



## OPERATING AND CAPITAL IMPROVEMENT BUDGET

### 2015 Budget Acknowledgements

#### City Council

Stephen D. Hogan ..... Mayor  
Debi Hunter Holen ..... Mayor Pro-Tem (2015) and At-Large  
Sally Mounier ..... Ward I  
Renie Peterson ..... Ward II  
Marsha Berzins ..... Ward III  
Molly Markert ..... Ward IV  
Bob Roth ..... Ward V  
Robert (Bob) E. Broom ..... Ward VI  
Barbara Cleland ..... 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  
Roberto Venegas ..... Assistant City Manager

#### Office of Budget Team

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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Aurora  
Colorado**

For the Fiscal Year Beginning

**January 1, 2014**

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, 2014.

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 2015 budget for the City of Aurora. They are recognized here for their hard work and valuable contributions.

## Council Appointees

Michael Hyman, 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, Terry Jones (Interim)  
Public Works, Dave Chambers

## Department Budget Staff

Aurora Water, Bonni Dommer/Maria Osley  
/Raisa Nikolayevsky  
City Attorney's Office, Jan Adamcyk/Marie McCrary  
City Council, Chanell Reed/Michael Lawson  
Communications, Alyson Noble  
Court Administration, Yvonne Madril-Brawner  
Finance, Jackie Ehmann  
Fire, Terry Teske  
General Management, Alyson Noble  
Information Technology, Liz Rehwalt/Kerstin Claspell  
Internal Services, Michael Lawson

Judicial, Maggie Hynes  
Library & Cultural Services, Debra Collins  
Neighborhood Services, Pamela Bradley  
/Alyson Noble  
Parks, Recreation, & Open Space, Byron  
Fanning/Jonathan Downs  
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:** New development at Gardens at Havana (June 2014).

**Cover and Spine Photos Courtesy of City of Aurora**

## To contact us:

Office of Budget & Financial Planning  
City of Aurora  
15151 E. Alameda Parkway, 5<sup>th</sup> Floor  
Aurora, Colorado 80012  
Telephone: (303) 739-7072  
E-Mail: [budget1@auroragov.org](mailto:budget1@auroragov.org)  
Access Aurora: (303) 739-7000



**2015**



# **Aurora City Council**



**Mayor Steve Hogan**



**Debi Hunter Holen**  
Mayor Pro-Tem (At-Large)



**Sally Mounier**  
Ward I



**Renie Peterson**  
Ward II



**Marsha Berzins**  
Ward III



**Molly Markert**  
Ward IV



**Bob Roth**  
Ward V



**Bob Broom**  
Ward VI



**Barbara Cleland**  
At-Large



**Bob LeGare**  
At-Large



**Brad Pierce**  
At-Large



## **Introduction to the City of Aurora 2015 Adopted Budget**

This 2015 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 2015 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 *2015 General Fund Revenue Overview* provides a detailed description of the City's revenue outlook for 2015 and beyond for the General Fund. The *Long Range General Fund Financial Outlook* identifies expected revenues and expenditures for all general government functions through 2019. 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 2015 budget as originally adopted by City Council, and the status of the 2014 projection at the time the 2015 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 2016 budget.

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



## Table of Contents

<b>Acknowledgements</b> .....	i
<b>Distinguished Budget Presentation Award</b> .....	ii
<b>Special Recognition</b> .....	iii
<b>2015 City Council Roster</b> .....	iv
<b>Introduction to the 2015 Adopted Budget</b> .....	v
<b>Table of Contents</b> .....	vi

### **Budget Message**

Budget Focus .....	A-1
Revenues .....	A-1
Expenses .....	A-2
Longer Term Outlook .....	A-4
Acknowledgements .....	A-4

### **Executive Summary**

Overview .....	B-1
Attachment 1: Budget in Brief .....	B-21
Attachment 2: Summary of Total Ending Funds .....	B-22
Attachment 3: Expenditure Summary: All Funds .....	B-23
Attachment 4: 2014 Original to Projection Variance .....	B-25
Attachment 5: General Fund Expenditures .....	B-26
Attachment 6: Major Changes in Funds Available .....	B-27
Attachment 7: Significant Base Budget Adjustments .....	B-28
Attachment 8: General Fund Amendments .....	B-29
Attachment 9: Other Funds Amendments .....	B-31
Attachment 10: Staffing Summary by Fund .....	B-32
Attachment 11: 2012-2019 Capital Improvement Program Summary .....	B-33
Attachment 12: Capital Amendment Summary by Fund and Department .....	B-35

### **Profile of Aurora**

Introduction .....	C-1
Aurora in Brief .....	C-2
Maps .....	C-5
City Organizational Charts .....	C-9

## General Fund Revenues

2015 General Fund Revenue Overview .....	D-1
Attachment A: 2014 General Fund Revenue Gains and Shortfalls .....	D-26
Attachment B: General Fund Revenue and Percent Changes .....	D-28

## Financial Outlook

Purpose .....	E-1
General Fund Overview .....	E-2
Scenarios .....	E-2
Key Assumptions .....	E-4
Tables:	
Summary - No Compensation Increase 2017-2019 Scenario .....	E-7
Summary - Compensation Increase Scenario .....	E-8
Percent Growth by Expenditure Class .....	E-9
Percent Growth by Revenue Class .....	E-10
Department Detail .....	E-11
Amendments .....	E-20
Council Amendments .....	E-21
Potential Future Adjustments .....	E-22

## 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 Courses Fund .....	F-30
Open Space Fund .....	F-32
Parks Development Fund .....	F-34
Recreation Fund .....	F-36
Risk Management Fund .....	F-38
Wastewater Fund .....	F-40
Water Fund .....	F-42



## Department Operating Budgets

Department Operating Budgets Overview .....	G-1
Aurora Water .....	G-3
City Attorney's Office .....	G-26
City Council .....	G-31
Civil Service Commission .....	G-36
Communications .....	G-39
Court Administration .....	G-48
Finance .....	G-55
Fire .....	G-67
General Management .....	G-77
Information Technology .....	G-85
Internal Services .....	G-93
Judicial .....	G-103
Library & Cultural Services .....	G-109
Neighborhood Services .....	G-120
Non-Departmental (Transfers) .....	G-136
Parks, Recreation, & Open Space .....	G-147
Planning & Development Services .....	G-167
Police .....	G-177
Public Defender .....	G-193
Public Safety Communications Center .....	G-197
Public Works .....	G-200

## Capital Improvement Program (CIP)

Capital Improvement Program Introduction .....	H-1
Capital Improvement Program Overview .....	H-2
Capital Projects Fund Five-Year Plan 2015-2019 .....	H-12
Capital Improvement Program Summary by Fund .....	H-14
Projects Proposed to City Council without Aurora Water .....	H-15
Aurora Water Projects Proposed to City Council .....	H-25
Capital Program Amendments .....	H-26
Non-Routine Project Pages .....	H-50

## Appendices

1. Operating Budget Reconciliations:	
Overview .....	I-1
Operating Reconciliation by Fund and Department .....	I-2
City Council Adjustments to 2015 Proposed Budget .....	I-8
Reconciliation of 2013 CAFR to Funds Available .....	I-10
2. Capital Improvement Program Detail:	
Overview .....	I-11

Building Repair Subfund Program Detail .....	I-12
Parks Capital Improvement Program Detail .....	I-14
Aurora Water Capital Improvement Detail .....	I-23
3. Budget Ordinance Summary .....	I-30
4. Budget Process and Calendar.....	I-33
5. General Financial Policies .....	I-36
6. Schedule of Operating Transfers .....	I-53
7. City Council Budget Detail.....	I-54
8. Debt Management.....	I-56
9. Aurora Urban Renewal Authority.....	I-64
10. General Improvement District Budgets .....	I-79
11. Aurora Capital Leasing Corporation.....	I-82
12. Water Authority Budgets .....	I-87
13. Art in Public Places.....	I-89
14. Surcharge Programs.....	I-91
15. Community Development Program Detail .....	I-96
16. Glossary .....	I-104



# **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](http://www.auroragov.org)

**DATE:** January 31, 2015

**TO:** Mayor Hogan and Members of City Council

**FROM:** George K. Noe, City Manager

**SUBJECT: 2015 ADOPTED BUDGET**

---

I am pleased to transmit to you the City Manager's Adopted Budget for 2015. This budget message provides a brief overview of the approach used to develop the budget.

The 2015 Adopted Budget is balanced for all funds and continues to provide a sound financial plan to provide the best possible municipal services. As revenue continues to perform well, the budget was able to be balanced without budget reductions for the second consecutive year. The 2015 Adopted Budget for the General Fund is \$291.5 million, up 8.1 percent from the 2014 Original Budget of \$269.8 million.

The 2015 Adopted Budget continues the use of a multi-year approach to ensure that the revenue and expenditure plan will yield a balanced budget for at least two years. So, as was the case last year, the City's financial forecast shows that the 2015 Budget should result in a balanced budget in 2016 as well. This has been accomplished by carefully planning the amount of on-going costs that can be added and focusing the remaining resources on one-time additions.

In addition, the City has taken a step toward shrinking the structural budget deficit. While future shortfalls (2017 and beyond) still occur, continued fiscal and operational discipline have caused the structural gap to narrow over the five-year period. 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.

## REVENUES

The City's revenues, especially taxes, continue to perform well in 2014. Based on continued strength in the economy, sales tax is in its third consecutive year of month-over-month growth. General Fund revenue for 2014 is projected to grow at a healthy 4.4 percent over 2013, 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 4.7 percent in 2014.

Revenue in 2015 is projected to grow at a rate of 3.5 percent (\$9.5 million) over 2014. Most of the increase is in sales tax and companion use taxes. Sales tax is expected to grow 3.8 percent. The underlying revenue assumptions in the 2015 Adopted Budget are intended to be conservative but realistic in the face of economic uncertainty, such as mounting global tensions.

The Executive Summary includes a summary look at the City's economic outlook and revenue projections. The General Fund Revenue Overview provides more detail.

## **EXPENDITURES**

The focus of the expenditure plan for 2015 is on the City Council Policy Agenda as well as Council priority programs. In April, the Council adopted its Council Policy Agenda for 2014-15 which included the following 13 projects:

- Fitzsimons area development
- Havana corridor including FanFare development
- Structural budget deficit plan
- Employee pay and benefits
- Westerly Creek corridor completion
- City and County of Aurora
- Commercial development plan for I-70 North
- Colfax corridor
- 6<sup>th</sup> Avenue extension
- Transit-oriented development (TOD)
- Homeless items
- Construction defects
- Sister Cities/International

Significant additional funding relative to the Council Policy Agenda includes funding for land acquisition for the 6<sup>th</sup> Avenue extension, enhancements to services for the homeless, continuation of the City and County project, TOD development support funding, and the creation of a new Office of International Initiatives.

In addition, at the Spring Workshop, City staff asked Council for feedback on the priority of the various operational programs. The following six programs received priority support:

- Fire emergency services
- Code enforcement
- Parks, open space, and natural resources
- Police district operations
- Public safety communications
- Street operations

Funding additions relative to the Council priority programs include the addition of two MSUs and nine additional Firefighters, the implementation of the next phase of body-worn cameras in Police, Police property room staffing, facilities and equipment and improved parks/trails/open space maintenance.

Of the \$18.6 million in total additions in the General Fund (including \$500,000 added by City Council at the September 27<sup>th</sup> Fall Budget Workshop), \$14.4 million (78 percent) are associated with Council priority projects or programs. These priorities account for 84 percent of the one-time adds and 66 percent of the ongoing adds.

The Adopted Budget also continues with the Council's policy to increase the Capital Projects Fund (CPF) transfer from 2.0 percent to 2.5 percent as a step in the progression back to 4.0 percent. The increased funding results in the ability to fund construction of a permanent facility for Fire Station 15, the remodel of three existing Fire stations, and planned increases in street and facility maintenance.

Finally, the 2015 Adopted Budget continues to recognize employee pay and benefits as a Council priority. After a number of years of no or minimal base wage increases, the budget includes a 3.75 percent average pay increase and a 5.0 percent health insurance contribution increase (which ties to the two-year union contracts) as well as Civil Service step and grade increases and the ongoing funding of market adjustments approved in the 2014 budget. In addition, \$200,000 of one-time performance bonuses and \$200,000 of ongoing performance/market adjustments for Career Service employees are included in the budget.

The Executive Summary section of the book includes a summary of expenditures including cost drivers, adds, and staffing levels, as well as highlights of other funds. More detail can be found in the Department Pages section of the book.

## 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 \$4.5 million shortfall in 2017, assuming a 2.5 percent pay increase and 5.0 percent increase in the health insurance contribution for all employees. The 2017 shortfall is also at least partly due to an assumed 2.25 percent pay increase in 2016, as approved for the second year of the union contract, and additional police officers included as part of the modified police staffing mandate. The outlook also continues the Council-initiated CPF transfer step-back to 4.0 percent. Shortfalls are also projected for 2018 and 2019, primarily driven by employee compensation increases.

## 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 respective recommendations to City Council. Their work has provided valuable citizen review and insight regarding department operations and budgeting.

I would like to thank the Deputy City Managers, the 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,



George K. Noe  
City Manager





# **EXECUTIVE SUMMARY**



## 2015 Adopted Budget Executive Summary

This section provides an overview of economic factors affecting the 2015 Adopted Budget, an overview of revenue and expenditures in various funds, a discussion of the City Council goals and performance measurements used to guide the budget process, 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 relating to various items discussed in the message.

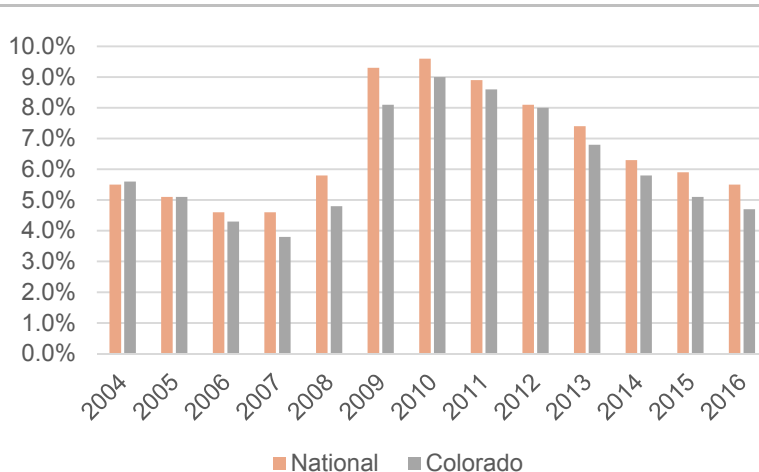
### ECONOMY

Worldwide economies continue to maintain the positive growth seen in 2013. Despite sluggish first quarter growth the national economy has resumed steady growth over the second quarter. High levels of job growth, increased consumer spending and business profits fuel national growth over the first half of 2014. Growth in the national economy is augmented by an improving global economy. Emerging market economies drive two-thirds of worldwide growth and advanced economies are showing signs of improvement. Global concerns noted by economists include the instability in Ukraine, as well as ongoing fragility in the euro area. At the national level, ambiguity over the Federal Reserve's timeline for key monetary changes continues to influence consumer confidence and threaten economic constriction.

Employment remains a critical measure of economic growth and stability. The nationwide unemployment rate continues to improve, yet remains higher than pre-recession rates despite non-farm employment returning to pre-recession levels.

Colorado employment gains continue to outperform the nation, with Colorado ranked the fourth highest state for job growth in 2013. Colorado also ranks in the top five states for net migration, which helps bolster the statewide economy and labor force. Statewide unemployment has reached

**Figure 1. Unemployment Rate**



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

the lowest rate since November 2008, driven by employment gains in the accommodations and food services and professional and technical services industries. Despite these employment gains, the Colorado labor market continues to face challenges. Statewide job growth is offset by migration and people returning to the workforce, underemployment and short-term employment have increased, and employment gains remain uneven across geographical locations and education levels.

Economists predict improvements in statewide employment will slow over the second half of the year as steady job growth prompts more people to enter the labor force, combined with regions of lower growth due to out-migration or drought. Local employment follows similar trends as the state, with steady job growth dropping the unemployment rate to pre-recession levels.

Economists predict that Colorado's economy will continue to outpace national growth. Statewide projections for job and personal income growth will drive momentum over the second half of 2014 and through 2015. Colorado is expected to continue experiencing personal and disposable income growth, in turn boosting retail sales and strengthening the housing market. However, economic uncertainty exists around the sustainability of increased housing prices following the rapid price surge in 2013. Additionally, growth in the western slope has been slow and drought conditions remain a concern for Colorado's agricultural sector. Employment statistics for the Denver-Aurora-Broomfield statistical area show stable growth largely driven by the housing market.

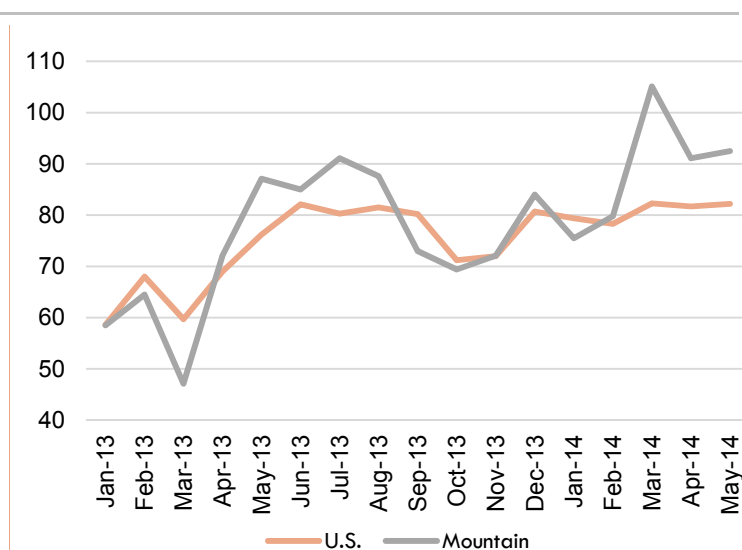
Local forecasts call for the state to add 74,500 jobs in 2014, a 3.1 percent increase, slightly higher than the 3.0 percent growth seen in 2013. These rates of growth are expected to result in a statewide unemployment rate of 5.8 percent for 2014 and 5.1 percent in 2015.

Over the first half of 2014, consumer confidence in the Mountain region experienced varying levels of growth and retraction, while nationwide consumer confidence was relatively flat. The first quarter of 2014 saw consumer confidence fluctuate with uncertainty over the slight economic contraction during the beginning of the year. The second quarter of 2014 saw improvements in consumer confidence levels, driven by employment gains and improved household income and consumption levels. Local economists support the notion of increased consumer spending over the second half of 2014, fueled by positive growth, wage and housing trends.

Improvement in the overall economy also relies on residential and non-residential construction growth. At the national level, residential growth has been largely attributed to growth in multi-family properties. Colorado housing continues to be driven by low inventory levels and low mortgage interest rates. The non-residential construction sector has continued to improve both nationally and statewide, with projections of double-digit growth in 2014, while the residential markets come closer to reaching equilibrium.

The forecast for the national economy is moderate growth that gains momentum in 2015 while Colorado is expected to exceed national growth rates through 2014 and 2015. Both state and national growth is

**Figure 2. Consumer Confidence**



Source: The Conference Board

fueled by household income growth, an improving labor market, and business income growth providing a solid foundation for growth in the out-years. However, both the state and the nation face uncertainty around the Federal Reserve monetary policy and the potential stabilization of the housing market. General Fund revenue expectations for the City mirror the overall economic sentiment. A healthy increase in 2014, supported by consistent economic growth over the first half of the year, will be followed by a moderate increase in 2015. Local forecasts over the next few years call for moderate economic growth that will result in modest revenue increases throughout the forecast period.

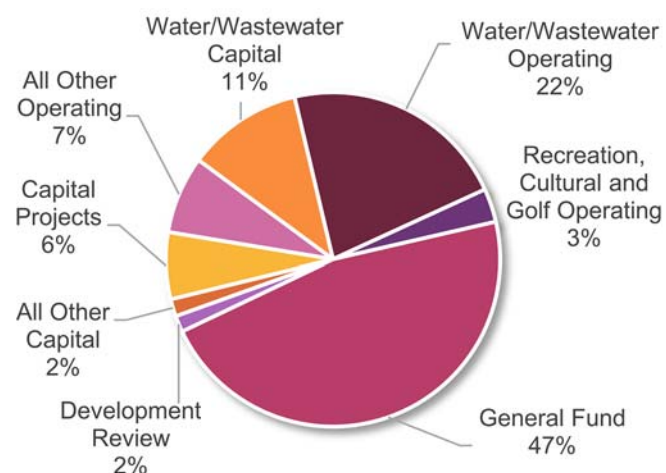
## BUDGET OVERVIEW – ALL FUNDS

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-21 summarize appropriations and past (actual) spending for the City's funds.

The 2015 Adopted Budget includes a total of \$626,491,211 in appropriations for all funds. This compares with the 2014 Original Budget of \$591,393,172 and the 2014 expenditure projection of \$641,997,506. Total expenditures in the 2015 Adopted Budget will increase \$35,098,039 over the 2014 Original Budget. The increase is attributable to several factors including \$18.0 million in personnel-related expenses, \$10.4 million increase in the Capital Improvement Program (CIP) and \$6.1 million in supplies and services. The increases in those categories were partially offset by a \$5.5 million decrease in debt-related costs.

Total operating expenditures increase \$24.7 million between the 2014 Original and 2015 Adopted Budgets. The majority of variance is a result of the \$18.0 million increase in personnel-related costs. Included in this increase is a 3.75 percent wage increase, a 5.0 percent health insurance increase and market increases. A net total of 107.81 FTE were created in all funds between the 2014 Original Budget and the 2015 Adopted Budget. Of the positions added, 51.41 were added mid-year in 2014 as a spring supplemental. The additions were primarily to convert contingent positions to FTE as part of implementing the Affordable Care Act. The CIP increase is driven by an \$8.4 million increase in the Capital Projects Fund, a \$3.5 million increase in the Open Space Fund and a \$4.1 million increase in the Water Fund. A reduction of \$6.1 million in the Wastewater Fund offsets the growth in the other CIP funds.

**Figure 3. Total Appropriation by Fund**



The 2014 operating expenditure projection is \$25.7 million higher than the budget due mainly to a \$24.6 million debt prepayment in the Water Fund.

Figure 3 illustrates the distribution of total appropriations in 2015. The General Fund accounts for approximately 47 percent of total appropriations, while another 19 percent of the 2015 budget is dedicated to capital projects in several funds. Operating costs for Aurora Water (both the Water and Wastewater Funds) make up 22 percent of the City's total budget while the remaining 12 percent is for operations of all other City funds.

## GENERAL FUND SUMMARY

The General Fund is the primary source of funding for most City operations, including public safety, transportation, parks, libraries and other 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 below provides a summary of the most significant adjustments in the 2015 General Fund Budget.

**Table 1. 2015 Expenditure and Budget Summary - General Fund**

Sources	Amount	Comment
Revenue and Transfers	\$ 282,245,405	Stronger sales tax growth anticipated in 2015 than in past years in sales tax, capital-related use tax.
Funds Available	9,268,804	One-time funding for capital projects and other one-time obligations.
Uses	Amount	Comment
2014 Original Budget	\$ 269,768,889	Initial base budget
Base Budget Adjustments	\$ (12,959,837)	<i>Removal of one-time 2014 expenditures:</i> (\$9.3 million) for a 2014 transfer to the Capital Projects Fund for various projects; (\$1.7 million) for 2014 debt service; (\$900,000) transfer to the Risk Management Fund to maintain an adequate liability reserve; (\$565,000) for equipment replacement; (\$350,000) for library materials acquisition; \$221,050 for ongoing items added in the 2014 spring supplemental.
Cost Drivers	\$ 16,142,434	\$5.0 million for additional transfer to Capital Projects Fund for 2015 formula; \$6.4 million for 3.75 percent pay increase; \$1.4 million for fleet-related, utilities and risk management internal service charges; \$1.0 million net cost for 5 percent City health insurance contribution increase; \$691,100 for civil service step and grade; \$737,500 for departmental mandated cost increases to maintain current service levels; and (\$543,500) for Old Hire Pension adjustment.
Amendments	\$ 18,562,723	\$8.9 million for one-time transfer to the Capital Projects Fund; \$784,100 for 6.0 Police civilian FTE and equipment for property and evidence storage; \$723,300 for 7.0 Police Officers; \$700,000 for new capital equipment; \$650,000 for library materials acquisition; \$600,000 for 5.0 FTE and equipment for two new MSUs in Fire; \$403,500 for 6.0 new Firefighters; \$350,000 to begin a cycled replacement of SCBA equipment in Fire; \$350,000 to begin replacement of work order management system; \$332,000 to create an Office of International Initiatives; \$325,000 to add 5.0 PROS maintenance staff; \$300,000 to replace the Fleet fuel vending system.
<b>Total Expenditures</b>	<b>\$ 291,514,209</b>	<b>Total 2015 Adopted General Fund Budget</b>



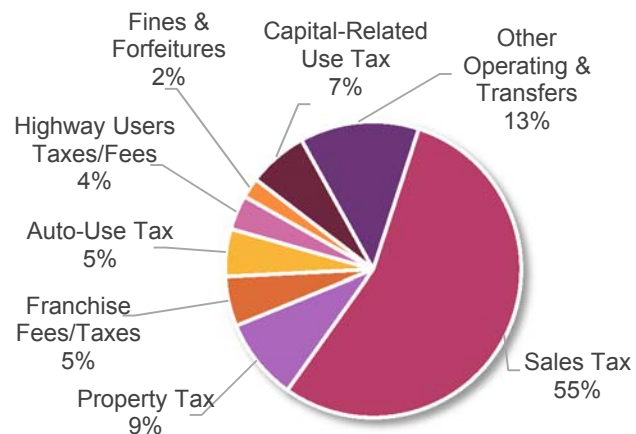
## General Fund Revenue

Figure 4 illustrates the sources of revenue within the General Fund. Sales tax revenue remains the backbone of Aurora's General Fund, accounting for 55 percent of total revenue. Use tax is a companion tax to sales tax and is associated with purchases of commodities and equipment. Over two-thirds of all General Fund revenue is dependent on purchases when use tax revenues (e.g. building materials use tax, automobile use tax, and equipment use tax) are included.

Table 2 provides a summary of General Fund sources of revenue and the anticipated growth in key categories. General Fund revenue, excluding transfers, is estimated to grow at a relatively conservative overall rate of 3.5 percent or \$9.5 million in 2015. The major component of revenue growth in 2015 comes from a \$5.7 million budgeted increase in sales tax over the 2014 projection. An additional \$877,800 will be generated by increases in capital-related use tax and \$1.4 million will result from an increase in other operating revenues, primarily lodger's tax (\$438,300), audit revenue (\$396,600) and external charges for service (\$269,500). Moderate but sustained growth in franchise fees and taxes and auto use tax is also expected in 2015.

Excluding transfers, the projected 3.5 percent increase in 2015 follows a projected 4.4 percent (\$11.6 million) increase in 2014 over 2013 actual revenue.

**Figure 4. 2015 General Fund Sources**



**Table 2. Summary of Key General Fund Revenue Sources**

Sources of Funds	2013 Actual	2014 Projection	2015 Adopted	2013-2014 Change	2014-2015 Change
Sales Tax	\$ 142,501,648	\$ 149,163,276	\$ 154,816,154	4.7%	3.8%
Property Tax	25,113,853	25,106,033	25,357,093	0.0%	1.0%
Franchise Fees/Taxes	14,187,443	14,613,067	15,197,589	3.0%	4.0%
Auto Use Tax	13,568,059	14,110,781	14,675,212	4.0%	4.0%
Capital-Related Use Tax	15,862,503	17,556,869	18,434,712	10.7%	5.0%
Highway User's Fee/Taxes	10,399,140	10,607,123	10,713,194	2.0%	1.0%
Fines & Forfeitures	6,081,941	6,173,170	6,234,902	1.5%	1.0%
Other Operating Revenue	32,322,572	34,276,930	35,661,588	6.0%	4.0%
<b>General Fund Revenue</b>	<b>260,037,159</b>	<b>271,607,249</b>	<b>281,090,445</b>	<b>4.4%</b>	<b>3.5%</b>
Transfers and Reserves	1,160,750	1,100,000	1,154,960	-5.2%	5.0%
<b>Total General Fund Revenue (including transfers)</b>	<b>\$ 261,197,909</b>	<b>\$ 272,707,249</b>	<b>\$ 282,245,405</b>	<b>4.4%</b>	<b>3.5%</b>

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

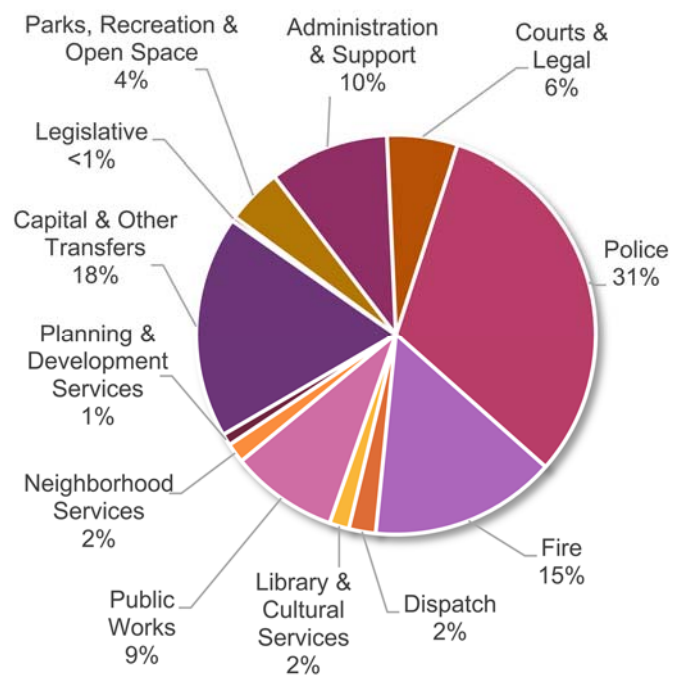
### General Fund Appropriations

General Fund appropriations for 2015 total \$291,514,209, an 8.0 percent increase from the \$269,768,889 million original expenditure budget for 2014. The primary increase is a result of increased personnel-related costs in all departments. A continued incremental increase in the annual transfer to the Capital Projects Fund—housed in Non-Departmental—also drives up expenditures in the 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 and Legal account for 54 percent of total General Fund appropriations.

Significant changes from the 2014 Original Budget include:

- \$8.9 million additional one-time transfer to the Capital Projects Fund and a \$5.0 million increase in the regular transfer per the 2015 transfer formula;
- \$6.4 million for a 3.75 percent pay increase and civil service step and grade of \$691,900;
- \$1.4 million for increases in fleet-related charges, utilities and risk management charges;
- \$1.0 million for a 5.0 percent increase in the City's contribution for employee health insurance net of savings in insurance plan selections;
- \$723,300 for 7.0 new Police Officers to comply with the modified consent decree, \$784,100 to fund 6.0 civilian FTE and storage and equipment for property and evidence management;
- \$600,000 for 5.0 FTE for two additional Fire Medical Service Units including equipment, \$403,500 for 6.0 additional Firefighters and \$350,000 to begin a phased replacement of self-contained breathing apparatus (SCBA) units;
- \$737,500 for departmental mandated costs to maintain 2014 service levels;

**Figure 5. 2015 General Fund Appropriations**





- \$700,000 to fund the replacement of 16 pieces of heavy equipment and vehicles;
- A net new cost of \$332,000 to fund a new Office of International Initiatives. The net cost is inclusive of \$90,000 in savings from reductions in the City Council and Intergovernmental Relations budgets;
- \$400,000 for potential market adjustments and other one-time, performance-based payments to employees; and
- Establishment of new Marijuana Enforcement Division in the Finance Department. The cost for adding the division is completely offset by new licensing fee revenue, creating a net zero impact on the fund.

Attachment 8 provides additional detail on the 2015 General Fund amendments.

## STAFFING – ALL FUNDS

The 2015 Adopted Budget includes an additional net 107.81 FTE, with a net of 56.4 FTE added in all funds as part of the 2015 budget process and another 51.41 FTE added as part of the 2014 spring supplemental. Table 3 breaks out all new positions added for 2015.

**Table 3. Net Positions Added in 2015**

General Fund		
Department	FTE Change	Position Description
Court Administration	3.00	Detention Officers
Fire	6.00	Fire Fighters
	5.00	Medical Service Unit (MSU) Firemedics
	-0.50	Transfer 0.5 Emergency Management position to grant
General Management	1.50	1.0 Coordinator; 0.5 Admin Technician
Information Technology	1.00	Mobile Device Manager for Body-Worn Cameras
Internal Services	1.00	Human Resources Specialist
	0.50	Administrative Assistant
Library and Cultural Services	1.00	Collection Development Librarian
Neighborhood Services	0.40	Administrative Assistant
	1.00	Animal Care Shelter Attendant
	1.00	Code Enforcement Officer
	1.00	Neighborhood Liaison
Parks, Rec and Open Space	5.00	Maintenance Workers and Supervisor
Planning and Development Svcs	1.00	AURA Development Project Manager
Police	7.00	Police Officers (per staffing mandate)
	6.00	Civilian evidence and property management staff
	1.00	Criminalist II for Body-Worn Camera Management
Public Works	2.00	Traffic Maintenance Specialists for light rail
<b>Net FTE Additions, General Fund</b>	<b>43.90</b>	

Table 3. Net Positions Added in 2015 (continued)

All Other Funds		
Department	FTE Change	Position Description (Fund)
Neighborhood Services	1.00	Planning Assistant II (Community Development Fund)
Library and Cultural Services	1.00	Education Curator for Aurora History Museum (Cultural Services Fund)
General Management	2.00	Office of Development Assistance Project Manager; Administrative Technician (Development Review Fund)
Fire	0.50	Transfer 0.5 Emergency Management position from General Fund (Gifts and Grants Fund)
Planning and Development Services	2.00	South Metro Denver Small Business Development Center positions (Gifts and Grants Fund)
Internal Services	1.00	Convert contingent Wellness Coordinator to FTE (Risk Management Fund)
Aurora Water	1.00	Environmental Inspector (Wastewater Fund)
	1.00	Inspection Manager (0.4 Wastewater Fund; 0.6 Water Fund)
	1.00	Administrative Assistant (0.4 Wastewater Fund; 0.6 Water Fund)
	2.00	Treatment Plant Operators (Water Fund)
<b>Net FTE Additions, All Other Funds</b>	<b>12.50</b>	
<b>Net FTE Additions, All Funds</b>	<b>56.40</b>	

In addition to the new positions created for 2015, the following positions created midyear 2014 will be funded in the 2015 Adopted Budget:

- 50.1 contingent conversions to full-time benefited employees as part of implementation of the Affordable Care Act (2014 spring supplemental); and
- 1.0 manager of retail marijuana licensing and 0.31 of technical adjustments in the City Attorney's Office, Communications and Library and Cultural Services (2014 spring supplemental).

Table 4 on the following page provides departmental detail on the staffing changes in the General Fund. Attachment 10 to this Executive Summary gives an overview of four years of staffing.

**Table 4. 2015 FTE Staffing Net Change - General Fund**

Department	Adds	Transfers/ Technical	2015 Net Positions Added	2014 Midyear Adjustments	2014-2015 Net Change
City Attorney	-	-	0.00	0.05	0.05
Communications	-	-	0.00	1.81	1.81
Court Administration	3.00	-	3.00	-	3.00
Finance	-	-	0.00	1.00	1.00
Fire	11.00	(0.50)	10.50	-	10.50
General Management	1.50	-	1.50	-	1.50
Information Technology	1.00	-	1.00	-	1.00
Internal Services	1.50	-	1.50	-	1.50
Library and Cultural Services	1.00	-	1.00	-	1.00
Neighborhood Services	3.40	-	3.40	3.00	6.40
Parks, Recreation and Open Space	5.00	-	5.00	2.66	7.66
Planning & Development Services	1.00	-	1.00	2.00	3.00
Police	14.00	-	14.00	1.00	15.00
Public Works	2.00	-	2.00	3.00	5.00
<b>Totals</b>	<b>44.40</b>	<b>(0.50)</b>	<b>43.90</b>	<b>14.52</b>	<b>58.42</b>

The total General Fund increases by a net of 58.42 FTE. This is a result of 44.4 FTE being added for the first time in 2015 as well as 14.52 FTE being added as part of the 2014 spring supplemental. A 0.5 FTE position in Fire will be moved out of the General Fund and will instead be funded from a grant as a 2015 technical adjustment. Of the 2014 midyear additions, 13.21 were contingent employees converted to FTE and 1.0 is the new retail marijuana licensing manager and 0.31 FTE comes from three additional technical adjustments. There are no position cuts for 2015.

Table 5 on the following page outlines staffing level changes for all funds in various phases of the budgeting process. The total of 56.4 positions will be added in all funds for 2015. The majority of the 50.91 positions added in the transfers/technical/midyear phases of the budget were contingent positions converted to FTE as 2014 midyear adjustments.

Table 5. 2015 FTE Staffing Changes by Fund

Fund	2014 FTE Count	Adds	Transfers/ Technical/ Midyear	2015 FTE Count	Net Change
Abatement	3.50	-	-	3.50	-
Community Development	21.20	1.00	1.00	23.20	2.00
Conservation Trust	16.77	-	5.00	21.77	5.00
Cultural Services	15.00	1.00	2.00	18.00	3.00
Designated Revenue	28.91	-	3.20	32.11	3.20
Development Review	74.75	2.00	-	76.75	2.00
Enhanced E-911	5.00	-	-	5.00	-
Fleet Management	44.00	-	-	44.00	-
General	1,932.08	44.40	14.02	1,990.50	58.42
Gifts and Grants	5.50	2.00	0.50	8.00	2.50
Golf Courses	38.00	-	-	38.00	-
Open Space	18.34	-	4.09	22.43	4.09
Parks Development	0.75	-	-	0.75	-
Recreation	56.20	-	19.60	75.80	19.60
Risk Management	9.00	1.00	-	10.00	1.00
Wastewater	144.06	1.60	-0.29	145.37	1.31
Water	277.94	3.40	2.29	283.63	5.69
<b>Totals</b>	<b>2,691.00</b>	<b>56.40</b>	<b>51.41</b>	<b>2,798.81</b>	<b>107.81</b>

Table 6 below shows the details of the staffing level by fund over time. Even with the additional FTE added in the 2015 budget, the total number of FTE in the General Fund declined 2.8 percent (56.7 FTE) since 2003. The gradual increase in the General Fund starting in 2011 is contrasted with stronger growth in other funds, namely in the Water and Wastewater Funds, up 50.5 percent for the same period. The Development Review Fund is gaining 2.0 FTE in 2015; the fund is still 31.4 percent below 2003 however. The ratio of Civil Service FTE (police officers and firefighters) to General Fund Career Service FTE has changed significantly from 2003 to 2015. Police Civil Service has grown 15.1 percent (87.85 FTE) while Career Service FTE has dropped 14.3 percent (166.05 FTE). See Attachment 10 for a four-year summary of staffing by fund.

Table 6. FTE and FTE Changes, 2003-2015 (All Funds)

Category/Fund	FTE Count (Actuals)							FTE Change, 2003-2015	
	2003	2005	2007	2009	2011	2013	2015*	Count	%
<b>General Fund</b>									
Police, Civil Service	580.00	603.00	635.00	640.00	649.25	660.85	667.85	<b>87.85</b>	15.1%
Fire, Civil Service	302.50	288.00	311.00	306.00	308.00	311.00	324.00	<b>21.50</b>	7.1%
Career Service	1,164.70	1,089.12	1,091.53	1,066.53	948.90	949.48	998.65	<b>-166.05</b>	-14.3%
<b>Sub-total, General Fund</b>	<b>2,047.20</b>	<b>1,980.12</b>	<b>2,037.53</b>	<b>2,012.53</b>	<b>1,906.15</b>	<b>1,921.33</b>	<b>1,990.50</b>	<b>-56.70</b>	<b>-2.8%</b>
<b>Non-General Funds</b>									
Police/Fire Civil (Non-GF)	2.50	1.00	2.00	2.00	8.75	11.50	9.15	<b>6.65</b>	266.0%
Wastewater/Water Fund	285.00	329.00	403.00	426.00	422.00	422.00	429.00	<b>144.00</b>	50.5%
Development Review Fund	111.95	115.85	119.25	86.20	70.75	74.75	76.75	<b>-35.20</b>	-31.4%
Golf Courses Fund	57.00	56.00	52.00	52.00	45.00	40.00	38.00	<b>-19.00</b>	-33.3%
Recreation & Cultural Svcs Fund	90.80	86.30	86.00	85.75	79.20	71.20	93.80	<b>3.00</b>	3.3%
All other FTE	108.50	107.35	137.89	139.89	150.55	143.47	161.61	<b>53.11</b>	48.9%
<b>Sub-total, Non-General Funds</b>	<b>655.75</b>	<b>695.50</b>	<b>800.14</b>	<b>791.84</b>	<b>776.25</b>	<b>762.92</b>	<b>808.31</b>	<b>152.56</b>	<b>23.3%</b>
<b>Total</b>	<b>2,702.95</b>	<b>2,675.62</b>	<b>2,837.67</b>	<b>2,804.37</b>	<b>2,682.40</b>	<b>2,684.25</b>	<b>2,798.81</b>	<b>95.86</b>	<b>3.5%</b>

\*Budgeted.

## 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 \$3.4 million from the 2014 Original Budget. Significant budgetary factors addressed include the following:

- Increase of \$2.1 million in personal services costs between both funds including the addition of 5.0 FTE at a cost of \$375,000. The majority of the change is driven by the citywide compensation increase;
- Replacement of heavy equipment including street sweepers at a cost of \$1.4 million; and
- Debt service reduced \$1.0 million in the Water Fund as a result of a debt service prepayment in 2014.

**Development Review Fund – Operating Costs**

The Development Review Fund is a special revenue fund, receiving revenue from review, permitting, and inspection activity. In 2015, the total revenue is projected to increase \$2.2 million over the 2014 Original Budget which is reflective of a continued increase in development activity following the recession. Expenditures increase \$1.4 million including the inclusion of 11 contingent positions in the 2015 budget. The positions were added in mid-2014 to handle anticipated future demand for development assistance. Two of the positions will be converted to FTE in 2015 as they are associated customer service improvements and the Single Point of Entry project.

**Recreation and Cultural Services Funds – Operating Costs**

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

- The Cultural Services Fund subsidy will increase by \$152,000 from the 2014 Original Budget to the 2015 Adopted Budget, primarily driven by increased personnel costs associated with compensation increases and the addition of an education curator at the Aurora History Museum; and
- The Recreation Fund subsidy will increase by \$308,200 from the 2014 Original Budget to the 2015 Adopted Budget. The increase correlates with the conversion of contingent employees as part of implementation of the Affordable Care Act as a mid-2014 add, other compensation cost increases budgeted for 2015 and the continuation of the Summer in the City program.

**Abatement Fund – Operating Costs**

Abatement Fund expenditures and revenues fluctuate due to the number and size of properties abated. As the economy continues to recover, the number of abatements made have declined and revenue is projected to decrease.

- Revenue in the Abatement Fund is projected to fall short of the 2014 Original Budget by \$65,300 (13.9 percent) and is projected stabilize in 2015; and
- Budgeted expenditures continue to decline with a decrease of \$24,600 (5.2 percent) from the 2014 Original Budget to the 2015 Adopted Budget. The reductions are associated with the sustained drop in volume-driven costs.

**Other Funds – Operating Costs**

- Expenditures and revenues in the Community Development Fund for 2015 increase \$98,900 over 2014 as declining Neighborhood Stabilization Program revenues are offset by historically high loan payoffs in the HOME program;
- Expenses in the Fleet Management Fund will increase \$607,800 (6.6 percent) resulting from increased compensation and maintenance costs. Included in the budget is a \$300,000 allocation for the replacement of the City’s fuel vending system. The \$300,000 will be spent as a pass-through from the General Fund. Fuel expenses citywide will decrease slightly in 2015 as the City has locked fuel pricing for the entire year;
- Expenditures in the Enhanced E-911 Fund will increase slightly (\$29,200; 1.3 percent) due largely to increases in compensation;
- In 2015, Designated Revenues Fund operating expenditures will increase by \$67,600 (0.9 percent) from the 2014 Original Budget largely due to expenditures associated with the Aurora for Youth and Community Trees programs; and
- Golf Courses Fund expenditures decrease \$281,800 (3.4 percent) in 2015 as the debt payments on the Saddle Rock Golf Course will end in 2015. The savings are partially offset by increased costs for compensation and utilities.

**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 2015 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 \$120.8 million in 2015. A total of \$636.9 million in capital projects are budgeted or planned between 2015 and 2019 in all funds. The primary funds associated with the five-year CIP are:

- The Capital Projects Fund - \$157.4 million over five years;
- The Open Space Fund - \$21.3 million;

- The Conservation Trust Fund - \$10.8 million;
- The Enhanced E-911 Fund - \$11.5 million; and
- The Water and Wastewater Funds - \$433.7 million.

### Capital Projects Fund

The Capital Projects Fund (CPF) provides support for general government capital projects. Historically, the CPF received a transfer equal to 100 percent of all Building Materials and Equipment Use Taxes plus 4.0 percent of all other General Fund revenues, less revenue from the 0.25 percent sales and use tax dedicated to the 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 2015 transfer is set at 2.5 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 CPF five-year plan is an increase in expenditures of \$18.1 million, a 13.0 percent increase. Most of the increase went to street maintenance projects in Public Works. As Table 7 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 7. Summary of Capital Projects Fund Projects, 2015-2019**

Project	Total Cost (in \$ millions)	Percent of Total
Street maintenance, reconstruction & improvements	\$ 87.4	55.6%
Building repair projects	14.4	9.2%
Public safety debt service	7.5	4.8%
Traffic signal component replacement	6.1	3.9%
800 MHz radio system debt / infrastructure upgrade	6.0	3.8%
Direct costs – Public Works design & engineering / building repair	5.8	3.7%
6th Avenue extension	5.7	3.6%
Fire Station Build / Remodel	5.5	3.5%
Police District 2 office space	4.1	2.6%
FasTracks projects	3.0	1.9%
TOD Development Support	2.4	1.5%
Direct costs – Purchasing Services	2.1	1.3%
IT System, Network, Telephone Projects	2.1	1.3%
Parks projects	1.4	0.9%
Art in public places	1.4	0.9%
All other projects	2.4	1.5%
<b>Total</b>	<b>\$ 157.4</b>	



The CIP section of the 2015 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 2019, equating to 68.1 percent of the City's planned five-year capital plan. The 2015 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 \$21.3 million over the five-year plan, which is 3.3 percent of total capital spending. The Conservation Trust Fund, funded through lottery proceeds, has projects totaling \$10.8 million in the five-year plan (1.7 percent of total capital spending). The City continues its efforts to develop new parks, acquire open space, and improve parks and recreation infrastructure within the financial constraints imposed by reduced funding for both capital construction and operations. Among the parks and recreation projects included in the five-year CIP are Moorhead Recreation Center Improvements, Sports Park improvements, and Triple Creek Trail improvements. Most of the funding for these projects comes from the Arapahoe County Open Space Tax and the Conservation Trust Fund.

Capital appropriations from the City's Enhanced E-911 Fund are projected to be approximately \$11.5 million between 2015 and 2019, primarily for debt service related to 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 COUNCIL GOALS AND PERFORMANCE MEASURES**

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 various planned activities/initiatives and are linked to a performance measurement system that helps evaluate progress made toward reaching the goals.

The City's performance measurement process is part of a City Manager-led initiative to create a data-driven organization that provides effective, efficient, and customer focused programs and services to the residents of Aurora. The City's performance measurement process includes monthly scorecards that are evaluated by city management and used as a management tool help improve service delivery and manage resources. Each department is constantly reviewing and adding measures as they relate to Council goals.

The following is a listing of the six City Council goals and a sampling of performance measures that align with those goals. Additional performance measures for each department program can be found in the department pages of the 2015 Operating and Capital Improvement Budget.

### “Assure a Safe Community for People”

Aurora citizens expect to live in safe neighborhoods and a safe community as a whole. Reducing crime rates and developing strong neighborhood and community relationships is vital to enhance the perception of safety. The City’s rapid response to police, fire, and medical emergencies is enhanced with a state-of-the-art public safety communication center. The Municipal Court and Detention Center provide due process for all parties while administering sentences that ensure the safety and well-being of all persons in custody.

Name	Description	2012 Actual	2013 Actual	2014 Proj.	2015 Target
<b>Fire Department</b>					
Arson Investigation	Maintain origin and cause of 90% for arson cases	79%	100%	100%	90%
Fire Emergency Services	First unit response time to emergencies in under 8:00 minutes for 90% of all events	91%	92%	92%	90%
<b>Police Department</b>					
District 1	Maintain a monthly median response time of 5 ½ minutes or less to high priority calls (min:sec)	4:20	4:36	5:00	5:30
District 2	Maintain a monthly median response time of 5 ½ minutes or less to high priority calls (min:sec)	4:45	5:00	5:15	5:30
District 3	Maintain a monthly median response time of 6 ½ minutes or less to high priority calls (min:sec)	5:54	6:12	6:20	6:30
Major Crimes Unit	Homicide cases cleared in one year > 60%	65%	70%	70%	60%
Investigative Support	30 guns seized per year	52	32	30	30
<b>Public Safety Communications Center</b>					
Call Answer Times	95% of all 911 calls answered within 10 seconds	96%	97%	95%	95%
Fire & EMS Event Threshold Reporting	92% of all Fire and EMS events will be initiated and dispatched to appropriate apparatus within 90 seconds	NA	NA	97%	92%

### “Serve as Leaders and Partner with Other Governments and Jurisdictions”

As the third largest city in the state, it is essential that Aurora’s interests are well-communicated at the regional, state, and federal level. In addition, the City will participate and partner with other organizations on shared policy issues, joint programs, and shared facilities. The City will work with its partners to ensure that every child and young person in Aurora has access to the fundamental resources that she or he needs to succeed.

The City currently does not have any performance measures tied to this goal.

**“Ensure Excellent Infrastructure that is Well Maintained and Operated”**

A transportation system that reduces travel time and congestion while expanding the multi-modal mobility choices is essential to connect citizens and businesses. Maintaining and replacing key infrastructure is a critical expectation of citizens. The City’s water utility will maintain a reliable water system meeting all statutory and regulatory requirements governing water quality and water quantity, while also maximizing efficiency, minimizing cost, and providing value for rate payers.

Name	Description	2012 Actual	2013 Actual	2014 Proj.	2015 Target
<b>Aurora Water</b>					
Quality Control	Zero Water Quality or NPDES Discharge Permit violations and zero Reclaimed Water Control Regulation (regulation 84) violations	0	0	0	0
Sanitary Treatment	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%
Water Purification	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%
Water Resources	Maintain a minimum of 50,500 acre-feet of available water in our storage reservoirs	79,700	92,750	112,800	50,500
Water Transmission and Distribution	90% of all water main system repairs will have less than 8 hours of service interruption	100%	100%	99%	90%
<b>Public Works</b>					
Public Improvements	Perform 90% or more of inspections within 24 hours of request	98%	99%	99%	90%
Street Capital Projects	Investigate 90% of requests for concrete repairs and street rehabilitation within three days	88%	93%	90%	90%
Street Operations	Respond to and repair 90% of pothole requests within 24 hours	97%	90%	90%	90%
Traffic Operations - Signals	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	87%	94%	95%	95%
Traffic Operations - Signs	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	100%	93%	100%	90%

**“Create a Superior Quality of Life for Residents, Making the City a Desirable Place to Live and Visit”**

Vibrant and diverse neighborhoods are the bedrocks of a high-quality city. Aurora will develop and maintain high quality parks, recreation centers, libraries, natural area, trails and open space.

The City will communicate Aurora's vision and quality of life and economic development successes while being responsive to citizens' concerns and questions.

Name	Description	2012 Actual	2013 Actual	2014 Proj.	2015 Target
<b>Library &amp; Cultural Services</b>					
Library Collections - Circulation	Maintain annual library circulation levels above 2.20 per capita	2.30	2.71	2.30	2.20
Library Facilities and Public Services	Maintain an 80% excellent or above average customer service satisfaction rating	92%	96%	95%	80%
Library Collections - Door Counts	Maintain annual library door count of 2.80 per capita	2.60	2.84	2.87	2.80
<b>Neighborhood Services</b>					
Code Enforcement	Respond to a complaint within 2 business days 90% of time	90%	94%	94%	90%
Rehabilitation	Rehab projects completed	59	74	30	59
Home Ownership Assistance Program	Provide down payment and/or closing cost assistance to 30 first-time homeowners	49	65	30	30
Original Aurora Renewal	Coordinate the installation of alleyway lights	95	81	80	100
<b>Parks, Recreation and Open Space</b>					
Citywide Special Events	Customer ratings on "1-4 scale" survey result in 80% "3" or "4" ratings indicating that they were satisfied with the event	83%	83%	80%	80%
Forestry Inspections	80% of forestry inspections to be completed within 10 business days	N/A	76%	85%	80%
Forestry Maintenance	Service 3,500 trees per year	3,338	3,490	3,500	3,500
O&M Park Customer Satisfaction	Customer Ratings of overall opinion of parks/ playgrounds result in 80% "excellent" or "good"	NA	NA	92%	80%
Recreation Facility Surveys	Customer ratings on "1-4 scale" Customer Service questions on user satisfaction survey result in 80% "3" or "4" ratings	99%	99%	95%	80%

### **“Be a Great Place to Locate, Expand and Operate a Business and Provide for Well-Planned Growth and Development”**

A supportive business environment produces economic opportunities that are diverse and well-balanced. The City will support a balance between small business opportunities and aggressive retail retention and expansion. The City will work proactively with the private sector to attract jobs to the City and promote education and workforce development through partnerships with local education institutions. The City's land use development policies will direct development and redevelopment to strategic areas within key economic locations and provide for a balance of housing stock.

Name	Description	2012 Actual	2013 Actual	2014 Proj.	2015 Target
<b>Planning &amp; Development Services</b>					
Aurora Urban Renewal	98% of all disbursements and district questions resolved with agreed upon time frames	N/A	99%	98%	98%
Business Services	95% of clients satisfied	N/A	97%	95%	95%
Development Review	Meet stated review timeframes for 98% of all submittals	98%	98%	97%	98%
Development Services	98% of all disbursements and client questions resolved within agreed upon time frames	N/A	100%	98%	98%
<b>Public Works</b>					
Building Plans Review	Complete review of building plans within established timeframes 95% of the time	100%	95%	95%	95%
Permit Center	90% of calls are answered within the established standard of 30 seconds or less	NA	NA	79%	90%
Building Inspections	Complete 95% of the building inspections on the day requested	NA	NA	95%	95%
<b>Office of Development Assistance</b>					
Pre-Application Notes	Provide Pre-Application Notes within established timelines 100% of the time	97%	99%	100%	100%

### “Provide a Well-Managed and Financially Strong City”

A well-managed city provides high-quality services to residents that are effective, timely and customer focused. Wise stewardship of financial resources is expected from City leaders and management to support efficient and effective long-term provisions of services. The City will maintain superior financial reporting, financial controls, appropriate reserves, a high financial credit (bond) rating, and a high level of transparency.

Name	Description	2012 Actual	2013 Actual	2014 Proj.	2015 Target
<b>Finance</b>					
Accounts Payable	Target 30 days for 85% of vendor payments	88%	88%	85%	85%
Business Licensing	89% of general licenses are turned around in 20 days or less	N/A	89%	89%	89%
Central Cashiering Daily Cash	Daily cash over/short target will have no more than 3 items in one month over \$1 (number of months > 3 occurrences)	NA	1 mo > 3	0 mo > 3	0 mo > 3
Investment Management	Monthly investment returns net of fees equal or exceed the investment benchmark	1.61%	1.45%	1.14%	0.6%
Payroll	Three corrections or less in a month (number of months > 3 occurrences)	1 mo > 3	5 mo > 3	1 mo > 3	0 mo > 3
Tax Audit	Audit revenues are 100% or greater than the previous three-year CPI adjusted average	105%	89%	82%	100%
Tax Collections	Yearly field tax collections are 100% or greater than previous three-year CPI adjusted average	93%	99%	104%	100%

## 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 2012 through 2015;
- Attachment 4 - Comparison of the 2014 Original Budget to the 2014 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 2014 and 2015;
- Attachment 7 - Significant base budget changes in various City funds;
- Attachment 8 - 2015 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 (2015-2019) along with information on appropriations for 2012 through 2013; and
- Attachment 12 - Capital amendments by department and fund.

## Attachment 1

### Budget in Brief

Department	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>Revenues by Source:</b>					
Taxes	221,017,024	230,560,649	233,634,661	240,211,234	244,922,354
Other Revenues	39,235,992	38,530,593	33,371,172	62,453,763	39,879,902
License and Permits	9,265,771	10,299,054	10,831,696	12,084,652	13,052,865
Intergovernmental	35,753,913	45,519,195	32,920,943	41,959,640	34,762,086
Charges for Services	211,010,884	200,018,474	212,530,189	215,335,353	221,919,203
Fines and Forfeitures	10,342,453	10,801,735	10,445,625	10,632,699	10,830,231
Operating Transfers	24,368,595	41,257,236	37,281,570	38,995,740	39,753,867
Sale of Assets	318,572	375,452	220,000	346,000	355,000
Proceeds From Borrowing	1,230,000	0	0	0	0
<b>Total Revenues</b>	<b>\$552,543,204</b>	<b>\$577,362,388</b>	<b>\$571,235,856</b>	<b>\$622,019,081</b>	<b>\$605,475,508</b>
<b>Operating Expenditures by Category:</b>					
Salaries and Benefits	226,703,110	234,453,120	241,976,160	243,617,218	260,024,214
Supplies and Services	108,279,197	115,507,637	130,141,675	123,912,249	136,272,256
Interfund Charges	14,382,083	15,160,938	15,927,552	15,837,910	17,237,135
Debt Related	98,237,666	62,911,728	39,147,556	63,857,381	33,633,322
Capital Related	5,526,419	5,180,819	7,594,884	9,305,341	8,937,490
Transfers Out	29,677,231	48,633,616	46,207,255	50,175,585	49,598,199
<b>Total Operating Expenditures</b>	<b>\$482,805,706</b>	<b>\$481,847,858</b>	<b>\$480,995,082</b>	<b>\$506,705,684</b>	<b>\$505,702,616</b>
<b>Operating Expenditures by Function:</b>					
Administrative Services	34,218,233	35,866,519	37,555,064	38,746,150	42,176,075
Community Services	148,268,982	156,473,021	158,314,894	159,326,273	168,372,007
Council/Appointees	17,771,356	18,351,529	19,917,610	20,140,054	20,163,616
General Management	4,768,150	5,039,296	6,041,697	6,277,191	6,777,554
Non-Departmental (Transfers)	41,385,254	58,915,579	58,136,786	58,048,221	60,850,865
Operations	236,393,731	207,201,914	201,029,031	224,167,795	207,362,499
<b>Total Operating Expenditures</b>	<b>\$482,805,706</b>	<b>\$481,847,858</b>	<b>\$480,995,082</b>	<b>\$506,705,684</b>	<b>\$505,702,616</b>
<b>Capital Improvement Program</b>	<b>\$44,235,145</b>	<b>\$69,131,186</b>	<b>\$110,398,090</b>	<b>\$135,291,822</b>	<b>\$120,788,595</b>
<b>Total Expenditures</b>	<b>\$527,040,851</b>	<b>\$550,979,044</b>	<b>\$591,393,172</b>	<b>\$641,997,506</b>	<b>\$626,491,211</b>
<b>FTE by Function:</b>					
Administrative Services	175.0	178.5	176.5	177.5	181.0
Community Services	1,335.0	1,348.5	1,358.5	1,367.7	1,399.1
Council/Appointees	194.0	195.0	195.8	195.8	198.8
General Management	41.8	42.1	42.1	43.9	47.4
Operations	920.2	920.2	918.2	957.6	972.6
<b>Total FTE</b>	<b>2,666.0</b>	<b>2,684.3</b>	<b>2,691.0</b>	<b>2,742.4</b>	<b>2,798.8</b>

**Attachment 2**  
**2015 Summary of Total Ending Funds (Budgetary Basis)**  
(Includes both reserved/designated and unreserved/undesignated funds available)

<b>Fund Name</b>	<b>2015 Beg Funds</b>	<b>Revenues</b>	<b>Transfers In</b>	<b>Total Uses *</b>	<b>Net</b>	<b>2015 End Funds</b>
Abatement Fund	257,278	412,010	-	447,071	(35,061)	222,217
Capital Projects Fund	11,974,211	3,932,358	32,377,908	40,264,902	(3,954,636)	8,019,575
Community Development Fund	-	4,620,353	208,944	4,829,297	-	-
Conservation Trust Fund	1,291,472	3,679,977	-	4,799,251	(1,119,274)	172,198
Cultural Services Fund	709,673	1,065,175	1,365,914	2,495,698	(64,609)	645,064
Debt Service (GO) Fund	1,509,229	736,521	-	2,245,750	(1,509,229)	-
Debt Service (SID) Fund	238,791	333,504	-	572,295	(238,791)	-
Designated Revenues Fund	7,496,885	5,995,721	-	7,450,891	(1,455,170)	6,041,715
Development Review Fund	5,591,374	11,940,700	-	9,920,360	2,020,340	7,611,714
Enhanced E-911 Fund	4,779,433	3,120,521	-	3,268,683	(148,162)	4,631,271
Fleet Management Fund	585,719	9,339,056	300,000	9,778,013	(138,957)	446,762
General Fund	49,919,788	281,090,445	1,154,960	291,514,209	(9,268,804)	40,650,984
Gifts & Grants Fund	1,804,783	5,576,453	-	5,576,453	-	1,804,783
Golf Courses Fund	1,028,094	8,273,520	150,000	8,597,498	(173,978)	854,116
Open Space Fund	3,093,005	7,037,187	-	9,734,841	(2,697,654)	395,351
Parks Development Fund	3,644,599	441,000	-	81,377	359,623	4,004,222
Recreation Fund	406,581	5,517,788	4,196,141	9,792,041	(78,112)	328,469
Risk Management Fund	3,128,375	8,217,133	-	8,295,436	(78,303)	3,050,072
Wastewater Fund	16,536,242	66,005,615	-	71,383,773	(5,378,158)	11,158,084
Water Fund	74,013,566	138,386,604	-	135,443,372	2,943,232	76,956,798
<b>Total</b>	<b>\$188,009,098</b>	<b>\$565,721,641</b>	<b>\$39,753,867</b>	<b>\$626,491,211</b>	<b>(\$21,015,703)</b>	<b>\$166,993,395</b>



### Attachment 3

#### Expenditure Summary: All Funds

Fund Name	2012 Operating	2012 Capital	2012 Actual	2013 Operating	2013 Capital	2013 Actual
<b>Non-General Fund</b>						
Abatement Fund	693,621	-	693,621	586,523	-	586,523
Capital Projects Fund	-	18,505,667	18,505,667	-	23,951,505	23,951,505
Community Development Fund	4,949,914	-	4,949,914	6,108,019	-	6,108,019
Conservation Trust Fund	1,822,304	1,467,000	3,289,304	1,758,403	1,253,000	3,011,403
Cultural Services Fund	2,026,505	-	2,026,505	2,115,726	-	2,115,726
Debt Service (GO) Fund	7,538,737	-	7,538,737	6,542,864	-	6,542,864
Debt Service (SID) Fund	323,012	-	323,012	477,344	-	477,344
Designated Revenues Fund	5,600,557	-	5,600,557	6,259,287	-	6,259,287
Development Review Fund	7,510,742	-	7,510,742	8,078,653	-	8,078,653
Enhanced E-911 Fund	1,751,130	1,862,000	3,613,130	1,640,072	2,638,000	4,278,072
Fleet Management Fund	8,323,695	-	8,323,695	8,922,680	-	8,922,680
Gifts & Grants Fund	5,000,195	4,791,751	9,791,946	5,733,958	5,758,974	11,492,932
Golf Courses Fund	8,701,616	472,000	9,173,616	7,708,465	494,395	8,202,860
Open Space Fund	3,052,737	4,158,000	7,210,737	3,284,841	2,724,163	6,009,004
Parks Development Fund	74,674	22,593	97,267	76,437	61,050	137,487
Recreation Fund	8,887,305	10,000	8,897,305	9,468,598	-	9,468,598
Risk Management Fund	7,484,833	-	7,484,833	7,994,801	-	7,994,801
Surplus & Deficiency Fund	60,910	-	60,910	505,163	-	505,163
Wastewater Fund	47,053,963	6,696,082	53,750,045	64,537,434	16,332,253	80,869,687
Water Fund	125,109,531	6,250,052	131,359,583	78,335,736	15,917,846	94,253,582
<b>Total Non-General Fund</b>	<b>\$245,965,981</b>	<b>\$44,235,145</b>	<b>\$290,201,126</b>	<b>\$220,135,004</b>	<b>\$69,131,186</b>	<b>\$289,266,190</b>
General Fund	236,839,725	-	236,839,725	261,712,854	-	261,712,854
<b>Total Budget</b>	<b>\$482,805,706</b>	<b>\$44,235,145</b>	<b>\$527,040,851</b>	<b>\$481,847,858</b>	<b>\$69,131,186</b>	<b>\$550,979,044</b>

### Attachment 3

#### Expenditure Summary: All Funds

Fund Name	2014 Operating	2014 Capital	2014 Projection	2015 Operating	2015 Capital	2015 Adopted
<b>Non-General Fund</b>						
Abatement Fund	425,982	-	425,982	447,071	-	447,071
Capital Projects Fund	-	44,879,849	44,879,849	-	40,264,902	40,264,902
Community Development Fund	5,187,797	-	5,187,797	4,829,297	-	4,829,297
Conservation Trust Fund	1,522,923	2,070,000	3,592,923	1,774,251	3,025,000	4,799,251
Cultural Services Fund	2,742,676	-	2,742,676	2,495,698	-	2,495,698
Debt Service (GO) Fund	6,567,025	-	6,567,025	2,245,750	-	2,245,750
Debt Service (SID) Fund	460,166	-	460,166	572,295	-	572,295
Designated Revenues Fund	6,626,539	-	6,626,539	7,450,891	-	7,450,891
Development Review Fund	9,220,134	-	9,220,134	9,920,360	-	9,920,360
Enhanced E-911 Fund	2,003,436	1,686,000	3,689,436	2,303,683	965,000	3,268,683
Fleet Management Fund	8,895,936	-	8,895,936	9,778,013	-	9,778,013
Gifts & Grants Fund	4,738,963	1,598,148	6,337,111	5,576,453	-	5,576,453
Golf Courses Fund	8,047,844	357,500	8,405,344	8,097,498	500,000	8,597,498
Open Space Fund	4,096,469	2,627,500	6,723,969	3,717,341	6,017,500	9,734,841
Parks Development Fund	77,438	-	77,438	81,377	-	81,377
Recreation Fund	9,162,010	-	9,162,010	9,792,041	-	9,792,041
Risk Management Fund	8,004,831	-	8,004,831	8,295,436	-	8,295,436
Surplus & Deficiency Fund	-	-	-	-	-	-
Wastewater Fund	46,122,251	27,820,033	73,942,284	49,259,018	22,124,755	71,383,773
Water Fund	108,813,715	54,252,792	163,066,507	87,551,934	47,891,438	135,443,372
<b>Total Non-General Fund</b>	<b>\$232,716,135</b>	<b>\$135,291,822</b>	<b>\$368,007,957</b>	<b>\$214,188,407</b>	<b>\$120,788,595</b>	<b>\$334,977,002</b>
General Fund	273,989,549	-	273,989,549	291,514,209	-	291,514,209
<b>Total Budget</b>	<b>\$506,705,684</b>	<b>\$135,291,822</b>	<b>\$641,997,506</b>	<b>\$505,702,616</b>	<b>\$120,788,595</b>	<b>\$626,491,211</b>

### Attachment 4

#### 2014 Original To Projection Variance

Fund Name	2014 Original		2014 Original	2014 Projection		2014 Projection	Project/Orig Variance
	Operating	Capital		Operating	Capital		
<b>Non-General Fund</b>							
Abatement Fund	471,634	-	471,634	425,982	-	425,982	(45,652)
Capital Projects Fund	-	31,846,435	31,846,435	-	44,879,849	44,879,849	13,033,414
Community Development Fund	4,730,404	-	4,730,404	5,187,797	-	5,187,797	457,393
Conservation Trust Fund	1,729,527	1,970,000	3,699,527	1,522,923	2,070,000	3,592,923	(106,604)
Cultural Services Fund	2,161,786	-	2,161,786	2,742,676	-	2,742,676	580,890
Debt Service (GO) Fund	6,567,025	-	6,567,025	6,567,025	-	6,567,025	-
Debt Service (SID) Fund	422,583	-	422,583	460,166	-	460,166	37,583
Designated Revenues Fund	7,383,296	-	7,383,296	6,626,539	-	6,626,539	(756,757)
Development Review Fund	8,536,187	-	8,536,187	9,220,134	-	9,220,134	683,947
Enhanced E-911 Fund	2,274,435	1,686,000	3,960,435	2,003,436	1,686,000	3,689,436	(270,999)
Fleet Management Fund	9,170,182	-	9,170,182	8,895,936	-	8,895,936	(274,246)
Gifts & Grants Fund	5,379,912	-	5,379,912	4,738,963	1,598,148	6,337,111	957,199
Golf Courses Fund	8,379,266	357,500	8,736,766	8,047,844	357,500	8,405,344	(331,422)
Open Space Fund	4,006,597	2,527,500	6,534,097	4,096,469	2,627,500	6,723,969	189,872
Parks Development Fund	78,165	-	78,165	77,438	-	77,438	(727)
Recreation Fund	9,488,228	-	9,488,228	9,162,010	-	9,162,010	(326,218)
Risk Management Fund	7,038,383	-	7,038,383	8,004,831	-	8,004,831	966,448
Wastewater Fund	47,432,870	28,176,380	75,609,250	46,122,251	27,820,033	73,942,284	(1,666,966)
Water Fund	85,975,713	43,834,275	129,809,988	108,813,715	54,252,792	163,066,507	33,256,519
<b>Total Non-General Fund</b>	<b>\$211,226,193</b>	<b>\$110,398,090</b>	<b>\$321,624,283</b>	<b>\$232,716,135</b>	<b>\$135,291,822</b>	<b>\$368,007,957</b>	<b>\$46,383,674</b>
General Fund	269,768,889	-	269,768,889	273,989,549	-	273,989,549	4,220,660
<b>Total Budget</b>	<b>\$480,995,082</b>	<b>\$110,398,090</b>	<b>\$591,393,172</b>	<b>\$506,705,684</b>	<b>\$135,291,822</b>	<b>\$641,997,506</b>	<b>\$50,604,334</b>

## Attachment 5

### General Fund Expenditures

Department	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
City Attorney	4,986,349	5,278,889	5,455,669	5,551,000	5,690,805
City Council	882,945	948,490	1,110,160	1,140,541	1,056,201
Civil Service Commission	632,676	790,414	738,077	739,369	753,119
Communications	1,842,345	2,113,428	2,625,968	2,698,266	2,776,680
Court Administration	7,286,549	7,184,776	7,525,307	7,554,693	7,980,026
Finance	5,277,902	5,129,738	5,745,715	6,312,455	6,702,702
Fire	38,445,599	39,461,711	40,397,139	41,182,972	43,991,807
General Management	2,176,359	2,232,855	2,430,598	2,405,901	2,836,356
Information Technology	6,613,129	7,123,979	7,689,127	7,789,661	8,699,217
Internal Services	4,669,412	4,954,071	5,590,261	5,668,255	6,443,691
Judicial	2,020,857	2,131,807	2,205,340	2,211,315	2,269,383
Library & Cultural Services	3,716,593	3,946,786	4,242,067	4,193,758	4,633,179
Neighborhood Services	2,847,899	3,486,534	4,009,134	4,037,645	4,674,009
Non-Departmental	30,713,475	48,086,681	47,226,657	48,392,331	52,726,296
Parks, Recreation & Open Space	11,657,808	11,517,176	12,029,138	11,994,588	13,205,628
Planning & Development Services	1,981,511	2,128,082	2,374,313	2,476,749	2,755,249
Police	81,949,985	86,293,408	87,142,746	87,337,178	91,910,311
Public Defender	633,091	677,306	678,911	730,913	740,091
Public Safety Communications Center	5,671,241	5,818,885	6,222,553	6,174,256	6,343,361
Public Works	22,834,000	22,407,838	24,330,009	25,397,703	25,326,098
<b>Total General Fund Expenditures</b>	<b>\$236,839,725</b>	<b>\$261,712,854</b>	<b>\$269,768,889</b>	<b>\$273,989,549</b>	<b>\$291,514,209</b>

## Attachment 6

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

Significant Decreases in 2014 Funds Available		
Fund	Decrease	Comments
Capital Projects	\$ (6,385,966)	Projected drawdown after intentional buildup in 2013. Funds spent primarily on Iliff parking garage.
General	\$ (1,282,300)	Decrease in projected funds available is less than budgeted due to higher than anticipated revenues. The decrease is primarily attributable to an increase in the one-time transfer to the Capital Projects Fund.
Wastewater	\$ (9,880,868)	Projected decrease due to increased spending on various capital projects.
Water	\$ (3,259,719)	Projected decrease largely attributable to prepayment of debt and increased spending on various capital projects.

Significant Increases in 2014 Funds Available		
Fund	Increase	Comments
Development Review	\$ 1,933,766	Projected increase a result of improving revenue collection as expenditures grow at a slower rate.

Significant Planned Drawdowns of Funds Available in 2015		
Fund	Drawdown	Comments
Capital Projects	\$ (3,954,636)	Planned drawdown for various projects including the 6th Avenue extension, TOD development, Police District 2 office space, and other items.
Conversation Trust	\$ (1,119,274)	Planned drawdown for improvements to the Moorhead Recreation Center.
Debt Service (GO)	\$ (1,509,229)	Drawdown of all remaining funds as all debt service is completed in 2015.
Designated Revenue	\$ (1,455,170)	Drawdown due to second year of operating Tallyn's Reach Library without payments from Arapahoe Library District, increased incentive payments.
General	\$ (9,268,804)	Planned drawdown largely a result of an additional one-time transfer to the Capital Projects Fund and other one-time items.
Open Space	\$ (2,697,654)	Planned drawdown primarily due to capital spending on Aurora Sports Park and the Triple Creek projects.
Wastewater	\$ (5,378,158)	Planned drawdown to increase capital spending for various projects.

Significant Planned Increases in Funds Available in 2015		
Fund	Increase	Comments
Development Review	\$ 2,020,340	Planned increase as a result of improving revenue collection as expenditures grow at a slower rate.
Water	\$ 2,943,232	Planned increase resulting from annual revenue in excess of expenditures and lower debt payments as a result of a debt prepayment in 2014. The increase in funds available will be available for future capital spending.

## Attachment 7

### Significant Base Budget Adjustments, Non-General Fund

Fund	Item	Amount	Description
Community Development	One-Time Expenditures	\$ (1,907,377)	Adjustment to align HOME and NSP appropriations to anticipated funding. New 2015 appropriations added with budget amendments.
Debt Service (GO)	Mandated Costs	\$ (2,661,750)	All debt service obligations from the fund will be completed in 2015 with the final payment of the 2010 Series bonds.
	One-Time Expenditures	\$ (1,659,525)	Elimination of completed Aurora Sports Park debt service payments.
Development Review	Personal Svcs Adj	\$ 302,723	Citywide 3.75 percent salary increase for employees.
Fleet Management	Mandated Costs	\$ 233,596	Increase budget for 2015 maintenance expenditures; increase internal service charges for risk management; and decrease in fuel and utility costs.
Golf Courses	Mandated Costs	\$ (425,170)	Elimination of Saddle Rock Golf Course debt service as all payments will be completed in 2015; increase in internal service charges for fleet and risk management; and increase in utility costs.
Open Space	Mandated Costs	\$ 1,450,697	Initiate debt payments on 2015 COPs for the Aurora Sports Park expansion; technical transfer of personal services costs in from Conservation Trust Fund; and increase of internal service charges for risk management.
	One-Time Expenditures	\$ (1,847,897)	Eliminate transfer to ACLC for payments on 2005 COPs for land acquisition.
Recreation	Personal Svcs Adj	\$ 230,281	Citywide 3.75 percent salary increase for employees.
Risk Management	Mandated Costs	\$ 1,085,111	Adjust budget to accommodate anticipated increases in liability claims in 2015.
Wastewater	Mandated Costs	\$ 522,054	Increase utility costs; increase for internal service charges for fleet and risk management; increase for software costs and computer replacements; and increase for street occupancy fees.
	Personal Svcs Adj	\$ 731,657	Citywide 3.75 percent salary increase for employees and increase in allocated admin payment.
Water	Mandated Costs	\$ (909,087)	Adjust debt service payment on 2005 WRBP loan as a result of debt prepayment in 2014; increase contribution resulting from settlement with Lower Arkansas Valley Water Conservancy District; increase internal service charges for fleet and risk management; increase for software costs and computer replacement; decrease utility costs; purchase Jefferson Lake special use permit; and increase for street occupancy fees.
	Personal Svcs Adj	\$ 1,091,711	Citywide 3.75 percent salary increase for employees.

## Attachment 8

### General Fund Additions

Department	Description	Amount
City Attorney	Special Projects Assistant contract position; Criminal attorney compensation adjustment for merit increases	\$ 112,475
City Council	Move Sister Cities funds to General Management; Additional Council travel budget; Aurora Symphony Orchestra and the Aurora Singers support; Purchase sponsored tables at three events	(8,500)
Communications	Translation services; Freelance Graphics Artist; Spanish closed captioning for Council meetings; Large format printer replacement	100,000
Court Administration	3.0 FTE Detention Officers; Part-time contract FUTURE Program Specialist	239,402
Finance	Tax and Licensing System additional needs; Consultant for the replacement of ERP system; External audit requirement increase; Marijuana Enforcement Division (offset by revenue)	742,785
Fire	5.0 FTE Medical Service Unit; Medical Service Unit vehicles (2) and equipment; 6.0 FTE Fire Fighters; Miscellaneous equipment; Self-Contained Breathing Apparatus (SCBA) replacement; Whelen Warning Siren System battery replacement; Community Fire Academy; 0.5 FTE Emergency Management Specialist transfer to Gifts and Grants Fund	1,430,878
General Management	Creation of the Office of International Initiatives; Internal Audit professional services; Boards and Commissions support	382,039
Information Technology	AMANDA replacement consultant; Fiber to Griswold WTP and Beck Rec Center; AMC audio-visual equipment replacement; 1.0 FTE Mobile Device Manager for Police body-worn cameras	699,249
Internal Services	Debt service for new capital equipment leases; 1.0 FTE Human Resources Specialist for IRB; 0.5 FTE Administrative Assistant	802,328
Judicial	FUTURE Support	30,000
Library & Cultural Services	1.0 FTE Collection Development Librarian; Library collection material acquisition (one-time and ongoing)	715,281
Neighborhood Services	Homeless Initiative; 1.0 FTE Code Enforcement Officer and vehicle; 1.0 FTE Neighborhood Liaison; 1.0 FTE Animal Care Shelter Attendant; Neighborhood Improvement Grants; Animal Care vehicle upgrades; Additional Homebuyer Education Seminar budget (offset by revenue); MLK statue dedication ceremony; Add 0.4 FTE to existing 0.6 FTE to create 1.0 FTE Administrative Assistant (partially offset by temp budget reduction); Veterans Affairs Commission mileage reimbursement and meeting provisions	616,541

Department	Description	Amount
<b>General Fund Additions (Continued)</b>		
Non-Departmental	General Fund transfer to Capital Projects Fund; Replace Fuel Management System; One-time and ongoing performance based pay increases; City/County Study Phase IV; Employee wellness incentives; 1.0 FTE Education Curator at Aurora History Museum; Additional inmate housing budget; Free Fridays Program at outdoor pools	9,844,314
Parks, Recreation & Open Space	5.0 FTE Maintenance Staff; Continue and expand Summer in the City program; Aurora Reservoir additional temporary staff budget (offset by revenue); One-time funding for contract tree trimming	645,000
Planning & Development Services	1.0 FTE Development Project Manager; ICSC Trade Show presence; Aurora Cultural Arts District business support; 'Fax Aurora Business Group support	216,617
Police	7.0 FTE Patrol Officers; Property and Evidence storage and equipment; 6.0 FTE Property and Evidence Techs; Body-worn camera equipment; 1.0 FTE Criminalist II; Traffic speed signs	1,742,866
Public Defender	Performance and step increase for attorney and paralegal positions	10,000
Public Works	1.0 FTE Traffic Maintenance Specialist and 1.0 FTE Project Engineer for Light Rail traffic support; Homeless Initiative site planning study; GPS equipment replacement	241,448
<b>Total Additions</b>		<b>\$ 18,562,723</b>

<b>General Fund New Revenues</b>		
Department	Description	Amount
Finance	Marijuana Enforcement Revenue	\$ 622,500
Neighborhood Services	Homebuyer Education Seminars	14,500
Parks, Recreation & Open Space	Increased attendance at Aurora Reservoir	50,000
<b>Total New Revenue</b>		<b>\$ 687,000</b>
<b>Total Net Amendments</b>		<b>\$ 17,875,723</b>



## Attachment 9

### Amendments in Other Operating Funds

Fund	Description	Budget	Revenue	Net
Abatement	Reduce abatement program appropriation	\$ (23,699)	\$ -	\$ (23,699)
Community Development	Align CDBG and HOME appropriations to anticipated funding; align NSP appropriation to anticipated program revenue; homeless initiative; 1.0 FTE Planning Assistant II	1,991,007	-	1,991,007
Cultural Services	Additional appropriation for Art in Public Places; 1.0 FTE Education Curator for the Aurora History Museum	366,314	56,314	310,000
Designated Revenues	Compensation adjustment for Judicial Teen Court Coordinator	15,014	-	15,014
Development Review	All 4 Business Action Plan: Add 1.0 FTE Project Manager, 1.0 FTE Administrative Technician, and nine contingent positions (two Design Engineers, two Permit Technicians, one Plans Examiner, one Building Inspector; three Planners; Parks Development support; wellness incentives	883,157	-	883,157
Fleet Management	Replace fuel management system	300,000	300,000	-
Gifts & Grants	Move 0.5 FTE Emergency Management Specialist from General Fund; increase library appropriation; anticipated COMPASS grant; add 2.0 FTE for Small Business Development Center	406,396	405,000	1,396
Recreation	Free Fridays program for outdoor pools; anticipated COMPASS grant, Village Green pool fee equity	209,000	206,000	3,000
Risk Management	AMC employee health clinic; convert contingent wellness coordinator to FTE; wellness program	134,918	-	134,918
Wastewater	Convert 0.4 FTE Admin Assistant; drainage studies; add 1.0 FTE Environmental Inspector; equipment, tool and system replacements; add 0.6 FTE Inspection Manager; wellness incentives; technical adjustment to adjust FTE allocations between funds	593,757	-	593,757
Water	2.0 FTE Treatment Plant Operators; filter media replacement; convert 0.6 FTE Admin Assistant; fleet replacement; purchase new vehicles; equipment, tool and system replacements; add 0.4 FTE Inspection Manager; spec book update; technical adjustment to adjust FTE allocations between funds; reduction in outside legal services; wellness incentives	1,367,365	-	1,367,365
<b>Total Net Amendments</b>		<b>\$ 6,243,229</b>	<b>\$ 967,314</b>	<b>\$ 5,275,915</b>

## Attachment 10

### Staffing Summary by Fund

<b>Fund</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Original</b>	<b>2014 Projection</b>	<b>2015 Adopted</b>
Abatement Fund	9.50	5.50	3.50	3.50	3.50
Community Development Fund	23.85	21.20	21.20	22.20	23.20
Conservation Trust Fund	16.77	16.77	16.77	21.77	21.77
Cultural Services Fund	15.00	15.00	15.00	17.00	18.00
Designated Revenues Fund	30.71	28.91	28.91	32.11	32.11
Development Review Fund	69.75	74.75	74.75	74.75	76.75
Enhanced E-911 Fund	5.00	5.00	5.00	5.00	5.00
Fleet Management Fund	39.50	44.00	44.00	44.00	44.00
General Fund	1,900.50	1,921.33	1,932.08	1,947.19	1,990.50
Gifts & Grants Fund	7.85	5.50	5.50	5.50	8.00
Golf Courses Fund	42.00	40.00	38.00	38.00	38.00
Open Space Fund	18.62	18.34	18.34	21.84	22.43
Parks Development Fund	0.75	0.75	0.75	0.75	0.75
Recreation Fund	55.20	56.20	56.20	75.80	75.80
Risk Management Fund	9.00	9.00	9.00	9.00	10.00
Wastewater Fund	153.09	148.18	144.06	143.77	145.37
Water Fund	268.91	273.82	277.94	280.23	283.63
<b>Grand Total</b>	<b>2,666.00</b>	<b>2,684.25</b>	<b>2,691.00</b>	<b>2,742.41</b>	<b>2,798.81</b>

## Attachment 11

### 2012-2019 Capital Improvement Program Summary

Fund/Department	2012 Actual	2013 Actual	2014 Projected Budget	Five-Year Plan					Total Cost 2015 - 2019
				2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b><u>Capital Projects Fund</u></b>									
Finance	120,694	125,316	126,827	189,543	143,729	148,041	152,481	157,055	790,849
Fire	-678	0	-12	1,560,000	3,960,000	0	0	0	5,520,000
Information Technology	2,073,484	2,086,000	376,000	426,000	1,926,000	1,926,000	1,926,000	1,926,000	8,130,000
Internal Services	376,176	384,176	371,407	439,121	400,280	412,288	424,657	437,396	2,113,742
Neighborhood Services	50,000	0	0	0	0	0	0	0	0
Non-Departmental	103,307	323,920	591,686	4,166,312	1,984,854	1,683,661	1,700,457	1,699,783	11,235,067
Parks, Recreation & Open Space	57,456	31,104	2,401,000	1,280,000	30,000	40,000	40,000	40,000	1,430,000
Planning & Development Services	0	2,468,270	100,000	0	0	0	0	0	0
Public Works	15,725,228	18,532,719	40,912,941	32,203,926	22,467,628	23,197,061	25,118,278	25,191,331	128,178,224
<b>Total Capital Projects Fund</b>	<b>18,505,667</b>	<b>23,951,505</b>	<b>44,879,849</b>	<b>40,264,902</b>	<b>30,912,491</b>	<b>27,407,051</b>	<b>29,361,873</b>	<b>29,451,565</b>	<b>157,397,882</b>
<b><u>Conservation Trust Fund</u></b>									
Parks, Recreation & Open Space	1,467,000	1,253,000	2,070,000	3,025,000	1,950,000	1,950,000	1,800,000	2,037,500	10,762,500
<b>Total Conservation Trust Fund</b>	<b>1,467,000</b>	<b>1,253,000</b>	<b>2,070,000</b>	<b>3,025,000</b>	<b>1,950,000</b>	<b>1,950,000</b>	<b>1,800,000</b>	<b>2,037,500</b>	<b>10,762,500</b>
<b><u>Enhanced E-911 Fund</u></b>									
Information Technology	1,862,000	2,638,000	1,686,000	965,000	3,025,000	2,425,000	2,600,000	2,475,000	11,490,000
<b>Total Enhanced E-911 Fund</b>	<b>1,862,000</b>	<b>2,638,000</b>	<b>1,686,000</b>	<b>965,000</b>	<b>3,025,000</b>	<b>2,425,000</b>	<b>2,600,000</b>	<b>2,475,000</b>	<b>11,490,000</b>
<b><u>Gifts &amp; Grants Fund</u></b>									
Neighborhood Services	748,403	-298,358	0	0	0	0	0	0	0
Parks, Recreation & Open Space	4,916,457	6,281,584	1,499,148	0	0	0	0	0	0
Planning & Development Services	-963,150	-239,752	99,000	0	0	0	0	0	0
Public Works	90,041	15,500	0	0	0	0	0	0	0
<b>Total Gifts &amp; Grants Fund</b>	<b>4,791,751</b>	<b>5,758,974</b>	<b>1,598,148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Golf Courses Fund</u></b>									
Parks, Recreation & Open Space	472,000	494,395	357,500	500,000	500,000	500,000	400,000	400,000	2,300,000

## Attachment 11

### 2012-2019 Capital Improvement Program Summary

Fund/Department	2012 Actual	2013 Actual	2014 Projected Budget	Five-Year Plan					Total Cost 2015 - 2019
				2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b><u>Golf Courses Fund</u></b>									
Total Golf Courses Fund	472,000	494,395	357,500	500,000	500,000	500,000	400,000	400,000	2,300,000
<b><u>Open Space Fund</u></b>									
Parks, Recreation & Open Space	4,158,000	2,724,163	2,627,500	6,017,500	3,747,500	3,707,500	3,332,500	4,445,000	21,250,000
Total Open Space Fund	4,158,000	2,724,163	2,627,500	6,017,500	3,747,500	3,707,500	3,332,500	4,445,000	21,250,000
<b><u>Parks Development Fund</u></b>									
Parks, Recreation & Open Space	22,593	61,050	0	0	0	0	0	0	0
Total Parks Development Fund	22,593	61,050	0	0	0	0	0	0	0
<b><u>Recreation Fund</u></b>									
Parks, Recreation & Open Space	10,000	0	0	0	0	0	0	0	0
Total Recreation Fund	10,000	0	0	0	0	0	0	0	0
<b><u>Wastewater Fund</u></b>									
Aurora Water	6,696,082	16,332,253	27,820,033	22,124,755	35,167,562	23,818,845	18,320,701	18,242,190	117,674,053
Total Wastewater Fund	6,696,082	16,332,253	27,820,033	22,124,755	35,167,562	23,818,845	18,320,701	18,242,190	117,674,053
<b><u>Water Fund</u></b>									
Aurora Water	6,250,052	15,917,846	54,252,792	47,891,438	58,895,587	62,863,807	65,248,111	81,125,784	316,024,727
Total Water Fund	6,250,052	15,917,846	54,252,792	47,891,438	58,895,587	62,863,807	65,248,111	81,125,784	316,024,727
<b>Total Capital Improvement Program</b>	<b>44,235,145</b>	<b>69,131,186</b>	<b>135,291,822</b>	<b>120,788,595</b>	<b>134,198,140</b>	<b>122,672,203</b>	<b>121,063,185</b>	<b>138,177,039</b>	<b>636,899,162</b>

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	2014 Projected Budget	Five-Year Plan					Total Cost 2015 - 2019
		2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b><u>Capital Projects Fund</u></b>							
Finance	0	58,911	9,178	9,454	9,737	10,029	97,309
Fire	0	1,560,000	3,960,000	0	0	0	5,520,000
Internal Services	0	56,572	6,254	6,442	6,635	6,833	82,736
Non-Departmental	400,000	2,467,075	304,800	800	1,800	1,126	2,775,601
Parks, Recreation & Open Space	0	1,250,000	0	0	0	0	1,250,000
Public Works	10,606,611	8,162,792	699,205	969,631	970,071	970,523	11,772,222
<b>Total Capital Projects Fund</b>	<b>\$11,006,611</b>	<b>\$13,555,350</b>	<b>\$4,979,437</b>	<b>\$986,327</b>	<b>\$988,243</b>	<b>\$988,511</b>	<b>\$21,497,868</b>
<b><u>Conservation Trust Fund</u></b>							
Parks, Recreation & Open Space	0	1,250,000	700,000	200,000	500,000	2,037,500	4,687,500
<b>Total Conservation Trust Fund</b>	<b>\$0</b>	<b>\$1,250,000</b>	<b>\$700,000</b>	<b>\$200,000</b>	<b>\$500,000</b>	<b>\$2,037,500</b>	<b>\$4,687,500</b>
<b><u>Enhanced E-911 Fund</u></b>							
Information Technology	0	415,000	525,000	0	0	2,475,000	3,415,000
<b>Total Enhanced E-911 Fund</b>	<b>\$0</b>	<b>\$415,000</b>	<b>\$525,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,475,000</b>	<b>\$3,415,000</b>
<b><u>Gifts &amp; Grants Fund</u></b>							
Parks, Recreation & Open Space	-39,852	0	0	0	0	0	0
<b>Total Gifts &amp; Grants Fund</b>	<b>(\$39,852)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Golf Courses Fund</u></b>							
Parks, Recreation & Open Space	0	181,000	270,000	270,000	250,000	400,000	1,371,000
<b>Total Golf Courses Fund</b>	<b>\$0</b>	<b>\$181,000</b>	<b>\$270,000</b>	<b>\$270,000</b>	<b>\$250,000</b>	<b>\$400,000</b>	<b>\$1,371,000</b>
<b><u>Open Space Fund</u></b>							
Parks, Recreation & Open Space	0	2,835,000	825,000	425,000	1,200,000	4,445,000	9,730,000
<b>Total Open Space Fund</b>	<b>\$0</b>	<b>\$2,835,000</b>	<b>\$825,000</b>	<b>\$425,000</b>	<b>\$1,200,000</b>	<b>\$4,445,000</b>	<b>\$9,730,000</b>
<b><u>Wastewater Fund</u></b>							
Aurora Water	-432,885	-6,854,235	16,077,723	5,377,591	-2,493,969	18,242,190	30,349,300

## Attachment 12

### Capital Amendment Summary by Fund and Department

Fund/Department	2014 Projected Budget	Five-Year Plan					Total Cost 2015 - 2019
		2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b><u>Wastewater Fund</u></b>							
Total Wastewater Fund	(\$432,885)	(\$6,854,235)	\$16,077,723	\$5,377,591	(\$2,493,969)	\$18,242,190	\$30,349,300
<b><u>Water Fund</u></b>							
Aurora Water	9,757,504	2,260,751	13,188,842	11,145,425	4,416,513	81,125,784	112,137,315
Total Water Fund	\$9,757,504	\$2,260,751	\$13,188,842	\$11,145,425	\$4,416,513	\$81,125,784	\$112,137,315
<b>Total Funding Changes</b>	<b>\$20,291,378</b>	<b>\$13,642,866</b>	<b>\$36,566,002</b>	<b>\$18,404,343</b>	<b>\$4,860,787</b>	<b>\$109,713,985</b>	<b>\$183,187,983</b>



# **PROFILE OF AURORA**





## **2015 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 2013 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:** 347,953 (2014 est.)  
Up 22,875 (7.04%) over 2010 Census

**Housing Units:** 134,655 (2014 est.)  
Up 3,615 (2.7%) from 2010 Census

Age		Income/Employment		Education		Industrial Sectors	
Median Age	33.5	<b>Income</b>		Percent of Aurora's population 25 years and older with at least a:		<b>Largest industries</b>	Services; Trade (wholesale and retail); and Construction
<b>% Between Ages</b>		• Per Capita	\$24,173	• High School Diploma (or eqv.)	85.9%	<b>Product Types</b>	Software and systems; manufacturing; health care; financial services
• 19 and Under	27.5%	• Median Household	\$50,987	• Bachelor's Degree	26.4%		
• 20-34 years old	23.5%	<b>Total Employment</b>	158,600	• Graduate Degree	8.1%		
• 35-64 years old	37.7%						
• 65 years and over	11.1%						

## QUALITY OF LIFE

### Home Values and Costs (2013)

Median home value	\$176,500
Median gross apartment rent (per month)	\$947

### 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	4	-
Elementary	25	24
Middle	6	8
High	4	4
Non-Traditional	20	-
<b>TOTAL</b>	<b>59</b>	<b>36</b>
Total 2014 Fall Enrollment	38,442	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

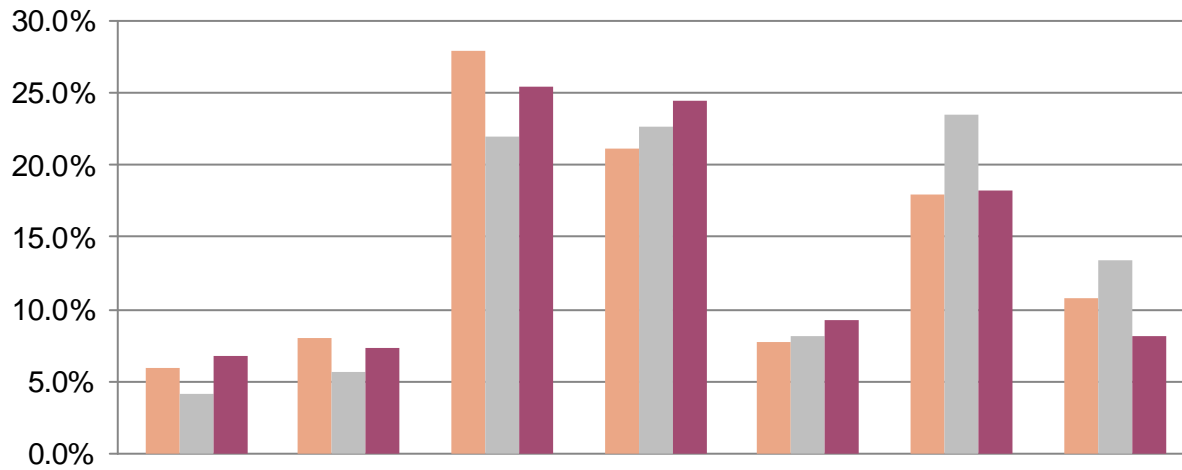
### City Roadway Miles

- |                          |                        |
|--------------------------|------------------------|
| • 137 miles of collector | • 172 miles of major   |
| • 807 miles of local     | • 43 miles of minor    |
| • 201 miles of private   | • 83 miles of highways |

**Total: 1,443 Miles**

### Educational Attainment

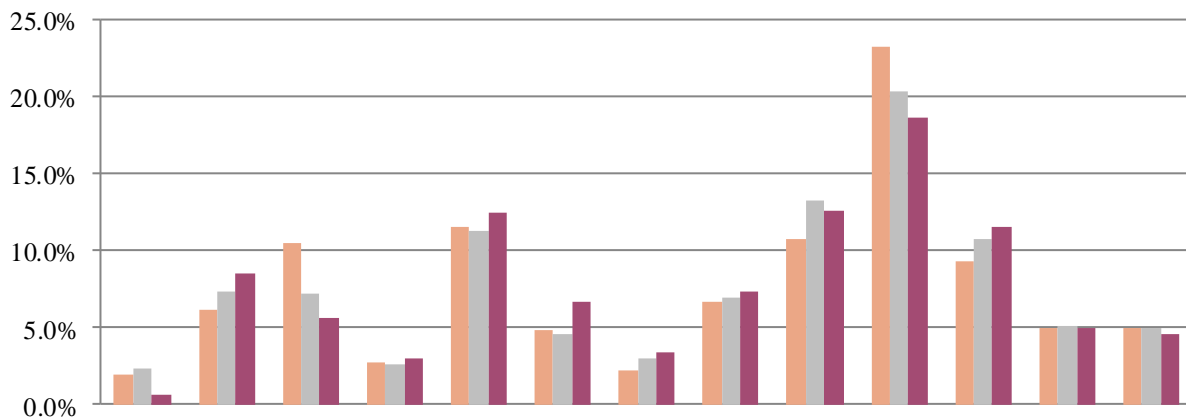
Source: 2013 American Community Survey One-Year Estimates, US Census Bureau



	<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	5.9%	8.0%	28.1%	21.2%	7.8%	18.0%	10.8%
Colorado	4.1%	5.7%	22.1%	22.8%	8.2%	23.6%	13.4%
Aurora	6.8%	7.3%	25.6%	24.6%	9.3%	18.3%	8.1%

### Workforce by Industry

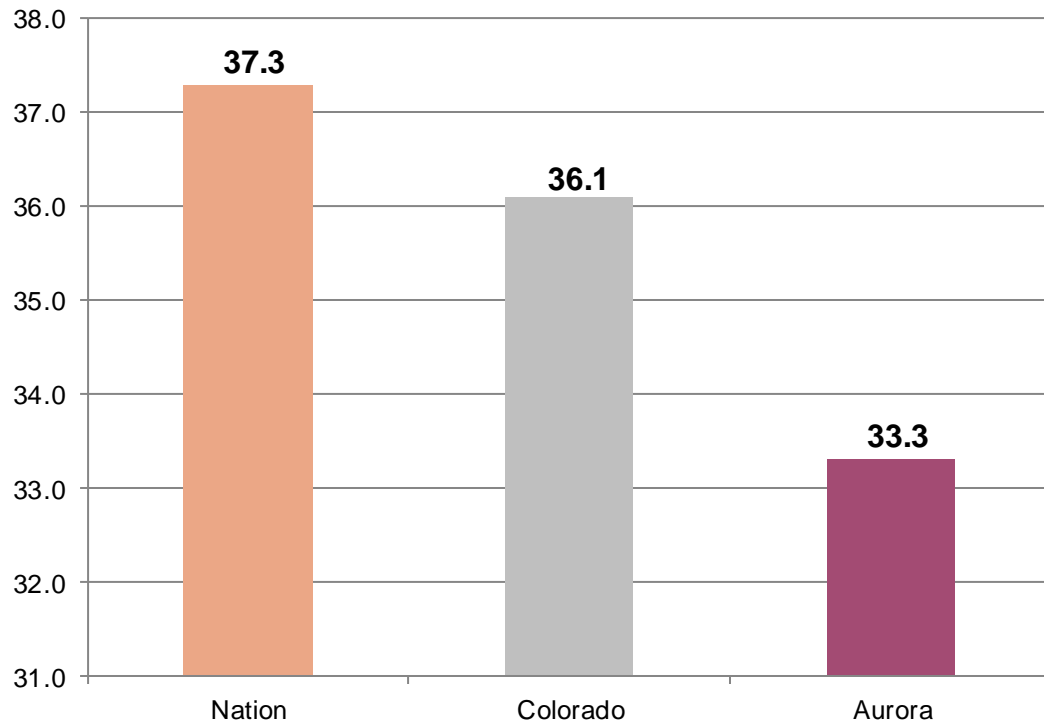
Source: 2013 American Community Survey One-Year Estimates, US Census Bureau



	Agriculture, forestry, fishing	Construction	Manufacturing	Wholesale trade	Retail trade	Transportation, warehousing, utilities	Information	Finance, insurance, real estate	Professional, scientific, management	Education, health-care, social	Arts, recreation, entertainment	Other services, except Public administration	Public administration
Nation	1.9%	6.2%	10.5%	2.8%	11.6%	4.9%	2.2%	6.7%	10.8%	23.2%	9.3%	5.0%	5.0%
Colorado	2.4%	7.4%	7.2%	2.6%	11.3%	4.6%	3.0%	7.0%	13.2%	20.3%	10.7%	5.1%	5.0%
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%

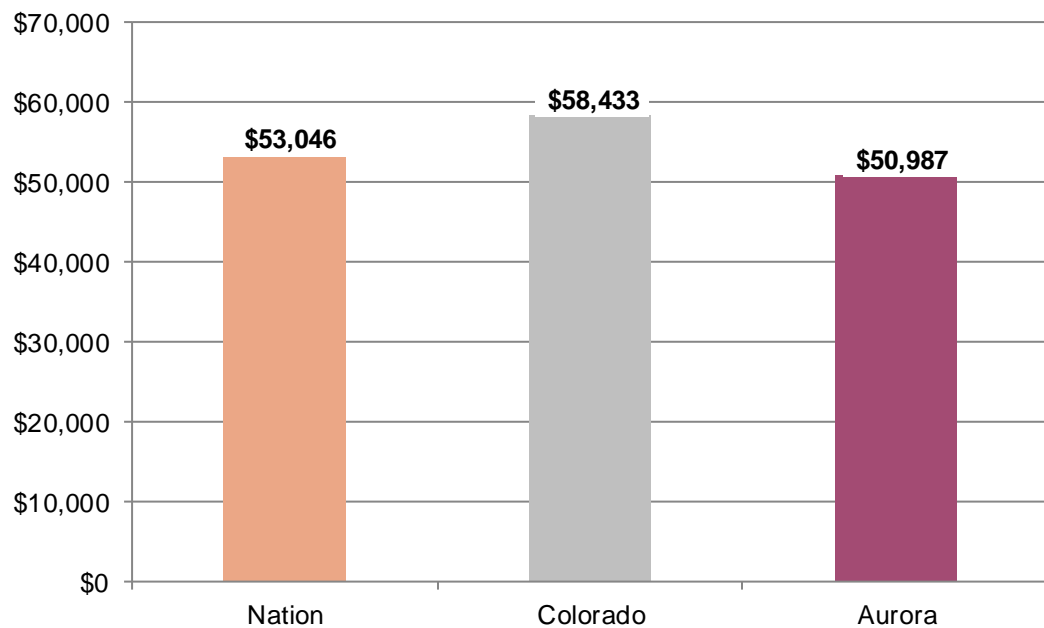
### Median Age

Source: 2013 American Community Survey One-Year Estimates, US Census Bureau



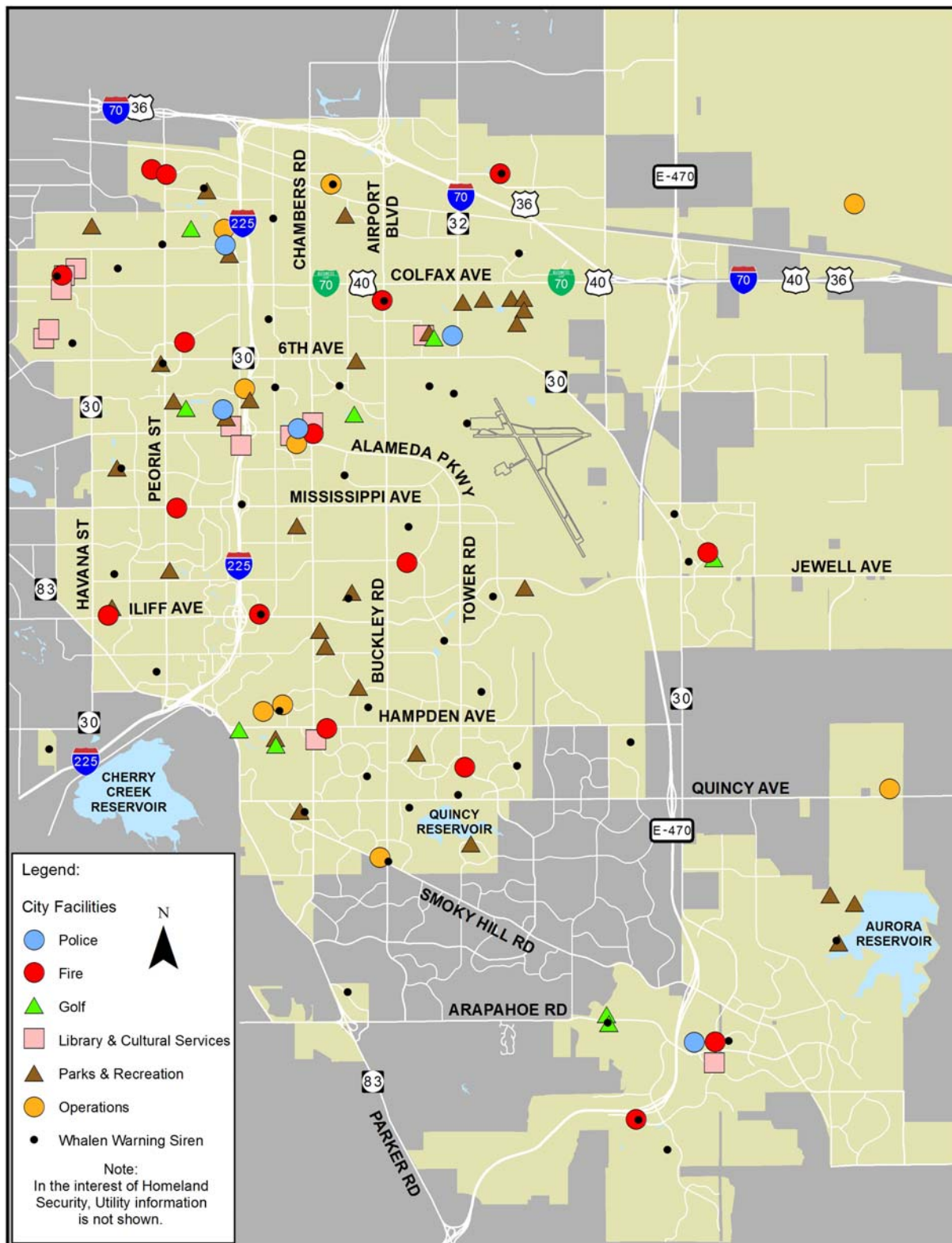
### Median Household Income

Source: 2013 American Community Survey One-Year Estimates, US Census Bureau



## City Facilities

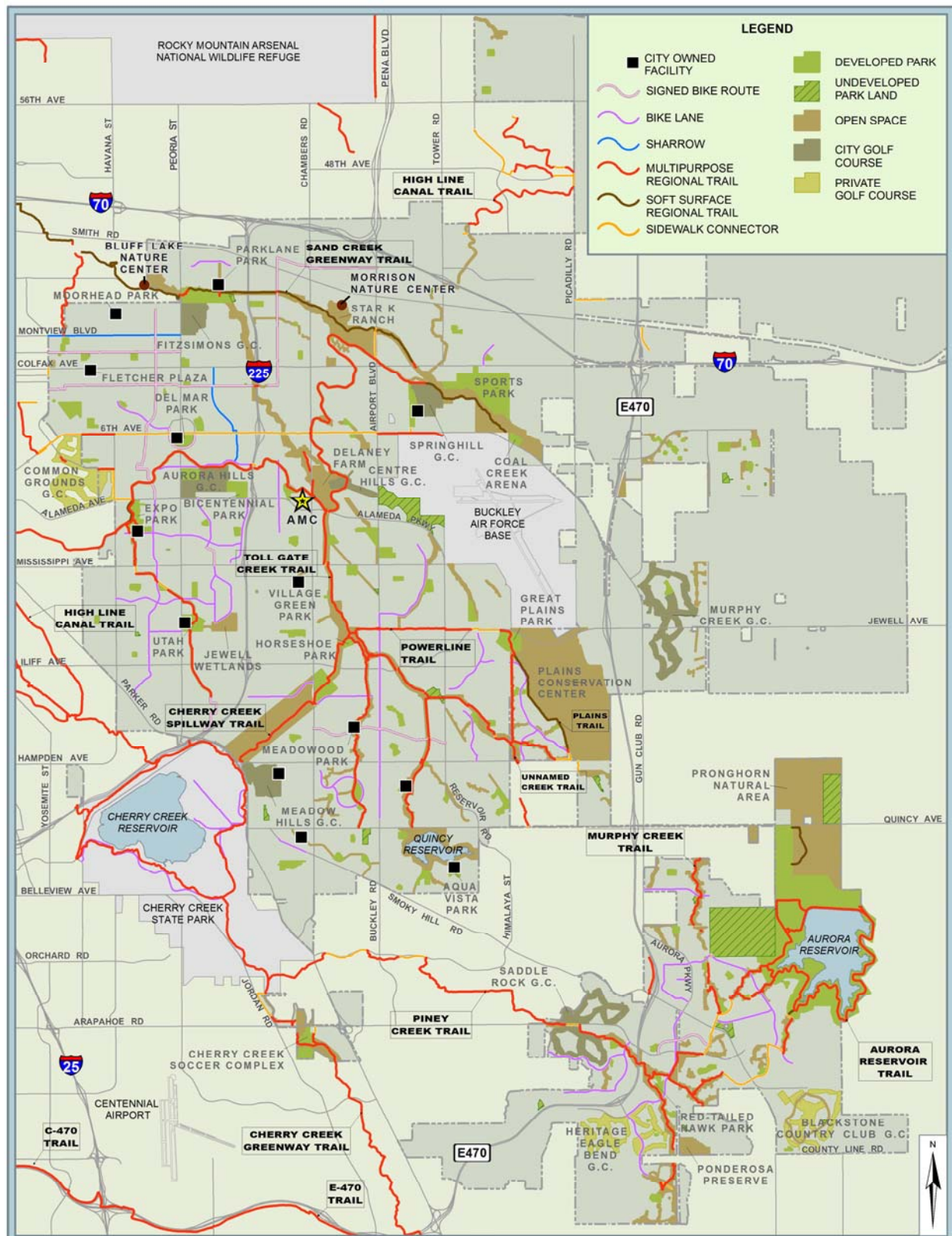
Source: City of Aurora Public Works Department





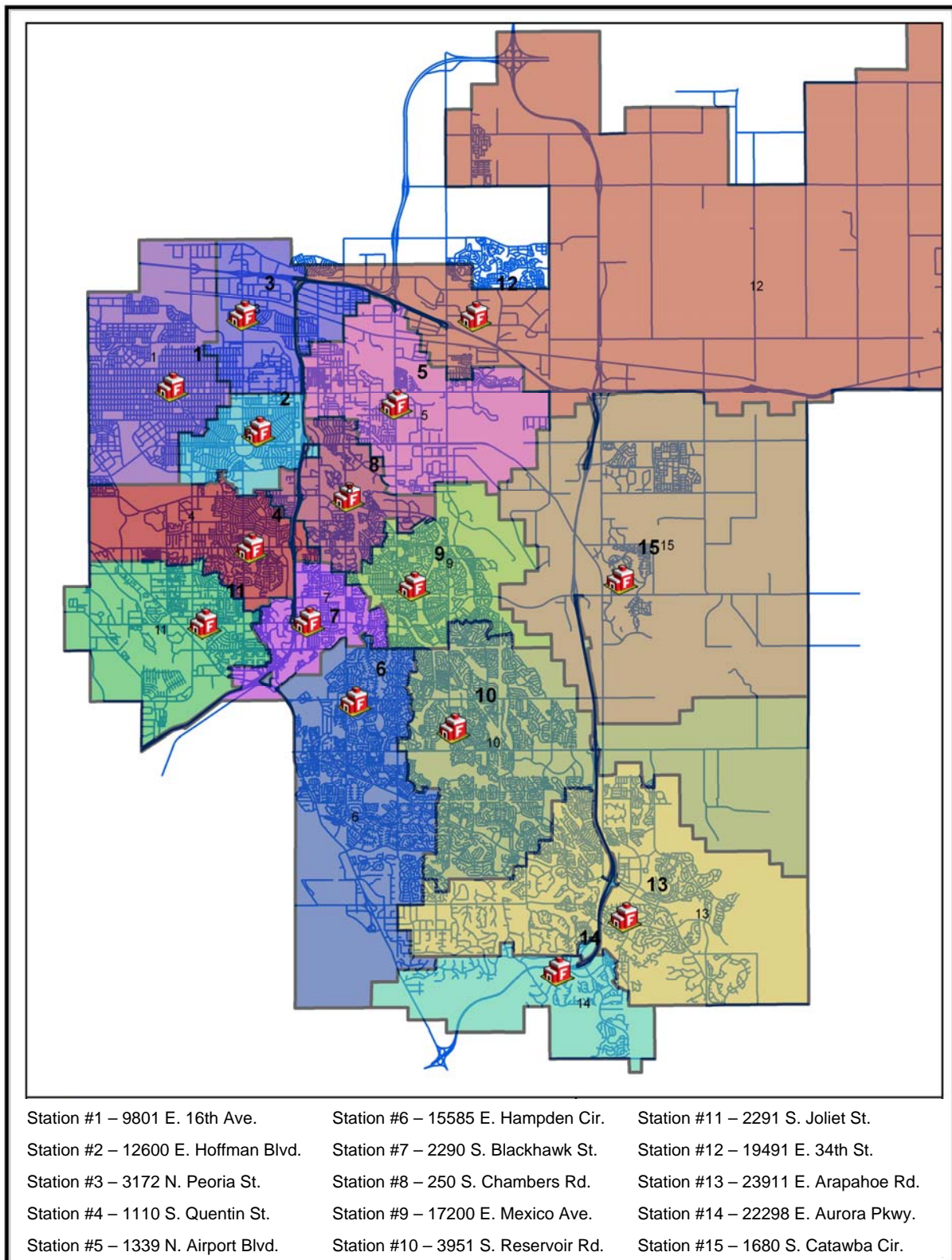
## Parks, Recreation, and Open Space - Sites and Facilities

Source: City of Aurora PROS Department



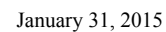
## Fire Stations and Coverage Areas

Source: City of Aurora Fire Department





## Source: Aurora Water





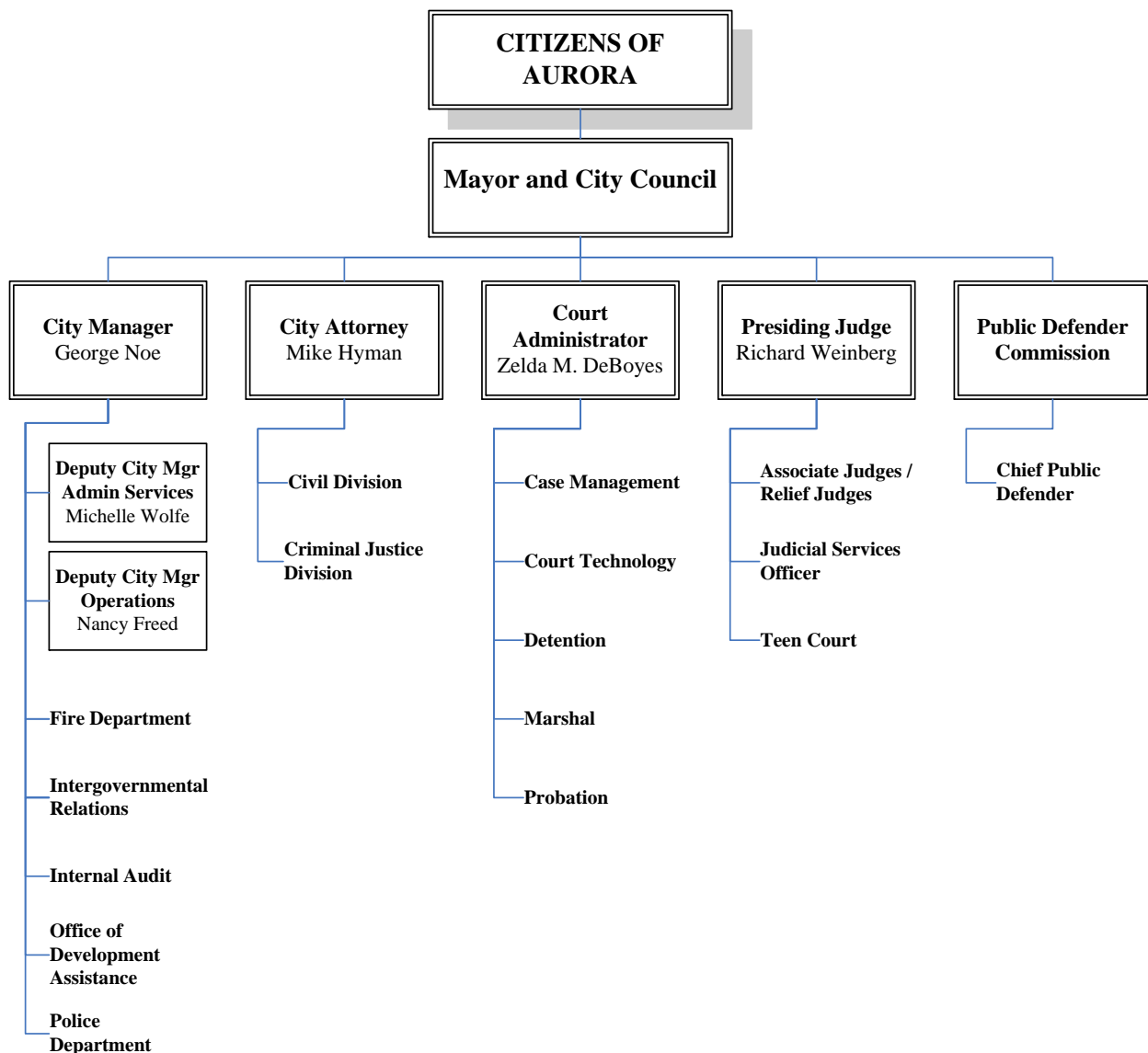
# City of Aurora

## 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.

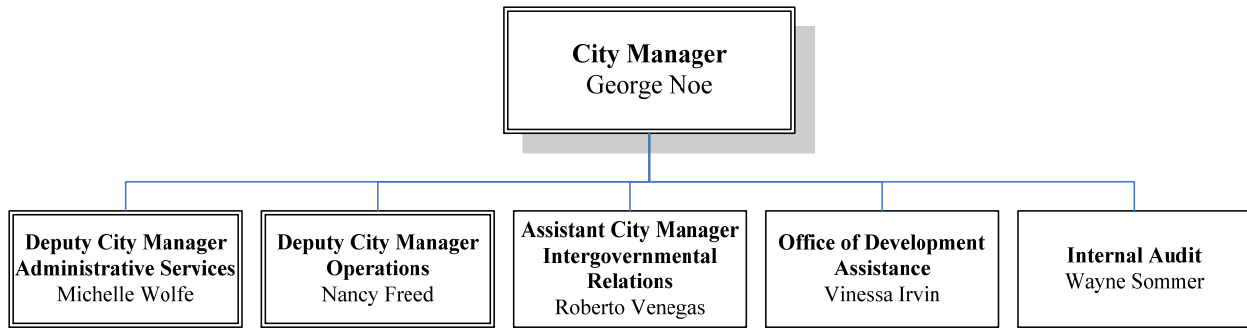
Organizational units are composed of departments, commissions, and other offices. These units are made up of divisions, which are comprised of numerous programs.



# General Management

## SUMMARY

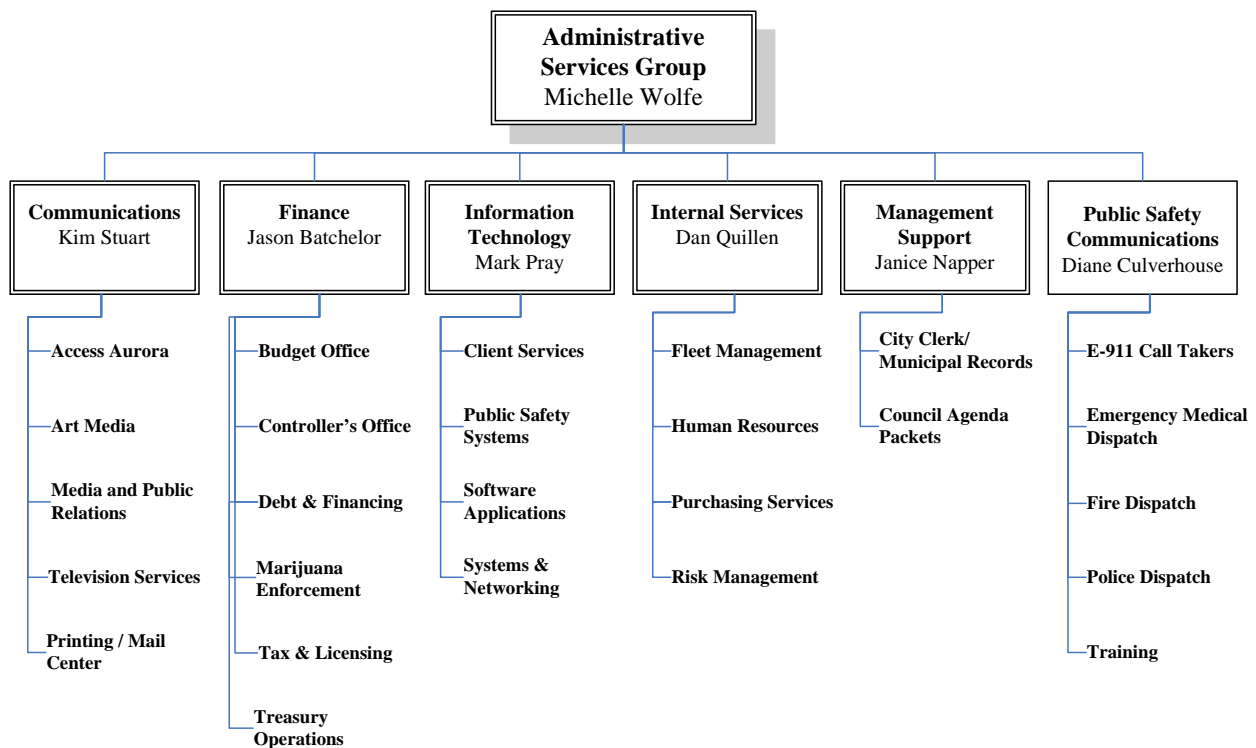
The City Manager's Office is responsible for ensuring that all City departments operate efficiently and effectively and meet the goals established by the City Council. The City Manager's Office is comprised of: the Office of the City Manager and the Administrative Services and Operations Deputy City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

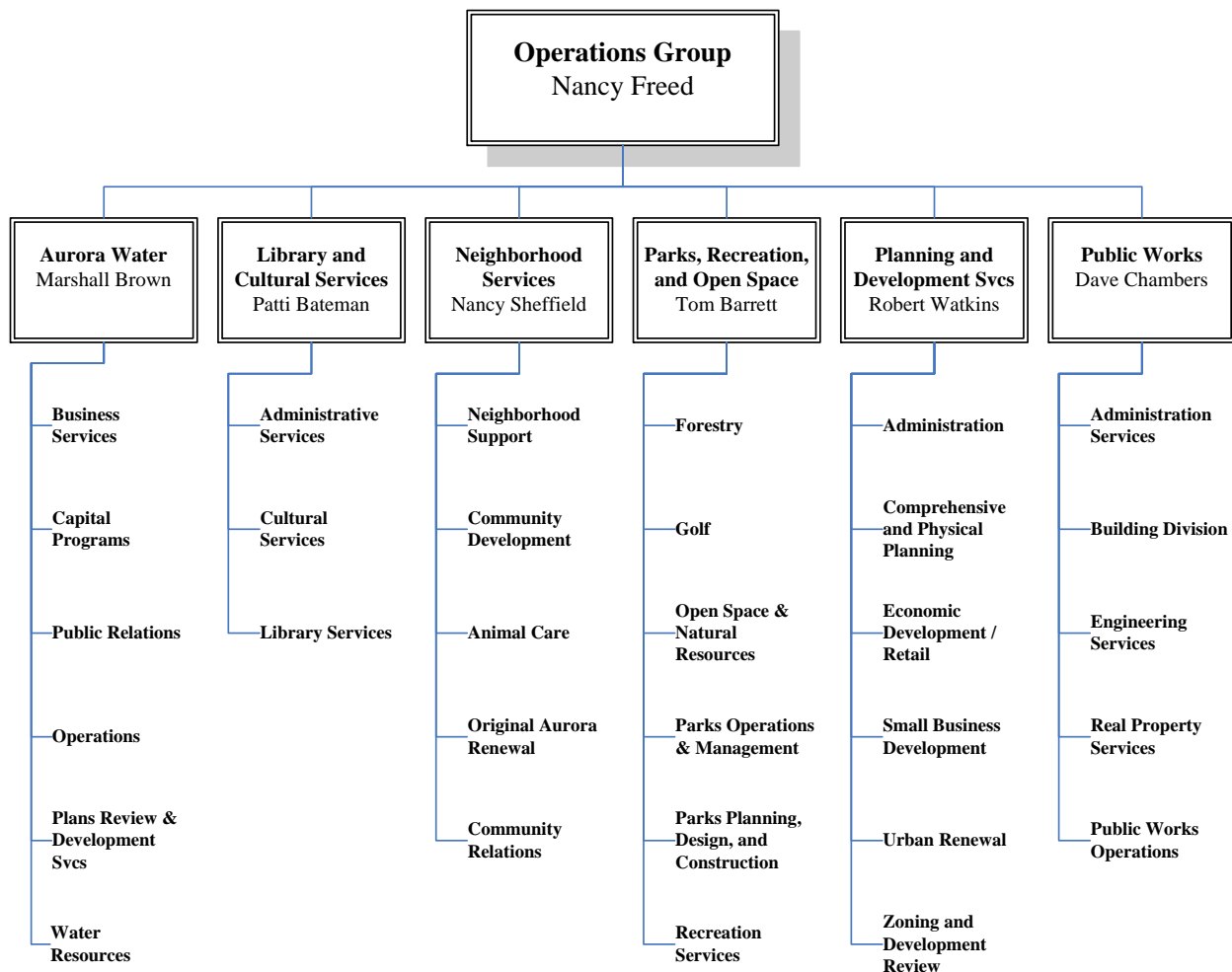
The Administrative Services Group consists of: the Communications, Finance, Information Technology, Internal Services, Public Safety Communications Departments, and the Management Support function. The Communications Department maintains media and public relations and manages Access Aurora, art media, the Aurora Channel, and the City's mail and print functions. The Finance Department provides general financial functions, business licensing, tax collection, marijuana enforcement, 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 includes the Office of the City Clerk. 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.





