
To Increase Funds Available	-	1,190,577	193,698	264,728	-
Total Uses	\$ 6,370,966	\$ 4,803,707	\$ 4,722,868	\$ 4,788,244	\$ 3,960,435
Funds Available					
Beginning Funds Available	\$ 5,287,155	\$ 3,602,485	\$ 4,286,157	\$ 4,793,062	\$ 5,057,790
Net Changes in Funds Available	(1,684,670)	1,190,577	193,698	264,728	(866,455)
Total Ending Funds (Budgetary Basis)	\$ 3,602,485	\$ 4,793,062	\$ 4,479,855	\$ 5,057,790	\$ 4,191,335
Components of Funds Available					
Restricted for E911 Technology	\$ 3,602,485	\$ 4,793,062	\$ 4,479,855	\$ 5,057,790	\$ 4,191,335

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

ENHANCED E911 FUND

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 3,106,223	\$ 3,078,244	\$ 3,093,980	\$ 3,124,920	\$ 3,156,169	\$ 3,187,731	\$ 3,219,608
Transfers In	1,697,484	1,710,000	-	-	1,500,000	1,500,000	1,500,000
Expenditures - Operating	1,751,130	1,885,516	2,274,435	2,365,412	2,460,028	2,558,430	2,660,767
Expenditures - Capital	1,862,000	2,638,000	1,686,000	550,000	2,150,000	2,775,000	2,600,000
Surplus / (Deficit)	\$ 1,190,577	\$ 264,728	\$ (866,455)	\$ 209,508	\$ 46,141	\$ (645,699)	\$ (541,159)
Beginning Funds Available	\$ 3,602,485	\$ 4,793,062	\$ 5,057,790	\$ 4,191,335	\$ 4,400,843	\$ 4,446,984	\$ 3,801,285
Inc/(Dec) in Funds Available	1,190,577	264,728	(866,455)	209,508	46,141	(645,699)	(541,159)
Ending Funds (Budgetary)	\$ 4,793,062	\$ 5,057,790	\$ 4,191,335	\$ 4,400,843	\$ 4,446,984	\$ 3,801,285	\$ 3,260,126

Fund Purpose

The Enhanced E911 Fund provides for the acquisition, development and maintenance of 911 equipment and systems to receive, dispatch, and respond to citizens' 911 calls. Its main use is supporting the 911 call answering system, the computer aided dispatch (CAD) system and the 800 megahertz (MHz) communication system. The primary source of revenue for the fund is the E911 surcharge on wired, wireless, voice over internet protocol (VOIP) and prepaid wireless telephones.

Factors Affecting Revenue

In 2013, total revenues are projected flat for year end, increasing \$65,400 (1.4 percent) compared to the 2013 Original Budget. As consumers eliminate home phone lines, subsequently wired line revenue will continue to decline. VOIP revenue and wireless revenue continue to grow at rates that offset the declining wired line revenue. After collecting 18 months of prepaid wireless surcharge, Aurora's share of the prepaid surcharge should increase in 2013, currently projected at \$192,000, and this collection should remain stable in 2014. The \$1.7 million transfer in from the Capital Projects Fund for the debt service related to the radio system will terminate at the end of 2013. Overall, total revenue is expected to increase \$15,700 (0.5 percent) over the 2013 projection.

Factors Affecting Expenditures

Year-end operating expenditures are projected flat compared to the 2013 Original Budget, increasing \$134,400 (7.7 percent) over 2012. This is primarily driven by replacement of equipment in the courts and jail to improve 800 MHz communications coverage and the initial investment for consulting services for the radio system infrastructure project. With the increased demand of public safety technology services that are provided from the E911 fund, vendor maintenance and support costs continue to increase year-over-year. In 2014, operating expenditures are expected to increase \$388,900 (20.6 percent), predominately due to the reintroduction of CAD maintenance and support. Capital expenditures will increase significantly in 2014 with two projects: the public safety fiber project in conjunction with the construction of light rail through Aurora and the beginning of the 800 MHz radio infrastructure project.

Ending Funds Available

Funds available are projected to decrease in the five-year projection as various capital improvement projects are implemented. The next major infrastructure upgrade due to equipment obsolescence is scheduled from 2014 to 2016, at which time the fund balance will draw down to service the debt financing, and the Capital Projects Fund will again transfer funds to the E911 Fund for debt payment. As this draw down occurs, the fund balance will be reduced, and then revenues will closely match annual operating expenditures.

FLEET MANAGEMENT FUND SUMMARY

	2011 Actual	2012 Adopted	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 8,116,005	\$ 8,315,602	\$ 8,369,037	\$ 8,427,386	\$ 9,046,205
Investment Income	8,542	5,496	15,000	6,473	10,000
Other Revenues	27,085	42,494	2,800	11,044	2,800
Subtotal Revenues Before Transfers In	\$ 8,151,632	\$ 8,363,592	\$ 8,386,837	\$ 8,444,903	\$ 9,059,005
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 8,151,632	\$ 8,363,592	\$ 8,386,837	\$ 8,444,903	\$ 9,059,005
From Decrease in Funds Available	216,518	-	224,080	341,428	111,178
Total Sources	\$ 8,368,150	\$ 8,363,592	\$ 8,610,917	\$ 8,786,331	\$ 9,170,183
Uses of Funds					
Expenditures					
Personal Services	\$ 2,624,414	\$ 2,582,392	\$ 3,024,563	\$ 2,947,721	\$ 3,081,923
Supplies & Services	5,418,088	5,523,082	5,309,795	5,339,058	5,787,108
Utilities	122,150	98,745	138,422	138,422	144,269
Interfund Charges	80,406	80,673	84,206	84,206	102,953
Capital Related	123,092	38,801	53,930	276,924	53,930
Subtotal Expenditures Before Transfers Out	\$ 8,368,150	\$ 8,323,693	\$ 8,610,917	\$ 8,786,331	\$ 9,170,183
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 8,368,150	\$ 8,323,693	\$ 8,610,917	\$ 8,786,331	\$ 9,170,183
To Increase Funds Available	-	39,899	-	-	-
Total Uses	\$ 8,368,150	\$ 8,363,592	\$ 8,610,917	\$ 8,786,331	\$ 9,170,183

Funds Available					
Beginning Funds Available	\$ 794,014	\$ 577,496	\$ 595,708	\$ 617,395	\$ 275,967
Net Changes in Funds Available	(216,518)	39,899	(224,080)	(341,428)	(111,178)
Total Ending Funds (Budgetary Basis)	\$ 577,496	\$ 617,395	\$ 371,628	\$ 275,967	\$ 164,789
Components of Fund Available					
Assigned for Fleet Operations	\$ 577,496	\$ 617,395	\$ 371,628	\$ 275,967	\$ 164,789

FLEET MANAGEMENT FUND

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projection	Adopted	Projected	Projected	Adopted	Projected
Long Range Outlook							
Revenues	\$ 8,363,592	\$ 8,444,903	\$ 9,059,005	\$ 9,345,524	\$ 9,711,244	\$ 10,094,684	\$ 10,496,821
Expenditures - Operating	8,323,693	8,786,331	9,170,183	9,396,700	9,751,539	10,124,500	10,516,408
Surplus / (Deficit)	\$ 39,899	\$ (341,428)	\$ (111,178)	\$ (51,176)	\$ (40,295)	\$ (29,816)	\$ (19,587)
Beginning Funds Available	\$ 577,496	\$ 617,395	\$ 275,967	\$ 164,789	\$ 113,613	\$ 73,318	\$ 43,502
Inc/(Dec) in Funds Available	39,899	(341,428)	(111,178)	(51,176)	(40,295)	(29,816)	(19,587)
Ending Funds (Budgetary)	\$ 617,395	\$ 275,967	\$ 164,789	\$ 113,613	\$ 73,318	\$ 43,502	\$ 23,915

Fund Purpose

The Fleet Management Fund is responsible for the centralized fuel and maintenance costs for over 2,400 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

As the Fleet Management Fund is an internal services fund, revenues are collected from other departments in exchange for services rendered by Fleet staff. Fund revenue is intended to match actual expenses incurred by City departments. Revenue for the Fleet Management Fund is dependent on charges to other departments for fuel purchases and various costs related to vehicle equipment maintenance. The 2013 year-end revenue projection for charges for all services including fuel sales is \$58,300 (0.7 percent) above the original budget. Total 2014 maintenance revenues, including direct maintenance and overhead charges, will increase \$323,600 (6.0 percent) over the 2013 budget and \$281,800 (5.2 percent) over the 2013 year-end projection. Fuel revenues for 2013 are projected to come in slightly over budget (\$31,000, 1.0 percent). Fuel revenues for 2014 are expected to be higher than in 2013, resulting with \$353,600 (11.8 percent) being added to the budget. Fleet overhead charges to departments in 2014 will also increase by \$181,600 (15.5 percent) over the 2013 budget. The change in overhead revenue is necessary to gradually bring the fund back into balance.

Factors Affecting Expenditures

The City locked in unleaded fuel pricing for all of 2013, minimizing the effects of price fluctuations on the fund budget. Diesel fuel pricing however was not locked in until May 2013, forcing the to City purchase diesel fuel at retail pricing less taxes for the first four months of the year. The result is fuel expenditures in the fund are expected to finish 2013 at \$31,000 (1.0 percent) over budget. The City has not yet locked in fuel prices for 2014. The US Energy Information Administration expects fuel prices to gradually decline in late 2013 and 2014 as North American oil supplies increase and US dependence on foreign oil diminishes. The City will add \$351,900 (11.7 percent) to the 2014 fuel budget however, as 2014 prices are still expected to be higher than the favorable 2013 lock prices obtained by the City in June 2012 and May 2013 for unleaded and diesel fuels, respectively. Direct maintenance expenses are projected to finish at budget for 2013. For 2014, direct maintenance expenses are budgeted \$126,900 (5.8 percent) higher than 2013 to account for the aging fleet and a slight bump in labor costs resulting from changes in citywide compensation adjustments. These adjustments as well as a small increase in utilities costs also drive up the expenses that must be recovered through Fleet Management's overhead charges.

Ending Funds Available

The renovation of the Fleet Management administration space in 2013 will accelerate the drawdown of fund balance, leaving \$276,000 at the end of 2013 and \$164,800 at the end of 2014. Funds available are projected to be drawn down \$111,200 (40.3 percent) in 2014. Efforts will be made beginning in 2014 to rebalance the fund after fund balance has intentionally been drawn down over the past several years. The drawdown was intended to help reduce fleet-related expenses in City department budgets. Looking forward, maintenance expenses are anticipated to gradually increase year-over-year as the City's fleet inventory continues to age. Fuel prices are expected to stabilize in the near future and even possibly decrease beginning in 2014. Funds available are expected to continue a gradual decline in future years. Additional changes will likely need to be made to push the fund back into balance beginning in 2015 to maintain a preferred fund balance of approximately \$200,000.

GIFTS AND GRANTS FUND SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 5,640,464	\$ 9,871,081	\$ 4,418,238	\$ 9,909,428	\$ 3,977,319
Charges for Services	76,016	89,122	63,000	76,100	5,100
Investment Income	28,868	14,659	1,680	3,107	1,320
Other Revenues	668,394	454,408	520,166	494,994	465,562
Subtotal Revenues Before Transfers In	\$ 6,413,742	\$ 10,429,269	\$ 5,003,084	\$ 10,483,629	\$ 4,449,301
Transfers In (from other funds)	2	-	-	2	-
Total Sources Before Decrease in Funds Available	\$ 6,413,744	\$ 10,429,269	\$ 5,003,084	\$ 10,483,631	\$ 4,449,301
From Decrease in Funds Available	430,391	-	233,977	342,945	930,611
Total Sources	\$ 6,844,135	\$ 10,429,269	\$ 5,237,061	\$ 10,826,576	\$ 5,379,912
Uses of Funds					
Expenditures					
Personal Services	\$ 2,031,525	\$ 2,332,099	\$ 1,863,736	\$ 2,110,495	\$ 1,827,541
Allocated Expenses	10,000	10,000	30,718	-	112,348
Supplies & Services	2,567,408	2,211,713	3,307,664	3,393,535	3,396,670
Interfund Charges	6,972	26,151	23,941	26,136	32,351
Capital Related	(21,122)	420,232	11,002	(16,239)	11,002
Capital Projects (Continuing Appropriations)	2,219,468	4,791,751	-	5,312,649	-
Subtotal Expenditures Before Transfers Out	\$ 6,814,251	\$ 9,791,946	\$ 5,237,061	\$ 10,826,576	\$ 5,379,912
Transfers Out (to other funds)	29,884	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 6,844,135	\$ 9,791,946	\$ 5,237,061	\$ 10,826,576	\$ 5,379,912
To Increase Funds Available	-	637,323	-	-	-
Total Uses	\$ 6,844,135	\$ 10,429,269	\$ 5,237,061	\$ 10,826,576	\$ 5,379,912
Funds Available					
Beginning Funds Available	\$ 4,010,521	\$ 3,580,130	\$ 2,641,394	\$ 4,217,453	\$ 3,874,508
Net Changes in Funds Available	(430,391)	637,323	(233,977)	(342,945)	(930,611)
Total Ending Funds (Budgetary Basis)	\$ 3,580,130	\$ 4,217,453	\$ 2,407,417	\$ 3,874,508	\$ 2,943,897
Components of Funds Available					
Restricted for Future Gift and Grant Expenditures	\$ 3,580,130	\$ 4,217,453	\$ 2,407,417	\$ 3,874,508	\$ 2,943,897

GIFTS AND GRANTS FUND

Fund Purpose

The Gifts and 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.

Factors Affecting Revenue

Due to the one-time nature of many of the Gifts and Grants, revenue 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. In 2012, total revenue was \$4.0 million (62.6 percent) greater than 2011 due to new grants awarded to Courts Administration Probation, Fire Emergency Management, Police, and capital projects in PROS related to acquisition and construction of trails and greenways. The 2013 total projected revenue will stay steady with 2012 totals. Because most grant revenue is one-time and/or subsequent awards are not yet known, 2014 revenue decreases by \$6.0 million (57.6 percent), mainly attributed to the completion of capital projects in PROS related to the Triple Creek Project.

Factors Affecting Expenditures

Expenditures, like revenues, can vary significantly, but they tend to follow the pattern set forth by the revenue. Expenditures in 2013 are projected to be \$5.6 million (106.7 percent) greater than the original budget as the projection accounts for receipt of grant awards unknown when the 2013 budget was drafted. In 2014, expenditures decrease \$5.4 million (50.3 percent) due to the completion of parks capital projects, mainly Triple Creek.

Ending Funds Available

Despite a \$637,300 increase to funds available at the end of 2012, ending funds available in 2014 will be approximately \$636,200 (17.8 percent) lower than in 2011 as a result of spending from one-time gifts and 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

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 7,932,910	\$ 8,613,538	\$ 8,610,083	\$ 8,327,828	\$ 8,526,912
Investment Income	44,068	43,603	44,174	44,174	44,172
Other Revenues	14,967	24,078	13,421	12,287	13,345
Proceeds from sale of assets	-	-	-	-	-
Subtotal Revenues Before Transfers In	\$ 7,991,945	\$ 8,681,219	\$ 8,667,678	\$ 8,384,289	\$ 8,584,429
Transfers In (from other funds)	-	599,392	150,000	150,000	150,000
Total Sources Before Decrease in Funds Available	\$ 7,991,945	\$ 9,280,611	\$ 8,817,678	\$ 8,534,289	\$ 8,734,429
From Decrease in Funds Available	-	-	25,875	224,069	2,331
Total Sources	\$ 7,991,945	\$ 9,280,611	\$ 8,843,553	\$ 8,758,358	\$ 8,736,760
Uses of Funds					
Expenditures					
Personal Services	\$ 3,999,380	\$ 4,083,180	\$ 4,224,650	\$ 4,139,088	\$ 4,148,374
Allocated Expenses	762	172	-	-	-
Supplies & Services	1,609,701	1,764,061	1,755,014	1,853,668	1,747,134
Utilities	1,258,007	1,485,653	1,347,200	1,209,693	1,209,810
Interfund Charges	147,013	142,670	160,097	160,097	162,200
Debt Related	1,008,177	906,563	1,003,312	1,003,312	1,003,312
Capital Related	8,599	319,318	65,780	105,000	108,430
Capital Projects (Continuing Appropriation)	(134,802)	472,000	287,500	287,500	357,500
Subtotal Expenditures Before Transfers Out	\$ 7,896,837	\$ 9,173,617	\$ 8,843,553	\$ 8,758,358	\$ 8,736,760
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 7,896,837	\$ 9,173,617	\$ 8,843,553	\$ 8,758,358	\$ 8,736,760
To Increase Funds Available	95,108	106,994	-	-	-
Total Uses	\$ 7,991,945	\$ 9,280,611	\$ 8,843,553	\$ 8,758,358	\$ 8,736,760

Funds Available					
Beginning Funds Available	\$ 488,619	\$ 583,727	\$ 629,792	\$ 690,721	\$ 466,652
Net Changes in Funds Available	95,108	106,994	(25,875)	(224,069)	(2,331)
Total Ending Funds (Budgetary Basis)	\$ 583,727	\$ 690,721	\$ 603,917	\$ 466,652	\$ 464,321
Components of Funds Available					
Assigned for Golf	\$ 583,727	\$ 690,721	\$ 603,917	\$ 466,652	\$ 464,321

GOLF COURSES FUND

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 9,280,611	\$ 8,534,289	\$ 8,734,429	\$ 8,882,914	\$ 8,971,743	\$ 9,061,461	\$ 9,161,137
Expenditures - Operating	8,701,617	8,470,858	8,379,260	8,585,528	8,676,639	8,646,373	8,739,537
Expenditures - Capital	472,000	287,500	357,500	319,000	230,000	230,000	150,000
Surplus / (Deficit)	\$ 106,994	\$ (224,069)	\$ (2,331)	\$ (21,614)	\$ 65,104	\$ 185,088	\$ 271,600
Beginning Funds Available	\$ 583,727	\$ 690,721	\$ 466,652	\$ 464,321	\$ 442,707	\$ 507,812	\$ 692,900
Inc/(Dec) in Funds Available	106,994	(224,069)	(2,331)	(21,614)	65,104	185,088	271,600
Ending Funds (Budgetary)	\$ 690,721	\$ 466,652	\$ 464,321	\$ 442,707	\$ 507,812	\$ 692,900	\$ 964,500

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 increased significantly by \$680,600 (8.6 percent) in 2012 due to favorable weather and an improved economy. The 2012 transfer in consisted of \$351,600 from the Conservation Trust Fund, which was used for qualifying capital projects, and \$247,400 from the Policy Reserve Fund, which financed the annual capital lease for golf cart purchases. In 2013, revenue is projected to decrease \$746,300 (8.0 percent) due to significant snowfall this spring, the courses were closed for extended periods throughout March and April resulting in rounds that were down approximately 25 percent, or more than \$400,000, for those two months and reductions for transfers in. For 2014, charges for services are expected to increase \$199,100 (2.4 percent) compared to 2013 offset by the permanent closure of Centre Hills Golf Course due to escalating costs and declining revenues. For 2015 through 2018, an average of a 1.2 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 2012 increased \$1.3 million due to capital expenditures and increased utility costs. The 2013 capital expenditures are projected to decrease \$400,000 due to golf cart purchases being scheduled bi-yearly and are offset with projects that include facility enhancement, hardscape improvements, and water conservation projects. Additionally for 2013, the decrease in expenditures is driven mostly by reduction in utility costs in irrigation water rates. The 2014 expenditures decrease by \$21,600 for decreases in supplies and services offset by increases in personal services and capital projects. Beginning in 2014 and through 2018, expenditures are projected to increase on average by 0.4 percent each year, and include significant capital improvements over that period.

Ending Funds Available

In 2012, funds available increased \$107,000 (18.3 percent) due to a jump in the number of rounds played and course improvements. The 2013 ending funds available are projected to decrease \$224,100 (32.4 percent) due to a wetter and colder start to the golf season. In 2018, the ending funds available are projected to be \$500,000 higher than the 2014 ending funds available.

OPEN SPACE FUND SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 5,564,201	\$ 5,687,313	\$ 5,755,650	\$ 6,374,758	\$ 6,609,819
Other Revenues	-	5,784	-	-	-
Investment Income	171,966	158,653	171,892	187,741	186,774
Subtotal Revenues Before Transfers In	\$ 5,736,167	\$ 5,851,750	\$ 5,927,542	\$ 6,562,499	\$ 6,796,593
Transfers In (from other funds)	1,127,156	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 6,863,323	\$ 5,851,750	\$ 5,927,542	\$ 6,562,499	\$ 6,796,593
From Decrease in Funds Available	-	1,358,990	220,406	-	-
Total Sources	\$ 6,863,323	\$ 7,210,740	\$ 6,147,948	\$ 6,562,499	\$ 6,796,593
Uses of Funds					
Expenditures					
Personal Services	\$ 1,740,824	\$ 1,725,601	\$ 1,914,752	\$ 1,886,598	\$ 1,883,067
Supplies & Services	153,448	92,333	129,118	187,016	223,716
Interfund Charges	45,782	45,782	48,084	48,084	51,916
Debt Related	1,198,442	1,189,024	1,233,494	1,233,494	1,847,897
Capital Related	6,290	-	-	67,637	-
Capital Projects (Continuing Appropriation)	3,000,000	4,158,000	2,822,500	2,724,163	2,527,500
Subtotal Expenditures Before Transfers Out	\$ 6,144,786	\$ 7,210,740	\$ 6,147,948	\$ 6,146,992	\$ 6,534,096
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 6,144,786	\$ 7,210,740	\$ 6,147,948	\$ 6,146,992	\$ 6,534,096
To Increase Funds Available	718,537	-	-	415,507	262,497
Total Uses	\$ 6,863,323	\$ 7,210,740	\$ 6,147,948	\$ 6,562,499	\$ 6,796,593

Funds Available					
Beginning Funds Available	\$ 3,039,822	\$ 3,758,359	\$ 2,111,375	\$ 2,399,369	\$ 2,814,876
Net Changes in Funds Available	718,537	(1,358,990)	(220,406)	415,507	262,497
Total Ending Funds (Budget Basis)	\$ 3,758,359	\$ 2,399,369	\$ 1,890,969	\$ 2,814,876	\$ 3,077,373
Components of Funds Available					
Restricted for Open Space	\$ 3,758,359	\$ 2,399,369	\$ 1,890,969	\$ 2,814,876	\$ 3,077,373

OPEN SPACE FUND

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 5,851,750	\$ 6,562,499	\$ 6,796,593	\$ 6,963,706	\$ 7,134,969	\$ 7,308,761	\$ 7,488,620
Expenditures - Operating	3,052,740	3,422,829	4,006,596	3,393,213	3,424,725	3,457,385	3,487,677
Expenditures - Capital	4,158,000	2,724,163	2,527,500	3,182,500	2,672,500	3,282,500	2,382,500
Surplus / (Deficit)	\$ (1,358,990)	\$ 415,507	\$ 262,497	\$ 387,993	\$ 1,037,744	\$ 568,876	\$ 1,618,443
Beginning Funds Available	\$ 3,758,359	\$ 2,399,369	\$ 2,814,876	\$ 3,077,373	\$ 3,465,366	\$ 4,503,110	\$ 5,071,986
Inc/(Dec) in Funds Available	(1,358,990)	415,507	262,497	387,993	1,037,744	568,876	1,618,443
Ending Funds (Budgetary)	\$ 2,399,369	\$ 2,814,876	\$ 3,077,373	\$ 3,465,366	\$ 4,503,110	\$ 5,071,986	\$ 6,690,429

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. This revenue stream, which was fairly consistent in 2011 and 2012, is expected to rise \$687,400 (12.1 percent) in 2013 and another \$235,100 (3.7 percent) in 2014, primarily associated with intergovernmental agreement (IGA) revenue increases from Arapahoe County. For 2011, the timing of a payment on debt associated with a 2005 Certificates of Participation land purchase resulted in the transfer in of approximately \$1.1 million for 2011, the only transfer in the five-year plan. From 2014 through 2017, revenue is projected to grow an average of 2.5 percent per year. In 2011, voters approved an 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 projects funded include trail renovations, Springhill Park construction, and continued playground renovations. For 2012, capital spending is projected to increase \$1.2 million on capital projects including the Aurora Reservoir Trail and Del Mar Pool improvements along with the continuation of the Springhill Park renovations. For 2013 and 2014, capital spending is expected to drop down below \$3.0 million, with Del Mar Park and Montview Park being the primary projects in those years. From 2015 through 2018, several other parks are planned, as detailed in the Parks, Recreation and Open Space Detail By Project report in the Appendix.

Personal services expenditures are projected to increase \$161,000 (9.3 percent) in 2013 and remain stable, primarily associated with the filling of positions vacant in prior years. In 2013, capital-related costs of \$67,600 assume the purchase of one-time ARCO equipment. Debt related charges will have a \$614,400 one-time jump in 2014 related to a balloon payment associated with the 2005 ACLC Land Acquisition Certificates of Participation. Most of the other expenditure lines are expected to show minimal changes.

Ending Funds Available

The 2014 ending funds available are projected to be within \$38,000 of the 2011 beginning funds available. From 2013 on, funds available are projected to increase significantly, more so in those years with less capital spending (2016 and 2018).

PARKS DEVELOPMENT FUND SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Investment Income	\$ 43,074	\$ 34,757	\$ 40,000	\$ 35,000	\$ 35,000
Other Revenues	125,876	342,564	131,300	271,909	278,707
Subtotal Revenues Before Transfers In	\$ 168,950	\$ 377,321	\$ 171,300	\$ 306,909	\$ 313,707
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 168,950	\$ 377,321	\$ 171,300	\$ 306,909	\$ 313,707
From Decrease in Funds Available	-	-	-	-	-
Total Sources	\$ 168,950	\$ 377,321	\$ 171,300	\$ 306,909	\$ 313,707
Uses of Funds					
Expenditures					
Personal Services	\$ 73,454	\$ 74,674	\$ 76,478	\$ 76,734	\$ 78,165
Capital Projects (Continuing Appropriation)	-	22,593	61,050	61,050	-
Subtotal Expenditures Before Transfers Out	\$ 73,454	\$ 97,267	\$ 137,528	\$ 137,784	\$ 78,165
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 73,454	\$ 97,267	\$ 137,528	\$ 137,784	\$ 78,165
To Increase Funds Available	95,496	280,054	33,772	169,125	235,542
Total Uses	\$ 168,950	\$ 377,321	\$ 171,300	\$ 306,909	\$ 313,707

Funds Available					
Beginning Funds Available	\$ 1,792,849	\$ 1,888,345	\$ 1,963,235	\$ 2,168,399	\$ 2,337,524
Net Changes in Funds Available	95,496	280,054	33,772	169,125	235,542
Total Ending Funds (Budgetary Basis)	\$ 1,888,345	\$ 2,168,399	\$ 1,997,007	\$ 2,337,524	\$ 2,573,066
Components of Funds Available					
Restricted for Parks Development	\$ 1,888,345	\$ 2,168,399	\$ 1,997,007	\$ 2,337,524	\$ 2,573,066

PARKS DEVELOPMENT FUND

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 377,321	\$ 306,909	\$ 313,707	\$ 316,494	\$ 319,309	\$ 322,152	\$ 325,023
Expenditures - Operating	74,674	76,734	78,165	79,703	81,247	82,859	84,543
Expenditures - Capital	22,593	61,050	-	-	-	-	-
Surplus / (Deficit)	\$ 280,054	\$ 169,125	\$ 235,542	\$ 236,791	\$ 238,062	\$ 239,293	\$ 240,480
Beginning Funds Available	\$ 1,888,345	\$ 2,168,399	\$ 2,337,524	\$ 2,573,066	\$ 2,809,857	\$ 3,047,919	\$ 3,287,212
Inc/(Dec) in Funds Available	280,054	169,125	235,542	236,791	238,062	239,293	240,480
Ending Funds (Budgetary)	\$ 2,168,399	\$ 2,337,524	\$ 2,573,066	\$ 2,809,857	\$ 3,047,919	\$ 3,287,212	\$ 3,527,692

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, 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

2012 saw a significant amount of revenue into the fund due to high developer contributions and annexation fees. These revenues dipped slightly in 2013 and are expected to remain relatively consistent through the remainder of the five-year plan. Interest revenue is also expected to remain low through the foreseeable future. No developer contributions are projected through 2018.

Factors Affecting Expenditures

Expenditures in this fund can vary significantly from year to year depending on the capital projects funded at the time. A small capital expenditure occurred in 2012 and a slightly larger amount is expected 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 \$780,200 (43.5 percent) from 2011 through 2014. In the out-years, a lack of capital projects will cause funds available to rise significantly. By 2018, funds available is projected to exceed \$3.5 million.

RECREATION FUND SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Intergovernmental	\$ 293,234	\$ 463,469	\$ 146,500	\$ 348,649	\$ 340,122
Charges for Services	4,451,091	4,749,207	4,922,945	4,886,447	5,118,671
Investment Income	-	98	1,085	1,085	1,085
Other Revenues	136,991	125,110	98,450	108,356	105,453
Subtotal Revenues Before Transfers In	\$ 4,881,316	\$ 5,337,884	\$ 5,168,980	\$ 5,344,537	\$ 5,565,331
Transfers In (from other funds)	3,440,222	3,264,365	3,482,128	3,646,046	3,887,963
Total Sources Before Decrease in Funds Available	\$ 8,321,538	\$ 8,602,249	\$ 8,651,108	\$ 8,990,583	\$ 9,453,294
From Decrease in Funds Available	-	295,065	331,035	228,975	34,936
Total Sources	\$ 8,321,538	\$ 8,897,314	\$ 8,982,143	\$ 9,219,558	\$ 9,488,230
Uses of Funds					
Expenditures					
Personal Services	\$ 5,564,668	\$ 6,118,206	\$ 6,011,901	\$ 6,312,578	\$ 6,572,415
Allocated Expenses	-	-	-	-	-
Supplies & Services	1,647,782	1,876,044	1,967,470	1,942,779	1,957,688
Utilities	753,258	740,644	842,634	798,059	794,466
Interfund Charges	130,106	122,420	130,138	136,142	133,661
Capital Related	(6,071)	-	-	-	-
Capital Projects (Continuing Appropriation)	-	10,000	-	-	-
Subtotal Expenditures Before Transfers Out	\$ 8,089,743	\$ 8,867,314	\$ 8,952,143	\$ 9,189,558	\$ 9,458,230
Transfers Out (to other funds)	-	30,000	30,000	30,000	30,000
Total Uses Before Increase in Funds Available	\$ 8,089,743	\$ 8,897,314	\$ 8,982,143	\$ 9,219,558	\$ 9,488,230
To Increase Funds Available	231,795	-	-	-	-
Total Uses	\$ 8,321,538	\$ 8,897,314	\$ 8,982,143	\$ 9,219,558	\$ 9,488,230

Funds Available					
Beginning Funds Available	\$ 546,640	\$ 778,435	\$ 578,730	\$ 483,370	\$ 254,395
Net Changes in Funds Available	231,795	(295,065)	(331,035)	(228,975)	(34,936)
Total Ending Funds (Budgetary Basis)	\$ 778,435	\$ 483,370	\$ 247,695	\$ 254,395	\$ 219,459
Components of Funds Available					
Assigned for Recreation Services	\$ 778,435	\$ 483,370	\$ 247,695	\$ 254,395	\$ 219,459

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

RECREATION FUND

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 8,602,249	\$ 8,990,583	\$ 9,453,294	\$ 9,689,626	\$ 9,931,867	\$ 10,180,164	\$ 10,434,668
Expenditures - Operating	8,887,314	9,219,558	9,488,230	9,689,626	9,931,867	10,180,164	10,434,668
Expenditures - Capital	10,000	-	-	-	-	-	-
Surplus / (Deficit)	\$ (295,065)	\$ (228,975)	\$ (34,936)	\$ -	\$ -	\$ -	\$ -
Beginning Funds Available	\$ 778,435	\$ 483,370	\$ 254,395	\$ 219,459	\$ 219,459	\$ 219,459	\$ 219,459
Inc/(Dec) in Funds Available	(295,065)	(228,975)	(34,936)	-	-	-	-
Ending Funds (Budgetary)	\$ 483,370	\$ 254,395	\$ 219,459	\$ 219,459	\$ 219,459	\$ 219,459	\$ 219,459

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 2012, fee related revenue increased \$298,100 (6.7 percent), linked to aquatics and sports programs, and is projected to increase \$137,200 in 2013. The 2012 General Fund transfers decreased \$175,900 from 2011, which is related to increased revenue and the 2012 amendments. Additionally in 2012, revenue prior to transfers-in increased a total of \$456,600 (9.4 percent) primarily due to increased participation in key sports programs. The revenue projection in 2013 is 175,600 more than the 2013 Adopted Budget, driven by fee collections stemming from an increase in General Fund subsidy for the transfer to 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 to allow program fees to more closely match expenditures resulting in increased revenue. Projected Recreation Fund program attendance is expected to slightly increase in 2014 compared to 2013, with revenue increasing \$220,800 before transfers in.

Factors Affecting Expenditures

Expenditure variances for the Recreation Fund tend to follow revenue variances as staff reacts to changes in participation levels by either increasing or decreasing expenditures. In 2012, expenditures prior to transfers increased from the 2011 levels due to increased spending for personal services and supplies and services; these increases were offset by decreases in spending for utilities and fleet interfund charges. In 2013, expenditures are projected to increase \$322,200 (3.6 percent), of which \$194,400 is related to increased personal services costs. The 2014 Adopted Budget includes \$268,700 (2.9 percent) increased expenditure over the 2013 projection primarily the result of providing health insurance for contingent employees as part of the Affordable Health Care Act implementation as well as other

Ending Funds Available

Ending funds available are projected to decrease \$229,000 (47.4 percent) in 2013, primarily due to increased personal services. The \$34,900 use of fund balance in 2014 is largely due to increased revenue for fees collections offsetting the increases for personal services. In order to maintain the existing fund balance from 2015 to 2018, an average yearly 2.5 percent increase in the General Fund transfer is required.

RISK MANAGEMENT FUND SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Charges for Services	\$ 6,046,228	\$ 6,046,046	\$ 6,348,539	\$ 6,348,539	\$ 6,856,423
Investment Income	190,858	140,824	200,000	123,819	132,255
Other Revenues	337,465	206,656	220,000	309,142	200,000
Subtotal Revenues Before Transfers In	\$ 6,574,551	\$ 6,393,526	\$ 6,768,539	\$ 6,781,500	\$ 7,188,678
Transfers In (from other funds)	-	-	-	500,000	900,000
Total Sources Before Decrease in Funds Available	\$ 6,574,551	\$ 6,393,526	\$ 6,768,539	\$ 7,281,500	\$ 8,088,678
From Decrease in Funds Available	2,361,982	1,091,305	189,532	-	-
Total Sources	\$ 8,936,533	\$ 7,484,831	\$ 6,958,071	\$ 7,281,500	\$ 8,088,678
Uses of Funds					
Expenditures					
Personal Services	\$ 600,832	\$ 653,651	\$ 704,790	\$ 716,329	\$ 788,429
Supplies & Services	6,800,408	6,825,549	6,247,362	6,398,562	6,243,565
Interfund Charges	5,631	5,631	5,919	5,907	6,389
Subtotal Expenditures Before Transfers Out	\$ 7,406,871	\$ 7,484,831	\$ 6,958,071	\$ 7,120,798	\$ 7,038,383
Transfers Out (to other funds)	1,529,662	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 8,936,533	\$ 7,484,831	\$ 6,958,071	\$ 7,120,798	\$ 7,038,383
To Increase Funds Available	-	-	-	160,702	1,050,295
Total Uses	\$ 8,936,533	\$ 7,484,831	\$ 6,958,071	\$ 7,281,500	\$ 8,088,678

Funds Available					
Beginning Funds Available	\$ 7,094,126	\$ 4,732,144	\$ 4,230,345	\$ 3,640,839	\$ 3,801,541
Net Changes in Funds Available	(2,361,982)	(1,091,305)	(189,532)	160,702	1,050,295
Total Ending Funds (Budgetary Basis)	\$ 4,732,144	\$ 3,640,839	\$ 4,040,813	\$ 3,801,541	\$ 4,851,836
Components of Funds Available					
Assigned for Additional Claim Liability*	\$ 4,732,144	\$ 3,640,839	\$ 4,040,813	\$ 3,801,541	\$ 4,851,836

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

RISK MANAGEMENT FUND

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 6,393,526	\$ 7,281,500	\$ 8,088,678	\$ 7,462,935	\$ 7,748,162	\$ 8,193,117	\$ 8,664,768
Expenditures - Operating	7,484,831	7,120,798	7,038,383	7,430,732	7,846,391	8,286,786	8,753,431
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ (1,091,305)	\$ 160,702	\$ 1,050,295	\$ 32,203	\$ (98,229)	\$ (93,670)	\$ (88,663)
Beginning Funds Available	\$ 4,732,144	\$ 3,640,839	\$ 3,801,541	\$ 4,851,836	\$ 4,884,039	\$ 4,785,810	\$ 4,692,140
Inc/(Dec) in Funds Available	(1,091,305)	160,702	1,050,295	32,203	(98,229)	(93,670)	(88,663)
Ending Funds (Budgetary)	\$ 3,640,839	\$ 3,801,541	\$ 4,851,836	\$ 4,884,039	\$ 4,785,810	\$ 4,692,140	\$ 4,603,477

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 95.4 percent of 2014 revenues. Approximately 77 percent of the charges to departments are from the General Fund. Other revenues of \$200,000 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. In order to restore funds available to the target of between \$4 million and \$5 million, \$500,000 in 2013 and \$900,000 in 2014 is transferred from the General Fund.

Factors Affecting Expenditures

This City has had higher claim cost and a series of unfavorable actuarial adjustments in recent years. Excluding the actuarial adjustment, total claim costs were \$4.3 million in 2012 with \$4.3 million projected for 2013 and \$4.0 million for 2014. The actuarial adjustment was \$697,600 in 2012 with \$500,000 projected for both 2013 and 2014. In future years, claim costs are likely to increase as the result of a change to the governmental immunity limits set by the state legislature. As of July 2013, the new limits for a single occurrence have been raised from \$150,000 to \$350,000 and for multiple occurrences from \$600,000 to \$990,000. This will likely result in larger claim settlements. Total insurance costs including unemployment are expected to increase 3.3 percent in 2014.

Ending Funds Available

Funds available decreased in recent years due to higher claim costs and unfavorable actuarial adjustments. A transfer of \$500,000 in 2013 and \$900,000 million in 2014 from the General Fund are necessary to maintain a \$4 million to \$5 million target for additional claims liability. These funds available will help to hedge against the increased governmental immunity limits. Funds available remain steady in 2015 through 2018 with some small projected drawdown. In addition to funds available, the City maintains an actuarial adjusted claim reserve for outstanding claims which stands at \$9.9 million at the end of 2012. 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 4 percent increase in charges to departments in 2015-2016, and a 6.0 percent increase in 2017-2018. This is a result of projected claim and insurance costs increases of 6 percent annually.

SURPLUS & DEFICIENCY FUND SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Taxes	\$ 15,195	\$ 14,503	\$ 17,829	\$ 14,939	\$ -
Charges for Services	-	-	-	-	-
Investment Income	10,168	7,720	8,000	7,500	-
Funds from Restricted Assets	-	(33,579)	-	35,000	-
Subtotal Revenues Before Transfers In	\$ 25,363	\$ (11,356)	\$ 25,829	\$ 57,439	\$ -
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 25,363	\$ (11,356)	\$ 25,829	\$ 57,439	\$ -
From Decrease in Funds Available	39,018	72,266	49,860	451,316	-
Total Sources	\$ 64,381	\$ 60,910	\$ 75,689	\$ 508,755	\$ -
Uses of Funds					
Expenditures					
Supplies & Services	\$ 3,631	\$ 160	\$ 14,939	\$ 14,939	\$ -
Subtotal Expenditures Before Transfers Out	\$ 3,631	\$ 160	\$ 14,939	\$ 14,939	\$ -
Transfers Out (to other funds)	60,750	60,750	60,750	493,816	-
Total Uses Before Increase in Funds Available	\$ 64,381	\$ 60,910	\$ 75,689	\$ 508,755	\$ -
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 64,381	\$ 60,910	\$ 75,689	\$ 508,755	\$ -

Funds Available					
Beginning Funds Available	\$ 562,600	\$ 523,582	\$ 484,838	\$ 451,316	\$ -
Net Changes in Funds Available	(39,018)	(72,266)	(49,860)	(451,316)	-
Total Ending Funds (Budgetary Basis)	\$ 523,582	\$ 451,316	\$ 434,978	\$ -	\$ -
Components of Funds Available					
Committed for Fence Replacement Program	\$ 470,000	\$ 451,316	\$ 363,573	-	-
Restricted for Special Assessments	53,582	-	71,405	-	-

SURPLUS & DEFICIENCY FUND

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ (11,356)	\$ 57,439	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures - Operating	60,910	508,755	-	-	-	-	-
Expenditures - Capital	-	-	-	-	-	-	-
Surplus / (Deficit)	\$ (72,266)	\$ (451,316)	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Funds Available	\$ 523,582	\$ 451,316	\$ -	\$ -	\$ -	\$ -	\$ -
Inc/(Dec) in Funds Available	(72,266)	(451,316)	-	-	-	-	-
Ending Funds (Budgetary)	\$ 451,316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fund Purpose

The Surplus & Deficiency Fund accounts for special assessments from property owners when the associated bonded debt has been fully paid. After all special assessment debt secured by this fund is paid, these monies may be used to repay other special assessment bonds if the Special Improvement District Debt Service (SIDD) Fund does not have sufficient funds for this purpose. In addition, the fund can be used to pay City administrative costs associated with financing, acquiring, or constructing public improvements similar to those improvements funded by a special improvement district. This fund is closing in 2013 and remaining funds are transferred to a committed account in the Capital Projects Fund.

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 \$15,200 in 2011, and \$14,500 in 2012 are from the SID 1-02 Highpoint Special Improvement District. Another \$14,900 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

The largest expenditure for this fund was a transfer to the General Fund for administration of \$60,750. In 2013, \$14,900 is projected to be spent for maintenance on the Highpoint Fence. At the end of 2013, the remaining funds available are transferred to the Capital Projects Fund and this fund will be closed.

Ending Funds Available

At the end of 2013, remaining funds available will be transferred to the Capital Projects Fund and this fund will be closed. The funds will be tracked separately in the Capital Projects Fund. This allows for fence maintenance projects to be completed out of that fund for administrative convenience.

WASTEWATER FUND SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Utility Sales	\$ 43,702,676	\$ 45,110,921	\$ 45,804,000	\$ 45,804,000	\$ 47,475,868
Charges for Services	6,610,082	6,525,993	6,782,980	7,002,980	7,123,281
Development Fees	1,986,284	3,032,228	3,046,654	2,746,654	2,696,368
Investment Income	1,669,328	1,325,143	1,178,568	1,514,280	1,182,075
Other Revenues	3,986,971	3,644,722	1,399,498	6,296,855	1,958,254
Subtotal Revenues Before Transfers In	\$ 57,955,341	\$ 59,639,007	\$ 58,211,700	\$ 63,364,769	\$ 60,435,846
Transfers In (from other funds)	-	1,716,210	-	-	-
Total Sources Before Decrease in Funds Available	\$ 57,955,341	\$ 61,355,217	\$ 58,211,700	\$ 63,364,769	\$ 60,435,846
From Decrease in Funds Available	4,951,724	-	8,033,663	16,752,119	15,173,403
Total Sources	\$ 62,907,065	\$ 61,355,217	\$ 66,245,363	\$ 80,116,888	\$ 75,609,249
Uses of Funds					
Expenditures					
Personal Services	\$ 10,168,511	\$ 10,253,204	\$ 10,791,079	\$ 9,855,199	\$ 10,685,312
Allocated Expenses	1,051,094	1,658,238	1,899,994	2,296,679	2,242,149
Supplies & Services	3,024,891	3,068,045	4,828,437	4,061,109	4,292,019
Utilities	19,113,992	21,273,834	23,289,703	23,269,431	25,475,408
Interfund Charges	831,148	840,905	896,568	891,059	903,135
Debt Related	5,837,569	9,693,120	3,728,391	23,728,391	1,559,812
Capital Related	287,898	266,611	608,554	557,874	2,275,034
Capital Projects (Continuing Appropriations)	22,591,962	6,696,082	20,202,637	15,457,146	28,176,380
Subtotal Expenditures Before Transfers Out	\$ 62,907,065	\$ 53,750,039	\$ 66,245,363	\$ 80,116,888	\$ 75,609,249
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in Funds Available	\$ 62,907,065	\$ 53,750,039	\$ 66,245,363	\$ 80,116,888	\$ 75,609,249
To Increase Funds Available	-	7,605,178	-	-	-
Total Uses	\$ 62,907,065	\$ 61,355,217	\$ 66,245,363	\$ 80,116,888	\$ 75,609,249

Funds Available					
Beginning Funds Available	\$ 42,674,765	\$ 37,723,041	\$ 40,264,368	\$ 45,328,219	\$ 28,576,100
Net Changes in Funds Available	(4,951,724)	7,605,178	(8,033,663)	(16,752,119)	(15,173,403)
Total Ending Funds (Budgetary Basis)	\$ 37,723,041	\$ 45,328,219	\$ 32,230,705	\$ 28,576,100	\$ 13,402,697
Components of Funds Available					
Unassigned	37,723,041	45,328,219	32,230,705	28,576,100	13,402,697

WASTEWATER FUND

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projected	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 61,355,217	\$ 63,364,769	\$ 60,435,846	\$ 64,994,130	\$ 65,985,149	\$ 68,993,927	\$ 72,690,263
Proceeds From Borrowing	-	-	-	15,000,000	-	13,000,000	-
Expenditures - Operating	47,053,957	64,659,742	47,432,869	48,814,014	52,218,897	56,699,406	58,240,337
Expenditures - Capital	6,696,082	15,457,146	28,176,380	28,978,990	19,089,839	18,441,254	20,814,670
Surplus / (Deficit)	\$ 7,605,178	\$ (16,752,119)	\$ (15,173,403)	\$ 2,201,126	\$ (5,323,587)	\$ 6,853,267	\$ (6,364,744)
Beginning Funds Available	\$ 37,723,041	\$ 45,328,219	\$ 28,576,100	\$ 13,402,697	\$ 15,603,823	\$ 10,280,236	\$ 17,133,503
Inc/(Dec) in Funds Available	7,605,178	(16,752,119)	(15,173,403)	2,201,126	(5,323,587)	6,853,267	(6,364,744)
Ending Funds Available	\$ 45,328,219	\$ 28,576,100	\$ 13,402,697	\$ 15,603,823	\$ 10,280,236	\$ 17,133,503	\$ 10,768,759

Fund Purpose

The Wastewater Fund is an enterprise fund that provides for the systems and operations used in the collection and treatment of wastewater 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 2014 assumes a 4.1 percent rate increase for sanitary sewer and no rate increase for stormwater. Revenue requirements increase in 2014 due to increased costs of sanitary sewer treatment by the Metro Wastewater Reclamation District (Metro). Rate increases after 2014 have not yet been determined or approved by Council, however, sanitary sewer rates are projected to increase annually through 2018 in the long range outlook to fund anticipated multi-year increases in sanitary sewer treatment charges by Metro. Metro is projecting a 5.0 percent increase in annual charges for service for 2015-2017, and a 6.0 percent increase in 2018 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, in 2014 remain consistent with 2013 revenues and increase in the long-range outlook in accordance with assumptions for increased development activity and increases in estimated storm drainage development fees. Sanitary sewer connection fees are not projected to increase in the long range outlook. Drainage basin development fees are projected to increase through 2018 to fund capital projects. The long-range outlook also includes proceeds from borrowing in 2015 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,

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 and capital projects spending. Major 2014 capital projects include Upper First Creek Detention Ponds (\$5.0 million), Annual Cured in Place Pipe (CIPP) Rehabilitation (\$4.0 million), Fitzsimons Drainage Improvements (\$4.0 million), Interceptor Rehab (\$2.6 million), and Upper Piney Creek Stabilization (\$2.6 million). In 2014, operating expenditures decrease by \$17.2 million compared to the 2013 projection primarily due the prepayment of approximately \$20.0 million in 2013 Wastewater debt. For 2014, operating expenditures include the reduction of annual debt service by \$2.2 million due to prepayment of 2013 debt offset by utility increases of \$2.2 million for sanitary sewer treatment charges paid to Metro and a capital related increase of \$1.7 million for fleet and equipment replacement. In the long-range outlook, increases in operating expenditures are primarily driven by increases in third-party sanitary sewer service charges, additional costs associated with potential debt sales, and inflationary increases for supplies, materials, and personnel costs.

Ending Funds Available

Ending funds available are projected to decrease in 2013 due to the prepayment of approximately \$20.0 million in wastewater debt using existing cash balances. Despite planned borrowings in 2015 and 2017, ending funds available will decrease by \$2.6 million or 19.6 percent from 2014 to 2018 primarily the result of spending on capital projects.

WATER FUND SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Sources and Uses of Funds					
Sources of Funds					
Revenues					
Utility Sales	\$ 104,021,026	\$ 111,462,930	\$ 104,383,290	\$ 101,174,120	\$ 106,704,125
Development Fees	13,810,751	20,263,537	20,342,685	19,955,082	20,095,460
Charges for Services	842,783	868,763	936,573	939,573	1,002,746
Investment Income	5,189,532	3,651,641	1,405,229	2,708,854	3,219,000
Other Revenues	4,639,383	850,299	255,100	1,692,022	244,542
Proceeds from Borrowing	-	-	-	-	-
Assets Restricted for Debt Service	-	-	-	650,000	-
Subtotal Revenues Before Transfers In	\$ 128,503,475	\$ 137,097,170	\$ 127,322,877	\$ 127,119,651	\$ 131,265,873
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in Funds Available	\$ 128,503,475	\$ 137,097,170	\$ 127,322,877	\$ 127,119,651	\$ 131,265,873
From Decrease in Funds Available	-	-	-	-	-
Total Sources	\$ 128,503,475	\$ 137,097,170	\$ 127,322,877	\$ 127,119,651	\$ 131,265,873
Uses of Funds					
Expenditures					
Personal Services	\$ 19,079,046	\$ 19,374,013	\$ 21,022,833	\$ 19,841,982	\$ 21,727,643
Allocated Expenses	1,929,326	2,080,534	1,359,815	2,115,477	1,773,480
Supplies & Services	14,503,118	13,551,595	18,688,080	16,805,761	19,228,561
Utilities	8,917,511	8,256,955	11,007,075	9,665,870	10,211,352
Interfund Charges	1,480,539	1,517,323	1,584,960	1,588,793	1,647,227
Debt Related	87,404,816	79,438,760	30,304,833	30,304,833	29,863,361
Capital Related	733,869	830,347	1,612,974	1,432,000	1,524,094
Capital Projects (Continuing Appropriations)	(11,242,452)	6,250,052	30,520,244	16,513,027	43,834,275
Subtotal Expenditures Before Transfers Out	\$ 122,805,773	\$ 131,299,579	\$ 116,100,814	\$ 98,267,743	\$ 129,809,993
Transfers Out (to other funds)	-	60,000	-	3,940,000	-
Total Uses Before Increase in Funds Available	\$ 122,805,773	\$ 131,359,579	\$ 116,100,814	\$ 102,207,743	\$ 129,809,993
To Increase Funds Available	5,697,702	5,737,591	11,222,063	24,911,908	1,455,880
Total Uses	\$ 128,503,475	\$ 137,097,170	\$ 127,322,877	\$ 127,119,651	\$ 131,265,873

Funds Available					
Beginning Funds Available					
	\$ 34,085,325	\$ 39,783,027	\$ 41,021,899	\$ 45,520,618	\$ 70,432,526
Net Changes in Funds Available	5,697,702	5,737,591	11,222,063	24,911,908	1,455,880
Total Ending Funds (Budgetary Basis)	\$ 39,783,027	\$ 45,520,618	\$ 52,243,962	\$ 70,432,526	\$ 71,888,406
Components of Funds Available					
Unassigned	39,783,027	45,520,618	52,243,962	70,432,526	71,888,406

WATER FUND

	2012 Actual	2013 Projection	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Long Range Outlook							
Revenues- Operating	\$ 137,097,170	\$ 127,119,651	\$ 131,265,873	\$ 138,606,362	\$ 173,636,796	\$ 148,558,558	\$ 150,856,506
Proceeds From Borrowing	-	-	-	-	-	-	-
Expenditures - Operating	125,109,527	85,694,716	85,975,718	87,535,752	88,037,438	88,794,005	90,599,679
Expenditures - Capital	6,250,052	16,513,027	43,834,275	45,630,687	45,706,745	51,718,382	60,831,598
Surplus / (Deficit)	\$ 5,737,591	\$ 24,911,908	\$ 1,455,880	\$ 5,439,923	\$ 39,892,613	\$ 8,046,171	\$ (574,771)
Beginning Funds Available	\$ 39,783,027	\$ 45,520,618	\$ 70,432,526	\$ 71,888,406	\$ 77,328,329	\$ 117,220,942	\$ 125,267,113
Inc/(Dec) in Funds Available	5,737,591	24,911,908	1,455,880	5,439,923	39,892,613	8,046,171	(574,771)
Ending Funds (Budgetary)	\$ 45,520,618	\$ 70,432,526	\$ 71,888,406	\$ 77,328,329	\$ 117,220,942	\$ 125,267,113	\$ 124,692,342

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. In 2012, revenues were up due to a warmer and dryer irrigation season. No rate increases are assumed for 2014. For 2014, utility sales are based on conservative population growth and housing start estimates, and average year temperature and precipitation projections. The long range outlook does not include any rate or tap fee increases for 2015-2018. An intergovernmental agreement with Roxborough Water and Sanitation District was approved by Council in 2010 under which the District has the option to lease raw water from Aurora in perpetuity. This option includes a one-time connection fee payment, approximately \$27.0 million, paid to Aurora Water to connect to the City's system which is projected in 2016. This agreement is projected to include a one-time tap fee of \$27.0 million and a perpetual raw water lease. 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 vary year to year, largely due to capital projects spending. The 2012 operating expenditures included the prepayment of approximately \$47 million in water debt. Capital projects spending in 2012 reflects budget savings due to projects deferred to future years or completed under budget. The 2014 operating expenditures are anticipated to be similar to 2013 projected with no major programmatic changes. Major capital projects funded in 2014 include Terminal Raw Water Reservoir (\$10.0 million), Wemlinger Water Purification Facility Improvements (\$9.5 million), Homestake Capital Projects (\$4.8 million), Line Replacement (\$4.0 million), 54"/40" Rampart Appurtenances Rehab/Repl (\$3.9 million), and Binney Water Purification Facility Filter Additions (\$3.0 million). In the long-range outlook, operating expenditures are expected to increase primarily due to rising utility costs and inflationary increases for supplies, materials, and personnel costs. Long range capital planning undertaken by the department, to ensure sufficient and reliable water supplies for Aurora customers, includes significant spending on water and storage acquisition.

Ending Funds Available

Ending funds available in the Water Fund is primarily driven by projected capital projects spending. Ending funds available in 2013 increase significantly because of the planned decrease in debt prepayment expenditures compared to 2012. In 2016 fund balance is projected to increase significantly due to the one-time Roxborough payment to connect to the City's system in 2016. Ending funds available is projected to increase by \$79.2 million from 2012 to 2018 to fund planned capital projects to meet the water needs of Aurora.





DEPARTMENT BUDGETS

AURORA



2014 Department Operating Budgets Overview

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

- A 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 2011 through 2014 are presented for the operating budget. The 2011 through 2012 data represent actual expenditures reconciled to the City's Comprehensive Annual Financial Report with minor variances due to rounding.

The 2013 original data represents the original adopted budget that was adopted by City Council in the Fall of 2012. The 2013 projection data represents a projection of year-end expenditures. The 2014 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

\$444,953 3 FTE

*Provide executive management direction and control for Aurora Water

Business Services

\$1,153,901 10 FTE

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

Capital Projects Division

\$2,310,401 20 FTE

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

Customer Billing

\$2,491,813 18 FTE

*Provide customers with billing, collections, and payment processing

Customer Service

\$3,301,868 31 FTE

*Provide accurate meter reading and service response for customers

Debt Service

\$31,420,993 0 FTE

*Fund debt service payments for the Water and Wastewater Funds

Engineering Services

\$2,235,003 23 FTE

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

Operations Management

\$911,902 6 FTE

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

Public Information and Water Conservation

\$2,316,913 14 FTE

*Provide water information and conservation services to the public

Pumping Stations

\$4,783,913 19 FTE

*Provide operation and maintenance of pumping stations and storage facilities

Quality Control

\$1,186,544 9.5 FTE

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

Sanitary Collection

\$3,567,858 35.5 FTE

*Provide maintenance of the sanitary sewer collection system

Sanitary Treatment

\$1,527,614 10.75 FTE

*Provide sewage treatment services for Aurora residents and businesses

Stormwater

\$4,238,411 28.5 FTE

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

Technical Operations

\$1,929,599 19 FTE

*Provide technical and application support for Aurora Water

Transfers and Other Requirements

\$32,694,125 0 FTE

*Provide department wide funding not related to any specific program

Water Purification

\$8,774,148 43.25 FTE

*Provide treated water that meets or exceeds regulatory requirements

Water Resources

\$12,587,048 33 FTE

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

Aurora Water

Water Service

\$2,081,411 24 FTE

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

Water Supply

\$3,113,982 13.5 FTE

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

Water Transmission and Distribution

\$7,105,473 61 FTE

*Provide reliable delivery of potable water at a sufficient pressure

DEPARTMENT SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
REGULAR - FTE	422.00	422.00	422.00	422.00	422.00
EXPENDITURES	172,645,384	170,279,396	128,768,190	147,729,458	130,177,873

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	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Regular - FTE	422.00	422.00	422.00	422.00	422.00
Personal Services	29,247,551	29,627,227	31,649,691	29,697,181	31,873,126
Allocated Expenses	2,980,420	3,738,772	3,259,809	4,412,156	4,015,629
Supplies and Services	15,810,065	14,735,542	20,825,632	18,241,870	20,829,695
Utilities	28,031,503	29,530,789	34,296,778	32,935,301	35,686,760
Interfund Charges	2,311,693	2,358,227	2,481,528	2,479,852	2,550,362
Debt Related	93,242,385	89,131,881	34,033,224	54,033,224	31,423,173
Capital Related	1,021,767	1,096,958	2,221,528	1,989,874	3,799,128
Transfers Out	0	60,000	0	3,940,000	0
Expenditures Total	\$172,645,384	\$170,279,396	\$128,768,190	\$147,729,458	\$130,177,873

DEPARTMENT NARRATIVE

The 2014 Adopted Budget is up \$1.4 million (1.1 percent) compared to the 2013 Original Budget (Water up \$105,300 and Wastewater up \$1.3 million). Annual debt service for 2014 is down \$2.6 million (Water down \$0.4 million and Wastewater down \$2.2 million) compared to 2013 Original Budget due to payoff of ten year Rocky Ford II notes (Water) and planned prepayment of \$20.0 million in debt (Wastewater) in 2013. Utilities are up \$1.4 million compared to the 2013 Original Budget primarily due to the 2014 payment to Metro Wastewater Reclamation District for sanitary sewer treatment (up \$2.2 million) offset by a reduction in purchased water/storage (down \$0.9 million). Metro Wastewater has approved a 4.5 percent increase in annual charges for service revenue collected from all connectors for 2014 and the increase reflects Aurora Water's share based on estimated flows and loadings. Other operating costs up in 2014 compared to the 2013 Original Budget include Capital Related (up \$1.6 million) and Allocated Expenses (up \$0.7 million). Capital related funding in 2014 includes the replacement of operating equipment (\$1.3 million) and fleet (\$0.6 million) at the end of its useful life offset by a reduction in new equipment of \$0.4 million. Replacement of operating equipment includes \$1.0 million for Street Sweeping. Allocated expenses are up primarily due to a change in calculation methodology for payment of facilities/services provided by the General Fund to the Enterprise Funds.

BASE ADJUSTMENTS

Base Adjustments	2014
Prior Year One Times	-704,180
Compensation Adjustments	125,244

Aurora Water

BASE ADJUSTMENTS

Base Adjustments	2014
Mandated Costs	-52,674
Other Adjustments	78,247
Total Base Adjustments	(\$553,363)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
Equipment Replacement	0.00	1,275,600	0.00	0	0.00	1,275,600
Programs affected: Transfers & Other Requirements and Stormwater						
Replace operating equipment at the end of its useful life. This request includes Street Sweeping equipment replacement (two 4-wheeled sweepers, one 3-wheeled sweeper, and a Broom Bear) and a wheeled excavator for Stormwater that is used to load dump trucks, excavate, and clean up soil. This equipment has been recommended for replacement by Fleet Management.						
Fleet Replacement	0.00	380,000	0.00	190,000	0.00	570,000
Programs affected: Stormwater and Water T&D Construction						
Replace fleet at the end of its useful life. This request includes three tandem axle dump trucks with snow removal equipment that are recommended for replacement by Fleet Management.						
Metro Wastewater Increase	0.00	2,177,497	0.00	0	0.00	2,177,497
Program affected: Transfers and Other Requirements						
This amendment will fund an increase in Aurora's 2014 annual charges for service payment to Metro Wastewater. The 2014 payment is based on projected flows and loadings, and a 4.5 percent increase in annual charges to all connectors.						
Technical Adjustment: Adjust FTE and Operating Allocations Between Funds	-4.12	-601,680	4.12	601,680	0.00	0
Programs affected: Multiple programs						
Technical adjustment to re-allocate FTE and operating costs between funds (Water and Wastewater). An internal review of Aurora Water's service programs identified activities shared by the Water and Wastewater Funds, looked at business functions of each program, and allocated operating costs in a systematic manner between Aurora's multiple service utilities (Water, Sewer and Stormwater).						