# **GENERAL FUND REVENUES**



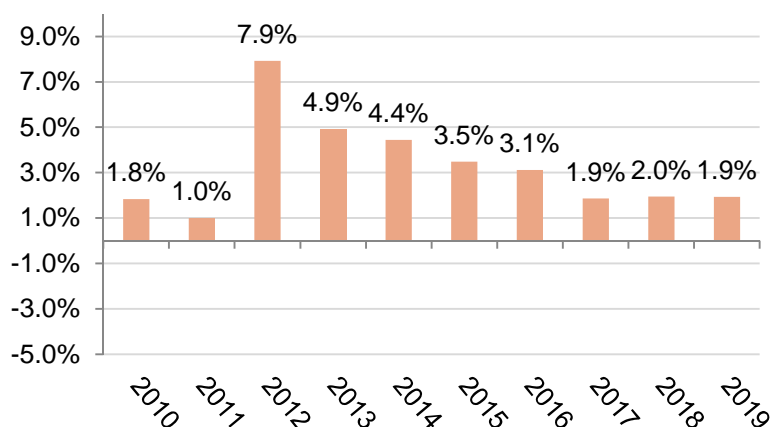
## 2015 General Fund Revenue Overview

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.

Five years removed from the Great Recession, the United States is experiencing modest economic growth, with improvements in the labor market and increases in personal income supporting additional growth in household consumption. Despite steady economic growth, employment figures only recently reached pre-recession levels translating into national unemployment rates that remain high compared to years preceding the recession. The national economy is expected to continue to improve over the second half of 2014 and into 2015. Colorado's economy is experiencing stronger growth than most other states. Since 2011, statewide employment has grown significantly faster than the nation as a whole. Accordingly, all jobs lost during the recession were restored by mid-2013. Although the state's unemployment rate is still higher than the rates preceding the recession, it remains below the national average. Although economic growth is not uniform throughout the state, most growth has been driven by the Denver Metro area, which includes Aurora and the northern portion of the Front Range.

The City of Aurora has shown encouraging signs of sustainable improvement, resulting in healthy growth in General Fund revenue for 2014. Local forecasts for growth in employment, personal income, and consumer spending over the next few years remain optimistic and will result in modest revenue increases through the forecast period. The short range revenue projection includes conservative economic assumptions espoused by many local and national experts, as well as the City's recent historical collection trends.

**Figure 1. Total General Fund Revenue (% change)**



Sales tax revenues are the driving factor for overall revenue growth, with 2014 collections notably influenced by cyclical sales in product categories such as technology and construction materials. Capital-related purchases are also exhibiting significant increases and demand for auto sales remains high. These revenue sources are not ongoing in nature and therefore become less of

a driving factor beyond 2014. In addition to existing revenue sources, increases in General Fund collections through the second half of 2014 will be boosted by the issuance of business licenses related to the recently authorized cultivation and sale of retail marijuana. Forecasts for 2015 indicate further improving economic conditions and moderate growth.

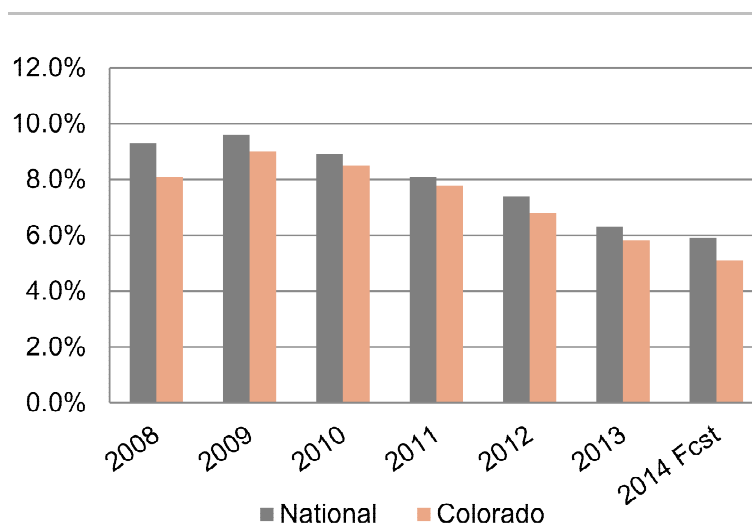
Using state projections and a comparison of local and state economic indicators, a long-range revenue projection has also been developed. Figure 1 summarizes the General Fund revenue percentage change from year to year over 10 years, with 2010 through 2013 reflecting actual revenues received followed by projected collections for 2014 through 2019. 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 2015 budget as adopted by City Council and the status of the 2014 projection at the time the 2015 budget was adopted. The 2014 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 2014 Forecast, the Office of State Planning and Budgeting June 2014 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 forecast economic data is summarized in Revenue Attachment B.

**Figure 2. Unemployment**



The national economy is no longer mired in recession and signs of improvement can be seen around the United States to include Colorado specifically. Nationwide employment is back to levels not seen since 2007 and state employment figures have surpassed pre-recession levels for over a year. Despite employment growth, neither state nor national unemployment rates have yet returned to the levels seen prior to the economic downturn. As of June 2014, employment growth has pushed the state's unemployment rate to



5.4 percent compared to a rate of 6.3 percent nationwide. The slow decline in the unemployment rate can be attributed to the addition of laborers into a workforce that continues to grow as workers, previously discouraged by the recession, regain confidence in the labor market.

Looking forward, economists expect steady growth through 2014 and 2015. Continued improvements in the labor market combined with historically low household debt burdens will provide a promising foundation for further economic growth. At the state level, a relatively high number of new business creations in Colorado has contributed considerably to increases in employment and is expected to continue to be a driving factor for growth. Overall, employment growth and diversification remains the primary interest for our state and nation as it drives personal income and is the catalyst for increased consumer confidence and spending.

While the economic outlook for Colorado and the nation as a whole is largely positive, adverse conditions, albeit unlikely, could evolve and economic growth may decelerate. Risks to the current expansion include:

- The impact of the Federal Reserve's ending of its quantitative easing program on credit markets and inflation;
- Sluggish per capita real personal income gains throughout the nation and the effect on consumer spending and GDP;
- Geopolitical tensions such as in Russia and the Middle East and the impact on energy prices; and
- The repercussions of a fragile global economy as the European Union and parts of Asia continue to experience weak growth;

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 continues to strengthen with improvements in the housing market, employment growth and increased exports which are boosting aggregate demand. At the local level, Aurora is experiencing the fifth consecutive year of positive revenue growth. Through June 2014, General Fund collections are 6.4 percent higher than during the same months in 2013. This increase is largely attributable to strong sales tax and capital-related use tax collections. The year-end projection for 2014 assumes a 4.4 percent increase in General Fund revenue, followed by modest year-over-year gains throughout the forecast period, declining from 3.5 percent in 2015 to 1.9 percent in 2019.

- ◆ Aurora employment data

Thanks to employment figures which increased 2.4 percent in 2012 and 2.3 percent in 2013, the local unemployment rate dropped to 7.1 percent in 2013. In 2014, unemployment has continued to fall, resulting in an average unemployment rate of 6.5 percent through June. Aurora is expected to continue adding jobs, however, the rate of growth will be partially offset as workers re-enter the workforce. Between 2012 and 2013, the natural resources and construction sector in Aurora saw the highest percentage of employment growth while the

government sector added the largest number of jobs, closely followed by wholesale and retail trade. Aurora's largest single private employer continues to be Buckley Air Force Base.

In 2007, Aurora's unemployment rate was at a pre-recession low of 4.7 percent when almost one fourth of the local workforce was employed in construction and finance/real estate. During the recession, these industries suffered significant job losses, which drove up Aurora's unemployment. Comparing employment between 2007 and 2013, more people in Aurora are now employed in educational services/health care and the recreation/food sectors while employment in construction and finance/real estate has not returned to pre-recession levels.

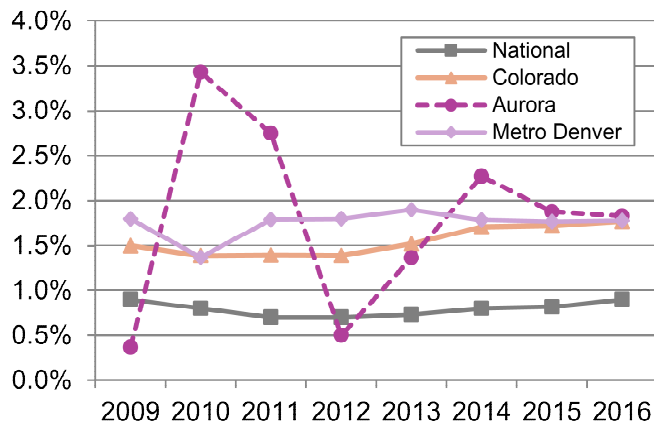
- ◆ State wage and salary income grew by 4.0 percent in 2013 and is projected to grow at a faster rate in 2014 of 5.7 percent. While Aurora's wage and salary data trends with the state and metro area, the annual rate of growth is typically slower. This is likely driven by Aurora's large percentage of low wage jobs in industries such as wholesale and retail trade as well as leisure and hospitality.
- ◆ Retail sales in the metro region increased 4.8 percent in 2013, higher than the state increase of 4.4 percent. Through the first quarter of 2014, retail sales in the metro region increased by 5.9 percent, a rate of growth again above the state's rate of 5.2 percent. Full year growth of 5.6 percent is expected for the state in 2014, followed by an increase of 5.4 percent in 2015.
- ◆ Housing construction in Aurora peaked in 2005 with 2,382 permits issued and bottomed out at 425 permits in 2009. In 2013, the number of permits issued increased to 883, still 62.9 percent below the 2005 peak. Improvement in the overall economy and the housing market in particular are expected to drive the number of permits up to 980 in 2014, followed by 1,130 permits in 2015 and 1,230 permits in 2016. Nevertheless, residential permits remain 48.4 percent below the 2005 peak.
- ◆ The budgeted property tax collection for 2015 incorporates a 1.0 percent increase over 2014, which mainly represents additional base properties typically seen in non-reassessment years. Property tax revenue for 2016 is expected to increase 5.0 percent as the 2015 reassessment will capture the strong home price appreciation seen in 2013 and through June 2014. Collections are expected to reach 2009 peak levels in 2017.

## **ECONOMIC TRENDS**

### **Population**

The United States population has experienced slow growth rates of 0.7 percent annually since 2011, following an increase of 9.7 percent from 2000 through 2010. Population growth rates between 2011 and 2013 were the lowest seen since the Depression Era in the 1930s. This increase brings the national population to 316.5 million people in 2013. The end of the recent recession has brought improved economic conditions, leading to slightly increasing population projections of 0.8 percent in 2014 and 2015 and 0.9 percent in 2016. Long-term projections by the US Census Bureau suggest population growth rates will slow, reflecting an aging population and decreasing rates of fertility and immigration growth.

At the state level, Colorado's population is growing faster than the national average. In 2013, the state population reached 5.3 million, representing a 4.8 percent increase over the official 2010

**Figure 3. Population (% change)**

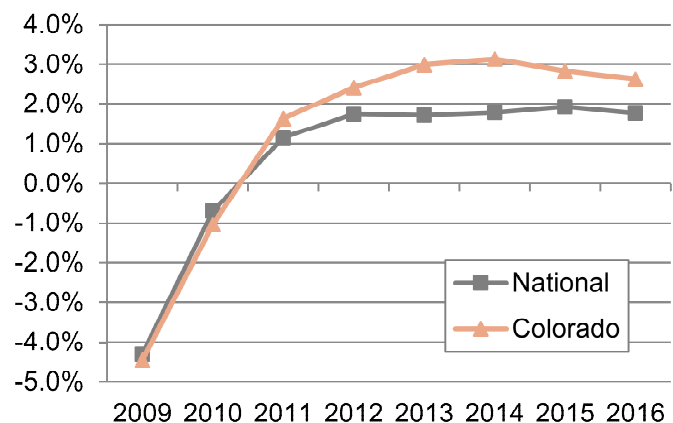
Census count, which equates to a population growth rate similar to the previous decade. Colorado added 78,800 people in 2013, which ranks fourth fastest in percent change and an impressive fifth place in absolute growth. Colorado's population is projected to gradually increase by an average of 1.7 percent annually in 2014 and 2015 and 1.8 percent in 2016. The population change for the state is determined by changes in net migration and the natural increase of births over deaths. While natural increase was the driving factor of growth in the early 2000s, net

migration has become an increasingly important component of Colorado's population change since 2006, reflecting the state's stronger economic performance through and after the recession compared to most other states. By 2016, net migration is expected to account for approximately two-thirds of the state's population increase.

In 2010, the decennial US Census report listed Aurora's population at 325,000. Adjustments to the population data resulted in an increase of 3.4 percent over the 2009 population estimate. In subsequent years, the City's population estimates continued to grow. While 2011 experienced an increase of 2.7 percent, a rate substantially above state and national growth rates, 2010 population growth fell to 0.5 percent, a rate below state and national levels. As of 2013, the population was estimated to have risen to 340,000, representing a 1.4 percent increase over 2012. As favorable economic conditions in the Denver Metro area continue to attract migrants, projections for Aurora assume growth rates slightly higher than the state, increasing 2.3 percent in 2014 and 1.9 percent in 2015.

## Employment

The Great Recession cost the national economy 7.7 million jobs between 2008 and 2010, equating to a 5.6 percent decline in employment. This resulted in an unemployment peak of 10.6 percent in January 2010. Approximately four and a half years after hitting the lowest level of employment, the United States has restored all jobs lost during the recession. However, compared to pre-recession levels, the national unemployment rate remains high at 6.3 percent in June 2014. Improving employment data has encouraged

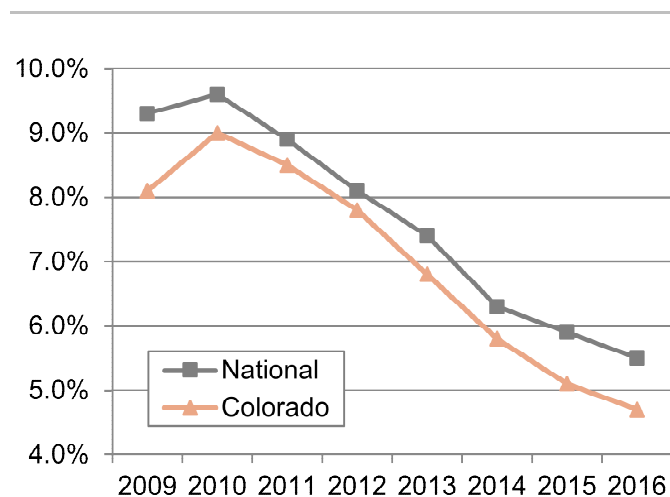
**Figure 4. Employment (% change)**

people to return to the labor market, requiring a higher rate of job creation to absorb these workers and subsequently reduce unemployment. Compared to 2011 levels, the national labor force through June 2014 has increased by 1.4 percent and is 0.9 percent higher than the peak in 2008. According to the Colorado Legislative Council, national job growth through April 2014 was driven by professional and business services, leisure and hospitality, and retail trade. Modest growth is projected through the forecast period which will bring the national unemployment rate down to 5.5 percent in 2016.

The recession triggered a rise in the Colorado unemployment rate, cutting 128,000 jobs and resulting in a peak rate of 9.6 percent in March 2010. Since bottoming out in early 2010, state employment has steadily improved, ending 2013 with the fourth highest job growth in the nation and an average unemployment rate of 6.8 percent. By November 2013, Colorado was one of 16 states which surpassed their pre-recession employment figures. Through the first half of 2014, state employment has added 67,000 jobs compared to the same months in the prior year. This has brought the monthly unemployment rate down to 5.4 percent. While Colorado's unemployment remains higher than before the recession, it is lower than the national average. Through April 2014, most industries have added jobs, suggesting a diverse economy. The largest gains have been recorded in accommodation and food services; professional, scientific, and technical services; and construction. Through 2014, Colorado employment growth is projected to continue outpacing the nation with the addition of 74,500 jobs and an average unemployment rate of 5.8 percent. Moderate employment growth is expected through the forecast period, resulting in an unemployment rate of 4.7 percent by 2016.

Employment in the Metro Denver area has improved faster than the nation and the state as a whole with unemployment falling to 5.2 percent as of June 2014. Despite the close proximity, Aurora unemployment remains higher than the Metro area. Peaking at 11.5 percent in March 2010, the local unemployment rate dropped to an average 7.1 percent in 2013. Employment in Aurora has continued to improve considerably through the first half of 2014, with a 2.6 percent increase in the number of employed residents. This has resulted in an unemployment rate of 5.9 percent in June, lower than the national average. Aurora's relatively high unemployment rate during the recession was driven by a high percentage of citizens employed in industries such as construction and finance/real estate, industries which were hit particularly hard during the recession. Compared to both the nation and the metro area, however, Aurora experienced a faster post-recession unemployment decline due to stronger employment growth. While the professional, scientific, and management industry represented the majority of jobs added between 2010 and 2013, significant increases in the educational services/healthcare sector have likely been driven by the expansion of the Children's Hospital Colorado and the University of Colorado Hospital. As

**Figure 5. Unemployment Rate**



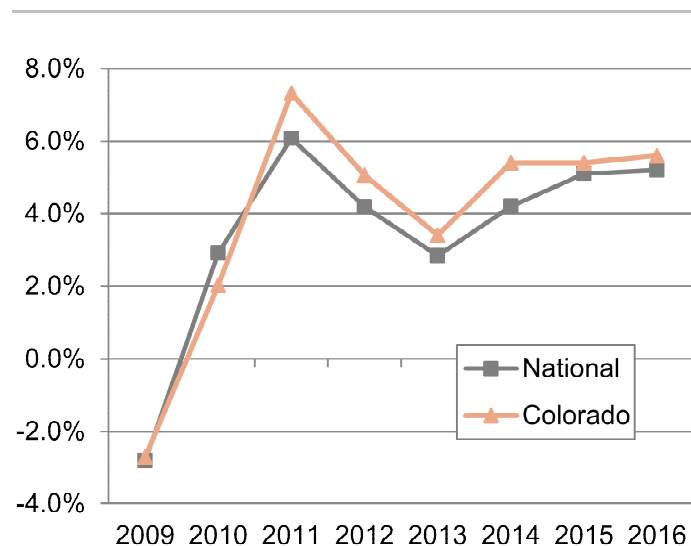
the economy continues to strengthen and state employment growth is expected to continue to outperform the nation as a whole, the local unemployment rate is anticipated to remain below national figures throughout the forecast period.

### Income

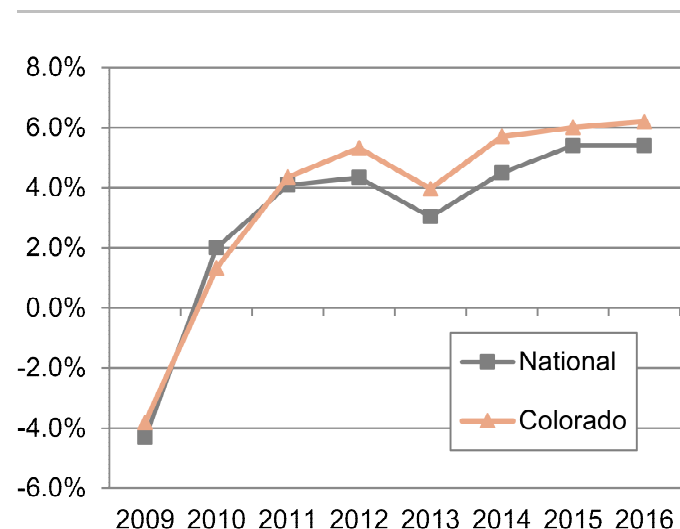
As the labor market improved and a temporary reduction in federal payroll tax was introduced, nationwide personal income growth accelerated to 6.1 percent in 2011 and then grew by 4.2 percent in 2012. In 2013, personal income growth fell to 2.8 percent, reflecting the expiration of payroll tax reductions in the end of 2012 and changes to federal tax policies starting in 2013. Wages and salaries is the largest component of personal income and the main driver of growth since the recession. National wages and salaries increased 3.0 percent in 2013, with professional services, construction, and healthcare recording the largest growth for the year. Through the first quarter of 2014, personal income continues to grow by an annualized rate of 3.6 percent. However, inflation-adjusted per capita personal income growth has been sluggish, increasing by only 0.6 percent over the rolling 12 month average and dampening stronger economic growth. As employment figures and the overall economy continue to improve, nationwide personal income and wages and salaries specifically are expected to gain momentum and increase at a modest pace through 2014 and the forecast period.

Colorado personal income growth has outperformed the nation since 2011, growing 7.3 percent in 2011 and 5.1 percent in 2012. In 2013, personal income growth slowed to 3.4 percent as increases in wages and salaries were partially offset by a decline in disposable income associated with the ending of payroll tax reductions. Despite this slowdown, Colorado personal income increased at the sixth fastest rate in the nation. Wage and salary income, the largest component of personal income, has followed a similar pattern, outpacing national

**Figure 6. Personal Income (% change)**



**Figure 7. Wage and Salary Income (% change)**



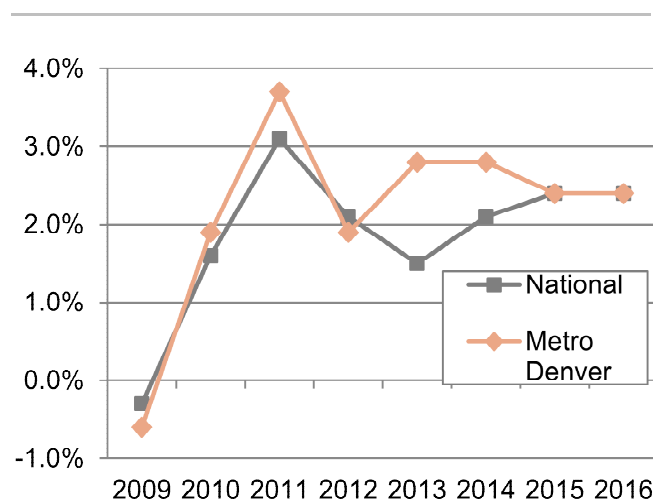
growth since 2011 and increasing 4.0 percent in 2013. According to the Colorado Legislative Council, growth in 2013 was driven by professional and technical services, construction, state and local governments, and the natural resources sectors. Through the first quarter of 2014, state personal income increased 4.9 percent and is expected to improve as the labor market strengthens, resulting in personal income growth projections of 5.4 percent in 2014 and 2015. Likewise, wages and salaries are projected to continue to outperform the nation as a whole, increasing 5.7 percent in 2014 and 6.0 percent in 2015.

Personal income in the Denver Metro area, which trends closely with the nation and the state, increased 2.9 percent in 2013, down from a 7.1 percent growth rate in 2012. Economists attribute this slowdown primarily to changes in federal tax policies, which reduced disposable income in 2013 and caused a shift of taxable employee bonuses back to 2012 when tax cuts were still in place. Historically, personal income in Aurora trends with the state and metro area, yet typically at lower rates as a large portion of employees in Aurora work in highly competitive, lower paying industries. Since 2011, however, Aurora's income growth has remained at levels similar to the metro area. This is likely due to employment growth in higher paying professional and business services and government industries. This growth includes the openings of Children's Hospital Colorado and the University of Colorado Hospital which have added approximately 1,900 jobs in recent years. Aurora employment, particularly in healthcare, has grown considerably in 2014 and is expected to continue growing through the forecast period as the Fitzsimons expansion continues. Therefore, Aurora's personal income growth rate is likely to continue its similarity to the growth rate of the Denver metro area. Overall, economists expect modest personal income growth in 2014, driven by improving economic conditions across the state.

## 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. While high energy and food prices drove up the national inflation to 3.1 percent in 2011, 2012 drivers include healthcare and shelter costs, resulting in a 2.1 percent increase in consumer prices. In 2013, the national inflation rate dropped to 1.5 percent, a rate below the 10 year average of 2.5 percent. The decline was the result of modest increases in housing prices which were offset by relatively stable energy prices and aside from the decline in 2009, the smallest rate increase for the national food index since 1976. Through June 2014, increases in national prices of goods and services remain weak, yet exceed 2013 at an annualized rate of 1.7 percent with slightly accelerating food and energy prices. Economists predict slowly increasing inflationary pressure as the economy strengthens, resulting in a projected 2.1 percent increase in 2014 and 2.4 percent in 2015.

**Figure 8. Inflation (CPI) (% change)**

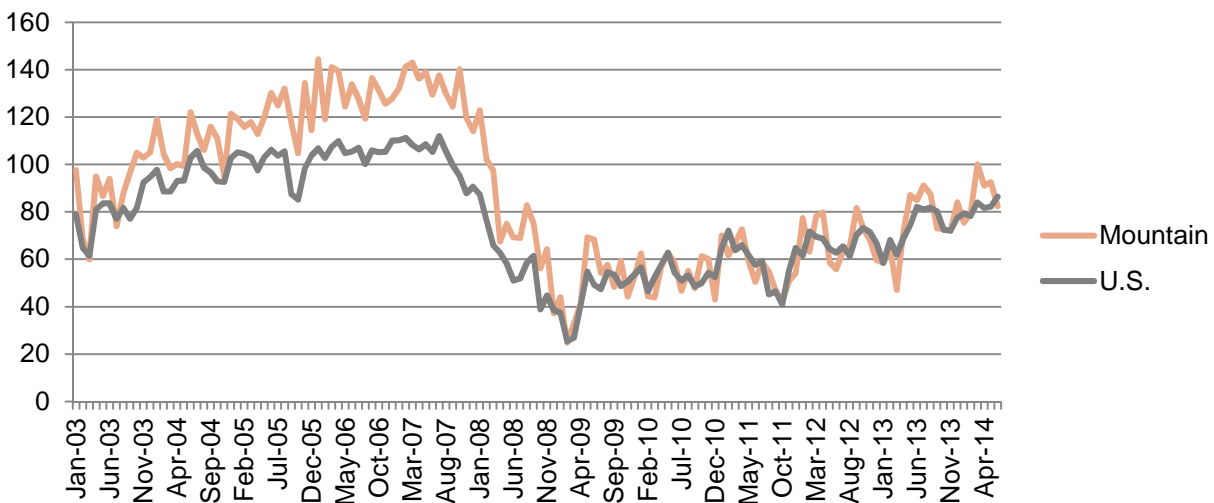


In 2011, inflation in the Denver-Boulder area surpassed national levels with 3.7 percent growth. This was followed by a 1.9 percent increase in consumer prices in 2012, slightly below growth experienced at the national level. In 2013, local prices of goods and services grew by 2.8 percent, exceeding the national average. This was largely driven by increases in housing costs which have continued their upward trend in 2014. Through June 2014, inflation in the metro area has increased 2.9 percent. Shelter costs have grown 5.0 percent while prices for energy and food increased by 3.9 percent and 2.0 percent respectively. According to the Colorado Legislative Council, inflationary pressure in Colorado will be moderate, resulting in inflation of 2.8 percent in 2014 and 2.4 percent 2015 for the metro area. The metro area 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 based on consumers' perceptions of current and future business, employment, and income conditions. Job growth across the nation drives personal income and remains the catalyst for increased consumer confidence and spending. Accordingly, improvements in the labor market and increases in personal income have supported consumer confidence and spending in Colorado and across the nation. In June 2014, the national Consumer Confidence Index rose to the highest point since January 2008. As seen in Figure 9, consumer confidence levels in the Mountain region typically mirror national trends. In May 2014, confidence in the Mountain Region was at its highest level since March 2008.

**Figure 9. Consumer Confidence Index**

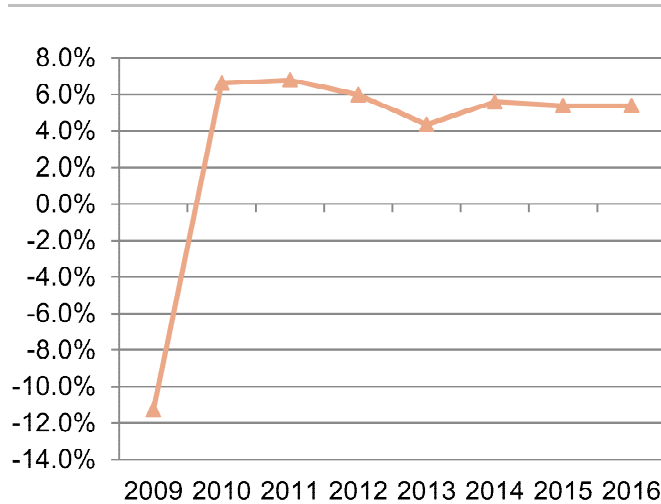


Source: The Conference Board

Compared to pre-recession levels, however, consumer confidence remains low as uncertainty remains relatively high. The deep and long recession followed by a slow economic recovery and unprecedented steps in conducting monetary policy by the Federal Reserve left its mark on consumers.

Rising consumer confidence typically coincides with increasing consumer spending, which



**Figure 10. Colorado Retail Sales (% change)**

drove retail sales for building materials. In 2014, 5.6 percent growth is projected for the state, driven by continued strong demand for auto and building materials sales and increased consumer confidence in the purchase of durable items. Improvements in the labor market will support further growth of 5.4 percent in both 2015 and 2016.

Growth rates in retail sales for the Denver Metro region trend above state growth. In 2012, retail sales grew 8.0 percent over 2011, followed by 4.8 percent growth in 2013. Through the first quarter of 2014, retail sales in the metro area have increased 5.9 percent compared to the same period in 2013. The Colorado Legislative Council attributes growth in the beginning of the year to improvements in the labor and housing market which increases consumer confidence and has a positive impact on consumer spending.

**Table 1. Aurora Taxable Sales by Category**  
(June year-to-date – 2014 compared to 2013)

Category	% change
Total reported sales tax	6.1%
Beer, wine, and liquor sales	8.7
Building materials and garden equipment	6.3
Clothing and clothing accessories	-1.1
Eating and drinking places	11.3
Electronic, telecom, and appliance stores	-5.8
Furniture and home furnishings	6.7
General merchandise stores	-1.0
Grocery stores	-1.3
Motor vehicle and parts dealers	6.2
Sporting goods, hobby, book, and music	-1.1
Utilities	7.3
All other (top 100)	9.5
Non-top 100	13.1

accounts for more than two-thirds of economic growth in the United States and is an essential factor for the economic recovery. Consumer confidence bottomed out in 2009, with retail sales dropping 11.3 percent in Colorado. This was followed by three years of growth at no less than 6.0 percent. In 2013, state retail sales decelerated to a growth rate of 4.4 percent as the expiration of payroll tax reductions and federal spending cuts likely restrained stronger economic growth. Nevertheless, demand for motor vehicles remained high and improvements in the housing market combined with low financing costs

While Aurora monitors taxable sales in great detail, the City does not track retail sales in accordance with data reported at the state level. Taxable sales include retail sales as well as sales tax revenues from non-retail sectors such as utilities and broadcasting/telecommunications. Sales tax collections in Aurora experienced two years of negative growth before recovering with an increase of 2.6 percent in 2010 and 1.2 percent in 2011. The upward trend continued with 8.2 percent growth in 2012. Aside from considerable pent-up demand for motor vehicles and growth in the eating and drinking industry, significant one-time

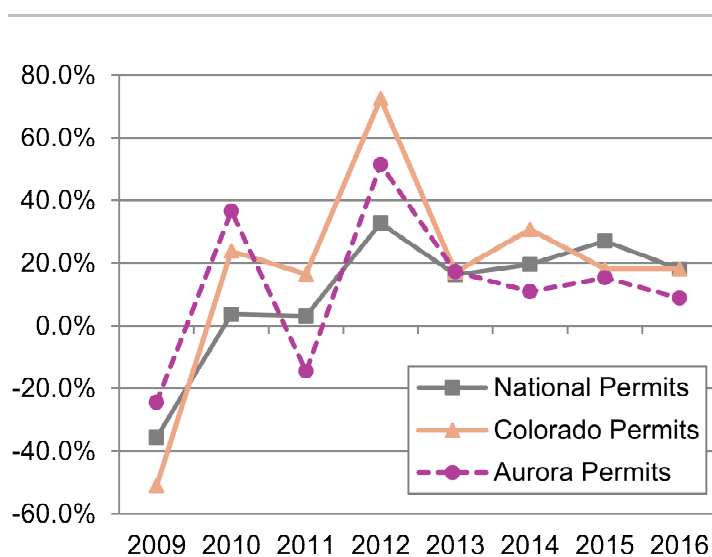


technology purchases from the non-top 100 taxpayers contributed to the strong revenue results. This was followed by 5.5 percent growth in 2013, driven by ongoing collections in the discount stores, building materials and eating and drinking places categories and less impacted by one-time collections. Taxable sales through June 2014 continue the positive trend with sales tax revenues up 6.1 percent. Growth patterns through the first half of the year are again being largely influenced by one-time technology purchases. This can be attributed partially to additional demand brought on by increasing commercial construction activities throughout the City. The year-end projection for 2014 assumes that collections from one-time purchases begin a slowing trend over the second half of the year, resulting in a year-end increase of 4.7 percent. The forecast for 2015 and 2016 includes modest 3.8 percent and 3.5 percent growth respectively as improvements in the labor market increase consumer confidence and household spending. As demand for technological products is expected to slow, growth in taxable sales is anticipated to return to levels below state growth in retail sales through the forecast period.

### Housing Market and Construction

In the wake of the Great Recession and the burst of the real estate bubble in 2007, housing markets in the United States suffered extensively. Residential property values collapsed and the number of home foreclosures rose sharply. Combined with an excessive oversupply of houses built up during the preceding economic expansion, residential permits declined 72 percent from 2005 to 2009. This was followed by four consecutive years of growth with 2013 reaching 964,000 permits, 53.4 percent less than in 2005. Improvements in employment and personal income combined with historically low mortgage rates have boosted demand for housing and have increased home prices across the nation. Concurrently, foreclosure activity has fallen to levels last seen before the recession and the number of distressed homes for sales has declined, contributing to a limited supply of existing homes and rising home prices. High rent costs in many areas of the country have further supported an increase in apartment and condominium construction projects. Nevertheless, the housing market recovery has been uneven across the U.S. and average home prices have yet to reach pre-recession levels. The Federal Reserve's announcement that it would taper its quantitative

**Figure 11. Housing Construction**



easing policy in late 2013 and severe winter weather in the early months of 2014 were likely the reasons for a national slowdown in home price appreciation and the issuance of residential permits. Momentum has accelerated during the second quarter of 2014 and is expected to continue through 2014 and 2015 with perpetually high demand for multi-family housing construction.

Colorado's real estate market continues to outperform the nation with home prices increasing in all major markets across the state, albeit at widely varying growth

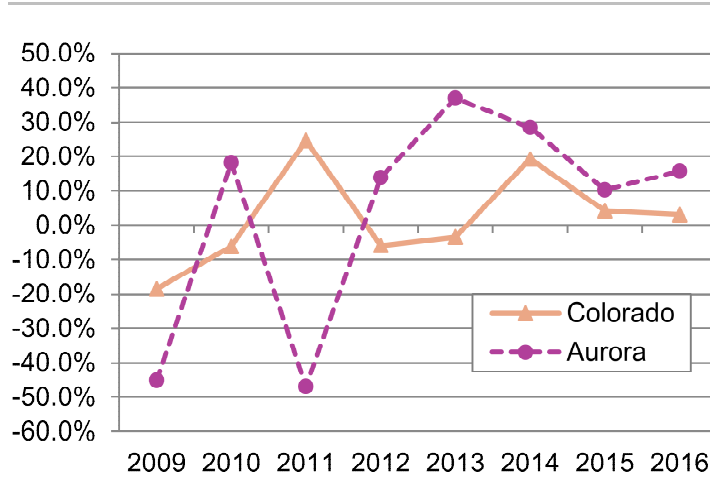
rates. Job growth and low interest rates have increased housing demand. Combined with a limited inventory of homes for sale, Colorado's average home prices were pushed past the pre-recession peak by the end of 2012. In 2013, Colorado's median home price increased 7.3 percent over 2012. Additionally, statewide foreclosure filings through May 2014 have declined 25.3 percent compared to the same time frame in 2013. This has been the lowest number of foreclosures filed in the month of May since the Colorado Division of Housing started collecting monthly totals in 2007. Rising home prices and rent costs in combination with slim inventory have supported residential construction activity and multi-family housing projects in particular. Following four years of growth, the Colorado housing industry is expected to continue growing through the forecast period and total building permits issued are expected to exceed 2005 levels by 2016.

Housing construction in Aurora peaked in 2005, with 2,382 residential permits issued before the City experienced a substantial decline in construction, which bottomed out at 425 permits in 2009. In 2012, residential construction permits experienced a sizeable year-over-year increase of 51.5 percent, followed by modest growth in 2013 which resulted in 883 permits issued. Residential permits through the first half of 2014 grew 6.7 percent compared to the same months in 2013. While unusually cold winter weather in early 2014 resulted in a decline in permits issued, the local real estate market regained momentum during the second quarter of the year and is expected to continue improving through 2014. Housing construction through the second half of the year will be supported by a low number of foreclosures filed. Through June, Aurora foreclosure filings are 26.4 percent lower than 2013 and 75.7 percent below their 2007 peak. The 2014 year-end estimates are approximated at 980 permits, an 11.0 percent increase over 2013. Moderate rates of increase are assumed for the forecast period, 15.3 percent in 2015 and 8.8 percent in 2016. The number of building permits issued in 2016 will, however, remain 48.4 percent below the 2005 peak.

As residential housing construction recovers, labor shortages become evident across the nation and represent a restrictive factor for stronger economic growth. The economic downturn caused significant job losses in the construction industry and required a high number of construction workers to enter new career fields or retire. Additionally, the decline in construction has contributed to a shift away from vocational technical education programs, which has reduced the number of highly skilled construction workers. Subsequently, constraints are expected to continue through 2015. A significant concern is the reliance on low mortgage rates to spur residential construction activity. Interest rates are expected to increase in the second half of 2015 as the Federal Reserve plans to end the quantitative easing program. Experts are confident that mortgage rates will remain relatively low by historical standards for 2015 and thus have little negative impact on the housing market in the short-run.

### **Commercial Market and Construction**

Decreased consumer spending and lower corporate profits during the Great Recession resulted in a significant number of business failures and downsizing activities which restricted commercial construction investments. After declining for three years, the value of nonresidential construction permits in Colorado increased 24.7 percent in 2011. This increase is primarily due to large healthcare facility construction projects, while decreases in 2012 and 2013 can be attributed to the completion of these projects. Excluding the healthcare projects behind the 2011 growth, nonresidential construction in Colorado exhibited an increase of 21.1 percent in 2013. Overall,

**Figure 12. Nonresidential Building (% change)**

nonresidential construction has modestly increased since the recession ended and is expected to continue growing by 19.3 percent in 2014 and 4.2 percent in 2015.

For Aurora, 2013 included a 37.0 percent increase in the value of nonresidential construction permits issued. As businesses move back into vacant retail and office space, vacancy rates have steadily decreased. Retail vacancy in the first quarter of 2014 was at 5.5 percent, a decline of 7.5 percent from the 2007 peak. Office vacancy decreased to

14.9 percent and industrial vacancy declined to 5.4 percent. As the economy continues to improve, low vacancy rates will result in increased demand for commercial construction. The projection for 2014 non-residential permits in Aurora includes 28.5 percent growth, followed by an increase of 10.3 percent in 2015 and 15.7 percent in 2016. Despite double digit increases projected through 2016, growth rates are based on a substantially decreased base with 2016 making up only 37.8 percent of 2007 levels and approaching the value of permits issued in the early 2000s.

## 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

Total General Fund revenue, excluding transfers, has increased \$8.4 million (6.4 percent) over 2013 through the first half of 2014. This increase has been driven by stronger than budgeted performance in sales tax, capital-related use tax, auto use tax, and lodger's tax.

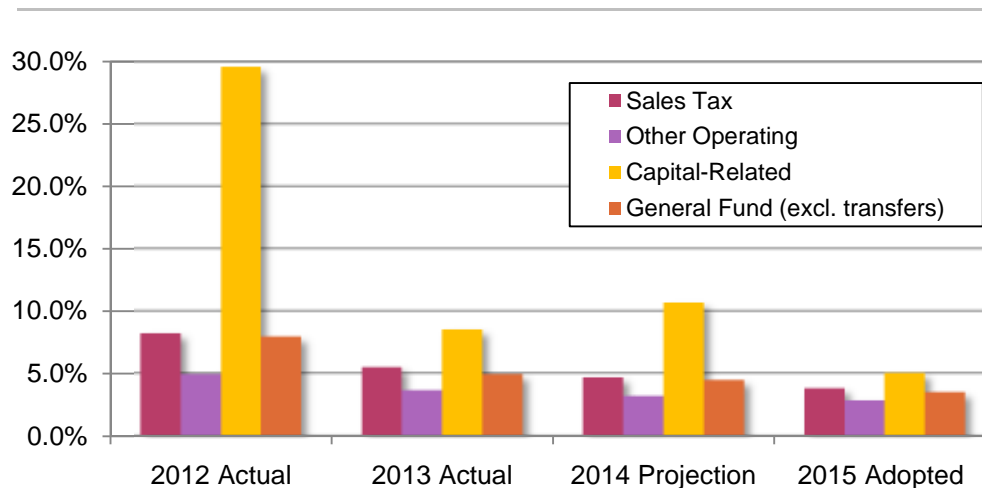
Over the first half of 2014, sales tax collections have been largely influenced by one-time collections rather than ongoing consumer sales, which is a return to collection patterns seen in 2012. Historically, large increases in one-time collections have shown to be a leading indicator of economic strengthening and are often followed by periods of increased consumer spending. History has held true in a sense, with significantly high one-time collections in 2012 followed by consistent consumer spending increases in 2013, however, the immediate return to strong one-time driven revenue collections in 2014 was not expected. The increase is predominately attributable to pent-up demand for technology driven products, but is also the result of new demand for these products as commercial construction and tenant improvements are on the rise.

The improvement in the construction industry is evident in the year-to-date capital-related use tax collections which exceed 2013 by \$2.0 million (26.9 percent). Building material use tax accounts for two thirds of this increase, primarily due to a significantly higher value of permits issued for improvement projects, both home and commercial, as well as new residential and commercial construction. Continued growth is expected over the second half of 2014. Through June 2014, auto use tax is \$490,900 (7.6 percent) over 2013, driven by strengthening consumer confidence and low interest rates for auto loans. Slower growth is anticipated throughout the second half of the year, resulting in a 4.0 percent increase for 2014. Lodger's tax through June is \$377,400 (16.9 percent) higher than 2013. Growth is expected to continue through the remainder of the year, driven by the opening of Aurora's first four-star hotel.

Based on recent revenue collections, current economic conditions, and future expectations, the revised full-year projection for 2014 incorporates an \$11.6 million (4.4 percent) increase over 2013. This equates to collections over and above the 2014 Original Budget of \$7.6 million or 2.9 percent.

General Fund revenue, excluding transfers, is estimated to grow in 2015 at a moderate overall rate of 3.5 percent, or \$9.5 million, over the 2014 projected revenue. Of the total increase, \$5.7 million is from sales tax; \$0.9 million will be generated by increases in capital related use tax; and the remaining \$2.9 million across all other revenue sources. The following summarizes an account of the major changes by three broad operating revenue categories:

**Figure 13. General Fund Overview – Change to Prior Year**



**Sales Tax:** The sales tax budget estimate for 2015 is based on 3.8 percent or \$5.7 million growth over 2014 projected revenues. This moderate rate of growth assumes that economic momentum will maintain consumer confidence and retail sales through 2015. This estimate is reflective of a strengthened economy, where job growth and increased personal income support comfortable levels of household consumption and business investments.

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 2015, resulting in a 5.0 percent, or \$0.9 million increase over 2014 in capital-related use tax. This rise will be driven by continued increases in residential and commercial construction activities.

Other Operating Revenue: The 2015 budget estimate for the total of all other operating sources of revenue is projected to grow 2.8 percent, or \$2.9 million over 2014. This growth is predominately driven by increases in franchise fees and auto use tax. Strong collections of lodger's tax, in addition to a return to more typical levels of audit revenue collections are also a factor in the increase.

## Key Revenue Sources

Seven key revenue sources comprise 87 percent of the General Fund sources. The following discussion focuses on these top seven revenue sources including – sales tax, property tax, franchise fees & taxes, auto use tax, capital-related use tax, highway user's fees & taxes, and fines & forfeitures. Table 2 summarizes these General Fund sources for 2013 through 2015.

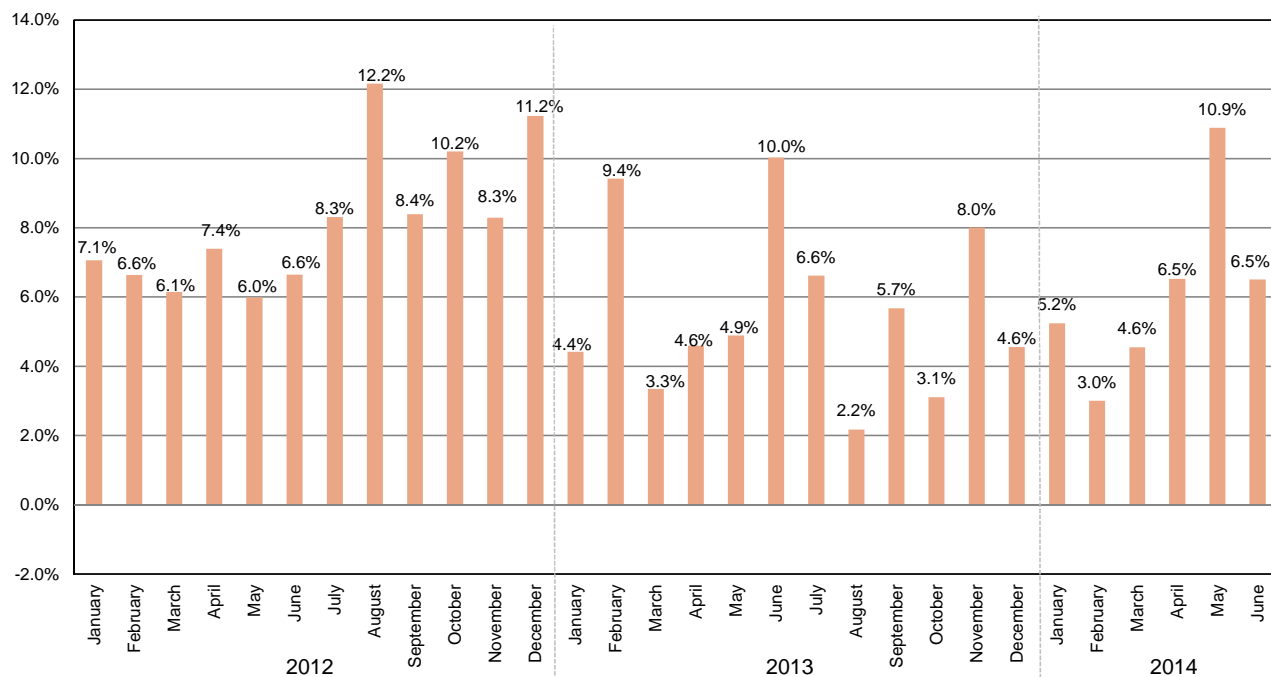
**Table 2. Sources of Funds**

Sources of Funds	2013 Actual	2014 Projection	2015 Adopted	2013-2014 Change	2014-2015 Change
Sales Tax	\$142,501,648	\$149,163,276	\$154,816,154	4.7%	3.8%
Property Tax	25,113,853	25,106,033	25,357,093	0.0%	1.0%
Franchise Fees/Taxes	14,187,443	14,613,067	15,197,589	3.0%	4.0%
Auto Use Tax	13,568,059	14,110,781	14,675,212	4.0%	4.0%
Capital-Related Use Tax	15,862,503	17,556,869	18,434,712	10.7%	5.0%
Highway User's Fees/Taxes	10,399,140	10,607,123	10,713,194	2.0%	1.0%
Fines & Forfeitures	6,081,941	6,173,170	6,234,902	1.5%	1.0%
Other Operating Revenue	32,322,573	34,276,930	35,661,589	6.0%	4.0%
<b>General Fund Revenue</b>	<b>\$260,037,159</b>	<b>\$271,607,249</b>	<b>\$281,090,445</b>	<b>4.4%</b>	<b>3.5%</b>
Transfers and Reserves	1,160,750	1,100,000	1,154,960	-5.2%	5.0%
<b>Total General Fund Revenue (including transfers)</b>	<b>\$261,197,909</b>	<b>\$272,707,249</b>	<b>\$282,245,405</b>	<b>4.4%</b>	<b>3.5%</b>

## 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 55 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).

Figure 14. Sales Tax Percent Change from Prior Year by Month



In 2013, sales tax collections continued to be driven by pent-up demand and the recovering economy, ending the year \$7.4 million (5.5 percent) over 2012. Figure 14 illustrates significant monthly sales tax gains which were heavily influenced by ongoing consumer spending from the top 100 taxpayers, in contrast to 2012 where one-time collections from the non-top 100 taxpayers emerged as a driver of sales tax performance. Taxpayers not tracked in the top 100 either have intermittent taxable sales or regularly remit sales tax at a level below the top 100 threshold. These one-time collections are incorporated in the “Non-Top 100 Taxpayers” category in Table 3.

Receipts through the first half of 2014 were \$4.3 million (6.1 percent) higher than the same time period in 2013. Sales tax revenue through June has shown one-time collections from the non-top 100 taxpayers have emerged once again as a significant driver in sales tax performance. Historically, large increases in one-time collections have shown to be a leading indicator of economic strengthening and are often followed by periods of increased consumer spending. History has held true in a sense, with significantly high one-time collections in 2012 followed by consistent consumer spending increases in 2013. Historically, post-recession pent-up demand has been met quickly and significant one-time collections typically diminish after one year. Therefore, Aurora was not expected to have three strong years of one-time collections. A strengthening economy has encouraged businesses to move back into vacant retail and office space, while unprecedented low interest rates have persisted. This has likely contributed to strong investments in technological products to outfit these new businesses. Additionally, the eminent increase in interest rates may have shifted later investments to an earlier year.

Table 3. Top 100 Taxpayers by Industry Category

Industry Category	2014 YTD June	2013 YTD June	\$ Variance	% Change
Eating & Drinking Places	\$10,348,702	\$9,299,762	\$1,048,940	11.3%
Discount Stores	9,465,412	9,489,824	(24,412)	(0.3%)
Utilities	6,032,739	5,621,459	411,280	7.3%
Telecommunication/Cellular	5,129,596	5,495,589	(365,993)	(6.7%)
Building Materials	4,040,671	3,801,621	239,050	6.3%
Auto Dealers and Parts	3,792,188	3,572,207	219,981	6.2%
Department Stores	2,245,318	2,343,451	(98,133)	(4.2%)
Beer, Wine, and Liquor Stores	1,889,536	1,738,820	150,716	8.7%
Grocery Stores	1,844,568	1,868,468	(23,900)	(1.3%)
Clothing and Clothing Accessories	1,726,650	1,746,124	(19,474)	(1.1%)
Electronics/Computers	1,458,667	1,494,780	(36,113)	(2.4%)
Sport Goods, Hobby, Books, Music	1,457,680	1,473,433	(15,753)	(1.1%)
Furniture and Home Furnishings	958,500	898,281	60,219	6.7%
Other Top 100	3,152,914	2,879,416	273,498	9.5%
<b>Total of Above (Top 100 Taxpayers)</b>	<b>\$53,543,141</b>	<b>\$51,723,236</b>	<b>\$1,819,905</b>	<b>3.5%</b>
Non-Top 100 Taxpayers	22,561,284	19,954,620	2,606,664	13.1%
Sales Tax Incentives	(1,361,414)	(1,233,194)	(128,220)	10.4%
<b>Total Reported Sales Tax</b>	<b>\$74,743,011</b>	<b>\$70,444,662</b>	<b>\$4,298,349</b>	<b>6.1%</b>

The impact of one-time collections accounts for 60.6 percent of the sales tax growth through June 2014, compared to 30.4 percent in 2013. Despite the shift toward one-time collections, sales tax revenue generated by the top 100 tracked businesses is ahead of June 2013 by 3.5 percent or \$1.8 million. Table 3 shows that the categories posting significant gains are eating and drinking places, with a \$1.0 million increase, and utilities with a \$411,300 increase. These two categories combine to account for 80.2 percent of the year-to-date increase for the top 100 tracked taxpayers. Sizeable increases were also seen in building materials and auto dealers and parts. These increases offset a significant \$366,000 decrease in telecommunications/cellular, as well as a \$98,100 decrease in department stores.

The OBFP expects that over the remainder of 2014 sales tax growth will remain positive, yet at a moderate rate averaging 3.3 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 2014 projection by each component.



Table 4. Sales Tax Projection Components

Year	Baseline	Auto	Non-Top 100	Utilities	Total
1st Half 2013	42,529,570	3,572,207	18,721,426	5,621,459	70,444,662
2nd Half 2013	42,982,621	3,993,223	19,911,482	5,169,660	72,056,986
Total 2013	\$85,512,191	\$7,565,430	\$38,632,908	\$10,791,119	\$142,501,648
1st Half 2014	43,718,214	3,792,188	21,199,870	6,032,739	\$74,743,011
2nd Half 2014	44,584,090	4,075,860	20,678,202	5,082,113	74,420,265
Total 2014 % Chg	\$88,302,304	\$7,868,047	\$41,878,072	\$11,114,853	\$149,163,276
1st Half % Chg	2.8%	6.2%	13.2%	7.3%	6.1%
2nd Half % Chg	3.7%	2.1%	3.9%	-1.7%	3.3%
<b>Total 2014 % Chg</b>	<b>3.3%</b>	<b>4.0%</b>	<b>8.4%</b>	<b>3.0%</b>	<b>4.7%</b>
<b>Total 2015 % Chg</b>	<b>4.1%</b>	<b>4.0%</b>	<b>2.5%</b>	<b>4.5%</b>	<b>3.8%</b>

\* Sales tax incentive payments have been removed from non-top 100

Baseline sales are expected to increase by 3.7 percent over the second half of the year, up from the 2.8 percent increase experienced in the first half. The increased activity is attributed to a projected shift toward ongoing consumer spending, with expectations that one-time investments will slow over the second half of the year and through 2015. The shift toward consumer spending is driven by improvements in the labor market, reduced household debt and personal income growth. The non-top 100 component has increased 13.2 percent over the first six months of 2014, which is expected to diminish as one-time collections begin to flatten. Year-end projections for non-top 100 taxpayers equate to an 8.4 percent increase compared to 2013, significantly higher than originally expected.

Auto sales through June have continued to increase with 6.2 percent growth over 2013, and are projected to stabilize over the rest of the year resulting in total year-end growth of 4.0 percent over 2013. Utilities, which increased 7.3 percent over the first six months, will slow over the second half of the year with a 1.7 percent decrease largely due to weather changes compared to last year. Most of the 2014 year-to-date utility growth occurred in the first quarter due to one of the coldest and snowiest winters on record. In the second quarter of the year, utility collections slowed as a generous amount of spring rainfall stabilized usage amounts. Over the second half of 2014 utility collections are expected to be driven down by lower than average summer temperatures, combined with an anticipated return to seasonal averages in the fall months. The resulting full-year revised sales tax projection for 2014 is \$6.7 million (4.7 percent) growth over 2013.

For 2015, steady levels of economic growth lead to a positive outlook, with an estimated 3.8 percent growth over 2014, a rate of growth above the local projected inflation rate of 2.4 percent. As seen in Table 4, the estimate by component is as follows:

- Baseline taxable sales will increase 4.1 percent as the economic recovery continues and consumer confidence drives increased household consumption;
- Auto sales tax collections will increase 4.0 percent, driven by vehicle replacement demand and wide credit availability;
- Collections from non-top 100 taxpayers are expected to increase 2.5 percent as the impact of one-time collections will lessen as historical trends suggest;



- Sales tax generated by utilities will increase 4.5 percent based on the last increase associated with a 3-year PUC electricity rate increase, combined with increased natural gas usage driving up natural gas prices.

Future years are forecast to see modest sales tax growth rates of 3.5 percent in 2016, 2.8 percent in 2017 and two years of 2.2 percent growth in 2018 and 2019. These projections trend with expected personal income growth trends.

The OBFP sales tax projections are based on recent collections and trend analysis. Given the trend in collections year-to-date, one might suggest the forecast may be too conservative, however, there is also an argument for downside risk. The major risk for both the national and local economy is centered on the Federal Reserve's ending of its quantitative easing program. Additionally, historical data indicates that several years of consecutive growth is not sustainable, and eventually followed by periods of significant slowing or decline.

### **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 nine 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. 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.

For 2014, 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. 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 2014, property tax revenues are \$575,900 (3.1 percent) higher than 2013, solely due to the timing of payments. Based on the 2013 certified assessments reported from the Arapahoe, Adams and Douglas counties, 2014 collections are expected to finish the year nearly equal to 2013. The 2013 certified assessments represent the re-evaluation of properties largely based on sales between 2011 and mid-2012, and the change in base properties included in the City property valuation. These assessments are expected to have captured the post-recession bottom of the residential market.

The 2015 property tax collection budget estimate is also based on the 2013 certified assessments, incorporating preliminary data from each county and an increase in additional base properties typically seen in non-reassessment years, resulting in a 1.0 percent increase over 2014. The forecast for 2016 incorporates modest assumptions regarding valuation changes in the 2015 reassessment. These changes account for the rising home prices seen in 2013, which will likely increase residential property valuations in the 2015 assessment period. 2016 property tax collections are expected to increase 5.0 percent over 2015. Future years assume that property values will gradually increase as the economy continues to recover. Non-reassessment years are

forecast to grow at the five year average of 2.7 percent, while reassessment years include slow growth in valuations and are expected to increase by 3.5 percent. Property tax revenue is expected to remain well within TABOR limitations. The OBFP concludes there is little risk in meeting the 2015 projection of property tax collections based on preliminary data from the counties.

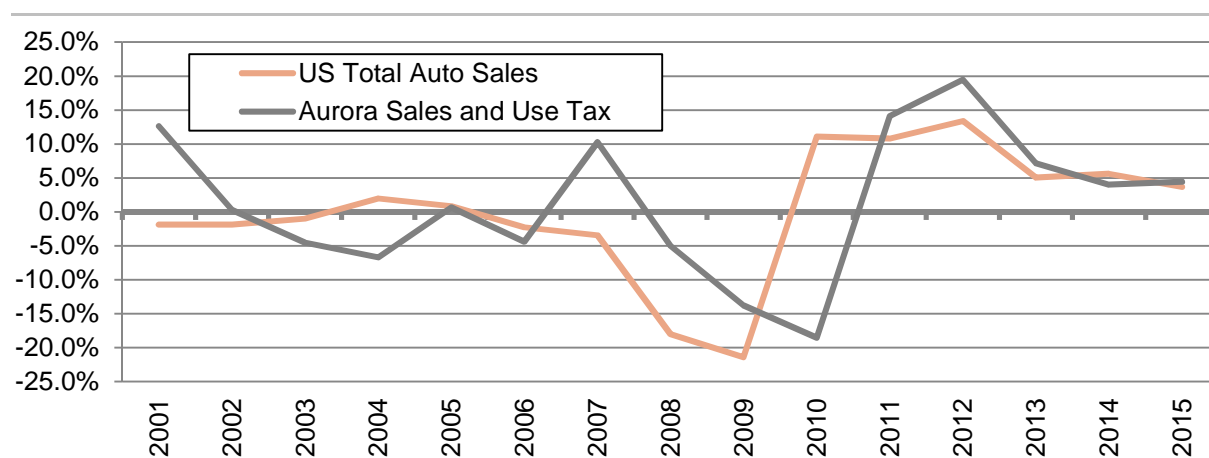
### Automobile Use Tax

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 equates to five 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.

The auto use tax recovery began in 2010 with a 1.8 percent increase. In 2011 auto use tax collections increased a strong 17.2 percent, followed by a 20.0 percent increase in 2012. Collections in 2013 continued to improve, fueled by pent-up demand and enticing dealer incentives, ending the year with 6.7 percent growth over 2012. Over the first six months of 2014, auto use tax collections exceed 2013 revenues by 7.6 percent, with demand being fueled by strengthening consumer confidence combined with strong loan demand and wide credit availability. This increase is expected to diminish over the second half of the year with 0.7 percent growth, based on predictions that the market has captured pent-up demand caused by delayed purchases related to the unusually harsh winter months at the end of 2013. This will result in a 4.0 percent year-end increase for 2014, posting the fifth consecutive year of increases in auto use tax collections.

The relationship between total Aurora auto-related revenue and total US car sales, as seen in Figure 15, is considered when projecting auto-related revenue. Total auto-related revenues include sales tax and auto use tax and when combined, typically trend closely with total nationwide auto sales. Economic reports suggest that nationwide auto sales will return to pre-recession levels in 2015, translating to a 4.0 percent increase in Aurora auto-related revenue in 2015 and bringing local auto sales to pre-recession levels. Auto experts maintain that replacement demand continues to drive auto sales, combined with optimal borrowing conditions.

**Figure 15. US Auto Sales and Aurora Auto-related Revenue**



Historical data shows the average age of vehicles on the road has increased from 8.9 years old in 2001 to 11.4 years old in 2013, driven by longer replacement cycles stemming from continuous improvements in vehicle reliability. Ongoing vehicle improvements continue to increase the average age of vehicles by an average 2.1 percent annually. This rate of increase yields an average vehicle age of 12.6 in 2018, slowing demand for replacement vehicles in the out-years. Growth rates forecast for the years beyond 2015 are based on the assumption that as consumers continue to invest in more reliable and fuel efficient vehicles demand will slow. Additionally, auto experts argue that current loan availability and deep dealer incentives are unsustainable, and that once interest rates go up the increased cost of buying a car will slow demand. The forecasts for 2016 through 2019 include declining rates of growth, with 2016 and 2017 showing modest increases, followed by declines in 2018 and 2019. 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. BMUT is applied to the value of all materials, fixtures, and supplies used in constructing a building or improving property within the City, with fifty percent of the permit value being taxable. Combined, these revenue streams contribute seven 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 2012, capital-related use tax increased 29.6 percent over 2011, primarily the result of a 51.4 percent increase in single-family permits, while multi-family and commercial permits remained relatively flat. The development growth continued in 2013, with 8.5 percent growth in capital-related use tax revenues, largely driven by the residential market. Once a restricting factor in Aurora housing growth, reductions in the local foreclosure rate combined with lower inventories created momentum in the housing industry.

Over the first half of 2014, capital-related use tax revenue increased \$2.0 million (26.9 percent) over the same period last year. BMUT accounts for two thirds of the increase, driven by a 72.0 percent increase in the value of permits issued for home and commercial improvement projects, combined with a 47.3 percent increase in the valuation of commercial construction permits. Residential construction activities have gained momentum during the spring months and are expected to exceed the previous year throughout the remainder of 2014. The 2014 year-end projection includes a 9.8 percent increase in BMUT, reflecting a lower impact of improvement projects on revenues through the second half of the year. Other use tax is expected to finish the year 11.7 percent over 2013, equating to a total capital-related increase of 10.7 percent. Although 2014 marks the third consecutive year of growth, collections remain 16.4 percent below peak receipts in 2005.

Various economic conditions support the recent growth in Colorado's housing market. Increases in personal income and an improving state economy have restored confidence in the market, while mortgage rates remain low by historical standards, thus supporting homebuyer affordability. Concurrently, statewide foreclosure rates are at the lowest level since tracking began in 2007 and the number of distressed properties on the market – homes burdened with higher mortgage loans than could be paid off after a sale – has decreased. At the local level, Aurora's foreclosure rate has decreased by 26.4 percent compared to the same period last year. As demand remains strong and supply tight, home prices continue to increase, albeit slower than in 2013. The combination of increasing home prices, limited inventories, and low interest rates have created momentum to drive development in the housing industry. Furthermore, high demand in rental units and rising rents have attracted homebuilders and stimulated multifamily construction projects in the Denver metro area. A growing population combined with an increasing number of household formations and the reluctance of many households to re-enter the housing market have led to a strong demand for rental units and rising rent costs. These positive housing conditions combine to drive increased residential building activity and correspondingly capital-related use tax collections. In addition, capital-related use tax revenues from home and commercial improvement projects will remain strong, primarily driven by an increasing housing and building stock in Aurora. In fact, increases in the residential housing market are historically followed by growth in commercial construction activities. If history holds true, Aurora will continue to see significant increases in the number of permits issued for commercial development through 2014 and into 2015.

For 2015, economists expect construction activity in the state to grow, although at a slower rate than seen in 2014. The 2015 budget estimate for BMUT incorporates an 8.7 percent increase over 2014, while the estimate for other use tax assumes 1.0 percent growth. Together, the two categories of capital related use tax net to a 5.0 percent increase in 2015. The forecast for 2016 assumes slow growth with moderate construction-related revenue increases, resulting in a 3.3 percent increase over 2015. Following five consecutive years of growth, capital-related use tax collections are expected to decrease by 5.4 percent in 2017, due to a slowdown in construction generating activities. The decrease is expected to be followed by a 2.1 percent increase in 2018 and 2019. By 2019, this revenue stream is forecast to be 28.5 percent higher than 2012, yet still 10.6 percent below 2005 peak levels. This projection is based on the assumption that interest rates will remain historically low in 2015. Gradually increasing interest rates and a stabilized demand for housing are expected to combine in future years, diminishing residential construction activity in the City. At the same time however, the completion of the RTD projects along I-225 could generate increased commercial and residential construction in the later years of the forecast period.

### **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 five 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. Accordingly, high summer temperatures in 2011 increased demand for energy and resulted in a 1.5 percent increase in franchise fee collections.

This was followed by a 1.5 percent decrease in 2012 due to flat natural gas rates combined with lower demand during an early, warm spring. In 2013, total franchise fee & tax revenues increased 7.5 percent due to increased natural gas usage associated with a late, cold spring, as well as the implementation of the PUC approved 2013 electricity rate increase that was introduced in 2013 and will be phased in over three years.

In 2014, total franchise fees & taxes through June are \$208,800 (3.9 percent) over 2013. The year-to-date increase is predominately driven by a rise in natural gas usage during the unusually cold winter weather in the first quarter of the year. Over the second half of 2014, franchise fees & taxes are not expected to continue growing at the rate seen over the first half of the year, driven down by a rainy and cooler than average summer and an anticipated return to average fall and winter weather. Nevertheless, the phased electricity rate increase is expected to partially offset the decreases in usage brought on by cooler summer weather, resulting in a year-end projection for 2014 which equates to a 3.0 percent increase over 2013.

For 2015, the OBFP estimates that franchise fees & tax collections will be 4.0 percent higher than 2014, driven by modest increases in natural gas and electricity prices combined with slightly higher usage. The assumed increases are in line with projections by the Energy Information Administration. Future years are forecast to grow slightly above the five year average at 2.0 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 four 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, with fuel price increases leading to decreased travel and demand for fuel. In 2013, HUTF increased 1.2 percent, largely influenced by increased car rentals and higher registration fees associated with a higher number of registrations per household. Through the first half of 2014, HUTF transfers are \$173,800 (4.3 percent) higher than the same period in 2013, driven by increased tax collections from fuel sales. This increase is attributable to growing fuel usage due to stable gas prices and personal income growth. In addition, Colorado's growing population and an increased number of

registrations per household is driving revenues from vehicle registrations. The year-end projection for 2014 equates to a 2.0 percent increase over 2013.

The OBFP projects that 2015 and 2016 will increase an estimated 1.0 percent as a result of the improving economy, slightly offset by continuous improvements in fuel efficiency and downward pressure on fuel consumption. The future outlook projects minimal growth of 0.5 percent for years beyond 2016, due to continuous improvements in fuel efficiency and increasing interest rates for auto loans which are expected to decelerate the increase in new vehicle registrations.

### **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 two percent of the General Fund revenue.

In 2012, fines and forfeitures collections decreased 1.9 percent compared to 2011, predominately due to a 6.7 percent decline in traffic filings following the July 20, 2012 Theater shooting. Fines and forfeiture collections increased 3.7 percent in 2013, driven by a return to a more typical number of filings for the year. Over the first half of 2014, collections exceed 2013 year-to-date revenues by \$197,700 (7.1 percent). Traffic ticket filings are down 4.3 percent through June due to weak second quarter filing numbers. As revenues from traffic ticket filings are collected approximately 30 days from notice, this decrease hasn't been captured yet in year-to-date revenue collections. Based on the recent decrease in filings, fines and forfeitures revenues over the second half of the year are expected to decelerate compared to the first half, partially offsetting strong year-to-date collections. For 2014, the year-end fines and forfeitures projection assumes a 1.5 percent increase compared to 2013.

For 2015, the budget estimate includes an increase of 1.0 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 1.0 percent, a rate between the 5-year and 10-year average rates. At this rate of increase, fines & forfeiture collections are expected to remain 5.1 percent below peak levels seen in 2007 throughout the forecast period.

### **Other Operating Revenue**

The following revenue sources represent a share of the "Other Operating Revenue" portion of General Fund sources and have been included to highlight significant changes and to provide a brief synopsis of more consistent revenue streams. Revenue sources with inherently large fluctuations are not included in this section. For example, those sources which are heavily influenced by internal policies unrelated to economic conditions.

**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, 12.5 percent of the prior year's first \$5.0 million in lodger's tax receipts and 50.0 percent of the portion which exceeds \$5.0 million may be dedicated to Visit Aurora, a visitor's promotion program established to promote tourism in Aurora.

In 2012, lodger's tax collections increased for the third consecutive year with 8.8 percent growth over 2011. Although partially attributable to the spike in hotel bookings associated with the July 20, 2012 theater shooting, the 2012 increase is largely attributed to the first full year that the Visit Aurora website was available for reserving lodging in the City. Lodger's tax collections increase another 7.2 percent in 2013, driven by the success of the Visit Aurora efforts and the resulting significant growth in the number of room nights booked.

Lodger's tax collections through the first half of 2014 exceed 2013 by \$377,400 (16.9 percent). With the opening of Aurora's first four-star hotel at DIA and ongoing support through Visit Aurora, this revenue source will continue to grow through 2014 and the forecast period. The OBF estimates a year-end increase of 12.0 percent in 2014, followed by growth rates of 7.6 percent in 2015, 5.9 percent in 2016, and 3.0 percent in 2017. This projection assumes a four-year build-up in visitor numbers for the new hotel in order to reach occupancy rates typically seen for hotels in this area. Forecasts for 2018 and 2019 are 2.5 percent and 2.2 percent respectively, anticipating stabilized occupancy at the new hotel.

**Business Licenses**

Any "person" (person defined as a sole proprietor, partnership, LLC, or corporation, including non-profits) who conducts business activities within the City, regardless of the physical location of the business, is required to have a license. License fees vary with the type of license required.

Following a decline in 2011, collections from business licenses increased 8.0 percent in 2012 and 3.5 percent in 2013. Current year business license revenues through June are \$20,100 (4.6 percent) higher than 2013, reflecting an improvement in economic confidence. This revenue source will increase significantly through the remainder of 2014 due to the new application process for retail marijuana-related establishments and corresponding payments of application and license fees. Current policy requires permit fees to be renewed annually. The 2014 projection incorporates the issuance of a total of 31 business licenses for retail marijuana stores as well as cultivation, manufacturing, and testing establishments. This makes up \$465,000 of the revenue increase, leading to a year-end 49.8 percent increase over 2013. In 2015, revenues from business licenses related to retail marijuana are expected to grow by 29 percent, incorporating an additional nine licenses. Other business licenses are anticipated to increase by 4.0 percent, leading to an overall 11.9 percent increase over the 2014 projection. Future years are forecast to grow slightly by 1.0 percent annually.

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

## General Fund Sources of Revenue and Percent Changes

General Fund Total Dollars	2011 Actual	2012 Actual	2013 Actual	2014 Projection	2015 Adopted	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
General Sales Tax	\$ 124,854,609	\$ 135,113,671	\$ 142,501,648	\$ 149,163,276	\$ 154,816,154	\$ 160,234,719	\$ 164,721,292	\$ 168,345,160	\$ 172,048,753
Property Tax	25,249,135	24,790,299	25,113,853	25,106,033	25,357,093	26,624,948	27,343,822	28,300,855	29,064,978
Franchise Fees & Taxes	13,395,548	13,199,623	14,187,443	14,613,067	15,197,589	15,501,541	15,811,572	16,127,803	16,450,359
Use Tax - Auto	10,597,686	12,712,981	13,568,059	14,110,781	14,675,212	14,821,964	14,896,074	14,598,153	14,306,190
Capital-Related Use Tax	11,281,652	14,615,723	15,862,503	17,556,869	18,434,712	19,042,037	18,011,112	18,391,079	18,777,292
Occupational Privilege Tax	3,870,700	3,982,371	4,036,279	4,133,150	4,215,813	4,257,971	4,300,551	4,343,557	4,386,993
Lodgers Tax	4,415,552	4,804,356	5,149,066	5,766,954	6,205,242	6,571,351	6,768,492	6,937,704	7,090,334
Specific Ownership Tax	1,933,417	2,059,429	2,145,332	2,216,127	2,282,611	2,305,437	2,316,964	2,293,794	2,270,856
Other Taxes (Penalties/Interest)	309,456	334,725	311,904	358,690	367,657	373,172	375,038	375,038	375,038
Audit Revenue	1,888,158	2,513,704	2,369,470	1,983,247	2,379,896	2,427,494	2,476,044	2,525,565	2,576,076
<b>Taxes &amp; Related Payments Sub-Total</b>	<b>\$ 197,795,913</b>	<b>\$ 214,126,882</b>	<b>\$ 225,245,557</b>	<b>\$ 235,008,193</b>	<b>\$ 243,931,980</b>	<b>\$ 252,160,635</b>	<b>\$ 257,020,960</b>	<b>\$ 262,238,709</b>	<b>\$ 267,346,870</b>
General Fund Permits	\$ 354,737	\$ 450,974	\$ 510,408	\$ 587,111	\$ 616,467	\$ 634,961	\$ 654,010	\$ 673,630	\$ 693,839
Motor Vehicle Fees	947,025	948,320	945,964	1,039,614	1,065,604	1,086,916	1,103,220	1,092,188	1,081,266
Business Licenses	879,891	949,867	983,448	1,473,241	1,648,571	1,664,300	1,680,265	1,696,469	1,712,916
<b>License &amp; Permit Sub-Total</b>	<b>\$ 2,181,653</b>	<b>\$ 2,349,161</b>	<b>\$ 2,439,820</b>	<b>\$ 3,099,966</b>	<b>\$ 3,330,642</b>	<b>\$ 3,386,177</b>	<b>\$ 3,437,495</b>	<b>\$ 3,462,287</b>	<b>\$ 3,488,021</b>
Highway Users Taxes & Fees	\$ 10,181,568	\$ 10,272,653	\$ 10,399,140	\$ 10,607,123	\$ 10,713,194	\$ 10,820,326	\$ 10,874,428	\$ 10,928,800	\$ 10,983,444
Cigarette Tax	660,071	651,326	640,225	627,997	617,321	606,827	596,511	586,370	576,402
County Road & Bridge	1,285,740	1,322,477	1,330,806	1,344,114	1,357,555	1,371,131	1,384,842	1,398,690	1,412,677
Other Intergovernmental Revenue	702,120	1,211,512	1,009,540	992,971	1,095,444	1,110,176	1,127,938	1,145,985	1,164,321
<b>Intergovernmental Sub-Total</b>	<b>\$ 12,829,499</b>	<b>\$ 13,457,968</b>	<b>\$ 13,379,711</b>	<b>\$ 13,572,205</b>	<b>\$ 13,783,514</b>	<b>\$ 13,908,460</b>	<b>\$ 13,983,719</b>	<b>\$ 14,059,845</b>	<b>\$ 14,136,844</b>
Fines & Forfeitures	\$ 5,977,428	\$ 5,862,518	\$ 6,081,941	\$ 6,173,170	\$ 6,234,902	\$ 6,297,251	\$ 6,360,224	\$ 6,423,826	\$ 6,488,064
Internal Charges	3,959,698	4,168,602	4,968,799	5,903,756	5,869,254	6,045,332	6,226,692	6,413,493	6,605,898
External Charges	4,877,767	5,476,684	5,393,782	5,582,870	5,852,414	6,007,876	6,176,027	6,359,523	6,548,524
Interest	871,209	706,190	743,869	696,953	698,701	694,101	759,351	860,627	1,032,752
Miscellaneous	1,139,422	1,695,064	1,783,680	1,570,135	1,389,038	1,357,329	1,290,665	1,210,745	1,210,773
<b>Other Sub-Total</b>	<b>\$ 16,825,524</b>	<b>\$ 17,909,058</b>	<b>\$ 18,972,071</b>	<b>\$ 19,926,884</b>	<b>\$ 20,044,309</b>	<b>\$ 20,401,889</b>	<b>\$ 20,812,959</b>	<b>\$ 21,268,214</b>	<b>\$ 21,886,011</b>
<b>Total General Fund Revenues (excluding transfers)</b>	<b>\$ 229,632,589</b>	<b>\$ 247,843,068</b>	<b>\$ 260,037,159</b>	<b>\$ 271,607,249</b>	<b>\$ 281,090,445</b>	<b>\$ 289,857,161</b>	<b>\$ 295,255,133</b>	<b>\$ 301,029,055</b>	<b>\$ 306,857,746</b>
Transfers In (from other funds)	\$ 2,264,511	\$ 1,176,743	\$ 1,160,750	\$ 1,100,000	\$ 1,154,960	\$ 1,178,059	\$ 1,201,620	\$ 1,225,653	\$ 1,250,166
<b>Total General Fund Revenues (including transfers)</b>	<b>\$ 231,897,100</b>	<b>\$ 249,019,811</b>	<b>\$ 261,197,909</b>	<b>\$ 272,707,249</b>	<b>\$ 282,245,405</b>	<b>\$ 291,035,220</b>	<b>\$ 296,456,754</b>	<b>\$ 302,254,707</b>	<b>\$ 308,107,912</b>
Transfer Out to Capital Projects Fund	\$ 11,158,012	\$ 14,344,022	\$ 16,202,908	\$ 19,562,133	\$ 23,444,708	\$ 25,493,239	\$ 26,032,272	\$ 27,910,965	\$ 28,479,779
GF Operating Revenue Increase/(Decrease)	\$ 2,251,531	\$ 15,024,469	\$ 10,335,205	\$ 8,210,865	\$ 5,600,621	\$ 6,718,185	\$ 4,858,939	\$ 3,895,229	\$ 5,259,877
CPF Transfer Increase/(Decrease)	\$ (63,434)	\$ 3,186,010	\$ 1,858,886	\$ 3,359,225	\$ 3,882,576	\$ 2,048,531	\$ 539,033	\$ 1,878,693	\$ 568,814



## General Fund Sources of Revenue and Percent Changes

General Fund Percent Change	2011 Actual	2012 Actual	2013 Actual	2014 Projection	2015 Adopted	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
General Sales Tax	1.2%	8.2%	5.5%	4.7%	3.8%	3.5%	2.8%	2.2%	2.2%
Property Tax	0.6%	-1.8%	1.3%	0.0%	1.0%	5.0%	2.7%	3.5%	2.7%
Franchise Fees & Taxes	1.5%	-1.5%	7.5%	3.0%	4.0%	2.0%	2.0%	2.0%	2.0%
Use Tax - Auto	17.2%	20.0%	6.7%	4.0%	4.0%	1.0%	0.5%	-2.0%	-2.0%
Use Tax - Other (Equipment/Consumables)	14.7%	11.4%	-3.7%	11.7%	1.0%	-1.0%	1.0%	1.0%	1.0%
Use Tax - Bldg Materials	-24.4%	59.2%	22.5%	9.8%	8.7%	6.9%	-10.5%	3.1%	3.1%
Capital-Related Use Tax	-4.1%	29.6%	8.5%	10.7%	5.0%	3.3%	-5.4%	2.1%	2.1%
Occupational Privilege Tax	2.5%	2.9%	1.4%	2.4%	2.0%	1.0%	1.0%	1.0%	1.0%
Lodgers Tax	6.6%	8.8%	7.2%	12.0%	7.6%	5.9%	3.0%	2.5%	2.2%
Specific Ownership Tax	-5.1%	6.5%	4.2%	3.3%	3.0%	1.0%	0.5%	-1.0%	-1.0%
Other Taxes (Penalties/Interest)	6.5%	8.2%	-6.8%	15.0%	2.5%	1.5%	0.5%	0.0%	0.0%
Audit Revenue	-30.7%	33.1%	-5.7%	-16.3%	20.0%	2.0%	2.0%	2.0%	2.0%
<b>Taxes &amp; Related Payments Sub-Total</b>	<b>1.2%</b>	<b>8.3%</b>	<b>5.2%</b>	<b>4.3%</b>	<b>3.8%</b>	<b>3.4%</b>	<b>1.9%</b>	<b>2.0%</b>	<b>1.9%</b>
General Fund Permits	2.2%	27.1%	13.2%	15.0%	5.0%	3.0%	3.0%	3.0%	3.0%
Motor Vehicle Fees	5.3%	0.1%	-0.2%	9.9%	2.5%	2.0%	1.5%	-1.0%	-1.0%
Business Licenses	-7.8%	8.0%	3.5%	49.8%	11.9%	1.0%	1.0%	1.0%	1.0%
<b>License &amp; Permit Sub-Total</b>	<b>-0.9%</b>	<b>7.7%</b>	<b>3.9%</b>	<b>27.1%</b>	<b>7.4%</b>	<b>1.7%</b>	<b>1.5%</b>	<b>0.7%</b>	<b>0.7%</b>
Highway Users Taxes & Fees	0.8%	0.9%	1.2%	2.0%	1.0%	1.0%	0.5%	0.5%	0.5%
Cigarette Tax	-3.4%	-1.3%	-1.7%	-1.9%	-1.7%	-1.7%	-1.7%	-1.7%	-1.7%
County Road & Bridge	0.1%	2.9%	0.6%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Other Intergovernmental Revenue	4.2%	72.6%	-16.7%	-1.6%	10.3%	1.3%	1.6%	1.6%	1.6%
<b>Intergovernmental Sub-Total</b>	<b>0.7%</b>	<b>4.9%</b>	<b>-0.6%</b>	<b>1.4%</b>	<b>1.6%</b>	<b>0.9%</b>	<b>0.5%</b>	<b>0.5%</b>	<b>0.5%</b>
Fines & Forfeitures	-12.3%	-1.9%	3.7%	1.5%	1.0%	1.0%	1.0%	1.0%	1.0%
Internal Charges	5.1%	5.3%	19.2%	18.8%	-0.6%	3.0%	3.0%	3.0%	3.0%
External Charges	8.0%	12.3%	-1.5%	3.5%	4.8%	2.7%	2.8%	3.0%	3.0%
Interest	31.7%	-18.9%	5.3%	-6.3%	0.3%	-0.7%	9.4%	13.3%	20.0%
Miscellaneous	-12.9%	48.8%	5.2%	-12.0%	-11.5%	-2.3%	-4.9%	-6.2%	0.0%
<b>Other Sub-Total</b>	<b>-1.5%</b>	<b>6.4%</b>	<b>5.9%</b>	<b>5.0%</b>	<b>0.6%</b>	<b>1.8%</b>	<b>2.0%</b>	<b>2.2%</b>	<b>2.9%</b>
<b>Total General Fund Revenues (excluding transfers)</b>	<b>1.0%</b>	<b>7.9%</b>	<b>4.9%</b>	<b>4.4%</b>	<b>3.5%</b>	<b>3.1%</b>	<b>1.9%</b>	<b>2.0%</b>	<b>1.9%</b>
Transfers In (from other funds)	-92.8%	-48.0%	-1.4%	-5.2%	5.0%	2.0%	2.0%	2.0%	2.0%
<b>Total General Fund Revenues (including transfers)</b>	<b>-10.4%</b>	<b>7.4%</b>	<b>4.9%</b>	<b>4.4%</b>	<b>3.5%</b>	<b>3.1%</b>	<b>1.9%</b>	<b>2.0%</b>	<b>1.9%</b>
Transfer Out to Capital Projects Fund	-0.6%	28.6%	13.0%	20.7%	19.8%	8.7%	2.1%	7.2%	2.0%
GF Operating Revenue Increase/(Decrease)	1.0%	6.9%	4.4%	3.4%	2.2%	2.6%	1.8%	1.4%	1.9%

## History &amp; Forecast for Key Economic Indicators

Indicator	Actual					June 2014 Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>GDP (Billions)</b>								
National inflation-adjusted GDP	14,417.9	14,779.4	15,052.4	15,470.7	15,761.3	16,108.0	16,575.2	17,055.9
% Change	-2.8%	2.5%	1.8%	2.8%	1.9%	2.2%	2.9%	2.9%
<b>Population (Thou.)</b>								
National	307,100	309,600	311,900	314,200	316,500	318,900	321,500	324,200
% Change	0.9%	0.8%	0.7%	0.7%	0.7%	0.8%	0.8%	0.9%
Colorado	4,977	5,046	5,116	5,187	5,266	5,356	5,448	5,545
% Change	1.5%	1.4%	1.4%	1.4%	1.5%	1.7%	1.7%	1.8%
Metro Denver	2,469	2,502	2,547	2,593	2,642	2,689	2,736	2,785
% Change	1.8%	1.4%	1.8%	1.8%	1.9%	1.8%	1.8%	1.8%
Aurora	314	325	334	336	340	348	355	361
% Change	0.4%	3.4%	2.7%	0.5%	1.4%	2.3%	1.9%	1.8%
<b>Employment (Thou.)</b>								
National	131,200	130,300	131,800	134,100	136,400	138,830	141,500	144,000
% Change	-4.3%	-0.7%	1.2%	1.7%	1.7%	1.8%	1.9%	1.8%
Colorado	2,246	2,222	2,259	2,313	2,382	2,457	2,526	2,592
% Change	-4.5%	-1.0%	1.6%	2.4%	3.0%	3.1%	2.8%	2.6%
<b>Unemployment Rate</b>								
National	9.3%	9.6%	8.9%	8.1%	7.4%	6.3%	5.9%	5.5%
Colorado	8.1%	9.0%	8.5%	7.8%	6.8%	5.8%	5.1%	4.7%
<b>Wage &amp; Salary Income (Millions)</b>								
National	6,252,200	6,377,500	6,638,700	6,926,800	7,137,500	7,458,700	7,861,500	8,286,000
% Change	-4.3%	2.0%	4.1%	4.3%	3.0%	4.5%	5.4%	5.4%
Colorado	112,294	113,783	118,740	125,055	130,020	137,432	145,677	154,710
% Change	-3.8%	1.3%	4.4%	5.3%	4.0%	5.7%	6.0%	6.2%
<b>Personal Income (Millions)</b>								
National	12,082,100	12,435,200	13,191,300	13,743,800	14,134,700	14,728,400	15,479,500	16,284,400
% Change	-2.8%	2.9%	6.1%	4.2%	2.8%	4.2%	5.1%	5.2%
Colorado	206,423	210,608	226,032	237,461	245,556	258,816	272,792	288,069
% Change	-2.7%	2.0%	7.3%	5.1%	3.4%	5.4%	5.4%	5.6%

## History & Forecast for Key Economic Indicators

Indicator	Actual					June 2014 Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>CPI</b>								
National	-0.3%	1.6%	3.1%	2.1%	1.5%	2.1%	2.4%	2.4%
Denver-Boulder Inflation Rate	-0.6%	1.9%	3.7%	1.9%	2.8%	2.8%	2.4%	2.4%
<b>Retail Sales (Millions)</b>								
Colorado	66,345	70,738	75,548	80,073	83,569	88,249	93,015	98,037
% Change	-11.3%	6.6%	6.8%	6.0%	4.4%	5.6%	5.4%	5.4%
<b>Housing Construction (Thou.)</b>								
National Housing Permits	583.0	605.0	624.0	829.0	964.0	1,153.0	1,466.0	1,731.0
% Change	-35.6%	3.7%	3.1%	32.9%	16.3%	19.6%	27.1%	18.1%
Colorado Permits	9.4	11.6	13.5	23.3	27.3	35.7	42.2	49.9
% Change	-51.0%	23.9%	16.5%	72.6%	17.2%	30.9%	18.1%	18.1%
Aurora Permits	0.4	0.6	0.5	0.8	0.9	1.0	1.1	1.2
% Change	-24.4%	36.7%	-14.5%	51.5%	17.3%	11.0%	15.3%	8.8%
<b>Nonresidential (Millions)</b>								
Colorado Building Value	3,354.0	3,147.0	3,923.0	3,692.0	3,566.0	4,255.0	4,433.0	4,571.0
% Change	-18.5%	-6.2%	24.7%	-5.9%	-3.4%	19.3%	4.2%	3.1%
Aurora Commercial Permit Value	85.6	101.2	53.8	61.2	83.9	107.8	118.9	137.6
% Change	-45.1%	18.2%	-46.9%	13.9%	37.0%	28.5%	10.3%	15.7%

Data Sources: Colo. Legislative Council, Office of State Planning and Budgeting, City of Aurora - Development Services, Colorado Department of Local Affairs





# **FINANCIAL OUTLOOK**



## **City of Aurora Long-Range General Fund Financial Outlook Through 2019**

### **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, making it a key tool for financial planning.

The tables attached to this document are updated 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.

In 2006, the City performed 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.

The Financial Outlook Section includes:

- An overview of the outlook for the General Fund from 2015 to 2019;
- A summary of the key assumptions used to build the projections;
- A table summarizing General Fund budget data for the years 2013 through 2019;
- 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 2015 budget plus future increases related to compensation and other likely or mandated costs such as Old Hire Pension costs, police staffing requirements, debt service, street lighting growth, fuel costs, utility rate increases, and insurance. Two scenarios have been included to contrast the effect of compensation increases for pay and benefits against all other costs.

In the first scenario titled "No Compensation Increase", the pay increase is set at 3.75 percent for 2015 followed by 2.25 percent in 2016 and then drops off with no increase included for 2017-2019. Insurance follows the same trend with 5.0 percent increases in both 2015 and 2016 but also goes to zero increase over the remaining years. The second scenario, titled "Compensation Increase", differs in that a pay increase is also included for 2017-2019 at 2.5 percent and that it holds the insurance increase at 5.0 percent throughout the forecast period. While no compensation and insurance increases for 2017-2019 is an unlikely scenario, the exclusion displays the impact of other mandated costs on the budget. Given the improved economy, fiscal restraint, and the sustainability of prior year reductions, 2016 is balanced. The compensation increase scenario develops a gap of \$4.5 million in 2017, which grows to \$15.3 million in 2019. The scenario without compensation increases generate an annual surplus for 2017-2019. This demonstrates the impact of compensation on the City's operating budget. As is common for a service-based organization, personnel costs make up 66 percent of the General Fund budget.

Both scenarios include the stepped increase in the transfer to the Capital Projects Fund back to the formula of 100 percent of use tax and 4.0 percent of all other revenues. The step process began in 2014 when the transfer was calculated by raising the transfer to 2.0 percent of "all other revenues." The process will continue in 2015 with another 0.5 percent increase to 2.5 percent until 4.0 percent is reached in 2018. The 0.5 percent annual adjustment adds approximately \$1.4 million per year to the "all other revenues" segment of the transfer calculation, which by 2018 results in a difference of \$5.6 million. These scenarios also assume increases of 8.0 percent in utilities, 7.0 percent in risk and fleet charges in 2016-2019. Costs are also included for pension, additional police officers every odd-numbered year, street lighting, and other mandated costs. The 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 is heavily dependent on improving revenue while continuing to find operational efficiencies. These scenarios do not represent a spending or official plan for any year other than 2015.

**No Compensation Increase Scenario:** This scenario includes a 2.25 percent compensation increase and a 5.0 percent insurance increase in 2016. The following years do not include any compensation or insurance increases. All years include Police and Fire step and grade increases. The figures are cumulative so any additional ongoing costs would decrease the surplus in any given year.



The annual surplus shown below is without compensation increases in 2017-2019.

Year	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Surplus / (Deficit)	\$0	\$8,859	\$957,423	\$630,895	\$1,656,725

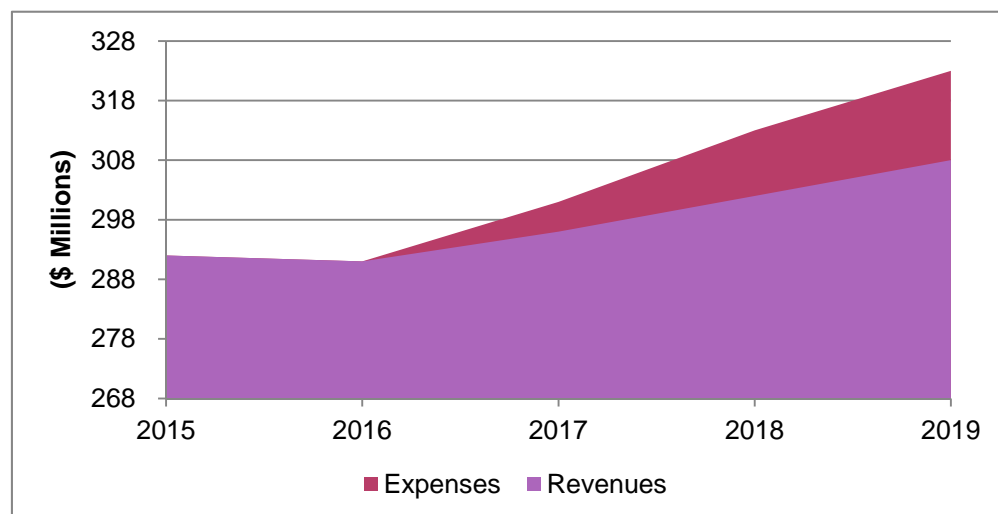
**Compensation Increase Scenario:** This scenario is the same as above but includes a 2.5 percent per year pay increase and 5.0 percent per year insurance contribution increase for 2017-2019. This scenario shows a gap that begins in 2017 and increases each year through 2019. Once again, the figures are cumulative—any additional ongoing costs would decrease the surplus in any given year. Below is the detail of the cost of compensation increases.

Year	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected
2.25% - 2.5% Compensation	N/A	\$ 3,754,141	\$ 8,019,982	\$ 12,392,511	\$ 16,874,338
5% Insurance	N/A	\$ 1,161,219	\$ 2,380,623	\$ 3,661,009	\$ 5,005,418

As a result of the increases in compensation and insurance, the annual surplus shown above for 2017-2019 becomes a deficit as shown in the table below. The deficit is shown graphically in Figure 1.

Year	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Surplus / (Deficit)	\$0	\$8,859	(\$4,527,822)	(\$10,507,265)	(\$15,307,671)

**Figure 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 2015 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 \$2.8 million.

All estimates included in this document are preliminary based on data available in the summer of 2014. 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 2015 budget projects that General Fund revenue excluding transfers in increases 4.4 percent in 2014, and then grows 3.5 percent in 2015. Future revenue projections do not include a recessionary period but do include a diminished trend in growth with 3.1 percent growth in 2016, 1.9 percent in 2017, 2.0 percent in 2018 and 1.9 percent 2019. 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 2015. Unless otherwise noted, all assumptions described in this section apply to the years 2016 through 2019.

### Cost Drivers

The compensation increase scenario contains:

- A projected salary increase of 2.25 percent is included for all employees in 2016 and 2.5 percent for each year thereafter through 2019.
- A projected increase of health and dental benefits by 5.0 percent per year 2016-2019.

Both scenarios include:

- By using 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 of 0.5 percent each year until it reaches 4.0 percent in 2018. This equates to roughly \$1.4 million additional each year.

- Based on existing population growth projections the City expects an increase of eight new police officers in 2017 and again in 2019, these estimates include adding 1.6 officers for every 1,000 of a three-year average population growth.
- Estimates of the impact of the payroll hours in each calendar year are included with an extra \$164,400 for the leap year in 2016 and a savings of \$354,100 for regular calendar workers in 2017.
- \$0.5 million annually for other additional contract and mandated costs based on historical increases is included.
- Savings from a debt restructuring in 2009 begins to expire in 2015 and leads to cost increases of \$0.3 million for building lease payments each year.
- The contribution to the General Employees Retirement Plan (GERP) is increased by an estimated 0.25 percent of salary each year until the total contribution reaches 7.0 percent in 2017 from the level of 6.5 percent in 2015.
- Included is the City's increased liability for the Old Hire Pension plan. The pension plan incurs \$80,400 less in costs starting in 2017.
- Police and Fire step and grade increases are included for 2016 through 2019. These are based on the number of new officers added and current levels of existing staff.
- 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 \$170,000 plus mandated increases annually.
- The Visit Aurora transfer calculation changed in 2014 and is projected to increase in accordance with lodgers tax collections beginning in 2016.
- 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.
- 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 2013 actual, 2014 projection, the 2015 budget, and projections for 2016 through 2019. 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 throughout the projection period; listings of amendments to the 2015 budget; and potential future adjustments.

**2015 Adopted Budget**
**Financial Outlook Through 2019**

<b>General Fund Financial Outlook Through 2019 - No Compensation Increase Summary</b>							
<b>Description</b>	<b>2013 Actual</b>	<b>2014 Projection</b>	<b>2015 Adopted</b>	<b>2016 Projected</b>	<b>2017 Projected</b>	<b>2018 Projected</b>	<b>2019 Projected</b>
<b>SOURCES</b>							
Revenues	260,037,159	271,607,249	280,253,445	289,006,788	294,392,096	300,153,869	305,970,153
Transfers	1,160,750	1,100,000	1,154,960	1,178,059	1,201,620	1,225,652	1,250,165
Amendments	-	-	687,000	695,034	703,344	711,969	720,765
Use of Funds Available	-	-	9,268,804	-	-	-	-
Council Revenue Adjustments	-	-	150,000	155,250	159,596	163,108	166,696
Revenue Adjustments	-	-	-	89	98	109	133
<b>GRAND TOTAL SOURCES</b>	<b>\$261,197,909</b>	<b>\$272,707,249</b>	<b>\$291,514,209</b>	<b>\$291,035,220</b>	<b>\$296,456,754</b>	<b>\$302,254,707</b>	<b>\$308,107,912</b>
<b>USES</b>							
<b>BASE BUDGET</b>							
Regular Civil Salary	60,170,249	73,469,755	79,555,727	81,345,715	81,345,715	81,345,715	81,345,715
Regular Career Salary	40,822,322	49,047,327	54,882,159	56,116,943	56,116,943	56,116,943	56,116,943
Salary Driven Benefits	41,949,715	26,728,315	23,647,145	24,178,875	24,178,875	24,178,875	24,178,875
Non Salary Related Benefits	19,558,150	21,363,015	22,713,809	23,849,372	23,849,372	23,849,372	23,849,372
Temporary Compensation	2,349,944	2,145,082	1,685,491	1,723,371	1,723,371	1,723,371	1,723,371
Overtime Compensation	4,632,294	5,005,447	3,821,503	3,907,436	3,907,436	3,907,436	3,907,436
Special Pay	5,696,026	4,422,019	3,000,356	3,067,718	3,067,718	3,067,718	3,067,718
Allocated Admin-Personal Services	(2,786,907)	(2,777,005)	(2,885,127)	(2,950,035)	(2,950,035)	(2,950,035)	(2,950,035)
<b>Subtotal Personal Services</b>	<b>\$172,391,793</b>	<b>\$179,403,955</b>	<b>\$186,421,063</b>	<b>\$191,239,395</b>	<b>\$191,239,395</b>	<b>\$191,239,395</b>	<b>\$191,239,395</b>
Supplies and Services	19,963,534	22,777,036	21,940,978	21,940,978	21,940,978	21,940,978	21,940,978
Utilities	9,700,684	10,871,624	11,497,973	12,417,800	13,411,218	14,484,116	15,642,847
Interfund Charges	11,878,850	12,486,236	13,581,738	14,532,354	15,549,611	16,638,095	17,802,778
Debt Related	419,635	-	-	-	-	-	-
Capital Related	2,998,352	4,111,695	2,403,718	2,403,718	2,403,718	2,403,718	2,403,718
Operating Transfer Out	44,359,961	44,339,003	37,106,016	39,704,550	39,693,584	41,572,277	42,141,094
<b>Subtotal Non Personal Services</b>	<b>\$89,321,016</b>	<b>\$94,585,594</b>	<b>\$86,530,423</b>	<b>\$90,999,400</b>	<b>\$92,999,109</b>	<b>\$97,039,184</b>	<b>\$99,931,415</b>
<b>TOTAL BASE BUDGET</b>	<b>\$261,712,809</b>	<b>\$273,989,549</b>	<b>\$272,951,486</b>	<b>\$282,238,795</b>	<b>\$284,238,504</b>	<b>\$288,278,579</b>	<b>\$291,170,810</b>
<b>AMENDMENTS</b>							
Additions	-	-	18,062,723	6,219,115	6,093,387	6,089,000	6,087,836
Council Amendments	-	-	500,000	153,431	153,431	153,431	153,431
Future Adjustments	-	-	-	2,415,020	5,014,009	7,102,802	9,039,110
<b>GRAND TOTAL USES</b>	<b>\$261,712,809</b>	<b>\$273,989,549</b>	<b>\$291,514,209</b>	<b>\$291,026,361</b>	<b>\$295,499,331</b>	<b>\$301,623,812</b>	<b>\$306,451,187</b>
<b>ANNUAL SURPLUS OR (SHORTFALL)</b>	<b>(\$514,900)</b>	<b>(\$1,282,300)</b>	<b>\$0</b>	<b>\$8,859</b>	<b>\$957,423</b>	<b>\$630,895</b>	<b>\$1,656,725</b>

**2015 Adopted Budget**
**Financial Outlook Through 2019**

<b>General Fund Financial Outlook Through 2019 - Compensation Increase Summary</b>							
<b>Description</b>	<b>2013 Actual</b>	<b>2014 Projection</b>	<b>2015 Adopted</b>	<b>2016 Projected</b>	<b>2017 Projected</b>	<b>2018 Projected</b>	<b>2019 Projected</b>
<b>SOURCES</b>							
Revenues	260,037,159	271,607,249	280,253,445	289,006,788	294,392,096	300,153,869	305,970,153
Transfers	1,160,750	1,100,000	1,154,960	1,178,059	1,201,620	1,225,652	1,250,165
Amendments	-	-	687,000	695,034	703,344	711,969	720,765
Use of Funds Available	-	-	9,268,804	-	-	-	-
Council Revenue Adjustments	-	-	150,000	155,250	159,596	163,108	166,696
Revenue Adjustments	-	-	-	89	98	109	133
<b>GRAND TOTAL SOURCES</b>	<b>\$261,197,909</b>	<b>\$272,707,249</b>	<b>\$291,514,209</b>	<b>\$291,035,220</b>	<b>\$296,456,754</b>	<b>\$302,254,707</b>	<b>\$308,107,912</b>
<b>USES</b>							
<b>BASE BUDGET</b>							
Regular Civil Salary	60,170,249	73,469,755	79,555,727	81,345,715	83,379,355	85,463,841	87,600,436
Regular Career Salary	40,822,322	49,047,327	54,882,159	56,116,943	57,519,865	58,957,863	60,431,819
Salary Driven Benefits	41,949,715	26,728,315	23,647,145	24,178,875	24,783,329	25,402,941	26,038,020
Non Salary Related Benefits	19,558,150	21,363,015	22,713,809	23,849,372	25,041,839	26,293,941	27,608,643
Temporary Compensation	2,349,944	2,145,082	1,685,491	1,723,371	1,766,451	1,810,617	1,855,881
Overtime Compensation	4,632,294	5,005,447	3,821,503	3,907,436	4,005,129	4,105,261	4,207,887
Special Pay	5,696,026	4,422,019	3,000,356	3,067,718	3,144,412	3,223,007	3,303,578
Allocated Admin-Personal Services	(2,786,907)	(2,777,005)	(2,885,127)	(2,950,035)	(3,023,788)	(3,099,382)	(3,176,865)
<b>Subtotal Personal Services</b>	<b>\$172,391,793</b>	<b>\$179,403,955</b>	<b>\$186,421,063</b>	<b>\$191,239,395</b>	<b>\$196,616,592</b>	<b>\$202,158,089</b>	<b>\$207,869,399</b>
Supplies and Services	19,963,534	22,777,036	21,940,978	21,940,978	21,940,978	21,940,978	21,940,978
Utilities	9,700,684	10,871,624	11,497,973	12,417,800	13,411,218	14,484,116	15,642,847
Interfund Charges	11,878,850	12,486,236	13,581,738	14,532,354	15,549,611	16,638,095	17,802,778
Debt Related	419,635	-	-	-	-	-	-
Capital Related	2,998,352	4,111,695	2,403,718	2,403,718	2,403,718	2,403,718	2,403,718
Operating Transfer Out	44,359,961	44,339,003	37,106,016	39,704,550	39,693,584	41,572,277	42,141,094
<b>Subtotal Non Personal Services</b>	<b>\$89,321,016</b>	<b>\$94,585,594</b>	<b>\$86,530,423</b>	<b>\$90,999,400</b>	<b>\$92,999,109</b>	<b>\$97,039,184</b>	<b>\$99,931,415</b>
<b>TOTAL BASE BUDGET</b>	<b>\$261,712,809</b>	<b>\$273,989,549</b>	<b>\$272,951,486</b>	<b>\$282,238,795</b>	<b>\$289,615,701</b>	<b>\$299,197,273</b>	<b>\$307,800,814</b>
<b>AMENDMENTS</b>							
Additions	-	-	18,062,723	6,219,115	6,197,639	6,300,748	6,410,457
Council Amendments	-	-	500,000	153,431	157,227	161,149	165,202
Future Adjustments	-	-	-	2,415,020	5,014,009	7,102,802	9,039,110
<b>GRAND TOTAL USES</b>	<b>\$261,712,809</b>	<b>\$273,989,549</b>	<b>\$291,514,209</b>	<b>\$291,026,361</b>	<b>\$300,984,576</b>	<b>\$312,761,972</b>	<b>\$323,415,583</b>
<b>ANNUAL SURPLUS OR (SHORTFALL)</b>	<b>(\$514,900)</b>	<b>(\$1,282,300)</b>	<b>\$0</b>	<b>\$8,859</b>	<b>(\$4,527,822)</b>	<b>(\$10,507,265)</b>	<b>(\$15,307,671)</b>

## General Fund Financial Outlook Through 2019 - Compensation Increase Summary

Description	2013 Actual	2014 Projection	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected
<b>FUND SUMMARY</b>							
Beginning Funds Available	51,716,988	51,202,088	49,919,788	40,650,984	40,659,843	36,132,021	25,624,756
Use of Funds Available	-	-	(9,268,804)	-	-	-	-
Increase/(Decrease) in Ending Funds Available	(514,900)	(1,282,300)	-	8,859	(4,527,822)	(10,507,265)	(15,307,671)
<b>Cumulative Funds Available or (Shortfall)</b>	<b>\$51,202,088</b>	<b>\$49,919,788</b>	<b>\$40,650,984</b>	<b>\$40,659,843</b>	<b>\$36,132,021</b>	<b>\$25,624,756</b>	<b>\$10,317,085</b>

## Estimated Future Percent Growth By Expenditure Class

Assumptions	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Regular Civil Salary	N/A	2.2%	2.5%	2.5%	2.5%
Regular Career Salary	N/A	2.2%	2.5%	2.5%	2.5%
Salary Driven Benefits	N/A	2.2%	2.5%	2.5%	2.5%
Non Salary Related Benefits	N/A	5.0%	5.0%	5.0%	5.0%
Temporary Compensation	N/A	2.2%	2.5%	2.5%	2.5%
Overtime Compensation	N/A	2.2%	2.5%	2.5%	2.5%
Special Pay	N/A	2.2%	2.5%	2.5%	2.5%
Allocated Admin-Personal Services	N/A	2.2%	2.5%	2.5%	2.5%
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 2019 - Compensation Increase Summary

## Estimated Future Percent Growth By Revenue Class

Assumptions	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Business License and Permits	N/A	0.95%	0.96%	0.96%	0.97%
Cigarette Tax	N/A	-1.70%	-1.70%	-1.70%	-1.70%
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	2.66%	2.80%	2.97%	2.97%
Fines & Forfeitures	N/A	1.00%	1.00%	1.00%	1.00%
Franchise Taxes	N/A	2.00%	2.00%	2.00%	2.00%
Gifts & Donations	N/A	0.00%	0.00%	0.00%	0.00%
Highway Users Tax	N/A	1.00%	0.50%	0.50%	0.50%
Intergovernmental Revenues	N/A	1.34%	1.60%	1.60%	1.60%
Internal Charges for Services	N/A	3.00%	3.00%	3.00%	3.00%
Investment Income	N/A	-0.66%	9.40%	13.34%	20.00%
Lodgers Tax	N/A	5.90%	3.00%	2.50%	2.20%
Miscellaneous Revenues	N/A	-2.28%	-4.91%	-6.19%	0.00%
Motor Vehicle Fees	N/A	2.00%	1.50%	-1.00%	-1.00%
Occupational Privilege Tax	N/A	1.00%	1.00%	1.00%	1.00%
Operating Transfers In	N/A	2.00%	2.00%	2.00%	2.00%
Other Taxes	N/A	1.50%	0.50%	0.00%	0.00%
Property Taxes	N/A	5.00%	2.70%	3.50%	2.70%
Sales Taxes	N/A	3.50%	2.80%	2.20%	2.20%
Specific Ownership Tax	N/A	1.00%	0.50%	-1.00%	-1.00%
Tax Audit Revenue	N/A	2.00%	2.00%	2.00%	2.00%
Use tax-Automobiles	N/A	1.00%	0.50%	-2.00%	-2.00%
Use tax-Building Materials	N/A	6.95%	-10.47%	3.10%	3.06%
Use tax-Other	N/A	-1.00%	1.00%	1.00%	1.00%



General Fund Financial Outlook Through 2019 - Compensation Increase Department Detail								
Department Name		2013 Actual	2014 Projection	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected
<b>City Attorney</b>								
Regular Career Salary		3,136,348	3,709,452	4,056,774	4,148,050	4,251,752	4,358,046	4,466,996
Salary Driven Benefits		1,144,416	829,942	631,289	645,487	661,625	678,167	695,118
Non Salary Related Benefits		406,916	443,169	484,770	509,006	534,457	561,180	589,240
Temporary Compensation		85,131	103,176	9,631	9,847	10,093	10,346	10,604
Overtime Compensation		-	4,537	-	-	-	-	-
Special Pay		131,779	70,265	4,974	5,085	5,212	5,341	5,476
Supplies and Services		300,692	310,963	299,472	299,472	299,472	299,472	299,472
Interfund Charges		73,607	79,496	91,420	97,819	104,666	111,993	119,832
Additions		-	-	12,475	12,754	13,074	13,400	13,736
Council Amendments		-	-	100,000	100,000	100,000	100,000	100,000
<b>Subtotal</b>		<b>\$5,278,889</b>	<b>\$5,551,000</b>	<b>\$5,690,805</b>	<b>\$5,827,520</b>	<b>\$5,980,351</b>	<b>\$6,137,945</b>	<b>\$6,300,474</b>
<b>City Council</b>								
Regular Career Salary		297,142	306,992	320,000	327,199	335,379	343,764	352,358
Salary Driven Benefits		37,511	34,094	23,383	23,907	24,504	25,117	25,745
Non Salary Related Benefits		115,757	118,413	113,346	119,012	124,963	131,212	137,771
Temporary Compensation		-	1,432	5,837	5,967	6,117	6,270	6,426
Special Pay		133,029	133,319	143,911	147,148	150,827	154,597	158,462
Supplies and Services		358,939	539,690	450,633	450,633	450,633	450,633	450,633
Interfund Charges		6,112	6,601	7,591	8,122	8,690	9,299	9,950
Additions		-	-	(18,000)	(40,000)	(40,000)	(40,000)	(40,000)
Council Amendments		-	-	9,500	9,500	9,500	9,500	9,500
<b>Subtotal</b>		<b>\$948,490</b>	<b>\$1,140,541</b>	<b>\$1,056,201</b>	<b>\$1,051,488</b>	<b>\$1,070,613</b>	<b>\$1,090,392</b>	<b>\$1,110,845</b>
<b>Civil Service Commission</b>								
Regular Career Salary		214,565	237,533	250,546	256,183	262,587	269,152	275,881
Salary Driven Benefits		62,888	49,493	36,909	37,737	38,680	39,647	40,639
Non Salary Related Benefits		44,619	47,156	49,395	51,863	54,457	57,180	60,039
Temporary Compensation		130,861	100,550	91,508	93,564	95,903	98,302	100,759
Overtime Compensation		534	815	4,186	4,280	4,387	4,496	4,609
Special Pay		23,432	8,593	10,518	10,753	11,022	11,298	11,580
Supplies and Services		311,411	292,957	307,444	307,444	307,444	307,444	307,444
Interfund Charges		2,104	2,272	2,613	2,795	2,991	3,201	3,425
<b>Subtotal</b>		<b>\$790,414</b>	<b>\$739,369</b>	<b>\$753,119</b>	<b>\$764,619</b>	<b>\$777,471</b>	<b>\$790,720</b>	<b>\$804,376</b>

General Fund Financial Outlook Through 2019 - Compensation Increase Department Detail								
Department Name		2013 Actual	2014 Projection	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected
<b>Communications</b>								
Regular Career Salary		957,447	1,244,124	1,320,582	1,350,291	1,384,050	1,418,650	1,454,116
Salary Driven Benefits		327,802	257,836	198,647	203,099	208,176	213,381	218,716
Non Salary Related Benefits		187,259	212,306	226,466	237,782	249,671	262,154	275,266
Temporary Compensation		135,557	78,579	86,275	88,214	90,418	92,679	94,997
Overtime Compensation		11,126	3,174	98	100	102	105	107
Special Pay		62,762	48,411	11,586	11,842	12,139	12,439	12,752
Supplies and Services		417,327	836,754	812,928	812,928	812,928	812,928	812,928
Interfund Charges		14,148	17,082	20,098	21,501	23,006	24,617	26,341
Additions		-	-	100,000	95,000	95,000	95,000	95,000
Future Adjustments		-	-	-	-	-	-	(300,000)
<b>Subtotal</b>		<b>\$2,113,428</b>	<b>\$2,698,266</b>	<b>\$2,776,680</b>	<b>\$2,820,757</b>	<b>\$2,875,490</b>	<b>\$2,931,953</b>	<b>\$2,690,223</b>
<b>Court Administration</b>								
Regular Career Salary		3,454,513	4,071,287	4,510,359	4,611,841	4,727,135	4,845,313	4,966,447
Salary Driven Benefits		1,189,407	850,849	667,407	682,411	699,470	716,958	734,883
Non Salary Related Benefits		858,763	957,197	1,024,318	1,075,528	1,129,305	1,185,772	1,245,059
Temporary Compensation		123,644	101,397	26,958	27,564	28,253	28,959	29,683
Overtime Compensation		108,217	73,195	67,186	68,695	70,414	72,173	73,977
Special Pay		183,986	172,838	38,536	39,399	40,385	41,391	42,428
Supplies and Services		1,043,203	1,079,242	1,126,620	1,126,620	1,126,620	1,126,620	1,126,620
Interfund Charges		222,498	245,688	276,240	295,573	316,265	338,402	362,090
Capital Related		500	3,000	3,000	3,000	3,000	3,000	3,000
Additions		-	-	239,402	245,709	252,724	259,961	267,427
Future Adjustments		-	-	-	7,092	-	-	-
<b>Subtotal</b>		<b>\$7,184,731</b>	<b>\$7,554,693</b>	<b>\$7,980,026</b>	<b>\$8,183,432</b>	<b>\$8,393,571</b>	<b>\$8,618,549</b>	<b>\$8,851,614</b>
<b>Finance</b>								
Regular Career Salary		2,880,370	3,458,393	3,657,009	3,739,285	3,832,770	3,928,589	4,026,804
Salary Driven Benefits		970,201	860,324	538,252	550,339	564,090	578,196	592,653
Non Salary Related Benefits		534,361	616,854	661,988	695,076	729,830	766,322	804,640
Temporary Compensation		30,634	33,359	47,879	48,952	50,175	51,430	52,717
Overtime Compensation		24,633	27,574	1,991	2,031	2,083	2,138	2,189
Special Pay		108,375	37,111	13,202	13,496	13,832	14,177	14,532
Allocated Admin-Personal Services		(289,408)	(290,662)	(276,653)	(282,876)	(289,948)	(297,198)	(304,627)
Supplies and Services		834,974	1,531,406	1,272,683	1,272,683	1,272,683	1,272,683	1,272,683
Interfund Charges		35,098	38,096	43,566	46,612	49,874	53,366	57,104
Debt Related		500	-	-	-	-	-	-
Additions		-	-	742,785	637,685	648,932	660,461	672,278
<b>Subtotal</b>		<b>\$5,129,738</b>	<b>\$6,312,455</b>	<b>\$6,702,702</b>	<b>\$6,723,283</b>	<b>\$6,874,321</b>	<b>\$7,030,164</b>	<b>\$7,190,973</b>

General Fund Financial Outlook Through 2019 - Compensation Increase Department Detail								
Department Name	2013 Actual	2014 Projection	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected	
<b>Fire</b>								
Regular Civil Salary	19,753,743	22,682,282	25,803,457	26,384,031	27,043,632	27,719,722	28,412,713	
Regular Career Salary	613,446	749,057	846,994	866,049	887,701	909,893	932,641	
Salary Driven Benefits	8,631,372	6,497,979	5,576,109	5,701,550	5,844,089	5,990,192	6,139,948	
Non Salary Related Benefits	4,137,025	4,411,526	4,684,659	4,918,886	5,164,829	5,423,070	5,694,224	
Temporary Compensation	60,628	68,743	46,688	47,737	48,930	50,154	51,408	
Overtime Compensation	1,639,379	2,133,510	747,120	763,925	783,024	802,598	822,666	
Special Pay	971,069	999,620	799,394	817,365	837,800	858,742	880,215	
Allocated Admin-Personal Services	12,407	-	-	-	-	-	-	
Supplies and Services	1,205,338	1,229,184	1,309,456	1,309,456	1,309,456	1,309,456	1,309,456	
Utilities	220,536	219,943	252,017	272,178	293,951	317,468	342,865	
Interfund Charges	2,157,426	2,155,128	2,401,351	2,569,438	2,749,296	2,941,748	3,147,671	
Debt Related	46,842	-	-	-	-	-	-	
Capital Related	12,500	36,000	93,684	93,684	93,684	93,684	93,684	
Additions	-	-	1,295,878	947,973	965,051	982,692	1,000,923	
Council Amendments	-	-	135,000	138,431	142,227	146,149	150,202	
Future Adjustments	-	-	-	468,971	641,913	787,716	909,457	
<b>Subtotal</b>	<b>\$39,461,711</b>	<b>\$41,182,972</b>	<b>\$43,991,807</b>	<b>\$45,299,674</b>	<b>\$46,805,583</b>	<b>\$48,333,284</b>	<b>\$49,888,073</b>	
<b>General Management</b>								
Regular Career Salary	1,068,904	1,311,577	1,464,069	1,497,006	1,534,432	1,572,792	1,612,113	
Salary Driven Benefits	425,057	313,715	247,717	253,276	259,605	266,099	272,749	
Non Salary Related Benefits	160,048	168,352	189,501	198,970	208,918	219,364	230,331	
Temporary Compensation	70,003	38,951	90,776	92,815	95,135	97,512	99,951	
Overtime Compensation	224	87	-	-	-	-	-	
Special Pay	27,931	27,356	24,256	24,799	25,419	26,053	26,704	
Supplies and Services	444,571	505,325	391,343	391,343	391,343	391,343	391,343	
Interfund Charges	36,117	40,538	46,655	49,915	53,409	57,149	61,152	
Additions	-	-	429,039	310,372	312,419	314,547	316,760	
Council Amendments	-	-	(47,000)	(47,000)	(47,000)	(47,000)	(47,000)	
<b>Subtotal</b>	<b>\$2,232,855</b>	<b>\$2,405,901</b>	<b>\$2,836,356</b>	<b>\$2,771,496</b>	<b>\$2,833,680</b>	<b>\$2,897,859</b>	<b>\$2,964,103</b>	

General Fund Financial Outlook Through 2019 - Compensation Increase Department Detail							
Department Name	2013 Actual	2014 Projection	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected
<b>Information Technology</b>							
Regular Career Salary	2,403,696	2,723,924	3,075,511	3,144,708	3,223,324	3,303,908	3,386,506
Salary Driven Benefits	833,970	392,058	451,556	461,704	473,246	485,080	497,205
Non Salary Related Benefits	372,974	381,126	415,468	436,236	458,048	480,951	504,998
Temporary Compensation	-	77,705	-	-	-	-	-
Overtime Compensation	20,890	14,591	19,915	20,359	20,868	21,392	21,925
Special Pay	182,408	120,390	110,533	113,012	115,837	118,730	121,700
Supplies and Services	2,531,874	3,829,376	3,879,238	3,879,238	3,879,238	3,879,238	3,879,238
Utilities	3,023	3,235	3,373	3,641	3,932	4,247	4,587
Interfund Charges	33,174	36,605	44,374	47,479	50,802	54,358	58,163
Capital Related	741,970	210,651	-	-	-	-	-
Additions	-	-	699,249	101,804	104,658	107,598	110,629
<b>Subtotal</b>	<b>\$7,123,979</b>	<b>\$7,789,661</b>	<b>\$8,699,217</b>	<b>\$8,208,181</b>	<b>\$8,329,953</b>	<b>\$8,455,502</b>	<b>\$8,584,951</b>
<b>Internal Services</b>							
Regular Career Salary	1,159,024	1,447,163	1,585,455	1,621,126	1,661,653	1,703,194	1,745,774
Salary Driven Benefits	360,486	281,241	233,100	238,333	244,293	250,396	256,659
Non Salary Related Benefits	186,481	215,064	238,819	250,755	263,292	276,458	290,281
Temporary Compensation	51,375	97,049	32,578	33,311	34,143	34,997	35,872
Overtime Compensation	4,694	154	-	-	-	-	-
Special Pay	23,442	83,665	60,494	61,852	63,399	64,983	66,607
Allocated Admin-Personal Services	(360,929)	(348,161)	(365,374)	(373,594)	(382,934)	(392,508)	(402,320)
Supplies and Services	468,749	428,075	156,255	156,255	156,255	156,255	156,255
Interfund Charges	46,325	84,728	110,093	117,798	126,044	134,867	144,308
Debt Related	372,293	-	-	-	-	-	-
Capital Related	1,663,896	2,186,317	2,230,900	2,230,900	2,230,900	2,230,900	2,230,900
Operating Transfer Out	978,235	1,192,960	1,359,043	1,359,043	1,359,043	1,359,043	1,359,043
Additions	-	-	802,328	796,479	743,369	741,817	743,569
<b>Subtotal</b>	<b>\$4,954,071</b>	<b>\$5,668,255</b>	<b>\$6,443,691</b>	<b>\$6,492,258</b>	<b>\$6,499,457</b>	<b>\$6,560,402</b>	<b>\$6,626,948</b>

General Fund Financial Outlook Through 2019 - Compensation Increase Department Detail								
Department Name	2013 Actual	2014 Projection	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected	
<b>Judicial</b>								
Regular Career Salary	1,095,140	1,281,918	1,370,113	1,400,939	1,435,961	1,471,860	1,508,658	
Salary Driven Benefits	470,555	305,856	213,285	218,078	223,528	229,118	234,847	
Non Salary Related Benefits	170,719	186,857	197,107	206,959	217,307	228,173	239,581	
Temporary Compensation	298,848	348,104	360,880	368,995	378,221	387,678	397,369	
Overtime Compensation	3,563	4,628	-	-	-	-	-	
Special Pay	25,431	7,002	840	858	880	902	924	
Supplies and Services	51,318	59,418	76,996	76,996	76,996	76,996	76,996	
Interfund Charges	16,233	17,532	20,162	21,573	23,083	24,699	26,428	
Additions	-	-	30,000	30,000	30,000	30,000	30,000	
<b>Subtotal</b>	<b>\$2,131,807</b>	<b>\$2,211,315</b>	<b>\$2,269,383</b>	<b>\$2,324,398</b>	<b>\$2,385,976</b>	<b>\$2,449,426</b>	<b>\$2,514,803</b>	
<b>Library &amp; Cultural Services</b>								
Regular Career Salary	1,733,637	2,056,719	2,269,600	2,320,659	2,378,676	2,438,143	2,499,097	
Salary Driven Benefits	654,272	454,543	333,629	341,109	349,637	358,378	367,337	
Non Salary Related Benefits	355,202	419,780	478,926	502,862	528,003	554,407	582,125	
Temporary Compensation	128,462	185,342	182,658	186,757	191,427	196,211	201,116	
Overtime Compensation	7,840	7,751	-	-	-	-	-	
Special Pay	44,930	74,126	19,304	19,733	20,227	20,730	21,249	
Supplies and Services	982,908	952,903	582,028	582,028	582,028	582,028	582,028	
Utilities	-	-	3,218	3,475	3,753	4,053	4,378	
Interfund Charges	39,535	42,594	48,535	51,931	55,565	59,455	63,618	
Additions	-	-	615,281	416,900	418,718	420,588	422,513	
Council Amendments	-	-	100,000	-	-	-	-	
<b>Subtotal</b>	<b>\$3,946,786</b>	<b>\$4,193,758</b>	<b>\$4,633,179</b>	<b>\$4,425,454</b>	<b>\$4,528,034</b>	<b>\$4,633,993</b>	<b>\$4,743,461</b>	
<b>Neighborhood Services</b>								
Regular Career Salary	1,788,555	2,368,203	2,644,666	2,704,169	2,771,772	2,841,068	2,912,092	
Salary Driven Benefits	688,836	531,034	393,278	402,115	412,170	422,471	433,036	
Non Salary Related Benefits	330,435	402,735	463,867	487,055	511,408	536,978	563,827	
Temporary Compensation	155,763	45,868	15,920	16,277	16,684	17,102	17,529	
Overtime Compensation	18,972	15,183	17,458	17,849	18,295	18,753	19,221	
Special Pay	95,451	54,829	33,385	34,131	34,984	35,857	36,753	
Supplies and Services	280,289	402,572	343,543	343,543	343,543	343,543	343,543	
Interfund Charges	124,760	150,313	145,351	155,521	166,408	178,057	190,521	
Capital Related	3,473	66,908	-	-	-	-	-	
Additions	-	-	614,041	538,768	545,092	551,631	558,396	
Council Amendments	-	-	2,500	2,500	2,500	2,500	2,500	
<b>Subtotal</b>	<b>\$3,486,534</b>	<b>\$4,037,645</b>	<b>\$4,674,009</b>	<b>\$4,701,928</b>	<b>\$4,822,856</b>	<b>\$4,947,960</b>	<b>\$5,077,418</b>	

General Fund Financial Outlook Through 2019 - Compensation Increase Department Detail								
Department Name	2013 Actual	2014 Projection	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected	
<b>Non-Departmental</b>								
Regular Civil Salary	-	-	61,456	62,838	64,409	66,019	67,670	
Regular Career Salary	152	49,580	1,553,825	1,588,785	1,628,505	1,669,217	1,710,948	
Salary Driven Benefits	188,900	123,290	398,005	406,955	417,130	427,559	438,246	
Non Salary Related Benefits	34	200,000	430,000	451,500	474,075	497,778	522,667	
Temporary Compensation	79,243	-	-	-	-	-	-	
Overtime Compensation	554,984	492,600	502,772	514,084	526,936	540,109	553,612	
Special Pay	100,417	357,747	603,663	617,245	632,675	648,491	664,704	
Supplies and Services	3,645,839	3,430,082	3,434,812	3,434,812	3,434,812	3,434,812	3,434,812	
Utilities	814	-	-	-	-	-	-	
Interfund Charges	163,210	228,997	209,876	224,567	240,285	257,106	275,103	
Capital Related	27,472	473,392	50,000	50,000	50,000	50,000	50,000	
Operating Transfer Out	43,325,616	43,036,643	35,637,573	38,236,107	38,225,141	40,103,834	40,672,651	
Additions	-	-	9,894,314	330,081	335,366	340,641	346,050	
Council Amendments	-	-	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	
Future Adjustments	-	-	-	1,419,205	2,603,283	4,222,377	5,270,982	
<b>Subtotal</b>	<b>\$48,086,681</b>	<b>\$48,392,331</b>	<b>\$52,726,296</b>	<b>\$47,286,179</b>	<b>\$48,582,617</b>	<b>\$52,207,943</b>	<b>\$53,957,445</b>	
<b>Parks, Recreation &amp; Open Space</b>								
Regular Career Salary	3,129,636	3,784,998	4,086,336	4,178,271	4,282,728	4,389,796	4,499,543	
Salary Driven Benefits	1,101,300	557,367	600,776	614,257	629,614	645,361	661,493	
Non Salary Related Benefits	751,043	806,713	854,755	897,481	942,356	989,471	1,038,946	
Temporary Compensation	526,595	507,788	489,699	500,712	513,228	526,058	539,209	
Overtime Compensation	92,143	106,821	125,504	128,323	131,531	134,821	138,191	
Special Pay	163,033	119,961	32,368	33,082	33,910	34,759	35,628	
Allocated Admin-Personal Services	(68,183)	(50,000)	(53,000)	(54,192)	(55,547)	(56,935)	(58,359)	
Supplies and Services	1,495,649	1,533,340	1,446,586	1,446,586	1,446,586	1,446,586	1,446,586	
Utilities	2,619,852	3,202,958	3,412,059	3,685,020	3,979,817	4,298,201	4,642,059	
Interfund Charges	1,374,024	1,414,589	1,565,282	1,674,830	1,792,071	1,917,518	2,051,743	
Capital Related	332,084	10,053	263	263	263	263	263	
Additions	-	-	395,000	403,785	413,514	423,564	433,945	
Council Amendments	-	-	250,000	-	-	-	-	
Future Adjustments	-	-	-	(250,000)	(250,000)	(250,000)	(250,000)	
<b>Subtotal</b>	<b>\$11,517,176</b>	<b>\$11,994,588</b>	<b>\$13,205,628</b>	<b>\$13,258,418</b>	<b>\$13,860,071</b>	<b>\$14,499,463</b>	<b>\$15,179,247</b>	

General Fund Financial Outlook Through 2019 - Compensation Increase Department Detail								
Department Name	2013 Actual	2014 Projection	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected	
<b>Planning &amp; Development Services</b>								
Regular Career Salary	1,038,570	1,302,373	1,400,151	1,431,651	1,467,443	1,504,129	1,541,733	
Salary Driven Benefits	382,147	282,694	205,511	210,124	215,377	220,759	226,280	
Non Salary Related Benefits	166,076	193,672	204,220	214,426	225,148	236,404	248,226	
Temporary Compensation	128,069	21,150	42,427	43,381	44,466	45,577	46,717	
Special Pay	17,779	11,281	5,558	5,681	5,823	5,968	6,118	
Allocated Admin-Personal Services	(66,279)	(15,333)	(24,560)	(25,112)	(25,740)	(26,383)	(27,043)	
Supplies and Services	442,338	660,809	691,223	691,223	691,223	691,223	691,223	
Utilities	7,872	6,857	-	-	-	-	-	
Interfund Charges	11,510	13,246	14,102	15,086	16,144	17,274	18,483	
Additions	-	-	216,617	158,889	91,419	94,028	96,720	
<b>Subtotal</b>	<b>\$2,128,082</b>	<b>\$2,476,749</b>	<b>\$2,755,249</b>	<b>\$2,745,349</b>	<b>\$2,731,303</b>	<b>\$2,788,979</b>	<b>\$2,848,457</b>	
<b>Police</b>								
Regular Civil Salary	40,416,506	50,787,473	53,690,814	54,898,846	56,271,314	57,678,100	59,120,053	
Regular Career Salary	4,340,786	5,157,915	5,416,780	5,538,646	5,677,112	5,819,041	5,964,520	
Salary Driven Benefits	20,442,118	11,089,854	10,685,649	10,925,990	11,199,139	11,479,124	11,766,105	
Non Salary Related Benefits	8,175,894	8,750,861	9,055,497	9,508,243	9,983,655	10,482,843	11,006,984	
Temporary Compensation	102,551	81,308	-	-	-	-	-	
Overtime Compensation	1,817,258	1,884,561	2,037,742	2,083,575	2,135,665	2,189,058	2,243,783	
Special Pay	3,018,992	1,750,639	979,894	1,001,879	1,026,925	1,052,605	1,078,901	
Allocated Admin-Personal Services	7,962	-	-	-	-	-	-	
Supplies and Services	2,901,170	2,675,865	2,703,000	2,703,000	2,703,000	2,703,000	2,703,000	
Utilities	343	349	362	390	422	456	492	
Interfund Charges	4,867,613	5,095,978	5,541,507	5,929,377	6,344,431	6,788,545	7,263,750	
Capital Related	146,105	6,175	-	-	-	-	-	
Operating Transfer Out	56,110	56,200	56,200	56,200	56,200	56,200	56,200	
Additions	-	-	1,742,866	1,053,386	1,083,667	1,114,921	1,147,183	
Future Adjustments	-	-	-	585,752	1,651,613	1,747,845	2,552,067	
<b>Subtotal</b>	<b>\$86,293,408</b>	<b>\$87,337,178</b>	<b>\$91,910,311</b>	<b>\$94,285,284</b>	<b>\$98,133,143</b>	<b>\$101,111,738</b>	<b>\$104,903,038</b>	

General Fund Financial Outlook Through 2019 - Compensation Increase Department Detail								
Department Name		2013 Actual	2014 Projection	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected
<b>Public Defender</b>								
Regular Career Salary		394,089	485,959	513,294	524,842	537,963	551,412	565,197
Salary Driven Benefits		124,991	103,096	76,109	77,819	79,764	81,758	83,803
Non Salary Related Benefits		78,046	76,482	79,025	82,975	87,124	91,480	96,054
Overtime Compensation		1,188	698	-	-	-	-	-
Special Pay		7,928	3,721	-	-	-	-	-
Supplies and Services		67,078	56,652	56,712	56,712	56,712	56,712	56,712
Interfund Charges		3,986	4,305	4,951	5,297	5,668	6,065	6,489
Additions		-	-	10,000	10,225	10,480	10,742	11,011
<b>Subtotal</b>		<b>\$677,306</b>	<b>\$730,913</b>	<b>\$740,091</b>	<b>\$757,870</b>	<b>\$777,711</b>	<b>\$798,169</b>	<b>\$819,266</b>
<b>Public Safety Communications Center</b>								
Regular Career Salary		3,526,437	4,120,719	4,502,209	4,603,508	4,718,596	4,836,561	4,957,475
Salary Driven Benefits		1,110,121	923,478	664,688	679,641	696,631	714,047	731,899
Non Salary Related Benefits		739,224	764,786	798,867	838,810	880,749	924,787	971,027
Overtime Compensation		209,266	118,822	172,381	176,257	180,665	185,181	189,810
Special Pay		83,252	105,878	44,827	45,833	46,979	48,155	49,357
Allocated Admin-Personal Services		24	-	-	-	-	-	-
Supplies and Services		39,135	22,140	21,981	21,981	21,981	21,981	21,981
Interfund Charges		111,426	118,433	138,408	148,095	158,462	169,555	181,424
Future Adjustments		-	-	-	14,000	-	-	-
<b>Subtotal</b>		<b>\$5,818,885</b>	<b>\$6,174,256</b>	<b>\$6,343,361</b>	<b>\$6,528,125</b>	<b>\$6,704,063</b>	<b>\$6,900,267</b>	<b>\$7,102,973</b>
<b>Public Works</b>								
Regular Career Salary		7,589,865	9,179,441	10,037,886	10,263,735	10,520,326	10,783,335	11,052,920
Salary Driven Benefits		2,803,365	1,989,572	1,471,846	1,504,944	1,542,561	1,581,133	1,620,659
Non Salary Related Benefits		1,787,274	1,989,966	2,062,815	2,165,947	2,274,244	2,387,957	2,507,357
Temporary Compensation		242,580	254,581	155,777	159,278	163,258	167,342	171,524
Overtime Compensation		117,383	116,746	125,150	127,958	131,159	134,437	137,797
Special Pay		290,600	235,267	63,113	64,525	66,137	67,789	69,488
Allocated Admin-Personal Services		(2,022,501)	(2,072,849)	(2,165,540)	(2,214,261)	(2,269,619)	(2,326,358)	(2,384,516)
Supplies and Services		2,140,732	2,400,283	2,578,025	2,578,025	2,578,025	2,578,025	2,578,025
Utilities		6,848,244	7,438,282	7,826,944	8,453,096	9,129,343	9,859,691	10,648,466
Interfund Charges		2,539,944	2,694,015	2,849,563	3,049,025	3,262,451	3,490,821	3,735,183
Capital Related		70,352	1,119,199	25,871	25,871	25,871	25,871	25,871
Operating Transfer Out		-	53,200	53,200	53,200	53,200	53,200	53,200
Additions		-	-	241,448	169,305	174,156	179,157	184,317
Future Adjustments		-	-	-	170,000	367,200	594,864	856,604
<b>Subtotal</b>		<b>\$22,407,838</b>	<b>\$25,397,703</b>	<b>\$25,326,098</b>	<b>\$26,570,648</b>	<b>\$28,018,312</b>	<b>\$29,577,264</b>	<b>\$31,256,895</b>



General Fund Financial Outlook Through 2019 - Compensation Increase Department Detail							
Department Name	2013 Actual	2014 Projection	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected
GRAND TOTAL	\$261,712,809	\$273,989,549	\$291,514,209	\$291,026,361	\$300,984,576	\$312,761,972	\$323,415,583

General Fund Financial Outlook Through 2019 - Compensation Increase Summary of Proposed Additions						
Department	Description	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected
City Attorney	Merit increase funding for Criminal Attorneys.	12,475	12,754	13,074	13,400	13,736
City Council	Increased travel for Mayor and council members; transfer Sister City funding to the new Office of International Initiatives.	(18,000)	(40,000)	(40,000)	(40,000)	(40,000)
Communications	Closed captioning in Spanish; translate additional written materials from English to select languages; replace large format printer; contract services for a graphics freelancer.	100,000	95,000	95,000	95,000	95,000
Court Administration	3.0 FTE Detention Officers; General Fund appropriation for part-time contract Program Specialist position currently funded by the FUTURE grant.	239,402	245,709	252,724	259,961	267,427
Finance	One-time funds for four audits required by the FEMA grant; Consulting services to evaluate requirements for the Enterprise Resource Planning system; Create the Marijuana Enforcement Division offset by revenue; Additional funds for tax and licensing system subscription.	742,785	637,685	648,932	660,461	672,278
Fire	4.0 FTE Fire Fighters; 5.0 FTE and equipment to add two Medical Service Units; Self-contained breathing apparatus replacement; Miscellaneous new/replacement equipment; Whelen warning siren system battery replacement; Creation of the Community Fire Academy; Move 0.5 FTE from General Fund to Gift and Grants Fund.	1,295,878	947,973	965,051	982,692	1,000,923
General Management	Creation of the Office of International Initiatives; One-time Contract services for specialized internal audit requirements.	429,039	310,372	312,419	314,547	316,760
Information Technology	1.0 FTE Mobile Device Manager; AMANDA replacement consulting services; Installation of fiber to Griswold WTP and the Beck rec center; One-time replacement funds for AMC audio-visual equipment.	699,249	101,804	104,658	107,598	110,629
Internal Services	1.0 FTE Human Resources Specialist for Incident Review Board and leave management; 0.5 FTE Administrative Assistant. Increase funding to cover additional debt service for capital equipment leases.	802,328	796,479	743,369	741,817	743,569
Judicial	FUTURE Program contract service support.	30,000	30,000	30,000	30,000	30,000
Library & Cultural Services	1.0 FTE Collection Development Librarian; Ongoing and one-time library materials acquisition funds.	615,281	416,900	418,718	420,588	422,513
Neighborhood Services	1.0 FTE Animal Care Shelter Attendant; 1.0 FTE Code Enforcement Officer; Animal Care vehicle upgrades; 0.4 FTE Administrative Specialist position; Homeless Initiative - emergency shelter services; Martin Luther King, Jr. statue dedication; Neighborhood Improvement Grant funding; 1.0 FTE Neighborhood Liaison; Add Homebuyer Education Program funding offset by revenue.	614,041	538,768	545,092	551,631	558,396
Non-Departmental	1.0 FTE Education Curator for Aurora History Museum; Additional inmate housing appropriation; City and County of Aurora Initiative; Employee Wellness incentives; Free Fridays program; One-time performance based bonuses; Ongoing performance based pay increases; One-time transfer from General Fund to Capital Projects Fund; Replace fuel management system.	9,894,314	330,081	335,366	340,641	346,050
Parks, Recreation & Open Space	5.0 FTE Maintenance staff; Summer in the City Program; Increased Aurora Reservoir appropriation offset by revenue.	395,000	403,785	413,514	423,564	433,945

**General Fund Financial Outlook Through 2019 - Compensation Increase Summary of Proposed Additions**

Department	Description	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Planning & Development Services	Aurora Cultural Arts District business support; 1.0 FTE Development Project Manager; 'Fax Aurora business group support; ICSC trade show presence.	216,617	158,889	91,419	94,028	96,720
Police	7.0 FTE Police Officers and equipment; 6.0 FTE property and evidence staffing, storage and equipment; 1.0 FTE Criminalist II and equipment for body-worn camera program; Traffic speed enforcement signage.	1,742,866	1,053,386	1,083,667	1,114,921	1,147,183
Public Defender	Performance and step increase funds for Attorney and Paralegal positions.	10,000	10,225	10,480	10,742	11,011
Public Works	GPS equipment replacement; Homeless Initiative site planning study; 1.0 FTE Traffic Maintenance Specialist and 1.0 FTE Project Engineer for Light Rail traffic related needs.	241,448	169,305	174,156	179,157	184,317
<b>Total Proposed Additions</b>		<b>\$18,062,723</b>	<b>\$6,219,115</b>	<b>\$6,197,639</b>	<b>\$6,300,748</b>	<b>\$6,410,457</b>

**General Fund Financial Outlook Through 2019 - Compensation Increase Summary of Council Amendments**

Department	Description	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected
City Attorney	Increase ongoing funding for one Special Projects Assistant contract position to provide assistance to and do research for the Mayor and City Council.	100,000	100,000	100,000	100,000	100,000
City Council	Ongoing funds to purchase sponsored tables at the Aurora Public Schools Foundation Annual Gala, Community College of Aurora Foundation Scholarship Recognition Luncheon, and the Aurora Mental Health Annual Benefit Luncheon and to support the Aurora Symphony Orchestra and the Aurora Singers	9,500	9,500	9,500	9,500	9,500
Fire	2.0 FTE Fire Fighters to assist in reducing overtime expenditures	135,000	138,431	142,227	146,149	150,202
General Management	Reduce the amendment to add the Office of International Initiatives by \$67,000 to scale back the office; \$20,000 for incidentals for all Boards and Commissions.	(47,000)	(47,000)	(47,000)	(47,000)	(47,000)
Library & Cultural Services	One-time funding for library materials	100,000	-	-	-	-
Neighborhood Services	Ongoing funds for the Veterans Affairs Commission	2,500	2,500	2,500	2,500	2,500
Non-Departmental	Reduction to inmate housing funding	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Parks, Recreation & Open Space	One-time funding for contract tree trimming	250,000	-	-	-	-
<b>Total Council Amendments</b>		<b>\$500,000</b>	<b>\$153,431</b>	<b>\$157,227</b>	<b>\$161,149</b>	<b>\$165,202</b>

General Fund Financial Outlook Through 2019 - Compensation Increase Potential Future Adjustments						
Description	2014 Projection	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected
<b>REVENUE ADJUSTMENTS</b>						
Revenue Rounding Adjustments	-	-	89	98	109	133
<b>TOTAL REVENUE ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$89</b>	<b>\$98</b>	<b>\$109</b>	<b>\$133</b>

<b>FUTURE ADJUSTMENTS</b>						
8 Police Officers in 2017 and Additional 8 in 2019 @ 1.6 / 1000 of Population Growth	-	-	-	830,000	675,852	1,308,555
Change In Hours Worked - Leap Year in 2016 (24HR impact), 2080 for Normal Calendar in 2017	-	-	164,369	(354,057)	-	-
Contractual Increases / Mandated Costs for Maintaining Current Programs	-	-	550,000	1,100,000	1,650,000	2,200,000
Debt Service Restructure Savings - Step Up to Full Payment	-	-	300,000	600,000	900,000	1,068,294
Eliminate Funds for Branding Campaign after Five Years	-	-	-	-	-	(300,000)
Eliminate Funds for Tree Trimming Contracted Services after Second Year of One-Time Funds	-	-	(250,000)	(250,000)	(250,000)	(250,000)
GERP Contribution Increase of .25 Percent per Year Until 7.0 Percent Total	-	-	230,262	479,253	491,235	503,516
Old Hire Pension Adjustment	-	-	-	(80,363)	(80,363)	(80,363)
Police and Fire Step and Grade	-	-	911,446	1,543,889	1,940,072	2,233,332
Recreation and Cultural Subsidy Increases for Personnel Costs	-	-	220,000	440,000	660,000	880,000
Release Contingent Employee Healthcare Reserve	-	-	(190,000)	(190,000)	(190,000)	(190,000)
Street Lighting Growth - New Development	-	-	170,000	367,200	594,864	856,604
Visit Aurora Transfer - New Methodology	-	-	308,943	528,087	711,142	809,172
<b>TOTAL FUTURE ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,415,020</b>	<b>\$5,014,009</b>	<b>\$7,102,802</b>	<b>\$9,039,110</b>



# **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 2019.

### 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 2019. These take into account generalized growth rate assumptions for revenue and expenditure amounts.

## Narrative

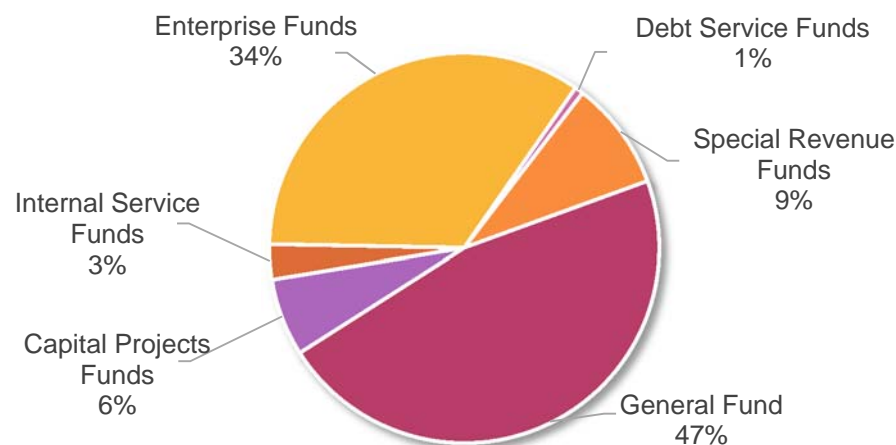
The final section of the document is the narrative. The narrative gives background information including the history and the purpose of the fund. Major changes to revenues, expenditures, and fund balance are discussed in some detail in this section. Information concerning the long-range outlook, including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

## Fund Types

The City's fund accounting structure separates 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.

<b>General Fund</b> General Fund Policy Reserve TABOR Reserve	<b>Enterprise Funds</b> Golf Courses Wastewater Water	<b>Special Revenue Funds</b> Abatement Community Development Conservation Trust Cultural Services Designated Revenues Development Review Enhanced E-911 Gifts & Grants Open Space Parks Development Recreation
<b>Debt Service Funds</b> Debt Service (GO) Debt Service (SID) Surplus & Deficiency	<b>Internal Service Funds</b> Fleet Management Risk Management	
<b>Capital Project Funds</b> Capital Projects		

## 2015 Expenditures by Fund Type





### 2015 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	-	-	-	-	-	203,470,526
City Attorney	5,690,805	-	-	-	-	2,225,000
City Council	1,056,201	-	-	-	-	-
Civil Service Commission	753,119	-	-	-	-	-
Communications	2,776,680	-	-	483,523	-	-
Court Administration	7,980,026	-	-	44,100	-	-
Finance	6,702,702	189,543	-	-	-	-
Fire	43,991,807	1,560,000	-	123,950	-	-
General Management	2,836,356	-	-	680,995	-	-
Information Technology	8,699,217	426,000	-	3,246,551	-	-
Internal Services	6,443,691	439,121	17,939,159	109,755	-	-
Judicial	2,269,383	-	-	158,010	-	-
Library & Cultural Services	4,633,179	-	-	2,888,328	-	-
Neighborhood Services	4,674,009	-	-	5,747,387	-	-
Non-Departmental	52,726,296	4,166,312	134,290	3,930,399	2,818,045	1,241,835
Parks, Recreation & Open Space	13,205,628	1,280,000	-	25,129,770	-	8,487,282
Planning & Development Services	2,755,249	-	-	2,242,140	-	-
Police	91,910,311	-	-	7,306,556	-	-
Public Defender	740,091	-	-	-	-	-
Public Safety Communications Center	6,343,361	-	-	-	-	-
Public Works	25,326,098	32,203,926	-	6,304,499	-	-
<b>Grand Total</b>	<b>\$291,514,209</b>	<b>\$40,264,902</b>	<b>\$18,073,449</b>	<b>\$58,395,963</b>	<b>\$2,818,045</b>	<b>\$215,424,643</b>

## GENERAL FUND SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>Sources and Uses of Funds</b>					
<b>Sources of Funds</b>					
<b>Revenues</b>					
Taxes	\$ 214,126,882	\$ 225,245,557	\$ 228,563,899	\$ 235,008,194	\$ 243,931,980
Intergovernmental	13,457,968	13,379,711	13,353,285	13,572,205	13,783,514
Licenses and Permits	2,349,161	2,439,820	2,516,285	3,100,029	3,330,642
Charges for Services	9,645,285	10,362,581	11,647,976	11,486,563	11,721,668
Fines and Forfeitures	5,862,518	6,081,941	5,831,447	6,173,170	6,234,902
Investment Income	706,190	743,869	637,105	696,953	698,701
Other Revenues	1,695,064	1,783,680	1,422,649	1,570,135	1,389,038
<b>Subtotal Revenues Before Transfers In</b>	<b>\$ 247,843,068</b>	<b>\$ 260,037,159</b>	<b>\$ 263,972,646</b>	<b>\$ 271,607,249</b>	<b>\$ 281,090,445</b>
Transfers In (from other funds)	1,176,743	1,160,750	1,100,000	1,100,000	1,154,960
<b>Total Sources Before Decrease in Funds Available</b>	<b>\$ 249,019,811</b>	<b>\$ 261,197,909</b>	<b>\$ 265,072,646</b>	<b>\$ 272,707,249</b>	<b>\$ 282,245,405</b>
From Decrease in Funds Available	-	514,900	4,696,243	1,282,300	9,268,804
<b>Total Sources</b>	<b>\$ 249,019,811</b>	<b>\$ 261,712,809</b>	<b>\$ 269,768,889</b>	<b>\$ 273,989,549</b>	<b>\$ 291,514,209</b>
<b>Uses of Funds</b>					
<b>Expenditures*</b>					
Personal Services	\$ 168,791,827	\$ 175,178,655	\$ 180,832,729	\$ 182,180,960	\$ 193,303,058
Allocated Expenses	(3,677,775)	(3,486,641)	(3,292,012)	(3,407,268)	(3,576,718)
Supplies & Services	19,586,043	20,663,313	22,407,333	23,407,299	26,665,829
Utilities	10,058,382	9,700,684	11,070,697	10,871,624	11,497,973
Interfund Charges	11,316,662	11,878,850	12,584,836	12,486,236	13,585,738
Debt Related	465,977	419,635	117,230	-	-
Capital Related	3,366,844	2,998,352	2,968,718	4,111,695	3,007,999
<b>Subtotal Expenditures Before Transfers Out</b>	<b>\$ 209,907,960</b>	<b>\$ 217,352,848</b>	<b>\$ 226,689,531</b>	<b>\$ 229,650,546</b>	<b>\$ 244,483,879</b>
Transfers Out (to other funds)	26,895,130	44,359,961	43,079,358	44,339,003	47,030,330
<b>Total Uses Before Increase in Funds Available</b>	<b>\$ 236,803,090</b>	<b>\$ 261,712,809</b>	<b>\$ 269,768,889</b>	<b>\$ 273,989,549</b>	<b>\$ 291,514,209</b>
To Increase Funds Available	12,216,721	-	-	-	-
<b>Total Uses</b>	<b>\$ 249,019,811</b>	<b>\$ 261,712,809</b>	<b>\$ 269,768,889</b>	<b>\$ 273,989,549</b>	<b>\$ 291,514,209</b>

\* 2012 expenditures differ from the 2012 CAFR due to a \$36,635 accounting change that affected 2013 beginning funds available.

<b>Funds Available</b>					
<b>Beginning Funds Available</b>	<b>\$ 39,500,267</b>	<b>\$ 51,716,988</b>	<b>\$ 45,757,051</b>	<b>\$ 51,202,088</b>	<b>\$ 49,919,788</b>
Net Changes in Funds Available	12,216,721	(514,900)	(4,696,243)	(1,282,300)	(9,268,804)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 51,716,988</b>	<b>\$ 51,202,088</b>	<b>\$ 41,060,808</b>	<b>\$ 49,919,788</b>	<b>\$ 40,650,984</b>
<b>Components of Funds Available</b>					
Restricted for TABOR Reserve	\$ 8,972,548	\$ 9,655,083	\$ 9,777,029	\$ 10,041,286	\$ 10,442,938
Committed for Policy Reserve	20,404,987	21,745,473	22,788,900	22,732,922	23,801,245
Unassigned but Held for Operating Reserve	22,339,453	19,801,532	8,494,879	17,145,580	6,406,801

---

**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 two-thirds of the revenue for the General Fund. Based on continued strength in the economy, sales tax is in its third straight year of month-after-month growth. Revenue, excluding transfers in, increased \$12.2 million (4.9 percent) from 2012 to 2013, driven primarily by a \$11.1 million (5.2 percent) increase in taxes. At the time, 2012 marked the most sales tax revenue the General Fund had ever received, with the previous high coming in 2008 prior to the Great Recession. The \$11.6 million (4.4 percent) increase in revenue in 2014 is primarily due to significant increases in taxes as well, especially sales taxes. Future revenue growth rates are projected to be smaller than the rates in 2013 and 2014. Revenue in 2015 includes a \$9.5 million (3.5 percent) increase, almost entirely in taxes. Transfers in are expected to increase slightly in 2015 due to an increase in the overhead allocation from the Development Review 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 66 percent due to increased transfers, primarily to the Capital Projects Fund. Personal services costs increased \$6.4 million (3.8 percent) in 2013 and another \$7.0 million (4.0 percent) in 2014 primarily due to an overall pay increase and the effect of several market studies on specific job classes. The 2015 budget includes a \$11.1 million (6.1 percent) increase over the 2014 projection in personal services spending, due primarily to an average 3.75 percent pay increase, the addition of seven new officers based on the police staffing mandate, a 5.0 percent increase in health insurance costs, and various additions in several departments. Most of the additions are associated with public safety. The detail behind these adds can be found in the department pages or Attachment 8 in the Executive Summary.

Supplies and services costs are projected to grow \$2.7 million (13.3 percent) from 2013 to 2014 primarily due to increases in technical services in Finance and IT, Forestry spending, and the recent branding campaign. For 2015, supplies and services costs increase \$3.3 million (13.9 percent) associated predominantly with funding for professional services related to the homelessness initiative and software needs, as well as adds like Fire's SCBA equipment, IT's AMANDA replacement, and Police's body-worn-cameras and property and evidence storage space and equipment costs. Utilities costs are expected to increase \$626,300 (5.8 percent) in 2015 after a larger \$1.2 million (12.1 percent) increase in 2014 due primarily to street light and water costs. Interfund charges are increasing \$1.1 million (8.8 percent) in 2015 due to an increase in Risk Fund charges. As capital equipment purchases get funded by transfers to ACLC as opposed to debt payments, the one remaining debt payment (Museum Trolley expansion) will be reclassified in 2014, leaving no debt payments for 2014 or 2015. Transfers out to other funds are expected to increase \$2.7 million in 2015, due primarily to an additional transfer to the Capital Projects Fund (CPF), including an additional \$8.9 million for one-time projects, including 6th Avenue land acquisition costs, and funds set aside for Transit Oriented Development.

The 2015 bottom line change in the General Fund is an increase of \$21.7 million (8.1 percent) from the 2014 Original Budget.

**Ending Funds Available**

In 2012, General Fund funds available jumped \$12.2 million (30.9 percent) primarily due to greater than expected revenue growth. In 2013, funds available was spent down \$514,900 (1.0 percent). In 2014-2015, funds available is expected to be spent down \$1.3 million (2.5 percent) and \$9.3 million (18.6 percent) respectively, primarily associated with the one-time expenditures noted above. A portion of funds available will go to fund increases in the TABOR and Policy Reserve components of funds available. For 2015, the operating reserve will be 2.2 percent of expenditures, within the 1 to 3 percent operating reserve requirement. In looking at the five-year proforma, two years (2015 and 2016) are projected to be balanced, although future years have projected shortfalls in 2017 and beyond. The detail behind the future year projection can be found in the Financial Outlook section.

## ABATEMENT FUND SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>Sources and Uses of Funds</b>					
<b>Sources of Funds</b>					
<b>Revenues</b>					
Charges for Services	\$ 434,456	\$ 373,969	\$ 461,322	\$ 400,090	\$ 406,960
Investment Income	7,755	4,552	9,154	4,550	4,550
Miscellaneous Revenues	3,393	570	-	500	500
<b>Subtotal Revenues Before Transfers In</b>	<b>\$ 445,604</b>	<b>\$ 379,091</b>	<b>\$ 470,476</b>	<b>\$ 405,140</b>	<b>\$ 412,010</b>
Transfers In (from other funds)	-	-	-	-	-
<b>Total Sources Before Decrease in Funds Available</b>	<b>\$ 445,604</b>	<b>\$ 379,091</b>	<b>\$ 470,476</b>	<b>\$ 405,140</b>	<b>\$ 412,010</b>
From Decrease in Funds Available	248,018	207,432	1,159	20,842	35,061
<b>Total Sources</b>	<b>\$ 693,622</b>	<b>\$ 586,523</b>	<b>\$ 471,635</b>	<b>\$ 425,982</b>	<b>\$ 447,071</b>
<b>Uses of Funds</b>					
<b>Expenditures</b>					
Personal Services	\$ 575,521	\$ 397,026	\$ 241,859	\$ 223,574	\$ 239,865
Supplies & Services	104,010	182,529	222,251	193,883	198,552
Interfund Charges	14,091	6,968	7,525	8,525	8,654
<b>Subtotal Expenditures Before Transfers Out</b>	<b>\$ 693,622</b>	<b>\$ 586,523</b>	<b>\$ 471,635</b>	<b>\$ 425,982</b>	<b>\$ 447,071</b>
Transfers Out (to other funds)	-	-	-	-	-
<b>Total Uses Before Increase in Funds Available</b>	<b>\$ 693,622</b>	<b>\$ 586,523</b>	<b>\$ 471,635</b>	<b>\$ 425,982</b>	<b>\$ 447,071</b>
To Increase Funds Available	-	-	-	-	-
<b>Total Uses</b>	<b>\$ 693,622</b>	<b>\$ 586,523</b>	<b>\$ 471,635</b>	<b>\$ 425,982</b>	<b>\$ 447,071</b>

<b>Funds Available</b>					
<b>Beginning Funds Available</b>	<b>\$ 733,570</b>	<b>\$ 485,552</b>	<b>\$ 340,379</b>	<b>\$ 278,120</b>	<b>\$ 257,278</b>
Net Changes in Funds Available	(248,018)	(207,432)	(1,159)	(20,842)	(35,061)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 485,552</b>	<b>\$ 278,120</b>	<b>\$ 339,220</b>	<b>\$ 257,278</b>	<b>\$ 222,217</b>
<b>Components of Funds Available</b>					
Committed for Abatement Activities	\$ 485,552	\$ 278,120	\$ 339,220	\$ 257,278	\$ 222,217

## ABATEMENT FUND

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Long Range Outlook</b>							
Revenues	\$ 379,091	\$ 405,140	\$ 412,010	\$ 418,953	\$ 425,947	\$ 433,019	\$ 440,196
Expenditures - Operating	586,523	425,982	447,071	457,483	468,283	479,407	490,868
<b>Surplus / (Deficit)</b>	<b>\$ (207,432)</b>	<b>\$ (20,842)</b>	<b>\$ (35,061)</b>	<b>\$ (38,530)</b>	<b>\$ (42,336)</b>	<b>\$ (46,388)</b>	<b>\$ (50,672)</b>
Beginning Funds Available	\$ 485,552	\$ 278,120	\$ 257,278	\$ 222,217	\$ 183,687	\$ 141,351	\$ 94,963
Inc/(Dec) in Funds Available	(207,432)	(20,842)	(35,061)	(38,530)	(42,336)	(46,388)	(50,672)
<b>Ending Funds (Budgetary)</b>	<b>\$ 278,120</b>	<b>\$ 257,278</b>	<b>\$ 222,217</b>	<b>\$ 183,687</b>	<b>\$ 141,351</b>	<b>\$ 94,963</b>	<b>\$ 44,291</b>

## 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 primarily due to the number of properties abated. Revenue is received from fees charged for abatements and for the registration of abandoned/vacant residential properties in the foreclosure process. In 2013, revenue declined for the third consecutive year as the economy continued its recovery. Revenue generated from banks failing to register vacant properties has declined, partly due to an increase in the penalty from \$150 to \$250, which prompted lenders to register vacant properties in a timely manner. While the revenue generated by vacant property registration is projected to continue declining, revenue generated by abatements is projected to increase slightly in 2014 with an increase in the number of abatements being performed. This increase partially stems from foreclosed properties purchased by investment companies rather than remaining under bank possession. With many of these investment companies not located in Colorado, property management issues are beginning to occur, driving up abatements. In 2014, total revenue is projected to increase \$26,000 (6.9 percent) over 2013, followed by a 1.7 percent increase in 2015. 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. During economic recessions, Abatement Fund expenditures increase due to high foreclosures and the subsequent need for abatement contract services. As the economy recovers, the opposite occurs and abatement activity declines, which can result in a sharp reduction in contract expenditures. In 2014, 2.0 FTE Code Enforcement Officers (CEOs) were transferred back to the General Fund, leaving a total of 2.5 CEOs and 1.0 FTE Administrative Specialist position in the fund. Total expenditures in the 2014 projection are expected to decrease \$160,500 (27.4 percent), largely due to vacancy savings related to a CEO retirement. In 2015, the budget includes a \$21,100 (4.9 percent) increase in expenditures, driven by increased cost of personal services rather than increased abatement activity. The long-term projection assumes that expenditures will increase 2.4 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 \$20,800 (7.5 percent) in 2014 and \$35,100 (13.6 percent) in 2015, as a result of a steeper decline in revenue compared to expenditures. Ending funds available is expected to slowly decline through the long-term projection. By 2019, the slight imbalance between revenue and expenditures will draw the ending funds available down a total of \$213,000 over 6 years to \$44,300.

## CAPITAL PROJECTS FUND SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>Sources and Uses of Funds</b>					
<b>Sources of Funds</b>					
<b>Revenues</b>					
Intergovernmental	\$ 1,710,149	\$ 3,191,325	\$ 1,125,132	\$ 4,772,604	\$ 1,315,465
Investment Income	194,616	151,973	261,000	328,222	330,000
Charges for Services	1,105,085	1,862,767	765,000	1,900,385	1,936,893
Licenses and Permits	284,086	287,871	350,000	350,000	350,000
Other Revenues	291,530	380,119	605,000	1,697,339	-
<b>Subtotal Revenues Before Transfers In</b>	<b>\$ 3,585,466</b>	<b>\$ 5,874,055</b>	<b>\$ 3,106,132</b>	<b>\$ 9,048,550</b>	<b>\$ 3,932,358</b>
Transfers In (from other funds)	14,579,549	30,312,416	28,291,506	29,445,333	32,377,908
<b>Total Sources Before Decrease in Funds Available</b>	<b>\$ 18,165,015</b>	<b>\$ 36,186,471</b>	<b>\$ 31,397,638</b>	<b>\$ 38,493,883</b>	<b>\$ 36,310,266</b>
From Decrease in Funds Available	340,652	-	448,797	6,385,966	3,954,636
<b>Total Sources</b>	<b>\$ 18,505,667</b>	<b>\$ 36,186,471</b>	<b>\$ 31,846,435</b>	<b>\$ 44,879,849</b>	<b>\$ 40,264,902</b>
<b>Uses of Funds</b>					
<b>Expenditures</b>					
Capital Projects (Continuing Appropriations)	\$ 18,505,667	\$ 23,951,505	\$ 31,846,435	\$ 44,879,849	\$ 40,264,902
<b>Subtotal Expenditures Before Transfers Out</b>	<b>\$ 18,505,667</b>	<b>\$ 23,951,505</b>	<b>\$ 31,846,435</b>	<b>\$ 44,879,849</b>	<b>\$ 40,264,902</b>
Transfers Out (to other funds)	-	-	-	-	-
<b>Total Uses Before Increase in Funds Available</b>	<b>\$ 18,505,667</b>	<b>\$ 23,951,505</b>	<b>\$ 31,846,435</b>	<b>\$ 44,879,849</b>	<b>\$ 40,264,902</b>
To Increase Funds Available	-	12,234,966	-	-	-
<b>Total Uses</b>	<b>\$ 18,505,667</b>	<b>\$ 36,186,471</b>	<b>\$ 31,846,435</b>	<b>\$ 44,879,849</b>	<b>\$ 40,264,902</b>

<b>Funds Available</b>					
<b>Beginning Funds Available</b>	<b>\$ 6,465,863</b>	<b>\$ 6,125,211</b>	<b>\$ 16,369,422</b>	<b>\$ 18,360,177</b>	<b>\$ 11,974,211</b>
Net Changes in Funds Available	(340,652)	12,234,966	(448,797)	(6,385,966)	(3,954,636)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 6,125,211</b>	<b>\$ 18,360,177</b>	<b>\$ 15,920,625</b>	<b>\$ 11,974,211</b>	<b>\$ 8,019,575</b>
<b>Components of Funds Available</b>					
Committed for Specific Projects	\$ 1,919,006	\$ 1,919,006	\$ 13,248,446	\$ 7,479,666	\$ 3,048,108
Restricted for Specific Projects	3,077,478	3,077,478	2,627,060	4,493,264	4,933,209
Assigned for Five-Year Capital Needs	1,128,727	13,363,693	45,119	1,281	38,258

---

**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 was set at 2.0 percent, the 2015 transfer was set at 2.5 percent, and subsequent transfers 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 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 FasTracks-related projects in 2013, the Iliff parking garage in 2014, and funds for land purchases related to the 6th Avenue extension in 2015. In addition to these funds, more capital-related revenue is expected over the five-year plan due to the stronger economy.

After transfers, intergovernmental revenue is typically the next largest revenue stream. The Adams County Transportation Sales Tax, the primary ongoing component of intergovernmental revenue, is expected to increase slowly over the five-year plan. In addition, several one-time revenues are expected, most notably \$2.8 million in RTD funds for their portion of the Iliff parking garage.

Charges for service revenue is showing significant signs of strengthening. This stream, primarily comprised of capital impact fees, has increased substantially since 2012. Capital Impact fees were low when housing was deflated, and are strong now that single family builds are picking up. Interest and other revenue are also expected to maintain or grow slowly through 2019. 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 the public safety training facility and \$679,600 will be received from RTD related to I-225 Light Rail reimbursement.

**Factors Affecting Expenditures**

Expenditures in the Capital Projects Fund are expected to increase in 2014 and 2015, coinciding with the appropriation of additional revenue and the one-time funds as noted above. Expenditures in the current five-year plan (2015-2019) are \$18.1 million more than the previous five-year plan due primarily to additional revenue noted above. Most of the additional funds went to Public Safety projects and Public Works related road maintenance and building repair. There are three 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. In Public Works, \$825,000 annually has been added for the Police District 2 office space. 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 4 (on page H-8) summarizes the expenditure adjustments and the amendments section (starting on page H-26) details each specific adjustment.

**Ending Funds Available**

Funds available are expected to drop in each year of the fund summary with the exception of 2013, when a significant amount of funds were sent to the CPF for specific projects. Those projects, including the Iliff parking garage noted above, will be appropriated and subsequently lower funds available. From 2015 to 2019 in the CPF, funds available are expected to double, with capital impact fees being the primary beneficiary. By 2019, funds available will be \$16.4 million and will be almost entirely committed or restricted for specific projects, including capital impact fees (\$11.4 million), funds committed for evidence storage (\$2.1 million) and the demolition of the old Police training facility (\$0.5 million).

Additional information on the Capital Projects Fund, including the 2015 to 2019 five-year plan, can be found in the Capital Improvement Program section of the 2015 budget book and in the appendices.

## COMMUNITY DEVELOPMENT FUND SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>Sources and Uses of Funds</b>					
<b>Sources of Funds</b>					
<b>Revenues</b>					
Intergovernmental	\$ 3,436,101	\$ 3,622,132	\$ 3,622,132	\$ 3,640,353	\$ 3,640,353
Other Revenue	1,416,452	2,384,250	905,000	1,338,500	980,000
<b>Subtotal Revenues Before Transfers In</b>	<b>\$ 4,852,553</b>	<b>\$ 6,006,382</b>	<b>\$ 4,527,132</b>	<b>\$ 4,978,853</b>	<b>\$ 4,620,353</b>
Transfers In (from other funds)	97,361	101,637	203,272	208,944	208,944
<b>Total Sources Before Decrease in Funds Available</b>	<b>\$ 4,949,914</b>	<b>\$ 6,108,019</b>	<b>\$ 4,730,404</b>	<b>\$ 5,187,797</b>	<b>\$ 4,829,297</b>
From Decrease in Funds Available	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 4,949,914</b>	<b>\$ 6,108,019</b>	<b>\$ 4,730,404</b>	<b>\$ 5,187,797</b>	<b>\$ 4,829,297</b>
<b>Uses of Funds</b>					
<b>Expenditures</b>					
Personal Services	\$ 1,627,165	\$ 1,630,759	\$ 1,541,924	\$ 1,555,875	\$ 1,693,133
Supplies & Services	3,276,396	4,435,355	3,137,642	3,581,084	3,085,186
Interfund Charges	46,353	41,905	50,838	50,838	50,978
<b>Subtotal Expenditures Before Transfers Out</b>	<b>\$ 4,949,914</b>	<b>\$ 6,108,019</b>	<b>\$ 4,730,404</b>	<b>\$ 5,187,797</b>	<b>\$ 4,829,297</b>
Transfers Out (to other funds)	-	-	-	-	-
<b>Total Uses Before Increase in Funds Available</b>	<b>\$ 4,949,914</b>	<b>\$ 6,108,019</b>	<b>\$ 4,730,404</b>	<b>\$ 5,187,797</b>	<b>\$ 4,829,297</b>
To Increase Funds Available	-	-	-	-	-
<b>Total Uses</b>	<b>\$ 4,949,914</b>	<b>\$ 6,108,019</b>	<b>\$ 4,730,404</b>	<b>\$ 5,187,797</b>	<b>\$ 4,829,297</b>
<b>Funds Available</b>					
<b>Beginning Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Changes in Funds Available	-	-	-	-	-
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## COMMUNITY DEVELOPMENT FUND

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Long Range Outlook</b>							
Revenues	\$ 6,108,019	\$ 5,187,797	\$ 4,829,297	\$ 4,274,297	\$ 4,199,297	\$ 4,199,297	\$ 4,199,297
Expenditures - Operating	6,108,019	5,187,797	4,829,297	4,274,297	4,199,297	4,199,297	4,199,297
<b>Surplus / (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inc/(Dec) in Funds Available	-	-	-	-	-	-	-
<b>Ending Funds (Budgetary)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 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. 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. The HUD grant awards for CDBG and HOME are the primary, ongoing sources of revenue in the fund. The 2014 HUD grant awards for CDBG and HOME increased a combined 0.5 percent, or \$18,200. Program income from the HOME program remains at historically high levels due to increased loan payoffs driven by an improving local real estate market. At the same time, program income from the Neighborhood Stabilization Program is slowing as the program draws closer to completion. 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 declines as full rehabilitation costs cannot be recovered during the resale. The NSP program will continue to wind down and likely conclude in 2016, with minimal levels of revenue collections throughout the remainder of the forecast period to account for potential loan payoffs. As this occurs, total program income will decline while the core HUD grants are projected to remain at the 2014 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 2015, nearly 25 percent of the planned CDBG expenditures will be directed at rehabilitation programs such as the Commercial Renovation Program, Handicap Access and Emergency Repair. Other significant CDBG programs for 2015 include Northwest Aurora Alley Paving, Street Lighting, and supportive housing infrastructure 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. Principal HOME funded programs for 2015 remain the Single Family Rehabilitation and Homeownership Assistance/Homebuyer programs. In addition, a large portion of HOME funds will be invested in supportive housing projects in 2015.

## 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

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>Sources and Uses of Funds</b>					
<b>Sources of Funds</b>					
<b>Revenues</b>					
Intergovernmental	\$ 3,435,912	\$ 3,495,481	\$ 3,232,000	\$ 3,565,391	\$ 3,636,698
Investment Income	43,574	43,703	43,574	43,574	43,279
<b>Subtotal Revenues Before Transfers In</b>	<b>\$ 3,479,486</b>	<b>\$ 3,539,184</b>	<b>\$ 3,275,574</b>	<b>\$ 3,608,965</b>	<b>\$ 3,679,977</b>
Transfers In (from other funds)	-	-	-	-	-
<b>Total Sources Before Decrease in Funds Available</b>	<b>\$ 3,479,486</b>	<b>\$ 3,539,184</b>	<b>\$ 3,275,574</b>	<b>\$ 3,608,965</b>	<b>\$ 3,679,977</b>
From Decrease in Funds Available	-	-	423,952	-	1,119,274
<b>Total Sources</b>	<b>\$ 3,479,486</b>	<b>\$ 3,539,184</b>	<b>\$ 3,699,526</b>	<b>\$ 3,608,965</b>	<b>\$ 4,799,251</b>
<b>Uses of Funds</b>					
<b>Expenditures</b>					
Personal Services	\$ 1,438,486	\$ 1,460,120	\$ 1,442,936	\$ 1,315,000	\$ 1,574,712
Supplies & Services	51,830	74,497	128,667	50,000	40,428
Interfund Charges	6,987	7,336	7,923	7,923	9,111
Capital Projects (Continuing Appropriation)	1,467,000	1,253,000	1,970,000	2,070,000	3,025,000
<b>Subtotal Expenditures Before Transfers Out</b>	<b>\$ 2,964,303</b>	<b>\$ 2,794,953</b>	<b>\$ 3,549,526</b>	<b>\$ 3,442,923</b>	<b>\$ 4,649,251</b>
Transfers Out (to other funds)	325,000	216,455	150,000	150,000	150,000
<b>Total Uses Before Increase in Funds Available</b>	<b>\$ 3,289,303</b>	<b>\$ 3,011,408</b>	<b>\$ 3,699,526</b>	<b>\$ 3,592,923</b>	<b>\$ 4,799,251</b>
To Increase Funds Available	190,183	527,776	-	16,042	-
<b>Total Uses</b>	<b>\$ 3,479,486</b>	<b>\$ 3,539,184</b>	<b>\$ 3,699,526</b>	<b>\$ 3,608,965</b>	<b>\$ 4,799,251</b>

<b>Funds Available</b>					
<b>Beginning Funds Available</b>	<b>\$ 557,471</b>	<b>\$ 747,654</b>	<b>\$ 924,424</b>	<b>\$ 1,275,430</b>	<b>\$ 1,291,472</b>
Net Changes in Funds Available	190,183	527,776	(423,952)	16,042	(1,119,274)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 747,654</b>	<b>\$ 1,275,430</b>	<b>\$ 500,472</b>	<b>\$ 1,291,472</b>	<b>\$ 172,198</b>
<b>Components of Funds Available</b>					
Restricted for Conservation Trust	\$ 747,654	\$ 1,275,430	\$ 500,472	\$ 1,291,472	\$ 172,198

### CONSERVATION TRUST FUND

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Long Range Outlook</b>							
Revenues	\$ 3,539,184	\$ 3,608,965	\$ 3,679,977	\$ 3,752,711	\$ 3,826,900	\$ 3,902,572	\$ 4,018,351
Expenditures - Operating	1,758,408	1,522,923	1,774,251	1,857,415	1,897,997	2,039,870	2,081,564
Expenditures - Capital	1,253,000	2,070,000	3,025,000	1,950,000	1,950,000	1,800,000	2,037,500
<b>Surplus / (Deficit)</b>	<b>\$ 527,776</b>	<b>\$ 16,042</b>	<b>\$ (1,119,274)</b>	<b>\$ (54,704)</b>	<b>\$ (21,097)</b>	<b>\$ 62,702</b>	<b>\$ (100,713)</b>
Beginning Funds Available	\$ 747,654	\$ 1,275,430	\$ 1,291,472	\$ 172,198	\$ 117,494	\$ 96,397	\$ 159,099
Inc/(Dec) in Funds Available	527,776	16,042	(1,119,274)	(54,704)	(21,097)	62,702	(100,713)
<b>Ending Funds (Budgetary)</b>	<b>\$ 1,275,430</b>	<b>\$ 1,291,472</b>	<b>\$ 172,198</b>	<b>\$ 117,494</b>	<b>\$ 96,397</b>	<b>\$ 159,099</b>	<b>\$ 58,386</b>

#### 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 has resulted in a larger than expected increase in lottery revenue throughout the fund summary. As a result, intergovernmental revenue in 2015 includes a \$71,300 (2.0 percent) increase from the 2014 projection. Interest earnings are expected to remain low throughout the five year plan. For 2016 through 2019, revenue growth is expected to remain in the 2 percent range annually.

#### Factors Affecting Expenditures

The majority of the expenditure variation from year to year is dependent on the capital expenditures in the fund. Capital expenditures in 2012 through 2014 include the Del Mar Park and Bathhouse Improvements project. The majority of the 2015 capital expenditures are for Moorhead Recreation Center improvements. Recreation center improvements also drive the majority of capital spending in the out-years. The operating transfers include CTF-approved capital projects in the Golf Courses Fund.

#### 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 \$1.1 million (86.7 percent) decrease in 2015. Throughout the remainder of the five-year plan, funds available will be drawn down slowly until its low point in 2019.

## CULTURAL SERVICES FUND SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>Sources and Uses of Funds</b>					
<b>Sources of Funds</b>					
<b>Revenues</b>					
Intergovernmental Revenues	\$ 239,975	\$ 268,422	\$ 215,134	\$ 248,802	\$ 235,000
Charges for Services	713,161	713,522	609,200	759,293	775,450
Investment Income	7,734	7,969	7,240	7,434	7,225
Other Revenue	82,182	87,776	98,450	71,400	47,500
<b>Subtotal Revenues Before Transfers In</b>	<b>\$ 1,043,052</b>	<b>\$ 1,077,689</b>	<b>\$ 930,024</b>	<b>\$ 1,086,929</b>	<b>\$ 1,065,175</b>
Transfers In (from other funds)	998,711	1,081,112	1,089,304	1,552,962	1,365,914
<b>Total Sources Before Decrease in Funds Available</b>	<b>\$ 2,041,763</b>	<b>\$ 2,158,801</b>	<b>\$ 2,019,328</b>	<b>\$ 2,639,891</b>	<b>\$ 2,431,089</b>
From Decrease in Funds Available	-	-	142,462	102,785	64,609
<b>Total Sources</b>	<b>\$ 2,041,763</b>	<b>\$ 2,158,801</b>	<b>\$ 2,161,790</b>	<b>\$ 2,742,676</b>	<b>\$ 2,495,698</b>
<b>Uses of Funds</b>					
<b>Expenditures</b>					
Personal Services	\$ 1,193,772	\$ 1,240,941	\$ 1,262,540	\$ 1,337,994	\$ 1,459,608
Supplies & Services	747,142	800,238	816,668	1,308,917	950,700
Utilities	51,852	57,232	63,487	56,501	62,181
Interfund Charges	15,908	16,776	19,095	18,453	23,209
Capital Related	507	529	-	20,811	-
<b>Subtotal Expenditures Before Transfers Out</b>	<b>\$ 2,009,181</b>	<b>\$ 2,115,716</b>	<b>\$ 2,161,790</b>	<b>\$ 2,742,676</b>	<b>\$ 2,495,698</b>
Transfers Out (to other funds)	17,327	-	-	-	-
<b>Total Uses Before Increase in Funds Available</b>	<b>\$ 2,026,508</b>	<b>\$ 2,115,716</b>	<b>\$ 2,161,790</b>	<b>\$ 2,742,676</b>	<b>\$ 2,495,698</b>
To Increase Funds Available	15,255	43,085	-	-	-
<b>Total Uses</b>	<b>\$ 2,041,763</b>	<b>\$ 2,158,801</b>	<b>\$ 2,161,790</b>	<b>\$ 2,742,676</b>	<b>\$ 2,495,698</b>

<b>Funds Available</b>					
<b>Beginning Funds Available</b>	<b>\$ 754,118</b>	<b>\$ 769,373</b>	<b>\$ 818,010</b>	<b>\$ 812,458</b>	<b>\$ 709,673</b>
Net Changes in Funds Available	15,255	43,085	(142,462)	(102,785)	(64,609)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 769,373</b>	<b>\$ 812,458</b>	<b>\$ 675,548</b>	<b>\$ 709,673</b>	<b>\$ 645,064</b>
<b>Components of Funds Available*</b>					
Restricted for SCFD	\$ 152,318	\$ 45,976	\$ 75,039	\$ 22,792	\$ 56,324
Committed for Art In Public Places	548,937	680,121	491,440	685,354	575,927
Assigned for Cultural Services	68,118	86,361	109,069	1,528	12,814

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

## CULTURAL SERVICES FUND

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Long Range Outlook</b>							
Revenues	\$ 2,158,801	\$ 2,639,891	\$ 2,431,089	\$ 2,620,935	\$ 2,362,463	\$ 2,422,835	\$ 2,466,609
Expenditures - Operating	2,115,716	2,742,676	2,495,698	2,520,655	2,545,862	2,571,320	2,597,033
<b>Surplus / (Deficit)</b>	<b>\$ 43,085</b>	<b>\$ (102,785)</b>	<b>\$ (64,609)</b>	<b>\$ 100,280</b>	<b>\$ (183,398)</b>	<b>\$ (148,485)</b>	<b>\$ (130,425)</b>
Beginning Funds Available	\$ 769,373	\$ 812,458	\$ 709,673	\$ 645,064	\$ 745,344	\$ 561,945	\$ 413,460
Inc/(Dec) in Funds Available	\$ 43,085	\$ (102,785)	\$ (64,609)	\$ 100,280	\$ (183,398)	\$ (148,485)	\$ (130,425)
<b>Ending Funds (Budgetary)</b>	<b>\$ 812,458</b>	<b>\$ 709,673</b>	<b>\$ 645,064</b>	<b>\$ 745,344</b>	<b>\$ 561,945</b>	<b>\$ 413,460</b>	<b>\$ 283,036</b>

## 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 accordance with city ordinance. In 2014, total revenue before transfers is projected to increase \$156,900 (16.9 percent) over the 2014 Original Budget. This is primarily attributable to higher than expected revenues from production services and outreach at the Aurora Fox as well as higher than anticipated dance class registration fees. Additionally, strong gains in the Capital Projects Fund are contributing to an increasing transfer for AIPP. In 2015, total revenue before transfer is projected to decrease \$21,800 (2.0 percent) when compared to the 2014 projection. This is due to one-time grant funding posting only in 2014 and Aurora Fox production services returning to pre-2014 levels as 2014 collections are expected to be extraordinarily high. In the 2015 budget, revenues from charges for production services are shifted from other revenue to charges for services. The future outlook shows modest growth in charges for services as a result of increased attendance and fee adjustments combined with small increases in SCFD funding.

## Factors Affecting Expenditures

Expenditures for the Cultural Services Fund are largely driven by personnel costs. In 2014, total expenditures are projected to be \$580,900 (26.9 percent) higher than the 2014 Original Budget. This increase is largely driven by AIPP which is actively contracting art work for the RTD light rail stations. Personal Services are projected to increase by \$75,500 (6.0 percent), due primarily to the addition of temporary staff in support of the Art in Public Places program, the Aurora History Museum, and the Aurora Fox. Also, capital-related equipment expenses at the Aurora Fox are increasing on a one-time basis by \$20,800. In 2015, expenditures are expected to decrease \$247,000 (9.0 percent) compared to the 2014 projection. This decrease is primarily attributable to an expected reduction in art acquisitions and grant spending, offset by small increases in personal services associated with a 1.0 additional FTE at the Aurora History Museum. The future outlook shows growth in expenditures with anticipated increases in personal services, utilities, and other operating costs.

## Ending Funds Available

Funds available are expected to decrease in 2014 and over the forecast period due to the spend down of the AIPP fund balance. The 2015 ending funds available projection of \$645,100 consists of funds restricted for SCFD (\$56,300) and committed to AIPP (\$484,700), with the balance allocated for spending on other cultural services.

## DEBT SERVICE GENERAL OBLIGATION FUND SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>Sources and Uses of Funds</b>					
<b>Sources of Funds</b>					
<b>Revenues</b>					
Taxes	\$ 5,898,666	\$ 4,821,442	\$ 4,862,500	\$ 4,862,500	\$ 701,521
Investment Income	50,837	39,575	28,000	28,000	35,000
Proceeds from Borrowings	-	-	-	-	-
Funds from Restricted Assets	-	-	-	-	-
<b>Subtotal Revenues Before Transfers In</b>	<b>\$ 5,949,503</b>	<b>\$ 4,861,017</b>	<b>\$ 4,890,500</b>	<b>\$ 4,890,500</b>	<b>\$ 736,521</b>
Transfers In (from other funds)	1,659,850	1,662,900	1,659,525	1,659,525	-
<b>Total Sources Before Decrease in Funds Available</b>	<b>\$ 7,609,353</b>	<b>\$ 6,523,917</b>	<b>\$ 6,550,025</b>	<b>\$ 6,550,025</b>	<b>\$ 736,521</b>
From Decrease in Funds Available	-	18,947	17,000	17,000	1,509,229
<b>Total Sources</b>	<b>\$ 7,609,353</b>	<b>\$ 6,542,864</b>	<b>\$ 6,567,025</b>	<b>\$ 6,567,025</b>	<b>\$ 2,245,750</b>
<b>Uses of Funds</b>					
<b>Expenditures</b>					
Supplies & Services	\$ 58,987	\$ 48,214	\$ 61,000	\$ 61,000	\$ 25,000
Debt Related	7,479,750	6,494,650	6,506,025	6,506,025	2,220,750
<b>Subtotal Expenditures Before Transfers Out</b>	<b>\$ 7,538,737</b>	<b>\$ 6,542,864</b>	<b>\$ 6,567,025</b>	<b>\$ 6,567,025</b>	<b>\$ 2,245,750</b>
Transfers Out (to other funds)	-	-	-	-	-
<b>Total Uses Before Increase in Funds Available</b>	<b>\$ 7,538,737</b>	<b>\$ 6,542,864</b>	<b>\$ 6,567,025</b>	<b>\$ 6,567,025</b>	<b>\$ 2,245,750</b>
To Increase Funds Available	70,616	-	-	-	-
<b>Total Uses</b>	<b>\$ 7,609,353</b>	<b>\$ 6,542,864</b>	<b>\$ 6,567,025</b>	<b>\$ 6,567,025</b>	<b>\$ 2,245,750</b>

<b>Funds Available</b>					
<b>Beginning Funds Available</b>	<b>\$ 1,474,560</b>	<b>\$ 1,545,176</b>	<b>\$ 1,545,176</b>	<b>\$ 1,526,229</b>	<b>\$ 1,509,229</b>
Net Changes in Funds Available	70,616	(18,947)	(17,000)	(17,000)	(1,509,229)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 1,545,176</b>	<b>\$ 1,526,229</b>	<b>\$ 1,528,176</b>	<b>\$ 1,509,229</b>	<b>\$ -</b>
<b>Components of Funds Available</b>					
Restricted for Debt Service	\$ 1,545,176	\$ 1,526,229	\$ 1,528,176	\$ 1,509,229	\$ -

**DEBT SERVICE GENERAL OBLIGATION FUND**

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Long Range Outlook</b>							
Revenues	\$ 6,523,917	\$ 6,550,025	\$ 736,521	\$ -	\$ -	\$ -	-
Expenditures - Operating	6,542,864	6,567,025	2,245,750	-	-	-	-
Expenditures - Capital	-	-	-	-	-	-	-
<b>Surplus / (Deficit)</b>	<b>\$ (18,947)</b>	<b>\$ (17,000)</b>	<b>\$ (1,509,229)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
Beginning Funds Available	\$ 1,545,176	\$ 1,526,229	\$ 1,509,229	\$ -	\$ -	\$ -	-
Inc/(Dec) in Funds Available	(18,947)	(17,000)	(1,509,229)	-	-	-	-
<b>Ending Funds (Budgetary)</b>	<b>\$ 1,526,229</b>	<b>\$ 1,509,229</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**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 have historically included 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 retired in 2013. The Sports Park bonds and the General Fund bonds will be retired in 2014 and 2015, respectively.

**Factors Affecting Revenue**

Revenues in the fund are budgeted to cover debt service payments. Remaining debt payments covered by the fund are for the 2009 Sports Park bond issue which was voter approved debt funded by a transfer from the General Fund and the 2010 Series General Obligation bonds which are funded by revenue generated from a dedicated mill levy, calculated annually to cover debt service and county collection fees. The final payment for the Sports Park bonds is in 2014 followed by the final payment for the 2010 Series General Obligation bonds in 2015. As the debt is paid off the required revenue declines. By 2015, the remaining fund balance combined with revenue of \$736,500 will cover the final debt payment of \$2.2 million.

**Factors Affecting Expenditures**

Expenditures are normally the result of debt service for various bond issues. The Sports Park debt service payment has been funded by a \$1.7 million General Fund transfer. This debt and corresponding transfer expires with the 2014 payment. The fund's remaining expenditures are for debt service on the 2010 bonds. The payments for these bonds are from revenue from a voter-approved mill levy. With the last payment Sports Park bonds in 2014, debt service decreases \$4.3 million in 2015 to \$2.2 million.

**Ending Funds Available**

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

## DEBT SERVICE SPECIAL IMPROVEMENT DISTRICT FUND SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>Sources and Uses of Funds</b>					
<b>Sources of Funds</b>					
<b>Revenues</b>					
Taxes	\$ 247,382	\$ 479,147	\$ 208,262	\$ 340,540	\$ 288,853
Investment Income	73,912	82,205	-	60,090	44,651
<b>Subtotal Revenues Before Transfers In</b>	<b>\$ 321,294</b>	<b>\$ 561,352</b>	<b>\$ 208,262</b>	<b>\$ 400,630</b>	<b>\$ 333,504</b>
Transfers In (from other funds)	-	-	-	-	-
<b>Total Sources Before Decrease in Funds Available</b>	<b>\$ 321,294</b>	<b>\$ 561,352</b>	<b>\$ 208,262</b>	<b>\$ 400,630</b>	<b>\$ 333,504</b>
From Decrease in Funds Available	1,719	-	214,321	59,536	238,791
<b>Total Sources</b>	<b>\$ 323,013</b>	<b>\$ 561,352</b>	<b>\$ 422,583</b>	<b>\$ 460,166</b>	<b>\$ 572,295</b>
<b>Uses of Funds</b>					
<b>Expenditures</b>					
Supplies & Services	\$ 60,492	\$ 54,825	\$ 324,767	\$ 79,700	\$ 3,314
Debt Related	253,496	422,521	97,816	380,466	568,981
Capital Related	9,025	-	-	-	-
<b>Subtotal Expenditures Before Transfers Out</b>	<b>\$ 323,013</b>	<b>\$ 477,346</b>	<b>\$ 422,583</b>	<b>\$ 460,166</b>	<b>\$ 572,295</b>
Transfers Out (to other funds)	-	-	-	-	-
<b>Total Uses Before Increase in Funds Available</b>	<b>\$ 323,013</b>	<b>\$ 477,346</b>	<b>\$ 422,583</b>	<b>\$ 460,166</b>	<b>\$ 572,295</b>
To Increase Funds Available	-	84,006	-	-	-
<b>Total Uses</b>	<b>\$ 323,013</b>	<b>\$ 561,352</b>	<b>\$ 422,583</b>	<b>\$ 460,166</b>	<b>\$ 572,295</b>
<b>Funds Available</b>					
<b>Beginning Funds Available</b>	<b>\$ 216,040</b>	<b>\$ 214,321</b>	<b>\$ 214,321</b>	<b>\$ 298,327</b>	<b>\$ 238,791</b>
Net Changes in Funds Available	(1,719)	84,006	(214,321)	(59,536)	(238,791)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 214,321</b>	<b>\$ 298,327</b>	<b>\$ -</b>	<b>\$ 238,791</b>	<b>\$ -</b>
<b>Components of Funds Available</b>					
Restricted for Special Improvement Districts	\$ 214,321	\$ 298,327	\$ -	\$ 238,791	\$ -



**DEBT SERVICE SPECIAL IMPROVEMENT DISTRICT FUND**

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Long Range Outlook</b>							
Revenues	\$ 561,352	\$ 400,630	\$ 333,504	\$ 236,733	\$ 228,716	\$ 129,280	\$ 129,221
Expenditures - Operating	477,346	460,166	572,295	236,733	228,716	129,280	129,221
Expenditures - Capital	-	-	-	-	-	-	-
<b>Surplus / (Deficit)</b>	<b>\$ 84,006</b>	<b>\$ (59,536)</b>	<b>\$ (238,791)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Funds Available	\$ 214,321	\$ 298,327	\$ 238,791	\$ -	\$ -	\$ -	\$ -
Inc/(Dec) in Funds Available	84,006	(59,536)	(238,791)	-	-	-	-
<b>Ending Funds (Budgetary)</b>	<b>\$ 298,327</b>	<b>\$ 238,791</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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 (SIDs). In 2014, there are four active SIDs: SID 1-04 (56th Avenue); SID 1-05 (Ptarmigan); SID 2-03 (Dam West); and SID 1-10 (Dam East). The Ptarmigan, Dam West and Dam East SIDs were for neighborhood fence construction. The 56th Avenue SID was for construction of an extension of 56th Avenue and the Smith Road SID, which concluded in 2013, was for right of way acquisition.

**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 prepayment on assessments or assessments based on development. Revenue projections for 2014 through 2019 assume the remaining receivable balance for each SID will be collected evenly over the remaining active years.

**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. Prepayment of assessments allow for prepayment of debt, resulting in expenditures that fluctuate from year to year. Timing differences often occur between collections and payments resulting in a year-end fund balance. The expenditure projection for 2015 assumes all collection balances are expended. In 2016-2019, expenditures are matched to the anticipated revenue. The last payment for Dam West is in 2015 and Ptarmigan in 2017, leaving only Dam East.

**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

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>Sources and Uses of Funds</b>					
<b>Sources of Funds</b>					
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 600,000	\$ -	\$ -	\$ -
Licenses and Permits	17,012	-	-	-	-
Charges for Services	993,386	1,040,439	1,341,166	1,283,602	1,291,019
Fines and Forfeitures	4,472,744	4,710,660	4,614,178	4,458,029	4,592,829
Investment Income	59,395	60,144	41,756	246,215	48,647
Other Revenues	100,253	156,017	85,876	71,191	63,226
<b>Subtotal Revenues Before Transfers In</b>	<b>\$ 5,642,790</b>	<b>\$ 6,567,260</b>	<b>\$ 6,082,976</b>	<b>\$ 6,059,037</b>	<b>\$ 5,995,721</b>
Transfers In (from other funds)	295,139	502,188	-	-	-
<b>Total Sources Before Decrease in Funds Available</b>	<b>\$ 5,937,929</b>	<b>\$ 7,069,448</b>	<b>\$ 6,082,976</b>	<b>\$ 6,059,037</b>	<b>\$ 5,995,721</b>
From Decrease in Funds Available	-	-	1,300,323	567,502	1,455,170
<b>Total Sources</b>	<b>\$ 5,937,929</b>	<b>\$ 7,069,448</b>	<b>\$ 7,383,299</b>	<b>\$ 6,626,539</b>	<b>\$ 7,450,891</b>
<b>Uses of Funds</b>					
<b>Expenditures</b>					
Personal Services	\$ 2,417,495	\$ 2,216,435	\$ 2,455,502	\$ 2,424,397	\$ 2,589,907
Allocated Expenses	(31,489)	(88,222)	(37,823)	-	-
Supplies & Services	3,078,001	3,990,037	4,374,376	3,425,554	4,368,557
Interfund Charges	33,748	35,842	32,568	35,762	41,751
Capital Related	102,802	105,194	558,676	740,826	450,676
<b>Subtotal Expenditures Before Transfers Out</b>	<b>\$ 5,600,557</b>	<b>\$ 6,259,287</b>	<b>\$ 7,383,299</b>	<b>\$ 6,626,539</b>	<b>\$ 7,450,891</b>
Transfers Out (to other funds)	-	-	-	-	-
<b>Total Uses Before Increase in Funds Available</b>	<b>\$ 5,600,557</b>	<b>\$ 6,259,287</b>	<b>\$ 7,383,299</b>	<b>\$ 6,626,539</b>	<b>\$ 7,450,891</b>
To Increase Funds Available	337,372	810,161	-	-	-
<b>Total Uses</b>	<b>\$ 5,937,929</b>	<b>\$ 7,069,448</b>	<b>\$ 7,383,299</b>	<b>\$ 6,626,539</b>	<b>\$ 7,450,891</b>

<b>Funds Available</b>					
<b>Beginning Funds Available</b>	<b>\$ 6,916,854</b>	<b>\$ 7,254,226</b>	<b>\$ 7,843,675</b>	<b>\$ 8,064,387</b>	<b>\$ 7,496,885</b>
Net Changes in Funds Available	337,372	810,161	(1,300,323)	(567,502)	(1,455,170)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 7,254,226</b>	<b>\$ 8,064,387</b>	<b>\$ 6,543,352</b>	<b>\$ 7,496,885</b>	<b>\$ 6,041,715</b>
<b>Components of Funds Available</b>					
Committed for Designated Activities*	\$ 7,254,226	\$ 8,064,387	\$ 6,543,352	\$ 7,496,885	\$ 6,041,715

\* 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, revenues can vary significantly from year to year. In 2013, revenue including transfers increased \$1.1 million (19.1 percent) primarily due to timing related variances for the intergovernmental revenue at Tallyn's Reach from the Arapahoe Library District, combined with increases in program fines and fees. Total revenues in 2014 are projected to decrease \$1.0 million (14.3 percent) primarily due to the cessation of the intergovernmental revenue for Tallyn's Reach, as well as a decline in Photo Red Light fine collections. In 2015, total revenues decrease \$63,300 (1.0 percent), largely due to decreased collections from Photo Red Light violations as Aurora drivers continue to adapt to the program.

**Factors Affecting Expenditures**

Like revenue, expenditures vary significantly from year to year. In 2013, expenditures increased \$658,700 (11.8 percent) largely due to additional program costs associated with administering the Photo Red Light program. Surcharge programs such as Nexus and Aurora for Youth also saw an increase in expenditures. In 2014, total expenditures are projected to increase \$367,300 (5.9 percent) as TV Services begins a capital project to upgrade the TV studio to High Definition (HD), as well as an increase to cover tax incentive payments not spent in 2013. Total expenditures in 2015 increase \$824,400 (12.4 percent) over the 2014 projection predominately due to the usual practice of setting the budget to an assumed level of potential tax incentive payments. Also, expenditures associated with the Aurora for Youth and Community Trees programs will moderately increase, partially offset by decreased Nexus appropriation for removal of the one-time generator purchase in 2014 and a reduced level of spending towards the HD upgrade.

**Ending Funds Available**

Funds available in the Designated Revenues Fund increased by \$810,200 in 2013. However, funds available are projected to decrease \$567,500 in 2014 primarily due to operations at Tallyn's Reach Library no longer offset by intergovernmental revenues, as well as upgrades in TV services spending down fund balance. In 2015, funds available will decrease \$1.5 million as ongoing operations at Tallyn's Reach Library are no longer generating designated revenues, combined with increased budgeted incentive payments. Due to the difficulty of projecting future revenues and expenditures associated with the Designated Revenues Fund, normal projection methods cannot be utilized, so consequently there is no long-range projection associated with the fund. However, it should be noted that at some point, alternative funding for Tallyn's Reach will need to be identified as ongoing expenditures are no longer supported by the Arapahoe Library District intergovernmental transfer.

## DEVELOPMENT REVIEW FUND SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>Sources and Uses of Funds</b>					
<b>Sources of Funds</b>					
<b>Revenues</b>					
Charges for Services	\$ 8,000,852	\$ 9,265,899	\$ 9,702,821	\$ 11,118,900	\$ 11,905,700
Investment Income	29,124	35,531	35,000	35,000	35,000
<b>Subtotal Revenues Before Transfers In</b>	<b>\$ 8,029,976</b>	<b>\$ 9,301,430</b>	<b>\$ 9,737,821</b>	<b>\$ 11,153,900</b>	<b>\$ 11,940,700</b>
Transfers In (from other funds)	-	-	-	-	-
<b>Total Sources Before Decrease in Funds Available</b>	<b>\$ 8,029,976</b>	<b>\$ 9,301,430</b>	<b>\$ 9,737,821</b>	<b>\$ 11,153,900</b>	<b>\$ 11,940,700</b>
From Decrease in Funds Available	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 8,029,976</b>	<b>\$ 9,301,430</b>	<b>\$ 9,737,821</b>	<b>\$ 11,153,900</b>	<b>\$ 11,940,700</b>
<b>Uses of Funds</b>					
<b>Expenditures</b>					
Personal Services	\$ 5,992,151	\$ 6,443,960	\$ 7,000,420	\$ 7,469,668	\$ 8,186,300
Supplies & Services	185,188	291,287	256,219	344,453	390,219
Interfund Charges	162,030	157,578	179,548	176,305	188,881
Capital Related	71,373	85,824	-	129,708	-
<b>Subtotal Expenditures Before Transfers Out</b>	<b>\$ 6,410,742</b>	<b>\$ 6,978,649</b>	<b>\$ 7,436,187</b>	<b>\$ 8,120,134</b>	<b>\$ 8,765,400</b>
Transfers Out (to other funds)	1,100,000	1,100,000	1,100,000	1,100,000	1,154,960
<b>Total Uses Before Increase in Funds Available</b>	<b>\$ 7,510,742</b>	<b>\$ 8,078,649</b>	<b>\$ 8,536,187</b>	<b>\$ 9,220,134</b>	<b>\$ 9,920,360</b>
To Increase Funds Available	1,222,781	1,201,634	1,201,634	1,933,766.00	2,020,340
<b>Total Uses</b>	<b>\$ 8,733,523</b>	<b>\$ 9,280,283</b>	<b>\$ 9,737,821</b>	<b>\$ 11,153,900</b>	<b>\$ 11,940,700</b>

<b>Funds Available</b>					
<b>Beginning Funds Available</b>	<b>\$ 1,915,593</b>	<b>\$ 2,434,827</b>	<b>\$ 3,906,206</b>	<b>\$ 3,657,608</b>	<b>\$ 5,591,374</b>
Net Changes in Funds Available	519,234	1,222,781	1,201,634	1,933,766	2,020,340
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 2,434,827</b>	<b>\$ 3,657,608</b>	<b>\$ 5,107,840</b>	<b>\$ 5,591,374</b>	<b>\$ 7,611,714</b>
<b>Components of Funds Available</b>					
Restricted for Development Review	\$ 2,434,827	\$ 3,657,608	\$ 5,107,840	\$ 5,591,374	\$ 7,611,714

**DEVELOPMENT REVIEW FUND**

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Long Range Outlook</b>							
Revenues	\$ 9,301,430	\$ 11,153,900	\$ 11,940,700	\$ 12,418,328	\$ 12,169,961	\$ 11,926,562	\$ 11,688,031
Expenditures - Operating	8,078,649	9,220,134	9,920,360	10,416,378	10,624,706	10,943,447	11,381,185
<b>Surplus / (Deficit)</b>	<b>\$ 1,222,781</b>	<b>\$ 1,933,766</b>	<b>\$ 2,020,340</b>	<b>\$ 2,001,950</b>	<b>\$ 1,545,256</b>	<b>\$ 983,115</b>	<b>\$ 306,846</b>
Beginning Funds Available	\$ 2,434,827	\$ 3,657,608	\$ 5,591,374	\$ 7,611,714	\$ 9,613,664	\$ 11,158,919	\$ 12,142,035
Inc/(Dec) in Funds Available	1,222,781	1,933,766	2,020,340	2,001,950	1,545,256	983,115	306,846
<b>Ending Funds (Budgetary)</b>	<b>\$ 3,657,608</b>	<b>\$ 5,591,374</b>	<b>\$ 7,611,714</b>	<b>\$ 9,613,664</b>	<b>\$ 11,158,919</b>	<b>\$ 12,142,035</b>	<b>\$ 12,448,881</b>

**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 2013, revenue increased \$1.3 million primarily due to increased development of single family housing and commercial development. Total revenues in 2014 are projected to be \$1.9 million (20.0 percent) higher than 2013, primarily due to increased planning applications. 2015 revenues are expected to continue upwards (\$787,000) with an increase in development and redevelopment activities. The main drivers of revenue are expected to come from application fees and building permits. Future revenue projections are based on a healthy growth rate with significant increases in residential and commercial development, redevelopment and construction. Revenues are expected to slow in 2017 and slightly decline in 2018 and 2019. 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 2013, personal services expenditures were \$452,000 higher than 2012 as a result of an on-going effort to match staffing to workload and reorganize functions in the fund to achieve greater efficiencies and improved services. In 2014, personal services expenditures are projected to be \$1.0 million higher than 2013 due to the addition of 11 positions in response to the ongoing workload and increasing development demands. Budget for these positions will be addressed in the Fall Supplemental process. These positions include two employees in the Office of Development Assistance, three planners in Planning & Development Services, two design engineers, two permit technicians, a plans examiner and a building inspector in Public Works. The City is attempting to fill the Planning & Development Review and Public Works positions with contract employees due to the volatile nature of development. The 2015 Budget includes full year funding for the contingent employees with stable funding for vehicles replacements and supplies. Expenditures in out years are built to match future workload and personnel costs. The fund overhead fees in 2015 will increase to \$1.2 million.

**Ending Funds Available**

Starting in 2012, increasing development activity has created accumulating funds available. From 2012 to 2013, funds available increased by \$1.2 million due to improved demand for development related permits. Funds available at the end of 2014 will increase another \$1.9 million despite the addition of contingent staff to address increases in permit activity. Development and redevelopment activities are expected to grow at a marginally slower rate in out years. The fund is expected to show a balance of \$12.5 million as projected in 2019.

## ENHANCED E911 FUND SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>Sources and Uses of Funds</b>					
<b>Sources of Funds</b>					
<b>Revenues</b>					
Charges for Services	\$ 3,037,695	\$ 3,102,059	\$ 3,025,980	\$ 3,025,980	\$ 3,070,521
Investment Income	68,528	47,558	68,000	68,000	50,000
Other Revenues	-	280	-	-	-
<b>Subtotal Revenues Before Transfers In</b>	<b>\$ 3,106,222</b>	<b>\$ 3,149,897</b>	<b>\$ 3,093,980</b>	<b>\$ 3,093,980</b>	<b>\$ 3,120,521</b>
Transfers In (from other funds)	1,697,484	1,710,000	-	-	-
<b>Total Sources Before Decrease in Funds Available</b>	<b>\$ 4,803,706</b>	<b>\$ 4,859,897</b>	<b>\$ 3,093,980</b>	<b>\$ 3,093,980</b>	<b>\$ 3,120,521</b>
From Decrease in Funds Available	-	-	866,455	595,455	148,162
<b>Total Sources</b>	<b>\$ 4,803,706</b>	<b>\$ 4,859,897</b>	<b>\$ 3,960,435</b>	<b>\$ 3,689,435</b>	<b>\$ 3,268,683</b>
<b>Uses of Funds</b>					
<b>Expenditures</b>					
Personal Services	\$ 447,436	\$ 464,427	\$ 476,825	\$ 475,319	\$ 503,641
Supplies & Services	1,252,560	1,076,821	1,675,554	1,355,585	1,675,103
Utilities	20,825	21,498	21,669	21,669	23,707
Interfund Charges	4,750	4,988	5,387	5,412	6,232
Capital Related	25,557	72,338	95,000	145,450	95,000
Capital Projects (Continuing Appropriation)	152,000	928,000	1,686,000	1,686,000	965,000
<b>Subtotal Expenditures Before Transfers Out</b>	<b>\$ 1,903,128</b>	<b>\$ 2,568,072</b>	<b>\$ 3,960,435</b>	<b>\$ 3,689,435</b>	<b>\$ 3,268,683</b>
Transfers Out (to other funds)	1,710,000	1,710,000	-	-	-
<b>Total Uses Before Increase in Funds Available</b>	<b>\$ 3,613,128</b>	<b>\$ 4,278,072</b>	<b>\$ 3,960,435</b>	<b>\$ 3,689,435</b>	<b>\$ 3,268,683</b>
To Increase Funds Available	1,190,578	581,825	-	-	-
<b>Total Uses</b>	<b>\$ 4,803,706</b>	<b>\$ 4,859,897</b>	<b>\$ 3,960,435</b>	<b>\$ 3,689,435</b>	<b>\$ 3,268,683</b>
<b>Funds Available</b>					
<b>Beginning Funds Available</b>	<b>\$ 3,602,485</b>	<b>\$ 4,793,063</b>	<b>\$ 5,057,790</b>	<b>\$ 5,374,888</b>	<b>\$ 4,779,433</b>
Net Changes in Funds Available	1,190,578	581,825	(866,455)	(595,455)	(148,162)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 4,793,063</b>	<b>\$ 5,374,888</b>	<b>\$ 4,191,335</b>	<b>\$ 4,779,433</b>	<b>\$ 4,631,271</b>
<b>Components of Funds Available</b>					
Restricted for E911 Technology	\$ 4,793,063	\$ 5,374,888	\$ 4,191,335	\$ 4,779,433	\$ 4,631,271

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

**ENHANCED E911 FUND**

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Long Range Outlook</b>							
Revenues	\$ 3,149,897	\$ 3,093,980	\$ 3,120,521	\$ 3,136,124	\$ 3,151,804	\$ 3,167,563	\$ 3,183,401
Transfers In	1,710,000	-	-	1,500,000	1,500,000	1,500,000	1,500,000
Expenditures - Operating	1,640,072	2,003,435	2,303,683	2,395,830	2,491,664	2,591,330	2,694,983
Expenditures - Capital	2,638,000	1,686,000	965,000	3,025,000	2,425,000	2,600,000	2,475,000
<b>Surplus / (Deficit)</b>	<b>\$ 581,825</b>	<b>\$ (595,455)</b>	<b>\$ (148,162)</b>	<b>\$ (784,707)</b>	<b>\$ (264,859)</b>	<b>\$ (523,767)</b>	<b>\$ (486,582)</b>
Beginning Funds Available	\$ 4,793,063	\$ 5,374,888	\$ 4,779,433	\$ 4,631,271	\$ 3,846,564	\$ 3,581,705	\$ 3,057,938
Inc/(Dec) in Funds Available	581,825	(595,455)	(148,162)	(784,707)	(264,859)	(523,767)	(486,582)
<b>Ending Funds (Budgetary)</b>	<b>\$ 5,374,888</b>	<b>\$ 4,779,433</b>	<b>\$ 4,631,271</b>	<b>\$ 3,846,564</b>	<b>\$ 3,581,705</b>	<b>\$ 3,057,938</b>	<b>\$ 2,571,356</b>

**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 radio (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 2014, total revenues are projected at budget which is \$55,900 lower than 2013 before transfers in. Wired line surcharge revenue continues its downward trend as consumers continue to cancel their wired line phone services. Wireless surcharge revenue will increase approximately \$35,000 over 2013, partially offsetting the wired decrease. Prepaid wireless is seeing an upward trend with Aurora's share of the surcharge increasing. Additionally, 2014 saw the end of the transfer from the Capital Projects Fund for radio debt payment. In 2015, collections from wired line surcharges are projected flat compared to 2014 while revenues from other surcharges continue their increasing trend. This increase is partially offset by a decrease in investment income, resulting in a \$26,500 increase over the 2014 Projection. Proposed Public Utility Commission actions may improve the revenue stream of the E911 Fund in 2015 by \$2.1 million annually if approved.

**Factors Affecting Expenditures**

Year-end operating expenditures in 2014, when compared to the 2013 actuals, are up 22 percent or \$363,400. This is primarily driven by the installation of distributed antennas in Police District 3 and the Municipal Center to improve building communications and the contracted services required for the radio infrastructure replacement project and the citizen emergency notification system upgrade. 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 2015, operating expenditures are approximately \$300,200 (15.0 percent) higher than the 2014 projection. This increase reflects a more typical level of emergency repair costs than were experienced in 2014. Operating expenditures remain relatively static from the 2014 Original Budget to the 2015 budget.

Capital expenditures decreased significantly in 2014 since debt payments for the radio system concluded with the last payment in 2013. In 2015, capital expenditures continue to decline as consulting services for the radio system upgrade will be completed and expenditures will be devoted to smaller capital projects related to public safety fiber, the E911 answering system upgrade, and the MDC replacement program. Capital expenditures beyond 2015 are largely driven by an annual \$2.0 million allocated to debt service on the radio infrastructure upgrade.

**Ending Funds Available**

Funds available are projected to decrease in the five-year projection as various capital improvement projects are implemented. Debt service on the radio infrastructure replacement project beginning in 2016 will draw down the fund balance, and the Capital Projects Fund will again transfer funds to the E911 Fund. As this draw down occurs over time, the fund balance will be reduced until the point in time when revenues will closely match annual operating expenditures and the capital project funding will be limited. Surcharge increases, if approved, would alter the fund revenues.

## FLEET MANAGEMENT FUND SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>Sources and Uses of Funds</b>					
<b>Sources of Funds</b>					
<b>Revenues</b>					
Charges for Services	\$ 8,315,602	\$ 8,779,673	\$ 9,046,205	\$ 8,987,220	\$ 9,326,256
Investment Income	5,496	4,973	10,000	4,120	10,000
Other Revenues	42,494	10,952	2,800	-	2,800
<b>Subtotal Revenues Before Transfers In</b>	<b>\$ 8,363,592</b>	<b>\$ 8,795,598</b>	<b>\$ 9,059,005</b>	<b>\$ 8,991,340</b>	<b>\$ 9,339,056</b>
Transfers In (from other funds)	-	-	-	-	300,000
<b>Total Sources Before Decrease in Funds Available</b>	<b>\$ 8,363,592</b>	<b>\$ 8,795,598</b>	<b>\$ 9,059,005</b>	<b>\$ 8,991,340</b>	<b>\$ 9,639,056</b>
From Decrease in Funds Available	-	127,080	111,178	-	138,957
<b>Total Sources</b>	<b>\$ 8,363,592</b>	<b>\$ 8,922,678</b>	<b>\$ 9,170,183</b>	<b>\$ 8,991,340</b>	<b>\$ 9,778,013</b>
<b>Uses of Funds</b>					
<b>Expenditures</b>					
Personal Services	\$ 2,582,392	\$ 2,911,038	\$ 3,081,923	\$ 3,005,389	\$ 3,156,157
Supplies & Services	5,523,082	5,779,234	5,787,108	5,562,155	6,030,366
Utilities	98,745	123,182	144,269	155,291	134,913
Interfund Charges	80,673	84,206	102,953	83,102	102,647
Capital Related	38,801	25,018	53,930	90,000	353,930
<b>Subtotal Expenditures Before Transfers Out</b>	<b>\$ 8,323,693</b>	<b>\$ 8,922,678</b>	<b>\$ 9,170,183</b>	<b>\$ 8,895,937</b>	<b>\$ 9,778,013</b>
Transfers Out (to other funds)	-	-	-	-	-
<b>Total Uses Before Increase in Funds Available</b>	<b>\$ 8,323,693</b>	<b>\$ 8,922,678</b>	<b>\$ 9,170,183</b>	<b>\$ 8,895,937</b>	<b>\$ 9,778,013</b>
To Increase Funds Available	39,899	-	-	95,403	-
<b>Total Uses</b>	<b>\$ 8,363,592</b>	<b>\$ 8,922,678</b>	<b>\$ 9,170,183</b>	<b>\$ 8,991,340</b>	<b>\$ 9,778,013</b>

<b>Funds Available</b>					
<b>Beginning Funds Available</b>	<b>\$ 577,497</b>	<b>\$ 617,396</b>	<b>\$ 275,967</b>	<b>\$ 490,316</b>	<b>\$ 585,719</b>
Net Changes in Funds Available	39,899	(127,080)	(111,178)	95,403	(138,957)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 617,396</b>	<b>\$ 490,316</b>	<b>\$ 164,789</b>	<b>\$ 585,719</b>	<b>\$ 446,762</b>
<b>Components of Fund Available</b>					
Assigned for Fleet Operations	\$ 617,396	\$ 490,316	\$ 164,789	\$ 585,719	\$ 446,762



**FLEET MANAGEMENT FUND**

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Long Range Outlook</b>							
Revenues	\$ 8,795,598	\$ 8,991,340	\$ 9,639,056	\$ 9,660,138	\$ 10,060,942	\$ 10,478,540	\$ 10,913,641
Expenditures - Operating	8,922,678	8,895,937	9,778,013	9,848,473	10,078,760	10,482,056	10,902,796
<b>Surplus / (Deficit)</b>	<b>\$ (127,080)</b>	<b>\$ 95,403</b>	<b>\$ (138,957)</b>	<b>\$ (188,335)</b>	<b>\$ (17,817)</b>	<b>\$ (3,516)</b>	<b>\$ 10,845</b>
Beginning Funds Available	\$ 617,396	\$ 490,316	\$ 585,719	\$ 446,762	\$ 258,427	\$ 240,610	\$ 237,093
Inc/(Dec) in Funds Available	(127,080)	95,403	(138,957)	(188,335)	(17,817)	(3,516)	10,845
<b>Ending Funds (Budgetary)</b>	<b>\$ 490,316</b>	<b>\$ 585,719</b>	<b>\$ 446,762</b>	<b>\$ 258,427</b>	<b>\$ 240,610</b>	<b>\$ 237,093</b>	<b>\$ 247,938</b>

**Fund Purpose**

The Fleet Management Fund is responsible for the centralized fuel and maintenance costs for over 2,500 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 come from charges to 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 2014 year-end revenue projection for charges for all services including fuel sales is \$59,000 (0.7 percent) below the original budget due largely to lower-than-budgeted fuel costs. Total 2015 charges for service, including fuel, direct maintenance and overhead charges, will increase \$280,100 (3.1 percent) over the 2014 budget and \$339,000 (3.8 percent) over the 2014 year-end projection. The increase in 2015 is completely attributable to an increase in maintenance and overhead expenses as fuel revenues for 2015 are expected to be slightly lower than in 2014, resulting in \$45,300 (1.4 percent) being reduced from the budget. The City was able to lock fuel prices for unleaded and diesel for all of 2015, allowing the City to reduce its overall fuel budget for the year. Fuel revenues for 2014 are projected to come in under budget (\$77,500, 2.3 percent) as well. Fleet overhead charges to departments in 2015 will increase by \$95,400 (7.0 percent) over the 2014 budget. The fund will receive a one-time transfer in of \$300,000 from the General Fund in 2015 to pay for replacement of the fuel vending system.

**Factors Affecting Expenditures**

The majority of the fund's expenditures fall into supplies and services including fuel and maintenance expenses. The City locked in unleaded fuel pricing for most of 2014, minimizing the effects of price fluctuations on the fund budget. The City has also been able to pay lower-than-expected prices for diesel fuel much of the year. The cumulative effect is fuel expenditures in the fund are expected to finish 2014 \$59,000 (0.7 percent) under budget. The City was able to lock fuel prices for unleaded and diesel for all of 2015, allowing the City to reduce its overall fuel budget for that year. The US Energy Information Administration expects fuel prices to gradually decline in late 2014 and 2015 as North American oil supplies increase and US dependence on foreign oil continues to diminish. Direct maintenance expenses are projected to finish below budget by \$153,800 (6.6 percent) for 2014. The difference is primarily due to fewer major repairs needing to be outsourced than in years past. For 2015, direct maintenance expenses are budgeted \$231,100 (5.4 percent) higher than 2014 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 a 7.0 percent increase in Fleet overhead charges in 2015. The fund will also spend \$90,000 to replace some key repair equipment in 2014 and \$300,000 replacing the the fuel vending system in 2015.

**Ending Funds Available**

Funds available are projected to be drawn down \$139,000 (23.7 percent) in 2015. Efforts will be made in the out years to gradually stabilize fund balance between \$200,000 and \$300,000. This will allow the Fleet Management Fund to partially absorb future cost increases charged out to customer departments while maintaining a sufficient operating reserve. Looking forward, maintenance expenses are anticipated to gradually increase year-over-year at a rate of 4 percent as the City's fleet inventory continues to age. Fuel prices are expected to remain relatively flat through 2016 and increase slightly--4 percent annually--beginning in 2017. To maintain the target fund balance, overhead will also increase 5 percent annually in each of the out years. In 2016, Fleet Management anticipates replacing its fleet inventory management system, resulting in a spike in capital-related spending.

## GIFTS AND GRANTS FUND SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>Sources and Uses of Funds</b>					
<b>Sources of Funds</b>					
<b>Revenues</b>					
Intergovernmental	\$ 9,871,081	\$ 9,211,701	\$ 3,977,319	\$ 5,271,305	\$ 4,703,197
Charges for Services	89,122	113,899	5,100	4,000	86,550
Investment Income	14,659	13,568	1,320	3,649	1,660
Other Revenues	454,407	316,971	465,562	390,269	785,046
<b>Subtotal Revenues Before Transfers In</b>	<b>\$ 10,429,269</b>	<b>\$ 9,656,139</b>	<b>\$ 4,449,301</b>	<b>\$ 5,669,223</b>	<b>\$ 5,576,453</b>
Transfers In (from other funds)	\$ -	\$ 92,011	\$ -	\$ -	\$ -
<b>Total Sources Before Decrease in Funds Available</b>	<b>\$ 10,429,269</b>	<b>\$ 9,748,150</b>	<b>\$ 4,449,301</b>	<b>\$ 5,669,223</b>	<b>\$ 5,576,453</b>
From Decrease in Funds Available	-	1,744,784	930,611	667,888	-
<b>Total Sources</b>	<b>\$ 10,429,269</b>	<b>\$ 11,492,934</b>	<b>\$ 5,379,912</b>	<b>\$ 6,337,111</b>	<b>\$ 5,576,453</b>
<b>Uses of Funds</b>					
<b>Expenditures</b>					
Personal Services	\$ 2,332,099	\$ 2,273,436	\$ 1,827,541	\$ 2,020,042	\$ 2,552,667
Allocated Expenses	10,000	248,723	112,348	100,000	95,734
Supplies & Services	2,211,713	2,875,528	3,396,670	2,573,781	2,905,634
Interfund Charges	26,151	109,810	32,351	16,854	22,418
Capital Related	420,232	226,463	11,002	28,286	-
Capital Projects (Continuing Appropriations)	4,791,751	5,758,974	-	1,598,148	-
<b>Subtotal Expenditures Before Transfers Out</b>	<b>\$ 9,791,946</b>	<b>\$ 11,492,934</b>	<b>\$ 5,379,912</b>	<b>\$ 6,337,111</b>	<b>\$ 5,576,453</b>
Transfers Out (to other funds)	-	-	-	-	-
<b>Total Uses Before Increase in Funds Available</b>	<b>\$ 9,791,946</b>	<b>\$ 11,492,934</b>	<b>\$ 5,379,912</b>	<b>\$ 6,337,111</b>	<b>\$ 5,576,453</b>
To Increase Funds Available	637,323	-	-	-	-
<b>Total Uses</b>	<b>\$ 10,429,269</b>	<b>\$ 11,492,934</b>	<b>\$ 5,379,912</b>	<b>\$ 6,337,111</b>	<b>\$ 5,576,453</b>

<b>Funds Available</b>					
<b>Beginning Funds Available</b>	<b>\$ 3,580,132</b>	<b>\$ 4,217,455</b>	<b>\$ 3,874,508</b>	<b>\$ 2,472,671</b>	<b>\$ 1,804,783</b>
Net Changes in Funds Available	637,323	(1,744,784)	(930,611)	(667,888)	-
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 4,217,455</b>	<b>\$ 2,472,671</b>	<b>\$ 2,943,897</b>	<b>\$ 1,804,783</b>	<b>\$ 1,804,783</b>
<b>Components of Funds Available</b>					
Restricted for Future Gift and Grant Expenditures	\$ 4,217,455	\$ 2,472,671	\$ 2,943,897	\$ 1,804,783	\$ 1,804,783

---

**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 amount or duration 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 gift designations or 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, more than 90 percent of the revenue comes in the form of intergovernmental revenue, which is received from other governmental agencies. The 2014 projected revenue is \$4.1 million (41.8 percent) lower than 2013, primarily attributable to large grants for capital projects in PROS related to the Triple Creek Project and one-time grants from FEMA associated with the 2013 flood. 2015 revenue is projected to match department expenditures resulting in a decrease of \$92,800 (1.6 percent) compared to the 2014 projection. This accounts for a conservative level of anticipated grants in line with typical annual grant awards.

**Factors Affecting Expenditures**

Expenditures, like revenues, can vary significantly, but they tend to follow the pattern set forth by the revenue. Expenditures in 2014 are projected to be \$957,200 (17.8 percent) greater than the original budget as the projection accounts for receipt of grant awards unknown when the 2014 budget was drafted. Expenditures in 2014 are projected to be \$5.2 million lower than 2013 as most flood-related recovery efforts and capital projects in PROS were completed in 2013. Additionally, the Police Department projected a notable decrease, mainly due to the timing of expenditures. Expenditures in 2015 will decrease \$760,700, primarily due to the completion of the Cottonwood Park and various Triple Creek capital projects in PROS, offsetting increased spending by Police and the creation of the new Small Business Development Center in Planning & Development Services.

**Ending Funds Available**

Following three years of spending down fund balance related to gifts and grants received in response to the economic downturn, ending funds available in 2015 are expected to stabilize. 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

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>Sources and Uses of Funds</b>					
<b>Sources of Funds</b>					
<b>Revenues</b>					
Charges for Services	\$ 8,613,543	\$ 8,015,101	\$ 8,526,912	\$ 8,135,327	\$ 8,219,348
Investment Income	43,602	42,469	44,172	43,042	42,172
Other Revenues	24,076	12,874	13,345	12,920	12,000
Proceeds from sale of assets	-	3,848	-	-	-
<b>Subtotal Revenues Before Transfers In</b>	<b>\$ 8,681,221</b>	<b>\$ 8,074,292</b>	<b>\$ 8,584,429</b>	<b>\$ 8,191,289</b>	<b>\$ 8,273,520</b>
Transfers In (from other funds)	599,392	529,991	150,000	150,000	150,000
<b>Total Sources Before Decrease in Funds Available</b>	<b>\$ 9,280,613</b>	<b>\$ 8,604,283</b>	<b>\$ 8,734,429</b>	<b>\$ 8,341,289</b>	<b>\$ 8,423,520</b>
From Decrease in Funds Available	-	-	2,331	64,054	173,978
<b>Total Sources</b>	<b>\$ 9,280,613</b>	<b>\$ 8,604,283</b>	<b>\$ 8,736,760</b>	<b>\$ 8,405,344</b>	<b>\$ 8,597,498</b>
<b>Uses of Funds</b>					
<b>Expenditures</b>					
Personal Services	\$ 4,083,354	\$ 3,926,074	\$ 4,148,374	\$ 4,039,194	\$ 4,291,782
Supplies & Services	1,764,061	1,679,148	1,747,134	1,682,340	1,748,079
Utilities	1,485,653	959,682	1,209,810	1,081,665	1,301,563
Interfund Charges	142,670	160,565	162,200	162,117	180,032
Debt Related	906,563	982,991	1,003,312	979,602	467,612
Capital Related	319,318	-	108,430	102,926	108,430
Capital Projects (Continuing Appropriation)	472,000	494,395	357,500	357,500	500,000
<b>Subtotal Expenditures Before Transfers Out</b>	<b>\$ 9,173,619</b>	<b>\$ 8,202,855</b>	<b>\$ 8,736,760</b>	<b>\$ 8,405,344</b>	<b>\$ 8,597,498</b>
Transfers Out (to other funds)	-	-	-	-	-
<b>Total Uses Before Increase in Funds Available</b>	<b>\$ 9,173,619</b>	<b>\$ 8,202,855</b>	<b>\$ 8,736,760</b>	<b>\$ 8,405,344</b>	<b>\$ 8,597,498</b>
To Increase Funds Available	106,994	401,428	-	-	-
<b>Total Uses</b>	<b>\$ 9,280,613</b>	<b>\$ 8,604,283</b>	<b>\$ 8,736,760</b>	<b>\$ 8,405,344</b>	<b>\$ 8,597,498</b>

<b>Funds Available</b>					
<b>Beginning Funds Available</b>	<b>\$ 583,727</b>	<b>\$ 690,721</b>	<b>\$ 466,652</b>	<b>\$ 1,092,149</b>	<b>\$ 1,028,094</b>
Net Changes in Funds Available	106,994	401,428	(2,331)	(64,054)	(173,978)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 690,721</b>	<b>\$ 1,092,149</b>	<b>\$ 464,321</b>	<b>\$ 1,028,094</b>	<b>\$ 854,116</b>
<b>Components of Funds Available</b>					
Assigned for Golf	\$ 690,721	\$ 1,092,149	\$ 464,321	\$ 1,028,094	\$ 854,116

## GOLF COURSES FUND

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Long Range Outlook</b>							
Revenues	\$ 8,604,283	\$ 8,341,289	\$ 8,423,520	\$ 8,555,675	\$ 8,638,651	\$ 8,822,457	\$ 8,907,101
Expenditures - Operating	7,708,460	8,047,844	8,097,498	8,247,145	8,401,067	8,561,089	8,727,475
Expenditures - Capital	494,395	357,500	500,000	500,000	500,000	400,000	400,000
<b>Surplus / (Deficit)</b>	<b>\$ 401,428</b>	<b>\$ (64,054)</b>	<b>\$ (173,978)</b>	<b>\$ (191,470)</b>	<b>\$ (262,416)</b>	<b>\$ (138,632)</b>	<b>\$ (220,374)</b>
Beginning Funds Available	\$ 690,721	\$ 1,092,149	\$ 1,028,094	\$ 854,116	\$ 662,646	\$ 400,230	\$ 261,598
Inc/(Dec) in Funds Available	401,428	(64,054)	(173,978)	(191,470)	(262,416)	(138,632)	(220,374)
<b>Ending Funds (Budgetary)</b>	<b>\$ 1,092,149</b>	<b>\$ 1,028,094</b>	<b>\$ 854,116</b>	<b>\$ 662,646</b>	<b>\$ 400,230</b>	<b>\$ 261,598</b>	<b>\$ 41,224</b>

## 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 decreased by \$598,400 (6.9 percent) in 2013 due to weather related course closures in the spring and fall months resulting in a 12.7 percent decrease in the number of rounds played compared to 2012. Projected charges for services in 2014 are expected to increase \$120,200 (1.5 percent) compared to 2013 as total rounds played look to rebound despite the permanent closure of Centre Hills Golf Course. In 2015, total revenue should also increase due to green fee increases, resulting in another 1.0 percent increase in charges for service revenue. For 2016 through 2019, an average 1.4 percent increase in fee related revenues is projected. The 2013 transfer in consisted of \$150,000 from the Conservation Trust Fund, which was used for qualifying capital projects, and \$380,000 from the Policy Reserve Fund, which financed golf equipment purchases. The transfer in for 2014 and 2015 will decrease to include only the \$150,000 from the Conservation Trust Fund.

## Factors Affecting Expenditures

Expenditures, for the most part, follow the same pattern as revenues in the Golf Courses Fund. Expenditures in 2013 decreased \$970,800 (10.6 percent) due to a reduction in the utility costs of irrigation water due to a reduction in fees and less usage, combined with a decrease in capital related expenditures associated with the timing of planned capital projects. In 2014, expenditures are projected to increase \$202,500 (2.5 percent) due to increases in personal services and utility costs. Increases in 2015 budgeted expenditures for personal services and utilities are offset by the reduction in debt related charges associated with the retirement of the debt related to the construction of Saddle Rock Golf Course. This reduction in the annual debt payment will also influence capital spending as expenditures will increase \$142,500 in 2015. Beginning in 2015 and through 2019, expenditures are projected to increase on average by 1.5 percent each year, including capital improvements over that period.

## Ending Funds Available

In 2013, funds available increased \$401,400 (58.1 percent) due to utility savings from a lower irrigation water rate and lower water usage due to weather. The 2014 ending funds available will decrease \$64,100 as wet weather still continues to affect the number of rounds played. By 2019, the ending funds available are projected to be \$41,200 as the fund begins several years of capital improvements and cart purchases using the fund balance.

## OPEN SPACE FUND SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>Sources and Uses of Funds</b>					
<b>Sources of Funds</b>					
<b>Revenues</b>					
Intergovernmental	\$ 5,687,313	\$ 6,409,304	\$ 6,609,819	\$ 6,726,898	\$ 6,889,359
Other Revenues	5,784	-	-	-	-
Investment Income	158,653	144,915	186,774	145,485	147,828
<b>Subtotal Revenues Before Transfers In</b>	<b>\$ 5,851,750</b>	<b>\$ 6,554,219</b>	<b>\$ 6,796,593</b>	<b>\$ 6,872,383</b>	<b>\$ 7,037,187</b>
Transfers In (from other funds)	-	-	-	-	-
<b>Total Sources Before Decrease in Funds Available</b>	<b>\$ 5,851,750</b>	<b>\$ 6,554,219</b>	<b>\$ 6,796,593</b>	<b>\$ 6,872,383</b>	<b>\$ 7,037,187</b>
From Decrease in Funds Available	1,358,990	-	-	-	2,697,654
<b>Total Sources</b>	<b>\$ 7,210,740</b>	<b>\$ 6,554,219</b>	<b>\$ 6,796,593</b>	<b>\$ 6,872,383</b>	<b>\$ 9,734,841</b>
<b>Uses of Funds</b>					
<b>Expenditures</b>					
Personal Services	\$ 1,725,601	\$ 1,749,139	\$ 1,883,067	\$ 1,873,911	\$ 2,201,012
Supplies & Services	92,333	229,229	223,716	191,745	223,716
Interfund Charges	45,782	48,071	51,916	51,916	59,704
Debt Related	1,189,024	1,190,874	1,847,897	1,847,897	1,232,909
Capital Related	-	67,521	-	131,000	-
Capital Projects (Continuing Appropriation)	4,158,000	2,724,163	2,527,500	2,627,500	6,017,500
<b>Subtotal Expenditures Before Transfers Out</b>	<b>\$ 7,210,740</b>	<b>\$ 6,008,997</b>	<b>\$ 6,534,096</b>	<b>\$ 6,723,969</b>	<b>\$ 9,734,841</b>
Transfers Out (to other funds)	-	-	-	-	-
<b>Total Uses Before Increase in Funds Available</b>	<b>\$ 7,210,740</b>	<b>\$ 6,008,997</b>	<b>\$ 6,534,096</b>	<b>\$ 6,723,969</b>	<b>\$ 9,734,841</b>
To Increase Funds Available	-	545,222	262,497	148,414	-
<b>Total Uses</b>	<b>\$ 7,210,740</b>	<b>\$ 6,554,219</b>	<b>\$ 6,796,593</b>	<b>\$ 6,872,383</b>	<b>\$ 9,734,841</b>

<b>Funds Available</b>					
<b>Beginning Funds Available</b>	<b>\$ 3,758,359</b>	<b>\$ 2,399,369</b>	<b>\$ 2,814,876</b>	<b>\$ 2,944,591</b>	<b>\$ 3,093,005</b>
Net Changes in Funds Available	(1,358,990)	545,222	262,497	148,414	(2,697,654)
<b>Total Ending Funds (Budget Basis)</b>	<b>\$ 2,399,369</b>	<b>\$ 2,944,591</b>	<b>\$ 3,077,373</b>	<b>\$ 3,093,005</b>	<b>\$ 395,351</b>
<b>Components of Funds Available</b>					
Restricted for Open Space	\$ 2,399,369	\$ 2,944,591	\$ 3,077,373	\$ 3,093,005	\$ 395,351

## OPEN SPACE FUND

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Long Range Outlook</b>							
Revenues	\$ 6,554,219	\$ 6,872,383	\$ 7,037,187	\$ 7,248,303	\$ 7,465,752	\$ 7,689,724	\$ 7,920,416
Expenditures - Operating	3,284,834	4,096,469	3,717,341	3,765,666	3,814,620	3,864,210	3,914,445
Expenditures - Capital	2,724,163	2,627,500	6,017,500	3,747,500	3,707,500	3,332,500	4,445,000
<b>Surplus / (Deficit)</b>	<b>\$ 545,222</b>	<b>\$ 148,414</b>	<b>\$ (2,697,654)</b>	<b>\$ (264,864)</b>	<b>\$ (56,368)</b>	<b>\$ 493,014</b>	<b>\$ (439,029)</b>
Beginning Funds Available	\$ 2,399,369	\$ 2,944,591	\$ 3,093,005	\$ 395,351	\$ 130,487	\$ 74,119	\$ 567,133
Inc/(Dec) in Funds Available	545,222	148,414	(2,697,654)	(264,864)	(56,368)	493,014	(439,029)
<b>Ending Funds (Budgetary)</b>	<b>\$ 2,944,591</b>	<b>\$ 3,093,005</b>	<b>\$ 395,351</b>	<b>\$ 130,487</b>	<b>\$ 74,119</b>	<b>\$ 567,133</b>	<b>\$ 128,104</b>

## Fund Purpose

The Open Space Fund is funded by the 0.25 percent Arapahoe and Adams County Open Space Taxes. 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 that expenditures enhance park, open space, and trail programs. As of 2011, this fund includes revenues and expenditures related to the Adams County Open Space Tax. 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 increased \$722,000 (12.7 percent) in 2013 and is projected to grow another \$317,600 (5.0 percent) in 2014, primarily associated with intergovernmental agreement (IGA) revenue increases from Arapahoe County. In 2015, it is assumed that the total revenue increase will be more consistent, increasing only \$164,800 (2.4 percent). From 2015 through 2019, revenue is projected to grow an average of 3.0 percent per year. The revenue stream for this fund was solidified in 2011, when voters approved an extension of the Arapahoe County Open Space tax through 2024.

## Factors Affecting Expenditures

The majority of the expenditure variation from year to year is dependent on the capital expenditures in the fund. After a capital intensive year in 2012, capital spending decreased \$1.4 million in 2013 and is projected to decrease another \$96,700 in 2014 due to the completion of capital projects including the Aurora Reservoir Trail, Montview Park, and the Springhill Park renovations. For 2015, capital spending will intensify with an increase of \$3.4 million associated primarily with projects at Sports Park and Triple Creek. From 2016 through 2019, capital expenditures remain consistent as the Sports Park project gets replaced by various smaller park projects. Details for projects in the out-years can be found in the Parks, Recreation and Open Space Detail By Project report in the Appendix section.

Non-capital related expenses increased \$162,700 in 2013 due primarily to additional equipment and professional services expenditures. In 2014 total expenses are projected to increase \$715,000 (11.9 percent) due the purchase of one-time ARCO equipment and a one-time balloon payment associated with the 2005 ACLC Land Acquisition Certificates of Participation. Most of the other expenditure categories are expected to show minimal changes. In 2015, total expenditures, excluding capital projects, will decrease \$248,000 due to the decreases in debt related charges being offset by increases in personal services and supplies.

## Ending Funds Available

The 2015 ending funds available are projected to decrease significantly to \$395,300 due to larger than normal capital expenditures planned in 2015. From 2016 on, funds available rise and fall based on capital spending.

## PARKS DEVELOPMENT FUND SUMMARY

	2012 Actual	2013 Proposed	2014 Original	2014 Projection	2015 Adopted
<b>Sources and Uses of Funds</b>					
<b>Sources of Funds</b>					
<b>Revenues</b>					
Investment Income	\$ 34,757	\$ 34,573	\$ 35,000	\$ 35,000	\$ 35,000
Other Revenues	342,564	1,142,845	278,707	478,707	406,000
<b>Subtotal Revenues Before Transfers In</b>	<b>\$ 377,321</b>	<b>\$ 1,177,418</b>	<b>\$ 313,707</b>	<b>\$ 513,707</b>	<b>\$ 441,000</b>
Transfers In (from other funds)	-	-	-	-	-
<b>Total Sources Before Decrease in Funds Available</b>	<b>\$ 377,321</b>	<b>\$ 1,177,418</b>	<b>\$ 313,707</b>	<b>\$ 513,707</b>	<b>\$ 441,000</b>
From Decrease in Funds Available	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 377,321</b>	<b>\$ 1,177,418</b>	<b>\$ 313,707</b>	<b>\$ 513,707</b>	<b>\$ 441,000</b>
<b>Uses of Funds</b>					
<b>Expenditures</b>					
Personal Services	\$ 74,674	\$ 76,437	\$ 78,165	\$ 77,438	\$ 81,377
Capital Projects (Continuing Appropriation)	22,593	61,050	-	-	-
<b>Subtotal Expenditures Before Transfers Out</b>	<b>\$ 97,267</b>	<b>\$ 137,487</b>	<b>\$ 78,165</b>	<b>\$ 77,438</b>	<b>\$ 81,377</b>
Transfers Out (to other funds)	-	-	-	-	-
<b>Total Uses Before Increase in Funds Available</b>	<b>\$ 97,267</b>	<b>\$ 137,487</b>	<b>\$ 78,165</b>	<b>\$ 77,438</b>	<b>\$ 81,377</b>
To Increase Funds Available	280,054	1,039,931	235,542	436,269	359,623
<b>Total Uses</b>	<b>\$ 377,321</b>	<b>\$ 1,177,418</b>	<b>\$ 313,707</b>	<b>\$ 513,707</b>	<b>\$ 441,000</b>

<b>Funds Available</b>					
<b>Beginning Funds Available</b>	<b>\$ 1,888,345</b>	<b>\$ 2,168,399</b>	<b>\$ 2,337,524</b>	<b>\$ 3,208,330</b>	<b>\$ 3,644,599</b>
Net Changes in Funds Available	280,054	1,039,931	235,542	436,269	359,623
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 2,168,399</b>	<b>\$ 3,208,330</b>	<b>\$ 2,573,066</b>	<b>\$ 3,644,599</b>	<b>\$ 4,004,222</b>
<b>Components of Funds Available</b>					
Restricted for Parks Development	\$ 2,168,399	\$ 3,208,330	\$ 2,573,066	\$ 3,644,599	\$ 4,004,222



**PARKS DEVELOPMENT FUND**

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Long Range Outlook</b>							
Revenues	\$ 1,177,418	\$ 513,707	\$ 441,000	\$ 449,820	\$ 458,816	\$ 467,993	\$ 477,353
Expenditures - Operating	76,437	77,438	81,377	83,411	85,497	87,634	89,825
Expenditures - Capital	61,050	-	-	-	-	-	-
<b>Surplus / (Deficit)</b>	<b>\$ 1,039,931</b>	<b>\$ 436,269</b>	<b>\$ 359,623</b>	<b>\$ 366,409</b>	<b>\$ 373,320</b>	<b>\$ 380,359</b>	<b>\$ 387,528</b>
Beginning Funds Available	\$ 2,168,399	\$ 3,208,330	\$ 3,644,599	\$ 4,004,222	\$ 4,370,631	\$ 4,743,950	\$ 5,124,309
Inc/(Dec) in Funds Available	1,039,931	436,269	359,623	366,409	373,320	380,359	387,528
<b>Ending Funds (Budgetary)</b>	<b>\$ 3,208,330</b>	<b>\$ 3,644,599</b>	<b>\$ 4,004,222</b>	<b>\$ 4,370,631</b>	<b>\$ 4,743,950</b>	<b>\$ 5,124,309</b>	<b>\$ 5,511,836</b>

**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**

In 2013, a significant amount of revenue was received due to high developer contributions and annexation fees. These revenues declined in 2014 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.

**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 in 2013, due to improvements at Nome Park. Operating expenditures will remain relatively constant throughout.

**Ending Funds Available**

Funds available is expected to rise \$2.1 million from 2012 through 2015. In the out-years, a lack of capital projects will cause funds available to rise significantly. By 2019, funds available is projected to exceed \$5.5 million.

## RECREATION FUND SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>Sources and Uses of Funds</b>					
<b>Sources of Funds</b>					
<b>Revenues</b>					
Intergovernmental	\$ 463,469	\$ 444,578	\$ 340,122	\$ 389,922	\$ 469,500
Charges for Services	4,749,202	5,040,545	5,118,671	4,700,194	4,890,488
Investment Income	98	749	1,085	720	-
Other Revenues	125,108	237,612	105,453	156,277	157,800
<b>Subtotal Revenues Before Transfers In</b>	<b>\$ 5,337,877</b>	<b>\$ 5,723,484</b>	<b>\$ 5,565,331</b>	<b>\$ 5,247,113</b>	<b>\$ 5,517,788</b>
Transfers In (from other funds)	3,264,365	3,604,226	3,887,963	3,978,976	4,196,141
<b>Total Sources Before Decrease in Funds Available</b>	<b>\$ 8,602,242</b>	<b>\$ 9,327,710</b>	<b>\$ 9,453,294</b>	<b>\$ 9,226,089</b>	<b>\$ 9,713,929</b>
From Decrease in Funds Available	295,065	140,868	34,936	-	78,112
<b>Total Sources</b>	<b>\$ 8,897,307</b>	<b>\$ 9,468,578</b>	<b>\$ 9,488,230</b>	<b>\$ 9,226,089</b>	<b>\$ 9,792,041</b>
<b>Uses of Funds</b>					
<b>Expenditures</b>					
Personal Services	\$ 6,118,199	\$ 6,530,836	\$ 6,572,415	\$ 6,493,108	\$ 6,974,438
Supplies & Services	1,876,044	2,034,491	1,957,688	1,758,444	1,802,961
Utilities	740,644	737,477	794,466	736,859	817,843
Interfund Charges	122,420	135,684	133,661	143,599	166,799
Capital Related	-	90	-	-	-
Capital Projects (Continuing Appropriation)	10,000	-	-	-	-
<b>Subtotal Expenditures Before Transfers Out</b>	<b>\$ 8,867,307</b>	<b>\$ 9,438,578</b>	<b>\$ 9,458,230</b>	<b>\$ 9,132,010</b>	<b>\$ 9,762,041</b>
Transfers Out (to other funds)	30,000	30,000	30,000	30,000	30,000
<b>Total Uses Before Increase in Funds Available</b>	<b>\$ 8,897,307</b>	<b>\$ 9,468,578</b>	<b>\$ 9,488,230</b>	<b>\$ 9,162,010</b>	<b>\$ 9,792,041</b>
To Increase Funds Available	-	-	-	64,079	-
<b>Total Uses</b>	<b>\$ 8,897,307</b>	<b>\$ 9,468,578</b>	<b>\$ 9,488,230</b>	<b>\$ 9,226,089</b>	<b>\$ 9,792,041</b>
<b>Funds Available</b>					
<b>Beginning Funds Available</b>	<b>\$ 778,435</b>	<b>\$ 483,370</b>	<b>\$ 254,395</b>	<b>\$ 342,502</b>	<b>\$ 406,581</b>
Net Changes in Funds Available	(295,065)	(140,868)	(34,936)	64,079	(78,112)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 483,370</b>	<b>\$ 342,502</b>	<b>\$ 219,459</b>	<b>\$ 406,581</b>	<b>\$ 328,469</b>
<b>Components of Funds Available</b>					
Assigned for Recreation Services	\$ 483,370	\$ 342,502	\$ 219,459	\$ 406,581	\$ 328,469

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

## RECREATION FUND

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Long Range Outlook</b>							
Revenues	\$ 9,327,710	\$ 9,226,089	\$ 9,713,929	\$ 9,884,119	\$ 10,158,345	\$ 10,344,608	\$ 10,547,949
Expenditures - Operating	9,468,578	9,162,010	9,792,041	9,967,019	10,153,388	10,346,403	10,546,328
Expenditures - Capital	-	-	-	-	-	-	-
<b>Surplus / (Deficit)</b>	<b>\$ (140,868)</b>	<b>\$ 64,079</b>	<b>\$ (78,112)</b>	<b>\$ (82,900)</b>	<b>\$ 4,957</b>	<b>\$ (1,795)</b>	<b>\$ 1,621</b>
Beginning Funds Available	\$ 483,370	\$ 342,502	\$ 406,581	\$ 328,469	\$ 245,569	\$ 250,526	\$ 248,731
Inc/(Dec) in Funds Available	(140,868)	64,079	(78,112)	(82,900)	4,957	(1,795)	1,621
<b>Ending Funds (Budgetary)</b>	<b>\$ 342,502</b>	<b>\$ 406,581</b>	<b>\$ 328,469</b>	<b>\$ 245,569</b>	<b>\$ 250,526</b>	<b>\$ 248,731</b>	<b>\$ 250,352</b>

## 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 2013, fee-related revenue increased \$291,300 (6.1 percent), linked to increased attendance in the aquatics and sports programs. However, revenue from user fees is projected to decrease \$340,400 (6.8 percent) in 2014 due mostly to program restructuring. The 2015 revenue from user fees will increase about \$193,300 due in part to a redesigned gymnastics business model as well as increased user fees and attendance in other sports. Each year the Recreation Fund receives a transfer in from the General Fund to help subsidize its programs. The 2013 General Fund transfer increased \$339,900 (10.4 percent) from 2012, and it is projected to increase 374,800 (10.4 percent) in 2014. The total 2015 Recreation Fund subsidy is nearly \$4.2 million; a 7.9 percent increase from the 2014 Original Budget due to personal services adjustments related to 2014 FTE conversions and compensation adjustments. Recreation Fund total program attendance is expected to increase in 2015 compared to 2014 due to program changes and additional program offerings from aquatics, fitness and sports.