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
Technical Adjustment: Preliminary Storage Assessments	0.00	0	0.00	750,000	0.00	750,000
Program affected: Water Resources Technical adjustment to move funding for assessments and feasibility studies related to water storage projects and Aurora's Eagle River transbasin water supply project to operating from the Capital Improvement Program. Funds in the Capital Improvement Program will be lapsed to cover this amendment to the operating budget.						
New Appropriation Total	-4.12	3,231,417	4.12	1,541,680	0.00	4,773,097
<i>Budget Cut</i>						
Reduce Annual Debt Service	0.00	-2,168,579	0.00	-441,472	0.00	-2,610,051
Program affected: Debt Service Reduce/adjust annual debt service due to schedule of debt payments, payoff of ten year Rocky Ford II notes, and pre-payment of 2006 Sewer Revenue Bonds in 2013.						
Technical Adjustment: Sediment Removal	0.00	-200,000	0.00	0	0.00	-200,000
Program affected: Stormwater Technical adjustment to move funding for major channel sediment removal to the Capital Improvement Program from operating.						
Budget Cut Total	0.00	-2,368,579	0.00	-441,472	0.00	-2,810,051
Amendment Request Total	-4.12	862,838	4.12	1,100,208	0.00	1,963,046

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Wastewater Fund	40,315,103	47,053,963	45,955,530	64,659,742	47,259,957
Water Fund	132,330,281	123,225,433	82,812,660	83,069,716	82,917,916
Expenditures Total	\$172,645,384	\$170,279,396	\$128,768,190	\$147,729,458	\$130,177,873

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Wastewater Fund	152.59	153.09	148.26	148.18	144.06
Water Fund	269.41	268.91	273.74	273.82	277.94
Staffing Total	422.00	422.00	422.00	422.00	422.00

Aurora Water

PROGRAM DETAIL

Administration

Net Cost: \$444,953

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	189,532	125,697	171,630	127,673	178,036
Water Fund	196,959	186,563	255,282	191,181	266,917
Expenditures Total	\$386,491	\$312,260	\$426,912	\$318,854	\$444,953
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	355,722	205,046	288,500	322,748	312,945
Supplies and Services	19,160	106,580	137,971	-6,198	129,803
Interfund Charges	425	634	441	2,304	2,205
Capital Related	11,184	0	0	0	0
Expenditures Total	\$386,491	\$312,260	\$426,912	\$318,854	\$444,953
<u>STAFFING SUMMARY</u>					
Wastewater Fund	1.50	1.50	1.20	1.20	1.20
Water Fund	1.50	1.50	1.80	1.80	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	83.3%	90%	85%	90%

Business Services

Net Cost: \$1,153,901

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	432,155	342,444	435,142	359,198	477,582
Water Fund	473,456	372,425	654,886	566,167	676,319
Expenditures Total	\$905,611	\$714,869	\$1,090,028	\$925,365	\$1,153,901
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	813,919	659,353	852,429	771,135	916,402
Supplies and Services	89,692	54,516	235,419	152,050	235,319
Debt Related	2,000	1,000	2,180	2,180	2,180
Expenditures Total	\$905,611	\$714,869	\$1,090,028	\$925,365	\$1,153,901

Aurora Water

PROGRAM DETAIL

Business Services

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>STAFFING SUMMARY</u>					
Wastewater Fund	4.50	4.50	3.60	4.26	4.26
Water Fund	4.50	4.50	5.40	5.74	5.74
Staffing Total	9.00	9.00	9.00	10.00	10.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
85% of all invoices entered and paid within 30 days of invoice date	N/A	89%	85%	90%	85%

Capital Projects Division

Net Cost: \$2,310,401

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	770,513	952,766	1,023,670	940,025	1,044,549
Water Fund	1,052,533	1,107,753	1,234,685	1,068,914	1,265,852
Expenditures Total	\$1,823,046	\$2,060,519	\$2,258,355	\$2,008,939	\$2,310,401
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,764,269	1,852,631	1,824,421	1,765,007	1,869,696
Supplies and Services	37,610	165,461	391,234	201,232	391,234
Interfund Charges	21,167	33,011	18,700	18,700	22,471
Capital Related	0	9,416	24,000	24,000	27,000
Expenditures Total	\$1,823,046	\$2,060,519	\$2,258,355	\$2,008,939	\$2,310,401
<u>STAFFING SUMMARY</u>					
Wastewater Fund	8.00	8.50	7.60	8.10	8.00
Water Fund	11.00	10.50	11.40	11.90	12.00
Staffing Total	19.00	19.00	19.00	20.00	20.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Deliver capital projects on schedule and within established budgets with less than 5% construction contract change orders	2.4%	2.4%	5.0%	5.0%	5.0%

Aurora Water

PROGRAM DETAIL

Customer Billing

Net Cost: \$2,480,563

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	1,007,074	964,296	1,555,133	1,394,132	746,708
Water Fund	1,018,068	966,826	843,735	701,611	1,745,105
Expenditures Total	\$2,025,142	\$1,931,122	\$2,398,868	\$2,095,743	\$2,491,813
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,036,097	1,027,841	1,140,597	961,309	1,229,562
Supplies and Services	977,318	892,804	1,226,591	1,102,754	1,224,897
Interfund Charges	11,727	10,477	9,680	9,680	10,354
Capital Related	0	0	22,000	22,000	27,000
Expenditures Total	\$2,025,142	\$1,931,122	\$2,398,868	\$2,095,743	\$2,491,813
<u>STAFFING SUMMARY</u>					
Wastewater Fund	9.00	9.00	11.62	11.22	5.40
Water Fund	9.00	9.00	6.38	5.78	12.60
Staffing Total	18.00	18.00	18.00	17.00	18.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of customer calls will be answered in 30 seconds or less	86%	88.7%	90%	90%	90%

Customer Service

Net Cost: \$3,301,868

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	0	278	112,010	99,602	478,894
Water Fund	2,574,135	2,567,912	3,121,545	2,948,202	2,822,974
Expenditures Total	\$2,574,135	\$2,568,190	\$3,233,555	\$3,047,804	\$3,301,868

Aurora Water

PROGRAM DETAIL

Customer Service

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,844,922	1,794,200	2,043,433	1,865,882	2,047,916
Supplies and Services	530,001	590,356	954,498	946,298	951,314
Utilities	9,630	8,784	13,439	13,439	11,042
Interfund Charges	126,116	102,627	126,185	126,185	101,596
Capital Related	63,466	72,223	96,000	96,000	190,000
Expenditures Total	\$2,574,135	\$2,568,190	\$3,233,555	\$3,047,804	\$3,301,868
<u>STAFFING SUMMARY</u>					
Wastewater Fund	0.00	0.00	2.10	2.10	4.65
Water Fund	31.00	31.00	28.90	28.90	26.35
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	92.5%	92.7%	90%	95%	90%
Survey will be 90% or above and will be measured and reported in monthly intervals but score is based on year end average					

Debt Service

Net Cost: \$31,420,993

Fund debt service payments for the Water and Wastewater Funds.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	5,837,569	9,688,985	3,728,391	23,728,391	1,559,812
Water Fund	87,363,284	79,437,760	30,302,653	30,302,653	29,861,181
Expenditures Total	\$93,200,853	\$89,126,745	\$34,031,044	\$54,031,044	\$31,420,993
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Debt Related	93,200,853	89,126,745	34,031,044	54,031,044	31,420,993
Expenditures Total	\$93,200,853	\$89,126,745	\$34,031,044	\$54,031,044	\$31,420,993

Aurora Water

PROGRAM DETAIL

Engineering Services

Net Cost: \$2,234,635

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	688,702	950,391	892,799	832,072	933,352
Water Fund	691,795	972,870	1,241,149	1,242,176	1,301,651
Expenditures Total	\$1,380,497	\$1,923,261	\$2,133,948	\$2,074,248	\$2,235,003
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,294,535	1,678,186	1,828,887	1,767,158	1,912,056
Supplies and Services	54,888	190,995	227,296	229,325	226,981
Interfund Charges	31,074	35,357	29,765	29,765	35,966
Capital Related	0	18,723	48,000	48,000	60,000
Expenditures Total	\$1,380,497	\$1,923,261	\$2,133,948	\$2,074,248	\$2,235,003
<u>STAFFING SUMMARY</u>					
Wastewater Fund	9.00	11.50	9.80	9.40	9.80
Water Fund	9.00	11.50	13.20	13.60	13.20
Staffing Total	18.00	23.00	23.00	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	94.8%	94.8%	95%	93%	95%

Operations Management

Net Cost: \$911,902

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	611,589	431,954	622,790	390,865	433,099
Water Fund	627,748	459,804	654,390	471,883	478,803
Expenditures Total	\$1,239,337	\$891,758	\$1,277,180	\$862,748	\$911,902

Aurora Water

PROGRAM DETAIL

Operations Management

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,173,571	850,939	1,071,079	671,622	707,277
Supplies and Services	61,975	35,706	202,135	187,457	202,135
Interfund Charges	3,791	5,113	3,966	3,669	2,490
Expenditures Total	\$1,239,337	\$891,758	\$1,277,180	\$862,748	\$911,902
<u>STAFFING SUMMARY</u>					
Wastewater Fund	5.50	4.50	4.40	4.30	2.75
Water Fund	5.50	4.50	4.60	4.70	3.25
Staffing Total	11.00	9.00	9.00	9.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain a lower accident frequency rate than industry standards by 20%	100%	100%	100%	75%	100%

Public Information and Water Conservation

Net Cost: \$2,212,809

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Water Fund	2,303,186	1,858,676	2,305,255	2,297,449	2,316,913
Expenditures Total	\$2,303,186	\$1,858,676	\$2,305,255	\$2,297,449	\$2,316,913
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,148,277	1,181,285	1,143,514	1,206,908	1,122,052
Supplies and Services	1,139,138	661,416	1,147,451	1,076,251	1,145,951
Utilities	42	0	381	381	0
Interfund Charges	15,459	15,975	13,909	13,909	10,910
Capital Related	270	0	0	0	38,000
Expenditures Total	\$2,303,186	\$1,858,676	\$2,305,255	\$2,297,449	\$2,316,913
<u>STAFFING SUMMARY</u>					
Water Fund	14.00	14.00	14.00	14.00	14.00
Staffing Total	14.00	14.00	14.00	14.00	14.00

Aurora Water

PROGRAM DETAIL

Public Information and Water Conservation

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 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%	99%	100%	99%	100%

Pumping Stations

Net Cost: \$4,783,913

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	1,217,902	1,095,514	1,265,796	1,179,438	1,215,575
Water Fund	2,629,400	2,601,071	3,248,760	2,924,322	3,568,338
Expenditures Total	\$3,847,302	\$3,696,585	\$4,514,556	\$4,103,760	\$4,783,913

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,162,555	1,102,263	1,265,778	1,190,003	1,286,893
Supplies and Services	382,423	430,388	425,308	519,656	691,808
Utilities	2,129,578	2,070,380	2,613,747	2,184,378	2,647,239
Interfund Charges	93,160	93,554	97,723	97,723	99,973
Capital Related	79,586	0	112,000	112,000	58,000
Expenditures Total	\$3,847,302	\$3,696,585	\$4,514,556	\$4,103,760	\$4,783,913

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

<u>PERFORMANCE MEASURE SUMMARY</u>					
Respond to emergency calls within a 45 minute time period on 80% of all calls to maintain system reliability and ensure continuous water and wastewater service	95%	85%	80%	95%	80%

Aurora Water

PROGRAM DETAIL

Quality Control

Net Cost: \$1,186,544

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	262,192	245,111	223,427	194,385	210,108
Water Fund	745,119	768,364	1,033,744	946,565	976,436
Expenditures Total	\$1,007,311	\$1,013,475	\$1,257,171	\$1,140,950	\$1,186,544
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	743,790	770,614	790,653	725,162	741,200
Supplies and Services	256,775	232,979	435,240	384,510	435,240
Interfund Charges	6,746	9,882	7,278	7,278	10,104
Capital Related	0	0	24,000	24,000	0
Expenditures Total	\$1,007,311	\$1,013,475	\$1,257,171	\$1,140,950	\$1,186,544
<u>STAFFING SUMMARY</u>					
Wastewater Fund	2.25	2.25	1.35	1.35	1.35
Water Fund	7.25	7.25	8.15	8.15	8.15
Staffing Total	9.50	9.50	9.50	9.50	9.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Zero Water Quality or NPDES	1	0	0	0	0
Discharge Permit violations and zero					
Reclaimed Water Control					
Regulation (regulation 84) violations					

Sanitary Collection

Net Cost: \$3,567,858

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

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	2,889,026	2,738,138	3,797,106	3,478,582	3,567,858
Expenditures Total	\$2,889,026	\$2,738,138	\$3,797,106	\$3,478,582	\$3,567,858

Aurora Water

PROGRAM DETAIL

Sanitary Collection

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,067,941	2,197,674	2,317,315	2,178,222	2,342,335
Supplies and Services	515,991	231,057	822,949	731,374	818,871
Utilities	48,887	45,374	63,299	63,299	58,625
Interfund Charges	222,572	224,461	218,543	218,543	227,027
Capital Related	33,635	39,572	375,000	287,144	121,000
Expenditures Total	\$2,889,026	\$2,738,138	\$3,797,106	\$3,478,582	\$3,567,858
<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	86%	85%	80%	86%	86%

Sanitary Treatment

Net Cost: \$1,527,614

Provide sewage treatment services for Aurora residents and businesses.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	1,139,275	1,224,762	1,513,817	1,480,466	1,527,614
Expenditures Total	\$1,139,275	\$1,224,762	\$1,513,817	\$1,480,466	\$1,527,614
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	508,684	559,341	844,622	811,271	866,588
Supplies and Services	328,542	320,803	302,595	302,595	302,254
Utilities	296,864	339,978	356,453	356,453	353,380
Interfund Charges	5,185	4,640	10,147	10,147	5,392
Expenditures Total	\$1,139,275	\$1,224,762	\$1,513,817	\$1,480,466	\$1,527,614
<u>STAFFING SUMMARY</u>					
Wastewater Fund	7.00	7.00	10.75	10.75	10.75
Staffing Total	7.00	7.00	10.75	10.75	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%	100%	100%	100%

Aurora Water

PROGRAM DETAIL

Stormwater

Net Cost: \$4,238,411

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

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	2,582,446	2,954,541	3,535,127	2,945,836	4,238,411
Expenditures Total	\$2,582,446	\$2,954,541	\$3,535,127	\$2,945,836	\$4,238,411
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,573,653	1,545,666	1,890,047	1,523,085	1,850,938
Supplies and Services	386,251	881,004	1,100,034	797,774	896,749
Utilities	211,942	240,132	175,741	217,699	216,628
Interfund Charges	222,821	216,035	277,071	275,044	265,862
Capital Related	187,779	71,704	92,234	132,234	1,008,234
Expenditures Total	\$2,582,446	\$2,954,541	\$3,535,127	\$2,945,836	\$4,238,411
<u>STAFFING SUMMARY</u>					
Wastewater Fund	29.50	29.50	29.50	28.50	28.50
Staffing Total	29.50	29.50	29.50	28.50	28.50
<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: \$1,929,599

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

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	886,207	749,816	804,501	757,449	772,256
Water Fund	882,503	753,771	1,080,713	979,507	1,157,343
Expenditures Total	\$1,768,710	\$1,503,587	\$1,885,214	\$1,736,956	\$1,929,599

Aurora Water

PROGRAM DETAIL

Technical Operations

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,394,098	1,288,220	1,522,138	1,373,880	1,602,324
Supplies and Services	309,692	169,932	278,766	278,766	263,046
Utilities	12,862	11,462	29,960	29,960	23,397
Interfund Charges	34,054	33,973	30,350	30,350	40,832
Capital Related	18,004	0	24,000	24,000	0
Expenditures Total	\$1,768,710	\$1,503,587	\$1,885,214	\$1,736,956	\$1,929,599
<u>STAFFING SUMMARY</u>					
Wastewater Fund	10.50	9.00	7.20	7.20	7.60
Water Fund	10.50	9.00	10.80	10.80	11.40
Staffing Total	21.00	18.00	18.00	18.00	19.00
<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	98.63%	96%	90%	94%	90%

Transfers and Other Requirements

Net Cost: \$15,424,068

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	20,021,011	22,803,456	24,470,795	25,062,260	28,043,899
Water Fund	5,845,388	5,893,949	5,238,132	8,865,332	4,650,226
Expenditures Total	\$25,866,399	\$28,697,405	\$29,708,927	\$33,927,592	\$32,694,125
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	117,481	-500,000	0	-500,000
Allocated Expenses	2,979,852	3,738,772	3,259,809	4,412,156	4,015,629
Supplies and Services	-337,963	-632,339	-1,484,565	-1,674,923	-1,585,744
Utilities	22,268,948	23,977,466	27,467,876	26,305,082	28,674,333
Interfund Charges	916,030	923,767	965,807	965,344	1,042,307
Debt Related	39,532	4,136	0	0	0
Capital Related	0	508,122	0	-20,067	1,047,600
Transfers Out	0	60,000	0	3,940,000	0
Expenditures Total	\$25,866,399	\$28,697,405	\$29,708,927	\$33,927,592	\$32,694,125

Aurora Water

PROGRAM DETAIL

Water Purification

Net Cost: \$8,764,148

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

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Water Fund	8,118,951	7,914,453	8,732,828	8,458,380	8,774,148
Expenditures Total	\$8,118,951	\$7,914,453	\$8,732,828	\$8,458,380	\$8,774,148
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,458,809	3,708,616	3,482,598	3,455,957	3,528,065
Supplies and Services	3,753,672	3,482,559	4,068,169	4,025,362	4,138,287
Utilities	796,614	630,941	869,935	819,935	906,697
Interfund Charges	31,697	30,358	31,926	31,926	33,899
Capital Related	78,159	61,979	280,200	125,200	167,200
Expenditures Total	\$8,118,951	\$7,914,453	\$8,732,828	\$8,458,380	\$8,774,148
<u>STAFFING SUMMARY</u>					
Water Fund	47.00	47.00	43.25	43.25	43.25
Staffing Total	47.00	47.00	43.25	43.25	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%	100%	100%	100%

Water Resources

Net Cost: \$12,468,220

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	876,942	889,904	1,142,052	1,085,750	1,184,411
Water Fund	9,215,067	9,420,867	11,060,486	10,073,055	11,402,637
Expenditures Total	\$10,092,009	\$10,310,771	\$12,202,538	\$11,158,805	\$12,587,048

Aurora Water

PROGRAM DETAIL

Water Resources

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,605,188	2,813,517	3,057,855	2,768,722	3,193,656
Supplies and Services	5,414,964	5,471,016	7,010,474	6,026,629	7,018,749
Utilities	2,007,934	1,967,364	2,064,630	2,303,358	2,260,924
Interfund Charges	32,042	31,264	29,579	28,827	33,719
Capital Related	31,881	27,610	40,000	31,269	80,000
Expenditures Total	\$10,092,009	\$10,310,771	\$12,202,538	\$11,158,805	\$12,587,048
<u>STAFFING SUMMARY</u>					
Wastewater Fund	8.84	8.84	8.84	9.50	9.50
Water Fund	23.16	23.16	23.16	23.50	23.50
Staffing Total	32.00	32.00	32.00	33.00	33.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain a minimum of 50,500 acre-feet of available water in our storage reservoirs at all times	107,255 AF	79,927 AF	90,000 AF	73,000 AF	82,300 AF

Water Service

Net Cost: \$2,081,411

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	902,968	895,910	661,344	603,618	647,793
Water Fund	1,017,454	905,052	1,428,922	1,367,702	1,433,618
Expenditures Total	\$1,920,422	\$1,800,962	\$2,090,266	\$1,971,320	\$2,081,411
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,649,527	1,658,612	1,775,603	1,656,657	1,701,521
Allocated Expenses	568	0	0	0	0
Supplies and Services	195,879	73,721	247,487	247,487	247,115
Interfund Charges	55,696	68,629	67,176	67,176	75,775
Capital Related	18,752	0	0	0	57,000
Expenditures Total	\$1,920,422	\$1,800,962	\$2,090,266	\$1,971,320	\$2,081,411
<u>STAFFING SUMMARY</u>					
Wastewater Fund	12.00	12.00	7.20	7.20	7.20
Water Fund	12.00	12.00	16.80	16.80	16.80
Staffing Total	24.00	24.00	24.00	24.00	24.00

Aurora Water

PROGRAM DETAIL

Water Service

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
The goal is to achieve a level of service 95% 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.	97.18%	100%	80%	95%	95%

Water Supply

Net Cost: \$3,113,982

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Water Fund	1,787,923	1,428,824	3,081,154	2,706,016	3,113,982
Expenditures Total	\$1,787,923	\$1,428,824	\$3,081,154	\$2,706,016	\$3,113,982
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	802,172	851,445	863,791	868,623	1,004,104
Supplies and Services	539,419	268,274	1,470,365	1,090,395	1,470,165
Utilities	217,091	211,650	593,621	593,621	484,340
Interfund Charges	60,971	66,635	58,377	58,377	72,373
Capital Related	168,270	30,820	95,000	95,000	83,000
Expenditures Total	\$1,787,923	\$1,428,824	\$3,081,154	\$2,706,016	\$3,113,982
<u>STAFFING SUMMARY</u>					
Water Fund	12.50	12.50	12.50	12.50	13.50
Staffing Total	12.50	12.50	12.50	12.50	13.50
<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%	100%	100%	100%

Aurora Water

PROGRAM DETAIL

Water Transmission and Distribution

Net Cost: \$7,105,473

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Water Fund	5,787,312	5,608,493	7,294,341	6,958,601	7,105,473
Expenditures Total	\$5,787,312	\$5,608,493	\$7,294,341	\$6,958,601	\$7,105,473
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,849,822	3,764,297	4,146,431	3,813,830	4,137,596
Supplies and Services	1,154,638	1,108,314	1,626,215	1,623,076	1,625,521
Utilities	31,111	27,258	47,696	47,696	50,155
Interfund Charges	420,960	451,835	484,905	484,905	457,107
Capital Related	330,781	256,789	989,094	989,094	835,094
Expenditures Total	\$5,787,312	\$5,608,493	\$7,294,341	\$6,958,601	\$7,105,473
<u>STAFFING SUMMARY</u>					
Water Fund	62.00	62.00	62.00	61.00	61.00
Staffing Total	62.00	62.00	62.00	61.00	61.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of all water main system repairs will have less than 8 hours of service interruption	99.4%	100%	90%	98%	90%

City Attorney

PROGRAM SUMMARY

Civil Division

\$6,069,797 26.75 FTE

*Provide legal counsel to City offices
and City Council

Criminal Justice Division

\$1,948,902 24 FTE

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

DEPARTMENT SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
REGULAR - FTE	49.00	49.00	49.00	50.00	50.75
EXPENDITURES	6,718,432	6,870,447	7,834,286	7,846,666	8,018,699

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	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Regular - FTE	49.00	49.00	49.00	50.00	50.75
Personal Services	4,777,873	4,805,435	4,838,907	4,870,617	5,014,731
Allocated Expenses	-179,117	-183,000	0	0	0
Supplies and Services	1,998,894	2,177,910	2,921,772	2,902,442	2,924,472
Interfund Charges	120,782	70,102	73,607	73,607	79,496
Expenditures Total	\$6,718,432	\$6,870,447	\$7,834,286	\$7,846,666	\$8,018,699

DEPARTMENT NARRATIVE

Expenditures for 2013 in the City Attorney's Office are projected to be on budget. The \$12,400 overage compared to the 2013 Original Budget is due to the citywide employee bonuses that will be part of the fall supplemental budget process. Two mid-year personnel related changes for the City Attorney's Office were approved by Council and therefore included in the 2013 projection. First, 1.0 FTE was added to the Civil Division for an Assistant City Attorney to exclusively handle City open records requests for an estimated \$41,100 in 2013. This position was approved by Council on May 6, 2013. The position has been filled and the FTE will be appropriated for 2013 in the fall supplemental. On July 8, 2013 Council approved a wage adjustment for attorneys in the Criminal Justice Division for an estimated \$48,300 for 2013. Both changes are projected to be covered by savings primarily resulting from turnover and the associated wage differential as positions that were budgeted at the higher wage levels for experienced attorneys have been filled with new attorneys at a lower wage rate.

The 2014 budget for the City Attorney's Office is \$184,400 higher than the 2013 Original Budget. The increase is primarily driven by the 2014 amendment requests. In order to address the impact of the 2013 mid-year personnel changes described above, two amendments are required. One increases the Civil Division's budget by \$83,400 for 1.0 FTE Assistant City Attorney position added in 2013 and the other adds \$97,200 to the Criminal Justice Division's budget to cover the 2014 impact of the 2013 wage adjustment and 2014 bi-annual merit increases. Additionally, two amendments were approved by City Council at the the October 5, 2013 budget workshop to increase the Civil Division's 2014 budget. One of these amendments adds \$88,000 for 0.75 FTE City Attorney Investigator position and the other provides additional \$20,000 for performance based compensation increases for attorneys. The 2014 budget impact from these amendments, as well as the City increases for personnel benefits, are partially offset by a significant decrease in the base budget to correct for the wage differential by adjusting position budgets to current wage rates.

The Criminal Justice Division has seen a slight increase in both traffic and criminal filings into the Municipal Court, when compared to year-to-date filings in 2012. The increase in filings has resulted in an increase in the number of court trials being set (6%) and jury trials being docketed (2%). This Division will continue to look for ways to improve office efficiencies while ensuring that violations of 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.

City Attorney

BASE ADJUSTMENTS

Base Adjustments	2014
Compensation Adjustments	-112,810
Mandated Costs	8,589
Total Base Adjustments	(\$104,221)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 1.0 FTE Assistant City Attorney	1.00	83,399	0	83,399
Program affected: Civil Division Add 1.0 FTE Assistant City Attorney position to handle a growing number of open records requests. This was approved by Council on May 6, 2013.				
Additional 0.75 FTE City Attorney Investigator	0.75	88,000	0	88,000
Program affected: Civil Division During the October 5, 2013 budget workshop, Council added 0.75 FTE for a City Attorney Investigator position. The primary duties of the City Attorney Investigator will be to assist in civil litigation matters, which will include the obtaining of background information, witness interviews, and any other material that is advantageous to the successful defense of a case.				
Compensation Adjustment For Civil Division Attorneys	0.00	20,000	0	20,000
Program affected: Civil Division During the October 5, 2013 budget workshop, Council approved \$20,000 in funds to provide the City Attorney the flexibility to supplement attorney compensation on a performance based system.				
Wage Adjustment for Criminal Assistant City Attorney Positions	0.00	97,235	0	97,235
Program affected: Criminal Justice Division Provide \$97,200 in additional appropriation in the Criminal Justice Division. The funds will cover the additional 2014 personal services expenditures driven by the 2013 mid-year wage adjustments and 2014 bi-annual merit increases approved by Council on July 8, 2013.				
New Appropriation Total	1.75	288,634	0	288,634
General Fund Total	1.75	288,634	0	288,634
Amendment Request Total All Funds	1.75	288,634	0	288,634

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
General Fund	5,000,488	4,986,349	5,209,286	5,221,666	5,393,699
Water Fund	1,717,944	1,884,098	2,625,000	2,625,000	2,625,000
Expenditures Total	\$6,718,432	\$6,870,447	\$7,834,286	\$7,846,666	\$8,018,699

City Attorney

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
General Fund	49.00	49.00	49.00	50.00	50.75
Staffing Total	49.00	49.00	49.00	50.00	50.75

PROGRAM DETAIL

Civil Division

Net Cost: \$6,068,797

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	3,211,908	3,168,211	3,366,202	3,349,611	3,444,797
Water Fund	1,717,944	1,884,098	2,625,000	2,625,000	2,625,000
Expenditures Total	\$4,929,852	\$5,052,309	\$5,991,202	\$5,974,611	\$6,069,797
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,066,541	3,063,695	3,104,849	3,065,437	3,177,555
Allocated Expenses	-179,117	-183,000	0	0	0
Supplies and Services	1,921,646	2,101,512	2,812,746	2,835,567	2,812,746
Interfund Charges	120,782	70,102	73,607	73,607	79,496
Expenditures Total	\$4,929,852	\$5,052,309	\$5,991,202	\$5,974,611	\$6,069,797
<u>STAFFING SUMMARY</u>					
General Fund	25.00	25.00	25.00	26.00	26.75
Staffing Total	25.00	25.00	25.00	26.00	26.75

City Attorney

PROGRAM DETAIL

Criminal Justice Division

Net Cost: \$1,944,902

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,788,580	1,818,138	1,843,084	1,872,055	1,948,902
Expenditures Total	\$1,788,580	\$1,818,138	\$1,843,084	\$1,872,055	\$1,948,902
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,711,332	1,741,740	1,734,058	1,805,180	1,837,176
Supplies and Services	77,248	76,398	109,026	66,875	111,726
Expenditures Total	\$1,788,580	\$1,818,138	\$1,843,084	\$1,872,055	\$1,948,902
<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	62,453	59,484	64,000	62,000	64,000

City Council

PROGRAM SUMMARY

City Council

\$1,089,285 14 FTE

*City Council and associated
legislative activities

Council Contingency

\$15,716 0 FTE

* Contingency for unanticipated items

DEPARTMENT SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
REGULAR - FTE	14.00	14.00	14.00	14.00	14.00
EXPENDITURES	929,792	882,945	1,043,724	1,064,862	1,105,001

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	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Regular - FTE	14.00	14.00	14.00	14.00	14.00
Personal Services	616,927	543,869	610,172	609,453	615,660
Supplies and Services	307,044	333,255	427,440	449,297	482,740
Interfund Charges	5,821	5,821	6,112	6,112	6,601
Expenditures Total	\$929,792	\$882,945	\$1,043,724	\$1,064,862	\$1,105,001

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.

An allocation of \$20,000 will be added to the City Council budget in 2014 for the purpose of developing the Sister Cities program. At the October 5th Council budget workshop, Council made two additional budgetary changes. The first was to create a one-time allocation of \$25,000 to fund activities recognizing the military through the Aurora Chamber of Commerce. The second was to add \$10,000 in ongoing costs to the Council budget in 2014 for additional Aurora Chamber membership dues.

A detailed breakdown of City Council spending can be found in Appendix 9.

BASE ADJUSTMENTS

Base Adjustments	2014
Compensation Adjustments	5,488
Mandated Costs	789
Total Base Adjustments	\$6,277

City Council

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Funding for Sister Cities International and International Round Table	0.00	20,000	0	20,000
Program affected: City Council Add \$20,000 for membership dues and other expenses related to the City's Sister Cities International program.				
Increase in Membership for Chamber of Commerce	0.00	10,000	0	10,000
Program affected: City Council At the October 5th Council budget workshop, Council added an ongoing allocation of \$10,000 for the City's membership dues for the Aurora Chamber of Commerce.				
Support to Aurora Chamber for Activities Related to the Military	0.00	25,000	0	25,000
Program affected: City Council At the October 5th Council budget workshop, Council added \$25,000 in one-time funding for military-related activities put on by the Aurora Chamber of Commerce.				
New Appropriation Total	0.00	55,000	0	55,000
General Fund Total	0.00	55,000	0	55,000
Amendment Request Total All Funds	0.00	55,000	0	55,000

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
General Fund	929,792	882,945	1,043,724	1,064,862	1,105,001
Expenditures Total	\$929,792	\$882,945	\$1,043,724	\$1,064,862	\$1,105,001

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 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: \$1,089,285

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.

City Council

PROGRAM DETAIL

City Council

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	922,056	881,853	1,028,008	1,049,146	1,089,285
Expenditures Total	\$922,056	\$881,853	\$1,028,008	\$1,049,146	\$1,089,285
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	616,927	543,869	610,172	609,453	615,660
Supplies and Services	299,308	332,163	411,724	433,581	467,024
Interfund Charges	5,821	5,821	6,112	6,112	6,601
Expenditures Total	\$922,056	\$881,853	\$1,028,008	\$1,049,146	\$1,089,285
<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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	7,736	1,092	15,716	15,716	15,716
Expenditures Total	\$7,736	\$1,092	\$15,716	\$15,716	\$15,716
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	7,736	1,092	15,716	15,716	15,716
Expenditures Total	\$7,736	\$1,092	\$15,716	\$15,716	\$15,716

Civil Service Commission

PROGRAM SUMMARY

Civil Service Commission

\$733,900 4 FTE

*New applicant and promotional
certification of civil service

*Disciplinary appeal hearings

DEPARTMENT SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
REGULAR - FTE	4.00	4.00	4.00	4.00	4.00
EXPENDITURES	704,130	632,676	700,896	740,461	733,900

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	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Regular - FTE	4.00	4.00	4.00	4.00	4.00
Personal Services	413,049	386,243	497,087	449,529	424,184
Supplies and Services	289,077	244,429	201,705	288,832	307,444
Interfund Charges	2,004	2,004	2,104	2,100	2,272
Expenditures Total	\$704,130	\$632,676	\$700,896	\$740,461	\$733,900

DEPARTMENT NARRATIVE

There is a spending variance between 2012 and 2013 due to the entry-level Fire and Police background investigations being conducted primarily in 2013 as opposed to 2012. This resulted in the shift of approximately \$40,000 in costs from 2012 to 2013.

The 2014 budget amount is higher than the 2013 budget due to the additional budgeting of legal costs to the Commission associated with public safety disciplinary appeal hearings and additional health coverage costs for existing employees.

In 2013, the Department of Justice concluded their 4-year investigation into Police and Fire hiring and testing practices without taking any action against the City. The Civil Service Commission continues to administer this updated entry-level testing process to Police and Fire applicants.

BASE ADJUSTMENTS

Base Adjustments	2014
Compensation Adjustments	17,836
Mandated Costs	15,168
Total Base Adjustments	\$33,004

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
General Fund	704,130	632,676	700,896	740,461	733,900
Expenditures Total	\$704,130	\$632,676	\$700,896	\$740,461	\$733,900

Civil Service Commission

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 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: \$703,900

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	704,130	632,676	700,896	740,461	733,900
Expenditures Total	\$704,130	\$632,676	\$700,896	\$740,461	\$733,900
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	413,049	386,243	497,087	449,529	424,184
Supplies and Services	289,077	244,429	201,705	288,832	307,444
Interfund Charges	2,004	2,004	2,104	2,100	2,272
Expenditures Total	\$704,130	\$632,676	\$700,896	\$740,461	\$733,900
<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	2,501	4,285	3,000	3,000	3,000

Communications

PROGRAM SUMMARY

Access Aurora

\$163,002 2.5 FTE

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

Art Media

\$289,305 2.8 FTE

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

Aurora Channel

\$976,555 3 FTE

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

Mail Center

\$339,821 3 FTE

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

Media and Public Relations

\$953,983 6 FTE

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

Multimedia Support

\$78,170 1 FTE

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

Printing Services

\$398,172 2.75 FTE

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

DEPARTMENT SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
REGULAR - FTE	21.30	20.80	20.80	21.05	21.05
EXPENDITURES	2,134,188	2,225,714	2,371,848	2,375,972	3,199,008

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 that organization 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	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Regular - FTE	21.30	20.80	20.80	21.05	21.05
Personal Services	1,601,668	1,666,853	1,681,520	1,668,891	1,770,317
Supplies and Services	515,213	480,597	552,939	563,848	853,275
Interfund Charges	17,307	15,333	17,389	15,369	16,740
Capital Related	0	62,931	120,000	127,864	558,676
Expenditures Total	\$2,134,188	\$2,225,714	\$2,371,848	\$2,375,972	\$3,199,008

DEPARTMENT NARRATIVE

A number of significant changes will occur in the Communications budget for 2014. The total department budget will increase \$827,200 (34.9 percent), most of which is attributable to a larger than usual appropriation of Public Education and Government (PEG) Fund balance and a one-time add of \$300,000 to fund a city branding campaign. The department's General Fund budget will increase \$490,200 (23.2 percent) in 2014.

Following the successful completion of a new franchise agreement between Comcast Cable and the City in July 2013, the Aurora Channel is poised to begin converting its television studio and production equipment from standard definition to high definition (HD) in 2014. For the most part, television equipment in the studio has reached the end of its useful service life. This is an important undertaking as it will keep the station's municipal programming competitive and more visible in the cable HD channel lineup. It will also allow the station to bring in additional revenue as an HD-compatible production facility.

A total of \$518,700 will be available in 2014 for the upgrade to HD—an increase of \$398,700 over 2013 to address capital equipment needs. An additional \$40,000 has also been appropriated to replace the Aurora Channel's remote production/equipment van. All of these expenses will occur in the PEG Fund which is housed in the City's Designated Revenues Fund. A portion of the increase (\$228,600) will come from a drawdown of the PEG Fund balance.

The department's General Fund budget will also increase by \$490,200 due to two major changes. The first is a transfer in of other Aurora Channel expenses from the PEG Fund. Cuts in the PEG Fund will be offset by a new appropriation of \$133,800

Communications

DEPARTMENT NARRATIVE

in the General Fund; the change will free up money in the PEG Fund to be used to fund the upgrade to HD television. The second change is the addition of \$300,000 to the Media and Public Relations program to pay for the development and implementation of a branding and marketing campaign. The addition was made during the October 5th Council budget workshop.

The remaining minor increases are due to changes in personal services costs.

BASE ADJUSTMENTS

Base Adjustments	2014
Compensation Adjustments	50,203
Mandated Costs	6,957
Total Base Adjustments	\$57,160

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / New Appropriation</u>				
Replace Aurora Channel Television Equipment Truck	0.00	40,000	0	40,000
Program affected: Aurora Channel Television Services provides support for field and remote production capability away from the studio. A new vehicle to be purchased in 2014 will allow for the transport of equipment to remote production locations.				
Upgrade of Studio and Meeting Room Television Equipment	0.00	430,000	0	430,000
Program affected: Aurora Channel Television Services has not had a major facility upgrade since the initial installation of the TV studio at the AMC as a standard definition facility in 2003. This add provides funding for a full studio upgrade to high definition capability, replacing obsolete equipment, as well as the equipment necessary to provide video-on-demand web programming.				
New Appropriation Total	0.00	470,000	0	470,000
<u>Designated Revenues Fund / Budget Cut</u>				
Transfer Contingent Employees and Supplies and Services from PEG Fund to General Fund	0.00	-133,791	0	-133,791
Program affected: Aurora Channel Transfer three contingent employees and related supplies and services from the PEG Fund to the General Fund. The move will free up money in the PEG Fund with which to pay for the transition from standard definition video to high definition video.				
Budget Cut Total	0.00	-133,791	0	-133,791
Designated Revenues Fund Total	0.00	336,209	0	336,209

Communications

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Branding and Marketing Campaign	0.00	300,000	0	300,000
Program affected: Media and Public Relations At the October 5th Council budget hearing, Council created a one-time add of \$300,000 to fund the development and implementation of a branding campaign.				
Transfer Contingent Employees and Supplies and Services from PEG Fund to General Fund	0.00	133,791	0	133,791
Program affected: Aurora Channel Transfer three contingent employees and related supplies and services from the PEG Fund to the General Fund. The move will free up money in the PEG Fund with which to pay for the transition from standard definition video to high definition video.				
New Appropriation Total	0.00	433,791	0	433,791
General Fund Total	0.00	433,791	0	433,791
Amendment Request Total All Funds	0.00	770,000	0	770,000

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Designated Revenues Fund	332,326	383,369	254,528	253,282	591,523
General Fund	1,777,063	1,842,345	2,117,320	2,122,690	2,607,485
Gifts & Grants Fund	24,799	0	0	0	0
Expenditures Total	\$2,134,188	\$2,225,714	\$2,371,848	\$2,375,972	\$3,199,008

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Designated Revenues Fund	2.70	2.70	0.00	0.00	0.00
General Fund	18.60	18.10	20.80	21.05	21.05
Staffing Total	21.30	20.80	20.80	21.05	21.05

PROGRAM DETAIL

Access Aurora

Net Cost: \$163,002

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

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	162,147	165,659	161,213	166,711	163,002
Expenditures Total	\$162,147	\$165,659	\$161,213	\$166,711	\$163,002
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	160,599	164,640	159,288	165,646	161,077
Supplies and Services	1,548	1,019	1,925	1,065	1,925
Expenditures Total	\$162,147	\$165,659	\$161,213	\$166,711	\$163,002
<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 calls answered within the established standard of 30 seconds or less	N/A	88%	80%	88%	85%
Percentage of survey responders rating assistance from Access Aurora as 'above average' or better	N/A	100%	80%	100%	85%

Art Media

Net Cost: \$289,305

The City's team of four graphic artists designs more than 3,000 graphic jobs a year. The team continually seeks ways to deliver professional, attractive designs at an economical cost to the City.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	220,425	284,785	286,566	290,984	289,305
Expenditures Total	\$220,425	\$284,785	\$286,566	\$290,984	\$289,305
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	202,948	269,863	270,668	274,377	273,407
Supplies and Services	17,477	14,922	15,898	16,607	15,898
Expenditures Total	\$220,425	\$284,785	\$286,566	\$290,984	\$289,305
<u>STAFFING SUMMARY</u>					
General Fund	1.80	2.80	2.80	2.80	2.80
Staffing Total	1.80	2.80	2.80	2.80	2.80

Communications

PROGRAM DETAIL

Art Media

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of jobs processed by Art Media completed on-time or early	N/A	81%	80%	89%	85%
Percentage of of internal customers rating support from Art Media, Mail Center, and Print Shop as 'above average' or better	N/A	99%	80%	96%	85%

Aurora Channel

Net Cost: \$385,032

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	332,326	383,369	254,528	253,282	591,523
General Fund	0	734	250,129	215,844	385,032
Expenditures Total	\$332,326	\$384,103	\$504,657	\$469,126	\$976,555

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	260,465	285,666	294,349	260,844	336,227
Supplies and Services	70,541	34,186	88,922	79,032	81,652
Interfund Charges	1,320	1,320	1,386	1,386	0
Capital Related	0	62,931	120,000	127,864	558,676
Expenditures Total	\$332,326	\$384,103	\$504,657	\$469,126	\$976,555

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

<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of customers finding the Aurora Channel's video production service to be 'useful' or 'very useful' in accomplishing key department objectives	N/A	96%	80%	72%	85%
Percentage of viewers find programming on the Aurora Channel(s) and/or YouTube as 'useful' or 'very useful'	N/A	90%	80%	76%	85%

Communications

PROGRAM DETAIL

Mail Center

Net Cost: \$339,821

Four mail technicians deliver and process more than 250,000 pieces of USPS mail, packages, internal mail, and copy paper daily to 97 locations throughout the City, including receipt and delivery of freight. 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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	368,251	381,560	331,363	385,292	339,821
Expenditures Total	\$368,251	\$381,560	\$331,363	\$385,292	\$339,821

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	156,870	163,046	121,901	128,898	123,441
Supplies and Services	206,592	214,647	204,890	252,757	212,496
Interfund Charges	4,789	3,867	4,572	3,637	3,884
Expenditures Total	\$368,251	\$381,560	\$331,363	\$385,292	\$339,821

<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 of internal customers rating support from Art Media, Mail Center, and Print Shop as 'above average' or better	N/A	99%	80%	96%	85%

Media and Public Relations

Net Cost: \$953,983

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	595,500	537,835	628,955	623,118	953,983
Expenditures Total	\$595,500	\$537,835	\$628,955	\$623,118	\$953,983

Communications

PROGRAM DETAIL

Media and Public Relations

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	543,959	487,125	567,571	561,734	590,688
Supplies and Services	46,609	45,778	56,205	56,205	356,205
Interfund Charges	4,932	4,932	5,179	5,179	7,090
Expenditures Total	\$595,500	\$537,835	\$628,955	\$623,118	\$953,983
<u>STAFFING SUMMARY</u>					
General Fund	6.00	5.00	6.00	6.00	6.00
Staffing Total	6.00	5.00	6.00	6.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of Communications Department service levels standards met	N/A	N/A	N/A	84%	85%
Ratio of user/follower comments, feedback, questions, and other interactions for every City social media post	N/A	34	3	49	3

Multimedia Support

Net Cost: \$78,170

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	92,742	96,040	74,433	76,915	78,170
Expenditures Total	\$92,742	\$96,040	\$74,433	\$76,915	\$78,170
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	88,137	92,397	70,000	73,802	74,568
Supplies and Services	2,450	2,540	2,498	2,263	2,498
Interfund Charges	2,155	1,103	1,935	850	1,104
Expenditures Total	\$92,742	\$96,040	\$74,433	\$76,915	\$78,170
<u>STAFFING SUMMARY</u>					
General Fund	1.30	1.30	1.00	1.00	1.00
Staffing Total	1.30	1.30	1.00	1.00	1.00

Communications

PROGRAM DETAIL

Printing Services

Net Cost: \$398,172

Provide centralized printing and high volume and special copy services to meet city department needs. The Print Shop processes over 4,500 print jobs each year. The division is responsible for printing the monthly water bills for more than 86,000 customers resulting in a significant savings to the City each year compared to using external print shops.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	337,998	375,732	384,661	363,826	398,172
Expenditures Total	\$337,998	\$375,732	\$384,661	\$363,826	\$398,172
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	188,690	204,116	197,743	203,590	210,909
Supplies and Services	145,197	167,505	182,601	155,919	182,601
Interfund Charges	4,111	4,111	4,317	4,317	4,662
Expenditures Total	\$337,998	\$375,732	\$384,661	\$363,826	\$398,172
<u>STAFFING SUMMARY</u>					
General Fund	3.00	2.50	2.50	2.75	2.75
Staffing Total	3.00	2.50	2.50	2.75	2.75
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of jobs processed by Printing Services will be completed on-time or early	N/A	87%	80%	87%	85%
Percentage of of internal customers rating support from Art Media, Mail Center, and Print Shop as 'above average' or better	N/A	99%	80%	96%	85%

Court Administration

PROGRAM SUMMARY

Case Management

\$1,493,253 22 FTE

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

Detention

\$3,776,282 54 FTE

*Provide safe environment for staff and detainees

Marshal

\$649,253 9 FTE

*Provide safe environment for staff and public
*Transport prisoners

Office of the Court Administrator

\$912,361 6 FTE

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

Probation

\$798,635 10 FTE

*Supervise and monitor defendants sentenced to probation programs

DEPARTMENT SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
REGULAR - FTE	100.00	101.00	101.00	101.00	101.00
EXPENDITURES	6,947,572	7,286,549	7,337,985	7,651,085	7,629,784

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 municipal court records and processes all summonses for City code violations. The 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	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Regular - FTE	100.00	101.00	101.00	101.00	101.00
Personal Services	5,771,838	5,903,515	6,107,158	6,109,330	6,099,215
Supplies and Services	960,263	1,168,489	1,000,265	1,317,081	1,282,437
Interfund Charges	215,471	214,545	227,562	224,674	245,132
Capital Related	0	0	3,000	0	3,000
Expenditures Total	\$6,947,572	\$7,286,549	\$7,337,985	\$7,651,085	\$7,629,784

DEPARTMENT NARRATIVE

The 2013 expenditure projection for Court Administration is \$313,100 more than the 2013 Original Budget. The supplemental budget approved in the spring for the SMART Probation grant and the citywide employee bonuses that will be part of the fall supplemental budget process explain all but \$50,000 of the overage. The department expects to be over the amended budget by this amount due to necessary maintenance and replacement of the court video system and components as they fail or reach their life expectancy. To meet safety and retention requirements, the system has expanded over the years and has become too costly to be maintained within the current operating budget. Additional appropriation will be requested during the fall process to cover the 2013 replacement plan expenditures.

The 2014 budget for Court Administration is \$291,800 higher than the 2013 Original Budget. Base budget adjustments to appropriate the second year of SMART Probation grant program funds as well as mandated increases for detainee healthcare and meals account for the majority of the increase. A budget amendment request for \$58,500 is included in the 2014 budget to fund the replacement plan for the court video system as much of the of the equipment has a five to six year life span and at that time must either be repaired or replaced.

In 2014, 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	2014
Compensation Adjustments	-7,943
Mandated Costs	65,937

Court Administration

BASE ADJUSTMENTS

Base Adjustments	2014
Grant / Designated Revenue Adjustments	175,305
Total Base Adjustments	\$233,299

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Maintenance and Replacement of Court Video System and Components	0.00	58,500	0	58,500
Program affected: Office of the Court Administrator This amendment provides \$58,500 per year of appropriation to fund the maintenance and replacement of the court video system and components as they fail or reach their life expectancy. Much of the equipment has a five to six year life span and then must either be repaired or replaced. To meet safety and retention requirements, the system has expanded over the years and become too costly to be maintained within the current operating budget. A replacement plan has been carefully constructed to meet the replacement needs and arrive at a level \$58,500 per year.				
New Appropriation Total	0.00	58,500	0	58,500
General Fund Total	0.00	58,500	0	58,500
Amendment Request Total All Funds	0.00	58,500	0	58,500

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
General Fund	6,947,572	7,286,549	7,337,985	7,411,919	7,454,479
Gifts & Grants Fund	0	0	0	239,166	175,305
Expenditures Total	\$6,947,572	\$7,286,549	\$7,337,985	\$7,651,085	\$7,629,784

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
General Fund	100.00	101.00	101.00	101.00	101.00
Staffing Total	100.00	101.00	101.00	101.00	101.00

PROGRAM DETAIL

Case Management

Net Cost: \$1,493,253

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.

Court Administration

PROGRAM DETAIL

Case Management

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,286,594	1,340,375	1,441,751	1,456,488	1,493,253
Expenditures Total	\$1,286,594	\$1,340,375	\$1,441,751	\$1,456,488	\$1,493,253
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,043,189	1,131,960	1,180,535	1,216,688	1,232,037
Supplies and Services	243,405	208,415	261,216	239,800	261,216
Expenditures Total	\$1,286,594	\$1,340,375	\$1,441,751	\$1,456,488	\$1,493,253
<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	62,453	59,484	64,000	62,000	64,000

Detention

Net Cost: \$3,776,282

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	3,669,753	3,669,046	3,850,583	3,732,009	3,776,282
Expenditures Total	\$3,669,753	\$3,669,046	\$3,850,583	\$3,732,009	\$3,776,282
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,001,829	2,973,157	3,198,050	3,015,526	3,074,404
Supplies and Services	658,717	686,104	643,481	706,401	691,848
Interfund Charges	9,207	9,785	9,052	10,082	10,030
Expenditures Total	\$3,669,753	\$3,669,046	\$3,850,583	\$3,732,009	\$3,776,282
<u>STAFFING SUMMARY</u>					
General Fund	54.00	54.00	54.00	54.00	54.00
Staffing Total	54.00	54.00	54.00	54.00	54.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Detainees	14,572	15,789	16,100	16,000	17,052

Court Administration

PROGRAM DETAIL

Marshal

Net Cost: \$649,253

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	744,648	719,591	723,300	679,420	649,253
Expenditures Total	\$744,648	\$719,591	\$723,300	\$679,420	\$649,253
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	691,886	682,766	680,179	649,912	605,815
Supplies and Services	38,233	25,820	26,054	18,359	26,054
Interfund Charges	14,529	11,005	15,067	11,149	15,384
Capital Related	0	0	2,000	0	2,000
Expenditures Total	\$744,648	\$719,591	\$723,300	\$679,420	\$649,253
<u>STAFFING SUMMARY</u>					
General Fund	10.00	10.00	10.00	9.00	9.00
Staffing Total	10.00	10.00	10.00	9.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Remands	1,135	940	1,265	1,265	1,200
Transports	1,861	1,779	1,680	2,408	2,450

Office of the Court Administrator

Net Cost: \$912,361

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	735,161	1,024,926	793,149	898,894	912,361
Expenditures Total	\$735,161	\$1,024,926	\$793,149	\$898,894	\$912,361
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	529,639	589,007	535,029	595,524	579,466
Supplies and Services	13,787	242,164	54,677	99,927	113,177
Interfund Charges	191,735	193,755	203,443	203,443	219,718
Expenditures Total	\$735,161	\$1,024,926	\$793,149	\$898,894	\$912,361

Court Administration

PROGRAM DETAIL

Office of the Court Administrator

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	5.00	6.00	6.00	6.00	6.00
Staffing Total	5.00	6.00	6.00	6.00	6.00

Probation

Net Cost: \$623,330

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	511,416	532,611	529,202	645,108	623,330
Gifts & Grants Fund	0	0	0	239,166	175,305
Expenditures Total	\$511,416	\$532,611	\$529,202	\$884,274	\$798,635

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	505,295	526,625	513,365	631,680	607,493
Supplies and Services	6,121	5,986	14,837	252,594	190,142
Capital Related	0	0	1,000	0	1,000
Expenditures Total	\$511,416	\$532,611	\$529,202	\$884,274	\$798,635

<u>STAFFING SUMMARY</u>					
General Fund	9.00	9.00	9.00	10.00	10.00
Staffing Total	9.00	9.00	9.00	10.00	10.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
New cases	740	728	750	780	780

Finance

PROGRAM SUMMARY

Accounting

\$1,054,822 9 FTE

*Maintain the official financial accounts and records of the City

Accounts Payable

\$187,950 3 FTE

*Review City invoices for accuracy, proper approval, appropriateness and make payment to vendors

Administration

\$676,409 4 FTE

*Provides city-wide financial planning, advice, special projects and administration of financial operations

Budget & Financial Planning

\$577,829 7.5 FTE

*Provide city-wide budget guidance and develop budget, provide analysis and manage the budget process

Central Cashiering

\$285,613 4 FTE

*Central receipt and management of all City cash

Debt and Financing Management

\$355,546 1.67 FTE

*Manage all City debt

Investment Management

\$0 1.33 FTE

*Investment of all City cash
- \$346,499 in expenditures are netted against investment revenue

Payroll

\$302,586 4 FTE

*Manage and process payroll including payment of deductions and benefits, and reconciliation of information

Tax and Licensing

\$1,271,401 12.67 FTE

*Issue and manage general tax, and special licensing for city businesses and collect unpaid taxes through collection activities excluding audit

Tax Audit

\$708,228 8.33 FTE

*Collect unpaid taxes through audits of businesses

Transfers and Other Requirements

\$264,000 0 FTE

*Property Tax Collection Fee to Counties

DEPARTMENT SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
REGULAR - FTE	63.50	60.50	58.50	58.50	55.50
EXPENDITURES	5,069,496	5,313,652	5,593,757	5,543,692	5,684,384

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	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Regular - FTE	63.50	60.50	58.50	58.50	55.50
Personal Services	4,705,177	4,508,176	4,812,214	4,593,114	4,641,825
Allocated Expenses	-702,738	-701,192	-468,488	-468,488	-473,326
Supplies and Services	998,137	1,438,846	1,179,748	1,348,783	1,479,132
Interfund Charges	33,170	32,072	34,533	34,533	36,753
Transfers Out	35,750	35,750	35,750	35,750	0
Expenditures Total	\$5,069,496	\$5,313,652	\$5,593,757	\$5,543,692	\$5,684,384

DEPARTMENT NARRATIVE

In 2013 a 1.0 vacant Sr. Tax Auditor position was eliminated and 1.0 licensing officer position was transferred to Information Technology for conversion to a Business Systems Analyst. Total department expenditures increased 4.3 percent. An accounting change in how costs are allocated to Aurora Water was the major factor in the increase in net expenditures.

For 2014 expenditures remain consistent with 2013 with a 1.6 percent increase over the 2013 Original Budget. This increase is the result of the department's portion of city wide compensation increases. These increases are offset in the personal services category by an amendment that reallocates resources for a new Tax and Licensing system. The reallocation includes an elimination of 3.0 FTE, a downgrade of two positions, and a reduction in postage. The funding is moved to supplies and services. The current system is no longer supported. Transfers out are eliminated for 2014 with the closure of the Surplus and Deficiency Fund and the end of the transfer to the General Fund for administrative support.

The Finance department will continue to focus on providing exceptional customer services and maintaining internal controls while working to understand the customer's needs.

The accounting and controls operation recently completed 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.

Budget operations have focused on identifying ways to save money, increase revenues, improve operations 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 Budget Office maintains effective operations in light of some loss of experience in recent years.

Tax and Licensing operations have reorganized with Tax Collections merging with Business Licensing to allow staff cross training and a more customer responsive environment. Tax Audit is now fully staffed but the challenges of keeping them

Finance

DEPARTMENT NARRATIVE

employed long-term still exists. Tax Audit continues to provide education and support as part of its customer service to the taxpayers.

Treasury and Debt operations continue to review opportunities to increase yields from investing and to take advantage of any favorable financing opportunities. Recent financing has included a number of equipment lease purchases and pre payment on bonds in the Wastewater and Water Funds.

BASE ADJUSTMENTS

Base Adjustments	2014
Mid Year Modifications	24,100
Compensation Adjustments	60,155
Mandated Costs	9,497
Other Adjustments	-3,125
Total Base Adjustments	\$90,627

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Reallocate Resources Including Elimination of 3 Vacant FTE for the Purchase / Lease of New Tax and Licensing System	-3.00	0	0	0
Programs affected: Finance Administration, Business Licensing, Accounts Payable, Tax Audit, Tax Collections This amendment eliminates an Accounting Tech, Sr. Financial Analyst, Licensing Officer and a contract collections position. It also captures the downgrade savings for two positions that were changed to lower cost and entry level. In addition, this amendment captures anticipated postage savings from the new system. The total of these reductions is \$334,100 which will be used towards the purchase of a new Tax and Licensing System. The current system is at the end of its life cycle and is no longer supported.				
Budget Cut Total	-3.00	0	0	0
General Fund Total	-3.00	0	0	0
Amendment Request Total All Funds	-3.00	0	0	0

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
General Fund	5,033,746	5,277,902	5,558,007	5,507,942	5,684,384
Surplus & Deficiency Fund	35,750	35,750	35,750	35,750	0
Expenditures Total	\$5,069,496	\$5,313,652	\$5,593,757	\$5,543,692	\$5,684,384

Finance

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
General Fund	63.50	60.50	58.50	58.50	55.50
Staffing Total	63.50	60.50	58.50	58.50	55.50

PROGRAM DETAIL

Accounting

Net Cost: \$1,054,822

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	948,988	1,047,534	1,038,597	1,038,806	1,054,822
Expenditures Total	\$948,988	\$1,047,534	\$1,038,597	\$1,038,806	\$1,054,822
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	779,268	796,640	850,945	790,266	856,741
Allocated Expenses	-30,000	-30,000	0	0	0
Supplies and Services	199,720	280,894	187,652	248,540	198,081
Expenditures Total	\$948,988	\$1,047,534	\$1,038,597	\$1,038,806	\$1,054,822
<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>					
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: \$187,950

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	222,244	220,124	231,281	187,106	187,950
Expenditures Total	\$222,244	\$220,124	\$231,281	\$187,106	\$187,950

Finance

PROGRAM DETAIL

Accounts Payable

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	219,099	217,619	228,432	183,455	185,101
Supplies and Services	3,145	2,505	2,849	3,651	2,849
Expenditures Total	\$222,244	\$220,124	\$231,281	\$187,106	\$187,950
<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>					
Target 30 days for 85% of vendor payments	88%	87.5%	85%	85%	85%

Administration

Net Cost: \$676,409

This function is supported by the positions of the Finance Director, Administrative Assistant, 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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	802,945	1,123,577	738,811	775,786	676,409
Expenditures Total	\$802,945	\$1,123,577	\$738,811	\$775,786	\$676,409
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	702,153	596,988	587,581	610,030	522,914
Supplies and Services	71,521	498,217	120,598	135,124	121,283
Interfund Charges	29,271	28,372	30,632	30,632	32,212
Expenditures Total	\$802,945	\$1,123,577	\$738,811	\$775,786	\$676,409
<u>STAFFING SUMMARY</u>					
General Fund	6.00	5.00	5.00	5.00	4.00
Staffing Total	6.00	5.00	5.00	5.00	4.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90 Percent of department service levels standards met	N/A	84.36%	90%	90%	90%
Number of grant opportunities referred equal or exceed the prior YTD. (e.g. 0% exceeds means the number of referrals equals the number of referrals from last year)	N/A	141%	0%	0%	0%

Finance

PROGRAM DETAIL

Budget & Financial Planning

Net Cost: \$577,829

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	516,935	477,875	583,136	584,349	577,829
Expenditures Total	\$516,935	\$477,875	\$583,136	\$584,349	\$577,829
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	663,324	627,188	693,998	695,211	678,511
Allocated Expenses	-159,170	-165,853	-125,316	-125,316	-126,827
Supplies and Services	12,781	16,540	14,454	14,454	26,145
Expenditures Total	\$516,935	\$477,875	\$583,136	\$584,349	\$577,829
<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>					
Reports are issued quarterly/monthly within 10 business days of month end close 90% of the time excluding December and January reports	N/A	90%	90%	90%	90%

Central Cashiering

Net Cost: \$285,613

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	267,342	258,416	286,225	291,269	285,613
Expenditures Total	\$267,342	\$258,416	\$286,225	\$291,269	\$285,613
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	202,361	224,796	229,335	234,379	230,279
Supplies and Services	64,981	33,620	56,890	56,890	55,334
Expenditures Total	\$267,342	\$258,416	\$286,225	\$291,269	\$285,613

Finance

PROGRAM DETAIL

Central Cashiering

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<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>					
Daily cash over and short occurrence of more than \$1 less than 3 times per month	N/A	1.33	<3	<3	<3
Daily cash over and short occurrence of not more than \$10 anytime during the month	N/A	0	0	0	0
Reporting distributed to the GL by 4pm daily; daily deposits reach the bank before 6pm deadline; no daily holdover on sales tax payments excluding quarter end and year end which are processed within four business days 100% of the time.	N/A	91.67%	100%	100%	100%

Debt and Financing Management

Net Cost: \$355,546

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. Due to an accounting adjustment, the allocation will be paid as revenue instead of the direct expense.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	55,783	34,363	358,577	352,971	355,546
Expenditures Total	\$55,783	\$34,363	\$358,577	\$352,971	\$355,546
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	225,798	192,356	195,265	188,979	191,722
Allocated Expenses	-221,665	-194,724	0	0	0
Supplies and Services	50,292	35,373	161,886	162,566	162,284
Interfund Charges	1,358	1,358	1,426	1,426	1,540
Expenditures Total	\$55,783	\$34,363	\$358,577	\$352,971	\$355,546
<u>STAFFING SUMMARY</u>					
General Fund	2.67	1.67	1.67	1.67	1.67
Staffing Total	2.67	1.67	1.67	1.67	1.67

Finance

PROGRAM DETAIL

Debt and Financing Management

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Perform 4 quarterly reviews of debt portfolio for refunding opportunities	NA	4	4	4	4

Investment Management

Net Cost: \$0

The program manages cash investments and bank relations. The City portfolio was \$365.5 million at fair market value as of 6/30/2013 and the projected 2013 revenue from this portfolio is \$5.7 million. The total costs of \$346,499 for this program is netted against the investment revenues.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	-1	1,143	3,512	0
Expenditures Total	\$0	(\$1)	\$1,143	\$3,512	\$0

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	128,896	130,643	133,505	135,874	134,689
Allocated Expenses	-291,903	-310,615	-343,172	-343,172	-346,499
Supplies and Services	163,007	179,971	210,810	210,810	211,810
Expenditures Total	\$0	(\$1)	\$1,143	\$3,512	\$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. The 2012 benchmark yield was 0.75% and the 2013 benchmark is 0.46%.	0.48%	1.61%	0.46%	1.47%	0.46%

Finance

PROGRAM DETAIL

Payroll

Net Cost: \$302,586

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	289,106	321,699	300,633	319,676	302,586
Expenditures Total	\$289,106	\$321,699	\$300,633	\$319,676	\$302,586
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	280,414	314,284	290,874	309,818	293,327
Supplies and Services	8,692	7,415	9,759	9,858	9,259
Expenditures Total	\$289,106	\$321,699	\$300,633	\$319,676	\$302,586
<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>					
Three corrections or less related to bi-weekly payroll	2.4	1.67	<3.0	<3.0	<3.0

Tax and Licensing

Net Cost: \$1,271,401

This function accepts applications for review, issues and manages all city general business, tax, and special licenses. This operation also works to collect past due tax, process tax returns, provide customer information, and assistance. Special licenses such as liquor licenses require substantial review and processing. Primary collection 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. Revenues collected for this program exceed direct expenditures.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	947,439	924,432	976,304	973,830	1,271,401
Expenditures Total	\$947,439	\$924,432	\$976,304	\$973,830	\$1,271,401
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	797,564	804,511	847,988	824,588	858,202
Supplies and Services	147,453	117,698	125,964	146,890	410,340
Interfund Charges	2,422	2,223	2,352	2,352	2,859
Expenditures Total	\$947,439	\$924,432	\$976,304	\$973,830	\$1,271,401

Finance

PROGRAM DETAIL

Tax and Licensing

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	13.67	13.67	12.67	13.67	12.67
Staffing Total	13.67	13.67	12.67	13.67	12.67
<u>PERFORMANCE MEASURE SUMMARY</u>					
93% of general licenses are turned around in 20 days or less	93%	94%	95%	93%	93%
Yearly field tax collections are 100% or greater than previous 3 year average	83%	124.72%	100%	100%	100%

Tax Audit

Net Cost: \$708,228

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

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	729,798	615,387	779,300	716,637	708,228
Expenditures Total	\$729,798	\$615,387	\$779,300	\$716,637	\$708,228
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	706,300	603,151	754,291	620,514	690,339
Supplies and Services	23,379	12,117	24,886	96,000	17,747
Interfund Charges	119	119	123	123	142
Expenditures Total	\$729,798	\$615,387	\$779,300	\$716,637	\$708,228
<u>STAFFING SUMMARY</u>					
General Fund	11.33	10.33	9.33	8.33	8.33
Staffing Total	11.33	10.33	9.33	8.33	8.33
<u>PERFORMANCE MEASURE SUMMARY</u>					
Audit revenues are 100% or greater than previous 3 year average	76%	86.68%	>100%	114%	>100%

Finance

PROGRAM DETAIL

Transfers and Other Requirements

Net Cost: \$264,000

This is the property tax collection fee charged by the counties and in 2013 accounts for the transfer of neighborhood fence debt management costs to the Surplus & Deficiency Fund. The Surplus & Deficiency Fund is closing in 2013.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	253,166	254,496	264,000	264,000	264,000
Surplus & Deficiency Fund	35,750	35,750	35,750	35,750	0
Expenditures Total	\$288,916	\$290,246	\$299,750	\$299,750	\$264,000
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	253,166	254,496	264,000	264,000	264,000
Transfers Out	35,750	35,750	35,750	35,750	0
Expenditures Total	\$288,916	\$290,246	\$299,750	\$299,750	\$264,000

Fire

PROGRAM SUMMARY

<u>Administration</u> \$4,570,436 14 FTE *Provide management support to the Fire Chief's office	<u>Arson Investigation</u> \$343,314 3 FTE *Investigate fires, explosions, and illegal disposal of hazardous materials	<u>Fire Emergency Management</u> \$247,800 2.5 FTE *Manage the City's disaster preparedness operations
<u>Fire Emergency Services</u> \$33,877,018 301.5 FTE *Respond to all requests for emergency Fire Department assistance	<u>Fire Inspection and Education</u> \$668,953 7 FTE *Conduct fire inspections and provide fire education to the community	<u>Fire Training</u> \$962,506 7 FTE *Provide training to Fire Department personnel

DEPARTMENT SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
CIVIL - FTE	308.00	307.00	311.00	311.00	318.00
REGULAR - FTE	17.00	16.00	16.00	16.00	17.00
EXPENDITURES	37,660,208	38,782,792	39,329,529	40,047,190	40,670,027

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	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Regular - FTE	325.00	323.00	327.00	327.00	335.00
Personal Services	33,926,349	35,101,704	35,306,370	36,099,722	36,487,499
Supplies and Services	1,335,842	1,292,653	1,627,511	1,489,832	1,612,586
Utilities	235,289	214,934	268,328	239,961	264,586
Interfund Charges	2,005,855	2,033,636	2,033,636	2,123,991	2,211,672
Debt Related	93,684	93,684	0	46,842	0
Capital Related	63,189	46,181	93,684	46,842	93,684
Expenditures Total	\$37,660,208	\$38,782,792	\$39,329,529	\$40,047,190	\$40,670,027

DEPARTMENT NARRATIVE

The Aurora Fire Department (AFD) is projected to increase call volume from 39,000 calls in 2012 to over 40,000 calls in 2013. Based on data from 2008 through 2013, the trend will more than likely carry into the year 2014. 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, and increased use of operating supplies. 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 2014.

The 2014 budget includes the addition of 8.0 FTE to be added to the Office of Emergency Management (2.0 FTE), TEMS paramedics on the SWAT Team (2.0 FTE), and the Medical Services Unit (4.0 FTE). More information can be found in the Budget Amendment Requests.