## 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 2013, expenditures excluding transfers increased \$571,300 (6.4 percent) from the 2012 levels due to increased spending for personal services and supplies and services; these increases were associated with increased program participation. In 2014, total expenditures are projected to be \$326,200 (3.4 percent) under 2014 Original Budget despite new personal service expenditures associated with providing health insurance for contingent employees. Expenditures in 2015 will increase \$303,800 (3.2 percent) over 2014 Original Budget due to increasing mandated costs related to personal services, utilities, and interfund charges. A significant portion of these increases is offset by a reduction in supplies and services.

## Ending Funds Available

Ending funds available are projected to increase \$64,100 (18.7 percent) in 2014, primarily due to cost savings in supplies and services. The \$75,100 use of fund balance in 2015 is due in part to programmatic changes. The Parks, Recreation, and Open Space Department will continue to put an emphasis on other revenue generating programs in addition to exploring new program offerings in an effort to improve customer service and meet the needs of the community. In order to maintain the existing funds available from 2015 to 2019, an average annual 2.1 percent increase in the General Fund transfer is required.

## RISK MANAGEMENT FUND SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>Sources and Uses of Funds</b>					
<b>Sources of Funds</b>					
<b>Revenues</b>					
Charges for Services	\$ 6,046,046	\$ 6,348,536	\$ 6,856,423	\$ 6,856,416	\$ 7,884,878
Investment Income	140,824	112,194	132,255	105,606	132,255
Other Revenues	206,656	290,088	200,000	374,327	200,000
<b>Subtotal Revenues Before Transfers In</b>	<b>\$ 6,393,526</b>	<b>\$ 6,750,818</b>	<b>\$ 7,188,678</b>	<b>\$ 7,336,349</b>	<b>\$ 8,217,133</b>
Transfers In (from other funds)	-	500,000	900,000	900,000	-
<b>Total Sources Before Decrease in Funds Available</b>	<b>\$ 6,393,526</b>	<b>\$ 7,250,818</b>	<b>\$ 8,088,678</b>	<b>\$ 8,236,349</b>	<b>\$ 8,217,133</b>
From Decrease in Funds Available	1,091,305	743,982	-	-	78,303
<b>Total Sources</b>	<b>\$ 7,484,831</b>	<b>\$ 7,994,800</b>	<b>\$ 8,088,678</b>	<b>\$ 8,236,349</b>	<b>\$ 8,295,436</b>
<b>Uses of Funds</b>					
<b>Expenditures</b>					
Personal Services	\$ 653,651	\$ 691,713	\$ 788,429	\$ 760,862	\$ 840,371
Supplies & Services	6,825,549	7,297,175	6,243,565	7,237,580	7,447,724
Interfund Charges	5,631	5,912	6,389	6,389	7,341
<b>Subtotal Expenditures Before Transfers Out</b>	<b>\$ 7,484,831</b>	<b>\$ 7,994,800</b>	<b>\$ 7,038,383</b>	<b>\$ 8,004,831</b>	<b>\$ 8,295,436</b>
Transfers Out (to other funds)	-	-	-	-	-
<b>Total Uses Before Increase in Funds Available</b>	<b>\$ 7,484,831</b>	<b>\$ 7,994,800</b>	<b>\$ 7,038,383</b>	<b>\$ 8,004,831</b>	<b>\$ 8,295,436</b>
To Increase Funds Available	-	-	1,050,295	231,518	-
<b>Total Uses</b>	<b>\$ 7,484,831</b>	<b>\$ 7,994,800</b>	<b>\$ 8,088,678</b>	<b>\$ 8,236,349</b>	<b>\$ 8,295,436</b>

<b>Funds Available</b>					
<b>Beginning Funds Available</b>	<b>\$ 4,732,144</b>	<b>\$ 3,640,839</b>	<b>\$ 3,801,541</b>	<b>\$ 2,896,857</b>	<b>\$ 3,128,375</b>
Net Changes in Funds Available	(1,091,305)	(743,982)	1,050,295	231,518	(78,303)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 3,640,839</b>	<b>\$ 2,896,857</b>	<b>\$ 4,851,836</b>	<b>\$ 3,128,375</b>	<b>\$ 3,050,072</b>
<b>Components of Funds Available</b>					
Assigned for Additional Claim Liability <sup>1</sup>	\$ 3,640,839	\$ 2,896,857	\$ 4,851,836	\$ 3,128,375	\$ 3,050,072

\* The Assigned for Additional Claims Liability in Components of Funds Available is not shown in the CAFR.

**RISK MANAGEMENT FUND**

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Long Range Outlook</b>							
Revenues	\$ 7,250,818	\$ 8,236,349	\$ 8,217,133	\$ 8,769,074	\$ 9,359,652	\$ 9,991,570	\$ 10,667,722
Expenditures - Operating	7,994,800	8,004,831	8,295,436	8,759,621	9,250,989	9,771,160	10,321,847
<b>Surplus / (Deficit)</b>	<b>\$ (743,982)</b>	<b>\$ 231,518</b>	<b>\$ (78,303)</b>	<b>\$ 9,454</b>	<b>\$ 108,662</b>	<b>\$ 220,410</b>	<b>\$ 345,875</b>
Beginning Funds Available	\$ 3,640,839	\$ 2,896,857	\$ 3,128,375	\$ 3,050,072	\$ 3,059,526	\$ 3,168,188	\$ 3,388,598
Inc/(Dec) in Funds Available	(743,982)	231,518	(78,303)	9,454	108,662	220,410	345,875
<b>Ending Funds (Budgetary)</b>	<b>\$ 2,896,857</b>	<b>\$ 3,128,375</b>	<b>\$ 3,050,072</b>	<b>\$ 3,059,526</b>	<b>\$ 3,168,188</b>	<b>\$ 3,388,598</b>	<b>\$ 3,734,472</b>

**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 for services assessed on departments are 96.0 percent of 2015 revenues. Approximately 77.4 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 eventually restore funds available to the target of approximately \$4 million, charges to departments will go up 15 percent in 2015; previous increases were 8 percent in 2014 and 5 percent in 2013. For that reason, a total of \$1.4 million was transferred into the fund from the General Fund in 2013 and 2014.

**Factors Affecting Expenditures**

Higher claim costs in recent years and a series of unfavorable actuarial adjustments between 2009 and 2012 have had a negative impact on the fund. Excluding the actuarial adjustment, total claim costs were \$5.7 million in 2013 with \$4.0 million projected for 2014 and \$5.0 million for 2015. The actuarial adjustment was favorable by \$121,200 in 2013, the first time since 2008. Changes in the supplies and services budget in the fund are primarily driven by variations in actuarial adjustments and insurance premiums. A total of \$500,000 for actuarial adjustments is projected for both 2014 and 2015. Claim costs in the future are likely to increase as the result of a change to the governmental immunity limits set by the state legislature in 2013. This has resulted in larger claim settlements than in years past. Total insurance costs, including unemployment, are expected to increase 4.8 percent in 2015. A one-time \$120,000 performance incentive payment received from Kaiser in 2014 will be appropriated in 2015. The funds will be used to fund a second year of the City's onsite health clinic as well as wellness programming. The City's wellness coordinator position will also be converted from a contingent to full-time employee in 2015, resulting in a net cost of \$14,900.

**Ending Funds Available**

Funds available decreased in recent years due to higher claim costs and unfavorable actuarial adjustments. A fund balance of \$4 million or more is preferred but has fallen to be closer to \$3 million due to high claims costs in recent years. Funds available are projected to slowly be restored starting in 2016 and continuing through 2019. In addition to funds available, the City maintains an actuarial adjusted claim reserve for outstanding claims which stands at \$9.8 million at the end of 2013. 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 return to 7 percent increases in charges to departments beginning in 2016 and going through 2019. This is a result of projected claim and insurance costs increases of 6 percent annually. The fund is projected to gradually return to a higher, more desirable fund balance of nearly \$4 million by 2019.

## WASTEWATER FUND SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>Sources and Uses of Funds</b>					
<b>Sources of Funds</b>					
<b>Revenues</b>					
Utility Sales	\$ 45,110,921	\$ 46,110,656	\$ 47,475,868	\$ 47,757,998	\$ 49,965,653
Charges for Services	6,525,993	7,017,589	7,123,281	7,428,587	7,517,352
Development Fees	3,032,228	3,098,717	2,696,368	5,024,500	6,001,896
Investment Income	1,325,143	1,127,788	1,182,075	1,182,075	1,160,136
Other Revenues	3,644,722	4,268,452	1,958,254	2,668,256	1,360,578
<b>Subtotal Revenues Before Transfers In</b>	<b>\$ 59,639,007</b>	<b>\$ 61,623,202</b>	<b>\$ 60,435,846</b>	<b>\$ 64,061,416</b>	<b>\$ 66,005,615</b>
Transfers In (from other funds)	1,716,209	335,376	-	-	-
<b>Total Sources Before Decrease in Funds Available</b>	<b>\$ 61,355,216</b>	<b>\$ 61,958,578</b>	<b>\$ 60,435,846</b>	<b>\$ 64,061,416</b>	<b>\$ 66,005,615</b>
From Decrease in Funds Available	-	18,911,109	15,173,403	9,880,868	5,378,158
<b>Total Sources</b>	<b>\$ 61,355,216</b>	<b>\$ 80,869,687</b>	<b>\$ 75,609,249</b>	<b>\$ 73,942,284</b>	<b>\$ 71,383,773</b>
<b>Uses of Funds</b>					
<b>Expenditures</b>					
Personal Services	\$ 10,253,204	\$ 10,134,730	\$ 10,685,312	\$ 10,257,697	\$ 11,423,629
Allocated Expenses	1,658,238	2,334,361	2,242,149	2,742,415	2,378,532
Supplies & Services	3,068,045	2,704,272	4,292,019	2,907,378	4,390,777
Utilities	21,273,833	23,740,122	25,475,408	25,444,170	25,842,581
Interfund Charges	840,905	878,945	903,135	909,509	986,326
Debt Related	9,693,120	24,329,786	1,559,812	1,559,812	1,559,812
Capital Related	266,611	415,218	2,275,034	2,301,270	2,677,361
Capital Projects (Continuing Appropriations)	6,696,082	16,332,253	28,176,380	27,820,033	22,124,755
<b>Subtotal Expenditures Before Transfers Out</b>	<b>\$ 53,750,038</b>	<b>\$ 80,869,687</b>	<b>\$ 75,609,249</b>	<b>\$ 73,942,284</b>	<b>\$ 71,383,773</b>
Transfers Out (to other funds)	-	-	-	-	-
<b>Total Uses Before Increase in Funds Available</b>	<b>\$ 53,750,038</b>	<b>\$ 80,869,687</b>	<b>\$ 75,609,249</b>	<b>\$ 73,942,284</b>	<b>\$ 71,383,773</b>
To Increase Funds Available	7,605,178	-	-	-	-
<b>Total Uses</b>	<b>\$ 61,355,216</b>	<b>\$ 80,869,687</b>	<b>\$ 75,609,249</b>	<b>\$ 73,942,284</b>	<b>\$ 71,383,773</b>

<b>Funds Available</b>					
<b>Beginning Funds Available</b>	<b>\$ 37,723,041</b>	<b>\$ 45,328,219</b>	<b>\$ 28,576,100</b>	<b>\$ 26,417,110</b>	<b>\$ 16,536,242</b>
Net Changes in Funds Available	7,605,178	(18,911,109)	(15,173,403)	(9,880,868)	(5,378,158)
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 45,328,219</b>	<b>\$ 26,417,110</b>	<b>\$ 13,402,697</b>	<b>\$ 16,536,242</b>	<b>\$ 11,158,084</b>
<b>Components of Funds Available</b>					
Unassigned	45,328,219	26,417,110	13,402,697	16,536,242	11,158,084

## WASTEWATER FUND

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Long Range Outlook</b>							
Revenues	\$ 61,958,578	\$ 64,061,416	\$ 66,005,615	\$ 64,037,145	\$ 67,182,057	\$ 70,498,718	73,672,410
Proceeds From Borrowing	-	-	-	25,000,000	-	10,000,000	-
Expenditures - Operating	64,537,434	46,122,251	49,259,018	50,574,062	53,837,918	55,577,503	58,414,292
Expenditures - Capital	16,332,253	27,820,033	22,124,755	35,167,562	23,818,845	18,320,701	18,242,190
<b>Surplus / (Deficit)</b>	<b>\$ (18,911,109)</b>	<b>\$ (9,880,868)</b>	<b>\$ (5,378,158)</b>	<b>\$ 3,295,521</b>	<b>\$ (10,474,706)</b>	<b>\$ 6,600,514</b>	<b>\$ (2,984,072)</b>
Beginning Funds Available	\$ 45,328,219	\$ 26,417,110	\$ 16,536,242	\$ 11,158,084	\$ 14,453,605	\$ 3,978,899	\$ 10,579,413
Inc/(Dec) in Funds Available	(18,911,109)	(9,880,868)	(5,378,158)	3,295,521	(10,474,706)	6,600,514	(2,984,072)
<b>Ending Funds Budgetary</b>	<b>\$ 26,417,110</b>	<b>\$ 16,536,242</b>	<b>\$ 11,158,084</b>	<b>\$ 14,453,605</b>	<b>\$ 3,978,899</b>	<b>\$ 10,579,413</b>	<b>\$ 7,595,341</b>

## Fund Purpose

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

## Factors Affecting Revenue

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 2015 assumes a 4.0 percent rate increase for sanitary sewer and no rate increase for stormwater. Revenue requirements increase in 2015 due to inflationary increases in operating and personnel costs, and an increase of \$0.4 million in the cost of sanitary sewer treatment by the Metro Wastewater Reclamation District (Metro). Rate increases after 2015 have not yet been determined or approved by City Council; however, sanitary sewer rates are projected to increase 4.0 percent annually through 2019 in the long range outlook. The increases will fund anticipated multi-year increases in sanitary sewer treatment charges by Metro. Metro is projecting multi-year increases in annual charges for service as the agency funds extensive capital expenditures required to meet regulatory, rehabilitation, and capacity requirements. Revenue from development fees, which includes sanitary sewer connection and drainage basin development fees, are projected to increase in the long-range outlook based on conservative population growth and housing start estimates, and minimal development fee increases in sewer and stormwater. Sanitary sewer connection fees are projected to increase in 2018-2019, and stormwater rates and development fees are projected to increase in 2016-2019 to fund capital projects. The long-range outlook includes proceeds from borrowing in 2016 and 2018; however, the need to borrow and the amount borrowed will change dependent on a number of factors including the rate of population growth, capital needs, timing, revenue requirements, and inflationary increases.

## Factors Affecting Expenditures

Expenditures in the Wastewater Fund can vary greatly from year to year primarily as a result of increases in sanitary sewer treatment charges from Metro Wastewater Reclamation District and capital projects spending. Operating expenditures in 2013 include the prepayment of approximately \$18.8 million in wastewater debt. Operating expenditures in 2015 are anticipated to be up slightly compared to 2014 projected operating expenditures with no major programmatic changes. Operating expenditure increases in 2015 include personnel services (up \$1.2 million), sanitary sewer treatment charges from Metro Wastewater Reclamation District (up \$0.4 million), and capital related costs (up \$0.4 million) primarily the replacement of two Vac-Con units. Major 2015 capital projects include Baranmor Ditch Improvements (\$3.8 million), Interceptor Rehab (\$3.0 million), Westerly Creek Future Phases (\$3.0 million), Alameda Avenue Storm Crossing (\$2.0 million), and Annual Cured In Place Pipe Sewer Rehab (\$2.0 million). In the long-range outlook, increases in operating expenditures are primarily driven by increases in third-party sanitary sewer service charges and inflationary increases for supplies, materials, and personnel costs.

## Ending Funds Available

Ending funds available is projected to decrease in 2014 primarily due to capital projects spending using existing cash balances. Despite planned borrowings in 2016 and 2018, ending funds available will decrease by \$18.8 million from 2013 to 2019 primarily the result of spending on capital projects.

## WATER FUND SUMMARY

	2012	2013	2014	2014	2015
	Actual	Actual	Original	Projection	Adopted
<b>Sources and Uses of Funds</b>					
<b>Sources of Funds</b>					
<b>Revenues</b>					
Utility Sales	\$ 111,462,927	\$ 96,157,902	\$ 106,704,125	\$ 107,935,870	\$ 110,265,021
Development Fees	20,263,537	21,949,651	20,011,356	44,500,000	23,290,414
Charges for Services	868,763	911,914	896,746	828,578	896,746
Investment Income	3,651,641	3,233,567	3,219,000	3,318,035	3,300,000
Other Revenues	850,302	2,843,206	434,646	3,224,305	634,423
Proceeds from Borrowing	-	910,000	-	-	-
Assets Restricted for Debt Service	-	-	-	-	-
<b>Subtotal Revenues Before Transfers In</b>	<b>\$ 137,097,170</b>	<b>\$ 126,006,240</b>	<b>\$ 131,265,873</b>	<b>\$ 159,806,788</b>	<b>\$ 138,386,604</b>
Transfers In (from other funds)	-	-	-	-	-
<b>Total Sources Before Decrease in Funds Available</b>	<b>\$ 137,097,170</b>	<b>\$ 126,006,240</b>	<b>\$ 131,265,873</b>	<b>\$ 159,806,788</b>	<b>\$ 138,386,604</b>
From Decrease in Funds Available	-	-	-	3,259,719	-
<b>Total Sources</b>	<b>\$ 137,097,170</b>	<b>\$ 126,006,240</b>	<b>\$ 131,265,873</b>	<b>\$ 163,066,507</b>	<b>\$ 138,386,604</b>
<b>Uses of Funds</b>					
<b>Expenditures</b>					
Personal Services	\$ 19,374,014	\$ 20,221,124	\$ 21,727,638	\$ 21,042,601	\$ 23,111,595
Allocated Expenses	2,080,534	2,103,526	1,773,480	2,498,621	1,883,320
Supplies & Services	13,551,595	15,223,855	19,228,561	17,002,908	20,217,505
Utilities	8,256,955	6,521,991	10,211,352	7,950,085	9,481,939
Interfund Charges	1,517,322	1,587,501	1,647,227	1,675,970	1,797,314
Debt Related	79,438,760	30,262,143	29,863,361	54,431,476	28,816,167
Capital Related	830,347	1,184,272	1,524,094	1,503,369	2,244,094
Capital Projects (Continuing Appropriations)	6,250,052	15,917,846	43,834,275	54,252,792	47,891,438
<b>Subtotal Expenditures Before Transfers Out</b>	<b>\$ 131,299,579</b>	<b>\$ 93,022,258</b>	<b>\$ 129,809,988</b>	<b>\$ 160,357,822</b>	<b>\$ 135,443,372</b>
Transfers Out (to other funds)	60,000	1,231,315	-	2,708,685	-
<b>Total Uses Before Increase in Funds Available</b>	<b>\$ 131,359,579</b>	<b>\$ 94,253,573</b>	<b>\$ 129,809,988</b>	<b>\$ 163,066,507</b>	<b>\$ 135,443,372</b>
To Increase Funds Available	5,737,591	31,752,667	1,455,885	-	2,943,232
<b>Total Uses</b>	<b>\$ 137,097,170</b>	<b>\$ 126,006,240</b>	<b>\$ 131,265,873</b>	<b>\$ 163,066,507</b>	<b>\$ 138,386,604</b>

<b>Funds Available</b>					
<b>Beginning Funds Available</b>	<b>\$ 39,783,027</b>	<b>\$ 45,520,618</b>	<b>\$ 70,432,526</b>	<b>\$ 77,273,285</b>	<b>\$ 74,013,566</b>
Net Changes in Funds Available	5,737,591	31,752,667	1,455,885	(3,259,719)	2,943,232
<b>Total Ending Funds (Budgetary Basis)</b>	<b>\$ 45,520,618</b>	<b>\$ 77,273,285</b>	<b>\$ 71,888,411</b>	<b>\$ 74,013,566</b>	<b>\$ 76,956,798</b>
<b>Components of Funds Available</b>					
Unassigned	45,520,618	77,273,285	71,888,411	74,013,566	76,956,798



## WATER FUND

	2013 Actual	2014 Projection	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected
<b>Long Range Outlook</b>							
Revenues- Operating	\$ 125,096,240	\$ 159,806,788	\$ 138,386,604	\$ 146,995,897	\$ 146,723,945	\$ 151,268,534	\$ 156,360,661
Proceeds From Borrowing	910,000	-	-	-	-	-	-
Expenditures - Operating	78,335,727	108,813,715	87,551,934	86,977,450	87,907,614	89,577,742	91,284,336
Expenditures - Capital	15,917,846	54,252,792	47,891,438	58,895,587	62,863,807	65,248,111	81,125,784
<b>Surplus / (Deficit)</b>	<b>\$ 31,752,667</b>	<b>\$ (3,259,719)</b>	<b>\$ 2,943,232</b>	<b>\$ 1,122,860</b>	<b>\$ (4,047,476)</b>	<b>\$ (3,557,319)</b>	<b>\$ (16,049,459)</b>
Beginning Funds Available	\$ 45,520,618	\$ 77,273,285	\$ 74,013,566	\$ 76,956,798	\$ 78,079,658	\$ 74,032,182	\$ 70,474,863
Inc/(Dec) in Funds Available	31,752,667	(3,259,719)	2,943,232	1,122,860	(4,047,476)	(3,557,319)	(16,049,459)
<b>Ending Funds (Budgetary)</b>	<b>\$ 77,273,285</b>	<b>\$ 74,013,566</b>	<b>\$ 76,956,798</b>	<b>\$ 78,079,658</b>	<b>\$ 74,032,182</b>	<b>\$ 70,474,863</b>	<b>\$ 54,425,404</b>

## 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 is comprised primarily of utility sales, development fees, and investment income. Utility sales account 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 2013, revenues were down due to a shorter, wetter irrigation season. Revenues are projected to be up significantly, primarily due to development fees, compared to budget. Under a new water supply agreement with Roxborough Water and Sanitation District, the district will pay Aurora Water a development/connection fee per residential equivalent unit. Development/connection fees, estimated at \$26.4 million in 2015, are anticipated to be paid by the district in December 2014. No rate increases are recommended for 2015. Revenues for 2015 are based on conservative population growth and housing start estimates, and average year temperature and precipitation projections. Operating revenues, primarily utility sales, are expected to increase \$3.6 million (3.3 percent) in 2015 compared to the 2014 Original Budget. Development revenues, primarily tap fees, are projected to more than double in 2014 and then in 2015 are expected to drop back to an amount that is closer to the 2014 Original Budget. A slight decrease in investment income is expected for 2015 compared to the 2014 projection. The long range outlook includes 1 percent rate increases in 2016-2017, and 2 percent rate and tap fee increases in 2018-2019. 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, revenue requirements, and inflationary increases. If needed, the department will utilize borrowing options to finance capital projects while maintaining coverage ratios and keeping water rates affordable.

## Factors Affecting Expenditures

Expenditures in the Water Fund vary year to year, largely due to capital projects spending. Operating expenditures in 2014 include the prepayment of approximately \$24 million in water debt. 2015 operating expenditures are anticipated to be similar to 2014 projected operating expenditures (excluding prepayment of debt) with no major programmatic changes. Major capital projects funded in 2015 include terminal raw water reservoir (\$10.9 million), Lower South Platte storage projects (\$5.7 million), line replacement (\$4.0 million), well field land acquisition (\$3.8 million), water rights acquisition (\$3.0 million), mountain storage (\$2.6 million), and Binney Water Purification Facility filter additions (\$2.5 million). In the long range outlook, operating expenditures are expected to decrease slightly in 2016 due to a savings in utilities then steadily increase each year primarily due to 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 2014 is projected to decrease slightly due to the prepayment of water debt in May 2014 offset by development/connection fees anticipated to be paid by Roxborough Water and Sanitation District in December 2014 to connect to Aurora's system. Ending funds available is projected to decrease by \$22.8 million from 2013 to 2019 to fund planned capital projects to meet the water needs of Aurora.





# **DEPARTMENT BUDGETS**



## 2015 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 2012 through 2015 are presented for the operating budget. The 2012 through 2013 data represent actual expenditures reconciled to the City's Comprehensive Annual Financial Report with minor variances due to rounding.

The 2014 original data represents the original adopted budget that was adopted by City Council in the fall of 2013. The 2014 projection data represents a projection of year-end expenditures. The 2015 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 approved 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.** Expenses the City 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 spending 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 displays changes to full-time benefitted employee counts within a department. Amendments addressing one or more of the City Council's 13 Priority Projects or six Priority Programs for 2015 are noted as such. For more information on the City Council's Priority Projects and Programs, please refer to the Budget Message section of this budget document.

The sum of the prior year's original budget, base budget adjustments and operating budget requests will result in the department's 2015 operating budget. Details on how the funding is used are included by program in the program section.

# Aurora Water

## PROGRAM SUMMARY

### Administration

\$452,320 3 FTE

\*Provide executive management direction and control for Aurora Water

### Business Services

\$1,164,571 10 FTE

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

### Capital Projects Division

\$2,352,276 20 FTE

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

### Customer Billing

\$2,203,925 15 FTE

\*Provide customers with billing, collections, and payment processing

### Customer Service

\$3,428,115 34 FTE

\*Provide accurate meter reading and service response for customers

### Debt Service

\$30,373,799 0 FTE

\*Fund debt service payments for the Water and Wastewater Funds

### Engineering Services

\$2,735,217 25 FTE

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

### Operations Management

\$923,566 6 FTE

\*Provide direction, coordination, and planning functions of operations

### Public Information and Water Conservation

\$2,172,880 14 FTE

\*Provide water information and conservation services to the public

### Pumping Stations

\$4,626,690 19 FTE

\*Provide operation and maintenance of pumping stations and storage facilities

### Quality Control

\$1,270,150 9.5 FTE

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

### Sanitary Collection

\$4,556,107 36 FTE

\*Provide maintenance of the sanitary sewer collection system

### Sanitary Treatment

\$1,510,410 10.75 FTE

\*Provide sewage treatment services for Aurora residents and businesses

### Stormwater

\$3,809,337 29 FTE

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

### Technical Operations

\$2,349,541 19 FTE

\*Provide technical support for Aurora Water's Process Control and Security systems.

### Transfers and Other Requirements

\$33,983,116 0 FTE

\*Provide department wide funding not related to any specific program

### Water Authorities

\$498,928 0 FTE

\* Authorities formed by contract for the purpose of developing and operating water resources, systems, and facilities.

### Water Purification

\$9,610,899 47.25 FTE

\*Provide treated water that meets or exceeds regulatory requirements

# Aurora Water

## Water Resources

\$12,181,741 32 FTE

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

## Water Service

\$2,045,115 25 FTE

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

## Water Supply

\$3,108,368 13.5 FTE

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

## Water Transmission and Distribution

\$8,097,262 61 FTE

\*Provide reliable delivery of potable water at a sufficient pressure

## DEPARTMENT SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>REGULAR - FTE</b>	<b>422.00</b>	<b>422.00</b>	<b>422.00</b>	<b>424.00</b>	<b>429.00</b>
<b>EXPENDITURES</b>	<b>170,279,396</b>	<b>141,033,917</b>	<b>130,529,780</b>	<b>152,310,966</b>	<b>133,454,333</b>



# 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	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Regular - FTE	422.00	422.00	422.00	424.00	429.00
Personal Services	29,627,227	30,355,854	32,225,033	31,300,298	33,469,490
Allocated Expenses	3,738,772	4,437,887	4,015,629	5,241,036	4,261,852
Supplies and Services	14,735,542	16,088,875	20,829,695	17,285,286	22,317,397
Utilities	29,530,789	30,262,121	35,686,760	33,394,255	35,324,520
Interfund Charges	2,358,227	2,466,446	2,550,362	2,585,479	2,783,640
Debt Related	89,131,881	54,591,929	31,423,173	55,991,288	30,375,979
Capital Related	1,096,958	1,599,490	3,799,128	3,804,639	4,921,455
Transfers Out	60,000	1,231,315	0	2,708,685	0
<b>Expenditures Total</b>	<b>\$170,279,396</b>	<b>\$141,033,917</b>	<b>\$130,529,780</b>	<b>\$152,310,966</b>	<b>\$133,454,333</b>

## DEPARTMENT NARRATIVE

The 2015 Budget is up \$2.9 million (2.2 percent) compared to the 2014 Original Budget (Water up \$1.4 million and Wastewater up \$1.5 million). Personal Services are up \$1.2 million compared to the 2014 Original Budget primarily due to employee salary adjustments in 2014 (\$0.8 million). In addition, the department is requesting five new positions in 2015 (\$0.4 million). Positions requested include 2.0 Treatment Plant Operators, 1.0 Admin Assistant, 1.0 Environmental Inspector, and 1.0 Inspection Manager. Supplies and Services are up \$1.5 million compared to the 2014 Original Budget. The increase in Supplies and Services includes R&M equipment (up \$0.5 million) primarily for the water purification facility filter media replacement program, legal services (up \$0.4 million) to offset a reduction of \$400,000 in legal fees expensed under the City Attorney's Office and then posted to capital projects/adjudications, professional services (up \$0.3 million) primarily specification book update/water distribution model enhancement and the Homestake Project, and IGA payments (up \$0.2 million) primarily Aurora's contribution (settlement agreement) to the Lower Arkansas Valley Water Conservancy District. Annual debt service for 2015 is down \$1.0 million compared to the 2014 Original Budget due to the prepayment of water debt in 2014. Utilities are down by \$0.4 million compared to the 2014 Original Budget. The 2015 payment to Metro Wastewater Reclamation District for sanitary sewer treatment is up by \$0.4 million offset by reductions in electricity, water/sewer, and natural gas. Other operating costs up in 2015 compared to the 2014 Original Budget include Allocated Expenses (up \$0.2 million) primarily increased funding for the Street Sweeping program, Interfund Charges (up \$0.2 million) primarily Risk Management, and Capital Related (up \$1.1 million). The increase in Capital Related includes replacement of operating equipment (up \$1.4 million) at the end of its useful life, and purchase of new equipment (up \$93,000) and fleet (up \$85,000) offset by a reduction in fleet replacement of \$0.5 million. Replacement of operating equipment includes \$1.0 million for Street Sweeping, \$0.8 million for four loaders, and \$0.7 million for replacement of two Vac-Con units.

# Aurora Water

## BASE ADJUSTMENTS

Base Adjustments	2015
Mid Year Modifications	4,912
Compensation Adjustments	960,700
Mandated Costs	-519,168
Other Adjustments	132,135
<b>Total Base Adjustments</b>	<b>\$578,579</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
Add 1.0 FTE Environmental Inspector	1.00	66,086	0.00	0	<b>1.00</b>	<b>66,086</b>
Program affected: Sanitary Collection and Stormwater (Operations Compliance)						
This position is necessary to maintain the current level of service and to handle the increased workload, inspections, and compliance work associated with the Private Permanent Best Management Practices (PPBMP) as mandated by the City's Municipal Separate Storm Sewer Permit with Colorado Department of Public Health and Environment (CDPHE).						
Add 1.0 FTE Inspection Manager	0.40	47,049	0.60	70,574	<b>1.00</b>	<b>117,623</b>
Program affected: Engineering Services						
The Inspection Manager will oversee and provide direction to new combined inspections group. The position is responsible for inspections related to new and rehab construction of Aurora's water, sewer and storm infrastructure. The manager will also oversee several contract inspections services and contingents related to FasTracks project. The 1.0 FTE position will be split between the Water (0.6 FTE) and Wastewater Funds (0.4 FTE).						
Add 2.0 FTE Treatment Plant Operators	0.00	0	2.00	175,549	<b>2.00</b>	<b>175,549</b>
Program affected: Water Purification						
Additional treatment plant operators are needed to operate and ensure compliance with drinking water regulations at the Binney Water Purification Facility. Cost includes overtime pay, training/conferences, rental uniforms, certifications, and safety supplies/training.						

# Aurora Water

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
Binney WPF Filter Media Replacement	0.00	0	0.00	550,000	<b>0.00</b>	<b>550,000</b>
Program affected: Water Purification Request ongoing funding for a Granular Activated Carbon (GAC) filter media replacement program at the Binney Water Purification Facility. GAC media will be replaced in one filter per year at the facility. Currently, there are six filters. The number of filters will be increased at the facility in the future. Filter media should be replaced every four to five years. This program will ensure that adsorbers containing fresh media are available, if needed, to address specific water quality concerns or issues.						
Contingent Conversion to FTE: 1.0 Administrative Assistant	0.40	2,877	0.60	12,812	<b>1.00</b>	<b>15,689</b>
Program affected: Water Service As part of the Affordable Care Act implementation, the City is converting full time contingent employees to benefitted FTE. This amendment converts 1.0 Clerical Assistant IV to an Administrative Assistant FTE.						
Drainage Studies	0.00	20,000	0.00	0	<b>0.00</b>	<b>20,000</b>
Program affected: Engineering Services Request funding for annual drainage studies to evaluate drainage basins within Aurora. The studies will identify existing drainage facilities and characteristics, potential drainage problem areas, and land use scenarios and environmental impacts within these basins. A hydraulic analysis of the basins will be completed including recommended solutions to drainage problems.						
Fleet Purchased Vehicles New	0.00	0	0.00	85,000	<b>0.00</b>	<b>85,000</b>
Program affected: SOS Prairie Waters North Campus, SOS Raw Water Reservoir, and Wemlinger WPF Request to add three new vehicles (pickup truck, 4X4 pickup truck, and one SUV) to Aurora Water fleet.						
Fleet Replacement	0.00	0	0.00	590,000	<b>0.00</b>	<b>590,000</b>
Programs affected: Water T&D Construction Replace fleet equipment 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.						

# Aurora Water

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
Hydrant and Pressure Reducing Valve (PRV) Recorder Change Out	0.00	0	0.00	98,700	<b>0.00</b>	<b>98,700</b>
Program affected: Water Transmission & Distribution Request funding to replace current PRV and pressure recorders with wireless recorders. Wireless equipment will allow staff to remotely read hydrant pressure recorders rather than visiting each site on a weekly basis to download data to handheld units. Data management will be simplified and more efficient. The savings in man-hours will allow staff to focus on core functions of hydrant maintenance/servicing and increase maintenance on backup PRVs to ensure operational reliability.						
Hydraulic Breaker and Plate Compactor	0.00	28,000	0.00	0	<b>0.00</b>	<b>28,000</b>
Program affected: Stormwater Request to purchase a hydraulic breaker (\$13,000) and plate compactor (\$15,000) for the Bobcat excavator used to perform repairs, remove asphalt, and compact sub grade for asphalt replacement.						
Professional Services - Specification Book Update and Water Modeling	0.00	0	0.00	150,000	<b>0.00</b>	<b>150,000</b>
Program affected: Engineering Services Request one-time professional services funding to update Aurora Water's Standards and Specifications book (last updated January 2012) and enhance Aurora Water's water distribution model.						
Quality Control Nutrient Instrument	0.00	20,000	0.00	20,000	<b>0.00</b>	<b>40,000</b>
Program affected: Quality Control Request one-time purchase of nutrient instrument to monitor nutrient levels in the reservoirs and Sand Creek Reuse treatment plant. This is necessary due to an increased level of quality control regulatory requirements. The lab is required to meet and report lower detection limits. Sub-labs are not able to satisfactorily meet this requirement.						

# Aurora Water

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
Technical Adjustment: Adjust FTE and operating allocations between funds	-0.20	20,285	0.20	-20,285	<b>0.00</b>	<b>0</b>
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 Storm).						
Thermal Imaging Equipment	0.00	0	0.00	25,000	<b>0.00</b>	<b>25,000</b>
Program affected: Water Purification Request to purchase thermal imaging equipment for use with the predictive maintenance program at the treatment facilities. This equipment is needed to perform safe assessments of electrical gear. The new equipment will be used to perform thermal imaging of other equipment while still operating to determine if there are areas of concern inside the gear. This allows staff to respond quicker and reduce downtime and need for costly repairs.						
Vac-Con Jet Vac Replacement	0.00	354,327	0.00	0	<b>0.00</b>	<b>354,327</b>
Program affected: Sanitary Collection Two Vac-Con Jet Vacs will be replaced, one is being covered by this request and the other is being covered by existing budget. This equipment has been recommended for replacement by Fleet Management.						
Variable Frequency Drive (VFD) Replacement	0.00	30,000	0.00	0	<b>0.00</b>	<b>30,000</b>
Program affected: Pumping Stations Request to replace two variable frequency drives (VFDs) for the 250 HP Sand Creek Reuse pumps (\$15,000 each). The current units have had intermittent issues in running the pump and it's recommended that they be replaced.						
<b>New Appropriation Total</b>	<b>1.60</b>	<b>588,624</b>	<b>3.40</b>	<b>1,757,350</b>	<b>5.00</b>	<b>2,345,974</b>
<b>Amendment Request Total</b>	<b>1.60</b>	<b>588,624</b>	<b>3.40</b>	<b>1,757,350</b>	<b>5.00</b>	<b>2,345,974</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Wastewater Fund	47,053,963	64,537,434	47,378,396	46,122,251	48,896,025

# Aurora Water

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Water Fund	123,225,433	76,496,483	83,151,384	106,188,715	84,558,308
<b>Expenditures Total</b>	<b>\$170,279,396</b>	<b>\$141,033,917</b>	<b>\$130,529,780</b>	<b>\$152,310,966</b>	<b>\$133,454,333</b>

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Wastewater Fund	153.09	148.18	144.06	143.77	145.37
Water Fund	268.91	273.82	277.94	280.23	283.63
<b>Staffing Total</b>	<b>422.00</b>	<b>422.00</b>	<b>422.00</b>	<b>424.00</b>	<b>429.00</b>

## PROGRAM DETAIL

### Administration

**Net Cost: \$452,320**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	125,697	137,655	179,666	140,260	180,985
Water Fund	186,563	297,644	269,361	221,395	271,335
<b>Expenditures Total</b>	<b>\$312,260</b>	<b>\$435,299</b>	<b>\$449,027</b>	<b>\$361,655</b>	<b>\$452,320</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	205,046	407,012	317,019	325,723	319,354
Supplies and Services	106,580	24,497	129,803	32,057	129,803
Interfund Charges	634	3,790	2,205	3,875	3,163
<b>Expenditures Total</b>	<b>\$312,260</b>	<b>\$435,299</b>	<b>\$449,027</b>	<b>\$361,655</b>	<b>\$452,320</b>
<b><u>STAFFING SUMMARY</u></b>					
Wastewater Fund	1.50	1.20	1.20	1.20	1.20
Water Fund	1.50	1.80	1.80	1.80	1.80
<b>Staffing Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

# Aurora Water

## PROGRAM DETAIL

### Business Services

**Net Cost: \$1,164,571**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	342,444	319,831	481,226	384,615	481,083
Water Fund	372,425	624,413	681,230	543,523	683,488
<b>Expenditures Total</b>	<b>\$714,869</b>	<b>\$944,244</b>	<b>\$1,162,456</b>	<b>\$928,138</b>	<b>\$1,164,571</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	659,353	714,114	924,957	753,358	897,571
Allocated Expenses	0	26,449	0	23,878	0
Supplies and Services	54,516	202,681	235,319	149,402	264,820
Debt Related	1,000	1,000	2,180	1,500	2,180
<b>Expenditures Total</b>	<b>\$714,869</b>	<b>\$944,244</b>	<b>\$1,162,456</b>	<b>\$928,138</b>	<b>\$1,164,571</b>
<b><u>STAFFING SUMMARY</u></b>					
Wastewater Fund	4.50	4.26	4.26	4.26	4.26
Water Fund	4.50	5.74	5.74	5.74	5.74
<b>Staffing Total</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
85% of all invoices entered and paid within 30 days of invoice date	89%	90%	85%	90%	85%

### Capital Projects Division

**Net Cost: \$2,352,276**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	952,766	860,332	1,054,417	959,517	1,061,277
Water Fund	1,107,753	1,187,033	1,280,654	1,291,451	1,290,999
<b>Expenditures Total</b>	<b>\$2,060,519</b>	<b>\$2,047,365</b>	<b>\$2,335,071</b>	<b>\$2,250,968</b>	<b>\$2,352,276</b>

# Aurora Water

## PROGRAM DETAIL

### Capital Projects Division

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,852,631	1,887,615	1,894,366	2,002,129	1,997,158
Supplies and Services	165,461	110,596	391,234	192,644	326,669
Interfund Charges	33,011	26,163	22,471	30,637	28,449
Capital Related	9,416	22,991	27,000	25,558	0
<b>Expenditures Total</b>	<b>\$2,060,519</b>	<b>\$2,047,365</b>	<b>\$2,335,071</b>	<b>\$2,250,968</b>	<b>\$2,352,276</b>
<b><u>STAFFING SUMMARY</u></b>					
Wastewater Fund	8.50	8.10	8.00	8.00	8.00
Water Fund	10.50	11.90	12.00	12.00	12.00
<b>Staffing Total</b>	<b>19.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Deliver capital projects on schedule and within established budgets with less than 5% construction contract change orders	2.4%	2.4%	5.0%	3.5%	5.0%

### Customer Billing

**Net Cost: \$2,193,925**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	964,296	1,264,692	750,065	731,740	660,375
Water Fund	966,826	757,214	1,752,939	1,598,048	1,543,550
<b>Expenditures Total</b>	<b>\$1,931,122</b>	<b>\$2,021,906</b>	<b>\$2,503,004</b>	<b>\$2,329,788</b>	<b>\$2,203,925</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,027,841	1,020,464	1,240,753	1,089,944	969,253
Supplies and Services	892,804	976,646	1,224,897	1,204,336	1,224,897
Utilities	0	-5,090	0	0	0
Interfund Charges	10,477	10,055	10,354	11,400	9,775
Capital Related	0	19,831	27,000	24,108	0
<b>Expenditures Total</b>	<b>\$1,931,122</b>	<b>\$2,021,906</b>	<b>\$2,503,004</b>	<b>\$2,329,788</b>	<b>\$2,203,925</b>
<b><u>STAFFING SUMMARY</u></b>					
Wastewater Fund	9.00	11.22	5.40	5.40	4.50
Water Fund	9.00	5.78	12.60	12.60	10.50
<b>Staffing Total</b>	<b>18.00</b>	<b>17.00</b>	<b>18.00</b>	<b>18.00</b>	<b>15.00</b>



# Aurora Water

## PROGRAM DETAIL

### Customer Billing

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
90% of customer calls will be answered in 30 seconds or less	88.7%	86.6%	90%	90%	90%

### Customer Service

**Net Cost: \$3,428,115**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	278	105,790	481,998	434,473	510,761
Water Fund	2,567,912	2,586,397	2,840,566	2,567,294	2,917,354
<b>Expenditures Total</b>	<b>\$2,568,190</b>	<b>\$2,692,187</b>	<b>\$3,322,564</b>	<b>\$3,001,767</b>	<b>\$3,428,115</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,794,200	1,859,835	2,068,612	1,928,773	2,210,119
Supplies and Services	590,356	601,448	951,314	735,697	951,314
Utilities	8,784	9,419	11,042	9,749	9,679
Interfund Charges	102,627	100,482	101,596	110,338	107,003
Capital Related	72,223	121,003	190,000	217,210	150,000
<b>Expenditures Total</b>	<b>\$2,568,190</b>	<b>\$2,692,187</b>	<b>\$3,322,564</b>	<b>\$3,001,767</b>	<b>\$3,428,115</b>

<b><u>STAFFING SUMMARY</u></b>					
Wastewater Fund	0.00	2.10	4.65	4.80	5.10
Water Fund	31.00	28.90	26.35	27.20	28.90
<b>Staffing Total</b>	<b>31.00</b>	<b>31.00</b>	<b>31.00</b>	<b>32.00</b>	<b>34.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Team average of overall satisfaction from Customer Service Satisfaction Survey will be 90% or above.	93%	96%	90%	90%	90%

# Aurora Water

## PROGRAM DETAIL

### Debt Service

**Net Cost: \$30,373,799**

Fund debt service payments for the Water and Wastewater Funds.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	9,688,985	24,333,922	1,559,812	1,559,812	1,559,812
Water Fund	79,437,760	30,300,675	29,861,181	54,429,976	28,813,987
<b>Expenditures Total</b>	<b>\$89,126,745</b>	<b>\$54,634,597</b>	<b>\$31,420,993</b>	<b>\$55,989,788</b>	<b>\$30,373,799</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Debt Related	89,126,745	54,634,597	31,420,993	55,989,788	30,373,799
<b>Expenditures Total</b>	<b>\$89,126,745</b>	<b>\$54,634,597</b>	<b>\$31,420,993</b>	<b>\$55,989,788</b>	<b>\$30,373,799</b>

### Engineering Services

**Net Cost: \$2,735,062**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	950,391	853,784	942,391	781,126	1,044,570
Water Fund	972,870	1,224,617	1,315,207	1,239,512	1,690,647
<b>Expenditures Total</b>	<b>\$1,923,261</b>	<b>\$2,078,401</b>	<b>\$2,257,598</b>	<b>\$2,020,638</b>	<b>\$2,735,217</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,678,186	1,754,532	1,934,651	1,803,856	2,283,644
Supplies and Services	190,995	253,058	226,981	142,285	425,039
Interfund Charges	35,357	27,690	35,966	25,153	26,534
Capital Related	18,723	43,121	60,000	49,344	0
<b>Expenditures Total</b>	<b>\$1,923,261</b>	<b>\$2,078,401</b>	<b>\$2,257,598</b>	<b>\$2,020,638</b>	<b>\$2,735,217</b>
<b><u>STAFFING SUMMARY</u></b>					
Wastewater Fund	11.50	9.80	9.80	9.20	10.00
Water Fund	11.50	14.20	13.20	13.80	15.00
<b>Staffing Total</b>	<b>23.00</b>	<b>24.00</b>	<b>23.00</b>	<b>23.00</b>	<b>25.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Engineering plan review timeframes shall meet or exceed requirements set forth by Development Services 95% of the time	95%	93%	95%	95%	95%

# Aurora Water

## PROGRAM DETAIL

### Operations Management

**Net Cost: \$923,566**

Provide 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	431,954	366,489	436,592	456,233	464,617
Water Fund	459,804	442,235	481,678	454,402	458,949
<b>Expenditures Total</b>	<b>\$891,758</b>	<b>\$808,724</b>	<b>\$918,270</b>	<b>\$910,635</b>	<b>\$923,566</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	850,939	744,906	713,645	720,784	719,869
Supplies and Services	35,706	62,449	202,135	187,774	202,135
Interfund Charges	5,113	1,369	2,490	2,077	1,562
<b>Expenditures Total</b>	<b>\$891,758</b>	<b>\$808,724</b>	<b>\$918,270</b>	<b>\$910,635</b>	<b>\$923,566</b>
<b><u>STAFFING SUMMARY</u></b>					
Wastewater Fund	4.50	3.40	2.75	2.91	2.91
Water Fund	4.50	3.60	3.25	3.09	3.09
<b>Staffing Total</b>	<b>9.00</b>	<b>7.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Maintain a lower accident frequency rate than industry standards by 20%	100%	100%	100%	100%	100%

### Public Information and Water Conservation

**Net Cost: \$2,069,957**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Water Fund	1,858,676	1,948,048	2,328,093	1,943,437	2,172,880
<b>Expenditures Total</b>	<b>\$1,858,676</b>	<b>\$1,948,048</b>	<b>\$2,328,093</b>	<b>\$1,943,437</b>	<b>\$2,172,880</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,181,285	1,292,688	1,133,232	1,282,785	1,200,621
Supplies and Services	661,416	636,527	1,145,951	619,740	954,201
Interfund Charges	15,975	18,833	10,910	16,804	18,058
Capital Related	0	0	38,000	24,108	0
<b>Expenditures Total</b>	<b>\$1,858,676</b>	<b>\$1,948,048</b>	<b>\$2,328,093</b>	<b>\$1,943,437</b>	<b>\$2,172,880</b>

# Aurora Water

## PROGRAM DETAIL

### Public Information and Water Conservation

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>STAFFING SUMMARY</u></b>					
Water Fund	14.00	15.00	14.00	14.00	14.00
<b>Staffing Total</b>	<b>14.00</b>	<b>15.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Respond to initial media and public inquiries within one business day/final response within three business days.	99%	99%	100%	100%	100%

### Pumping Stations

**Net Cost: \$4,623,690**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	1,095,514	1,169,384	1,220,463	1,076,657	1,212,607
Water Fund	2,601,071	3,158,803	3,575,670	3,251,963	3,414,083
<b>Expenditures Total</b>	<b>\$3,696,585</b>	<b>\$4,328,187</b>	<b>\$4,796,133</b>	<b>\$4,328,620</b>	<b>\$4,626,690</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,102,263	1,165,363	1,299,113	1,165,596	1,323,579
Supplies and Services	430,388	484,873	691,808	649,341	667,808
Utilities	2,070,380	2,454,807	2,647,239	2,361,500	2,494,158
Interfund Charges	93,554	99,109	99,973	94,182	107,145
Capital Related	0	124,035	58,000	58,001	34,000
<b>Expenditures Total</b>	<b>\$3,696,585</b>	<b>\$4,328,187</b>	<b>\$4,796,133</b>	<b>\$4,328,620</b>	<b>\$4,626,690</b>
<b><u>STAFFING SUMMARY</u></b>					
Wastewater Fund	9.50	7.60	7.60	7.60	7.60
Water Fund	9.50	11.40	11.40	11.40	11.40
<b>Staffing Total</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
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	85%	91%	80%	90%	80%

# Aurora Water

## PROGRAM DETAIL

### Quality Control

**Net Cost: \$1,268,650**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	245,111	183,507	211,499	176,581	232,827
Water Fund	768,364	877,608	984,645	918,320	1,037,323
<b>Expenditures Total</b>	<b>\$1,013,475</b>	<b>\$1,061,115</b>	<b>\$1,196,144</b>	<b>\$1,094,901</b>	<b>\$1,270,150</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	770,614	773,406	750,800	692,480	767,291
Supplies and Services	232,979	257,703	435,240	370,096	454,240
Interfund Charges	9,882	8,830	10,104	8,217	8,619
Capital Related	0	21,176	0	24,108	40,000
<b>Expenditures Total</b>	<b>\$1,013,475</b>	<b>\$1,061,115</b>	<b>\$1,196,144</b>	<b>\$1,094,901</b>	<b>\$1,270,150</b>
<b><u>STAFFING SUMMARY</u></b>					
Wastewater Fund	2.25	1.35	1.35	1.35	1.35
Water Fund	7.25	8.15	8.15	8.15	8.15
<b>Staffing Total</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Zero Water Quality or NPDES	0	0	0	0	0
Discharge Permit violations and zero					
Reclaimed Water Control					
Regulation (regulation 84) violations					

### Sanitary Collection

**Net Cost: \$4,547,107**

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

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	2,738,138	2,991,287	3,593,623	2,832,471	4,556,107
<b>Expenditures Total</b>	<b>\$2,738,138</b>	<b>\$2,991,287</b>	<b>\$3,593,623</b>	<b>\$2,832,471</b>	<b>\$4,556,107</b>

# Aurora Water

## PROGRAM DETAIL

### Sanitary Collection

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	2,197,674	2,213,964	2,368,100	2,272,880	2,485,596
Allocated Expenses	0	-1,234	0	0	0
Supplies and Services	231,057	210,855	818,871	154,643	818,871
Utilities	45,374	44,846	58,625	58,270	50,080
Interfund Charges	224,461	225,712	227,027	225,924	232,233
Capital Related	39,572	297,144	121,000	120,754	969,327
<b>Expenditures Total</b>	<b>\$2,738,138</b>	<b>\$2,991,287</b>	<b>\$3,593,623</b>	<b>\$2,832,471</b>	<b>\$4,556,107</b>
<b><u>STAFFING SUMMARY</u></b>					
Wastewater Fund	35.50	35.50	35.50	35.50	36.00
<b>Staffing Total</b>	<b>35.50</b>	<b>35.50</b>	<b>35.50</b>	<b>35.50</b>	<b>36.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Respond to 80% of emergency calls within 30 minutes from time of call to customer contact	85%	87%	86%	85%	80%

### Sanitary Treatment

**Net Cost: \$1,502,410**

Provide sewage treatment services for Aurora residents and businesses.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	1,224,762	1,475,881	1,537,530	1,535,628	1,510,410
<b>Expenditures Total</b>	<b>\$1,224,762</b>	<b>\$1,475,881</b>	<b>\$1,537,530</b>	<b>\$1,535,628</b>	<b>\$1,510,410</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	559,341	838,231	876,504	833,613	860,050
Supplies and Services	320,803	298,450	302,254	359,133	306,254
Utilities	339,978	332,636	353,380	341,100	337,909
Interfund Charges	4,640	4,581	5,392	3,565	6,197
Capital Related	0	1,983	0	-1,783	0
<b>Expenditures Total</b>	<b>\$1,224,762</b>	<b>\$1,475,881</b>	<b>\$1,537,530</b>	<b>\$1,535,628</b>	<b>\$1,510,410</b>
<b><u>STAFFING SUMMARY</u></b>					
Wastewater Fund	7.00	10.75	10.75	10.75	10.75
<b>Staffing Total</b>	<b>7.00</b>	<b>10.75</b>	<b>10.75</b>	<b>10.75</b>	<b>10.75</b>

# Aurora Water

## PROGRAM DETAIL

### Sanitary Treatment

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
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%

### Stormwater

**Net Cost: \$3,808,837**

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

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	2,954,541	2,398,454	4,257,534	3,764,131	3,809,337
<b>Expenditures Total</b>	<b>\$2,954,541</b>	<b>\$2,398,454</b>	<b>\$4,257,534</b>	<b>\$3,764,131</b>	<b>\$3,809,337</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,545,666	1,626,015	1,870,061	1,716,416	1,954,157
Allocated Expenses	0	-82,545	0	0	0
Supplies and Services	881,004	390,727	896,749	611,078	896,749
Utilities	240,132	216,350	216,628	217,000	215,395
Interfund Charges	216,035	274,417	265,862	267,637	294,802
Capital Related	71,704	-26,510	1,008,234	952,000	448,234
<b>Expenditures Total</b>	<b>\$2,954,541</b>	<b>\$2,398,454</b>	<b>\$4,257,534</b>	<b>\$3,764,131</b>	<b>\$3,809,337</b>

<b><u>STAFFING SUMMARY</u></b>					
Wastewater Fund	29.50	28.50	28.50	28.50	29.00
<b>Staffing Total</b>	<b>29.50</b>	<b>28.50</b>	<b>28.50</b>	<b>28.50</b>	<b>29.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Respond to 100% of storm conveyance system flood emergencies, utilizing UDFCD Alert System, within 30 minutes of notification	100%	92%	100%	100%	100%

# Aurora Water

## PROGRAM DETAIL

### Technical Operations

**Net Cost: \$2,349,541**

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

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	749,816	725,327	778,849	844,494	940,255
Water Fund	753,771	1,032,998	1,167,233	1,258,756	1,409,286
<b>Expenditures Total</b>	<b>\$1,503,587</b>	<b>\$1,758,325</b>	<b>\$1,946,082</b>	<b>\$2,103,250</b>	<b>\$2,349,541</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,288,220	1,513,279	1,618,807	1,823,151	1,878,790
Supplies and Services	169,932	193,163	263,046	232,489	390,883
Utilities	11,462	14,347	23,397	16,400	14,920
Interfund Charges	33,973	37,536	40,832	31,210	35,948
Capital Related	0	0	0	0	29,000
<b>Expenditures Total</b>	<b>\$1,503,587</b>	<b>\$1,758,325</b>	<b>\$1,946,082</b>	<b>\$2,103,250</b>	<b>\$2,349,541</b>
<b><u>STAFFING SUMMARY</u></b>					
Wastewater Fund	9.00	7.70	7.60	7.60	7.60
Water Fund	9.00	11.30	11.40	11.40	11.40
<b>Staffing Total</b>	<b>18.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
The goal is to achieve a level of service greater than 90% for completion of SCADA work orders within a defined amount of time	96%	96%	90%	96%	90%

### Transfers and Other Requirements

**Net Cost: \$12,790,250**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	22,803,456	25,772,670	28,043,899	28,827,503	28,808,607
Water Fund	5,893,949	5,508,582	4,650,226	8,056,458	5,174,509
<b>Expenditures Total</b>	<b>\$28,697,405</b>	<b>\$31,281,252</b>	<b>\$32,694,125</b>	<b>\$36,883,961</b>	<b>\$33,983,116</b>



# Aurora Water

## PROGRAM DETAIL

### Transfers and Other Requirements

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	117,481	-114,390	-500,000	-112,500	-500,000
Allocated Expenses	3,738,772	4,496,951	4,015,629	5,217,158	4,261,852
Supplies and Services	-632,339	-296,561	-1,585,744	-1,657,421	-1,117,743
Utilities	23,977,466	25,064,268	28,674,333	28,412,900	28,864,813
Interfund Charges	923,767	963,404	1,042,307	1,040,965	1,196,094
Debt Related	4,136	-43,668	0	0	0
Capital Related	508,122	-20,067	1,047,600	1,274,174	1,278,100
Transfers Out	60,000	1,231,315	0	2,708,685	0
<b>Expenditures Total</b>	<b>\$28,697,405</b>	<b>\$31,281,252</b>	<b>\$32,694,125</b>	<b>\$36,883,961</b>	<b>\$33,983,116</b>

### Water Authorities

**Net Cost: \$498,928**

Authorities (Aurora-Colorado Springs Joint Water Authority and Busk-Ivanhoe Water System Authority) formed by contract between the City of Aurora and the City of Colorado Springs and the Board of Water Works of Pueblo, Colorado for the purpose of developing and operating water resources, systems, and facilities in whole or in part for the benefit of the parties. Detail budgets presented in the Appendices.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Water Fund	0	0	0	148,928	498,928
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$148,928</b>	<b>\$498,928</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Supplies and Services	0	0	0	148,928	498,928
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$148,928</b>	<b>\$498,928</b>

### Water Purification

**Net Cost: \$9,600,899**

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

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Water Fund	7,914,453	8,529,502	8,812,830	8,360,186	9,610,899
<b>Expenditures Total</b>	<b>\$7,914,453</b>	<b>\$8,529,502</b>	<b>\$8,812,830</b>	<b>\$8,360,186</b>	<b>\$9,610,899</b>

# Aurora Water

## PROGRAM DETAIL

### Water Purification

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	3,708,616	3,432,600	3,566,747	3,426,989	3,892,332
Supplies and Services	3,482,559	4,306,536	4,138,287	3,975,603	4,719,207
Utilities	630,941	742,968	906,697	798,616	816,748
Interfund Charges	30,358	29,791	33,899	20,962	28,412
Capital Related	61,979	17,607	167,200	138,016	154,200
<b>Expenditures Total</b>	<b>\$7,914,453</b>	<b>\$8,529,502</b>	<b>\$8,812,830</b>	<b>\$8,360,186</b>	<b>\$9,610,899</b>
<b><u>STAFFING SUMMARY</u></b>					
Water Fund	47.00	43.25	43.25	44.25	47.25
<b>Staffing Total</b>	<b>47.00</b>	<b>43.25</b>	<b>43.25</b>	<b>44.25</b>	<b>47.25</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
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: \$12,044,741**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	889,904	1,004,701	1,194,697	1,015,139	1,227,508
Water Fund	9,420,867	8,351,069	11,432,072	9,864,835	10,954,233
<b>Expenditures Total</b>	<b>\$10,310,771</b>	<b>\$9,355,770</b>	<b>\$12,626,769</b>	<b>\$10,879,974</b>	<b>\$12,181,741</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	2,813,517	2,964,810	3,233,377	3,001,623	3,168,374
Supplies and Services	5,471,016	5,347,327	7,018,749	6,901,569	6,761,821
Utilities	1,967,364	983,635	2,260,924	845,780	2,157,269
Interfund Charges	31,264	34,390	33,719	29,617	36,777
Capital Related	27,610	25,608	80,000	101,385	57,500
<b>Expenditures Total</b>	<b>\$10,310,771</b>	<b>\$9,355,770</b>	<b>\$12,626,769</b>	<b>\$10,879,974</b>	<b>\$12,181,741</b>

# Aurora Water

## PROGRAM DETAIL

### Water Resources

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>STAFFING SUMMARY</u></b>					
Wastewater Fund	8.84	9.50	9.50	9.50	9.50
Water Fund	23.16	22.50	23.50	23.50	22.50
<b>Staffing Total</b>	<b>32.00</b>	<b>32.00</b>	<b>33.00</b>	<b>33.00</b>	<b>32.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Maintain a minimum of 50,500 acre-feet of available water in our storage reservoirs at all times	79,700 AF	92,750 AF	82,300 AF	112,800 AF	82,300 AF

### Water Service

**Net Cost: \$2,039,115**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Wastewater Fund	895,910	573,728	654,135	601,871	634,887
Water Fund	905,052	1,172,263	1,446,404	1,260,691	1,410,228
<b>Expenditures Total</b>	<b>\$1,800,962</b>	<b>\$1,745,991</b>	<b>\$2,100,539</b>	<b>\$1,862,562</b>	<b>\$2,045,115</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,658,612	1,603,212	1,720,649	1,575,569	1,728,677
Supplies and Services	73,721	93,274	247,115	163,689	247,115
Interfund Charges	68,629	49,505	75,775	68,608	69,323
Capital Related	0	0	57,000	54,696	0
<b>Expenditures Total</b>	<b>\$1,800,962</b>	<b>\$1,745,991</b>	<b>\$2,100,539</b>	<b>\$1,862,562</b>	<b>\$2,045,115</b>
<b><u>STAFFING SUMMARY</u></b>					
Wastewater Fund	12.00	7.20	7.20	7.20	7.60
Water Fund	12.00	16.80	16.80	16.80	17.40
<b>Staffing Total</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>25.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
The goal is to achieve a level of service 80% of the time for completed preventative maintenance service for small equipment.	100%	98%	95%	98%	95%

# Aurora Water

## PROGRAM DETAIL

### Water Supply

**Net Cost: \$3,108,368**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Water Fund	1,428,824	1,673,064	3,124,398	1,790,862	3,108,368
<b>Expenditures Total</b>	<b>\$1,428,824</b>	<b>\$1,673,064</b>	<b>\$3,124,398</b>	<b>\$1,790,862</b>	<b>\$3,108,368</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	851,445	876,246	1,014,520	971,126	1,038,241
Supplies and Services	268,274	356,867	1,470,165	391,523	1,470,165
Utilities	211,650	373,202	484,340	298,440	331,586
Interfund Charges	66,635	74,019	72,373	65,344	70,376
Capital Related	30,820	-7,270	83,000	64,429	198,000
<b>Expenditures Total</b>	<b>\$1,428,824</b>	<b>\$1,673,064</b>	<b>\$3,124,398</b>	<b>\$1,790,862</b>	<b>\$3,108,368</b>
<b><u>STAFFING SUMMARY</u></b>					
Water Fund	12.50	12.50	13.50	13.50	13.50
<b>Staffing Total</b>	<b>12.50</b>	<b>12.50</b>	<b>13.50</b>	<b>13.50</b>	<b>13.50</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
100% compliance with Office of the State Engineer requirements for dam leakage monitoring for the five Aurora-owned dams	100%	100%	100%	100%	100%

### Water Transmission and Distribution

**Net Cost: \$8,056,762**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Water Fund	5,608,493	6,824,318	7,146,997	6,988,678	8,097,262
<b>Expenditures Total</b>	<b>\$5,608,493</b>	<b>\$6,824,318</b>	<b>\$7,146,997</b>	<b>\$6,988,678</b>	<b>\$8,097,262</b>

# Aurora Water

## PROGRAM DETAIL

### Water Transmission and Distribution

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	3,764,297	3,781,952	4,179,120	4,026,003	4,274,814
Allocated Expenses	0	-1,734	0	0	0
Supplies and Services	1,108,314	1,577,759	1,625,521	1,720,680	1,724,221
Utilities	27,258	30,733	50,155	34,500	31,963
Interfund Charges	451,835	476,770	457,107	528,964	503,170
Capital Related	256,789	958,838	835,094	678,531	1,563,094
<b>Expenditures Total</b>	<b>\$5,608,493</b>	<b>\$6,824,318</b>	<b>\$7,146,997</b>	<b>\$6,988,678</b>	<b>\$8,097,262</b>
<b><u>STAFFING SUMMARY</u></b>					
Water Fund	62.00	61.00	61.00	61.00	61.00
<b>Staffing Total</b>	<b>62.00</b>	<b>61.00</b>	<b>61.00</b>	<b>61.00</b>	<b>61.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
90% of all water main system repairs will have less than eight hours of service interruption	100%	100%	90%	99%	90%

# City Attorney

## PROGRAM SUMMARY

### Civil Division

\$5,881,684 26.8 FTE

\*Provide legal counsel to City offices  
and City Council

### Criminal Justice Division

\$2,034,121 24 FTE

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

## DEPARTMENT SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
REGULAR - FTE	49.00	50.00	50.75	50.80	50.80
EXPENDITURES	6,870,447	7,118,142	8,080,669	8,176,000	7,915,805

# 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	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Regular - FTE	49.00	50.00	50.75	50.80	50.80
Personal Services	4,805,435	4,904,590	5,076,701	5,160,541	5,199,913
Allocated Expenses	-183,000	0	0	0	0
Supplies and Services	2,177,910	2,139,945	2,924,472	2,935,963	2,624,472
Interfund Charges	70,102	73,607	79,496	79,496	91,420
<b>Expenditures Total</b>	<b>\$6,870,447</b>	<b>\$7,118,142</b>	<b>\$8,080,669</b>	<b>\$8,176,000</b>	<b>\$7,915,805</b>

## DEPARTMENT NARRATIVE

Expenditures for 2014 in the City Attorney's Office are projected to be slightly over budget. The \$95,300 overage compared to the 2014 Original Budget is predominately due to temporary compensation for a Contract City Attorney, combined with significant sick and vacation payouts for the retiring City Attorney. The budget overage beyond what the department can absorb will be covered by a supplemental. Additionally, the 2014 projection includes the addition of 0.05 FTE to adjust the hours of the City Attorney Investigator to 32 hours per week. This FTE correction did not require a change in benefits and was covered by existing budget.

The 2015 budget for the City Attorney's Office is \$164,900 lower than the 2014 Original Budget, driven by a \$400,000 reduction in outside legal services for Aurora Water. This decrease is partially offset by citywide increases for mandated costs and department specific compensation adjustments. Also included in the 2015 budget is an additional \$12,500 appropriation in the Criminal Justice Division for performance based compensation increases for City Attorney positions. Additionally, during the Fall Workshop Council approved \$100,000 to fund a Special Project Assistant.

The Criminal Justice Division has seen a small decrease in both traffic and criminal filings into the Municipal Court, when compared to year-to-date filings in 2013. The decrease in filings has resulted in an 18 percent decrease in the number of court trials being set, while jury trials being docketed has increased 15 percent. 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.

## BASE ADJUSTMENTS

Base Adjustments	2015
Compensation Adjustments	110,737
Mandated Costs	11,924
<b>Total Base Adjustments</b>	<b>\$122,661</b>

# City Attorney

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Compensation Adjustment for Criminal City Attorney Positions	0.00	12,475	0	12,475
Program affected: Criminal Justice Division Provide funding for \$12,500 in additional appropriation in the Criminal Justice Division. The funds will cover the additional 2015 personal services expenditures driven by 2015 merit increases.  This amendment addresses a Council Priority Project: Employee Pay and Benefits.				
Special Projects Assistant	0.00	100,000	0	100,000
Program affected: Civil Division During the September 27, 2014 Budget Workshop, City Council increased ongoing funding for one Special Projects Assistant contract position. This position will provide assistance, including research, for the Mayor and City Council.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>112,475</b>	<b>0</b>	<b>112,475</b>
<b>General Fund Total</b>	<b>0.00</b>	<b>112,475</b>	<b>0</b>	<b>112,475</b>
<u>Water Fund / Budget Cut</u>				
Reduction in Outside Legal Services	0.00	-400,000	0	-400,000
Program affected: Civil Division Outside legal services employed by the City Attorney's Office for Aurora Water will be reduced by \$400,000. Aurora Water has worked with the City Attorney's Office and outside attorneys to reduce legal costs.				
<b>Budget Cut Total</b>	<b>0.00</b>	<b>-400,000</b>	<b>0</b>	<b>-400,000</b>
<b>Water Fund Total</b>	<b>0.00</b>	<b>-400,000</b>	<b>0</b>	<b>-400,000</b>
<b>Amendment Request Total All Funds</b>	<b>0.00</b>	<b>-287,525</b>	<b>0</b>	<b>-287,525</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
General Fund	4,986,349	5,278,889	5,455,669	5,551,000	5,690,805
Water Fund	1,884,098	1,839,253	2,625,000	2,625,000	2,225,000
<b>Expenditures Total</b>	<b>\$6,870,447</b>	<b>\$7,118,142</b>	<b>\$8,080,669</b>	<b>\$8,176,000</b>	<b>\$7,915,805</b>

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
General Fund	49.00	50.00	50.75	50.80	50.80
<b>Staffing Total</b>	<b>49.00</b>	<b>50.00</b>	<b>50.75</b>	<b>50.80</b>	<b>50.80</b>



# City Attorney

## PROGRAM DETAIL

### Civil Division

**Net Cost: \$5,881,184**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	3,168,211	3,355,394	3,483,477	3,556,870	3,656,684
Water Fund	1,884,098	1,839,253	2,625,000	2,625,000	2,225,000
<b>Expenditures Total</b>	<b>\$5,052,309</b>	<b>\$5,194,647</b>	<b>\$6,108,477</b>	<b>\$6,181,870</b>	<b>\$5,881,684</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	3,063,695	3,091,112	3,216,235	3,282,943	3,277,518
Allocated Expenses	-183,000	0	0	0	0
Supplies and Services	2,101,512	2,029,928	2,812,746	2,819,431	2,512,746
Interfund Charges	70,102	73,607	79,496	79,496	91,420
<b>Expenditures Total</b>	<b>\$5,052,309</b>	<b>\$5,194,647</b>	<b>\$6,108,477</b>	<b>\$6,181,870</b>	<b>\$5,881,684</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	25.00	26.00	26.75	26.80	26.80
<b>Staffing Total</b>	<b>25.00</b>	<b>26.00</b>	<b>26.75</b>	<b>26.80</b>	<b>26.80</b>

### Criminal Justice Division

**Net Cost: \$2,030,121**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,818,138	1,923,495	1,972,192	1,994,130	2,034,121
<b>Expenditures Total</b>	<b>\$1,818,138</b>	<b>\$1,923,495</b>	<b>\$1,972,192</b>	<b>\$1,994,130</b>	<b>\$2,034,121</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,741,740	1,813,478	1,860,466	1,877,598	1,922,395
Supplies and Services	76,398	110,017	111,726	116,532	111,726
<b>Expenditures Total</b>	<b>\$1,818,138</b>	<b>\$1,923,495</b>	<b>\$1,972,192</b>	<b>\$1,994,130</b>	<b>\$2,034,121</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	24.00	24.00	24.00	24.00	24.00
<b>Staffing Total</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>

# City Attorney

**PROGRAM DETAIL****Criminal Justice Division**

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Summonses	59,484	62,564	64,000	62,500	62,500

# City Council

## PROGRAM SUMMARY

### City Council

\$1,040,485 14 FTE

\*City Council and associated  
legislative activities

### Council Contingency

\$15,716 0 FTE

\* Contingency for unanticipated items

## DEPARTMENT SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
REGULAR - FTE	14.00	14.00	14.00	14.00	14.00
EXPENDITURES	882,945	948,490	1,110,160	1,140,541	1,056,201

# 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	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Regular - FTE	14.00	14.00	14.00	14.00	14.00
Personal Services	543,869	583,439	620,819	594,250	606,477
Supplies and Services	333,255	358,939	482,740	539,690	442,133
Interfund Charges	5,821	6,112	6,601	6,601	7,591
<b>Expenditures Total</b>	<b>\$882,945</b>	<b>\$948,490</b>	<b>\$1,110,160</b>	<b>\$1,140,541</b>	<b>\$1,056,201</b>

## 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.

For 2015, several changes are being made to the City Council budget. An allocation of \$40,000 for Sister Cities International is being moved out of the department and into the General Management Department budget to offset the cost of the new Office of International Initiatives. A one-time 2014 allocation of \$25,000 for military-related activities at the Aurora Chamber of Commerce has also been lapsed. The City Council travel budget has been increased by \$2,000 for each council member and the mayor on a one-time basis. At the September 27, 2014 budget workshop, the Council added \$4,500 to sponsor tables at three community fundraisers and \$5,000 in total to support the Aurora Symphony Orchestra and Aurora Singers.

A detailed breakdown of City Council spending can be found in Appendix 7.

## BASE ADJUSTMENTS

Base Adjustments	2015
Prior Year One Times	-25,000
Compensation Adjustments	-14,342
Mandated Costs	-6,117
<b>Total Base Adjustments</b>	<b>(\$45,459)</b>

# City Council

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add funds to sponsor tables at various events	0.00	4,500	0	4,500
Program affected: City Council At the September 27, 2014 budget workshop, the City Council added funds to purchase sponsored tables at three events on an ongoing basis: the Aurora Public Schools Foundation Annual Gala (\$2,500), Community College of Aurora Foundation Scholarship Recognition Luncheon (\$1,000) and the Aurora Mental Health Annual Benefit Luncheon (\$1,000).				
Add support for Aurora Symphony Orchestra and Aurora Singers	0.00	5,000	0	5,000
Program affected: City Council At the September 27, 2014 budget workshop, the City Council added \$2,500 each to support the Aurora Symphony Orchestra and the Aurora Singers on an ongoing basis.				
Additional Council Travel Budget	0.00	22,000	0	22,000
Program affected: City Council A one-time increase in the City Council travel budget will add \$2,000 to the travel budget of each council member and the mayor. Total 2015 travel allocations will be \$7,000 for each council member and \$11,000 for the mayor.				
Office of International Initiatives Creation	0.00	-40,000	0	-40,000
Program affected: Office of International Initiatives (General Management); City Council (City Council) The Office of International Initiatives is a new program designed to enhance the quality of life for Aurora's immigrant and refugee population as well as to carry out the City's interests on an international stage. The office will also house funding for the Sister Cities agreement. The existing budgets for Sister Cities in the City Council budget and other international programs in the General Management budget will be used to offset costs for the new office. As part of the September 27, 2014 Budget Workshop the original amendment was reduced by \$67,000 to reduce appropriation and FTE count.  This amendment addresses a Council Priority Project: Sister Cities/International.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>-8,500</b>	<b>0</b>	<b>-8,500</b>
<b>General Fund Total</b>	<b>0.00</b>	<b>-8,500</b>	<b>0</b>	<b>-8,500</b>
<b>Amendment Request Total All Funds</b>	<b>0.00</b>	<b>-8,500</b>	<b>0</b>	<b>-8,500</b>

# City Council

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
General Fund	882,945	948,490	1,110,160	1,140,541	1,056,201
<b>Expenditures Total</b>	<b>\$882,945</b>	<b>\$948,490</b>	<b>\$1,110,160</b>	<b>\$1,140,541</b>	<b>\$1,056,201</b>

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
General Fund	14.00	14.00	14.00	14.00	14.00
<b>Staffing Total</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>

## PROGRAM DETAIL

### City Council

**Net Cost: \$1,040,485**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	881,853	943,200	1,094,444	1,124,825	1,040,485
<b>Expenditures Total</b>	<b>\$881,853</b>	<b>\$943,200</b>	<b>\$1,094,444</b>	<b>\$1,124,825</b>	<b>\$1,040,485</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	543,869	583,439	620,819	594,250	606,477
Supplies and Services	332,163	353,649	467,024	523,974	426,417
Interfund Charges	5,821	6,112	6,601	6,601	7,591
<b>Expenditures Total</b>	<b>\$881,853</b>	<b>\$943,200</b>	<b>\$1,094,444</b>	<b>\$1,124,825</b>	<b>\$1,040,485</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	14.00	14.00	14.00	14.00	14.00
<b>Staffing Total</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>

# City Council

## PROGRAM DETAIL

### 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,092	5,290	15,716	15,716	15,716
<b>Expenditures Total</b>	<b>\$1,092</b>	<b>\$5,290</b>	<b>\$15,716</b>	<b>\$15,716</b>	<b>\$15,716</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Supplies and Services	1,092	5,290	15,716	15,716	15,716
<b>Expenditures Total</b>	<b>\$1,092</b>	<b>\$5,290</b>	<b>\$15,716</b>	<b>\$15,716</b>	<b>\$15,716</b>

# Civil Service Commission

## PROGRAM SUMMARY

### Civil Service Commission

\$753,119 4 FTE

\*New applicant and promotional  
certification of civil service

\*Disciplinary appeal hearings

## DEPARTMENT SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
REGULAR - FTE	4.00	4.00	4.00	4.00	4.00
EXPENDITURES	632,676	790,414	738,077	739,369	753,119



# 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	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Regular - FTE	4.00	4.00	4.00	4.00	4.00
Personal Services	386,243	476,899	428,361	444,140	443,062
Supplies and Services	244,429	311,411	307,444	292,957	307,444
Interfund Charges	2,004	2,104	2,272	2,272	2,613
<b>Expenditures Total</b>	<b>\$632,676</b>	<b>\$790,414</b>	<b>\$738,077</b>	<b>\$739,369</b>	<b>\$753,119</b>

## DEPARTMENT NARRATIVE

Expenditures for 2014 for the Civil Service Commission are expected to be on budget. The slight overage compared to the 2014 Original Budget is due to the citywide employee bonuses that will be part of the fall supplemental budget process. Spending in 2014 is less than 2013 because of a number of entry-level Fire and Police background investigations that were conducted in 2013 instead of 2012. The 2015 budget amount is higher than the 2014 budget due to base budget adjustments for pay and benefits.

By the end of 2014, the Commission will have created new entry-level hiring lists for both the Fire and Police departments. With a total of over 3,000 entry-level applications expected by the end of the year, the testing fee will have generated approximately \$30,000 in revenue to the General Fund.

## BASE ADJUSTMENTS

Base Adjustments	2015
Compensation Adjustments	14,701
Mandated Costs	341
<b>Total Base Adjustments</b>	<b>\$15,042</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
General Fund	632,676	790,414	738,077	739,369	753,119
<b>Expenditures Total</b>	<b>\$632,676</b>	<b>\$790,414</b>	<b>\$738,077</b>	<b>\$739,369</b>	<b>\$753,119</b>

# Civil Service Commission

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
General Fund	4.00	4.00	4.00	4.00	4.00
<b>Staffing Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

## PROGRAM DETAIL

### Civil Service Commission

**Net Cost: \$723,119**

This function provides for Police Officer and Fire Fighter candidate 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	632,676	790,414	738,077	739,369	753,119
<b>Expenditures Total</b>	<b>\$632,676</b>	<b>\$790,414</b>	<b>\$738,077</b>	<b>\$739,369</b>	<b>\$753,119</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	386,243	476,899	428,361	444,140	443,062
Supplies and Services	244,429	311,411	307,444	292,957	307,444
Interfund Charges	2,004	2,104	2,272	2,272	2,613
<b>Expenditures Total</b>	<b>\$632,676</b>	<b>\$790,414</b>	<b>\$738,077</b>	<b>\$739,369</b>	<b>\$753,119</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	4.00	4.00	4.00	4.00	4.00
<b>Staffing Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Number of candidates screened or certified	4,285	3,965	3,000	3,500	3,500

# Communications

## PROGRAM SUMMARY

### Access Aurora

\$175,278 2.56 FTE

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

### Art Media

\$342,205 3.8 FTE

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

### Aurora Channel

\$906,430 3.75 FTE

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

### Mail Center

\$307,958 3 FTE

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

### Media and Public Relations

\$1,040,813 6 FTE

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

### Multimedia Support

\$78,449 1 FTE

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

### Printing Services

\$409,070 2.75 FTE

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

## DEPARTMENT SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
REGULAR - FTE	20.80	21.05	21.05	22.86	22.86
EXPENDITURES	2,225,714	2,305,073	3,217,491	3,289,789	3,260,203

# Communications

## DESCRIPTION

The Communications Department is responsible for conducting internal and external communications and providing professional public and media relations support for the City. The department communicates the issues, priorities, activities, and news of the City to Aurora and metro area residents, with a goal of providing accurate and timely information to employees and the public. Information is provided via the news and online media; the Aurora Channel and its productions, City social media accounts, the City website, City-produced publications and communication vehicles of department partners.

The Media and Public Relations group focuses on issue management and presenting positive stories of the City and community through City communication methods. The Communications Director serves as the liaison to Visit Aurora and partners on marketing projects that mutually benefit and promote the City. Additionally, the Communications Department oversees: Access Aurora, the Aurora Channel, Art Media, Mail Center, the Print Shop and Aurora Municipal Center meeting rooms.

## 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	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Regular - FTE	20.80	21.05	21.05	22.86	22.86
Personal Services	1,666,853	1,719,278	1,788,800	1,844,430	1,843,654
Supplies and Services	480,597	482,674	853,275	869,601	940,775
Interfund Charges	15,333	15,534	16,740	17,082	20,098
Capital Related	62,931	87,587	558,676	558,676	455,676
<b>Expenditures Total</b>	<b>\$2,225,714</b>	<b>\$2,305,073</b>	<b>\$3,217,491</b>	<b>\$3,289,789</b>	<b>\$3,260,203</b>

## DEPARTMENT NARRATIVE

The 2014 General Fund projection for the Communications Department will be higher than the 2014 Original Budget by \$72,300. This overage is largely due to compensation adjustments and the Aurora Room display upgrade, which will be covered by transfers from Non-Departmental. The 2014 projection also includes the anticipated vacation and sick leave payouts associated with two retirements in the department by the end of the year, as well as the addition of 1.81 FTE as part of the City's implementation of the Affordable Care Act. These increases will be covered by supplementals. The Designated Revenues Fund, which funds TV equipment upgrades, is projected to be on budget in 2014.

In 2015, the total Communications department budget will decrease \$29,600 below the 2014 projection due to reduced appropriation of the Public Education and Government (PEG) Fund balance. The PEG Fund is being used to pay for the Aurora Channel upgrade to high definition (HD) that is scheduled to be completed in 2016. A total of \$450,700 will be available in the 2015 Designated Revenue Fund budget for TV equipment upgrades, a decrease of \$68,000 compared to 2014. A portion of the 2015 budget (\$130,500) will come from a drawdown of the PEG Fund balance.

The Communications Department's 2015 General Fund budget will increase \$150,700 (5.7 percent) over the 2014 Original Budget. The 2015 General Fund increase is driven by a \$50,000 amendment to add funding for language translation of key City documents, as well as a \$15,000 amendment to fund Spanish closed captioning for City Council meetings. The 2015 budget also includes a \$30,000 appropriation for a freelance graphics artist to assist with increased Art Media demand. Also, an additional \$5,000 has been appropriated to replace the large format printer in the Print Shop, which has reached the end of its useful service life. The base budget adjustments related to mandated costs and citywide pay and benefit increases account for approximately \$40,000 of the budget increase. The 2015 General Fund budget includes \$300,000 of funding to cover the second year of a multi-year market branding campaign, with 2015 focusing on strategy implementation.

# Communications

## BASE ADJUSTMENTS

Base Adjustments	2015
Prior Year One Times	-40,000
Mid Year Modifications	10,352
Compensation Adjustments	37,002
Mandated Costs	3,358
Grant / Designated Revenue Adjustments	-68,000
<b>Total Base Adjustments</b>	<b>(\$57,288)</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Closed Captioning	0.00	15,000	0	15,000
Program affected: Media and Public Relations This amendment adds ongoing funding to provide Spanish closed captioning for City Council meetings. Currently, the City only provides English closed captioning.				
Equipment Replacement: Large Format Printer	0.00	5,000	0	5,000
Program affected: Printing Services The Print Shop does not have ongoing budget for end of life equipment replacement needs. This amendment provides one-time funding to replace the large format printer in the print shop, which was last replaced over five years ago. This new printer is expected to service the department until 2019.				
Freelance Graphics Artist	0.00	30,000	0	30,000
Program affected: Art Media The Art Media Division provides graphic design and support for the entire City, saving the City by providing graphics services at a fraction of the rate if the services were outsourced. In the last 2.5 years the graphics workload has increased over 200 percent. This amendment adds ongoing funding for a part-time contract Graphics freelancer to assist with increased demand.				
Translation Services	0.00	50,000	0	50,000
Program affected: Media and Public Relations This amendment provides ongoing funding for the translation of written documents from English to select languages. City documents will be translated in prioritized order. The City will receive approximately 500 hours of translation services.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>
<b>General Fund Total</b>	<b>0.00</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>
<b>Amendment Request Total All Funds</b>	<b>0.00</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>

# Communications

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Designated Revenues Fund	383,369	191,444	591,523	591,523	483,523
General Fund	1,842,345	2,113,428	2,625,968	2,698,266	2,776,680
Gifts & Grants Fund	0	201	0	0	0
<b>Expenditures Total</b>	<b>\$2,225,714</b>	<b>\$2,305,073</b>	<b>\$3,217,491</b>	<b>\$3,289,789</b>	<b>\$3,260,203</b>

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Designated Revenues Fund	2.70	0.00	0.00	0.00	0.00
General Fund	18.10	21.05	21.05	22.86	22.86
<b>Staffing Total</b>	<b>20.80</b>	<b>21.05</b>	<b>21.05</b>	<b>22.86</b>	<b>22.86</b>

## PROGRAM DETAIL

### Access Aurora

**Net Cost: \$175,278**

Access Aurora serves as a single point of contact for citizens and visitors by providing information on City services and community resources. Access Aurora works to solve customer and resident concerns in a timely and responsive manner, including walkup guests, phone and email inquiries, as well as communications through the Access Aurora website. Additionally, Access Aurora oversees meeting room reservations.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	165,659	166,513	164,847	176,659	175,278
<b>Expenditures Total</b>	<b>\$165,659</b>	<b>\$166,513</b>	<b>\$164,847</b>	<b>\$176,659</b>	<b>\$175,278</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	164,640	164,922	162,922	175,484	173,353
Supplies and Services	1,019	1,591	1,925	1,175	1,925
<b>Expenditures Total</b>	<b>\$165,659</b>	<b>\$166,513</b>	<b>\$164,847</b>	<b>\$176,659</b>	<b>\$175,278</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	2.50	2.50	2.50	2.56	2.56
<b>Staffing Total</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.56</b>	<b>2.56</b>

# Communications

## PROGRAM DETAIL

### Access Aurora

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Percentage of calls answered within the established standard of 30 seconds or less (Target is 85%)	N/A	86%	85%	85%	85%
Percentage of survey responders rating assistance from Access Aurora as 'above average' or better (Target is 85%)	N/A	98%	85%	100%	85%

### Art Media

**Net Cost: \$342,205**

The City's team of four graphic artists design more than 4,000 graphic jobs a year. The team continually seeks ways to deliver professional, attractive designs at an economical cost to the City.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	284,785	295,342	291,957	309,745	342,205
<b>Expenditures Total</b>	<b>\$284,785</b>	<b>\$295,342</b>	<b>\$291,957</b>	<b>\$309,745</b>	<b>\$342,205</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	269,863	280,296	276,059	292,084	296,307
Supplies and Services	14,922	15,046	15,898	17,661	45,898
<b>Expenditures Total</b>	<b>\$284,785</b>	<b>\$295,342</b>	<b>\$291,957</b>	<b>\$309,745</b>	<b>\$342,205</b>

<b><u>STAFFING SUMMARY</u></b>					
General Fund	2.80	2.80	2.80	3.80	3.80
<b>Staffing Total</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>3.80</b>	<b>3.80</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Percentage of jobs processed by Art Media completed on-time or early (Target is 85%)	81%	91%	85%	85%	85%
Percentage of of internal customers rating support from Art Media, Mail Center, and Print Shop as 'above average' or better (Target is 85%)	99%	98%	85%	97%	85%

# Communications

## PROGRAM DETAIL

### Aurora Channel

**Net Cost: \$422,907**

The Aurora Channel provides quality local news and public affairs coverage about the community, 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	383,369	191,444	591,523	591,523	483,523
General Fund	734	275,382	386,263	397,729	422,907
<b>Expenditures Total</b>	<b>\$384,103</b>	<b>\$466,826</b>	<b>\$977,786</b>	<b>\$989,252</b>	<b>\$906,430</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	285,666	312,707	337,458	348,626	369,104
Supplies and Services	34,186	65,146	81,652	81,950	86,650
Interfund Charges	1,320	1,386	0	0	0
Capital Related	62,931	87,587	558,676	558,676	450,676
<b>Expenditures Total</b>	<b>\$384,103</b>	<b>\$466,826</b>	<b>\$977,786</b>	<b>\$989,252</b>	<b>\$906,430</b>
<b><u>STAFFING SUMMARY</u></b>					
Designated Revenues Fund	2.70	0.00	0.00	0.00	0.00
General Fund	0.00	3.00	3.00	3.75	3.75
<b>Staffing Total</b>	<b>2.70</b>	<b>3.00</b>	<b>3.00</b>	<b>3.75</b>	<b>3.75</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Percentage of customers finding the Aurora Channel's video production service to be 'useful' or 'very useful' in accomplishing key department objectives (Target is 85%)	96%	94%	85%	100%	85%
Percentage of viewers finding the programming on the Aurora Channel(s) and/or YouTube to be 'useful' or 'very useful' (Target is 85%)	90%	92%	85%	100%	85%



# Communications

## PROGRAM DETAIL

### Mail Center

**Net Cost: \$307,958**

Three mail technicians deliver and process approximately 300,000 pieces of USPS mail, packages, and internal mail to 97 locations throughout the City, not including the 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	381,560	305,561	341,408	305,265	307,958
<b>Expenditures Total</b>	<b>\$381,560</b>	<b>\$305,561</b>	<b>\$341,408</b>	<b>\$305,265</b>	<b>\$307,958</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	163,046	127,695	125,028	128,199	126,009
Supplies and Services	214,647	174,494	212,496	173,182	177,496
Interfund Charges	3,867	3,372	3,884	3,884	4,453
<b>Expenditures Total</b>	<b>\$381,560</b>	<b>\$305,561</b>	<b>\$341,408</b>	<b>\$305,265</b>	<b>\$307,958</b>

<b><u>STAFFING SUMMARY</u></b>					
General Fund	4.00	3.00	3.00	3.00	3.00
<b>Staffing Total</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Percentage of of internal customers rating support from Art Media, Mail Center, and Print Shop as 'above average' or better (Target is 85%)	99%	98%	85%	85%	85%

### Media and Public Relations

**Net Cost: \$1,040,813**

Media and Public Relations has the dual role of providing management oversight of the Communications Department and serving as the City's primary liaison to various members of the community and media on city-wide 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, Annual Report to Citizens, 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. A marketing effort began in 2014 and will continue through 2018 with funding of \$300,000 annually.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	537,835	609,757	961,696	982,698	1,040,813
<b>Expenditures Total</b>	<b>\$537,835</b>	<b>\$609,757</b>	<b>\$961,696</b>	<b>\$982,698</b>	<b>\$1,040,813</b>

# Communications

## PROGRAM DETAIL

### Media and Public Relations

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	487,125	560,102	598,401	592,782	586,454
Supplies and Services	45,778	44,476	356,205	382,826	446,205
Interfund Charges	4,932	5,179	7,090	7,090	8,154
<b>Expenditures Total</b>	<b>\$537,835</b>	<b>\$609,757</b>	<b>\$961,696</b>	<b>\$982,698</b>	<b>\$1,040,813</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	5.00	6.00	6.00	6.00	6.00
<b>Staffing Total</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Percentage of media inquiries receiving a response by next day of business (Target is 90%)	N/A	100%	90%	100%	90%
Ratio of user/follower comments, feedback, questions, and other interactions for every City social media post. Number reflects the average number of responses per City post. (Target is 10:1)	34:1	55:1	10:1	50:1	10:1

### Multimedia Support

**Net Cost: \$78,449**

Multimedia Support staff supports audio and visual needs for high-level meetings scheduled in the Aurora Municipal Center, including the City Council Chambers, in coordination with Facilities. The program also assists with technical support to the Aurora Channel operations.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	96,040	76,962	79,044	102,812	78,449
<b>Expenditures Total</b>	<b>\$96,040</b>	<b>\$76,962</b>	<b>\$79,044</b>	<b>\$102,812</b>	<b>\$78,449</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	92,397	73,416	75,442	75,525	76,319
Supplies and Services	2,540	2,266	2,498	25,841	0
Interfund Charges	1,103	1,280	1,104	1,446	2,130
<b>Expenditures Total</b>	<b>\$96,040</b>	<b>\$76,962</b>	<b>\$79,044</b>	<b>\$102,812</b>	<b>\$78,449</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	1.30	1.00	1.00	1.00	1.00
<b>Staffing Total</b>	<b>1.30</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

# Communications

## PROGRAM DETAIL

### Multimedia Support

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Percentage of internal customers rating audio/visual services as 'above average' or better (Target is 85%)	N/A	100%	N/A	100%	85%

### Printing Services

**Net Cost: \$409,070**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	375,732	383,911	400,753	423,358	409,070
<b>Expenditures Total</b>	<b>\$375,732</b>	<b>\$383,911</b>	<b>\$400,753</b>	<b>\$423,358</b>	<b>\$409,070</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	204,116	200,140	213,490	231,730	216,108
Supplies and Services	167,505	179,454	182,601	186,966	182,601
Interfund Charges	4,111	4,317	4,662	4,662	5,361
Capital Related	0	0	0	0	5,000
<b>Expenditures Total</b>	<b>\$375,732</b>	<b>\$383,911</b>	<b>\$400,753</b>	<b>\$423,358</b>	<b>\$409,070</b>

<b><u>STAFFING SUMMARY</u></b>					
General Fund	2.50	2.75	2.75	2.75	2.75
<b>Staffing Total</b>	<b>2.50</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Percentage of Council packets printed within four hours of receipt of final files (Target is 90%)	N/A	100%	N/A	100%	90%
Percentage of internal customers rating support from Art Media, Mail Center, and Print Shop as 'above average' or better (Target is 85%)	99%	97%	85%	97%	85%
Percentage of jobs processed by Printing Services will be completed on-time or early (Target is 85%)	87%	88%	85%	80%	85%

# Court Administration

## PROGRAM SUMMARY

### Case Management

\$1,496,752 22 FTE

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

### Detention

\$4,137,439 57 FTE

- \*Provide safe environment for staff and detainees

### Marshal

\$675,312 9 FTE

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

### Office of the Court Administrator

\$971,009 6 FTE

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

### Probation

\$743,614 10 FTE

- \*Supervise and monitor defendants sentenced to probation programs

## DEPARTMENT SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
REGULAR - FTE	101.00	101.00	101.00	101.00	104.00
EXPENDITURES	7,286,549	7,359,926	7,700,612	7,738,721	8,024,126

# 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 Division 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	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Regular - FTE	101.00	101.00	101.00	101.00	104.00
Personal Services	5,903,515	5,954,412	6,170,043	6,265,579	6,578,519
Supplies and Services	1,168,489	1,182,516	1,282,437	1,224,454	1,166,367
Interfund Charges	214,545	222,498	245,132	245,688	276,240
Capital Related	0	500	3,000	3,000	3,000
<b>Expenditures Total</b>	<b>\$7,286,549</b>	<b>\$7,359,926</b>	<b>\$7,700,612</b>	<b>\$7,738,721</b>	<b>\$8,024,126</b>

## DEPARTMENT NARRATIVE

The Court Administration Department expenditures are projected to be slightly over the 2014 Original Budget by \$38,100. This is due to compensation adjustments for citywide bonuses combined with increased spending of the FUTURE grant. The citywide employee bonuses will be addressed in the 2014 Fall Supplemental process. The FUTURE budget adjustment will be part of the 2015 Spring Supplemental process to adjust the budget per actual spending. Vacancy savings related to turnover in the Detention division have been offset by high temporary compensation costs associated with relief marshals and a probation program specialist.

The 2015 budget for Court Administration is \$323,500 higher than the 2014 Original Budget. This increase is largely driven by a \$200,400 budget amendment that adds 3.0 FTE Detention Officers to assist with patrol intakes and improve front-end customer service. Also included is an amendment for \$39,000 to provide funding for a part-time contract Program Specialist that was formerly covered by the FUTURE program grant. Department specific pay and benefit base budget adjustments and mandated increases for detainee healthcare and meals account for \$215,300 of the 2015 increase.

These increases are partially offset by a \$131,200 decrease in the Gifts and Grant budget for the FUTURE grant to adjust the budget down to the anticipated level of spending for 2015. Originally anticipated to end in 2014, the City has submitted a no-cost grant extension allowing the remaining FUTURE grant funds to be spent into 2015, with all funds expected to be depleted in the first quarter of the year. The Gifts and Grants budget for the Court Administration department is projected to decrease to \$44,100 in 2015 with the extension of the grant period.

In 2015, 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.

# Court Administration

## BASE ADJUSTMENTS

Base Adjustments	2015
Prior Year One Times	-175,305
Compensation Adjustments	164,721
Mandated Costs	50,596
Grant / Designated Revenue Adjustments	44,100
<b>Total Base Adjustments</b>	<b>\$84,112</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 3.0 FTE Detention Officers	3.00	200,402	0	200,402
Program affected: Detention This amendment adds 3.0 FTE Detention Officers to help manage the increased workload. These Detention Officers will assist with patrol intakes to decrease the patrol officers' wait time when accepting detainees. Additionally, one FTE will focus on the front lobby to improve customer service to citizens, bondspersons and vendors.				
Add Contract Program Specialist to the General Fund	0.00	39,000	0	39,000
Program affected: Probation This amendment provides ongoing funding for a part-time contract Program Specialist position currently being covered by FUTURE grant funding. The grant expires December 31, 2014, however the services provided by the grant will continue beyond 2014 regardless of the funding source. This 20 hour per week position is needed to provide direct oversight to female probationers who have been prostituted in the City of Aurora, including those probationers in the FUTURE program.				
<b>New Appropriation Total</b>	<b>3.00</b>	<b>239,402</b>	<b>0</b>	<b>239,402</b>
<b>General Fund Total</b>	<b>3.00</b>	<b>239,402</b>	<b>0</b>	<b>239,402</b>
<b>Amendment Request Total All Funds</b>	<b>3.00</b>	<b>239,402</b>	<b>0</b>	<b>239,402</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
General Fund	7,286,549	7,184,776	7,525,307	7,554,693	7,980,026
Gifts & Grants Fund	0	175,150	175,305	184,028	44,100
<b>Expenditures Total</b>	<b>\$7,286,549</b>	<b>\$7,359,926</b>	<b>\$7,700,612</b>	<b>\$7,738,721</b>	<b>\$8,024,126</b>

# Court Administration

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
General Fund	101.00	101.00	101.00	101.00	104.00
<b>Staffing Total</b>	<b>101.00</b>	<b>101.00</b>	<b>101.00</b>	<b>101.00</b>	<b>104.00</b>

## PROGRAM DETAIL

### Case Management

**Net Cost: \$1,496,752**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,340,375	1,386,590	1,506,818	1,483,177	1,496,752
<b>Expenditures Total</b>	<b>\$1,340,375</b>	<b>\$1,386,590</b>	<b>\$1,506,818</b>	<b>\$1,483,177</b>	<b>\$1,496,752</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,131,960	1,173,951	1,245,602	1,223,245	1,235,536
Supplies and Services	208,415	212,639	261,216	259,932	261,216
<b>Expenditures Total</b>	<b>\$1,340,375</b>	<b>\$1,386,590</b>	<b>\$1,506,818</b>	<b>\$1,483,177</b>	<b>\$1,496,752</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	22.00	22.00	22.00	22.00	22.00
<b>Staffing Total</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Summonses	59,484	62,564	64,000	62,500	62,500

### Detention

**Net Cost: \$4,137,439**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	3,669,046	3,582,572	3,810,651	3,744,238	4,137,439
<b>Expenditures Total</b>	<b>\$3,669,046</b>	<b>\$3,582,572</b>	<b>\$3,810,651</b>	<b>\$3,744,238</b>	<b>\$4,137,439</b>

# Court Administration

## PROGRAM DETAIL

### Detention

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	2,973,157	2,872,763	3,108,773	3,062,349	3,410,917
Supplies and Services	686,104	701,038	691,848	671,303	713,483
Interfund Charges	9,785	8,771	10,030	10,586	13,039
<b>Expenditures Total</b>	<b>\$3,669,046</b>	<b>\$3,582,572</b>	<b>\$3,810,651</b>	<b>\$3,744,238</b>	<b>\$4,137,439</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	54.00	54.00	54.00	54.00	57.00
<b>Staffing Total</b>	<b>54.00</b>	<b>54.00</b>	<b>54.00</b>	<b>54.00</b>	<b>57.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Detainees	15,789	15,776	17,052	17,052	17,052

### Marshal

**Net Cost: \$675,312**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	719,591	670,773	656,563	706,686	675,312
<b>Expenditures Total</b>	<b>\$719,591</b>	<b>\$670,773</b>	<b>\$656,563</b>	<b>\$706,686</b>	<b>\$675,312</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	682,766	636,498	613,125	667,388	636,733
Supplies and Services	25,820	23,991	26,054	21,914	26,054
Interfund Charges	11,005	10,284	15,384	15,384	10,525
Capital Related	0	0	2,000	2,000	2,000
<b>Expenditures Total</b>	<b>\$719,591</b>	<b>\$670,773</b>	<b>\$656,563</b>	<b>\$706,686</b>	<b>\$675,312</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	10.00	9.00	9.00	9.00	9.00
<b>Staffing Total</b>	<b>10.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Remands	940	990	1,200	1,200	1,200
Transports	1,779	2,497	2,450	2,450	2,450



# Court Administration

## PROGRAM DETAIL

### Office of the Court Administrator

**Net Cost: \$971,009**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,024,926	905,651	920,143	965,464	971,009
<b>Expenditures Total</b>	<b>\$1,024,926</b>	<b>\$905,651</b>	<b>\$920,143</b>	<b>\$965,464</b>	<b>\$971,009</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	589,007	606,398	587,248	637,457	605,156
Supplies and Services	242,164	95,310	113,177	108,289	113,177
Interfund Charges	193,755	203,443	219,718	219,718	252,676
Capital Related	0	500	0	0	0
<b>Expenditures Total</b>	<b>\$1,024,926</b>	<b>\$905,651</b>	<b>\$920,143</b>	<b>\$965,464</b>	<b>\$971,009</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	6.00	6.00	6.00	6.00	6.00
<b>Staffing Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

### Probation

**Net Cost: \$699,514**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	532,611	639,190	631,132	655,128	699,514
Gifts & Grants Fund	0	175,150	175,305	184,028	44,100
<b>Expenditures Total</b>	<b>\$532,611</b>	<b>\$814,340</b>	<b>\$806,437</b>	<b>\$839,156</b>	<b>\$743,614</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	526,625	664,802	615,295	675,140	690,177
Supplies and Services	5,986	149,538	190,142	163,016	52,437
Capital Related	0	0	1,000	1,000	1,000
<b>Expenditures Total</b>	<b>\$532,611</b>	<b>\$814,340</b>	<b>\$806,437</b>	<b>\$839,156</b>	<b>\$743,614</b>

# Court Administration

## PROGRAM DETAIL

### Probation

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	9.00	10.00	10.00	10.00	10.00
<b>Staffing Total</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
New cases	728	778	780	780	780

# Finance

## PROGRAM SUMMARY

<b><u>Accounting</u></b>  <div> <div>\$1,180,652</div> <div>10 FTE</div> </div> <p>*Maintain the official financial accounts and records of the City *Ensure compliance with accounting standards</p>	<b><u>Accounts Payable</u></b>  <div> <div>\$218,661</div> <div>3 FTE</div> </div> <p>*Review City invoices for accuracy, proper approval, appropriateness and make timely payment to vendors</p>	<b><u>Administration</u></b>  <div> <div>\$652,292</div> <div>3 FTE</div> </div> <p>*Provide citywide financial planning, advice, special projects and administration of financial operations</p>
<b><u>Budget &amp; Financial Planning</u></b>  <div> <div>\$579,771</div> <div>7.5 FTE</div> </div> <p>*Provide citywide budget guidance and develop budget, provide analysis and manage the budget process</p>	<b><u>Central Cashiering</u></b>  <div> <div>\$264,068</div> <div>4 FTE</div> </div> <p>*Central receipt and management of all City cash</p>	<b><u>Debt and Financing Management</u></b>  <div> <div>\$361,058</div> <div>1.67 FTE</div> </div> <p>*Issue and manage all City debt and financing</p>
<b><u>Investment Management</u></b>  <div> <div>\$0</div> <div>1.33 FTE</div> </div> <p>*Manage the investment of all City cash *Program charges are offset by investment income</p>	<b><u>Marijuana Enforcement</u></b>  <div> <div>\$622,500</div> <div>1 FTE</div> </div> <p>*Provide all department functions needed for retail marijuana establishments to include plan review, licensing and enforcement</p>	<b><u>Payroll</u></b>  <div> <div>\$329,002</div> <div>4 FTE</div> </div> <p>*Manage and process payroll including payment of deductions and benefits, and reconciliation of information</p>
<b><u>Tax and Licensing</u></b>  <div> <div>\$1,493,767</div> <div>12.67 FTE</div> </div> <p>*Issue and manage general tax, and special licensing for city businesses and collect unpaid taxes through collection activities excluding audit</p>	<b><u>Tax Audit</u></b>  <div> <div>\$736,931</div> <div>8.33 FTE</div> </div> <p>*Audit businesses for compliance with City tax laws and collect unpaid taxes through the audit process</p>	<b><u>Transfers and Other Requirements</u></b>  <div> <div>\$264,000</div> <div>0 FTE</div> </div> <p>*Property Tax Collection Fee to Counties</p>

## DEPARTMENT SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>REGULAR - FTE</b>	<b>60.50</b>	<b>58.50</b>	<b>55.50</b>	<b>56.50</b>	<b>56.50</b>
<b>EXPENDITURES</b>	<b>5,313,652</b>	<b>5,165,488</b>	<b>5,745,715</b>	<b>6,312,455</b>	<b>6,702,702</b>

# 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	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Regular - FTE	60.50	58.50	55.50	56.50	56.50
Personal Services	4,508,176	4,548,574	4,703,156	5,033,615	5,360,321
Allocated Expenses	-701,192	-466,279	-473,326	-502,472	-489,463
Supplies and Services	1,438,846	1,011,845	1,479,132	1,743,216	1,788,278
Interfund Charges	32,072	35,098	36,753	38,096	43,566
Debt Related	0	500	0	0	0
Transfers Out	35,750	35,750	0	0	0
<b>Expenditures Total</b>	<b>\$5,313,652</b>	<b>\$5,165,488</b>	<b>\$5,745,715</b>	<b>\$6,312,455</b>	<b>\$6,702,702</b>

## DEPARTMENT NARRATIVE

The 2014 Projection for Finance is over the 2014 Original Budget by \$566,700. The creation of the Marijuana Enforcement Division accounts for the majority of the variance, with a small amount attributable to the citywide employee bonuses. Both of these additions will be included in the supplemental budget process.

The 2015 budget includes several changes totaling \$957,000 compared to the 2014 Original Budget. A significant amount of the budget increase is associated with the Marijuana Enforcement Division created in 2014 to regulate and enforce the Amendment 64 rules and regulations for retail marijuana establishments. It is currently assumed that revenue generated by the application and permit fees will fully offset the cost of the division. In addition to the amendment to fund the Marijuana Enforcement Division, there are three other amendments in the department. First, on-going funds will be appropriated for the replacement of the Tax and Licensing (T&L) system. The amendment for \$150,000 will be combined with existing department budget to pay for the annual subscription of \$500,000 for the new T&L system.

The remaining two amendments in 2015 are for one-time appropriations. As a result of the September 2013 flooding and the subsequent request for FEMA grant funds, additional budget to cover the required external audit requirements is necessary. The 2015 budget includes \$40,000 to cover the cost of four FEMA related external audits. Additionally, the 2015 budget includes \$75,000 for consulting services. In cooperation with the Information Technology Department and Human Resources Division of Internal Services, Finance will explore a replacement for the existing Enterprise Resource Planning (ERP) software system. A consultant will be hired to evaluate current business practices, outline the market and systems available, and develop request for proposal (RFP) requirements.

In addition to the increase in the 2015 operating budget, the 2015 capital projects budget includes funding for a remodel project in the Finance Department totaling \$50,000. In an effort to improve customer service and accessibility, the Finance cashier located on the first floor of the Aurora Municipal Center will be redesigned to provide direct access to the water

# Finance

## DEPARTMENT NARRATIVE

billing area. Customers will no longer need to exit one area and enter the other in order to research and pay a water bill. The Water Department will share in the cost which will allow for the remodel to include a shared break room. Also included in the \$50,000 is funding for automated kiosk payment equipment to provide a self-service payment option to customers for any number of City services.

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

Finance's Controller operation, in partnership with Human Resources and Information Technology, recently completed an upgrade of the existing ERP system. The upgrade included changes to both the software and the hardware. The update provides newer technology and improved hardware stability. However, as discussed above, in 2015 a consultant will be hired to assist in evaluating available ERP systems that better meet the business and operational needs of the City.

Budget operations have focused on identifying ways to save money, increase revenues, measure performance, improve operations and otherwise address both short-term budget issues and the long-term structural budget imbalance impacting the City.

Tax and Licensing will spend the first part of 2015 focused on implementation of the new system. Process improvement reviews and implementation are planned over the coming year in the licensing and collection functions. The audit function will place a special emphasis on taxpayer education and outreach as part of staff goals. Tax Audit continues to audit businesses to ensure compliance with tax laws and 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 projects include a number of equipment lease purchases, the Aurora History Museum expansion for the restored Trolley Trailer No. 610, a city-owned 30,000 square foot conference center and a 506-space parking structure financed as part of the Fitzsimons Hyatt Hotel and Conference Center public-private partnership, and pre-payment on bonds in the Water Fund.

## BASE ADJUSTMENTS

Base Adjustments	2015
Mid Year Modifications	101,582
Compensation Adjustments	100,446
Mandated Costs	13,174
Other Adjustments	-1,000
<b>Total Base Adjustments</b>	<b>\$214,202</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Additional External Audit Requirements	0.00	40,000	0	40,000
Program affected: Accounting Four additional external audits will be required in 2015 in association with the City's FEMA grant request for funding to mitigate the cost of the September 2013 flood. This amendment adds the one-time funding required for the additional external audits.				

# Finance

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Enterprise Resource Planning Consultant	0.00	75,000	0	75,000
Program affected: Administration This amendment adds one-time funds to contract an Enterprise Resource Planning (ERP) consultant in preparation of system replacement. The Finance Department will partner with the Information Technology and Human Resources departments to hire a consultant to evaluate current business practices, outline the market and systems available, as well as develop RFP requirements.				
Marijuana Enforcement	0.00	477,785	622,500	-144,715
Program affected: Marijuana Enforcement This amendment provides funding to cover personnel and supply expenditures in the Marijuana Enforcement Division, which is a cross-functional team created to implement and enforce the Amendment 64 rules and regulations for retail marijuana establishments. Team members include personnel from Planning, Tax Audit, Building, and Code Enforcement. Also included on the team is the Manager of Marijuana Enforcement whose position is currently budgeted in Finance. The Marijuana Enforcement program is a net zero add, however, because the Manager of Marijuana Enforcement is already included in the Finance budget, the revenue associated with this program is higher than the added expenditures.				
Tax and Licensing System	0.00	150,000	0	150,000
Program affected: Tax and Licensing This amendment increases the on-going appropriation for the Tax and Licensing system replacement. In 2014, Finance reallocated \$350,000 of existing budget for the purchase of the new software system. The RFP process yielded a SaaS (software as a service) solution that requires an additional appropriation. This amendment increases the total annual appropriation for the T&L software subscription to \$500,000. The new software is expected to be fully implemented in 2015.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>742,785</b>	<b>622,500</b>	<b>120,285</b>
<b>General Fund Total</b>	<b>0.00</b>	<b>742,785</b>	<b>622,500</b>	<b>120,285</b>
<b>Amendment Request Total All Funds</b>	<b>0.00</b>	<b>742,785</b>	<b>622,500</b>	<b>120,285</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
General Fund	5,277,902	5,129,738	5,745,715	6,312,455	6,702,702
Surplus & Deficiency Fund	35,750	35,750	0	0	0
<b>Expenditures Total</b>	<b>\$5,313,652</b>	<b>\$5,165,488</b>	<b>\$5,745,715</b>	<b>\$6,312,455</b>	<b>\$6,702,702</b>

# Finance

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
General Fund	60.50	58.50	55.50	56.50	56.50
<b>Staffing Total</b>	<b>60.50</b>	<b>58.50</b>	<b>55.50</b>	<b>56.50</b>	<b>56.50</b>

## PROGRAM DETAIL

### Accounting

**Net Cost: \$1,180,652**

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 designing, implementing and monitoring financial controls. The Grant Officer position and duties will move to this division in 2015.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,047,534	953,536	1,065,323	979,384	1,180,652
<b>Expenditures Total</b>	<b>\$1,047,534</b>	<b>\$953,536</b>	<b>\$1,065,323</b>	<b>\$979,384</b>	<b>\$1,180,652</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	796,640	818,633	867,242	810,449	942,571
Allocated Expenses	-30,000	-26,448	0	-29,146	0
Supplies and Services	280,894	161,351	198,081	198,081	238,081
<b>Expenditures Total</b>	<b>\$1,047,534</b>	<b>\$953,536</b>	<b>\$1,065,323</b>	<b>\$979,384</b>	<b>\$1,180,652</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	9.00	9.00	9.00	9.00	10.00
<b>Staffing Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>10.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
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: \$218,661**

This function verifies that proper purchasing procedures are followed, proper authorization is 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 and payments are processed. This function also oversees the citywide purchasing card program, vendor identification system and production of the IRS form 1099s.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	220,124	196,761	190,303	226,345	218,661
<b>Expenditures Total</b>	<b>\$220,124</b>	<b>\$196,761</b>	<b>\$190,303</b>	<b>\$226,345</b>	<b>\$218,661</b>

# Finance

## PROGRAM DETAIL

### Accounts Payable

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	217,619	176,233	187,454	220,268	215,812
Supplies and Services	2,505	20,528	2,849	6,077	2,849
<b>Expenditures Total</b>	<b>\$220,124</b>	<b>\$196,761</b>	<b>\$190,303</b>	<b>\$226,345</b>	<b>\$218,661</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	4.00	4.00	3.00	3.00	3.00
<b>Staffing Total</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Target 30 days for 85% of vendor payments	88%	88%	85%	85%	85%

### Administration

**Net Cost: \$652,292**

This function includes the Finance Director, Deputy Finance Director, Administrative Assistant, and the Grants Officer. For 2015, the Grants Officer position and duties will move to the Accounting Division. This function includes development of recommended citywide financial policy, support to Council's Management and Finance Committee, administration of the Finance Department, and general financial advice to city departments, city management and City Council.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,123,577	690,143	682,703	598,903	652,292
<b>Expenditures Total</b>	<b>\$1,123,577</b>	<b>\$690,143</b>	<b>\$682,703</b>	<b>\$598,903</b>	<b>\$652,292</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	596,988	541,978	529,208	497,379	434,321
Supplies and Services	498,217	118,382	121,283	69,312	180,984
Interfund Charges	28,372	29,783	32,212	32,212	36,987
<b>Expenditures Total</b>	<b>\$1,123,577</b>	<b>\$690,143</b>	<b>\$682,703</b>	<b>\$598,903</b>	<b>\$652,292</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	5.00	5.00	4.00	4.00	3.00
<b>Staffing Total</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>



# Finance

## PROGRAM DETAIL

### Budget & Financial Planning

**Net Cost: \$579,771**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	477,875	559,887	586,570	561,189	579,771
<b>Expenditures Total</b>	<b>\$477,875</b>	<b>\$559,887</b>	<b>\$586,570</b>	<b>\$561,189</b>	<b>\$579,771</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	627,188	658,308	687,252	661,871	691,129
Allocated Expenses	-165,853	-127,977	-126,827	-126,827	-139,543
Supplies and Services	16,540	29,556	26,145	26,145	28,185
<b>Expenditures Total</b>	<b>\$477,875</b>	<b>\$559,887</b>	<b>\$586,570</b>	<b>\$561,189</b>	<b>\$579,771</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	7.50	7.50	7.50	7.50	7.50
<b>Staffing Total</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Reports are issued quarterly/monthly within 10 business days of month end close 100% of the time excluding December and January reports	90%	100%	100%	100%	100%

### Central Cashiering

**Net Cost: \$264,068**

The Cashier's Office receives, identifies, segregates, and records the receipt of all cash for deposit. It also designs and implements citywide cash controls and performs the first stage processing of all tax returns.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	258,416	320,855	287,997	248,558	264,068
<b>Expenditures Total</b>	<b>\$258,416</b>	<b>\$320,855</b>	<b>\$287,997</b>	<b>\$248,558</b>	<b>\$264,068</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	224,796	266,000	232,663	193,224	208,734
Supplies and Services	33,620	54,855	55,334	55,334	55,334
<b>Expenditures Total</b>	<b>\$258,416</b>	<b>\$320,855</b>	<b>\$287,997</b>	<b>\$248,558</b>	<b>\$264,068</b>

# Finance

## PROGRAM DETAIL

### Central Cashiering

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	4.00	4.00	4.00	4.00	4.00
<b>Staffing Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Daily cash over and short occurrence of more than \$1 less than three times per month (number of months there were greater than 3 occurrences)	N/A	1 mo >3	0 mo >3	0 mo >3	0 mo >3
Daily cash over and short occurrence of not more than \$10 anytime during the month	N/A	3	0	1	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.	92%	97%	100%	98%	100%

### Debt and Financing Management

**Net Cost: \$361,058**

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, program expenses were allocated to other City funds. Due to an accounting adjustment, the allocation will result in revenue to offset the direct expense.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	34,363	281,467	358,204	342,564	361,058
<b>Expenditures Total</b>	<b>\$34,363</b>	<b>\$281,467</b>	<b>\$358,204</b>	<b>\$342,564</b>	<b>\$361,058</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	192,356	189,985	194,380	196,273	197,003
Allocated Expenses	-194,724	0	0	0	0
Supplies and Services	35,373	89,556	162,284	144,751	162,284
Interfund Charges	1,358	1,426	1,540	1,540	1,771
Debt Related	0	500	0	0	0
<b>Expenditures Total</b>	<b>\$34,363</b>	<b>\$281,467</b>	<b>\$358,204</b>	<b>\$342,564</b>	<b>\$361,058</b>

# Finance

## PROGRAM DETAIL

### Debt and Financing Management

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	1.67	1.67	1.67	1.67	1.67
<b>Staffing Total</b>	<b>1.67</b>	<b>1.67</b>	<b>1.67</b>	<b>1.67</b>	<b>1.67</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Perform four quarterly reviews of debt portfolio for refunding opportunities	4	4	4	4	4

### Investment Management

**Net Cost: \$0**

The program manages cash investments and bank relations. The City portfolio was \$361.4 million at fair market value as of 6/30/2014 and the projected 2014 revenue from this portfolio is \$5.4 million. The total costs of \$349,920 for this program are netted against the investment revenues.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	-1	2,842	1,730	1,419	0
<b>Expenditures Total</b>	<b>(\$1)</b>	<b>\$2,842</b>	<b>\$1,730</b>	<b>\$1,419</b>	<b>\$0</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	130,643	138,365	136,419	136,108	137,110
Allocated Expenses	-310,615	-311,854	-346,499	-346,499	-349,920
Supplies and Services	179,971	176,331	211,810	211,810	212,810
<b>Expenditures Total</b>	<b>(\$1)</b>	<b>\$2,842</b>	<b>\$1,730</b>	<b>\$1,419</b>	<b>\$0</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	1.33	1.33	1.33	1.33	1.33
<b>Staffing Total</b>	<b>1.33</b>	<b>1.33</b>	<b>1.33</b>	<b>1.33</b>	<b>1.33</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Average portfolio yield above the benchmark yield. The benchmark yield is the City's composite yield based on the different type of investments and the percent invested in each type.	0.86%	0.96%	0.49%	0.50%	0.50%

# Finance

## PROGRAM DETAIL

### Marijuana Enforcement

**Net Cost: \$0**

This division was formed in 2014 to create, implement and enforce the rules and regulations for retail marijuana establishments. A cross-functional team provides assistance in licensing, tax collections, auditing, development assistance, plan review, permitting and inspections.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	0	0	4,636	580,884	622,500
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,636</b>	<b>\$580,884</b>	<b>\$622,500</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	0	0	4,636	481,750	584,715
Supplies and Services	0	0	0	99,134	37,785
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,636</b>	<b>\$580,884</b>	<b>\$622,500</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	0.00	0.00	0.00	1.00	1.00
<b>Staffing Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>

### Payroll

**Net Cost: \$329,002**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	321,699	338,635	306,575	348,031	329,002
<b>Expenditures Total</b>	<b>\$321,699</b>	<b>\$338,635</b>	<b>\$306,575</b>	<b>\$348,031</b>	<b>\$329,002</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	314,284	325,646	297,316	338,534	319,357
Supplies and Services	7,415	12,989	9,259	9,497	9,645
<b>Expenditures Total</b>	<b>\$321,699</b>	<b>\$338,635</b>	<b>\$306,575</b>	<b>\$348,031</b>	<b>\$329,002</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	4.00	4.00	4.00	4.00	4.00
<b>Staffing Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Three corrections or less in a month (number of months there were greater than 3 corrections)	1 mo >3	5 mo >3	0 mo >3	1 mo >3	0 mo >3

# Finance

## PROGRAM DETAIL

### Tax and Licensing

**Net Cost: \$1,493,767**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	924,432	895,372	1,280,979	1,512,282	1,493,767
<b>Expenditures Total</b>	<b>\$924,432</b>	<b>\$895,372</b>	<b>\$1,280,979</b>	<b>\$1,512,282</b>	<b>\$1,493,767</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	804,511	825,894	867,780	873,979	910,537
Supplies and Services	117,698	65,712	410,340	634,101	578,574
Interfund Charges	2,223	3,766	2,859	4,202	4,656
<b>Expenditures Total</b>	<b>\$924,432</b>	<b>\$895,372</b>	<b>\$1,280,979</b>	<b>\$1,512,282</b>	<b>\$1,493,767</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	13.67	13.67	12.67	12.67	12.67
<b>Staffing Total</b>	<b>13.67</b>	<b>13.67</b>	<b>12.67</b>	<b>12.67</b>	<b>12.67</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
89% of general licenses are turned around in 20 days or less	N/A	89%	89%	89%	89%
Yearly field tax collections are 100% or greater than previous 3 year CPI adjusted average	93%	99%	100%	104%	100%

### Tax Audit

**Net Cost: \$736,931**

This function audits businesses for compliance with tax laws, proper payment of taxes and either collects or refunds any tax due or overpaid. Program staff also provide taxpayer education.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	615,387	639,508	716,695	648,896	736,931
<b>Expenditures Total</b>	<b>\$615,387</b>	<b>\$639,508</b>	<b>\$716,695</b>	<b>\$648,896</b>	<b>\$736,931</b>

# Finance

## PROGRAM DETAIL

### Tax Audit

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	603,151	607,532	698,806	623,780	719,032
Supplies and Services	12,117	31,853	17,747	24,974	17,747
Interfund Charges	119	123	142	142	152
<b>Expenditures Total</b>	<b>\$615,387</b>	<b>\$639,508</b>	<b>\$716,695</b>	<b>\$648,896</b>	<b>\$736,931</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	10.33	8.33	8.33	8.33	8.33
<b>Staffing Total</b>	<b>10.33</b>	<b>8.33</b>	<b>8.33</b>	<b>8.33</b>	<b>8.33</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Audit revenues are 100% or greater than previous three-year CPI adjusted average	105%	89%	100%	82%	100%

### Transfers and Other Requirements

**Net Cost: \$264,000**

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

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	254,496	250,732	264,000	264,000	264,000
Surplus & Deficiency Fund	35,750	35,750	0	0	0
<b>Expenditures Total</b>	<b>\$290,246</b>	<b>\$286,482</b>	<b>\$264,000</b>	<b>\$264,000</b>	<b>\$264,000</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Supplies and Services	254,496	250,732	264,000	264,000	264,000
Transfers Out	35,750	35,750	0	0	0
<b>Expenditures Total</b>	<b>\$290,246</b>	<b>\$286,482</b>	<b>\$264,000</b>	<b>\$264,000</b>	<b>\$264,000</b>

# Fire

## PROGRAM SUMMARY

<b><u>Administration</u></b>  \$5,128,720 15 FTE *Provide management support to the Fire Chief's office	<b><u>Arson Investigation</u></b>  \$360,235 3 FTE *Investigate fires, explosions, and illegal disposal of hazardous materials	<b><u>Fire Emergency Management</u></b>  \$466,046 4 FTE *Manage the City's disaster preparedness operations
<b><u>Fire Emergency Services</u></b>  \$36,415,569 310 FTE *Respond to all requests for emergency Fire Department assistance	<b><u>Fire Inspection and Education</u></b>  \$722,868 7 FTE *Conduct fire inspections and provide fire education to the community	<b><u>Fire Training</u></b>  \$1,022,319 7 FTE *Provide training to Fire Department personnel

## DEPARTMENT SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
CIVIL - FTE	307.00	311.00	318.00	318.00	329.00
REGULAR - FTE	16.00	16.00	17.00	17.00	17.00
EXPENDITURES	38,782,792	39,738,676	40,692,631	41,436,458	44,115,757

# 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	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Regular - FTE	323.00	327.00	335.00	335.00	346.00
Personal Services	35,101,704	35,978,198	36,510,103	37,602,825	39,295,765
Allocated Expenses	0	-15,396	0	0	0
Supplies and Services	1,292,653	1,338,570	1,612,586	1,422,562	1,822,940
Utilities	214,934	220,536	264,586	219,943	252,017
Interfund Charges	2,033,636	2,157,426	2,211,672	2,155,128	2,401,351
Debt Related	93,684	46,842	0	0	0
Capital Related	46,181	12,500	93,684	36,000	343,684
<b>Expenditures Total</b>	<b>\$38,782,792</b>	<b>\$39,738,676</b>	<b>\$40,692,631</b>	<b>\$41,436,458</b>	<b>\$44,115,757</b>

## DEPARTMENT NARRATIVE

The Aurora Fire Department (AFD) is projected to increase call volume from 40,000 calls in 2013 to approximately 42,000 calls in 2014. Based on data from 2009 through 2014, the trend of increasing call volumes will more than likely carry into the year 2015. 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, apparatus maintenance, and use of operating supplies. 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, military leave, maternity leave, and mandatory leave (annual, sick, personal, or training). This has a direct cost on the overtime budget and is very difficult to forecast.

The 2015 budget for the Fire Department is over \$3.4 million higher than the 2014 Original Budget, predominantly driven by changes and additions in personal services and new supplies and equipment. The 2015 budget includes the total addition of 11.0 FTE to be added to Fire Emergency Services; 6.0 FTE will be Fire Fighters assigned to traditional Fire apparatus while another 5.0 FTE will be assigned to two Medical Services Units. In addition to personnel, the Fire Department will purchase additional equipment to support these units, including heavy rescue gear and Self-Contained Breathing Apparatus (SCBA). In 2015, the department will launch a new Community Fire Academy to educate community leaders and residents on the daily operations of the department.



# Fire

## BASE ADJUSTMENTS

Base Adjustments	2015
Prior Year One Times	27,925
Mid Year Modifications	-232,213
Compensation Adjustments	1,987,030
Mandated Costs	177,110
<b>Total Base Adjustments</b>	<b>\$1,959,852</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 2.0 FTE Fire Fighters	2.00	135,000	0	135,000
Program affected: Fire Emergency Services During the September 27, 2014 budget workshop, Council added 2.0 FTE Fire Fighters to assist in reducing overtime expenditures.  This amendment addresses a Council Priority Program: Fire Emergency Services.				
Add 4.0 FTE Fire Fighters	4.00	268,528	0	268,528
Program affected: Fire Emergency Services This amendment adds 4.0 FTE Fire Fighters to assist in reducing overtime expenditures.  This amendment addresses a Council Priority Program: Fire Emergency Services.				
Add 5.0 FTE Medical Service Units and Two MSU Vehicles with Equipment	5.00	600,000	0	600,000
Program affected: Fire Emergency Services This amendment provides funding for 5.0 full-time Civil Service Firefighter/Paramedics and purchases two light duty vehicles and the necessary equipment for deployment of two additional Medical Service Units (MSUs). The vehicles will consist of light duty pickups with utility boxes. Medical equipment includes cardiac monitor, emergency radios, MDCs with docking stations, and carbon dioxide monitoring equipment. Each two person MSU will provide paramedic response in lieu of a four-person fire suppression and paramedic unit. The expansion of this program will increase the Aurora Fire Department's ability to "right size" responses to emergencies and improve response reliability.  This amendment addresses a Council Priority Program: Fire Emergency Services.				

# Fire

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Creation of the Community Fire Academy	0.00	4,650	0	4,650
Program affected: Fire Inspection and Education This amendment provides ongoing funding to create the Community Fire Academy, a 10-week program coordinated through the Community Relations Bureau. The goal of the program is to educate community members on the daily operations of the Fire Department through hands on demonstrations and tours of AFD facilities.				
Miscellaneous Equipment - New and Replacement	0.00	42,700	0	42,700
Program affected: Fire Emergency Services This amendment will provide for replacement of heavy extrication equipment that has become unreliable due to age and inability to find replacement parts. This appropriation will also provide for additional arson investigation equipment such as protective vests, lighting, and tablet computers.  This amendment addresses a Council Priority Program: Fire Emergency Services.				
Move 0.5 FTE from the General Fund to Gifts and Grants Fund	-0.50	0	0	0
Program Affected: Fire Emergency Management Move 0.5 FTE from the Office of Emergency Management General Fund to the Local Emergency Management Support Grant. This FTE was added to the General Fund in 2014 and half of this position qualifies for grant funding. The \$32,396 of savings in General Fund personal services will be added to the department's overtime budget to help alleviate budget issues. The result is a net-zero impact to the fund.				
Self-Contained Breathing Apparatus (SCBA) Replacement	0.00	350,000	0	350,000
Program affected: Fire Emergency Services This amendment authorizes a four-year phased replacement of all self-contained breathing apparatus units (SCBA). Current equipment requires replacement due to the age of the equipment, new NFPA standard requirements, equipment standardization, and technological advances.  This amendment addresses a Council Priority Program: Fire Emergency Services.				

# Fire

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Whelen Warning Siren System Battery Replacement	0.00	30,000	0	30,000
Program affected: Fire Emergency Management The Office of Emergency Management was notified by the contracted vendor that performs the maintenance on the City's Whelen Warning Siren System that the batteries on most of the warning sirens citywide are approaching the end of their reliable life span. These sirens are self-contained systems that rely on battery power that is maintained by an attached solar panel. Without a functional battery, the siren will not activate. This amendment authorizes the purchase of replacement batteries on all sirens in need.  This amendment addresses a Council Priority Program: Fire Emergency Services.				
<b>New Appropriation Total</b>	<b>10.50</b>	<b>1,430,878</b>	<b>0</b>	<b>1,430,878</b>
<b>General Fund Total</b>	<b>10.50</b>	<b>1,430,878</b>	<b>0</b>	<b>1,430,878</b>
<u>Gifts &amp; Grants Fund / New Appropriation</u>				
Move 0.5 FTE from the General Fund to Gifts and Grants Fund	0.50	32,396	0	32,396
Program Affected: Fire Emergency Management Move 0.5 FTE from the Office of Emergency Management General Fund to the Local Emergency Management Support Grant. This FTE was added to the General Fund in 2014 and half of this position qualifies for grant funding. The \$32,396 of savings in General Fund personal services will be added to the department's overtime budget to help alleviate budget issues. The result is a net-zero impact to the fund.				
<b>New Appropriation Total</b>	<b>0.50</b>	<b>32,396</b>	<b>0</b>	<b>32,396</b>
<b>Gifts &amp; Grants Fund Total</b>	<b>0.50</b>	<b>32,396</b>	<b>0</b>	<b>32,396</b>
<b>Amendment Request Total All Funds</b>	<b>11.00</b>	<b>1,463,274</b>	<b>0</b>	<b>1,463,274</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
General Fund	38,445,599	39,461,711	40,397,139	41,182,972	43,991,807
Gifts & Grants Fund	337,193	276,965	295,492	253,486	123,950
<b>Expenditures Total</b>	<b>\$38,782,792</b>	<b>\$39,738,676</b>	<b>\$40,692,631</b>	<b>\$41,436,458</b>	<b>\$44,115,757</b>

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
General Fund	15.50	15.50	16.50	16.50	16.00
General Fund Civil FTE	307.00	311.00	318.00	318.00	329.00

# Fire

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Gifts & Grants Fund	0.50	0.50	0.50	0.50	1.00
<b>Staffing Total</b>	<b>323.00</b>	<b>327.00</b>	<b>335.00</b>	<b>335.00</b>	<b>346.00</b>

## PROGRAM DETAIL

### Administration

**Net Cost: \$5,103,496**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	4,142,681	4,418,172	4,531,253	4,481,657	5,105,496
Gifts & Grants Fund	2,754	7,249	53,528	50,304	23,224
<b>Expenditures Total</b>	<b>\$4,145,435</b>	<b>\$4,425,421</b>	<b>\$4,584,781</b>	<b>\$4,531,961</b>	<b>\$5,128,720</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	3,098,631	3,332,645	3,362,393	3,312,495	3,773,105
Supplies and Services	75,199	76,074	124,293	121,371	93,989
Interfund Charges	971,605	1,016,702	1,098,095	1,098,095	1,261,626
<b>Expenditures Total</b>	<b>\$4,145,435</b>	<b>\$4,425,421</b>	<b>\$4,584,781</b>	<b>\$4,531,961</b>	<b>\$5,128,720</b>

<b><u>STAFFING SUMMARY</u></b>					
General Fund	8.00	8.00	8.00	8.00	8.00
General Fund Civil FTE	6.00	5.00	6.00	7.00	7.00
<b>Staffing Total</b>	<b>14.00</b>	<b>13.00</b>	<b>14.00</b>	<b>15.00</b>	<b>15.00</b>

### Arson Investigation

**Net Cost: \$360,235**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	328,030	377,847	343,314	427,533	360,235
<b>Expenditures Total</b>	<b>\$328,030</b>	<b>\$377,847</b>	<b>\$343,314</b>	<b>\$427,533</b>	<b>\$360,235</b>

# Fire

## PROGRAM DETAIL

### Arson Investigation

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	324,160	372,830	332,456	416,451	349,323
Supplies and Services	3,226	4,349	10,086	10,310	10,086
Interfund Charges	644	668	772	772	826
<b>Expenditures Total</b>	<b>\$328,030</b>	<b>\$377,847</b>	<b>\$343,314</b>	<b>\$427,533</b>	<b>\$360,235</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund Civil FTE	3.00	3.00	3.00	3.00	3.00
<b>Staffing Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Maintain origin and cause of 90% for arson cases	79%	100%	90%	100%	90%

### Fire Emergency Management

Net Cost: \$385,938

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	110,094	90,412	247,014	298,664	385,938
Gifts & Grants Fund	327,474	267,651	218,613	203,182	80,108
<b>Expenditures Total</b>	<b>\$437,568</b>	<b>\$358,063</b>	<b>\$465,627</b>	<b>\$501,846</b>	<b>\$466,046</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	232,528	238,627	265,803	337,759	405,292
Allocated Expenses	0	-472	0	0	0
Supplies and Services	183,243	116,885	197,147	159,217	55,896
Interfund Charges	6,992	3,023	2,677	4,870	4,858
Capital Related	14,805	0	0	0	0
<b>Expenditures Total</b>	<b>\$437,568</b>	<b>\$358,063</b>	<b>\$465,627</b>	<b>\$501,846</b>	<b>\$466,046</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	0.50	0.50	1.50	1.50	1.00
General Fund Civil FTE	1.00	1.00	1.00	2.00	2.00
Gifts & Grants Fund	0.50	0.50	0.50	0.50	1.00
<b>Staffing Total</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>

# Fire

## PROGRAM DETAIL

### Fire Emergency Management

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
OEM personnel will participate in 90% (a minimum of 400 hours) of all local and regional exercises	100%	100%	90%	100%	90%

### Fire Emergency Services

**Net Cost: \$35,360,209**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	32,357,727	33,019,451	33,638,550	34,330,003	36,394,951
Gifts & Grants Fund	767	1,013	23,351	0	20,618
<b>Expenditures Total</b>	<b>\$32,358,494</b>	<b>\$33,020,464</b>	<b>\$33,661,901</b>	<b>\$34,330,003</b>	<b>\$36,415,569</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	30,179,774	30,647,460	31,208,820	32,083,256	33,315,445
Allocated Expenses	0	-14,924	0	0	0
Supplies and Services	822,030	1,032,194	1,025,838	996,460	1,452,747
Utilities	214,934	220,536	264,586	219,943	252,017
Interfund Charges	1,016,696	1,075,856	1,068,973	994,344	1,051,676
Debt Related	93,684	46,842	0	0	0
Capital Related	31,376	12,500	93,684	36,000	343,684
<b>Expenditures Total</b>	<b>\$32,358,494</b>	<b>\$33,020,464</b>	<b>\$33,661,901</b>	<b>\$34,330,003</b>	<b>\$36,415,569</b>

<b><u>STAFFING SUMMARY</u></b>					
General Fund Civil FTE	291.00	295.00	301.00	299.00	310.00
<b>Staffing Total</b>	<b>291.00</b>	<b>295.00</b>	<b>301.00</b>	<b>299.00</b>	<b>310.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
100% of capnography used in all patients who require assisted ventilation	51%	89%	100%	89%	100%
First unit response time to emergencies in under 8:00 minutes for 90% of all events	91%	92%	90%	92%	90%

# Fire

## PROGRAM DETAIL

### Fire Inspection and Education

**Net Cost: \$673,153**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	641,228	678,749	673,789	655,513	722,868
Gifts & Grants Fund	6,198	1,052	0	0	0
<b>Expenditures Total</b>	<b>\$647,426</b>	<b>\$679,801</b>	<b>\$673,789</b>	<b>\$655,513</b>	<b>\$722,868</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	600,012	614,323	582,755	596,337	637,686
Supplies and Services	19,520	18,413	64,005	10,823	19,005
Interfund Charges	27,894	47,065	27,029	48,353	66,177
<b>Expenditures Total</b>	<b>\$647,426</b>	<b>\$679,801</b>	<b>\$673,789</b>	<b>\$655,513</b>	<b>\$722,868</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	6.00	6.00	6.00	6.00	6.00
General Fund Civil FTE	1.00	1.00	1.00	1.00	1.00
<b>Staffing Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

### Fire Training

**Net Cost: \$1,014,594**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	865,839	877,080	963,219	989,602	1,022,319
<b>Expenditures Total</b>	<b>\$865,839</b>	<b>\$877,080</b>	<b>\$963,219</b>	<b>\$989,602</b>	<b>\$1,022,319</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	666,599	772,313	757,876	856,527	814,914
Supplies and Services	189,435	90,655	191,217	124,381	191,217
Interfund Charges	9,805	14,112	14,126	8,694	16,188
<b>Expenditures Total</b>	<b>\$865,839</b>	<b>\$877,080</b>	<b>\$963,219</b>	<b>\$989,602</b>	<b>\$1,022,319</b>

# Fire

## PROGRAM DETAIL

### Fire Training

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	5.00	6.00	6.00	6.00	6.00
<b>Staffing Total</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
80% of all suppression fire personnel will complete 10 hours of non-sanctioned training each month. This training will be in compliance with ISO.	90%	82%	80%	82%	80%



# General Management

## PROGRAM SUMMARY

### Intergovernmental Relations

\$318,863 1 FTE

\*Manage federal, state and local government affairs

### Internal Audit

\$352,943 3 FTE

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

### Management Support

\$813,835 7 FTE

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

### Office of Development Assistance

\$680,995 6 FTE

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

### Office of International Initiatives

\$383,914 1.5 FTE

\*Foster relationships with Aurora's immigrant and refugee community  
\*Administrate Sister Cities program and protocol activities

### Office of the City Manager

\$966,801 6 FTE

\*Provide direction and oversight of all City operations

## DEPARTMENT SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
REGULAR - FTE	21.00	21.00	21.00	21.00	24.50
EXPENDITURES	2,542,436	2,734,223	2,824,206	2,987,402	3,517,351

# 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; Internal Audit and the Office of International Initiatives.

## 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	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Regular - FTE	21.00	21.00	21.00	21.00	24.50
Personal Services	2,145,583	2,175,916	2,377,393	2,431,740	2,631,683
Allocated Expenses	-163,871	0	0	0	0
Supplies and Services	519,324	520,361	405,113	513,149	832,742
Interfund Charges	41,400	37,946	41,700	42,513	52,926
<b>Expenditures Total</b>	<b>\$2,542,436</b>	<b>\$2,734,223</b>	<b>\$2,824,206</b>	<b>\$2,987,402</b>	<b>\$3,517,351</b>

## DEPARTMENT NARRATIVE

In 2014, the General Management Department General Fund expenditures are projected to be on budget. The Development Review Fund is projected to be over budget in 2014 by \$187,900. This budget variance is primarily due to the addition of funding for 3.0 contract employees in the Office of Development Assistance; 2.0 Project Manager and 1.0 Contract Administrator. The Development Review Fund variance will be covered by supplementals.

Total General Management expenditures in the 2015 budget will increase \$693,100 over the 2014 Original Budget; a \$405,800 (16.7 percent) increase in the General Fund and \$287,400 (73.0 percent) increase in the Development Review Fund. Included in these expenditure increases are the addition of 1.5 FTE to the General Management General Fund budget as part of the Office of International Initiatives program.

The General Fund increase is predominately driven by the \$332,000 creation of the Office of International Initiatives. The Office of International Initiatives is a new program designed to enhance the quality of life for Aurora's immigrant and refugee population as well as to carry out the City's interests on an international stage. The creation of the Office of International Initiatives includes the addition of 1.5 FTE: 0.5 FTE Administrative Specialist and 1.0 FTE Immigrant and Refugee Program Coordinator. The 2015 General Fund budget also includes a new \$30,000 appropriation to fund Internal Audit professional services increases. Additionally, during the Fall Workshop Council approved \$20,000 to fund Boards and Commissions. The remaining budget increase is attributed to mandated cost increases and department specific base budget adjustments for pay and benefits.

The 2015 budget increase in the Development Review Fund is largely due to the Office of Development Assistance addition of \$156,900 for the 1.0 FTE Project Manager and 1.0 FTE Administrative Technician that were initially added as contingent

# General Management

## DEPARTMENT NARRATIVE

positions in 2014. Additionally, the 2015 budget includes one ongoing contingent Program Manager position.

The General Management Department expects an increasing workload for 2015 as Internal Audit conducts more technically advanced audits, the Office of Development Assistance initiates the Single Point of Entry project, and the department facilitates the implementation of the Office of International Initiatives. Within the General Fund budget is appropriation to cover annual election costs, which can vary substantially from year to year depending on participating entities, ballot questions, TABOR issues, and more. Any variances in election costs will be covered with a supplemental or transfer from Non-Departmental.

## BASE ADJUSTMENTS

Base Adjustments	2015
Compensation Adjustments	28,397
Mandated Costs	125,826
<b>Total Base Adjustments</b>	<b>\$154,223</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>Development Review Fund / New Appropriation</u>				
All 4 Business Action Plan - Add 1.0 FTE Project Manager and 1.0 FTE Administrative Technician	2.00	156,883	0	156,883
Program affected: Office of Development Assistance The All 4 Business (A4B) Initiative was launched to enhance the environment for business growth within the City. As part of implementing the A4B action plan, several positions are being added in the Development Review Fund. This amendment adds funding for 1.0 FTE Project Manager and 1.0 FTE Administrative Technician in the Office of Development Assistance to support continued increases in development activity, combined with the additional services and responsibilities associated with the new Single Point of Entry. The addition of these positions on a contingent basis has been approved by City Council and will be part of the 2014 Fall Supplemental process. This amendment establishes the ongoing funding for these positions in the 2015 budget.				
<b>New Appropriation Total</b>	<b>2.00</b>	<b>156,883</b>	<b>0</b>	<b>156,883</b>
<b>Development Review Fund Total</b>	<b>2.00</b>	<b>156,883</b>	<b>0</b>	<b>156,883</b>
<u>General Fund / New Appropriation</u>				
Add \$20,000 for Boards and Commissions	0.00	20,000	0	20,000
Program Affected: Management Support During the September 27, 2014 Budget Workshop, the City Council added \$20,000 for incidentals for all Boards and Commissions. This funding will be housed in the City Clerk's Office budget.				

# General Management

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Internal Audit Professional Services	0.00	30,000	0	30,000
Program affected: Internal Audit This amendment adds one-time funding for professional services in the Internal Audit Division. These funds will be used for external consultants as needed when conducting technically complex audits.				
Office of International Initiatives Creation	1.50	332,039	0	332,039
Program affected: Office of International Initiatives (General Management); City Council (City Council) The Office of International Initiatives is a new program designed to enhance the quality of life for Aurora's immigrant and refugee population as well as to carry out the City's interests on an international stage. The office will also house funding for the Sister Cities agreement. The existing budgets for Sister Cities in the City Council budget and other international programs in the General Management budget will be used to offset costs for the new office. As part of the September 27, 2014 Budget Workshop the original amendment was reduced by \$67,000 to reduce appropriation and FTE count.  This amendment addresses a Council Priority Project: Sister Cities/International.				
<b>New Appropriation Total</b>	<b>1.50</b>	<b>382,039</b>	<b>0</b>	<b>382,039</b>
<b>General Fund Total</b>	<b>1.50</b>	<b>382,039</b>	<b>0</b>	<b>382,039</b>
<b>Amendment Request Total All Funds</b>	<b>3.50</b>	<b>538,922</b>	<b>0</b>	<b>538,922</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Development Review Fund	366,077	501,368	393,608	581,501	680,995
General Fund	2,176,359	2,232,855	2,430,598	2,405,901	2,836,356
<b>Expenditures Total</b>	<b>\$2,542,436</b>	<b>\$2,734,223</b>	<b>\$2,824,206</b>	<b>\$2,987,402</b>	<b>\$3,517,351</b>

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Development Review Fund	4.00	4.00	4.00	4.00	6.00
General Fund	17.00	17.00	17.00	17.00	18.50
<b>Staffing Total</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>24.50</b>

# General Management

## PROGRAM DETAIL

### Intergovernmental Relations

**Net Cost: \$318,863**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	284,219	314,421	363,793	364,364	318,863
<b>Expenditures Total</b>	<b>\$284,219</b>	<b>\$314,421</b>	<b>\$363,793</b>	<b>\$364,364</b>	<b>\$318,863</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	96,240	114,813	187,845	138,860	139,315
Supplies and Services	187,979	199,608	175,948	225,504	179,548
<b>Expenditures Total</b>	<b>\$284,219</b>	<b>\$314,421</b>	<b>\$363,793</b>	<b>\$364,364</b>	<b>\$318,863</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	1.00	1.00	1.00	1.00	1.00
<b>Staffing Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

### Internal Audit

**Net Cost: \$352,943**

Internal Audit conducts financial, operational, performance and compliance audits and investigations, and also offers business process improvement (BPI) sessions and consulting services to help the City manage its risk and improve its performance.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	165,219	250,883	292,996	279,293	352,943
<b>Expenditures Total</b>	<b>\$165,219</b>	<b>\$250,883</b>	<b>\$292,996</b>	<b>\$279,293</b>	<b>\$352,943</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	250,518	189,830	281,549	211,849	311,496
Allocated Expenses	-95,985	0	0	0	0
Supplies and Services	10,686	61,053	11,447	67,444	41,447
<b>Expenditures Total</b>	<b>\$165,219</b>	<b>\$250,883</b>	<b>\$292,996</b>	<b>\$279,293</b>	<b>\$352,943</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	3.00	3.00	3.00	3.00	3.00
<b>Staffing Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

# General Management

## PROGRAM DETAIL

### Internal Audit

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Percentage of audits on the Audit Plan will be started and/or completed by the end of the year	65%	63%	90%	90%	90%

### Management Support

**Net Cost: \$813,835**

Provides leadership and direction for the activities performed by the City Clerk's office. These functions include but are not limited to: responsibility for managing the city code and charter; managing all City Council meetings including the production of council agendas and packets; conducting successful coordinated elections; effective administration of boards and commissions; coordinating all open records requests and maintaining the citywide records management program for hard copy and electronic records.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	859,883	731,563	811,277	786,822	813,835
<b>Expenditures Total</b>	<b>\$859,883</b>	<b>\$731,563</b>	<b>\$811,277</b>	<b>\$786,822</b>	<b>\$813,835</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	591,238	574,572	629,763	613,899	623,788
Supplies and Services	259,634	147,529	171,295	162,704	178,295
Interfund Charges	9,011	9,462	10,219	10,219	11,752
<b>Expenditures Total</b>	<b>\$859,883</b>	<b>\$731,563</b>	<b>\$811,277</b>	<b>\$786,822</b>	<b>\$813,835</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	7.00	7.00	7.00	7.00	7.00
<b>Staffing Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Percentage of Council packets completed for delivery by 10:00 am Friday before a Council meeting	N/A	61%	100%	67%	100%
Percentage of Open Records Requests responded to within the mandated time allotted	100%	100%	100%	100%	100%

# General Management

## PROGRAM DETAIL

### Office of Development Assistance

**Net Cost: \$680,995**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Development Review Fund	366,077	501,368	393,608	581,501	680,995
<b>Expenditures Total</b>	<b>\$366,077</b>	<b>\$501,368</b>	<b>\$393,608</b>	<b>\$581,501</b>	<b>\$680,995</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	362,998	423,749	387,263	571,702	559,354
Supplies and Services	1,337	75,790	4,370	7,824	119,370
Interfund Charges	1,742	1,829	1,975	1,975	2,271
<b>Expenditures Total</b>	<b>\$366,077</b>	<b>\$501,368</b>	<b>\$393,608</b>	<b>\$581,501</b>	<b>\$680,995</b>
<b><u>STAFFING SUMMARY</u></b>					
Development Review Fund	4.00	4.00	4.00	4.00	6.00
<b>Staffing Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>6.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Percentage of pre-application notes provided within established timelines	97%	99%	98.0%	98.0%	98.0%

### Office of International Initiatives

**Net Cost: \$383,914**

The Office of International Initiatives is responsible for conducting various activities with international focus. The office develops and maintains relationships between the City and Aurora's immigrant and refugee communities. The office also oversees Aurora's Sister Cities International program, as well as international protocol-oriented activities. The total budget for the office is \$383,900, which is partially offset by a \$51,900 reduction in the Intergovernmental Relations budget associated with the shift of responsibilities to the Office of International Initiatives, resulting in a net amendment of \$332,000.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	0	0	0	0	383,914
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$383,914</b>

# General Management

## PROGRAM DETAIL

### Office of International Initiatives

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	0	0	0	0	107,885
Supplies and Services	0	0	0	0	272,029
Interfund Charges	0	0	0	0	4,000
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$383,914</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	0.00	0.00	0.00	0.00	1.50
<b>Staffing Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.50</b>

### Office of the City Manager

**Net Cost: \$966,801**

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, two Deputy City Managers, and administrative support staff.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	867,038	935,988	962,532	975,422	966,801
<b>Expenditures Total</b>	<b>\$867,038</b>	<b>\$935,988</b>	<b>\$962,532</b>	<b>\$975,422</b>	<b>\$966,801</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	844,589	872,952	890,973	895,430	889,845
Allocated Expenses	-67,886	0	0	0	0
Supplies and Services	59,688	36,381	42,053	49,673	42,053
Interfund Charges	30,647	26,655	29,506	30,319	34,903
<b>Expenditures Total</b>	<b>\$867,038</b>	<b>\$935,988</b>	<b>\$962,532</b>	<b>\$975,422</b>	<b>\$966,801</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	6.00	6.00	6.00	6.00	6.00
<b>Staffing Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Percentage of all service level measures citywide achieved	80%	82%	90%	86%	90%



# Information Technology

## PROGRAM SUMMARY

### Administration

\$519,245 3 FTE

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

### Client Services

\$1,735,566 8 FTE

\*Provide citywide PC and peripheral device procurement and support

### Public Safety

\$3,464,469 10 FTE

\*Provide systems maintenance and support for all public safety systems

### Software Applications

\$2,079,631 12 FTE

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

### Systems and Networking

\$3,181,857 11 FTE

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

## DEPARTMENT SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
REGULAR - FTE	42.00	43.00	43.00	43.00	44.00
EXPENDITURES	8,364,259	8,764,051	9,956,062	9,793,097	10,980,768

# 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	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Regular - FTE	42.00	43.00	43.00	43.00	44.00
Personal Services	4,110,470	4,278,365	4,429,157	4,185,113	4,660,741
Allocated Expenses	-103,480	0	0	0	0
Supplies and Services	3,967,615	3,608,695	5,367,956	5,184,962	5,997,341
Utilities	23,229	24,521	24,904	24,904	27,080
Interfund Charges	35,641	38,162	39,045	42,017	50,606
Capital Related	330,784	814,308	95,000	356,101	245,000
<b>Expenditures Total</b>	<b>\$8,364,259</b>	<b>\$8,764,051</b>	<b>\$9,956,062</b>	<b>\$9,793,097</b>	<b>\$10,980,768</b>

## DEPARTMENT NARRATIVE

The 2015 Information Technology (IT) budget is \$1.0 million greater than the original 2014 budget, which represents a 10.3 percent overall increase. The 2015 budget includes:

- The addition of one FTE to serve as a mobile device manager. This position is focused on supporting public safety through the management of all City mobile and mobile video devices.
- 50 percent of budget increases are related to software licensing, support, maintenance and new software projects.

In 2014, IT continued replacing and strengthening the City's technology infrastructure. Key initiatives included:

- Replacement of the City's telephone system from Nortel to Cisco voice over internet protocol telephone system because of end of life issues with the current system.
- Implementation of Office 365. This move of City productivity products (email, Excel, Word) to the cloud allows city employees to access their information and documents wherever they may be.
- Public safety radio replacement project. Selection of the vendor is in process.
- Tax and licensing system replacement project. Final contract negotiations are in process with the selected vendor.

The 2015 budget emphasizes the continued need to upgrade City technology infrastructure. Currently in review is the City's work order and asset management systems for potential consolidation and replacement. A business and technology review will also begin to replace the City's financial and human resources application. These two projects impact all aspects of City business, and improvements to technologies in these areas will continue to position the City as a great place to conduct business. IT will also focus on reviewing and upgrading security practices as required to insure the City's data and

# Information Technology

## DEPARTMENT NARRATIVE

technology infrastructure is secure, reliable and available.

The major capital projects for 2015 include the build out of public safety fiber that began with the light rail project, the ongoing replacement of public safety mobile computers, and an upgrade to the E911 answering system.

As seen in the 2015 budget, IT is continuing to strive for efficiencies through application consolidation, alignment of resources and improved vendor management. Continual improvements to data security are also considered in order to successfully implement high value projects in a secure environment.

## BASE ADJUSTMENTS

Base Adjustments	2015
Prior Year One Times	-133,862
Compensation Adjustments	131,022
Mandated Costs	328,297
<b>Total Base Adjustments</b>	<b>\$325,457</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 1.0 FTE Mobile Device Manager for Body Worn Cameras	1.00	99,249	0	99,249
Program affected: Client Services				
This request authorizes a mobile device manager to support the increased usage of mobile computing and video (body worn cameras for police officers) devices in the City.				
This amendment addresses a Council Priority Program: Police District Operations.				
AMANDA Replacement Consultant	0.00	350,000	0	350,000
Program affected: Software Applications				
Required to review City business practices for the work order management system and asset management system to determine replacement requirements.				
AMC Audio-Visual Equipment Replacement	0.00	100,000	0	100,000
Program affected: Client Services				
Allows replacement of aging audio/visual equipment in AMC conference rooms and work areas. The new equipment will feature Pixel Multitouch devices that can be used as collaborative tools.				
Fiber to Griswold WTP and Beck Rec Center	0.00	150,000	0	150,000
Program affected: Systems and Networking				
This amendment will provide one-time funding for the installation of fiber infrastructure outside of public safety to Griswold Water Treatment Plant and Beck Recreation Center.				
<b>New Appropriation Total</b>	<b>1.00</b>	<b>699,249</b>	<b>0</b>	<b>699,249</b>
<b>General Fund Total</b>	<b>1.00</b>	<b>699,249</b>	<b>0</b>	<b>699,249</b>

# Information Technology

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
Amendment Request Total All Funds	1.00	699,249	0	699,249

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Enhanced E-911 Fund	1,751,130	1,640,072	2,266,935	2,003,436	2,281,551
General Fund	6,613,129	7,123,979	7,689,127	7,789,661	8,699,217
<b>Expenditures Total</b>	<b>\$8,364,259</b>	<b>\$8,764,051</b>	<b>\$9,956,062</b>	<b>\$9,793,097</b>	<b>\$10,980,768</b>

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Enhanced E-911 Fund	5.00	5.00	5.00	5.00	5.00
General Fund	37.00	38.00	38.00	38.00	39.00
<b>Staffing Total</b>	<b>42.00</b>	<b>43.00</b>	<b>43.00</b>	<b>43.00</b>	<b>44.00</b>

## PROGRAM DETAIL

### Administration

**Net Cost: \$519,245**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	360,335	389,977	336,970	452,139	519,245
<b>Expenditures Total</b>	<b>\$360,335</b>	<b>\$389,977</b>	<b>\$336,970</b>	<b>\$452,139</b>	<b>\$519,245</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	235,136	290,688	245,747	312,479	414,668
Supplies and Services	91,904	63,436	54,330	99,820	56,830
Utilities	2,404	3,023	3,235	3,235	3,373
Interfund Charges	30,891	32,830	33,658	36,605	44,374
<b>Expenditures Total</b>	<b>\$360,335</b>	<b>\$389,977</b>	<b>\$336,970</b>	<b>\$452,139</b>	<b>\$519,245</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	2.00	3.00	2.00	3.00	3.00
<b>Staffing Total</b>	<b>2.00</b>	<b>3.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>

# Information Technology

## PROGRAM DETAIL

### Administration

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Percentage of department service levels standards met	N/A	91%	90%	93%	90%

### Client Services

**Net Cost: \$1,718,066**

The Client Services program has full responsibility for City endpoint computing including all mobile platforms, desktop computers and peripherals. 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,328,194	1,526,528	1,460,177	1,396,884	1,735,566
<b>Expenditures Total</b>	<b>\$1,328,194</b>	<b>\$1,526,528</b>	<b>\$1,460,177</b>	<b>\$1,396,884</b>	<b>\$1,735,566</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	495,430	579,452	544,601	457,418	678,544
Supplies and Services	799,165	892,574	915,576	939,466	1,057,022
Capital Related	33,599	54,502	0	0	0
<b>Expenditures Total</b>	<b>\$1,328,194</b>	<b>\$1,526,528</b>	<b>\$1,460,177</b>	<b>\$1,396,884</b>	<b>\$1,735,566</b>

<b><u>STAFFING SUMMARY</u></b>					
General Fund	7.00	7.00	7.00	7.00	8.00
<b>Staffing Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Customer satisfaction survey on a scale of 1 - 5	N/A	N/A	4.6	4.7	4.6
Percentage of personal computer and laptop break-fix incidents resolved within one business day	N/A	71%	70%	77%	70%
Percentage of service requests completed in seven business days or less	N/A	N/A	90%	80%	90%

# Information Technology

## PROGRAM DETAIL

### Public Safety

**Net Cost: \$1,182,918**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Enhanced E-911 Fund	1,751,130	1,640,072	2,266,935	2,003,436	2,281,551
General Fund	973,968	1,095,697	1,141,839	1,047,810	1,182,918
<b>Expenditures Total</b>	<b>\$2,725,098</b>	<b>\$2,735,769</b>	<b>\$3,408,774</b>	<b>\$3,051,246</b>	<b>\$3,464,469</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,026,171	1,096,435	1,094,141	1,007,964	1,099,272
Supplies and Services	1,647,795	1,540,510	2,192,577	1,870,751	2,240,258
Utilities	20,825	21,498	21,669	21,669	23,707
Interfund Charges	4,750	4,988	5,387	5,412	6,232
Capital Related	25,557	72,338	95,000	145,450	95,000
<b>Expenditures Total</b>	<b>\$2,725,098</b>	<b>\$2,735,769</b>	<b>\$3,408,774</b>	<b>\$3,051,246</b>	<b>\$3,464,469</b>
<b><u>STAFFING SUMMARY</u></b>					
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
<b>Staffing Total</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Percentage of radio problems resolved within one business day	N/A	90%	80%	99%	80%

### Software Applications

**Net Cost: \$2,079,631**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,394,334	1,526,988	1,834,466	1,663,049	2,079,631
<b>Expenditures Total</b>	<b>\$1,394,334</b>	<b>\$1,526,988</b>	<b>\$1,834,466</b>	<b>\$1,663,049</b>	<b>\$2,079,631</b>

# Information Technology

## PROGRAM DETAIL

### Software Applications

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,289,759	1,192,950	1,409,111	1,250,652	1,304,276
Allocated Expenses	-103,480	0	0	0	0
Supplies and Services	131,340	-155,545	425,355	412,397	775,355
Capital Related	76,715	489,583	0	0	0
<b>Expenditures Total</b>	<b>\$1,394,334</b>	<b>\$1,526,988</b>	<b>\$1,834,466</b>	<b>\$1,663,049</b>	<b>\$2,079,631</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	12.00	12.00	13.00	11.00	12.00
<b>Staffing Total</b>	<b>12.00</b>	<b>12.00</b>	<b>13.00</b>	<b>11.00</b>	<b>12.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Percentage of projects on time and under or at budget	N/A	89%	80%	90%	80%

### Systems and Networking

**Net Cost: \$3,181,857**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	2,556,298	2,584,789	2,915,675	3,229,779	3,181,857
<b>Expenditures Total</b>	<b>\$2,556,298</b>	<b>\$2,584,789</b>	<b>\$2,915,675</b>	<b>\$3,229,779</b>	<b>\$3,181,857</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,063,974	1,118,840	1,135,557	1,156,600	1,163,981
Supplies and Services	1,297,411	1,267,720	1,780,118	1,862,528	1,867,876
Interfund Charges	0	344	0	0	0
Capital Related	194,913	197,885	0	210,651	150,000
<b>Expenditures Total</b>	<b>\$2,556,298</b>	<b>\$2,584,789</b>	<b>\$2,915,675</b>	<b>\$3,229,779</b>	<b>\$3,181,857</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	11.00	11.00	11.00	12.00	11.00
<b>Staffing Total</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>12.00</b>	<b>11.00</b>

# Information Technology

## PROGRAM DETAIL

### Systems and Networking

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Customer satisfaction survey on a scale of 1 - 5 for file services	N/A	N/A	4.6	4.9	4.6
Customer satisfaction survey on a scale of 1 - 5 for telephone services	N/A	N/A	4.6	4.9	4.6
Percentage of file restores resolved within 24 hours	N/A	93%	90%	95%	90%
Percentage of physical moves, adds and changes for service completed within seven days	N/A	88%	90%	95%	90%
Percentage of requests for software issues resolved within two hours	N/A	94%	90%	96%	90%



PROGRAM SUMMARY					
<b><u>Administration</u></b>  <div> <div>\$289,765</div> <div>2 FTE</div> </div> *Central Internal Services administration and special projects		<b><u>Fleet Management Administration</u></b>  <div> <div>\$9,668,500</div> <div>44 FTE</div> </div> *Administer and manage fleet operations for the City's fleet of vehicles and equipment		<b><u>Fleet Replacement</u></b>  <div> <div>\$4,341,678</div> <div>0 FTE</div> </div> *Fund the replacement of City fleet vehicles/equipment	
<b><u>Human Resources Operations</u></b>  <div> <div>\$1,718,178</div> <div>16.5 FTE</div> </div> *Recruitment, hiring, salary and benefit administration; citizen volunteer services; employee relations, training and wellness		<b><u>Purchasing Services</u></b>  <div> <div>\$412,722</div> <div>9 FTE</div> </div> *Solicit and execute procurement awards *Enforce and terminate contracts		<b><u>Risk Management Fund</u></b>  <div> <div>\$8,061,762</div> <div>9 FTE</div> </div> *Administer general liability claims and worker's compensation claims, employee safety program and occupational health services	
DEPARTMENT SUMMARY					
	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
REGULAR - FTE	72.50	77.00	78.00	78.00	80.50
EXPENDITURES	20,540,322	21,936,980	21,853,287	22,640,598	24,492,605

# 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, Training and Wellness Program divisions. These divisions provide oversight for the following: employment services, employee benefits, volunteer services, employee relations, wellness 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	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Regular - FTE	72.50	77.00	78.00	78.00	80.50
Personal Services	5,219,206	5,474,111	5,994,344	5,960,170	6,186,734
Allocated Expenses	-682,876	-406,933	-371,408	-371,408	-388,621
Supplies and Services	12,517,168	13,570,354	12,281,233	13,252,635	13,695,150
Utilities	98,745	123,182	144,269	155,291	134,913
Interfund Charges	132,181	136,824	160,976	174,633	220,556
Debt Related	372,293	372,293	0	0	0
Capital Related	2,394,354	1,688,914	2,284,830	2,276,317	2,584,830
Transfers Out	489,251	978,235	1,359,043	1,192,960	2,059,043
<b>Expenditures Total</b>	<b>\$20,540,322</b>	<b>\$21,936,980</b>	<b>\$21,853,287</b>	<b>\$22,640,598</b>	<b>\$24,492,605</b>

## DEPARTMENT NARRATIVE

The Internal Service 2014 projection is \$787,300 higher than the 2014 Original budget due primarily to higher-than-budgeted liability costs in the Risk Management Fund. The Internal Services total 2015 budget will increase by \$2.6 million (12.1 percent) over the 2014 budget. The increase is largely the result of adjustments needed to address these rising liability costs in the Risk Management Fund as well as maintenance costs in the Fleet Management Fund. The General Fund portion of the 2015 Internal Services budget will go up by \$853,400 (15.3 percent) compared to 2014 budget. The increase in the General Fund budget is primarily attributed to a \$700,000 expense for debt service on new capital equipment lease-purchases.

The 2015 Human Resources (HR) division General Fund budget will increase by \$101,900 (7.9 percent) over the 2014 budget. The largest change in HR is the addition of a 1.0 HR Specialist at a cost of \$77,500. The new position will support a new police Independent Review Board (IRB) and carry out other HR functions. The IRB is a product of conversations between City management, the Aurora Police Department and Aurora Police Association. Cost savings of \$24,800 resulting from the downgrade of the Service Aurora manager position in 2014 will be used to fund a new 0.5 FTE administrative assistant to aid in Service Aurora activities. The City's wellness coordinator, housed in the Risk Management Fund, will also be converted from a contingent to full-time employee at a net cost of \$14,900. The City will also fund a second year of the AMC onsite employee health clinic for \$95,000 and new wellness programs totaling \$25,000. Both of these wellness-related additions are funded out of the Risk Management Fund using performance guarantee funds received from Kaiser in 2014.

The Risk Management Fund will grow by \$1.2 million (17.5 percent) in 2015. The change is driven primarily by an anticipated net increase of \$1.0 million in claims against the City's loss fund. The majority of additional claims costs comes from anticipated worker's compensation claims. A small increase of \$77,500 in insurance premiums is also included in the

# Internal Services

## DEPARTMENT NARRATIVE

2015 budget. The City's wellness program—funded out of the Risk Management Fund but operated out of the HR division—will increase \$152,300 over 2014. Expenditures for other Risk Management division operations for 2015, excluding the Loss Fund and wellness program, will increase by \$20,600 (2.4 percent) over the 2014 budget.

The City's fuel budget will decrease by \$45,300 (1.4 percent) for 2015. The decrease is attributed to the stabilization of fuel pricing as the US continues to develop its domestic oil supply. Lower fuel commodity prices have allowed the City to lock in fuel pricing for all of 2015 as well. Direct maintenance charges to departments for parts and labor will go up in 2015 (\$231,100; 5.4 percent) as will fleet maintenance-related overhead charges (\$95,400; 7.0 percent). The growing maintenance costs come as the City's fleet continues to age as a result of no vehicle or equipment replacements being made between 2008 and 2010. The Fleet Management Division will also replace its fueling vending software in 2015. The \$300,000 expense will be funded through a transfer from the General Fund to the Fleet Management Fund.

The City will allocate \$2.1 million to replace an estimated 70 light-duty vehicles in 2015. No capital equipment leases will mature in 2014; as a result, the City needs to add all-new funds to initiate lease-purchases in 2015. A total of \$700,000 is budgeted in 2015 to fund the planned lease-purchase of 16 new pieces of capital equipment.

The Purchasing Services division budget will decrease by \$18,200 (4.2 percent) in 2015. The decrease is due largely to a reduction in charges assessed on services provided to City functions housed outside the General Fund. No other major changes will be made to the division's budget in 2015.

The remaining minor 2015 budget increases in the Internal Services Department are largely due to citywide changes in personnel and internal services-related costs.

## BASE ADJUSTMENTS

Base Adjustments	2015
Prior Year One Times	-68,500
Compensation Adjustments	57,931
Mandated Costs	1,377,641
Grant / Designated Revenue Adjustments	35,000
<b>Total Base Adjustments</b>	<b>\$1,402,072</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>Fleet Management Fund / New Appropriation</u>				
Replace Fuel Management System	0.00	300,000	300,000	0
Program affected: Fleet Management Administration (Internal Services); Transfers and Other Requirements (Non-Departmental)				
The City's fuel management system, Petrovend, is outdated and needs to be replaced. This add will upgrade the fueling systems at the City's three main fueling facilities. The General Fund will transfer \$300,000 to the Fleet Management Fund to pay for the system.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>
<b>Fleet Management Fund Total</b>	<b>0.00</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>

# Internal Services

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 1.0 Human Resources Specialist FTE for Independent Review Board and Leave Management	1.00	77,491	0	77,491
Program affected: Human Resources Operations Position is needed to manage several duties including administration of the new police Independent Review Board and leave management items.				
Convert 2014 Downgrade to 0.5 FTE Administrative Assistant	0.50	24,837	0	24,837
Programs affected: Human Resources Operations Savings from downgrading the vacant Service Aurora Manager position in 2014 in the General Fund will be converted into a 0.5 FTE Administrative Assistant to assist the City's Training function.				
Debt Service for New Capital Equipment Leases	0.00	700,000	0	700,000
Program affected: Fleet Replacement A total of 16 pieces of heavy equipment will be lease-purchased in 2015 and financed through the City's leasing corporation. This appropriation is to pay the first year of lease-purchase payments in 2015.  This amendment addresses multiple Council Priority Programs: Fire Emergency Services; Parks, Open Space and Natural Resources; and Street Operations.				
<b>New Appropriation Total</b>	<b>1.50</b>	<b>802,328</b>	<b>0</b>	<b>802,328</b>
<b>General Fund Total</b>	<b>1.50</b>	<b>802,328</b>	<b>0</b>	<b>802,328</b>
<u>Risk Management Fund / New Appropriation</u>				
AMC Employee Health Clinic	0.00	95,000	0	95,000
Program affected: Risk Management This amendment funds the continued operation of an onsite employee health clinic located at AMC. This clinic will be open three half days per week. The clinic will be funded completely through payments received in 2014 related to Kaiser's performance guarantee. The total cost for the clinic in 2015 will be \$95,000; there is no net cost to the City.  This amendment addresses a Council Priority Project: Employee Pay and Benefits.				
Convert Wellness Contingent Employee to FTE	1.00	14,918	0	14,918
Program affected: Risk Management This change will convert the City's contingent employee Wellness Coordinator to a 1.0 FTE at an incremental cost of approximately \$14,900 in the Risk Management Fund. The cost for the position will be mostly offset by savings by eliminating the budget for the contingent employee.				

# Internal Services

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>Risk Management Fund / New Appropriation</u>				
Employee Wellness Programs	0.00	25,000	0	25,000
Program affected: Risk Management Appropriation of Kaiser performance guarantee payments received in 2014. A total of \$25,000 for wellness program initiatives will be appropriated in 2015. The funding will be used to offer employees additional training classes and incentives for participation in wellness programs. There is no net cost to the City.				
This amendment addresses a Council Priority Project: Employee Pay and Benefits.				
<b>New Appropriation Total</b>	<b>1.00</b>	<b>134,918</b>	<b>0</b>	<b>134,918</b>
<b>Risk Management Fund Total</b>	<b>1.00</b>	<b>134,918</b>	<b>0</b>	<b>134,918</b>
<b>Amendment Request Total All Funds</b>	<b>2.50</b>	<b>1,237,246</b>	<b>300,000</b>	<b>937,246</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Cultural Services Fund	62,382	65,428	71,252	71,576	74,755
Fleet Management Fund	8,323,695	8,922,680	9,154,969	8,895,936	9,668,500
General Fund	4,669,412	4,954,071	5,590,261	5,668,255	6,443,691
Gifts & Grants Fund	0	0	0	0	35,000
Risk Management Fund	7,484,833	7,994,801	7,036,805	8,004,831	8,270,659
<b>Expenditures Total</b>	<b>\$20,540,322</b>	<b>\$21,936,980</b>	<b>\$21,853,287</b>	<b>\$22,640,598</b>	<b>\$24,492,605</b>

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Cultural Services Fund	1.00	1.00	1.00	1.00	1.00
Fleet Management Fund	39.50	44.00	44.00	44.00	44.00
General Fund	23.00	23.00	24.00	24.00	25.50
Risk Management Fund	9.00	9.00	9.00	9.00	10.00
<b>Staffing Total</b>	<b>72.50</b>	<b>77.00</b>	<b>78.00</b>	<b>78.00</b>	<b>80.50</b>

## PROGRAM DETAIL

### Administration

**Net Cost: \$289,765**

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.

# Internal Services

## PROGRAM DETAIL

### Administration

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	332,629	343,622	271,769	282,351	289,765
<b>Expenditures Total</b>	<b>\$332,629</b>	<b>\$343,622</b>	<b>\$271,769</b>	<b>\$282,351</b>	<b>\$289,765</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	285,015	245,599	218,199	230,855	229,058
Supplies and Services	2,101	14,560	2,349	39,539	2,349
Interfund Charges	45,513	45,864	51,221	49,556	58,358
Capital Related	0	37,599	0	-37,599	0
<b>Expenditures Total</b>	<b>\$332,629</b>	<b>\$343,622</b>	<b>\$271,769</b>	<b>\$282,351</b>	<b>\$289,765</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	3.00	3.00	2.00	2.00	2.00
<b>Staffing Total</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

### Fleet Management Administration

**Net Cost: \$9,637,700**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Fleet Management Fund	8,323,695	8,922,680	9,154,969	8,895,936	9,668,500
<b>Expenditures Total</b>	<b>\$8,323,695</b>	<b>\$8,922,680</b>	<b>\$9,154,969</b>	<b>\$8,895,936</b>	<b>\$9,668,500</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	2,582,392	2,911,039	3,066,709	3,005,389	3,046,644
Supplies and Services	5,523,082	5,779,235	5,787,108	5,562,154	6,030,366
Utilities	98,745	123,182	144,269	155,291	134,913
Interfund Charges	80,673	84,206	102,953	83,102	102,647
Capital Related	38,803	25,018	53,930	90,000	353,930
<b>Expenditures Total</b>	<b>\$8,323,695</b>	<b>\$8,922,680</b>	<b>\$9,154,969</b>	<b>\$8,895,936</b>	<b>\$9,668,500</b>
<b><u>STAFFING SUMMARY</u></b>					
Fleet Management Fund	39.50	44.00	44.00	44.00	44.00
<b>Staffing Total</b>	<b>39.50</b>	<b>44.00</b>	<b>44.00</b>	<b>44.00</b>	<b>44.00</b>

# Internal Services

## PROGRAM DETAIL

### Fleet Management Administration

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Fleet Management will maintain an average score of 9 out of a possible 10 in customer ratings following repair and maintenance services	9	9	9	9	9
Percentage of repairs in the body shop completed within 24 hours	N/A	81%	80%	84%	80%
Percentage of repairs in the heavy equipment shop completed within 24 hours	N/A	79%	80%	83%	80%
Percentage of repairs in the light equipment shop completed within 24 hours	N/A	84%	85%	86%	85%
Percentage of the City's fleet vehicle and equipment assets available and in service	93%	93%	90%	95%	90%

### Fleet Replacement

**Net Cost: \$4,211,178**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	3,168,589	3,176,632	3,589,943	3,593,482	4,341,678
<b>Expenditures Total</b>	<b>\$3,168,589</b>	<b>\$3,176,632</b>	<b>\$3,589,943</b>	<b>\$3,593,482</b>	<b>\$4,341,678</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Supplies and Services	-48,506	199,346	0	141,434	0
Interfund Charges	0	461	0	35,172	51,735
Debt Related	372,293	372,293	0	0	0
Capital Related	2,355,551	1,626,297	2,230,900	2,223,916	2,230,900
Transfers Out	489,251	978,235	1,359,043	1,192,960	2,059,043
<b>Expenditures Total</b>	<b>\$3,168,589</b>	<b>\$3,176,632</b>	<b>\$3,589,943</b>	<b>\$3,593,482</b>	<b>\$4,341,678</b>

# Internal Services

## PROGRAM DETAIL

### Human Resources Operations

**Net Cost: \$1,683,178**

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, personnel actions, and administers the police Independent Review Board. 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. The Employee Wellness Program coordinates various initiatives designed to improve the overall health of the City's workforce.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Cultural Services Fund	62,382	65,428	71,252	71,576	74,755
General Fund	1,087,302	1,165,533	1,297,630	1,415,057	1,399,526
Gifts & Grants Fund	0	0	0	0	35,000
Risk Management Fund	45,296	36,149	56,598	90,214	208,897
<b>Expenditures Total</b>	<b>\$1,194,980</b>	<b>\$1,267,110</b>	<b>\$1,425,480</b>	<b>\$1,576,847</b>	<b>\$1,718,178</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,006,588	996,519	1,198,437	1,290,660	1,404,573
Supplies and Services	188,028	270,209	226,630	285,773	313,130
Interfund Charges	364	382	413	414	475
<b>Expenditures Total</b>	<b>\$1,194,980</b>	<b>\$1,267,110</b>	<b>\$1,425,480</b>	<b>\$1,576,847</b>	<b>\$1,718,178</b>
<b><u>STAFFING SUMMARY</u></b>					
Cultural Services Fund	1.00	1.00	1.00	1.00	1.00
General Fund	11.00	12.00	13.00	13.00	14.50
Risk Management Fund	0.00	0.00	0.00	0.00	1.00
<b>Staffing Total</b>	<b>12.00</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>	<b>16.50</b>



# Internal Services

## PROGRAM DETAIL

### Human Resources Operations

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Percentage of initial interviews will be scheduled within three business days from the date of the complaint	N/A	N/A	100%	88%	100%
Percentage of investigations completed within stated timelines	100%	100%	90%	100%	90%
Percentage of job evaluations including analysis and recommendations will be completed no later than 30 days from receiving the job information questionnaire	N/A	10%	95%	100%	95%
Percentage of jobs will have a recruitment plan within three days of PCN approval	N/A	N/A	95%	100%	95%
Percentage of participants indicating the training they had received was relevant and that they plan to apply this training in their work setting	95%	96%	85%	97%	85%
Within one business day of receiving a complaint, a written response will be sent to the complainant informing them of the process 100% of the time	N/A	N/A	100%	94%	100%

### Purchasing Services

**Net Cost: \$412,522**

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

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	80,892	268,284	430,919	377,365	412,722
<b>Expenditures Total</b>	<b>\$80,892</b>	<b>\$268,284</b>	<b>\$430,919</b>	<b>\$377,365</b>	<b>\$412,722</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	726,709	636,917	768,140	728,838	767,156
Allocated Expenses	-682,876	-384,176	-371,408	-371,408	-388,621
Supplies and Services	37,059	15,543	34,187	19,935	34,187
<b>Expenditures Total</b>	<b>\$80,892</b>	<b>\$268,284</b>	<b>\$430,919</b>	<b>\$377,365</b>	<b>\$412,722</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	9.00	8.00	9.00	9.00	9.00
<b>Staffing Total</b>	<b>9.00</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

# Internal Services

## PROGRAM DETAIL

### Purchasing Services

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Achieve 90 percent of stated administrative lead times listed in the purchasing planner guide	87%	95%	90%	97%	90%

### Risk Management Fund

**Net Cost: \$7,729,507**

Administers property, general liability and workers' compensation claims internally. Selects and purchases appropriate insurance broker services and commercial insurance products to protect the City. Provides pre-employment physicals, on-going CDL holder drug testing program monitoring and management of the hearing conservation program through Employee Health Services. Manages citywide safety program to reduce and mitigate employee injuries. Manages claims negotiations and litigation with the City Attorney's Office to mitigate the cost of claims and suits filed against the City. Fund revenues come from internal service charges to other funds as well as insurance-recovery payments.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Risk Management Fund	7,439,537	7,788,002	6,980,207	7,914,617	8,061,762
<b>Expenditures Total</b>	<b>\$7,439,537</b>	<b>\$7,788,002</b>	<b>\$6,980,207</b>	<b>\$7,914,617</b>	<b>\$8,061,762</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	618,502	684,037	742,859	704,428	739,303
Allocated Expenses	0	-22,757	0	0	0
Supplies and Services	6,815,404	7,120,811	6,230,959	7,203,800	7,315,118
Interfund Charges	5,631	5,911	6,389	6,389	7,341
<b>Expenditures Total</b>	<b>\$7,439,537</b>	<b>\$7,788,002</b>	<b>\$6,980,207</b>	<b>\$7,914,617</b>	<b>\$8,061,762</b>

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

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Customer satisfaction surveys of worker's comp customers will exceed 3.5 on satisfaction scale of 0.0 to 5.0	N/A	N/A	3.5	4.6	3.5

# Judicial

## PROGRAM SUMMARY

### Court Reporting

\$305,740 4 FTE

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

### Courtroom Assistants

\$437,352 7.5 FTE

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

### Judicial

\$1,526,291 8 FTE

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

### Teen Court

\$158,010 2 FTE

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

## DEPARTMENT SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
REGULAR - FTE	21.50	21.50	21.50	21.50	21.50
EXPENDITURES	2,098,324	2,247,665	2,347,258	2,353,879	2,427,393

# 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	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Regular - FTE	21.50	21.50	21.50	21.50	21.50
Personal Services	2,011,011	2,163,619	2,217,505	2,243,021	2,264,880
Supplies and Services	71,089	67,011	111,355	92,460	141,355
Interfund Charges	16,224	17,035	18,398	18,398	21,158
<b>Expenditures Total</b>	<b>\$2,098,324</b>	<b>\$2,247,665</b>	<b>\$2,347,258</b>	<b>\$2,353,879</b>	<b>\$2,427,393</b>

## 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.

In 2013, the department handled in excess of 62,500 cases. To accommodate these cases, there are six full time courtrooms, one part-time treatment and recovery court and two half-time traffic divisions. Expenditures for 2014 in the Judicial Department are projected to be on budget. The slight overage compared to the 2014 Original Budget is due to the citywide employee bonuses that will be part of the fall supplemental budget process.

The 2015 budget for Judicial is \$80,100 (3.4 percent) higher than the 2014 Original Budget. This increase is largely driven by a \$30,000 budget amendment to add funding to support the FUTURE program (Females Utilizing Treatment and Undertaking Recovery Efforts), which provides assistance to prostituted women in the city. Additionally, base budget adjustments related to compensation and mandated cost increases account for \$35,100 of the budget increase. The 2015 Designated Revenues Fund budget includes a \$15,000 amendment for a compensation adjustment for the Teen Court Coordinator. This increase will bring the Teen Court Coordinator closer to the average value for comparable positions.

Judicial expects a consistently increasing workload for 2015 and is positioned to provide high quality service to citizens within the court system as required. As always, each division will continue to incorporate efficiencies into its processes.

## BASE ADJUSTMENTS

Base Adjustments	2015
Compensation Adjustments	32,361
Mandated Costs	2,760
<b>Total Base Adjustments</b>	<b>\$35,121</b>

# Judicial

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / New Appropriation</u>				
Compensation Adjustment for Judicial Teen Court Coordinator	0.00	15,014	0	15,014
Program affected: Teen Court This amendment provides \$15,000 in additional appropriation in the Designated Revenues Fund to cover expenditures driven by the 2014 mid-year market parity compensation adjustments for the Teen Court Coordinator. This compensation adjustment will bring the position closer to the market average for comparable positions.  This amendment addresses a Council Priority Project: Employee Pay and Benefits.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>15,014</b>	<b>0</b>	<b>15,014</b>
<b>Designated Revenues Fund Total</b>	<b>0.00</b>	<b>15,014</b>	<b>0</b>	<b>15,014</b>
<u>General Fund / New Appropriation</u>				
FUTURE Support	0.00	30,000	0	30,000
Program affected: Judicial This amendment provides ongoing funding for the Judicial Department to support the goals and objectives of the Females Utilizing Treatment and Undertaking Recovery Effort (FUTURE) program, which provides assistance to women who have been prostituted in the city of Aurora. The original program grant expires at the end of the year, December 31, 2014, however the services provided by the grant will continue beyond 2014.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>
<b>General Fund Total</b>	<b>0.00</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>
<b>Amendment Request Total All Funds</b>	<b>0.00</b>	<b>45,014</b>	<b>0</b>	<b>45,014</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Designated Revenues Fund	73,470	110,980	134,918	135,564	151,010
General Fund	2,020,857	2,131,807	2,205,340	2,211,315	2,269,383
Gifts & Grants Fund	3,997	4,878	7,000	7,000	7,000
<b>Expenditures Total</b>	<b>\$2,098,324</b>	<b>\$2,247,665</b>	<b>\$2,347,258</b>	<b>\$2,353,879</b>	<b>\$2,427,393</b>

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 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
<b>Staffing Total</b>	<b>21.50</b>	<b>21.50</b>	<b>21.50</b>	<b>21.50</b>	<b>21.50</b>

# Judicial

## PROGRAM DETAIL

### Court Reporting

**Net Cost: \$305,740**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	287,235	297,742	302,708	304,000	305,740
<b>Expenditures Total</b>	<b>\$287,235</b>	<b>\$297,742</b>	<b>\$302,708</b>	<b>\$304,000</b>	<b>\$305,740</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	286,993	296,885	298,930	300,531	301,962
Supplies and Services	242	857	3,778	3,469	3,778
<b>Expenditures Total</b>	<b>\$287,235</b>	<b>\$297,742</b>	<b>\$302,708</b>	<b>\$304,000</b>	<b>\$305,740</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	4.00	4.00	4.00	4.00	4.00
<b>Staffing Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Summonses	59,484	62,564	64,000	62,500	62,500

### Courtroom Assistants

**Net Cost: \$437,352**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	358,708	391,672	445,309	440,305	437,352
<b>Expenditures Total</b>	<b>\$358,708</b>	<b>\$391,672</b>	<b>\$445,309</b>	<b>\$440,305</b>	<b>\$437,352</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	357,804	391,016	444,109	439,105	436,152
Supplies and Services	904	656	1,200	1,200	1,200
<b>Expenditures Total</b>	<b>\$358,708</b>	<b>\$391,672</b>	<b>\$445,309</b>	<b>\$440,305</b>	<b>\$437,352</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	7.50	7.50	7.50	7.50	7.50
<b>Staffing Total</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Summonses	59,484	62,564	64,000	62,500	62,500

# Judicial

## PROGRAM DETAIL

### Judicial

**Net Cost: \$1,526,291**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,374,914	1,442,393	1,457,323	1,467,010	1,526,291
<b>Expenditures Total</b>	<b>\$1,374,914</b>	<b>\$1,442,393</b>	<b>\$1,457,323</b>	<b>\$1,467,010</b>	<b>\$1,526,291</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,304,270	1,376,355	1,367,773	1,394,729	1,404,111
Supplies and Services	55,184	49,805	72,018	54,749	102,018
Interfund Charges	15,460	16,233	17,532	17,532	20,162
<b>Expenditures Total</b>	<b>\$1,374,914</b>	<b>\$1,442,393</b>	<b>\$1,457,323</b>	<b>\$1,467,010</b>	<b>\$1,526,291</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	8.00	8.00	8.00	8.00	8.00
<b>Staffing Total</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Summonses	59,484	62,564	64,000	62,500	62,500

### 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	73,470	110,980	134,918	135,564	151,010
Gifts & Grants Fund	3,997	4,878	7,000	7,000	7,000
<b>Expenditures Total</b>	<b>\$77,467</b>	<b>\$115,858</b>	<b>\$141,918</b>	<b>\$142,564</b>	<b>\$158,010</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	61,944	99,363	106,693	108,656	122,655
Supplies and Services	14,759	15,693	34,359	33,042	34,359
Interfund Charges	764	802	866	866	996
<b>Expenditures Total</b>	<b>\$77,467</b>	<b>\$115,858</b>	<b>\$141,918</b>	<b>\$142,564</b>	<b>\$158,010</b>
<b><u>STAFFING SUMMARY</u></b>					
Designated Revenues Fund	2.00	2.00	2.00	2.00	2.00
<b>Staffing Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

# Judicial

**PROGRAM DETAIL****Teen Court**

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Teen court program participants	230	282	300	300	300



# Library & Cultural Services

## PROGRAM SUMMARY

<b><u>Administration</u></b>  \$663,769 6 FTE *Manages departmental personnel, financial, and public service library functions; houses all general and programming related donations	<b><u>Art in Public Places</u></b>  \$467,593 1 FTE *Coordinates, funds, selects, displays, and maintains public art per City Ordinance 93-63	<b><u>Arts Programs</u></b>  \$1,202,331 8.29 FTE *Manages Aurora Fox, music, dance and visual arts programs, Bicentennial Art Center, Show Wagon and Aurora Summer Concerts
<b><u>Cultural Services Division Management</u></b>  \$227,372 1.61 FTE *Manages all Cultural Services programs	<b><u>Historic Services</u></b>  \$481,587 6.1 FTE *Manages all programs and facilities of the Aurora History Museum and Historic Preservation Sites	<b><u>Library Collection Management and Systems</u></b>  \$1,536,338 6 FTE *Manages acquisition and cataloging of new and donated materials *Weeds collection for obsolete items *Provides technical/computer support
<b><u>Library Facilities and Public Services</u></b>  \$2,806,846 47.6 FTE *Provides direct customer services to library users including adult and childrens' programming and outreach	<b><u>Remote PC Centers</u></b>  \$135,671 2 FTE *Provides access to library materials, internet, and general computer programs in strategic, non-library locations throughout the City	

## DEPARTMENT SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>REGULAR - FTE</b>	<b>72.40</b>	<b>73.40</b>	<b>74.40</b>	<b>76.60</b>	<b>78.60</b>
<b>EXPENDITURES</b>	<b>6,063,561</b>	<b>6,375,074</b>	<b>6,717,144</b>	<b>7,279,934</b>	<b>7,521,507</b>

# 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	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Regular - FTE	72.40	73.40	74.40	76.60	78.60
Personal Services	4,314,756	4,340,457	4,637,361	4,731,018	4,989,771
Supplies and Services	1,619,070	1,849,351	1,946,396	2,405,441	2,384,041
Utilities	53,504	57,233	66,581	56,501	65,399
Interfund Charges	58,397	61,049	66,806	66,163	82,296
Capital Related	507	529	0	20,811	0
Transfers Out	17,327	66,455	0	0	0
<b>Expenditures Total</b>	<b>\$6,063,561</b>	<b>\$6,375,074</b>	<b>\$6,717,144</b>	<b>\$7,279,934</b>	<b>\$7,521,507</b>

## DEPARTMENT NARRATIVE

The 2014 Projection for Library & Cultural Services is \$562,800 (8.4 percent) higher than the 2014 Original Budget. This increase is primarily due to higher than budgeted art acquisitions for the RTD light rail stations.

In 2015, budget expenditures are \$241,600 (3.3 percent) higher than the 2014 Projected Budget. This increase includes 1.0 additional FTE at the Aurora Library to ensure the effective investment of collection funding and an additional 1.0 FTE Education Curator at the Aurora History Museum to accommodate increasing demand for educational programming and activities. Base library materials funding was increased by \$350,000 with an additional \$300,000 in one-time funding which will bring General Fund per capita funding to \$2.46 compared to \$1.58 in 2014.

Participation in Cultural Services Division programs is up approximately 4 percent over 2013, driven primarily by dance arts and outreach programs in cultural arts. The Aurora Fox Arts Center continues to be prominent in local theater, having been nominated for 14 Henry awards for local theater and winning four. The History Museum anticipates great interest in the Ruth Fountain expansion which will house the restored Trolley Trailer 610. Scientific and Cultural Facilities District funding represents between 10 and 13 percent of total division funding. Fortunately, this source has remained stable within 5 percent from 2011 to 2014 and is expected to do so for 2015.

The Library Division is realizing success with innovation and outreach. The Library was awarded the Urban Library Council's Innovation Award for the Library's new computer center located inside a big box Kmart store. Outreach staff launched the Info2Go programming van which has helped increase participation by 187 percent. More good news came with the restoration of state grant money for materials. Attendance system wide is up 15 percent over 2013 and circulation is up 4 percent over the same period. The department expects to maintain most service levels as staff continues to seek out innovative

# Library & Cultural Services

## DEPARTMENT NARRATIVE

solutions to enable the provision of requested library services within provided resources.

## BASE ADJUSTMENTS

Base Adjustments	2015
Prior Year One Times	-515,000
Mid Year Modifications	9,158
Compensation Adjustments	125,302
Mandated Costs	-1,692
<b>Total Base Adjustments</b>	<b>(\$382,232)</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>Cultural Services Fund / New Appropriation</u>				
Add 1.0 FTE Education Curator at Aurora History Museum	1.00	56,314	0	56,314
Program affected: Historic Services / Transfers and Other Requirements				
This amendment will allow the History Museum to meet increasing requests for history learning opportunities from Aurora Public Schools and other community groups. The addition of the trolley has contributed significantly to this increase. With this amendment, staff will be able to address information needs and develop relevant curriculum, providing visitors a quality experience.				
Additional Appropriation for Art in Public Places	0.00	310,000	0	310,000
Program affected: Arts in Public Places				
This will be spent against existing cash balance and will cover the planned acquisition of art for the FasTracks projects at various light rail stations.				
<b>New Appropriation Total</b>	<b>1.00</b>	<b>366,314</b>	<b>0</b>	<b>366,314</b>
<b>Cultural Services Fund Total</b>	<b>1.00</b>	<b>366,314</b>	<b>0</b>	<b>366,314</b>
<u>General Fund / New Appropriation</u>				
Add 1.0 FTE Collection Development Librarian	1.00	65,281	0	65,281
Program affected: Library Collection Management and Systems				
With recent improved materials funding levels, staffing is required to analyze the collection and customer needs, to work with library collection vendors for the best financial deals (books, e-books, CDs, DVDs, streaming, databases, etc.), to assess and "weed" the collection of outdated or little used items, and to work with library staff across the system to ensure collection funding is utilized as effectively as possible. This position is currently filled with a contingent employee funded by vacancy savings.				

# Library & Cultural Services

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Additional Funding for Library Materials	0.00	650,000	0	650,000
Program affected: Library Collection Management and Systems This request includes an ongoing \$350,000 increase in the base library materials funding with an additional \$300,000 in one-time funds, \$100,000 of which were appropriated during the September 27, 2014 City Council budget workshop. This will bring Aurora Library funding to \$2.46 per capita and address the number one request from customers for more collection items in all formats.				
<b>New Appropriation Total</b>	<b>1.00</b>	<b>715,281</b>	<b>0</b>	<b>715,281</b>
<b>General Fund Total</b>	<b>1.00</b>	<b>715,281</b>	<b>0</b>	<b>715,281</b>
<u>Gifts &amp; Grants Fund / New Appropriation</u>				
Additional Appropriation for Materials Acquisition in Gift and Grants Fund	0.00	105,000	105,000	0
Program affected: Library Collection Management and Systems Due to restored state library funding for materials acquisition and increased program participation (funded by contributions from the Friends of the Aurora Public Library) additional expenses will be realized in the Gifts and Grants Fund.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>105,000</b>	<b>105,000</b>	<b>0</b>
<b>Gifts &amp; Grants Fund Total</b>	<b>0.00</b>	<b>105,000</b>	<b>105,000</b>	<b>0</b>
<b>Amendment Request Total All Funds</b>	<b>2.00</b>	<b>1,186,595</b>	<b>105,000</b>	<b>1,081,595</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Conservation Trust Fund	-960	66,455	16,000	0	0
Cultural Services Fund	1,964,123	2,050,298	2,067,296	2,671,100	2,378,883
Designated Revenues Fund	292,539	260,027	361,781	285,076	369,778
General Fund	3,716,593	3,946,786	4,242,067	4,193,758	4,633,179
Gifts & Grants Fund	91,266	51,508	30,000	130,000	139,667
<b>Expenditures Total</b>	<b>\$6,063,561</b>	<b>\$6,375,074</b>	<b>\$6,717,144</b>	<b>\$7,279,934</b>	<b>\$7,521,507</b>

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Cultural Services Fund	14.00	14.00	14.00	16.00	17.00
Designated Revenues Fund	4.80	4.80	4.80	5.00	5.00
General Fund	53.60	54.60	55.60	55.60	56.60
<b>Staffing Total</b>	<b>72.40</b>	<b>73.40</b>	<b>74.40</b>	<b>76.60</b>	<b>78.60</b>

# Library & Cultural Services

## PROGRAM DETAIL

### Administration

**Net Cost: \$633,602**

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, donations, and customer service for all library and cultural services facilities. It serves to collaborate with other library systems and arts groups, and various community and business groups. Also acts as liaison to the Council appointed Aurora Library Board and Friends of the Aurora Public Library nonprofit. This program houses all general and programming related donations.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	643,255	593,319	614,799	616,100	633,602
Gifts & Grants Fund	37,815	39,089	25,500	130,000	30,167
<b>Expenditures Total</b>	<b>\$681,070</b>	<b>\$632,408</b>	<b>\$640,299</b>	<b>\$746,100</b>	<b>\$663,769</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	510,234	501,254	512,471	538,095	528,875
Supplies and Services	134,062	94,276	88,000	168,177	84,425
Utilities	1,652	0	0	0	0
Interfund Charges	35,122	36,878	39,828	39,828	50,469
<b>Expenditures Total</b>	<b>\$681,070</b>	<b>\$632,408</b>	<b>\$640,299</b>	<b>\$746,100</b>	<b>\$663,769</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	6.00	6.00	6.00	6.00	6.00
<b>Staffing Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

### Art in Public Places

**Net Cost: \$460,518**

This program is dedicated to the administration, 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 32 metropolitan districts' required public art plans. The City Council appointed Art in Public Places Commission sets annual goals for community outreach and education.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Conservation Trust Fund	-960	66,455	16,000	0	0
Cultural Services Fund	68,838	75,831	155,938	688,254	467,593
General Fund	93	0	1,300	0	0
<b>Expenditures Total</b>	<b>\$67,971</b>	<b>\$142,286</b>	<b>\$173,238</b>	<b>\$688,254</b>	<b>\$467,593</b>

# Library & Cultural Services

## PROGRAM DETAIL

### Art in Public Places

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	23,243	55,538	56,497	68,909	56,902
Supplies and Services	43,393	18,885	115,667	617,904	409,667
Utilities	600	640	816	653	727
Interfund Charges	228	239	258	258	297
Capital Related	507	529	0	530	0
Transfers Out	0	66,455	0	0	0
<b>Expenditures Total</b>	<b>\$67,971</b>	<b>\$142,286</b>	<b>\$173,238</b>	<b>\$688,254</b>	<b>\$467,593</b>

<b><u>STAFFING SUMMARY</u></b>					
Cultural Services Fund	1.00	1.00	1.00	1.00	1.00
<b>Staffing Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
100% of reported graffiti on public art pieces will be documented and removed within 2 business days or notification	N/A	N/A	100%	100%	100%
5% of permanent art pieces will be staff inspected to determine need for maintenance/cleaning (monthly, expressed as total annual percentage)	N/A	N/A	5%	5%	5%
90% of art pieces needing maintenance or repairs receiving necessary service	98%	94%	90%	90%	90%
90% of citizen based requests for public art maintenance (lighting, cleaning etc.) will be solved within 30 days	N/A	N/A	90%	90%	90%
90% of citizen based requests for public art maintenance (lighting, cleaning etc.) will be staff inspected within 72 hours	N/A	N/A	90%	100%	90%
Increase citizen contacts by 5% or more over same quarter in prior year	N/A	N/A	5%	40%	5%
Minimum of 20 monthly citizen contacts regarding public art through artist talks, presentations, and/or tours (shown as avg per month)	N/A	77	20	106	20

# Library & Cultural Services

## PROGRAM DETAIL

### Arts Programs

**Net Cost: \$232,766**

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 Aurora's Summer Concerts. The program provides outreach programs for Aurora citizens, both adults and children.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Cultural Services Fund	1,302,695	1,423,654	1,322,198	1,316,525	1,202,331
<b>Expenditures Total</b>	<b>\$1,302,695</b>	<b>\$1,423,654</b>	<b>\$1,322,198</b>	<b>\$1,316,525</b>	<b>\$1,202,331</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	643,903	685,699	668,407	678,755	692,550
Supplies and Services	608,653	682,218	589,028	562,092	446,745
Utilities	48,874	54,335	62,276	53,553	58,922
Interfund Charges	1,265	1,402	2,487	1,844	4,114
Capital Related	0	0	0	20,281	0
<b>Expenditures Total</b>	<b>\$1,302,695</b>	<b>\$1,423,654</b>	<b>\$1,322,198</b>	<b>\$1,316,525</b>	<b>\$1,202,331</b>
<b><u>STAFFING SUMMARY</u></b>					
Cultural Services Fund	8.00	8.00	8.00	8.29	8.29
<b>Staffing Total</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.29</b>	<b>8.29</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
80% customer satisfaction based on feedback from customer service comment cards	96%	92%	80%	98%	80%

### Cultural Services Division Management

**Net Cost: \$212,372**

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 Aurora's 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Cultural Services Fund	257,802	225,058	252,761	275,899	227,372
General Fund	1,670	0	1,700	0	0
<b>Expenditures Total</b>	<b>\$259,472</b>	<b>\$225,058</b>	<b>\$254,461</b>	<b>\$275,899</b>	<b>\$227,372</b>

# Library & Cultural Services

## PROGRAM DETAIL

### Cultural Services Division Management

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	191,412	159,849	195,033	202,631	155,712
Supplies and Services	54,058	50,507	43,550	57,390	53,400
Interfund Charges	14,002	14,702	15,878	15,878	18,260
<b>Expenditures Total</b>	<b>\$259,472</b>	<b>\$225,058</b>	<b>\$254,461</b>	<b>\$275,899</b>	<b>\$227,372</b>
<b><u>STAFFING SUMMARY</u></b>					
Cultural Services Fund	2.00	2.00	2.00	1.61	1.61
<b>Staffing Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.61</b>	<b>1.61</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Maintain 80% or better overall customer satisfaction rating across programs based on feedback from customer comment cards	94%	99%	80%	98%	80%
Successfully complete annual Scientific and Cultural Facilities District qualification audit	Yes	Yes	Yes	Yes	Yes

### Historic Services

**Net Cost: \$408,052**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Cultural Services Fund	315,186	325,742	336,399	390,422	481,587
General Fund	3,297	0	4,800	0	0
<b>Expenditures Total</b>	<b>\$318,483</b>	<b>\$325,742</b>	<b>\$341,199</b>	<b>\$390,422</b>	<b>\$481,587</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	276,294	276,761	255,030	318,116	444,612
Supplies and Services	39,762	46,685	85,715	69,952	34,380
Utilities	2,378	2,245	395	2,295	2,532
Interfund Charges	49	51	59	59	63
<b>Expenditures Total</b>	<b>\$318,483</b>	<b>\$325,742</b>	<b>\$341,199</b>	<b>\$390,422</b>	<b>\$481,587</b>



# Library & Cultural Services

## PROGRAM DETAIL

### Historic Services

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>STAFFING SUMMARY</u></b>					
Cultural Services Fund	3.00	3.00	3.00	5.10	6.10
<b>Staffing Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>5.10</b>	<b>6.10</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
80% customer satisfaction based on feedback from customer service comment cards	90%	96%	80%	97%	80%
Percentage of Section 106 reviews completed within statutory requirements	100%	100%	90%	100%	90%
Submit Historic Preservation Commission agenda, minutes, and any other required info to the City Clerk's Office and the State Office of Archaeology & Historic Preservation per their respective requirements/deadlines 100% of the time	N/A	100%	100%	100%	100%

### Library Collection Management and Systems

**Net Cost: \$1,427,038**

This program is responsible for the management of the library materials collection and the associated database of collection and patron record. The collection includes books, periodicals, databases, interlibrary loan, electronic books and audio visual items. The program consists of four functions: technical support of proprietary library software, materials acquisition, the cataloging and processing of those materials, and the removal of obsolete items.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	838,502	954,197	1,061,632	1,108,614	1,461,338
Gifts & Grants Fund	5,211	0	0	0	75,000
<b>Expenditures Total</b>	<b>\$843,713</b>	<b>\$954,197</b>	<b>\$1,061,632</b>	<b>\$1,108,614</b>	<b>\$1,536,338</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	327,500	332,974	342,026	356,767	430,537
Supplies and Services	513,358	618,566	716,840	749,081	1,103,068
Interfund Charges	2,855	2,657	2,766	2,766	2,733
<b>Expenditures Total</b>	<b>\$843,713</b>	<b>\$954,197</b>	<b>\$1,061,632</b>	<b>\$1,108,614</b>	<b>\$1,536,338</b>

<b><u>STAFFING SUMMARY</u></b>					
General Fund	5.00	5.00	5.00	5.00	6.00
<b>Staffing Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>

# Library & Cultural Services

## PROGRAM DETAIL

### Library Collection Management and Systems

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Average 0.20 visits per capita each month	0.22	0.28	0.20	0.26	0.20
Computer Usability: 85% excellent or above average customer service satisfaction	N/A	N/A	85%	93%	85%
Maintain library circulation levels above 2.2 outside circulation per capita	2.3	2.7	2.2	2.3	2.2
Material Availability: 85% excellent or above average customer service satisfaction	N/A	N/A	85%	94%	85%

### Library Facilities and Public Services

**Net Cost: \$2,321,168**

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. All programming receives additional support from the Friends of the Aurora Public Library.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	292,539	260,027	361,781	285,076	369,778
General Fund	2,229,776	2,194,569	2,476,565	2,310,438	2,402,568
Gifts & Grants Fund	48,240	12,419	4,500	0	34,500
<b>Expenditures Total</b>	<b>\$2,570,555</b>	<b>\$2,467,015</b>	<b>\$2,842,846</b>	<b>\$2,595,514</b>	<b>\$2,806,846</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	2,342,170	2,290,780	2,559,126	2,453,868	2,561,492
Supplies and Services	223,509	171,115	275,096	136,116	235,776
Utilities	0	0	3,094	0	3,218
Interfund Charges	4,876	5,120	5,530	5,530	6,360
<b>Expenditures Total</b>	<b>\$2,570,555</b>	<b>\$2,467,015</b>	<b>\$2,842,846</b>	<b>\$2,595,514</b>	<b>\$2,806,846</b>
<b><u>STAFFING SUMMARY</u></b>					
Designated Revenues Fund	4.80	4.80	4.80	5.00	5.00
General Fund	42.60	42.60	43.60	42.60	42.60
<b>Staffing Total</b>	<b>47.40</b>	<b>47.40</b>	<b>48.40</b>	<b>47.60</b>	<b>47.60</b>

# Library & Cultural Services

## PROGRAM DETAIL

### Library Facilities and Public Services

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Building Appearance: 90% excellent or above average customer satisfaction rating	N/A	N/A	90%	96%	90%
Maintain 80% customer service satisfaction rating based on feedback from customer survey cards	92%	96%	80%	94.5%	80%
Staff Courtesy: 90% excellent or above average customer satisfaction rating	N/A	N/A	90%	96%	90%
Wait Time for Staff: 90% excellent or above average customer satisfaction rating	N/A	N/A	90%	96%	90%

### Remote PC Centers

**Net Cost: \$132,871**

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 and Chambers, and in the Hoffman Heights Community Center.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	0	204,701	81,271	158,606	135,671
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$204,701</b>	<b>\$81,271</b>	<b>\$158,606</b>	<b>\$135,671</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	0	37,602	48,771	113,877	119,091
Supplies and Services	0	167,099	32,500	44,729	16,580
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$204,701</b>	<b>\$81,271</b>	<b>\$158,606</b>	<b>\$135,671</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	0.00	1.00	1.00	2.00	2.00
<b>Staffing Total</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>

# Neighborhood Services

## PROGRAM SUMMARY

<b><u>Administration</u></b>  \$391,546 2.8 FTE *Provides oversight, administration, and management of programs, budget, and personnel (includes risk allocations)	<b><u>Animal Care</u></b>  \$1,890,771 25 FTE *Enforcement; provides shelter, veterinary care, placement, adoption, or other disposition; pet licensing and humane education	<b><u>Code Enforcement</u></b>  \$2,341,461 29 FTE *Neighborhood Support assures a well-maintained city and housing stock
<b><u>Community Development Program Management</u></b>  \$991,112 18.2 FTE *Provides oversight, administration, and management of CDBG, HOME, and ESG programs and projects	<b><u>Community Housing Development Organization</u></b>  \$139,296 0 FTE *Non-profit organizations which use HOME funds to provide safe and affordable housing to Aurora citizens	<b><u>Community Relations</u></b>  \$190,901 2 FTE *Resource for human, community, social, cultural, and language services *Liaison to Human Relations and Veteran Affairs Commissions
<b><u>Emergency Solutions and Motel Vouchers</u></b>  \$270,265 0 FTE *Pass-through federal funds for grants to non-profit emergency shelter providers *Aurora hotel voucher program	<b><u>Home Ownership Assistance Program</u></b>  \$366,585 0 FTE *Funding for direct financial assistance to qualified first-time homebuyers	<b><u>Homeless Initiative</u></b>  \$316,800 0 FTE *Provides year-round emergency shelter service *Provides assistance to families at risk of becoming homeless
<b><u>Neighborhood Liaison &amp; Mediation Services</u></b>  \$395,882 4 FTE *Serves as the City's service link to 400 neighborhood organizations *Mediation services for conflict resolution and problem solving	<b><u>Neighborhood Stabilization Program</u></b>  \$380,000 0 FTE *Funding to purchase foreclosed, vacant or abandoned residential properties for rehabilitation and sale through NSP	<b><u>Original Aurora Renewal Program</u></b>  \$116,548 0 FTE *Assists with the physical, social, and economic revitalization of Original Aurora
<b><u>Public Facilities</u></b>  \$380,000 0 FTE *CDBG funding for area-specific benefits such as Northwest Alley Paving and Northwest Street Lights	<b><u>Rehabilitation</u></b>  \$1,986,608 0 FTE *Provides a wide range of single-family, commercial, and multi-family rehabilitation programs (includes funding for administration)	<b><u>Transfers and Other Requirements</u></b>  \$263,621 0 FTE *Anticipated/unprogrammed gifts and grants to be transferred to programs *Other one-time grants or programs

## DEPARTMENT SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>REGULAR - FTE</b>	<b>71.60</b>	<b>71.60</b>	<b>72.60</b>	<b>76.60</b>	<b>81.00</b>
<b>EXPENDITURES</b>	<b>9,128,423</b>	<b>10,704,018</b>	<b>9,687,419</b>	<b>10,129,556</b>	<b>10,421,396</b>

# Neighborhood Services

## DESCRIPTION

Neighborhood Services consists of four divisions: 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 neighborhoods, 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	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Regular - FTE	71.60	71.60	72.60	76.60	81.00
Personal Services	4,889,116	5,249,678	5,327,275	5,244,401	5,696,300
Allocated Expenses	0	17,192	0	0	0
Supplies and Services	3,969,439	5,257,315	4,151,468	4,609,571	4,454,113
Utilities	820	0	0	0	0
Interfund Charges	194,048	176,360	208,676	208,676	204,983
Capital Related	75,000	3,473	0	66,908	66,000
<b>Expenditures Total</b>	<b>\$9,128,423</b>	<b>\$10,704,018</b>	<b>\$9,687,419</b>	<b>\$10,129,556</b>	<b>\$10,421,396</b>

## DEPARTMENT NARRATIVE

The 2014 expenditure projection for the Neighborhood Services Department is \$442,100 higher than the 2014 Original Budget. This variance is largely due to higher than anticipated HOME program revenue in the Community Development Fund, combined with a modest General Fund increase, partially offset by a reduction in the Abatement Fund. The 2014 General Fund projection includes citywide compensation increases, as well as funding for the conversion of four contingent employees to full-time benefited employees; 1.0 FTE CDBG Program Specialist and 3.0 FTE Animal Care positions. The 2014 projection for Abatement Fund expenditures is \$43,800 lower than the 2014 Original Budget due to vacancy savings and declining abatement activity in the City. An increase for additional Community Development appropriation will be requested in the 2014 Fall Supplemental process to align the budget to the actual grant amount, followed by a 2015 Spring Supplemental to align the budget to the final year-end program income.

The 2015 budget for Neighborhood Services is \$734,000 higher than the 2014 Original Budget, predominantly driven by total General Fund increases of \$664,900. The 2015 General Fund budget includes notable changes and additions. Staffing changes include the addition of 1.0 FTE Animal Care Shelter Attendant, 1.0 FTE Code Enforcement Officer, 1.0 FTE Neighborhood Liaison and a 0.4 FTE Administrative Assistant. The 2015 General Fund budget also includes a new vehicle for the Code Officer, \$15,000 to upgrade one Animal Care replacement vehicle to a van and \$26,000 to retrofit two trucks for more humane animal transport. A large portion of the General Fund budget increase is driven by the \$256,800 creation of the Homeless Initiative, which includes \$196,800 for services provided at the Comitis Crisis Center and \$60,000 for services provided by Aurora @ Home. Also included in the Homeless Initiative is \$39,800 of Non-Departmental Designated Revenue budget (NEXUS funds) for shelter services at Comitis. An additional \$15,000 has been provided to fund the Martin Luther King, Jr. statue dedication ceremony at the Martin Luther King, Jr. Library. An amendment for \$60,000 funds the Neighborhood Improvement Grant program, which provides Neighborhood Liaisons the ability to fund grants for such things as neighborhood clean-up efforts. Additionally, during the September 27, 2014 Budget Workshop Council approved \$2,500 in additional funds for needs of the Veterans Affairs Commission.

# Neighborhood Services

## DEPARTMENT NARRATIVE

In 2014, 2.0 FTE Code Enforcement Officers (CEOs) were transferred from the Abatement Fund to the General Fund. The addition of 1.0 FTE Code Enforcement Officer in the 2015 budget brings the department total to 20.0 CEOs. The resulting 2015 staffing of CEOs is 12.5 FTE in the General Fund, 5.0 FTE in the Community Development Fund, and 2.5 FTE in the Abatement Fund. Additionally, in 2014 one contract CEO was approved to backfill a CEO currently assigned to the Aurora Marijuana Enforcement Division.

The 2015 budget increase also includes an increase of \$98,900 in the Community Development Fund; including ongoing program income from the Neighborhood Stabilization Program (NSP and NSP3), CDBG and HOME, and a net increase in the HUD grant awards of \$51,600. CDBG came in \$7,000 lower than budget, HOME came in \$25,200 higher, and ESG came in with a \$33,300 increase. The 2015 Community Development budget reflects level funds to the 2014 HUD grant awards. Also included in the Community Development Fund is 1.0 FTE Planning Assistant II, which will assist with compliance and program research. An additional \$60,000 has been allocated for the Homeless Initiative to provide facility improvements at the Comitis Crisis Center.

In 2015, Abatement Fund expenditures are projected to increase \$29,800 over the 2014 Original Budget, largely driven by the increased cost of operations with all positions filled, rather than increased abatement activity. The Abatement Fund is expected to sustain itself through 2019, when the imbalance between revenue and expenditures will draw the ending funds available down to \$44,300.

For 2015 Neighborhood Services remains committed to prioritizing activities within finite resources to enhance the quality of life in Aurora's neighborhoods. The department will remain focused on quality of life while promoting healthy and safe neighborhoods. Code Enforcement and Animal Care are key components of this endeavor. Animal Care will emphasize adoption, vaccinations and pet licenses. The department will continue to spend down the Neighborhood Stabilization Program revenue 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 new neighborhood improvement grant program, neighborhood referral process, neighbor-to-neighbor roundtables, block parties, meeting facilitation, and mediation. 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, the Immigration Refugee Task Force 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	2015
Prior Year One Times	-1,941,668
Mid Year Modifications	13,555
Compensation Adjustments	22,576
Mandated Costs	26,307
Grant / Designated Revenue Adjustments	34,291
Other Adjustments	-4,933
<b>Total Base Adjustments</b>	<b>(\$1,849,872)</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>Abatement Fund / Budget Cut</u>				
Reduce Appropriation to Reflect Current Abatement Funding Requirements	0.00	-23,699	0	-23,699
Program affected: Code Enforcement				

# Neighborhood Services

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>Abatement Fund / Budget Cut</u>				
Expenditures in the Abatement Fund fluctuate with the number of abatements and vacant properties. The economic recovery has lead to a steep reduction in vacant properties in the City, as well as a reduction in abatement activity. This amendment will align the 2015 appropriation to the anticipated funding requirements. See the Abatement Fund Summary for more detail and an extended projection for the fund.				
<b>Budget Cut Total</b>	<b>0.00</b>	<b>-23,699</b>	<b>0</b>	<b>-23,699</b>
<b>Abatement Fund Total</b>	<b>0.00</b>	<b>-23,699</b>	<b>0</b>	<b>-23,699</b>
<u>Community Development Fund / New Appropriation</u>				
Add 1.0 FTE Planning Assistant II	1.00	64,789	0	64,789
Program affected: Community Development This amendment adds 1.0 FTE Planning Assistant II in the Community Development Fund. This position will work on compliance and program and planning research. Performing these duties in-house is cost effective. Personnel expenditures will remain within the requirements of the administrative cap.				
Adjustment to Align CDBG Appropriation to Anticipated Funding	0.00	-151,325	0	-151,325
Program affected: CDBG funded programs This amendment makes the necessary adjustments to the 2014 base budget in order to align the CDBG program appropriation for 2015 to the total anticipated funding level and program income for a total of \$2,811,711. This includes an anticipated grant award equal to 2014 at \$2,711,711 and \$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 of this book (Section H).				
Appropriation for Anticipated HOME Funding	0.00	1,637,567	0	1,637,567
Program affected: HOME funded programs This amendment will set the appropriation for the HOME Program to the total 2015 anticipated grant funding, program income and General Fund match for a total of \$1,637,586. This includes an anticipated grant award equal to 2014 at \$928,642, \$500,000 in program revenue, and \$208,944 for 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 of this book (Section H).				
Appropriation for Anticipated NSP Program Revenue	0.00	379,976	0	379,976
Program affected: Neighborhood Stabilization Program (NSP) As NSP program income continues to be reinvested, it declines because full rehabilitation costs cannot be recovered during the resale. This amendment will appropriate the total 2015 anticipated program revenue of \$380,000 for the NSP (\$50,000) and NSP3 (\$330,000) programs.				

# Neighborhood Services

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>Community Development Fund / New Appropriation</u>				
The Aurora Homeless Initiative	0.00	60,000	0	60,000
Program affected: Homeless Initiative This amendment provides one-time funding from the Community Development Fund for minor facility and outdoor center improvements at Comitis. These improvements will support Aurora's Homeless Initiative, which includes year-round emergency shelter service at Comitis. See Homeless Initiative Program detail for information on the overall program.  This amendment addresses a Council Priority Project: Homeless Items.				
<b>New Appropriation Total</b>	<b>1.00</b>	<b>1,991,007</b>	<b>0</b>	<b>1,991,007</b>
<b>Community Development Fund Total</b>	<b>1.00</b>	<b>1,991,007</b>	<b>0</b>	<b>1,991,007</b>
<u>General Fund / New Appropriation</u>				
Add 0.4 FTE to existing 0.6 FTE Administrative Assistant	0.40	8,923	0	8,923
Program affected: Code Enforcement Add 0.4 FTE to combine with the existing 0.6 FTE Administrative Assistant position to create 1.0 FTE Administrative Assistant position. The cost to add the 0.4 FTE is offset by reducing temporary salary budget that had been used for part-time temporary admin support for a net add of \$8,923.				
Add 1.0 FTE Animal Care Shelter Attendant	1.00	45,297	0	45,297
Program affected: Animal Care This amendment adds 1.0 FTE Animal Shelter Attendant. This position will assist with front desk support in the shelter, enabling Field Officers to remain in the field. Additionally, this position will help enhance customer service in the shelter and in the field.				
Add 1.0 FTE Code Enforcement Officer and Vehicle	1.00	94,250	0	94,250
Program affected: Code Enforcement This amendment increases the number of Code Enforcement Officers by 1.0 FTE to enhance neighborhood enforcement of City ordinances. This brings the number of Code Enforcement Officers to 20.0 FTE, allowing the division to be more proactive in the field. This amendment also includes a new vehicle for the Code Officer.  This amendment addresses a Council Priority Program: Code Enforcement.				
Add 1.0 FTE Neighborhood Liaison	1.00	78,271	0	78,271
Program affected: Neighborhood Liaisons This amendment adds 1.0 FTE Neighborhood Liaison. This position will help neighborhoods, residents and community leaders connect to valuable information and access services or programs. Additionally, this position will help facilitate the Neighborhood Improvement Grant program.				



# Neighborhood Services

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Animal Care Vehicle Upgrades	0.00	41,000	0	41,000
Program affected: Animal Care This amendment includes \$15,000 of one-time funding to upgrade one 2015 replacement truck to a van for the Animal Care division. Additionally, this amendment includes \$26,000 of one-time funding to retrofit two Chevy Colorado trucks with a life of 5 more years for more humane transport of animals.				
Martin Luther King, Jr. Statue Dedication Ceremony	0.00	15,000	0	15,000
Program affected: Community Relations This amendment provides one-time funding for the unveiling ceremony of the Martin Luther King, Jr. statue at the MLK Library.				
Neighborhood Improvement Grants	0.00	60,000	0	60,000
Program affected: Neighborhood Liaison & Mediation Services This amendment provides \$60,000 of ongoing funding for Neighborhood Services to offer grants for neighborhood clean-up and improvement efforts. The \$60,000 is allocated \$10,000 per ward for clean-up efforts. Neighborhood community leaders can apply for grants up to \$5,000 to fund local clean-up or improvement efforts. The grant process and coordination efforts will be managed by the Neighborhood Liaisons program.				
Technical Adjustment: Additional Homebuyer Education Seminar Program Costs Offset by Revenue	0.00	14,500	14,500	0
Program affected: Home Ownership Assistance Program This is a technical adjustment offset by additional fee revenue for additional direct expenditures related to providing homebuyer education seminars. These additional revenues and expenses were identified during the 2013 Fall Supplemental process. These additional revenues and expenditures will also be included in the 2014 Fall Supplemental, while this amendment makes the adjustment ongoing.				
The Aurora Homeless Initiative	0.00	256,800	0	256,800
Program affected: Homeless Initiative This amendment provides funding for Comitit staffing and operations to provide emergency shelter service 365 days per year, 24 hours per day, for up to 40 people, funded by \$196,800 of ongoing funding from the General Fund and \$39,789 of existing ongoing NEXUS funds in Non-Departmental. As part of the September 27, 2014 Budget Workshop this amendment was revised to include \$60,000 of ongoing General Fund appropriation for Aurora@Home, which provides assistance to at-risk families to maintain or obtain stable housing. See Homeless Initiative Program detail for information on the overall program.				
This amendment addresses a Council Priority Project: Homeless Items.				

# Neighborhood Services

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Veterans Affairs Commission	0.00	2,500	0	2,500
Program affected: Community Relations During the September 27, 2014 budget workshop, City Council added ongoing funding to provide \$2,500 for financial needs of the Veterans Affairs Commission.				
<b>New Appropriation Total</b>	<b>3.40</b>	<b>616,541</b>	<b>14,500</b>	<b>602,041</b>
<b>General Fund Total</b>	<b>3.40</b>	<b>616,541</b>	<b>14,500</b>	<b>602,041</b>
<b>Amendment Request Total All Funds</b>	<b>4.40</b>	<b>2,583,849</b>	<b>14,500</b>	<b>2,569,349</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Abatement Fund	693,621	586,523	469,749	425,982	439,958
Community Development Fund	4,949,914	6,108,019	4,730,404	5,187,797	4,829,297
Designated Revenues Fund	69,675	27,683	0	0	0
General Fund	2,847,899	3,486,534	4,009,134	4,037,645	4,674,009
Gifts & Grants Fund	567,314	495,259	478,132	478,132	478,132
<b>Expenditures Total</b>	<b>\$9,128,423</b>	<b>\$10,704,018</b>	<b>\$9,687,419</b>	<b>\$10,129,556</b>	<b>\$10,421,396</b>

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Abatement Fund	9.50	5.50	3.50	3.50	3.50
Community Development Fund	23.85	21.20	21.20	22.20	23.20
Designated Revenues Fund	0.75	0.00	0.00	0.00	0.00
General Fund	35.15	44.90	47.90	50.90	54.30
Gifts & Grants Fund	2.35	0.00	0.00	0.00	0.00
<b>Staffing Total</b>	<b>71.60</b>	<b>71.60</b>	<b>72.60</b>	<b>76.60</b>	<b>81.00</b>

## PROGRAM DETAIL

### Administration

**Net Cost: \$391,546**

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.

# Neighborhood Services

## PROGRAM DETAIL

### Administration

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	292,778	378,276	382,532	392,758	391,546
<b>Expenditures Total</b>	<b>\$292,778</b>	<b>\$378,276</b>	<b>\$382,532</b>	<b>\$392,758</b>	<b>\$391,546</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	236,170	307,335	310,099	309,871	309,910
Supplies and Services	2,505	14,133	11,080	21,534	11,080
Interfund Charges	54,103	56,808	61,353	61,353	70,556
<b>Expenditures Total</b>	<b>\$292,778</b>	<b>\$378,276</b>	<b>\$382,532</b>	<b>\$392,758</b>	<b>\$391,546</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	2.00	2.80	2.80	2.80	2.80
<b>Staffing Total</b>	<b>2.00</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>

### Animal Care

**Net Cost: \$1,386,543**

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. 12 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	57,270	27,683	0	0	0
General Fund	1,449,302	1,507,218	1,735,968	1,794,731	1,849,643
Gifts & Grants Fund	117,690	162,152	68,000	89,044	41,128
<b>Expenditures Total</b>	<b>\$1,624,262</b>	<b>\$1,697,053</b>	<b>\$1,803,968</b>	<b>\$1,883,775</b>	<b>\$1,890,771</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,313,355	1,339,920	1,462,437	1,450,584	1,515,955
Supplies and Services	269,969	322,646	293,836	358,588	296,964
Utilities	820	0	0	0	0
Interfund Charges	40,118	34,487	47,695	47,695	36,852
Capital Related	0	0	0	26,908	41,000
<b>Expenditures Total</b>	<b>\$1,624,262</b>	<b>\$1,697,053</b>	<b>\$1,803,968</b>	<b>\$1,883,775</b>	<b>\$1,890,771</b>

# Neighborhood Services

## PROGRAM DETAIL

### Animal Care

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>STAFFING SUMMARY</u></b>					
Designated Revenues Fund	0.75	0.00	0.00	0.00	0.00
General Fund	20.25	21.00	21.00	24.00	25.00
<b>Staffing Total</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>24.00</b>	<b>25.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Response time to priority one calls under 20 minutes	N/A	77%	85%	80%	85%
Save rate	73%	76%	68%	77%	73%

### Code Enforcement

**Net Cost: \$1,252,345**

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. 2015 Code Enforcement Officer staffing includes 12.5 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 20.0 FTE Code Enforcement Officers. The program also includes 2.0 FTE GON Officers, 3.0 FTE Supervisors, 1.0 FTE Manager and 3.0 FTE administrative staff.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Abatement Fund	693,621	586,523	469,749	425,982	439,958
Community Development Fund	730,529	-30,223	350,525	299,261	332,266
General Fund	737,935	1,173,079	1,450,084	1,402,281	1,569,237
<b>Expenditures Total</b>	<b>\$2,162,085</b>	<b>\$1,729,379</b>	<b>\$2,270,358</b>	<b>\$2,127,524</b>	<b>\$2,341,461</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,613,299	1,779,640	1,921,727	1,761,753	1,986,376
Supplies and Services	477,147	-110,219	279,847	256,987	266,214
Interfund Charges	71,639	56,485	68,784	68,784	63,871
Capital Related	0	3,473	0	40,000	25,000
<b>Expenditures Total</b>	<b>\$2,162,085</b>	<b>\$1,729,379</b>	<b>\$2,270,358</b>	<b>\$2,127,524</b>	<b>\$2,341,461</b>
<b><u>STAFFING SUMMARY</u></b>					
Abatement Fund	9.50	5.50	3.50	3.50	3.50
Community Development Fund	7.00	5.00	5.00	5.00	5.00
General Fund	8.90	16.10	19.10	19.10	20.50
<b>Staffing Total</b>	<b>25.40</b>	<b>26.60</b>	<b>27.60</b>	<b>27.60</b>	<b>29.00</b>

# Neighborhood Services

## PROGRAM DETAIL

### Code Enforcement

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Decrease the violation rate generated by secondary inspections to less than or equal to 6% (Nov thru Mar) 5% (Apr thru Oct)	N/A	5%	5%	5%	5%
Graffiti call handled within five business days	N/A	N/A	90%	98%	95%
Increase the violation rate generated by proactive inspections to greater than 55% (Nov thru Mar) 60% (Apr thru Oct)	N/A	60%	60%	65%	60%
Maintain a voluntary compliance rate of 95%	N/A	93%	95%	95%	95%
Respond to complaint within two business days 90% of time	90%	94%	90%	94%	92%

### 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. All staff associated with all Community Development projects are shown in Community Development Program Management.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Community Development Fund	747,872	801,931	958,179	791,479	991,112
Gifts & Grants Fund	0	80	0	0	0
<b>Expenditures Total</b>	<b>\$747,872</b>	<b>\$802,011</b>	<b>\$958,179</b>	<b>\$791,479</b>	<b>\$991,112</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	619,936	1,299,878	1,220,186	1,269,441	1,397,000
Allocated Expenses	0	-472,592	-534,128	-428,757	-480,000
Supplies and Services	117,992	-44,338	251,555	-69,771	52,227
Interfund Charges	9,944	19,063	20,566	20,566	21,885
<b>Expenditures Total</b>	<b>\$747,872</b>	<b>\$802,011</b>	<b>\$958,179</b>	<b>\$791,479</b>	<b>\$991,112</b>
<b><u>STAFFING SUMMARY</u></b>					
Community Development Fund	9.95	16.20	16.20	17.20	18.20
<b>Staffing Total</b>	<b>9.95</b>	<b>16.20</b>	<b>16.20</b>	<b>17.20</b>	<b>18.20</b>

# Neighborhood Services

## PROGRAM DETAIL

### 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Community Development Fund	170,893	135,451	135,501	139,296	139,296
<b>Expenditures Total</b>	<b>\$170,893</b>	<b>\$135,451</b>	<b>\$135,501</b>	<b>\$139,296</b>	<b>\$139,296</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Supplies and Services	170,893	135,451	135,501	139,296	139,296
<b>Expenditures Total</b>	<b>\$170,893</b>	<b>\$135,451</b>	<b>\$135,501</b>	<b>\$139,296</b>	<b>\$139,296</b>

### Community Relations

Net Cost: \$190,901

This program supports the Human Relations Commission, the Veterans Affairs Commission and the new Immigrant Refugee Task Force; as well as 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	115,151	154,937	179,086	170,978	190,901
Gifts & Grants Fund	4,206	1,325	0	29,988	0
<b>Expenditures Total</b>	<b>\$119,357</b>	<b>\$156,262</b>	<b>\$179,086</b>	<b>\$200,966</b>	<b>\$190,901</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	104,339	130,029	160,840	152,733	155,155
Supplies and Services	15,018	26,233	18,246	48,233	35,746
<b>Expenditures Total</b>	<b>\$119,357</b>	<b>\$156,262</b>	<b>\$179,086</b>	<b>\$200,966</b>	<b>\$190,901</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	1.00	2.00	2.00	2.00	2.00
<b>Staffing Total</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

# Neighborhood Services

## PROGRAM DETAIL

### 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 providers (community housing partners 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 Warm's the Night hotel voucher program at \$24,999 to provide motel vouchers on severe weather nights, and for Aurora@Home at \$22,000 to help support the navigator position.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Community Development Fund	15,000	42,715	46,787	46,786	46,999
Gifts & Grants Fund	117,735	92,901	187,538	228,411	223,266
<b>Expenditures Total</b>	<b>\$132,735</b>	<b>\$135,616</b>	<b>\$234,325</b>	<b>\$275,197</b>	<b>\$270,265</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	8,184	18,505	0	0	0
Supplies and Services	124,551	117,111	234,325	275,197	270,265
<b>Expenditures Total</b>	<b>\$132,735</b>	<b>\$135,616</b>	<b>\$234,325</b>	<b>\$275,197</b>	<b>\$270,265</b>

### 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Community Development Fund	523,000	453,901	300,860	396,199	325,000
Designated Revenues Fund	12,405	0	0	0	0
General Fund	4,343	22,077	5,500	20,000	20,000
Gifts & Grants Fund	104,775	112,370	38,712	66,351	21,585
<b>Expenditures Total</b>	<b>\$644,523</b>	<b>\$588,348</b>	<b>\$345,072</b>	<b>\$482,550</b>	<b>\$366,585</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	109,177	110,685	0	47,100	0
Supplies and Services	535,346	477,663	345,072	435,450	366,585
<b>Expenditures Total</b>	<b>\$644,523</b>	<b>\$588,348</b>	<b>\$345,072</b>	<b>\$482,550</b>	<b>\$366,585</b>
<b><u>STAFFING SUMMARY</u></b>					
Gifts & Grants Fund	1.49	0.00	0.00	0.00	0.00
<b>Staffing Total</b>	<b>1.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Neighborhood Services

## PROGRAM DETAIL

### Home Ownership Assistance Program

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Potential foreclosure cases resolved (short sale or keep the home)	N/A	77%	65%	70%	65%
Provide down payment / closing cost assistance to first-time homebuyers	49	65	30	30	30

### Homeless Initiative

**Net Cost: \$256,800**

The Homeless Initiative program provides funding to address Aurora's homeless community. This program provides funding for Comititis staffing and operations to provide emergency shelter service 365 days per year, 24 hours per day, for up to 40 people, funded by an ongoing \$196,800 from the General Fund and an ongoing \$39,789 of existing Non-Departmental Designated Revenue NEXUS funds. As part of the September 27, 2014 Budget Workshop the Homeless Initiative was amended to include \$60,000 of ongoing General Fund appropriation for Aurora@Home, which provides assistance to at-risk families to maintain or obtain stable housing. The Community Development Fund will provide \$60,000 in one-time funds to improve the outdoor activity center at Comititis to include a basketball and hopscotch surface, and a community garden infrastructure, as well as make minor facility improvements.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Community Development Fund	0	0	0	0	60,000
General Fund	0	0	0	0	256,800
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$316,800</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Supplies and Services	0	0	0	0	316,800
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$316,800</b>

### Neighborhood Liaison & Mediation Services

**Net Cost: \$395,882**

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, Traffic Calming Go-Slow pilot program, community improvement opportunities, and numerous requests for service including neighborhood, ward, and town meetings. This program also includes the Neighborhood Improvement Grants. Mediation Services facilitate communication and problem solving for conflict resolution.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	244,288	250,847	255,964	256,897	395,882
<b>Expenditures Total</b>	<b>\$244,288</b>	<b>\$250,847</b>	<b>\$255,964</b>	<b>\$256,897</b>	<b>\$395,882</b>



# Neighborhood Services

## PROGRAM DETAIL

### Neighborhood Liaison & Mediation Services

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	242,304	248,504	251,986	252,919	331,904
Supplies and Services	1,984	2,343	3,978	3,978	63,978
<b>Expenditures Total</b>	<b>\$244,288</b>	<b>\$250,847</b>	<b>\$255,964</b>	<b>\$256,897</b>	<b>\$395,882</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	3.00	3.00	3.00	3.00	4.00
<b>Staffing Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Resolve 80% of conflicts by mediation	80%	75%	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 NSP3 was authorized as part of the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010. Aurora received \$2.4 million in NSP3 funds. 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 88 percent of the original grant funds. Through the reinvestment of program income from NSP1 and NSP3, the program has benefitted the community at a rate of over 200% of the original grants. Program income for 2014 is estimated at \$50,000 for NSP1 and \$330,000 for NSP3.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Community Development Fund	901,969	1,197,519	680,000	653,550	380,000
<b>Expenditures Total</b>	<b>\$901,969</b>	<b>\$1,197,519</b>	<b>\$680,000</b>	<b>\$653,550</b>	<b>\$380,000</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	203,141	0	0	0	0
Allocated Expenses	0	109,532	148,480	107,133	75,000
Supplies and Services	698,828	1,085,733	529,086	543,983	302,201
Interfund Charges	0	2,254	2,434	2,434	2,799
<b>Expenditures Total</b>	<b>\$901,969</b>	<b>\$1,197,519</b>	<b>\$680,000</b>	<b>\$653,550</b>	<b>\$380,000</b>
<b><u>STAFFING SUMMARY</u></b>					
Community Development Fund	2.32	0.00	0.00	0.00	0.00
<b>Staffing Total</b>	<b>2.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Neighborhood Services

## PROGRAM DETAIL

### 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Community Development Fund	165,964	82,822	74,500	106,576	108,016
General Fund	4,102	100	0	0	0
Gifts & Grants Fund	221,369	126,431	8,591	399	8,532
<b>Expenditures Total</b>	<b>\$391,435</b>	<b>\$209,353</b>	<b>\$83,091</b>	<b>\$106,975</b>	<b>\$116,548</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	209,328	15,182	0	0	0
Allocated Expenses	0	61,909	63,441	40,341	55,000
Supplies and Services	180,201	130,759	18,027	65,011	59,682
Interfund Charges	1,906	1,503	1,623	1,623	1,866
<b>Expenditures Total</b>	<b>\$391,435</b>	<b>\$209,353</b>	<b>\$83,091</b>	<b>\$106,975</b>	<b>\$116,548</b>
<b><u>STAFFING SUMMARY</u></b>					
Community Development Fund	1.20	0.00	0.00	0.00	0.00
Gifts & Grants Fund	0.73	0.00	0.00	0.00	0.00
<b>Staffing Total</b>	<b>1.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Number of alleyway lights installed	95	81	40	80	100

### 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Community Development Fund	279,494	260,920	284,824	475,000	380,000
<b>Expenditures Total</b>	<b>\$279,494</b>	<b>\$260,920</b>	<b>\$284,824</b>	<b>\$475,000</b>	<b>\$380,000</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Supplies and Services	204,494	260,920	284,824	475,000	380,000
Capital Related	75,000	0	0	0	0
<b>Expenditures Total</b>	<b>\$279,494</b>	<b>\$260,920</b>	<b>\$284,824</b>	<b>\$475,000</b>	<b>\$380,000</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Alleys paved in northwest Aurora	8	6	6	4	5

# Neighborhood Services

## PROGRAM DETAIL

### 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 Program Management program. In 2014 the rehab program expects a reduced production rate as a result of two two vacant inspector positions, however, the program will resume target production rates in 2015 with the fulfillment of these positions.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Community Development Fund	1,556,209	2,475,879	1,706,728	1,962,034	1,986,608
<b>Expenditures Total</b>	<b>\$1,556,209</b>	<b>\$2,475,879</b>	<b>\$1,706,728</b>	<b>\$1,962,034</b>	<b>\$1,986,608</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	229,883	0	0	0	0
Allocated Expenses	0	318,343	322,207	281,283	350,000
Supplies and Services	1,309,988	2,151,776	1,378,300	1,674,530	1,629,454
Interfund Charges	16,338	5,760	6,221	6,221	7,154
<b>Expenditures Total</b>	<b>\$1,556,209</b>	<b>\$2,475,879</b>	<b>\$1,706,728</b>	<b>\$1,962,034</b>	<b>\$1,986,608</b>
<b><u>STAFFING SUMMARY</u></b>					
Community Development Fund	3.38	0.00	0.00	0.00	0.00
<b>Staffing Total</b>	<b>3.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Maintain an 85% customer satisfaction rating	N/A	95%	85%	95%	85%
Rehab projects completed	59	74	59	30	59

### 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Community Development Fund	-141,016	687,104	192,500	317,616	80,000
Gifts & Grants Fund	0	0	175,291	63,939	183,621
<b>Expenditures Total</b>	<b>(\$141,016)</b>	<b>\$687,104</b>	<b>\$367,791</b>	<b>\$381,555</b>	<b>\$263,621</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Supplies and Services	-141,016	687,104	367,791	381,555	263,621
<b>Expenditures Total</b>	<b>(\$141,016)</b>	<b>\$687,104</b>	<b>\$367,791</b>	<b>\$381,555</b>	<b>\$263,621</b>

# Non-Departmental

## PROGRAM SUMMARY

### Building Leases

\$6,654,231 0 FTE

\*Leases for city buildings

### Compensation Reserve and Pension

#### Costs

\$5,526,227 0 FTE

\*Funding for compensation increases and vacancy savings targets

### Debt Service

\$2,245,750 0 FTE

\*Principal and interest on general obligation bonds

### Developer Incentives

\$1,961,404 0 FTE

\*Incentives and revenue cost-sharing agreements

### Snow Removal

\$2,363,369 0 FTE

\*Overtime, equipment, and supplies for snow removal

### Special Improvement Districts

\$572,295 0 FTE

\*Expenditures related to Special Improvement Districts

### Transfers and Other Requirements

\$41,527,589 0 FTE

\*Transfers to other funds

## DEPARTMENT SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
REGULAR - FTE	0.00	0.00	0.00	0.00	0.00
EXPENDITURES	41,385,254	58,915,579	58,136,786	58,048,221	60,850,865

# 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	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Personal Services	1,401,113	1,055,127	2,100,299	1,223,217	5,943,461
Allocated Expenses	0	101,438	0	0	0
Supplies and Services	4,119,806	5,532,171	5,610,504	4,949,481	5,690,950
Utilities	463	814	0	0	0
Interfund Charges	148,225	236,509	228,997	228,997	209,876
Debt Related	7,733,245	6,917,171	6,721,071	6,886,491	2,789,731
Capital Related	209,599	27,472	615,000	473,392	50,000
Transfers Out	27,772,803	45,044,877	42,860,915	44,286,643	46,166,847
<b>Expenditures Total</b>	<b>\$41,385,254</b>	<b>\$58,915,579</b>	<b>\$58,136,786</b>	<b>\$58,048,221</b>	<b>\$60,850,865</b>

## 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. Transfers account for about three-quarters 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 2014 and 2015, strong use tax receipts, as well as the Council decision to eliminate prior-year reductions to the capital transfer, have increased this transfer significantly. In 2015, this transfer is \$8.9 million more than the calculation yields due to the one-time transfer of General Fund funds available committed in the Capital Projects Fund for specific activities, such as 6th Avenue extension land acquisition, Transit-Oriented-Development support, and several smaller projects. 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 2015 takes into account a 3.75 percent average pay increase (EPMP) citywide. Supplies and services costs, primarily associated with incentive payments, will remain close to the 2014 Original Budget. Snow removal drives some of the personal services costs and a significant amount of the supplies and services costs as well. Debt related expenses are projected to drop \$3.9 million in 2015, due to the expiration of the 2010 debt in the Debt Service (GO) Fund. 2015 is the final payment for that debt. Capital-related expenses will drop \$565,000 in 2015 due to a one-time equipment replacement expenditure in 2014 not recurring.

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

## BASE ADJUSTMENTS

Base Adjustments	2015
Prior Year One Times	-14,248,050
Mid Year Modifications	147,760
Compensation Adjustments	3,364,135

# Non-Departmental

## BASE ADJUSTMENTS

Base Adjustments	2015
Mandated Costs	3,532,890
Other Adjustments	54,960
<b>Total Base Adjustments</b>	<b>(\$7,148,305)</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>Cultural Services Fund / New Appropriation</u>				
Add 1.0 FTE Education Curator at Aurora History Museum	0.00	0	56,314	-56,314
Program affected: Historic Services / Transfers and Other Requirements				
This amendment will allow the History Museum to meet increasing requests for history learning opportunities from Aurora Public Schools and other community groups. The addition of the trolley has contributed significantly to this increase. With this amendment, staff will be able to address information needs and develop relevant curriculum, providing visitors a quality experience.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>0</b>	<b>56,314</b>	<b>-56,314</b>
<b>Cultural Services Fund Total</b>	<b>0.00</b>	<b>0</b>	<b>56,314</b>	<b>-56,314</b>
<u>Development Review Fund / New Appropriation</u>				
Employee Wellness Incentives	0.00	2,922	0	2,922
Program affected: Various				
A one-time incentive will be offered to encourage employees to participate in the City's Wellness Program.				
This amendment addresses a Council Priority Project: Employee Pay and Benefits.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>2,922</b>	<b>0</b>	<b>2,922</b>
<b>Development Review Fund Total</b>	<b>0.00</b>	<b>2,922</b>	<b>0</b>	<b>2,922</b>
<u>General Fund / New Appropriation</u>				
Add 1.0 FTE Education Curator at Aurora History Museum	0.00	56,314	0	56,314
Program affected: Historic Services / Transfers and Other Requirements				
This amendment will allow the History Museum to meet increasing requests for history learning opportunities from Aurora Public Schools and other community groups. The addition of the trolley has contributed significantly to this increase. With this amendment, staff will be able to address information needs and develop relevant curriculum, providing visitors a quality experience.				