BASE ADJUSTMENTS

Base Adjustments	2014
Prior Year One Times	-57,165
Compensation Adjustments	648,660
Mandated Costs	174,294
Grant / Designated Revenue Adjustments	-27,925
Total Base Adjustments	\$737,864

Fire

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 1.0 FTE Administrative Battalion Chief	1.00	141,049	0	141,049
Program affected: Administration The Administrative Battalion Chief will be assigned to the Office of Emergency Management to help implement emergency management functions for the City. This position will help to develop response capabilities and address current deficiencies in disaster preparation, planning, response, mitigation and recovery. This position will also be responsible for seeking and managing grant opportunities.				
Add 1.0 FTE Emergency Management Specialist	1.00	77,348	0	77,348
Program affected: Fire Emergency Management This position will be responsible for planning, logistics, training and exercise, and financial tracking of Emergency Management Operations. The position will also take on community outreach and public education as it relates to preparedness.				
Add 2.0 FTE TEMS Paramedics on SWAT Team	2.00	123,747	0	123,747
Program affected: Fire Emergency Services These specially trained paramedics will provide immediate, onsite, tactical paramedic support during SWAT missions to injured officers and citizens.				
Add 4.0 FTE Medical Service Unit	4.00	247,490	0	247,490
Program affected: Fire Emergency Services The medical service unit will utilize two Fire department personnel in a light duty vehicle to provide paramedic response in lieu of a four person fire suppression and paramedic unit. The assigned response areas will be determined by historical analysis and evaluation of current needs.				
Fire Peer Support Program	0.00	13,000	0	13,000
Program affected: Fire Training This program will provide one-on-one support for Fire Department members struggling with issues either personal or job related. It will also provide defusing and debriefing after critical incidents.				
New Appropriation Total	8.00	602,634	0	602,634
General Fund Total	8.00	602,634	0	602,634
Amendment Request Total All Funds	8.00	602,634	0	602,634

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Designated Revenues Fund	100,956	0	0	0	0
General Fund	37,197,852	38,445,599	39,013,621	39,833,576	40,375,000
Gifts & Grants Fund	361,400	337,193	315,908	213,614	295,027

Fire

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Expenditures Total	\$37,660,208	\$38,782,792	\$39,329,529	\$40,047,190	\$40,670,027

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
General Fund	16.50	15.50	15.50	15.50	16.50
General Fund Civil FTE	308.00	307.00	311.00	311.00	318.00
Gifts & Grants Fund	0.50	0.50	0.50	0.50	0.50
Staffing Total	325.00	323.00	327.00	327.00	335.00

PROGRAM DETAIL

Administration

Net Cost: \$4,514,908

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	4,130,792	4,142,681	4,447,272	4,336,640	4,516,908
Gifts & Grants Fund	0	2,754	83,381	60,586	53,528
Expenditures Total	\$4,130,792	\$4,145,435	\$4,530,653	\$4,397,226	\$4,570,436
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,113,812	3,098,631	3,392,472	3,252,027	3,348,048
Supplies and Services	54,464	75,199	124,293	131,311	124,293
Interfund Charges	962,516	971,605	1,013,888	1,013,888	1,098,095
Expenditures Total	\$4,130,792	\$4,145,435	\$4,530,653	\$4,397,226	\$4,570,436
<u>STAFFING SUMMARY</u>					
General Fund	8.00	8.00	8.00	8.00	8.00
General Fund Civil FTE	7.00	6.00	6.00	5.00	6.00
Gifts & Grants Fund	0.00	0.00	0.50	0.00	0.00
Staffing Total	15.00	14.00	14.50	13.00	14.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of department service levels standards met	N/A	67%	90%	90%	90%

Fire

PROGRAM DETAIL

Arson Investigation

Net Cost: \$343,314

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	277,217	328,030	334,826	350,720	343,314
Expenditures Total	\$277,217	\$328,030	\$334,826	\$350,720	\$343,314
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	271,662	324,160	324,072	339,508	332,456
Supplies and Services	4,911	3,226	10,086	10,544	10,086
Interfund Charges	644	644	668	668	772
Expenditures Total	\$277,217	\$328,030	\$334,826	\$350,720	\$343,314
<u>STAFFING SUMMARY</u>					
General Fund Civil FTE	2.00	3.00	3.00	3.00	3.00
Staffing Total	2.00	3.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain origin and cause of 90% for arson cases	N/A	79%	90%	90%	90%

Fire Emergency Management

Net Cost: \$246,549

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	138,484	110,094	158,624	154,896	246,549
Gifts & Grants Fund	180	0	0	1,908	1,251
Expenditures Total	\$138,664	\$110,094	\$158,624	\$156,804	\$247,800
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	125,053	91,352	139,793	135,494	227,976
Supplies and Services	10,599	11,750	15,896	18,375	17,147
Interfund Charges	3,012	6,992	2,935	2,935	2,677
Expenditures Total	\$138,664	\$110,094	\$158,624	\$156,804	\$247,800

Fire

PROGRAM DETAIL

Fire Emergency Management

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	0.50	0.50	0.50	0.50	1.50
General Fund Civil FTE	1.00	1.00	1.00	1.00	1.00
Staffing Total	1.50	1.50	1.50	1.50	2.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
OEM personnel will participate in 90% (a minimum of 400 hours) of all local and regional exercises	N/A	100%	90%	90%	90%

Fire Emergency Services

Net Cost: \$32,620,569

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	53,615	0	0	0	0
General Fund	31,158,627	32,357,727	32,551,794	33,350,224	33,636,770
Gifts & Grants Fund	361,220	328,241	232,527	151,120	240,248
Expenditures Total	\$31,573,462	\$32,685,968	\$32,784,321	\$33,501,344	\$33,877,018
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	29,128,309	30,320,950	30,218,292	30,965,306	31,243,937
Supplies and Services	1,052,529	993,523	1,225,194	1,133,518	1,205,838
Utilities	235,289	214,934	268,328	239,961	264,586
Interfund Charges	1,000,462	1,016,696	978,823	1,068,875	1,068,973
Debt Related	93,684	93,684	0	46,842	0
Capital Related	63,189	46,181	93,684	46,842	93,684
Expenditures Total	\$31,573,462	\$32,685,968	\$32,784,321	\$33,501,344	\$33,877,018
<u>STAFFING SUMMARY</u>					
General Fund Civil FTE	291.00	291.00	295.00	296.00	301.00
Gifts & Grants Fund	0.50	0.50	0.00	0.50	0.50
Staffing Total	291.50	291.50	295.00	296.50	301.50

Fire

PROGRAM DETAIL

Fire Emergency Services

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
100% of capnography used in all patients who require assisted ventilation	N/A	51%	50%	90%	90%
First unit response time to emergencies in under 8:00 minutes for 90% of all events	N/A	91%	90%	90%	90%

Fire Inspection and Education

Net Cost: \$608,942

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	47,341	0	0	0	0
General Fund	631,861	641,228	666,555	675,926	668,953
Gifts & Grants Fund	0	6,198	0	0	0
Expenditures Total	\$679,202	\$647,426	\$666,555	\$675,926	\$668,953

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	594,460	600,012	575,994	631,774	577,919
Supplies and Services	57,115	19,520	64,005	17,596	64,005
Interfund Charges	27,627	27,894	26,556	26,556	27,029
Expenditures Total	\$679,202	\$647,426	\$666,555	\$675,926	\$668,953

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

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

Fire

PROGRAM DETAIL

Fire Training

Net Cost: \$956,326

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	860,871	865,839	854,550	965,170	962,506
Expenditures Total	\$860,871	\$865,839	\$854,550	\$965,170	\$962,506
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	693,053	666,599	655,747	775,613	757,163
Supplies and Services	156,224	189,435	188,037	178,488	191,217
Interfund Charges	11,594	9,805	10,766	11,069	14,126
Expenditures Total	\$860,871	\$865,839	\$854,550	\$965,170	\$962,506
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	6.00	5.00	5.00	5.00	6.00
Staffing Total	7.00	6.00	6.00	6.00	7.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
80% 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	90%	80%	80%	80%

General Management

PROGRAM SUMMARY

Intergovernmental Relations

\$362,454 1 FTE

*Manage federal, state and local government affairs

Internal Audit

\$290,432 3 FTE

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

Management Support

\$804,823 7 FTE

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

Office of Development Assistance

\$388,599 4 FTE

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

Office of the City Manager

\$950,873 6 FTE

*Provide direction and oversight of all City operations

DEPARTMENT SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
REGULAR - FTE	72.50	21.00	21.00	21.00	21.00
EXPENDITURES	13,923,097	2,542,436	2,590,248	2,724,728	2,797,181

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	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Regular - FTE	72.50	21.00	21.00	21.00	21.00
Personal Services	5,712,108	2,145,583	2,222,535	2,188,048	2,350,368
Allocated Expenses	-795,313	-163,871	0	0	0
Supplies and Services	5,829,669	519,324	328,291	498,881	405,113
Utilities	122,150	0	0	0	0
Interfund Charges	117,942	41,400	39,422	37,799	41,700
Debt Related	768,796	0	0	0	0
Capital Related	2,096,685	0	0	0	0
Transfers Out	71,060	0	0	0	0
Expenditures Total	\$13,923,097	\$2,542,436	\$2,590,248	\$2,724,728	\$2,797,181

DEPARTMENT NARRATIVE

The General Management Department budget will increase \$207,000 (8.0 percent) in 2014. The increase is primarily due to two major changes. The first is a \$90,000 technical accounting adjustment moving funds for election expenses from Non-Departmental to the Management Support Division of General Management. The change will result in a net zero change to the General Fund. The second change is the addition of \$50,000 in new appropriation to hire a contingent employee for the purposes of reestablishing the City's Sister Cities program. The remaining minor increases are due to changes in personal services costs.

BASE ADJUSTMENTS

Base Adjustments	2014
Compensation Adjustments	64,655
Mandated Costs	2,278
Total Base Adjustments	\$66,933

General Management

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Funding for Sister Cities International and International Round Table	0.00	50,000	0	50,000
Program affected: Intergovernmental Relations Add \$50,000 to fund contingent employee to develop and operate the City's Sister Cities International and International Round Table programs.				
Technical Adjustment: Transfer Elections Budget to City Clerk's Office	0.00	90,000	0	90,000
Program affected: Management Support The \$90,000 elections budget will be moved from Non-Departmental to the City Clerk's Office. This is a net zero adjustment to the General Fund.				
New Appropriation Total	0.00	140,000	0	140,000
General Fund Total	0.00	140,000	0	140,000
Amendment Request Total All Funds	0.00	140,000	0	140,000

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Designated Revenues Fund	20,446	0	0	0	0
Development Review Fund	378,742	366,077	376,704	454,768	388,599
Fleet Management Fund	8,368,153	0	0	0	0
General Fund	5,155,756	2,176,359	2,213,544	2,269,960	2,408,582
Expenditures Total	\$13,923,097	\$2,542,436	\$2,590,248	\$2,724,728	\$2,797,181

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Development Review Fund	4.00	4.00	4.00	4.00	4.00
Fleet Management Fund	39.50	0.00	0.00	0.00	0.00
General Fund	29.00	17.00	17.00	17.00	17.00
Staffing Total	72.50	21.00	21.00	21.00	21.00

PROGRAM DETAIL

Intergovernmental Relations

Net Cost: \$362,454

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.

General Management

PROGRAM DETAIL

Intergovernmental Relations

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	262,030	284,219	274,957	275,251	362,454
Expenditures Total	\$262,030	\$284,219	\$274,957	\$275,251	\$362,454
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	86,411	96,240	99,009	99,195	186,506
Supplies and Services	175,619	187,979	175,948	176,056	175,948
Expenditures Total	\$262,030	\$284,219	\$274,957	\$275,251	\$362,454
<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: \$290,432

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	189,500	165,219	294,330	251,365	290,432
Expenditures Total	\$189,500	\$165,219	\$294,330	\$251,365	\$290,432
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	245,074	250,518	282,883	240,965	278,985
Allocated Expenses	-63,592	-95,985	0	0	0
Supplies and Services	8,018	10,686	11,447	10,400	11,447
Expenditures Total	\$189,500	\$165,219	\$294,330	\$251,365	\$290,432
<u>STAFFING SUMMARY</u>					
General Fund	4.00	3.00	3.00	3.00	3.00
Staffing Total	4.00	3.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of audits on the Audit Plan will be started and/or completed by the end of the year	N/A	65%	90%	90%	90%

General Management

PROGRAM DETAIL

Management Support

Net Cost: \$804,823

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 hard copy and electronic records.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	615,384	859,883	708,111	791,493	804,823
Expenditures Total	\$615,384	\$859,883	\$708,111	\$791,493	\$804,823
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	480,336	591,238	604,176	539,660	623,309
Supplies and Services	126,037	259,634	94,473	242,371	171,295
Interfund Charges	9,011	9,011	9,462	9,462	10,219
Expenditures Total	\$615,384	\$859,883	\$708,111	\$791,493	\$804,823
<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 of council packets completed for delivery by 9:00 am Friday before a Council meeting	N/A	N/A	N/A	54%	100%
Percentage of Open Records Requests responded to within the mandated time allotted	N/A	100%	100%	100%	100%

Office of Development Assistance

Net Cost: \$388,599

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	20,446	0	0	0	0
Development Review Fund	378,742	366,077	376,704	454,768	388,599
Expenditures Total	\$399,188	\$366,077	\$376,704	\$454,768	\$388,599

General Management

PROGRAM DETAIL

Office of Development Assistance

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	354,799	362,998	370,505	425,407	382,254
Supplies and Services	22,139	1,337	4,370	27,532	4,370
Interfund Charges	1,804	1,742	1,829	1,829	1,975
Transfers Out	20,446	0	0	0	0
Expenditures Total	\$399,188	\$366,077	\$376,704	\$454,768	\$388,599
<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	N/A	97%	98%	98%	98%

Office of the City Manager

Net Cost: \$950,873

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,051,802	867,038	936,146	951,851	950,873
Expenditures Total	\$1,051,802	\$867,038	\$936,146	\$951,851	\$950,873
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,038,883	844,589	865,962	882,821	879,314
Allocated Expenses	-67,355	-67,886	0	0	0
Supplies and Services	53,553	59,688	42,053	42,522	42,053
Interfund Charges	26,721	30,647	28,131	26,508	29,506
Expenditures Total	\$1,051,802	\$867,038	\$936,146	\$951,851	\$950,873
<u>STAFFING SUMMARY</u>					
General Fund	7.00	6.00	6.00	6.00	6.00
Staffing Total	7.00	6.00	6.00	6.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of all service level measures citywide achieved	N/A	80%	90%	85%	90%

Information Technology

PROGRAM SUMMARY

Administration

\$333,883 2 FTE

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

Client Services

\$1,453,225 7 FTE

*Provide citywide PC and peripheral device procurement and support

Public Safety

\$3,395,607 10 FTE

*Provide systems maintenance and support for all public safety systems

Software Applications

\$1,818,884 13 FTE

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

Systems and Networking

\$2,901,253 11 FTE

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

DEPARTMENT SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
REGULAR - FTE	42.00	42.00	43.00	43.00	43.00
EXPENDITURES	8,610,678	8,364,259	9,226,974	9,213,167	9,902,852

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	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Regular - FTE	42.00	42.00	43.00	43.00	43.00
Personal Services	4,010,702	4,110,470	4,312,749	4,327,089	4,375,947
Allocated Expenses	-102,855	-103,480	0	0	0
Supplies and Services	4,550,741	3,967,615	4,755,100	4,727,053	5,367,956
Utilities	24,176	23,229	24,233	24,133	24,904
Interfund Charges	39,603	35,641	39,892	39,892	39,045
Capital Related	88,311	330,784	95,000	95,000	95,000
Expenditures Total	\$8,610,678	\$8,364,259	\$9,226,974	\$9,213,167	\$9,902,852

DEPARTMENT NARRATIVE

The 2014 Information Technology (IT) budget reflects increases in maintenance and support costs for technology systems used by the City in the conduct of its business. The 2014 Adopted Budget for IT is \$675,900 (7.3 percent) higher than the 2013 Original Budget. Of this increase, \$612,900 is driven by increases in supplies and services. Over half of the budget increases are related to maintenance and support costs for the new computer aided dispatch (CAD) system that was implemented in 2013.

In 2013, the IT Department focused on replacing and strengthening the City's technology architecture, including the improvement of services to outlying City facilities and strengthening the protection and reliability of the overall technology infrastructure. This modernization is the beginning of a shift in the delivery of technology from internally maintained systems to cloud based computing, which will support citizens and employees in the use of mobile devices at any City facility. In addition to the infrastructure upgrades, major application upgrades included One Solution (finance and human resources software that moved to a web based interface) and the implementation of a new computer aided dispatch (CAD) system for public safety. Additionally, a radio consultant was selected to guide the process of the 800 MHz radio infrastructure project.

The major capital projects for 2014 include the citywide telephone replacement, the public safety fiber infrastructure addition in conjunction with the light rail project through Aurora, and the City radio infrastructure upgrade replacement project. The IT department strategy for 2014 is ongoing modernization of the City's technology architecture to meet the future needs of citizens and employees. IT continues to strive for efficiencies through application consolidation, automation of routine tasks, alignment of limited resources and improved vendor management protocols to execute high value projects. These initiatives will allow the IT department to add value to citywide programs while properly utilizing limited technology resources and funds.

Information Technology

BASE ADJUSTMENTS

Base Adjustments	2014
Prior Year One Times	57,842
Compensation Adjustments	67,661
Mandated Costs	263,513
Total Base Adjustments	\$389,016

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>Enhanced E-911 Fund / New Appropriation</u>				
First Year Maintenance and Support Contract - CAD	0.00	54,000	0	54,000
Programs affected: Public Safety This request represents the increase in support and maintenance costs of the new Computer Aided Dispatch system implemented in 2013.				
New Appropriation Total	0.00	54,000	0	54,000
Enhanced E-911 Fund Total	0.00	54,000	0	54,000
<u>General Fund / New Appropriation</u>				
First Year Maintenance and Support Contracts	0.00	99,000	0	99,000
Programs affected: Client Services, Systems and Networking, Public Safety and Software Applications First year maintenance and support contracts for: PDF support - \$6,000, large scale plotter maintenance - \$10,000, Systems and Networking infrastructure hardware and software maintenance - \$43,900, CALEA document management - \$11,100, Public Staff web subscription - \$26,000, volunteer management software - \$2,000				
Multi-year Maintenance Agreements	0.00	133,862	0	133,862
Programs affected: Client Services and Systems and Networking Support and maintenance costs for desktop antivirus - \$25,000, Powervault tape library, Exagrid disk to disk backup arrays, and Compellent storage area network - \$108,900				
New Appropriation Total	0.00	232,862	0	232,862
General Fund Total	0.00	232,862	0	232,862
Amendment Request Total All Funds	0.00	286,862	0	286,862

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Enhanced E-911 Fund	1,660,966	1,751,130	1,884,170	1,885,516	2,261,294
General Fund	6,949,712	6,613,129	7,342,804	7,327,651	7,641,558
Expenditures Total	\$8,610,678	\$8,364,259	\$9,226,974	\$9,213,167	\$9,902,852

Information Technology

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Enhanced E-911 Fund	5.00	5.00	5.00	5.00	5.00
General Fund	37.00	37.00	38.00	38.00	38.00
Staffing Total	42.00	42.00	43.00	43.00	43.00

PROGRAM DETAIL

Administration

Net Cost: \$333,883

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	331,621	360,335	334,658	339,746	333,883
Expenditures Total	\$331,621	\$360,335	\$334,658	\$339,746	\$333,883
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	234,214	235,136	241,461	243,628	242,660
Supplies and Services	59,885	91,904	54,330	57,351	54,330
Utilities	3,041	2,404	3,963	3,863	3,235
Interfund Charges	34,481	30,891	34,904	34,904	33,658
Expenditures Total	\$331,621	\$360,335	\$334,658	\$339,746	\$333,883
<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	N/A	N/A	100%	100%	100%

Information Technology

PROGRAM DETAIL

Client Services

Net Cost: \$1,435,725

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,579,921	1,328,194	1,372,811	1,360,142	1,453,225
Expenditures Total	\$1,579,921	\$1,328,194	\$1,372,811	\$1,360,142	\$1,453,225
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	503,291	495,430	542,901	540,170	537,649
Supplies and Services	1,076,630	799,165	829,910	819,972	915,576
Capital Related	0	33,599	0	0	0
Expenditures Total	\$1,579,921	\$1,328,194	\$1,372,811	\$1,360,142	\$1,453,225
<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 customer service survey responses rating the helpdesk system as excellent	N/A	N/A	80%	90%	90%
Percentage of customer service survey responses rating the technician professionalism rating as excellent	N/A	N/A	80%	90%	90%
Percentage of customer service survey responses rating the technician technical skill as excellent	N/A	N/A	80%	80%	90%
Percentage of personal computer and laptop break-fix incidents resolved within one business day	N/A	N/A	70%	70%	70%
Percentage of service requests completed in 7 business days or less	N/A	N/A	N/A	N/A	70%

Information Technology

PROGRAM DETAIL

Public Safety

Net Cost: \$1,134,313

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Enhanced E-911 Fund	1,660,966	1,751,130	1,884,170	1,885,516	2,261,294
General Fund	1,017,626	973,968	1,176,196	1,171,510	1,134,313
Expenditures Total	\$2,678,592	\$2,725,098	\$3,060,366	\$3,057,026	\$3,395,607
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,005,207	1,026,171	1,072,604	1,079,041	1,080,974
Supplies and Services	1,815,293	1,647,795	1,867,504	1,857,727	2,192,577
Utilities	21,135	20,825	20,270	20,270	21,669
Interfund Charges	5,122	4,750	4,988	4,988	5,387
Capital Related	-168,165	25,557	95,000	95,000	95,000
Expenditures Total	\$2,678,592	\$2,725,098	\$3,060,366	\$3,057,026	\$3,395,607
<u>STAFFING SUMMARY</u>					
Enhanced E-911 Fund	5.00	5.00	5.00	5.00	5.00
General Fund	5.00	5.00	5.00	5.00	5.00
Staffing Total	10.00	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	80%	80%	80%

Information Technology

PROGRAM DETAIL

Software Applications

Net Cost: \$1,818,884

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,437,104	1,394,334	1,766,562	1,735,941	1,818,884
Expenditures Total	\$1,437,104	\$1,394,334	\$1,766,562	\$1,735,941	\$1,818,884
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,208,758	1,289,759	1,350,684	1,330,063	1,393,529
Allocated Expenses	-102,855	-103,480	0	0	0
Supplies and Services	167,129	131,340	415,878	405,878	425,355
Capital Related	164,072	76,715	0	0	0
Expenditures Total	\$1,437,104	\$1,394,334	\$1,766,562	\$1,735,941	\$1,818,884
<u>STAFFING SUMMARY</u>					
General Fund	12.00	12.00	13.00	13.00	13.00
Staffing Total	12.00	12.00	13.00	13.00	13.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of projects on time and under or at budget	N/A	N/A	70%	80%	80%

Systems and Networking

Net Cost: \$2,901,253

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,583,440	2,556,298	2,692,577	2,720,312	2,901,253
Expenditures Total	\$2,583,440	\$2,556,298	\$2,692,577	\$2,720,312	\$2,901,253

Information Technology

PROGRAM DETAIL

Systems and Networking

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,059,232	1,063,974	1,105,099	1,134,187	1,121,135
Supplies and Services	1,431,804	1,297,411	1,587,478	1,586,125	1,780,118
Capital Related	92,404	194,913	0	0	0
Expenditures Total	\$2,583,440	\$2,556,298	\$2,692,577	\$2,720,312	\$2,901,253

<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	85%	90%	95%
Percentage of physical moves, adds and changes for service completed within 7 days	N/A	N/A	85%	90%	95%
Percentage of requests for software issues resolved within 2 hours	N/A	N/A	85%	90%	95%

Internal Services

PROGRAM SUMMARY

Administration

\$269,067 2 FTE

*Central Internal Services
administration and special projects

Fleet Management Administration

\$9,119,040 44 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

Human Resources Operations

\$1,411,902 14 FTE

*Recruitment, hiring, salary and
benefit administration; citizen
volunteer services; employee
relations; and employee training

Purchasing Services

\$422,946 9 FTE

*Solicit and execute procurement
awards
*Enforce and terminate contracts

Risk Management Fund

\$6,970,845 9 FTE

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

DEPARTMENT SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
REGULAR - FTE	23.00	72.50	76.50	77.00	78.00
EXPENDITURES	8,774,849	20,540,322	21,032,890	21,293,101	21,783,743

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 Operations, 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. 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. It also administers several programs intended to enhance employee safety. 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 administering 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	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Regular - FTE	23.00	72.50	76.50	77.00	78.00
Personal Services	1,749,682	5,219,206	5,767,389	5,517,377	5,924,800
Allocated Expenses	0	-682,876	-384,176	-384,176	-371,408
Supplies and Services	6,973,233	12,517,168	11,729,817	12,068,252	12,281,233
Utilities	0	98,745	138,422	138,422	144,269
Interfund Charges	51,934	132,181	137,565	136,359	160,976
Debt Related	0	372,293	929,220	655,220	0
Capital Related	0	2,394,354	2,184,430	2,357,424	2,284,830
Transfers Out	0	489,251	530,223	804,223	1,359,043
Expenditures Total	\$8,774,849	\$20,540,322	\$21,032,890	\$21,293,101	\$21,783,743

DEPARTMENT NARRATIVE

The Internal Services total 2014 budget will increase by \$750,900 (3.6 percent) over the 2013 budget largely as a result of adjustments needed to address rising fuel and maintenance costs in the Fleet Management Fund. Several smaller increases will also occur in the Human Resources and Risk Management divisions of Internal Services. The General Fund portion of the 2014 Internal Services budget will go up by \$143,700 (2.7 percent) compared to 2013 budget.

The 2014 Human Resources (HR) division General Fund budget will increase by \$152,700 (13.5 percent) over the 2013 budget. A new Administrative Assistant position will be created to staff the department's front desk. The addition (\$53,100) will enhance customer service and will prevent the HR division from having to use other higher-paid existing staff for front desk duties. The 2014 budget will also restore the second language program in the division at a cost of \$50,000. The second language program compensates employees for stepping in as translators/interpreters when serving residents who speak languages other than English. Finally, the City will launch an onsite employee health clinic pilot program in 2014. The clinic will be located at AMC and is expected to reduce employee absenteeism and save on healthcare costs. The pilot program will create a one-time net cost to the City of \$68,500.

Expenditures in the Risk Management division for 2014, excluding the Loss Fund, will increase by \$68,400 (5.1 percent) over 2013 budget. The increase is driven primarily by citywide changes in personal services costs. Expenditures in the City's Loss Fund are anticipated to be largely unchanged for 2014 compared to 2013. Increases in anticipated general claims costs are offset by reductions in unemployment claims and insurance premium costs as well as worker's compensation and vehicle accidents claims costs. A transfer of \$900,000 from the General Fund to the Risk Management Fund will occur in 2014. The transfer is necessary to maintain an adequate liability reserve in anticipation of the impact new state legislation may have on

Internal Services

DEPARTMENT NARRATIVE

claims costs.

The City's fuel budget will increase by \$323,700 (8.5 percent) for 2013 based on projected increases in usage and fuel pricing. Vehicle and equipment maintenance costs citywide are also budgeted to go up by \$309,600 (5.8 percent) in 2014. This increase accounts for both direct maintenance charges (\$127,300) as well as Fleet Management overhead charges (\$182,300). The growing maintenance costs come as the City's fleet continues to age a result of no vehicle or equipment replacements being made between 2008 and 2010 due to budget constraints. An additional \$50,000 was added to the Fleet Management budget to fund a market-driven compensation adjustment for fleet mechanics.

The City will allocate \$2.1 million to replace an estimated 71 light-duty vehicles in 2014. This level of funding is up by \$100,400 over the 2013 budget. The increase has a net zero effect on the General Fund as the additional allocation will come from funds previously used to service debt on heavy equipment leases maturing at the end of 2013. An additional \$311,500 in freed-up debt service funding will be rolled over to initiate leases on eight new pieces of equipment beginning in 2014.

The Purchasing Services division budget will decrease by \$20,600 (5.1 percent) due to the reclassification of a vacant Projects Administrator position to the Procurement Agent position. No other major changes will be made to the division's budget in 2014.

The remaining minor 2014 budget increases in the Internal Services Department are largely due to citywide changes in personal services costs.

BASE ADJUSTMENTS

Base Adjustments	2014
Compensation Adjustments	55,336
Mandated Costs	523,881
Total Base Adjustments	\$579,217

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Addition of Human Resources Front Desk Assistant	1.00	53,136	0	53,136
Program affected: Human Resources New position is requested to staff the Internal Services reception area. The position is responsible for greeting both external and internal customers, answering phone calls, and processing information for the Human Resources division. Creation of this position will prevent other Human Resources employees from having to staff the front desk.				
Onsite Health Clinic Pilot	0.00	68,500	0	68,500
Program affected: Human Resources This amendment is for an agreement with Kaiser for an employee onsite health clinic. This clinic will be open three half days per week. Total cost for the clinic is \$93,500 of which Kaiser will provide a \$25,000 credit in the first year for a net cost to the City of \$68,500. This is a pilot program for 2014 and is accordingly programmed using one-time funds.				

Internal Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Restore Second Language Program	0.00	50,000	0	50,000
Program affected: Human Resources Operations This program provides monetary incentive payments for certified employees who provide interpretation and translation services to citizens and other employees.				
New Appropriation Total	1.00	171,636	0	171,636
General Fund Total	1.00	171,636	0	171,636
<u>Risk Management Fund / New Appropriation</u>				
Transfer to Risk Fund to Maintain Adequate Liability Reserve	0.00	0	900,000	-900,000
Program affected: Operating Transfers and Other Requirements This transfer is to maintain an adequate liability reserve in the Risk Management Fund. The state legislature recently increased liability limits from \$150,000 per individual occurrence to \$350,000 and from \$600,000 to \$990,000 for multiple occurrence. It is anticipated the change will impact claim costs. Funds available in the fund have decreased in recent years as a result of several unfavorable claim reserve adjustments and higher claim costs.				
New Appropriation Total	0.00	0	900,000	-900,000
Risk Management Fund Total	0.00	0	900,000	-900,000
Amendment Request Total All Funds	1.00	171,636	900,000	-728,364

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Cultural Services Fund	65,983	62,382	62,599	62,868	70,360
Fleet Management Fund	0	8,323,695	8,590,946	8,771,705	9,119,040
General Fund	1,301,998	4,669,412	5,423,215	5,337,730	5,566,900
Risk Management Fund	7,406,868	7,484,833	6,956,130	7,120,798	7,027,443
Expenditures Total	\$8,774,849	\$20,540,322	\$21,032,890	\$21,293,101	\$21,783,743

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Cultural Services Fund	1.00	1.00	1.00	1.00	1.00
Fleet Management Fund	0.00	39.50	43.50	44.00	44.00
General Fund	13.00	23.00	23.00	23.00	24.00
Risk Management Fund	9.00	9.00	9.00	9.00	9.00
Staffing Total	23.00	72.50	76.50	77.00	78.00

Internal Services

PROGRAM DETAIL

Administration

Net Cost: \$269,067

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 department's various functions including Human Resources, Risk Management, Fleet Management, and Purchasing Services.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	276,024	332,629	298,747	342,659	269,067
Expenditures Total	\$276,024	\$332,629	\$298,747	\$342,659	\$269,067
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	224,772	285,015	249,332	294,459	215,497
Supplies and Services	5,313	2,101	2,349	2,336	2,349
Interfund Charges	45,939	45,513	47,066	45,864	51,221
Expenditures Total	\$276,024	\$332,629	\$298,747	\$342,659	\$269,067
<u>STAFFING SUMMARY</u>					
General Fund	2.00	3.00	2.00	3.00	2.00
Staffing Total	2.00	3.00	2.00	3.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of department service level standards met	N/A	75%	90%	83%	90%

Fleet Management Administration

Net Cost: \$9,088,240

Administers and manages the replacement and disposal of vehicles; fueling; directs all financial controls; and provides oversight for the entire fleet operations for over 2,400 vehicles maintained in the City's fleet inventory.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Fleet Management Fund	0	8,323,695	8,590,946	8,771,705	9,119,040
Expenditures Total	\$0	\$8,323,695	\$8,590,946	\$8,771,705	\$9,119,040
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	2,582,392	3,004,593	2,933,095	3,030,780
Supplies and Services	0	5,523,082	5,309,795	5,339,058	5,787,108
Utilities	0	98,745	138,422	138,422	144,269
Interfund Charges	0	80,673	84,206	84,206	102,953
Capital Related	0	38,803	53,930	276,924	53,930
Expenditures Total	\$0	\$8,323,695	\$8,590,946	\$8,771,705	\$9,119,040

Internal Services

PROGRAM DETAIL

Fleet Management Administration

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>STAFFING SUMMARY</u>					
Fleet Management Fund	0.00	39.50	43.50	44.00	44.00
Staffing Total	0.00	39.50	43.50	44.00	44.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Fleet Management will maintain an average score of 9 out of a possible 10 in customer ratings following repair and maintenance services	N/A	9	9	9	9
Percentage of repairs in the body shop completed within 24 hours	N/A	N/A	N/A	84%	81%
Percentage of repairs in the heavy equipment shop completed within 24 hours	N/A	N/A	N/A	82%	80%
Percentage of repairs in the light equipment shop completed within 24 hours	N/A	N/A	N/A	85%	85%
Percentage of the City's fleet vehicle and equipment assets available and in service	N/A	93%	90%	93%	90%

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 over 2,400 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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	3,168,589	3,589,943	3,539,943	3,589,943
Expenditures Total	\$0	\$3,168,589	\$3,589,943	\$3,539,943	\$3,589,943
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	0	-48,506	0	0	0
Debt Related	0	372,293	929,220	655,220	0
Capital Related	0	2,355,551	2,130,500	2,080,500	2,230,900
Transfers Out	0	489,251	530,223	804,223	1,359,043
Expenditures Total	\$0	\$3,168,589	\$3,589,943	\$3,539,943	\$3,589,943

Internal Services

PROGRAM DETAIL

Human Resources Operations

Net Cost: \$1,411,902

This program is composed of several human resources-related functions. HR Operations provides support in the planning and implementation of the recruitment, evaluation, selection, benefit administration and orientation of new City employees. It also performs salary administration for all employees including the negotiation of collective bargaining, job audits and personnel actions. Volunteer Services coordinates citizen volunteer recruitment and placement. Employee Relations is responsible for investigating employee claims of discrimination, harassment and sexual harassment in the workplace as well as providing preventative training. Service Aurora and Training provides training and development opportunities to City employees.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	65,983	62,382	62,599	62,868	70,360
General Fund	1,025,899	1,087,302	1,132,200	1,151,932	1,284,944
Risk Management Fund	0	45,296	55,906	57,517	56,598
Expenditures Total	\$1,091,882	\$1,194,980	\$1,250,705	\$1,272,317	\$1,411,902

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	924,078	1,006,588	1,101,593	968,052	1,184,859
Supplies and Services	167,440	188,028	148,730	303,883	226,630
Interfund Charges	364	364	382	382	413
Expenditures Total	\$1,091,882	\$1,194,980	\$1,250,705	\$1,272,317	\$1,411,902

<u>STAFFING SUMMARY</u>					
Cultural Services Fund	1.00	1.00	1.00	1.00	1.00
General Fund	11.00	11.00	12.00	12.00	13.00
Staffing Total	12.00	12.00	13.00	13.00	14.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
85% of internal customers rating support from the Human Resources Operations staff as 'above average' or higher	N/A	94%	90%	99%	90%
Percentage of of investigations completed within stated timelines	N/A	100%	90%	100%	90%
Percentage of participants indicate that training they had received was relevant and that they plan to apply this training in their work setting	N/A	95%	85%	96%	90%

Internal Services

PROGRAM DETAIL

Purchasing Services

Net Cost: \$422,336

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

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	80,892	402,325	303,196	422,946
Expenditures Total	\$0	\$80,892	\$402,325	\$303,196	\$422,946
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	726,709	752,314	653,185	760,167
Allocated Expenses	0	-682,876	-384,176	-384,176	-371,408
Supplies and Services	0	37,059	34,187	34,187	34,187
Expenditures Total	\$0	\$80,892	\$402,325	\$303,196	\$422,946
<u>STAFFING SUMMARY</u>					
General Fund	0.00	9.00	9.00	8.00	9.00
Staffing Total	0.00	9.00	9.00	8.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Achievement of stated administrative lead times listed in the purchasing planner guide (as a percentage)	N/A	87%	90%	94%	90%

Risk Management Fund

Net Cost: \$6,638,590

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Risk Management Fund	7,406,868	7,439,537	6,900,224	7,063,281	6,970,845
Expenditures Total	\$7,406,868	\$7,439,537	\$6,900,224	\$7,063,281	\$6,970,845
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	600,832	618,502	659,557	668,586	733,497
Supplies and Services	6,800,405	6,815,404	6,234,756	6,388,788	6,230,959
Interfund Charges	5,631	5,631	5,911	5,907	6,389
Expenditures Total	\$7,406,868	\$7,439,537	\$6,900,224	\$7,063,281	\$6,970,845

Internal Services

PROGRAM DETAIL

Risk Management Fund

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>STAFFING SUMMARY</u>					
Risk Management 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>					
Reduce employee absenteeism due to work-related injury or illness by 5% on a month-over-month basis by increasing the number of light duty accommodations for injured employees (annual average)	N/A	34%	-5%	-10%	-5%

Judicial

PROGRAM SUMMARY

Court Reporting

\$298,939 4 FTE

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

Courtroom Assistants

\$440,817 7.5 FTE

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

Judicial

\$1,442,932 8 FTE

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

Teen Court

\$140,578 2 FTE

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

DEPARTMENT SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
REGULAR - FTE	21.50	21.50	21.50	21.50	21.50
EXPENDITURES	2,037,123	2,098,324	2,286,952	2,292,594	2,323,266

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	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Regular - FTE	21.50	21.50	21.50	21.50	21.50
Personal Services	1,959,362	2,011,011	2,161,243	2,166,885	2,193,513
Supplies and Services	61,719	71,089	108,674	108,674	111,355
Interfund Charges	16,042	16,224	17,035	17,035	18,398
Expenditures Total	\$2,037,123	\$2,098,324	\$2,286,952	\$2,292,594	\$2,323,266

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 2012, the department had nearly 60,000 cases but is trending higher for 2013. To accommodate these cases, there are 6 full time courtrooms and two half-time traffic divisions. Expenditures for 2013 in the Judicial Department are projected to be on budget. The slight overage compared to the 2013 Original Budget is due to the citywide employee bonuses that will be part of the fall supplemental budget process. The 2014 budget for Judicial is slightly higher than the 2013 Original Budget due to base budget adjustments, primarily for pay and benefit increases.

The department expects a consistent workload for 2014 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	2014
Compensation Adjustments	32,270
Mandated Costs	1,363
Grant / Designated Revenue Adjustments	2,681
Total Base Adjustments	\$36,314

Judicial

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Designated Revenues Fund	86,911	73,470	133,040	133,578	133,578
General Fund	1,946,483	2,020,857	2,146,912	2,152,016	2,182,688
Gifts & Grants Fund	3,729	3,997	7,000	7,000	7,000
Expenditures Total	\$2,037,123	\$2,098,324	\$2,286,952	\$2,292,594	\$2,323,266

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 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

Court Reporting

Net Cost: \$298,939

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	285,672	287,235	296,785	297,862	298,939
Expenditures Total	\$285,672	\$287,235	\$296,785	\$297,862	\$298,939
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	285,174	286,993	293,007	294,084	295,161
Supplies and Services	498	242	3,778	3,778	3,778
Expenditures Total	\$285,672	\$287,235	\$296,785	\$297,862	\$298,939
<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	62,453	59,484	64,000	62,000	64,000

Judicial

PROGRAM DETAIL

Courtroom Assistants

Net Cost: \$440,817

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	333,607	358,708	415,369	417,512	440,817
Expenditures Total	\$333,607	\$358,708	\$415,369	\$417,512	\$440,817
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	329,207	357,804	414,169	416,312	439,617
Supplies and Services	4,400	904	1,200	1,200	1,200
Expenditures Total	\$333,607	\$358,708	\$415,369	\$417,512	\$440,817
<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	62,453	59,484	64,000	62,000	64,000

Judicial

Net Cost: \$1,442,932

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,327,204	1,374,914	1,434,758	1,436,642	1,442,932
Expenditures Total	\$1,327,204	\$1,374,914	\$1,434,758	\$1,436,642	\$1,442,932
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,267,957	1,304,270	1,346,507	1,348,391	1,353,382
Supplies and Services	43,969	55,184	72,018	72,018	72,018
Interfund Charges	15,278	15,460	16,233	16,233	17,532
Expenditures Total	\$1,327,204	\$1,374,914	\$1,434,758	\$1,436,642	\$1,442,932
<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	62,453	59,484	64,000	62,000	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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	86,911	73,470	133,040	133,578	133,578
Gifts & Grants Fund	3,729	3,997	7,000	7,000	7,000
Expenditures Total	\$90,640	\$77,467	\$140,040	\$140,578	\$140,578
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	77,024	61,944	107,560	108,098	105,353
Supplies and Services	12,852	14,759	31,678	31,678	34,359
Interfund Charges	764	764	802	802	866
Expenditures Total	\$90,640	\$77,467	\$140,040	\$140,578	\$140,578
<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	357	324	300	300	300

Library & Cultural Services

PROGRAM SUMMARY

Administration

\$633,382 6 FTE

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

Art in Public Places

\$172,497 1 FTE

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

Arts Programs

\$1,316,435 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

\$251,775 2 FTE

*Manages all Cultural Services programs

Historic Services

\$339,001 3 FTE

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

Library Collection Management and Systems

\$1,057,876 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

\$2,815,822 48.4 FTE

*Provides direct customer services to library users

Remote PC Centers

\$80,189 1 FTE

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

DEPARTMENT SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
REGULAR - FTE	67.40	72.40	73.40	73.40	74.40
EXPENDITURES	5,938,168	6,063,561	6,282,488	6,138,116	6,666,977

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 centrally 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, 28 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	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Regular - FTE	67.40	72.40	73.40	73.40	74.40
Personal Services	3,969,073	4,314,756	4,419,006	4,266,157	4,587,194
Supplies and Services	1,838,878	1,619,070	1,669,126	1,708,910	1,946,396
Utilities	56,651	53,504	132,491	100,608	66,581
Interfund Charges	60,734	58,397	61,865	62,441	66,806
Capital Related	12,832	507	0	0	0
Transfers Out	0	17,327	0	0	0
Expenditures Total	\$5,938,168	\$6,063,561	\$6,282,488	\$6,138,116	\$6,666,977

DEPARTMENT NARRATIVE

The 2013 Projected Budget for Library & Cultural Services is \$144,400 (2.3 percent) lower than the 2013 Original Budget primarily due to lower than budgeted art acquisition costs. Through June 2013, attendance has increased 8.0 percent in all cultural services program areas, with the Aurora Fox increasing 22 percent, Cultural Arts growth of 12 percent and citywide library visits up 4.4 percent.

In 2014, the Adopted Budget expenditures are \$528,900 (8.6 percent) higher than the 2013 Projected Budget. This increase includes personal services adjustments in accordance with citywide health insurance policies. Also included is an increase to 40 public hours per week at the Mission Viejo Library, funding for blank library cards, materials acquisition, and additional appropriation to allow the spending of Scientific and Cultural Facilities District (SCFD) and Art in Public Places (AIPP) fund balance. Funding for library materials totals \$350,000 and includes an additional \$200,000 approved by City Council during the October 5, 2013 Budget workshop. These increases are partially offset by decreased supplies and services associated with the reduction in the number of productions at the Aurora Fox.

The Library Division will continue to face challenges related to increasing patron visits and circulation, however, the department remains committed to innovative solutions including cross-training and technology enhancements. Staff has been resourceful in finding vital revenue generating activities to update library service offerings, including obtaining a library services technology grant to fund the acquisition of computer equipment, e-books and requisite furnishings system wide. The materials funding provided in this budget places Aurora Public Libraries last in per capita funding when compared to other similar library systems, however, the department expects to maintain most service levels as staff continues to seek out innovative solutions to enable the provision of optimal service within provided resources.

Library & Cultural Services

DEPARTMENT NARRATIVE

In 2014, funding from the SCFD remains critical to supporting Library and Cultural Services operations and represents 13.4 percent of the Cultural Services Division funding.

BASE ADJUSTMENTS

Base Adjustments	2014
Prior Year One Times	-250,000
Compensation Adjustments	45,905
Mandated Costs	-35,969
Total Base Adjustments	(\$240,064)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>Cultural Services Fund / New Appropriation</u>				
Increase Aurora Fox Contingent Appropriation	0.00	21,587	0	21,587
Program affected: Arts Program This add assigns fund balance and certain SCFD amounts to fund approximately 50 percent of a contingent House Technician for the Aurora Fox Arts Center. The Fox currently spends approximately \$22,000 annually on contractors to fill this role. Combining the existing expense budget with these additional funding sources with allow the Fox Executive Director to recruit and retain a more qualified person and avoid overtime costs.				
Technical Fix to Art in Public Places Maintenance Budget	0.00	25,000	0	25,000
Program affected: Art in Public Places This places appropriation specifically in the Art in Public Places area for the five-year maintenance plan. This uses existing fund balance and has no impact on the General Fund.				
Technical Fix to Scientific and Cultural Facilities District	0.00	105,000	0	105,000
Program affected: Arts Program This places appropriation specifically in SCFD funding to accommodate expenses shifted to SCFD in prior year adjustments. This uses existing fund balance and has no impact on the General Fund.				
New Appropriation Total	0.00	151,587	0	151,587
Cultural Services Fund Total	0.00	151,587	0	151,587
<u>General Fund / New Appropriation</u>				
Bust of Martin Luther King for MLK Library	0.00	60,000	0	60,000
Program affected: Art in Public Places This amendment will fund a 42"X24"X18" bronze bust of Martin Luther King, a concrete 3' X 3' pedestal, sealant, and installation.				

Library & Cultural Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Increase Mission Viejo Library to 40 Public Hours Per Week	1.00	47,966	0	47,966
Program affected: Library Facilities and Public Services The Mission Viejo Library is the only branch library currently closed on Fridays and open less than 40 hours per week. Users of this facility have been requesting Friday hours since the facility re-opened. The only cost required is the addition of one Library Assistant which will service not only these additional hours but enhance service during the existing open hours.				
Library Card Blanks	0.00	15,000	0	15,000
Program affected: Library Facilities and Public Services The department must purchase "blank" plastic cards that are issued as individual library cards. The library budget has absorbed this cost for several years.				
One Time Funding for Materials Acquisition	0.00	350,000	0	350,000
Program affected: Library Collection Management and Systems This one-time funding will be used for material acquisition. This will bring Aurora Library materials funding to 1.66 cents/capita.				
New Appropriation Total	1.00	472,966	0	472,966
General Fund Total	1.00	472,966	0	472,966
Amendment Request Total All Funds	1.00	624,553	0	624,553

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Conservation Trust Fund	10,500	-960	16,000	0	16,000
Cultural Services Fund	2,317,599	1,964,123	1,907,229	1,868,306	2,055,908
Designated Revenues Fund	342,425	292,539	357,549	268,307	358,599
General Fund	3,171,727	3,716,593	3,971,710	3,953,512	4,206,470
Gifts & Grants Fund	95,917	91,266	30,000	47,991	30,000
Expenditures Total	\$5,938,168	\$6,063,561	\$6,282,488	\$6,138,116	\$6,666,977

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Cultural Services Fund	17.00	14.00	14.00	14.00	14.00
Designated Revenues Fund	4.80	4.80	4.80	4.80	4.80
General Fund	45.60	53.60	54.60	54.60	55.60
Staffing Total	67.40	72.40	73.40	73.40	74.40

Library & Cultural Services

PROGRAM DETAIL

Administration

Net Cost: \$607,882

This program centrally manages 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 nonprofits. This program houses all library gift and grant activity.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	581,901	643,255	597,126	574,145	607,882
Gifts & Grants Fund	19,194	37,815	25,500	30,827	25,500
Expenditures Total	\$601,095	\$681,070	\$622,626	\$604,972	\$633,382
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	521,032	510,234	525,548	505,252	505,554
Supplies and Services	40,364	134,062	60,200	62,842	88,000
Utilities	4,688	1,652	0	0	0
Interfund Charges	35,011	35,122	36,878	36,878	39,828
Expenditures Total	\$601,095	\$681,070	\$622,626	\$604,972	\$633,382
<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>					
Percentage of department service level standards met	N/A	97%	90%	90%	90%

Art in Public Places

Net Cost: \$166,997

This program is dedicated to the administration and coordination and scheduling of art acquisition as well as 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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	10,500	-960	16,000	0	16,000
Cultural Services Fund	145,607	68,838	253,278	136,965	155,197
General Fund	1,225	93	1,300	1,300	1,300
Expenditures Total	\$157,332	\$67,971	\$270,578	\$138,265	\$172,497

Library & Cultural Services

PROGRAM DETAIL

Art in Public Places

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	57,555	23,243	76,320	55,310	55,756
Supplies and Services	97,973	43,393	193,255	82,015	115,667
Utilities	455	600	764	700	816
Interfund Charges	228	228	239	240	258
Capital Related	1,121	507	0	0	0
Expenditures Total	\$157,332	\$67,971	\$270,578	\$138,265	\$172,497
<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 needing maintenance or repairs receiving necessary service	N/A	98%	90%	90%	90%

Arts Programs

Net Cost: \$490,733

The program presents a performing arts season at the Aurora Fox Arts Center, manages the Bicentennial Art 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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	1,267,248	1,239,448	1,125,163	1,172,779	1,316,435
Expenditures Total	\$1,267,248	\$1,239,448	\$1,125,163	\$1,172,779	\$1,316,435
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	602,716	643,903	612,030	677,932	662,644
Supplies and Services	611,866	545,406	448,875	435,689	589,028
Utilities	50,346	48,874	63,312	57,848	62,276
Interfund Charges	2,320	1,265	946	1,310	2,487
Expenditures Total	\$1,267,248	\$1,239,448	\$1,125,163	\$1,172,779	\$1,316,435
<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

Library & Cultural Services

PROGRAM DETAIL

Arts Programs

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of customer satisfaction based on feedback from customer service comment cards	N/A	96%	90%	90%	90%

Cultural Services Division Management

Net Cost: \$245,975

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	245,964	321,049	311,340	241,160	250,075
General Fund	675	1,670	1,670	1,670	1,700
Expenditures Total	\$246,639	\$322,719	\$313,010	\$242,830	\$251,775

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	189,756	191,412	207,190	153,331	192,347
Supplies and Services	42,924	117,305	91,118	74,797	43,550
Interfund Charges	13,959	14,002	14,702	14,702	15,878
Expenditures Total	\$246,639	\$322,719	\$313,010	\$242,830	\$251,775

<u>STAFFING SUMMARY</u>					
Cultural Services Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	2.00	2.00	2.00	2.00	2.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain 80% or better overall customer satisfaction rating across programs based on feedback from customer comment cards	N/A	94%	80%	90%	90%
Successfully complete annual Scientific and Cultural Facilities District qualification audit	Yes	Yes	Yes	Yes	Yes

Library & Cultural Services

PROGRAM DETAIL

Historic Services

Net Cost: \$245,979

This program identifies, preserves, protects, and increases the appreciation of archaeological 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 26 local landmarks, two historic districts, and one historic archaeological 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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	392,506	315,186	217,448	317,402	334,201
General Fund	4,606	3,297	4,800	6,000	4,800
Expenditures Total	\$397,112	\$318,483	\$222,248	\$323,402	\$339,001
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	280,230	276,294	195,648	265,740	252,832
Supplies and Services	115,644	39,762	25,875	55,551	85,715
Utilities	1,068	2,378	385	2,060	395
Interfund Charges	170	49	340	51	59
Expenditures Total	\$397,112	\$318,483	\$222,248	\$323,402	\$339,001
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	5.00	3.00	3.00	3.00	3.00
Staffing Total	5.00	3.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of Section 106 reviews completed within statutory requirements	100%	100%	100%	100%	100%

Library Collection Management and Systems

Net Cost: \$1,027,286

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	24,041	0	0	0	0
General Fund	725,623	838,502	894,287	1,091,659	1,057,876
Gifts & Grants Fund	2,262	5,211	0	0	0
Expenditures Total	\$751,926	\$843,713	\$894,287	\$1,091,659	\$1,057,876

Library & Cultural Services

PROGRAM DETAIL

Library Collection Management and Systems

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	313,781	327,500	316,786	325,150	338,270
Supplies and Services	422,617	513,358	573,861	762,369	716,840
Interfund Charges	4,023	2,855	3,640	4,140	2,766
Capital Related	11,505	0	0	0	0
Expenditures Total	\$751,926	\$843,713	\$894,287	\$1,091,659	\$1,057,876
<u>STAFFING SUMMARY</u>					
General Fund	5.00	5.00	5.00	5.00	5.00
Staffing Total	5.00	5.00	5.00	5.00	5.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Average 0.20 visits per capita each month	0.23	0.22	0.20	0.20	0.20
Maintain library circulation levels above 2.2 outside circulation per capita	2.3	2.3	2.2	2.2	2.2

Library Facilities and Public Services

Net Cost: \$2,307,723

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

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	318,384	292,539	357,549	268,307	358,599
General Fund	1,857,697	2,229,776	2,247,816	2,143,177	2,452,723
Gifts & Grants Fund	74,461	48,240	4,500	17,164	4,500
Expenditures Total	\$2,250,542	\$2,570,555	\$2,609,865	\$2,428,648	\$2,815,822
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,933,835	2,342,170	2,386,559	2,283,442	2,532,102
Supplies and Services	311,625	223,509	215,156	140,086	275,096
Utilities	0	0	3,030	0	3,094
Interfund Charges	4,876	4,876	5,120	5,120	5,530
Capital Related	206	0	0	0	0
Expenditures Total	\$2,250,542	\$2,570,555	\$2,609,865	\$2,428,648	\$2,815,822

Library & Cultural Services

PROGRAM DETAIL

Library Facilities and Public Services

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	4.80	4.80	4.80	4.80	4.80
General Fund	34.60	42.60	42.60	42.60	43.60
Staffing Total	39.40	47.40	47.40	47.40	48.40
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain 80% customer service satisfaction rating based on feedback from customer survey cards	74%	93%	80%	94%	80%

Remote PC Centers

Net Cost: \$41,189

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, inside the K-Mart at Colfax & Chambers and will open one in the Hoffman Heights Community Center in August of 2013.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	0	224,711	135,561	80,189
Expenditures Total	\$0	\$0	\$224,711	\$135,561	\$80,189
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	98,925	0	47,689
Supplies and Services	0	0	60,786	95,561	32,500
Utilities	0	0	65,000	40,000	0
Expenditures Total	\$0	\$0	\$224,711	\$135,561	\$80,189
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	1.00	1.00	1.00
Staffing Total	0.00	0.00	1.00	1.00	1.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of patron sessions per computer per facility	N/A	N/A	50,500	19,600	38,000

Neighborhood Services

PROGRAM SUMMARY

<u>Administration</u> \$378,857 2.8 FTE *Provides oversight, administration, and management of programs, budget, and personnel (includes risk allocations)	<u>Animal Care</u> \$1,789,526 21 FTE *Enforcement; provides shelter, veterinary care, placement, adoption, or other disposition; pet licensing and humane education	<u>Code Enforcement</u> \$2,254,944 27.6 FTE *Neighborhood Support assures a well-maintained city and housing stock
<u>Community Development Program Management</u> \$958,179 16.2 FTE *Provides oversight, administration, and management of CDBG, HOME, and ESG programs and projects	<u>Community Housing Development Organization</u> \$135,501 0 FTE *Non-profit organizations which use HOME funds to provide safe and affordable housing to Aurora citizens	<u>Community Relations</u> \$177,115 2 FTE *Resource for human, community, social, cultural, and language services *Liaison to Human Relations and Veteran Affairs Commissions
<u>Emergency Solutions and Motel Vouchers</u> \$234,325 0 FTE *Pass-through federal funds for grants to non-profit emergency shelter providers * Aurora Voucher Program	<u>Home Ownership Assistance Program</u> \$345,072 0 FTE *Funding for direct financial assistance to qualified first-time homebuyers	<u>Neighborhood Liaison & Mediation Services</u> \$252,606 3 FTE *Serves as the City's service link to 400 neighborhood organizations *Mediation services for conflict resolution and problem solving
<u>Neighborhood Stabilization Program</u> \$680,000 0 FTE * Funding to purchase foreclosed, vacant or abandoned residential properties for rehabilitation and sale through NSP	<u>Original Aurora Renewal Program</u> \$83,091 0 FTE *Assists with the physical, social, and economic revitalization of Original Aurora	<u>Public Facilities</u> \$284,824 0 FTE *CDBG funding for area-specific benefits such as Northwest Alley Paving and Northwest Street Lights
<u>Rehabilitation</u> \$1,706,728 0 FTE *Provides a wide range of single-family, commercial, and multi-family rehabilitation programs (includes funding for administration)	<u>Transfers and Other Requirements</u> \$367,791 0 FTE * Anticipated/unprogrammed gifts and grants to be transferred to programs * Other one-time grants or programs	

DEPARTMENT SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
REGULAR - FTE	72.50	71.60	72.60	71.60	72.60
EXPENDITURES	9,409,485	9,128,423	9,093,684	10,511,200	9,648,559

Neighborhood Services

DESCRIPTION

Neighborhood Services consists of four divisions totaling 72.6 FTE. The divisions are: Neighborhood Support, Animal Care, Community Development 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	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Regular - FTE	72.50	71.60	72.60	71.60	72.60
Personal Services	4,991,240	4,889,116	5,244,228	5,269,295	5,288,415
Supplies and Services	4,227,307	3,969,439	3,648,883	5,068,151	4,151,468
Utilities	726	820	0	0	0
Interfund Charges	183,852	194,048	200,573	170,281	208,676
Capital Related	6,360	75,000	0	3,473	0
Expenditures Total	\$9,409,485	\$9,128,423	\$9,093,684	\$10,511,200	\$9,648,559

DEPARTMENT NARRATIVE

The 2013 projection for the Neighborhood Services Department is on budget with the exception of Community Development. Higher than anticipated HUD grant awards for the Community Development Block Grant (CDBG) and Home Investment Partnership grants (HOME), as well as higher than expected program income are the primary drivers behind the \$1.4 million variance between the 2013 projection and the original budget. An increase in appropriation for the additional funds will be requested in the 2013 fall supplemental process.

The 2014 budget for Neighborhood Services is \$554,900 higher than the 2013 Original Budget. The increase, primarily driven by Community Development programs, includes ongoing program income from the Neighborhood Stabilization Program (NSP and NSP3), CDBG and HOME program income, and a net increase in the HUD grant awards of \$179,200. CDBG came in \$148,000 higher than budget, HOME came in \$38,000 higher, while ESG came in slightly lower with a \$6,800 reduction. The 2014 Community Development budget reflects projected level funding to the 2013 HUD grant awards which came in at a combined 4.9 percent higher than budgeted. Federal grant allocations remain uncertain, and the department has prepared for scenarios involving a potential budget cut. Although the annual budget variance can primarily be explained by the changes in the Community Development (CD) Fund, there are other notable changes in the Neighborhood Services Department, primarily staffing related.

As a result of revenue uncertainty and the non-sustainability of the Abatement Fund, 2.0 FTE Code Enforcement Officers (CEOs) are transferred to the General Fund in the 2014 budget. In addition, City Council added an amendment at the October 5, 2013 budget workshop for an additional 1.0 FTE CEO to enhance the enforcement of neighborhood City ordinances. The resulting 2014 staffing of CEOs is 11.5 FTE in the General Fund, 5.0 FTE in the Community Development Fund, and 2.5 FTE in the Abatement Fund for a total of 19.0 FTE Code Enforcement Officers. Lastly, 1.0 FTE Aurora for Youth Program Manager was transferred in the 2013 spring supplemental ordinance to the Police Department and is therefore not included in the Neighborhood Services budget for 2014.

For 2014 Neighborhood Services remains committed to prioritizing its activities within finite resources to enhance the quality

Neighborhood Services

DEPARTMENT NARRATIVE

of life in Aurora's neighborhoods. The department will remain focused on quality of life while promoting healthy and safe neighborhoods. The department will spend down the Neighborhood Stabilization Program 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. Community Relations will focus efforts with the Human Relations and Veterans Affairs Commissions, as well as the Key Community Response Team. The department places a continued priority on heightened safety procedures for all field staff.

BASE ADJUSTMENTS

Base Adjustments	2014
Prior Year One Times	-210,295
Mid Year Modifications	-105,208
Compensation Adjustments	-20,366
Mandated Costs	18,983
Grant / Designated Revenue Adjustments	198,114
Total Base Adjustments	(\$118,772)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>Abatement Fund / Budget Cut</u>				
Reduce Appropriation to Reflect Current Abatement Funding Requirements	0.00	-40,872	0	-40,872
Program affected: Code Enforcement				
This amendment will align the 2014 appropriation to the anticipated abatement funding requirements.				
Transfer 2.0 FTE Code Enforcement Officers from the Abatement Fund to the General Fund	-2.00	-149,782	0	-149,782
Program affected: Code Enforcement				
The continuing economic recovery and the declining trend in foreclosures have reduced the number of abatements and the balance in the fund. In order for the Abatement Fund to remain solvent throughout the five-year forecast period, 2.0 FTE Code Enforcement Officers will be transferred from the Abatement Fund to the General Fund.				
Budget Cut Total	-2.00	-190,654	0	-190,654
Abatement Fund Total	-2.00	-190,654	0	-190,654

Neighborhood Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>Community Development Fund / New Appropriation</u>				
Adjustment to Align CDBG Appropriation to Anticipated Funding	0.00	266,649	0	266,649
Program affected: CDBG funded programs This amendment makes the necessary adjustments to the 2013 base budget in order to align the CDBG program appropriation for 2014 to the total anticipated funding level and program income for a total of \$2,818,700. This includes an anticipated grant award equal to 2013 at \$2,718,700, \$100,000 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.				
Adjustment to Align HOME Appropriation to Anticipated Funding	0.00	168,772	0	168,772
Program affected: HOME funded programs This amendment makes the necessary adjustments to the 2013 base budget in order to align the HOME program appropriation for 2014 to the total anticipated funding level and program income for a total of \$1,231,704. This includes an anticipated grant award equal to 2013 at \$903,432, \$125,000 in program revenue, and \$203,272 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 Program Revenue	0.00	179,820	0	179,820
Program affected: Neighborhood Stabilization Program This amendment makes the necessary adjustments to the 2013 base budget in order to align the NSP and NSP3 program appropriations for 2014 to the anticipated program revenue of \$40,000 and \$640,000 respectively.				
Technical Adjustment: Reprogram Funds Originally Proposed for Contingent Conversion to FTE	0.00	4,030	0	4,030
Program affected: Community Development Program Management At the October 5, 2013 budget workshop, Council eliminated the proposed contingent conversion to FTE. This amendment reprograms funds that had been allocated to benefits other than healthcare to program expenditures.				
New Appropriation Total	0.00	619,271	0	619,271
Community Development Fund Total	0.00	619,271	0	619,271
<u>General Fund / New Appropriation</u>				
Additional FTE Code Enforcement Officer	1.00	75,248	0	75,248
Program affected: Code Enforcement During the October 5, 2013 budget workshop, Council added an amendment to increase the number of Code Enforcement Officers by 1.0 FTE to enhance neighborhood enforcement of City ordinances. This brings the total number of Code Enforcement Officers to 19.0 FTE.				