# Non-Departmental

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
City County of Aurora Initiative, Phase IV	0.00	150,000	0	150,000
<p>Program affected: Transfers and Other Requirements            A one-time add of \$150,000 will be used to conduct the fourth phase of the City County of Aurora Initiative that began in 2013. This phase will focus primarily on conducting outreach efforts to educate the Aurora community about the initiative. The efforts come as preparation for a potential November 2015 advisory ballot question for Aurora residents, as well as legislative action to place a constitutional amendment on the November 2016 statewide ballot.</p> <p>This amendment addresses a Council Priority Project: City and County of Aurora.</p>				
Employee Wellness Incentives	0.00	70,000	0	70,000
<p>Program affected: Various            A one-time incentive will be offered to encourage employees to participate in the City's Wellness Program.</p> <p>This amendment addresses a Council Priority Project: Employee Pay and Benefits.</p>				
Free Fridays Program at Outdoor Pools	0.00	18,000	0	18,000
<p>Program Affected: Aquatics            This amendment provides appropriation to the Aquatics Program to offer free admission to outdoor pools (excluding Del Mar) on Fridays throughout the summer. This add includes a lost revenue projection of \$13,000 as well as increased costs of \$5,000 for hourly labor, utilities, and supplies, for a net impact of \$18,000. The General Fund subsidy to the Recreation Fund will be increased to offset the financial impacts of the program.</p> <p>This amendment addresses a Council Priority Program: Parks, Open Space, and Natural Resources.</p>				
Funds for One-Time Performance Based Bonuses	0.00	200,000	0	200,000
<p>Program Affected: Compensation Reserve and Pension Costs            This amendment creates a \$200,000 budget for one-time performance based bonuses.</p> <p>This amendment addresses a Council Priority Project: Employee Pay and Benefits.</p>				
Funds for Ongoing Performance Based Pay Increases / Market Adjustments	0.00	200,000	0	200,000
<p>Program Affected: Compensation Reserve and Pension Costs            This amendment creates a \$200,000 budget for ongoing performance based pay increases / market adjustments.</p> <p>This amendment addresses a Council Priority Project: Employee Pay and Benefits.</p>				

# Non-Departmental

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	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	8,850,000	0	8,850,000
<p>Program Affected: Transfers and Other Requirements</p> <p>Several projects are being funded in the Capital Projects Fund by a one-time transfer from the General Fund. They include 6th Avenue land acquisition (\$5.7 million), TOD support (\$2.35 million), Single Point of Entry remodel (\$500,000), Westerly Creek Corridor improvements (\$250,000) and the Finance Department Check 21 System remodel (\$50,000). Detail on these projects can be found in the Capital Projects Fund section.</p> <p>This amendment addresses multiple Council Priority Projects: 6th Avenue Extension; Westerly Creek Corridor Completion; and Transit-Oriented Development Support.</p>				
Replace Fuel Management System	0.00	300,000	0	300,000
<p>Program affected: Fleet Management Administration (Internal Services); Transfers and Other Requirements (Non-Departmental)</p> <p>The City's fuel management system, Petrovend, is outdated and needs to be replaced. This add will upgrade the fueling systems at the City's three main fueling facilities. The General Fund will transfer \$300,000 to the Fleet Management Fund to pay for the system.</p>				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>9,844,314</b>	<b>0</b>	<b>9,844,314</b>
<b>General Fund Total</b>	<b>0.00</b>	<b>9,844,314</b>	<b>0</b>	<b>9,844,314</b>
<u>Recreation Fund / New Appropriation</u>				
Free Fridays Program at Outdoor Pools	0.00	0	18,000	-18,000
<p>Program Affected: Aquatics</p> <p>This amendment provides appropriation to the Aquatics Program to offer free admission to outdoor pools (excluding Del Mar) on Fridays throughout the summer. This add includes a lost revenue projection of \$13,000 as well as increased costs of \$5,000 for hourly labor, utilities, and supplies, for a net impact of \$18,000. The General Fund subsidy to the Recreation Fund will be increased to offset the financial impacts of the program.</p> <p>This amendment addresses a Council Priority Program: Parks, Open Space, and Natural Resources.</p>				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>0</b>	<b>18,000</b>	<b>-18,000</b>
<b>Recreation Fund Total</b>	<b>0.00</b>	<b>0</b>	<b>18,000</b>	<b>-18,000</b>



# Non-Departmental

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>Wastewater Fund / New Appropriation</u>				
Employee Wellness Incentives	0.00	5,133	0	5,133
Program affected: Various A one-time incentive will be offered to encourage employees to participate in the City's Wellness Program.				
This amendment addresses a Council Priority Project: Employee Pay and Benefits.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>5,133</b>	<b>0</b>	<b>5,133</b>
<b>Wastewater Fund Total</b>	<b>0.00</b>	<b>5,133</b>	<b>0</b>	<b>5,133</b>
<u>Water Fund / New Appropriation</u>				
Employee Wellness Incentives	0.00	10,015	0	10,015
Program affected: Various A one-time incentive will be offered to encourage employees to participate in the City's Wellness Program.				
This amendment addresses a Council Priority Project: Employee Pay and Benefits.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>10,015</b>	<b>0</b>	<b>10,015</b>
<b>Water Fund Total</b>	<b>0.00</b>	<b>10,015</b>	<b>0</b>	<b>10,015</b>
<b>Amendment Request Total All Funds</b>	<b>0.00</b>	<b>9,862,384</b>	<b>74,314</b>	<b>9,788,070</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Abatement Fund	0	0	1,885	0	7,113
Conservation Trust Fund	325,000	150,000	187,458	150,000	193,984
Cultural Services Fund	0	0	23,238	0	42,060
Debt Service (GO) Fund	7,538,737	6,542,864	6,567,025	6,567,025	2,245,750
Debt Service (SID) Fund	323,012	477,344	422,583	460,166	572,295
Designated Revenues Fund	1,035,057	1,623,095	2,049,244	1,353,015	2,032,080
Development Review Fund	1,103,051	1,100,240	1,137,229	1,100,000	1,396,626
Enhanced E-911 Fund	0	0	7,500	0	22,132
Fleet Management Fund	0	0	15,213	0	109,513
General Fund	30,713,475	48,086,681	47,226,657	48,392,331	52,726,296
Gifts & Grants Fund	321,762	465,942	0	25,684	1,184
Golf Courses Fund	0	0	22,592	0	110,216
Open Space Fund	0	0	30,194	0	54,061
Parks Development Fund	0	0	1	0	2,504
Recreation Fund	0	0	190,586	0	178,655
Risk Management Fund	0	0	1,578	0	24,777
Surplus & Deficiency Fund	25,160	469,413	0	0	0

# Non-Departmental

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Wastewater Fund	0	0	54,474	0	362,993
Water Fund	0	0	199,329	0	768,626
<b>Expenditures Total</b>	<b>\$41,385,254</b>	<b>\$58,915,579</b>	<b>\$58,136,786</b>	<b>\$58,048,221</b>	<b>\$60,850,865</b>

## PROGRAM DETAIL

### Building Leases

**Net Cost: \$6,654,231**

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. The 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 was spent in 2013 to fund the housing of the trolley. In 2014, the payment is increasing another \$300,000 as another step to sustainable funding. In 2015, the movement of debt from the completed City Center incentive and another \$300,000 step causes the increase to \$6.7 million.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	4,030,220	4,547,450	4,847,450	4,730,220	6,654,231
<b>Expenditures Total</b>	<b>\$4,030,220</b>	<b>\$4,547,450</b>	<b>\$4,847,450</b>	<b>\$4,730,220</b>	<b>\$6,654,231</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Debt Related	0	0	117,230	0	0
Transfers Out	4,030,220	4,547,450	4,730,220	4,730,220	6,654,231
<b>Expenditures Total</b>	<b>\$4,030,220</b>	<b>\$4,547,450</b>	<b>\$4,847,450</b>	<b>\$4,730,220</b>	<b>\$6,654,231</b>

# Non-Departmental

## PROGRAM DETAIL

### Compensation Reserve and Pension Costs

**Net Cost: \$5,465,647**

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 2015 is a 3.75 percent EPMP pay increase for each fund with FTE.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Abatement Fund	0	0	1,885	0	7,113
Conservation Trust Fund	0	0	37,458	0	43,984
Cultural Services Fund	0	0	23,238	0	42,060
Designated Revenues Fund	0	0	46,349	0	59,396
Development Review Fund	3,051	240	37,229	0	241,666
Enhanced E-911 Fund	0	0	7,500	0	22,132
Fleet Management Fund	0	0	15,213	0	109,513
General Fund	41,736	149,568	1,033,611	643,287	3,497,347
Gifts & Grants Fund	0	0	0	0	1,184
Golf Courses Fund	0	0	22,592	0	110,216
Open Space Fund	0	0	30,194	0	54,061
Parks Development Fund	0	0	1	0	2,504
Recreation Fund	0	0	190,586	0	178,655
Risk Management Fund	0	0	1,578	0	24,777
Wastewater Fund	0	0	54,474	0	362,993
Water Fund	0	0	199,329	0	768,626
<b>Expenditures Total</b>	<b>\$44,787</b>	<b>\$149,808</b>	<b>\$1,701,237</b>	<b>\$643,287</b>	<b>\$5,526,227</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	36,198	6,749	1,497,943	607,327	5,322,933
Supplies and Services	3,514	143,059	203,294	35,960	203,294
Capital Related	5,075	0	0	0	0
<b>Expenditures Total</b>	<b>\$44,787</b>	<b>\$149,808</b>	<b>\$1,701,237</b>	<b>\$643,287</b>	<b>\$5,526,227</b>

# Non-Departmental

## PROGRAM DETAIL

### Debt Service

**Net Cost: \$2,210,750**

This program accounts for the payment of principal and interest on general obligation bonds. General obligation bonds are issued for improvements such as infrastructure projects and are backed by the full faith and credit of the City. The last year of the debt associated with the Alameda Interchange was 2012, which drove the decrease in 2013. 2014 is the last year of the Sports Park debt. 2015 is the last year of the 2010 bonds. The last payment is significantly less than the typical payment, which accounts for the large decrease.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Debt Service (GO) Fund	7,538,737	6,542,864	6,567,025	6,567,025	2,245,750
<b>Expenditures Total</b>	<b>\$7,538,737</b>	<b>\$6,542,864</b>	<b>\$6,567,025</b>	<b>\$6,567,025</b>	<b>\$2,245,750</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Supplies and Services	58,987	48,214	61,000	61,000	25,000
Debt Related	7,479,750	6,494,650	6,506,025	6,506,025	2,220,750
<b>Expenditures Total</b>	<b>\$7,538,737</b>	<b>\$6,542,864</b>	<b>\$6,567,025</b>	<b>\$6,567,025</b>	<b>\$2,245,750</b>

### Declared Emergencies

**Net Cost: \$0**

The expenditures in 2013 and 2014 are related to the cleanup for the flooding that occurred in September, 2013.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	0	23,528	0	50,000	0
Gifts & Grants Fund	0	438,792	0	0	0
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$462,320</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	0	127,019	0	0	0
Allocated Expenses	0	101,438	0	0	0
Supplies and Services	0	160,564	0	50,000	0
Interfund Charges	0	73,299	0	0	0
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$462,320</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>

# Non-Departmental

## PROGRAM DETAIL

### Developer Incentives

**Net Cost: \$961,404**

This program includes incentive payments made to developers and companies, as well as payments made for revenue cost-sharing agreements. The elimination of the transfer out in 2015 is due to the completion of the City Center incentive.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	66,599	24,079	1,000,000	100,000	1,000,000
General Fund	2,367,344	2,421,326	2,385,415	2,410,415	961,404
<b>Expenditures Total</b>	<b>\$2,433,943</b>	<b>\$2,445,405</b>	<b>\$3,385,415</b>	<b>\$2,510,415</b>	<b>\$1,961,404</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Supplies and Services	809,932	821,394	1,761,404	886,404	1,961,404
Transfers Out	1,624,011	1,624,011	1,624,011	1,624,011	0
<b>Expenditures Total</b>	<b>\$2,433,943</b>	<b>\$2,445,405</b>	<b>\$3,385,415</b>	<b>\$2,510,415</b>	<b>\$1,961,404</b>

### Snow Removal

**Net Cost: \$2,363,369**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	2,022,775	2,666,176	2,345,197	2,345,197	2,363,369
<b>Expenditures Total</b>	<b>\$2,022,775</b>	<b>\$2,666,176</b>	<b>\$2,345,197</b>	<b>\$2,345,197</b>	<b>\$2,363,369</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	558,255	707,020	484,600	484,600	502,772
Supplies and Services	1,120,333	1,767,660	1,581,600	1,581,600	1,600,721
Utilities	463	814	0	0	0
Interfund Charges	148,225	163,210	228,997	228,997	209,876
Capital Related	195,499	27,472	50,000	50,000	50,000
<b>Expenditures Total</b>	<b>\$2,022,775</b>	<b>\$2,666,176</b>	<b>\$2,345,197</b>	<b>\$2,345,197</b>	<b>\$2,363,369</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
\$ per inch of snow	30,617	37,347	34,440	39,484	35,000
\$ per storm	101,473	86,257	94,711	74,727	95,000

# Non-Departmental

## PROGRAM DETAIL

### Special Improvement Districts

**Net Cost: \$527,644**

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

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Debt Service (SID) Fund	323,012	477,344	422,583	460,166	572,295
Surplus & Deficiency Fund	25,160	469,413	0	0	0
<b>Expenditures Total</b>	<b>\$348,172</b>	<b>\$946,757</b>	<b>\$422,583</b>	<b>\$460,166</b>	<b>\$572,295</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Supplies and Services	60,652	54,975	324,767	79,700	3,314
Debt Related	253,495	422,521	97,816	380,466	568,981
Capital Related	9,025	0	0	0	0
Transfers Out	25,000	469,261	0	0	0
<b>Expenditures Total</b>	<b>\$348,172</b>	<b>\$946,757</b>	<b>\$422,583</b>	<b>\$460,166</b>	<b>\$572,295</b>

### Transfers and Other Requirements

**Net Cost: \$40,554,905**

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. In addition, one-time transfers of funds from the General Fund to the Capital Projects Fund for specific projects occurred in 2013 through 2015. A complete list of all transfers can be found in the appendix.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Conservation Trust Fund	325,000	150,000	150,000	150,000	150,000
Designated Revenues Fund	968,458	1,599,016	1,002,895	1,253,015	972,684
Development Review Fund	1,100,000	1,100,000	1,100,000	1,100,000	1,154,960
General Fund	22,251,400	38,278,633	36,614,984	38,213,212	39,249,945
Gifts & Grants Fund	321,762	27,150	0	25,684	0
<b>Expenditures Total</b>	<b>\$24,966,620</b>	<b>\$41,154,799</b>	<b>\$38,867,879</b>	<b>\$40,741,911</b>	<b>\$41,527,589</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	806,660	214,339	117,756	131,290	117,756
Supplies and Services	2,066,388	2,536,305	1,678,439	2,254,817	1,897,217
Capital Related	0	0	565,000	423,392	0
Transfers Out	22,093,572	38,404,155	36,506,684	37,932,412	39,512,616
<b>Expenditures Total</b>	<b>\$24,966,620</b>	<b>\$41,154,799</b>	<b>\$38,867,879</b>	<b>\$40,741,911</b>	<b>\$41,527,589</b>

# Parks, Recreation & Open Space

## PROGRAM SUMMARY

### Administration

\$1,115,511 7 FTE

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

### Aquatics

\$2,030,452 12 FTE

\*Provides safe, fun and healthy aquatics facilities and activities to enhance the quality of life for our community

### Fitness and Leisure

\$387,184 3 FTE

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

### Forestry

\$1,760,078 12 FTE

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

### Golf

\$7,987,282 38 FTE

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

### Open Space and Natural Resources

\$2,958,011 27 FTE

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

### Parks Operations & Management

\$10,926,163 81 FTE

\*Creates healthy environments and encourages active lifestyles by maintaining parks/ facilities and providing great customer service

### Planning, Design and Construction

\$1,387,136 15.75 FTE

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

### Preschool and Youth Programs

\$1,351,536 10 FTE

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

### Recreation Centers

\$1,114,577 11 FTE

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

### Recreation Division Management

\$1,199,346 9 FTE

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

### Senior Programs

\$865,570 8 FTE

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

### Special Events

\$415,550 3 FTE

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

### Special Programs

\$594,584 7.8 FTE

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

### Sports Programs

\$1,894,587 12 FTE

\*Provides Team/Individual sports for youth and adults while encouraging an active and healthy lifestyle and positively impacting the economy

### Transfers and Other Requirements

\$1,292,613 0 FTE

\*Transfer to ACLC from the Open Space Fund

# Parks, Recreation & Open Space

DEPARTMENT SUMMARY					
	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
REGULAR - FTE	226.20	221.20	219.20	251.55	256.55
EXPENDITURES	34,711,494	34,628,143	36,245,567	35,986,993	37,280,180



# 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	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Regular - FTE	226.20	221.20	219.20	251.55	256.55
Personal Services	19,804,473	20,082,981	20,436,777	20,555,965	22,141,492
Allocated Expenses	-36,839	-50,349	50,000	-99,447	-49,447
Supplies and Services	5,116,901	5,945,222	5,786,656	5,445,221	5,836,528
Utilities	5,822,151	4,317,012	5,202,984	5,021,482	5,531,465
Interfund Charges	1,516,957	1,725,973	1,779,248	1,780,144	1,980,928
Debt Related	906,563	982,993	1,003,312	979,602	467,612
Capital Related	362,264	403,437	108,693	426,129	108,693
Transfers Out	1,219,024	1,220,874	1,877,897	1,877,897	1,262,909
<b>Expenditures Total</b>	<b>\$34,711,494</b>	<b>\$34,628,143</b>	<b>\$36,245,567</b>	<b>\$35,986,993</b>	<b>\$37,280,180</b>

## DEPARTMENT NARRATIVE

In 2014, the department is projected to be \$258,600 under budget due predominately to savings in the Golf and Recreation Funds. PROS General Fund expenditures are projected to be on budget. The 2015 budget is \$1.0 million higher than 2014 Original Budget, driven by changes and additions in personal services and new supplies and equipment. Notable additions in General Fund expenditures include additional contract tree trimming and 5.0 FTE for O&M and OSNR maintenance staff and equipment to enhance the upkeep of City medians and open space.

As the economy continues to improve, PROS has started to shift the focus from simply maintaining the status quo to working with the community to meet their ever growing needs while simultaneously improving current services and offerings. That starts with an enhanced focus on customer service and a better, stronger emphasis on measuring and evaluating performance. PROS is supportive of the City's efforts with regard to customer service and has responded to citizen and council requests with some popular programs in the community. One of these programs has been the "Summer in the City" program that was housed at Del Mar Park in 2014. This was a fun, department-wide effort that brings recreational and educational opportunities to the park each week. The plan for 2015 is to "take the show on the road" and move the host site of the event to several

# Parks, Recreation & Open Space

## DEPARTMENT NARRATIVE

different parks throughout the city. Another popular program has been "Free Fridays" at the outdoor municipal swimming pools. There has been an overwhelmingly positive response to both programs by the community, leading to their inclusion in the 2015 budget. A stronger emphasis on measuring performance has led to the identification of areas where the services offered can improve and/or need more resources to meet the needs of the community.

The capital plan is now focused on big projects that meet community needs. PROS is working to leverage all available and eligible funding sources (Colorado Lottery, public and private grant opportunities, public/private partnerships) to address the clearly identified need for more indoor recreation space in the community. County Open Space Tax funding is proposed to be focused on the expansion and completion of the Aurora Sports Park which is a critical component of the City's tourism industry.

PROS also continues to focus on additional revenue generation as a means to recover program costs. Revenue generating programs; golf, recreation and open space, continue to focus on ways to reach more citizens and provide more programming while minimizing additional costs. The strategy includes new programs, public outreach, a more focused marketing approach and some targeted fee increases. Part of this marketing approach includes a much stronger focus on social media and a more targeted and efficient use of print media. Public outreach at the many PROS hosted events - for example, the Golf Division's outreach to children with "Golfzilla" at KidSpree and Summer in the City - as well as other community events such as the County Fairs, back to school events, National Night Out and many others have been an effective way to get the word out about PROS many program offerings.

## BASE ADJUSTMENTS

Base Adjustments	2015
Prior Year One Times	-1,966,897
Mid Year Modifications	97,480
Compensation Adjustments	772,288
Mandated Costs	1,245,320
Grant / Designated Revenue Adjustments	10,000
Other Adjustments	-80,578
<b>Total Base Adjustments</b>	<b>\$77,613</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>Development Review Fund / New Appropriation</u>				
Parks Development Support	0.00	53,000	0	53,000
Program affected: Planning, Design, and Construction				
This amendment allocates a portion of the personnel costs of PROS planning staff in the General Fund to the Development Review Fund. A portion of plans review personnel expenditures had been covered by the Development Review Fund prior to the economic downturn when it was shifted to capital planning grants. As development has increased, PROS staff has spent an increasing amount of time working on plans review.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>53,000</b>	<b>0</b>	<b>53,000</b>
<b>Development Review Fund Total</b>	<b>0.00</b>	<b>53,000</b>	<b>0</b>	<b>53,000</b>

# Parks, Recreation & Open Space

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 5.0 FTE Maintenance Staff to Increase Maintenance Activities	5.00	325,000	0	325,000
<p>Program affected: Parks Operations and Maintenance and Open Space and Natural Resources</p> <p>This amendment adds 5.0 FTE, operating supplies, and funds for contracted weed control. 2.0 FTE are added to provide an increased level of maintenance for medians throughout the city. The PROS Department believes that enhancing the upkeep and look of medians, beyond the level current staff has been able to provide is important. Experience proves that maintenance of items such as irrigation, trees, shrubs and plant beds, to include weed control, and trash and debris removal are more efficient and less costly when performed by City staff.</p> <p>The remaining 3.0 FTE are added to maintain additional open space the City has obtained over the last few years to include land along the Triple Creek (Sand, Senac and Coal Creeks) corridor and a significant parcel at the Plains Conservation Center. Staff will manage these areas with regard to wildlife management, weed control, trash, debris and graffiti removal and mowing.</p> <p>Projects involving irrigation, such as overhauls and repairs, are better suited for the winter months when the systems have been winterized. Fence replacement/repair, tree and shrub pruning in parks and open space and on medians, replacement of rock or wood mulch beds, vegetation of natural areas, improvements to outdoor facilities, demo and staging for planning design and construction projects are also well suited for winter. This amendment will also provide funds for contracted weed spraying to supplement staff efforts in all medians to control weeds in undeveloped medians and all shrub and plant beds.</p> <p>This amendment addresses a Council Priority Program: Parks, Open Space, and Natural Resources.</p>				
Continue and Expand the Summer in the City Program	0.00	20,000	0	20,000
<p>Program affected: Administration</p> <p>In 2014, PROS reached out to the community to offer a series of fun events offering recreational programming for the citizens of the Del Mar neighborhood in anticipation of the new aquatics facility grand opening. This was a department-wide effort by staff to make it a fun summer in Del Mar Park. The events were exceptionally well received by the community prompting PROS to ask for budget to offer a similar program next year that would travel to several different parks in an effort to reach more of the community. This amendment would provide ongoing appropriation for supplies and services associated with putting on the events. Staff time and temp costs will be covered by existing department budget.</p> <p>This amendment addresses a Council Priority Program: Parks, Open Space and Natural Resources.</p>				

# Parks, Recreation & Open Space

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Increase Revenue and Expenditure Budgets for Aurora Reservoir	0.00	50,000	50,000	0
<p>Program affected: Open Space and Natural Resources</p> <p>As attendance has continued to grow at the Aurora Reservoir, revenue continue to increase. As a result, PROS would like to budget for this projected increase and also to budget for expenses to match. This net zero add will enable staff to continue to be able to meet the demands of a growing number of customers at the Aurora Reservoir.</p> <p>This amendment addresses a Council Priority Program: Parks, Open Space, and Natural Resources.</p>				
Tree Trimming Contract	0.00	250,000	0	250,000
<p>Program affected: Forestry</p> <p>During the September 27, 2014 budget workshop, Council increased the one-time funding for contract tree trimming. The contractors will be assigned to the tree trimming grid, freeing staff to address priority calls.</p> <p>This amendment addresses a Council Priority Program: Parks, Open Space, and Natural Resources.</p>				
<b>New Appropriation Total</b>	<b>5.00</b>	<b>645,000</b>	<b>50,000</b>	<b>595,000</b>
<b>General Fund Total</b>	<b>5.00</b>	<b>645,000</b>	<b>50,000</b>	<b>595,000</b>
<u>Gifts &amp; Grants Fund / New Appropriation</u>				
Account for Anticipated Grants and Agreements for the COMPASS Program	0.00	50,000	50,000	0
<p>Program affected: Preschool and Youth Programs</p> <p>This net zero amendment will change how PROS budgets for the COMPASS gifts and agreements. Previously, this was done through a supplemental process when the grant/agreement amounts were finalized. This change will create an "anticipated" budget for gifts and agreements in the Recreation Fund and increase the existing "anticipated" amount in the Gifts and Grants Fund. While the grants/agreements we receive from the State, Aurora Public Schools and other private foundations are subject to change annually, it is reasonable to plan for an annual amount during the budget process.</p>				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
<b>Gifts &amp; Grants Fund Total</b>	<b>0.00</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>

# Parks, Recreation & Open Space

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<b>Recreation Fund / New Appropriation</b>				
Account for Anticipated Grants and Agreements for the COMPASS Program	0.00	204,000	204,000	0
<p>Program affected: Preschool and Youth Programs</p> <p>This net zero amendment will change how PROS budgets for the COMPASS gifts and agreements. Previously, this was done through a supplemental process when the grant/agreement amounts were finalized. This change will create an "anticipated" budget for gifts and agreements in the Recreation Fund and increase the existing "anticipated" amount in the Gifts and Grants Fund. While the grants/agreements we receive from the State, Aurora Public Schools and other private foundations are subject to change annually, it is reasonable to plan for an annual amount during the budget process.</p>				
Free Fridays Program at Outdoor Pools	0.00	5,000	-13,000	18,000
<p>Program Affected: Aquatics</p> <p>This amendment provides appropriation to the Aquatics Program to offer free admission to outdoor pools (excluding Del Mar) on Fridays throughout the summer. This add includes a lost revenue projection of \$13,000 as well as increased costs of \$5,000 for hourly labor, utilities, and supplies, for a net impact of \$18,000. The General Fund subsidy to the Recreation Fund will be increased to offset the financial impacts of the program.</p> <p>This amendment addresses a Council Priority Program: Parks, Open Space, and Natural Resources.</p>				
Village Green Pool Fee Equity	0.00	0	-3,000	3,000
<p>Program affected: Aquatics</p> <p>During the September 27, 2014 budget workshop, Council supported a reduction in entry fees at Village Green Pool to match the fees being charged at Moorhead and Parklane pools. A loss of \$3,000 in revenue is expected.</p>				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>209,000</b>	<b>188,000</b>	<b>21,000</b>
<b>Recreation Fund Total</b>	<b>0.00</b>	<b>209,000</b>	<b>188,000</b>	<b>21,000</b>
<b>Amendment Request Total All Funds</b>	<b>5.00</b>	<b>957,000</b>	<b>288,000</b>	<b>669,000</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Conservation Trust Fund	1,498,264	1,541,948	1,526,069	1,372,923	1,580,267
Designated Revenues Fund	526,256	615,849	781,477	925,364	838,464
Development Review Fund	0	0	0	0	53,000
General Fund	11,657,808	11,517,176	12,029,138	11,994,588	13,205,628
Gifts & Grants Fund	312,834	414,829	200,000	310,357	260,000
Golf Courses Fund	8,701,616	7,708,465	8,356,674	8,047,844	7,987,282
Open Space Fund	3,052,737	3,284,841	3,976,403	4,096,469	3,663,280

# Parks, Recreation & Open Space

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Parks Development Fund	74,674	76,437	78,164	77,438	78,873
Recreation Fund	8,887,305	9,468,598	9,297,642	9,162,010	9,613,386
<b>Expenditures Total</b>	<b>\$34,711,494</b>	<b>\$34,628,143</b>	<b>\$36,245,567</b>	<b>\$35,986,993</b>	<b>\$37,280,180</b>

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Conservation Trust Fund	16.77	16.77	16.77	21.77	21.77
Designated Revenues Fund	7.46	8.46	8.46	9.46	9.46
General Fund	85.40	80.68	80.68	83.93	88.34
Golf Courses Fund	42.00	40.00	38.00	38.00	38.00
Open Space Fund	18.62	18.34	18.34	21.84	22.43
Parks Development Fund	0.75	0.75	0.75	0.75	0.75
Recreation Fund	55.20	56.20	56.20	75.80	75.80
<b>Staffing Total</b>	<b>226.20</b>	<b>221.20</b>	<b>219.20</b>	<b>251.55</b>	<b>256.55</b>

## PROGRAM DETAIL

### Administration

**Net Cost: \$1,105,511**

This function includes the Business Services Division and the Department Director. This function offers support to the other six Divisions with finance, accounting, budget, special projects, payroll, human resources and marketing along with providing leadership to the department.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	956,019	976,773	1,003,361	1,014,170	1,105,511
Gifts & Grants Fund	3,978	2,152	10,000	2,600	10,000
Open Space Fund	0	127,943	0	131,000	0
<b>Expenditures Total</b>	<b>\$959,997</b>	<b>\$1,106,868</b>	<b>\$1,013,361</b>	<b>\$1,147,770</b>	<b>\$1,115,511</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	627,236	618,808	632,108	640,113	660,304
Allocated Expenses	0	-5,314	0	0	0
Supplies and Services	34,164	98,905	46,785	42,189	71,785
Interfund Charges	295,227	310,015	334,468	334,468	383,422
Capital Related	3,370	84,454	0	131,000	0
<b>Expenditures Total</b>	<b>\$959,997</b>	<b>\$1,106,868</b>	<b>\$1,013,361</b>	<b>\$1,147,770</b>	<b>\$1,115,511</b>

# Parks, Recreation & Open Space

## PROGRAM DETAIL

### Administration

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	7.00	7.00	7.00	7.00	7.00
<b>Staffing Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

### Aquatics

**Net Cost: \$920,452**

This program is dedicated to providing a safe, and healthy aquatics environment for citizens of all ages, to improve their quality of life through family exercise and formal swimming instruction/teams. The indoor and outdoor aquatic facilities, located throughout our community provide safe, fun, and healthy activities for Aurora's youth and adults. This program is essential to encourage Aurora's citizens to maintain an active lifestyle.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Recreation Fund	1,746,592	1,827,856	1,920,774	1,818,270	2,030,452
<b>Expenditures Total</b>	<b>\$1,746,592</b>	<b>\$1,827,856</b>	<b>\$1,920,774</b>	<b>\$1,818,270</b>	<b>\$2,030,452</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,292,665	1,383,260	1,412,129	1,377,321	1,543,898
Supplies and Services	255,170	252,843	239,832	240,426	230,011
Utilities	193,482	183,992	261,558	193,534	248,434
Interfund Charges	5,275	7,671	7,255	6,989	8,109
Capital Related	0	90	0	0	0
<b>Expenditures Total</b>	<b>\$1,746,592</b>	<b>\$1,827,856</b>	<b>\$1,920,774</b>	<b>\$1,818,270</b>	<b>\$2,030,452</b>

<b><u>STAFFING SUMMARY</u></b>					
Recreation Fund	8.00	8.00	8.00	12.00	12.00
<b>Staffing Total</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>12.00</b>	<b>12.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Customer ratings on a 1 - 5 scale	N/A	92%	80%	95%	90%
customer service questions on user satisfaction survey result in 80% 4 or 5 ratings					

# Parks, Recreation & Open Space

## PROGRAM DETAIL

### Fitness and Leisure

**Net Cost: \$70,684**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Recreation Fund	372,973	385,987	393,138	402,991	387,184
<b>Expenditures Total</b>	<b>\$372,973</b>	<b>\$385,987</b>	<b>\$393,138</b>	<b>\$402,991</b>	<b>\$387,184</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	297,212	316,908	296,307	331,617	296,619
Supplies and Services	75,761	69,079	96,831	71,374	90,565
<b>Expenditures Total</b>	<b>\$372,973</b>	<b>\$385,987</b>	<b>\$393,138</b>	<b>\$402,991</b>	<b>\$387,184</b>
<b><u>STAFFING SUMMARY</u></b>					
Recreation Fund	2.00	2.00	2.00	3.00	3.00
<b>Staffing Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Customer ratings on a 1 - 5 scale	N/A	98%	80%	95%	90%
customer service questions on user satisfaction survey result in 80% 4 or 5 ratings					

### Forestry

**Net Cost: \$1,234,187**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	337,588	403,439	480,776	444,174	522,891
General Fund	546,236	883,929	818,943	919,418	1,237,187
<b>Expenditures Total</b>	<b>\$883,824</b>	<b>\$1,287,368</b>	<b>\$1,299,719</b>	<b>\$1,363,592</b>	<b>\$1,760,078</b>



# Parks, Recreation & Open Space

## PROGRAM DETAIL

### Forestry

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	708,267	731,048	763,478	873,366	913,213
Supplies and Services	63,134	207,664	416,525	336,832	666,525
Utilities	1,734	1,007	1,094	719	1,127
Interfund Charges	110,689	143,459	118,622	142,622	179,213
Capital Related	0	204,190	0	10,053	0
<b>Expenditures Total</b>	<b>\$883,824</b>	<b>\$1,287,368</b>	<b>\$1,299,719</b>	<b>\$1,363,592</b>	<b>\$1,760,078</b>
<b><u>STAFFING SUMMARY</u></b>					
Designated Revenues Fund	6.00	6.00	6.00	6.00	6.00
General Fund	5.00	5.00	5.00	6.00	6.00
<b>Staffing Total</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>12.00</b>	<b>12.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
80% of forestry inspections to be completed within 10 business days	N/A	76%	80%	85%	80%
Service 3,500 trees per year	3,338	3490	3,500	3500	3,500

### 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Golf Courses Fund	8,701,616	7,708,465	8,356,674	8,047,844	7,987,282
<b>Expenditures Total</b>	<b>\$8,701,616</b>	<b>\$7,708,465</b>	<b>\$8,356,674</b>	<b>\$8,047,844</b>	<b>\$7,987,282</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	4,083,179	3,929,783	4,128,338	4,039,194	4,184,116
Allocated Expenses	172	-3,707	0	0	0
Supplies and Services	1,764,061	1,679,148	1,744,584	1,682,340	1,745,529
Utilities	1,485,653	959,683	1,209,810	1,081,665	1,301,563
Interfund Charges	142,670	160,565	162,200	162,117	180,032
Debt Related	906,563	982,993	1,003,312	979,602	467,612
Capital Related	319,318	0	108,430	102,926	108,430
<b>Expenditures Total</b>	<b>\$8,701,616</b>	<b>\$7,708,465</b>	<b>\$8,356,674</b>	<b>\$8,047,844</b>	<b>\$7,987,282</b>

# Parks, Recreation & Open Space

## PROGRAM DETAIL

### Golf

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>STAFFING SUMMARY</u></b>					
Golf Courses Fund	42.00	40.00	38.00	38.00	38.00
<b>Staffing Total</b>	<b>42.00</b>	<b>40.00</b>	<b>38.00</b>	<b>38.00</b>	<b>38.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Average course revenue per round minus average course expenditure per round	\$7.00	\$7.00	\$6.00	\$6.00	\$6.00

### Open Space and Natural Resources

**Net Cost: \$2,190,511**

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 trail corridors. 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Conservation Trust Fund	424,065	370,422	402,892	351,263	443,302
General Fund	1,060,006	948,578	1,122,215	1,088,095	1,300,073
Gifts & Grants Fund	49,681	35,046	10,000	24,731	10,000
Open Space Fund	899,927	1,005,342	1,049,058	1,038,306	1,204,636
<b>Expenditures Total</b>	<b>\$2,433,679</b>	<b>\$2,359,388</b>	<b>\$2,584,165</b>	<b>\$2,502,395</b>	<b>\$2,958,011</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,897,854	1,880,206	1,988,759	1,968,056	2,360,575
Allocated Expenses	-39,129	-53,289	0	0	0
Supplies and Services	343,569	304,828	355,236	291,664	353,415
Utilities	75,652	71,174	75,536	74,943	83,193
Interfund Charges	155,733	156,469	164,634	167,732	160,828
<b>Expenditures Total</b>	<b>\$2,433,679</b>	<b>\$2,359,388</b>	<b>\$2,584,165</b>	<b>\$2,502,395</b>	<b>\$2,958,011</b>
<b><u>STAFFING SUMMARY</u></b>					
Conservation Trust Fund	2.00	2.00	2.00	6.00	6.00
General Fund	5.13	4.41	4.41	5.91	8.32
Open Space Fund	9.87	9.59	9.59	12.09	12.68
<b>Staffing Total</b>	<b>17.00</b>	<b>16.00</b>	<b>16.00</b>	<b>24.00</b>	<b>27.00</b>

# Parks, Recreation & Open Space

## PROGRAM DETAIL

### Open Space and Natural Resources

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Environmental education customer ratings on 1-5 scale customer service questions on user satisfaction survey result in 80% 4 or 5 ratings	N/A	96%	80%	97%	90%
OSNR events customer ratings on 1-5 scale customer service questions on user satisfaction survey result in 80% 4 or 5 ratings	N/A	100%	80%	88%	90%
Respond to 90% of non-emergency ranger patrol inquiries within 2 days	N/A	98%	90%	97%	90%
Respond to 90% of operations and management inquiries within two days	N/A	97%	90%	95%	90%
Respond to 90% of wildlife/citizen interactions within 2 days	100%	99%	90%	97%	90%

### Parks Operations & Management

**Net Cost: \$10,520,090**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Conservation Trust Fund	589,651	671,758	669,150	602,497	629,003
Designated Revenues Fund	188,668	212,410	300,701	481,190	315,573
General Fund	8,953,269	8,526,536	8,935,142	8,820,660	9,350,436
Open Space Fund	417,070	428,793	490,999	488,995	631,151
<b>Expenditures Total</b>	<b>\$10,148,658</b>	<b>\$9,839,497</b>	<b>\$10,395,992</b>	<b>\$10,393,342</b>	<b>\$10,926,163</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	5,146,869	5,131,293	5,287,571	5,134,251	5,656,778
Allocated Expenses	0	-27,592	0	0	0
Supplies and Services	816,395	1,341,657	1,185,019	1,184,344	1,105,494
Utilities	3,518,468	2,547,671	3,122,078	3,127,296	3,327,739
Interfund Charges	629,001	758,341	801,061	765,301	835,889
Capital Related	37,925	88,127	263	182,150	263
<b>Expenditures Total</b>	<b>\$10,148,658</b>	<b>\$9,839,497</b>	<b>\$10,395,992</b>	<b>\$10,393,342</b>	<b>\$10,926,163</b>

# Parks, Recreation & Open Space

## PROGRAM DETAIL

### Parks Operations & Management

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>STAFFING SUMMARY</u></b>					
Conservation Trust Fund	10.15	10.15	10.15	10.15	10.15
Designated Revenues Fund	1.46	2.46	2.46	3.46	3.46
General Fund	66.39	62.39	62.39	62.39	64.39
Open Space Fund	3.00	3.00	3.00	3.00	3.00
<b>Staffing Total</b>	<b>81.00</b>	<b>78.00</b>	<b>78.00</b>	<b>79.00</b>	<b>81.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
90% of customer complaints / inquiries responded to within 48 hours	N/A	100%	90%	100%	90%

### Planning, Design and Construction

**Net Cost: \$1,387,136**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Conservation Trust Fund	484,548	499,768	454,027	419,163	507,962
Development Review Fund	0	0	0	0	53,000
General Fund	142,278	181,360	149,477	152,245	212,421
Open Space Fund	498,816	483,818	536,533	538,355	534,880
Parks Development Fund	74,674	76,437	78,164	77,438	78,873
<b>Expenditures Total</b>	<b>\$1,200,316</b>	<b>\$1,241,383</b>	<b>\$1,218,201</b>	<b>\$1,187,201</b>	<b>\$1,387,136</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,162,163	1,211,139	1,233,262	1,262,006	1,399,289
Allocated Expenses	0	-50,000	-50,000	-99,447	-49,447
Supplies and Services	24,939	40,592	22,253	12,253	22,253
Interfund Charges	11,563	13,076	12,686	12,389	15,041
Capital Related	1,651	26,576	0	0	0
<b>Expenditures Total</b>	<b>\$1,200,316</b>	<b>\$1,241,383</b>	<b>\$1,218,201</b>	<b>\$1,187,201</b>	<b>\$1,387,136</b>
<b><u>STAFFING SUMMARY</u></b>					
Conservation Trust Fund	4.62	4.62	4.62	5.62	5.62
General Fund	1.88	1.88	1.88	2.63	2.63
Open Space Fund	5.75	5.75	5.75	6.75	6.75
Parks Development Fund	0.75	0.75	0.75	0.75	0.75
<b>Staffing Total</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>15.75</b>	<b>15.75</b>

# Parks, Recreation & Open Space

## PROGRAM DETAIL

### Planning, Design and Construction

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Capital project on budget	N/A	94%	90%	97%	90%
Capital project on time	N/A	94%	90%	97%	90%
Change orders within contingency budget	N/A	94%	90%	97%	90%

### Preschool and Youth Programs

**Net Cost: \$133,826**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Gifts & Grants Fund	238,032	241,922	165,000	260,133	215,000
Recreation Fund	963,692	1,022,567	917,668	1,025,071	1,136,536
<b>Expenditures Total</b>	<b>\$1,201,724</b>	<b>\$1,264,489</b>	<b>\$1,082,668</b>	<b>\$1,285,204</b>	<b>\$1,351,536</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	890,801	930,310	719,792	1,041,544	1,105,602
Allocated Expenses	0	0	100,000	0	0
Supplies and Services	301,228	322,550	255,368	236,118	237,368
Utilities	7,420	7,789	7,448	7,542	8,506
Interfund Charges	2,275	3,840	60	0	60
<b>Expenditures Total</b>	<b>\$1,201,724</b>	<b>\$1,264,489</b>	<b>\$1,082,668</b>	<b>\$1,285,204</b>	<b>\$1,351,536</b>

<b><u>STAFFING SUMMARY</u></b>					
Recreation Fund	5.50	5.50	5.50	10.00	10.00
<b>Staffing Total</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>10.00</b>	<b>10.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
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	97%	80%	95%	90%

# Parks, Recreation & Open Space

## PROGRAM DETAIL

### Recreation Centers

**Net Cost: \$754,677**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Gifts & Grants Fund	3,001	0	0	0	0
Recreation Fund	988,236	1,019,689	1,072,759	1,114,015	1,114,577
<b>Expenditures Total</b>	<b>\$991,237</b>	<b>\$1,019,689</b>	<b>\$1,072,759</b>	<b>\$1,114,015</b>	<b>\$1,114,577</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	707,984	743,592	789,908	833,119	833,968
Allocated Expenses	0	-554	0	0	0
Supplies and Services	115,049	93,072	112,823	79,825	91,506
Utilities	136,509	151,903	137,945	168,885	155,136
Interfund Charges	1,695	1,676	2,083	2,186	3,967
Transfers Out	30,000	30,000	30,000	30,000	30,000
<b>Expenditures Total</b>	<b>\$991,237</b>	<b>\$1,019,689</b>	<b>\$1,072,759</b>	<b>\$1,114,015</b>	<b>\$1,114,577</b>
<b><u>STAFFING SUMMARY</u></b>					
Recreation Fund	9.00	9.00	9.00	11.00	11.00
<b>Staffing Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>11.00</b>	<b>11.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Customer ratings on a 1 - 5 scale customer service questions on user satisfaction survey result in 80% 4 or 5 ratings	N/A	99%	80%	95%	90%

### Recreation Division Management

**Net Cost: \$1,133,146**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Gifts & Grants Fund	2,340	0	5,000	5,000	5,000
Recreation Fund	1,204,447	1,055,401	1,142,403	1,037,997	1,194,346
<b>Expenditures Total</b>	<b>\$1,206,787</b>	<b>\$1,055,401</b>	<b>\$1,147,403</b>	<b>\$1,042,997</b>	<b>\$1,199,346</b>

# Parks, Recreation & Open Space

## PROGRAM DETAIL

### Recreation Division Management

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	494,662	466,077	508,790	527,697	596,821
Supplies and Services	615,509	488,984	541,712	416,075	489,980
Utilities	11,710	9,884	561	2,885	700
Interfund Charges	84,906	90,456	96,340	96,340	111,845
<b>Expenditures Total</b>	<b>\$1,206,787</b>	<b>\$1,055,401</b>	<b>\$1,147,403</b>	<b>\$1,042,997</b>	<b>\$1,199,346</b>
<b><u>STAFFING SUMMARY</u></b>					
Recreation Fund	6.00	6.00	6.00	9.00	9.00
<b>Staffing Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>9.00</b>	<b>9.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
90% of division service level measures met	N/A	100%	90%	100%	90%

### Senior Programs

**Net Cost: \$512,020**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Gifts & Grants Fund	1,884	3,044	0	2,026	0
Recreation Fund	828,516	839,595	837,548	861,806	865,570
<b>Expenditures Total</b>	<b>\$830,400</b>	<b>\$842,639</b>	<b>\$837,548</b>	<b>\$863,832</b>	<b>\$865,570</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	649,203	653,674	647,313	669,388	672,962
Supplies and Services	128,787	139,396	142,842	149,093	136,842
Utilities	32,248	34,465	33,149	31,107	35,094
Interfund Charges	20,162	15,104	14,244	14,244	20,672
<b>Expenditures Total</b>	<b>\$830,400</b>	<b>\$842,639</b>	<b>\$837,548</b>	<b>\$863,832</b>	<b>\$865,570</b>
<b><u>STAFFING SUMMARY</u></b>					
Recreation Fund	7.00	7.00	7.00	8.00	8.00
<b>Staffing Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Customer ratings on a 1 - 5 scale customer service questions on user satisfaction survey result in 80% 4 or 5 ratings	N/A	96%	80%	95%	90%

# Parks, Recreation & Open Space

## PROGRAM DETAIL

### Special Events

**Net Cost: \$257,050**

This program plans and conducts citywide signature events such as KidSpree, Punkin Chunkin and others with an emphasis on enhancing community focus, attracting attendance from the metro region, and reflecting a positive image of Aurora. This program is also responsible for smaller events presented on Open Space properties such as fishing events, races and triathlons.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Recreation Fund	146,457	283,082	381,732	443,517	415,550
<b>Expenditures Total</b>	<b>\$146,457</b>	<b>\$283,082</b>	<b>\$381,732</b>	<b>\$443,517</b>	<b>\$415,550</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	35,832	92,151	148,224	208,300	217,803
Supplies and Services	109,305	190,167	232,747	231,319	197,247
Utilities	143	139	0	137	99
Interfund Charges	1,177	625	761	3,761	401
<b>Expenditures Total</b>	<b>\$146,457</b>	<b>\$283,082</b>	<b>\$381,732</b>	<b>\$443,517</b>	<b>\$415,550</b>
<b><u>STAFFING SUMMARY</u></b>					
Recreation Fund	1.00	2.00	2.00	3.00	3.00
<b>Staffing Total</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Customer ratings on a 1 - 5 scale	N/A	83%	80%	80%	80%
customer service questions on user satisfaction survey result in 80% 4 or 5 ratings					

### Special Programs

**Net Cost: \$193,084**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Gifts & Grants Fund	13,918	14,148	10,000	14,015	20,000
Recreation Fund	566,892	611,739	574,115	681,533	574,584
<b>Expenditures Total</b>	<b>\$580,810</b>	<b>\$625,887</b>	<b>\$584,115</b>	<b>\$695,548</b>	<b>\$594,584</b>



# Parks, Recreation & Open Space

## PROGRAM DETAIL

### Special Programs

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	464,323	499,164	505,153	581,678	502,157
Supplies and Services	92,641	95,513	53,431	80,043	55,794
Utilities	13,044	14,605	12,613	13,909	15,144
Interfund Charges	10,802	16,605	12,918	19,918	21,489
<b>Expenditures Total</b>	<b>\$580,810</b>	<b>\$625,887</b>	<b>\$584,115</b>	<b>\$695,548</b>	<b>\$594,584</b>
<b><u>STAFFING SUMMARY</u></b>					
Recreation Fund	5.70	5.70	5.70	7.80	7.80
<b>Staffing Total</b>	<b>5.70</b>	<b>5.70</b>	<b>5.70</b>	<b>7.80</b>	<b>7.80</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Customer ratings on a 1 - 5 scale customer service questions on user satisfaction survey result in 80% 4 or 5 ratings	N/A	94%	80%	90%	80%

### Sports Programs

**Net Cost: \$120,659**

The Sports Programs provide organized team and individual 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Gifts & Grants Fund	0	1,924	0	1,852	0
Recreation Fund	2,069,500	2,304,966	2,057,505	1,656,810	1,894,587
<b>Expenditures Total</b>	<b>\$2,069,500</b>	<b>\$2,306,890</b>	<b>\$2,057,505</b>	<b>\$1,658,662</b>	<b>\$1,894,587</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,346,223	1,495,568	1,375,645	1,068,315	1,197,387
Supplies and Services	377,189	476,622	340,668	271,326	342,214
Utilities	346,088	334,700	341,192	318,860	354,730
Interfund Charges	0	0	0	161	256
<b>Expenditures Total</b>	<b>\$2,069,500</b>	<b>\$2,306,890</b>	<b>\$2,057,505</b>	<b>\$1,658,662</b>	<b>\$1,894,587</b>
<b><u>STAFFING SUMMARY</u></b>					
Recreation Fund	11.00	11.00	11.00	12.00	12.00
<b>Staffing Total</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>12.00</b>	<b>12.00</b>

# Parks, Recreation & Open Space

## PROGRAM DETAIL

### Sports Programs

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Customer ratings on a 1 - 5 scale customer service questions on user satisfaction survey result in 80% 4 or 5 ratings	N/A	87%	80%	86%	85%

### Transfers and Other Requirements

Net Cost: \$0

Transfers out to ACLC for debt service on Certificates of Participation for the acquisition of and improvements to park land. 2014 reflects the final payment on the 2005 issuance, 2015 will begin payment on the planned 2014 issuance.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Open Space Fund	1,236,924	1,238,945	1,899,813	1,899,813	1,292,613
Recreation Fund	0	117,716	0	120,000	0
<b>Expenditures Total</b>	<b>\$1,236,924</b>	<b>\$1,356,661</b>	<b>\$1,899,813</b>	<b>\$2,019,813</b>	<b>\$1,292,613</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Allocated Expenses	2,118	0	0	0	0
Supplies and Services	0	117,716	0	120,000	0
Interfund Charges	45,782	48,071	51,916	51,916	59,704
Transfers Out	1,189,024	1,190,874	1,847,897	1,847,897	1,232,909
<b>Expenditures Total</b>	<b>\$1,236,924</b>	<b>\$1,356,661</b>	<b>\$1,899,813</b>	<b>\$2,019,813</b>	<b>\$1,292,613</b>

# Planning & Development Services

## PROGRAM SUMMARY

<b><u>Administration</u></b>  \$333,975 3 FTE *Department administration and special projects	<b><u>Aurora Urban Renewal</u></b>  \$335,957 3 FTE *Promote and manage 14 urban renewal project areas	<b><u>Business Services</u></b>  \$686,873 5 FTE *Assist Aurora businesses and coordinate business programs *Business Advisory Board *Small Business Dev Center (Host)
<b><u>Development Services</u></b>  \$888,180 5 FTE *Economic development incentives *Contracts w/ AEDC & ACED *Retail analysis & assistance	<b><u>FasTracks/TOD Team</u></b>  \$476,938 4 FTE *Transportation/TOD planning *Final design liaison with RTD *Developer solicitation *Parking program development	<b><u>Planning</u></b>  \$2,275,466 16 FTE *Customer Service *Amend and update zoning code *Process land use applications *Work on station area plans

## DEPARTMENT SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
REGULAR - FTE	31.00	31.00	31.00	33.00	36.00
EXPENDITURES	3,593,007	3,687,439	4,159,372	4,236,060	4,997,389

# 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 and South Metro Denver Small Business Development Centers. 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 and updates 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	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Regular - FTE	31.00	31.00	31.00	33.00	36.00
Personal Services	2,952,807	3,246,351	3,297,544	3,388,545	3,850,201
Allocated Expenses	-54,587	-160,325	-37,823	-15,333	-35,000
Supplies and Services	611,480	533,591	833,935	790,275	1,108,004
Utilities	4,107	7,872	0	6,857	0
Interfund Charges	56,734	59,950	65,716	65,716	74,184
Capital Related	22,466	0	0	0	0
<b>Expenditures Total</b>	<b>\$3,593,007</b>	<b>\$3,687,439</b>	<b>\$4,159,372</b>	<b>\$4,236,060</b>	<b>\$4,997,389</b>

## DEPARTMENT NARRATIVE

The 2014 Projection is slightly higher \$76,700 (1.8 percent) than the 2014 Original Budget due to increased development-related costs in the Development Review Fund. The 2015 budget is \$838,000 (20.1 percent) higher than the 2014 Original Budget due primarily to the addition of three contingent Planners in the Development Review Fund, 1.0 FTE Development Project Manager in the General Fund, and 2.0 FTE grant-funded positions associated with the Small Business Development Center in the Gifts & Grants Fund.

The Development Services division has three focus areas: Urban Renewal, Economic Development and Business Services. These divisions focus on attracting and retaining retail to core redevelopment areas and promoting economic vitality. The division's Urban Renewal and Economic Development functions have a combined staff of 7.0 FTE who work in concert with the development community, while meeting the goals of the City. Urban Renewal currently manages 14 Urban Renewal Areas. One additional urban renewal area is being considered by 2015. 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;

# Planning & Development Services

## DEPARTMENT NARRATIVE

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 conjunction with existing economic development organizations. The retail development program, which analyzes and supports retail development, is part of the larger economic development strategy handled by the Retail Specialist.

In September 2014, Aurora will become the “host” of the South Metro Denver SBDC, expanding services within Aurora and the southern suburbs. Two additional grant-funded positions will be added to assist small businesses with identifying financial support to start or grow their operations, and to expand and enhance the services and programs available to the development community, citizens and businesses of Aurora and the southern suburbs.

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. The Planning Department created a four-person team of planners that works to 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 station area plans (Fitzsimons Parkway Station), “last mile” transportation infrastructure, coordination with RTD on rail line and station design, urban design, parking management, developer outreach and TOD branding and 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).

In 2014, the Planning Division experienced a significant increase in development activity. In 2013, 169 cases (documents related to major developments and redevelopments) were submitted over the entire year. In 2014, 168 cases were submitted by the first week of August. The challenge is to maintain good levels of customer service while dealing with the surge of activity. Beginning in 2014, the Division began its first year of a two-year effort to rewrite major sections of the zoning code. The number of oil and gas permit applications is accelerating. The Division is also intensely involved with the RTD I-225 project.

## BASE ADJUSTMENTS

Base Adjustments	2015
Mid Year Modifications	7,760
Compensation Adjustments	69,710
Mandated Costs	108,468
<b>Total Base Adjustments</b>	<b>\$185,938</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>Development Review Fund / New Appropriation</u>				
All 4 Business Action Plan - Add Three Contingent Planners	0.00	216,462	0	216,462
Program affected: Planning The All 4 Business (A4B) Initiative was launched to enhance the environment for business growth within the City. As part of implementing the A4B action plan, several positions are being added in the Development Review Fund. Planning and Development Services is adding three contingent Planner I positions to handle an anticipated increase in the number of major application reviews. The addition of these positions on a contingent basis has been approved by City Council and will be part of the 2014 Supplemental process. This amendment establishes funding for the contingent positions in the 2015 budget.				

# Planning & Development Services

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>Development Review Fund / New Appropriation</u>				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>216,462</b>	<b>0</b>	<b>216,462</b>
<b>Development Review Fund Total</b>	<b>0.00</b>	<b>216,462</b>	<b>0</b>	<b>216,462</b>
<u>General Fund / New Appropriation</u>				
Add 1.0 FTE Development Project Manager	1.00	86,617	0	86,617
Program affected: Development Services The Division currently manages 14 urban renewal areas -- each with several distinct projects and agreements. An additional urban renewal area is being considered for 2015. Of these 14 areas, 12 of them are part of the City Council Priorities and are expected to generate significant additional workload. The additional development project manager will manage several new and existing urban renewal areas and projects. Several of the urban renewal areas were just approved this year. Since the duration of existing urban renewal areas is twenty-five years, we anticipate that this workload will continue long-term and is not suited for temporary staff.				
Aurora Cultural Arts District Business Support	0.00	50,000	0	50,000
Program affected: Business Services Provide program support and resources to small businesses located in the Aurora Cultural Arts District.  This amendment addresses a Council Priority Project: Colfax Corridor.				
'Fax Aurora Business Group Support	0.00	30,000	0	30,000
Program affected: Business Services Provide program support and resources to 'Fax Aurora community group. The goals of the 'Fax Aurora Business Association would be to provide information, unify the business community around improvement plans, market area business products and services, promote the key development corridors and maintain and improve the cultural diversity of the target area as an asset. Over three years, 'Fax Aurora will recruit business members and obtain additional funding to sustain themselves.  This amendment addresses a Council Priority Project: Colfax Corridor.				
ICSC Trade Show Presence	0.00	50,000	0	50,000
Program affected: Development Services Fund the continued presence of the City at the International Council of Shopping Centers (ICSC) trade show.				
<b>New Appropriation Total</b>	<b>1.00</b>	<b>216,617</b>	<b>0</b>	<b>216,617</b>
<b>General Fund Total</b>	<b>1.00</b>	<b>216,617</b>	<b>0</b>	<b>216,617</b>

# Planning & Development Services

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>Gifts &amp; Grants Fund / New Appropriation</u>				
Add 2.0 FTE - Appropriate Grant Funding for South Metro Denver (SMD) Small Business Development Center (SBDC)	2.00	219,000	250,000	-31,000
Program Affected: Business Services In September 2014, Aurora became the "host" of the South Metro Denver Small Business Development Center, expanding services within Aurora and the southern suburbs. Two additional grant-funded positions will be added to assist small businesses with identifying financial support to start or grow their operations, and to expand and enhance the services and programs available to the development community, citizens and businesses of Aurora and the southern suburbs. A total of \$31,000 in revenues received will not be spent in 2015 but will instead be used to build a fund balance to be spent in future years.				
<b>New Appropriation Total</b>	<b>2.00</b>	<b>219,000</b>	<b>250,000</b>	<b>-31,000</b>
<b>Gifts &amp; Grants Fund Total</b>	<b>2.00</b>	<b>219,000</b>	<b>250,000</b>	<b>-31,000</b>
<b>Amendment Request Total All Funds</b>	<b>3.00</b>	<b>652,079</b>	<b>250,000</b>	<b>402,079</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Designated Revenues Fund	397,474	326,782	346,269	303,819	335,957
Development Review Fund	1,067,277	1,132,009	1,259,923	1,325,636	1,508,316
General Fund	1,981,511	2,128,082	2,374,313	2,476,749	2,755,249
Gifts & Grants Fund	146,745	100,566	178,867	129,856	397,867
<b>Expenditures Total</b>	<b>\$3,593,007</b>	<b>\$3,687,439</b>	<b>\$4,159,372</b>	<b>\$4,236,060</b>	<b>\$4,997,389</b>

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Designated Revenues Fund	3.00	3.00	3.00	3.00	3.00
Development Review Fund	11.00	11.00	11.00	11.00	11.00
General Fund	17.00	17.00	17.00	19.00	20.00
Gifts & Grants Fund	0.00	0.00	0.00	0.00	2.00
<b>Staffing Total</b>	<b>31.00</b>	<b>31.00</b>	<b>31.00</b>	<b>33.00</b>	<b>36.00</b>

## PROGRAM DETAIL

### Administration

**Net Cost: \$333,975**

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.

# Planning & Development Services

## PROGRAM DETAIL

### Administration

Most staff time is spent overseeing special projects and supervising department issues.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	248,379	318,372	324,914	333,186	333,975
<b>Expenditures Total</b>	<b>\$248,379</b>	<b>\$318,372</b>	<b>\$324,914</b>	<b>\$333,186</b>	<b>\$333,975</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	220,677	291,681	293,523	301,795	301,728
Allocated Expenses	-2,081	0	0	0	0
Supplies and Services	19,267	15,181	18,145	18,145	18,145
Interfund Charges	10,516	11,510	13,246	13,246	14,102
<b>Expenditures Total</b>	<b>\$248,379</b>	<b>\$318,372</b>	<b>\$324,914</b>	<b>\$333,186</b>	<b>\$333,975</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	2.00	3.00	3.00	3.00	3.00
<b>Staffing Total</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

### Aurora Urban Renewal

**Net Cost: \$0**

Funding in this program will update and implement plans and strategies, promote redevelopment opportunities, solicit private investment and projects for 14 existing urban renewal areas, one planned area 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 programs 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	316,485	319,774	346,269	303,819	335,957
General Fund	7,887	22,885	0	0	0
Gifts & Grants Fund	0	2,000	0	0	0
<b>Expenditures Total</b>	<b>\$324,372</b>	<b>\$344,659</b>	<b>\$346,269</b>	<b>\$303,819</b>	<b>\$335,957</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	326,628	334,078	342,940	303,819	332,628
Allocated Expenses	-31,489	-15,639	0	0	0
Supplies and Services	3,780	19,898	3,329	0	3,329
Utilities	4,107	6,322	0	0	0
Capital Related	21,346	0	0	0	0
<b>Expenditures Total</b>	<b>\$324,372</b>	<b>\$344,659</b>	<b>\$346,269</b>	<b>\$303,819</b>	<b>\$335,957</b>



# Planning & Development Services

## PROGRAM DETAIL

### Aurora Urban Renewal

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>STAFFING SUMMARY</u></b>					
Designated Revenues Fund	3.00	3.00	3.00	3.00	3.00
<b>Staffing Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
98% of all disbursements and district questions resolved with agreed upon time frames	N/A	99%	98%	98%	98%

### Business Services

**Net Cost: \$289,006**

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, FRA) 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. In 2015, Aurora will host the South Metro Denver Small Business Development Center, serving Aurora and our southern suburbs.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	179,508	204,652	209,147	202,751	289,006
Gifts & Grants Fund	64,871	93,249	178,867	129,856	397,867
<b>Expenditures Total</b>	<b>\$244,379</b>	<b>\$297,901</b>	<b>\$388,014</b>	<b>\$332,607</b>	<b>\$686,873</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	209,802	225,391	227,802	289,125	430,072
Allocated Expenses	0	0	0	-15,333	-35,000
Supplies and Services	34,577	72,510	160,212	58,815	291,801
<b>Expenditures Total</b>	<b>\$244,379</b>	<b>\$297,901</b>	<b>\$388,014</b>	<b>\$332,607</b>	<b>\$686,873</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	2.00	2.00	2.00	3.00	3.00
Gifts & Grants Fund	0.00	0.00	0.00	0.00	2.00
<b>Staffing Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>5.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
95% of clients satisfied	N/A	97%	95%	95%	95%

# Planning & Development Services

## PROGRAM DETAIL

### Development Services

**Net Cost: \$888,180**

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. 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	567,213	607,656	707,044	807,046	888,180
<b>Expenditures Total</b>	<b>\$567,213</b>	<b>\$607,656</b>	<b>\$707,044</b>	<b>\$807,046</b>	<b>\$888,180</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	160,018	285,969	339,088	363,647	470,224
Allocated Expenses	-26,183	0	0	0	0
Supplies and Services	432,818	320,137	367,956	436,542	417,956
Utilities	0	1,550	0	6,857	0
Capital Related	560	0	0	0	0
<b>Expenditures Total</b>	<b>\$567,213</b>	<b>\$607,656</b>	<b>\$707,044</b>	<b>\$807,046</b>	<b>\$888,180</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	3.00	3.00	3.00	4.00	5.00
<b>Staffing Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>5.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
98% of all disbursements and client questions resolved within agreed upon timeframes	N/A	100%	98%	98%	98%

### FasTracks/TOD Team

**Net Cost: \$476,938**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	0	463,372	473,860	475,038	476,938
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$463,372</b>	<b>\$473,860</b>	<b>\$475,038</b>	<b>\$476,938</b>

# Planning & Development Services

## PROGRAM DETAIL

### FasTracks/TOD Team

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	0	452,760	462,680	463,858	465,758
Supplies and Services	0	10,612	11,180	11,180	11,180
<b>Expenditures Total</b>	<b>\$0</b>	<b>\$463,372</b>	<b>\$473,860</b>	<b>\$475,038</b>	<b>\$476,938</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	0.00	4.00	4.00	4.00	4.00
<b>Staffing Total</b>	<b>0.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

### Planning

**Net Cost: \$813,466**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	80,989	7,008	0	0	0
Development Review Fund	1,001,044	1,132,009	1,259,923	1,325,636	1,508,316
General Fund	11,513	511,145	659,348	658,728	767,150
Gifts & Grants Fund	75,966	5,317	0	0	0
<b>Expenditures Total</b>	<b>\$1,169,512</b>	<b>\$1,655,479</b>	<b>\$1,919,271</b>	<b>\$1,984,364</b>	<b>\$2,275,466</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,072,358	1,656,472	1,631,511	1,666,301	1,849,791
Allocated Expenses	10,000	-144,686	-37,823	0	0
Supplies and Services	40,936	95,253	273,113	265,593	365,593
Interfund Charges	46,218	48,440	52,470	52,470	60,082
<b>Expenditures Total</b>	<b>\$1,169,512</b>	<b>\$1,655,479</b>	<b>\$1,919,271</b>	<b>\$1,984,364</b>	<b>\$2,275,466</b>
<b><u>STAFFING SUMMARY</u></b>					
Development Review Fund	10.00	11.00	11.00	11.00	11.00
General Fund	0.00	5.00	5.00	5.00	5.00
<b>Staffing Total</b>	<b>10.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>

# Planning & Development Services

## PROGRAM DETAIL

### Planning

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
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	96%	95%	95%	95%
Data Services/On-Time Rate: 95% of the work products will be provided by the customer's due date	N/A	97%	95%	95%	95%
Development Review: Meet stated review timeframes for 98% of all submittals	98%	98%	98%	97%	98%

# Police

## PROGRAM SUMMARY

<b><u>Administration-Chief</u></b>  \$8,323,446 18 FTE *Leads and directs Police services for community of 347,953 citizens *Includes Internal Affairs, Media Relations, and all Risk budget	<b><u>Business Services Bureau</u></b>  \$2,788,658 22 FTE *Provides financial and other support services; manages policy, technology and accreditation; conducts research and manages grant programs	<b><u>Community Resources Section</u></b>  \$2,949,478 27 FTE *School Resource Officers (SROs) provide on-campus police liaison with middle and high school communities
<b><u>Crime Lab Section</u></b>  \$2,273,712 23 FTE *Crime Lab personnel collect, process, preserve and analyze physical evidence	<b><u>District 1</u></b>  \$18,490,171 171 FTE *Provides patrol and investigative services within the District 1 area *Applies specialized resources to solve quality of life issues	<b><u>District 2</u></b>  \$14,830,677 139 FTE *Provides patrol and investigative services within the District 2 area *Applies specialized resources to solve quality of life issues
<b><u>District 3</u></b>  \$12,476,536 114 FTE *Provides patrol and investigative services within the District 3 area *Applies specialized resources to solve quality of life issues	<b><u>Investigations Bureau</u></b>  \$7,878,393 66 FTE *Conducts criminal investigations requiring specialized experience *Provides assistance to victims of crimes	<b><u>Investigative Support Section</u></b>  \$4,149,383 29 FTE *Provides investigative and operations resources in support of specialized tasks
<b><u>Narcotics Section</u></b>  \$2,849,073 23 FTE *Narcotics personnel detect and investigate crimes related to drugs, prostitution and organized crime	<b><u>Operations Support Section</u></b>  \$1,785,923 13 FTE *Plans, directs and controls highly specialized investigative and tactical teams	<b><u>Special Operations Bureau</u></b>  \$2,809,627 11 FTE *Leads special operations sections: Operations Support, Investigative Support, Narcotics, Metro Gang Task Force, and Aurora For Youth
<b><u>Technical Services Bureau</u></b>  \$5,621,345 62.5 FTE *Provides key support services essential to Training, Recruiting, Records, Property & Evidence and Vehicle Impound	<b><u>Traffic Section</u></b>  \$7,635,479 50 FTE *Promotes transportation safety through directed enforcement of traffic laws and supports special events	<b><u>Training Section</u></b>  \$4,354,966 40 FTE *Conducts recruit academies and annual in-service training *Recruits officer candidates and performs background investigations

## DEPARTMENT SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
CIVIL - FTE	658.00	670.00	670.00	670.00	677.00
REGULAR - FTE	125.00	121.50	121.50	124.50	131.50
EXPENDITURES	87,990,289	93,045,954	94,257,070	93,566,700	99,216,867

# 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	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Regular - FTE	783.00	791.50	791.50	794.50	808.50
Personal Services	76,884,864	80,924,021	82,031,235	82,306,600	86,195,522
Allocated Expenses	0	7,962	12,348	0	6,174
Supplies and Services	5,858,453	6,757,270	6,915,671	6,026,892	7,256,675
Utilities	356	343	347	349	362
Interfund Charges	4,816,504	4,929,640	5,230,267	5,142,198	5,593,653
Capital Related	402,057	370,608	11,002	34,461	108,281
Transfers Out	28,055	56,110	56,200	56,200	56,200
<b>Expenditures Total</b>	<b>\$87,990,289</b>	<b>\$93,045,954</b>	<b>\$94,257,070</b>	<b>\$93,566,700</b>	<b>\$99,216,867</b>

## DEPARTMENT NARRATIVE

The 2014 Projection is \$690,370 less than the 2014 Original Budget due primarily to decreased Gifts & Grants expenditures in the Investigative Support Program. The 2015 General Fund Budget for the Police Department is nearly \$4.8 million higher than the 2014 Original Budget, predominantly driven by changes and additions in personal services and new supplies and equipment. Per the modified consent decree, uniformed officer strength is mandated at a level of 657 officers in 2015. In addition, 20 over hires are included in the budget for a total of 677 sworn positions. Over hires are necessary because recruits are not counted as part of the uniformed officer strength in the modified consent decree staffing calculations. Officers in District 1 will be outfitted with new body-worn cameras in an effort to enhance the officers' ability to gather evidence at the scene of a wide range of calls for service.

In recent years, facility issues have impacted operations, and the 2015 budget includes amendments to help remedy issues caused by steady department growth and the need to optimize physical organizational alignment. An evaluation of the Police Property Section and the Police Property Warehouse was conducted in 2014, with recommendations moving forward to address the space/facility needs of the program in the 2015 budget. In addition to new space and equipment, the Property and Evidence Unit will add 6.0 FTE Property Technicians.

During 2014, the Police Department reallocated surcharge revenues on municipal violations to expand the goals of the DARE Program in the Designated Revenue fund to focus on more police-based programs that provide a proactive, multi-faceted approach to youth issues in the City. The program is now called Aurora for Youth and provides an educational component (including DARE) and a program component aimed at preventing youth from becoming involved with gangs by intervention with high-risk and gang involved youth in the city and creating an environment that inhibits gang activity.

# Police

## BASE ADJUSTMENTS

Base Adjustments	2015
Mid Year Modifications	9,800
Compensation Adjustments	2,737,764
Mandated Costs	408,121
Grant / Designated Revenue Adjustments	61,246
<b>Total Base Adjustments</b>	<b>\$3,216,931</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 1.0 FTE Criminalist II and District 1 Body-Worn Cameras	1.00	217,516	0	217,516
<p>Program affected: Business Services Bureau</p> <p>The Police Department has completed an 18-month pilot program to evaluate body-worn cameras for use by APD officers. The department is requesting appropriation to begin department-wide implementation of this program to eventually outfit 440 APD personnel. The first implementation phase is to fully outfit District 1 sworn staff consisting of 155 body-worn cameras. In addition to equipment, a Criminalist II in the Crime Lab will be needed to process the increased video evidence volume, which grew from 113 evidence sets in 2012 to 723 evidence sets in 2013. Additional technical support for the program will come from a 1.0 FTE Mobile Device Manager requested by the IT Department.</p> <p>This amendment addresses a Council Priority Program: Police District Operations.</p>				
Add 6.0 FTE Property Techs and Property and Evidence Unit Storage Space and Equipment	6.00	784,073	0	784,073
<p>Program affected: Technical Services Bureau</p> <p>For many years, the Property &amp; Evidence Unit has received more items per year for storage than they were able to dispose of. This add addresses the need for physical storage space and equipment including: cold storage, dry storage, shelving and containers, racks and fixtures, a truck with a lift, and security monitoring equipment. In addition, APD is requesting an increase in permanent staffing to achieve inventory balance and smooth operations on an ongoing basis. In addition to the 5.0 Property Technicians, this add creates a professional civilian supervisor position responsible for overseeing the unit, and they will answer to the lieutenant or captain who oversees the property unit. To address the existing backlog of items that should be destroyed, the department is planning a multi-year initiative for research and disposition that will include training and managing resources to all service demands.</p> <p>This amendment addresses a Council Priority Program: Police District Operations.</p>				

# Police

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 7.0 FTE Officers and Equipment for 2015 Police Staffing Mandate	7.00	723,325	0	723,325
Program affected: Training Section Based on 2014 population estimates and the current agreement with the Aurora Police Association, the Police Department will need to add 7.0 additional patrol officers to its authorized strength in 2015. Included with the personal services costs for these officers are two fully-marked patrol vehicles, two Mobile Data Computers (MDCs), two Mobile Radios, seven portable radios, seven Microsoft Office software licenses, seven tasers, seven body-worn cameras and uniform costs for the seven officers.  This amendment addresses a Council Priority Project: Police District Operations.				
Traffic Speed Enforcement Signs	0.00	17,952	0	17,952
Program Affected: Traffic Section The Police Department Traffic Section will purchase three speed enforcement signs. The add includes \$13,875 one-time funds for the equipment purchase and \$4,077 on-going funds for equipment maintenance.				
<b>New Appropriation Total</b>	<b>14.00</b>	<b>1,742,866</b>	<b>0</b>	<b>1,742,866</b>
<b>General Fund Total</b>	<b>14.00</b>	<b>1,742,866</b>	<b>0</b>	<b>1,742,866</b>
<b>Amendment Request Total All Funds</b>	<b>14.00</b>	<b>1,742,866</b>	<b>0</b>	<b>1,742,866</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Designated Revenues Fund	2,821,220	3,084,592	3,099,208	3,009,102	3,217,003
General Fund	81,949,985	86,293,408	87,142,746	87,337,178	91,910,311
Gifts & Grants Fund	3,219,084	3,667,954	4,015,116	3,220,420	4,089,553
<b>Expenditures Total</b>	<b>\$87,990,289</b>	<b>\$93,045,954</b>	<b>\$94,257,070</b>	<b>\$93,566,700</b>	<b>\$99,216,867</b>

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Designated Revenues Fund	6.00	6.50	6.50	8.50	8.50
Designated Revenues Fund Civil FTE	4.00	4.15	4.15	4.15	4.15
General Fund	119.00	115.00	115.00	116.00	123.00
General Fund Civil FTE	649.00	660.85	660.85	660.85	667.85
Gifts & Grants Fund Civil FTE	5.00	5.00	5.00	5.00	5.00
<b>Staffing Total</b>	<b>783.00</b>	<b>791.50</b>	<b>791.50</b>	<b>794.50</b>	<b>808.50</b>



# Police

## PROGRAM DETAIL

### Administration-Chief

**Net Cost: \$8,323,446**

The Chief of Police and executive staff lead and direct the planning, organization and operations of the department's law enforcement resources including 657 uniformed officers, 20 overhire officers and 131.5 civilian employees, dedicated to the pursuit of a safer Aurora community of 347,953 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	7,664,582	8,231,914	8,442,058	8,537,112	8,323,446
Gifts & Grants Fund	15,630	0	0	0	0
<b>Expenditures Total</b>	<b>\$7,680,212</b>	<b>\$8,231,914</b>	<b>\$8,442,058</b>	<b>\$8,537,112</b>	<b>\$8,323,446</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	4,910,452	5,364,448	5,386,366	5,469,738	4,856,680
Allocated Expenses	0	7,962	0	0	0
Supplies and Services	387,674	338,145	353,585	367,781	355,085
Interfund Charges	2,382,086	2,521,359	2,702,107	2,699,593	3,111,681
<b>Expenditures Total</b>	<b>\$7,680,212</b>	<b>\$8,231,914</b>	<b>\$8,442,058</b>	<b>\$8,537,112</b>	<b>\$8,323,446</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	5.00	5.00	5.00	5.00	5.00
General Fund Civil FTE	12.00	12.00	12.00	13.00	13.00
<b>Staffing Total</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>18.00</b>	<b>18.00</b>

### Business Services Bureau

**Net Cost: \$2,363,314**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,803,976	2,074,348	2,067,344	2,082,623	2,363,314
Gifts & Grants Fund	258,778	403,060	377,500	286,463	425,344
<b>Expenditures Total</b>	<b>\$2,062,754</b>	<b>\$2,477,408</b>	<b>\$2,444,844</b>	<b>\$2,369,086</b>	<b>\$2,788,658</b>

# Police

## PROGRAM DETAIL

### Business Services Bureau

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,752,260	1,915,042	1,935,371	1,965,901	2,229,895
Allocated Expenses	0	0	6,174	0	6,174
Supplies and Services	-6,971	463,504	478,108	383,252	532,504
Interfund Charges	17,748	30,174	25,191	19,933	20,085
Capital Related	299,717	68,688	0	0	0
<b>Expenditures Total</b>	<b>\$2,062,754</b>	<b>\$2,477,408</b>	<b>\$2,444,844</b>	<b>\$2,369,086</b>	<b>\$2,788,658</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	9.00	10.00	10.00	10.00	11.00
General Fund Civil FTE	10.00	11.00	11.00	11.00	11.00
<b>Staffing Total</b>	<b>19.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>22.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Personnel orders published two days before effective date 75% of the time	70%	82%	75%	80%	75%

### Community Resources Section

**Net Cost: \$2,856,618**

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 within their schools as well as in the surrounding neighborhoods. They utilize enforcement, education and counseling. SROs network with school staff, school administrators, other officers and citizens to facilitate solutions. In addition, this program is home to the Police Department Volunteer program and coordinator who provides thousands of hours of support and outreach services annually, as well as the Senior Resource Officer who is the primary point of contact for the elderly and at-risk adult citizen populations.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	2,527,752	2,701,686	2,639,827	2,740,988	2,856,618
Gifts & Grants Fund	43,832	175,816	50,240	92,109	92,860
<b>Expenditures Total</b>	<b>\$2,571,584</b>	<b>\$2,877,502</b>	<b>\$2,690,067</b>	<b>\$2,833,097</b>	<b>\$2,949,478</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	2,457,684	2,651,676	2,570,287	2,715,342	2,794,841
Supplies and Services	52,890	73,924	53,190	54,711	93,285
Interfund Charges	61,010	51,750	66,590	63,044	61,352
Capital Related	0	100,152	0	0	0
<b>Expenditures Total</b>	<b>\$2,571,584</b>	<b>\$2,877,502</b>	<b>\$2,690,067</b>	<b>\$2,833,097</b>	<b>\$2,949,478</b>

# Police

## PROGRAM DETAIL

### Community Resources Section

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	0.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	25.00	27.00	25.00	26.00	26.00
<b>Staffing Total</b>	<b>25.00</b>	<b>28.00</b>	<b>26.00</b>	<b>27.00</b>	<b>27.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
25,000 total volunteer hours	31,003	30,636	25,000	28,151	25,000

### Crime Lab Section

**Net Cost: \$2,273,712**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	2,103,088	2,166,364	2,188,972	2,182,823	2,273,712
Gifts & Grants Fund	9,833	2,728	0	0	0
<b>Expenditures Total</b>	<b>\$2,112,921</b>	<b>\$2,169,092</b>	<b>\$2,188,972</b>	<b>\$2,182,823</b>	<b>\$2,273,712</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,849,234	1,885,725	1,899,319	1,951,740	1,980,713
Supplies and Services	218,817	208,825	213,889	155,282	217,609
Interfund Charges	16,815	18,125	19,564	19,601	19,190
Capital Related	0	307	0	0	0
Transfers Out	28,055	56,110	56,200	56,200	56,200
<b>Expenditures Total</b>	<b>\$2,112,921</b>	<b>\$2,169,092</b>	<b>\$2,188,972</b>	<b>\$2,182,823</b>	<b>\$2,273,712</b>
<b><u>STAFFING SUMMARY</u></b>					
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
<b>Staffing Total</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Requests for internal lab service completed within 30 days 90% of the time	95%	96%	90%	91%	90%

# Police

## PROGRAM DETAIL

### District 1

**Net Cost: \$18,473,861**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	16,876,021	17,221,276	17,816,771	17,837,698	18,490,171
<b>Expenditures Total</b>	<b>\$16,876,021</b>	<b>\$17,221,276</b>	<b>\$17,816,771</b>	<b>\$17,837,698</b>	<b>\$18,490,171</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	16,130,525	16,503,536	17,061,827	17,088,745	17,766,100
Supplies and Services	80,547	113,189	71,918	82,525	64,868
Interfund Charges	664,949	604,551	683,026	666,428	659,203
<b>Expenditures Total</b>	<b>\$16,876,021</b>	<b>\$17,221,276</b>	<b>\$17,816,771</b>	<b>\$17,837,698</b>	<b>\$18,490,171</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	4.50	4.00	4.00	5.00	5.00
General Fund Civil FTE	164.00	166.00	166.00	166.00	166.00
<b>Staffing Total</b>	<b>168.50</b>	<b>170.00</b>	<b>170.00</b>	<b>171.00</b>	<b>171.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Maintain a monthly median response time of 5 1/2 minutes or less to high priority calls (in minutes: seconds)	4:20	4:36	5:30	5:00	5:30

### District 2

**Net Cost: \$14,809,497**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	13,130,254	13,745,777	14,282,414	13,994,881	14,830,677
<b>Expenditures Total</b>	<b>\$13,130,254</b>	<b>\$13,745,777</b>	<b>\$14,282,414</b>	<b>\$13,994,881</b>	<b>\$14,830,677</b>

# Police

## PROGRAM DETAIL

### District 2

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	12,548,757	13,206,747	13,700,351	13,446,725	14,271,771
Supplies and Services	76,988	80,075	63,387	68,517	61,137
Utilities	356	343	347	349	362
Interfund Charges	504,153	458,612	518,329	479,290	497,407
<b>Expenditures Total</b>	<b>\$13,130,254</b>	<b>\$13,745,777</b>	<b>\$14,282,414</b>	<b>\$13,994,881</b>	<b>\$14,830,677</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	9.50	9.00	9.00	9.00	9.00
General Fund Civil FTE	124.00	123.00	130.00	130.00	130.00
<b>Staffing Total</b>	<b>133.50</b>	<b>132.00</b>	<b>139.00</b>	<b>139.00</b>	<b>139.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Maintain a monthly median response time of 5 1/2 minutes or less to high priority calls (in minutes: seconds)	4:45	5:00	5:30	5:15	5:30

### District 3

**Net Cost: \$12,455,086**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	11,359,126	11,576,850	11,695,426	11,724,601	12,476,536
<b>Expenditures Total</b>	<b>\$11,359,126</b>	<b>\$11,576,850</b>	<b>\$11,695,426</b>	<b>\$11,724,601</b>	<b>\$12,476,536</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	10,816,604	10,942,596	11,139,483	11,171,319	11,925,049
Supplies and Services	65,447	90,859	58,738	55,615	54,288
Interfund Charges	477,075	543,395	497,205	497,667	497,199
<b>Expenditures Total</b>	<b>\$11,359,126</b>	<b>\$11,576,850</b>	<b>\$11,695,426</b>	<b>\$11,724,601</b>	<b>\$12,476,536</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	4.50	4.00	4.00	4.00	4.00
General Fund Civil FTE	105.00	108.00	107.00	110.00	110.00
<b>Staffing Total</b>	<b>109.50</b>	<b>112.00</b>	<b>111.00</b>	<b>114.00</b>	<b>114.00</b>

# Police

## PROGRAM DETAIL

### District 3

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Maintain a monthly median response time of 6 1/2 minutes or less to high priority calls (in minutes: seconds)	5:54	6:12	6:30	6:20	6:30

### Investigations Bureau

**Net Cost: \$6,901,969**

Investigations Bureau detectives conduct criminal investigations requiring expertise beyond the generalized crimes handled by the Districts. The bureau consists of several units with specialties indicated by their unit titles: Major Crimes/Homicide Unit, Economic Crimes Unit, Crimes Against Children Unit, and the Sex Crimes Unit. The Victim Services Unit provides on-scene and follow-up 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	744,528	873,412	828,030	824,771	840,084
General Fund	7,205,441	6,753,967	6,742,556	6,633,303	6,938,749
Gifts & Grants Fund	100,363	111,515	111,226	95,226	99,560
<b>Expenditures Total</b>	<b>\$8,050,332</b>	<b>\$7,738,894</b>	<b>\$7,681,812</b>	<b>\$7,553,300</b>	<b>\$7,878,393</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	7,425,018	6,965,511	6,996,075	6,892,415	7,182,971
Supplies and Services	510,383	659,191	568,845	548,446	572,555
Interfund Charges	114,931	114,192	116,892	112,439	122,867
<b>Expenditures Total</b>	<b>\$8,050,332</b>	<b>\$7,738,894</b>	<b>\$7,681,812</b>	<b>\$7,553,300</b>	<b>\$7,878,393</b>

<b><u>STAFFING SUMMARY</u></b>					
Designated Revenues Fund	6.00	6.00	6.00	6.00	6.00
Designated Revenues Fund Civil FTE	0.00	0.15	0.15	0.15	0.15
General Fund	7.00	7.00	7.00	7.00	7.00
General Fund Civil FTE	62.00	51.85	53.85	52.85	52.85
<b>Staffing Total</b>	<b>75.00</b>	<b>65.00</b>	<b>67.00</b>	<b>66.00</b>	<b>66.00</b>

# Police

## PROGRAM DETAIL

### Investigations Bureau

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
> 60% of homicide cases cleared in one year	65%	70%	> 60%	70%	> 60%
100% of registered sexually violent predators (SVPs) living in the City are contacted quarterly	100%	100%	100%	100%	100%
100% of victims/families of homicide, sexual assault, felony, domestic violence, robbery, and aggravated assault contacted by victim services staff within five business days	85%	95%	100%	100%	100%
75% of Investigations Bureau service levels standards met	94%	92%	75%	90%	75%

### Investigative Support Section

**Net Cost: \$3,201,165**

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 FAST Unit (Fugitive Apprehension and Surveillance Team) is responsible for apprehending fugitives wanted by the Aurora Police Department and those wanted by other agencies that are believed to be in the City of Aurora. 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	2,149,531	2,941,730	2,878,234	3,113,824	3,206,165
Gifts & Grants Fund	1,083,703	701,651	612,928	75,296	943,218
<b>Expenditures Total</b>	<b>\$3,233,234</b>	<b>\$3,643,381</b>	<b>\$3,491,162</b>	<b>\$3,189,120</b>	<b>\$4,149,383</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	2,631,295	3,179,811	3,319,887	3,049,867	3,427,865
Supplies and Services	382,593	354,858	26,875	32,326	614,808
Interfund Charges	117,006	108,712	133,398	106,927	106,710
Capital Related	102,340	0	11,002	0	0
<b>Expenditures Total</b>	<b>\$3,233,234</b>	<b>\$3,643,381</b>	<b>\$3,491,162</b>	<b>\$3,189,120</b>	<b>\$4,149,383</b>

<b><u>STAFFING SUMMARY</u></b>					
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	19.00	28.00	26.00	28.00	28.00
Gifts & Grants Fund Civil FTE	4.00	0.00	4.00	0.00	0.00
<b>Staffing Total</b>	<b>24.00</b>	<b>29.00</b>	<b>31.00</b>	<b>29.00</b>	<b>29.00</b>

# Police

## PROGRAM DETAIL

### Investigative Support Section

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
30 guns seized per year	52	32	30	30	30

### Narcotics Section

**Net Cost: \$2,727,967**

Narcotics personnel proactively detect, investigate, and suppress criminal activities related to drug activity, organized crime and vice activities. 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 all local ordinances for marijuana which include personal, medical and retail. The Marijuana Enforcement Team is also responsible for investigations related to synthetic cannabinoids (Spice).

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	2,775,813	2,734,456	2,865,497	2,646,249	2,733,977
Gifts & Grants Fund	143,031	54,758	141,292	126,953	115,096
<b>Expenditures Total</b>	<b>\$2,918,844</b>	<b>\$2,789,214</b>	<b>\$3,006,789</b>	<b>\$2,773,202</b>	<b>\$2,849,073</b>

<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	2,651,127	2,595,509	2,713,087	2,518,128	2,595,097
Supplies and Services	135,140	70,834	158,606	124,305	127,006
Interfund Charges	132,577	122,871	135,096	130,769	126,970
<b>Expenditures Total</b>	<b>\$2,918,844</b>	<b>\$2,789,214</b>	<b>\$3,006,789</b>	<b>\$2,773,202</b>	<b>\$2,849,073</b>

<b><u>STAFFING SUMMARY</u></b>					
General Fund	2.00	2.00	2.00	2.00	2.00
General Fund Civil FTE	23.00	22.00	23.00	21.00	21.00
<b>Staffing Total</b>	<b>25.00</b>	<b>24.00</b>	<b>25.00</b>	<b>23.00</b>	<b>23.00</b>

<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
90% of marijuana reports with investigations are initiated in three business days	96%	100%	90%	100%	90%



# Police

## PROGRAM DETAIL

### Operations Support Section

**Net Cost: \$1,785,923**

The Operations Support Section is comprised of highly specialized tactical support teams. The SWAT team plans and conducts high risk operations in support of other department units and sections; additionally the SWAT team responds to potentially hazardous situations to contain and resolve these incidents. The K-9 Unit 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,760,629	1,818,419	1,832,897	1,755,934	1,785,923
<b>Expenditures Total</b>	<b>\$1,760,629</b>	<b>\$1,818,419</b>	<b>\$1,832,897</b>	<b>\$1,755,934</b>	<b>\$1,785,923</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,613,055	1,701,974	1,703,508	1,625,887	1,664,374
Supplies and Services	56,826	49,191	44,497	46,534	44,597
Interfund Charges	90,748	67,254	84,892	83,513	76,952
<b>Expenditures Total</b>	<b>\$1,760,629</b>	<b>\$1,818,419</b>	<b>\$1,832,897</b>	<b>\$1,755,934</b>	<b>\$1,785,923</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund Civil FTE	13.00	15.00	14.00	13.00	13.00
<b>Staffing Total</b>	<b>13.00</b>	<b>15.00</b>	<b>14.00</b>	<b>13.00</b>	<b>13.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Active control of scene within two hours of request 90% of the time	100%	100%	90%	100%	90%

### Special Operations Bureau

**Net Cost: \$1,013,187**

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. Aurora For Youth also performs youth outreach through Explorers, Aurora Police Activities Club, Teen Academy, and youth education programs DARE and GRASP to prevent delinquency.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	215,514	257,872	468,719	429,140	558,415
General Fund	1,080,695	1,004,396	1,150,532	991,766	1,013,537
Gifts & Grants Fund	1,323,602	1,253,035	732,808	970,228	1,237,675
<b>Expenditures Total</b>	<b>\$2,619,811</b>	<b>\$2,515,303</b>	<b>\$2,352,059</b>	<b>\$2,391,134</b>	<b>\$2,809,627</b>

# Police

## PROGRAM DETAIL

### Special Operations Bureau

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,688,968	1,558,611	1,635,680	1,664,675	1,851,554
Allocated Expenses	0	0	6,174	0	0
Supplies and Services	910,178	932,565	681,497	699,182	924,558
Interfund Charges	20,665	24,127	28,708	27,277	33,515
<b>Expenditures Total</b>	<b>\$2,619,811</b>	<b>\$2,515,303</b>	<b>\$2,352,059</b>	<b>\$2,391,134</b>	<b>\$2,809,627</b>
<b><u>STAFFING SUMMARY</u></b>					
Designated Revenues Fund	0.00	0.50	0.50	0.50	0.50
Designated Revenues Fund Civil FTE	1.00	1.00	1.00	1.00	1.00
General Fund	5.00	1.50	1.50	1.50	1.50
General Fund Civil FTE	8.00	7.00	9.00	7.00	7.00
Gifts & Grants Fund Civil FTE	1.00	1.00	1.00	1.00	1.00
<b>Staffing Total</b>	<b>15.00</b>	<b>11.00</b>	<b>13.00</b>	<b>11.00</b>	<b>11.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
75% of bureau service levels standards met	94%	94%	75%	95%	75%

### Technical Services Bureau

**Net Cost: \$4,414,662**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	4,231,201	4,531,933	4,511,463	4,672,603	5,621,345
<b>Expenditures Total</b>	<b>\$4,231,201</b>	<b>\$4,531,933</b>	<b>\$4,511,463</b>	<b>\$4,672,603</b>	<b>\$5,621,345</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	3,135,964	3,469,042	3,430,237	3,664,585	4,108,689
Supplies and Services	1,079,810	1,034,841	1,065,076	986,172	1,488,917
Interfund Charges	15,427	16,250	16,150	15,671	23,739
Capital Related	0	11,800	0	6,175	0
<b>Expenditures Total</b>	<b>\$4,231,201</b>	<b>\$4,531,933</b>	<b>\$4,511,463</b>	<b>\$4,672,603</b>	<b>\$5,621,345</b>

# Police

## PROGRAM DETAIL

### Technical Services Bureau

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	47.50	46.50	46.50	46.50	52.50
General Fund Civil FTE	6.00	10.00	8.00	10.00	10.00
<b>Staffing Total</b>	<b>53.50</b>	<b>56.50</b>	<b>54.50</b>	<b>56.50</b>	<b>62.50</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
20% reduction in diversity gap of lateral hires	Achieved	Achieved	Achieved	Achieved	Achieved
Error rate on National Incident-Based Reporting System (NIBRS) submissions is less than 5%	3%	3%	5%	3%	5%
Meet or exceed relevant benchmarks for gender (% female) and race (% minority) among basic (entry-level) applicants	15% / 29%	45% / 27%	15% / 22%	30% / 25%	15% / 22%
Technical Service Bureau will meet 66% of service levels	100%	100%	66%	100%	66%

### Traffic Section

**Net Cost: \$4,205,900**

The Traffic Section provides traffic enforcement, professional crash investigations and endeavors to positively affect motorist driving habits to reduce the number and severity of motor vehicle crashes. 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	1,861,178	1,943,818	1,802,459	1,755,191	1,818,504
General Fund	4,273,459	4,439,860	4,321,426	4,508,468	4,641,175
Gifts & Grants Fund	240,312	965,391	1,989,122	1,574,145	1,175,800
<b>Expenditures Total</b>	<b>\$6,374,949</b>	<b>\$7,349,069</b>	<b>\$8,113,007</b>	<b>\$7,837,804</b>	<b>\$7,635,479</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	4,553,770	5,228,593	5,171,117	5,578,040	5,760,620
Supplies and Services	1,654,474	1,851,769	2,776,586	2,057,640	1,690,828
Interfund Charges	166,705	184,671	165,304	173,838	184,031
Capital Related	0	84,036	0	28,286	0
<b>Expenditures Total</b>	<b>\$6,374,949</b>	<b>\$7,349,069</b>	<b>\$8,113,007</b>	<b>\$7,837,804</b>	<b>\$7,635,479</b>

# Police

## PROGRAM DETAIL

### Traffic Section

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>STAFFING SUMMARY</u></b>					
Designated Revenues Fund	0.00	0.00	0.00	2.00	2.00
Designated Revenues Fund Civil FTE	3.00	3.00	3.00	3.00	3.00
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	39.00	40.00	39.00	40.00	40.00
Gifts & Grants Fund Civil FTE	0.00	4.00	0.00	4.00	4.00
<b>Staffing Total</b>	<b>43.00</b>	<b>48.00</b>	<b>43.00</b>	<b>50.00</b>	<b>50.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Monthly number of crashes will be at or below the average of the same month over the preceding five years, 80% of the time, with adjustment for population	N/A	N/A	80%	80%	80%

### Training Section

**Net Cost: \$4,306,522**

The Training Sections conducts both 14-week lateral academies and 26-week basic academies between two and four times per year. Additionally, they conduct quarterly in-service training for all commissioned officers and command in-service for command-level officers. The Training Section operates the firearms range and holds quarterly qualifications for officers in addition to specialized training. 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. The Recruiting and Background Section recruits officer candidates, administers field training and conducts background investigations.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	0	9,490	0	0	0
General Fund	3,008,417	4,350,432	3,707,329	3,914,305	4,354,966
<b>Expenditures Total</b>	<b>\$3,008,417</b>	<b>\$4,359,922</b>	<b>\$3,707,329</b>	<b>\$3,914,305</b>	<b>\$4,354,966</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	2,720,151	3,755,200	3,368,640	3,503,493	3,779,303
Supplies and Services	253,657	435,500	300,874	364,604	414,630
Interfund Charges	34,609	63,597	37,815	46,208	52,752
Capital Related	0	105,625	0	0	108,281
<b>Expenditures Total</b>	<b>\$3,008,417</b>	<b>\$4,359,922</b>	<b>\$3,707,329</b>	<b>\$3,914,305</b>	<b>\$4,354,966</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	2.00	2.00	2.00	2.00	2.00
General Fund Civil FTE	37.00	38.00	35.00	31.00	38.00
<b>Staffing Total</b>	<b>39.00</b>	<b>40.00</b>	<b>37.00</b>	<b>33.00</b>	<b>40.00</b>

# Public Defender

## PROGRAM SUMMARY

### Public Defender

\$740,091 8.5 FTE

\*Represent indigent defendants who face a jail sentence

## DEPARTMENT SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
REGULAR - FTE	8.50	8.50	8.50	8.50	8.50
EXPENDITURES	633,091	677,306	678,911	730,913	740,091

# 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

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

\*Assure a safe community for people.

## BUDGET SUMMARY BY TYPE

Description of Expenditures	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Regular - FTE	8.50	8.50	8.50	8.50	8.50
Personal Services	588,655	606,242	617,954	669,956	678,428
Supplies and Services	40,640	67,078	56,652	56,652	56,712
Interfund Charges	3,796	3,986	4,305	4,305	4,951
<b>Expenditures Total</b>	<b>\$633,091</b>	<b>\$677,306</b>	<b>\$678,911</b>	<b>\$730,913</b>	<b>\$740,091</b>

## DEPARTMENT NARRATIVE

In 2014, expenditures in the Public Defender's Office are projected to exceed the 2014 Original Budget by \$52,000. The anticipated overrun is due to compensation increases which were identified as part of a Human Resources' market study. The compensation study identified gaps in professional salaries when compared to similar legal professionals performing comparable work in other governmental organizations and within the City of Aurora. The budget shortfall will be covered by a transfer from Non-Departmental at the end of 2014.

The 2015 budget for the Public Defender's Office is \$61,200 higher than the 2014 Original Budget. This budget variance is predominately due to a \$52,000 compensation adjustment that resulted from the Human Resources' market study. In 2014, the compensation adjustments enabled the department to bring the Public Defenders closer to market value by increasing salaries \$3.00 per hour. Despite this compensation increase the Public Defenders remain under market value. The 2015 budget includes \$10,000 to cover step increases for attorney and paralegal positions. The Public Defender's Office will use this funding to implement a step program of incremental increases of 1.5 percent, which would be available to the attorneys and paralegal who perform meritoriously and would bring them closer to market value. Even with the salary increases proposed, the cost per case remains low at an average of \$130 per case.

## BASE ADJUSTMENTS

Base Adjustments	2015
Compensation Adjustments	50,474
Mandated Costs	706
<b>Total Base Adjustments</b>	<b>\$51,180</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Performance and Step Increase for Attorney and Paralegal Positions	0.00	10,000	0	10,000

# Public Defender

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Program affected: Public Defender				
This amendment provides ongoing funding to reward merit with 1.5 percent step increases (\$0.50-\$1.00 per hour) for Attorneys and the Paralegal.				
This amendment addresses a Council Priority Project: Employee Pay and Benefits.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>
<b>General Fund Total</b>	<b>0.00</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>
<b>Amendment Request Total All Funds</b>	<b>0.00</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
General Fund	633,091	677,306	678,911	730,913	740,091
<b>Expenditures Total</b>	<b>\$633,091</b>	<b>\$677,306</b>	<b>\$678,911</b>	<b>\$730,913</b>	<b>\$740,091</b>

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
General Fund	8.50	8.50	8.50	8.50	8.50
<b>Staffing Total</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>

## PROGRAM DETAIL

### Public Defender

**Net Cost: \$740,091**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	633,091	677,306	678,911	730,913	740,091
<b>Expenditures Total</b>	<b>\$633,091</b>	<b>\$677,306</b>	<b>\$678,911</b>	<b>\$730,913</b>	<b>\$740,091</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	588,655	606,242	617,954	669,956	678,428
Supplies and Services	40,640	67,078	56,652	56,652	56,712
Interfund Charges	3,796	3,986	4,305	4,305	4,951
<b>Expenditures Total</b>	<b>\$633,091</b>	<b>\$677,306</b>	<b>\$678,911</b>	<b>\$730,913</b>	<b>\$740,091</b>

# Public Defender

## PROGRAM DETAIL

### Public Defender

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	8.50	8.50	8.50	8.50	8.50
<b>Staffing Total</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Appearances in court	8,036	9,094	8,100	9,220	9,300
Case interviews	4,411	4,471	4,500	4,074	4,500
Cases (open and in-custody arraignments)	5,268	5,381	5,100	5,608	5,700
Cost per case	\$120	\$125	\$127	\$130	\$130



# Public Safety Communications Center

## PROGRAM SUMMARY

### Public Safety Communications

\$6,343,361                      81 FTE

\*Provides all Fire and Police radio communications and dispatch

## DEPARTMENT SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
REGULAR - FTE	81.00	81.00	81.00	81.00	81.00
EXPENDITURES	5,671,241	5,818,885	6,222,553	6,174,256	6,343,361

# Public Safety Communications Center

## DESCRIPTION

The Public Safety Communications Department is responsible for processing administrative, non-emergency, and 911 calls and for dispatching of all police and fire emergency equipment.

## COUNCIL GOALS AND OBJECTIVES SUPPORTED

\*Assure a safe community for people.

## BUDGET SUMMARY BY TYPE

Description of Expenditures	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Regular - FTE	81.00	81.00	81.00	81.00	81.00
Personal Services	5,538,635	5,668,300	6,079,746	6,033,683	6,182,972
Allocated Expenses	0	24	0	0	0
Supplies and Services	25,139	39,135	21,981	22,140	21,981
Interfund Charges	107,467	111,426	120,826	118,433	138,408
<b>Expenditures Total</b>	<b>\$5,671,241</b>	<b>\$5,818,885</b>	<b>\$6,222,553</b>	<b>\$6,174,256</b>	<b>\$6,343,361</b>

## DEPARTMENT NARRATIVE

Public Safety Communications operations are affected by the number of telephone calls for public safety service and the resulting police and fire dispatches to those calls. The industry standard is to answer 90 percent of all 911 calls within 10 seconds. The department has an internal standard of 95 percent, and for the past few years the department has been able to answer 96.7 percent of all 911 calls within 10 seconds.

The department's staffing level has remained constant at 81 FTE since 2007. Retaining staff has been an ongoing challenge, but the department has been able to increase the employee retention rate, currently at 86.2 percent. The career progression program, which accounts for the majority of the \$120,800 increase when comparing the 2014 Original Budget with the 2015 budget, has been extremely successful, influencing the improved retention rate as well as allowing the department to keep overtime costs at a stable amount within budget. Having multiple disciplined and qualified personnel cross-trained as call-takers, police dispatchers, and fire dispatchers allows supervisory staff to move employees between job functions as staffing considerations and workloads demand.

## BASE ADJUSTMENTS

Base Adjustments	2015
Compensation Adjustments	103,226
Mandated Costs	17,582
<b>Total Base Adjustments</b>	<b>\$120,808</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
General Fund	5,671,241	5,818,885	6,222,553	6,174,256	6,343,361
<b>Expenditures Total</b>	<b>\$5,671,241</b>	<b>\$5,818,885</b>	<b>\$6,222,553</b>	<b>\$6,174,256</b>	<b>\$6,343,361</b>

# Public Safety Communications Center

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
General Fund	81.00	81.00	81.00	81.00	81.00
<b>Staffing Total</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>

## PROGRAM DETAIL

### Public Safety Communications

**Net Cost: \$6,335,511**

Provides all Fire and Police radio communications, "911" call taking, dispatch services, and records management of incoming calls for service and dispatch communications.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b>EXPENDITURE SUMMARY BY FUND</b>					
General Fund	5,671,241	5,818,885	6,222,553	6,174,256	6,343,361
<b>Expenditures Total</b>	<b>\$5,671,241</b>	<b>\$5,818,885</b>	<b>\$6,222,553</b>	<b>\$6,174,256</b>	<b>\$6,343,361</b>

<b>EXPENDITURE SUMMARY BY TYPE</b>					
Personal Services	5,538,635	5,668,300	6,079,746	6,033,683	6,182,972
Allocated Expenses	0	24	0	0	0
Supplies and Services	25,139	39,135	21,981	22,140	21,981
Interfund Charges	107,467	111,426	120,826	118,433	138,408
<b>Expenditures Total</b>	<b>\$5,671,241</b>	<b>\$5,818,885</b>	<b>\$6,222,553</b>	<b>\$6,174,256</b>	<b>\$6,343,361</b>

<b>STAFFING SUMMARY</b>					
General Fund	81.00	81.00	81.00	81.00	81.00
<b>Staffing Total</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>

<b>PERFORMANCE MEASURE SUMMARY</b>					
100% of all Tow Request Logs will be submitted to APD Impound by 8:00 am each day	N/A	N/A	100%	100%	100%
92% of all Fire and EMS events will be initiated and dispatched to appropriate apparatus within 90 seconds	N/A	N/A	92%	97%	92%
95% of 911 calls answered within 10 seconds	95%	97%	95%	95%	95%
98% of all recording requests will be filled within 36 hours of receipt during the business week	N/A	100%	100%	100%	98%

# Public Works

## PROGRAM SUMMARY

<b><u>Administration</u></b>  \$1,075,744                      5 FTE *Administrative, clerical, budget, and managerial duties	<b><u>Building Division</u></b>  \$5,350,502                      53 FTE *Building plan review, inspections, and permitting	<b><u>Engineering Services</u></b>  \$2,848,577                      30 FTE *Design and construct CIP projects *Review and approve civil engr. plans *Facilities planning, utilities contracts *Traffic Engineering
<b><u>Facilities Operations</u></b>  \$3,941,189                      32 FTE *Maintenance and repair of City buildings	<b><u>Public Improvements</u></b>  \$966,818                      14 FTE *Permits and inspects infrastructure construction *Reviews and tests developer and City infrastructure projects	<b><u>Public Utilities</u></b>  \$8,052,361                      0 FTE *Street light/traffic signal energy bills *Public buildings utility bills
<b><u>Real Property Services</u></b>  \$983,988                      13 FTE *Property transactions involving acquisition and right-of-way development and land surveying services	<b><u>Street Operations</u></b>  \$6,400,152                      82 FTE *Maintenance of City streets *Cleaning of City streets *Snow removal	<b><u>Traffic Operations</u></b>  \$2,011,266                      22 FTE *Install, maintain, and operate traffic devices throughout Aurora

## DEPARTMENT SUMMARY

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
REGULAR - FTE	241.00	246.00	246.00	249.00	251.00
EXPENDITURES	27,809,834	27,852,415	30,094,312	31,633,776	31,630,597

# 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	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Regular - FTE	241.00	246.00	246.00	249.00	251.00
Personal Services	17,275,060	17,801,150	18,977,991	19,483,369	20,060,313
Allocated Expenses	-1,771,129	-2,394,121	-2,397,278	-2,468,055	-2,621,074
Supplies and Services	2,967,003	2,777,888	3,020,237	3,062,198	3,284,252
Utilities	6,237,792	6,848,244	7,600,727	7,438,282	7,826,944
Interfund Charges	2,522,769	2,647,253	2,813,564	2,815,875	2,976,091
Capital Related	523,318	172,001	25,871	1,248,907	50,871
Transfers Out	55,021	0	53,200	53,200	53,200
<b>Expenditures Total</b>	<b>\$27,809,834</b>	<b>\$27,852,415</b>	<b>\$30,094,312</b>	<b>\$31,633,776</b>	<b>\$31,630,597</b>

## DEPARTMENT NARRATIVE

Both the 2014 Projection and the 2015 budget for the Public Works Department are \$1.5 million greater than the 2014 Original Budget. This reflects staffing additions in the Building division as a result of a continued increase in development activity and in the Traffic Engineering section as a result of the growing workload related to the Aurora Line light rail project. Additionally, the 2015 budget includes ongoing funding for adjustments made in 2014 to the pay structure of the maintenance employees in the Streets and Traffic Operations divisions, as well as one-time funding for street light replacements based on condition assessments conducted by Xcel. Other budget increases reflect rising costs in risk management charges, utilities, and fuel.

An increase in development activity throughout the City has made it increasingly difficult for the Building division to meet expected response times for plan review, building inspections, and issuance of permits. No longer able to manage the workload with current staff and overtime, the 2015 budget includes funding for two contract Design Engineers, two contract Permit Technicians, one contract Plans Examiner and one contract Building Inspector. These additional positions will help the division continue to provide excellent customer service to citizens and the development community.

Staffing levels will continue to be a challenge in 2015 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 throughout 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.

Capital projects will continue to require a significant amount of staff time in 2015, particularly in the Engineering, Real Property and Public Improvement Inspection divisions. Large Colorado Department of Transportation (CDOT) projects

# Public Works

## DEPARTMENT NARRATIVE

requiring significant coordination include the replacement of the two bridges on Colfax Avenue over Tollgate Creek; bike and pedestrian improvements on Colfax from Fitzsimons to Peoria; a roadway study for the Quincy/Parker intersection; and bike and pedestrian access improvements at the Peoria-Smith rail station. Two Regional Transportation District (RTD)-FasTracks projects are under construction: the East Corridor Commuter Rail project and the Aurora Line from the Nine Mile Station to the Peoria Street Station. Also, the Peoria Street Grade Separation Project, which is a partnership with the City and County of Denver and RTD, is expected to be completed in 2015.

The Aurora Line light rail project has and will continue to drastically change the traffic patterns in the City. The project will need a specialized team within the Traffic Engineering section to analyze traffic conditions and patterns; coordinate signals throughout the corridor; and respond to RTD-related traffic issues, requests and inquiries. This will be an ongoing effort with RTD for the foreseeable future as traffic patterns and train operations will change with respect to time. As existing staff cannot absorb this increased workload, the 2015 budget provides funding for 1.0 FTE Traffic Maintenance Specialist and 1.0 FTE Project Engineer to begin building a team dedicated to addressing these needs.

It is expected that the continued economic recovery and the addition of light rail through the core of the City will bring exciting opportunities to the department. Public Works remains dedicated to continuing to provide excellent service to its customers.

## BASE ADJUSTMENTS

Base Adjustments	2015
Mid Year Modifications	15,066
Compensation Adjustments	275,096
Mandated Costs	611,593
Other Adjustments	-60,808
<b>Total Base Adjustments</b>	<b>\$840,947</b>

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>Development Review Fund / New Appropriation</u>				
All 4 Business Action Plan - Add Six Contingent Positions in the Development Review Fund	0.00	453,890	0	453,890
Program affected: Engineering Services; Building Division The All 4 Business (A4B) Initiative was launched to enhance the environment for business growth within the City. As part of implementing the A4B action plan, several contingent positions are being added in the Development Review Fund. This amendment adds two contingent Design Engineers, two contingent Permit Technicians, one contingent Plans Examiner and one contingent Building Inspector for a total of six positions. These positions were approved by City Council to be created in early 2014 and will be part of the 2014 supplemental process.				
<b>New Appropriation Total</b>	<b>0.00</b>	<b>453,890</b>	<b>0</b>	<b>453,890</b>
<b>Development Review Fund Total</b>	<b>0.00</b>	<b>453,890</b>	<b>0</b>	<b>453,890</b>

# Public Works

## BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2015			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 2.0 FTE - Traffic Support for Light Rail	2.00	166,448	0	166,448
<p>Program affected: Engineering Services and Traffic Operations            The Aurora Line will drastically change the traffic patterns in the city. The project will need a specialized team to analyze traffic conditions and patterns; coordinate signals throughout the corridor; and respond to RTD-related traffic issues, requests and inquiries. This will be an ongoing effort with RTD for the foreseeable future as traffic patterns and train operations will change with respect to time. This amendment adds 1.0 FTE Traffic Maintenance Specialist and 1.0 FTE Project Engineer to build a team dedicated to addressing these needs.</p> <p>This amendment addresses a Council Priority Program: Street Operations.</p>				
GPS Equipment Replacement	0.00	25,000	0	25,000
<p>Program affected: Real Property Services            The survey section in Real Property Services performs work for all city departments at a cost drastically lower than contracted, private services. The section uses a GPS (Global Positioning Satellite) system for land survey work. Four survey crews share two units. The tool allows surveyors to complete work 75% faster than with other survey equipment and allows staff to complete more work in less time. GPS Systems have a life span of 5 to 7 years and having up-to-date equipment is critical to providing timely service. This amendment provides one-time funding for replacement of one GPS unit, purchased in 2007, that has reached the end of its useful life.</p>				
Homeless Initiative: Site Planning Study	0.00	50,000	0	50,000
<p>Program affected: Engineering Services            This amendment will provide one-time funding for a site plan study as part of the Homeless Initiative to examine the feasibility of, and options associated with, using City property on the Fitzsimons campus for a potential homeless shelter.</p> <p>This amendment addresses a Council Priority Project: Homeless Items.</p>				
<b>New Appropriation Total</b>	<b>2.00</b>	<b>241,448</b>	<b>0</b>	<b>241,448</b>
<b>General Fund Total</b>	<b>2.00</b>	<b>241,448</b>	<b>0</b>	<b>241,448</b>
<b>Amendment Request Total All Funds</b>	<b>2.00</b>	<b>695,338</b>	<b>0</b>	<b>695,338</b>

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Designated Revenues Fund	1,497	18,835	18,876	23,076	23,076
Development Review Fund	4,974,337	5,345,036	5,745,427	6,212,997	6,281,423
General Fund	22,834,000	22,407,838	24,330,009	25,397,703	25,326,098

# Public Works

## EXPENDITURE SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Gifts & Grants Fund	0	80,706	0	0	0
<b>Expenditures Total</b>	<b>\$27,809,834</b>	<b>\$27,852,415</b>	<b>\$30,094,312</b>	<b>\$31,633,776</b>	<b>\$31,630,597</b>

## STAFFING SUMMARY BY FUND

Fund	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
Development Review Fund	54.75	59.75	59.75	59.75	59.75
General Fund	186.25	186.25	186.25	189.25	191.25
<b>Staffing Total</b>	<b>241.00</b>	<b>246.00</b>	<b>246.00</b>	<b>249.00</b>	<b>251.00</b>

## PROGRAM DETAIL

### Administration

**Net Cost: \$1,075,744**

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 Business Services Coordinator are also included in this program.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	957,799	920,618	996,825	1,013,531	1,075,744
Gifts & Grants Fund	0	80,706	0	0	0
<b>Expenditures Total</b>	<b>\$957,799</b>	<b>\$1,001,324</b>	<b>\$996,825</b>	<b>\$1,013,531</b>	<b>\$1,075,744</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	474,177	423,888	462,317	467,521	461,960
Allocated Expenses	0	79,527	0	0	0
Supplies and Services	16,449	7,542	5,084	16,325	5,084
Utilities	79	0	0	0	0
Interfund Charges	467,094	490,367	529,424	529,685	608,700
<b>Expenditures Total</b>	<b>\$957,799</b>	<b>\$1,001,324</b>	<b>\$996,825</b>	<b>\$1,013,531</b>	<b>\$1,075,744</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	5.00	5.00	5.00	5.00	5.00
<b>Staffing Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>



# 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Development Review Fund	4,335,798	4,628,120	5,025,785	5,371,119	5,350,502
<b>Expenditures Total</b>	<b>\$4,335,798</b>	<b>\$4,628,120</b>	<b>\$5,025,785</b>	<b>\$5,371,119</b>	<b>\$5,350,502</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	4,024,044	4,271,932	4,784,963	4,917,315	5,110,155
Supplies and Services	137,479	174,781	128,383	214,900	128,383
Interfund Charges	102,902	95,583	112,439	109,196	111,964
Capital Related	71,373	85,824	0	129,708	0
<b>Expenditures Total</b>	<b>\$4,335,798</b>	<b>\$4,628,120</b>	<b>\$5,025,785</b>	<b>\$5,371,119</b>	<b>\$5,350,502</b>
<b><u>STAFFING SUMMARY</u></b>					
Development Review Fund	48.00	53.00	53.00	53.00	53.00
<b>Staffing Total</b>	<b>48.00</b>	<b>53.00</b>	<b>53.00</b>	<b>53.00</b>	<b>53.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Complete 95% of the building inspections on the day requested	N/A	N/A	N/A	95%	95%
Complete review of building plans within established timeframes 95% of the time	100%	95%	95%	95%	95%

### Engineering Services

**Net Cost: \$1,565,394**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Development Review Fund	638,539	716,916	719,642	841,878	930,921
General Fund	1,599,791	1,639,853	1,745,559	1,688,556	1,917,656
<b>Expenditures Total</b>	<b>\$2,238,330</b>	<b>\$2,356,769</b>	<b>\$2,465,201</b>	<b>\$2,530,434</b>	<b>\$2,848,577</b>

# Public Works

## PROGRAM DETAIL

### Engineering Services

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	2,549,525	2,716,656	2,822,741	2,942,179	3,139,214
Allocated Expenses	-540,403	-468,721	-508,185	-508,185	-521,721
Supplies and Services	214,090	92,963	134,581	77,050	212,430
Utilities	580	0	0	0	0
Interfund Charges	15,658	15,871	16,064	18,180	18,654
Capital Related	-1,120	0	0	1,210	0
<b>Expenditures Total</b>	<b>\$2,238,330</b>	<b>\$2,356,769</b>	<b>\$2,465,201</b>	<b>\$2,530,434</b>	<b>\$2,848,577</b>
<b><u>STAFFING SUMMARY</u></b>					
Development Review Fund	6.75	6.75	6.75	6.75	6.75
General Fund	21.25	22.25	22.25	22.25	23.25
<b>Staffing Total</b>	<b>28.00</b>	<b>29.00</b>	<b>29.00</b>	<b>29.00</b>	<b>30.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Complete 90% of construction projects within contract time and budget	100%	100%	90%	100%	90%
Complete review of civil plans within established time frames 93% of the time	93%	89%	93%	95%	93%

### Facilities Operations

**Net Cost: \$3,941,189**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	3,779,159	3,838,897	3,889,448	4,034,153	3,941,189
<b>Expenditures Total</b>	<b>\$3,779,159</b>	<b>\$3,838,897</b>	<b>\$3,889,448</b>	<b>\$4,034,153</b>	<b>\$3,941,189</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	2,135,971	2,241,025	2,252,773	2,342,013	2,321,065
Allocated Expenses	0	-37,235	-37,842	-37,842	-39,139
Supplies and Services	1,581,664	1,574,711	1,599,582	1,666,484	1,585,048
Interfund Charges	61,038	60,396	74,935	63,498	74,215
Capital Related	486	0	0	0	0
<b>Expenditures Total</b>	<b>\$3,779,159</b>	<b>\$3,838,897</b>	<b>\$3,889,448</b>	<b>\$4,034,153</b>	<b>\$3,941,189</b>

# Public Works

## PROGRAM DETAIL

### Facilities Operations

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>STAFFING SUMMARY</u></b>					
General Fund	29.00	29.00	29.00	32.00	32.00
<b>Staffing Total</b>	<b>29.00</b>	<b>29.00</b>	<b>29.00</b>	<b>32.00</b>	<b>32.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Complete 80% of scheduled preventative maintenance services on all equipment within the designated period	92%	89%	80%	90%	80%
Custodial contract services meet or exceed minimum performance requirements in 90% of all facility inspections	N/A	90%	90%	90%	90%
Overall customer satisfaction of 95% on surveys sent for completed work orders	94%	95%	95%	95%	95%

### Public Improvements

**Net Cost: \$608,818**

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. This 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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	846,035	898,994	944,258	995,852	966,818
<b>Expenditures Total</b>	<b>\$846,035</b>	<b>\$898,994</b>	<b>\$944,258</b>	<b>\$995,852</b>	<b>\$966,818</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	973,148	1,015,092	1,036,977	1,103,791	1,070,408
Allocated Expenses	-217,689	-205,688	-204,302	-204,302	-219,286
Supplies and Services	31,933	30,199	52,683	26,519	52,683
Interfund Charges	58,643	59,391	58,900	69,844	63,013
<b>Expenditures Total</b>	<b>\$846,035</b>	<b>\$898,994</b>	<b>\$944,258</b>	<b>\$995,852</b>	<b>\$966,818</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	14.00	14.00	14.00	14.00	14.00
<b>Staffing Total</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>

# Public Works

## PROGRAM DETAIL

### Public Improvements

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Perform 90% or more of inspections within 24 hours of request	98%	99%	90%	99%	90%

### Public Utilities

**Net Cost: \$8,002,361**

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.).

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	6,290,688	6,940,663	7,650,745	7,491,374	8,052,361
<b>Expenditures Total</b>	<b>\$6,290,688</b>	<b>\$6,940,663</b>	<b>\$7,650,745</b>	<b>\$7,491,374</b>	<b>\$8,052,361</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Supplies and Services	1,096	75,400	0	3,074	175,000
Utilities	6,234,571	6,844,551	7,597,545	7,435,100	7,824,161
Capital Related	0	20,712	0	0	0
Transfers Out	55,021	0	53,200	53,200	53,200
<b>Expenditures Total</b>	<b>\$6,290,688</b>	<b>\$6,940,663</b>	<b>\$7,650,745</b>	<b>\$7,491,374</b>	<b>\$8,052,361</b>

### Real Property Services

**Net Cost: \$813,988**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	877,420	879,985	967,956	1,999,662	983,988
<b>Expenditures Total</b>	<b>\$877,420</b>	<b>\$879,985</b>	<b>\$967,956</b>	<b>\$1,999,662</b>	<b>\$983,988</b>

# Public Works

## PROGRAM DETAIL

### Real Property Services

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	960,484	951,425	1,024,322	1,072,490	1,025,089
Allocated Expenses	-124,143	-127,052	-131,614	-131,614	-139,501
Supplies and Services	17,003	19,941	61,283	34,738	61,283
Interfund Charges	14,480	10,726	13,965	14,338	12,117
Capital Related	9,596	24,945	0	1,009,710	25,000
<b>Expenditures Total</b>	<b>\$877,420</b>	<b>\$879,985</b>	<b>\$967,956</b>	<b>\$1,999,662</b>	<b>\$983,988</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	14.00	13.00	13.00	13.00	13.00
<b>Staffing Total</b>	<b>14.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Process, review and/or record plats, site plans, and deed with an accuracy rate of 95% or higher	100%	100%	95%	100%	95%

### Street Operations

**Net Cost: \$6,267,830**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
Designated Revenues Fund	1,497	18,835	18,876	23,076	23,076
General Fund	6,736,718	5,499,918	6,240,092	6,271,829	6,377,076
<b>Expenditures Total</b>	<b>\$6,738,215</b>	<b>\$5,518,753</b>	<b>\$6,258,968</b>	<b>\$6,294,905</b>	<b>\$6,400,152</b>

# Public Works

## PROGRAM DETAIL

### Street Operations

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	4,888,123	4,859,157	5,244,814	5,272,533	5,465,868
Allocated Expenses	-888,894	-1,634,952	-1,515,335	-1,586,112	-1,701,427
Supplies and Services	625,867	488,579	663,584	642,056	687,784
Utilities	2,562	3,693	3,182	3,182	2,783
Interfund Charges	1,677,802	1,786,451	1,862,723	1,867,481	1,945,144
Capital Related	432,755	15,825	0	95,765	0
<b>Expenditures Total</b>	<b>\$6,738,215</b>	<b>\$5,518,753</b>	<b>\$6,258,968</b>	<b>\$6,294,905</b>	<b>\$6,400,152</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	82.00	82.00	82.00	82.00	82.00
<b>Staffing Total</b>	<b>82.00</b>	<b>82.00</b>	<b>82.00</b>	<b>82.00</b>	<b>82.00</b>
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
Investigate 90% of requests for street/concrete repairs within three days and respond to caller within four days	88%	93%	90%	90%	90%
Respond to and repair 90% of pothole requests within 24 hours	97%	90%	90%	90%	90%

### Traffic Operations

**Net Cost: \$1,997,266**

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.

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>EXPENDITURE SUMMARY BY FUND</u></b>					
General Fund	1,746,390	1,788,910	1,895,126	1,902,746	2,011,266
<b>Expenditures Total</b>	<b>\$1,746,390</b>	<b>\$1,788,910</b>	<b>\$1,895,126</b>	<b>\$1,902,746</b>	<b>\$2,011,266</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>					
Personal Services	1,269,588	1,321,975	1,349,084	1,365,527	1,466,554
Supplies and Services	341,422	313,772	375,057	381,052	376,557
Interfund Charges	125,152	128,468	145,114	143,653	142,284
Capital Related	10,228	24,695	25,871	12,514	25,871
<b>Expenditures Total</b>	<b>\$1,746,390</b>	<b>\$1,788,910</b>	<b>\$1,895,126</b>	<b>\$1,902,746</b>	<b>\$2,011,266</b>
<b><u>STAFFING SUMMARY</u></b>					
General Fund	21.00	21.00	21.00	21.00	22.00
<b>Staffing Total</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>22.00</b>

# Public Works

## PROGRAM DETAIL

### Traffic Operations

	2012 Actual	2013 Actual	2014 Original	2014 Projection	2015 Adopted
<b><u>PERFORMANCE MEASURE SUMMARY</u></b>					
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	100%	93%	90%	100%	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	87%	94%	95%	95%	95%







# **CAPITAL IMPROVEMENT 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-11)
- The five-year plan for the Capital Projects Fund (H-12 to H-13)
- A summary of the CIP five-year budget plan for each fund (H-14)
- The Capital Improvement Program, excluding Aurora Water, (H-15 to H-24)
- The Aurora Water Capital Improvement Program, (H-25)
- A listing of budget adjustments to capital projects in all funds (Capital Program Amendments Detail) (H-26 to H-49)
- Non-Routine Projects (H-50 to H-63)

Data for the years 2013 through 2019 are presented. The 2013 data represent carry forward appropriations reconciled to the City's Comprehensive Annual Financial Report. The 2014 data represent an estimate of how the 2014 budget will end the year. The 2015 figures present the City's capital budget. All 2016 through 2019 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 other sections of the 2015 Adopted Budget book. The additional information that can be found outside of the CIP section includes:

- The CIP Summary by fund and department, 2012-2019 (Summary Information, B-29)
- The Capital Amendments Summary by fund and department (Summary Information, B-31)
- The Building Repair Subfund five-year project detail (Capital Appendix, I-9)
- The Parks and Open Space five-year project detail (Capital Appendix, I-11)
- The Aurora Water five-year project detail (Capital Appendix, I-20)

## Capital Improvement Program Overview

The City of Aurora's five-year Capital Improvement Program (CIP) identifies the capital needs of the City and allocates existing funds and projected revenues for projects of \$25,000 or more. All projects must have a long-term benefit of at least five years. The CIP funds:

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

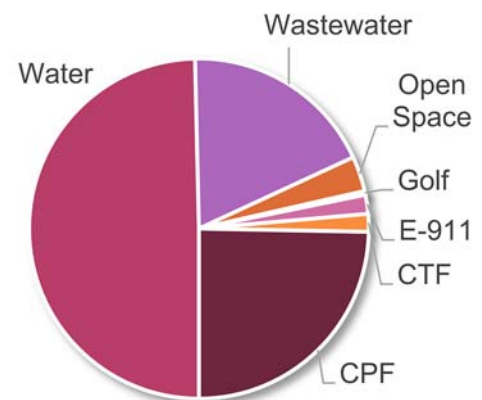
The CIP functions as a capital-spending plan for all five years. The CIP is updated annually as part of the budget process. It includes appropriations to support approved capital projects for the current budget year and reflects the input received from citizens and staff. It also contains appropriations for new projects and any requests to revise prior year appropriations, as shown in the Capital Program amendments table on page H-26. 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 2015 to 2019 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 24.7 percent of the CIP five-year plan.
- **Conservation Trust Fund -** Pursuant to Colorado law, the Conservation Trust Fund (CTF) is used for the acquisition, development, and maintenance of new conservation sites or for recreation-related capital improvements or maintenance to

**Chart 1. Capital Improvement Projects by Fund – 5 Year Plan**



public sites. The primary source of revenue for the CTF is lottery proceeds distributed by the State of Colorado. The CTF accounts for 1.7 percent of the CIP five-year plan.

- **Enhanced E-911 Fund** - The Enhanced E-911 Fund provides for the acquisition, development and maintenance of emergency communication systems, including the 800-megahertz (MHz) communication system. The primary sources of revenue for the Enhanced E-911 Fund are the emergency telephone surcharge and 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. The Golf Fund accounts for 0.4 percent of the CIP five-year plan.
- **Open Space Fund** - The Open Space Fund (OSF) was created in 2011, combining the Arapahoe County Open Space Fund (ArCo Fund) and the Adams County (AdCo) projects previously held in the Designated Revenue Fund. It provides for the acquisition, development, and maintenance of parks and open space in the City. The primary source of Open Space Fund revenue is a one quarter of one percent Arapahoe County Open Space sales and use tax. The OSF accounts for 3.3 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 18.5 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 49.6 percent of the five-year CIP.

## **Financial Overview of the Capital Improvement Plan**

Annual capital appropriations from all the City funds will reach \$135.3 million in 2014, while a grand total of \$636.9 million in capital projects is projected or planned between 2015 and 2019. The plan for each fund and major changes are discussed in the following sections.

## Capital Projects Fund (CPF)

### History of the CPF

The 2015-2019 five-year plan totals \$157.4 million. Table 1 illustrates the spending in the CPF and BRF by department during three recent five-year plan cycles and breaks out some of the more significant expenditure lines.