Neighborhood Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Technical Adjustment: Transfer Vaccination and Medical Fee Revenue and Related Expenditures to the General Fund	0.00	75,000	75,000	0
Program affected: Animal Care According to accounting policy, all undesignated fee revenue should be collected in the General Fund. The fees collected from vaccination clinics and veterinary care have been inadvertently entered into the Gift and Grants Fund. This amendment transfers the revenue and associated expenditure appropriation to the General Fund in order to be in compliance with accounting policy.				
Transfer 2.0 FTE Code Enforcement Officers to the General Fund from the Abatement Fund	2.00	149,782	0	149,782
Program affected: Code Enforcement The continuing economic recovery and the declining trend in foreclosures have reduced the number of abatements and the balance in the fund. In order for the Abatement Fund to remain solvent throughout the five-year forecast period, 2.0 FTE Code Enforcement Officers will be transferred from the Abatement Fund to the General Fund.				
Veterinary Partners Licensing Revenue / Operating Supply Restoration	0.00	20,000	20,000	0
Program affected: Animal Care The animal shelter has recently partnered with certain local veterinarians who have agreed to sell pet licenses for the City. As the program expands, it is expected to generate \$20,000 in additional license revenue by conservative estimates. This revenue will offset a restoration and modest increase of appropriation for shelter operating supplies.				
New Appropriation Total	3.00	320,030	95,000	225,030
General Fund Total	3.00	320,030	95,000	225,030
<u>Gifts & Grants Fund / Budget Cut</u>				
Technical Adjustment: Transfer Vaccination and Medical Fee Revenue and Related Expenditures Out of the Gift and Grants Fund	0.00	-75,000	-75,000	0
Program affected: Animal Care According to accounting policy, all fee revenue should be collected in the General Fund. The fees collected from vaccination clinics and veterinary care have been inadvertently entered into the Gift and Grants Fund. This amendment transfers the revenue and associated expenditure appropriation to the General Fund in order to be in compliance with accounting policy.				
Budget Cut Total	0.00	-75,000	-75,000	0
Gifts & Grants Fund Total	0.00	-75,000	-75,000	0
Amendment Request Total All Funds	1.00	673,647	20,000	653,647

Neighborhood Services

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Abatement Fund	911,781	693,621	628,321	624,185	466,844
Community Development Fund	5,109,975	4,949,914	4,173,462	5,661,049	4,730,404
Designated Revenues Fund	130,508	69,675	110,116	27,492	0
General Fund	2,866,722	2,847,899	3,493,200	3,461,726	3,973,179
Gifts & Grants Fund	390,499	567,314	688,585	736,748	478,132
Expenditures Total	\$9,409,485	\$9,128,423	\$9,093,684	\$10,511,200	\$9,648,559

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Abatement Fund	8.90	9.50	5.50	5.50	3.50
Community Development Fund	24.58	23.85	22.20	21.20	21.20
Designated Revenues Fund	0.75	0.75	0.75	0.00	0.00
General Fund	36.65	35.15	44.15	44.90	47.90
Gifts & Grants Fund	1.62	2.35	0.00	0.00	0.00
Staffing Total	72.50	71.60	72.60	71.60	72.60

PROGRAM DETAIL

Administration

Net Cost: \$378,857

Neighborhood Services Administration provides management of the various functions including Neighborhood Support (Code Enforcement and Neighborhood Liaisons), Animal Care, Community Development, Community Relations, and other revitalization services. The program deals with several funding sources including the General Fund, Community Development Fund, Abatement Fund, Gifts and Grants Fund, and various federal programs. Substantial time and resources are spent towards troubleshooting, managing special projects, and resolving difficult or sensitive issues. Beginning in 2013, a position was transferred to Administration from Neighborhood Support and reclassified as an Accounting Technician position with 0.8 FTE charged to Administration and 0.2 FTE charged to Community Development Program Management.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	308,719	292,778	427,281	372,570	378,857
Expenditures Total	\$308,719	\$292,778	\$427,281	\$372,570	\$378,857
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	251,180	236,170	358,793	305,592	306,424
Supplies and Services	3,482	2,505	11,680	10,170	11,080
Interfund Charges	54,057	54,103	56,808	56,808	61,353
Expenditures Total	\$308,719	\$292,778	\$427,281	\$372,570	\$378,857
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.80	2.80	2.80
Staffing Total	2.00	2.00	2.80	2.80	2.80

Neighborhood Services

PROGRAM DETAIL

Administration

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of department service levels standards met	N/A	N/A	90%	90%	90%

Animal Care

Net Cost: \$1,261,776

The Animal Care Division enforces city ordinances, 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 including rabies, West Nile virus, and the plague. 13 Animal Care Officers provide field coverage for Aurora's 154 square miles. The shelter staff provide care and treatment seven days per week for stray and homeless animals, provide veterinary care, return animals to their home and promote 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 by changing venues to increase adoption opportunities. The Alliance also provides group pricing opportunities and helps with troubleshooting common issues and concerns. The cost of Animal Care operations is significantly offset by revenue from licenses, permits, fees and fines. Fine revenue is collected by the court and therefore is not part of the net cost calculation for the program.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	115,067	57,270	110,116	27,492	0
General Fund	1,432,250	1,449,302	1,496,676	1,477,132	1,721,526
Gifts & Grants Fund	146,977	117,690	110,951	139,989	68,000
Expenditures Total	\$1,694,294	\$1,624,262	\$1,717,743	\$1,644,613	\$1,789,526

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,385,265	1,313,355	1,452,940	1,345,869	1,447,995
Supplies and Services	259,038	269,969	221,790	264,994	293,836
Utilities	726	820	0	0	0
Interfund Charges	42,905	40,118	43,013	33,750	47,695
Capital Related	6,360	0	0	0	0
Expenditures Total	\$1,694,294	\$1,624,262	\$1,717,743	\$1,644,613	\$1,789,526

<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	0.75	0.75	0.75	0.00	0.00
General Fund	20.25	20.25	20.25	21.00	21.00
Staffing Total	21.00	21.00	21.00	21.00	21.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Save rate	69%	73%	68%	73%	73%

Neighborhood Services

PROGRAM DETAIL

Code Enforcement

Net Cost: \$1,100,725

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 housing codes. Inspection activities include site plans, systematic multi-family rental housing program, commercial properties, and land use. An estimated 80 percent of Access Aurora service requests from citizens are directed to Neighborhood Support. The cost of Code Enforcement is significantly offset by revenue from abatement, vacant property, and systematic housing inspection fees as well as fines. Fine revenue is collected by the court and therefore is not part of the net cost calculation for the program. 2014 Code Enforcement Officer staffing includes 11.5 FTE in the General Fund, 5.0 FTE in the Community Development Fund, and 2.5 FTE in the Abatement Fund for a total of 19.0 FTE Code Enforcement Officers. The program also includes 2.0 FTE GON Officers, 3.0 FTE Supervisors, 1.0 FTE Manager and 2.6 FTE administrative staff.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Abatement Fund	911,781	693,621	628,321	624,185	466,844
Community Development Fund	494,434	730,529	333,000	-30,223	350,525
General Fund	739,124	737,935	1,135,469	1,194,786	1,437,575
Expenditures Total	\$2,145,339	\$2,162,085	\$2,096,790	\$1,788,748	\$2,254,944
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,747,872	1,613,299	1,726,959	1,784,991	1,906,313
Supplies and Services	337,848	477,147	297,659	-64,757	279,847
Interfund Charges	59,619	71,639	72,172	65,041	68,784
Capital Related	0	0	0	3,473	0
Expenditures Total	\$2,145,339	\$2,162,085	\$2,096,790	\$1,788,748	\$2,254,944
<u>STAFFING SUMMARY</u>					
Abatement Fund	8.90	9.50	5.50	5.50	3.50
Community Development Fund	7.00	7.00	5.00	5.00	5.00
General Fund	9.90	8.90	16.10	16.10	19.10
Staffing Total	25.80	25.40	26.60	26.60	27.60
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain a voluntary compliance rate of 95%	N/A	N/A	95%	95%	95%
Number of graffiti removals	4,812	5,052	4,500	4,500	4,600
Respond to complaint within 2 business days 90% of time	100%	90%	90%	92%	90%

Neighborhood Services

PROGRAM DETAIL

Community Development Program Management

Net Cost: \$0

Includes salaries and operating expenses for the general administration of the City's Community Development Block Grant (CDBG) programs, HOME programs, Emergency Solutions Grant (ESG) Programs, and other Community Development programs and grants. Beginning in 2013, all staff associated with Community Development projects are shown in Community Development Program Management.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	401,037	747,872	910,273	827,942	958,179
Gifts & Grants Fund	6,000	0	0	0	0
Expenditures Total	\$407,037	\$747,872	\$910,273	\$827,942	\$958,179
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	616,767	619,936	1,299,878	901,795	1,220,186
Allocated Expenses	0	0	-516,347	0	-534,128
Supplies and Services	-218,738	117,992	107,679	-86,281	251,555
Interfund Charges	9,008	9,944	19,063	12,428	20,566
Expenditures Total	\$407,037	\$747,872	\$910,273	\$827,942	\$958,179
<u>STAFFING SUMMARY</u>					
Community Development Fund	8.68	9.95	17.20	16.20	16.20
Staffing Total	8.68	9.95	17.20	16.20	16.20

Community Housing Development Organization

Net Cost: \$0

HUD regulations require that a minimum of 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 CHDO funded in Aurora in 2014 is the Aurora Housing Corporation.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	170,893	170,893	129,815	135,451	135,501
Expenditures Total	\$170,893	\$170,893	\$129,815	\$135,451	\$135,501
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	170,893	170,893	129,815	135,451	135,501
Expenditures Total	\$170,893	\$170,893	\$129,815	\$135,451	\$135,501

Neighborhood Services

PROGRAM DETAIL

Community Relations

Net Cost: \$177,115

This program 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. This function promotes proclamations, diversity training, celebrations, and commemorations, including the Martin Luther King, Jr. Commemoration.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	132,562	115,151	177,716	159,996	177,115
Gifts & Grants Fund	29,833	4,206	2,478	19,724	0
Expenditures Total	\$162,395	\$119,357	\$180,194	\$179,720	\$177,115

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	134,299	104,339	158,478	140,758	158,869
Supplies and Services	28,096	15,018	21,716	38,962	18,246
Expenditures Total	\$162,395	\$119,357	\$180,194	\$179,720	\$177,115

<u>STAFFING SUMMARY</u>					
General Fund	1.50	1.00	2.00	2.00	2.00
Staffing Total	1.50	1.00	2.00	2.00	2.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Human Relations Commission membership	39%	92%	100%	100%	100%
Veterans Affairs Commission membership	95%	92%	100%	100%	100%

Emergency Solutions and Motel Vouchers

Net Cost: \$0

This program provides Emergency Solutions Grants for non-profit emergency shelter providers (Comitis, Gateway, and Arapahoe House), as well as a rapid re-housing provider (Aurora Housing Corporation for the Aurora@Home Program), and a street outreach provider (Colfax Community Network). These agencies support emergency housing and rapid re-housing to help address homelessness during crisis situations. In addition, CDBG funds are budgeted for the Aurora Voucher Program at \$25,000 to provide motel vouchers on severe weather nights and for the Aurora@Home Program at \$21,787 to help support the navigator position.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	17,200	15,000	15,000	46,787	46,787
Gifts & Grants Fund	71,995	117,735	194,325	368,873	187,538
Expenditures Total	\$89,195	\$132,735	\$209,325	\$415,660	\$234,325

Neighborhood Services

PROGRAM DETAIL

Emergency Solutions and Motel Vouchers

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	8,184	0	0	0
Supplies and Services	89,195	124,551	209,325	415,660	234,325
Expenditures Total	\$89,195	\$132,735	\$209,325	\$415,660	\$234,325

<u>PERFORMANCE MEASURE SUMMARY</u>					
Total Individuals Served via Homeless Facilities, Emergency Housing and Transitional Housing (ESG, AWTN)	1,980	3,223	3,500	3,500	3,500

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 staff associated with this program are shown in Community Development Program Management.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	615,852	523,000	372,574	403,901	300,860
Designated Revenues Fund	15,441	12,405	0	0	0
General Fund	613	4,343	5,500	5,500	5,500
Gifts & Grants Fund	94,679	104,775	53,047	78,601	38,712
Expenditures Total	\$726,585	\$644,523	\$431,121	\$488,002	\$345,072

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	94,186	109,177	0	0	0
Supplies and Services	632,399	535,346	431,121	488,002	345,072
Expenditures Total	\$726,585	\$644,523	\$431,121	\$488,002	\$345,072

<u>STAFFING SUMMARY</u>					
Gifts & Grants Fund	1.49	1.49	0.00	0.00	0.00
Staffing Total	1.49	1.49	0.00	0.00	0.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Potential foreclosure cases resolved (short sale or keep the home)	N/A	N/A	65%	70%	70%
Provide down payment / closing cost assistance to first-time homebuyers	97	49	60	60	60

Neighborhood Services

PROGRAM DETAIL

Neighborhood Liaison & Mediation Services

Net Cost: \$252,606

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 Tours, Neighbor-to-Neighbor Roundtables, community improvement opportunities, and numerous requests for service including neighborhood, ward, and town meetings. Mediation Services facilitate communication and problem solving for conflict resolution.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	239,477	244,288	250,558	251,642	252,606
Expenditures Total	\$239,477	\$244,288	\$250,558	\$251,642	\$252,606
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	236,119	242,304	247,180	247,664	248,628
Supplies and Services	3,358	1,984	3,378	3,978	3,978
Expenditures Total	\$239,477	\$244,288	\$250,558	\$251,642	\$252,606
<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>					
Resolve 80% of conflicts by mediation	80%	80%	80%	80%	80%

Neighborhood Stabilization Program

Net Cost: \$0

The Neighborhood Stabilization Program administers funds received from the U.S. Department of Housing and Urban Development (HUD). The program provides funds to purchase foreclosed or abandoned single-family and multi-family residential properties, and to rehabilitate, resell, or redevelop these properties in order to stabilize neighborhoods and stem the decline of home values. The most recent NSP-3 was authorized as part of the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010. Aurora received \$2.4 million in NSP-3 funds. The City of Aurora receives program income from the sale of rehabilitated properties, which is reinvested into the program and spent before the remaining grant funds. The City has spent 83 percent of the original grant funds. Through the reinvestment of program income from NSP-1 and NSP-3, the program has benefitted the community at a rate of over 150% of the original grants. Program income for 2014 is estimated at \$40,000 for NSP-1 and \$640,000 for NSP-3. Beginning in 2013, all staff associated with this program are shown in Community Development Program Management.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	1,045,257	901,969	500,000	1,120,000	680,000
Expenditures Total	\$1,045,257	\$901,969	\$500,000	\$1,120,000	\$680,000

Neighborhood Services

PROGRAM DETAIL

Neighborhood Stabilization Program

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	100,483	203,141	0	124,378	0
Allocated Expenses	0	0	109,532	0	148,480
Supplies and Services	944,774	698,828	388,214	993,368	529,086
Interfund Charges	0	0	2,254	2,254	2,434
Expenditures Total	\$1,045,257	\$901,969	\$500,000	\$1,120,000	\$680,000
<u>STAFFING SUMMARY</u>					
Community Development Fund	3.05	2.32	0.00	0.00	0.00
Gifts & Grants Fund	0.13	0.00	0.00	0.00	0.00
Staffing Total	3.18	2.32	0.00	0.00	0.00

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. Beginning in 2013, all staff associated with this program are shown in Community Development Program Management.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	182,266	165,964	85,005	52,739	74,500
General Fund	13,977	4,102	0	100	0
Gifts & Grants Fund	39,113	221,369	177,784	129,561	8,591
Expenditures Total	\$235,356	\$391,435	\$262,789	\$182,400	\$83,091
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	210,419	209,328	0	87,408	0
Allocated Expenses	0	0	108,632	0	63,441
Supplies and Services	23,006	180,201	152,654	94,992	18,027
Interfund Charges	1,931	1,906	1,503	0	1,623
Expenditures Total	\$235,356	\$391,435	\$262,789	\$182,400	\$83,091
<u>STAFFING SUMMARY</u>					
Community Development Fund	3.00	1.20	0.00	0.00	0.00
Gifts & Grants Fund	0.00	0.73	0.00	0.00	0.00
Staffing Total	3.00	1.93	0.00	0.00	0.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of alleyway lights installed	19	95	40	50	50

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	197,750	279,494	250,000	260,920	284,824
Expenditures Total	\$197,750	\$279,494	\$250,000	\$260,920	\$284,824
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	197,750	204,494	250,000	260,920	284,824
Capital Related	0	75,000	0	0	0
Expenditures Total	\$197,750	\$279,494	\$250,000	\$260,920	\$284,824
<u>PERFORMANCE MEASURE SUMMARY</u>					
Alleys paved in N.W. Aurora	6	8	7	6	6

Rehabilitation

Net Cost: \$0

The Rehabilitation program funds salaries, operating expenses, grants, and deferred payment loans for rehabilitation programs, including Single Family Rehab, Emergency Repairs, Commercial Renovation, Multi-family Rehab, Handicapped Accessibility, and Lead-Based Paint programs. This program is fully funded by Community Development Block Grants. Beginning in 2013, all staff associated with this program are shown in the Community Development Management program.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	1,658,350	1,556,209	1,577,795	2,673,567	1,706,728
Expenditures Total	\$1,658,350	\$1,556,209	\$1,577,795	\$2,673,567	\$1,706,728
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	214,650	229,883	0	330,840	0
Allocated Expenses	0	0	298,183	0	322,207
Supplies and Services	1,427,368	1,309,988	1,273,852	2,342,727	1,378,300
Interfund Charges	16,332	16,338	5,760	0	6,221
Expenditures Total	\$1,658,350	\$1,556,209	\$1,577,795	\$2,673,567	\$1,706,728
<u>STAFFING SUMMARY</u>					
Community Development Fund	2.85	3.38	0.00	0.00	0.00
Staffing Total	2.85	3.38	0.00	0.00	0.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain an 85% customer satisfaction rating	N/A	N/A	85%	85%	85%
Rehab projects completed	52	59	59	65	65

Neighborhood Services

PROGRAM DETAIL

Transfers and Other Requirements

Net Cost: \$0

This program houses anticipated / unprogrammed and other one-time gifts and grants that are subsequently transferred to the program when awarded. Note: 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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	326,936	-141,016	0	169,965	192,500
Gifts & Grants Fund	0	0	150,000	0	175,291
Expenditures Total	\$326,936	(\$141,016)	\$150,000	\$169,965	\$367,791
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	326,936	-141,016	150,000	169,965	367,791
Expenditures Total	\$326,936	(\$141,016)	\$150,000	\$169,965	\$367,791

Non-Departmental

PROGRAM SUMMARY

Building Leases

\$4,847,450 0 FTE

*Leases for city buildings

Compensation Reserve and Pension Costs

\$3,184,787 0 FTE

*Funding for compensation increases and vacancy savings targets

Debt Service

\$6,567,025 0 FTE

*Principal and interest on general obligation bonds

Developer Incentives

\$3,385,415 0 FTE

*Incentives and revenue cost-sharing agreements

Snow Removal

\$2,345,197 0 FTE

*Overtime, equipment, and supplies for snow removal

Special Improvement Districts

\$422,583 0 FTE

*Expenditures related to Special Improvement Districts

Transfers and Other Requirements

\$38,867,879 0 FTE

*Transfers to other funds

DEPARTMENT SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
EXPENDITURES	39,714,160	41,385,254	46,007,238	57,376,656	59,620,336

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	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Personal Services	1,113,608	1,401,113	1,272,062	1,486,180	3,583,849
Supplies and Services	4,255,510	4,119,806	5,220,022	4,832,788	5,610,504
Utilities	480	463	0	0	0
Interfund Charges	133,288	148,225	156,861	156,853	228,997
Debt Related	7,844,427	7,733,245	6,852,725	7,028,915	6,721,071
Capital Related	46,426	209,599	140,000	50,000	615,000
Transfers Out	26,320,421	27,772,803	32,365,568	43,821,920	42,860,915
Expenditures Total	\$39,714,160	\$41,385,254	\$46,007,238	\$57,376,656	\$59,620,336

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 and 2014, strong use tax receipts, as well as the Council decision to eliminate prior-year reductions to the transfer, have increased this transfer significantly. In 2014, this transfer is \$9.3 million more than normal due to the one-time transfer of General Fund revenue committed in the Capital Projects Fund for specific activities, such as an Iliff parking garage and infrastructure, Moorhead Recreation Center seed money, a project allowing the 6th Avenue extension project to be shovel-ready, median improvements, and the funding of a challenge grant associated with Community College of Aurora – Lowry landscaping. 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.

The personal services amount in 2014 takes into account a 1.5 percent pay increase (EPMP) citywide, as well as adjustments associated with the Affordable Care Act. Supplies and services costs, primarily associated with incentive payments, will rise in 2014 due to the budgeting of incentive payments in Designated Revenue that have not been spent previously. Snow removal drives much of the personal services costs and a significant amount of the supplies and services costs as well. Debt related expenses, are projected to drop \$704,300 in 2013, due to the expiration of the Alameda Interchange debt in the Debt Service Fund. A drop in Special Improvement District debt causes the drop in 2014. Although normally a small amount, Capital-related expenses will rise to \$615,000 in 2014 for one-time equipment replacement.

Information on budget amendments related primarily to subsidy and transfer adjustments can be found on the following pages.

BASE ADJUSTMENTS

Base Adjustments	2014
Prior Year One Times	-5,461,790
Mid Year Modifications	163,918

Non-Departmental

BASE ADJUSTMENTS

Base Adjustments	2014
Compensation Adjustments	1,538,611
Mandated Costs	4,719,668
Grant / Designated Revenue Adjustments	174,450
Other Adjustments	-39,939
Total Base Adjustments	\$1,094,918

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>Conservation Trust Fund / New Appropriation</u>				
Affordable Care Act: Health Insurance for Contingent Positions	0.00	28,411	0	28,411
Program affected: Compensation Reserve The Affordable Care Act mandates that employers provide employees who work more than 30 hours per week health insurance. Even though enforcement of the employer mandate was deferred a year, the individual mandate was not. In the interest of fairness and in the spirit of the law, the City will begin offering health insurance coverage to all employees expected to work at least 30 hours per week over a 12 month period. This amendment provides funding in Non-Departmental that will be transferred to the departments after insurance selections have taken place.				
New Appropriation Total	0.00	28,411	0	28,411
Conservation Trust Fund Total	0.00	28,411	0	28,411
<u>Cultural Services Fund / New Appropriation</u>				
Affordable Care Act: Health Insurance for Contingent Positions	0.00	15,358	15,358	0
Program affected: Compensation Reserve The Affordable Care Act mandates that employers provide employees who work more than 30 hours per week health insurance. Even though enforcement of the employer mandate was deferred a year, the individual mandate was not. In the interest of fairness and in the spirit of the law, the City will begin offering health insurance coverage to all employees expected to work at least 30 hours per week over a 12 month period. This amendment provides funding in Non-Departmental that will be transferred to the departments after insurance selections have taken place.				
New Appropriation Total	0.00	15,358	15,358	0
Cultural Services Fund Total	0.00	15,358	15,358	0

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / New Appropriation</u>				
Affordable Care Act: Health Insurance for Contingent Positions	0.00	40,411	0	40,411
Program affected: Compensation Reserve The Affordable Care Act mandates that employers provide employees who work more than 30 hours per week health insurance. Even though enforcement of the employer mandate was deferred a year, the individual mandate was not. In the interest of fairness and in the spirit of the law, the City will begin offering health insurance coverage to all employees expected to work at least 30 hours per week over a 12 month period. This amendment provides funding in Non-Departmental that will be transferred to the departments after insurance selections have taken place.				
Generator for Comititis from Nexus Funds	0.00	70,000	0	70,000
Program affected: Transfers and Other Requirements During the October 5, 2013 budget workshop, Council added a one-time supplemental associated with the replacement of a generator for Comititis Crisis Center, funded by Nexus funds. The Comititis Crisis Center provides shelter, clothing, and meals to individuals that find themselves homeless.				
New Appropriation Total	0.00	110,411	0	110,411
Designated Revenues Fund Total	0.00	110,411	0	110,411
<u>Development Review Fund / New Appropriation</u>				
Affordable Care Act: Health Insurance for Contingent Positions	0.00	16,333	0	16,333
Program affected: Compensation Reserve The Affordable Care Act mandates that employers provide employees who work more than 30 hours per week health insurance. Even though enforcement of the employer mandate was deferred a year, the individual mandate was not. In the interest of fairness and in the spirit of the law, the City will begin offering health insurance coverage to all employees expected to work at least 30 hours per week over a 12 month period. This amendment provides funding in Non-Departmental that will be transferred to the departments after insurance selections have taken place.				
New Appropriation Total	0.00	16,333	0	16,333
Development Review Fund Total	0.00	16,333	0	16,333

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Additional Subsidy for the International Festival	0.00	40,000	0	40,000
<p>Program affected: Transfers and Other Requirements</p> <p>During the October 5, 2013 budget workshop, Council added a one-time supplemental associated with an international festival. This festival will bring various nationalities represented in Aurora together to showcase, celebrate and share their culture, art, food, music, dance and heritage with residents of the metro area. The funding will cover the cost of logistics, rental equipment, art and craft supplies, talent and food.</p> <p>This amendment covers the subsidy transfer to the Recreation Fund and is tied the Parks, Recreation, and Open Space amendment.</p>				
Affordable Care Act: Adjustment to Recreation and Cultural Services Fund Subsidies	0.00	1,088	0	1,088
<p>Program affected: Transfers and Other Payments</p> <p>This amendment adjusts the subsidies to fund the Recreation and Cultural Services Funds for impacts of providing health insurance to all full time employees.</p>				
Affordable Care Act: Health Insurance for Contingent Positions	0.00	394,127	0	394,127
<p>Program affected: Compensation Reserve</p> <p>The Affordable Care Act mandates that employers provide employees who work more than 30 hours per week health insurance. Even though enforcement of the employer mandate was deferred a year, the individual mandate was not. In the interest of fairness and in the spirit of the law, the City will begin offering health insurance coverage to all employees expected to work at least 30 hours per week over a 12 month period. This amendment provides funding in Non-Departmental that will be transferred to the departments after insurance selections have taken place.</p>				
Change in Visit Aurora Calculation	0.00	158,989	0	158,989
<p>Program affected: Operating Transfers and Other Requirements</p> <p>At the July 22, 2013 City Council meeting, Council approved an adjustment to the Visit Aurora calculation, increasing the lodger's tax transfer from 10 percent to 12.5 percent and also instituting a 50 percent transfer for receipts over \$5.0 million, an amount not reached previously. The 2014 transfer is expected to be \$159,000 more than the 2013 budget.</p>				
Equipment Replacement	0.00	565,000	0	565,000
<p>Program affected: Operating Transfers and Other Requirements</p> <p>This one-time supplemental uses 2014 additional funds to replace a small amount of equipment that is not part of a replacement plan but is at the end of its useful life. The specific items to be replaced has not been fully vetted as of yet. If approved, OBFP will create such a list.</p>				

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Funding for ARISE Aurora Employee Development Program	0.00	25,000	0	25,000
Program affected: Compensation Reserve This amendment will fund training and other career development opportunities under the ARISE program umbrella. Funding will be distributed among three new development programs: Apex, Base, and Phoenix.				
Funding for Potential Market Adjustments	0.00	450,000	0	450,000
Program affected: Compensation Reserve As the economy recovers, there is the potential that compensation for some of the positions within the City will have significantly fallen out of competitive balance with market compensation. In order to maintain competitiveness and retention, \$450,000 is set aside. The Human Resources division will work with departments throughout the year to identify areas out of balance.				
Highline Lease Extension	0.00	54,000	0	54,000
Program affected: Recreation Management Originally, the Recreation registration office was scheduled to move to the Municipal Center campus in 2013 with a cut of \$136,951 in 2014. The project was rescheduled for early 2014. This adjustment will cover the cost of the four-month delay including monthly expenditures for rent of \$10,400, utilities of \$2,600 and operational costs of \$500. This amendment includes the payment, as well as the subsidy from the General Fund to the Recreation Fund to cover the payments.				
Increase Transfer to ACLC for Building Leases	0.00	300,000	0	300,000
Program affected: Building Leases In recent years the payments to ACLC for building leases have been reduced as funds available in ACLC cover the cost of debt service in ACLC. This increase of the transfer begins a stepped transition to a normal lease payment.				
Increase Transfer to Capital Projects Fund for Various Projects	0.00	600,000	0	600,000
Program affected: Transfers and Other Requirements During the October 5, 2013 budget workshop, Council added a one-time supplemental for median upgrades and a challenge grant associated with the Community College of Aurora - Lowry Landscaping. The projects are in the Capital Project Fund. This transfers the funding from the General Fund to the Capital Projects Fund.				

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
One-Time Transfer of Funds Available from General Fund to Capital Projects Fund for Various Projects	0.00	8,700,000	0	8,700,000
Program affected: Transfers and Other Requirements Several projects are being funded in the Capital Projects Fund by a one-time transfer from the General Fund. They include Iliff Garage and Infrastructure (\$6.0 Million), getting the 6th Avenue extension shovel ready (\$1.7 Million), and Moorhead Recreation Center seed money (\$1.0 Million). Detail on these projects can be found in the Capital Projects Fund section.				
Technical Adjustment: Transfer Elections Budget to City Clerk's Office	0.00	-90,000	0	-90,000
Program affected: Management Support The \$90,000 elections budget will be moved from Non-Departmental to the City Clerk's Office. This is a net zero adjustment to the General Fund.				
Transfer to Risk Fund to Maintain Adequate Liability Reserve	0.00	900,000	0	900,000
Program affected: Operating Transfers and Other Requirements This transfer is to maintain an adequate liability reserve in the Risk Management Fund. The state legislature recently increased liability limits from \$150,000 per individual occurrence to \$350,000 and from \$600,000 to \$990,000 for multiple occurrence. It is anticipated the change will impact claim costs. Funds available in the fund have decreased in recent years as a result of several unfavorable claim reserve adjustments and higher claim costs.				
New Appropriation Total	0.00	12,098,204	0	12,098,204
General Fund Total	0.00	12,098,204	0	12,098,204
<u>Open Space Fund / New Appropriation</u>				
Affordable Care Act: Health Insurance for Contingent Positions	0.00	25,295	0	25,295
Program affected: Compensation Reserve The Affordable Care Act mandates that employers provide employees who work more than 30 hours per week health insurance. Even though enforcement of the employer mandate was deferred a year, the individual mandate was not. In the interest of fairness and in the spirit of the law, the City will begin offering health insurance coverage to all employees expected to work at least 30 hours per week over a 12 month period. This amendment provides funding in Non-Departmental that will be transferred to the departments after insurance selections have taken place.				
New Appropriation Total	0.00	25,295	0	25,295
Open Space Fund Total	0.00	25,295	0	25,295

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>Recreation Fund / New Appropriation</u>				
Additional Subsidy for the International Festival	0.00	0	40,000	-40,000
<p>Program affected: Transfers and Other Requirements</p> <p>During the October 5, 2013 budget workshop, Council added a one-time supplemental associated with an international festival. This festival will bring various nationalities represented in Aurora together to showcase, celebrate and share their culture, art, food, music, dance and heritage with residents of the metro area. The funding will cover the cost of logistics, rental equipment, art and craft supplies, talent and food.</p> <p>This amendment covers the subsidy transfer to the Recreation Fund and is tied the Parks, Recreation, and Open Space amendment.</p>				
Affordable Care Act: Adjustment to Recreation and Cultural Services Fund Subsidies	0.00	0	147,917	-147,917
<p>Program affected: Transfers and Other Payments</p> <p>This amendment adjusts the subsidies to fund the Recreation and Cultural Services Funds for impacts of providing health insurance to all full time employees.</p>				
Affordable Care Act: Health Insurance for Contingent Positions	0.00	146,829	0	146,829
<p>Program affected: Compensation Reserve</p> <p>The Affordable Care Act mandates that employers provide employees who work more than 30 hours per week health insurance. Even though enforcement of the employer mandate was deferred a year, the individual mandate was not. In the interest of fairness and in the spirit of the law, the City will begin offering health insurance coverage to all employees expected to work at least 30 hours per week over a 12 month period. This amendment provides funding in Non-Departmental that will be transferred to the departments after insurance selections have taken place.</p>				
Highline Lease Extension	0.00	0	54,000	-54,000
<p>Program affected: Recreation Management</p> <p>Originally, the Recreation registration office was scheduled to move to the Municipal Center campus in 2013 with a cut of \$136,951 in 2014. The project was rescheduled for early 2014. This adjustment will cover the cost of the four-month delay including monthly expenditures for rent of \$10,400, utilities of \$2,600 and operational costs of \$500. This amendment includes the payment, as well as the subsidy from the General Fund to the Recreation Fund to cover the payments.</p>				
New Appropriation Total	0.00	146,829	241,917	-95,088
Recreation Fund Total	0.00	146,829	241,917	-95,088

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>Wastewater Fund / New Appropriation</u>				
Affordable Care Act: Health Insurance for Contingent Positions	0.00	11,119	0	11,119
Program affected: Compensation Reserve The Affordable Care Act mandates that employers provide employees who work more than 30 hours per week health insurance. Even though enforcement of the employer mandate was deferred a year, the individual mandate was not. In the interest of fairness and in the spirit of the law, the City will begin offering health insurance coverage to all employees expected to work at least 30 hours per week over a 12 month period. This amendment provides funding in Non-Departmental that will be transferred to the departments after insurance selections have taken place.				
New Appropriation Total	0.00	11,119	0	11,119
Wastewater Fund Total	0.00	11,119	0	11,119
<u>Water Fund / New Appropriation</u>				
Affordable Care Act: Health Insurance for Contingent Positions	0.00	66,220	0	66,220
Program affected: Compensation Reserve The Affordable Care Act mandates that employers provide employees who work more than 30 hours per week health insurance. Even though enforcement of the employer mandate was deferred a year, the individual mandate was not. In the interest of fairness and in the spirit of the law, the City will begin offering health insurance coverage to all employees expected to work at least 30 hours per week over a 12 month period. This amendment provides funding in Non-Departmental that will be transferred to the departments after insurance selections have taken place.				
New Appropriation Total	0.00	66,220	0	66,220
Water Fund Total	0.00	66,220	0	66,220
Amendment Request Total All Funds	0.00	12,518,180	257,275	12,260,905

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Abatement Fund	0	0	1,720	0	4,791
Conservation Trust Fund	0	325,000	159,662	156,304	201,339
Cultural Services Fund	0	0	14,490	9,820	35,522
Debt Service (GO) Fund	7,761,615	7,538,737	6,550,350	6,550,350	6,567,025
Debt Service (SID) Fund	359,696	323,012	593,930	827,170	422,583
Designated Revenues Fund	1,640,235	1,035,057	1,772,810	937,186	2,069,391
Development Review Fund	635,000	1,103,051	1,128,367	1,120,272	1,216,840
Enhanced E-911 Fund	0	0	7,000	0	13,141
Fleet Management Fund	0	0	19,970	14,626	51,143
General Fund	27,753,505	30,713,475	35,384,023	47,224,267	48,081,680
Gifts & Grants Fund	5,816	321,762	3,726	0	465
Golf Courses Fund	0	0	38,952	30,777	55,685

Non-Departmental

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Open Space Fund	0	0	7,191	5,640	46,956
Parks Development Fund	0	0	1	0	985
Recreation Fund	0	0	53,060	27,239	236,136
Risk Management Fund	1,529,662	0	1,942	0	10,940
Surplus & Deficiency Fund	28,631	25,160	39,939	473,005	0
Wastewater Fund	0	0	87,196	0	172,912
Water Fund	0	0	142,909	0	432,802
Expenditures Total	\$39,714,160	\$41,385,254	\$46,007,238	\$57,376,656	\$59,620,336

PROGRAM DETAIL

Building Leases

Net Cost: \$4,847,450

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. In 2010, the lease payments were refinanced. The 2011 and 2012 budgets reflect one-time savings from the refinancing. In 2013, the payment increased \$400,000 because the savings were one-time and therefore not sustainable. In addition, \$117,200 is spent starting in 2013 to fund the housing of the trolley. In 2014, the payment is increasing another \$300,000 as another step to sustainable funding.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	4,564,832	4,030,220	4,547,450	4,547,450	4,847,450
Expenditures Total	\$4,564,832	\$4,030,220	\$4,547,450	\$4,547,450	\$4,847,450
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Debt Related	1,250	0	117,230	117,230	117,230
Transfers Out	4,563,582	4,030,220	4,430,220	4,430,220	4,730,220
Expenditures Total	\$4,564,832	\$4,030,220	\$4,547,450	\$4,547,450	\$4,847,450

Non-Departmental

PROGRAM DETAIL

Compensation Reserve and Pension Costs

Net Cost: \$3,117,826

This function provides partial funding for employee compensation. Prior years' costs are zero in most cases because the pay increases are budgeted in Non-departmental, then distributed to each department during the year. Included in 2014 is a 1.5 percent EPMP pay increase for each fund with FTE.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Abatement Fund	0	0	1,720	0	4,791
Conservation Trust Fund	0	0	9,662	6,304	51,339
Cultural Services Fund	0	0	14,490	9,820	35,522
Designated Revenues Fund	0	0	14,365	0	66,496
Development Review Fund	0	3,051	28,367	20,272	116,840
Enhanced E-911 Fund	0	0	7,000	0	13,141
Fleet Management Fund	0	0	19,970	14,626	51,143
General Fund	95,442	41,736	378,156	842,694	1,888,634
Gifts & Grants Fund	0	0	3,726	0	465
Golf Courses Fund	0	0	38,952	30,777	55,685
Open Space Fund	0	0	7,191	5,640	46,956
Parks Development Fund	0	0	1	0	985
Recreation Fund	0	0	53,060	27,239	236,136
Risk Management Fund	0	0	1,934	0	10,940
Wastewater Fund	0	0	87,196	0	172,912
Water Fund	0	0	142,909	0	432,802
Expenditures Total	\$95,442	\$44,787	\$808,699	\$957,372	\$3,184,787
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	91,086	36,198	605,405	813,029	2,981,493
Supplies and Services	4,356	3,514	203,294	144,343	203,294
Capital Related	0	5,075	0	0	0
Expenditures Total	\$95,442	\$44,787	\$808,699	\$957,372	\$3,184,787

Debt Service

Net Cost: \$6,539,025

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

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Debt Service (GO) Fund	7,761,615	7,538,737	6,550,350	6,550,350	6,567,025
Expenditures Total	\$7,761,615	\$7,538,737	\$6,550,350	\$6,550,350	\$6,567,025

Non-Departmental

PROGRAM DETAIL

Debt Service

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	60,823	58,987	61,000	61,000	61,000
Debt Related	7,564,052	7,479,750	6,489,350	6,489,350	6,506,025
Transfers Out	136,740	0	0	0	0
Expenditures Total	\$7,761,615	\$7,538,737	\$6,550,350	\$6,550,350	\$6,567,025

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	85,851	66,599	1,000,000	24,079	1,000,000
General Fund	2,323,115	2,367,344	2,385,415	2,405,941	2,385,415
Expenditures Total	\$2,408,966	\$2,433,943	\$3,385,415	\$2,430,020	\$3,385,415

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	818,317	809,932	1,761,404	806,009	1,761,404
Transfers Out	1,590,649	1,624,011	1,624,011	1,624,011	1,624,011
Expenditures Total	\$2,408,966	\$2,433,943	\$3,385,415	\$2,430,020	\$3,385,415

Snow Removal

Net Cost: \$2,345,197

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,175,293	2,022,775	2,273,053	2,273,053	2,345,197
Expenditures Total	\$2,175,293	\$2,022,775	\$2,273,053	\$2,273,053	\$2,345,197

Non-Departmental

PROGRAM DETAIL

Snow Removal

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	655,095	558,255	484,600	484,600	484,600
Supplies and Services	1,336,430	1,120,333	1,581,600	1,581,600	1,581,600
Utilities	480	463	0	0	0
Interfund Charges	133,288	148,225	156,853	156,853	228,997
Capital Related	50,000	195,499	50,000	50,000	50,000
Expenditures Total	\$2,175,293	\$2,022,775	\$2,273,053	\$2,273,053	\$2,345,197

<u>PERFORMANCE MEASURE SUMMARY</u>					
\$ per inch of snow	35,085	30,013	34,440	31,728	34,440
\$ per storm	108,765	177,579	94,711	98,105	94,711

Special Improvement Districts

Net Cost: \$422,583

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. In 2013 any remaining proceeds of the S&D fund, which is fence set-aside, is being transferred to the Capital Projects Fund, where any fence projects would be budgeted. In 2014 and beyond, there will not be any expenditures.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Debt Service (SID) Fund	359,696	323,012	593,930	827,170	422,583
Surplus & Deficiency Fund	28,631	25,160	39,939	473,005	0
Expenditures Total	\$388,327	\$348,172	\$633,869	\$1,300,175	\$422,583

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	84,202	60,652	362,724	419,774	324,767
Debt Related	279,125	253,495	246,145	422,335	97,816
Capital Related	0	9,025	0	0	0
Transfers Out	25,000	25,000	25,000	458,066	0
Expenditures Total	\$388,327	\$348,172	\$633,869	\$1,300,175	\$422,583

Non-Departmental

PROGRAM DETAIL

Transfers and Other Requirements

Net Cost: \$37,864,984

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. The Development Review Fund's 2012 transfer increased to \$1.1 million due to a new transfer calculation method. One-time transfers of funds from the General Fund to the Capital Projects Fund cause most of the increase in the General Fund in 2013 and then again in 2014.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	0	325,000	150,000	150,000	150,000
Designated Revenues Fund	1,554,384	968,458	758,445	913,107	1,002,895
Development Review Fund	635,000	1,100,000	1,100,000	1,100,000	1,100,000
General Fund	18,594,823	22,251,400	25,799,949	37,155,129	36,614,984
Gifts & Grants Fund	5,816	321,762	0	0	0
Risk Management Fund	1,529,662	0	8	0	0
Expenditures Total	\$22,319,685	\$24,966,620	\$27,808,402	\$39,318,236	\$38,867,879
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	367,427	806,660	182,057	188,551	117,756
Supplies and Services	1,951,382	2,066,388	1,250,000	1,820,062	1,678,439
Interfund Charges	0	0	8	0	0
Capital Related	-3,574	0	90,000	0	565,000
Transfers Out	20,004,450	22,093,572	26,286,337	37,309,623	36,506,684
Expenditures Total	\$22,319,685	\$24,966,620	\$27,808,402	\$39,318,236	\$38,867,879

Parks, Recreation & Open Space

PROGRAM SUMMARY

Administration

\$1,170,567 7 FTE

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

Aquatics

\$1,914,398 8 FTE

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

Fitness and Leisure

\$391,255 2 FTE

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

Forestry

\$1,292,097 11 FTE

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

Golf

\$8,323,575 38 FTE

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

Open Space and Natural Resources

\$2,570,117 16 FTE

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

Parks Operations & Management

\$10,340,214 78 FTE

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

Planning, Design and Construction

\$1,202,888 13 FTE

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

Preschool and Youth Programs

\$913,325 5.5 FTE

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

Recreation Centers

\$1,066,176 9 FTE

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

Recreation Division Management

\$1,141,603 6 FTE

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

Senior Programs

\$818,869 7 FTE

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

Special Events

\$380,332 2 FTE

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

Special Programs

\$592,223 5.7 FTE

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

Sports Programs

\$2,048,913 11 FTE

*Provides organized team sports for youth and adults while encouraging an active and healthy lifestyle and positively impacting the economy

Transfers and Other Requirements

\$1,899,813 0 FTE

*Transfer to ACLC from the Open Space Fund

Parks, Recreation & Open Space

DEPARTMENT SUMMARY					
	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
REGULAR - FTE	237.20	226.20	221.20	221.20	219.20
EXPENDITURES	33,549,747	34,711,494	35,113,020	35,601,351	36,066,365

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 programs 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	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Regular - FTE	237.20	226.20	221.20	221.20	219.20
Personal Services	19,406,373	19,804,473	20,288,864	20,369,810	20,257,575
Allocated Expenses	-75,716	-36,839	-50,000	-50,000	50,000
Supplies and Services	5,323,126	5,116,901	5,426,149	5,863,265	5,786,656
Utilities	5,030,648	5,822,151	5,218,362	5,058,879	5,202,984
Interfund Charges	1,555,822	1,516,957	1,696,796	1,704,682	1,779,248
Debt Related	1,008,177	906,563	1,003,312	1,003,312	1,003,312
Capital Related	72,991	362,264	266,043	387,909	108,693
Transfers Out	1,228,326	1,219,024	1,263,494	1,263,494	1,877,897
Expenditures Total	\$33,549,747	\$34,711,494	\$35,113,020	\$35,601,351	\$36,066,365

DEPARTMENT NARRATIVE

Having completed the Strategic Planning Process for the PROS Department, it is worthy to note that PROS stakeholders generally agreed with the Department's practices and overall approach. This process solicited random and targeted input to help gain a better understanding of what is important to Aurora citizens. With this said, there are many things that the public wants more of (such as indoor recreation space, parks and trails) and services that they would like provided in different locations. PROS has limited resources to try to meet these expectations but continues to foster partnerships with outside entities in both the public and private sector to work toward acceptable solutions or alternatives.

A focus on additional revenue generation as a means to cover program costs continues to be a significant component of the 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. Part of this marketing approach includes a much stronger focus on Customer Service throughout the Department. In conjunction with the Core 4 Partners Program, which is a Citywide effort to raise awareness of and improve Customer Service, PROS staff worked on gathering feedback from its employees with regard

Parks, Recreation & Open Space

DEPARTMENT NARRATIVE

to the level of Customer Service in the Department and provided this feedback to the Director.

The Golf Division continues to build on the positive financial trends of the past two years. Due to significant snowfall this spring, the courses were closed for extended periods throughout March and April resulting in rounds that were down approximately 50 percent, or more than \$400,000, for those two months. Staff has done a great job of reacting appropriately by cutting expense wherever possible. Additionally, wetter conditions this year, along with reduced reuse water rates, have resulted in significant savings on water expenses. These savings, combined with a slight fee increase has resulted in a nearly \$200,000 increase to the bottom-line over 2012. Golf staff will continue to monitor financial performance and invest appropriately in capital improvements as we have been able to do the past few years. The decision has been made, based on affirmation by City Council, to permanently close Centre Hills Golf Course in 2014 due to escalating costs and declining revenues. A public process to determine the best reuse of this facility is currently under way. Based on customer comments, conditions have never been better on our other six golf courses, the exception being Centre Hills (due to limited availability of water for irrigation). Weather dependent, 2013 looks to be another positive year for the Golf Division.

BASE ADJUSTMENTS

Base Adjustments	2014
Prior Year One Times	-200,000
Mid Year Modifications	208,000
Compensation Adjustments	-31,548
Mandated Costs	103,524
Grant / Designated Revenue Adjustments	-8,000
Total Base Adjustments	\$71,976

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Additional Holiday Lighting	0.00	25,000	0	25,000
Program affected: Parks Operation and Management				
During the October 5, 2013 budget workshop, Council added one-time appropriation associated with expanding the holiday lighting program.				
Increase Appropriation for Temporary Staffing at Aurora Reservoir Offset by Additional Revenue	0.00	50,000	50,000	0
Program affected: Open Space and Natural Resources				
This is a technical adjustment for additional expenditures offset by additional revenue. This includes \$50,000 for staffing at the Aurora Reservoir in revenue generating positions such as gate entry, boat rental, and concessions. This expansion of services will be offset by the additional revenue collected by these positions.				
One-Time Tree Trimming Contract Budget	0.00	250,000	0	250,000
Program affected: Forestry				
This amendment adds \$250,000 on a one-time basis to fund additional tree trimming. It is expected that this amendment will decrease tree pruning wait times 10-20 percent.				
New Appropriation Total	0.00	325,000	50,000	275,000

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
General Fund Total	0.00	325,000	50,000	275,000
<u>Golf Courses Fund / Budget Cut</u>				
Close Centre Hill Golf Course	-2.00	-284,839	-213,175	-71,664
Program affected: Golf Centre Hills Golf Course is being closed as an efficiency measure for the Golf Program. This course is in need of significant infrastructure improvements to its water storage system in order to meet EPA requirements and continue to operate. Since the course regularly loses money from an operating perspective, such a capital investment in the water delivery system is not a wise choice for the Golf Program. With Centre Hills closing, the beginning golfer will continue to have nearby Springhill Golf Course to meet their needs.				
Budget Cut Total	-2.00	-284,839	-213,175	-71,664
Golf Courses Fund Total	-2.00	-284,839	-213,175	-71,664
<u>Open Space Fund / New Appropriation</u>				
Increase in Transfer to ACLC for Debt Service Balloon Payment	0.00	614,403	0	614,403
Program affected: Transfers and Other Requirements This is an increase of \$0.6 million for a total of \$1.8 million in 2014 for the final balloon payment on the 2005 ACLC Certificates of Participation that were issued for the purpose of land acquisition.				
New Appropriation Total	0.00	614,403	0	614,403
Open Space Fund Total	0.00	614,403	0	614,403
<u>Recreation Fund / New Appropriation</u>				
Funding for an International Festival	0.00	40,000	0	40,000
Program affected: Special Events During the October 5, 2013 budget workshop, Council added one-time funding associated with an international festival. This festival will bring various nationalities represented in Aurora together to showcase, celebrate and share their culture, art, food, music, dance and heritage with residents of the metro area. The funding will cover the cost of logistics, rental equipment, art and craft supplies, talent and food.				
Highline Lease Extension	0.00	54,000	0	54,000
Program affected: Recreation Management Originally, the Recreation registration office was scheduled to move to the Municipal Center campus in 2013 with a cut of \$136,951 in 2014. The project was rescheduled for early 2014. This adjustment will cover the cost of the four-month delay including monthly expenditures for rent of \$10,400, utilities of \$2,600 and operational costs of \$500. This amendment includes the payment, as well as the subsidy from the General Fund to the Recreation Fund to cover the payments.				

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>Recreation Fund / New Appropriation</u>				
Increase Appropriation for Temporary Staffing at Utah Pool and Gymnastics Programs Offset by Additional Revenue	0.00	64,183	100,000	-35,817
Programs affected: Various Recreation Division Programs This amendment increases appropriation for staffing costs at Utah Pool and the Gymnastics programs offset by additional revenue from those programs. This will cover increased salary costs as well as additional staffing to run the programs.				
Morningstar Medicaid and Veterans Administration Reimbursement	0.00	68,622	68,622	0
Program affected: Special Programs Medicaid reimbursements for Morningstar patients has increased in the past year resulting in additional revenue for services provided. The revenue is based on reimbursement of costs per patient. We have been able to expand our hours and the number of patients in the program recently resulting in more revenue. The amendment will increase the revenue and expense for this program.				
New Appropriation Total	0.00	226,805	168,622	58,183
Recreation Fund Total	0.00	226,805	168,622	58,183
Amendment Request Total All Funds	-2.00	881,369	5,447	875,922

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Abatement Fund	246	0	0	0	0
Conservation Trust Fund	1,479,156	1,498,264	1,568,574	1,570,800	1,512,187
Designated Revenues Fund	732,048	526,256	763,472	867,000	775,702
General Fund	11,468,305	11,657,808	11,732,054	11,649,588	11,965,987
Gifts & Grants Fund	530,389	312,834	208,000	387,640	200,000
Golf Courses Fund	8,031,628	8,701,616	8,517,101	8,440,081	8,323,575
Open Space Fund	3,144,786	3,052,737	3,318,258	3,417,189	3,959,640
Parks Development Fund	73,453	74,674	76,477	76,734	77,180
Recreation Fund	8,089,736	8,887,305	8,929,084	9,192,319	9,252,094
Expenditures Total	\$33,549,747	\$34,711,494	\$35,113,020	\$35,601,351	\$36,066,365

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Conservation Trust Fund	16.65	16.77	16.77	16.77	16.77
Designated Revenues Fund	7.00	7.46	8.46	8.46	8.46
General Fund	88.80	85.40	81.40	80.68	80.68
Golf Courses Fund	45.00	42.00	40.00	40.00	38.00
Open Space Fund	17.80	18.62	18.62	18.34	18.34
Parks Development Fund	0.75	0.75	0.75	0.75	0.75

Parks, Recreation & Open Space

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Recreation Fund	61.20	55.20	55.20	56.20	56.20
Staffing Total	237.20	226.20	221.20	221.20	219.20

PROGRAM DETAIL

Administration

Net Cost: \$995,567

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	902,746	956,019	948,684	969,490	995,567
Gifts & Grants Fund	2,066	3,978	175,000	189,775	175,000
Open Space Fund	23,948	0	0	67,637	0
Expenditures Total	\$928,760	\$959,997	\$1,123,684	\$1,226,902	\$1,170,567

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	583,793	627,236	615,105	636,011	624,314
Allocated Expenses	0	0	0	0	100,000
Supplies and Services	48,977	34,164	199,785	199,685	111,785
Interfund Charges	289,588	295,227	308,794	308,794	334,468
Capital Related	6,402	3,370	0	82,412	0
Expenditures Total	\$928,760	\$959,997	\$1,123,684	\$1,226,902	\$1,170,567

<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>					
90% of department service levels standards met	N/A	N/A	90%	90%	90%

Parks, Recreation & Open Space

PROGRAM DETAIL

Aquatics

Net Cost: \$798,003

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Recreation Fund	1,679,697	1,746,592	1,768,842	1,735,590	1,914,398
Expenditures Total	\$1,679,697	\$1,746,592	\$1,768,842	\$1,735,590	\$1,914,398
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,168,899	1,292,665	1,266,499	1,256,142	1,405,753
Supplies and Services	255,568	255,170	213,832	250,839	239,832
Utilities	248,384	193,482	281,351	221,449	261,558
Interfund Charges	6,846	5,275	7,160	7,160	7,255
Expenditures Total	\$1,679,697	\$1,746,592	\$1,768,842	\$1,735,590	\$1,914,398
<u>STAFFING SUMMARY</u>					
Recreation Fund	10.00	8.00	8.00	8.00	8.00
Staffing Total	10.00	8.00	8.00	8.00	8.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Customer ratings on a 1 - 5 scale	N/A	N/A	80%	94%	80%
customer service questions on user satisfaction survey result in 80% 4 or 5 ratings					

Fitness and Leisure

Net Cost: \$63,772

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 these are an essential component of a well rounded community for individual choice.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Recreation Fund	324,261	372,973	381,089	385,327	391,255
Expenditures Total	\$324,261	\$372,973	\$381,089	\$385,327	\$391,255
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	251,481	297,212	284,258	306,626	294,424
Supplies and Services	72,780	75,761	96,831	78,701	96,831
Expenditures Total	\$324,261	\$372,973	\$381,089	\$385,327	\$391,255

Parks, Recreation & Open Space

PROGRAM DETAIL

Fitness and Leisure

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<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 on a 1 - 5 scale customer service questions on user satisfaction survey result in 80% 4 or 5 ratings	N/A	N/A	80%	98%	80%

Forestry

Net Cost: \$813,036

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, 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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Abatement Fund	246	0	0	0	0
Designated Revenues Fund	428,535	337,588	481,902	463,709	476,861
General Fund	587,899	546,236	771,977	749,541	815,236
Expenditures Total	\$1,016,680	\$883,824	\$1,253,879	\$1,213,250	\$1,292,097
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	738,664	708,267	759,031	812,127	755,856
Supplies and Services	149,393	63,134	166,525	72,505	416,525
Utilities	1,020	1,734	1,500	1,795	1,094
Interfund Charges	127,603	110,689	126,823	126,823	118,622
Capital Related	0	0	200,000	200,000	0
Expenditures Total	\$1,016,680	\$883,824	\$1,253,879	\$1,213,250	\$1,292,097
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	6.00	6.00	6.00	6.00	6.00
General Fund	6.00	5.00	5.00	5.00	5.00
Staffing Total	12.00	11.00	11.00	11.00	11.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
80% of forestry inspections to be completed within 10 business days	N/A	N/A	80%	80%	80%
Service 3,500 trees per year	3,955	3,338	3,500	3,000	3,500

Parks, Recreation & Open Space

PROGRAM DETAIL

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Golf Courses Fund	8,031,628	8,701,616	8,517,101	8,440,081	8,323,575
Expenditures Total	\$8,031,628	\$8,701,616	\$8,517,101	\$8,440,081	\$8,323,575
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,999,369	4,083,179	4,188,248	4,108,311	4,095,239
Allocated Expenses	762	172	0	0	0
Supplies and Services	1,609,701	1,764,061	1,752,464	1,853,668	1,744,584
Utilities	1,258,007	1,485,653	1,347,200	1,209,693	1,209,810
Interfund Charges	147,013	142,670	160,097	160,097	162,200
Debt Related	1,008,177	906,563	1,003,312	1,003,312	1,003,312
Capital Related	8,599	319,318	65,780	105,000	108,430
Expenditures Total	\$8,031,628	\$8,701,616	\$8,517,101	\$8,440,081	\$8,323,575
<u>STAFFING SUMMARY</u>					
Golf Courses Fund	45.00	42.00	40.00	40.00	38.00
Staffing Total	45.00	42.00	40.00	40.00	38.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Average course revenue per round minus average course expenditure per round	\$6.00	\$7.00	\$6.00	\$6.00	\$6.00

Open Space and Natural Resources

Net Cost: \$1,868,775

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	382,637	424,065	402,633	402,044	401,731
General Fund	1,056,900	1,060,006	1,157,854	1,026,278	1,118,095
Gifts & Grants Fund	134,160	49,681	10,000	25,640	10,000
Open Space Fund	883,395	899,927	1,029,505	1,031,680	1,040,291
Expenditures Total	\$2,457,092	\$2,433,679	\$2,599,992	\$2,485,642	\$2,570,117

Parks, Recreation & Open Space

PROGRAM DETAIL

Open Space and Natural Resources

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,848,895	1,897,854	1,992,254	1,927,326	1,974,711
Allocated Expenses	-78,258	-39,129	0	0	0
Supplies and Services	472,646	343,569	395,112	345,253	355,236
Utilities	69,602	75,652	69,675	69,767	75,536
Interfund Charges	138,942	155,733	142,951	143,296	164,634
Capital Related	5,265	0	0	0	0
Expenditures Total	\$2,457,092	\$2,433,679	\$2,599,992	\$2,485,642	\$2,570,117

<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	2.00	2.00	2.00	2.00	2.00
General Fund	5.95	5.13	5.13	4.41	4.41
Open Space Fund	9.05	9.87	9.87	9.59	9.59
Staffing Total	17.00	17.00	17.00	16.00	16.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Environmental education customer ratings on 1-5 scale customer service questions on user satisfaction survey result in 80% 4 or 5 ratings	N/A	N/A	N/A	96%	80%
OSNR events customer ratings on 1-5 scale customer service questions on user satisfaction survey result in 80% 4 or 5 ratings	N/A	N/A	N/A	90%	90%
Respond to 90% of non-emergency ranger patrol inquiries within 2 days	N/A	N/A	N/A	100%	90%
Respond to 90% of operations and management inquiries within 2 days	N/A	N/A	90%	100%	90%
Respond to 90% of wildlife/citizen interactions within 2 days	N/A	99.7%	90%	100%	90%

Parks Operations & Management

Net Cost: \$9,961,373

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	553,611	589,651	657,388	659,580	662,066
Designated Revenues Fund	303,513	188,668	281,570	403,291	298,841
General Fund	8,777,804	8,953,269	8,707,734	8,760,177	8,889,861
Open Space Fund	461,333	417,070	459,634	487,172	489,446
Expenditures Total	\$10,096,261	\$10,148,658	\$10,106,326	\$10,310,220	\$10,340,214

Parks, Recreation & Open Space

PROGRAM DETAIL

Parks Operations & Management

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,287,196	5,146,869	5,459,770	5,239,486	5,231,793
Supplies and Services	1,138,878	816,395	920,974	1,322,940	1,185,019
Utilities	2,948,761	3,518,468	2,957,353	2,979,565	3,122,078
Interfund Charges	662,857	629,001	767,966	767,966	801,061
Capital Related	58,569	37,925	263	263	263
Expenditures Total	\$10,096,261	\$10,148,658	\$10,106,326	\$10,310,220	\$10,340,214
<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	9.50	10.15	10.15	10.15	10.15
Designated Revenues Fund	1.00	1.46	2.46	2.46	2.46
General Fund	68.50	66.39	62.39	62.39	62.39
Open Space Fund	3.00	3.00	3.00	3.00	3.00
Staffing Total	82.00	81.00	78.00	78.00	78.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of customer complaints / inquiries responded to within 48 hours	N/A	N/A	90%	100%	90%

Planning, Design and Construction

Net Cost: \$1,202,758

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	542,908	484,548	508,553	509,176	448,390
General Fund	142,956	142,278	145,805	144,102	147,228
Open Space Fund	530,106	498,816	547,554	549,135	530,090
Parks Development Fund	73,453	74,674	76,477	76,734	77,180
Expenditures Total	\$1,289,423	\$1,200,316	\$1,278,389	\$1,279,147	\$1,202,888
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,254,048	1,162,163	1,294,180	1,294,651	1,217,949
Allocated Expenses	0	0	-50,000	-50,000	-50,000
Supplies and Services	23,545	24,939	22,253	21,806	22,253
Interfund Charges	11,603	11,563	11,956	12,456	12,686
Capital Related	227	1,651	0	234	0
Expenditures Total	\$1,289,423	\$1,200,316	\$1,278,389	\$1,279,147	\$1,202,888

Parks, Recreation & Open Space

PROGRAM DETAIL

Planning, Design and Construction

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	5.15	4.62	4.62	4.62	4.62
General Fund	1.35	1.88	1.88	1.88	1.88
Open Space Fund	5.75	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 budget	N/A	N/A	90%	95%	90%
Capital project on time	N/A	N/A	90%	95%	90%
Change orders within contingency budget	N/A	N/A	90%	95%	90%

Preschool and Youth Programs

Net Cost: \$206,194

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	313,139	238,032	0	147,225	0
Recreation Fund	794,411	963,692	954,621	951,704	913,325
Expenditures Total	\$1,107,550	\$1,201,724	\$954,621	\$1,098,929	\$913,325
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	814,666	890,801	755,858	874,157	715,449
Supplies and Services	282,973	301,228	190,368	215,072	190,368
Utilities	7,719	7,420	8,389	8,203	7,448
Interfund Charges	2,192	2,275	6	1,497	60
Expenditures Total	\$1,107,550	\$1,201,724	\$954,621	\$1,098,929	\$913,325
<u>STAFFING SUMMARY</u>					
Recreation Fund	6.20	5.50	5.50	5.50	5.50
Staffing Total	6.20	5.50	5.50	5.50	5.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Customer (Parent) ratings on 1-5 scale customer service questions on end of session satisfaction survey result in 80% 4 or 5 ratings	N/A	N/A	90%	95%	90%

Parks, Recreation & Open Space

PROGRAM DETAIL

Recreation Centers

Net Cost: \$718,757

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	0	3,001	0	0	0
Recreation Fund	725,102	988,236	1,022,502	1,050,046	1,066,176
Expenditures Total	\$725,102	\$991,237	\$1,022,502	\$1,050,046	\$1,066,176
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	542,764	707,984	755,958	767,174	783,325
Supplies and Services	103,803	115,049	112,823	100,723	112,823
Utilities	74,043	136,509	120,091	148,519	137,945
Interfund Charges	4,492	1,695	3,630	3,630	2,083
Transfers Out	0	30,000	30,000	30,000	30,000
Expenditures Total	\$725,102	\$991,237	\$1,022,502	\$1,050,046	\$1,066,176
<u>STAFFING SUMMARY</u>					
Recreation 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>					
Customer ratings on 1-5 scale	N/A	N/A	80%	95%	80%
customer service questions on user satisfaction survey result in 80% 4 or 5 ratings					

Recreation Division Management

Net Cost: \$1,062,303

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	111	2,340	5,000	5,000	5,000
Recreation Fund	1,119,563	1,204,447	1,251,032	1,167,607	1,136,603
Expenditures Total	\$1,119,674	\$1,206,787	\$1,256,032	\$1,172,607	\$1,141,603

Parks, Recreation & Open Space

PROGRAM DETAIL

Recreation Division Management

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	490,332	494,662	489,812	475,024	502,990
Supplies and Services	536,106	615,509	662,494	592,394	541,712
Utilities	15,216	11,710	15,220	16,133	561
Interfund Charges	84,091	84,906	88,506	89,056	96,340
Capital Related	-6,071	0	0	0	0
Expenditures Total	\$1,119,674	\$1,206,787	\$1,256,032	\$1,172,607	\$1,141,603
<u>STAFFING SUMMARY</u>					
Recreation Fund	7.00	6.00	6.00	6.00	6.00
Staffing Total	7.00	6.00	6.00	6.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of division service level measures met	N/A	N/A	90%	100%	90%

Senior Programs

Net Cost: \$465,503

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	46,238	13,918	10,000	10,000	10,000
Recreation Fund	794,387	804,862	756,817	830,032	808,869
Expenditures Total	\$840,625	\$818,780	\$766,817	\$840,032	\$818,869
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	628,463	647,322	582,399	661,004	641,319
Supplies and Services	128,066	120,682	130,157	124,767	130,157
Utilities	33,975	32,248	37,090	37,090	33,149
Interfund Charges	20,237	18,528	17,171	17,171	14,244
Transfers Out	29,884	0	0	0	0
Expenditures Total	\$840,625	\$818,780	\$766,817	\$840,032	\$818,869
<u>STAFFING SUMMARY</u>					
Recreation Fund	8.00	7.00	7.00	7.00	7.00
Staffing Total	8.00	7.00	7.00	7.00	7.00

Parks, Recreation & Open Space

PROGRAM DETAIL

Senior Programs

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Customer ratings on a 1 - 5 scale customer service questions on user satisfaction survey result in 80% 4 or 5 ratings	N/A	N/A	80%	95%	80%

Special Events

Net Cost: \$182,710

This program plans and conducts Citywide signature events such as KidSpree @ Yumfest, Punkin Chunkin and others with an emphasis on enhancing community focus, attracting attendance from the metro region, and reflecting a positive image of Aurora. Prior to 2012, this program was housed in Library and Cultural Services.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Recreation Fund	0	146,457	228,947	279,875	380,332
Expenditures Total	\$0	\$146,457	\$228,947	\$279,875	\$380,332

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	35,832	81,200	151,243	146,824
Supplies and Services	0	109,305	147,747	128,581	232,747
Utilities	0	143	0	51	0
Interfund Charges	0	1,177	0	0	761
Expenditures Total	\$0	\$146,457	\$228,947	\$279,875	\$380,332

<u>STAFFING SUMMARY</u>					
Recreation Fund	0.00	1.00	1.00	2.00	2.00
Staffing Total	0.00	1.00	1.00	2.00	2.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Customer ratings on a 1 - 5 scale customer service questions on user satisfaction survey result in 80% 4 or 5 ratings	N/A	N/A	80%	92%	80%

Parks, Recreation & Open Space

PROGRAM DETAIL

Special Programs

Net Cost: \$201,450

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	32,513	1,884	0	2,000	0
Recreation Fund	575,245	590,546	512,222	590,688	592,223
Expenditures Total	\$607,758	\$592,430	\$512,222	\$592,688	\$592,223
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	479,735	466,204	418,746	454,429	500,576
Supplies and Services	101,088	100,746	66,116	99,778	66,116
Utilities	12,359	13,044	13,695	19,816	12,613
Interfund Charges	14,576	12,436	13,665	18,665	12,918
Expenditures Total	\$607,758	\$592,430	\$512,222	\$592,688	\$592,223
<u>STAFFING SUMMARY</u>					
Recreation Fund	6.00	5.70	5.70	5.70	5.70
Staffing Total	6.00	5.70	5.70	5.70	5.70
<u>PERFORMANCE MEASURE SUMMARY</u>					
Customer ratings on a 1 - 5 scale	N/A	N/A	80%	94%	80%
customer service questions on user satisfaction survey result in 80% 4 or 5 ratings					

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	2,162	0	8,000	8,000	0
Recreation Fund	2,077,070	2,069,500	2,053,012	2,116,450	2,048,913
Expenditures Total	\$2,079,232	\$2,069,500	\$2,061,012	\$2,124,450	\$2,048,913

Parks, Recreation & Open Space

PROGRAM DETAIL

Sports Programs

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,318,068	1,346,223	1,345,546	1,406,099	1,367,053
Supplies and Services	399,602	377,189	348,668	371,553	340,668
Utilities	361,562	346,088	366,798	346,798	341,192
Expenditures Total	\$2,079,232	\$2,069,500	\$2,061,012	\$2,124,450	\$2,048,913
<u>STAFFING SUMMARY</u>					
Recreation Fund	13.00	11.00	11.00	11.00	11.00
Staffing Total	13.00	11.00	11.00	11.00	11.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Customer ratings on a 1 - 5 scale customer service questions on user satisfaction survey result in 80% 4 or 5 ratings	N/A	N/A	80%	85%	80%

Transfers and Other Requirements

Net Cost: \$0

Transfers out to ACLC for debt service on the 2005 COPS for the acquisition of park land.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Open Space Fund	1,246,004	1,236,924	1,281,565	1,281,565	1,899,813
Recreation Fund	0	0	0	85,000	0
Expenditures Total	\$1,246,004	\$1,236,924	\$1,281,565	\$1,366,565	\$1,899,813
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Allocated Expenses	1,780	2,118	0	0	0
Supplies and Services	0	0	0	85,000	0
Interfund Charges	45,782	45,782	48,071	48,071	51,916
Transfers Out	1,198,442	1,189,024	1,233,494	1,233,494	1,847,897
Expenditures Total	\$1,246,004	\$1,236,924	\$1,281,565	\$1,366,565	\$1,899,813

Planning & Development Services

PROGRAM SUMMARY

Administration

\$320,973 3 FTE

*Department administration and special projects

Aurora Urban Renewal

\$341,769 3 FTE

*Promote and manage 11 urban renewal project areas

Business Services

\$386,207 2 FTE

*Assist Aurora businesses and coordinate business programs
*Business Advisory Board
*Small Business Development Center

Development Services

\$703,542 3 FTE

*Economic development incentives
*Contracts w/ AEDC & ACED
*Retail analysis & assistance

FasTracks/TOD Team

\$467,715 4 FTE

*Transportation/TOD planning
*Final design liaison with RTD
*Developer solicitation
*Parking program development

Planning

\$1,900,511 16 FTE

*Customer Service
*Amend and update zoning code
*Process land use applications
*Work on station area plans

DEPARTMENT SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
REGULAR - FTE	31.00	31.00	31.00	31.00	31.00
EXPENDITURES	3,591,940	3,593,007	3,906,329	3,812,195	4,120,717

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 Development Services division promotes private investment, development and job creation in Aurora by implementing and coordinating components of the City's economic development strategy through urban renewal, economic development and the Aurora Small Business Development Center. The Division coordinates major economic development and retail initiatives, provides small business and retail development assistance, coordinates public/private economic development and manages urban renewal and redevelopment. The FasTracks/TOD Team focuses on the creation of walkable, mixed-use infill and redevelopment projects, commonly referred to as "TOD" or transit-oriented development. The Planning 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 program includes an environmental planning section that addresses city regulatory requirements and customers with evaluating compatible land uses where environmental issues are present. The data services section provides internal and external customers with socio-economic data, addressing, and map products. The program also provides long-range planning solutions, including amendments to the zoning code and comprehensive plan.

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	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Regular - FTE	31.00	31.00	31.00	31.00	31.00
Personal Services	2,946,466	2,952,807	3,185,468	3,215,512	3,258,889
Allocated Expenses	10,000	-54,587	-80,457	-74,378	-37,823
Supplies and Services	580,213	611,480	742,194	603,906	833,935
Utilities	0	4,107	0	7,100	0
Interfund Charges	55,261	56,734	59,124	60,055	65,716
Capital Related	0	22,466	0	0	0
Expenditures Total	\$3,591,940	\$3,593,007	\$3,906,329	\$3,812,195	\$4,120,717

DEPARTMENT NARRATIVE

The Development Services division has three areas of focus: Urban Renewal, Economic Development and Business Services. To promote retail development and economic vitality, the division added 1.0 FTE in 2012. The addition has allowed the division to focus on attracting and retaining retail to core redevelopment areas. A new retail strategy for the City as a whole will be completed by this position.

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 11 Urban Renewal Areas, a substantial increase since 2007. Three more urban renewal areas will be established by the end of the first quarter of 2014 and development in each of these areas has increased. The Economic Development function of the division is marketing and managing the new jobs reward incentive, as well as a small business loan program. Functions include special projects; negotiating economic development and incentive agreements; handling realtor, broker and developer inquiries; providing economic development assistance and managing and coordinating contracts with Aurora Economic Development Council (AEDC) and the Adams County Economic Development (ACED); recruiting new and supporting existing businesses in

Planning & Development Services

DEPARTMENT NARRATIVE

conjunction with existing economic development organizations. The retail development program, analyzing and supporting retail development, is part of the larger economic development strategy handled by the Retail Specialist.

In 2012, Aurora re-affiliated with the Small Business Development Center (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. Re-affiliation with the state-wide SBDC network has allowed the division to expand and enhance the services and programs available to the development community, citizens and businesses of Aurora.

By 2016, the Regional Transportation District's FasTracks program will bring eight new passenger rail stations to Aurora, complementing the two existing stations at Nine Mile and Dayton. In the fall of 2012, the Planning Department created a four-person team of planners to help ensure that this massive public investment in transit will not only offer new mobility choices but will also spur development and the creation of great places for Aurora citizens and businesses. Areas of focus include "last mile" transportation infrastructure, urban design, parking management, developer outreach and TOD marketing. Team members also undertake strategic transportation planning and liaison responsibilities with agencies such as the Denver Regional Council of Governments (DRCOG), the Colorado Department of Transportation (CDOT) and Regional Transportation District (RTD).

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 Planning division 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. We have experienced a gradual increase in the number of development applications (major projects) when compared to 2012.

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. Complete the I-225 and East Line Rail 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. 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.
6. Continue to improve services through continued training, organizational improvements and a review of the zoning code to provide more efficient and user-friendly regulations.

BASE ADJUSTMENTS

Base Adjustments	2014
Prior Year One Times	-25,000
Compensation Adjustments	44,939
Mandated Costs	21,592
Grant / Designated Revenue Adjustments	-9,259
Total Base Adjustments	\$32,272

Planning & Development Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>Development Review Fund / New Appropriation</u>				
Adjust Funding Allocation of Airport Noise Coordinator	0.00	47,410	0	47,410
Program affected: Planning This amendment adjusts the funding allocation of the Airport Noise Coordinator contingent planning position. This position is assisting with development review and comprehensive planning as workload decreases related to airport noise and additional assistance is needed for development review due to an increase in development. This adjusts the position to be 50 percent Development Review Fund, 25 percent Airport Noise, and 25 percent General Fund.				
New Appropriation Total	0.00	47,410	0	47,410
Development Review Fund Total	0.00	47,410	0	47,410
<u>General Fund / New Appropriation</u>				
Adjust Funding Allocation of Airport Noise Coordinator	0.00	23,706	0	23,706
Program affected: Planning This amendment adjusts the funding allocation of the Airport Noise Coordinator contingent planning position. This position is assisting with development review and comprehensive planning as workload decreases related to airport noise and additional assistance is needed for development review due to an increase in development. This adjusts the position to be 50 percent Development Review Fund, 25 percent Airport Noise, and 25 percent General Fund.				
Zoning Code Update	0.00	100,000	0	100,000
Program affected: Planning Contract services to update City of Aurora Zoning Code. The zoning code in the older parts of the City has not changed substantially in 60 years. This amendment is the first of two planning projects to update and upgrade the zoning codes citywide.				
New Appropriation Total	0.00	123,706	0	123,706
<u>General Fund / Budget Cut</u>				
Technical Adjustment: Small Business Development Center (SBDC) Seminars	0.00	-4,000	-5,354	1,354
Program affected: Business Services Program income earned during the grant contract period between the South Metro Denver Small Business Development Center and the City is to be retained by the state as long as the CSBDC program is funded by SBA. Therefore, the program is to be moved from General Fund to Gifts & Grants Fund.				
Budget Cut Total	0.00	-4,000	-5,354	1,354
General Fund Total	0.00	119,706	-5,354	125,060

Planning & Development Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>Gifts & Grants Fund / New Appropriation</u>				
Technical Adjustment: Small Business Development Center (SBDC) Seminars	0.00	15,000	7,500	7,500
Program affected: Business Services Program income earned during the grant contract period between the South Metro Denver Small Business Development Center and the City is to be retained by the state as long as the CSBDC program is funded by SBA. Therefore, the program is to be moved from General Fund to Gifts & Grants Fund.				
New Appropriation Total	0.00	15,000	7,500	7,500
Gifts & Grants Fund Total	0.00	15,000	7,500	7,500
Amendment Request Total All Funds	0.00	182,116	2,146	179,970

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Designated Revenues Fund	371,866	397,474	344,673	345,039	341,769
Development Review Fund	1,128,090	1,067,277	1,183,544	1,149,837	1,247,140
General Fund	1,978,859	1,981,511	2,206,645	2,242,219	2,352,941
Gifts & Grants Fund	113,125	146,745	171,467	75,100	178,867
Expenditures Total	\$3,591,940	\$3,593,007	\$3,906,329	\$3,812,195	\$4,120,717

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Designated Revenues Fund	3.00	3.00	3.00	3.00	3.00
Development Review Fund	12.00	11.00	11.00	11.00	11.00
General Fund	16.00	17.00	17.00	17.00	17.00
Staffing Total	31.00	31.00	31.00	31.00	31.00

PROGRAM DETAIL

Administration

Net Cost: \$320,973

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, the Office Coordinator and the Budget Coordinator. Most staff time is spent overseeing special projects and supervising department issues.

Planning & Development Services

PROGRAM DETAIL

Administration

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	259,249	248,379	251,758	319,281	320,973
Expenditures Total	\$259,249	\$248,379	\$251,758	\$319,281	\$320,973
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	219,276	220,677	224,696	290,058	289,582
Allocated Expenses	0	-2,081	0	0	0
Supplies and Services	29,918	19,267	16,902	18,132	18,145
Interfund Charges	10,055	10,516	10,160	11,091	13,246
Expenditures Total	\$259,249	\$248,379	\$251,758	\$319,281	\$320,973
<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 department service levels standards met	N/A	N/A	95%	95%	95%

Aurora Urban Renewal

Net Cost: \$0

Funding in this program will establish plans, promote redevelopment opportunities, solicit private investment and implement strategies and projects for 11 existing urban renewal areas, three planned areas and other City redevelopment areas. Staff implement tax increment financing areas and associated projects within each, research 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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	295,049	316,485	340,990	338,030	341,769
General Fund	0	7,887	0	20,000	0
Gifts & Grants Fund	0	0	0	2,000	0
Expenditures Total	\$295,049	\$324,372	\$340,990	\$360,030	\$341,769

Planning & Development Services

PROGRAM DETAIL

Aurora Urban Renewal

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	294,852	326,628	336,002	336,371	338,440
Allocated Expenses	0	-31,489	0	0	0
Supplies and Services	197	3,780	4,988	16,559	3,329
Utilities	0	4,107	0	7,100	0
Capital Related	0	21,346	0	0	0
Expenditures Total	\$295,049	\$324,372	\$340,990	\$360,030	\$341,769
<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>					
98% of all disbursements and district questions resolved with agreed upon time frames	N/A	N/A	98%	98%	98%

Business Services

Net Cost: \$212,694

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	197,757	179,508	209,247	207,916	207,340
Gifts & Grants Fund	6,163	64,871	171,467	67,783	178,867
Expenditures Total	\$203,920	\$244,379	\$380,714	\$275,699	\$386,207
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	179,450	209,802	223,902	227,237	225,995
Supplies and Services	24,470	34,577	156,812	48,462	160,212
Expenditures Total	\$203,920	\$244,379	\$380,714	\$275,699	\$386,207
<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>					
95% of clients satisfied	N/A	N/A	95%	95%	95%

Planning & Development Services

PROGRAM DETAIL

Development Services

Net Cost: \$703,542

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. Focused emphasis on retail development is provided by the Retail Specialist position authorized in 2012. 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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	576,431	567,213	689,365	701,343	703,542
Expenditures Total	\$576,431	\$567,213	\$689,365	\$701,343	\$703,542
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	147,635	160,018	311,409	308,387	335,586
Allocated Expenses	0	-26,183	0	0	0
Supplies and Services	428,796	432,818	377,956	392,956	367,956
Capital Related	0	560	0	0	0
Expenditures Total	\$576,431	\$567,213	\$689,365	\$701,343	\$703,542
<u>STAFFING SUMMARY</u>					
General Fund	2.00	3.00	3.00	3.00	3.00
Staffing Total	2.00	3.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
98% of all disbursements and client questions resolved within agreed upon timeframes	N/A	N/A	98%	98%	98%

FasTracks/TOD Team

Net Cost: \$467,715

The FasTracks/TOD Team will be focused on the creation of walkable, mixed-use infill and redevelopment projects, commonly referred to as "TOD" or transit-oriented development. Areas of focus include "last mile" transportation infrastructure, urban design, parking management, developer outreach and TOD marketing. Team members also undertake strategic transportation planning and liaison responsibilities with agencies such as the Denver Regional Council of Governments (DRCOG), the Colorado Department of Transportation (CDOT) and RTD.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	0	4,053	465,821	467,715
Expenditures Total	\$0	\$0	\$4,053	\$465,821	\$467,715

Planning & Development Services

PROGRAM DETAIL

FasTracks/TOD Team

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	4,053	454,069	456,535
Supplies and Services	0	0	0	11,752	11,180
Expenditures Total	\$0	\$0	\$4,053	\$465,821	\$467,715
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	0.00	4.00	4.00
Staffing Total	0.00	0.00	0.00	4.00	4.00

Planning

Net Cost: \$1,019,093

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. The program includes an environmental planning section that addresses city regulatory requirements and customers with evaluating compatible land uses where environmental issues are present. The data services section provides internal and external customers with socio-economic data, addressing, and map products. The program also provides long-range planning solutions, including amendments to the zoning code and comprehensive plan.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	76,817	80,989	3,683	7,009	0
Development Review Fund	1,127,257	1,001,044	1,116,969	1,149,837	1,247,140
General Fund	11,268	11,513	16,259	527,858	653,371
Gifts & Grants Fund	102,871	75,966	0	5,317	0
Expenditures Total	\$1,318,213	\$1,169,512	\$1,136,911	\$1,690,021	\$1,900,511
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,224,068	1,072,358	1,066,486	1,599,390	1,612,751
Allocated Expenses	10,000	10,000	-80,457	-74,378	-37,823
Supplies and Services	38,939	40,936	101,918	116,045	273,113
Interfund Charges	45,206	46,218	48,964	48,964	52,470
Expenditures Total	\$1,318,213	\$1,169,512	\$1,136,911	\$1,690,021	\$1,900,511
<u>STAFFING SUMMARY</u>					
Development Review Fund	12.00	10.00	10.00	11.00	11.00
General Fund	0.00	0.00	0.00	5.00	5.00
Staffing Total	12.00	10.00	10.00	16.00	16.00

Planning & Development Services

PROGRAM DETAIL

Planning

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Data Services/Customer Satisfaction: 95% of respondents will rate their experience with Data Services as 5 on a scale of 1 to 5	N/A	N/A	N/A	95%	95%
Data Services/On-Time Rate: 95% of the work products will be provided by the customer's due date	N/A	N/A	N/A	95%	95%
Development Review: Meet stated review timeframes for 98% of all submittals	98%	98%	98%	98%	98%

Police

PROGRAM SUMMARY

Administration-Chief

\$8,427,313 17 FTE

*Leads and directs Police services for community of 340,269 citizens
*Includes Internal Affairs, Media Relations, and all Risk budget

Business Services Bureau

\$2,255,394 21 FTE

*Provides financial and other support services; manages policy, technology and accreditation; conducts research and manages grant programs

Community Resources Section

\$3,001,995 27 FTE

*School Resource Officers (SROs) provide on-campus police liaison with middle and high school communities

Crime Lab Section

\$2,168,496 23 FTE

*Crime Lab personnel collect, process, preserve and analyze physical evidence

District 1

\$17,813,960 170 FTE

*Provides patrol and investigative services within the District 1 area
*Applies specialized resources to solve quality of life issues

District 2

\$14,273,992 139 FTE

*Provides patrol and investigative services within the District 2 area
*Applies specialized resources to solve quality of life issues

District 3

\$11,691,074 111 FTE

*Provides patrol and investigative services within the District 3 area
*Applies specialized resources to solve quality of life issues

Investigations Bureau

\$7,672,572 67 FTE

*Conducts criminal investigations requiring specialized experience
*Provides assistance to victims of crimes

Investigative Support Section

\$4,689,810 31 FTE

*Provides investigative and operations resources in support of specialized tasks

Narcotics Section

\$3,005,334 25 FTE

*Narcotics personnel detect and investigate crimes related to drugs, prostitution and organized crime

Operations Support Section

\$1,832,897 14 FTE

*Plans, directs and controls highly specialized investigative and tactical teams

Special Operations Bureau

\$2,601,518 11.5 FTE

*Leads special operations sections: Operations Support, Investigative Support, Narcotics, Metro Gang Task Force, and Aurora For Youth

Technical Services Bureau

\$4,635,943 55 FTE

*Provides key support services essential to Training, Recruiting, Records, Property & Evidence and Vehicle Impound

Traffic Section

\$6,373,231 43 FTE

*Promotes transportation safety through directed enforcement of traffic laws and supports special events

Training Section

\$3,704,038 37 FTE

*Conducts recruit academies and annual in-service training
*Recruits officer candidates and performs background investigations

DEPARTMENT SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
CIVIL - FTE	658.00	658.00	670.00	670.00	670.00
REGULAR - FTE	128.00	125.00	120.50	121.50	121.50
EXPENDITURES	85,395,770	87,990,289	92,739,761	93,199,838	94,147,567

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's programs and services include: Narcotics, Investigations, Investigative Support, 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	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Regular - FTE	786.00	783.00	790.50	791.50	791.50
Personal Services	74,915,739	76,884,864	80,998,377	81,071,273	81,921,732
Allocated Expenses	0	0	0	0	12,348
Supplies and Services	5,752,859	5,858,453	6,651,097	7,024,002	6,915,671
Utilities	340	356	347	353	347
Interfund Charges	4,716,870	4,816,504	4,813,544	4,863,210	5,230,267
Debt Related	46,349	0	52,094	0	0
Capital Related	-36,387	402,057	224,302	184,800	11,002
Transfers Out	0	28,055	0	56,200	56,200
Expenditures Total	\$85,395,770	\$87,990,289	\$92,739,761	\$93,199,838	\$94,147,567

DEPARTMENT NARRATIVE

With few exceptions addressed below, the 2014 Police Department budget provides resources to maintain services and programs at current levels. Per the modified consent decree, uniformed officer strength is mandated at a level of 650 officers in 2014. In addition, 20 overhires are included in the budget for a total of 670 sworn positions. Overhires are necessary because recruits are not counted as part of the uniformed officer strength in the modified consent decree staffing calculations.

During 2013, the Police Department realigned several units and sections, as follows:

1. Traffic Section and Community Resources Section moved from Special Operations Bureau to Investigations Bureau
2. Special Operations Bureau now commands Investigative Support Section, which includes the Intel Unit, Gang Intervention Unit (GIU), Fugitive Apprehension and Surveillance Team (FAST), and East Metro Auto Theft Taskforce (EMATT)
3. Original Aurora Renewal Program (1.0 FTE) was transferred from Neighborhood Services to the Police Special Operations Bureau to become part of the Aurora For Youth Program, which now manages: Aurora's Gang Reduction Impact Program (A-GRIP); Power Up (family intervention, mentoring); Aurora Police Activities Club (APAC); Explorers; and Resiliency Education (Drug Abuse Resistance Education - DARE and Gang Resistance Education and Training - GREAT).

Facility issues continue 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.

Police

BASE ADJUSTMENTS

Base Adjustments	2014
Prior Year One Times	-1,202,357
Mid Year Modifications	170,386
Compensation Adjustments	1,847,441
Mandated Costs	486,517
Total Base Adjustments	\$1,301,987

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / New Appropriation</u>				
Transfer 0.5 FTE AFY Program Manager to Designated Revenue Fund from General Fund	0.50	155,339	0	155,339
Program affected: Special Operations Bureau Changes in the Municipal Surcharge for Aurora For Youth Education (DARE) have provided fund balance to cover the appropriation of expenses including personal services costs for .50 FTE PD AFY Program Manager. This amendment will complete the transfer of the .50 FTE and provide appropriation for program costs associated with the program.				
New Appropriation Total	0.50	155,339	0	155,339
Designated Revenues Fund Total	0.50	155,339	0	155,339
<u>General Fund / Budget Cut</u>				
Transfer 0.5 FTE AFY Program Manager from General Fund to Designated Revenue Fund	-0.50	-49,520	0	-49,520
Program affected: Special Operations Bureau Changes in the Municipal Surcharge for Aurora For Youth Education (DARE) have provided fund balance to cover the appropriation of expenses including personal services costs for .50 FTE PD AFY Program Manager. This amendment will complete the transfer of the .50 FTE.				
Budget Cut Total	-0.50	-49,520	0	-49,520
General Fund Total	-0.50	-49,520	0	-49,520
Amendment Request Total All Funds	0.00	105,819	0	105,819

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Designated Revenues Fund	2,331,970	2,821,220	2,916,399	3,235,517	3,093,861
General Fund	79,964,807	81,949,985	86,010,987	86,157,653	87,038,590
Gifts & Grants Fund	3,098,993	3,219,084	3,812,375	3,806,668	4,015,116
Expenditures Total	\$85,395,770	\$87,990,289	\$92,739,761	\$93,199,838	\$94,147,567

Police

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Designated Revenues Fund	6.00	6.00	6.00	6.50	6.50
Designated Revenues Fund Civil FTE	3.00	4.00	4.15	4.15	4.15
General Fund	122.00	119.00	114.50	115.00	115.00
General Fund Civil FTE	649.25	649.00	660.85	660.85	660.85
Gifts & Grants Fund Civil FTE	5.75	5.00	5.00	5.00	5.00
Staffing Total	786.00	783.00	790.50	791.50	791.50

PROGRAM DETAIL

Administration-Chief

Net Cost: \$8,427,313

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 121.5 civilian employees, dedicated to the pursuit of a safer Aurora community of 340,269 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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	7,492,653	7,664,582	8,544,743	8,387,248	8,427,313
Gifts & Grants Fund	117,727	15,630	0	0	0
Expenditures Total	\$7,610,380	\$7,680,212	\$8,544,743	\$8,387,248	\$8,427,313
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	4,861,690	4,910,452	5,694,822	5,415,476	5,371,621
Supplies and Services	395,827	387,674	353,415	462,593	353,585
Interfund Charges	2,352,863	2,382,086	2,496,506	2,509,179	2,702,107
Expenditures Total	\$7,610,380	\$7,680,212	\$8,544,743	\$8,387,248	\$8,427,313
<u>STAFFING SUMMARY</u>					
General Fund	6.00	5.00	6.00	5.00	5.00
General Fund Civil FTE	11.00	12.00	14.00	12.00	12.00
Gifts & Grants Fund Civil FTE	1.00	0.00	0.00	0.00	0.00
Staffing Total	18.00	17.00	20.00	17.00	17.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
75% of department service level standards met	N/A	92%	75%	75%	75%
Percentile ranking of comparable cities by Major Index Crimes per 1,000 residents is less than 33	N/A	22	< 33	< 33	< 33

Police

PROGRAM DETAIL

Business Services Bureau

Net Cost: \$2,057,974

The Business Services Bureau provides budget, accounting, payroll, purchasing, accounts payable and receivable 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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,769,450	1,803,976	1,888,075	1,945,497	2,057,974
Gifts & Grants Fund	354,375	258,778	156,180	330,188	197,420
Expenditures Total	\$2,123,825	\$2,062,754	\$2,044,255	\$2,275,685	\$2,255,394
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,650,733	1,752,260	1,798,526	1,793,641	1,926,001
Supplies and Services	491,641	-6,971	227,502	518,523	304,202
Interfund Charges	17,838	17,748	18,227	43,051	25,191
Capital Related	-36,387	299,717	0	-79,530	0
Expenditures Total	\$2,123,825	\$2,062,754	\$2,044,255	\$2,275,685	\$2,255,394
<u>STAFFING SUMMARY</u>					
General Fund	9.00	9.00	9.00	10.00	10.00
General Fund Civil FTE	9.00	10.00	10.00	11.00	11.00
Staffing Total	18.00	19.00	19.00	21.00	21.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Personnel orders published 2 days before effective date 75% of the time	N/A	70%	75%	75%	75%

Police

PROGRAM DETAIL

Community Resources Section

Net Cost: \$2,639,065

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. Community Resources also performs youth outreach through Explorers, Aurora Police Activities Club, and youth Resiliency Education to prevent delinquency. In addition, this program is home to Police Department volunteers who provide thousands of hours of support and outreach services annually.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	245,274	215,514	292,398	275,896	312,690
General Fund	2,389,506	2,527,752	2,613,041	2,671,394	2,639,065
Gifts & Grants Fund	111,144	43,832	50,000	126,147	50,240
Expenditures Total	\$2,745,924	\$2,787,098	\$2,955,439	\$3,073,437	\$3,001,995
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,512,417	2,627,847	2,756,598	2,815,237	2,771,554
Supplies and Services	159,341	93,228	132,960	202,565	155,382
Interfund Charges	74,166	66,023	65,881	55,635	75,059
Expenditures Total	\$2,745,924	\$2,787,098	\$2,955,439	\$3,073,437	\$3,001,995
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund Civil FTE	1.00	1.00	1.00	1.00	1.00
General Fund	0.00	0.00	0.00	1.00	1.00
General Fund Civil FTE	26.00	25.00	26.00	25.00	25.00
Staffing Total	27.00	26.00	27.00	27.00	27.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
1,000 total volunteer hours (2013)	1,200	N/A	1,000	1,000	1,000
Graffiti calls handled within one week 100% of the time (2012)	N/A	100%	N/A	N/A	N/A

Police

PROGRAM DETAIL

Crime Lab Section

Net Cost: \$2,168,346

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,967,429	2,103,088	2,081,544	2,173,496	2,168,496
Gifts & Grants Fund	4,661	9,833	17,200	2,728	0
Expenditures Total	\$1,972,090	\$2,112,921	\$2,098,744	\$2,176,224	\$2,168,496
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,785,834	1,849,234	1,837,236	1,953,964	1,878,843
Supplies and Services	119,003	218,817	190,845	150,425	213,889
Interfund Charges	20,904	16,815	18,569	15,635	19,564
Debt Related	46,349	0	52,094	0	0
Transfers Out	0	28,055	0	56,200	56,200
Expenditures Total	\$1,972,090	\$2,112,921	\$2,098,744	\$2,176,224	\$2,168,496
<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	95%	90%	90%	90%

District 1

Net Cost: \$17,813,570

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	16,083,724	16,876,021	17,747,040	17,259,108	17,813,960
Expenditures Total	\$16,083,724	\$16,876,021	\$17,747,040	\$17,259,108	\$17,813,960

Police

PROGRAM DETAIL

District 1

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	15,358,379	16,130,525	17,038,543	16,552,501	17,059,016
Supplies and Services	70,051	80,547	66,490	72,169	71,918
Interfund Charges	655,294	664,949	642,007	634,438	683,026
Expenditures Total	\$16,083,724	\$16,876,021	\$17,747,040	\$17,259,108	\$17,813,960
<u>STAFFING SUMMARY</u>					
General Fund	4.50	4.50	4.00	4.00	4.00
General Fund Civil FTE	166.00	164.00	170.00	162.00	166.00
Staffing Total	170.50	168.50	174.00	166.00	170.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain a monthly median response time of 5 1/2 minutes or less to high priority calls	N/A	4:20	5:30	5:30	5:30

District 2

Net Cost: \$14,248,992

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	12,575,686	13,130,254	13,068,532	13,907,749	14,273,992
Expenditures Total	\$12,575,686	\$13,130,254	\$13,068,532	\$13,907,749	\$14,273,992
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	12,026,631	12,548,757	12,525,385	13,345,130	13,691,929
Supplies and Services	58,016	76,988	66,277	79,494	63,387
Utilities	340	356	347	353	347
Interfund Charges	490,699	504,153	476,523	482,772	518,329
Expenditures Total	\$12,575,686	\$13,130,254	\$13,068,532	\$13,907,749	\$14,273,992
<u>STAFFING SUMMARY</u>					
General Fund	9.50	9.50	9.00	9.00	9.00
General Fund Civil FTE	123.00	124.00	121.00	125.00	130.00
Staffing Total	132.50	133.50	130.00	134.00	139.00

Police

PROGRAM DETAIL

District 2

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain a monthly median response time of 5 1/2 minutes or less to high priority calls	N/A	4:45	5:30	5:30	5:30

District 3

Net Cost: \$11,682,394

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	10,777,666	11,359,126	11,605,270	11,317,120	11,691,074
Expenditures Total	\$10,777,666	\$11,359,126	\$11,605,270	\$11,317,120	\$11,691,074

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	10,259,777	10,816,604	11,069,405	10,793,802	11,135,131
Supplies and Services	37,502	65,447	65,532	79,863	58,738
Interfund Charges	480,387	477,075	470,333	440,941	497,205
Capital Related	0	0	0	2,514	0
Expenditures Total	\$10,777,666	\$11,359,126	\$11,605,270	\$11,317,120	\$11,691,074

<u>STAFFING SUMMARY</u>					
General Fund	4.50	4.50	4.00	4.00	4.00
General Fund Civil FTE	105.00	105.00	109.00	104.00	107.00
Staffing Total	109.50	109.50	113.00	108.00	111.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain a monthly median response time of 6 1/2 minutes or less to high priority calls	N/A	5:54	6:30	6:30	6:30

Police

PROGRAM DETAIL

Investigations Bureau

Net Cost: \$6,702,489

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	614,041	744,528	807,303	955,174	823,373
General Fund	6,706,103	7,205,441	7,389,399	6,861,138	6,737,973
Gifts & Grants Fund	121,082	100,363	67,000	117,338	111,226
Expenditures Total	\$7,441,226	\$8,050,332	\$8,263,702	\$7,933,650	\$7,672,572

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	6,938,229	7,425,018	7,607,274	7,075,095	6,986,835
Supplies and Services	409,750	510,383	566,179	748,503	568,845
Interfund Charges	93,247	114,931	90,249	110,052	116,892
Expenditures Total	\$7,441,226	\$8,050,332	\$8,263,702	\$7,933,650	\$7,672,572

<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	6.00	6.00	6.00	6.00	6.00
Designated Revenues Fund Civil FTE	0.00	0.00	0.15	0.15	0.15
General Fund	7.00	7.00	7.00	7.00	7.00
General Fund Civil FTE	60.00	62.00	62.00	52.85	53.85
Staffing Total	73.00	75.00	75.15	66.00	67.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
100% of registered sexually violent predators (SVPs) living in the City are contacted quarterly	N/A	100%	100%	100%	100%
60% of homicide cases cleared in one year	N/A	65%	> 60%	> 60%	> 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	85%	75%	75%	75%
80% of Investigations Bureau service levels standards met	N/A	94%	80%	80%	80%

Police

PROGRAM DETAIL

Investigative Support Section

Net Cost: \$2,875,903

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,147,552	2,149,531	2,151,498	2,889,459	2,877,503
Gifts & Grants Fund	496,772	1,083,703	1,598,716	1,118,125	1,812,307
Expenditures Total	\$2,644,324	\$3,233,234	\$3,750,214	\$4,007,584	\$4,689,810
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,357,881	2,631,295	2,745,912	3,415,804	3,567,331
Supplies and Services	175,085	382,593	865,484	490,879	978,079
Interfund Charges	111,358	117,006	127,816	100,901	133,398
Capital Related	0	102,340	11,002	0	11,002
Expenditures Total	\$2,644,324	\$3,233,234	\$3,750,214	\$4,007,584	\$4,689,810
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	19.25	19.00	18.85	26.00	26.00
Gifts & Grants Fund Civil FTE	3.75	4.00	4.00	4.00	4.00
Staffing Total	24.00	24.00	23.85	31.00	31.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
30 guns seized per year	N/A	52	30	30	30

Narcotics Section

Net Cost: \$2,861,312

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,666,942	2,775,813	3,004,072	2,922,479	2,864,042
Gifts & Grants Fund	83,508	143,031	94,571	65,830	141,292
Expenditures Total	\$2,750,450	\$2,918,844	\$3,098,643	\$2,988,309	\$3,005,334

Police

PROGRAM DETAIL

Narcotics Section

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,532,440	2,651,127	2,857,158	2,739,240	2,711,632
Supplies and Services	92,266	135,140	120,806	99,577	158,606
Interfund Charges	125,744	132,577	120,679	149,492	135,096
Expenditures Total	\$2,750,450	\$2,918,844	\$3,098,643	\$2,988,309	\$3,005,334
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
General Fund Civil FTE	24.00	23.00	25.00	23.00	23.00
Staffing Total	26.00	25.00	27.00	25.00	25.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of medical marijuana reports with investigations are initiated in 3 business days	N/A	96%	90%	90%	90%

Operations Support Section

Net Cost: \$1,832,897

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,720,026	1,760,629	1,818,656	1,838,155	1,832,897
Expenditures Total	\$1,720,026	\$1,760,629	\$1,818,656	\$1,838,155	\$1,832,897
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,610,557	1,613,055	1,704,484	1,732,286	1,703,508
Supplies and Services	36,061	56,826	44,297	44,080	44,497
Interfund Charges	73,408	90,748	69,875	61,789	84,892
Expenditures Total	\$1,720,026	\$1,760,629	\$1,818,656	\$1,838,155	\$1,832,897
<u>STAFFING SUMMARY</u>					
General Fund Civil FTE	14.00	13.00	14.00	14.00	14.00
Staffing Total	14.00	13.00	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	100%	90%	90%	90%

Police

PROGRAM DETAIL

Special Operations Bureau

Net Cost: \$1,148,820

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 Metro Gang Task Force, Narcotics Section, Investigative Support Section, and Operations Support Section. Aurora for Youth Programming supplements the gang suppression and diversion efforts of the Special Operations Bureau through A-GRIP (Aurora's Gang Reduction Impact Program) and Power Up, an intervention program for families of delinquent youth.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,059,230	1,080,695	1,008,053	941,238	1,148,820
Gifts & Grants Fund	1,653,062	1,323,602	1,603,208	1,368,151	1,452,698
Expenditures Total	\$2,712,292	\$2,404,297	\$2,611,261	\$2,309,389	\$2,601,518
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,720,273	1,518,805	1,629,817	1,354,368	1,624,149
Allocated Expenses	0	0	0	0	12,348
Supplies and Services	980,976	869,840	970,406	927,353	944,782
Interfund Charges	11,043	15,652	11,038	27,668	20,239
Expenditures Total	\$2,712,292	\$2,404,297	\$2,611,261	\$2,309,389	\$2,601,518
<u>STAFFING SUMMARY</u>					
General Fund	4.00	5.00	2.00	1.50	1.50
General Fund Civil FTE	9.00	8.00	8.00	8.00	9.00
Gifts & Grants Fund Civil FTE	1.00	1.00	1.00	1.00	1.00
Staffing Total	14.00	14.00	11.00	10.50	11.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
75% of bureau service levels standards met	N/A	94%	75%	75%	75%

Technical Services Bureau

Net Cost: \$3,189,564

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 and Quartermaster support.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	0	0	83,929	155,339
General Fund	4,114,346	4,231,201	4,364,733	4,544,633	4,480,604
Expenditures Total	\$4,114,346	\$4,231,201	\$4,364,733	\$4,628,562	\$4,635,943

Police

PROGRAM DETAIL

Technical Services Bureau

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,122,504	3,135,964	3,288,042	3,501,174	3,448,898
Supplies and Services	979,380	1,079,810	1,065,076	1,111,147	1,170,895
Interfund Charges	12,462	15,427	11,615	16,241	16,150
Expenditures Total	\$4,114,346	\$4,231,201	\$4,364,733	\$4,628,562	\$4,635,943
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	0.00	0.00	0.00	0.50	0.50
General Fund	50.50	47.50	46.50	46.50	46.50
General Fund Civil FTE	6.00	6.00	7.00	8.00	8.00
Staffing Total	56.50	53.50	53.50	55.00	55.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
20% reduction in diversity gap of lateral hires	N/A	Achieved	Achieved	Achieved	Achieved
Error rate on National Incident-Based Reporting System (NIBRS) submissions is less than 5%	N/A	3%	5%	5%	5%
Meet or exceed relevant benchmarks for gender (% female) and race (% minority) among basic (entry-level) applicants	N/A	15% / 29%	15% / 22%	15% / 22%	15% / 22%
Technical Service Bureau will meet 66% of service levels	N/A	100%	66%	66%	66%

Traffic Section

Net Cost: \$4,028,139

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	1,472,655	1,861,178	1,741,698	1,911,242	1,802,459
General Fund	3,987,589	4,273,459	4,291,244	4,332,064	4,320,839
Gifts & Grants Fund	156,662	240,312	225,500	678,161	249,933
Expenditures Total	\$5,616,906	\$6,374,949	\$6,258,442	\$6,921,467	\$6,373,231

Police

PROGRAM DETAIL

Traffic Section

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	4,083,032	4,553,770	4,624,613	5,057,017	4,679,935
Supplies and Services	1,371,850	1,654,474	1,472,954	1,652,039	1,527,992
Interfund Charges	162,024	166,705	160,875	163,895	165,304
Capital Related	0	0	0	48,516	0
Expenditures Total	\$5,616,906	\$6,374,949	\$6,258,442	\$6,921,467	\$6,373,231
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund Civil FTE	2.00	3.00	3.00	3.00	3.00
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	36.00	39.00	40.00	38.00	39.00
Staffing Total	39.00	43.00	44.00	42.00	43.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
% change in accidents < % change in citywide employment activity	Not Achv'd	Achieved	Achieved	Achieved	Achieved

Training Section

Net Cost: \$3,668,767

The Training Section conducts 28 one-week in-service sessions and career development for commissioned officers and operates the firearms range. The Recruiting and Background Section recruits officer candidates, administers field training and conducts background investigations. Expenditures vary considerably between years due to year-to-year differences in the number, size and timing of recruit classes. New recruits are initially budgeted in the program and are moved to operational programs upon completion of training. This leads to large year to year expenditure variances.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	0	75,000	9,276	0
General Fund	4,506,905	3,008,417	4,435,087	4,166,875	3,704,038
Expenditures Total	\$4,506,905	\$3,008,417	\$4,510,087	\$4,176,151	\$3,704,038
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	4,095,362	2,720,151	3,820,562	3,526,538	3,365,349
Supplies and Services	376,110	253,657	442,874	384,792	300,874
Interfund Charges	35,433	34,609	33,351	51,521	37,815
Capital Related	0	0	213,300	213,300	0
Expenditures Total	\$4,506,905	\$3,008,417	\$4,510,087	\$4,176,151	\$3,704,038
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
General Fund Civil FTE	39.00	37.00	34.00	50.00	35.00
Staffing Total	41.00	39.00	36.00	52.00	37.00

Public Defender

PROGRAM SUMMARY

Public Defender

\$671,117 8.5 FTE

*Represent indigent defendants who face a jail sentence

DEPARTMENT SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
REGULAR - FTE	8.50	8.50	8.50	8.50	8.50
EXPENDITURES	637,161	633,091	671,723	673,866	671,117

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. The department consists of 8.5 FTE including six attorneys, a part-time paralegal and two administrative staff.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Assure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Regular - FTE	8.50	8.50	8.50	8.50	8.50
Personal Services	589,992	588,655	611,185	603,328	610,160
Supplies and Services	43,373	40,640	56,552	66,552	56,652
Interfund Charges	3,796	3,796	3,986	3,986	4,305
Expenditures Total	\$637,161	\$633,091	\$671,723	\$673,866	\$671,117

DEPARTMENT NARRATIVE

Expenditures for 2013 in the Public Defender's Office are projected to be on budget. The slight overage compared to the 2013 Original Budget is due to the citywide employee bonuses that will be part of the fall supplemental budget process.

The 2014 budget for the Public Defender's Office is slightly lower than the 2013 Original Budget. At the October 5, 2013 budget workshop, City Council increased the Public Defender budget for 2014 by \$6,000 to allow for performance based merit increases for attorneys. This amendment, in addition to an increase for City benefits and risk charges is offset by the annual base wage adjustment to current wage levels for a net budget reduction of \$600. The Chief Public Defender has requested that the Human Resources Department perform a market study to review the current wages for the Public Defender positions. Any resulting wage adjustments will be appropriated accordingly.

BASE ADJUSTMENTS

Base Adjustments	2014
Compensation Adjustments	-7,025
Mandated Costs	419
Total Base Adjustments	(\$6,606)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Compensation Adjustment for Public Defender Attorneys	0.00	6,000	0	6,000
Program affected: Public Defender At the October 5, 2013 budget workshop, Council approved an additional \$6,000 in funds to provide the Chief Public Defender the flexibility to supplement attorney compensation on a performance based system.				

Public Defender

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
New Appropriation Total	0.00	6,000	0	6,000
General Fund Total	0.00	6,000	0	6,000
Amendment Request Total All Funds	0.00	6,000	0	6,000

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
General Fund	637,161	633,091	671,723	673,866	671,117
Expenditures Total	\$637,161	\$633,091	\$671,723	\$673,866	\$671,117

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 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

PROGRAM DETAIL

Public Defender

Net Cost: \$671,117

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	637,161	633,091	671,723	673,866	671,117
Expenditures Total	\$637,161	\$633,091	\$671,723	\$673,866	\$671,117
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	589,992	588,655	611,185	603,328	610,160
Supplies and Services	43,373	40,640	56,552	66,552	56,652
Interfund Charges	3,796	3,796	3,986	3,986	4,305
Expenditures Total	\$637,161	\$633,091	\$671,723	\$673,866	\$671,117
<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

Public Defender

PROGRAM DETAIL**Public Defender**

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Appearances in court	7,781	8,036	7,869	8,368	8,100
Case preparation	4,084	4,411	4,141	4,224	4,500
Cases (open & in-custody arraignments)	5,080	5,268	5,107	5,100	5,100
Cost per case	\$125	\$120	\$129	\$131	\$127

Public Safety Communications Center

PROGRAM SUMMARY

Public Safety Communications

\$6,150,455 81 FTE

*Provides all Fire and Police radio communications and dispatch

DEPARTMENT SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
REGULAR - FTE	81.00	81.00	81.00	81.00	81.00
EXPENDITURES	5,606,194	5,671,241	6,123,978	5,881,395	6,150,455

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	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Regular - FTE	81.00	81.00	81.00	81.00	81.00
Personal Services	5,479,177	5,538,635	5,990,385	5,744,516	6,007,648
Supplies and Services	21,779	25,139	21,981	24,336	21,981
Interfund Charges	105,238	107,467	111,612	112,543	120,826
Expenditures Total	\$5,606,194	\$5,671,241	\$6,123,978	\$5,881,395	\$6,150,455

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	2014
Compensation Adjustments	17,263
Mandated Costs	9,214
Total Base Adjustments	\$26,477

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
General Fund	5,606,194	5,671,241	6,123,978	5,881,395	6,150,455
Expenditures Total	\$5,606,194	\$5,671,241	\$6,123,978	\$5,881,395	\$6,150,455

Public Safety Communications Center

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 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: \$6,141,215

Provides all Fire and Police radio communications, "911" call taking, dispatch services, and records management of incoming calls for service and dispatch communications.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	5,606,194	5,671,241	6,123,978	5,881,395	6,150,455
Expenditures Total	\$5,606,194	\$5,671,241	\$6,123,978	\$5,881,395	\$6,150,455
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,479,177	5,538,635	5,990,385	5,744,516	6,007,648
Supplies and Services	21,779	25,139	21,981	24,336	21,981
Interfund Charges	105,238	107,467	111,612	112,543	120,826
Expenditures Total	\$5,606,194	\$5,671,241	\$6,123,978	\$5,881,395	\$6,150,455
<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	95%	95%	95%	95%	95%

Public Works

PROGRAM SUMMARY

Administration

\$990,741 5 FTE

*Administrative, clerical, budget, and managerial duties

Building Division

\$4,972,806 53 FTE

*Building plan review, inspections, and permitting

Engineering Services

\$2,429,532 29 FTE

*Design and construct CIP projects
*Review and approve civil engr. plans
*Facilities planning, utilities contracts
*Traffic Engineering

Facilities Operations

\$3,863,985 29 FTE

*Maintenance/repair of City buildings

Public Improvements

\$932,014 14 FTE

*Permits and inspects infrastructure construction
*Reviews and tests developer and City infrastructure projects

Public Utilities

\$7,650,745 0 FTE

*Street light/traffic signal energy bills
*Public buildings utility bills

Real Property Services

\$955,921 13 FTE

*Property transactions involving acquisition and right-of-way development and land surveying services

Street Operations

\$6,201,813 82 FTE

*Maintenance of City streets
*Cleaning of City streets
*Snow removal

Traffic Operations

\$1,879,751 21 FTE

*Install, maintain, and operate traffic devices throughout Aurora

DEPARTMENT SUMMARY

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
REGULAR - FTE	241.00	241.00	241.00	246.00	246.00
EXPENDITURES	28,489,186	27,809,834	28,856,588	28,787,068	29,877,308

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	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Regular - FTE	241.00	241.00	241.00	246.00	246.00
Personal Services	17,501,956	17,275,060	18,272,458	18,094,061	18,760,987
Allocated Expenses	-1,309,726	-1,771,129	-2,318,320	-2,298,463	-2,397,278
Supplies and Services	2,991,732	2,967,003	2,912,511	2,904,939	3,020,237
Utilities	6,694,486	6,237,792	7,410,571	7,015,331	7,600,727
Interfund Charges	2,425,987	2,522,769	2,545,497	2,586,032	2,813,564
Capital Related	31,085	523,318	33,871	485,168	25,871
Transfers Out	153,666	55,021	0	0	53,200
Expenditures Total	\$28,489,186	\$27,809,834	\$28,856,588	\$28,787,068	\$29,877,308

DEPARTMENT NARRATIVE

The 2014 Adopted Budget for the Public Works Department is \$1.0 million greater than the 2013 Original Budget. This reflects a recovery in development activity in the Building Division, which necessitated adding staff, as well as increases in costs for both public building utilities and public lighting.

An increase in development activity throughout the City has resulted in an increased workload for the Building Division. This workload could no longer be managed by overtime; therefore, 2.0 FTE were added in Plans Review, 2.0 FTE in Building Inspections and 1.0 FTE was added to the permit counter. It is anticipated that the recovery will continue in 2014 and the division will continue to face the challenge of meeting expected response times for plan review, building inspections, and issuance of permits as staffing is still considered to be at a minimal level.

Staffing levels will also continue to be a challenge in 2014 in 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.

Capital projects will continue to require a significant amount of staff time in 2014, particularly in the Engineering, Real Property and Public Improvement Inspection divisions. Large Colorado Department of Transportation (CDOT) projects requiring significant coordination include 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 under construction throughout 2014: the East Corridor Commuter Rail project and the I-225 line

Public Works

DEPARTMENT NARRATIVE

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 also be underway.

Public Works is hopeful that the recovery continues into 2014 and it is expected that the recovery will bring exciting opportunities to the department. However, meeting expected levels of service with minimal staffing levels will be the biggest challenge in 2014. This challenge is not only faced by those divisions mentioned above but it also evident in other areas within the department including traffic engineering; public improvement inspections; survey; and facilities engineering.

BASE ADJUSTMENTS

Base Adjustments	2014
Compensation Adjustments	92,589
Mandated Costs	576,149
Other Adjustments	-78,247
Total Base Adjustments	\$590,491

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2014			
	FTE	Budget	Revenue	Net
<u>Development Review Fund / New Appropriation</u>				
Add 5.0 FTE Building Division Staff	5.00	395,229	0	395,229
Program affected: Building Division				
In response to increased workload in the Building Division, this amendment will provide full-year funding for 5.0 FTE that were authorized mid-year 2013. The workloads of each area in the Building Division- the Permit Center, Plans Review and Building Inspections- are at levels greater than can be maintained through overtime.				
New Appropriation Total	5.00	395,229	0	395,229
Development Review Fund Total	5.00	395,229	0	395,229
<u>General Fund / New Appropriation</u>				
Utilities, Maintenance and Custodial for Resiliency Center	0.00	35,000	35,000	0
Programs affected: Facilities Operations, Public Building Utilities				
This net zero amendment will fund utilities, maintenance, custodial, trash/recycle, etc for the 7/20 Resiliency Center on the lower level of Hoffman Heights. The cost will be offset by an annual payment from Aurora Mental Health, the entity that will be the distributor of the grant funds paying for the Resiliency Center.				
New Appropriation Total	0.00	35,000	35,000	0
General Fund Total	0.00	35,000	35,000	0
Amendment Request Total All Funds	5.00	430,229	35,000	395,229

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Designated Revenues Fund	6,864	1,497	18,876	18,876	18,876

Public Works

EXPENDITURE SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Development Review Fund	5,158,538	4,974,337	5,267,370	5,281,027	5,683,610
General Fund	23,323,784	22,834,000	23,570,342	23,487,165	24,174,822
Expenditures Total	\$28,489,186	\$27,809,834	\$28,856,588	\$28,787,068	\$29,877,308

STAFFING SUMMARY BY FUND

Fund	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
Development Review Fund	54.75	54.75	54.75	59.75	59.75
General Fund	186.25	186.25	186.25	186.25	186.25
Staffing Total	241.00	241.00	241.00	246.00	246.00

PROGRAM DETAIL

Administration

Net Cost: \$990,741

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	986,766	957,799	949,364	957,593	990,741
Expenditures Total	\$986,766	\$957,799	\$949,364	\$957,593	\$990,741
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	519,684	474,177	453,690	459,214	456,233
Supplies and Services	5,784	16,449	5,084	8,196	5,084
Utilities	0	79	0	0	0
Interfund Charges	461,298	467,094	490,590	490,183	529,424
Expenditures Total	\$986,766	\$957,799	\$949,364	\$957,593	\$990,741
<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>					
90% of department service levels standards met	N/A	83%	90%	100%	90%

Public Works

PROGRAM DETAIL

Building Division

Net Cost: \$0

The Building Division issues permits; inspects residential and commercial construction and remodel projects for compliance with adopted building codes; conducts all site development and construction plan reviews; and administers testing for contractor and supervisor licensing.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	4,470,980	4,335,798	4,567,597	4,579,438	4,972,806
Expenditures Total	\$4,470,980	\$4,335,798	\$4,567,597	\$4,579,438	\$4,972,806
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	4,152,991	4,024,044	4,333,702	4,264,196	4,731,984
Supplies and Services	222,724	137,479	128,383	162,151	128,383
Interfund Charges	95,265	102,902	105,512	98,091	112,439
Capital Related	0	71,373	0	55,000	0
Expenditures Total	\$4,470,980	\$4,335,798	\$4,567,597	\$4,579,438	\$4,972,806
<u>STAFFING SUMMARY</u>					
Development Review Fund	48.00	48.00	48.00	53.00	53.00
Staffing Total	48.00	48.00	48.00	53.00	53.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete review of building plans within established timeframes 95% of the time	98%	100%	95%	95%	95%

Engineering Services

Net Cost: \$1,374,146

Engineering Services plans, designs, constructs, and manages capital improvement, utilities, intersection, Transportation Improvement Program (TIP), facilities, 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; sign permits; addressing Council requests; and coordinating with other jurisdictions on traffic improvement projects.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	687,558	638,539	699,773	701,589	710,804
General Fund	1,428,708	1,599,791	1,627,181	1,686,975	1,718,728
Expenditures Total	\$2,116,266	\$2,238,330	\$2,326,954	\$2,388,564	\$2,429,532

Public Works

PROGRAM DETAIL

Engineering Services

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,641,106	2,549,525	2,646,114	2,732,717	2,787,072
Allocated Expenses	-629,533	-540,403	-468,436	-468,436	-508,185
Supplies and Services	85,135	214,090	133,355	107,974	134,581
Utilities	0	580	0	0	0
Interfund Charges	14,581	15,658	15,921	16,309	16,064
Capital Related	4,977	-1,120	0	0	0
Expenditures Total	\$2,116,266	\$2,238,330	\$2,326,954	\$2,388,564	\$2,429,532
<u>STAFFING SUMMARY</u>					
Development Review Fund	6.75	6.75	6.75	6.75	6.75
General Fund	23.25	21.25	21.25	22.25	22.25
Staffing Total	30.00	28.00	28.00	29.00	29.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete 90% of construction projects within contract time and budget	N/A	100%	90%	100%	90%
Complete review of civil plans within established time frames 93% of the time	N/A	93%	93%	93%	93%

Facilities Operations

Net Cost: \$3,863,985

Facilities Operations provides preventive maintenance and minor repair services for more than 130 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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	3,882,963	3,779,159	3,784,043	3,806,663	3,863,985
Expenditures Total	\$3,882,963	\$3,779,159	\$3,784,043	\$3,806,663	\$3,863,985
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,075,927	2,135,971	2,198,355	2,200,077	2,227,310
Allocated Expenses	0	0	-37,235	-37,235	-37,842
Supplies and Services	1,744,184	1,581,664	1,556,082	1,578,173	1,599,582
Interfund Charges	62,747	61,038	66,841	65,398	74,935
Capital Related	105	486	0	250	0
Expenditures Total	\$3,882,963	\$3,779,159	\$3,784,043	\$3,806,663	\$3,863,985

Public Works

PROGRAM DETAIL

Facilities Operations

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	28.00	29.00	29.00	29.00	29.00
Staffing Total	28.00	29.00	29.00	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	92%	80%	92%	80%
Custodial contract services meet or exceed minimum performance requirements in 90% of all facility inspections	N/A	N/A	90%	92%	90%
Overall customer satisfaction of 95% on surveys sent for completed work orders	N/A	95%	95%	95%	95%

Public Improvements

Net Cost: \$603,895

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 included within the Engineering Services Division.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	855,375	846,035	939,731	903,972	932,014
Expenditures Total	\$855,375	\$846,035	\$939,731	\$903,972	\$932,014
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	984,148	973,148	1,040,888	1,018,687	1,024,733
Allocated Expenses	-222,463	-217,689	-205,688	-205,688	-204,302
Supplies and Services	58,011	31,933	52,683	28,508	52,683
Interfund Charges	53,523	58,643	51,848	62,465	58,900
Capital Related	-17,844	0	0	0	0
Expenditures Total	\$855,375	\$846,035	\$939,731	\$903,972	\$932,014
<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

Public Works

PROGRAM DETAIL

Public Improvements

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Perform 90% or more of inspections within 24 hours of request	N/A	98%	90%	99%	90%

Public Utilities

Net Cost: \$7,563,245

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.).

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	6,882,866	6,290,688	7,408,340	7,012,406	7,650,745
Expenditures Total	\$6,882,866	\$6,290,688	\$7,408,340	\$7,012,406	\$7,650,745
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	36,488	1,096	0	0	0
Utilities	6,692,712	6,234,571	7,408,340	7,012,406	7,597,545
Transfers Out	153,666	55,021	0	0	53,200
Expenditures Total	\$6,882,866	\$6,290,688	\$7,408,340	\$7,012,406	\$7,650,745

Real Property Services

Net Cost: \$795,921

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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	890,408	877,420	1,002,299	937,754	955,921
Expenditures Total	\$890,408	\$877,420	\$1,002,299	\$937,754	\$955,921

Public Works

PROGRAM DETAIL

Real Property Services

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,001,981	960,484	1,055,955	1,010,801	1,012,287
Allocated Expenses	-178,278	-124,143	-127,052	-127,052	-131,614
Supplies and Services	40,770	17,003	53,283	41,874	61,283
Interfund Charges	13,049	14,480	12,113	12,131	13,965
Capital Related	12,886	9,596	8,000	0	0
Expenditures Total	\$890,408	\$877,420	\$1,002,299	\$937,754	\$955,921
<u>STAFFING SUMMARY</u>					
General Fund	14.00	14.00	14.00	14.00	13.00
Staffing Total	14.00	14.00	14.00	14.00	13.00
<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	100%	95%	100%	95%

Street Operations

Net Cost: \$6,076,691

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 however 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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	6,864	1,497	18,876	18,876	18,876
General Fund	6,716,529	6,736,718	6,046,342	6,374,309	6,182,937
Expenditures Total	\$6,723,393	\$6,738,215	\$6,065,218	\$6,393,185	\$6,201,813

Public Works

PROGRAM DETAIL

Street Operations

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	4,924,189	4,888,123	5,212,543	5,072,597	5,187,659
Allocated Expenses	-279,452	-888,894	-1,479,909	-1,460,052	-1,515,335
Supplies and Services	486,245	625,867	663,584	661,095	663,584
Utilities	1,774	2,562	2,231	2,925	3,182
Interfund Charges	1,585,637	1,677,802	1,666,769	1,712,573	1,862,723
Capital Related	5,000	432,755	0	404,047	0
Expenditures Total	\$6,723,393	\$6,738,215	\$6,065,218	\$6,393,185	\$6,201,813
<u>STAFFING SUMMARY</u>					
General Fund	81.00	82.00	82.00	81.00	82.00
Staffing Total	81.00	82.00	82.00	81.00	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	88%	90%	91%	90%
Respond to and repair 90% of pothole requests within 24 hours	N/A	97%	90%	90%	90%

Traffic Operations

Net Cost: \$1,867,051

The 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.

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,680,169	1,746,390	1,813,042	1,807,493	1,879,751
Expenditures Total	\$1,680,169	\$1,746,390	\$1,813,042	\$1,807,493	\$1,879,751
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,201,930	1,269,588	1,331,211	1,335,772	1,333,709
Supplies and Services	312,391	341,422	320,057	316,968	375,057
Interfund Charges	139,887	125,152	135,903	128,882	145,114
Capital Related	25,961	10,228	25,871	25,871	25,871
Expenditures Total	\$1,680,169	\$1,746,390	\$1,813,042	\$1,807,493	\$1,879,751
<u>STAFFING SUMMARY</u>					
General Fund	20.00	21.00	21.00	21.00	21.00
Staffing Total	20.00	21.00	21.00	21.00	21.00

Public Works

PROGRAM DETAIL

Traffic Operations

	2011 Actual	2012 Actual	2013 Original	2013 Projection	2014 Adopted
<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 90% of the time	N/A	100%	90%	92%	90%
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	87%	95%	97%	95%



CAPITAL PROGRAM



Capital Improvement Program

This section presents detailed information on the Capital Improvement Program (CIP) budget for the City and includes:

- An overview of the CIP (H-2 to H-12)
- The five-year plan for the Capital Projects Fund (H-13 to H-14)
- A summary of the CIP five-year budget plan for each fund (H-15)
- The Capital Improvement Program, excluding Aurora Water (H-16 to H-25)
- The Aurora Water Capital Improvement Program (H-26)
- A listing of budget adjustments to capital projects in all funds (Capital Program Amendments Detail) (H-27 to H-50)
- Non-routine project pages (H-51 to H-63)

Data for the years 2012 through 2018 are presented. The 2012 data represent carry forward appropriations reconciled to the City's Comprehensive Annual Financial Report. The 2013 data represent an estimate of how the 2013 budget will end the year. The 2014 figures present the City's adopted capital budget. All 2015 through 2018 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 2014 Adopted Budget book. The additional information that can be found outside of the CIP section includes:

- The CIP Summary by fund and department, 2011-2018 (Summary Information, B-28)
- The Capital Amendments Summary by department and fund (Summary Information, B-31)
- The Building Repair Subfund five-year project detail (Capital Appendix, I-14)
- The Parks, Recreation, and Open Space five-year project detail (Capital Appendix, I-16)
- The Aurora Water five-year project detail (Capital Appendix, I-24)

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.

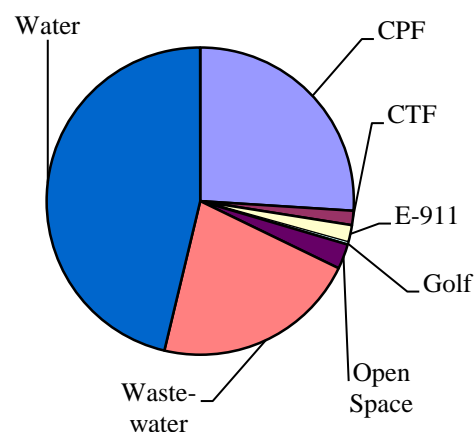
The CIP functions as a capital-spending plan for all five years. The CIP is updated annually as part of the budget process. It includes appropriations to support approved capital projects for the current budget year and reflects the input received from citizens and staff. It also contains appropriations for new projects and any requests to revise prior year appropriations, as shown in the Capital Program amendments section on page H-27. 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 2014 to 2018 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 26.0 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 1.5 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 transfers from the Capital Projects Fund for 800 MHz system debt service. The Enhanced E-911 Fund accounts for 1.8 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 0.2 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 2.6 percent of the CIP five-year plan.
- Parks Development Fund - The Parks Development Fund (PDF) provides for land acquisition and park construction within specific areas determined by the funding source. The primary source of funding is developer contributions. There are no anticipated projects in the five-year plan.
- Wastewater Fund - The Wastewater Fund is an enterprise fund that provides for the systems and operations used in treating and disposing of wastewater from the sanitary sewer and storm drain systems in the City. Wastewater projects account for 21.6 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 46.3 percent of the five-year CIP.

Financial Overview of the Capital Improvement Plan

Annual capital appropriations from all the City funds will reach \$67.0 million in 2013, while a grand total of \$535.6 million in capital projects is projected or planned between 2014 and 2018. The plan for each fund and major changes are discussed in the following sections.

Capital Projects Fund (CPF)

History of the CPF

The 2014-2018 five-year plan totals \$139.3 million. Table 1 illustrates the spending in the CPF and Building Repair Fund (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 2014	Percent Change 2004 to 2014
	2004-2008	2009-2013	2014-2018		
Total Five-Year CPF /BRF	\$ 161.3	\$ 123.7	\$ 139.3	\$ (22.0)	-13.6%
Finance	\$ 0.2	\$ 0.8	\$ 0.7	\$ 0.5	250.0%
Direct Costs	-	0.7	0.7	0.7	N/A
Fire	\$ 0.2	\$ 3.6	\$ -	\$ (0.2)	-100.0%
General Management / IS	\$ 14.2	\$ 2.2	\$ 2.0	\$ (12.2)	-85.9%
Direct Costs	-	2.1	2.0	2.0	N/A
Information Technology	\$ 10.8	\$ 10.8	\$ 6.6	\$ (4.2)	-38.9%
Library	\$ 1.1	\$ -	\$ -	\$ (1.1)	-100.0%
Neighborhood Services	\$ 3.6	\$ -	\$ -	\$ (3.6)	-100.0%
Non-Departmental	\$ 3.1	\$ 0.7	\$ 6.9	\$ 3.8	122.6%
Art in Public Places	1.3	0.7	0.9	(0.4)	-30.8%
Transfers*	1.3	-	6.0	4.7	361.5%
Other	0.5	-	-	(0.5)	-100.0%
Parks, Rec, and Open Space	\$ 3.1	\$ 1.7	\$ 2.5	\$ (0.6)	-19.4%
Direct Costs	0.7	0.4	-	(0.7)	-100.0%
Planning & Dev Svcs	\$ -	\$ -	\$ 0.1	\$ 0.1	N/A
Police	\$ 1.1	\$ -	\$ -	\$ (1.1)	-100.0%
Public Works	\$ 123.9	\$ 103.9	\$ 120.5	\$ (3.4)	-2.7%
Concrete Repair	14.1	10.9	9.7	(4.4)	-31.2%
Street Reconstruction	8.9	9.4	5.6	(3.3)	-37.1%
Chip Seal/Crack Seal/Overlay	5.5	8.8	11.2	5.7	103.6%
Traffic Signals - New/Replace	8.8	10.1	6.0	(2.8)	-31.8%
Street Asphalt Overlay	31.3	38.8	49.8	18.5	59.1%
Sidewalk ADA	1.3	1.1	-	(1.3)	-100.0%
Alley Construction	1.4	0.4	-	(1.4)	-100.0%
Major Intersection Traffic Imp	1.5	1.5	-	(1.5)	-100.0%
Service Line Undergrounding	0.5	0.8	-	(0.5)	-100.0%
Bridge Maintenance	-	0.3	0.3	0.3	N/A
Misc Street Improvement	1.8	1.5	5.9	4.1	227.8%
Direct Costs*	4.7	6.9	6.2	1.5	31.9%
TIP, other individual projects	33.1	4.1	12.7	(20.4)	-61.6%
Fence	1.0	0.3	-	(1.0)	-100.0%
Building Repair Projects*	10.1	9.0	13.1	3.0	29.7%

*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 transfer has been taken out of the previous plans for comparative purposes.

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 decrease in spending, especially in Transportation Improvement Projects (TIP) and individual projects. CPF spending is \$22.0 million (13.6 percent) less than the five year plan from 2004-2008, even with the significant increase in the 2014-2018 plan. The current five-year plan compares favorably to the 2009 five-year plan, up \$15.6 million (12.6 percent). Note that several departments no longer have spending in the five-year plan (Fire, Library, Neighborhood Services, and Police). Two departments (Finance and General Management/Internal Services) are limited to direct (personnel) costs. Public Works has been reduced \$3.4 million with much of the decrease in individual projects as noted in the table.

2014 CPF Plan

Revenue

For 2014, approximately 90.4 percent of CPF revenue is from the General Fund. This is higher than normal for this fund, as the 2014 transfer from the General Fund includes a planned transfer of \$9.3 million in funds as a set-aside for specific functions. Another transfer of \$500,000 is coming from the Aurora Urban Renewal Authority (AURA) to fund the Montview overlay project. 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 2014, the projected revenue is shown in Table 2.