**Table 1. CPF/BRF Five Year Plan History**

	Five-Year plan (millions)			\$ Change 2005 to 2015	% Change 2005 to 2015
	2005-2009	2010-2014	2015-2019		
<b>Total Five-Year CPF /BRF</b>	<b>\$ 143.3</b>	<b>\$ 95.2</b>	<b>\$ 157.4</b>	<b>\$ 14.1</b>	<b>9.8%</b>
<b>Development Services</b>	<b>\$ 0.7</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0.7)</b>	<b>-100.0%</b>
<b>Finance</b>	<b>\$ 0.6</b>	<b>\$ 0.6</b>	<b>\$ 0.8</b>	<b>\$ 0.2</b>	<b>33.3%</b>
Direct Costs	0.4	0.7	0.7	0.3	N/A
<b>Fire</b>	<b>\$ 2.1</b>	<b>\$ -</b>	<b>\$ 5.5</b>	<b>\$ 3.4</b>	<b>161.9%</b>
<b>General Management / IS</b>	<b>\$ 11.5</b>	<b>\$ 2.1</b>	<b>\$ 2.1</b>	<b>\$ (9.4)</b>	<b>-81.7%</b>
Direct Costs	2.0	2.1	2.1	0.1	N/A
<b>Information Technology</b>	<b>\$ 9.4</b>	<b>\$ 9.0</b>	<b>\$ 8.1</b>	<b>\$ (1.3)</b>	<b>-13.8%</b>
<b>Neighborhood Services</b>	<b>\$ 0.9</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0.9)</b>	<b>-100.0%</b>
<b>Non-Departmental</b>	<b>\$ 5.4</b>	<b>\$ 0.4</b>	<b>\$ 11.2</b>	<b>\$ 5.8</b>	<b>107.4%</b>
Art in Public Places	1.0	0.4	1.4	0.4	40.0%
Transfers/Debt Service*	4.0	-	7.5	3.5	87.5%
Other	0.4	-	2.3	1.9	475.0%
<b>Parks, Rec, and Open Space</b>	<b>\$ 3.0</b>	<b>\$ -</b>	<b>\$ 1.4</b>	<b>\$ (1.6)</b>	<b>-53.3%</b>
Direct Costs	0.7	-	-	(0.7)	-100.0%
<b>Planning &amp; Dev Svcs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Police</b>	<b>\$ 1.2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1.2)</b>	<b>-100.0%</b>
<b>Public Works</b>	<b>\$ 109.2</b>	<b>\$ 83.1</b>	<b>\$ 128.2</b>	<b>\$ 19.0</b>	<b>17.4%</b>
Concrete Repair	14.5	6.4	10.2	(4.3)	-29.9%
Street Reconstruction	9.0	5.1	5.6	(3.4)	-38.2%
Chip Seal/Crack Seal/Overlay	5.6	8.7	11.3	5.7	101.8%
Traffic Signals - New/Replace	9.3	5.4	6.1	(3.2)	-34.4%
Street Asphalt Overlay	32.3	36.7	53.1	20.8	64.4%
Sidewalk ADA	1.3	0.5	-	(1.3)	-100.0%
Alley Construction	1.5	-	-	(1.5)	-100.0%
Major Intersection Traffic Imp	1.3	-	-	(1.3)	-100.0%
Service Line Undergrounding	0.5	-	-	(0.5)	-100.0%
Bridge Maintenance	-	0.3	0.5	0.5	N/A
Misc Street Improvement	1.8	1.0	6.5	4.7	261.1%
Direct Costs*	4.7	5.4	5.8	1.1	23.4%
Bike/Ped Projects	-	-	0.6	0.6	N/A
Street Condition Testing	-	-	0.2	0.2	N/A
TIP, other individual projects	16.5	4.5	13.9	(2.6)	-15.8%
Fence	1.0	0.3	-	(1.0)	-100.0%
Building Repair Projects*	9.9	8.8	14.4	4.5	45.5%

\*The Building Repair Fund was its own fund until 2011, paid by a transfer from the CPF. It is now paid directly 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 increase in capital spending, especially compared to the relatively lean 2010 – 2014 five-year plan. CPF spending is \$14.1 million (9.8 percent) more than the five year plan from 2005-2009, and compares even more favorably to the 2010 five-year plan, up \$62.2 million (65.3 percent). Public Works has the majority of the increase, especially in street asphalt overlay, which was up \$20.8 million (64.4 percent) from the 2005 plan.

### 2015 CPF Plan

#### **Revenue**

For 2015, approximately 89.1 percent of CPF revenue is from the General Fund. This is higher than normal for this fund, as the 2015 transfer from the General Fund includes a planned transfer of \$8.9 million in funds as a set-aside for specific functions. Additional revenues are composed of intergovernmental revenue from the Adams County Transportation Tax, interest income, other miscellaneous revenues, and the second year of the street occupancy fee. For 2015, CPF revenue is shown in Table 2.

**Table 2. 2015 Capital Projects Fund Revenue**

Item	Amount
General Fund Transfer	\$ 23,444,708
Additional General Fund Transfer (One Time)	8,850,000
General Fund Transfer to repay Green Fund	53,200
Recreation Fund Transfer to repay Green Fund	30,000
Adams Co. Transportation Sales Tax	1,315,465
Street Occupancy Fee	350,000
Interest Earnings	330,000
Capital Impact Fee Revenue (formerly in DRF)	1,861,893
Other Revenues	75,000
<b>Total Sources of Funds</b>	<b>\$ 36,310,266</b>

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. Recently, Council requested that staff begin to return the transfer back to the 4.0 percent mandate. To accomplish this, the 2014 transfer was set at 2.0 percent, and will be stepped up in each subsequent year by one-half of a percent until the entire 4.0 percent amount is transferred in 2018. The 2015 transfer is set at 2.5 percent.

In addition to the typical transfer, \$8.9 million is being transferred from the General Fund for specific projects, including 6<sup>th</sup> Avenue land acquisition, TOD development support, the Single Point of Entry program remodel, Westerly Creek Corridor Improvements, and a small remodel in Finance. Detail on these specific projects can be found in the Capital Amendments section.

In 2015, the fourth year of a \$30,000 transfer from the Recreation Fund is projected as part of a five-year repayment to the Green Fund for the purchase of a solar hot water heater. In addition, \$53,200 is projected for the second 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 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 \$1.3 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 low recently due to a very low rate of return. The projection assumes several years of sub-one percent interest rates.

Other revenues include:

- Capital Impact Fees are expected to increase to \$1.9 million, a 2.0 percent increase over the 2014 projection. The fee revenue is expected to slowly build to just over \$2.0 million in 2019;
- \$350,000 for a street occupancy fee;
- \$45,000 in charge revenue associated with the Building Repair Subfund; and
- \$30,000 in Cell Tower Revenue, an annual amount tied to a lease payment for cell towers on Aurora property.

## **Expenditures**

Table 3 shows the breakdown of 2015 CPF expenditures by department. The \$32.2 million Public Works appropriation consists of \$16.1 million in ongoing maintenance, repair, improvement, and replacement projects, \$5.7 million for 6<sup>th</sup> Avenue land acquisition, \$2.8 million of Building Repair – related projects, \$3.0 million for projected associated with FasTracks, \$1.2 million for traffic signals, \$1.2 million for personnel costs, \$825,000 for Police District 2 office space, and \$1.4 million for all remaining projects. After Public Works, the next largest user of funds is Non-departmental, with \$4.2 million for transit oriented development, public safety debt service, and art in public places.



**Table 3. 2015 Capital Projects Fund Expenditures by Department**

Department	Amount
Finance	\$ 189,543
Fire	1,560,000
Internal Services	439,121
Information Technology	426,000
Non-Departmental	4,166,312
Parks, Recreation, and Open Space	1,280,000
Public Works	32,203,926
<b>Total</b>	<b>\$ 40,264,902</b>

### 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 Capital Projects Fund could adjust expenditures in several departments. The adjustments were comprised of two types: calendar adjustments and amendments, as noted in Table 4.

### **Calendar Adjustments**

Base adjustments are typical adjustments that occur due to the move of the five-year plan from one specified span of years to the next. For example, since the previous five-year plan included projects from 2014 to 2018, and the new five-year plan includes projects from 2015 to 2019, any adjustment in budget occurring solely due to the elimination of 2014 and the subsequent adding of 2019 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-26. Note that most of the amendment increases were for Public Works projects such as street maintenance and FasTracks-related projects.

**Table 4. Capital Projects Fund Expenditure Adjustments from Previous Five-Year Plan**

Department	Calendar Adjustment	Amendment	Total Change	Comment
Finance	\$ 20,200	\$ 97,309	\$ 117,509	Check 21 remodel, direct cost adjustment in accordance with city policy
Fire	-	5,520,000	5,520,000	Fire station remodels, permanent Murphy Creek fire station
Internal Services	59,155	82,736	141,891	Repair fuel pump station, direct cost adjustment in accordance with city policy
IT	1,550,000	-	1,550,000	Increase in 800 MHz Radio transfer
Non-Dept	1,506,971	2,775,601	4,282,572	\$2.4M TOD development support, \$1.5M annually for public safety project debt starting in 2015; Art in Public Places adjustment
PROS	(2,340,000)	1,250,000	(1,090,000)	Primarily elimination of Moorhead Rec Center Seed Money, offset by Aquatic, DeLaney Farm, and Westerly Creek Corridor improvements
Planning	(100,000)	-	(100,000)	FasTracks-related TOD Marketing
Public Works	(4,079,703)	11,772,222	7,692,519	Primarily elimination of FasTracks and other one-time budgets, offset by 6 <sup>th</sup> Avenue land acquisition, additional street maintenance, building repair and direct costs, and other amendments as noted on page H-25
<b>Total</b>	<b>\$(3,383,377)</b>	<b>\$21,497,868</b>	<b>\$18,114,491</b>	

## 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. Funds spent on maintenance are limited to 20.0 percent of annual revenues. In Adams County, a similar AdCo tax is in place. There is no limit on the amount that can be spent on patrol and interpretive education programs in either county. In 2015, the projected budget anticipates \$7.0 million in OSF revenues.

The OSF provides the City with a valuable opportunity to increase funding for parks development. In 2015, the fund will dedicate \$6.0 million in funding to Parks, Recreation and Open Space construction and infrastructure improvements. The five-year capital plan for OSF anticipates \$21.3 million will be appropriated between 2015 and 2019. The schedule of the Parks and Open Space projects for 2014 and beyond can be seen in detail presented on page I-11.

**Conservation Trust Fund (CTF Fund)**

In 2015, the Conservation Trust Fund is projected to receive approximately \$3.7 million in revenue from State Lottery proceeds and interest income. The major project in 2015 is \$2.0 million for Moorhead Recreation Center improvements, which accounts for two-thirds of the \$3.0 million projected to be spent. During the 2015-2019 five-year plan, \$10.8 million is projected to be spent, with \$6.8 million planned for Moorhead Recreation Center improvements. The schedule of the CTF projects for 2014 and beyond can be seen in detail presented on page I-11.

**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 project associated with laying network fiber to public safety facilities. During the period 2015-2019, \$11.5 million is projected to be spent.

**Golf Fund**

Golf's five-year capital plan is devoted to overall facility enhancements and hardscape improvements, based on the feedback from a recent National Golf Foundation study. 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 \$2.3 million in projects in the five-year plan.

**Water / Wastewater Funds**

The Aurora Water capital improvement program, which includes projects in the Water Fund and the Wastewater Fund, represents 68.1 percent of the City's planned five-year capital spending. The 2015 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 \$433.7 million for the 2015-2019 period. The Aurora Water five-year project detail can be found on page I-20.

**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-50.

### **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 \$6.0 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, \$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. \$14.5 million is planned from 2015 through 2019. Detail behind this budget can be found in the appendix starting on page I-9.

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 2015 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	2015 Amount	Description
Finance	CPF	Direct Costs Financial Services	\$139,543	Funding for operating expenses to provide financial and budget oversight for the City's CPF
Internal Services	CPF	Direct Costs Purchasing Services	\$388,621	Funding for operating related expenses associated with purchasing services benefiting the CPF
Public Works	CPF	Direct Costs Engineering and Design	\$1,094,177	Funding for operating expenses associated with engineering and design of Public Works' CPF projects
Public Works	CPF	Direct Costs Facilities Management	\$125,032	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 addition, FasTracks funds set aside for art at light rail sites is being transferred as well. For 2015 – 2019 five-year plan, the AIPP transfer will be near \$1.4 million.

## Capital Projects Fund Five-Year Plan

	2014 Projected	2015 - 2019 Five-Year Plan					Total 2015 - 2019
		2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b>Beginning Funds Available</b>	\$ 18,360,177	\$ 11,974,211	\$ 8,019,575	\$ 7,230,461	\$ 10,055,623	\$ 12,964,191	N/A
<b>SOURCES OF FUNDS</b>							
<b>Transfers In</b>							
<b>General Fund</b>	\$ 19,562,133	\$ 21,785,183	\$ 23,833,714	\$ 24,372,747	\$ 26,251,440	\$ 26,820,254	\$ 123,063,338
Transfer due to Sports Park Debt Back into CPF	-	1,659,525	1,659,525	1,659,525	1,659,525	1,659,525	8,297,625
One-Time Transfers	9,300,000	8,850,000	550,000	-	-	-	9,400,000
Green Fund Payback (2013 Spring Supplemental)	53,200	53,200	53,200	53,200	53,200	53,200	266,000
<b>Total Transfer from General Fund</b>	<b>28,915,333</b>	<b>32,347,908</b>	<b>26,096,439</b>	<b>26,085,472</b>	<b>27,964,165</b>	<b>28,532,979</b>	<b>141,026,963</b>
One-Time Transfer from AURA for Montview Overlay	500,000	-	-	-	-	-	-
Xcel Payback / Beck Payback	30,000	30,000	30,000	-	-	-	60,000
<b>Total Transfers In</b>	<b>\$ 29,445,333</b>	<b>\$ 32,377,908</b>	<b>\$ 26,126,439</b>	<b>\$ 26,085,472</b>	<b>\$ 27,964,165</b>	<b>\$ 28,532,979</b>	<b>\$ 141,086,963</b>
<b>Intergovernmental Revenues</b>							
Adams County Transportation Sales Tax	\$ 1,269,754	\$ 1,315,465	\$ 1,361,507	\$ 1,399,629	\$ 1,430,421	\$ 1,466,181	\$ 6,973,203
RTD Iliff Parking Funds	2,778,850						
Colfax Bike/Ped Proceeds	365,000						
TIP Funds (2014 Spring Supp)	359,000	-	-	-	-	-	-
<b>Total Intergovernmental Revenues</b>	<b>\$ 4,772,604</b>	<b>\$ 1,315,465</b>	<b>\$ 1,361,507</b>	<b>\$ 1,399,629</b>	<b>\$ 1,430,421</b>	<b>\$ 1,466,181</b>	<b>6,973,203</b>
<b>Total Interest</b>	<b>\$ 328,222</b>	<b>\$ 330,000</b>	<b>\$ 311,300</b>	<b>\$ 375,000</b>	<b>\$ 465,000</b>	<b>\$ 465,000</b>	<b>1,946,300</b>
<b>Other Revenues</b>							
FRA Loan Repayment	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signal Payments (2014 Spring Supp)	480,000	-	-	-	-	-	-
Building Repair Subfund Charges	45,000	45,000	45,000	45,000	45,000	45,000	225,000
Street Occupancy Fee	350,000	350,000	350,000	350,000	350,000	350,000	1,750,000
Cell Tower Revenue	30,000	30,000	30,000	40,000	40,000	40,000	180,000
Insurance Recoveries (2014 Spring Supp)	7,729	-	-	-	-	-	-
Police & Fire Training Facility Funds	400,000	-	-	-	-	-	-
I-225 Light Rail Reimbursement (2014 Spring Supp)	679,610	-	-	-	-	-	-
CAP Revenue	1,825,385	1,861,893	1,899,130	1,937,113	1,975,855	2,015,372	9,689,364
<b>Total Other Revenues</b>	<b>\$ 3,947,724</b>	<b>\$ 2,286,893</b>	<b>\$ 2,324,130</b>	<b>\$ 2,372,113</b>	<b>\$ 2,410,855</b>	<b>\$ 2,450,372</b>	<b>\$ 11,844,364</b>
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 38,493,883</b>	<b>\$ 36,310,266</b>	<b>\$ 30,123,376</b>	<b>\$ 30,232,214</b>	<b>\$ 32,270,441</b>	<b>\$ 32,914,533</b>	<b>\$ 161,850,830</b>

## Capital Projects Fund Five-Year Plan

	2014 Projected	2015 - 2019 Five-Year Plan					Total 2015 - 2019
		2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b>USES OF FUNDS</b>							
Finance	\$ 126,827	\$ 189,543	\$ 143,729	\$ 148,041	\$ 152,481	\$ 157,055	\$ 790,850
Fire	(12)	1,560,000	3,960,000	-	-	-	5,520,000
Internal Services	371,407	439,121	400,280	412,288	424,657	437,396	2,113,742
Information Technology	376,000	426,000	1,926,000	1,926,000	1,926,000	1,926,000	8,130,000
Neighborhood Services	-	-	-	-	-	-	-
Non-Departmental	591,686	4,166,312	1,984,854	1,683,661	1,700,457	1,699,783	11,235,067
Parks & Open Space	2,401,000	1,280,000	30,000	40,000	40,000	40,000	1,430,000
Planning	100,000	-	-	-	-	-	-
Public Works	38,451,516	29,237,374	19,823,325	20,486,895	22,064,132	22,133,086	113,744,812
Building Repair Subfund	2,461,425	2,966,552	2,644,303	2,710,166	3,054,146	3,058,245	14,433,412
Net Public Works	40,912,941	32,203,926	22,467,628	23,197,062	25,118,278	25,191,331	128,178,224
<b>TOTAL USES OF FUNDS</b>	<b>\$ 44,879,849</b>	<b>\$ 40,264,902</b>	<b>\$ 30,912,491</b>	<b>\$ 27,407,051</b>	<b>\$ 29,361,873</b>	<b>\$ 29,451,565</b>	<b>\$ 157,397,882</b>
<b>Net Sources Less Uses</b>	<b>\$ (6,385,966)</b>	<b>\$ (3,954,636)</b>	<b>\$ (789,115)</b>	<b>\$ 2,825,163</b>	<b>\$ 2,908,568</b>	<b>\$ 3,462,968</b>	<b>\$ 4,452,948</b>
<b>Funds Available for Future Projects</b>	<b>\$ 11,974,211</b>	<b>\$ 8,019,575</b>	<b>\$ 7,230,461</b>	<b>\$ 10,055,623</b>	<b>\$ 12,964,191</b>	<b>\$ 16,427,159</b>	
<b>Funds Available Breakdown</b>							
Committed for DIA Noise, Other	\$ 206,280	\$ 206,280	\$ 206,280	\$ 206,280	\$ 206,280	\$ 206,280	
Committed for Green Fund	620,850	704,050	787,250	840,450	893,650	946,850	
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	548,675	548,675	548,675	548,675	548,675	548,675	
Committed for FasTracks Development	3,295,000	270,000	-	-	-	-	
Committed for Murphy Creek FS / FS Remodels	2,250,000	760,000	-	-	-	-	
Committed for Old Police Training Facility Demolition	-	-	-	450,000	500,000	500,000	
Committed for Evidence Storage	-	-	490,000	500,000	900,000	2,100,000	
Committed for HRIS System	24,274	24,517	24,762	25,010	25,260	25,513	
Committed for Fence Replacement	396,300	396,300	396,300	396,300	396,300	396,300	
Restricted for Capital Impact Fees	4,493,264	4,933,209	4,634,662	6,937,493	9,320,309	11,471,709	
Assigned for 5-Year Capital Needs	\$ 1,281	\$ 38,258	\$ 4,244	\$ 13,129	\$ 35,431	\$ 93,546	

## 2015 - 2019 Capital Improvement Program Summary by Fund

Fund	Carryforward Appropriation <sup>1</sup>	2014 Projected Budget <sup>2</sup>	Five-Year Plan					Total Cost 2015 - 2019
			2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
Capital Projects Fund	17,050,113	44,879,849	40,264,902	30,912,491	27,407,051	29,361,873	29,451,565	157,397,882
Conservation Trust Fund	4,656,259	2,070,000	3,025,000	1,950,000	1,950,000	1,800,000	2,037,500	10,762,500
Enhanced E-911 Fund	353,102	1,686,000	965,000	3,025,000	2,425,000	2,600,000	2,475,000	11,490,000
Gifts & Grants Fund	3,316,059	1,598,148	0	0	0	0	0	0
Golf Courses Fund	448,777	357,500	500,000	500,000	500,000	400,000	400,000	2,300,000
Open Space Fund	9,827,811	2,627,500	6,017,500	3,747,500	3,707,500	3,332,500	4,445,000	21,250,000
Parks Development Fund	759,664	0	0	0	0	0	0	0
Recreation Fund	30,423	0	0	0	0	0	0	0
Wastewater Fund	35,625,477	27,820,033	22,124,755	35,167,562	23,818,845	18,320,701	18,242,190	117,674,053
Water Fund	68,065,744	54,252,792	47,891,438	58,895,587	62,863,807	65,248,111	81,125,784	316,024,727
<b>Total Capital Improvement Program</b>	<b>\$140,133,429</b>	<b>\$135,291,822</b>	<b>\$120,788,595</b>	<b>\$134,198,140</b>	<b>\$122,672,203</b>	<b>\$121,063,185</b>	<b>\$138,177,039</b>	<b>\$636,899,162</b>



## 2015 - 2019 Capital Improvement Program

### Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation <sup>1</sup>	2014 Projected Budget <sup>2</sup>	Five-Year Plan					Total Cost 2015 - 2019
			2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<u>Capital Projects Fund</u>								
<i>Finance</i>								
34017 Direct Costs Financial Services	0	126,827	139,543	143,729	148,041	152,481	157,055	740,849
34026 Remodel for Check 21 Systems	0	0	50,000	0	0	0	0	50,000
34702 Financial Systems (Accounting, T&L, and Budget)	135,571	0	0	0	0	0	0	0
<b>Total Finance</b>	<b>\$135,571</b>	<b>\$126,827</b>	<b>\$189,543</b>	<b>\$143,729</b>	<b>\$148,041</b>	<b>\$152,481</b>	<b>\$157,055</b>	<b>\$790,849</b>
<i>Fire</i>								
58732 Fire Station Remodels	12	-12	1,060,000	960,000	0	0	0	2,020,000
58737 Fire Station 15 Build	0	0	500,000	3,000,000	0	0	0	3,500,000
<b>Total Fire</b>	<b>\$12</b>	<b>(\$12)</b>	<b>\$1,560,000</b>	<b>\$3,960,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,520,000</b>
<i>Information Technology</i>								
37714 Systems and Network Replacement	673,221	276,000	326,000	326,000	326,000	326,000	326,000	1,630,000
37721 Telephone Infrastructure Expansion	555,538	100,000	100,000	100,000	100,000	100,000	100,000	500,000
37724 800 MHz Radio (Transfer to E-911 Fund)	0	0	0	1,500,000	1,500,000	1,500,000	1,500,000	6,000,000
37746 Technology Efficiency Improvements	1,348	0	0	0	0	0	0	0
<b>Total Information Technology</b>	<b>\$1,230,107</b>	<b>\$376,000</b>	<b>\$426,000</b>	<b>\$1,926,000</b>	<b>\$1,926,000</b>	<b>\$1,926,000</b>	<b>\$1,926,000</b>	<b>\$8,130,000</b>
<i>Internal Services</i>								
31028 Direct Costs Purchasing Services	0	371,407	388,621	400,280	412,288	424,657	437,396	2,063,242
31036 Fuel Island Repair	0	0	50,500	0	0	0	0	50,500
<b>Total Internal Services</b>	<b>\$0</b>	<b>\$371,407</b>	<b>\$439,121</b>	<b>\$400,280</b>	<b>\$412,288</b>	<b>\$424,657</b>	<b>\$437,396</b>	<b>\$2,113,742</b>
<i>Neighborhood Services</i>								
64427 Street Lighting Northwest Aurora	38,245	0	0	0	0	0	0	0
<b>Total Neighborhood Services</b>	<b>\$38,245</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## 2015 - 2019 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2014 Carryforward Appropriation <sup>1</sup>	2014 Projected Budget <sup>2</sup>	Five-Year Plan					Total Cost 2015 - 2019
			2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<u>Capital Projects Fund</u>								
<i>Non-Departmental</i>								
25082 Art in Public Places (Transfer to Cultural Fund)	0	591,686	316,312	484,854	183,661	200,457	199,783	1,385,067
25720 DIA Noise Mitigation	90,655	0	0	0	0	0	0	0
25740 DIA Court Approved Noise Plan	1,013,420	0	0	0	0	0	0	0
25748 TOD Development Support	0	0	2,350,000	0	0	0	0	2,350,000
25749 Public Safety Debt Service	0	0	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
<b>Total Non-Departmental</b>	<b>\$1,104,075</b>	<b>\$591,686</b>	<b>\$4,166,312</b>	<b>\$1,984,854</b>	<b>\$1,683,661</b>	<b>\$1,700,457</b>	<b>\$1,699,783</b>	<b>\$11,235,067</b>
<i>Parks, Recreation &amp; Open Space</i>								
61827 Community College Lowry Landscaping Challenge	0	100,000	0	0	0	0	0	0
61842 Infrastructure Trails-CPF	51,384	0	0	0	0	0	0	0
61893 Infrastructure Parks-CPF	7,069	0	0	0	0	0	0	0
61969 Median Maintenance	0	530,000	30,000	30,000	40,000	40,000	40,000	180,000
62779 Morrison Center-CPF	96,434	0	0	0	0	0	0	0
62787 InfraPks Small Prj-CPF	0	21,000	0	0	0	0	0	0
62807 DeLaney Farm Site Improvements - CPF	0	0	750,000	0	0	0	0	750,000
62808 Westerly Creek Corridor Improvements - CPF	0	0	250,000	0	0	0	0	250,000
62823 Moorhead Recreation Center	0	1,000,000	0	0	0	0	0	0
62824 Recreation Center Seed Money	0	750,000	0	0	0	0	0	0
63717 Aquatics Facility Improvements-CPF	0	0	250,000	0	0	0	0	250,000
<b>Total Parks, Recreation &amp; Open Space</b>	<b>\$154,887</b>	<b>\$2,401,000</b>	<b>\$1,280,000</b>	<b>\$30,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$1,430,000</b>

## 2015 - 2019 Capital Improvement Program

### Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation <sup>1</sup>	2014 Projected Budget <sup>2</sup>	Five-Year Plan					Total Cost 2015 - 2019
			2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b><u>Capital Projects Fund</u></b>								
<i>Planning &amp; Development Services</i>								
67803 Redevelopment Activities Prog	1,860,513	0	0	0	0	0	0	0
67808 I-225 TOD Marketing Study	36,767	100,000	0	0	0	0	0	0
<b>Total Planning &amp; Development Services</b>	<b>\$1,897,280</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Public Works</i>								
(New) Colfax Bike Ped Improvements	0	365,000	0	0	0	0	0	0
(New) Iliff Light Rail Parking Garage Projects	0	10,259,996	0	0	0	0	0	0
49406 CAP-SE-Transportation	0	480,000	0	0	0	0	0	0
49702 Miscellaneous Street Improvements	767,159	900,000	1,345,000	1,078,000	1,140,000	1,480,000	1,480,000	6,523,000
49705 Sidewalk/ADA Improvements	2,609	0	0	0	0	0	0	0
49710 Traffic Signal Construction	387,634	700,000	750,000	700,000	700,000	700,000	700,000	3,550,000
49712 Street Asphalt Overlay Program	1,288,736	8,600,000	9,240,000	10,456,000	10,580,000	11,410,000	11,410,000	53,096,000
49713 Concrete Repair Program	683,130	1,644,000	2,089,000	1,822,000	1,884,000	2,224,000	2,224,000	10,243,000
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	699,118	143,716	0	0	0	0	0	0
49752 Major Intersection Traffic Improvements	251,266	0	0	0	0	0	0	0
49753 Alley Construction, NW Aurora	102,003	0	0	0	0	0	0	0
49779 Direct Costs - Design, Engineering, etc.	204,604	845,028	1,094,177	1,127,002	1,160,812	1,195,637	1,231,506	5,809,134
49784 Joint Training Facility Design	500,000	2,600,000	0	0	0	0	0	0
49786 Traffic Signal Component Replacement	423,064	480,000	490,000	500,000	510,000	520,000	530,000	2,550,000
49793 Street Maintenance - Asphalt Overlay In House	0	683,687	704,197	725,323	747,083	769,495	792,580	3,738,678
49794 Street Maintenance - Chip Seal/Crack Seal	9,997	1,200,000	1,300,000	1,300,000	1,650,000	1,650,000	1,650,000	7,550,000

## 2015 - 2019 Capital Improvement Program

### Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation <sup>1</sup>	2014 Projected Budget <sup>2</sup>	Five-Year Plan					Total Cost 2015 - 2019
			2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<u>Capital Projects Fund</u>								
<i>Public Works</i>								
49821 Bridge Maintenance	260,979	50,000	300,000	50,000	50,000	50,000	50,000	500,000
49825 Stapleton Road Connections	400,000	0	0	0	0	0	0	0
49830 Southeast Maintenance Facility	169,750	-169,750	0	0	0	0	0	0
49852 N Satellite Access Road	185,612	0	0	0	0	0	0	0
49861 Signals-Insurance Recoveries	133,093	0	0	0	0	0	0	0
49865 Smith-Peoria Bike Ped Impr	71,500	8,500	0	0	0	0	0	0
49866 9 Mile TIP Bike Ped Impr	613,863	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	-46,852	0	0	0	0	0	0
49872 Direct Costs - Building Repair CPF	0	120,676	125,032	128,783	132,646	136,626	140,725	663,812
49873 Fox Theater Ramp	0	0	59,000	0	0	0	0	59,000
49875 Building Repair Projects - CPF	1,685,257	2,340,749	2,782,520	2,515,520	2,577,520	2,917,520	2,917,520	13,710,600
49879 Quincy/Smoky Hill Intersection	25,021	0	0	0	0	0	0	0
49880 Peoria/Smith Grade Separation	87,202	0	0	0	0	0	0	0
49881 Firing Range-Repair Plan	63,215	0	0	0	0	0	0	0
49883 Hudson Rd Bridge- City Match	23,200	0	0	0	0	0	0	0
49884 6th Ave Lft Turn Lane Buckley	86,961	-86,961	0	0	0	0	0	0
49885 Harvard Av Roundabout-Iliff LRT	239,745	0	0	0	0	0	0	0
49886 District 2 Space Study	85,044	0	0	0	0	0	0	0
49887 Hoffman Heights / Colfax Repurpose	6,185	0	0	0	0	0	0	0
49889 I225 Light Rail-Reimburse	1,619,028	679,610	0	0	0	0	0	0
49890 FasTracks Related Projects Design Costs	517,954	655,159	0	0	0	0	0	0

## 2015 - 2019 Capital Improvement Program

### Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation <sup>1</sup>	2014 Projected Budget <sup>2</sup>	Five-Year Plan					Total Cost 2015 - 2019
			2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<u>Capital Projects Fund</u>								
<i>Public Works</i>								
49891 Tollgate Bridge at Colfax	204,270	0	0	0	0	0	0	0
49892 Office Reconfiguration Due to Lease Termination	13,721	0	0	0	0	0	0	0
49893 Parking Lot Light Retrofit	9,539	0	0	0	0	0	0	0
49894 North Sat Gas Radiant Heaters	119,721	0	0	0	0	0	0	0
49895 History Museum HVAC Repl	150,000	0	0	0	0	0	0	0
49915 Ridgeview Glen Special Improvement District Fence	10,319	-10,318	0	0	0	0	0	0
49916 Eastridge Comm Wall Repair	25,000	4,500	0	0	0	0	0	0
49918 FLD 13 PEORIA MEX TO IOWA FHWA	13,048	0	0	0	0	0	0	0
49921 6th Ave Extension Design	0	1,700,000	0	0	0	0	0	0
49922 Hudson Road - Box Elder Creek	164,500	0	0	0	0	0	0	0
49923 FasTracks Projects	140,000	4,125,000	3,025,000	0	0	0	0	3,025,000
49937 Bicycle Aurora Phase 1 Funding	0	100,000	200,000	100,000	100,000	100,000	100,000	600,000
49939 Arapahoe Road Funding Share	0	500,000	0	0	0	0	0	0
49940 Buckley AFB Accel-Decel Lanes	0	200,000	0	0	0	0	0	0
49941 D1 Fencing & Vehicle Gates	0	250,000	0	0	0	0	0	0
49944 South Mntc Sand Structure	0	169,750	0	0	0	0	0	0
49946 Streets Condition Testing	0	180,000	30,000	30,000	30,000	30,000	30,000	150,000
49947 Nederman Exhaust Fire Station Upgrades	0	131,451	0	0	0	0	0	0
49953 Sand Creek Acceleration - Deceleration Lane	0	0	360,000	0	0	0	0	360,000
49954 Heather Gardens Entrance	0	0	175,000	0	0	0	0	175,000

## 2015 - 2019 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation <sup>1</sup>	2014 Projected Budget <sup>2</sup>	Five-Year Plan					Total Cost 2015 - 2019
			2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<u>Capital Projects Fund</u>								
<i>Public Works</i>								
49955 Police District 2 Office Space	0	0	825,000	825,000	825,000	825,000	825,000	4,125,000
49956 6th Avenue Land Acquisition	0	0	5,700,000	0	0	0	0	5,700,000
49957 Single Point of Entry Remodel	0	0	500,000	0	0	0	0	500,000
<b>Total Public Works</b>	<b>\$12,489,936</b>	<b>\$40,912,941</b>	<b>\$32,203,926</b>	<b>\$22,467,628</b>	<b>\$23,197,061</b>	<b>\$25,118,278</b>	<b>\$25,191,331</b>	<b>\$128,178,224</b>
<b>Total Capital Projects Fund</b>	<b>\$17,050,113</b>	<b>\$44,879,849</b>	<b>\$40,264,902</b>	<b>\$30,912,491</b>	<b>\$27,407,051</b>	<b>\$29,361,873</b>	<b>\$29,451,565</b>	<b>\$157,397,882</b>
<u>Conservation Trust Fund</u>								
<i>Parks, Recreation &amp; Open Space</i>								
(New) Infrastructure Recreation-CTF	3,489,144	1,950,000	2,150,000	1,200,000	1,500,000	1,700,000	1,300,000	7,850,000
61703 Infrastructure Parks-CTF	317,097	65,000	100,000	300,000	50,000	50,000	62,500	562,500
61726 Acquisitions - CTF	94,612	0	150,000	0	0	0	0	150,000
61794 Infrastructure Trails-CTF	351,003	30,000	25,000	0	0	0	25,000	50,000
61847 Infrastructure Open Space-CTF	148,093	0	50,000	50,000	0	50,000	0	150,000
61886 Construction Open Space-CTF	116,705	25,000	250,000	50,000	400,000	0	350,000	1,050,000
61887 Construction Parks-CTF	139,605	0	300,000	350,000	0	0	300,000	950,000
<b>Total Parks, Recreation &amp; Open Space</b>	<b>\$4,656,259</b>	<b>\$2,070,000</b>	<b>\$3,025,000</b>	<b>\$1,950,000</b>	<b>\$1,950,000</b>	<b>\$1,800,000</b>	<b>\$2,037,500</b>	<b>\$10,762,500</b>
<b>Total Conservation Trust Fund</b>	<b>\$4,656,259</b>	<b>\$2,070,000</b>	<b>\$3,025,000</b>	<b>\$1,950,000</b>	<b>\$1,950,000</b>	<b>\$1,800,000</b>	<b>\$2,037,500</b>	<b>\$10,762,500</b>
<u>Enhanced E-911 Fund</u>								
<i>Information Technology</i>								
(New) Computer Aided Dispatch Upgrade	0	0	0	575,000	0	0	0	575,000
37729 800 MHz Radio Expansion	14,332	0	0	0	0	0	0	0
37733 MDC Infrastructure Replacement	46,090	0	150,000	350,000	425,000	425,000	475,000	1,825,000

## 2015 - 2019 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation <sup>1</sup>	2014 Projected Budget <sup>2</sup>	Five-Year Plan					Total Cost 2015 - 2019
			2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b><u>Enhanced E-911 Fund</u></b>								
<i>Information Technology</i>								
37734 Computer Aided Dispatch System Replacement	273,474	0	0	0	0	0	0	0
37736 E-911 Recorder Upgrade	0	0	0	0	0	175,000	0	175,000
37739 E-911 Answering System Upgrade	19,206	0	150,000	100,000	0	0	0	250,000
37747 Radio System Infrastructure Upgrade	0	1,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000	8,000,000
37748 Public Safety Fiber	0	686,000	665,000	0	0	0	0	665,000
<b>Total Information Technology</b>	<b>\$353,102</b>	<b>\$1,686,000</b>	<b>\$965,000</b>	<b>\$3,025,000</b>	<b>\$2,425,000</b>	<b>\$2,600,000</b>	<b>\$2,475,000</b>	<b>\$11,490,000</b>
<b>Total Enhanced E-911 Fund</b>	<b>\$353,102</b>	<b>\$1,686,000</b>	<b>\$965,000</b>	<b>\$3,025,000</b>	<b>\$2,425,000</b>	<b>\$2,600,000</b>	<b>\$2,475,000</b>	<b>\$11,490,000</b>
<b><u>Gifts &amp; Grants Fund</u></b>								
<i>Parks, Recreation &amp; Open Space</i>								
61710 Cherry Creek Bike Path	172,043	0	0	0	0	0	0	0
61987 Triple Creek ArCo Joint Proj	72,907	0	0	0	0	0	0	0
61988 High Line Ph1 Joint Proj	41,454	-39,852	0	0	0	0	0	0
62736 Unnamed Creek ArCo Grant	1,756	0	0	0	0	0	0	0
62740 Ponderosa Preserve ArCo Grant	534	0	0	0	0	0	0	0
62743 Star K Conn GOCO Grant	100,000	0	0	0	0	0	0	0
62776 Tollgate Bridge TIP Grant	1,055,457	0	0	0	0	0	0	0
62797 Del Mar Planning ArCo Grant	19	0	0	0	0	0	0	0
62799 ARes Scuba Beach ArCo Grant	192,799	0	0	0	0	0	0	0
62802 Triple Creek GOCO Grant	0	539,000	0	0	0	0	0	0
62803 Triple Creek Aq ArCo Grant	0	300,000	0	0	0	0	0	0
62804 Triple Creek NE Greenway Set	0	300,000	0	0	0	0	0	0

## 2015 - 2019 Capital Improvement Program

### Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation <sup>1</sup>	2014 Projected Budget <sup>2</sup>	Five-Year Plan					Total Cost 2015 - 2019
			2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b><u>Gifts &amp; Grants Fund</u></b>								
<i>Parks, Recreation &amp; Open Space</i>								
62812 Star K Conn AdCo Grant	160,000	0	0	0	0	0	0	0
62813 Sand Creek Ponds AdCo Grant	425,000	0	0	0	0	0	0	0
62814 Montview Park AdCo Grant	45,000	0	0	0	0	0	0	0
62816 DelMar Reno ArCo Grant	250,830	0	0	0	0	0	0	0
62817 Ponderosa Prsrv '13 ArCo Grant	830	0	0	0	0	0	0	0
62818 Star K Buffer Reveg AdCo Grant	82,340	0	0	0	0	0	0	0
62826 Cottonwood Park AdCo Grant	0	400,000	0	0	0	0	0	0
<b>Total Parks, Recreation &amp; Open Space</b>	<b>\$2,600,969</b>	<b>\$1,499,148</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Planning &amp; Development Services</i>								
67416 Brownfields RLF	568,600	0	0	0	0	0	0	0
67702 Walk & Wheel Kaiser Grant	0	99,000	0	0	0	0	0	0
<b>Total Planning &amp; Development Services</b>	<b>\$568,600</b>	<b>\$99,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Public Works</i>								
49763 Fitzsimons Landfill Remediation Grant	143,510	0	0	0	0	0	0	0
49917 RAQC Charging Ahead, Phase 1	2,980	0	0	0	0	0	0	0
<b>Total Public Works</b>	<b>\$146,490</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Gifts &amp; Grants Fund</b>	<b>\$3,316,059</b>	<b>\$1,598,148</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Golf Courses Fund</u></b>								
<i>Parks, Recreation &amp; Open Space</i>								
(New) Golf Infrastructure Capital Projects	112,000	207,500	350,000	300,000	300,000	100,000	100,000	1,150,000
61560 Golf - Water Conservation Projects	12,112	0	0	0	0	0	0	0



## 2015 - 2019 Capital Improvement Program

### Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation <sup>1</sup>	2014 Projected Budget <sup>2</sup>	Five-Year Plan					Total Cost 2015 - 2019
			2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b><u>Golf Courses Fund</u></b>								
<i>Parks, Recreation &amp; Open Space</i>								
61605 Golf - Art in Public Places (Transfer to Cultural)	6,500	0	0	0	0	0	0	0
61606 Golf-Infra CTF Support	318,165	150,000	150,000	200,000	200,000	300,000	300,000	1,150,000
<b>Total Parks, Recreation &amp; Open Space</b>	<b>\$448,777</b>	<b>\$357,500</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$2,300,000</b>
<b>Total Golf Courses Fund</b>	<b>\$448,777</b>	<b>\$357,500</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$2,300,000</b>
<b><u>Open Space Fund</u></b>								
<i>Parks, Recreation &amp; Open Space</i>								
(New) Infrastructure Recreation-AdCo	0	0	0	250,000	250,000	0	0	500,000
(New) Infrastructure Trails-AdCo	25,508	0	0	0	0	0	10,000	10,000
61835 Infrastructure Trails-ArCo	228,009	50,000	1,030,000	255,000	175,000	525,000	270,000	2,255,000
61892 Construction Open Space-ArCo	774,259	900,000	1,475,000	1,035,000	1,150,000	550,000	1,200,000	5,410,000
61901 Acquisitions-ArCo	0	0	0	0	0	0	500,000	500,000
61902 Construction Parks-ArCo	5,309,164	300,000	1,400,000	1,000,000	1,500,000	1,200,000	350,000	5,450,000
61903 Infrastructure Parks-ArCo	1,754,693	507,500	1,312,500	807,500	462,500	887,500	1,225,000	4,695,000
61906 Infrastructure Open Space-ArCo	681,686	150,000	270,000	300,000	100,000	100,000	220,000	990,000
62744 Construction Open Space-AdCo	100,000	0	0	0	0	0	500,000	500,000
62745 Infrastructure Open Space-AdCo	161,342	20,000	80,000	0	20,000	20,000	50,000	170,000
62771 Construction Parks-AdCo	347,574	650,000	400,000	100,000	0	0	0	500,000
62800 Infrastructure Parks-AdCo	445,576	50,000	50,000	0	50,000	50,000	120,000	270,000
<b>Total Parks, Recreation &amp; Open Space</b>	<b>\$9,827,811</b>	<b>\$2,627,500</b>	<b>\$6,017,500</b>	<b>\$3,747,500</b>	<b>\$3,707,500</b>	<b>\$3,332,500</b>	<b>\$4,445,000</b>	<b>\$21,250,000</b>
<b>Total Open Space Fund</b>	<b>\$9,827,811</b>	<b>\$2,627,500</b>	<b>\$6,017,500</b>	<b>\$3,747,500</b>	<b>\$3,707,500</b>	<b>\$3,332,500</b>	<b>\$4,445,000</b>	<b>\$21,250,000</b>

## 2015 - 2019 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation <sup>1</sup>	2014 Projected Budget <sup>2</sup>	Five-Year Plan					Total Cost 2015 - 2019
			2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b><u>Parks Development Fund</u></b>								
<i>Parks, Recreation &amp; Open Space</i>								
61760 Cherry Creek Bike Path	52,183	0	0	0	0	0	0	0
61894 Construction Parks-PDF	707,481	0	0	0	0	0	0	0
<b>Total Parks, Recreation &amp; Open Space</b>	<b>\$759,664</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Parks Development Fund</b>	<b>\$759,664</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Recreation Fund</u></b>								
<i>Parks, Recreation &amp; 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
<b>Total Parks, Recreation &amp; Open Space</b>	<b>\$30,423</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Recreation Fund</b>	<b>\$30,423</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Capital Improvement Program (Excluding Aurora Water)</b>	<b>\$36,442,208</b>	<b>\$53,218,997</b>	<b>\$50,772,402</b>	<b>\$40,134,991</b>	<b>\$35,989,551</b>	<b>\$37,494,373</b>	<b>\$38,809,065</b>	<b>\$203,200,382</b>

## 2015 - 2019 Capital Improvement Program Aurora Water Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2013 <sup>1</sup>	2014 Projected Budget <sup>2</sup>	Five-Year Plan					Total Cost 2015 - 2019
			2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b><u>Wastewater Fund</u></b>								
Collection	10,855,928	7,390,889	8,349,798	8,637,124	10,186,712	7,784,917	9,440,338	44,398,889
Operations & General Management	6,104,876	1,492,328	1,982,305	3,282,917	591,747	937,208	2,185,318	8,979,495
Storm Water	18,664,673	18,936,816	11,792,652	23,247,521	13,040,386	9,598,576	6,616,534	64,295,669
<b>Total Wastewater Fund</b>	<b>\$35,625,477</b>	<b>\$27,820,033</b>	<b>\$22,124,755</b>	<b>\$35,167,562</b>	<b>\$23,818,845</b>	<b>\$18,320,701</b>	<b>\$18,242,190</b>	<b>\$117,674,053</b>
<b><u>Water Fund</u></b>								
Operations & General Management	350,000	246,297	1,598,177	1,113,898	1,178,874	1,390,802	4,028,869	9,310,620
Prairie Waters Project	4,744,575	-404,092	0	0	0	0	0	0
Pumping	931,182	500,000	1,600,000	2,000,000	1,700,000	0	0	5,300,000
Source of Supply Other	13,657,239	3,972,304	5,800,000	6,852,950	10,619,390	19,364,522	31,350,000	73,986,862
Source of Supply Storage	21,078,245	19,787,767	24,254,500	24,666,000	32,762,000	23,759,000	27,770,000	133,211,500
Source of Supply Water	16,109,339	1,757,831	3,397,000	7,288,000	7,865,000	7,825,000	5,775,000	32,150,000
Transmission & Distribution	3,848,393	7,406,603	6,710,761	15,663,739	8,738,543	8,835,787	12,201,915	52,150,745
Treatment	7,346,771	20,986,082	4,531,000	1,311,000	0	4,073,000	0	9,915,000
<b>Total Water Fund</b>	<b>\$68,065,744</b>	<b>\$54,252,792</b>	<b>\$47,891,438</b>	<b>\$58,895,587</b>	<b>\$62,863,807</b>	<b>\$65,248,111</b>	<b>\$81,125,784</b>	<b>\$316,024,727</b>
<b>Total Aurora Water</b>	<b>\$103,691,221</b>	<b>\$82,072,825</b>	<b>\$70,016,193</b>	<b>\$94,063,149</b>	<b>\$86,682,652</b>	<b>\$83,568,812</b>	<b>\$99,367,974</b>	<b>\$433,698,780</b>
<b>Total Capital Improvement Program</b>	<b>\$140,133,429</b>	<b>\$135,291,822</b>	<b>\$120,788,595</b>	<b>\$134,198,140</b>	<b>\$122,672,203</b>	<b>\$121,063,185</b>	<b>\$138,177,039</b>	<b>\$636,899,162</b>

1 Figures represent previous years unspent appropriation as of December 31, 2013, as reported in the 2013 Comprehensive Annual Financial Report.

2 Figures represent an estimate of how the 2014 adopted budget will be amended by year-end 2014. This column includes the 2014 adopted budget plus budget transfers, Fall 2013 and Spring 2014 budget amendments, and contemplated amendments, transfers and lapses for the remainder of 2014. 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.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	126,827	130,632	134,551	138,587	142,744	147,026
2015 Budget	126,827	139,543	143,729	148,041	152,481	157,055
<b>Budget Change</b>	<b>\$0</b>	<b>\$8,911</b>	<b>\$9,178</b>	<b>\$9,454</b>	<b>\$9,737</b>	<b>\$10,029</b>

**Project: Remodel for Check 21 Systems (34026)**

Remodel of 1st floor cashiering/water billing including the addition of automated payment kiosks. It is being funded via a transfer from the General Fund.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	0	0	0	0	0
2015 Budget	0	50,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Finance**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$58,911</b>	<b>\$9,178</b>	<b>\$9,454</b>	<b>\$9,737</b>	<b>\$10,029</b>
-----------------------	------------	-----------------	----------------	----------------	----------------	-----------------

**Fire****Project: Fire Station 15 Build (58737)**

This is the new Murphy Creek Fire Station. The lease on the temporary station ends in 2016, which has precipitated the need for this building.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	0	0	0	0	0
2015 Budget	0	500,000	3,000,000	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Fire Station Remodels (58732)**

Remodel of Fire Stations 8,9, and 12 to include updated sleeping quarters and kitchens. This will also allow all of these Fire Stations to become two company facilities for possible future need.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	-12	0	0	0	0	0
2015 Budget	-12	1,060,000	960,000	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$1,060,000</b>	<b>\$960,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Fire**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$1,560,000</b>	<b>\$3,960,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
-----------------------	------------	--------------------	--------------------	------------	------------	------------

**Capital Program Amendments Detail****Capital Projects Fund*****Internal Services*****Project: Direct Costs Purchasing Services (31028)**

Changes reflect adjustments to direct cost projections in accordance with City policy.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	371,407	382,549	394,026	405,846	418,022	430,563
2015 Budget	371,407	388,621	400,280	412,288	424,657	437,396
<b>Budget Change</b>	<b>\$0</b>	<b>\$6,072</b>	<b>\$6,254</b>	<b>\$6,442</b>	<b>\$6,635</b>	<b>\$6,833</b>

**Project: Fuel Island Repair (31036)**

This repairs deteriorating fuel islands at all three of the city's fuel sites. Over time, deicing products and weather have eroded the concrete edges of the islands. This will alleviate the issue.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	0	0	0	0	0
2015 Budget	0	50,500	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$50,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Internal Services**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$56,572</b>	<b>\$6,254</b>	<b>\$6,442</b>	<b>\$6,635</b>	<b>\$6,833</b>
-----------------------	------------	-----------------	----------------	----------------	----------------	----------------

***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. In addition, \$400,000 in 2014 and \$270,000 in 2016 will be transferred for FasTracks related art funding.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	191,686	199,237	180,054	182,861	198,657	198,657
2015 Budget	591,686	316,312	484,854	183,661	200,457	199,783
<b>Budget Change</b>	<b>\$400,000</b>	<b>\$117,075</b>	<b>\$304,800</b>	<b>\$800</b>	<b>\$1,800</b>	<b>\$1,126</b>

**Project: TOD Development Support (25748)**

The City has several Transit Oriented Development projects in the works, any of which may involve incentives, cost shares, and other such financing. This creates a source of funds to cover the requests as Council deems fit. It is being funded via a transfer from the General Fund.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	0	0	0	0	0
2015 Budget	0	2,350,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$2,350,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Non-Departmental**

<b>Changes Total:</b>	<b>\$400,000</b>	<b>\$2,467,075</b>	<b>\$304,800</b>	<b>\$800</b>	<b>\$1,800</b>	<b>\$1,126</b>
-----------------------	------------------	--------------------	------------------	--------------	----------------	----------------

## Capital Program Amendments Detail

Capital Projects Fund**Parks, Recreation & Open Space****Project: Aquatics Facility Improvements-CPF (63717)**

This project replaces high priority aquatic facility needs, including pump replacement at Parklane, and Aqua Vista Pools, slide replacement at Parklane, Aqua Vista and Pheasant Run pools, pool covers for several pools and wading pools as well as other needed infrastructure repairs. The project addresses safety concerns, adds efficiencies and enhanced services to customers, and attracts new customers.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	0	0	0	0	0
2015 Budget	0	250,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: DeLaney Farm Site Improvements - CPF (62807)**

This converts the southeast portion of DeLaney Farm into an outdoor festival ground. This includes water, power, some landscaping improvements, and lighting. It will also cover some needed capital improvements to the existing buildings on the site.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	0	0	0	0	0
2015 Budget	0	750,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$750,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Westerly Creek Corridor Improvements - CPF (62808)**

This \$250,000 project covers a part of a Westerly Creek greenway connection project. It is being funded via a transfer from the General Fund. Another \$250,000 for the project is in the Conservation Trust Fund in 2015. The remaining funding will be determined at a later date.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	0	0	0	0	0
2015 Budget	0	250,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Parks, Recreation & Open Space**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$1,250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
-----------------------	------------	--------------------	------------	------------	------------	------------

**Public Works****Project: 6th Avenue Land Acquisition (49956)**

One of City Council's priority projects is the 6th Avenue connection to E-470. This budget covers the anticipated right-of-way costs for the project. It is being funded via a transfer from the General Fund.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	0	0	0	0	0
2015 Budget	0	5,700,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$5,700,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Capital Program Amendments Detail

Capital Projects Fund**Public Works****Project: Bicycle Aurora Phase 1 Funding (49937)**

\$100,000 added each year of five-year plan for bicycle projects. At the September 27, 2014 Budget Workshop, City Council added \$100,000 one-time for additional bike/ped projects in 2015.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	100,000	0	0	0	0	0
2015 Budget	100,000	200,000	100,000	100,000	100,000	100,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>

**Project: Bridge Maintenance (49821)**

Funds added in 2015 to begin repairs on the first phase of the projects in a recently completed CDOT Bridge Inspection Report.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	50,000	50,000	50,000	50,000	50,000	50,000
2015 Budget	50,000	300,000	50,000	50,000	50,000	50,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Building Repair Projects - CPF (49875)**

Small amount of resiliency center repairs offset by revenue in 2014.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	2,339,349	2,782,520	2,515,520	2,577,520	2,917,520	2,917,520
2015 Budget	2,340,749	2,782,520	2,515,520	2,577,520	2,917,520	2,917,520
<b>Budget Change</b>	<b>\$1,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Colfax Bike Ped Improvements (New)**

This creates budget for an anticipated Colfax Bike/Ped Improvements IGA/grant award expected in 2014.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	0	0	0	0	0
2015 Budget	365,000	0	0	0	0	0
<b>Budget Change</b>	<b>\$365,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Direct Costs - Building Repair CPF (49872)**

Changes reflect adjustments to direct cost projections in accordance with City policy.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	120,676	124,296	128,025	131,866	135,822	139,897
2015 Budget	120,676	125,032	128,783	132,646	136,626	140,725
<b>Budget Change</b>	<b>\$0</b>	<b>\$736</b>	<b>\$758</b>	<b>\$780</b>	<b>\$804</b>	<b>\$828</b>

**Capital Program Amendments Detail****Capital Projects Fund****Public Works****Project: Direct Costs - Design, Engineering, etc. (49779)**

Changes reflect adjustments to direct cost projections in accordance with City policy. 2014 includes the lapse of \$204,600 of excess budget.

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	1,049,632	1,081,121	1,113,555	1,146,961	1,181,370	1,216,811
2015 Budget	845,028	1,094,177	1,127,002	1,160,812	1,195,637	1,231,506
<b>Budget Change</b>	<b>(\$204,604)</b>	<b>\$13,056</b>	<b>\$13,447</b>	<b>\$13,851</b>	<b>\$14,267</b>	<b>\$14,695</b>

**Project: Eastridge Comm Wall Repair (49916)**

Appropriate revenue and expense for insurance proceeds received for damage to Eastridge Fence.

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	0	0	0	0	0	0
2015 Budget	4,500	0	0	0	0	0
<b>Budget Change</b>	<b>\$4,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: FasTracks Projects (49923)**

The FasTracks project funding related to art will be spent out of the Art in Public Places org that resides in the Cultural Service Fund as opposed to the Capital Projects Fund.

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	4,525,000	3,025,000	270,000	0	0	0
2015 Budget	4,125,000	3,025,000	0	0	0	0
<b>Budget Change</b>	<b>(\$400,000)</b>	<b>\$0</b>	<b>(\$270,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: FasTracks Related Projects Design Costs (49890)**

Since the approval of the FasTracks Light Rail line was approved, Public Works will need to have some budget for design and engineering work.

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	0	0	0	0	0	0
2015 Budget	655,159	0	0	0	0	0
<b>Budget Change</b>	<b>\$655,159</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**Capital Program Amendments Detail****Capital Projects Fund*****Public Works*****Project: Fox Theater Ramp (49873)**

This project will upgrade the Fox Theater Ramp for ADA accessibility. There is also a budget in the Community Development Fund for this project.

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	0	0	0	0	0	0
2015 Budget	0	59,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$59,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Heather Gardens Entrance (49954)**

This project includes intersection improvements at the entrance to Heather Gardens.

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	0	0	0	0	0	0
2015 Budget	0	175,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$175,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Iliff Light Rail Parking Garage Projects (New)**

This project, along with the Roundabout at Harvard project, is the total budget for the \$10.5 million Iliff parking garage.

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	0	0	0	0	0	0
2015 Budget	10,259,996	0	0	0	0	0
<b>Budget Change</b>	<b>\$10,259,996</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Nederman Exhaust Fire Station Upgrades (49947)**

This project will install Nederman Exhaust Systems at fire stations, which allow a fire rig to be running while in the station by funneling exhaust fumes outside the station.

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	0	0	0	0	0	0
2015 Budget	131,451	0	0	0	0	0
<b>Budget Change</b>	<b>\$131,451</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Capital Program Amendments Detail

Capital Projects Fund**Public Works****Project: Police District 2 Office Space (49955)**

This project will purchase and renovate an area building to alleviate the overcrowding situation in the current District 2/Headquarters building. The project will be funded through a 10-year debt service payment.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	0	0	0	0	0
2015 Budget	0	825,000	825,000	825,000	825,000	825,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$825,000</b>	<b>\$825,000</b>	<b>\$825,000</b>	<b>\$825,000</b>	<b>\$825,000</b>

**Project: Sand Creek Acceleration - Deceleration Lane (49953)**

This project creates an acceleration/deceleration lane for the Fitzsimons Parkway for the anticipated east parking lot of Sand Creek Park.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	0	0	0	0	0
2015 Budget	0	360,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$360,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Single Point of Entry Remodel (49957)**

This project will remodel the second floor for the Single Point of Entry project, which will be a one-stop permit center (as opposed to the multiple department permit process necessary now). This will remodel the current permit center and part of the planning department; relocate 30+ staff from multiple departments; and design and create new work spaces, offices, and conference rooms. It is being funded via a transfer from the General Fund.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	0	0	0	0	0
2015 Budget	0	500,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Smith-Peoria Bike Ped Impr (49865)**

Overmatch for TIP project not previously appropriated

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	0	0	0	0	0
2015 Budget	8,500	0	0	0	0	0
<b>Budget Change</b>	<b>\$8,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Capital Program Amendments Detail****Capital Projects Fund*****Public Works*****Project: Streets Condition Testing (49946)**

This project will fund street condition testing every six years.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	180,000	0	0	0	0	0
2015 Budget	180,000	30,000	30,000	30,000	30,000	30,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>

**Project: Traffic Signal Construction (49710)**

At the September 27, 2014 Budget Workshop, City Council added \$50,000 to the budget for a turn signal at Havana and Idaho.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	700,000	700,000	700,000	700,000	700,000	700,000
2015 Budget	700,000	750,000	700,000	700,000	700,000	700,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Transportation Improvement Program (49743)**

This project lapses the remainder of the Colfax / 17th Place budget.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	358,507	0	0	0	0	0
2015 Budget	143,716	0	0	0	0	0
<b>Budget Change</b>	<b>(\$214,791)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Public Works**

<b>Changes Total:</b>	<b>\$10,606,611</b>	<b>\$8,162,792</b>	<b>\$699,205</b>	<b>\$969,631</b>	<b>\$970,071</b>	<b>\$970,523</b>
-----------------------	---------------------	--------------------	------------------	------------------	------------------	------------------

**Capital Projects Fund Amendment Totals:**

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
<b>Changes Total:</b>	<b>\$11,006,611</b>	<b>\$13,555,350</b>	<b>\$4,979,437</b>	<b>\$986,327</b>	<b>\$988,243</b>	<b>\$988,511</b>

## Capital Program Amendments Detail

Conservation Trust Fund***Parks, Recreation & Open Space*****Project: Acquisitions - CTF (61726)**

Due to changes in funding priorities, acquisitions will be funded primarily through grant opportunities and joint partnerships with other agencies. The specific acquisition is not known at this time, but this budget allows for the City to match a grant/partnership opportunity should one arise.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	0	0	0	0	0
2015 Budget	0	150,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: Construction Open Space-CTF (61886)**

This project includes planning, renovations and improvements to the City's open space system. The projects listed in the current 5-year plan are Highline Canal Improvements in 2015, Plains Conservation Center Master and Strategic plan in 2017, Westerly Creek in 2019, and Tollgate Creek improvements in 2016-2017.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	25,000	0	0	0	0	0
2015 Budget	25,000	250,000	50,000	400,000	0	350,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$50,000</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$350,000</b>

**Project: Construction Parks-CTF (61887)**

This project funds major park construction or renovation in the Conservation Trust Fund. Projects included in the 5-year plan are Sand Creek Park in 2015 and 2016 and Havana Park in 2019.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	1,500,000	1,000,000	1,450,000	0	0
2015 Budget	0	300,000	350,000	0	0	300,000
<b>Budget Change</b>	<b>\$0</b>	<b>(\$1,200,000)</b>	<b>(\$650,000)</b>	<b>(\$1,450,000)</b>	<b>\$0</b>	<b>\$300,000</b>

**Project: Infrastructure Open Space-CTF (61847)**

This project funds small projects related to the City's open space properties in the Conservation Trust Fund.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	0	0	0	0	0
2015 Budget	0	50,000	50,000	0	50,000	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>

**Capital Program Amendments Detail****Conservation Trust Fund*****Parks, Recreation & Open Space*****Project: Infrastructure Parks-CTF (61703)**

This project includes small projects as well as ADA compliance to ensure PROS facilities and parks are in compliance with ADA recommendations. Amendments are due to minor changes in priorities and timing, such as additional funds for small projects in 2015, 2016 and 2019.

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	65,000	50,000	50,000	50,000	50,000	0
2015 Budget	65,000	100,000	300,000	50,000	50,000	62,500
<b>Budget Change</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$62,500</b>

**Project: Infrastructure Recreation-CTF (New)**

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. The current 5-year plan includes infrastructure improvements to recreation centers and pools along with significant funding for the Moorhead Recreation Center renovation.

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	1,950,000	200,000	200,000	250,000	1,250,000	0
2015 Budget	1,950,000	2,150,000	1,200,000	1,500,000	1,700,000	1,300,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$1,950,000</b>	<b>\$1,000,000</b>	<b>\$1,250,000</b>	<b>\$450,000</b>	<b>\$1,300,000</b>

**Project: Infrastructure Trails-CTF (61794)**

This project covers small projects related to the City's trail system. 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.

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	30,000	25,000	0	0	0	0
2015 Budget	30,000	25,000	0	0	0	25,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>

**Parks, Recreation & Open Space**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$1,250,000</b>	<b>\$700,000</b>	<b>\$200,000</b>	<b>\$500,000</b>	<b>\$2,037,500</b>
-----------------------	------------	--------------------	------------------	------------------	------------------	--------------------

**Conservation Trust Fund Amendment Totals:**

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
<b>Changes Total:</b>	<b>\$0</b>	<b>\$1,250,000</b>	<b>\$700,000</b>	<b>\$200,000</b>	<b>\$500,000</b>	<b>\$2,037,500</b>

## Capital Program Amendments Detail

Enhanced E-911 Fund*Information Technology***Project: Computer Aided Dispatch Upgrade (New)**

Cost for hardware, software and professional services to upgrade computer aided dispatch (CAD). Revised the costs for the 2015 budget based on information Intergraph provided for the cost of the upgrade, including the replacement of the CAD console computers.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	0	350,000	0	0	0
2015 Budget	0	0	575,000	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$0</b>	<b>\$225,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: E-911 Answering System Upgrade (37739)**

In 2015, the server hardware and consoles will be reaching end of life and need to be upgraded.  
The 2016 budget is for changes required to the answering system for integration with the CAD upgrade for NextGen 911.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	0	0	0	0	0
2015 Budget	0	150,000	100,000	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Project: MDC Infrastructure Replacement (37733)**

Add 2019 to the replacement program. Increased amount based on a projected increase in the number of computers in the program.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	425,000	150,000	425,000	425,000	0
2015 Budget	0	150,000	350,000	425,000	425,000	475,000
<b>Budget Change</b>	<b>\$0</b>	<b>(\$275,000)</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$475,000</b>

**Project: Public Safety Fiber (37748)**

Additional requests in 2015 account for cost increases in the proposal from RTD and the costs to connect the city buildings to the RTD fiber "the last mile".

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	686,000	125,000	0	0	0	0
2015 Budget	686,000	665,000	0	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$540,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Capital Program Amendments Detail****Enhanced E-911 Fund*****Information Technology*****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.

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	1,000,000	0	2,000,000	2,000,000	2,000,000	0
2015 Budget	1,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000,000</b>

**Information Technology**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$415,000</b>	<b>\$525,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,475,000</b>
-----------------------	------------	------------------	------------------	------------	------------	--------------------

***Enhanced E-911 Fund Amendment Totals:***

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
<b>Changes Total:</b>	<b>\$0</b>	<b>\$415,000</b>	<b>\$525,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,475,000</b>

**Capital Program Amendments Detail****Gifts & Grants Fund*****Parks, Recreation & Open Space*****Project: High Line Ph1 Joint Proj (61988)**

Lapse the remainder of the project to match revenue and expenditures.

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	0	0	0	0	0	0
2015 Budget	-39,852	0	0	0	0	0
<b>Budget Change</b>	<b>(\$39,852)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Parks, Recreation & Open Space**

<b>Changes Total:</b>	<b>(\$39,852)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
-----------------------	-------------------	------------	------------	------------	------------	------------

**Gifts & Grants Fund Amendment Totals:**

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
<b>Changes Total:</b>	<b>(\$39,852)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**Capital Program Amendments Detail****Golf Courses Fund*****Parks, Recreation & Open Space*****Project: Golf Infrastructure Capital Projects (New)**

This project includes capital projects funded through revenues from golf operations. Projects include cart replacement, equipment replacement, facility enhancements and other infrastructure repairs. Projects are only planned if there is sufficient fund balance available.

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	207,500	169,000	80,000	80,000	0	0
2015 Budget	207,500	350,000	300,000	300,000	100,000	100,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$181,000</b>	<b>\$220,000</b>	<b>\$220,000</b>	<b>\$100,000</b>	<b>\$100,000</b>

**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.

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	150,000	150,000	150,000	150,000	150,000	0
2015 Budget	150,000	150,000	200,000	200,000	300,000	300,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$150,000</b>	<b>\$300,000</b>

**Parks, Recreation & Open Space**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$181,000</b>	<b>\$270,000</b>	<b>\$270,000</b>	<b>\$250,000</b>	<b>\$400,000</b>
-----------------------	------------	------------------	------------------	------------------	------------------	------------------

**Golf Courses Fund Amendment Totals:**

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
<b>Changes Total:</b>	<b>\$0</b>	<b>\$181,000</b>	<b>\$270,000</b>	<b>\$270,000</b>	<b>\$250,000</b>	<b>\$400,000</b>

## Capital Program Amendments Detail

Open Space Fund**Parks, Recreation & Open Space****Project: Acquisitions-ArCo (61901)**

Due to changes in funding priorities, acquisitions will be funded primarily through grant opportunities and joint partnerships with other agencies. The specific acquisition is not known at this time, but this budget allows for the City to match a grant/partnership opportunity should one arise.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	0	0	0	0	0
2015 Budget	0	0	0	0	0	500,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>

**Project: Construction Open Space-AdCo (62744)**

This AdCo funded project is for small projects related to the City's open space in Adams County. Highline Canal master plan improvements moved from 2015 to 2019 to allow additional budget for Moorhead Recreation Center improvements.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	500,000	0	0	0	0
2015 Budget	0	0	0	0	0	500,000
<b>Budget Change</b>	<b>\$0</b>	<b>(\$500,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>

**Project: Construction Open Space-ArCo (61892)**

This project includes planning, renovations and improvements to the City's open space system. Projects highlights in the 5 year plan are Aurora Reservoir improvements in 2015 and 2016; Highline Canal Improvements in 2015-2018; Triple Creek Improvements in 2015-2019; Tollgate Trail Improvements in 2016 and 2017 and DeLaney Farm improvements in 2015.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	900,000	650,000	385,000	200,000	100,000	0
2015 Budget	900,000	1,475,000	1,035,000	1,150,000	550,000	1,200,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$825,000</b>	<b>\$650,000</b>	<b>\$950,000</b>	<b>\$450,000</b>	<b>\$1,200,000</b>

**Project: Construction Parks-AdCo (62771)**

This project includes the renovation of Montview Park in 2015 which will improve elements of the park such as the playground, shelter, landscaping elements and courts. Norfolk Glen Park was taken off the five-year plan, and a reduced-scope version of Sand Creek Park was moved forward from 2017 to 2016 based on citizen and Council input.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	650,000	0	0	500,000	450,000	0
2015 Budget	650,000	400,000	100,000	0	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$100,000</b>	<b>(\$500,000)</b>	<b>(\$450,000)</b>	<b>\$0</b>

## Capital Program Amendments Detail

Open Space Fund**Parks, Recreation & Open Space****Project: Construction Parks-ArCo (61902)**

This project includes small projects as well as major renovations/additions at the Aurora Sports Park in 2015-2017, Tierra Park in 2015, Tollgate Crossing Park in 2017, Canterbury Park, Pagosa and Eldorado Parks and Side Creek Park all in 2018 and Fletcher/Freedom Park in 2019.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	300,000	100,000	1,005,000	1,400,000	0	0
2015 Budget	300,000	1,400,000	1,000,000	1,500,000	1,200,000	350,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$1,300,000</b>	<b>(\$5,000)</b>	<b>\$100,000</b>	<b>\$1,200,000</b>	<b>\$350,000</b>

**Project: Infrastructure Open Space-AdCo (62745)**

Amendments to the 5-year plan reflect changes in priorities, timing and funding. This covers small projects related to the City's open space properties and improves and restores the infrastructure of existing open space properties throughout the City.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	20,000	50,000	20,000	20,000	20,000	0
2015 Budget	20,000	80,000	0	20,000	20,000	50,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$30,000</b>	<b>(\$20,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>

**Project: Infrastructure Open Space-ArCo (61906)**

This project covers small projects and restoration 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.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	150,000	120,000	150,000	100,000	100,000	0
2015 Budget	150,000	270,000	300,000	100,000	100,000	220,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$220,000</b>

**Project: Infrastructure Parks-AdCo (62800)**

This project covers small projects related to the City's park properties. 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 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	50,000	50,000	50,000	50,000	50,000	0
2015 Budget	50,000	50,000	0	50,000	50,000	120,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$50,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,000</b>

## Capital Program Amendments Detail

Open Space Fund**Parks, Recreation & Open Space****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.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	507,500	1,182,500	757,500	487,500	887,500	0
2015 Budget	507,500	1,312,500	807,500	462,500	887,500	1,225,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$130,000</b>	<b>\$50,000</b>	<b>(\$25,000)</b>	<b>\$0</b>	<b>\$1,225,000</b>

**Project: Infrastructure Recreation-AdCo (New)**

This project includes improvements/renovations to the City's recreation centers and pools. The 5-year plan includes additional funding for the Moorhead recreation center improvements in 2016 and 2017.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	0	0	0	0	0
2015 Budget	0	0	250,000	250,000	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>

**Project: Infrastructure Trails-AdCo (New)**

This project funds small projects in the City's trail system. Projects are not typically identified at the time the budget is created, rather are guided by Council, executive staff, or Aurora's citizens.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	0	0	0	0	0	0
2015 Budget	0	0	0	0	0	10,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>

**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.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	50,000	530,000	555,000	525,000	525,000	0
2015 Budget	50,000	1,030,000	255,000	175,000	525,000	270,000
<b>Budget Change</b>	<b>\$0</b>	<b>\$500,000</b>	<b>(\$300,000)</b>	<b>(\$350,000)</b>	<b>\$0</b>	<b>\$270,000</b>

**Parks, Recreation & Open Space**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$2,835,000</b>	<b>\$825,000</b>	<b>\$425,000</b>	<b>\$1,200,000</b>	<b>\$4,445,000</b>
-----------------------	------------	--------------------	------------------	------------------	--------------------	--------------------

---

**Capital Program Amendments Detail**

---

**Open Space Fund****Open Space Fund Amendment Totals:**

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
Changes Total:	\$0	\$2,835,000	\$825,000	\$425,000	\$1,200,000	\$4,445,000

---

## Capital Program Amendments Detail

Wastewater Fund**Aurora Water****Collection**

The 5-year capital program (2015-2019) increased by \$6.6 million primarily due to changes in development activities and sewer system rehabilitation requirements. Adjustments include addition of Kings Point South Interceptor (\$2.3 million), two year deferral of SC-Laredo St to 13th Ave (-\$3.3 million), and addition of 2019 budget (\$9.4 million). Recurring projects include Annual Cured In Place Pipe Rehab (\$1.0 million), Interceptor Rehab (\$3.9 million), Manhole Lining & Rehab (\$1.3 million), Misc Sewer Replacement (\$391,400), and Miscellaneous Lift Station/Force Main Rehab (\$1.0 million).

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	7,390,889	10,884,654	7,219,872	8,972,218	10,695,501	0
2015 Budget	7,390,889	8,349,798	8,637,124	10,186,712	7,784,917	9,440,338
<b>Budget Change</b>	<b>\$0</b>	<b>(\$2,534,856)</b>	<b>\$1,417,252</b>	<b>\$1,214,494</b>	<b>(\$2,910,584)</b>	<b>\$9,440,338</b>

**Collection Program**

<b>Changes Total:</b>	<b>\$0</b>	<b>(\$2,534,856)</b>	<b>\$1,417,252</b>	<b>\$1,214,494</b>	<b>(\$2,910,584)</b>	<b>\$9,440,338</b>
-----------------------	------------	----------------------	--------------------	--------------------	----------------------	--------------------

**Operations & General Management**

The 5-year capital program (2015-2019) increased by \$5.9 million. The increase includes the demolition of the abandoned Fitzsimons Wastewater Treatment Plant (\$1.5 million) to make way for a new stormwater detention pond, uninterrupted power supply replacement (\$1.3 million), stabilization of stream banks downstream of the 24" outfall from Sand Creek Water Reuse Plant (\$2.5 million), and Supervisory Control and Data Acquisition (\$589,000). 2014 Projected decreased by \$432,900. Funding for Cherry Creek #4 Force Main Rehab will be lapsed in the Fall Supplemental as the project is being deferred.

	2014 Projected	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned
2014 Budget	1,925,213	632,305	1,005,456	892,573	587,208	0
2015 Budget	1,492,328	1,982,305	3,282,917	591,747	937,208	2,185,318
<b>Budget Change</b>	<b>(\$432,885)</b>	<b>\$1,350,000</b>	<b>\$2,277,461</b>	<b>(\$300,826)</b>	<b>\$350,000</b>	<b>\$2,185,318</b>

**Operations & General Management Program**

<b>Changes Total:</b>	<b>(\$432,885)</b>	<b>\$1,350,000</b>	<b>\$2,277,461</b>	<b>(\$300,826)</b>	<b>\$350,000</b>	<b>\$2,185,318</b>
-----------------------	--------------------	--------------------	--------------------	--------------------	------------------	--------------------

**Capital Program Amendments Detail****Wastewater Fund*****Aurora Water*****Storm Water**

The 5-year capital program increased by \$17.9 million due to changes in project priorities and timing related to development, stormwater system rehabilitation needs, and addition of funding for projects planned in 2019. Projects cut or deferred to later years (outside the 5-year capital program) include storm sewer and tributary stabilization projects (-\$6.5 million). Project funding adjusted for new/recurring projects in 2015-2019 includes drainage/ditch and outfall improvements (\$11.3 million), corrugated metal and reinforced pipe rehab (\$6.2 million), Westerly Creek Future Phases for land acquisition to construct future detention facilities along Westerly Creek (\$5.0 million), concrete channel rehab (\$500,000), Tollgate Creek flood repairs (\$500,000), and other miscellaneous projects (\$916,500).

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	18,936,816	17,462,031	10,864,511	8,576,463	9,531,961	0
2015 Budget	18,936,816	11,792,652	23,247,521	13,040,386	9,598,576	6,616,534
<b>Budget Change</b>	<b>\$0</b>	<b>(\$5,669,379)</b>	<b>\$12,383,010</b>	<b>\$4,463,923</b>	<b>\$66,615</b>	<b>\$6,616,534</b>

**Storm Water Program**

<b>Changes Total:</b>	<b>\$0</b>	<b>(\$5,669,379)</b>	<b>\$12,383,010</b>	<b>\$4,463,923</b>	<b>\$66,615</b>	<b>\$6,616,534</b>
-----------------------	------------	----------------------	---------------------	--------------------	-----------------	--------------------

<b>Aurora Water</b>						
<b>Changes Total:</b>	<b>(\$432,885)</b>	<b>(\$6,854,235)</b>	<b>\$16,077,723</b>	<b>\$5,377,591</b>	<b>(\$2,493,969)</b>	<b>\$18,242,190</b>

**Wastewater Fund Amendment Totals:**

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
<b>Changes Total:</b>	<b>(\$432,885)</b>	<b>(\$6,854,235)</b>	<b>\$16,077,723</b>	<b>\$5,377,591</b>	<b>(\$2,493,969)</b>	<b>\$18,242,190</b>

---

**Capital Program Amendments Detail**


---

**Water Fund*****Aurora Water*****Operations & General Management**

The 5-year capital program (2015-2019) increased by \$7.9 million. The increase includes \$3.7 million to update the automated meter reading system, \$3.8 million for uninterrupted power supply replacement, and \$440,000 for bridge repairs and vault/valve replacement.

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	246,297	270,566	329,205	351,202	484,811	0
2015 Budget	246,297	1,598,177	1,113,898	1,178,874	1,390,802	4,028,869
<b>Budget Change</b>	<b>\$0</b>	<b>\$1,327,611</b>	<b>\$784,693</b>	<b>\$827,672</b>	<b>\$905,991</b>	<b>\$4,028,869</b>

**Operations & General Management Program**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$1,327,611</b>	<b>\$784,693</b>	<b>\$827,672</b>	<b>\$905,991</b>	<b>\$4,028,869</b>
-----------------------	------------	--------------------	------------------	------------------	------------------	--------------------

**Pumping**

The 5-year capital program (2015-2019) increased by \$2.1 million due to the addition of Aurora Hills PROS Pump Station. The project will replace a pump station that has reached the end of its useful life. No capital projects are planned for 2019.

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	500,000	1,500,000	0	1,700,000	0	0
2015 Budget	500,000	1,600,000	2,000,000	1,700,000	0	0
<b>Budget Change</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Pumping Program**

<b>Changes Total:</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
-----------------------	------------	------------------	--------------------	------------	------------	------------



## Capital Program Amendments Detail

Water Fund**Aurora Water****Source of Supply Other**

The 5-year capital program increased by \$11.9 million primarily due to PWP North Campus Expansion (\$5.9 million). In addition, funding related to Rampart Raw Water Line projects increased (net \$3.6 million), and the Homestake/Eagle River-Water construction and wetland monitoring project was included (\$2.4 million). Variance in the 2014 Projected, a decrease of \$1.7 million, is due to lapses that will be requested in the Fall Supplemental to reduce projects funding to levels sufficient for studies, design, and construction planned in 2014 for the following projects: Brighton Ditch Connection (-\$1.0 million), North Campus Well Rehab (-\$250,000) and Rampart Raw Water Delivery (-\$419,200).

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	5,641,485	11,152,150	9,947,390	14,022,522	26,969,000	0
2015 Budget	3,972,304	5,800,000	6,852,950	10,619,390	19,364,522	31,350,000
<b>Budget Change</b>	<b>(\$1,669,181)</b>	<b>(\$5,352,150)</b>	<b>(\$3,094,440)</b>	<b>(\$3,403,132)</b>	<b>(\$7,604,478)</b>	<b>\$31,350,000</b>

**Source of Supply Other Program**

<b>Changes Total:</b>	<b>(\$1,669,181)</b>	<b>(\$5,352,150)</b>	<b>(\$3,094,440)</b>	<b>(\$3,403,132)</b>	<b>(\$7,604,478)</b>	<b>\$31,350,000</b>
-----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	---------------------

**Source of Supply Storage**

The 5-year capital program (2015-2019) increased by \$64.1 million primarily due to the addition of funding for Mountain Storage preliminary design and engineering/environmental investigations in 2015-2019 (\$36.8 million). Other adjustments in 2015-2019 include (1) Aurora Reservoir Aeration funding added to evaluate water quality data and recommend future capital improvements (\$1.5 million), (2) Everist/Flood Repairs funding added to restore reservoir construction damaged in the 2013 flood (\$1.0 million), (3) Box Creek Reservoir funding reduced to the level sufficient to complete the plan (-\$596,000), (4) Homestake Capital Projects funding added (net \$1.7 million), (5) Lower South Platte Storage/Everist funding added for construction (\$2.7 million), (6) Lower South Platte Storage/Clare added (\$1.7 million), and (7) Terminal Raw Water Reservoir funding added for land acquisition, engineering and environmental remediation (\$19.3 million). The \$2.9 million variance in 2014 Projected is due to addition of funding for Homestake Capital Projects to complete Aurora's portion of dam repair in 2014 (\$4.0 million) and lapse in funding for Box Creek Reservoir (-\$1.1 million) to the level sufficient to complete 2014 planned activities. These items will be requested in the Fall Supplemental.

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	16,906,164	19,554,500	15,634,000	18,450,000	15,427,000	0
2015 Budget	19,787,767	24,254,500	24,666,000	32,762,000	23,759,000	27,770,000
<b>Budget Change</b>	<b>\$2,881,603</b>	<b>\$4,700,000</b>	<b>\$9,032,000</b>	<b>\$14,312,000</b>	<b>\$8,332,000</b>	<b>\$27,770,000</b>

**Source of Supply Storage Program**

<b>Changes Total:</b>	<b>\$2,881,603</b>	<b>\$4,700,000</b>	<b>\$9,032,000</b>	<b>\$14,312,000</b>	<b>\$8,332,000</b>	<b>\$27,770,000</b>
-----------------------	--------------------	--------------------	--------------------	---------------------	--------------------	---------------------

## Capital Program Amendments Detail

Water Fund**Aurora Water****Source of Supply Water**

The 5-year capital program (2015-2019) increased by \$5.2 million. Adjustments to the capital program include lapse of funding for Rocky Ford II in 2016-2018 as the project will be completed in 2015 (-\$600,000) and addition of \$5.8 million in funding for recurring projects in 2019. Capital projects funded in 2019 include Water Rights Acquisition (\$5.6 million) and Raw Water Rehab (\$150,000). 2014 Projected increased by \$1.8 million due to the addition of funding for Raw Water Rehab (improvements to Cherry Creek Wellfield). This funding will be requested in the Fall Supplemental.

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	-48,169	3,397,000	7,488,000	8,065,000	8,025,000	0
2015 Budget	1,757,831	3,397,000	7,288,000	7,865,000	7,825,000	5,775,000
<b>Budget Change</b>	<b>\$1,806,000</b>	<b>\$0</b>	<b>(\$200,000)</b>	<b>(\$200,000)</b>	<b>(\$200,000)</b>	<b>\$5,775,000</b>

**Source of Supply Water Program**

<b>Changes Total:</b>	<b>\$1,806,000</b>	<b>\$0</b>	<b>(\$200,000)</b>	<b>(\$200,000)</b>	<b>(\$200,000)</b>	<b>\$5,775,000</b>
-----------------------	--------------------	------------	--------------------	--------------------	--------------------	--------------------

**Transmission & Distribution**

The 5-year capital program (2015-2019) increased by \$16.9 million based on development and system rehabilitation requirements. Two projects were deferred beyond 2019 due to delay in development of the Gaylord hotel and resort complex (-\$3.2M). Projects related to the Kings Point development and other miscellaneous projects were accelerated (\$11.2 million) offset by a reduction in two projects to levels sufficient for planned activities (-\$2.5 million). In 2019, \$12.2 million was added to the plan primarily for expected recurring maintenance needs. The 2014 Projected decrease is related to Distribution System Improvements to Binney WPF. Budget for this project will be lapsed to the level sufficient to fund design/construction needed in 2014 (-\$366,000).

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	7,772,603	9,225,471	9,097,150	9,129,658	7,752,787	0
2015 Budget	7,406,603	6,710,761	15,663,739	8,738,543	8,835,787	12,201,915
<b>Budget Change</b>	<b>(\$366,000)</b>	<b>(\$2,514,710)</b>	<b>\$6,566,589</b>	<b>(\$391,115)</b>	<b>\$1,083,000</b>	<b>\$12,201,915</b>

**Transmission & Distribution Program**

<b>Changes Total:</b>	<b>(\$366,000)</b>	<b>(\$2,514,710)</b>	<b>\$6,566,589</b>	<b>(\$391,115)</b>	<b>\$1,083,000</b>	<b>\$12,201,915</b>
-----------------------	--------------------	----------------------	--------------------	--------------------	--------------------	---------------------

**Capital Program Amendments Detail****Water Fund*****Aurora Water*****Treatment**

The 5-year capital program (2015-2019) increased by \$4.0 million. The 2014 program increased by \$7.1 million. Increases are for water purification facility improvements: \$7.1 million for Wemlinger, \$500,000 for Griswold, and \$3.5 million for Binney. Binney plant improvements include filter additions as part of a phased capacity expansion and solids management improvements. Griswold improvements include plant renovation. Wemlinger improvements include new backwash recovery basin, recycle pump stations, emergency power generator, and chemical feed improvements. The 2014 funding will be requested in the Fall Supplemental.

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
2014 Budget	13,881,000	531,000	3,211,000	0	2,173,000	0
2015 Budget	20,986,082	4,531,000	1,311,000	0	4,073,000	0
<b>Budget Change</b>	<b>\$7,105,082</b>	<b>\$4,000,000</b>	<b>(\$1,900,000)</b>	<b>\$0</b>	<b>\$1,900,000</b>	<b>\$0</b>

**Treatment Program**

<b>Changes Total:</b>	<b>\$7,105,082</b>	<b>\$4,000,000</b>	<b>(\$1,900,000)</b>	<b>\$0</b>	<b>\$1,900,000</b>	<b>\$0</b>
-----------------------	--------------------	--------------------	----------------------	------------	--------------------	------------

<b>Aurora Water Changes Total:</b>	<b>\$9,757,504</b>	<b>\$2,260,751</b>	<b>\$13,188,842</b>	<b>\$11,145,425</b>	<b>\$4,416,513</b>	<b>\$81,125,784</b>
--	--------------------	--------------------	---------------------	---------------------	--------------------	---------------------

**Water Fund Amendment Totals:**

	<b>2014 Projected</b>	<b>2015 Adopted</b>	<b>2016 Planned</b>	<b>2017 Planned</b>	<b>2018 Planned</b>	<b>2019 Planned</b>
<b>Changes Total:</b>	<b>\$9,757,504</b>	<b>\$2,260,751</b>	<b>\$13,188,842</b>	<b>\$11,145,425</b>	<b>\$4,416,513</b>	<b>\$81,125,784</b>

## AURORA WATER

### 2nd Creek Drainage Improvements

#### PROJECT INFORMATION

**Location:** Adams County in North Aurora  
**Proj. Type:** New Construction/Development/Infrastructure  
**Category:** Utilities - Storm Drain

**Proj. Manager:** Clint Weisz  
**Start Date:** Quarter 1, 2015  
**End Date:** Quarter 4, 2021  
**Bond Funded:** No

#### Description:

The Second Creek Drainage Improvements project was a result of the 2011 Major Drainageway Plan (MDP) study co-sponsored by the Urban Drainage and Flood Control District (UDFCD) and the City of Aurora. The purpose of this study was to evaluate alternatives and develop a conceptual design for the watershed of the Second Creek upstream of DIA. The watershed is primarily undeveloped and the MDP will be used as a guide as development occurs. The highest priority in the basin is Pond S-219. It is a 552 acre-feet regional detention facility. Design of the Pond S-2019 is planned to begin in 2015. Construction is expected to be phased with the first phase being built in 2016.

#### FINANCIAL INFORMATION

#### Capital Funding:

Department / Fund	Carryforward 2013	2014 Projected	Five-Year Plan					Total 2015-2019
			2015	2016	2017	2018	2019	
<u>Aurora Water</u>								
Wastewater Fund	0	0	275,000	2,000,000	2,700,000	2,000,000	2,000,000	8,975,000
<b>Total Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$275,000</b>	<b>\$2,000,000</b>	<b>\$2,700,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$8,975,000</b>

#### Operating Impact:

There are no expected operating impacts associated with this project in the five-year plan.

### 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. Anticipated expenses through 2019 include acquisition of additional land for the dam, modeling, confirmation of reservoir footprint/size, and beginning of official permitting process.

#### FINANCIAL INFORMATION

#### Capital Funding:

Department / Fund	Carryforward 2013	2014 Projected	Five-Year Plan					Total 2015-2019
			2015	2016	2017	2018	2019	
<u>Aurora Water</u>								
Water Fund	2,357,469	184,134	2,000,000	2,000,000	1,500,000	1,500,000	1,500,000	8,500,000
<b>Total Cost</b>	<b>\$2,357,469</b>	<b>\$184,134</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$8,500,000</b>

## AURORA WATER

### Box Creek Reservoir

**Operating Impact:**

There are no expected operating impacts for this project through 2019.

### Lower South Platte Storage - Everist

**PROJECT INFORMATION****Location:** Weld County**Proj. Type:** New Construction/Development/Infrastructure**Category:** Utilities - Storage**Proj. Manager:** Lisa Darling**Start Date:** Quarter 4, 2008**End Date:** Ongoing**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 2013	2014 Projected	Five-Year Plan					Total 2015-2019
			2015	2016	2017	2018	2019	
<u>Aurora Water</u>								
Water Fund	15,843,210	0	1,200,000	3,382,000	5,000,000	0	1,514,000	11,096,000
<b>Total Cost</b>	<b>\$15,843,210</b>	<b>\$0</b>	<b>\$1,200,000</b>	<b>\$3,382,000</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$1,514,000</b>	<b>\$11,096,000</b>

**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		2016	2017	2018	2019	Total
	New Personnel (FTE)	2.00	2.00	2.00	2.00	
	Personal Services	114,300	117,800	121,300	124,800	478,200
	Other	0	0	0	0	0
	<b>Total Operating Costs</b>	<b>\$114,300</b>	<b>\$117,800</b>	<b>\$121,300</b>	<b>\$124,800</b>	<b>\$478,200</b>

### 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:** Quarter 1, 2016**End Date:** Quarter 4, 2019**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 2013	2014 Projected	Five-Year Plan					Total 2015-2019
			2015	2016	2017	2018	2019	
<u>Aurora Water</u>								
Water Fund	0	0	0	3,200,000	6,300,000	6,300,000	0	15,800,000
<b>Total Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,200,000</b>	<b>\$6,300,000</b>	<b>\$6,300,000</b>	<b>\$0</b>	<b>\$15,800,000</b>

**Operating Impact:**

There are no expected operating impacts associated with this project in the five-year plan, as the project is expected to become operational after 2019.

### PWP North Campus Expansion to 30 MGD RBF

**PROJECT INFORMATION****Location:** Weld County**Proj. Type:** Upgrade or Expand System/Facility/Infrastructure**Category:** Utilities - Infrastructure**Proj. Manager:** Lisa Darling**Start Date:** Quarter 1, 2018**End Date:** Quarter 4, 2021**Bond Funded:** No**Description:**

This project includes further PWP wellfield expansion. Once this project is online, a total of 30 MGD (firm capacity) can be delivered to the City during low river conditions, and 45 MGD during high river conditions.

#### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2013	2014 Projected	Five-Year Plan					Total 2015-2019
			2015	2016	2017	2018	2019	
<u>Aurora Water</u>								
Water Fund	0	0	0	0	0	2,900,000	5,850,000	8,750,000
<b>Total Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,900,000</b>	<b>\$5,850,000</b>	<b>\$8,750,000</b>

**Operating Impact:**

There are no expected operating impacts associated with this project in the five-year plan.

## AURORA WATER

### Terminal Raw Water Reservoir

#### PROJECT INFORMATION

**Location:** Arapahoe County East of Aurora Reservoir  
**Proj. Type:** New Construction/Development/Infrastructure  
**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 2019 include property assessment and purchase from the State Land Board, geological evaluations, environmental permitting efforts, and design.

#### FINANCIAL INFORMATION

#### Capital Funding:

Department / Fund	Carryforward 2013	2014 Projected	Five-Year Plan					Total 2015-2019
			2015	2016	2017	2018	2019	
<u>Aurora Water</u>								
Water Fund	296,577	10,000,000	10,888,000	12,000,000	8,887,000	13,331,000	13,331,000	58,437,000
<b>Total Cost</b>	<b>\$296,577</b>	<b>\$10,000,000</b>	<b>\$10,888,000</b>	<b>\$12,000,000</b>	<b>\$8,887,000</b>	<b>\$13,331,000</b>	<b>\$13,331,000</b>	<b>\$58,437,000</b>

#### 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:** Quarter 1, 2016  
**End Date:** Quarter 4, 2017  
**Bond Funded:** No

#### Description:

Construction of several regional water quality ponds required along the 1st Creek watershed within annexed Aurora (Picadilly Road near East 48th Ave to areas south of I-70 up to East Alameda Avenue and Monaghan Road). The timeline 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 2013	2014 Projected	Five-Year Plan					Total 2015-2019
			2015	2016	2017	2018	2019	
<u>Aurora Water</u>								
Wastewater Fund	1,486,599	4,650,000	0	5,000,000	5,000,000	0	0	10,000,000
<b>Total Cost</b>	<b>\$1,486,599</b>	<b>\$4,650,000</b>	<b>\$0</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000,000</b>

## AURORA WATER

### Upper 1st Creek: Detention Ponds Storm Drain

**Operating Impact:**

The impact will be due to maintenance of the pond at an annual cost of approximately \$3,000 based on the 5-yr average (2009-2013) figures.

Annual Operating Costs		2016	2017	2018	2019	Total
	New Personnel (FTE)	0.00	0.00	0.00	0.00	
	Personal Services	0	0	0	0	0
	Other	0	3,000	3,000	3,000	9,000
	<b>Total Operating Costs</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$9,000</b>

### 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, 2018  
**End Date:** Quarter 4, 2020  
**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.

### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2013	2014 Projected	Five-Year Plan					Total 2015-2019
			2015	2016	2017	2018	2019	
<u>Aurora Water</u>								
Water Fund	0	0	0	0	0	7,100,000	23,700,000	30,800,000
<b>Total Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,100,000</b>	<b>\$23,700,000</b>	<b>\$30,800,000</b>

**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.

### Westerly Creek Future Phases

**PROJECT INFORMATION**

**Location:** Various places within the Westerly Creek basin  
**Proj. Type:** Acquisition  
**Category:** Utilities - Storm Drain

**Proj. Manager:** Vern Adam  
**Start Date:** Quarter 1, 2015  
**End Date:** Quarter 4, 2016  
**Bond Funded:** No

**Description:**

Current plan with budget in 2015-2016 covers land acquisition for future Westerly Creek improvements. Future improvements will include some detention facilities and some underground pipe infrastructure.



## AURORA WATER

### Westerly Creek Future Phases

#### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2013	2014 Projected	Five-Year Plan					Total 2015-2019
			2015	2016	2017	2018	2019	
<u>Aurora Water</u>								
Wastewater Fund	0	0	3,000,000	2,000,000	0	0	0	5,000,000
<b>Total Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000,000</b>

**Operating Impact:**

No operating impacts are expected in the five-year plan.

### Wild Horse Reservoir

**PROJECT INFORMATION**

**Location:** Park County

**Proj. Type:** New Construction/Development/Infrastructure

**Category:** Utilities - Storage

**Proj. Manager:** Lisa Darling

**Start Date:** Quarter 1, 2014

**End Date:** Quarter 4, 2020

**Bond Funded:** No

**Description:**

Proposed Wild Horse Reservoir in the Upper South Platte river basin is located in an off-channel canyon upstream of Spinney Mountain Reservoir. It could have a capacity up to 31,400 acre-feet. Current efforts include engineering evaluation, drilling, geotechnical, environmental and cultural studies, land title work and land acquisition.

#### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2013	2014 Projected	Five-Year Plan					Total 2015-2019
			2015	2016	2017	2018	2019	
<u>Aurora Water</u>								
Water Fund	269,372	250,000	2,600,000	3,080,000	15,035,000	8,035,000	8,035,000	36,785,000
<b>Total Cost</b>	<b>\$269,372</b>	<b>\$250,000</b>	<b>\$2,600,000</b>	<b>\$3,080,000</b>	<b>\$15,035,000</b>	<b>\$8,035,000</b>	<b>\$8,035,000</b>	<b>\$36,785,000</b>

**Operating Impact:**

There are no expected operating impacts associated with this project in the five-year plan.

# FIRE

## Fire Station 15 Build

### PROJECT INFORMATION

**Location:** Murphy Creek  
**Proj. Type:** New Construction/Development/Infrastructure  
**Category:** Public Safety

**Proj. Manager:** Nancy Reublin  
**Start Date:** Quarter 2, 2015  
**End Date:** Quarter 4, 2016  
**Bond Funded:** No

### Description:

This is the new Murphy Creek Fire Station. The lease on the temporary station ends in 2016, which has precipitated the need for this building.

### FINANCIAL INFORMATION

#### Capital Funding:

Department / Fund	Carryforward 2013	2014 Projected	Five-Year Plan					Total 2015-2019
			2015	2016	2017	2018	2019	
<u>Fire</u>								
Capital Projects Fund	0	0	500,000	3,000,000	0	0	0	3,500,000
<b>Total Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,500,000</b>

#### Operating Impact:

As the fire station replaces an existing fire station, the operating impacts should be minimal. There is the chance of higher utilities due to a larger size, but that may be offset by the addition of efficient heating and cooling systems than are currently being used.

## 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 2013	2014 Projected	Five-Year Plan					Total 2015-2019
			2015	2016	2017	2018	2019	
<u>Information Technology</u>								
Enhanced E-911 Fund	0	686,000	665,000	0	0	0	0	665,000
<b>Total Cost</b>	<b>\$0</b>	<b>\$686,000</b>	<b>\$665,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$665,000</b>

#### 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		2016	2017	2018	2019	Total
	New Personnel (FTE)	0.00	0.00	0.00	0.00	
	Personal Services	0	0	0	0	0
	Other	5,000	5,000	5,000	5,000	20,000
	<b>Total Operating Costs</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$20,000</b>

## 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 2013	2014 Projected	Five-Year Plan					Total 2015-2019
			2015	2016	2017	2018	2019	
<u>Non-Departmental</u>								
Capital Projects Fund	0	0	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
<u>Public Works</u>								
Capital Projects Fund	500,000	2,600,000	0	0	0	0	0	0
<b>Total Cost</b>	<b>\$500,000</b>	<b>\$2,600,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$7,500,000</b>

#### 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.

### TOD Development Support

#### PROJECT INFORMATION

**Location:** TBD  
**Proj. Type:** Not Assigned  
**Category:** Development Related

**Proj. Manager:** TBD  
**Start Date:** Quarter 1, 2015  
**End Date:** Ongoing  
**Bond Funded:** No

#### Description:

The City has several Transit Oriented Development projects in the works, any of which may involve incentives, cost shares, and other such financing. This project creates a source of funds to cover the requests as Council deems fit, funded via a transfer from the General Fund.

#### FINANCIAL INFORMATION

##### Capital Funding:

Department / Fund	Carryforward 2013	2014 Projected	Five-Year Plan					Total 2015-2019
			2015	2016	2017	2018	2019	
<u>Non-Departmental</u>								
Capital Projects Fund	0	0	2,350,000	0	0	0	0	2,350,000
<b>Total Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,350,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,350,000</b>

---

## NON-DEPARTMENTAL

---

### TOD Development Support

**Operating Impact:**

There are no operating impacts associated with this project.

## 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:** Ongoing  
**End Date:** Ongoing  
**Bond Funded:** No

#### Description:

This project is a master org category for new construction on the City's open space properties. Projects associated with this include Aurora Reservoir, Highline Canal improvements, Triple Creek implementation, Delaney Farm improvements, Westerly Creek improvements, Tollgate Trail 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 2013	2014 Projected	Five-Year Plan					Total 2015-2019
			2015	2016	2017	2018	2019	
<u>Parks, Recreation &amp; Open Space</u>								
Capital Projects Fund	0	0	1,000,000	0	0	0	0	1,000,000
Conservation Trust Fund	90,906	25,000	250,000	50,000	400,000	0	350,000	1,050,000
Gifts & Grants Fund	1,055,457	0	0	0	0	0	0	0
Open Space Fund	774,259	900,000	1,475,000	1,035,000	1,150,000	550,000	1,700,000	5,910,000
<b>Total Cost</b>	<b>\$1,920,622</b>	<b>\$925,000</b>	<b>\$2,725,000</b>	<b>\$1,085,000</b>	<b>\$1,550,000</b>	<b>\$550,000</b>	<b>\$2,050,000</b>	<b>\$7,960,000</b>

#### Operating Impact:

The operating impacts of most of the projects in this master org will not require additional operating costs as the infrastructure is already in place. Improvements at Delaney Farm may require a higher degree of maintenance depending on the additional amenities, but the actual amenities have yet to be determined. Implementation of the Triple Creek Trail will require an additional \$9,000 per mile of ongoing operating costs, although the timing of the opening of the trail and it's length have yet to be determined..

### 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 Parks, Recreation & Open Space Detail by Project report in the appendix. Most of the projects consist of improvements to existing parks, such as Sports Park, Montview, and several other parks.

## PARKS, RECREATION & OPEN SPACE

### Construction Parks

#### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2013	2014 Projected	Five-Year Plan					Total 2015-2019
			2015	2016	2017	2018	2019	
<u>Parks, Recreation &amp; Open Space</u>								
Capital Projects Fund	0	530,000	30,000	30,000	40,000	40,000	40,000	180,000
Conservation Trust Fund	139,605	0	300,000	350,000	0	0	300,000	950,000
Gifts & Grants Fund	425,000	400,000	0	0	0	0	0	0
Open Space Fund	5,623,343	950,000	1,800,000	1,100,000	1,500,000	1,200,000	350,000	5,950,000
Parks Development Fund	707,481	0	0	0	0	0	0	0
<b>Total Cost</b>	<b>\$6,895,429</b>	<b>\$1,880,000</b>	<b>\$2,130,000</b>	<b>\$1,480,000</b>	<b>\$1,540,000</b>	<b>\$1,240,000</b>	<b>\$690,000</b>	<b>\$7,080,000</b>

**Operating Impact:**

Most of the projects will not require additional operating allocation, as they are only improvements to existing amenities. The exception will be Aurora Sports Park, which will add improvements to 17 newly purchased acres. This will require approximately \$8,800 per acre in ongoing operating costs and about \$120,000 in one-time costs. One full-time employee and one half-time temp are assumed in the personal services line.

Annual Operating Costs		2016	2017	2018	2019	Total
	New Personnel (FTE)	1.00	1.00	1.00	1.00	
	Personal Services	85,000	87,125	89,300	91,500	352,925
	Other	180,000	60,000	60,000	60,000	360,000
	<b>Total Operating Costs</b>	<b>\$265,000</b>	<b>\$147,125</b>	<b>\$149,300</b>	<b>\$151,500</b>	<b>\$712,925</b>

## PUBLIC WORKS

### 6th Avenue Land Acquisition

#### PROJECT INFORMATION

**Location:** 6th Avenue / E-470  
**Proj. Type:** Acquisition  
**Category:** Infrastructure

**Proj. Manager:** Joani Cravens  
**Start Date:** Ongoing  
**End Date:** Ongoing  
**Bond Funded:** No

#### Description:

One of City Council's priority projects is the 6th Avenue connection to E-470. This budget covers the anticipated right-of-way costs for the project. It is being funded via a transfer from the General Fund.

#### FINANCIAL INFORMATION

##### Capital Funding:

Department / Fund	Carryforward 2013	2014 Projected	Five-Year Plan					Total 2015-2019
			2015	2016	2017	2018	2019	
<u>Public Works</u>								
Capital Projects Fund	0	0	5,700,000	0	0	0	0	5,700,000
<b>Total Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,700,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,700,000</b>

#### Operating Impact:

The are no anticipated operating impacts for this portion of the project.

### 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 2013	2014 Projected	Five-Year Plan					Total 2015-2019
			2015	2016	2017	2018	2019	
<u>Public Works</u>								
Capital Projects Fund	657,954	4,780,159	3,025,000	0	0	0	0	3,025,000
<b>Total Cost</b>	<b>\$657,954</b>	<b>\$4,780,159</b>	<b>\$3,025,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,025,000</b>

#### Operating Impact:

Maintenance expenses are anticipated to occur outside of the 5-year capital plan.



## PUBLIC WORKS

### Police District 2 Office Space

**PROJECT INFORMATION**

**Location:** District 2, Central Aurora  
**Proj. Type:** Improvements to System/Facility/Infrastructure  
**Category:** Public Safety

**Proj. Manager:** Elly Watson  
**Start Date:** Quarter 2, 2015  
**End Date:** Ongoing  
**Bond Funded:** No

**Description:**

This project will purchase and renovate an area building to alleviate the overcrowding situation in the current District 2/Headquarters building. The project will be funded through a 10-year debt service payment.

### FINANCIAL INFORMATION

**Capital Funding:**

Department / Fund	Carryforward 2013	2014 Projected	Five-Year Plan					Total 2015-2019
			2015	2016	2017	2018	2019	
<u>Public Works</u>								
Capital Projects Fund	0	0	825,000	825,000	825,000	825,000	825,000	4,125,000
<b>Total Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$825,000</b>	<b>\$825,000</b>	<b>\$825,000</b>	<b>\$825,000</b>	<b>\$825,000</b>	<b>\$4,125,000</b>

**Operating Impact:**

Operating expenses will include utilities, custodial, trash service, routine building maintenance, etc. The estimates for these operating costs will be developed during the design process for the renovation.





# APPENDICES





# OPERATING BUDGET RECONCILIATIONS



## **Operating Budget Reconciliation Overview**

### **2015 Operating Reconciliation**

The purpose of the operating reconciliation is to illustrate the steps involved in the creation of the 2015 operating budget. The process includes several entries:

- 2014 Original Budget;
- Removals of one-time costs previously included in the budget;
- Items from the 2014 Spring supplemental ordinances that were approved to be ongoing items in 2015;
- Estimated personal services adjustments (PS Deltas) represent changes to personal services costs;
- Other adjustments for mandated costs like electricity and water lead to the Base Final total column; and
- Adds and Cuts.

### **Reconciliation of 2013 CAFR to 2015 General Fund Summary**

The purpose of this reconciliation is to illustrate the differences between the General Fund 2013 actual fund balance as reported in the Comprehensive Annual Financial Report (CAFR) to the 2013 actual unassigned funds available reported in the General Fund Summary.

## Appendix 1

### 2015 Operating Reconciliation by Fund and Department

Fund \ Department	2014 Original Final	2014 Onetimes / Init Adj	2013 Fall 2014 Spr Supp	2015 PS Deltas	2015 Other Adj	2015 Base Final	2015 Base Add	2015 Base Cuts	2015 Proposed Estimate	2015 Proposed Adjust	2015 Adopted Final
<b>ABATEMENT FUND</b>											
Neighborhood Services total:	469,749	0	0	-7,221	1,129	463,657	0	-23,699	439,958	0	439,958
Non-Departmental total:	1,885	0	0	5,228	0	7,113	0	0	7,113	0	7,113
<b>ABATEMENT FUND TOTAL:</b>	<b>471,634</b>	<b>0</b>	<b>0</b>	<b>-1,993</b>	<b>1,129</b>	<b>470,770</b>	<b>0</b>	<b>-23,699</b>	<b>447,071</b>	<b>0</b>	<b>447,071</b>
<b>COMMUNITY DEVELOPMENT FUND</b>											
Neighborhood Services total:	4,730,404	-1,907,377	0	20,056	-4,793	2,838,290	1,991,007	0	4,829,297	0	4,829,297
<b>COMMUNITY DEVELOPMENT FUND TOTAL:</b>	<b>4,730,404</b>	<b>-1,907,377</b>	<b>0</b>	<b>20,056</b>	<b>-4,793</b>	<b>2,838,290</b>	<b>1,991,007</b>	<b>0</b>	<b>4,829,297</b>	<b>0</b>	<b>4,829,297</b>
<b>CONSERVATION TRUST FUND</b>											
Library & Cultural Services total:	16,000	0	0	0	-16,000	0	0	0	0	0	0
Non-Departmental total:	187,458	0	0	15,569	-9,043	193,984	0	0	193,984	0	193,984
Parks, Recreation & Open Space total:	1,526,069	0	20,181	123,941	-89,924	1,580,267	0	0	1,580,267	0	1,580,267
<b>CONSERVATION TRUST FUND TOTAL:</b>	<b>1,729,527</b>	<b>0</b>	<b>20,181</b>	<b>139,510</b>	<b>-114,967</b>	<b>1,774,251</b>	<b>0</b>	<b>0</b>	<b>1,774,251</b>	<b>0</b>	<b>1,774,251</b>
<b>CULTURAL SERVICES FUND</b>											
Internal Services total:	71,252	0	0	3,441	62	74,755	0	0	74,755	0	74,755
Library & Cultural Services total:	2,067,296	-105,000	16,958	30,569	2,746	2,012,569	366,314	0	2,378,883	0	2,378,883
Non-Departmental total:	23,238	0	0	18,822	0	42,060	0	0	42,060	0	42,060
<b>CULTURAL SERVICES FUND TOTAL:</b>	<b>2,161,786</b>	<b>-105,000</b>	<b>16,958</b>	<b>52,832</b>	<b>2,808</b>	<b>2,129,384</b>	<b>366,314</b>	<b>0</b>	<b>2,495,698</b>	<b>0</b>	<b>2,495,698</b>
<b>DEBT SERVICE (GO) FUND</b>											
Non-Departmental total:	6,567,025	-1,659,525	0	0	-2,661,750	2,245,750	0	0	2,245,750	0	2,245,750
<b>DEBT SERVICE (GO) FUND TOTAL:</b>	<b>6,567,025</b>	<b>-1,659,525</b>	<b>0</b>	<b>0</b>	<b>-2,661,750</b>	<b>2,245,750</b>	<b>0</b>	<b>0</b>	<b>2,245,750</b>	<b>0</b>	<b>2,245,750</b>
<b>DEBT SERVICE (SID) FUND</b>											
Non-Departmental total:	422,583	0	0	0	149,712	572,295	0	0	572,295	0	572,295
<b>DEBT SERVICE (SID) FUND TOTAL:</b>	<b>422,583</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>149,712</b>	<b>572,295</b>	<b>0</b>	<b>0</b>	<b>572,295</b>	<b>0</b>	<b>572,295</b>



## Appendix 1

### 2015 Operating Reconciliation by Fund and Department

Fund \ Department	2014 Original Final	2014 Onetimes / Init Adj	2013 Fall 2014 Spr Supp	2015 PS Deltas	2015 Other Adj	2015 Base Final	2015 Base Add	2015 Base Cuts	2015 Proposed Estimate	2015 Proposed Adjust	2015 Adopted Final
<b>DESIGNATED REVENUES FUND</b>											
Communications total:	591,523	-40,000	0	0	-68,000	483,523	0	0	483,523	0	483,523
Judicial total:	134,918	0	0	948	130	135,996	15,014	0	151,010	0	151,010
Library & Cultural Services total:	361,781	0	0	7,167	830	369,778	0	0	369,778	0	369,778
Non-Departmental total:	2,049,244	-70,000	39,789	13,047	0	2,032,080	0	0	2,032,080	0	2,032,080
Parks, Recreation & Open Space total:	781,477	0	2,663	54,324	0	838,464	0	0	838,464	0	838,464
Planning & Development Services total:	346,269	0	0	-10,312	0	335,957	0	0	335,957	0	335,957
Police total:	3,099,208	0	5,997	35,615	76,183	3,217,003	0	0	3,217,003	0	3,217,003
Public Works total:	18,876	0	4,200	0	0	23,076	0	0	23,076	0	23,076
<b>DESIGNATED REVENUES FUND TOTAL:</b>	<b>7,383,296</b>	<b>-110,000</b>	<b>52,649</b>	<b>100,789</b>	<b>9,143</b>	<b>7,435,877</b>	<b>15,014</b>	<b>0</b>	<b>7,450,891</b>	<b>0</b>	<b>7,450,891</b>
<b>DEVELOPMENT REVIEW FUND</b>											
General Management total:	393,608	0	0	15,208	115,296	524,112	156,883	0	680,995	0	680,995
Non-Departmental total:	1,137,229	0	0	201,515	54,960	1,393,704	2,922	0	1,396,626	0	1,396,626
Parks, Recreation & Open Space total:	0	0	0	0	0	0	53,000	0	53,000	0	53,000
Planning & Development Services total:	1,259,923	0	0	24,319	7,612	1,291,854	216,462	0	1,508,316	0	1,508,316
Public Works total:	5,745,427	0	0	61,681	20,425	5,827,533	453,890	0	6,281,423	0	6,281,423
<b>DEVELOPMENT REVIEW FUND TOTAL:</b>	<b>8,536,187</b>	<b>0</b>	<b>0</b>	<b>302,723</b>	<b>198,293</b>	<b>9,037,203</b>	<b>883,157</b>	<b>0</b>	<b>9,920,360</b>	<b>0</b>	<b>9,920,360</b>
<b>ENHANCED E-911 FUND</b>											
Information Technology total:	2,266,935	0	0	11,733	2,883	2,281,551	0	0	2,281,551	0	2,281,551
Non-Departmental total:	7,500	0	0	14,632	0	22,132	0	0	22,132	0	22,132
<b>ENHANCED E-911 FUND TOTAL:</b>	<b>2,274,435</b>	<b>0</b>	<b>0</b>	<b>26,365</b>	<b>2,883</b>	<b>2,303,683</b>	<b>0</b>	<b>0</b>	<b>2,303,683</b>	<b>0</b>	<b>2,303,683</b>
<b>FLEET MANAGEMENT FUND</b>											
Internal Services total:	9,154,969	0	0	-20,065	233,596	9,368,500	300,000	0	9,668,500	0	9,668,500

## Appendix 1

### 2015 Operating Reconciliation by Fund and Department

Fund \ Department	2014 Original Final	2014 Onetimes / Init Adj	2013 Fall 2014 Spr Supp	2015 PS Deltas	2015 Other Adj	2015 Base Final	2015 Base Add	2015 Base Cuts	2015 Proposed Estimate	2015 Proposed Adjust	2015 Adopted Final
<b>FLEET MANAGEMENT FUND</b>											
Non-Departmental total:	15,213	0	0	94,300	0	109,513	0	0	109,513	0	109,513
<b>FLEET MANAGEMENT FUND TOTAL:</b>	<b>9,170,182</b>	<b>0</b>	<b>0</b>	<b>74,235</b>	<b>233,596</b>	<b>9,478,013</b>	<b>300,000</b>	<b>0</b>	<b>9,778,013</b>	<b>0</b>	<b>9,778,013</b>
<b>GENERAL FUND</b>											
City Attorney total:	5,455,669	0	0	110,737	11,924	5,578,330	12,475	0	5,590,805	100,000	5,690,805
City Council total:	1,110,160	-25,000	0	-14,342	-6,117	1,064,701	-18,000	0	1,046,701	9,500	1,056,201
Civil Service Commission total:	738,077	0	0	14,701	341	753,119	0	0	753,119	0	753,119
Communications total:	2,625,968	0	10,352	37,002	3,358	2,676,680	100,000	0	2,776,680	0	2,776,680
Court Administration total:	7,525,307	0	0	164,721	50,596	7,740,624	239,402	0	7,980,026	0	7,980,026
Finance total:	5,745,715	0	101,582	100,446	12,174	5,959,917	742,785	0	6,702,702	0	6,702,702
Fire total:	40,397,139	0	0	1,986,680	177,110	42,560,929	1,295,878	0	43,856,807	135,000	43,991,807
General Management total:	2,430,598	0	0	13,189	10,530	2,454,317	429,039	0	2,883,356	-47,000	2,836,356
Information Technology total:	7,689,127	-133,862	0	119,289	325,414	7,999,968	699,249	0	8,699,217	0	8,699,217
Internal Services total:	5,590,261	-68,500	0	60,730	58,872	5,641,363	802,328	0	6,443,691	0	6,443,691
Judicial total:	2,205,340	0	0	31,413	2,630	2,239,383	30,000	0	2,269,383	0	2,269,383
Library & Cultural Services total:	4,242,067	-410,000	-7,800	87,566	6,065	3,917,898	615,281	0	4,533,179	100,000	4,633,179
Neighborhood Services total:	4,009,134	0	13,555	9,741	25,038	4,057,468	614,041	0	4,671,509	2,500	4,674,009
Non-Departmental total:	47,226,657	-12,518,525	107,971	2,011,908	6,053,971	42,881,982	9,894,314	0	52,776,296	-50,000	52,726,296
Parks, Recreation & Open Space total:	12,029,138	-25,000	-27,039	221,909	361,620	12,560,628	395,000	0	12,955,628	250,000	13,205,628
Planning & Development Services total:	2,374,313	0	7,760	55,703	100,856	2,538,632	216,617	0	2,755,249	0	2,755,249
Police total:	87,142,746	0	3,803	2,606,398	414,498	90,167,445	1,742,866	0	91,910,311	0	91,910,311
Public Defender total:	678,911	0	0	50,474	706	730,091	10,000	0	740,091	0	740,091
Public Safety Communications Center total:	6,222,553	0	0	103,226	17,582	6,343,361	0	0	6,343,361	0	6,343,361
Public Works total:	24,330,009	0	10,866	213,415	530,360	25,084,650	241,448	0	25,326,098	0	25,326,098

## Appendix 1

### 2015 Operating Reconciliation by Fund and Department

Fund \ Department	2014 Original Final	2014 Onetimes / Init Adj	2013 Fall 2014 Spr Supp	2015 PS Deltas	2015 Other Adj	2015 Base Final	2015 Base Add	2015 Base Cuts	2015 Proposed Estimate	2015 Proposed Adjust	2015 Adopted Final
<b>GENERAL FUND</b>											
<b>GENERAL FUND TOTAL:</b>	269,768,889	-13,180,887	221,050	7,984,906	8,157,528	272,951,486	18,062,723	0	291,014,209	500,000	291,514,209
<b>GIFTS &amp; GRANTS FUND</b>											
Court Administration total:	175,305	-175,305	0	0	44,100	44,100	0	0	44,100	0	44,100
Fire total:	295,492	27,925	-232,213	350	0	91,554	32,396	0	123,950	0	123,950
Internal Services total:	0	0	0	0	35,000	35,000	0	0	35,000	0	35,000
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	4,667	34,667	105,000	0	139,667	0	139,667
Neighborhood Services total:	478,132	-34,291	0	0	34,291	478,132	0	0	478,132	0	478,132
Non-Departmental total:	0	0	0	1,184	0	1,184	0	0	1,184	0	1,184
Parks, Recreation & Open Space total:	200,000	0	0	0	10,000	210,000	50,000	0	260,000	0	260,000
Planning & Development Services total:	178,867	0	0	0	0	178,867	219,000	0	397,867	0	397,867
Police total:	4,015,116	0	0	95,751	-21,314	4,089,553	0	0	4,089,553	0	4,089,553
<b>GIFTS &amp; GRANTS FUND TOTAL:</b>	5,379,912	-181,671	-232,213	97,285	106,744	5,170,057	406,396	0	5,576,453	0	5,576,453
<b>GOLF COURSES FUND</b>											
Non-Departmental total:	22,592	0	0	87,624	0	110,216	0	0	110,216	0	110,216
Parks, Recreation & Open Space total:	8,356,674	0	0	55,778	-425,170	7,987,282	0	0	7,987,282	0	7,987,282
<b>GOLF COURSES FUND TOTAL:</b>	8,379,266	0	0	143,402	-425,170	8,097,498	0	0	8,097,498	0	8,097,498
<b>OPEN SPACE FUND</b>											
Non-Departmental total:	30,194	0	0	23,867	0	54,061	0	0	54,061	0	54,061
Parks, Recreation & Open Space total:	3,976,403	-1,847,897	10,662	73,415	1,450,697	3,663,280	0	0	3,663,280	0	3,663,280
<b>OPEN SPACE FUND TOTAL:</b>	4,006,597	-1,847,897	10,662	97,282	1,450,697	3,717,341	0	0	3,717,341	0	3,717,341
<b>PARKS DEVELOPMENT FUND</b>											

## Appendix 1

### 2015 Operating Reconciliation by Fund and Department

Fund \ Department	2014 Original Final	2014 Onetimes / Init Adj	2013 Fall 2014 Spr Supp	2015 PS Deltas	2015 Other Adj	2015 Base Final	2015 Base Add	2015 Base Cuts	2015 Proposed Estimate	2015 Proposed Adjust	2015 Adopted Final
<b>PARKS DEVELOPMENT FUND</b>											
Non-Departmental total:	1	0	0	2,503	0	2,504	0	0	2,504	0	2,504
Parks, Recreation & Open Space total:	78,164	0	0	709	0	78,873	0	0	78,873	0	78,873
<b>PARKS DEVELOPMENT FUND TOTAL:</b>	<b>78,165</b>	<b>0</b>	<b>0</b>	<b>3,212</b>	<b>0</b>	<b>81,377</b>	<b>0</b>	<b>0</b>	<b>81,377</b>	<b>0</b>	<b>81,377</b>
<b>RECREATION FUND</b>											
Non-Departmental total:	190,586	0	0	-11,931	0	178,655	0	0	178,655	0	178,655
Parks, Recreation & Open Space total:	9,297,642	-94,000	91,013	242,212	-132,481	9,404,386	209,000	0	9,613,386	0	9,613,386
<b>RECREATION FUND TOTAL:</b>	<b>9,488,228</b>	<b>-94,000</b>	<b>91,013</b>	<b>230,281</b>	<b>-132,481</b>	<b>9,583,041</b>	<b>209,000</b>	<b>0</b>	<b>9,792,041</b>	<b>0</b>	<b>9,792,041</b>
<b>RISK MANAGEMENT FUND</b>											
Internal Services total:	7,036,805	0	0	13,825	1,085,111	8,135,741	134,918	0	8,270,659	0	8,270,659
Non-Departmental total:	1,578	0	0	23,199	0	24,777	0	0	24,777	0	24,777
<b>RISK MANAGEMENT FUND TOTAL:</b>	<b>7,038,383</b>	<b>0</b>	<b>0</b>	<b>37,024</b>	<b>1,085,111</b>	<b>8,160,518</b>	<b>134,918</b>	<b>0</b>	<b>8,295,436</b>	<b>0</b>	<b>8,295,436</b>
<b>WASTEWATER FUND</b>											
Aurora Water total:	47,378,396	0	-21,320	428,271	522,054	48,307,401	588,624	0	48,896,025	0	48,896,025
Non-Departmental total:	54,474	0	0	303,386	0	357,860	5,133	0	362,993	0	362,993
<b>WASTEWATER FUND TOTAL:</b>	<b>47,432,870</b>	<b>0</b>	<b>-21,320</b>	<b>731,657</b>	<b>522,054</b>	<b>48,665,261</b>	<b>593,757</b>	<b>0</b>	<b>49,259,018</b>	<b>0</b>	<b>49,259,018</b>
<b>WATER FUND</b>											
Aurora Water total:	83,151,384	0	26,232	532,429	-909,087	82,800,958	1,757,350	0	84,558,308	0	84,558,308
City Attorney total:	2,625,000	0	0	0	0	2,625,000	0	-400,000	2,225,000	0	2,225,000
Non-Departmental total:	199,329	0	0	559,282	0	758,611	10,015	0	768,626	0	768,626
<b>WATER FUND TOTAL:</b>	<b>85,975,713</b>	<b>0</b>	<b>26,232</b>	<b>1,091,711</b>	<b>-909,087</b>	<b>86,184,569</b>	<b>1,767,365</b>	<b>-400,000</b>	<b>87,551,934</b>	<b>0</b>	<b>87,551,934</b>

**Appendix 1**  
**2015 Operating Reconciliation by Fund and Department**

Fund \ Department	2014 Original Final	2014 Onetimes / Init Adj	2013 Fall 2014 Spr Supp	2015 PS Deltas	2015 Other Adj	2015 Base Final	2015 Base Adds	2015 Base Cuts	2015 Proposed Estimate	2015 Proposed Adjust	2015 Adopted Final
GRAND TOTAL OPERATING BUDGET:	480,995,082	-19,086,357	185,212	11,131,277	7,671,450	480,896,664	24,729,651	-423,699	505,202,616	500,000	505,702,616

## City Council Adjustments to City Manager's 2015 Proposed Budget - September 2014

Fund / Department		Adjustments	FTE Change	Revenue Change	Budget Change
General Fund					
Ongoing Council Adjustments					
City Attorney	Add Special Projects Officer contract funding		-	\$ -	\$ 100,000
City Council	Add funds for tables (Aurora Public School Gala, Community College of Aurora Foundation Luncheon, Aurora Mental Health Luncheon)		-	-	4,500
City Council	Add funds for Aurora Symphony Orchestra and Aurora Singers		-	-	5,000
Fire	Add 2.0 FTE Firefighters		2.00	-	135,000
General Management	Placeholder for support stipends for all Board and Commissions		-	-	20,000
Neighborhood Services	Add \$2,500 ongoing to Veterans Affairs Commission for mileage reimbursement and meeting planning		-	-	2,500
Neighborhood Services	Move add for Comitis homeless items to Aurora @ Home		-	-	-
Total Ongoing Council Adjustments			2.00	\$ -	\$ 267,000
Ongoing Balancing Adjustments					
General Management	International Initiatives adjustment		(2.50)	\$ -	\$ (67,000)
Non-Departmental	Eliminate inmate bed add		-	-	(50,000)
Non-Departmental	Additional sales tax revenue increasing base for 2015		-	150,000	-
Total Ongoing Balancing Adjustments			(2.50)	\$ 150,000	\$ (117,000)
Ongoing General Fund Totals				\$ 150,000	\$ 150,000
			Ongoing Funds Available Adjustment		<u>\$ -</u>
One-Time Council Adjustments					
Library and Cultural Services	One-time add for additional library materials		-	\$ -	\$ 100,000
Parks, Recreation, and Open Space	One-time add for additional tree trimming contract		-	-	250,000
Public Works	Bicycle Master Plan one-time funding		-	-	100,000
Public Works	Add turn signal at Havana and Idaho		-	-	50,000
Total One-Time Council Adjustments			-	\$ -	\$ 500,000
One-Time Balancing Adjustments					
Public Works	Move Bicycle Master Plan and Turn Signal projects to Capital Projects Fund (to be covered with Capital Impact Fee Funds Available)		-	\$ -	\$ (150,000)
Total One-Time City Manager Adjustments			-	\$ -	\$ (150,000)
One-Time General Fund Totals				\$ -	\$ 350,000
			One-Time Funds Available Adjustment		<u>\$ (350,000)</u>

## City Council Adjustments to City Manager's 2015 Proposed Budget - September 2014

Fund / Department		Adjustments	FTE Change	Revenue Change	Budget Change
General Fund totals			(2.50)	\$ 150,000	\$ 500,000
		<i>Bottom Line Funds Available Adjustment</i>			\$ (350,000)
<b>Capital Projects Fund</b>					
<b>One-Time Balancing Adjustments</b>					
Public Works		Bicycle Master Plan one-time funding (using PROS Capital Impact Fee Funds Available)	-	\$ -	\$ 100,000
Public Works		Add turn signal at Havana and Idaho (using Public Works Capital Impact Fee Funds Available)	-	-	50,000
<b>Capital Projects Fund totals</b>			-	\$ -	\$ 150,000
		<i>Bottom Line Funds Available Adjustment</i>			<u>\$ (150,000)</u>
<b>Recreation Fund</b>					
<b>Ongoing Council Adjustments</b>					
Parks, Recreation, and Open Space		Reduce fees for Village Green Pool to match Parklane and Moorhead Pools	-	\$ (3,000)	\$ -
<b>Recreation Fund totals</b>			-	\$ (3,000)	\$ -
		<i>Bottom Line Funds Available Adjustment</i>			<u>\$ (3,000)</u>
<b>TOTAL ADJUSTMENTS FOR ALL FUNDS</b>			(2.50)	147,000	650,000
		<i>Bottom Line Funds Available Adjustment</i>			<u>\$ (503,000)</u>

### Reconciliation of 2013 CAFR General Fund Balance, 12/31/13 to 2015 Budget Book Unassigned Funds Available, 12/31/13

	Funds	Source
<b>Ending 2013 GAAP General Fund Balance, CAFR, 12/31/13</b>	<b>\$ 72,661,911</b>	(2013 CAFR, p. 57)
<b>Less: Adjustments to CAFR 2013 GAAP General Fund Balance</b>		
(GAAP-Related Accounting Items - Budget Book does not make GAAP-related adjustments)		
Adjustment of Investments to Fair Value - not available for appropriation	167,605	(2013 CAFR, p. 57)
Sales, Use & Lodgers Tax Accrual - not available for appropriation	(19,362,521)	(2013 CAFR, p. 57)
Current Year Operating Encumbrances - previously appropriated and spent in the following year	(1,647,739)	(2013 CAFR, p. 57)
Long Term Interfund Receivables	(617,168)	(2013 CAFR, p. 57)
Total of GAAP-Related Adjustments	(21,459,823)	
<b>Ending Actual Funds Available, General Fund Balance, CAFR Non-GAAP, 12/31/13</b>	<b>\$ 51,202,088</b>	(2013 CAFR, p. 57)
<b>Ending Actual Funds Available, General Fund Balance, 2015 Adopted Budget Book, 12/31/13</b>	<b>\$ 51,202,088</b>	(2015 Adopted Budget Book, p. F-4)
<b>Less: Reservations and Designations, 12/31/13</b>		
Estimated Designations (designated for CAFR and Budget purposes)		
Restricted for TABOR	9,655,083	(2013 CAFR p. 57; 2015 Adopted Budget Book, p. F-4)
Committed for Policy Reserve	21,745,473	(2013 CAFR p. 57; 2015 Adopted Budget Book, p. F-4)
Unassigned Funds Available for Appropriation After Restrictions and Council Commitments Held for 2013		
Operating Reserve	19,801,532	(2013 CAFR p. 57; 2015 Adopted Budget Book, p. F-4)
<b>Ending 2013 Unassigned Funds Available, General Fund, 2015 Adopted Budget Book</b>	<b>\$ -</b>	(2013 CAFR p. 57; 2015 Adopted Budget Book, p. F-4)





# CAPITAL IMPROVEMENT PROGRAM DETAIL



## **Capital Improvement Program Detail Overview**

### **2015 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.

### **2015 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.

### **2015 Aurora Water Capital Improvement Detail**

This section provides detailed project information for the planned five-year Aurora Water Capital Improvement Program. This document lists additional detail for individual projects within each funding source and program shown in Section H, the Capital Improvement section of this book. The Aurora Water Capital Program incorporates drought hardening for the current system and expansion for future population growth. Projects are categorized by programs in each fund.