Table 2 – 2014 Capital Projects Fund Revenue

Item	Amount
General Fund Transfer	\$ 18,408,306
Additional GF Transfer (One Time)	9,300,000
General Fund Transfer to repay Green Fund	53,200
AURA Transfer for Montview Overlay	500,000
Recreation Fund Transfer to repay Green Fund	30,000
Adams Co. Transportation Sales Tax	1,125,132
Street Occupancy Fee	350,000
Interest Earnings	261,000
Capital Impact Fee Revenue (formerly in DRF)	765,000
Other Revenues	605,000
Total Sources of Funds	\$ 31,397,638

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. This equates

to a transfer of approximately one percent. As part of the 2013 Budget process, Council requested that staff begin to return the transfer back to the 4.0 percent mandate. Because of this, the 2014 transfer is set at 2.0 percent. This transfer will increase each subsequent year by one-half of a percent until the entire 4.0 percent amount is transferred in 2018.

In 2014, the third 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. In 2014, \$53,200 has been added as the first year of a seven-year Green Fund payback for the purchase of a gas radiant heater, an HVAC replacement, and additional parking lot fluorescent lighting. Starting in 2015, \$1.7 million that was 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 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;
- \$400,000 in funds related to the design and engineering of the police and fire training facility;
- \$45,000 in revenue associated with the Building Repair Subfund;
- \$350,000 for the newly created street occupancy fee;
- \$30,000 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 \$765,000, a 2.0 percent increase over the 2013 projection. The annual fee revenue is expected to slowly build to just under \$830,000 in 2018.

Expenditures

Table 3 shows the breakdown of 2014 CPF expenditures by department. The \$28.3 million Public Works appropriation consists of \$13.7 million in ongoing maintenance, repair, improvement, and replacement projects, \$2.3 million of building repair – related projects, \$4.5 million for projected associated with FasTracks, \$2.6 million for design / engineering of the police & fire training facility, \$1.7 million for 6th Avenue, \$1.2 million for traffic signals, \$1.2 million for personnel costs, and \$1.1 million in projects added by Council during the October 5 Budget Workshop. These added projects are detailed in Table 4.

After Public Works, the next largest user of funds is Parks, Recreation and Open Space (PROS), the only other department with 2014 costs over \$1.0 million. That budget is primarily associated

with a \$1.0 million allotment of seed money associated with Moorhead Recreation Center and a \$750,000 allotment of public-private partnership seed money for a recreation center. PROS was also the recipient of budget adjustments from Council's October 5 Budget Workshop, as detailed in Table 4.

Table 3 – 2014 Capital Projects Fund Expenditures by Department

Department	Amount
Finance	\$ 126,827
Internal Services	371,407
Information Technology	376,000
Non-Departmental	191,686
Parks, Recreation, and Open Space	2,380,000
Planning and Development Services	100,000
Public Works	28,300,515
Total	\$ 31,846,435

Table 4 – City Council Capital Projects Fund Budget Adjustments

Department / Item	Amount	Funding Source
Parks, Recreation, and Open Space Additions		
Public private partnership seed money for a recreation center	\$ 750,000	PROS Capital Impact Fees
Funding for median enhancements	500,000	General Fund Transfer
Challenge funding for landscaping at the Community College of Aurora Lowry Campus	100,000	General Fund Transfer
Public Works Additions		
Phase I Bicycle Master Plan	100,000	Public Works Capital Impact Fees
Montview overlay	500,000	AURA Transfer
Arapahoe Road widening contribution	500,000	Public Works Capital Impact Fees
Total	\$ 2,450,000	

The CPF Five Year Plan

The five-year revenue forecast for the Capital Projects Fund was increased significantly due to higher use taxes over the five-year plan and one-time transfers of additional funds. Because of the new revenue compared to the previous five-year plan, the City could adjust expenditures in several departments. The adjustments were comprised of two types: calendar adjustments and amendments, as noted in Table 5.

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 2013 to 2017, and the new five-year plan includes projects from 2014 to 2018, any adjustment in budget occurring solely due to the elimination of 2013 and the subsequent adding of 2018 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-27. These amendments include the Council adjustments made during the October 5 budget workshop. Note that most of the amendment increases are for Public Works projects such as street maintenance and FasTracks-related projects.

Table 5 – Capital Projects Fund Expenditure Adjustments from Previous Five-Year Plan

Department	Calendar Adjustment	Amendment	Total Change	Comment
Finance	\$ 19,959	\$ (11,937)	\$ 8,022	Direct cost adjustment in accordance with City policy
Internal Services	61,189	(128,980)	(67,791)	Direct cost adjustment in accordance with City policy
IT	(160,000)	\$0	(160,000)	800 MHz Radio transfer decrease
Non-Dept	15,352	6,244,187	6,259,539	\$1.5M annually for public safety project debt starting in 2015; Art in Public Places adjustment
PROS	-	2,364,480	2,364,480	Primarily Rec Center Seed Money and median enhancements
Planning	-	100,000	100,000	FasTracks-related TOD marketing
Public Works	2,130,353	37,809,311	39,939,664	Primarily additional street maintenance, including FasTracks and 6th Avenue shovel-ready; also includes increase in building repair
Total	\$2,066,853	\$46,377,061	\$48,443,914	

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 2014, the projected budget anticipates \$6.8 million in OSF revenues.

The OSF provides the City with a valuable opportunity to increase funding for parks development. In 2014, the fund will dedicate \$2.5 million in funding to Parks, Recreation and Open Space construction and infrastructure improvements. The five-year capital plan for OSF anticipates \$14.0 million will be appropriated between 2014 and 2018. The schedule of the Parks, Recreation, and Open Space projects for 2013 and beyond can be seen in detail presented on page I-12.

Conservation Trust Fund (CTF Fund)

In 2014, the Conservation Trust Fund is projected to receive approximately \$3.3 million in revenue from state lottery proceeds and interest income. The major project in 2014 is the continuation of the Del Mar Pool Bathhouse & Aquatics Center, which accounts for \$1.0 million of the \$1.9 million projected to be spent. During the period 2014-2018, \$8.0 million is projected to be spent, with the majority on parks construction projects, such as Sports Park projects and Montview Park. The schedule of the CTF projects for 2013 and beyond can be seen in detail presented on page I-12.

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. Also included is a computer aided dispatch (CAD) upgrade and a project associated with laying network fiber to public safety facilities. During the period 2014-2018, \$9.8 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. Golf's five-year capital plan is devoted to overall facility enhancements and hardscape

improvements. 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. There are \$1.3 million in projects in the five-year plan.

Parks Development Fund

The Parks Development Fund receives funding from developer contributions for designated park projects associated with metro districts and annexations. There is only one project, Nome Park, in 2013 and no projects in the 2014-2018 five-year plan.

Water / Wastewater Funds

The Aurora Water capital improvement program, which includes projects in the Water Fund and the Wastewater Fund, represents 67.9 percent of the City's planned five-year capital spending. The 2014 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 \$363.2 million for the 2014-2018 period. The Aurora Water five-year project detail can be found on page I-24.

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-51.

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, Americans with Disabilities Act (ADA) sidewalk 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. This project is anticipated to increase electric usage, so the costs are built into the General Fund operating proforma.

Projects Related to Information Technology

Several of the projects in the E-911 Fund are considered routine projects, including 800 MHz expansion and mobile data computer (MDC) infrastructure replacement. The \$7.0 million budgeted in the five-year plan for 800 MHz expansion is the annual debt-service payment associated with the 800 MHz communication project. The radio project is expected to start 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. The \$1.5 million annual transfer for the 800 MHz radios starting in 2016 is the CPF share of the project noted in the E-911 Fund. 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. \$13.1 million is planned from 2014 through 2018. 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 2014 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	2014 Amount	Description
Finance	CPF	Direct Costs Financial Services	126,827	Funding for operating expenses to provide financial and budget oversight for the City's CPF
Internal Services	CPF	Direct Costs Purchasing Services	371,407	Funding for operating related expenses associated with purchasing services benefiting the CPF
Public Works	CPF	Direct Costs Engineering and Design	1,049,632	Funding for expenses associated with engineering and design of Public Works' CPF projects
Public Works	CPF	Direct Costs Facilities Management	120,676	Funding for operating related expenses associated with building maintenance and repair projects (previously held in Building Repair Fund)

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, the amount of the AIPP transfer has increased significantly. In 2013, the AIPP budget is \$140,600. For 2014 through 2018, AIPP expenses average \$190,500.

Capital Projects Fund Five-Year Plan (2014-2018)

	2013 Projection	2014 - 2018 Five-Year Plan					Total 2014 - 2018
		2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
Beginning Funds Available	\$ 6,125,211	\$ 16,369,422	\$ 15,920,625	\$ 13,838,263	\$ 14,502,522	\$ 15,461,243	N/A
SOURCES OF FUNDS							
Transfers In							
General Fund	\$ 15,915,582	\$ 16,935,144	\$ 17,655,462	\$ 18,423,882	\$ 17,920,449	\$ 18,461,751	\$ 89,396,688
Increased Transfer due to Council-Requested Step back to 4%	-	1,473,162	2,570,441	3,716,407	4,906,892	6,193,082	18,859,985
Transfer due to Sports Park Debt Back into CPF	-	-	1,659,525	1,659,525	1,659,525	1,659,525	6,638,100
One time transfers from GF funds available	5,200,000	-	-	-	-	-	-
One-Time Transfer for FasTrack Projects	8,210,000	-	-	-	-	-	-
One-Time Transfer Due to Closure of S&D Fund	433,066	-	-	-	-	-	-
Remaining Serenity Ridge Repayment	130,000	-	-	-	-	-	-
One-Time Transfer for Iliff Parking Garage	-	6,000,000	-	-	-	-	6,000,000
One-Time Transfer for 6th Avenue Shovel-Ready	-	1,700,000	-	-	-	-	1,700,000
One-Time Transfer for Moorhead Rec Center Seed Money	-	1,000,000	-	-	-	-	1,000,000
One-Time Transfer for Medians and CCA landscape	-	600,000	-	-	-	-	600,000
Green Fund Payback (2013 Spring Supplemental)	-	53,200	53,200	53,200	53,200	53,200	266,000
Total Transfer from General Fund	29,888,648	27,761,506	21,938,628	23,853,014	24,540,066	26,367,558	124,460,773
One-Time Transfer from AURA for Montview Overlay	-	500,000	-	-	-	-	-
Xcel Payback / Beck Payback	30,000	30,000	30,000	30,000	-	-	90,000
Total Transfers In	\$ 29,918,648	\$ 28,291,506	\$ 21,968,628	\$ 23,883,014	\$ 24,540,066	\$ 26,367,558	\$ 124,550,773
Intergovernmental Revenues							
Adams County Transportation Sales Tax	\$ 1,095,552	\$ 1,125,132	\$ 1,153,260	\$ 1,182,092	\$ 1,217,554	\$ 1,241,906	\$ 5,919,944
9-Mile Bicycle and Ped Improvements (Supp) -inc exp	476,000	-	-	-	-	-	-
Peoria-Smith Bicycle and Ped Improvements (Supp) -inc exp	62,000	-	-	-	-	-	-
Total Intergovernmental Revenues	\$ 1,633,552	\$ 1,125,132	\$ 1,153,260	\$ 1,182,092	\$ 1,217,554	\$ 1,241,906	5,919,944
Total Interest	\$ 210,000	\$ 261,000	\$ 300,000	\$ 311,300	\$ 375,000	\$ 465,000	1,712,300
Other Revenues							
FRA Loan Repayment	\$ 137,200	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000
Signal Payments	-	-	-	-	-	-	-
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	31,104	30,000	30,000	30,000	40,000	40,000	170,000
Police & Fire Training Facility Funds	-	400,000	-	-	-	-	400,000
CAP Revenue	750,000	765,000	780,300	795,906	811,824	828,061	3,981,091
Total Other Revenues	\$ 1,313,304	\$ 1,720,000	\$ 1,205,300	\$ 1,220,906	\$ 1,246,824	\$ 1,263,061	\$ 6,656,091
TOTAL SOURCES OF FUNDS	\$ 33,075,504	\$ 31,397,638	\$ 24,627,188	\$ 26,597,312	\$ 27,379,445	\$ 29,337,524	\$ 138,839,108

Capital Projects Fund Five-Year Plan (2014-2018)

	2013 Projection	2014 - 2018 Five-Year Plan					Total 2014 - 2018
		2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
USES OF FUNDS							
Finance	\$ 125,316	\$ 126,827	\$ 130,632	\$ 134,551	\$ 138,587	\$ 142,744	\$ 673,340
Fire	-	-	-	-	-	-	-
Internal Services	384,176	371,407	382,549	394,026	405,846	418,022	1,971,850
Information Technology	2,086,000	376,000	426,000	1,926,000	1,926,000	1,926,000	6,580,000
Neighborhood Services	-	-	-	-	-	-	-
Non-Departmental	140,648	191,686	1,699,237	1,680,054	1,682,861	1,698,657	6,952,495
Parks & Open Space	31,104	2,380,000	30,000	30,000	40,000	40,000	2,520,000
Planning & Development Services	2,463,270	100,000	-	-	-	-	100,000
Public Works	13,884,054	25,842,319	21,134,317	19,124,877	19,518,043	21,094,865	106,714,421
Additional supplementals not in original projection	1,962,350	-	-	-	-	-	-
Building Repair Subfund	1,754,375	2,458,196	2,906,816	2,643,545	2,709,386	3,053,342	13,771,285
Net Public Works	17,600,779	28,300,515	24,041,133	21,768,422	22,227,429	24,148,206	120,485,706
TOTAL USES OF FUNDS	\$ 22,831,293	\$ 31,846,435	\$ 26,709,551	\$ 25,933,052	\$ 26,420,724	\$ 28,373,630	\$ 139,283,391
Net Sources Less Uses	\$ 10,244,211	\$ (448,797)	\$ (2,082,362)	\$ 664,259	\$ 958,721	\$ 963,895	\$ (444,284)
Funds Available for Future Projects	\$ 16,369,422	\$ 15,920,625	\$ 13,838,263	\$ 14,502,522	\$ 15,461,243	\$ 16,425,138	
Funds Available Breakdown							
Committed for DIA Noise, RAP, Other	\$ 430,987	\$ 280,481	\$ 280,481	\$ 280,481	\$ 280,481	\$ 280,481	
Committed for Green Fund	537,650	620,850	704,050	787,250	840,450	893,650	
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	445,732	445,732	445,732	445,732	445,732	445,732	
Committed for FasTracks Development	7,920,000	3,295,000	270,000	-	-	-	
Committed for Iliff Parking Garage	-	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	
Committed for District 2 Police Station	2,000,000	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	
Committed for Fence Replacement	411,000	411,000	411,000	411,000	411,000	411,000	
Restricted for Capital Impact Fees	3,865,753	2,627,060	3,441,434	4,279,713	5,142,453	6,042,160	
Assigned for 5-Year Capital Needs	\$ 562,918	\$ 45,119	\$ 90,183	\$ 102,963	\$ 145,745	\$ 156,733	

2014 - 2018 Capital Improvement Program Summary by Fund

Fund	Carryforward Appropriation ¹	2013 Projected Budget ²	Five-Year Plan					Total Cost 2014 - 2018
			2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
Capital Projects Fund	15,139,936	22,831,293	31,846,435	26,709,552	25,933,054	26,420,724	28,373,630	139,283,395
Conservation Trust Fund	4,044,167	1,200,000	1,970,000	1,775,000	1,250,000	1,750,000	1,300,000	8,045,000
Enhanced E-911 Fund	2,091,639	2,638,000	1,686,000	550,000	2,150,000	2,775,000	2,600,000	9,761,000
Gifts & Grants Fund	2,695,256	5,312,649	0	0	0	0	0	0
Golf Courses Fund	394,124	287,500	357,500	319,000	230,000	230,000	150,000	1,286,500
Open Space Fund	10,679,603	2,724,163	2,527,500	3,182,500	2,672,500	3,282,500	2,382,500	14,047,500
Parks Development Fund	845,629	61,050	0	0	0	0	0	0
Recreation Fund	30,423	0	0	0	0	0	0	0
Wastewater Fund	36,775,275	15,457,146	28,176,380	28,978,990	19,089,839	18,441,254	20,814,670	115,501,133
Water Fund	76,646,150	16,513,027	43,834,275	45,630,687	45,706,745	51,718,382	60,831,598	247,721,687
Total Capital Improvement Program	\$149,342,202	\$67,024,828	\$110,398,090	\$107,145,729	\$97,032,138	\$104,617,860	\$116,452,398	\$535,646,215

2014 - 2018 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2013 Projected Budget ²	Five-Year Plan					Total Cost 2014 - 2018
			2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Capital Projects Fund</u>								
<i>Finance</i>								
34017 Direct Costs Financial Services	0	125,316	126,827	130,632	134,551	138,587	142,744	673,341
34702 Financial Systems (Accounting, T&L, and Budget)	135,571	0	0	0	0	0	0	0
Total Finance	\$135,571	\$125,316	\$126,827	\$130,632	\$134,551	\$138,587	\$142,744	\$673,341
<i>Fire</i>								
58732 Fire Station Remodels	12	0	0	0	0	0	0	0
Total Fire	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Information Technology</i>								
37714 Systems and Network Replacement	502,024	276,000	276,000	326,000	326,000	326,000	326,000	1,580,000
37721 Telephone Infrastructure Expansion	455,538	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	0	0	1,500,000	1,500,000	1,500,000	4,500,000
37746 Technology Efficiency Improvements	248,690	0	0	0	0	0	0	0
Total Information Technology	\$1,206,252	\$2,086,000	\$376,000	\$426,000	\$1,926,000	\$1,926,000	\$1,926,000	\$6,580,000
<i>Internal Services</i>								
31028 Direct Costs Purchasing Services	0	384,176	371,407	382,549	394,026	405,846	418,022	1,971,850
Total Internal Services	\$0	\$384,176	\$371,407	\$382,549	\$394,026	\$405,846	\$418,022	\$1,971,850
<i>Neighborhood Services</i>								
64427 Street Lighting Northwest Aurora	38,245	0	0	0	0	0	0	0
Total Neighborhood Services	\$38,245	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Non-Departmental</i>								
(New) Public Safety Debt Service	0	0	0	1,500,000	1,500,000	1,500,000	1,500,000	6,000,000

2014 - 2018 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund/Department/Project/Title	Carryforward Appropriation ¹	2013 Projected Budget ²	Five-Year Plan					Total Cost 2014 - 2018
			2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Capital Projects Fund</u>								
<i>Non-Departmental</i>								
25082 Art in Public Places (Transfer to Cultural Fund)	0	140,648	191,686	199,237	180,054	182,861	198,657	952,495
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	\$140,648	\$191,686	\$1,699,237	\$1,680,054	\$1,682,861	\$1,698,657	\$6,952,495
<i>Parks, Recreation & Open Space</i>								
(New) Moorhead Recreation Center	0	0	1,000,000	0	0	0	0	1,000,000
(New) Recreation Center Seed Money	0	0	750,000	0	0	0	0	750,000
61827 Community College Lowry Landscaping Challenge	0	0	100,000	0	0	0	0	100,000
61842 Infrastructure Trails-CPF	51,385	0	0	0	0	0	0	0
61893 Infrastructure Parks-CPF	7,069	0	0	0	0	0	0	0
61969 Median Maintenance	21,034	31,104	530,000	30,000	30,000	40,000	40,000	670,000
62779 Morrison Center-CPF	96,434	0	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$175,922	\$31,104	\$2,380,000	\$30,000	\$30,000	\$40,000	\$40,000	\$2,520,000
<i>Planning & Development Services</i>								
67803 Redevelopment Activities Prog	533,150	2,313,270	0	0	0	0	0	0
67808 I-225 TOD Marketing Study	0	150,000	100,000	0	0	0	0	100,000
Total Planning & Development Services	\$533,150	\$2,463,270	\$100,000	\$0	\$0	\$0	\$0	\$100,000
<i>Public Works</i>								
(New) 6th Ave Extension Design	0	0	1,700,000	0	0	0	0	1,700,000
(New) Arapahoe Road Funding Share	0	0	500,000	0	0	0	0	500,000
(New) Bicycle Aurora Phase I Funding	0	0	100,000	0	0	0	0	100,000

2014 - 2018 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2013 Projected Budget ²	Five-Year Plan					Total Cost 2014 - 2018
			2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Capital Projects Fund</u>								
<i>Public Works</i>								
(New) Fastracks Projects	0	140,000	4,525,000	3,025,000	270,000	0	0	7,820,000
49702 Miscellaneous Street Improvements	841,486	290,000	900,000	1,345,000	1,078,000	1,140,000	1,480,000	5,943,000
49705 Sidewalk/ADA Improvements	2,609	0	0	0	0	0	0	0
49710 Traffic Signal Construction	247,635	700,000	700,000	700,000	700,000	700,000	700,000	3,500,000
49712 Street Asphalt Overlay Program	679,439	6,900,000	8,600,000	9,240,000	10,456,000	10,580,000	11,410,000	50,286,000
49713 Concrete Repair Program	787,490	944,000	1,644,000	2,089,000	1,822,000	1,884,000	2,224,000	9,663,000
49721 Street Reconstruction	0	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	5,550,000
49743 Transportation Improvement Program	2,820,302	0	0	0	0	0	0	0
49752 Major Intersection Traffic Improvements	254,649	0	0	0	0	0	0	0
49753 Alley Construction, NW Aurora	205,419	0	0	0	0	0	0	0
49779 Direct Costs - Design, Engineering, etc.	204,604	1,042,351	1,049,632	1,081,121	1,113,555	1,146,961	1,181,370	5,572,639
49784 Joint Training Facility Design	0	500,000	2,600,000	0	0	0	0	2,600,000
49786 Traffic Signal Component Replacement	363,312	470,000	480,000	490,000	500,000	510,000	520,000	2,500,000
49793 Street Maintenance - Asphalt Overlay In House	25	663,773	683,687	704,197	725,323	747,083	769,495	3,629,785
49794 Street Maintenance - Chip Seal/Crack Seal	0	1,200,000	1,200,000	1,300,000	1,300,000	1,650,000	1,650,000	7,100,000
49821 Bridge Maintenance	210,979	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	2,296	0	0	0	0	0	0	0
49830 Southeast Maintenance Facility	169,750	0	0	0	0	0	0	0
49849 Colfax/17th Ph 3&4 Partners	220,000	0	0	0	0	0	0	0
49852 N Satellite Access Road	185,612	0	0	0	0	0	0	0

2014 - 2018 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2013 Projected Budget ²	Five-Year Plan					Total Cost 2014 - 2018
			2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Capital Projects Fund</u>								
<i>Public Works</i>								
49861 Signals-Insurance Recoveries	133,093	0	0	0	0	0	0	0
49865 Smith-Peoria Bike Ped Impr	77,500	0	0	0	0	0	0	0
49866 9 Mile TIP Bike Ped Impr	619,000	0	0	0	0	0	0	0
49867 School Trff Cntrl-APS	30	0	0	0	0	0	0	0
49868 School Trff Cntrl-CCS	7	0	0	0	0	0	0	0
49869 40th/E Corridor Underpass	46,852	0	0	0	0	0	0	0
49872 Direct Costs - Building Repair CPF	0	116,855	120,676	124,296	128,025	131,866	135,822	640,685
49875 Building Repair Projects - CPF	1,870,902	1,637,520	2,337,520	2,782,520	2,515,520	2,577,520	2,917,520	13,130,600
49879 Quincy/Smoky Hill Intersection	25,021	0	0	0	0	0	0	0
49881 Firing Range-Repair Plan	70,642	0	0	0	0	0	0	0
49883 Hudson Rd Bridge- City Match	56,100	0	0	0	0	0	0	0
49884 6th Ave Lft Turn Lane Buckley	86,961	0	0	0	0	0	0	0
49885 Harvard Av Roundabout-Iliff LRT	240,004	0	0	0	0	0	0	0
49886 District 2 Space Study	200,000	0	0	0	0	0	0	0
49887 Hoffman Heights / Colfax Repurpose	142,250	0	0	0	0	0	0	0
49890 FasTracks Related Projects Design Costs	164,354	1,000,000	0	0	0	0	0	0
49891 Tollgate Bridge at Colfax	0	260,000	0	0	0	0	0	0
49892 Office Reconfiguration Due to Lease Termination	0	200,000	0	0	0	0	0	0
49893 Parking Lot Light Retrofit	0	97,350	0	0	0	0	0	0
49894 North Sat Gas Radiant Heaters	0	125,000	0	0	0	0	0	0
49895 History Museum HVAC Repl	0	150,000	0	0	0	0	0	0
49910 Neighborhood Fence Design	39,155	-18,070	0	0	0	0	0	0

2014 - 2018 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2013 Projected Budget ²	Five-Year Plan					Total Cost 2014 - 2018
			2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Capital Projects Fund</u>								
<i>Public Works</i>								
49915 Ridgeview Glen Special Improvement District Fence	0	22,000	0	0	0	0	0	0
Total Public Works	\$11,767,478	\$17,600,779	\$28,300,515	\$24,041,134	\$21,768,423	\$22,227,430	\$24,148,207	\$120,485,709
Total Capital Projects Fund	\$15,139,936	\$22,831,293	\$31,846,435	\$26,709,552	\$25,933,054	\$26,420,724	\$28,373,630	\$139,283,395
<u>Conservation Trust Fund</u>								
<i>Parks, Recreation & Open Space</i>								
61703 Infrastructure Parks-CTF	840,656	50,000	65,000	50,000	50,000	50,000	50,000	265,000
61726 Acquisitions - CTF	104,707	0	0	0	0	0	0	0
61794 Infrastructure Trails-CTF	327,557	0	30,000	25,000	0	0	0	55,000
61847 Infrastructure Open Space-CTF	148,093	0	0	0	0	0	0	0
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	375,240	0	125,000	0	0	0	0	125,000
61887 Construction Parks-CTF	747,307	0	550,000	1,500,000	1,000,000	1,450,000	0	4,500,000
61960 Sand Creek Trail-CTF	133,448	0	0	0	0	0	0	0
63702 Beck Recreation Center Remodel	30,575	0	0	0	0	0	0	0
63703 Recreation/Aquatics Infrastructure	1,313,982	1,150,000	1,200,000	200,000	200,000	250,000	1,250,000	3,100,000
Total Parks, Recreation & Open Space	\$4,044,167	\$1,200,000	\$1,970,000	\$1,775,000	\$1,250,000	\$1,750,000	\$1,300,000	\$8,045,000
Total Conservation Trust Fund	\$4,044,167	\$1,200,000	\$1,970,000	\$1,775,000	\$1,250,000	\$1,750,000	\$1,300,000	\$8,045,000

2014 - 2018 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2013 Projected Budget ²	Five-Year Plan					Total Cost 2014 - 2018
			2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Enhanced E-911 Fund</u>								
<i>Information Technology</i>								
(New) Computer Aided Dispatch Upgrade	0	0	0	0	0	350,000	0	350,000
(New) Public Safety Fiber	0	0	686,000	125,000	0	0	0	811,000
(New) Radio System Infrastructure Upgrade	0	0	1,000,000	0	2,000,000	2,000,000	2,000,000	7,000,000
37729 800 MHz Radio Expansion	10,863	1,710,000	0	0	0	0	0	0
37733 MDC Infrastructure Replacement	32,870	828,000	0	425,000	150,000	425,000	425,000	1,425,000
37734 Computer Aided Dispatch System Replacement	2,047,906	0	0	0	0	0	0	0
37736 E-911 Recorder	0	0	0	0	0	0	175,000	175,000
37739 E-911 Answering System Upgrade	0	100,000	0	0	0	0	0	0
Total Information Technology	\$2,091,639	\$2,638,000	\$1,686,000	\$550,000	\$2,150,000	\$2,775,000	\$2,600,000	\$9,761,000
Total Enhanced E-911 Fund	\$2,091,639	\$2,638,000	\$1,686,000	\$550,000	\$2,150,000	\$2,775,000	\$2,600,000	\$9,761,000
<u>Gifts & Grants Fund</u>								
<i>Neighborhood Services</i>								
64331 State NSP Purch 301	298,255	-297,559	0	0	0	0	0	0
64342 Dog Exercise / Play Area	113,210	-799	0	0	0	0	0	0
Total Neighborhood Services	\$411,465	(\$298,358)	\$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
61987 Triple Creek ArCo Joint Proj	111,390	0	0	0	0	0	0	0
61988 High Line Ph1 Joint Proj	66,364	0	0	0	0	0	0	0
62736 Unnamed Creek ArCo Grant	3,295	0	0	0	0	0	0	0
62740 Ponderosa Preserve ArCo Grant	251,136	0	0	0	0	0	0	0

2014 - 2018 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2013 Projected Budget ²	Five-Year Plan					Total Cost 2014 - 2018
			2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Gifts & Grants Fund</u>								
<i>Parks, Recreation & Open Space</i>								
62766 Carson Park-ArCo Grant	2,065	0	0	0	0	0	0	0
62769 Snd Crk-HL Trl Conn GOCO	3,166	0	0	0	0	0	0	0
62776 Tollgate Bridge TIP Grant	22,698	0	0	0	0	0	0	0
62786 Darby Lateral Trail AdCo Grant	133,297	0	0	0	0	0	0	0
62788 ARes Fishing Pier GOCO	169,450	0	0	0	0	0	0	0
62797 Del Mar Planning ArCo Grant	50,047	0	0	0	0	0	0	0
62798 Darby Lateral Trail GOCO Grant	44,000	0	0	0	0	0	0	0
62799 ARes Scuba Beach ArCo Grant	190,000	0	0	0	0	0	0	0
62802 Triple Creek GOCO Grant	0	2,159,500	0	0	0	0	0	0
62803 Triple Creek Aq ArCo Grant	0	1,482,500	0	0	0	0	0	0
62804 Triple Creek NE Greenway Set	0	1,400,000	0	0	0	0	0	0
62812 Star K Conn AdCo Grant	0	160,000	0	0	0	0	0	0
62813 Sand Creek Ponds AdCo Grant	0	425,000	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$1,216,261	\$5,627,000	\$0	\$0	\$0	\$0	\$0	\$0
<i>Planning & Development Services</i>								
67416 Brownfields RLF	568,600	0	0	0	0	0	0	0
67417 ARRA Brownfields	282,143	0	0	0	0	0	0	0
67742 ARRA Comm Bldg Rebate EECBG	13,088	0	0	0	0	0	0	0
67804 Montview Brownfield Plan	19,661	-15,993	0	0	0	0	0	0
Total Planning & Development Services	\$883,492	(\$15,993)	\$0	\$0	\$0	\$0	\$0	\$0
<i>Public Works</i>								
49763 Fitzsimons Landfill Remediation Grant	143,510	0	0	0	0	0	0	0

2014 - 2018 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2013 Projected Budget ²	Five-Year Plan					Total Cost 2014 - 2018
			2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Gifts & Grants Fund</u>								
<i>Public Works</i>								
49858 ARRA Facilities Mgmt EECBG	40,528	0	0	0	0	0	0	0
Total Public Works	\$184,038	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gifts & Grants Fund	\$2,695,256	\$5,312,649	\$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	64,500	47,500	47,500	9,000	0	0	0	56,500
61586 Golf - Facility Enhancement	83,096	90,000	160,000	160,000	80,000	80,000	0	480,000
61605 Golf - Art in Public Places (Transfer to Cultural)	6,500	0	0	0	0	0	0	0
61606 Golf-Infra CTF Support	227,916	150,000	150,000	150,000	150,000	150,000	150,000	750,000
Total Parks, Recreation & Open Space	\$394,124	\$287,500	\$357,500	\$319,000	\$230,000	\$230,000	\$150,000	\$1,286,500
Total Golf Courses Fund	\$394,124	\$287,500	\$357,500	\$319,000	\$230,000	\$230,000	\$150,000	\$1,286,500
<u>Open Space Fund</u>								
<i>Parks, Recreation & Open Space</i>								
61835 Infrastructure Trails-ArCo	483,520	0	50,000	530,000	555,000	525,000	525,000	2,185,000
61892 Construction Open Space-ArCo	969,509	100,000	800,000	650,000	135,000	200,000	350,000	2,135,000
61902 Construction Parks-ArCo	2,650,159	3,500,000	300,000	100,000	1,005,000	1,400,000	0	2,805,000
61903 Infrastructure Parks-ArCo	2,642,841	399,163	507,500	1,182,500	757,500	487,500	887,500	3,822,500
61906 Infrastructure Open Space-ArCo	638,124	130,000	150,000	120,000	150,000	100,000	100,000	620,000
61933 Signature Park-ArCo	240,406	0	0	0	0	0	0	0

2014 - 2018 Capital Improvement Program

Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2013 Projected Budget ²	Five-Year Plan					Total Cost 2014 - 2018
			2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Open Space Fund</u>								
<i>Parks, Recreation & Open Space</i>								
61943 Pronghorn Preserve-ArCo	128,388	0	0	0	0	0	0	0
62744 Construction Open Space-AdCo	392,078	0	0	500,000	0	500,000	0	1,000,000
62745 Infrastructure Open Space-AdCo	148,477	20,000	20,000	50,000	20,000	20,000	20,000	130,000
62748 Const Pks Small Proj-AdCo	22,408	0	0	0	0	0	0	0
62749 Spencer Garrett Pk-AdCo	79,655	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 Highline Canal Trail-AdCo	15,732	0	0	0	0	0	0	0
62758 Turf Conservation-AdCo	3,734	0	0	0	0	0	0	0
62770 Tollgate Bridge-ArCo TIP Match	195,929	0	0	0	0	0	0	0
62771 Construction Parks-AdCo	0	0	650,000	0	0	0	450,000	1,100,000
62800 Infrastructure Parks-AdCo	278,676	75,000	50,000	50,000	50,000	50,000	50,000	250,000
63703 Recreation/Aquatics Infrastructure	1,500,000	-1,500,000	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$10,679,603	\$2,724,163	\$2,527,500	\$3,182,500	\$2,672,500	\$3,282,500	\$2,382,500	\$14,047,500
Total Open Space Fund	\$10,679,603	\$2,724,163	\$2,527,500	\$3,182,500	\$2,672,500	\$3,282,500	\$2,382,500	\$14,047,500
<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
61894 Construction Parks-PDF	793,446	61,050	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$845,629	\$61,050	\$0	\$0	\$0	\$0	\$0	\$0
Total Parks Development Fund	\$845,629	\$61,050	\$0	\$0	\$0	\$0	\$0	\$0

2014 - 2018 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2013 Projected Budget ²	Five-Year Plan					Total Cost 2014 - 2018
			2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<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)	\$35,920,777	\$35,054,655	\$38,387,435	\$32,536,052	\$32,235,554	\$34,458,224	\$34,806,130	\$172,423,395

2014 - 2018 Capital Improvement Program Aurora Water Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2012 ¹	2013 Projected Budget ²	Five-Year Plan					Total Cost 2014 - 2018
			2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Wastewater Fund</u>								
Collection	8,478,206	8,242,363	8,511,513	10,884,654	7,219,872	8,972,218	10,695,501	46,283,758
Operations & General Management	9,814,491	-1,645,251	3,123,270	632,305	1,005,456	892,573	587,208	6,240,812
Storm Water	18,482,578	8,860,034	16,541,597	17,462,031	10,864,511	8,576,463	9,531,961	62,976,563
Total Wastewater Fund	\$36,775,275	\$15,457,146	\$28,176,380	\$28,978,990	\$19,089,839	\$18,441,254	\$20,814,670	\$115,501,133
<u>Water Fund</u>								
Developer Related Project	0	0	0	3,264,710	2,219,745	2,353,421	0	7,837,876
Operations & General Management	100,000	250,000	246,297	270,566	329,205	351,202	484,811	1,682,081
Prairie Waters Project	3,084,503	1,347,486	0	0	0	0	0	0
Pumping	1,116,525	-141,645	500,000	1,500,000	0	1,700,000	0	3,700,000
Source of Supply Other	9,142,494	6,043,534	5,902,740	11,152,150	9,947,390	14,022,522	26,969,000	67,993,802
Source of Supply Storage	30,295,727	-479,730	17,290,000	19,554,500	15,634,000	18,450,000	15,427,000	86,355,500
Source of Supply Water	19,982,866	1,000,000	150,000	3,397,000	7,488,000	8,065,000	8,025,000	27,125,000
Transmission & Distribution	8,824,882	1,724,691	6,714,238	5,960,761	6,877,405	6,776,237	7,752,787	34,081,428
Treatment	4,099,153	6,768,691	13,031,000	531,000	3,211,000	0	2,173,000	18,946,000
Total Water Fund	\$76,646,150	\$16,513,027	\$43,834,275	\$45,630,687	\$45,706,745	\$51,718,382	\$60,831,598	\$247,721,687
Total Aurora Water	\$113,421,425	\$31,970,173	\$72,010,655	\$74,609,677	\$64,796,584	\$70,159,636	\$81,646,268	\$363,222,820
Total Capital Improvement Program	\$149,342,202	\$67,024,828	\$110,398,090	\$107,145,729	\$97,032,138	\$104,617,860	\$116,452,398	\$535,646,215

1 Figures represent previous years unspent appropriation as of December 31, 2012, as reported in the 2012 Comprehensive Annual Financial Report.

2 Figures represent an estimate of how the 2013 adopted budget will be amended by year-end 2013. This column includes the 2013 adopted budget plus budget transfers, Fall 2012 and Spring 2013 budget amendments, and contemplated amendments, transfers and lapses for the remainder of 2013. 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.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	125,316	129,075	132,948	136,936	141,044	145,275
2014 Budget	125,316	126,827	130,632	134,551	138,587	142,744
Budget Change	\$0	(\$2,248)	(\$2,316)	(\$2,385)	(\$2,457)	(\$2,531)

Finance

Changes Total:	\$0	(\$2,248)	(\$2,316)	(\$2,385)	(\$2,457)	(\$2,531)
-----------------------	------------	------------------	------------------	------------------	------------------	------------------

Internal Services**Project: Direct Costs Purchasing Services (31028)**

Changes reflect adjustments to direct cost projections in accordance with City policy.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	384,176	395,701	407,572	419,799	432,393	445,365
2014 Budget	384,176	371,407	382,549	394,026	405,846	418,022
Budget Change	\$0	(\$24,294)	(\$25,023)	(\$25,773)	(\$26,547)	(\$27,343)

Internal Services

Changes Total:	\$0	(\$24,294)	(\$25,023)	(\$25,773)	(\$26,547)	(\$27,343)
-----------------------	------------	-------------------	-------------------	-------------------	-------------------	-------------------

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, the amount of the AIPP transfer has increased significantly.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	140,648	128,042	129,312	144,168	150,786	156,000
2014 Budget	140,648	191,686	199,237	180,054	182,861	198,657
Budget Change	\$0	\$63,644	\$69,925	\$35,886	\$32,075	\$42,657

Project: Public Safety Debt Service (New)

Annual debt service payments for a new public safety training facility near Aurora Reservoir. Design and engineering costs are budgeted in 2014 in Public Works.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	0	0	0	0
2014 Budget	0	0	1,500,000	1,500,000	1,500,000	1,500,000
Budget Change	\$0	\$0	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000

Capital Program Amendments Detail

Capital Projects Fund*Non-Departmental*

Non-Departmental

Changes Total:	\$0	\$63,644	\$1,569,925	\$1,535,886	\$1,532,075	\$1,542,657
-----------------------	-----	----------	-------------	-------------	-------------	-------------

*Parks, Recreation & Open Space***Project: Community College Lowry Landscaping Challenge (61827)**

This amendment, added by Council during the October 5 Budget Workshop, adds \$100,000 as a challenge grant to be matched by Community College of Aurora for Lowry landscaping.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	0	0	0	0
2014 Budget	0	100,000	0	0	0	0
Budget Change	\$0	\$100,000	\$0	\$0	\$0	\$0

Project: Median Maintenance (61969)

This project budgets cell phone tower revenues for median improvements at \$30,000. It is offset by corresponding revenue in each year. In 2017, that revenue is expected to increase to \$40,000. In addition, Council added \$500,000 for new median construction as part of the October 5 Budget Workshop.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	31,104	31,104	31,104	31,104	31,104	31,104
2014 Budget	31,104	530,000	30,000	30,000	40,000	40,000
Budget Change	\$0	\$498,896	(\$1,104)	(\$1,104)	\$8,896	\$8,896

Project: Moorhead Recreation Center (62823)

This amendment will appropriate \$1.0 million in seed money for Moorhead Recreation Center reconstruction.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	0	0	0	0
2014 Budget	0	1,000,000	0	0	0	0
Budget Change	\$0	\$1,000,000	\$0	\$0	\$0	\$0

Project: Recreation Center Seed Money (New)

This amendment, added during the October 5 Budget Workshop, will appropriate \$750,000 in seed money for a Recreation Center.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	0	0	0	0
2014 Budget	0	750,000	0	0	0	0
Budget Change	\$0	\$750,000	\$0	\$0	\$0	\$0

Parks, Recreation & Open Space

Changes Total:	\$0	\$2,348,896	(\$1,104)	(\$1,104)	\$8,896	\$8,896
-----------------------	-----	-------------	-----------	-----------	---------	---------

Capital Program Amendments Detail

Capital Projects Fund**Planning & Development Services****Project: I-225 TOD Marketing Study (67808)**

The General Fund transferred \$8.2 million for FasTracks related project such as station and bridge betterments and a pedestrian path upgrade at 13th Avenue. Most of the capital budget will be housed in Public Works. A small amount associated with TOD marketing will be budgeted in Planning.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	0	0	0	0
2014 Budget	150,000	100,000	0	0	0	0
Budget Change	\$150,000	\$100,000	\$0	\$0	\$0	\$0

Project: Redevelopment Activities Prog (67803)

This amendment serves two purposes:

- 1) Budget for \$2.0 million Redevelopment Activities Program set-aside. These funds were sent to the CPF from the General Fund in 2013.
- 2) Add expenditure budget of \$313,270 to reprogram funds previously used for Serenity Ridge.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	0	0	0	0
2014 Budget	2,313,270	0	0	0	0	0
Budget Change	\$2,313,270	\$0	\$0	\$0	\$0	\$0

Planning & Development Services

Changes Total:	\$2,463,270	\$100,000	\$0	\$0	\$0	\$0
-----------------------	--------------------	------------------	------------	------------	------------	------------

Public Works**Project: 6th Ave Extension Design (49921)**

At the October 5th budget workshop, Council added funding for the design of the 6th Avenue extension from Airport Blvd to E-470 to improve access around Buckley Air Force Base. Completing the design allows the project to be submitted for consideration of possible grant funding.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	0	0	0	0
2014 Budget	0	1,700,000	0	0	0	0
Budget Change	\$0	\$1,700,000	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Capital Projects Fund**Public Works****Project: Arapahoe Road Funding Share (49939)**

Arapahoe Road from Waco to Himalaya has long been a commuter issue for citizens; however, the stretch of road is located completely in Centennial and Arapahoe County. The city of Centennial has recently asked the City for some participation dollars, and at the October 5th budget workshop, Council appropriated \$500,000 toward this cost share. Total project costs are estimated at \$22 million.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	0	0	0	0
2014 Budget	0	500,000	0	0	0	0
Budget Change	\$0	\$500,000	\$0	\$0	\$0	\$0

Project: Bicycle Aurora Phase 1 Funding (49937)

This amendment, which was added by Council during the October 5 Budget Workshop, adds \$100,000 for Phase 1 of the Bike/Ped Master Plan.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	0	0	0	0
2014 Budget	0	100,000	0	0	0	0
Budget Change	\$0	\$100,000	\$0	\$0	\$0	\$0

Project: Building Repair Projects - CPF (49875)

Due to the additional CPF revenues, a larger amount of building repair projects can be funded. The detail behind the funded projects can be found in the Building Repair Subfund Program Detail found in the appendix.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	1,637,520	1,637,520	1,637,520	1,637,520	1,637,520	1,637,520
2014 Budget	1,637,520	2,337,520	2,782,520	2,515,520	2,577,520	2,917,520
Budget Change	\$0	\$700,000	\$1,145,000	\$878,000	\$940,000	\$1,280,000

Project: Concrete Repair Program (49713)

Additional CPF funding has allowed for more concrete repair.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	944,000	944,000	944,000	944,000	944,000	944,000
2014 Budget	944,000	1,644,000	2,089,000	1,822,000	1,884,000	2,224,000
Budget Change	\$0	\$700,000	\$1,145,000	\$878,000	\$940,000	\$1,280,000

Capital Program Amendments Detail

Capital Projects Fund**Public Works****Project: Direct Costs - Building Repair CPF (49872)**

Changes reflect adjustments to direct cost projections in accordance with City policy.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	116,855	120,361	123,971	127,691	131,521	135,467
2014 Budget	116,855	120,676	124,296	128,025	131,866	135,822
Budget Change	\$0	\$315	\$325	\$334	\$345	\$355

Project: Direct Costs - Design, Engineering, etc. (49779)

Changes reflect adjustments to direct cost projections in accordance with City policy.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	1,042,351	1,073,622	1,105,830	1,139,005	1,173,175	1,208,370
2014 Budget	1,042,351	1,049,632	1,081,121	1,113,555	1,146,961	1,181,370
Budget Change	\$0	(\$23,990)	(\$24,709)	(\$25,450)	(\$26,214)	(\$27,000)

Project: FasTracks Projects (49923)

The General Fund transferred \$8.2 million for FasTracks related project such as station and bridge betterments and a pedestrian path upgrade at 13th Avenue. Most of the capital budget will be housed in Public Works. A small amount associated with TOD marketing will be budgeted in Planning.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	0	0	0	0
2014 Budget	140,000	4,525,000	3,025,000	270,000	0	0
Budget Change	\$140,000	\$4,525,000	\$3,025,000	\$270,000	\$0	\$0

Project: Joint Training Facility Design (49784)

Amendment to budget to fund design work for the Joint Training facility. The debt service for the project will start in 2015.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	500,000	0	0	0	0	0
2014 Budget	500,000	2,600,000	0	0	0	0
Budget Change	\$0	\$2,600,000	\$0	\$0	\$0	\$0

Project: Miscellaneous Street Improvements (49702)

Additional CPF funding has allowed for more street improvements.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	290,000	200,000	200,000	200,000	200,000	200,000
2014 Budget	290,000	900,000	1,345,000	1,078,000	1,140,000	1,480,000
Budget Change	\$0	\$700,000	\$1,145,000	\$878,000	\$940,000	\$1,280,000

Capital Program Amendments Detail**Capital Projects Fund*****Public Works*****Project: Neighborhood Fence Design (49910)**

Budget for Dam East Neighborhood Fence is being lapsed as the project is complete.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	0	0	0	0
2014 Budget	-18,070	0	0	0	0	0
Budget Change	(\$18,070)	\$0	\$0	\$0	\$0	\$0

Project: Ridgeview Glen Special Improvement District Fence (49915)

Ridgeview Glen subdivision has presented a proposal for a community fence funded by a Special Improvement District. In preparation for this initiative, preliminary engineering design and a benefit study are required. It is estimated that the initial costs for this work will be approximately \$22,000.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	0	0	0	0
2014 Budget	22,000	0	0	0	0	0
Budget Change	\$22,000	\$0	\$0	\$0	\$0	\$0

Project: Street Asphalt Overlay Program (49712)

Additional CPF funding has allowed for significantly more asphalt overlay. In addition, at the October 5 Budget Workshop, Council added \$500,000 specifically to apply a refresher coat of asphalt on Montview from the Red Cross Building to Fitzsimons Parkway on the Fitzsimons Medical Campus.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	6,900,000	6,900,000	6,900,000	8,700,000	8,700,000	8,700,000
2014 Budget	6,900,000	8,600,000	9,240,000	10,456,000	10,580,000	11,410,000
Budget Change	\$0	\$1,700,000	\$2,340,000	\$1,756,000	\$1,880,000	\$2,710,000

Public Works

Changes Total:	\$143,930	\$13,201,325	\$8,775,616	\$4,634,884	\$4,674,131	\$6,523,355
-----------------------	------------------	---------------------	--------------------	--------------------	--------------------	--------------------

Capital Projects Fund Amendment Totals:

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
Changes Total:	\$2,607,200	\$15,687,323	\$10,317,098	\$6,141,508	\$6,186,098	\$8,045,034

Capital Program Amendments Detail**Conservation Trust Fund*****Parks, Recreation & Open Space*****Project: Construction Open Space-CTF (61886)**

This project covers small projects related to the City's open space properties as well as improvements to the Aurora Reservoir including but not limited to the park's restrooms, trails, and pathways.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	0	0	0	0
2014 Budget	0	125,000	0	0	0	0
Budget Change	\$0	\$125,000	\$0	\$0	\$0	\$0

Project: Construction Parks-CTF (61887)

Per PROS current funding strategy, CTF funding is focused on larger projects such as Montview and Cottonwood Parks in 2014 and Aurora Sports Park completion in 2015, 2016, and 2017.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	200,000	1,000,000	1,000,000	1,000,000	0
2014 Budget	0	550,000	1,500,000	1,000,000	1,450,000	0
Budget Change	\$0	\$350,000	\$500,000	\$0	\$450,000	\$0

Project: Infrastructure Parks-CTF (61703)

This project covers ADA compliance and ensures PROS facilities and parks are in compliance with ADA recommendations. Amendments are due to minor changes in priorities and timing.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	50,000	50,000	75,000	50,000	50,000	0
2014 Budget	50,000	65,000	50,000	50,000	50,000	50,000
Budget Change	\$0	\$15,000	(\$25,000)	\$0	\$0	\$50,000

Project: Infrastructure Trails-CTF (61794)

This project covers small projects related to the City's trail system with funding added for 2014. These projects are typically not yet identified at the time of budget preparation but include funding for projects as determined/desired by City Council, executive staff, or Aurora's citizens.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	25,000	0	0	0
2014 Budget	0	30,000	25,000	0	0	0
Budget Change	\$0	\$30,000	\$0	\$0	\$0	\$0

Capital Program Amendments Detail**Conservation Trust Fund*****Parks, Recreation & Open Space*****Project: Recreation/Aquatics Infrastructure (63703)**

This project covers small projects related to the City's recreation centers and pools. These projects are typically not yet identified at the time of budget preparation but include funding for projects as determined/desired by City Council, executive staff or Aurora's citizens. 2014's projects include improvements to the Del Mar Pool Bath House. Amendments to the 5 year plan reflect changes in priorities, timing, and funding.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	-350,000	1,150,000	150,000	150,000	200,000	0
2014 Budget	-350,000	1,200,000	200,000	200,000	250,000	1,250,000
Budget Change	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$1,250,000

Parks, Recreation & Open Space

Changes Total:	\$0	\$570,000	\$525,000	\$50,000	\$500,000	\$1,300,000
-----------------------	------------	------------------	------------------	-----------------	------------------	--------------------

Conservation Trust Fund Amendment Totals:

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
Changes Total:	\$0	\$570,000	\$525,000	\$50,000	\$500,000	\$1,300,000

Capital Program Amendments Detail

Enhanced E-911 Fund**Information Technology****Project: E-911 Recorder (37736)**

Replacement of E-911 Recorder now in 5-year plan.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	0	0	0	0
2014 Budget	0	0	0	0	0	175,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$175,000

Project: MDC Infrastructure Replacement (37733)

Add 2018 to five-year plan at same level as 2017.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	828,000	0	425,000	150,000	425,000	0
2014 Budget	828,000	0	425,000	150,000	425,000	425,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$425,000

Project: Public Safety Fiber (37748)

This project coincides with the building of the light rail through Aurora. It allows the city to take advantage of the infrastructure construction and run fiber to improve the City's network infrastructure along I-225 out to public safety facilities including fire stations, Police District 1, and the radio shop at Central Facilities.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	0	0	0	0
2014 Budget	0	686,000	125,000	0	0	0
Budget Change	\$0	\$686,000	\$125,000	\$0	\$0	\$0

Project: Radio System Infrastructure Upgrade (37747)

Technical support for the radio infrastructure project to assist in determining coverage requirements, vendor capabilities, and review and recommendation of successful bid. Ongoing project management, quality assurance and testing during construction.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	0	2,000,000	2,000,000	2,000,000
2014 Budget	0	1,000,000	0	2,000,000	2,000,000	2,000,000
Budget Change	\$0	\$1,000,000	\$0	\$0	\$0	\$0

Information Technology

Changes Total:	\$0	\$1,686,000	\$125,000	\$0	\$0	\$600,000
-----------------------	------------	--------------------	------------------	------------	------------	------------------

Capital Program Amendments Detail

Enhanced E-911 Fund**Enhanced E-911 Fund Amendment Totals:**

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
Changes Total:	\$0	\$1,686,000	\$125,000	\$0	\$0	\$600,000

Capital Program Amendments Detail**Gifts & Grants Fund*****Neighborhood Services*****Project: Dog Exercise / Play Area (64342)**

Lapse remaining budget due to project completion.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	0	0	0	0
2014 Budget	-799	0	0	0	0	0
Budget Change	(\$799)	\$0	\$0	\$0	\$0	\$0

Project: State NSP Purch 301 (64331)

Lapse remaining budget due to grant performance completion. Due to contractual obligation, remaining program income resulting from the state NSP program will be returned to the state for reprogramming.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	0	0	0	0
2014 Budget	-297,559	0	0	0	0	0
Budget Change	(\$297,559)	\$0	\$0	\$0	\$0	\$0

Neighborhood Services

Changes Total:	(\$298,358)	\$0	\$0	\$0	\$0	\$0
-----------------------	--------------------	------------	------------	------------	------------	------------

Gifts & Grants Fund Amendment Totals:

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
Changes Total:	(\$298,358)	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail**Golf Courses Fund*****Parks, Recreation & Open Space*****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. With limited infrastructure funds planned for the CTF, there is a greater need for recreation/aquatics infrastructure rather than golf infrastructure. Therefore, a portion of this project's funding has been reallocated to org 63703.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	150,000	200,000	200,000	200,000	200,000	0
2014 Budget	150,000	150,000	150,000	150,000	150,000	150,000
Budget Change	\$0	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	\$150,000

Parks, Recreation & Open Space

Changes Total:	\$0	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	\$150,000
-----------------------	------------	-------------------	-------------------	-------------------	-------------------	------------------

Golf Courses Fund Amendment Totals:

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
Changes Total:	\$0	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	\$150,000

Capital Program Amendments Detail

Open Space Fund**Parks, Recreation & Open Space****Project: Construction Open Space-AdCo (62744)**

This AdCo funded project is for small projects related to the City's open space in Adams County. The increase in 2015 is additional funding for the Highline Canal Trail.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	0	0	500,000	0
2014 Budget	0	0	500,000	0	500,000	0
Budget Change	\$0	\$0	\$500,000	\$0	\$0	\$0

Project: Construction Open Space-ArCo (61892)

This project includes renovations and improvements to the Highline Canal, the Triple Creek (Sand Creek, Senac Creek and Coal Creek) trail corridor and trail development projects, Agriburbia and infrastructure improvements to the Aurora Reservoir. Amendments to the 5-year plan reflect changes in priorities, timing, and funding.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	100,000	875,000	400,000	385,000	220,000	0
2014 Budget	100,000	800,000	650,000	135,000	200,000	350,000
Budget Change	\$0	(\$75,000)	\$250,000	(\$250,000)	(\$20,000)	\$350,000

Project: Construction Parks-AdCo (62771)

This project includes renovations at Cottonwood Park, Montview Park, and Norfolk Glen Park. Changes include moving funding for Cottonwood Park from 2016 to 2014 and adding 2018 funding for Norfolk Glen Park.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	550,000	0	300,000	0	0
2014 Budget	0	650,000	0	0	0	450,000
Budget Change	\$0	\$100,000	\$0	(\$300,000)	\$0	\$450,000

Project: Construction Parks-ArCo (61902)

This project includes small projects as well as renovations at Canterbury Park, Pagosa and Eldorado Parks, Red-tailed Hawk Park, Side Creek Park, and Spring Hill Park. Because plans for construction for the Del Mar renovation have started sooner, funding for this projects have been removed from 2015 through 2017.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	3,500,000	680,000	2,100,000	1,755,000	2,540,000	0
2014 Budget	3,500,000	300,000	100,000	1,005,000	1,400,000	0
Budget Change	\$0	(\$380,000)	(\$2,000,000)	(\$750,000)	(\$1,140,000)	\$0

Capital Program Amendments Detail

Open Space Fund***Parks, Recreation & Open Space*****Project: Infrastructure Open Space-AdCo (62745)**

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.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	20,000	20,000	50,000	20,000	20,000	0
2014 Budget	20,000	20,000	50,000	20,000	20,000	20,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$20,000

Project: Infrastructure Open Space-ArCo (61906)

This project covers small projects related to the City's open space properties. These projects are typically not yet identified at the time of budget preparation but include funding for projects as those determined/desired by City Council, executive staff or Aurora's citizens. Funding for Aurora Reservoir improvements in 2014 has been removed.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	130,000	350,000	120,000	150,000	100,000	0
2014 Budget	130,000	150,000	120,000	150,000	100,000	100,000
Budget Change	\$0	(\$200,000)	\$0	\$0	\$0	\$100,000

Project: Infrastructure Parks-AdCo (62800)

This project covers small projects related to the City's park properties with an increase for 2015. These projects are typically not yet identified at the time of budget preparation but include funding for projects as determined/desired by City Council, executive staff or Aurora's citizens.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	75,000	50,000	25,000	50,000	50,000	0
2014 Budget	75,000	50,000	50,000	50,000	50,000	50,000
Budget Change	\$0	\$0	\$25,000	\$0	\$0	\$50,000

Project: Infrastructure Parks-ArCo (61903)

This project covers athletic field renovations, court replacements for Expo and Meadowood, irrigation replacement, park path replacement, signage and tree planting along with small projects including bluegrass to native grass conversion and playground renovations. Due to changes in priorities, timing, and funding, some projects may have been reduced or removed for 2014-2017.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	399,163	797,500	1,222,500	897,500	927,500	0
2014 Budget	399,163	507,500	1,182,500	757,500	487,500	887,500
Budget Change	\$0	(\$290,000)	(\$40,000)	(\$140,000)	(\$440,000)	\$887,500

Capital Program Amendments Detail**Open Space Fund*****Parks, Recreation & Open Space*****Project: Infrastructure Trails-ArCo (61835)**

Due to a recently identified need for trail replacement throughout the City, trail funding has been increased significantly in the five-year plan. These projects are typically not yet identified at the time of budget preparation but include funding for projects as determined/desired by City Council, executive staff or Aurora's citizens.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	30,000	30,000	155,000	55,000	0
2014 Budget	0	50,000	530,000	555,000	525,000	525,000
Budget Change	\$0	\$20,000	\$500,000	\$400,000	\$470,000	\$525,000

Parks, Recreation & Open Space

Changes Total:	\$0	(\$825,000)	(\$765,000)	(\$1,040,000)	(\$1,130,000)	\$2,382,500
-----------------------	------------	--------------------	--------------------	----------------------	----------------------	--------------------

Open Space Fund Amendment Totals:

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
Changes Total:	\$0	(\$825,000)	(\$765,000)	(\$1,040,000)	(\$1,130,000)	\$2,382,500

Capital Program Amendments Detail**Wastewater Fund*****Aurora Water*****Collection**

Adjustments in the five-year plan resulting in \$9.5 million increase reflect inclusion of budget for the 2018 plan (\$6.4 million) with most notable additions to the interceptor rehab (\$3.8 million), manhole lining and rehab (\$1.3 million) and annual CIPP rehab (\$1.0 million); addition of new miscellaneous lift station/force main rehab program (\$1.0 million every year for five years); elimination of systems flow metering project (\$800,000); deferral of AW-Hampden Ave to Quincy Ave from 2017 to 2019 (\$485,658); and revising and smoothing out 2014-2017 plan for annual CIPP rehab resulting in a reduction by \$591,435. Variance in the 2013 projected budget is due to a lapse of extra budget in the Fall Supplemental for Tollgate Interceptor North as this project was completed under budget (\$142,000).

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	8,384,870	10,002,948	9,152,258	7,637,774	9,950,558	0
2014 Budget	8,242,363	8,511,513	10,884,654	7,219,872	8,972,218	10,695,501
Budget Change	(\$142,507)	(\$1,491,435)	\$1,732,396	(\$417,902)	(\$978,340)	\$10,695,501

Collection Program

Changes Total:	(\$142,507)	(\$1,491,435)	\$1,732,396	(\$417,902)	(\$978,340)	\$10,695,501
-----------------------	--------------------	----------------------	--------------------	--------------------	--------------------	---------------------

Developer Related Project

Adjustment in the five-year plan reflects changes in project timing and priorities as the development pattern is changing. Funding for Upper 1st Creek Interceptor: 26th Ave to Colfax has been moved from 2014 to 2019 (\$532,118).

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	532,118	0	0	0	0
2014 Budget	0	0	0	0	0	0
Budget Change	\$0	(\$532,118)	\$0	\$0	\$0	\$0

Developer Related Project Program

Changes Total:	\$0	(\$532,118)	\$0	\$0	\$0	\$0
-----------------------	------------	--------------------	------------	------------	------------	------------

Capital Program Amendments Detail

Wastewater Fund**Aurora Water****Operations & General Management**

The five-year plan adjustment, a decrease by \$8.4 million, is due to the following: a deferral of the future maintenance facility project to 2019 while City management evaluates citywide alternatives (\$2.9 million in Sanitary Sewer and \$2.8 in Stormwater); deferral of Sand Creek Water Reuse Plant improvements to 2019 (\$3.7 million) and elimination of Reuse System Master Plan (\$470,000) while waiting for conclusions of the currently undergoing Integrated Water Master Plan study; a decrease in Waste Water Model project (\$100,000) as modeling efforts will be coordinated with periodic Wastewater Utility Plan updates; inclusion of 2018 budget for SCADA (\$587,208); addition of funding to Senac/Murphy Creek Improvements project in 2014 (\$1.0 million). Variance in the 2013 projected budget is due to a lapse of extra budget in the Fall Supplemental for Cherry Creek Spillway Channel as the project is expected to be completed under budget (\$900,000).

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	-745,251	2,077,284	3,645,226	3,699,235	5,192,574	0
2014 Budget	-1,645,251	3,123,270	632,305	1,005,456	892,573	587,208
Budget Change	(\$900,000)	\$1,045,986	(\$3,012,921)	(\$2,693,779)	(\$4,300,001)	\$587,208

Operations & General Management Program

Changes Total:	(\$900,000)	\$1,045,986	(\$3,012,921)	(\$2,693,779)	(\$4,300,001)	\$587,208
-----------------------	--------------------	--------------------	----------------------	----------------------	----------------------	------------------

Storm Water

The five-year plan adjustment, an increase of \$10.2 million, is due to the following: addition of budget to Concrete Channel Rehab project (\$500,000) as the program will be funded at that level every five years beginning in 2014; increase in funding for Fitzsimons Drainage Improvements in 2015 (\$2.0 million) to the level sufficient to complete the project; increase in 2014-2017 and addition of 2018 budget for Miscellaneous Stream Restoration project (\$432,230) due to project's restructuring; and inclusion of \$7.3 million in 2018 budget for numerous projects, most notably Easterly Creek Outfall Improvements (\$2.0 million), Upper Piney Creek Stabilization (\$3.0 million) and UDFCD commitments (\$800,000). 2nd Creek Drainage Improvements project has been delayed to start in 2015. Variance in the 2013 budget is mostly due to an addition of budget to Lower Westerly Flood Control Improvements at Montview to authorize spending of urban drainage contribution to the project (\$160,000), and addition to miscellaneous stream restoration to begin design of Tollgate Creek Sediment Removal project in the fall of 2013 to complete the whole project in the fall of 2014 (\$200,000).

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	8,509,009	17,541,597	15,553,245	11,657,024	7,971,751	0
2014 Budget	8,860,034	16,541,597	17,462,031	10,864,511	8,576,463	9,531,961
Budget Change	\$351,025	(\$1,000,000)	\$1,908,786	(\$792,513)	\$604,712	\$9,531,961

Storm Water Program

Changes Total:	\$351,025	(\$1,000,000)	\$1,908,786	(\$792,513)	\$604,712	\$9,531,961
-----------------------	------------------	----------------------	--------------------	--------------------	------------------	--------------------

Aurora Water

Changes Total:	(\$691,482)	(\$1,977,567)	\$628,261	(\$3,904,194)	(\$4,673,629)	\$20,814,670
-----------------------	--------------------	----------------------	------------------	----------------------	----------------------	---------------------

Capital Program Amendments Detail

Wastewater Fund**Wastewater Fund Amendment Totals:**

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
Changes Total:	(\$691,482)	(\$1,977,567)	\$628,261	(\$3,904,194)	(\$4,673,629)	\$20,814,670

Capital Program Amendments Detail

Water Fund**Aurora Water****Developer Related Project**

Adjustments in the five-year plan reflect changes in projects timing and priorities due to renewed development activities, particularly, the return of Gaylord Hotel complex. The following projects are accelerated 5 years and appear in the 5-year plan with a total of \$7.8 million: Gun Club 24": 38th/56th in 2016-2017 (\$2.5 million); Gun Club 30": 26th-38th in 2016-2017 (\$2.0 million); Gun Club 36": 6th to 19th in 2015 (\$1.8 million); and Himalaya 24": 6th Ave to Colfax in 2015 (\$1.5 million).

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	0	0	0	0	0	0
2014 Budget	0	0	3,264,710	2,219,745	2,353,421	0
Budget Change	\$0	\$0	\$3,264,710	\$2,219,745	\$2,353,421	\$0

Developer Related Project Program

Changes Total:	\$0	\$0	\$3,264,710	\$2,219,745	\$2,353,421	\$0
-----------------------	------------	------------	--------------------	--------------------	--------------------	------------

Operations & General Management

Adjustments in the five-year plan are primarily due to a deferral of the future maintenance facility to 2019 while City management evaluates citywide alternatives (\$5.5 million in 2014-2016). The addition of the budget for 2018 plan (\$484,800) brought total change to a \$5.0 million decrease.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	250,000	782,103	2,729,916	2,837,742	351,202	0
2014 Budget	250,000	246,297	270,566	329,205	351,202	484,811
Budget Change	\$0	(\$535,806)	(\$2,459,350)	(\$2,508,537)	\$0	\$484,811

Operations & General Management Program

Changes Total:	\$0	(\$535,806)	(\$2,459,350)	(\$2,508,537)	\$0	\$484,811
-----------------------	------------	--------------------	----------------------	----------------------	------------	------------------

Capital Program Amendments Detail

Water Fund**Aurora Water****Prairie Waters Project**

Adjustment is due to the closure of current PWP program as the project has been completed and a related future project, Wemlinger Blended Water Pipeline (recommended as part of the Treatment Master Plan), is being moved to a different program. Thus, budget for 2017 plan (\$7.0 million) for Wemlinger Blended Water Pipeline was moved to a new program, Source of Supply-Other. Variance in the 2013 projected budget is primarily due to addition in the fall supplemental of \$2.3 million to PWP-additional wells to go for a bid for phase II of the project in November 2013 to allow for construction to start early 2014.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	-1,161,314	0	0	0	6,980,432	0
2014 Budget	1,347,486	0	0	0	0	0
Budget Change	\$2,508,800	\$0	\$0	\$0	(\$6,980,432)	\$0

Prairie Waters Project Program

Changes Total:	\$2,508,800	\$0	\$0	\$0	(\$6,980,432)	\$0
-----------------------	--------------------	------------	------------	------------	----------------------	------------

Pumping

Adjustments in the five-year plan, a \$2.1 million increase, are due to addition of new Aurora Pump Station Upgrades project to 2014-2015 (\$2.0 million) and a slight increase in PWP pump station expansion 20 to 50 MGD (\$50,000) in 2017 plan.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	-141,645	0	0	0	1,650,000	0
2014 Budget	-141,645	500,000	1,500,000	0	1,700,000	0
Budget Change	\$0	\$500,000	\$1,500,000	\$0	\$50,000	\$0

Pumping Program

Changes Total:	\$0	\$500,000	\$1,500,000	\$0	\$50,000	\$0
-----------------------	------------	------------------	--------------------	------------	-----------------	------------

Capital Program Amendments Detail

Water Fund**Aurora Water****Source of Supply Other**

Adjustments in the five-year plan resulting in a \$21.2 million increase are due to the following changes in the program: 54"/40" Rampart Appurtenances Rehab/Replacement 2014-2016 plan was increased for each year totaling \$900,000; new project, Brighton Ditch Connection was planned for 2014 (\$1.5 million); transferred 2017 plan for Wemlinger Blended Water Pipeline from the Prairie Waters program and include budget for 2018 plan (\$30.8 million); included budget for 2018 plan for Rampart Raw Water Delivery (\$369,000); consolidated 2014 and 2015 plans in 2015 and increased by \$100,000 for well field land acquisition; added to 2018 new PWP North Campus expansion to 30 MGD project (\$2.9 million); deferred North Campus well rehab from 2014-2016 to 2015-2017 and adjusted for inflation (\$28,862); removed Homestake/Eagle River Project from five-year plan and moved to operations as the nature and scope of activities such as environmental studies, due diligence, and permitting performed for the project are operating in nature (\$1.0 million); reassessed and scaled down PWP North Campus expansion to 20 MGD by lapsing 2014 budget and reducing remaining 2015-2017 year plans (\$14.4 million) to a currently sufficient levels. Variance in the 2013 budget is mostly due to increased budget for Integrated Resource Planning for the Integrated Master Plan study (\$758,000) and to Brighton Ditch Connection to complete the design in 2013 and begin construction in 2014 (\$300,000).

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	5,043,529	13,145,646	15,638,711	13,099,111	4,908,000	0
2014 Budget	6,043,534	5,902,740	11,152,150	9,947,390	14,022,522	26,969,000
Budget Change	\$1,000,005	(\$7,242,906)	(\$4,486,561)	(\$3,151,721)	\$9,114,522	\$26,969,000

Source of Supply Other Program

Changes Total:	\$1,000,005	(\$7,242,906)	(\$4,486,561)	(\$3,151,721)	\$9,114,522	\$26,969,000
-----------------------	--------------------	----------------------	----------------------	----------------------	--------------------	---------------------

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 and timing, elimination of projects, and the inclusion of budget for the 2018 plan. Total increase of \$7.0 million in the five-year plan is due to the following: for Box Creek Reservoir, 2014 plan was reduced but 2018 plan was included with net adjustment of \$72,000 increase; Homestake Capital Projects five-year plan was increased by inclusion of 2018 plan, but mostly by adding budget to 2014 to finish dam's repairs (\$5.5 million); budget for LSP Storage/Kirby-Dersham went down (\$4.8 million); Terminal Raw Water Reservoir five-year plan was rearranged between 2014-2017 based on priorities and 2018 plan was included to result in total increase of \$13.6 million; Upper South Platte Storage/Chatfield budget for 2014 plan was eliminated as the whole project was abandoned (\$5.4 million); future storage project budget for 2014-2017 plan was eliminated as the project was moved to operations due to nature of activities like studies and assessments (\$2.0 million). Variance in the 2013 projections is primarily due to addition of budget to Homestake Capital Projects for the completion of dam repairs (\$500,700) and lapses in LSP Storage-Everist (\$2.8 million) due to delayed timing and cost savings of construction of pump station, and savings in completing LSP Storage-Challenger project (\$200,000). Also budget for the Future Storage project will be moved to operations due to the nature of expenditures (\$838,000). All changes are to be requested in the fall supplemental.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	2,669,030	32,829,098	20,584,104	12,075,747	13,841,992	0
2014 Budget	-479,730	17,290,000	19,554,500	15,634,000	18,450,000	15,427,000
Budget Change	(\$3,148,760)	(\$15,539,098)	(\$1,029,604)	\$3,558,253	\$4,608,008	\$15,427,000

Source of Supply Storage Program

Changes Total:	(\$3,148,760)	(\$15,539,098)	(\$1,029,604)	\$3,558,253	\$4,608,008	\$15,427,000
-----------------------	----------------------	-----------------------	----------------------	--------------------	--------------------	---------------------

Source of Supply Water

Changes in the five-year plan, a decrease of \$3.7 million, primarily reflect updates to Aurora's water rights acquisition strategy. Total five-year plan adjustment for Water Rights Acquisition results in a decrease by \$4.7 million. Budget for 2014 plan was eliminated, 2015 plan was significantly reduced with the remaining 2016-2018 plans being slightly higher than in the previous five-year plan. The budget for 2014-2017 plan for Rocky Ford II was deferred one year to 2015-2018 thus resulting in overall zero adjustment as this level is sufficient to fund the project. The Raw Water Rehabilitation program was updated with the long range plan. The 2014-2018 plan (\$990,000) reflects the level of funding sufficient to rehabilitate one Cherry Creek well per year.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	1,000,000	7,700,000	7,700,000	7,700,000	7,700,000	0
2014 Budget	1,000,000	150,000	3,397,000	7,488,000	8,065,000	8,025,000
Budget Change	\$0	(\$7,550,000)	(\$4,303,000)	(\$212,000)	\$365,000	\$8,025,000

Source of Supply Water Program

Changes Total:	\$0	(\$7,550,000)	(\$4,303,000)	(\$212,000)	\$365,000	\$8,025,000
-----------------------	------------	----------------------	----------------------	--------------------	------------------	--------------------

Capital Program Amendments Detail

Water Fund**Aurora Water****Transmission & Distribution**

Adjustments to five-year plan resulting in an increase of \$9.4 million are due to the following: addition of new distribution system improvements to Binney WPF project in 2014 (\$866,000); an increase in 2017 plan and inclusion of budget for 2018 plan to the Line Replacement project (\$6.8 million); an increase in 2014 plan and inclusion of budget for 2018 for miscellaneous transmission mains (\$483,140); elimination of Water Distribution Model as it is incorporated into currently undergoing Integrated Water Master Plan study (\$200,000); inclusion of budget for 2018 plan for City Oversizing Cost (\$600,000), PRV rehab/replacement (\$150,000) and SCADA (\$669,647). Variance in the 2013 projected budget is primarily due to proposed lapses in the fall supplemental for Abilene Water Line relocation (\$1.6 million) as construction phase will not be managed by the City but by RTD, for Gun Club 42": Mississippi to 2nd (\$158,000) as project was completed under budget, and moving budget from Water Distribution Master Plan (\$608,000) to other program as this project becomes integrated with Integrated Water Master Plan study.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	4,556,314	5,698,238	6,060,761	6,877,405	6,076,237	0
2014 Budget	1,724,691	6,714,238	5,960,761	6,877,405	6,776,237	7,752,787
Budget Change	(\$2,831,623)	\$1,016,000	(\$100,000)	\$0	\$700,000	\$7,752,787

Transmission & Distribution Program

Changes Total:	(\$2,831,623)	\$1,016,000	(\$100,000)	\$0	\$700,000	\$7,752,787
-----------------------	----------------------	--------------------	--------------------	------------	------------------	--------------------

Treatment

An \$8.2 million increase in the five-year plan is due to the following: accelerate project from 2016 to 2014 and increase funding and add budget to 2018 plan for Binney WPF filter additions (previously called Binney Treatment Plant expansion) to expand capacity (\$2.9 million); increase budget to 2014-2016 plan for Griswold WPF renovation (\$1.0 million); add more budget to 2014 plan and include 2018 plan for Wemlinger WPF improvements to complete construction (\$4.8 million); eliminate Treated Water Masterplan Update project as it is rolled into currently undergoing Integrated Water Master Plan study (\$470,371). Variance in 2013 projected budget is due to addition in fall supplemental of \$1.2 million to Wemlinger WPF improvements project to procure engineering services during construction in the fall of 2013 to allow for construction to begin early 2014.

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
2013 Budget	5,568,691	5,519,500	287,000	4,460,000	470,371	0
2014 Budget	6,768,691	13,031,000	531,000	3,211,000	0	2,173,000
Budget Change	\$1,200,000	\$7,511,500	\$244,000	(\$1,249,000)	(\$470,371)	\$2,173,000

Treatment Program

Changes Total:	\$1,200,000	\$7,511,500	\$244,000	(\$1,249,000)	(\$470,371)	\$2,173,000
-----------------------	--------------------	--------------------	------------------	----------------------	--------------------	--------------------

Aurora Water						
Changes Total:	(\$1,271,578)	(\$21,840,310)	(\$7,369,805)	(\$1,343,260)	\$9,740,148	\$60,831,598

Capital Program Amendments Detail

Water Fund**Water Fund Amendment Totals:**

	2013 Projected	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned
Changes Total:	(\$1,271,578)	(\$21,840,310)	(\$7,369,805)	(\$1,343,260)	\$9,740,148	\$60,831,598

AURORA WATER

Box Creek Reservoir

PROJECT INFORMATION

Location: Lake County
Proj. Type: New Construction/Development/Infrastructure
Category: Utilities - Storage

Proj. Manager: Gerry Knapp
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

Reservoir in the Upper Arkansas basin to provide additional storage options for the city.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2012	2013 Projected	Five-Year Plan					Total 2014-2018
			2014	2015	2016	2017	2018	
<u>Aurora Water</u>								
Water Fund	2,557,401	270,998	2,484,000	3,612,000	2,048,000	2,223,000	1,203,000	11,570,000
Total Cost	\$2,557,401	\$270,998	\$2,484,000	\$3,612,000	\$2,048,000	\$2,223,000	\$1,203,000	\$11,570,000

Operating Impact:

There are no expected operating impacts for this project through 2018.

Homestake Capital Projects

PROJECT INFORMATION

Location: Various
Proj. Type: Not Assigned
Category: Not Assigned

Proj. Manager: TBD
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

This project is part of an agreement with Colorado Springs for the Homestake Water System.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2012	2013 Projected	Five-Year Plan					Total 2014-2018
			2014	2015	2016	2017	2018	
<u>Aurora Water</u>								
Water Fund	809,135	5,488,366	4,806,000	554,500	204,000	2,340,000	893,000	8,797,500
Total Cost	\$809,135	\$5,488,366	\$4,806,000	\$554,500	\$204,000	\$2,340,000	\$893,000	\$8,797,500

Operating Impact:

There are no expected operating impacts associated with this project.

AURORA WATER

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, 2017
Bond Funded: No

Description:

Everist is part of the Lower South Platte/Prairie Waters Project integrated resource system. Project funding includes storage purchase and infrastructure necessary to use the storage. Augmentation storage capacity is anticipated to be approximately 11,000 acre feet.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2012	2013 Projected	Five-Year Plan					Total 2014-2018
			2014	2015	2016	2017	2018	
<u>Aurora Water</u>								
Water Fund	16,891,294	-1,760,833	0	0	3,382,000	5,000,000	0	8,382,000
Total Cost	\$16,891,294	(\$1,760,833)	\$0	\$0	\$3,382,000	\$5,000,000	\$0	\$8,382,000

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. The facility expects to be operational by the second quarter of 2015. At that time, an estimated two FTE will be required to operate and maintain the facility.

Annual Operating Costs		2015	2016	2017	2018	Total
	New Personnel (FTE)	2.00	2.00	2.00	2.00	
	Personal Services	85,000	114,300	117,800	121,300	438,400
	Other	0	0	0	0	0
	Total Operating Costs	\$85,000	\$114,300	\$117,800	\$121,300	\$438,400

Prairie Waters North Campus Expansion to 20 MGD

PROJECT INFORMATION

Location: Weld County
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Utilities - Infrastructure

Proj. Manager: Lisa Darling
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

This project is necessary for the phased expansion of the PWP from a firm capacity of approximately 8.5 million gallons per day (MGD) to 20 MGD. The majority of this project is expansion of the existing well field. This project will result in a firm River Bank Filtration (RBF) capacity of 20 MGD and a maximum RBF capacity of 30 MGD, with the drilling of approximately 20-25 additional wells and construction of related appurtenant facilities.

AURORA WATER

Prairie Waters North Campus Expansion to 20 MGD

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2012	2013 Projected	Five-Year Plan					Total 2014-2018
			2014	2015	2016	2017	2018	
<u>Aurora Water</u>								
Water Fund	0	0	0	3,200,000	6,300,000	6,300,000	0	15,800,000
Total Cost	\$0	\$0	\$0	\$3,200,000	\$6,300,000	\$6,300,000	\$0	\$15,800,000

Operating Impact:

There are no expected operating impacts associated with this project in the five-year plan.

Sand Creek-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, 2016
End Date: Quarter 4, 2019
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 feet of 36 inch pipe per the 2007 Sand Creek Wastewater Master Plan.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2012	2013 Projected	Five-Year Plan					Total 2014-2018
			2014	2015	2016	2017	2018	
<u>Aurora Water</u>								
Wastewater Fund	0	0	0	0	367,604	1,785,506	3,278,188	5,431,298
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 to occur within the five-year plan. Based on 2012 figures, the average cost of cleaning and TV inspection is 77 cents per linear foot.

AURORA WATER

Terminal Raw Water Reservoir

PROJECT INFORMATION

Location: Arapahoe County East of Aurora Reservoir
Proj. Type: Acquisition
Category: Utilities - Storage

Proj. Manager: Lisa Darling
Start Date: Quarter 4, 2009
End Date: Quarter 4, 2023
Bond Funded: No

Description:

This project will provide terminal raw water storage for the PWP. Current estimates for this project are based on the construction of a 60,000 acre feet reservoir at a site just east of Aurora Reservoir. Anticipated expenses through 2018 include property assessment and purchase from the State Land Board, geological evaluations, and environmental permitting efforts.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2012	2013 Projected	Five-Year Plan					Total 2014-2018
			2014	2015	2016	2017	2018	
<u>Aurora Water</u>								
Water Fund	357,698	39,980	10,000,000	10,888,000	6,000,000	8,887,000	13,331,000	49,106,000
Total Cost	\$357,698	\$39,980	\$10,000,000	\$10,888,000	\$6,000,000	\$8,887,000	\$13,331,000	\$49,106,000

Operating Impact:

No operating impact is expected in the five-year plan.

Upper 1st Creek: Detention Ponds Storm Drain

PROJECT INFORMATION

Location: Picadilly Road near 48th Ave. - South of I-70
Proj. Type: New Construction/Development/Infrastructure
Category: Utilities - Storm Drain

Proj. Manager: Clint Weisz
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 Monaghan 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:

Department / Fund	Carryforward 2012	2013 Projected	Five-Year Plan					Total 2014-2018
			2014	2015	2016	2017	2018	
<u>Aurora Water</u>								
Wastewater Fund	1,490,186	420,000	5,000,000	5,000,000	5,000,000	0	0	15,000,000
Total Cost	\$1,490,186	\$420,000	\$5,000,000	\$5,000,000	\$5,000,000	\$0	\$0	\$15,000,000

AURORA WATER

Upper 1st Creek: Detention Ponds Storm Drain

Operating Impact:

The impact will be due to a maintenance of the pond at an annual cost of approximately \$3,000 based on the 5-yr average (2008-2012) figures.

Annual Operating Costs		2015	2016	2017	2018	Total
	New Personnel (FTE)	0.00	0.00	0.00	0.00	
	Personal Services	0	0	0	0	0
	Other	0	0	3,000	3,000	6,000
	Total Operating Costs	\$0	\$0	\$3,000	\$3,000	\$6,000

Upper Piney Creek Stabilization

PROJECT INFORMATION

Location: Upstream of Samson Gulch
Proj. Type: Not Assigned
Category: Not Assigned

Proj. Manager: Tom Ries
Start Date: Quarter 3, 2014
End Date: Ongoing
Bond Funded: No

Description:

A regional pond will be required with the development of the Rocking Horse residential site. This may include creek stabilization such as bank revetment and/or drop structures along Upper Piney Creek.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2012	2013 Projected	Five-Year Plan					Total 2014-2018
			2014	2015	2016	2017	2018	
<u>Aurora Water</u>								
Wastewater Fund	0	0	2,553,691	0	0	0	3,000,000	5,553,691
Total Cost	\$0	\$0	\$2,553,691	\$0	\$0	\$0	\$3,000,000	\$5,553,691

Operating Impact:

No operating impact is expected in the five-year plan.

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 pipelines.

AURORA WATER

Wemlinger Blended Water Pipeline

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2012	2013 Projected	Five-Year Plan					Total 2014-2018
			2014	2015	2016	2017	2018	
<u>Aurora Water</u>								
Water Fund	0	0	0	0	0	7,100,000	23,700,000	30,800,000
Total Cost	\$0	\$0	\$0	\$0	\$0	\$7,100,000	\$23,700,000	\$30,800,000

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.

INFORMATION TECHNOLOGY

Public Safety Fiber

PROJECT INFORMATION

Location: Citywide along the Light Rail Corridor
Proj. Type: New Construction/Development/Infrastructure
Category: Public Safety

Proj. Manager: Frank Davis
Start Date: Quarter 1, 2014
End Date: Quarter 4, 2016
Bond Funded: No

Description:

This project coincides with the building of the light rail through Aurora. It allows the City to take advantage of the infrastructure construction and run fiber to improve the City's network infrastructure along I-225 out to public safety facilities including fire stations, Police District 1 and the radio shop at Central Facilities.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2012	2013 Projected	Five-Year Plan					Total 2014-2018
			2014	2015	2016	2017	2018	
<u>Information Technology</u>								
Enhanced E-911 Fund	0	0	686,000	125,000	0	0	0	811,000
Total Cost	\$0	\$0	\$686,000	\$125,000	\$0	\$0	\$0	\$811,000

Operating Impact:

There will be costs associated with on demand maintenance when required for cable cut repair. A retainer contract for this work would be let for approximately \$5,000 annually starting in 2016.

Annual Operating Costs		2015	2016	2017	2018	Total
	New Personnel (FTE)	0.00	0.00	0.00	0.00	
	Personal Services	0	0	0	0	0
	Other	0	5,000	5,000	5,000	15,000
	Total Operating Costs	\$0	\$5,000	\$5,000	\$5,000	\$15,000

NON-DEPARTMENTAL

Public Safety Training Facility

PROJECT INFORMATION

Location: Powhaton and Quincy (near reservoir entrance)
Proj. Type: New Construction/Development/Infrastructure
Category: Public Safety

Proj. Manager: Tom McMinimee
Start Date: Quarter 2, 2012
End Date: Quarter 4, 2015
Bond Funded: No

Description:

This project funds the annual debt service payments for a new public safety training facility near Aurora Reservoir.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2012	2013 Projected	Five-Year Plan					Total 2014-2018
			2014	2015	2016	2017	2018	
<u>Non-Departmental</u>								
Capital Projects Fund	0	0	0	1,500,000	1,500,000	1,500,000	1,500,000	6,000,000
<u>Public Works</u>								
Capital Projects Fund	0	500,000	2,600,000	0	0	0	0	2,600,000
Total Cost	\$0	\$500,000	\$2,600,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$8,600,000

Operating Impact:

All operating costs for this project will come from currently budgeted funds related to the current training buildings, so no additional operating impacts are expected.

PARKS, RECREATION & OPEN SPACE

Construction - Open Space

PROJECT INFORMATION

Location: Various
Proj. Type: Improvements to System/Facility/Infrastructure
Category: Infrastructure

Proj. Manager: Pat Schuler
Start Date: Quarter 1, 2005
End Date: Quarter 4, 2014
Bond Funded: No

Description:

This project is a master org category for new construction on the City's 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:

Department / Fund	Carryforward 2012	2013 Projected	Five-Year Plan					Total 2014-2018
			2014	2015	2016	2017	2018	
<u>Parks, Recreation & Open Space</u>								
Conservation Trust Fund	342,083	0	125,000	0	0	0	0	125,000
Gifts & Grants Fund	155,995	0	0	0	0	0	0	0
Open Space Fund	1,361,587	100,000	800,000	1,150,000	135,000	700,000	350,000	3,135,000
Total Cost	\$1,859,665	\$100,000	\$925,000	\$1,150,000	\$135,000	\$700,000	\$350,000	\$3,260,000

Operating Impact:

The operating impacts of the projects in this master org will not require additional operating costs as the infrastructure is already in place.

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 for construction in the City's parks. Detail is in the individual project pages in the appendix. Most of the projects consist of improvements to existing parks, such as Del Mar, Red-Tailed Hawk, and Springhill Parks.

PARKS, RECREATION & OPEN SPACE

Construction Parks

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2012	2013 Projected	Five-Year Plan					Total 2014-2018
			2014	2015	2016	2017	2018	
<u>Parks, Recreation & Open Space</u>								
Capital Projects Fund	21,034	31,104	530,000	30,000	30,000	40,000	40,000	670,000
Conservation Trust Fund	747,307	0	550,000	1,500,000	1,000,000	1,450,000	0	4,500,000
Gifts & Grants Fund	2,065	425,000	0	0	0	0	0	0
Open Space Fund	2,672,567	3,500,000	950,000	100,000	1,005,000	1,400,000	450,000	3,905,000
Parks Development Fund	793,446	61,050	0	0	0	0	0	0
Total Cost	\$4,236,419	\$4,017,154	\$2,030,000	\$1,630,000	\$2,035,000	\$2,890,000	\$490,000	\$9,075,000

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 and additional improvements to Springhill Park, which will all require operating dollars calculated at \$6,120 per acre for those properties.

Annual Operating Costs		2015	2016	2017	2018	Total
	New Personnel (FTE)	1.00	1.00	1.00	2.00	
	Personal Services	55,000	56,100	57,200	118,400	286,700
	Other	36,800	37,500	39,300	83,100	196,700
	Total Operating Costs	\$91,800	\$93,600	\$96,500	\$201,500	\$483,400

Recreation Center Seed Money

PROJECT INFORMATION

Location: 2390 Havana St for Moorhead and TBD for other
Proj. Type: Not Assigned
Category: Not Assigned

Proj. Manager: TBD
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

There are two separate allocations of seed money as part of this project. The first appropriated \$1.0 million in seed money for Moorhead Recreation Center reconstruction. The second, added during the October 5 Budget Workshop, appropriated \$750,000 in seed money for a Recreation Center.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2012	2013 Projected	Five-Year Plan					Total 2014-2018
			2014	2015	2016	2017	2018	
<u>Parks, Recreation & Open Space</u>								
Capital Projects Fund	0	0	1,750,000	0	0	0	0	1,750,000
Total Cost	\$0	\$0	\$1,750,000	\$0	\$0	\$0	\$0	\$1,750,000

PARKS, RECREATION & OPEN SPACE

Recreation Center Seed Money

Operating Impact:

There are no operating costs associated with this project at this time.

PUBLIC WORKS

6th Ave Extension Design

PROJECT INFORMATION

Location: 6th Parkway from Airport Blvd to E-470
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Infrastructure

Proj. Manager: TBD
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

Funding for the design of the 6th Ave extension from Airport Blvd to E-470 to improve access around Buckley Air Force Base.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2012	2013 Projected	Five-Year Plan					Total 2014-2018
			2014	2015	2016	2017	2018	
<u>Public Works</u>								
Capital Projects Fund	0	0	1,700,000	0	0	0	0	1,700,000
Total Cost	\$0	\$0	\$1,700,000	\$0	\$0	\$0	\$0	\$1,700,000

Operating Impact:

This will have no impact as it is design only.

Arapahoe Road Funding Share

PROJECT INFORMATION

Location: Arapahoe Road from Waco to Himalaya; Centennial
Proj. Type: Improvements to System/Facility/Infrastructure
Category: Infrastructure

Proj. Manager: TBD
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

Arapahoe Road from Waco to Himalaya has long been a commuter issue for citizens; however, the stretch of road is located completely in Centennial and Arapahoe County. The city of Centennial has recently asked the City for some participation dollars, and at the October 5th budget workshop, Council appropriated \$500,000 toward this cost share. Total project costs are estimated at \$22 million.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2012	2013 Projected	Five-Year Plan					Total 2014-2018
			2014	2015	2016	2017	2018	
<u>Public Works</u>								
Capital Projects Fund	0	0	500,000	0	0	0	0	500,000
Total Cost	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$500,000

Operating Impact:

There will be no direct operating impacts as the road is not located in the City of Aurora.

PUBLIC WORKS

Fastracks Projects

PROJECT INFORMATION

Location: Citywide
Proj. Type: New Construction/Development/Infrastructure
Category: Infrastructure

Proj. Manager: TBD
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

Funding for projects associated with development of the I-225 light rail including Colfax Bridge betterments (\$2.3 million); fencing enhancements (\$1.8 million); 13th Avenue pedestrian path upgrade (\$1.5 million); station betterments (\$1.2 million); Florida Station connections (\$0.8 million); and supplemental public art funding (\$0.3 million).

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2012	2013 Projected	Five-Year Plan					Total 2014-2018
			2014	2015	2016	2017	2018	
<u>Public Works</u>								
Capital Projects Fund	164,354	1,140,000	4,525,000	3,025,000	270,000	0	0	7,820,000
Total Cost	\$164,354	\$1,140,000	\$4,525,000	\$3,025,000	\$270,000	\$0	\$0	\$7,820,000

Operating Impact:

Maintenance expenses are anticipated to occur outside of the 5-year capital plan.





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

2014 Operating Reconciliation

The purpose of the operating reconciliation is to illustrate the steps involved in the creation of the 2014 operating budget. The process includes several entries:

- 2013 Original Budget;
- Removals of one-time costs previously included in the budget;
- Items from the 2013 Spring supplemental ordinances that were approved to be ongoing items in 2014;
- 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 represent changes made to the proposed budget at the October 5th, 2013 budget workshop.

City Council Adjustments to City Manager's Proposed 2014 Budget

The purpose of this reconciliation is to illustrate the adjustments City Council made to the proposed budget in the October 5th, 2013 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 2012 CAFR to 2014 General Fund Summary

The purpose of this reconciliation is to illustrate the differences between the General Fund 2012 actual fund balance as reported in the Comprehensive Annual Financial Report (CAFR) to the 2012 actual unassigned funds available reported in the General Fund Summary.

Appendix 1

2014 Operating Reconciliation by Fund and Department

Fund \ Department	2013 Original Final	2013 Onetimes / Init Adj	2012 Fall 2013 Spr Supp	2014 PS Deltas	2014 Other Adj	2014 Base Final	2014 Base Add	2014 Base Cuts	2014 Proposed Estimate	2014 Proposed Adjust	2014 Adopted Final
ABATEMENT FUND											
Neighborhood Services total:	628,321	29,255	0	-635	557	657,498	0	-190,654	466,844	0	466,844
Non-Departmental total:	1,720	0	0	3,071	0	4,791	0	0	4,791	0	4,791
ABATEMENT FUND TOTAL:	630,041	29,255	0	2,436	557	662,289	0	-190,654	471,635	0	471,635
COMMUNITY DEVELOPMENT FUND											
Neighborhood Services total:	4,173,462	0	0	-71,345	9,016	4,111,133	619,271	0	4,730,404	0	4,730,404
COMMUNITY DEVELOPMENT FUND TOTAL:	4,173,462	0	0	-71,345	9,016	4,111,133	619,271	0	4,730,404	0	4,730,404
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:	159,662	-583	0	13,849	0	172,928	28,411	0	201,339	0	201,339
Parks, Recreation & Open Space total:	1,568,574	0	0	-51,974	-4,413	1,512,187	20,181	0	1,532,368	-20,181	1,512,187
CONSERVATION TRUST FUND TOTAL:	1,744,236	-583	0	-38,125	-4,413	1,701,115	48,592	0	1,749,707	-20,181	1,729,526
CULTURAL SERVICES FUND											
Internal Services total:	62,599	0	0	7,730	31	70,360	0	0	70,360	0	70,360
Library & Cultural Services total:	1,907,229	0	0	-4,389	1,481	1,904,321	160,745	0	2,065,066	-9,158	2,055,908
Non-Departmental total:	14,490	-6,454	0	12,128	0	20,164	15,358	0	35,522	0	35,522
CULTURAL SERVICES FUND TOTAL:	1,984,318	-6,454	0	15,469	1,512	1,994,845	176,103	0	2,170,948	-9,158	2,161,790
DEBT SERVICE (GO) FUND											
Non-Departmental total:	6,550,350	0	0	0	16,675	6,567,025	0	0	6,567,025	0	6,567,025
DEBT SERVICE (GO) FUND TOTAL:	6,550,350	0	0	0	16,675	6,567,025	0	0	6,567,025	0	6,567,025
DEBT SERVICE (SID) FUND											
Non-Departmental total:	593,930	0	0	0	-171,347	422,583	0	0	422,583	0	422,583
DEBT SERVICE (SID) FUND TOTAL:	593,930	0	0	0	-171,347	422,583	0	0	422,583	0	422,583

Appendix 1

2014 Operating Reconciliation by Fund and Department

Fund \ Department	2013 Original Final	2013 Onetimes / Init Adj	2012 Fall 2013 Spr Supp	2014 PS Deltas	2014 Other Adj	2014 Base Final	2014 Base Add	2014 Base Cuts	2014 Proposed Estimate	2014 Proposed Adjust	2014 Adopted Final
DESIGNATED REVENUES FUND											
Communications total:	254,528	0	0	675	111	255,314	470,000	-133,791	591,523	0	591,523
Judicial total:	133,040	0	0	-2,207	2,745	133,578	0	0	133,578	0	133,578
Library & Cultural Services total:	357,549	0	0	640	410	358,599	0	0	358,599	0	358,599
Neighborhood Services total:	110,116	0	-39,040	834	-71,910	0	0	0	0	0	0
Non-Departmental total:	1,772,810	-6,585	0	18,305	174,450	1,958,980	40,411	0	1,999,391	70,000	2,069,391
Parks, Recreation & Open Space total:	763,472	0	0	12,339	-109	775,702	2,663	0	778,365	-2,663	775,702
Planning & Development Services total:	344,673	0	0	-1,245	-1,659	341,769	0	0	341,769	0	341,769
Police total:	2,916,399	-2,673	0	19,719	5,077	2,938,522	161,336	0	3,099,858	-5,997	3,093,861
Public Works total:	18,876	0	0	0	0	18,876	0	0	18,876	0	18,876
DESIGNATED REVENUES FUND TOTAL:	6,671,463	-9,258	-39,040	49,060	109,115	6,781,340	674,410	-133,791	7,321,959	61,340	7,383,299
DEVELOPMENT REVIEW FUND											
General Management total:	376,704	0	0	11,749	146	388,599	0	0	388,599	0	388,599
Non-Departmental total:	1,128,367	-11,703	0	83,843	0	1,200,507	16,333	0	1,216,840	0	1,216,840
Planning & Development Services total:	1,183,544	0	0	12,680	3,506	1,199,730	47,410	0	1,247,140	0	1,247,140
Public Works total:	5,267,370	0	0	13,146	7,865	5,288,381	395,229	0	5,683,610	0	5,683,610
DEVELOPMENT REVIEW FUND TOTAL:	7,955,985	-11,703	0	121,418	11,517	8,077,217	458,972	0	8,536,189	0	8,536,189
ENHANCED E-911 FUND											
Information Technology total:	1,884,170	261,350	0	4,406	57,368	2,207,294	54,000	0	2,261,294	0	2,261,294
Non-Departmental total:	7,000	500	0	5,641	0	13,141	0	0	13,141	0	13,141
ENHANCED E-911 FUND TOTAL:	1,891,170	261,850	0	10,047	57,368	2,220,435	54,000	0	2,274,435	0	2,274,435
FLEET MANAGEMENT FUND											
Internal Services total:	8,590,946	0	0	26,187	501,907	9,119,040	0	0	9,119,040	0	9,119,040

Appendix 1

2014 Operating Reconciliation by Fund and Department

Fund \ Department	2013 Original Final	2013 Onetimes / Init Adj	2012 Fall 2013 Spr Supp	2014 PS Deltas	2014 Other Adj	2014 Base Final	2014 Base Addds	2014 Base Cuts	2014 Proposed Estimate	2014 Proposed Adjust	2014 Adopted Final
FLEET MANAGEMENT FUND											
Non-Departmental total:	19,970	-4,411	0	35,584	0	51,143	0	0	51,143	0	51,143
FLEET MANAGEMENT FUND TOTAL:	8,610,916	-4,411	0	61,771	501,907	9,170,183	0	0	9,170,183	0	9,170,183
GENERAL FUND											
City Attorney total:	5,209,286	0	0	-112,810	8,589	5,105,065	180,634	0	5,285,699	108,000	5,393,699
City Council total:	1,043,724	0	0	5,488	789	1,050,001	35,000	0	1,085,001	20,000	1,105,001
Civil Service Commission total:	700,896	0	0	17,836	15,168	733,900	0	0	733,900	0	733,900
Communications total:	2,117,320	0	0	49,528	6,846	2,173,694	144,143	0	2,317,837	289,648	2,607,485
Court Administration total:	7,337,985	0	0	-7,943	65,937	7,395,979	58,500	0	7,454,479	0	7,454,479
Finance total:	5,558,007	0	24,100	60,155	42,122	5,684,384	0	0	5,684,384	0	5,684,384
Fire total:	39,013,621	-57,165	0	641,616	174,294	39,772,366	602,634	0	40,375,000	0	40,375,000
General Management total:	2,213,544	0	0	52,906	2,132	2,268,582	140,000	0	2,408,582	0	2,408,582
Information Technology total:	7,342,804	-203,508	0	63,255	206,145	7,408,696	232,862	0	7,641,558	0	7,641,558
Internal Services total:	5,423,215	0	0	-37,506	9,555	5,395,264	171,636	0	5,566,900	0	5,566,900
Judicial total:	2,146,912	0	0	34,477	1,299	2,182,688	0	0	2,182,688	0	2,182,688
Library & Cultural Services total:	3,971,710	-250,000	0	49,654	-37,860	3,733,504	272,966	0	4,006,470	200,000	4,206,470
Neighborhood Services total:	3,493,200	-10,219	110,116	50,642	9,410	3,653,149	258,337	0	3,911,486	61,693	3,973,179
Non-Departmental total:	35,384,023	-5,343,654	163,918	904,841	4,874,348	35,983,476	11,517,893	0	47,501,369	580,311	48,081,680
Parks, Recreation & Open Space total:	11,732,054	-200,000	-109,344	-14,543	232,820	11,640,987	313,443	0	11,954,430	11,557	11,965,987
Planning & Development Services total:	2,206,645	-25,000	0	33,504	18,086	2,233,235	131,466	-4,000	2,360,701	-7,760	2,352,941
Police total:	86,010,987	-1,207,471	4,106	1,807,458	473,030	87,088,110	3,803	-49,520	87,042,393	-3,803	87,038,590
Public Defender total:	671,723	0	0	-7,025	419	665,117	0	0	665,117	6,000	671,117
Public Safety Communications Center total:	6,123,978	0	0	17,263	9,214	6,150,455	0	0	6,150,455	0	6,150,455
Public Works total:	23,570,342	0	0	79,443	490,037	24,139,822	45,866	0	24,185,688	-10,866	24,174,822

Appendix 1

2014 Operating Reconciliation by Fund and Department

Fund \ Department	2013 Original Final	2013 Onetimes / Init Adj	2012 Fall 2013 Spr Supp	2014 PS Deltas	2014 Other Adj	2014 Base Final	2014 Base Addds	2014 Base Cuts	2014 Proposed Estimate	2014 Proposed Adjust	2014 Adopted Final
GENERAL FUND											
GENERAL FUND TOTAL:	251,271,976	-7,297,017	192,896	3,688,239	6,602,380	254,458,474	14,109,183	-53,520	268,514,137	1,254,780	269,768,917
GIFTS & GRANTS FUND											
Court Administration total:	0	0	0	0	175,305	175,305	0	0	175,305	0	175,305
Fire total:	315,908	0	0	7,044	-27,925	295,027	0	0	295,027	0	295,027
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:	688,585	-229,331	-176,284	138	270,024	553,132	0	-75,000	478,132	0	478,132
Non-Departmental total:	3,726	-1,878	0	-1,383	0	465	0	0	465	0	465
Parks, Recreation & Open Space total:	208,000	0	0	0	-8,000	200,000	0	0	200,000	0	200,000
Planning & Development Services total:	171,467	0	0	0	-7,600	163,867	15,000	0	178,867	0	178,867
Police total:	3,812,375	7,787	166,280	20,264	8,410	4,015,116	0	0	4,015,116	0	4,015,116
GIFTS & GRANTS FUND TOTAL:	5,237,061	-223,422	-10,004	26,063	410,214	5,439,912	15,000	-75,000	5,379,912	0	5,379,912
GOLF COURSES FUND											
Non-Departmental total:	38,952	-19,431	0	36,164	0	55,685	0	0	55,685	0	55,685
Parks, Recreation & Open Space total:	8,517,101	0	0	46,492	44,821	8,608,414	0	-284,839	8,323,575	0	8,323,575
GOLF COURSES FUND TOTAL:	8,556,053	-19,431	0	82,656	44,821	8,664,099	0	-284,839	8,379,260	0	8,379,260
OPEN SPACE FUND											
Non-Departmental total:	7,191	-2,590	0	17,060	0	21,661	25,295	0	46,956	0	46,956
Parks, Recreation & Open Space total:	3,318,258	0	42,336	-19,189	3,832	3,345,237	625,065	0	3,970,302	-10,662	3,959,640
OPEN SPACE FUND TOTAL:	3,325,449	-2,590	42,336	-2,129	3,832	3,366,898	650,360	0	4,017,258	-10,662	4,006,596
PARKS DEVELOPMENT FUND											
Non-Departmental total:	1	0	0	984	0	985	0	0	985	0	985

Appendix 1

2014 Operating Reconciliation by Fund and Department

Fund \ Department	2013 Original Final	2013 Onetimes / Init Adj	2012 Fall 2013 Spr Supp	2014 PS Deltas	2014 Other Adj	2014 Base Final	2014 Base Add	2014 Base Cuts	2014 Proposed Estimate	2014 Proposed Adjust	2014 Adopted Final
PARKS DEVELOPMENT FUND											
Parks, Recreation & Open Space total:	76,477	0	0	703	0	77,180	0	0	77,180	0	77,180
PARKS DEVELOPMENT FUND TOTAL:	76,478	0	0	1,687	0	78,165	0	0	78,165	0	78,165
RECREATION FUND											
Non-Departmental total:	53,060	-11,090	0	47,337	0	89,307	146,829	0	236,136	0	236,136
Parks, Recreation & Open Space total:	8,929,084	0	275,008	-5,376	-173,427	9,025,289	237,336	0	9,262,625	-10,531	9,252,094
RECREATION FUND TOTAL:	8,982,144	-11,090	275,008	41,961	-173,427	9,114,596	384,165	0	9,498,761	-10,531	9,488,230
RISK MANAGEMENT FUND											
Internal Services total:	6,956,130	0	0	58,925	12,388	7,027,443	0	0	7,027,443	0	7,027,443
Non-Departmental total:	1,942	378	0	8,628	-8	10,940	0	0	10,940	0	10,940
RISK MANAGEMENT FUND TOTAL:	6,958,072	378	0	67,553	12,380	7,038,383	0	0	7,038,383	0	7,038,383
SURPLUS & DEFICIENCY FUND											
Finance total:	35,750	0	0	0	-35,750	0	0	0	0	0	0
Non-Departmental total:	39,939	0	0	0	-39,939	0	0	0	0	0	0
SURPLUS & DEFICIENCY FUND TOTAL:	75,689	0	0	0	-75,689	0	0	0	0	0	0
WASTEWATER FUND											
Aurora Water total:	45,955,530	-15,840	2,958	67,761	386,710	46,397,119	3,231,790	-2,368,579	47,260,330	-373	47,259,957
Non-Departmental total:	87,196	-40,780	0	115,377	0	161,793	11,119	0	172,912	0	172,912
WASTEWATER FUND TOTAL:	46,042,726	-56,620	2,958	183,138	386,710	46,558,912	3,242,909	-2,368,579	47,433,242	-373	47,432,869
WATER FUND											
Aurora Water total:	82,812,660	-688,340	-2,958	57,483	-361,137	81,817,708	1,546,219	-441,472	82,922,455	-4,539	82,917,916
City Attorney total:	2,625,000	0	0	0	0	2,625,000	0	0	2,625,000	0	2,625,000
Non-Departmental total:	142,909	-13,509	0	237,182	0	366,582	66,220	0	432,802	0	432,802

Appendix 1
2014 Operating Reconciliation by Fund and Department

Fund \ Department	2013 Original Final	2013 Onetimes / Init Adj	2012 Fall 2013 Spr Supp	2014 PS Deltas	2014 Other Adj	2014 Base Final	2014 Base Adds	2014 Base Cuts	2014 Proposed Estimate	2014 Proposed Adjust	2014 Adopted Final
WATER FUND											
WATER FUND TOTAL:	85,580,569	-701,849	-2,958	294,665	-361,137	84,809,290	1,612,439	-441,472	85,980,257	-4,539	85,975,718
GRAND TOTAL OPERATING BUDGET:	456,912,088	-8,052,945	461,196	4,534,564	7,381,991	461,236,894	22,045,404	-3,547,855	479,734,443	1,260,676	480,995,119

City Council Adjustments to City Manager's Proposed 2014 Budget - October 2013

Fund / Department		Adjustments	FTE Change	Revenue Change	Budget Change
General Fund					
City Attorney		Additional 0.75 FTE Attorney Investigator	0.75		\$ 88,000
City Attorney		Wage adjustment for Civil Division			20,000
City Council		Reduce amount allocated for Sister Cities			(15,000)
City Council		Increase membership dues for Aurora Chamber			10,000
City Council		One-time funding for military related activities coordinated by Aurora Chamber			25,000
Communications		One-time funding for image branding campaign			300,000
Communications		Eliminate contingent conversion benefits except health insurance	(1.75)		(10,352)
Library and Cultural Services		One-time funding for Library materials			200,000
Neighborhood Services		Additional FTE Code Enforcement Officer	1.00		75,248
Neighborhood Services		Eliminate contingent conversion benefits except health insurance	(3.00)		(13,555)
Non-Departmental		Adjust subsidy to Recreation and Cultural Services Funds for elimination of contingent conversion benefits			(59,689)
Non-Departmental		One-time increase in subsidy to the Recreation Fund for an International Festival			40,000
Non-Departmental		One-time increase transfer to Capital Projects Fund for Medians and CCA Lowry Landscaping Challenge funding			600,000
Parks, Recreation and Open Space		One-time additional holiday lighting costs			25,000
Parks, Recreation and Open Space		Eliminate contingent conversion benefits except health insurance	(3.25)		(13,443)
Planning and Development Services		Eliminate contingent conversion benefits except health insurance	(2.00)		(7,760)
Police		Eliminate contingent conversion benefits except health insurance	(1.00)		(3,803)
Public Defender		Wage adjustment for Public Defender Attorneys			6,000
Public Works		Eliminate contingent conversion benefits except health insurance	(3.00)		(10,866)
General Fund totals			(12.25)	\$ -	\$ 1,254,780
			Funds Available Adjustment		\$ (1,254,780)

City Council Adjustments to City Manager's Proposed 2014 Budget - October 2013

Fund / Department		Adjustments	FTE Change	Revenue Change	Budget Change
Capital Projects Fund					
Non-Departmental		One-time transfer from AURA to Fund Montview Overlay		\$ 500,000	
Parks, Recreation and Open Space		One-time funding for public private partnership seed money for a recreation center			750,000
Parks, Recreation and Open Space		One-time funding for median enhancements			500,000
Parks, Recreation and Open Space		One-time challenge funding for landscaping at the Community College of Aurora Lowry Campus			100,000
Public Works		Phase I Bicycle Master Plan One-time Funding			100,000
Public Works		Montview Overlay one-time funding			500,000
Public Works		Arapahoe Road widening contribution from one-time funding			500,000
Non-Departmental		Additional one-time transfer from the General Fund for challenge funding for Lowry campus and Median construction		600,000	-
Capital Projects Fund totals			-	\$ 1,100,000	\$ 2,450,000
			<i>Funds Available Adjustment</i>		<u><u>\$ (1,350,000)</u></u>
Community Development Fund					
Neighborhood Services		Eliminate contingent conversion benefits except health insurance	(1.00)	\$	-
Community Development Fund totals			(1.00)	\$ -	\$ -
			<i>Funds Available Adjustment</i>		<u><u>\$ -</u></u>
Conservation Trust Fund					
Parks, Recreation and Open Space		Eliminate contingent conversion benefits except health insurance	(5.00)	\$	(20,181)
Conservation Trust Fund totals			(5.00)	\$ -	\$ (20,181)
			<i>Funds Available Adjustment</i>		<u><u>\$ 20,181</u></u>

City Council Adjustments to City Manager's Proposed 2014 Budget - October 2013


Fund / Department		Adjustments	FTE Change	Revenue Change	Budget Change
Cultural Services Fund					
Library and Cultural Services		Eliminate contingent conversion benefits except health insurance	(2.00)		\$ (9,158)
Non-Departmental		Eliminate subsidy for benefits for contingent conversion to FTE		(9,158)	
Cultural Services Fund totals			(2.00)	\$ (9,158)	\$ (9,158)
			Funds Available Adjustment		\$ -
Designated Revenues Fund					
Non-Departmental		Additional Nexus appropriation funding for Comitis generator			\$ 70,000
Parks, Recreation and Open Space		Eliminate contingent conversion benefits except health insurance	(1.00)		(2,662)
Police		Eliminate contingent conversion benefits except health insurance	(2.00)		(5,997)
Designated Revenues Fund totals			(3.00)	\$ -	\$ 61,340
			Funds Available Adjustment		\$ (61,340)
Open Space Fund					
Parks, Recreation and Open Space		Eliminate contingent conversion benefits except health insurance	(3.50)		\$ (10,662)
Open Space Fund totals			(3.50)	\$ -	\$ (10,662)
			Funds Available Adjustment		\$ 10,662
Recreation Fund					
Non-Departmental		Eliminate subsidy for benefits for contingent conversion to FTE		\$ (50,531)	\$ -
Non-Departmental		Additional General Fund subsidy for the International Festival		40,000	-
Parks, Recreation and Open Space		One-time funding for an International Festival			40,000
Parks, Recreation and Open Space		Eliminate contingent conversion benefits except health insurance	(19.60)		(50,531)
Recreation Fund totals			(19.60)	\$ (10,531)	\$ (10,531)
			Funds Available Adjustment		\$ -

**City Council Adjustments to City Manager's
Proposed 2014 Budget - October 2013**

Fund / Department		Adjustments	FTE Change	Revenue Change	Budget Change
Wastewater Fund					
Aurora Water		Eliminate contingent conversion benefits except health insurance	(0.15)		\$ (373)
Wastewater Fund totals			(0.15)	\$ -	\$ (373)
				<i>Funds Available Adjustment</i>	<u><u>\$ 373</u></u>
Water Fund					
Aurora Water		Eliminate contingent conversion benefits except health insurance	(1.85)		\$ (4,539)
Water Fund totals			(1.85)	\$ -	\$ (4,539)
				<i>Funds Available Adjustment</i>	<u><u>\$ 4,539</u></u>
TOTAL ADJUSTMENTS FOR ALL FUNDS			(48.35)	1,080,311	3,710,676

**Reconciliation of 2012 CAFR General Fund Balance, 12/31/12
to 2014 Budget Book Unassigned Funds Available, 12/31/12**

	Funds	Source
Ending 2012 GAAP General Fund Balance, CAFR, 12/31/12	\$ 71,840,843	(2012 CAFR pg 61)
Less: Adjustments to CAFR 2012 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	(263,626)	(2012 CAFR pg 61)
Sales, Use & Lodgers Tax Accrual - not available for appropriation	(18,325,116)	(2012 CAFR pg 61)
Current Year Operating Encumbrances - previously appropriated and spent in the following year	(1,354,274)	(2012 CAFR pg 61)
Long Term Interfund Receivables	(449,668)	(2012 CAFR pg 61)
Deferred - sick leave buyout - not available for appropriation	232,214	(2012 CAFR pg 61)
Total of GAAP-Related Adjustments	(20,160,470)	
Ending Actual Funds Available, General Fund Balance, CAFR Non-GAAP, 12/31/12	\$ 51,680,373	(2012 CAFR pg 61)
Ending Actual Funds Available, General Fund Balance, 2014 Adopted Budget Book, 12/31/12	\$ 51,680,373	(2014 Adopted Budget Book E-3)
Less: Reservations and Designations, 12/31/12		
Estimated Designations (designated for CAFR and Budget purposes)		
Restricted for TABOR	9,401,524	(2014 Adopted Budget Book E-3)
Committed for Policy Reserve	20,790,709	(2014 Adopted Budget Book E-3)
Unassigned Funds Available for Appropriation After Restrictions and Council Commitments held for 2012 Operating Reserve	21,488,140	(2012 CAFR pg 61, 2014 Adopted Budget Book E-3)
Ending 2012 Unassigned Funds Available, General Fund, 2014 Adopted Budget Book	\$ -	(2014 Adopted Budget Book E-3)

A large, light gray watermark of the Aurora logo is centered in the background. It features a circular border containing a stylized sunburst or starburst design at the top and the word "AURORA" in a serif font at the bottom.

Capital Improvement Program Detail



Capital Improvement Program Detail Overview

2014 Building Repair 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.

2014 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.

2014 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 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	2013 Projected Budget	Five-Year Plan					Total Cost 2014 -2018
		2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
BUDGET							
Building Repair Projects - CPF	\$ 1,837,520	\$ 2,337,520	\$ 2,782,520	\$ 2,515,520	\$ 2,577,520	\$ 2,917,520	\$ 13,130,600
Direct Cost Facility Engineering - CPF	116,855	120,676	124,296	128,025	131,866	135,822	640,685
Budget Carryforward	1,870,902	91,367	305,887	-	-	-	397,254
Total Budget Available	\$ 3,825,277	\$ 2,549,563	\$ 3,212,703	\$ 2,643,545	\$ 2,709,386	\$ 3,053,342	\$ 14,168,539
USES							
Direct Cost Facilities Engineering Services	\$ 116,855	\$ 120,676	\$ 124,296	\$ 128,025	\$ 131,866	\$ 135,822	\$ 640,685
Programmatic Maintenance							
Catastrophic Failure Reserve	\$ 10,213	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Facility Upkeep Projects							
Roof Repair / Replacement	311,245	150,000	150,000	175,000	175,000	175,000	825,000
Interior/Exterior Painting	113,659	150,000	150,000	150,000	200,000	200,000	850,000
Flooring and Carpet Repair/ Replacement	29,921	75,000	75,000	75,000	150,000	150,000	525,000
Small Item Maintenance and Repairs	20,603	100,000	100,000	125,000	125,000	125,000	575,000
Sub-Total Maintenance Projects	\$ 485,641	\$ 575,000	\$ 575,000	\$ 625,000	\$ 750,000	\$ 750,000	\$ 3,275,000
Stand Alone Projects							
Air Handlers- AMC and Detention Ctr	\$ 70,076	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMC Interior Wayfinding Signage	-	175,000	-	-	-	-	175,000
Animal Shelter Kennel Gates/Outdoor Kennel	27,775	-	-	-	-	-	-
Automation Netwk/Access Ctrl/Surge Protec	136,470	180,000	180,000	-	-	150,000	510,000
Beck Gym RTU replacements	75,000	-	-	-	-	-	-
Central Heavy Fleet Washbay	60,355	-	-	-	-	-	-
Central Library Carpet	-	-	-	-	225,000	-	225,000
Central Library Chiller	150,000	-	-	-	-	-	-
Central Library Electric	-	-	7,500	75,000	-	-	82,500
Central Library HVAC	609,671	-	-	-	-	-	-
Central Light Fleet- FPE panels and drain	50,000	-	-	-	-	-	-
Concrete Repair/Repl (various facilities)	29,099	50,000	50,000	50,000	50,000	50,000	250,000
Council Chambers Screen Repair / Light Bulbs	14,519	-	-	-	-	-	-
Court/Detention Roof	-	50,000	1,300,000	-	-	-	1,350,000
Courts Millwork	20,860	-	-	-	-	-	-
Detention Center Plumbing	-	8,000	80,000	-	-	-	88,000
Elevator Modernization	-	150,000	150,000	150,000	150,000	150,000	750,000
Fire Panel Updates	-	20,000	20,000	20,000	20,000	20,000	100,000

Building Repair Subfund Program Detail

Project/Title	2013 Projected Budget	Five-Year Plan					Total Cost 2014 -2018
		2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
Stand Alone Projects, continued							
Fire Station Remodel Kitchens (5,8,9,12)	150,000	-	-	-	-	-	-
Firing Range Ph 1 Mntc and Repairs	329,500	80,000		500,000	-	-	580,000
Fox Theater- Accessibility Ramp	30,000	-	-	-	-	-	-
Garage Doors (various facilities)	96,574	75,000	75,000	90,000	85,000	85,000	410,000
Golf Courses (HVAC, roof, carpet, paint, etc) ¹	-	-	-	-	200,000	600,000	800,000
History Museum Carpet	-	-	-	45,000	-	-	45,000
Hoffman Heights- Remodel	47,269	-	-	-	-	-	-
HVAC Repairs (various facilities)	-	400,000	400,000	500,000	600,000	600,000	2,500,000
Misc Design Work ²	85,000	100,000	100,000	150,000	150,000	150,000	650,000
Miscellaneous / Permits / Minor Repairs ³	17,726	50,000	50,000	50,000	50,000	50,000	250,000
N. Satellite - Gas Radiant Heaters	60,000						
N. Satellite Admin Bldg HVAC Repair	93,500	-	-	-	-	-	-
N. Satellite Shop Bldg HVAC Ph 2	550,000	-	-	-	-	-	-
North Sat Admin / Chiller	18,500	-	-	-	-	-	-
North Sat Workshop/Mech Room	16,750	-	-	-	-	-	-
Recreation Office Reconfiguration	200,000	-	-	-	-	-	-
Replace Generators- Various Fac	92,770	60,000	30,000	-	100,000	-	190,000
Roof Repl Suppl Funding (various facil)	-	50,000	50,000	100,000	100,000	100,000	400,000
TBD Projects ⁴	100,000	100,000	20,907	160,520	97,520	212,520	591,467
Sub-total Stand Alone Projects	\$ 3,131,414	\$ 1,548,000	\$ 2,513,407	\$ 1,890,520	\$ 1,827,520	\$ 2,167,520	\$ 9,946,967
Total Budget Used	\$ 3,733,910	\$ 2,243,676	\$ 3,212,703	\$ 2,643,545	\$ 2,709,386	\$ 3,053,342	\$ 13,862,652
Budget to Carryforward to Following Year	\$ 91,367	\$ 305,887	\$ -	\$ -	\$ -	\$ -	

Notes:

1. Projects may include cost share with Golf Fund
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

		2013	Five-Year Plan					
Program\SubProgram\Fund		Projected Budget ¹	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	Total Cost 2014 - 2018
<u>Construction - Parks</u>								
<i>Canterbury Park</i>								
(New)	Canterbury Park-ArCo	0	0	0	425,000	0	0	425,000
<i>Total Canterbury Park</i>		0	0	0	425,000	0	0	425,000
<i>Const Parks Small Projects</i>								
61936	Const Parks Small Proj-ArCo	0	0	100,000	0	0	0	100,000
<i>Total Const Parks Small Projects</i>		0	0	100,000	0	0	0	100,000
<i>Cottonwood Park</i>								
(New)	Cottonwood Park-AdCo	0	100,000	0	0	0	0	100,000
(New)	Cottonwood Park-CTF	0	200,000	0	0	0	0	200,000
<i>Total Cottonwood Park</i>		0	300,000	0	0	0	0	300,000
<i>Del Mar Park</i>								
62760	Del Mar Park-ArCo	2,250,000	0	0	0	0	0	0
<i>Total Del Mar Park</i>		2,250,000	0	0	0	0	0	0
<i>Hoffman Park</i>								
(New)	Hoffman Renovation-CTF	0	0	0	0	450,000	0	450,000
<i>Total Hoffman Park</i>		0	0	0	0	450,000	0	450,000
<i>Median Maintenance</i>								
61969	Median Maintenance	31,104	530,000	30,000	30,000	40,000	40,000	670,000
<i>Total Median Maintenance</i>		31,104	530,000	30,000	30,000	40,000	40,000	670,000
<i>Montview Park</i>								
(New)	Montview Park Renovation - AdCo	0	550,000	0	0	0	0	550,000
(New)	Montview Park Renovation - CTF	0	350,000	0	0	0	0	350,000
<i>Total Montview Park</i>		0	900,000	0	0	0	0	900,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2013 Projected Budget ¹	Five-Year Plan					Total Cost 2014 - 2018
		2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Construction - Parks</u>							
<i>Nome Park</i>							
62805 Nome Park-ArCo	250,000	0	0	0	0	0	0
62806 Nome Park-PDF	61,050	0	0	0	0	0	0
<i>Total Nome Park</i>	311,050	0	0	0	0	0	0
<i>Norfolk Genn Park</i>							
(New) Norfolk Glenn-AdCo	0	0	0	0	0	450,000	450,000
<i>Total Norfolk Genn Park</i>	0	0	0	0	0	450,000	450,000
<i>Pagosa/Eldorado Park</i>							
(New) Pagosa/Eldorado Park-ArCo	0	0	0	0	600,000	0	600,000
<i>Total Pagosa/Eldorado Park</i>	0	0	0	0	600,000	0	600,000
<i>Red-tailed Hawk Park</i>							
61904 Red Tailed Hawk Park-ArCo	0	0	0	0	800,000	0	800,000
<i>Total Red-tailed Hawk Park</i>	0	0	0	0	800,000	0	800,000
<i>Sand Creek Park</i>							
62813 Sand Creek Ponds AdCo Grant	425,000	0	0	0	0	0	0
<i>Total Sand Creek Park</i>	425,000	0	0	0	0	0	0
<i>Sidecreek Park</i>							
(New) Sidecreek Park-ArCo	0	0	0	580,000	0	0	580,000
<i>Total Sidecreek Park</i>	0	0	0	580,000	0	0	580,000
<i>Sports Park Infra Improvements</i>							
62811 Sports Park Improvements-ArCo	1,000,000	0	0	0	0	0	0
(New) Sports Park Improvements-CTF	0	0	1,000,000	1,000,000	1,000,000	0	3,000,000
<i>Total Sports Park Infra Improvements</i>	1,000,000	0	1,000,000	1,000,000	1,000,000	0	3,000,000

Parks, Recreation & Open Space Detail By Project

		2013	Five-Year Plan					
Program\SubProgram\Fund		Projected Budget ¹	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	Total Cost 2014 - 2018
<u>Construction - Parks</u>								
<i>Springhill Park</i>								
61951	Springhill Park-ArCo	0	300,000	0	0	0	0	300,000
<i>Total Springhill Park</i>		0	300,000	0	0	0	0	300,000
<i>Tierra Park</i>								
(New)	Tierra Park-CTF	0	0	500,000	0	0	0	500,000
<i>Total Tierra Park</i>		0	0	500,000	0	0	0	500,000
Total Construction - Parks		\$4,017,154	\$2,030,000	\$1,630,000	\$2,035,000	\$2,890,000	\$490,000	\$9,075,000
<u>Construction OS</u>								
<i>Agriburbia</i>								
(New)	Agriburbia-ArCo	0	0	150,000	0	0	0	150,000
<i>Total Agriburbia</i>		0	0	150,000	0	0	0	150,000
<i>Aurora Reservoir</i>								
61991	Aur Reservoir Construction-ArCo	0	200,000	50,000	35,000	0	0	285,000
61958	Aurora Resv Improvements-CTF	0	100,000	0	0	0	0	100,000
<i>Total Aurora Reservoir</i>		0	300,000	50,000	35,000	0	0	385,000
<i>Const OS Small Projects</i>								
61931	Const OS Small Projects-ArCo	100,000	100,000	100,000	100,000	100,000	100,000	500,000
61952	Constr OS Small Proj-CTF	0	25,000	0	0	0	0	25,000
<i>Total Const OS Small Projects</i>		100,000	125,000	100,000	100,000	100,000	100,000	525,000
<i>Highline Canal-Phase 1</i>								
(New)	Highline Canal Improvements-AdCo	0	0	500,000	0	0	0	500,000
(New)	Highline Canal Improvements-ArCo	0	500,000	100,000	0	100,000	0	700,000
<i>Total Highline Canal-Phase 1</i>		0	500,000	600,000	0	100,000	0	1,200,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2013 Projected Budget ¹	Five-Year Plan					Total Cost 2014 - 2018
		2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Construction OS</u>							
<i>Sand Creek Park</i>							
62754 Sand Creek Park-AdCo	0	0	0	0	500,000	0	500,000
<i>Total Sand Creek Park</i>	0	0	0	0	500,000	0	500,000
<i>Triple Creek Trail</i>							
(New) Triple Creek Improvements-ArCo	0	0	250,000	0	0	250,000	500,000
<i>Total Triple Creek Trail</i>	0	0	250,000	0	0	250,000	500,000
Total Construction OS	\$100,000	\$925,000	\$1,150,000	\$135,000	\$700,000	\$350,000	\$3,260,000
<u>Greenways / Trails</u>							
<i>Infrastructure Trails Small Projects</i>							
(New) Trail Way Finding-ArCo	0	0	30,000	30,000	0	0	60,000
61940 Trails Small Projects-ArCo	0	50,000	500,000	525,000	525,000	525,000	2,125,000
61959 Trails Small Projects-CTF	0	30,000	25,000	0	0	0	55,000
<i>Total Infrastructure Trails Small Projects</i>	0	80,000	555,000	555,000	525,000	525,000	2,240,000
<i>Sand Creek Trail</i>							
62812 Star K Conn AdCo Grant	160,000	0	0	0	0	0	0
<i>Total Sand Creek Trail</i>	160,000	0	0	0	0	0	0
<i>Triple Creek Trail</i>							
62803 Triple Creek Aq ArCo Grant	1,482,500	0	0	0	0	0	0
62802 Triple Creek GOCO Grant	2,159,500	0	0	0	0	0	0
62804 Triple Creek NE Greenway Set	1,400,000	0	0	0	0	0	0
<i>Total Triple Creek Trail</i>	5,042,000	0	0	0	0	0	0
Total Greenways / Trails	\$5,202,000	\$80,000	\$555,000	\$555,000	\$525,000	\$525,000	\$2,240,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2013 Projected Budget ¹	Five-Year Plan					Total Cost 2014 - 2018
		2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Infrastructure - Open Space</u>							
<i>Open Space Restoration</i>							
62765 Open Space Restoration-AdCo	20,000	20,000	20,000	20,000	0	0	60,000
62764 Open Space Restoration-ArCo	30,000	50,000	50,000	50,000	50,000	50,000	250,000
<i>Total Open Space Restoration</i>	50,000	70,000	70,000	70,000	50,000	50,000	310,000
<i>OS Infra Small Projects</i>							
62751 Infra OS Small Projects-AdCo	0	0	30,000	0	20,000	20,000	70,000
61944 Infra OS Small Projects-ArCo	100,000	100,000	70,000	100,000	50,000	50,000	370,000
<i>Total OS Infra Small Projects</i>	100,000	100,000	100,000	100,000	70,000	70,000	440,000
Total Infrastructure - Open Space	\$150,000	\$170,000	\$170,000	\$170,000	\$120,000	\$120,000	\$750,000
<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>Moorhead Recreation Center</i>							
(New) Moorhead Recreation Center	0	1,000,000	0	0	0	0	1,000,000
<i>Total Moorhead Recreation Center</i>	0	1,000,000	0	0	0	0	1,000,000
<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>							
(New) Center Upgrades-CTF	0	0	0	0	0	1,000,000	1,000,000
(New) Recreation Center Seed Money	0	750,000	0	0	0	0	750,000
63703 Recreation/Aquatics Infrastructure	150,000	200,000	200,000	200,000	250,000	250,000	1,100,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund		2013 Projected Budget ¹	Five-Year Plan					Total Cost 2014 - 2018
			2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Infrastructure-Recreation</u>								
<i>Total Rec Infra</i>		150,000	950,000	200,000	200,000	250,000	1,250,000	2,850,000
Total Infrastructure-Recreation		(\$350,000)	\$2,950,000	\$200,000	\$200,000	\$250,000	\$1,250,000	\$4,850,000
<u>Lowry Community Park & Center</u>								
<i>Null</i>								
61827	Community College Lowry Landscaping Challenge	0	100,000	0	0	0	0	100,000
<i>Total Null</i>		0	100,000	0	0	0	0	100,000
Total Lowry Community Park & Center		\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
<u>Parks Infrastructure</u>								
<i>Athletic Field Renovation</i>								
61950	Athletic Field Renovation-ArCo	18,663	75,000	75,000	75,000	75,000	75,000	375,000
<i>Total Athletic Field Renovation</i>		18,663	75,000	75,000	75,000	75,000	75,000	375,000
<i>Blue Grass Conversion</i>								
62739	Bluegrass Conversion to Native-ArCo	15,000	0	25,000	25,000	25,000	25,000	100,000
(New)	Turf Conversion-CTF	0	15,000	0	0	0	0	15,000
<i>Total Blue Grass Conversion</i>		15,000	15,000	25,000	25,000	25,000	25,000	115,000
<i>Court Replacement</i>								
61945	Court Replacement-ArCo	0	150,000	700,000	300,000	0	0	1,150,000
<i>Total Court Replacement</i>		0	150,000	700,000	300,000	0	0	1,150,000
<i>Infrastructure Parks - AdCo</i>								
62755	Infra Parks Sm Proj-AdCo	25,000	25,000	25,000	25,000	25,000	25,000	125,000
<i>Total Infrastructure Parks - AdCo</i>		25,000	25,000	25,000	25,000	25,000	25,000	125,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2013 Projected Budget ¹	Five-Year Plan					Total Cost 2014 - 2018
		2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Parks Infrastructure</u>							
<i>Irrigation Renovation</i>							
61949 Irrigation Replacement-ArCo	50,000	0	50,000	50,000	50,000	50,000	200,000
<i>Total Irrigation Renovation</i>	50,000	0	50,000	50,000	50,000	50,000	200,000
<i>Park Path Replacement</i>							
61984 Park Path Replace-ArCo	50,000	50,000	50,000	50,000	50,000	50,000	250,000
<i>Total Park Path Replacement</i>	50,000	50,000	50,000	50,000	50,000	50,000	250,000
<i>Park Tree Planting</i>							
62810 Park Tree Planting-ArCo	18,000	20,000	20,000	20,000	20,000	20,000	100,000
<i>Total Park Tree Planting</i>	18,000	20,000	20,000	20,000	20,000	20,000	100,000
<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	125,000	100,000	125,000	100,000	125,000	125,000	575,000
62794 O&M Infrastructure-AdCo	25,000	25,000	25,000	25,000	25,000	25,000	125,000
62793 O&M Infrastructure-ArCo	72,500	62,500	62,500	62,500	67,500	67,500	322,500
<i>Total Parks Infra Small Projects</i>	272,500	237,500	262,500	237,500	267,500	267,500	1,272,500
<i>Playground Renovation</i>							
61946 Playground Renovation-ArCo	0	0	0	0	0	400,000	400,000
<i>Total Playground Renovation</i>	0	0	0	0	0	400,000	400,000
<i>Signage</i>							
62809 Park Signage-AdCo	25,000	0	0	0	0	0	0
61948 Park Signage-ArCo	50,000	50,000	75,000	75,000	75,000	75,000	350,000
<i>Total Signage</i>	75,000	50,000	75,000	75,000	75,000	75,000	350,000
Total Parks Infrastructure	\$524,163	\$622,500	\$1,282,500	\$857,500	\$587,500	\$987,500	\$4,337,500

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2013	Five-Year Plan					Total Cost 2014 - 2018
	Projected Budget ¹	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
Total Parks, Recreation & Open Space	\$9,643,317	\$6,877,500	\$4,987,500	\$3,952,500	\$5,072,500	\$3,722,500	\$24,612,500

- ¹ Figures represent an estimate of how the 2013 adopted budget will be amended by year-end 2013. This column includes the 2013 adopted budget plus budget transfers, Fall 2012 and Spring 2013 budget amendments, and contemplated amendments, transfers and lapses for the remainder of 2013. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.

2014 - 2018 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2014 - 2018	
Fund\Program\Subfund	Carryforward Appropriation 2012 ¹	2013 Projected Budget ²	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned		
<u>Wastewater Fund</u>									
<u>Collection</u>									
52516	2nd Creek Interceptor	669,928	-438,851	0	3,000,000	0	0	0	3,000,000
52422	Annual Cured In Place Pipe Sewer Rehab	3,982,830	5,798,053	4,000,000	2,000,000	1,000,000	1,000,000	1,000,000	9,000,000
52584	Cherry Creek Lift Station #15	75,891	-75,891	0	0	0	0	0	0
52491	Harvard Ave Sewer Line Relocation	314,503	-103,093	0	0	0	0	0	0
52482	Interceptor Rehab-SSSI	2,131,204	3,120,822	2,601,513	3,000,000	3,300,000	3,587,876	3,770,512	16,259,901
52682	Lowry Sewer Connection-SS	0	0	0	284,856	0	0	0	284,856
52462	Manhole Lining & Rehab	96,871	525,000	525,000	1,217,238	1,194,052	1,229,874	1,266,770	5,432,934
52461	Misc Sewer Replacement	378,632	171,604	385,000	382,560	358,216	368,962	380,031	1,874,769
52391	Miscellaneous Lift Station/Force Main Rehab - SS	0	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
52455	SC-Laredo St to 13th Ave-SS	0	0	0	0	367,604	1,785,506	3,278,188	5,431,298
52424	Tollgate Interceptor North Const	828,347	-755,281	0	0	0	0	0	0
Program Total		8,478,206	8,242,363	8,511,513	10,884,654	7,219,872	8,972,218	10,695,501	46,283,758
<u>Operations & General Management</u>									
52453	Cherry Creek Spillway Channel-SD	6,364,782	-900,000	0	0	0	0	0	0
52460	Cherry Creek #4 Force Main Rehab-SS	232,884	200,000	0	0	0	0	0	0
52431	E H LS/Fitz LS Demo/Pipe	47,527	-47,527	0	0	0	0	0	0
52536	Flood Warning System	124,989	-116,788	0	0	0	0	0	0
52435	Piney Creek FM Improvements	55,782	-55,782	0	0	0	0	0	0
52658	Sand Creek Water Reuse Plant-SS	233,342	1,080,000	0	0	0	0	0	0
52824	SCADA (Supervisory Control and Data Acquisition)	477,521	0	1,423,270	632,305	1,005,456	792,573	587,208	4,440,812

2014 - 2018 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2014 - 2018	
			2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned		
Fund\Program\Subfund			Carryforward Appropriation 2012 ¹	2013 Projected Budget ²					
<u>Wastewater Fund</u>									
52493	Senac/Murphy Creek Improvements	1,472,509	-999,999	1,000,000	0	0	0	0	1,000,000
52529	Waste Water Model-SS	174,620	-174,620	0	0	0	0	0	0
52552	Waste Water Utility Plan Update-SS	630,535	-630,535	700,000	0	0	100,000	0	800,000
Program Total		9,814,491	-1,645,251	3,123,270	632,305	1,005,456	892,573	587,208	6,240,812
<u>Storm Water</u>									
D1204	2nd Creek Drainage Improvements SDDV	0	0	0	2,000,000	2,000,000	2,700,000	2,000,000	8,700,000
D1201	Alameda Avenue Storm Crossing	0	0	1,400,000	0	0	0	0	1,400,000
52437	Baranmor Ditch Improvements	5,016,107	3,605,732	1,731,406	844,835	0	0	0	2,576,241
52388	Bolling Drive Tributary Outfall-SD	5,392	23,450	0	0	0	0	0	0
52492	Cherry Creek @ Arapahoe RD Drainage Improvements	0	500,000	300,000	0	0	0	0	300,000
52301	City Center Storm System Improvements	0	500,000	0	0	0	0	0	0
52570	Concrete Channel Rehab	406,108	132,529	500,000	0	0	0	0	500,000
52494	Dunkirk 72" Rehab	2,453,024	-795,022	0	0	0	0	0	0
52389	E Tollgate Creek Detention	39,020	-39,020	0	0	0	0	0	0
52535	Easterly Creek Outfall Improve-SD	0	2,375,000	0	0	0	621,053	2,000,000	2,621,053
52895	Fitzsimons Drainage Improvements	0	500,000	4,000,000	6,000,000	0	0	0	10,000,000
52977	Haven Acres Outfall	549,447	292,985	0	0	0	0	0	0
52438	Hutchinson Channel Rehab	2,792,158	1,089,332	0	0	0	0	0	0
52574	Laredo/11th Ave Storm Sewer-SD	0	0	0	250,000	0	0	0	250,000
52539	Lower Westerly Imp-SD	2,155,863	-1,373,203	0	0	0	0	0	0
52830	Lowry 11th Avenue Outfall	0	0	0	0	283,218	559,244	0	842,462

2014 - 2018 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2014 - 2018	
		Carryforward Appropriation 2012 ¹	2013 Projected Budget ²	2014 Adopted	2015 Planned	2016 Planned	2017 Planned		2018 Planned
Fund\Program\Subfund									
<u>Wastewater Fund</u>									
52463	Miscellaneous Stream Restoration	48,459	189,501	500,000	200,000	206,000	212,180	218,545	1,336,725
52831	Sand Creek Erosion Control	1,808,144	-1,808,144	0	0	0	0	0	0
52540	Sand Creek Tributary Overflow Sys- Moline/Colfax	0	0	0	0	0	2,700,087	0	2,700,087
52465	Storm Corrugated Metal Pipe Rehab	0	500,000	0	597,026	597,026	614,937	633,385	2,442,374
52580	Storm Drain System Improvement	667,972	-67,472	357,000	354,738	358,216	368,962	380,031	1,818,947
52452	Stormwater Management Plan - SD	356,748	200,000	0	0	0	0	500,000	500,000
52464	UDFCD Commitments-SD	693,950	-365,500	199,500	800,000	800,000	800,000	800,000	3,399,500
52586	Upper 1st Creek: Detention Ponds Storm Drain	1,490,186	420,000	5,000,000	5,000,000	5,000,000	0	0	15,000,000
52456	Upper Piney Creek Stabilization - SD	0	0	2,553,691	0	0	0	3,000,000	5,553,691
52648	Upper Senac TribStab/Wtr Qual-SD	0	0	0	1,415,432	1,620,051	0	0	3,035,483
52393	Westerly Creek Bridge/Channel Improvements	0	2,979,866	0	0	0	0	0	0
Program Total		18,482,578	8,860,034	16,541,597	17,462,031	10,864,511	8,576,463	9,531,961	62,976,563
Total Wastewater Fund		\$36,775,275	\$15,457,146	\$28,176,380	\$28,978,990	\$19,089,839	\$18,441,254	\$20,814,670	\$115,501,133
<u>Water Fund</u>									
<u>Developer Related Project</u>									
52629	Gun Club 24":38th/56th-WDVR (WINDLER DEV)	0	0	0	0	806,613	1,670,421	0	2,477,034
52489	Gun Club 30":26th-38th	0	0	0	0	1,413,132	683,000	0	2,096,132
52416	Gun Club 36": 6th to 19th WDVR	0	0	0	1,765,000	0	0	0	1,765,000

2014 - 2018 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2014 - 2018
Fund\Program\Subfund	Carryforward Appropriation 2012 ¹	2013 Projected Budget ²	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
<u>Water Fund</u>								
W5224 Himalaya 24": 6th Ave to Colfax-DVLP	0	0	0	1,499,710	0	0	0	1,499,710
Program Total	0	0	0	3,264,710	2,219,745	2,353,421	0	7,837,876
<u>Operations & General Management</u>								
52768 Automated Meter Reading System	0	0	74,175	93,280	155,296	172,076	300,311	795,138
52499 Infrastructure Upgrade / Mobile Computing	100,000	250,000	0	0	0	0	0	0
52466 Vault/Valve Rehabilitation	0	0	172,122	177,286	173,909	179,126	184,500	886,943
Program Total	100,000	250,000	246,297	270,566	329,205	351,202	484,811	1,682,081
<u>Prairie Waters Project</u>								
52554 Prairie Waters Project	3,084,503	-2,161,314	0	0	0	0	0	0
52395 Prairie Waters Project - Additional Wells	0	3,508,800	0	0	0	0	0	0
Program Total	3,084,503	1,347,486	0	0	0	0	0	0
<u>Pumping</u>								
52496 APS Cone Valve Replacement	974,880	0	0	0	0	0	0	0
52376 Aurora Pump Station Upgrades	0	0	500,000	1,500,000	0	0	0	2,000,000
W0907 PWP Pump Station Expansion-WA	0	0	0	0	0	1,700,000	0	1,700,000
52873 Wemlinger Zone 4 & Zone 5 PS 17 Mil Gallons	141,645	-141,645	0	0	0	0	0	0
Program Total	1,116,525	-141,645	500,000	1,500,000	0	1,700,000	0	3,700,000

2014 - 2018 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2014 - 2018	
Fund\Program\Subfund	Carryforward Appropriation 2012 ¹	2013 Projected Budget ²	2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned		
<u>Water Fund</u>									
<u>Source of Supply Other</u>									
52495	54"/40" Rampart Appurtenances Rehab/Repl	225,000	2,319,900	3,877,500	3,398,200	2,959,800	0	0	10,235,500
52390	Brighton Ditch Connection	0	300,000	1,500,000	0	0	0	0	1,500,000
52700	Homestake/Eagle River Project	131,496	-81,496	0	0	0	0	0	0
52378	Integrated Resource Plan	2,211,790	758,101	0	0	0	0	0	0
52488	North Campus Well Rehab	0	250,000	0	254,750	259,590	264,522	0	778,862
W1207	PWP North Campus Expansion to 20 MGD	0	0	0	3,200,000	6,300,000	6,300,000	0	15,800,000
W1209	PWP North Campus Expansion to 30 MGD RBF	0	0	0	0	0	0	2,900,000	2,900,000
52481	Quincy Spillway Top Slab	176,849	-34,330	0	0	0	0	0	0
52800	Rampart Raw Water Delivery	327,869	757,800	525,240	499,200	428,000	358,000	369,000	2,179,440
52498	Rampart Tower/Tunnel Rehab	0	400,000	0	0	0	0	0	0
52560	Well Field Land Acquisition	6,069,490	1,373,559	0	3,800,000	0	0	0	3,800,000
W5276	Wemlinger Blended Water Pipeline	0	0	0	0	0	7,100,000	23,700,000	30,800,000
Program Total		9,142,494	6,043,534	5,902,740	11,152,150	9,947,390	14,022,522	26,969,000	67,993,802
<u>Source of Supply Storage</u>									
52377	Box Creek Reservoir	2,557,401	270,998	2,484,000	3,612,000	2,048,000	2,223,000	1,203,000	11,570,000
52446	Brantner Ditch	637,500	-637,500	0	0	0	0	0	0
52439	Future Storage	838,721	-838,721	0	0	0	0	0	0
52669	Homestake Capital Projects	809,135	5,488,366	4,806,000	554,500	204,000	2,340,000	893,000	8,797,500
52625	Jefferson Lake	246,483	-14,894	0	0	0	0	0	0
52440	Lower SP Storage/Challenger	800,033	1,408,022	0	0	0	0	0	0

2014 - 2018 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2014 - 2018
			2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
Fund\Program\Subfund	Carryforward Appropriation 2012 ¹	2013 Projected Budget ²						
<u>Water Fund</u>								
52385 Lower SP Storage/Everist	16,891,294	-1,760,833	0	0	3,382,000	5,000,000	0	8,382,000
52384 Lower SP Storage/Kirby-Dersham	843,738	582,453	0	4,000,000	0	0	0	4,000,000
52383 Lower SP Storage/Walker	0	912,500	0	500,000	4,000,000	0	0	4,500,000
52396 Mountain Storage	0	383,623	0	0	0	0	0	0
52386 Terminal Raw Water Reservoir-WA	357,698	39,980	10,000,000	10,888,000	6,000,000	8,887,000	13,331,000	49,106,000
52938 Upper South Platte Storage/Chatfield	6,313,724	-6,313,724	0	0	0	0	0	0
Program Total	30,295,727	-479,730	17,290,000	19,554,500	15,634,000	18,450,000	15,427,000	86,355,500
<u>Source of Supply Water</u>								
52379 CO/Ark Ditch Acquisition	2,786,591	0	0	0	0	0	0	0
52622 Lower SP Water Rights Acquisition	6,262,948	0	0	0	0	0	0	0
52959 Raw Water Rehab	2,071,486	1,000,000	150,000	200,000	200,000	240,000	200,000	990,000
52382 Rocky Ford II	462,088	0	0	200,000	200,000	200,000	200,000	800,000
52381 Water Rights Acquisition	8,399,753	0	0	2,997,000	7,088,000	7,625,000	7,625,000	25,335,000
Program Total	19,982,866	1,000,000	150,000	3,397,000	7,488,000	8,065,000	8,025,000	27,125,000
<u>Transmission & Distribution</u>								
52397 100 S Peoria Pressure Regulating Valve Rehab	0	832,927	0	0	0	0	0	0
52398 Abilene Water Line Relocation	0	300,000	0	0	0	0	0	0
52583 C470/E-W Pipeline Acq	3,000,000	-3,000,000	0	0	0	0	0	0
52855 City Oversizing Cost	0	0	0	600,000	0	0	600,000	1,200,000
52392 Distribution System Improvements to Binney WPF	0	0	866,000	0	0	0	0	866,000
52487 FR EMG Switches-WASI	126,560	6,553	0	0	0	0	0	0

2014 - 2018 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2014 - 2018	
			2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned		
Fund\Program\Subfund			Carryforward Appropriation 2012 ¹	2013 Projected Budget ²					
<u>Water Fund</u>									
52501	Gun Club 42": Miss to 2nd	200,838	-188,248	0	0	0	0	0	0
52490	Harvard Ave Water Line Relocation	2,032,171	0	0	0	0	0	0	0
52954	Line Replacement	1,224,207	4,578,167	4,000,000	4,000,000	4,000,000	4,800,000	6,000,000	22,800,000
52932	Misc Transmission Mains	317,172	-56,568	372,789	320,114	314,020	323,437	333,140	1,663,500
52467	Pressure Regulating Valve Rehab Replacement	384,740	-384,740	142,947	155,169	134,050	153,550	150,000	735,716
52674	SCADA (Supervisory Control and Data Acquisition)	892,365	0	1,332,502	885,478	1,104,571	843,540	669,647	4,835,738
52485	Smoky Hill S Tank Imp-WASI	442,141	-159,132	0	0	0	0	0	0
52479	Smoky Hill West Tank	96,587	-96,167	0	0	0	0	0	0
52675	Water System Master Plan	108,101	-108,101	0	0	0	0	0	0
W5405	Zone 8 24" Cnty Ln Rd/Blackstone to Rocking Horse	0	0	0	0	1,324,764	655,710	0	1,980,474
Program Total		8,824,882	1,724,691	6,714,238	5,960,761	6,877,405	6,776,237	7,752,787	34,081,428
<u>Treatment</u>									
W0908	Binney Purification Facility Filter Additions	0	0	3,000,000	0	0	0	1,713,000	4,713,000
52504	Binney WPF Improvements	0	75,000	0	0	0	0	0	0
52616	Griswold Water Plant Renovation	677,299	387,000	531,000	531,000	3,211,000	0	0	4,273,000
52468	Treated Water Master Plan Update	50,809	-50,809	0	0	0	0	0	0
52486	Wemlinger WPF Improvements-WA	3,371,045	6,357,500	9,500,000	0	0	0	460,000	9,960,000
Program Total		4,099,153	6,768,691	13,031,000	531,000	3,211,000	0	2,173,000	18,946,000
Total Water Fund		\$76,646,150	\$16,513,027	\$43,834,275	\$45,630,687	\$45,706,745	\$51,718,382	\$60,831,598	\$247,721,687

2014 - 2018 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward Appropriation 2012 ¹	2013 Projected Budget ²	Five-Year Plan					Total Cost 2014 - 2018
			2014 Adopted	2015 Planned	2016 Planned	2017 Planned	2018 Planned	
Total Aurora Water	\$113,421,425	\$31,970,173	\$72,010,655	\$74,609,677	\$64,796,584	\$70,159,636	\$81,646,268	\$363,222,820

1 Figures represent previous years unspent appropriation as of December 31, 2012, as reported in the 2012 Comprehensive Annual Financial Report.

2 Figures represent an estimate of how the 2013 adopted budget will be amended by year-end 2013. This column includes the 2013 adopted budget plus budget transfers, Fall 2012 and Spring 2013 budget amendments, and contemplated amendments, transfers and lapses for the remainder of 2013. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.



The background of the page features a large, faint, circular seal of the City of Aurora. The seal contains a stylized sunburst or starburst design in the center, with the word "AURORA" written in a serif font along the bottom arc. Above the word "AURORA" are five small stars.

Budget Ordinance Summary



Budget Ordinance Summary

Ordinance Process

The following pages describe the 2013 and 2014 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.

2014 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 2014 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.

2013 Amending Ordinances

Amending ordinances are used to modify the amounts approved with the budget ordinances. There were two 2013 amending ordinances: the 2013 Spring Supplemental Amendment Ordinance and the 2013 Fall Supplemental Amendment Ordinance. Although some of the ordinances included amendments for 2012 and/or 2013, only the significant 2013 amendments are specifically identified.

Spring Supplemental Budget Appropriation Amendment Ordinance (Introduced 5/6/13, Approved 5/20/13, Effective 6/22/13): This ordinance amended the original budget for 2013 and also amended the 2012 budget for year-end adjustments. The items in this supplemental are taken into account in the 2013 projection, as published in this budget book. The most significant amendments that affect 2013 include:

- 1) Net Lapses of \$12.7 million in Water and \$4.1 million in Wastewater for capital project adjustments and completed projects net \$2.0 million with reimbursement from RTD for RTD relocation for FasTracks.
- 2) Additional appropriation of \$2.0 million in the Capital Projects Fund including \$1.0 million for FasTracks related projects, \$0.5 million for joint training facility design, \$0.4 million for Green Fund projects and \$0.1 million for the Yale Bridge sidewalk connections.
- 3) Additional appropriation of \$6.0 million in the Gifts and Grants Fund with \$5.0 million for the Triple Creek Greenway grant moved from 2012; \$0.3 million in Court administration for the SMART grant; and \$0.7 million in Parks for Adams County Open Space and COMPASS.

Fall Supplemental Budget Appropriation Amendment Ordinance (Introduced 11/25/13, Approved 12/9/13; Effective 1/11/14): This is the second of two scheduled appropriation adjustments. This supplemental amended the 2013 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) A net increase of \$1.8 million in the General Fund. Items not included in the 2013 projection included technical adjusts to the Homebuyer Education Program offset by revenue and a loan to the Golf Fund from the Policy Reserve Fund for mowing equipment. Items in the 2013 projection included employee bonuses, inmate housing costs, theater shooting expenses, a transfer to Risk Management Fund, an increase in City's match for HOME Grant, and accounting adjustments.
- 2) An appropriation of \$4.9 million offset by \$2.6 million revenue in the Capital Projects Fund, which included \$2.5 million in Planning and Development Services for Redevelopment Activities Program and the TOD Marketing Study; \$2.3 million in Public Works for RTD FasTracks and corresponding reimbursement of \$2.0 million; and an appropriation in Non-Departmental for operating expenses funded by Airport Noise proceeds.
- 3) An appropriation of \$21.2 million in the Wastewater Fund primarily associated with a prepayment of debt net of other capital program adjustments.

- 4) A Lapse of \$1.8 million in the Water Fund for capital program lapses net of an appropriation for PWP additional wells for \$4.0 million.



A large, light gray watermark of the Aurora logo is centered in the background. It features a circular border containing a stylized sunburst at the top, a horizontal band with five stars in the middle, and the word "AURORA" in a serif font at the bottom.

Budget Process and Calendar

Budget Process and Calendar

The budget process for the City involves teamwork and cooperation among many groups and individuals within the City, including: citizens; elected officials; other government entities; neighborhood associations; Council-appointed boards and commissions; and City staff. The process provides opportunities for the public to gain information and understanding about the City's budget and operations. In addition, citizens are given a forum to provide input regarding how the City allocates its resources.

Citizen Involvement

Budget town meetings are conducted by each Ward Council member early in the budget development process. At that time, citizens receive information about the budget and are given the opportunity to inform City Council about their issues and priorities. Citizens are encouraged to express their opinions about the budget and members of the public can make requests of City Council. In addition, two public hearings are scheduled during City Council's formal weekly meetings. One hearing is held in the spring before budget preparation begins; and the other is scheduled in the fall just prior to Council meeting(s) to consider the proposed budget.

The Citizens' Advisory Budget Committee (CABC) meets monthly to become familiar with City operations, priorities, and budget needs. The CABC meets prior to the proposed budget submission to form its own recommendations to present to City Council. Other commissions directly involved in making budget recommendations to the City Council are the Human Relations Commission (HRC), the Citizens' Advisory Committee on Housing, Community Development (CHCD), and the Citizens' Water Advisory Committee (CWAC).

City Staff Involvement and the Basis of Budgeting

Each year, the Office of Budget and Financial Planning projects revenues for the next five years. The first year of the five-year projection is used as the basis for the annual operating budget. The annual operating budget balances operating expenditures with operating revenues.

For expenditures, the baseline for the development of the 2014 budget during 2013 is the projected amount approved by City Council during the adoption of the 2013 budget less one-time items and various adjustments. These changes may include: items approved in the 2013 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.

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.

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 2014 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-63 (Aurora Capital Leasing Corporation), I-69 (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

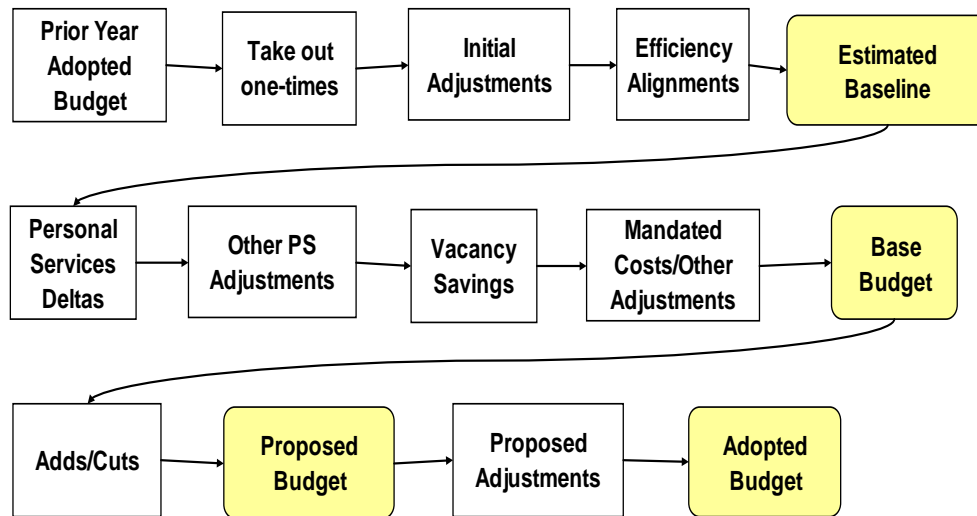
1. Internal service funds revenue will cover the cost of operations and will be generated by charging City of Aurora budget programs that use such services.
2. Standard rates will be reviewed periodically to determine if charges to other funds are reasonable.
3. The City will operate a risk management 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. OBF 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. This is an obligation of the enterprise.

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 percent 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, 2013, the authorized and issued amount of outstanding debt issues by the City and City-affiliated entities is about \$739.0 million, and the projected principal balance remaining is \$632.7 million. Principal payments in 2014 total \$8.5 million and interest payments are \$30.1 million.

Recent Debt Financing

In the summer of 2013 the City did a partial prepayment of the 2006 Sewer Revenue Bonds. Par value of \$18.8 million was paid off using \$21.5 million in cash. This will result in a projected savings of over \$9 million or a net present value of 49 percent. The maturities for 2014-2016 and 2030-2034 were paid off.

This prepayment was on top of other recent prepayments including a payoff of \$41.8 million in 2012 on the Water series 2005D revenue bonds. In February of 2012, the City conducted a \$5.0 million pre-pay to pay off the Series 1999A CWRPDA Wastewater Fund Loan. In the fall of 2011, approximately \$45.5 million was used for the payoff of the Series 2003 and the Series 2003A Water bonds. The amounts prepaid were \$12.1 million and \$33.5 million respectively.

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, 2012 was \$88.7 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.

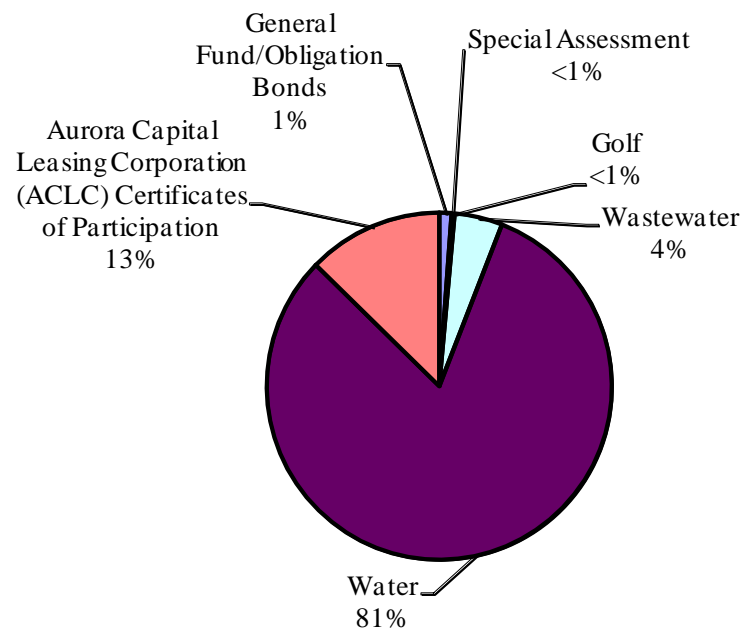
(3) Rating provided by Fitch which uses a rating scale similar to Standard and Poor's.

2014 Adopted Budget

Appendix 6 - Debt Management

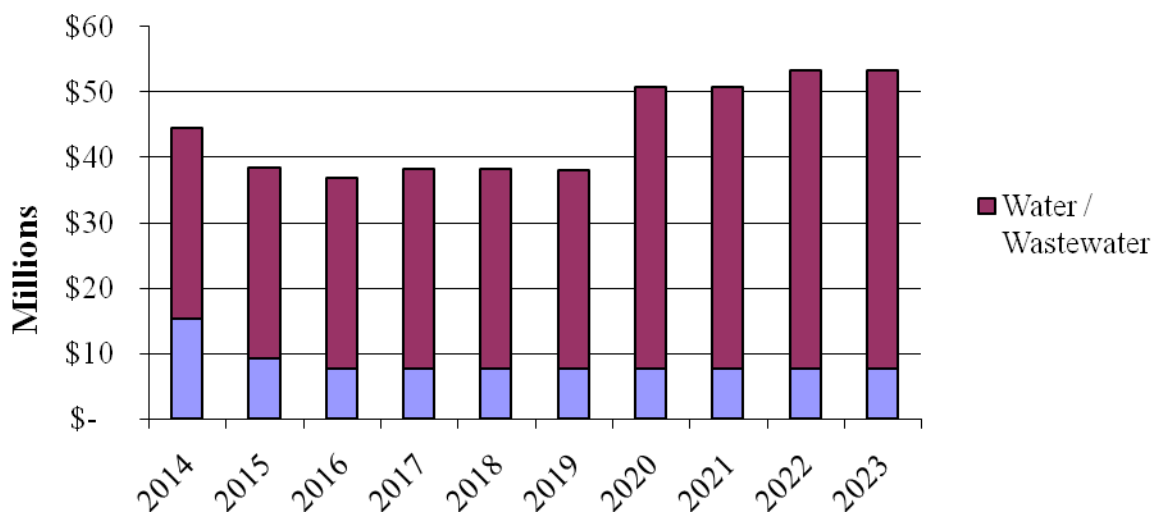
City Funds	Authorized and Issued	12/31/13 Balance	2014 Principal Payment	2014 Interest Payment	12/31/14 Balance
General Fund Bonds					
2009 Sports Park (1999 Issue)	\$7,850,000	\$1,635,000	\$1,635,000	\$24,525	\$ -
General Obligation Bonds					
2010 Bonds (2000 and 1998 issues)	21,035,000	6,630,000	4,515,000	331,500	2,115,000
Total General Fund/Obligation Bonds	28,885,000	8,265,000	6,150,000	356,025	2,115,000
Special Assessment					
2007 SID 1-05 (Ptarmigan)	1,075,000	640,000	10,000	24,875	630,000
2005 SID 2-03 (Dam West)	1,140,000	350,000	10,000	11,614	340,000
Total Special Assessment	2,215,000	990,000	20,000	36,489	970,000
Golf Fund					
2005 Saddle Rock Refinancing Bond	4,625,000	1,000,000	490,000	43,137	510,000
Total Golf Fund	4,625,000	1,000,000	490,000	43,137	510,000
Wastewater Fund					
2006 First Lien Sewer Revenue Bonds	57,790,000	32,295,000	-	1,559,813	32,295,000
Total Wastewater Fund	57,790,000	32,295,000	-	1,559,813	32,295,000
Water Fund					
CWCB \$75 Million Line of Credit	75,750,000	74,174,748	1,634,324	2,781,553	72,540,424
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	884,415	176,883	44,221	707,532
Total Water Fund	645,520,091	590,159,163	1,811,207	28,091,111	588,347,956
City Funds Totals	\$ 739,035,091	\$ 632,709,163	8,471,207	\$30,086,575	\$ 624,237,956
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	5,595,000	2,730,000	279,750	2,865,000
2005 ACLC Open Space	23,395,000	1,815,000	1,815,000	32,897	-
Total ACLC	127,845,000	91,570,000	4,545,000	4,395,622	87,025,000
City Affiliated Entities Totals	\$ 127,845,000	\$ 91,570,000	\$ 4,545,000	\$ 4,395,622	\$ 87,025,000
Non-City Entities					
General Improvement Districts (GID)					
2011 GID 02-2009 Pier Point 7	2,600,000	2,435,000	90,000	106,653	2,345,000
2010 GID 03-2008 Meadow Hills	495,000	450,000	15,000	22,455	435,000
2010 GID 01-2008 Peoria Park Fence	375,000	343,000	12,000	18,694	331,000
2009 GID 01-2007 Cherry Creek Fence	700,000	610,000	25,000	32,025	585,000
Total GIDS	4,170,000	3,838,000	142,000	179,827	3,696,000
Non-City Entity Totals	\$ 4,170,000	\$ 3,838,000	\$ 142,000	\$ 179,827	\$ 3,696,000

December 31, 2013 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, 2013 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, 2013.

INTERFUND LOANS										
Loan Description	Amount of Loan	Borrowing Fund	Loaning Fund	Term (Years)	Loan Date	12/31/13 Balance	2014 Principal	2014 Interest	12/31/14 Balance	Last Payment
City Match for Bioscience Facility (FRA)	\$1,150,000	FRA	CPF	15	1999	\$137,188	(\$137,188)	(\$5,488)	\$137,188	2014
Murphy Creek Golf Course Construction Loan; draws as required	\$4,384,000	Golf	Sewer	15	2011	\$4,284,000	(\$50,000)	(\$171,360)	\$4,234,000	2026
Golf Cart Note from Policy Reserve Fund 2010	\$336,945	Golf	Policy / General Fund	5	2010	\$107,117	(\$70,803)	(\$4,156)	\$36,314	2015
Golf Cart Note from Policy Reserve Fund 2012	\$274,392	Golf	Policy / General Fund	4	2012	\$208,314	(\$67,730)	(\$5,208)	\$140,583	2016
Golf Equipment Note from Policy Reserve Fund 2013	\$379,992	Golf	Policy/ General Fund	4	2013	\$301,737	(\$72,664)	(\$7,543)	\$229,074	2017

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, 2012			
Assessed Valuation, all Counties:	\$	2,955,790,168	
Debt Limit - Three (3) percent of assessed valuation			\$ 88,673,705
Amount of debt outstanding:			
Total bonded debt		587,054,000	
Other debt		178,407,418	
Total			<u>\$ 765,461,418</u>
Deductions allowed by law:			
General obligation bonds exempt from limit	\$	14,929,000	(a)
Revenue bonds		572,125,000	(b)
Capitalized lease obligations		2,180,509	(b)
Certificates of participation		96,970,000	(b)
Revenue notes		77,785,000	(b)
Water rights		1,471,909	(b)
Total Deductions			<u>\$ 765,461,418</u>
Total amount of debt applicable to debt limit			-
Less Funds Available in debt service funds		1,545,176	(c)
Amount of debt applicable to debt limit		-	-
Legal Debt Margin			<u><u>\$ 88,673,705</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.



Aurora Capital Leasing Corporation



Aurora Capital Leasing Corporation

	2013 Projection	2014 Adopted	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Funds Available	\$ 1,562,337	\$ 1,129,352	\$ 2,132,854	\$ 2,337,881	\$ 1,998,372	\$ 1,570,081
Revenue						
Transfer from General Fund	6,054,231	6,354,231	6,654,231	6,954,231	7,254,231	7,662,445
Investment Income - Capital Leases	1,095,355	1,415,243	1,415,243	1,202,032	820,360	820,360
Transfer from E-911 Fund	1,710,000	-	-	2,000,000	2,000,000	2,000,000
Transfer from Open Space Fund	1,233,494	1,847,897	-	-	-	-
Interest	18,973	55,710	52,138	50,063	43,753	42,408
Bond Proceeds	1,340,000	-	-	-	-	-
Funds from Restricted Assets	-	1,097,903	-	-	-	-
	\$ 11,452,053	\$ 10,770,984	\$ 8,121,612	\$ 10,206,326	\$ 10,118,344	\$ 10,525,213
Expenditures						
Debt Service	10,535,069	9,760,982	7,911,585	10,543,335	10,544,135	10,540,960
Capital Purchases	1,340,000	-	-	-	-	-
Fees	9,969	6,500	5,000	2,500	2,500	2,500
	\$ 11,885,038	\$ 9,767,482	\$ 7,916,585	\$ 10,545,835	\$ 10,546,635	\$ 10,543,460
Net Changes in Funds Available	(432,985)	1,003,502	205,027	(339,509)	(428,291)	(18,247)
Ending Funds Available	\$ 1,129,352	\$ 2,132,854	\$ 2,337,881	\$ 1,998,372	\$ 1,570,081	\$ 1,551,834

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

	2013	2014	2015	2016	2017	2018
	Projection	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 1,562,337	\$ 1,129,352	\$ 2,132,854	\$ 2,337,881	\$ 1,998,372	\$ 1,570,081
Revenue						
Internal Transfer Series 2009A	(1,043,494)	354,409	(441,994)	(771,244)	(472,044)	(60,655)
Investment Income - Capital Lease	1,095,355	1,415,243	1,415,243	1,202,032	820,360	820,360
Bond Proceeds	1,340,000	-	-	-	-	-
Interest	15,623	54,210	52,138	50,063	43,753	42,408
	\$ 1,407,484	\$ 1,823,862	\$ 1,025,387	\$ 480,851	\$ 392,069	\$ 802,113
Expenditures						
Capital Purchases	1,340,000	-	-	-	-	-
Fire Truck - Series 2012	264,458	264,458	264,458	264,458	264,458	264,458
Direct Loan 2013	236,011	236,011	236,011	236,011	236,011	236,011
Future Lease Purchase	-	319,891	319,891	319,891	319,891	319,891
	\$ 1,840,469	\$ 820,360	\$ 820,360	\$ 820,360	\$ 820,360	\$ 820,360
Ending Funds Available	\$ 1,129,352	\$ 2,132,854	\$ 2,337,881	\$ 1,998,372	\$ 1,570,081	\$ 1,551,834

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 - 2013. Fund balance was used for a number of purchases in 2011 and 2012 and outside financing was acquired for Fire Trucks in 2012 and various equipment in 2013.

Refunding Certificates of Participation, Series 2009A

	2013	2014	2015	2016	2017	2018
	Projection	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
Transfer from General Fund	3,041,981	3,341,981	3,643,481	6,954,231	7,254,231	7,662,445
Internal Transfer from/(to) ACLCL General	1,043,494	(354,409)	441,994	771,244	472,044	60,655
Internal Transfer from ACLCL Series 2005	-	1,097,903	-	-	-	-
	\$ 4,085,475	\$ 4,085,475	\$ 4,085,475	\$ 7,725,475	\$ 7,726,275	\$ 7,723,100
Expenditures						
Debt Payment	4,082,975	4,082,975	4,082,975	7,722,975	7,723,775	7,720,600
Fees	2,500	2,500	2,500	2,500	2,500	2,500
	\$ 4,085,475	\$ 4,085,475	\$ 4,085,475	\$ 7,725,475	\$ 7,726,275	\$ 7,723,100
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.

The transfer from the General Fund increases as funds available in ACLCL are drawn down for paying debt service. Also, combined debt service attributable to the General Fund lease payments (Series 2006 A-1 and Series 2009) increases by \$631,800 in 2016.

2014 Adopted Budget

Refunding Certificates of Participation, Series 2006 A-1

	2013	2014	2015	2016	2017	2018
	Projection	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
Transfer from General Fund	3,012,250	3,012,250	3,010,750	-	-	-
	\$ 3,012,250	\$ 3,012,250	\$ 3,010,750	\$ -	\$ -	\$ -
Expenditures						
Debt Payment	3,009,750	3,009,750	3,008,250	-	-	-
Fees	2,500	2,500	2,500	-	-	-
	\$ 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

	2013	2014	2015	2016	2017	2018
	Projection	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
Transfer from Open Space Fund	1,233,494	1,847,897	-	-	-	-
Interest	3,350	1,500	-	-	-	-
Internal Transfer to 2009A	-	(1,097,903)	-	-	-	-
Funds from Restricted Assets	-	1,097,903	-	-	-	-
	\$ 1,236,844	\$ 1,849,397	\$ -	\$ -	\$ -	\$ -
Expenditures						
Debt Payment	1,235,344	1,847,897	-	-	-	-
Fees	1,500	1,500	-	-	-	-
	\$ 1,236,844	\$ 1,849,397	\$ -	\$ -	\$ -	\$ -
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The series 2005 were originally issued for purposes of park acquisition and street improvements. The financing of street improvements regularly appropriated in the 2005 and 2006 city capital budgets allowed the City to have enough available cash to pre-pay the Aurora City Place incentive. The annual General Fund incentive payments that would have been paid to the developer are now used to make the lease payments on this issue. The street improvements portion of this series was refunded with the series 2009A. The 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

	2013	2014	2015	2016	2017	2018
	Projection	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
Transfer from Enhanced E-911 Fund	1,710,000	-	-	2,000,000	2,000,000	2,000,000
	\$ 1,710,000	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Expenditures						
Debt Payment	1,706,531	-	-	2,000,000	2,000,000	2,000,000
Fees	3,469	-	-	-	-	-
	\$ 1,710,000	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.

A new debt issue for the upgrade of the radio system is planned starting with lease payments of \$2.0 million in 2016.



Operating Transfers



Schedule of Annual Operating Transfers

Operating Transfer Out		Operating Transfer In		Comments
Fund Name	2014 Adopted	Fund Name	2014 Adopted	
General Fund	\$ 7,769,474	ACLC Fund	\$ 7,769,474	AMC lease payment (\$4,730,220), City Place (\$1,624,011), Fleet lease payments (\$1,359,043), Crime lab equipment (\$56,200)
General Fund	203,272	Community Development Fund	203,272	City match for HOME grant
General Fund	27,761,506	Capital Projects Fund	27,761,506	\$18,408,306 for 100% of building material and other use taxes, 4% of all other General Fund revenue, less transfers and amounts reduced per Council approval (2%); Additional \$9,300,000 of one-time funds for various projects; \$53,200 for pay back of the Green Fund for energy efficient building projects
General Fund	897,618	Cultural Services Fund	897,618	Annual transfer to Cultural Services Fund
General Fund	1,659,525	Debt Service Fund	1,659,525	To cover debt service for 2009 Sports Park Refunding General Obligation Bonds
General Fund	3,887,963	Recreation Fund	3,887,963	Annual transfer to Recreation Fund
General Fund	900,000	Risk Management Fund	900,000	Transfer to the Risk Fund to achieve reserve of \$4-5 million
Capital Projects Fund	191,686	Cultural Services Fund	191,686	Transfer for Art In Public Places ordinance
Conservation Trust Fund	150,000	Golf Fund	150,000	Funding for Conservation Trust Fund approved capital projects in the Golf Fund
Development Review Fund	1,100,000	General Fund	1,100,000	Payment of overhead for administrative support
Open Space Fund	1,847,897	ACLC Fund	1,847,897	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
Total Transfer Out	\$ 46,398,941	Total Transfer In	\$ 46,398,941	



The background of the page features a large, light gray circular seal of the City of Aurora. The seal contains a stylized sunburst at the top, a horizontal line across the middle, and the word "AURORA" in a serif font at the bottom. Five small stars are positioned along the horizontal line, above the word "AURORA".

City Council Budget Detail



City Council General Fund Budget Detail

This appendix breaks down the budget 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. For 2014, several changes have been made to dues and subscriptions including: \$2,000 has been added for the Regional Economic Advancement Partnership; funds for Sister Cities International were increased by \$20,000; and dues for Aurora Chamber of Commerce membership were increased by \$10,000 as one of several changes made by Council at the October 5th Council budget workshop. A \$5,000 contingency for dues and subscriptions has also been added to cover unanticipated increases and will be lapsed if not needed. For designated items, the following changes were made: \$25,000 was added for Aurora Chamber military-related activities as part of the October 5th workshop and \$950 was added for the Aurora Chamber table. The allocation for miscellaneous events hosted by civic and nonprofit organizations has been increased to \$4,000.

	2011 Actual	2012 Actual	2013 Projection	2014 Adopted
Personal Services	\$ 616,927	\$ 543,869	\$ 609,453	\$ 615,660
Dues & Subscriptions				
DRCOG	\$ 66,300	\$ 66,300	\$ 66,300	\$ 66,300
CML	101,510	102,568	107,740	109,740
Aurora Chamber	5,000	5,150	5,305	15,305
NLC	15,259	15,869	17,188	17,188
NOISE	2,310	627	2,444	2,444
U.S. Conference of Mayors	12,242	12,242	12,242	12,242
Regional Air Quality Council	18,000	18,000	18,000	18,000
Metro Mayors	22,537	22,755	23,318	23,318
Metro North Chamber	-	-	3,035	3,035
Sister Cities International	-	-	20,000	40,000
Regional Econ Advancement Partnership	-	-	2,000	2,000
Miscellaneous	172	625	1,000	1,000
Unallocated Dues and Subscriptions	-	-	-	5,000
Total Dues/Subscriptions	\$ 243,330	\$ 244,136	\$ 278,572	\$ 315,572
Training and Conferences	\$ 28,453	\$ 47,028	\$ 97,371	\$ 73,827
Designated Items				
Arapahoe County Fair	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Armed Forces Luncheon	1,500	1,500	2,500	2,500
Metro Mayor Youth Award - Arapahoe	-	-	500	500
Aurora Guide	1,000	1,000	1,000	1,000
Community Asset CCSD Youth	-	-	1,500	1,500
AEDC A-List Table	-	-	2,000	2,000
Aurora Chamber Table	-	-	950	950
Aurora Chamber - Military-Related Activities	-	-	-	25,000
Aurora Scholars	2,254	5,000	5,000	5,000
Accelerate Colorado	3,500	-	-	-
Miscellaneous civic, nonprofit events	287	267	4,000	4,000
Total Designated Items	\$ 13,541	\$ 12,767	\$ 22,450	\$ 47,450
Council Contingency	\$ -	\$ -	\$ 15,716	\$ 15,716
All Other (meeting meals, supp & svcs, printing, etc)	\$ 27,541	\$ 35,146	\$ 41,300	\$ 36,776
Total City Council	\$ 929,792	\$ 882,946	\$1,064,862	\$1,105,001



The background features a large, faint, circular seal. Inside the seal is a stylized sunburst or starburst design. Below the sunburst, there are five small stars. At the bottom of the seal, the word "AURORA" is written in a serif font.

Aurora Urban Renewal Authority



AURORA URBAN RENEWAL AUTHORITY PRO FORMA SUMMARY

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projected*	Projected*	Projected*	Projected*	Projected*	Projected*
Beginning Funds Available	\$ 3,220,092	\$ 4,305,852	\$ 3,823,883	\$ 2,263,402	\$ 3,147,738	\$ 4,153,575	\$ 4,950,579
Revenue							
Sales Tax	\$ 1,802,858	\$ 1,800,949	\$ 1,786,944	\$ 2,718,258	\$ 4,406,616	\$ 3,943,082	\$ 5,163,279
Use Tax	171,342	289,831	20,475	350,000	720,120	2,707,049	11,379,849
Property Tax	2,349,972	2,492,728	2,588,027	2,711,488	2,978,309	3,093,956	3,427,284
Occupational Privilege Tax (OPT)	387,926	421,266	348,991	475,541	496,947	508,842	515,598
Lodgers Tax	240,382	264,000	218,529	528,000	528,000	548,280	635,798
Fees	20,000	67,363	47,661	88,193	88,665	100,884	108,414
Loans and Grants	60,000	3,250,000	750,000	-	-	-	-
Interest Income	56,139	52,551	53,355	66,627	43,045	57,645	71,794
	\$ 5,088,619	\$ 8,638,688	\$ 5,813,982	\$ 6,938,106	\$ 9,261,701	\$ 10,959,738	\$ 21,302,016
Expenditures							
Personal Services	\$ 295,138	\$ 390,000	\$ 375,000	\$ 551,000	\$ 661,915	\$ 735,900	\$ 817,270
Capital Projects	3,110	4,550,000	1,250,000	-	142,915	228,789	293,830
Development Studies and Plans	259,579	295,000	264,740	-	-	-	-
Developer Incentives	3,151,918	3,600,760	4,643,241	5,130,180	7,057,074	8,443,482	17,294,039
Intergovernmental Agreements	283,639	224,896	736,141	247,948	260,345	626,619	2,111,484
Collection Fees	9,475	10,000	20,341	24,643	33,615	27,944	136,392
Debt Related	-	50,000	85,000	100,000	100,000	100,000	100,000
	\$ 4,002,859	\$ 9,120,656	\$ 7,374,463	\$ 6,053,770	\$ 8,255,865	\$ 10,162,735	\$ 20,753,015
Surplus / (Deficit)	\$ 1,085,760	\$ (481,968)	\$ (1,560,481)	\$ 884,336	\$ 1,005,836	\$ 797,003	\$ 549,001
Ending Funds Available	\$ 4,305,852	\$ 3,823,883	\$ 2,263,402	\$ 3,147,738	\$ 4,153,575	\$ 4,950,579	\$ 5,499,580

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 eleven 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 2013, revenue is expected to increase \$3.6 million primarily from loan revenue for the Havana North project, a projected improvement in occupational privilege tax and lodgers 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 2013, total expenses are expected to increase \$5.1 million primarily due to capital projects related to the Havana North Urban Renewal Area and program wide increases in pledges for developer incentives. Capital projects are planned in the Buckingham Urban Renewal Area in 2014 for road improvements. 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 lodgers 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

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 302,188	\$ 621,770	\$ 704,882	\$ 518,271	\$ 622,759	\$ 720,841	\$ 810,980
Revenues							
Sales Tax	\$ 368,967	\$ 317,854	\$ 336,925	\$ 357,141	\$ 378,569	\$ 401,283	\$ 425,360
Use Tax	153,377	30,000	5,000	-	-	-	-
Property Tax (TIF)	1,011,094	1,011,092	1,046,480	1,083,107	1,121,016	1,160,251	1,200,860
Occupational Privilege Tax (OPT)	19,676	20,266	20,874	21,500	22,146	22,810	23,494
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	7,100	7,161	7,305	7,451	7,600	7,800
Loans and Grants	-	-	-	-	-	-	-
Interest Income	7,341	6,695	6,500	6,500	6,500	6,500	6,500
Total Revenues	\$ 1,560,455	\$ 1,393,008	\$ 1,422,941	\$ 1,475,554	\$ 1,535,682	\$ 1,598,445	\$ 1,664,015
Expenditures							
Personal Services	\$ 50,100	\$ 50,000	\$ 95,000	\$ 96,000	\$ 99,000	\$ 103,000	\$ 125,000
Capital projects	3,110	100,000	300,000	-	-	-	-
Development Studies and Plans	4,839	10,000	-	-	-	-	-
Developer Incentives	917,485	925,000	971,250	1,019,813	1,070,803	1,124,343	1,180,560
Intergovernmental Agreements	265,339	224,896	236,141	247,948	260,345	273,362	287,031
Collection Fees	-	-	7,161	7,305	7,451	7,600	8,000
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ 1,240,873	\$ 1,309,896	\$ 1,609,552	\$ 1,371,066	\$ 1,437,600	\$ 1,508,306	\$ 1,600,592
Ending Funds Available	\$ 621,770	\$ 704,882	\$ 518,271	\$ 622,759	\$ 720,841	\$ 810,980	\$ 874,403

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 per each additional 10,000 SF and 1 per the following subsequent 10,000 square feet thereafter.

City Center II Urban Renewal Area

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 5,801	\$ 11,258	\$ 16,735	\$ 22,835	\$ 30,435	\$ 225,535	\$ 225,635
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ 290,170	\$ 463,370	\$ 567,600
Use Tax	-	-	-	-	120,120	79,050	-
Property Tax (TIF)	5,377	5,377	6,000	7,500	200,000	223,000	455,670
Occupational Privilege Tax (OPT)	-	-	-	-	20,740	29,950	36,000
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	2,230	4,560
Loans and Grants	-	-	-	-	-	-	-
Interest Income	80	100	100	100	100	100	100
Total Revenues	\$ 5,457	\$ 5,477	\$ 6,100	\$ 7,600	\$ 631,130	\$ 797,700	\$ 1,063,930
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 82,915	\$ 137,900	\$ 150,000
Capital projects	-	-	-	-	82,915	137,900	198,830
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	-	-	265,200	503,290	677,190
Intergovernmental Agreements	-	-	-	-	-	16,280	33,250
Collection Fees	-	-	-	-	5,000	2,230	4,560
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 436,030	\$ 797,600	\$ 1,063,830
Ending Funds Available	\$ 11,258	\$ 16,735	\$ 22,835	\$ 30,435	\$ 225,535	\$ 225,635	\$ 225,735

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 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 increment is pledged to the project 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

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 5,237	\$ 6,136	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues							
Sales Tax	\$ 997,006	\$ 1,026,916	\$ 1,057,724	\$ 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	899	-	-	-	-	-	-
Total Revenues	\$ 997,905	\$ 1,026,916	\$ 1,057,724	\$ 1,294,971	\$ 1,307,300	\$ 1,319,629	\$ 1,334,629
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital projects	-	-	-	-	-	-	-
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	997,006	1,033,052	1,057,724	1,294,971	1,307,300	1,319,629	1,334,629
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ 997,006	\$ 1,033,052	\$ 1,057,724	\$ 1,294,971	\$ 1,307,300	\$ 1,319,629	\$ 1,334,629
Ending Funds Available	\$ 6,136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.

Horizon Uptown

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.

Colorado Science and Technology Park Urban Renewal Area

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 129,422	\$ 179,325	\$ 226,912	\$ 277,364	\$ 360,104	\$ 456,258	\$ 520,685
Revenues							
Sales Tax	\$ 23,910	\$ 21,642	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Use Tax	2,401	2,179	-	-	250,000	250,000	250,000
Property Tax (TIF)	337,133	350,000	375,000	425,000	425,000	425,000	425,000
Occupational Privilege Tax (OPT)	(2,395)	-	3,000	3,000	3,000	5,000	5,000
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Interest Income	2,182	2,951	3,001	3,052	3,104	3,157	3,211
Total Revenues	\$ 363,231	\$ 376,772	\$ 406,001	\$ 461,052	\$ 711,104	\$ 713,157	\$ 713,211
Expenditures							
Personal Services	\$ -	\$ -	\$ 10,000	\$ 15,000	\$ 30,000	\$ 35,000	\$ 35,000
Capital Projects	-	-	-	-	-	-	-
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	308,271	323,685	339,869	356,862	575,000	603,750	633,938
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	5,057	5,500	5,680	6,450	9,950	9,980	9,980
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ 313,328	\$ 329,185	\$ 355,549	\$ 378,312	\$ 614,950	\$ 648,730	\$ 678,918
Ending Funds Available	\$ 179,325	\$ 226,912	\$ 277,364	\$ 360,104	\$ 456,258	\$ 520,685	\$ 554,978

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 and there will be up to 7 TIF areas with an end date of 2058. 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

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 2,673,653	\$ 3,362,125	\$ 2,688,764	\$ 1,205,622	\$ 1,787,517	\$ 2,351,322	\$ 2,935,685
Revenues							
Sales Tax	\$ 412,975	\$ 424,537	\$ 342,295	\$ 1,009,896	\$ 1,021,759	\$ 1,029,234	\$ 1,060,111
Use Tax	15,564	250,000	15,475	350,000	350,000	350,000	350,000
Property Tax (TIF)	996,368	1,026,259	1,057,047	1,088,758	1,121,421	1,155,064	1,189,715
Occupational Privilege Tax (OPT)	370,645	400,000	324,097	450,000	450,000	450,000	450,000
Lodgers Tax	240,382	264,000	218,529	528,000	528,000	528,000	528,000
Fees	-	10,263	10,500	10,888	11,214	6,054	6,054
Loans & Grants	-	-	-	-	-	-	-
Interest Income	44,440	40,105	40,554	53,775	30,141	44,688	58,783
Total Revenues	\$ 2,080,374	\$ 2,415,163	\$ 2,008,497	\$ 3,491,317	\$ 3,512,535	\$ 3,563,040	\$ 3,642,664
Expenditures							
Personal Services	\$ 245,038	\$ 340,000	\$ 270,000	\$ 440,000	\$ 450,000	\$ 460,000	\$ 470,000
Capital projects	-	1,200,000	200,000	-	-	-	-
Development Studies and Plans	239,740	250,000	239,740	-	-	-	-
Developer Incentives	894,406	1,294,024	2,274,399	2,458,534	2,487,516	2,512,623	2,763,885
Intergovernmental Agreements	8,300	-	500,000	-	-	-	-
Collection Fees	4,418	4,500	7,500	10,888	11,214	6,054	6,054
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ 1,391,902	\$ 3,088,524	\$ 3,491,639	\$ 2,909,422	\$ 2,948,730	\$ 2,978,677	\$ 3,239,939
Ending Funds Available	\$ 3,362,125	\$ 2,688,764	\$ 1,205,622	\$ 1,787,517	\$ 2,351,322	\$ 2,935,685	\$ 3,338,410

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. Local excise taxes on the project have been extended until 2031. In 2014, \$500,000 will be used by the City of Aurora for the overlay of Montview Boulevard.

AURA Non TIF Fees

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 103,791	\$ 65,238	\$ 56,738	\$ 63,238	\$ 134,738	\$ 146,238	\$ 157,738
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use Tax	-	-	-	-	-	-	-
Property Tax (TIF)	-	-	-	-	-	-	-
Occupational Privilege Tax (OPT)	-	-	-	-	-	-	-
Lodgers Tax	-	-	-	-	-	-	-
Fees	20,000	50,000	30,000	70,000	70,000	85,000	90,000
Loans or Grants & Gifts	-	-	-	-	-	-	-
Interest Income	1,197	1,500	1,500	1,500	1,500	1,500	1,500
Total Revenues	\$ 21,197	\$ 51,500	\$ 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	15,000	35,000	25,000	-	-	-	-
Developer Incentives	34,750	25,000	-	-	-	-	-
Intergovernmental Agreements	10,000	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
Total Expenditures	\$ 59,750	\$ 60,000	\$ 25,000	\$ -	\$ 60,000	\$ 75,000	\$ 95,000
Ending Funds Available	\$ 65,238	\$ 56,738	\$ 63,238	\$ 134,738	\$ 146,238	\$ 157,738	\$ 154,238


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

	2012	2013	2014	2015	2016	2017	2018
	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ 60,000	\$ 129,852	\$ 176,072	\$ 212,185	\$ 253,380	\$ 299,856
Revenues							
Sales Tax	\$ -	\$ 10,000	\$ 25,000	\$ 26,250	\$ 27,563	\$ 28,941	\$ 30,388
Use Tax	-	7,652	-	-	-	-	-
Property Tax	-	100,000	103,500	107,123	110,872	114,752	118,769
Occupational Privilege Tax (OPT)	-	1,000	1,020	1,040	1,061	1,082	1,104
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	60,000	3,250,000	750,000	-	-	-	-
Interest Income	-	1,200	1,700	1,700	1,700	1,700	1,700
Total Revenues	\$ 60,000	\$ 3,369,852	\$ 881,220	\$ 136,113	\$ 141,195	\$ 146,475	\$ 151,960
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital projects	-	3,250,000	750,000	-	-	-	-
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	-	-	-	-	-
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	50,000	85,000	100,000	100,000	100,000	100,000
Total Expenditures	\$ -	\$ 3,300,000	\$ 835,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Ending Funds Available	\$ 60,000	\$ 129,852	\$ 176,072	\$ 212,185	\$ 253,380	\$ 299,856	\$ 351,816

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. Havana North has one TIF area that was created in 2011 and set to expire in 2038. It 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 on either side.

General Improvement Districts



General Improvement Districts in the City of Aurora

A General Improvement District (GID) is a taxing unit created for the purpose of acquiring, constructing, installing, operating, or maintaining any public improvement or for the purpose of providing such service. There are currently four voter-approved GIDs in the City.

Cherry Creek Racquet Club Fence General Improvement District (1-2007)

	2014		2015		2016		2017		2018	
	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)

	2014		2015		2016		2017		2018	
	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)

	2014		2015		2016		2017		2018	
	Adopted		Projected		Projected		Projected		Projected	
Beginning Funds Available	\$	-	\$	-	\$	-	\$	-	\$	-
Revenue										
Property Tax		210,000		210,000		210,000		210,000		210,000
	\$	210,000	\$	210,000	\$	210,000	\$	210,000	\$	210,000
Expenditures										
Debt Payment		210,000		210,000		210,000		210,000		210,000
	\$	210,000	\$	210,000	\$	210,000	\$	210,000	\$	210,000
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 \$210,000 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)

	2014		2015		2016		2017		2018	
	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.

Aurora Conference Center General Improvement District (No. 2-2011)

	2014		2015		2016		2017		2018	
	Adopted		Projected		Projected		Projected		Projected	
Beginning Funds Available	\$	-	\$	-	\$	-	\$	-	\$	-
Revenue										
Property Tax		350		-		-		-		-
	\$	350	\$	-	\$	-	\$	-	\$	-
Expenditures										
Capital Improvements		350								
	\$	350	\$	-	\$	-	\$	-	\$	-
Ending Funds Available	\$	-	\$	-	\$	-	\$	-	\$	-

The Aurora Conference Center General Improvement District (GID), was approved during the November 2011 election. Qualified electors voted in favor of authorizing the levy of an ad valorem property tax for the construction and/or to incentivize a public conference center and related improvements. Its purpose is to attract tourism to the area and stimulate development of property within and surrounding the GID, to provide off-site public infrastructure, and to provide for the payment of future regional infrastructure costs, all for the benefit of GID taxpayers. The budget and proposed mill levy for the Aurora Conference Center GID, for collection in 2014, is at a rate of forty (40) mills, but in no event to generate an amount in excess of five million dollars (\$5,000,000) in total revenue. The revenue shall be used to defray the general expenses of the Aurora Conference Center GID for the fiscal year commencing January 1, 2014 and ending December 31, 2014.





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 lapse is 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

ACA	Affordable Care Act	CPF	Capital Projects Fund
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	DART	Direct Action Response Team
ARRA	American Recovery and Reinvestment Act	DBC	Department Budget Coordinator
AURA	Aurora Urban Renewal Authority	DIA	Denver International Airport
AYDGRIP	Aurora Youth Development and Gang Reduction Implementation Plan	DRCOG	Denver Regional Council of Governments
BID	Business Improvement District	EDR	Enhanced Development Review
CABC	Citizens' Advisory Budget Committee	EECBG	Energy Efficiency Conservation Block Grant
CAD	Computer Aided Dispatch	EEO	Equal Employment Opportunity
CAFR	Comprehensive Annual Financial Report	EMATT	East Metro Auto Theft Task Force
CALEA	Commission on Law Enforcement Accreditation	EMS	Emergency Medical Services
CDBG	Community Development Block Grant	EOEP	Elected Officials' and Executive Personnel Defined Benefit Plan
CDOT	Colorado Department of Transportation	EPMP	Employee Performance Management Program
CHCD	Citizens' Advisory Committee on Housing, Community Development	FAST	Fugitive Apprehension and Surveillance Team
CIP	Capital Improvement Program	FPPA	Fire and Police Pension Association
CIPP	Cured in Place Pipe	FRA	Fitzsimons Redevelopment Authority
CML	Colorado Municipal League	FTE	Full-Time Equivalent

ACRONYMS (continued)

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
NFPA	National Fire Protection Association	VALET	Victim Assistance Law Enforcement Training