## Building Repair Subfund Program Detail

Project/Title	2014 Projected Budget	Five-Year Plan					Total Cost 2015 -2019
		2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b>BUDGET</b>							
Building Repair Projects - CPF	\$ 2,340,749	\$ 2,782,520	\$ 2,515,520	\$ 2,577,520	\$ 2,917,520	\$ 2,917,520	\$ 13,710,600
Direct Cost Facility Engineering - CPF	120,676	125,032	128,783	132,646	136,626	140,725	663,812
Budget Carryforward	1,685,257	91,025	-	-	-	-	91,025
<b>Total Budget Available</b>	<b>\$ 4,146,682</b>	<b>\$ 2,998,577</b>	<b>\$ 2,644,303</b>	<b>\$ 2,710,166</b>	<b>\$ 3,054,146</b>	<b>\$ 3,058,245</b>	<b>\$ 14,465,437</b>
<b>USES</b>							
<b>Direct Cost Facilities Engineering Services</b>	<b>\$ 120,676</b>	<b>\$ 125,032</b>	<b>\$ 128,783</b>	<b>\$ 132,646</b>	<b>\$ 136,626</b>	<b>\$ 140,725</b>	<b>\$ 663,812</b>
<b>Programmatic Maintenance</b>							
Catastrophic Failure Reserve	\$ 66,964	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Facility Upkeep Projects							
Roof Repair / Replacement	313,734	150,000	150,000	175,000	175,000	175,000	825,000
Interior/Exterior Painting	64,944	150,000	150,000	150,000	200,000	200,000	850,000
Flooring and Carpet Repair/ Replacement	83,388	75,000	75,000	75,000	150,000	150,000	525,000
Small Item Maintenance and Repairs	73,500	100,000	100,000	125,000	125,000	125,000	575,000
<b>Sub-Total Maintenance Projects</b>	<b>\$ 602,530</b>	<b>\$ 575,000</b>	<b>\$ 575,000</b>	<b>\$ 625,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 3,275,000</b>
<b>Stand Alone Projects</b>							
ACAA Fire Sprinkler Pipes	196,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMC Interior Wayfinding Signage	175,000	-	-	-	-	-	-
Automation Netwk/Access Ctrl/Surge Protec	212,986	180,000	-	-	180,000	180,000	540,000
Beck Gym RTU replacements	155,000	-	-	-	-	-	-
Central Facilities P&E	92,474	-	-	-	-	-	-
Central Library Carpet (entire building)		-	-	225,000	-	-	225,000
Central Library Community Room	50,000	-	-	-	-	-	-
Central Library Electrical		7,500	75,000	-	-	-	82,500
Central Library HVAC/RTU/Chiller	175,777	-	-	-	-	-	-
Central Library Sliding Door	20,000	-	-	-	-	-	-
Comitis Generator Design	10,555	-	-	-	-	-	-
Concrete Repair/Repl (various facilities)	82,618	50,000	50,000	50,000	50,000	50,000	250,000
Courts Concrete Repair		115,000	100,000	-	-	-	215,000
Courts Roof- Forced 2015 Carryover	100,000	-	-	-	-	-	-
Courts/Detention- CRAC Design	19,100	-	-	-	-	-	-
Courts/Detention Roof	50,000	600,000	800,000	-	-	-	1,400,000
Detention Center Heating	7,895	-	-	-	-	-	-
Detention Center Plumbing	8,000	80,000	-	-	-	-	80,000

## Building Repair Subfund Program Detail

Project/Title	2014 Projected Budget	Five-Year Plan					Total Cost 2015 -2019
		2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b>Stand Alone Projects, continued</b>							
District 1 Ventilation (SWAT)	100,000	-	-	-	-	-	-
District 2- Cred Union Due Diligence / Appraisals	12,955	-	-	-	-	-	-
Elevator Modernization	150,000	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	20,000	100,000
Replace Generators- Various Fac	64,656	30,000	-	100,000	-	60,000	190,000
Fire Station Remodel Kitchens	150,000	-	-	-	-	-	-
Firing Range Study Ph 1 Repairs	424,000	-	-	300,000	-	200,000	500,000
Fox Theater- Accessibility	30,000	-	-	-	-	-	-
Garage/Overhead Door Replacement (various locations	84,246	75,000	90,000	90,000	90,000	90,000	435,000
Golf Courses (HVAC, roof, carpet, paint, etc) <sup>1</sup>	-	-	-	200,000	600,000	-	800,000
HVAC Repairs (various facilities)	-	300,000	400,000	400,000	600,000	600,000	2,300,000
Judge Chambers- consult and fix	16,168	-	-	-	-	-	-
Light Fleet Office Renovation	20,463	-	-	-	-	-	-
Misc Design Work <sup>2</sup>	50,000	100,000	100,000	100,000	150,000	150,000	600,000
Miscellaneous / Permits / Minor Repairs <sup>3</sup>	8,774	50,000	50,000	50,000	50,000	50,000	250,000
North Satellite Admin Chiller / Mech Room	498,136	-	-	-	-	-	-
North Satellite Admin Air Handler / Boiler	-	300,000	-	-	-	-	300,000
North Satellite Gas Radiant Heaters	45,000	-	-	-	-	-	-
Police HQ/D2 backup call center load study	10,000	-	-	-	-	-	-
Police facilities	-	100,000	-	150,000	100,000	250,000	600,000
Recreation Move	132,648	-	-	-	-	-	-
Resiliency Center	10,000	-	-	-	-	-	-
Roof Repl Suppl Funding (various facil)	-	50,000	100,000	100,000	100,000	100,000	450,000
South Satellite Salt Dome	50,000	-	-	-	-	-	-
TBD Projects <sup>4</sup>	100,000	91,045	5,520	17,520	77,520	267,520	459,125
<b>Sub-total Stand Alone Projects</b>	<b>\$ 3,332,451</b>	<b>\$ 2,298,545</b>	<b>\$ 1,940,520</b>	<b>\$ 1,952,520</b>	<b>\$ 2,167,520</b>	<b>\$ 2,167,520</b>	<b>\$ 10,526,625</b>
<b>Total Budget Used</b>	<b>\$ 4,055,657</b>	<b>\$ 2,998,577</b>	<b>\$ 2,644,303</b>	<b>\$ 2,710,166</b>	<b>\$ 3,054,146</b>	<b>\$ 3,058,245</b>	<b>\$ 14,465,437</b>
<b>Budget to Carryforward to Following Year</b>	<b>\$ 91,025</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Notes:

1. Assumes 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

		2014	Five-Year Plan					
Program\SubProgram\Fund		Projected Budget <sup>1</sup>	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	Total Cost 2015 - 2019
<u>Acquisitions</u>								
<i>Acquisitions</i>								
61901	Acquisitions-ArCo	0	0	0	0	0	500,000	500,000
<i>Total Acquisitions</i>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>
<i>E-470 Remnant Acquisitions</i>								
61726	Acquisitions - CTF	0	150,000	0	0	0	0	150,000
<i>Total E-470 Remnant Acquisitions</i>		<b>0</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>
<b>Total Acquisitions</b>		<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$650,000</b>
<u>Construction - Parks</u>								
<i>Canterbury Park</i>								
(New)	Canterbury Park-ArCo	0	0	0	0	400,000	0	400,000
<i>Total Canterbury Park</i>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400,000</b>	<b>0</b>	<b>400,000</b>
<i>Cottonwood Park</i>								
62826	Cottonwood Park AdCo Grant	400,000	0	0	0	0	0	0
62819	Cottonwood Park-AdCo	100,000	0	0	0	0	0	0
<i>Total Cottonwood Park</i>		<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Fletcher/Freedom Park</i>								
(New)	Fletcher/Freedom Park Improvements-ArCo	0	0	0	0	0	350,000	350,000
<i>Total Fletcher/Freedom Park</i>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350,000</b>	<b>350,000</b>
<i>Havana Park</i>								
(New)	Havana Park Improvements-CTF	0	0	0	0	0	300,000	300,000
<i>Total Havana Park</i>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>
<i>Median Maintenance</i>								
61969	Median Maintenance	530,000	30,000	30,000	40,000	40,000	40,000	180,000

## Parks, Recreation &amp; Open Space Detail By Project

		2014	Five-Year Plan					
Program\SubProgram\Fund		Projected Budget <sup>1</sup>	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	Total Cost 2015 - 2019
<b>Construction - Parks</b>								
<i>Total Median Maintenance</i>		530,000	30,000	30,000	40,000	40,000	40,000	180,000
<i>Montview Park</i>								
62815	Montview Park Renovation - AdCo	550,000	400,000	0	0	0	0	400,000
<i>Total Montview Park</i>		550,000	400,000	0	0	0	0	400,000
<i>Pagosa/Eldorado Park</i>								
(New)	Pagosa/Eldorado Park-ArCo	0	0	0	0	400,000	0	400,000
<i>Total Pagosa/Eldorado Park</i>		0	0	0	0	400,000	0	400,000
<i>Sand Creek Park</i>								
62754	Sand Creek Park-AdCo	0	0	100,000	0	0	0	100,000
62828	Sand Creek Park-CTF	0	300,000	350,000	0	0	0	650,000
<i>Total Sand Creek Park</i>		0	300,000	450,000	0	0	0	750,000
<i>Sidecreek Park</i>								
(New)	Sidecreek Park-ArCo	0	0	0	0	400,000	0	400,000
<i>Total Sidecreek Park</i>		0	0	0	0	400,000	0	400,000
<i>Sports Park Infra Improvements</i>								
62811	Sports Park Improvements-ArCo	0	1,000,000	1,000,000	1,000,000	0	0	3,000,000
<i>Total Sports Park Infra Improvements</i>		0	1,000,000	1,000,000	1,000,000	0	0	3,000,000
<i>Springhill Park</i>								
61951	Springhill Park-ArCo	300,000	0	0	0	0	0	0
<i>Total Springhill Park</i>		300,000	0	0	0	0	0	0
<i>Tierra Park</i>								
62831	Tierra Park-ArCo	0	400,000	0	0	0	0	400,000

## Parks, Recreation & Open Space Detail By Project

		2014	Five-Year Plan					
Program\SubProgram\Fund		Projected Budget <sup>1</sup>	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	Total Cost 2015 - 2019
<b><u>Construction - Parks</u></b>								
<i>Total Tierra Park</i>		0	400,000	0	0	0	0	400,000
<i>Tollgate Crossing</i>								
(New)	Tollgate Crossing Park Improvements-ArCo	0	0	0	500,000	0	0	500,000
<i>Total Tollgate Crossing</i>		0	0	0	500,000	0	0	500,000
Total Construction - Parks		\$1,880,000	\$2,130,000	\$1,480,000	\$1,540,000	\$1,240,000	\$690,000	\$7,080,000
<b><u>Construction OS</u></b>								
<i>Aurora Reservoir</i>								
61991	Aur Reservoir Construction-ArCo	300,000	50,000	35,000	0	0	0	85,000
<i>Total Aurora Reservoir</i>		300,000	50,000	35,000	0	0	0	85,000
<i>Const OS Small Projects</i>								
61931	Const OS Small Projects-ArCo	100,000	150,000	150,000	350,000	100,000	100,000	850,000
61952	Constr OS Small Proj-CTF	25,000	0	0	0	0	100,000	100,000
<i>Total Const OS Small Projects</i>		125,000	150,000	150,000	350,000	100,000	200,000	950,000
<i>Delaney Farm</i>								
62807	DeLaney Farm Site Improvements - CPF	0	750,000	0	0	0	0	750,000
62830	DeLaney Farm Site Improvements-ArCo	0	200,000	0	0	0	200,000	400,000
<i>Total Delaney Farm</i>		0	950,000	0	0	0	200,000	1,150,000
<i>Highline Canal Trail</i>								
(New)	Highline Canal Improvements-AdCo	0	0	0	0	0	500,000	500,000
62821	Highline Canal Improvements-ArCo	500,000	250,000	0	100,000	200,000	400,000	950,000
<i>Total Highline Canal Trail</i>		500,000	250,000	0	100,000	200,000	900,000	1,450,000
<i>Plains Conservation Center</i>								
(New)	PCC Master Plan-CTF	0	0	0	250,000	0	0	250,000



## Parks, Recreation & Open Space Detail By Project

		2014	Five-Year Plan					
Program\SubProgram\Fund		Projected Budget <sup>1</sup>	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	Total Cost 2015 - 2019
<b><u>Construction OS</u></b>								
<i>Total Plains Conservation Center</i>		0	0	0	250,000	0	0	250,000
<i>Signature Park</i>								
61933	Signature Park-ArCo	0	75,000	350,000	0	0	100,000	525,000
<i>Total Signature Park</i>		0	75,000	350,000	0	0	100,000	525,000
<i>Tollgate Creek</i>								
(New)	Tollgate Creek TIP Match-ArCo	0	0	100,000	300,000	0	0	400,000
(New)	Tollgate Creek TIP Match-CTF	0	0	50,000	150,000	0	0	200,000
<i>Total Tollgate Creek</i>		0	0	150,000	450,000	0	0	600,000
<i>Triple Creek Trail</i>								
62829	Triple Creek Improvements-ArCo	0	750,000	400,000	400,000	250,000	400,000	2,200,000
<i>Total Triple Creek Trail</i>		0	750,000	400,000	400,000	250,000	400,000	2,200,000
<i>Westerly Creek</i>								
62808	Westerly Creek Corridor Improvements - CPF	0	250,000	0	0	0	0	250,000
62838	Westerly Creek Improvements-CTF	0	250,000	0	0	0	250,000	500,000
<i>Total Westerly Creek</i>		0	500,000	0	0	0	250,000	750,000
<b>Total Construction OS</b>		<b>\$925,000</b>	<b>\$2,725,000</b>	<b>\$1,085,000</b>	<b>\$1,550,000</b>	<b>\$550,000</b>	<b>\$2,050,000</b>	<b>\$7,960,000</b>
<b><u>Construction Recreation</u></b>								
<i>Central Recreation Center</i>								
62824	Recreation Center Seed Money	750,000	0	0	0	0	0	0
<i>Total Central Recreation Center</i>		<b>750,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Moorhead Improvements</i>								
62823	Moorhead Recreation Center	1,000,000	0	0	0	0	0	0

## Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2014 Projected Budget <sup>1</sup>	Five-Year Plan					Total Cost 2015 - 2019
		2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b><u>Construction Recreation</u></b>							
<i>Total Moorhead Improvements</i>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Construction Recreation</b>	<b>\$1,750,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Greenways / Trails</u></b>							
<i>Infrastructure Trails Small Projects</i>							
62753 Trails Small Proj-AdCo	0	0	0	0	0	10,000	10,000
61940 Trails Small Projects-ArCo	50,000	1,030,000	255,000	175,000	525,000	270,000	2,255,000
61959 Trails Small Projects-CTF	30,000	25,000	0	0	0	25,000	50,000
<i>Total Infrastructure Trails Small Projects</i>	<b>80,000</b>	<b>1,055,000</b>	<b>255,000</b>	<b>175,000</b>	<b>525,000</b>	<b>305,000</b>	<b>2,315,000</b>
<i>Triple Creek Trail</i>							
62803 Triple Creek Aq ArCo Grant	300,000	0	0	0	0	0	0
62802 Triple Creek GOCO Grant	539,000	0	0	0	0	0	0
62804 Triple Creek NE Greenway Set	300,000	0	0	0	0	0	0
<i>Total Triple Creek Trail</i>	<b>1,139,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Greenways / Trails</b>	<b>\$1,219,000</b>	<b>\$1,055,000</b>	<b>\$255,000</b>	<b>\$175,000</b>	<b>\$525,000</b>	<b>\$305,000</b>	<b>\$2,315,000</b>
<b><u>Infrastructure - Open Space</u></b>							
<i>Open Space Restoration</i>							
62765 Open Space Restoration-AdCo	20,000	50,000	0	0	0	20,000	70,000
62764 Open Space Restoration-ArCo	50,000	200,000	200,000	50,000	50,000	100,000	600,000
<i>Total Open Space Restoration</i>	<b>70,000</b>	<b>250,000</b>	<b>200,000</b>	<b>50,000</b>	<b>50,000</b>	<b>120,000</b>	<b>670,000</b>
<i>OS Infra Small Projects</i>							
62751 Infra OS Small Projects-AdCo	0	30,000	0	20,000	20,000	30,000	100,000
61944 Infra OS Small Projects-ArCo	100,000	70,000	100,000	50,000	50,000	120,000	390,000
61961 Infra OS Small Projects-CTF	0	50,000	50,000	0	50,000	0	150,000

## Parks, Recreation & Open Space Detail By Project

		2014	Five-Year Plan					
Program\SubProgram\Fund		Projected Budget <sup>1</sup>	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	Total Cost 2015 - 2019
<b><u>Infrastructure - Open Space</u></b>								
<i>Total OS Infra Small Projects</i>		100,000	150,000	150,000	70,000	120,000	150,000	640,000
Total Infrastructure - Open Space		\$170,000	\$400,000	\$350,000	\$120,000	\$170,000	\$270,000	\$1,310,000
<b><u>Infrastructure Trails</u></b>								
<i>Highline Canal Trail</i>								
61988	High Line Ph1 Joint Proj	-39,852	0	0	0	0	0	0
<i>Total Highline Canal Trail</i>		-39,852	0	0	0	0	0	0
Total Infrastructure Trails		(\$39,852)	\$0	\$0	\$0	\$0	\$0	\$0
<b><u>Infrastructure-Recreation</u></b>								
<i>Del Mar Pool</i>								
62761	Del Mar Pool Bathhouse & Aquatics Center - CTF	1,750,000	0	0	0	0	0	0
<i>Total Del Mar Pool</i>		1,750,000	0	0	0	0	0	0
<i>Moorhead Improvements</i>								
63718	Moorhead Center Improvements-CTF	0	2,000,000	1,000,000	1,300,000	1,500,000	1,000,000	6,800,000
(New)	Moorhead Center Improvements-AdCo	0	0	250,000	250,000	0	0	500,000
<i>Total Moorhead Improvements</i>		0	2,000,000	1,250,000	1,550,000	1,500,000	1,000,000	7,300,000
<i>Rec Infra</i>								
63717	Aquatics Facility Improvements-CPF	0	250,000	0	0	0	0	250,000
63703	Recreation/Aquatics Infrastructure-CTF	200,000	150,000	200,000	200,000	200,000	300,000	1,050,000
<i>Total Rec Infra</i>		200,000	400,000	200,000	200,000	200,000	300,000	1,300,000
Total Infrastructure-Recreation		\$1,950,000	\$2,400,000	\$1,450,000	\$1,750,000	\$1,700,000	\$1,300,000	\$8,600,000

## Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2014 Projected Budget <sup>1</sup>	Five-Year Plan					Total Cost 2015 - 2019
		2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b><u>Lowry Community Park &amp; Center</u></b>							
<i>Lowry Community Park</i>							
61827 Community College Lowry Landscaping Challenge	100,000	0	0	0	0	0	0
<i>Total Lowry Community Park</i>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Lowry Community Park &amp; Center</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Parks Infrastructure</u></b>							
<i>Athletic Field Renovation</i>							
61950 Athletic Field Renovation-ArCo	75,000	75,000	75,000	75,000	75,000	75,000	375,000
<i>Total Athletic Field Renovation</i>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>375,000</b>
<i>Blue Grass Conversion</i>							
(New) Bluegrass Conversion to Native-AdCo	0	0	0	0	0	25,000	25,000
62739 Bluegrass Conversion to Native-ArCo	0	25,000	25,000	25,000	25,000	25,000	125,000
62782 Turf Conversion-CTF	15,000	0	0	0	0	0	0
<i>Total Blue Grass Conversion</i>	<b>15,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>50,000</b>	<b>150,000</b>
<i>Court Replacement</i>							
61945 Court Replacement-ArCo	150,000	700,000	300,000	0	0	300,000	1,300,000
<i>Total Court Replacement</i>	<b>150,000</b>	<b>700,000</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>1,300,000</b>
<i>Infrastructure Parks - AdCo</i>							
62755 Infra Parks Sm Proj-AdCo	25,000	25,000	0	25,000	25,000	25,000	100,000
<i>Total Infrastructure Parks - AdCo</i>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>100,000</b>
<i>Irrigation Controllor Renovation</i>							
61967 Irrigation Control Renov-CTF	0	0	0	0	0	12,500	12,500
<i>Total Irrigation Controllor Renovation</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,500</b>	<b>12,500</b>

## Parks, Recreation &amp; Open Space Detail By Project

		2014	Five-Year Plan					
Program\SubProgram\Fund		Projected Budget <sup>1</sup>	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	Total Cost 2015 - 2019
<b><u>Parks Infrastructure</u></b>								
<i><b>Irrigation Renovation</b></i>								
61949	Irrigation Replacement-ArCo	0	50,000	50,000	50,000	50,000	250,000	450,000
<i><b>Total Irrigation Renovation</b></i>		<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>	<b>450,000</b>
<i><b>Park Path Replacement</b></i>								
61984	Park Path Replace-ArCo	50,000	50,000	50,000	50,000	50,000	50,000	250,000
<i><b>Total Park Path Replacement</b></i>		<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>
<i><b>Parks Infra Small Projects</b></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	100,000	175,000	150,000	100,000	125,000	125,000	675,000
61968	Infra Parks Small Projects-CTF	0	50,000	250,000	0	0	0	300,000
62787	InfraPks Small Prj-CPF	21,000	0	0	0	0	0	0
62794	O&M Infrastructure-AdCo	25,000	25,000	0	25,000	25,000	25,000	100,000
62793	O&M Infrastructure-ArCo	62,500	62,500	62,500	67,500	67,500	50,000	310,000
(New)	Park Path Replacement-AdCo	0	0	0	0	0	20,000	20,000
(New)	Park Tree Planting-AdCo	0	0	0	0	0	10,000	10,000
62810	Park Tree Planting-ArCo	20,000	100,000	20,000	20,000	20,000	40,000	200,000
<i><b>Total Parks Infra Small Projects</b></i>		<b>278,500</b>	<b>462,500</b>	<b>532,500</b>	<b>262,500</b>	<b>287,500</b>	<b>320,000</b>	<b>1,865,000</b>
<i><b>Playground Renovation</b></i>								
61946	Playground Renovation-ArCo	0	0	0	0	400,000	250,000	650,000
<i><b>Total Playground Renovation</b></i>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400,000</b>	<b>250,000</b>	<b>650,000</b>
<i><b>Signage</b></i>								
62809	Park Signage-AdCo	0	0	0	0	0	15,000	15,000
61948	Park Signage-ArCo	50,000	75,000	75,000	75,000	75,000	60,000	360,000
<i><b>Total Signage</b></i>		<b>50,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>375,000</b>

## Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2014 Projected Budget <sup>1</sup>	Five-Year Plan					Total Cost 2015 - 2019
		2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b><u>Parks Infrastructure</u></b>							
Total Parks Infrastructure	\$643,500	\$1,462,500	\$1,107,500	\$562,500	\$987,500	\$1,407,500	\$5,527,500
Total Parks, Recreation & Open Space	\$8,597,648	\$10,322,500	\$5,727,500	\$5,697,500	\$5,172,500	\$6,522,500	\$33,442,500

- <sup>1</sup> Figures represent an estimate of how the 2014 Adopted Budget will be amended by year-end 2014. This column includes the 2014 adopted budget plus budget transfers, Fall 2013 and Spring 2014 budget amendments, and contemplated amendments, transfers and lapses for the remainder of 2014. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.

## 2015 - 2019 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2015 - 2019	
Fund\Program\Subfund	Carryforward Appropriation 2013 <sup>1</sup>	2014 Projected Budget <sup>2</sup>	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned		
<b><u>Wastewater Fund</u></b>									
<b><u>Collection</u></b>									
52516	2nd Creek Interceptor	61,384	500,000	0	0	3,000,000	0	0	3,000,000
52422	Annual Cured In Place Pipe Sewer Rehab	6,459,007	2,393,572	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,000,000
52482	Interceptor Rehab-SSSI	3,834,802	2,601,513	3,000,000	3,300,000	3,587,876	3,770,512	3,958,627	17,617,015
S1405	Kings Point South Interceptor - Sewer	0	0	750,000	1,500,000	0	0	0	2,250,000
52682	Lowry Sewer Connection-SS	0	0	0	284,856	0	0	0	284,856
52462	Manhole Lining & Rehab	146,355	525,000	1,217,238	1,194,052	1,229,874	1,266,770	1,304,773	6,212,707
52461	Misc Sewer Replacement	275,067	370,804	382,560	358,216	368,962	380,031	391,432	1,881,201
52391	Miscellaneous Lift Station/Force Main Rehab - SS	79,313	1,000,000	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	0	367,604	1,785,506	2,153,110
Program Total		10,855,928	7,390,889	8,349,798	8,637,124	10,186,712	7,784,917	9,440,338	44,398,889
<b><u>Operations &amp; General Management</u></b>									
52453	Cherry Creek Spillway Channel-SD	3,978,549	-1,000,000	0	0	0	0	0	0
52460	Cherry Creek #4 Force Main Rehab-SS	432,885	-432,885	0	0	0	0	0	0
52365	Fitzimons WWTP Demolition	0	0	500,000	1,000,000	0	0	0	1,500,000
52658	Sand Creek Water Reuse Plant-SS	864,151	0	600,000	1,923,000	0	0	0	2,523,000
52824	SCADA (Supervisory Control and Data Acquisition)	449,199	1,225,213	632,305	109,917	341,747	587,208	1,935,318	3,606,495
52493	Senac/Murphy Creek Improvements	380,092	1,000,000	0	0	0	0	0	0
52366	UPS Replacement - Sewer	0	0	250,000	250,000	250,000	250,000	250,000	1,250,000
52552	Waste Water Utility Plan Update-SS	0	700,000	0	0	0	100,000	0	100,000

## 2015 - 2019 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward Appropriation 2013 <sup>1</sup>	2014 Projected Budget <sup>2</sup>	Five-Year Plan					Total Cost 2015 - 2019
			2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b><u>Wastewater Fund</u></b>								
<b>Program Total</b>	<b>6,104,876</b>	<b>1,492,328</b>	<b>1,982,305</b>	<b>3,282,917</b>	<b>591,747</b>	<b>937,208</b>	<b>2,185,318</b>	<b>8,979,495</b>
<b><u>Storm Water</u></b>								
52598 2nd Creek Drainage Improvements SDDV	0	0	275,000	2,000,000	2,700,000	2,000,000	2,000,000	8,975,000
52380 Alameda Avenue Storm Crossing	0	1,755,846	2,000,000	0	0	0	0	2,000,000
52437 Baranmor Ditch Improvements	6,205,106	1,731,406	3,844,835	0	0	0	0	3,844,835
52492 Cherry Creek @ Arapahoe RD Drainage Improvements	295,143	300,000	400,000	400,000	200,000	1,500,000	1,500,000	4,000,000
52301 City Center Storm System Improvements	500,000	-500,000	0	0	0	0	0	0
52570 Concrete Channel Rehab	191,847	375,000	0	0	0	0	500,000	500,000
52535 Easterly Creek Outfall Improve-SD	0	0	621,053	2,000,000	2,000,000	0	0	4,621,053
52895 Fitzsimons Drainage Improvements	484,060	4,000,000	0	6,000,000	0	0	0	6,000,000
52977 Haven Acres Outfall	605,070	-100,000	0	0	0	0	0	0
52438 Hutchinson Channel Rehab	3,721,647	0	0	0	0	0	0	0
52539 Lower Westerly Imp-SD	241,346	438,654	0	0	0	0	0	0
52830 Lowry 11th Avenue Outfall	0	0	0	283,218	559,244	0	0	842,462
52463 Miscellaneous Stream Restoration	194,780	-194,781	200,000	206,000	212,180	218,545	225,102	1,061,827
52373 Sand Creek Stabilization	0	350,000	0	0	0	0	0	0
52540 Sand Creek Tributary Overflow Sys- Moline/Colfax	0	0	0	2,700,087	0	0	0	2,700,087
52465 Storm Corrugated Metal Pipe Rehab	607,698	1,545,500	597,026	1,000,000	1,000,000	1,000,000	1,000,000	4,597,026
52580 Storm Drain System Improvement	388,916	-63,916	354,738	358,216	368,962	380,031	391,432	1,853,379
52369 Storm Reinforced Concrete Pipe Rehab	0	1,045,916	0	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000



## 2015 - 2019 Capital Improvement Program Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2015 - 2019	
		Carryforward Appropriation 2013 <sup>1</sup>	2014 Projected Budget <sup>2</sup>	2015 Adopted	2016 Planned	2017 Planned	2018 Planned		2019 Planned
Fund\Program\Subfund									
<b><u>Wastewater Fund</u></b>									
52452	Stormwater Management Plan - SD	548,721	0	0	300,000	0	500,000	0	800,000
52387	Tollgate Creek Flood Repairs	0	850,000	500,000	0	0	0	0	500,000
52464	UDFCD Commitments-SD	316,450	199,500	0	0	0	0	0	0
52586	Upper 1st Creek: Detention Ponds Storm Drain	1,486,599	4,650,000	0	5,000,000	5,000,000	0	0	10,000,000
52456	Upper Piney Creek Stabilization - SD	0	2,553,691	0	0	0	3,000,000	0	3,000,000
52393	Westerly Creek Bridge/Channel Improvements	2,877,290	0	0	0	0	0	0	0
52364	Westerly Creek Future Phases	0	0	3,000,000	2,000,000	0	0	0	5,000,000
Program Total		18,664,673	18,936,816	11,792,652	23,247,521	13,040,386	9,598,576	6,616,534	64,295,669
Total Wastewater Fund		\$35,625,477	\$27,820,033	\$22,124,755	\$35,167,562	\$23,818,845	\$18,320,701	\$18,242,190	\$117,674,053
<b><u>Water Fund</u></b>									
<b><u>Operations &amp; General Management</u></b>									
52768	Automated Meter Reading System	0	74,175	420,891	189,989	249,748	456,302	3,088,834	4,405,764
52363	CDOT Inspection Bridge Repairs P1	0	0	250,000	0	0	0	0	250,000
52499	Infrastructure Upgrade / Mobile Computing	350,000	0	0	0	0	0	0	0
52367	UPS Replacement - Water	0	0	750,000	750,000	750,000	750,000	750,000	3,750,000
52466	Vault/Valve Rehabilitation	0	172,122	177,286	173,909	179,126	184,500	190,035	904,856
Program Total		350,000	246,297	1,598,177	1,113,898	1,178,874	1,390,802	4,028,869	9,310,620

## 2015 - 2019 Capital Improvement Program

### Aurora Water Detail By Project

		Carryforward Appropriation 2013 <sup>1</sup>	2014 Projected Budget <sup>2</sup>	Five-Year Plan					Total Cost 2015 - 2019
Fund\Program\Subfund				2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b><u>Water Fund</u></b>									
<b><u>Prairie Waters Project</u></b>									
52395	Prairie Waters Project - Additional Wells	4,744,575	-404,092	0	0	0	0	0	0
	<b>Program Total</b>	<b>4,744,575</b>	<b>-404,092</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Pumping</u></b>									
52496	APS Cone Valve Replacement	744,764	-744,764	0	0	0	0	0	0
52374	Aurora Hills PROS Pump Station	0	50,000	100,000	2,000,000	0	0	0	2,100,000
52376	Aurora Pump Station Upgrades	186,418	1,194,764	1,500,000	0	0	0	0	1,500,000
W0907	PWP Pump Station Expansion-WA	0	0	0	0	1,700,000	0	0	1,700,000
	<b>Program Total</b>	<b>931,182</b>	<b>500,000</b>	<b>1,600,000</b>	<b>2,000,000</b>	<b>1,700,000</b>	<b>0</b>	<b>0</b>	<b>5,300,000</b>
<b><u>Source of Supply Other</u></b>									
52495	54"/40" Rampart Appurtenances Rehab/Repl	2,319,986	3,877,500	0	3,398,200	2,959,800	2,000,000	1,000,000	9,358,000
52390	Brighton Ditch Connection	0	500,000	0	0	0	0	0	0
W1403	Homestake/Eagle River - Water	0	0	0	0	800,000	800,000	800,000	2,400,000
52700	Homestake/Eagle River Project	11,254	-11,255	0	0	0	0	0	0
52378	Integrated Resource Plan	2,833,907	0	0	0	0	0	0	0
52488	North Campus Well Rehab	250,000	-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	2,900,000	5,850,000	8,750,000
52800	Rampart Raw Water Delivery	438,925	106,059	0	0	300,000	0	0	300,000
52498	Rampart Tower/Tunnel Rehab	373,065	0	2,000,000	0	0	0	0	2,000,000

## 2015 - 2019 Capital Improvement Program

### Aurora Water Detail By Project

			Five-Year Plan					Total Cost 2015 - 2019
Fund\Program\Subfund	Carryforward Appropriation 2013 <sup>1</sup>	2014 Projected Budget <sup>2</sup>	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b><u>Water Fund</u></b>								
52560 Well Field Land Acquisition	7,430,102	-250,000	3,800,000	0	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	13,657,239	3,972,304	5,800,000	6,852,950	10,619,390	19,364,522	31,350,000	73,986,862
<b><u>Source of Supply Storage</u></b>								
52370 Aurora Reservoir Aeration	0	250,000	1,500,000	0	0	0	0	1,500,000
52377 Box Creek Reservoir	2,357,469	184,134	2,000,000	2,000,000	1,500,000	1,500,000	1,500,000	8,500,000
52394 Everist/Flood Repairs-FEMA PW#5	0	1,499,910	1,000,000	0	0	0	0	1,000,000
52669 Homestake Capital Projects	0	8,806,000	566,500	204,000	2,340,000	893,000	1,690,000	5,693,500
W1402 Lower SP Storage/Clare-WA	0	0	0	0	0	0	1,700,000	1,700,000
52385 Lower SP Storage/Everist	15,843,210	0	1,200,000	3,382,000	5,000,000	0	1,514,000	11,096,000
52384 Lower SP Storage/Kirby-Dersham	1,423,069	-848,069	4,000,000	0	0	0	0	4,000,000
52383 Lower SP Storage/Walker	888,548	-354,208	500,000	4,000,000	0	0	0	4,500,000
52396 Mountain Storage	269,372	250,000	2,600,000	3,080,000	15,035,000	8,035,000	8,035,000	36,785,000
52386 Terminal Raw Water Reservoir-WA	296,577	10,000,000	10,888,000	12,000,000	8,887,000	13,331,000	13,331,000	58,437,000
Program Total	21,078,245	19,787,767	24,254,500	24,666,000	32,762,000	23,759,000	27,770,000	133,211,500
<b><u>Source of Supply Water</u></b>								
52379 CO/Ark Ditch Acquisition	777,247	0	0	0	0	0	0	0
52959 Raw Water Rehab	2,123,716	1,956,000	200,000	200,000	240,000	200,000	150,000	990,000
52382 Rocky Ford II	344,169	-198,169	200,000	0	0	0	0	200,000
52381 Water Rights Acquisition	12,864,207	0	2,997,000	7,088,000	7,625,000	7,625,000	5,625,000	30,960,000
Program Total	16,109,339	1,757,831	3,397,000	7,288,000	7,865,000	7,825,000	5,775,000	32,150,000

## 2015 - 2019 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward	2014	Five-Year Plan					Total Cost 2015 - 2019
	Appropriation 2013 <sup>1</sup>	Projected Budget <sup>2</sup>	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b><u>Water Fund</u></b>								
<b><u>Transmission &amp; Distribution</u></b>								
52397 100 S Peoria Pressure Reducing Valve Rehab	805,496	0	0	0	0	0	0	0
W5404 38th Ave 24" E-470 to Harvest Rd-WA	0	0	0	1,476,895	0	0	0	1,476,895
W5403 38th Ave 24" Picadilly Rd to E-470-WA	0	0	0	1,180,154	0	0	0	1,180,154
W5328 64th/60th 24" Himalaya to Gun Club	0	0	350,000	2,138,180	0	0	0	2,488,180
52368 6th & Buckley PRV - WA	0	0	1,000,000	0	0	0	0	1,000,000
52398 Abilene Water Line Relocation	129,213	0	0	0	0	0	0	0
52392 Distribution System Improvements to Binney WPF	0	500,000	0	0	0	0	0	0
52487 FR EMG Switches-WASI	7,341	14,553	0	0	0	0	0	0
52629 Gun Club 24":38th/56th-WA (WINDLER DEV)	0	0	0	0	0	0	806,613	806,613
52489 Gun Club 30":26th-28th	0	0	0	0	1,413,132	683,000	0	2,096,132
52416 Gun Club 36": 6th to 19th WA	0	0	0	1,765,000	0	0	0	1,765,000
52372 I225 48"FasTracks Aurora Line	0	1,000,000	0	0	0	0	0	0
52954 Line Replacement	1,869,748	4,000,000	4,000,000	4,000,000	4,800,000	6,000,000	7,000,000	25,800,000
52932 Misc Transmission Mains	253,091	170,343	320,114	314,020	323,437	333,140	343,135	1,633,846
52467 Pressure Reducing Valve Rehab Replacement	0	142,947	155,169	1,134,050	1,153,550	1,150,000	1,176,900	4,769,669
W5410 PRV West of 38th & Powhaton-WA	0	0	0	0	0	0	250,000	250,000
52371 RTD 12" East/West Wtr Ln Relocation	0	500,000	0	0	0	0	0	0
52674 SCADA (Supervisory Control and Data Acquisition)	783,504	1,078,760	885,478	209,032	392,714	669,647	2,125,267	4,282,138
52675 Water System Master Plan	0	0	0	0	0	0	500,000	500,000

## 2015 - 2019 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward Appropriation 2013 <sup>1</sup>	2014 Projected Budget <sup>2</sup>	Five-Year Plan					Total Cost 2015 - 2019
			2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	
<b><u>Water Fund</u></b>								
W5406 Zone 5 S Parker Rd to Kings Point Z 5 Tank-WA	0	0	0	2,121,644	0	0	0	2,121,644
W5405 Zone 8 24" Cnty Ln Rd/Blackstone to Rocking Horse	0	0	0	1,324,764	655,710	0	0	1,980,474
Program Total	3,848,393	7,406,603	6,710,761	15,663,739	8,738,543	8,835,787	12,201,915	52,150,745
<b><u>Treatment</u></b>								
52375 Binney Purification Facility Filter Additions	0	3,000,000	2,500,000	0	0	1,713,000	0	4,213,000
52504 Binney WPF Improvements	174,585	952,401	1,000,000	0	0	0	0	1,000,000
52616 Griswold Water Plant Renovation	207,086	428,599	1,031,000	1,311,000	0	1,900,000	0	4,242,000
52486 Wemlinger WPF Improvements-WA	6,965,100	16,605,082	0	0	0	460,000	0	460,000
Program Total	7,346,771	20,986,082	4,531,000	1,311,000	0	4,073,000	0	9,915,000
Total Water Fund	\$68,065,744	\$54,252,792	\$47,891,438	\$58,895,587	\$62,863,807	\$65,248,111	\$81,125,784	\$316,024,727
Total Aurora Water	\$103,691,221	\$82,072,825	\$70,016,193	\$94,063,149	\$86,682,652	\$83,568,812	\$99,367,974	\$433,698,780

1 Figures represent previous years unspent appropriation as of December 31, 2013, as reported in the 2013 Comprehensive Annual Financial Report.

2 Figures represent an estimate of how the 2014 Adopted Budget will be amended by year-end 2014. This column includes the 2014 adopted budget plus budget transfers, Fall 2013 and Spring 2014 budget amendments, and contemplated amendments, transfers and lapses for the remainder of 2014. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.





# BUDGET ORDINANCE SUMMARY





## Budget Ordinance Summary

### Ordinance Process

The following pages describe the 2014 and 2015 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.

### 2015 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 2015 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.

### 2014 Amending Ordinances

Amending ordinances are used to modify the amounts approved with the budget ordinances. There were two 2014 amending ordinances: the 2014 Spring Supplemental Amendment Ordinance and the 2014 Fall Supplemental Amendment Ordinance. Although some of the ordinances included amendments for 2013 and/or 2014, only the significant 2014 amendments are specifically identified.

**Spring Supplemental Budget Appropriation Amendment Ordinance (Introduced 4/28/14, Approved 5/12/14, Effective 6/14/14):** This ordinance amended the original budget for 2014 and also amended the 2013 budget for year-end adjustments. The items in this supplemental are taken into account in the 2014 projection, as published in this budget book. The most significant amendments that affect 2014 include:

- 1) \$0.7 million in the General Fund that includes \$0.2 million for public safety related media storage, \$0.1 million for a Retail Marijuana Licensing Manager and \$0.1 million for Public Works' conveyor system purchase.
- 2) \$2.0 million in the Capital Projects Fund in Public Works primarily for RTD FasTracks support and reimbursement, DRCOG Transportation Improvement Program projects, District 1 site improvements, Buckley acceleration / deceleration lanes, street condition data collection, and various technical adjustments for various projects.
- 3) \$1.8 million in the Gifts and Grants Fund mostly for Parks Grants including; Cottonwood Park Adams County Open Space Grant (\$0.4 million), and Triple Creek Grant technical adjustment to move \$1.1 million of budget from 2013 to 2014.
- 4) \$0.7 million in the Water Fund for various capital projects adjustments including \$1.5 million for Transmission and Distribution projects and \$0.9 million for solids management at Binney Purification Facility.

**Fall Supplemental Budget Appropriation Amendment Ordinance (Introduced 12/8/14, Approved 12/22/14; Effective 1/24/14):** This is the second of two scheduled appropriation adjustments. This supplemental amended the 2014 budget only. Although most of these items were known at the time of the creation of the 2015 Adopted Budget and therefore were included in the 2014 department expenditure projection, some supplemental items were identified too late for inclusion in the department projection. The most significant amendments include:

- 1) A net increase of \$1.7 million in the General Fund. All items were included in the 2014 projection, such as a \$300 per employee bonuses totaling \$0.6 million, \$1.0 million in support of Council Priority Projects to include the purchase of the Vintage Theater, and funding for appraisals and development-related for Nine-Mile and Havana North URAs.
- 2) \$10.9 million in the Capital Projects Fund primarily for the Iliff parking garage at \$10.3 million.
- 3) \$2.7 million in the Wastewater Fund primarily associated with the construction phase of Lower Westerly Creek Flood Control Improvements for \$3.0 million offset by a net lapse of other project budgets.

- 4) \$1.6 million net new appropriation in the Gifts and Grants Fund consisting mainly of PROS capital grants, including the Highline/Triple Creek Connection (\$0.8 million), Springhill Colorado Freedom Memorial (\$0.3), and APS/Parklane Elementary School (\$0.1 million).
- 5) \$34.3 million in the Water Fund consisting of: \$25.5 million for the partial prepayment of series 2005D water revenue bonds, \$6.9 million for Wemlinger Water Purification Facility improvements, \$1.8 million for Cherry Creek Wellfield improvements, \$1.2 million for Homestake Dam repairs net of \$0.7 million lapse in other program funds, and a lapse of \$1.3 million for various projects.





# 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 2015 budget during 2014 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.





# 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 2015 budget year and previous years only. From time to time, they are reviewed and updated.

### Financial Structure and the Associated Basis of Accounting/Budgeting

The City's budgeting and accounting system uses funds to report its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Each fund is a separate accounting entity. Resources of the City are accounted for in individual funds based on the purpose for which they are to be used. The various funds are classified into three categories: Governmental, Proprietary, and Fiduciary. Each category is further divided into separate fund types. Certain funds may not be specifically budgeted by OBFP, because they do not technically use City money. Funds not budgeted by the City are specifically noted in their respective categories on pages I-64 (Aurora Urban Renewal Authority), I-79 (General Improvement Districts), and I-82 (Aurora Capital Leasing Corporation).

Each of the three fund categories used by 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 Conference Center General Improvement District (not budgeted)
- 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; and
- Special Improvement District Debt Service (SID).

The **capital funds** account for resources allocated for the acquisition or construction of major capital projects except those financed by special revenue and proprietary funds. Capital funds include:

- The Capital Projects Fund (CPF);
- Aurora Capital Leasing Corporation Capital Projects Fund (not budgeted); and
- Aurora Urban Renewal Authority 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-45.

## 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-45.

## 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-45.
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 received from the United States Department of Housing and Urban Development. Community Development expenditures will be spent in accordance with general City financial policies and appropriate federal regulations.

**B. Recreation Revenue Fund**

The Recreation Fund is used to account for the financing of recreation activities and programs through General Fund subsidies, user fees, and charges for services.

1. Council, from time to time, examines the appropriateness of the relationship between revenues raised by fees compared to revenues raised by transfers of General Fund monies.

2. Increases in costs related to pay increases mandated by City policy, utilities charges, maintenance contracts, and other mandatory requirements, will generally be funded through an increase in the General Fund transfer.

**C. Conservation Trust Fund**

Revenue for the Conservation Trust Fund are derived from lottery receipts for financial transactions concerning the City's portion of the State of Colorado lottery income.

**D. Gifts & Grants Fund**

The Gifts & Grants Fund is used to account for revenue received for specific purposes according to appropriate laws and agreements. In addition to policies applicable to all funds, the following policies shall apply specifically to the Gifts & Grants Fund:

1. Gift & Grant Funds will be pursued and gift and grant opportunities will be evaluated based on current and future financial implications. Gift & Grants Fund expenditures will be in accordance with the expressed or implied purpose stated in the terms of the gift or grant.
2. Revenue is recorded based on a signed award.

**E. Social Service Agency Funding Financial Policies**

Specific financial policies concerning support to outside agencies for community and human services include the City's desire to assist those outside agencies without significantly affecting the primary service responsibilities of the City of Aurora. In addition to policies applicable to all funds, the following policies shall apply specifically to social service agency funding:

1. Basic responsibility for governmental support of social services rests with federal, state, and county governments.
2. City involvement in support of social or community services shall occur under the following guidelines:
  - a) The organization involved must be a nonprofit agency.
  - b) The service or program shall substantially meet a community need of Aurora citizens.
  - c) The service or program does not duplicate or significant overlap services provided by agencies currently receiving grant funding from the City of Aurora.
  - d) Agencies providing assistance to City departments by servicing referred clients shall be given priority consideration for funding.
  - e) The agency sponsors agree to submit periodic financially detailed expenditures, the number of clients served who are residents within the

City, and a ratio of resources utilized per client according to municipal boundaries.

3. Agencies receiving grant funding from surcharges for the conviction of a municipal offense must demonstrate a commitment to Aurora law enforcement and were identified by ordinance and resolution in 2006.
  - a) Services provided by the organization should assist and or enhance the mission of Aurora law enforcement to provide for public safety.
4. Each year the City Council will review the basic decision to provide funding to the agency and/or the amount of an award.
5. City Council discourages the submission of out-of-cycle budget requests for social service agencies. The only exception to this policy is requests for charitable contributions related to the purchase of tables at charitable social events. Such requests may be considered if:
  - a) The amount requested does not exceed funds set aside by Council or within a department budget for such purpose;
  - b) If an individual Council member recommends the request and it is approved by the full Council; and
  - c) The organization is a partner in assisting meeting community needs and there is a public expectation of a City presence at the event.

#### **IV. Capital Improvements Projects Funds Financial Policies**

The Capital Improvements Program (CIP) is a process that identifies City capital projects needed to maintain current capital assets and support new development and services.

##### **A. Revenue and Expenditure Policies**

1. A capital improvement project is defined as the construction, acquisition or improvement of infrastructure, facilities, or other qualifying asset that costs at least \$25,000 and which has a long-term benefit of five years or more, or extends the useful life of the improved asset by five years or more. Also included are:
  - a) Direct personnel costs associated with engineering, design, inspection, and project management. Direct supply, service, and support costs, such as those related to construction, financial services, or major procurement bidding costs may also be charged to CIP projects.
  - b) Major street renovation.
  - c) Initial purchase or replacement of computer and communications hardware, as long as the hardware has a life of five or more years. Initial purchase or replacement of computer and communications software, will also apply, as long as the software equals or exceeds \$25,000 in any given year.
  - d) Multi-organization one-time purchases / replacements of a number of similar pieces of equipment costing at least \$200,000 in total.

2. The legal level of control for a capital improvement program will be the project as defined in Section H of the budget document.
3. Any request to transfer budget from one project listed in the Capital Improvement Program Summary by Fund, Department, and/or Project, to another project similarly listed will require approval by City Council.
4. Council authorization is not required to establish subordinate project codes that will be used to track revenues, expenditures, and budgets for components within an appropriated capital project as long as such transfers remain within a single fund and department. Council authorization is also not required for budget transfers among subordinate project codes established in this master-subsidiary manner.
5. A department may not enter into a contract without sufficient appropriation to cover the contract.

**V. Enterprise Funds Financial Policies**

The enterprise funds are used to establish, finance, and account for the acquisition, operation, and maintenance of City of Aurora programs which are entirely or predominantly self-supporting by user charges or dedicated revenues. In addition to policies applicable to all funds, the following policies shall apply specifically to the enterprise funds:

**A. Revenue and Expenditure Policies**

1. Enterprise fund revenue will be generated by the sale of goods and services or from other dedicated revenues to provide for effective operations.
2. License, permit, and user fees will be periodically reviewed to determine what fees should be charged to provide for sound financial policies.
3. Enterprise funds user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital.
4. Charges to enterprise funds for services provided by the General Fund will be based on a pro rata unit share of each enterprise fund's resource use, taking into account any offsetting no charge or reduced cost service provided by the enterprise fund to other City funds.

**VI. Internal Service Funds Financial Policies**

Internal service funds are used to finance and account for goods and services furnished by a designated organizational program to other organizational programs within the City of Aurora fund structure. In addition to policies applicable to all funds, the following policies shall apply specifically to internal service funds:

**A. Revenue and Expenditure Policies**

1. Internal service funds revenue will cover the cost of operations and will be generated by charging City of Aurora budget programs that use such services.
2. Standard rates will be reviewed periodically to determine if charges to other funds are reasonable.
3. The City will operate a risk management program to provide for protection against loss and a reduction in exposure to liability. Such program shall include an employee safety-training program to minimize financial losses to the City.

**VII. Debt Service Funds Financial Policies****A. Debt Policies**

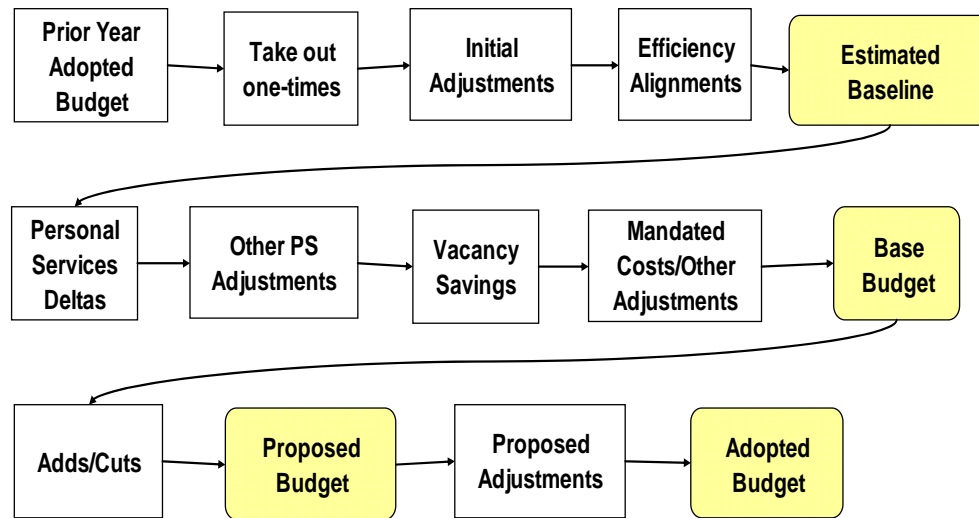
1. The City of Aurora will not use long-term debt to finance operations or for repair or renovation of existing assets unless the remaining useful life following such repair or renovation is extended.
2. Debt issuance decisions should include consideration of the impact of debt service costs and net increased operations and maintenance costs resulting from projects financed with debt.
3. Both capital projects and improvements financed with debt should have a useful life equal to or exceeding the term of the final maturity of the debt issued. Lease-purchase financing will be considered when the useful life of the item is equal to or greater than the length of the lease.
4. Debt should be self-supporting whenever possible, whereby debt service payments are funded from revenues specifically dedicated to retiring the bonds.
5. The total outstanding general obligation indebtedness of the City, less legally excludable outstanding debt, shall not exceed 3 percent of the assessed valuation of the taxable property within the City.

**Policies Related to Specific Events****I. Policies related to budget building**

- A. The **budget process** period is created each year, depending on the procedures that need to take place and the relative importance of these procedures.



B. Most budget processes will follow a flow similar to this:



C. The definitions and policies related to each individual phase of the budget process are as follows:

1. **Prior year adopted budget:** The prior year adopted budget is that budget that was approved by Council during the prior year. Carryforwards, transfers, lapses, or supplementals are not included in this amount.
2. **Take out one-times:** During the creation of the prior year budget, there were items that were added into the budget on a one-time basis. That is, the expenditure was not meant to carry into the next year's budget. Those appropriations are removed during this phase. It is the responsibility of OBFP, with department input, to remove the budgets.
3. **Initial Adjustments:** There are several types of initial adjustments, including:
  - a) **Prior Year Fall Supplemental Ongoing:** This is the addition of ongoing items from the previous year's supplemental. It is the responsibility of OBFP, with department input, to adjust the budgets.
  - b) **Program Updates:** This is the physical rearranging of orgs within a program. When an org moves from one program to another, the history of that org also moves.
  - c) **Current Year Spring Supplemental Ongoing:** This is the addition of ongoing items from the current year's supplemental. It is the responsibility of OBFP, with department input, to adjust the budgets.
4. **Efficiency Alignments:** This is the movement of budget from one org and account to another that results in no bottom-line change. Specific policies pertain to what accounts are allowed to move in the net zero entry process. Because they will be fully updated at another point in the budget building process, budget cannot move into or out of:

- a) Forecasted personal services accounts;
  - b) Accounts included in the Zero Base Budget process;
  - c) Interfund charge accounts;
  - d) Debt related accounts;
  - e) Transfer accounts;
  - f) Allocated admin accounts;
  - g) Utility accounts, and
  - h) One-time budget requirements.
5. The sum of the above four steps creates the **Estimated Baseline**.
6. **Personal Services Deltas:** The personal services delta is the amount of difference between the Estimated Baseline and the amount the Personal Services forecasting system calculates for each position. Not every personal services account is forecasted. Changes in accounts not related to the forecast are placed in the next phase, Other Personal Services Adjustments. Policies specific to FTE budgeting are found in a later section.
7. **Other Personal Service Adjustments:** Personal service cost changes not related to the Personal Services Delta phase are entered in this phase.
8. **Vacancy Savings:** Several departments have vacancy targets, which are budgeted personal services savings not usually tied to a specific position. They are primarily used in large departments that have normal turnover throughout the year. If possible, departments are encouraged to not have vacancy savings.
9. **Mandated Costs/Other Adjustments:** Mandated costs are those items where the City has no choice but to fund the costs.
  - a) Examples include:
    - i. Utilities costs increases driven by rate changes, not costs driven by increased use
    - ii. Increased risk charges
    - iii. Changes in subsidies and overhead charges driven by mandated costs or base personal services increases
  - b) OBFP calculates most of these items.
  - c) OBFP will work with departments on items that the department believes qualify as baseline additions versus those that need to be shown as adds.
10. The **Estimated Baseline** plus the sum of steps 6 through 9 creates the **Base Budget**. As a matter of policy, City Council is not presented the detail behind the previous steps, but the detail must be available upon request.
11. **Adds/Cuts:** Those budget changes that are not mandated costs are entered into the budget as adds and cuts. City Council is presented with a list of these adds and cuts.

12. The **Estimated Baseline** plus the Adds/Cuts creates the **City Manager's Proposed Budget**, of which the Council deliberates at the October workshop. The Proposed Budget is the culmination of all of the earlier phases.
13. **Proposed Adjustments:** During City Council's fall workshop, any changes that City Council wishes to make from the Proposed Budget are entered into this phase.
14. The **Proposed Budget** and the Proposed Adjustments create the **Adopted Budget**. This budget is approved by ordinance and entered into IFAS upon formal Council approval.

## **II. Policies Related to Spring and Fall Supplementals (Amendments):**

- A. Supplementals are normally done twice a year, once in the spring, and once in the fall.
- B. The purpose of a supplemental is to give departments the ability to modify their current working budget to take into account things that were not known at the time of the creation of the approved budget.
- C. In the months prior to supplemental entry, OBFP will keep a file with details about possible amendments.
- D. Supplemental entry will be done in the Budget Management System (BMS).
- E. A supplemental must be requested if:
  1. The supplemental will increase the budget of a department within a fund.
  2. The supplemental is associated with an operating transfer of funds available from one fund to another.
  3. The supplemental moves budget authority between two departments, regardless of whether or not they are in the same fund, with the exception of Non-departmental.
  4. The supplemental moves budget authority between two capital projects, unless a subordinate relationship exists between the projects.
  5. The supplemental involves significant lapses of budget appropriation, as defined by the budget officer.
- F. **Line Items:** The line items of every supplemental will be comprised of the following types:
  1. **New Appropriation:** This is an increase to the budget not from operating transfers. Most supplementals are new appropriations. An org and account is necessary for a new appropriation. A new appropriation must be a positive number.
  2. **Operating Transfers:** This is a change to the budget associated with a movement of funds available across funds. A 'transfer-out' org and account on the sending side, as well as a 'transfer-in' org and account for the receiving

- side, is necessary for an appropriation. Bullet G below, “Offsets”, will have more information on this.
3. **Lapse:** This is a decrease to the budget not from operating transfers. An org and account is necessary for a lapse. A lapse must be a negative number.
  4. **Payment to a City Funded Entity:** This is a line item pertaining to the transfer of funding to a non-budgeted City Funded Entity (CFE). A ‘transfer-out’ org and account is necessary for this appropriation.
  5. **No Appropriation – Revenue Only:** This is a line item with an amount of zero for the supplemental that includes a revenue offset with no corresponding appropriation. The revenue org and account must be entered as an offset for this type. Bullet G below will have more information on this.
- G. **Offsets:** An offset is the amount of an add that will not affect the fund’s bottom line, as any expenditure change will be covered by revenue changes or transfers of previously appropriated budget. Revenue that will offset the expenditure supplemental must be entered, when applicable. Offsets can be comprised of the following types:
1. **New Revenue:** The supplemental will be at least partially funded by new revenue. An org and account for the new revenue is necessary for a new revenue offset.
  2. **Operating Transfers:** The supplemental will be at least partially funded by an operating transfer. An org and account for the operating transfer is necessary for this offset. As noted above, a ‘transfer-out’ org and account on the sending side is also necessary.
- H. **Special Cases:** Transferring budget authority from one capital org to another will be shown as a lapse (decrease) in the sending org and a new appropriation (increase) in the receiving org.
- I. **Net bottom line impact:** This is the difference between the amendment and the offset. This is the amount that the funds available will change, if the supplemental is approved.
- J. If two supplementals are related in that for one to be approved, the other must be approved, they will be linked in the BMS system and shown to City Council as one supplemental.
- K. After the supplemental list has been checked for accuracy and readability, it is sent to the Deputy City Managers (DCMs) for approval. OBFP and the DCMs reserve the right to delete, add, or modify supplementals prior to the supplemental ordinance being sent to City Council.
- L. Once the DCMs approve the supplementals, a single supplemental ordinance is created. The ordinance is composed of :
1. The agenda form
  2. The ordinance
  3. 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.





# OPERATING TRANSFERS





### Schedule of Annual Operating Transfers

Operating Transfer Out		Operating Transfer In		Comments
Fund Name	2015 Adopted	Fund Name	2015 Adopted	
General	\$ 8,927,735	ACLC	\$ 8,927,735	AMC lease payment (\$6,654,231); Fleet lease payments (\$2,059,043); Crime lab equipment (\$56,200); and History Museum (\$158,261).
General	208,944	Community Development	208,944	City match for HOME grant
General	32,347,908	Capital Projects	32,347,908	\$23,444,708 for 100% of building material and other use taxes, 4% of all other General Fund revenue, less transfers and amounts reduced per Council approval (2.5% in 2015); additional \$8,850,000 of one-time funds for various projects; \$53,200 for Green Fund payback.
General	1,049,602	Cultural Services	1,049,602	Annual transfer to Cultural Services Fund
General	300,000	Fleet Management	300,000	To replace the City's fuel vending system on a one-time basis
General	4,196,141	Recreation	4,196,141	Annual transfer to Recreation Fund
Capital Projects	1,500,000	ACLC	1,500,000	Public safety training facility debt service payment
Capital Projects	316,312	Cultural Services	316,312	Transfer per Art In Public Places ordinance
Conservation Trust	150,000	Golf Courses	150,000	Funding for Conservation Trust approved capital projects in the Golf Courses Fund
Development Review	1,154,960	General	1,154,960	Payment of overhead for administrative support
Open Space	1,232,909	ACLC	1,232,909	Debt service payment for 2015 ACLC Certificates of Participation (COPs) for Sports Park expansion
Recreation	30,000	Capital Projects	30,000	Repayment of Green Fund for efficiencies at Beck Recreation Center
<b>Total Transfer Out</b>	<b>\$ 51,414,511</b>	<b>Total Transfer In</b>	<b>\$ 51,414,511</b>	





# CITY COUNCIL BUDGET DETAIL



## City Council General Fund Budget Detail

This appendix breaks down the budget for City Council, including dues and subscriptions and designated commitments. City Council approves membership in many outside governmental entities--these are paid under dues and subscriptions.

For 2015, several changes have been made to the City Council budget:

### *Dues and Subscriptions*

- **Sister Cities International.** \$40,000 has been removed from and used to offset the cost of the new Office of International Initiatives in the General Management Department; and
- **NOISE.** The allocation has been increased by \$1,000 to pay for NOISE Roundtable for two years; the unallocated line has been reduced to offset the change.

### *Designated Items*

- **Aurora Chamber – Military-Related Activities.** A one-time 2014 add of \$25,000 has been removed.
- **Aurora Public Schools (APS) Foundation Annual Gala, Community College of Aurora (CCA) Foundation Scholarship Recognition Luncheon, and Aurora Mental Health Center (AMHC) Annual Benefit Luncheon.** At the September 27, 2014 budget workshop, City Council added \$2,500 for a table at the APS event and \$1,000 each for tables at the CCA and AMHC events on an ongoing basis.
- **Aurora Symphony Orchestra and Aurora Singers.** At the September 27, 2014 budget workshop, City Council added \$2,500 each to support the Aurora Symphony Orchestra and Aurora Singers on an ongoing basis.

### *Training and Conferences*

- **Travel.** The travel budget has been amended for 2015 to add \$2,000 for each member. The 2015 travel budgets are \$11,000 for the mayor and \$7,000 for council members.

	2012 Actual	2013 Actual	2014 Projected	2015 Adopted
<b><i>Personal Services</i></b>	\$ 543,869	\$ 583,439	\$ 594,250	\$ 606,477
<b><i>Dues &amp; Subscriptions</i></b>				
Denver Regional Council of Gov'ts (DRCOG)	66,300	66,300	66,300	66,300
Colorado Municipal League (CML)	102,568	107,740	109,740	111,740
Aurora Chamber	5,150	5,305	15,305	15,305
National League of Cities (NLC)	15,869	17,188	17,188	17,188
NOISE	627	2,444	2,444	3,444
U.S. Conference of Mayors	12,242	12,242	12,242	12,242
Regional Air Quality Council (RAQC)	18,000	18,000	18,000	18,000
Metro Mayors Caucus	22,755	23,318	23,318	26,298
Metro North Chamber	-	3,035	3,035	3,035
Sister Cities International	-	2,000	58,000	-
Regional Econ Advancement Partnership	-	2,000	2,000	2,000
Miscellaneous	625	1,000	1,000	1,000
Unallocated Dues and Subscriptions	-	-	5,000	4,000
<b><i>Total Dues/Subscriptions</i></b>	<b>244,136</b>	<b>260,572</b>	<b>333,572</b>	<b>280,552</b>
<b><i>Training and Conferences</i></b>	<b>47,028</b>	<b>38,664</b>	<b>112,777</b>	<b>81,000</b>

**2015 Adopted Budget**
**Appendix 7 - City Council Budget Detail**

	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Projected</b>	<b>2015 Adopted</b>
<b><i>Designated Items</i></b>				
Arapahoe County Fair	5,000	5,000	5,000	5,000
Armed Forces Luncheon	1,500	2,500	2,500	2,500
Metro Mayor Youth Award - Arapahoe	-	500	500	500
Aurora Guide	1,000	1,000	1,000	1,000
Community Asset CCSD Youth	-	1,500	1,500	1,500
Aurora Econ Dev Council (AEDC) A-List Table	-	2,000	2,000	2,000
Aurora Chamber Table	-	950	950	950
Aurora Chamber - Military-Related Activities	-	-	25,000	-
Aurora Scholars	5,000	5,000	5,000	5,000
APS Foundation Annual Gala Table	-	-	-	2,500
CCA Foundation Scholarship Luncheon Table	-	-	-	1,000
AMHC Benefit Luncheon Table	-	-	-	1,000
Aurora Symphony Orchestra	-	-	-	2,500
Aurora Singers	-	-	-	2,500
Miscellaneous civic, nonprofit events	267	4,000	4,000	4,000
<b><i>Total Designated Items</i></b>	<b>12,767</b>	<b>22,450</b>	<b>47,450</b>	<b>31,950</b>
<b><i>Council Contingency</i></b>	<b>1,092</b>	<b>5,290</b>	<b>15,716</b>	<b>15,716</b>
<b><i>All Other (meeting meals, supp &amp; svcs, printing, etc)</i></b>	<b>34,053</b>	<b>38,075</b>	<b>36,776</b>	<b>40,506</b>
<b>GRAND TOTAL</b>	<b>\$ 882,945</b>	<b>\$ 948,490</b>	<b>\$1,140,541</b>	<b>\$1,056,201</b>



# 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) which require high initial investments but 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. This 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. This approach allows for project costs to be more fairly distributed to the users over the useful life of the improvements.

### 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 each respective 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 refinance 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 designated districts 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 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 the 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 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 may 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, 2014, the authorized and issued amount of outstanding debt issues by the City and City-affiliated transactions is about \$732.4 million, and the projected principal balance remaining is \$600.6 million. Principal payments in 2015 total \$4.5 million and interest payments are \$29.8 million. See page I-60 for a current listing of the status of outstanding debt issues.

**Recent Debt Financing**

In May of 2014, the City did a partial refunding of the Series 2005D Water Revenue Bonds. Par value of \$23.9 million was paid off using \$25.4 million in cash, resulting in savings of \$10.3 million, or a net present value savings of 43 percent.

In December of 2014, the City completed one public placement through the Aurora Capital Leasing Corporation (ACLC). ACLC is a Colorado nonprofit corporation formed for the primary purpose of facilitating the lease-purchase acquisition of real and personal property used in the operations of the City. ACLC issued \$21.8 million in 10 year Certificates of Participation (Series 2014) for the Sports Park Expansion project and the E-911 System Upgrade project. Also during 2014, the City completed two private placements through ACLC. One transaction of \$1.4 million provided for the Expansion of the History Museum while the other transaction enabled the city to purchase \$1.6 million in rolling stock for heavy equipment fleet replacements. For more detailed information regarding ACLC see page I-82.

**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, 2013 was \$88.9 million. This is the remaining debt capacity for general obligation bonds within the limits set by City Charter. See page I-63 for the computation of the legal debt margin.

### 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 provided. Strong ratings enhance the City's overall financial reputation through its demonstrated financially sound condition. 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 November 2014 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.
<b>Aa1</b>	<b>AA+ <sup>(3)</sup></b>	<b>Aurora Water / Sewer Underlying Revenue Credit Rating</b> - High quality, very strong capacity to pay principal and interest.
<b>Aa1</b>	<b>AA</b>	<b>City of Aurora General Obligation Credit Rating.</b>
<b>Aa2</b>	<b>AA</b>	<b>Certificates of Participation Credit Rating.</b>
<b>Aa2</b>	<b>AA-</b>	<b>City of Aurora General Fund Bonds and ACLC Credit Rating.</b>
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.
<b>Baa2</b>	<b>N/A</b>	<b>Golf System Revenue Credit Rating.</b>
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.

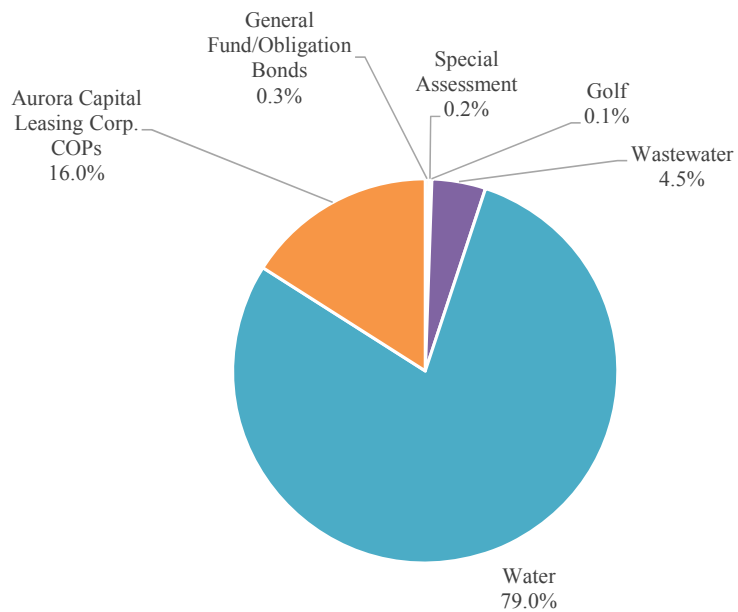
(2) Standard & Poor's attaches a "+" or "-" to indicate slight variation within the rating groups. For example, AA- indicates a credit rating better than A but less than AA.

(3) Rating provided by Fitch which uses a rating scale similar to Standard and Poor's.

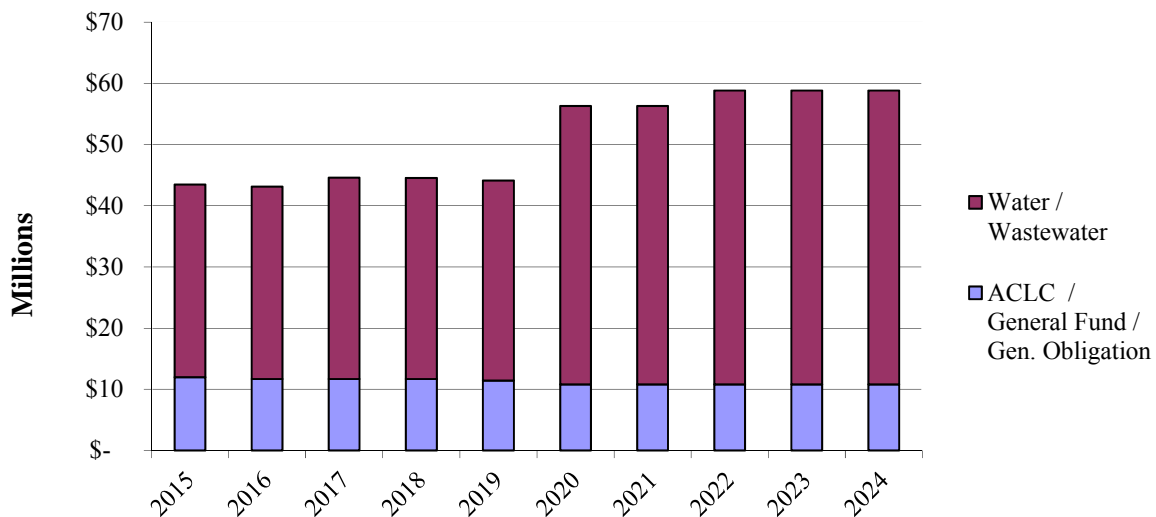
### Outstanding Debt Issues Including City-Affiliated and Non-City Entities

City Funds	Authorized and Issued	12/31/14 Balance	2015 Principal Payment	2015 Interest Payment	12/31/15 Balance
<b>General Obligation Bonds</b>					
2010 Bonds (2000 and 1998 issues)	\$ 21,035,000	\$ 2,115,000	\$ 2,115,000	\$ 105,750	\$ -
<b>Total General Fund/Obligation Bonds</b>	21,035,000	2,115,000	2,115,000	105,750	-
<b>Special Assessment</b>					
2012 SID 1-10 (Dam East)	1,230,000	880,000	10,000	27,778	870,000
2007 SID 1-05 (Ptarmigan)	1,075,000	330,000	10,000	19,625	320,000
2005 SID 2-03 (Dam West)	1,140,000	30,000	10,000	1,345	20,000
<b>Total Special Assessment</b>	3,445,000	1,240,000	30,000	48,748	1,210,000
<b>Golf Fund</b>					
2005 Saddle Rock Refinancing Bond	4,625,000	510,000	510,000	22,312	-
<b>Total Golf Fund</b>	4,625,000	510,000	510,000	22,312	-
<b>Wastewater Fund</b>					
2006 First Lien Sewer Revenue Bonds	57,790,000	32,295,000	-	1,559,813	32,295,000
<b>Total Wastewater Fund</b>	57,790,000	32,295,000	-	1,559,813	32,295,000
<b>Water Fund</b>					
CWCB \$75 Million Line of Credit	75,750,000	72,540,424	1,695,611	2,720,266	70,844,813
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 Bonds	100,000,000	29,655,000	-	2,334,213	29,655,000
2004 Water Rights Purch. Note - Rocky Ford II	8,280,091	707,532	176,883	35,377	530,649
<b>Total Water Fund</b>	645,520,091	564,392,956	1,872,494	28,020,981	562,520,462
<b>City Funds Totals</b>	<b>\$ 732,415,091</b>	<b>\$ 600,552,956</b>	<b>\$ 4,527,494</b>	<b>\$ 29,757,603</b>	<b>\$ 596,025,462</b>
<b>City Affiliated Entities</b>					
<b>Aurora Capital Leasing Corporation (ALC) COPs</b>					
<u>Public Placements</u>					
2014C Sports Park Expansion, E-911 Upgrade	\$ 21,775,000	\$ 21,775,000	\$ 760,000	\$ 905,929	\$ 21,015,000
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	2,865,000	2,865,000	143,250	-
<b>Total Public Placements</b>	126,225,000	108,800,000	3,625,000	5,132,154	105,175,000
<u>Direct Private Placements</u>					
2014B History Museum Expansion	1,383,800	1,383,800	122,172	34,348	1,261,628
2014A Heavy Fleet Equip (Dump Trucks)	1,674,787	1,674,787	335,194	12,187	1,339,593
2013A Heavy Fleet Equip (Fire Pumper, Misc)	1,336,993	764,720	228,397	12,633	536,323
2012B Heavy Fleet Equip (Fire Trucks)	1,773,430	1,514,913	247,430	17,028	1,267,483
<b>Total Direct Private Placements</b>	6,169,010	5,338,220	933,193	76,196	4,405,027
<b>Total ALC</b>	132,394,010	114,138,220	4,558,193	5,208,350	109,580,027
<b>City Affiliated Entities Totals</b>	<b>\$ 132,394,010</b>	<b>\$ 114,138,220</b>	<b>\$ 4,558,193</b>	<b>\$ 5,208,350</b>	<b>\$ 109,580,027</b>
<b>Non-City Entities</b>					
<b>General Improvement Districts (GID)</b>					
2011 GID 02-2009 Pier Point 7	\$ 2,600,000	\$ 2,345,000	\$ 95,000	\$ 102,711	\$ 2,250,000
2010 GID 03-2008 Meadow Hills	495,000	435,000	15,000	21,706	420,000
2010 GID 01-2008 Peoria Park Fence	375,000	331,000	12,000	18,040	319,000
2009 GID 01-2007 Cherry Creek Fence	700,000	585,000	25,000	30,713	560,000
<b>Total GIDS</b>	<b>4,170,000</b>	<b>3,696,000</b>	<b>147,000</b>	<b>173,169</b>	<b>3,549,000</b>
<b>Non-City Entity Totals</b>	<b>\$ 4,170,000</b>	<b>\$ 3,696,000</b>	<b>\$ 147,000</b>	<b>\$ 173,169</b>	<b>\$ 3,549,000</b>

**December 31, 2014 Estimated Outstanding Principal by Fund**  
**Excludes Non-City Entities**



**Estimated Total Debt Service General Fund / Obligation / ACLC and Water and Wastewater Funds 2015-2024**  
**Excludes Golf and Special Assessment Debt.**  
**(December 31, 2014 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, 2014.

INTERFUND LOANS										
Loan Description	Amount of Loan	Borrowing Fund	Loaning Fund	Term (Years)	Loan Date	12/31/14 Balance	2015 Principal	2015 Interest	12/31/15 Balance	Last Payment
Murphy Creek Golf Course Construction Loan; draws as required	\$4,384,000	Golf	Sewer	15	2011	\$4,234,000	\$50,000	\$169,360	\$4,184,000	2026
Golf Cart Note from Policy Reserve Fund 2010	\$336,945	Golf	Policy / General Fund	5	2010	\$36,314	\$36,314	\$939	\$0	2015
Golf Cart Note from Policy Reserve Fund 2012	\$274,392	Golf	Policy / General Fund	4	2012	\$140,583	\$69,424	\$3,515	\$71,159	2016
Golf Equipment Note from Policy Reserve Fund 2013	\$379,992	Golf	Policy/ General Fund	4	2013	\$229,074	\$74,480	\$5,727	\$154,594	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.

<b>Computation of Legal Debt Margin</b> <b>In Accordance with Aurora Charter Article XI</b> <small>Estimated as of December 31, 2013</small>			
Assessed valuation, all Counties:	\$ 2,962,040,450		
Debt limit - 3% of assessed valuation		\$ 88,861,214	
Amount of debt outstanding:			
Total bonded debt	\$ 560,498,000		
Other debt	170,998,470		
Total		\$ 731,496,470	
Deductions allowed by law:			
General obligation bonds exempt from limit	10,468,000	(a)	
Revenue bonds	550,030,000	(b)	
Capitalized lease obligations	2,684,307	(b)	
Certificates of participation	91,570,000	(b)	
Revenue notes	75,859,748	(b)	
Water right notes	884,415	(b)	
Total deductions		731,496,470	
Total amount of debt applicable to debt limit		-	
Funds available in City Debt Service	1,526,229	(c)	
Amount of debt applicable to debt limit	-	-	
Net amount of debt applicable to debt limit		-	
Legal Debt Margin		\$ 88,861,214	(d)

- (a) The Refunding Series 2010 bonds and the General Improvement District bonds are exempt from the debt limit.
- (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 real significance.

Enterprises, as defined in Article X, Section 20(2)(d) of the Colorado Constitution, are not required to receive voter approval. An "enterprise" is a city-owned business authorized to issue its own revenue bonds and receiving under 10% of annual revenues in grants from all Colorado state and local governments combined.





# AURORA URBAN RENEWAL AUTHORITY



## Aurora Urban Renewal Authority Pro Forma Summary

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projected*	Adopted*	Projected*	Projected*	Projected*	Projected*
<b>Beginning Funds Available</b>	<b>\$ 4,239,716</b>	<b>\$ 4,098,129</b>	<b>\$ 3,361,169</b>	<b>\$ 4,544,530</b>	<b>\$ 5,025,103</b>	<b>\$ 7,566,237</b>	<b>\$ 7,547,843</b>
<b>Revenue</b>							
Sales Tax	\$ 1,989,689	\$ 2,110,601	\$ 2,659,594	\$ 3,017,680	\$ 3,867,456	\$ 4,775,018	\$ 5,179,723
Use Tax	734,809	75,090	353,661	534,253	2,877,333	443,738	11,250
Property Tax	3,100,413	3,494,093	3,634,317	2,648,972	4,045,319	5,275,062	6,018,995
Occupational Privilege Tax (OPT)	459,723	464,315	478,154	499,609	554,119	580,852	602,479
Lodgers Tax	309,431	318,714	528,000	888,430	1,064,692	1,146,857	1,239,856
Fees	20,000	176,011	64,246	52,343	4,070,963	77,160	79,569
Loans and Grants	1,291,314	33,490,685	800,000	-	-	-	-
Interest Income	66,353	53,372	74,479	74,757	108,306	1,082,975	370,482
	<b>\$ 7,971,731</b>	<b>\$ 40,182,881</b>	<b>\$ 8,592,452</b>	<b>\$ 7,716,043</b>	<b>\$ 16,588,188</b>	<b>\$ 13,381,661</b>	<b>\$ 13,502,353</b>
<b>Expenditures</b>							
Personal Services	\$ 368,440	\$ 410,000	\$ 555,000	\$ 605,000	\$ 750,194	\$ 972,651	\$ 1,017,456
Capital Projects	2,591,376	29,065,835	-	100,000	82,915	596,166	1,932,977
Development Studies and Plans	50,000	289,740	50,000	30,000	50,000	50,000	183,000
Developer Incentives	4,554,449	4,942,774	5,919,191	5,245,349	7,221,200	9,162,926	7,850,817
Intergovernmental Agreements	523,000	676,600	704,459	730,355	754,010	839,240	855,522
Collection Fees	10,086	23,341	30,731	22,328	35,979	37,176	41,604
Debt Related	15,968	5,511,550	149,711	502,438	5,152,757	1,741,895	1,505,342
	<b>\$ 8,113,318</b>	<b>\$ 40,919,840</b>	<b>\$ 7,409,093</b>	<b>\$ 7,235,470</b>	<b>\$ 14,047,054</b>	<b>\$ 13,400,054</b>	<b>\$ 13,386,719</b>
<b>Surplus / (Deficit)</b>	<b>\$ (141,587)</b>	<b>\$ (736,959)</b>	<b>\$ 1,183,359</b>	<b>\$ 480,573</b>	<b>\$ 2,541,134</b>	<b>\$ (18,393)</b>	<b>\$ 115,634</b>
<b>Ending Funds Available</b>	<b>\$ 4,098,129</b>	<b>\$ 3,361,169</b>	<b>\$ 4,544,530</b>	<b>\$ 5,025,103</b>	<b>\$ 7,566,237</b>	<b>\$ 7,547,844</b>	<b>\$ 7,663,477</b>

\*2014 through 2019 are staff projections of potential uses for cash flow pro forma purposes and have not yet been authorized by AURA.

### Aurora Urban Renewal Authority Fund

#### Fund Purpose

The Aurora Urban Renewal Authority (AURA) was established in the 1980s to assist the City with redevelopment activities. The first urban renewal project was the City Center Urban Renewal Area (URA) established in 1982. This project was followed by the Fitzsimons in 2001 and the Fletcher Plaza in 2002. Today, AURA oversees 14 urban renewal areas with a myriad of redevelopment projects and activities citywide. Only 13 URAs are called out in detail in this summary as there is still only limited information available on the Aurora Conference Center URA. 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 2014, revenue is expected to increase \$32.2 million mainly from loan revenue for the development of the Fitzsimons projects (\$30 million) and additional revenue from the Havana North project. The increase in revenue is also attributable to 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 URA, 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 or metro districts via redevelopment agreements.

#### Factors Affecting Expenditures

In 2014, total expenses are expected to increase \$32.8 million primarily due to capital projects related to the Fitzsimons Village project (\$30 million), the Havana North URA, and program-wide increases in pledges for developer incentives. Capital projects are planned in the Buckingham URA 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, funds available are projected to increase as existing URA mature, creating new jobs, adding building assessed valuation and generating incremental sales and lodger's tax revenues. Some of the additional revenues are being utilized to reduce the burden on the General Fund for AURA administrative costs, like personal services, purchase contracts and service expenditures, as this program becomes more self funding. Hypothetical uses of these funds have been included. Assumptions for future years for each URA are shown on the following pages.

**Buckingham Urban Renewal Area**

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	<b>\$ 621,770</b>	<b>\$ 651,021</b>	<b>\$ 372,863</b>	<b>\$ 297,713</b>	<b>\$ 269,388</b>	<b>\$ 236,941</b>	<b>\$ 83,105</b>
<b>Revenues</b>							
Sales Tax	\$ 479,532	\$ 508,304	\$ 538,803	\$ 571,131	\$ 605,398.86	\$ 641,723	\$ 680,226
Use Tax	470,424	5,000	-	-	-	-	-
Property Tax (TIF)	1,071,789	1,390,000	1,448,040	1,558,144	1,556,921	1,678,281	1,677,033
Occupational Privilege Tax (OPT)	26,157	26,942	27,750	28,583	29,440	30,323	31,233
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	7,161	7,240	7,791	7,785	8,391	8,385
Loans and Grants	-	-	-	-	-	-	-
Interest Income	10,219	6,500	6,500	6,500	6,500	6,500	6,500
<b>Total Revenues</b>	<b>\$ 2,058,122</b>	<b>\$ 1,943,908</b>	<b>\$ 2,028,333</b>	<b>\$ 2,172,149</b>	<b>\$ 2,206,045</b>	<b>\$ 2,365,219</b>	<b>\$ 2,403,378</b>
<b>Expenditures</b>							
Personal Services	\$ 50,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 105,000	\$ 125,000	\$ 125,000
Capital projects	100,000	200,000	-	-	-	150,000	-
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	1,355,870	1,263,304	1,291,784	1,362,328	1,395,959	1,470,571	1,508,427
Intergovernmental Agreements	523,000	676,600	704,459	730,355	729,748	765,092	764,493
Collection Fees	-	7,161	7,240	7,791	7,785	8,391	8,385
Debt Related	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,028,871</b>	<b>\$ 2,222,066</b>	<b>\$ 2,103,483</b>	<b>\$ 2,200,474</b>	<b>\$ 2,238,492</b>	<b>\$ 2,519,055</b>	<b>\$ 2,406,306</b>
<b>Ending Funds Available</b>	<b>\$ 651,021</b>	<b>\$ 372,863</b>	<b>\$ 297,713</b>	<b>\$ 269,388</b>	<b>\$ 236,941</b>	<b>\$ 83,105</b>	<b>\$ 80,177</b>

The Buckingham Urban Renewal Area was created in 2008. It is located on the east side of Havana Street on the south side of Mississippi Avenue to Florida Avenue. This urban renewal area was created to redevelop the former Buckingham Square Mall and to create new retail and jobs 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 opened in 2009. 22 percent of incremental sales tax and 70 percent of incremental property tax is pledged to support the project. 30 percent of school and county property taxes will be returned to those jurisdictions by cooperative agreements. 100 percent of the levy from the Havana Business Improvement District will also be returned by the 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. The \$100,000 in capital projects for 2013 represents the land purchase for the Ironton Extension and \$200,000 in 2014 represents the Authority's cost of constructing the road. A property tax increment for TIF Area 2 is projected to begin in 2015 and in 2016 for TIF Area 3.

## City Center II Urban Renewal Area

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	<b>\$ 11,258</b>	<b>\$ 11,361</b>	<b>\$ 17,461</b>	<b>\$ 25,061</b>	<b>\$ 32,661</b>	<b>\$ 227,761</b>	<b>\$ 227,861</b>
<b>Revenues</b>							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ 290,170	\$ 463,370	\$ 567,600
Use Tax	-	-	-	-	120,120	79,050	-
Property Tax (TIF)	-	6,000	7,500	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	103	100	100	100	100	100	100
<b>Total Revenues</b>	<b>\$ 103</b>	<b>\$ 6,100</b>	<b>\$ 7,600</b>	<b>\$ 7,600</b>	<b>\$ 631,130</b>	<b>\$ 797,700</b>	<b>\$ 1,063,930</b>
<b>Expenditures</b>							
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	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 436,030</b>	<b>\$ 797,600</b>	<b>\$ 1,063,830</b>
<b>Ending Funds Available</b>	<b>\$ 11,361</b>	<b>\$ 17,461</b>	<b>\$ 25,061</b>	<b>\$ 32,661</b>	<b>\$ 227,761</b>	<b>\$ 227,861</b>	<b>\$ 227,961</b>

The City Center II Urban Renewal Area was created in 2009 and includes 13 separate real estate parcels totaling approximately 137 acres bounded roughly by South Sable Street on the west, East Alameda Parkway on the north, West Tollgate Creek on the east, and East Center Avenue on the south.

One TIF area has been established for the first phase of the Metro Center project, located at the southeast corner of Alameda Parkway and Chambers Road on 24.6 acres. This TIF area was planned to include a low-density mixed use retail/office development with 217,200 square feet of retail and 16,000 square feet of second floor office space. The TIF includes 50 percent of incremental sales, 100 percent of occupational privilege tax, 100 percent of use tax for three years, and 85 percent of applicable lodgers tax. A metro district would contribute 10 mills to the public improvements. In order to receive the full benefit of the tax increment, the project will likely need to begin construction by 2016 or 2017.

As additional development is proposed in other portions of the the urban renewal area, the urban renewal plan may be amended to designate the boundaries of new tax increment areas. For example, the property owner has expressed interest in developing a mix of retail, office, and residential uses at the southeast corner of Alameda Parkway and Sable Boulevard, adjacent to the existing RTD bus transfer facility and planned light rail station.

## Cornerstar Urban Renewal Area

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>							
Sales Tax	\$ 965,250	\$ 994,208	\$ 1,008,000	\$ 1,018,080	\$ 1,028,261	\$ 1,038,543	\$ 1,048,929
Use Tax	-	-	-	-	-	-	-
Property Tax (TIF)	-	-	-	-	-	-	-
Occupational Privilege Tax (OPT)	-	-	-	-	-	-	-
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Interest Income	710	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 965,960</b>	<b>\$ 994,208</b>	<b>\$ 1,008,000</b>	<b>\$ 1,018,080</b>	<b>\$ 1,028,261</b>	<b>\$ 1,038,543</b>	<b>\$ 1,048,929</b>
<b>Expenditures</b>							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital projects	-	-	-	-	-	-	-
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	965,960	994,208	1,008,000	1,018,080	1,028,261	1,038,543	1,048,929
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 965,960</b>	<b>\$ 994,208</b>	<b>\$ 1,008,000</b>	<b>\$ 1,018,080</b>	<b>\$ 1,028,261</b>	<b>\$ 1,038,543</b>	<b>\$ 1,048,929</b>
<b>Ending Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 the first two years. 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**

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use Tax	-	-	-	-	-	-	-
Property Tax	-	-	-	-	-	-	-
Occupational Privilege Tax (OPT)	-	-	-	-	-	-	-
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital projects	-	-	-	-	-	-	-
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	-	-	-	-	-
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 included incremental use and property tax only. Pledged revenue funds will be distributed as the public improvements are completed. The planned public improvements consist of public parking structures, a pilot school and community shared services facilities, 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 developer has not moved forward with plans for this site, so while the URA and agreement are still in place, no assumptions have been made regarding project initiation.

## Colorado Science and Technology Park Urban Renewal Area

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	<b>\$ 179,325</b>	<b>\$ 257,190</b>	<b>\$ 320,033</b>	<b>\$ 380,689</b>	<b>\$ 423,042</b>	<b>\$ 466,128</b>	<b>\$ 513,159</b>
<b>Revenues</b>							
Sales Tax	\$ 30,430	\$ 31,343	\$ 32,283	\$ 33,252	\$ 34,249	\$ 35,277	\$ 36,335
Use Tax	210,461	-	-	-	-	-	-
Property Tax (TIF)	430,500	452,025	474,627	474,627	498,358	523,276	549,440
Occupational Privilege Tax (OPT)	11,844	3,000	3,000	3,000	5,000	5,000	5,000
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Interest Income	2,967	3,018	3,069	3,121	3,174	3,228	3,283
<b>Total Revenues</b>	<b>\$ 686,203</b>	<b>\$ 489,386</b>	<b>\$ 512,979</b>	<b>\$ 514,000</b>	<b>\$ 540,782</b>	<b>\$ 566,781</b>	<b>\$ 594,058</b>
<b>Expenditures</b>							
Personal Services	\$ -	\$ 10,000	\$ 15,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000
Capital Projects	-	-	-	-	-	-	-
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	601,880	410,863	430,873	431,697	452,716	474,770	497,908
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	6,458	5,680	6,450	9,950	9,980	9,980	9,980
Debt Related	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 608,338</b>	<b>\$ 426,543</b>	<b>\$ 452,323</b>	<b>\$ 471,647</b>	<b>\$ 497,696</b>	<b>\$ 519,750</b>	<b>\$ 542,888</b>
<b>Ending Funds Available</b>	<b>\$ 257,190</b>	<b>\$ 320,033</b>	<b>\$ 380,689</b>	<b>\$ 423,042</b>	<b>\$ 466,128</b>	<b>\$ 513,159</b>	<b>\$ 564,328</b>

The Colorado Science and Technology Park Urban Renewal Area was created in 2008. It is located north of Montview Boulevard between Peoria Street 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. 85 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. Developer incentives are projected based on contracts and estimated revenues. In 2015, construction of BioScience 2 will be complete. The building will be owned by the University and leased to Fitzsimons Redevelopment Authority (FRA), therefore, construction of specific infrastructure to support the building will be considered as payments in lieu of taxes (PILOT).



## Fitzsimons Urban Renewal Area

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	<b>\$ 3,362,125</b>	<b>\$ 3,151,819</b>	<b>\$ 2,529,942</b>	<b>\$ 3,445,195</b>	<b>\$ 3,919,222</b>	<b>\$ 4,424,150</b>	<b>\$ 4,954,124</b>
<b>Revenues</b>							
Sales Tax	\$ 514,476	\$ 529,910.34	\$ 1,009,896	\$ 1,021,759	\$ 1,029,234	\$ 1,060,111	\$ 1,091,914
Use Tax	46,256	47,644	-	-	-	-	-
Property Tax (TIF)	1,598,124	1,646,068	1,695,450	450,000	463,500	477,405	491,727
Occupational Privilege Tax (OPT)	421,721	434,373.12	447,404	460,826	474,651	488,891	503,558
Lodgers Tax	309,431	318,713.60	528,000	528,000	528,000	528,000	528,000
Fees	-	10,500	16,954	4,500	6,054	6,054	6,054
Loans & Grants	-	-	-	-	-	-	-
Interest Income	50,792	40,554	63,036	63,249	86,130	97,981	110,604
<b>Total Revenues</b>	<b>\$ 2,940,800</b>	<b>\$ 3,027,762</b>	<b>\$ 3,760,741</b>	<b>\$ 2,528,334</b>	<b>\$ 2,587,569</b>	<b>\$ 2,658,441</b>	<b>\$ 2,731,857</b>
<b>Expenditures</b>							
Personal Services	\$ 318,440	\$ 325,000	\$ 440,000	\$ 450,000	\$ 460,000	\$ 470,000	\$ 470,000
Capital Projects	1,200,000	800,000	-	-	-	-	-
Development Studies and Plans	15,000	239,740	-	-	-	-	-
Developer Incentives	1,605,738	2,274,399	2,388,534	1,599,807	1,616,587	1,652,413	1,689,313
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	3,628	10,500	16,954	4,500	6,054	6,054	6,054
Debt Related	8,300	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,151,106</b>	<b>\$ 3,649,639</b>	<b>\$ 2,845,488</b>	<b>\$ 2,054,307</b>	<b>\$ 2,082,641</b>	<b>\$ 2,128,467</b>	<b>\$ 2,165,367</b>
<b>Ending Funds Available</b>	<b>\$ 3,151,819</b>	<b>\$ 2,529,942</b>	<b>\$ 3,445,195</b>	<b>\$ 3,919,222</b>	<b>\$ 4,424,150</b>	<b>\$ 4,954,124</b>	<b>\$ 5,520,614</b>

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. In 2014, the urban renewal area was decreased by approximately 74 acres which became the Fitz Boundary Area II URA. Existing projects in Fitz Village (Springhill Suites, office building and bank will remain in this area and continue to generate TIF that will be paid to the Fitz Village Metro District. Projected personal services costs reflect AURA staff costs.

## Havana North Urban Renewal Area

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,101,032	\$ 67,432
<b>Revenues</b>							
Sales Tax	\$ -	\$ 35,000	\$ 36,400	\$ 38,220	\$ 40,131	\$ 115,000	\$ 200,000
Use Tax	7,668	-	-	-	1,050,000	-	-
Property Tax	-	-	-	-	-	300,000	525,000
Occupational Privilege Tax (OPT)	-	-	-	-	-	-	-
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	4,000,000	-	-
Loans and Grants	1,291,314	2,708,685	-	-	-	-	-
Interest Income	62	1,700	273	287	10,901	4,150	7,250
<b>Total Revenues</b>	<b>\$ 1,299,044</b>	<b>\$ 2,745,385</b>	<b>\$ 36,673</b>	<b>\$ 38,507</b>	<b>\$ 5,101,032</b>	<b>\$ 419,150</b>	<b>\$ 732,250</b>
<b>Expenditures</b>							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
Capital Projects	1,291,376	2,708,685	-	-	-	-	-
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	-	-	-	1,402,750	623,500
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	7,668	36,700	36,673	38,507	4,000,000	-	-
<b>Total Expenditures</b>	<b>\$ 1,299,044</b>	<b>\$ 2,745,385</b>	<b>\$ 36,673</b>	<b>\$ 38,507</b>	<b>\$ 4,000,000</b>	<b>\$ 1,452,750</b>	<b>\$ 673,500</b>
<b>Ending Funds Available</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,101,032</b>	<b>\$ 67,432</b>	<b>\$ 126,182</b>

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 and includes 1.74 acres of the outer parcels of the Fan Fare property. This urban renewal area is somewhat different from previous urban renewal projects in that it was not created around a specific project. One TIF area was created in 2011 that pledges 100 percent of the incremental sales and use tax to the Authority to be utilized for future improvements to the area. The purchase of the Fan Fare site for \$4 million with a loan from the Aurora Water is reflected, as well as the future sale of the property and an associated projected use tax payment.

## Fletcher Plaza Urban Renewal Area

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	\$ -	\$ -	\$ 15,532	\$ 51,803	\$ 37,042	\$ 73,338	\$ 35,722
<b>Revenues</b>							
Sales Tax	\$ -	\$ 11,836	\$ 34,212	\$ 35,239	\$ 36,296	\$ 37,385	\$ 38,506
Use Tax	-	3,696	2,059	-	-	-	-
Property Tax	-	-	-	-	-	-	-
Occupational Privilege Tax (OPT)	-	-	-	-	-	-	-
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
<b>Total Revenues</b>	\$ -	\$ 15,532	\$ 36,271	\$ 35,239	\$ 36,296	\$ 37,385	\$ 38,506
<b>Expenditures</b>							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	-	-	-	50,000	-	75,000	70,000
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	-	-	-	-	-
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 75,000	\$ 70,000
<b>Ending Funds Available</b>	\$ -	\$ 15,532	\$ 51,803	\$ 37,042	\$ 73,338	\$ 35,722	\$ 4,229

The Fletcher Plaza Urban Renewal Plan was adopted on January 27, 2003. The Colfax Avenue area around Fletcher Plaza is the historic center of Original Aurora. Public investment in the Aurora Fox Arts Center, Martin Luther King, Jr. Library/Municipal Services Center, medians, public art, streetscape, alleyway paving, and Fletcher Plaza have helped contribute to the area's redevelopment, improving the overall appearance and preventing continued deterioration of property. The image of Colfax Avenue is emerging as a vibrant arts and entertainment district with new and exciting projects being envisioned and implemented for the area.

As redevelopment has started to increase within the area, the City amended the Fletcher Plaza Urban Renewal Plan in June 2014 to delineate a tax increment financing (TIF) area covering the equivalent of approximately one square block. This area contains three new food and beverage establishments, as well as neighboring parcels in the central portion of the Fletcher Plaza Urban Renewal Area. TIF revenue collection will be confined to sales and use tax only. These revenues will be used to incentivize further diversification of the neighborhood commercial tax base, complement the offerings of the Aurora Cultural Arts District, and allow for future development incentives.

**Fitzsimons Boundary II Urban Renewal Area**

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	\$ -	\$ -	\$ -	\$ (0)	\$ (0)	\$ 0	\$ (0)
<b>Revenues</b>							
Sales Tax	\$ -	\$ -	\$ -	\$ -	189,654	291,422	359,259
Use Tax	-	-	107,852	98,315	981,588	-	-
Property Tax	-	-	5,186	5,186	712,419	1,048,479	1,056,988
Occupational Privilege Tax (OPT)	-	-	-	-	-	-	-
Lodgers Tax	-	-	-	360,430	536,692	618,857	711,856
Fees	-	-	52	52	7,124	10,485	10,570
Loans and Grants	-	30,782,000	-	-	-	-	-
Interest Income	-	-	-	-	-	969,516	241,245
<b>Total Revenues</b>	\$ -	\$ 30,782,000	\$ 113,090	\$ 463,983	\$ 2,427,477	\$ 2,938,759	\$ 2,379,918
<b>Expenditures</b>							
Personal Services	\$ -	\$ -	\$ -	\$ -	37,279	94,751	107,456
Capital Projects	-	25,307,150	-	-	-	-	-
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	-	-	1,206,055	1,033,761	698,770
Intergovernmental Agreements	-	-	-	-	24,262	57,868	57,779
Collection Fees	-	-	52	52	7,124	10,485	10,570
Debt Related	-	5,474,850	113,038	463,931	1,152,757	1,741,895	1,505,342
<b>Total Expenditures</b>	\$ -	\$ 30,782,000	\$ 113,090	\$ 463,983	\$ 2,427,477	\$ 2,938,759	\$ 2,379,917
<b>Ending Funds Available</b>	\$ -	\$ -	\$ (0)	\$ (0)	\$ 0	\$ (0)	\$ 0

In 2008, the Aurora Urban Renewal Authority (AURA), the Original Developer, and three Metropolitan Districts (the Districts) entered into the original agreement (2008 public finance and redevelopment agreements, PFRA) for the purpose of facilitating the redevelopment of an approximately 31 acre parcel of land, known as Fitzsimons Village. In 2010, a portion of the Fitzsimons Village parcel was acquired by Corporex Colorado, LLC as the 'Successor Developer.' Since acquiring that portion, Corporex has constructed a 150,000 square foot office facility with 16,000 square feet of retail space, a 153-room all-suite hotel, and a regional bank on that parcel (Phase I Project), all of which will remain within the original Fitzsimons URA. A 74-acre parcel of land, located south of Colfax Avenue, including the undeveloped portion of Fitzsimons Village, was removed from the Fitzsimons URA and adopted as a new URA, Fitzsimons Boundary Area II, in February of 2014. Fitz Boundary Area II includes four TIF areas that were approved, two of which will be redeveloped and generating income within the next five years. Those two TIF areas include the hotel/conference center project (245-room Hyatt, a 30,000 SF conference center and a 500+ space parking garage) and a four-story mixed use project, the Forum at Fitzsimons, with 398 multifamily rental units and 28,000 SF of commercial/retail space on the first floor. Revenues and developer incentive expenditures for the Forum project are shown above beginning in year 2017.

**Highpointe Urban Renewal Area**

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use Tax	-	-	-	-	-	-	-
Property Tax	-	-	-	-	-	-	-
Occupational Privilege Tax (OPT)	-	-	-	-	-	-	-
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	-	-	-	-	-	-	-
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	-	-	-	-	-
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The Highpointe Urban Renewal Area was established in 2006 to stimulate development of a resort hotel in the northmost part of the City near the airport. Although the redevelopment agreement was amended during 2008, the project has not proceeded, therefore, no project assumptions are being made.

**Iliff Station Urban Renewal Area**

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	\$ -	\$ -	\$ -	\$ 3,480	\$ 6,960	\$ 10,833	\$ 14,705
<b>Revenues</b>							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use Tax	-	-	-	-	-	-	-
Property Tax	-	-	3,515	3,515	3,621	3,621	205,507
Occupational Privilege Tax (OPT)	-	-	-	-	288	288	288
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
<b>Total Revenues</b>	\$ -	\$ -	\$ 3,515	\$ 3,515	\$ 3,909	\$ 3,909	\$ 205,795
<b>Expenditures</b>							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,000
Capital Projects	-	-	-	-	-	-	-
Development Studies and Plans	-	-	-	-	-	-	175,000
Developer Incentives	-	-	-	-	-	-	-
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	35	35	36	36	2,055
Debt Related	-	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ 35	\$ 35	\$ 36	\$ 36	\$ 187,055
<b>Ending Funds Available</b>	\$ -	\$ -	\$ 3,480	\$ 6,960	\$ 10,833	\$ 14,705	\$ 33,446

The Iliff Station Urban Renewal Area was established in April 2014. The first new light rail station north of Nine Mile along the Aurora Line, the station area is currently undeveloped and primarily controlled by a single private entity. The parcel required for the future light rail station and associated parking was acquired by the Regional Transportation District (RTD) in 2013. The City of Aurora is providing the majority of the funding for the parking structure, with completion expected in late 2015.

The urban renewal plan provides for the establishment of two separate tax increment financing districts that will make incremental property, sales, use, lodger's, and occupational privilege taxes available to AURA to support urban renewal projects. Tax Increment Area 1, covering the portion of the urban renewal area north of East Harvard Avenue, was established on the date of approval of the urban renewal plan. Tax Increment Area 2, covering the portion of the urban renewal area south of East Harvard Avenue, will commence with development at a later date.

## Westerly Creek Village Urban Renewal Area

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	\$ -	\$ -	\$ 18,750	\$ 262,500	\$ 297,200	\$ 726,700	\$ 1,063,600
<b>Revenues</b>							
Sales Tax	\$ -	\$ -	\$ -	\$ 300,000	\$ 450,000	\$ 600,000	\$ 650,000
Use Tax	-	18,750	243,750	75,000	3,750	3,750	1,875
Property Tax	-	-	-	150,000	200,000	200,000	212,000
Occupational Privilege Tax (OPT)	-	-	-	7,200	12,000	14,400	14,400
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	800,000	-	-	-	-
Interest Income	-	-	-	-	-	-	-
<b>Total Revenues</b>	\$ -	\$ 18,750	\$ 1,043,750	\$ 532,200	\$ 665,750	\$ 818,150	\$ 878,275
<b>Expenditures</b>							
Personal Services	\$ -	\$ -	\$ -	\$ 25,000	\$ 30,000	\$ 35,000	\$ 40,000
Capital Projects	-	-	-	-	-	-	1,063,600
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	800,000	472,500	206,250	446,250	294,375
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ 800,000	\$ 497,500	\$ 236,250	\$ 481,250	\$ 1,397,975
<b>Ending Funds Available</b>	\$ -	\$ 18,750	\$ 262,500	\$ 297,200	\$ 726,700	\$ 1,063,600	\$ 543,900

The Westerly Creek Urban Renewal Area was created in 2013 and is located in northwest Aurora primarily between Montview Boulevard and East 26th Avenue from Dayton Street to Westerly Creek. It also includes Stapleton-Aurora property extending from Westerly Creek to Peoria Street. The urban renewal plan authorizes the creation of one or more TIF districts to facilitate redevelopment and blight elimination in the area. In 2015, a TIF district will likely be created for the retail/office redevelopment of the 22.5 vacant Stanley Aviation property. Projected revenues and developer incentives are based on preliminary project details and data.

## Nine Mile Urban Renewal Area

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 258,266	\$ 545,547
<b>Revenues</b>							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ 164,063	\$ 492,188	\$ 506,953
Use Tax	-	-	-	360,938	721,875	360,938	9,375
Property Tax	-	-	-	-	410,500	821,000	845,630
Occupational Privilege Tax (OPT)	-	-	-	-	12,000	12,000	12,000
Lodgers Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ 360,938	\$ 1,308,438	\$ 1,686,125	\$ 1,373,958
<b>Expenditures</b>							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 30,000
Capital Projects	-	-	-	-	-	233,266	515,547
Development Studies and Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	-	360,938	1,050,172	1,140,578	812,405
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ 360,938	\$ 1,050,172	\$ 1,398,844	\$ 1,357,952
<b>Ending Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ 258,266	\$ 545,547	\$ 561,553

The Nine Mile Station Urban Renewal Area was created in 2014 and is located at Parker Road and I-225. The urban renewal plan authorizes the creation of one or more tax increment financing (TIF) districts to facilitate redevelopment and blight elimination in the area. The primary, catalytic property within the urban renewal area is identified as the Regatta Plaza shopping center. The urban renewal plan calls for a mix of retail, commercial and residential uses at Regatta Plaza. In 2016, a TIF district will likely be created to support redevelopment of the site. Currently, there is no specific development plan for the site and projected revenues and developer incentives are based simply on very preliminary development assumptions.



**AURA Non TIF Fees**

	2013	2014	2015	2016	2017	2018	2019
	Actual	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	<b>\$ 65,238</b>	<b>\$ 26,738</b>	<b>\$ 86,588</b>	<b>\$ 78,088</b>	<b>\$ 39,588</b>	<b>\$ 41,088</b>	<b>\$ 42,588</b>
<b>Revenues</b>							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use Tax	-	-	-	-	-	-	-
Property Tax (TIF)	-	-	-	-	-	-	-
Occupational Privilege Tax (OPT)	-	-	-	-	-	-	-
Lodgers Tax	-	-	-	-	-	-	-
Fees	20,000	158,350	40,000	40,000	50,000	50,000	50,000
Loans or Grants & Gifts	-	-	-	-	-	-	-
Interest Income	1,500	1,500	1,500	1,500	1,500	1,500	1,500
<b>Total Revenues</b>	<b>\$ 21,500</b>	<b>\$ 159,850</b>	<b>\$ 41,500</b>	<b>\$ 41,500</b>	<b>\$ 51,500</b>	<b>\$ 51,500</b>	<b>\$ 51,500</b>
<b>Expenditures</b>							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	-	50,000	-	50,000	-	-	85,000
Development Studies and Plans	35,000	50,000	50,000	30,000	50,000	50,000	8,000
Developer Incentives	25,000	-	-	-	-	-	-
Intergovernmental Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 60,000</b>	<b>\$ 100,000</b>	<b>\$ 50,000</b>	<b>\$ 80,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 93,000</b>
<b>Ending Funds Available</b>	<b>\$ 26,738</b>	<b>\$ 86,588</b>	<b>\$ 78,088</b>	<b>\$ 39,588</b>	<b>\$ 41,088</b>	<b>\$ 42,588</b>	<b>\$ 1,088</b>

In 2005, the City had three urban renewal areas. Since that time, the City has created 12 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 10 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.





# GENERAL IMPROVEMENT DISTRICT BUDGETS



## 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)

	2015		2016		2017		2018		2019	
	Adopted		Projected		Projected		Projected		Projected	
Beginning Funds Available	\$	-	\$	-	\$	-	\$	-	\$	-
Revenue										
Property Tax		69,000		69,000		69,000		69,000		69,000
Total Revenue	\$	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
Total Expenditures	\$	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 debt will not exceed \$706,000 and 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 of the fence.

### Meadow Hills General Improvement District (3-2008)

	2015		2016		2017		2018		2019	
	Adopted		Projected		Projected		Projected		Projected	
Beginning Funds Available	\$	-	\$	-	\$	-	\$	-	\$	-
Revenue										
Property Tax		51,500		51,500		51,500		51,500		51,500
Total Revenue	\$	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
Total Expenditures	\$	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 2008 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 not to exceed \$685,000 masonry fence. Included in that amount is a provision that will bring in up to \$6,500 annually for maintenance purposes.

**Pier Point 7 General Improvement District (2-2009)**

	2015	2016	2017	2018	2019
	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>					
Property Tax	210,000	210,000	210,000	210,000	210,000
<b>Total Revenue</b>	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000
<b>Expenditures</b>					
Debt Payment	210,000	210,000	210,000	210,000	210,000
<b>Total Expenditures</b>	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000
<b>Ending Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -

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 a not to exceed \$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)**

	2015	2016	2017	2018	2019
	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>					
Property Tax	42,000	42,000	42,000	42,000	42,000
<b>Total Revenue</b>	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
<b>Expenditures</b>					
Debt Payment	35,000	35,000	35,000	35,000	35,000
Maintenance	7,000	7,000	7,000	7,000	7,000
<b>Total Expenditures</b>	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
<b>Ending Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -

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 not to exceed \$388,900 masonry fence. Included in that amount is a provision that will bring in up to \$7,000 annually for maintenance purposes.

## Aurora Conference Center General Improvement District (2-2011)

	2015		2016		2017		2018		2019	
	Adopted		Projected		Projected		Projected		Projected	
Beginning Funds Available	\$	-	\$	-	\$	-	\$	-	\$	-
Revenue										
Property Tax		300		300		300		300		300
Total Revenue	\$	300	\$	300	\$	300	\$	300	\$	300
Expenditures										
Capital Improvements		300		300		300		300		300
Total Expenditures	\$	300	\$	300	\$	300	\$	300	\$	300
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 of 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 is currently based on vacant land alone. Once the Aurora Conference Center becomes more active, the property tax will increase, but in no event will it generate an amount in excess of five million dollars (\$5,000,000) in total revenue. The 2015 revenue shall be used to defray the general expenses of the Aurora Conference Center GID for the fiscal year commencing January 1, 2015 and ending







# AURORA CAPITAL LEASING CORPORATION



## Aurora Capital Leasing Corporation

	2014	2015	2016	2017	2018	2019
	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	<b>\$ 1,444,399</b>	<b>\$ 22,907,967</b>	<b>\$ 15,113,369</b>	<b>\$ 1,717,693</b>	<b>\$ 1,306,304</b>	<b>\$ 1,198,090</b>
<b>Revenues</b>						
Transfer from General Fund	\$ 6,471,461	\$ 6,812,492	\$ 7,112,492	\$ 7,412,492	\$ 7,912,492	\$ 7,880,786
Transfer from the Capital Projects Fund	-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Transfer from E-911 Fund	-	-	2,000,000	2,000,000	2,000,000	2,000,000
Transfer from Open Space Fund	1,847,897	1,232,909	1,232,909	1,232,909	1,232,909	1,232,909
Investment Income - Capital Leases	1,002,426	2,154,671	1,877,843	1,557,288	1,357,545	1,315,066
Interest	11,500	15,000	20,000	15,000	10,000	10,000
Bond/Loan Proceeds	27,945,966	23,670,000	-	-	-	-
Funds from Restricted Assets	1,010,848	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 38,290,098</b>	<b>\$ 35,385,072</b>	<b>\$ 13,743,244</b>	<b>\$ 13,717,689</b>	<b>\$ 14,012,946</b>	<b>\$ 13,938,761</b>
<b>Expenditures</b>						
Debt Service/Lease Payments	\$ 9,660,888	\$ 11,494,028	\$ 14,125,778	\$ 14,126,578	\$ 14,118,660	\$ 13,878,106
Capital Expenditures/Purchases	7,159,142	31,680,642	13,010,642	-	-	-
Fees	6,500	5,000	2,500	2,500	2,500	2,500
<b>Total Expenditures</b>	<b>\$ 16,826,530</b>	<b>\$ 43,179,670</b>	<b>\$ 27,138,920</b>	<b>\$ 14,129,078</b>	<b>\$ 14,121,160</b>	<b>\$ 13,880,606</b>
<b>Net Changes in Funds Available</b>	<b>21,463,568</b>	<b>(7,794,598)</b>	<b>(13,395,676)</b>	<b>(411,389)</b>	<b>(108,214)</b>	<b>58,155</b>
<b>Ending Funds Available</b>	<b>\$ 22,907,967</b>	<b>\$ 15,113,369</b>	<b>\$ 1,717,693</b>	<b>\$ 1,306,304</b>	<b>\$ 1,198,090</b>	<b>\$ 1,256,245</b>

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. The 2006A-1, 2005 and 2002 issues will all be paid off by the end of 2015, leaving only the 2009A issue for the Aurora Municipal Center lease payments. New debt will be issued in 2014 and 2015 to fund the History Museum trolley expansion, the Police and Fire training facility, the Sports Park expansion and renovation, and the E-911 radio system replacement projects. 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 payments with some costs for fees. Details on each debt issue are on the corresponding pages.

### ACLC General Fund

	2014	2015	2016	2017	2018	2019
	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	<b>\$ 1,327,169</b>	<b>\$ 1,886,683</b>	<b>\$ 2,102,727</b>	<b>\$ 1,717,693</b>	<b>\$ 1,306,304</b>	<b>\$ 1,198,090</b>
<b>Revenues</b>						
Internal Transfer Series 2009A	\$ 267,354	\$ (441,994)	\$ (771,244)	\$ (472,044)	\$ 31,131	\$ (2,500)
Investment Income/Capital Lease Transfer	1,002,426	2,154,671	1,877,843	1,557,288	1,357,545	1,315,066
Loan Proceeds	1,830,426	3,670,000	-	-	-	-
Interest	10,000	15,000	20,000	15,000	10,000	10,000
<b>Total Revenues</b>	<b>\$ 3,110,206</b>	<b>\$ 5,397,677</b>	<b>\$ 1,126,599</b>	<b>\$ 1,100,244</b>	<b>\$ 1,398,676</b>	<b>\$ 1,322,566</b>
<b>Expenditures</b>						
Capital Purchases	\$ 1,830,426	\$ 3,670,000	\$ -	\$ -	\$ -	\$ -
Capital Lease Payments	720,266	1,511,633	1,511,633	1,511,633	1,506,890	1,264,411
<b>Total Expenditures</b>	<b>\$ 2,550,692</b>	<b>\$ 5,181,633</b>	<b>\$ 1,511,633</b>	<b>\$ 1,511,633</b>	<b>\$ 1,506,890</b>	<b>\$ 1,264,411</b>
<b>Ending Funds Available</b>	<b>\$ 1,886,683</b>	<b>\$ 2,102,727</b>	<b>\$ 1,717,693</b>	<b>\$ 1,306,304</b>	<b>\$ 1,198,090</b>	<b>\$ 1,256,245</b>

The ACLC General Fund was created to account for lease payments in excess of debt service that will reduce future City of Aurora lease payments, or for other permitted purposes, i.e. debt and capital projects. The ACLC General Fund is also a financing vehicle for City capital purchases.

### History Museum Trolley Expansion

	2014	2015	2016	2017	2018	2019
	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	<b>\$ 117,230</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues</b>						
Transfer from General Fund	\$ 117,230	\$ 158,261	\$ 158,261	\$ 158,261	\$ 158,261	\$ 158,261
Proceeds	1,115,540	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,232,770</b>	<b>\$ 158,261</b>	<b>\$ 158,261</b>	<b>\$ 158,261</b>	<b>\$ 158,261</b>	<b>\$ 158,261</b>
<b>Expenditures</b>						
Debt Payment	\$ -	\$ 158,261	\$ 158,261	\$ 158,261	\$ 158,261	\$ 158,261
Capital Expenditures	1,350,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,350,000</b>	<b>\$ 158,261</b>	<b>\$ 158,261</b>	<b>\$ 158,261</b>	<b>\$ 158,261</b>	<b>\$ 158,261</b>
<b>Ending Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Debt will be issued in 2014 for construction of the History Museum expansion to house an exhibit with a restored trolley car. Revenues are generated by a transfer from the City's General Fund to ACLC to cover the debt payments. The debt will be paid over 10 years.

**Police and Fire Training Facility**

	2014	2015	2016	2017	2018	2019
	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	\$ -	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -
<b>Revenues</b>						
Transfer from the Capital Projects Fund	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Proceeds	-	20,000,000	-	-	-	-
<b>Total Revenues</b>	\$ -	\$ 21,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
<b>Expenditures</b>						
Debt Payment	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Capital Expenditures	-	10,000,000	10,000,000	-	-	-
<b>Total Expenditures</b>	\$ -	\$ 11,500,000	\$ 11,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
<b>Ending Funds Available</b>	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -

Debt will be issued in 2015 for construction of the Police and Fire training facility. Revenues are generated by a transfer from the Capital Projects Fund (CPF) to ACLC to cover the debt payments. The debt will be paid over 20 years.

**Refunding Certificates of Participation, Series 2009A**

	2014	2015	2016	2017	2018	2019
	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>						
Transfer from General Fund	\$ 3,341,981	\$ 3,643,481	\$ 6,954,231	\$ 7,254,231	\$ 7,754,231	\$ 7,722,525
Internal Transfer from/(to) ACLC General	(267,354)	441,994	771,244	472,044	(31,131)	2,500
Internal Transfer from ACLC Series 2005	1,010,848	-	-	-	-	-
<b>Total Revenues</b>	\$ 4,085,475	\$ 4,085,475	\$ 7,725,475	\$ 7,726,275	\$ 7,723,100	\$ 7,725,025
<b>Expenditures</b>						
Debt Payment	\$ 4,082,975	\$ 4,082,975	\$ 7,722,975	\$ 7,723,775	\$ 7,720,600	\$ 7,722,525
Fees	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Expenditures</b>	\$ 4,085,475	\$ 4,085,475	\$ 7,725,475	\$ 7,726,275	\$ 7,723,100	\$ 7,725,025
<b>Ending Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The series 2009A Certificates of Participation is a fixed rate refunding of the adjustable rate series 2008A and the public improvements portion of series 2005. By refunding the series 2008A, ACLC was able to minimize interest rate risk and provide a low fixed rate going forward. The original purpose of the refunding series 2008A was for the construction of the Aurora Municipal Center. The series 2005 was for public improvements. A debt reserve is freed up in 2014 when the remaining portion of the 2005 issue is paid off. This reserve of \$1.0 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 pays the annual debt service. Combined debt service attributable to the General Fund lease payments (Series 2006 A-1 and Series 2009) increases by \$631,800 in 2016.

## Refunding Certificates of Participation, Series 2006 A-1

	2014	2015	2016	2017	2018	2019
	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>						
Transfer from General Fund	\$ 3,012,250	\$ 3,010,750	\$ -	\$ -	\$ -	\$ -
Funds from Restricted Assets	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 3,012,250</b>	<b>\$ 3,010,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>						
Debt Payment	\$ 3,009,750	\$ 3,008,250	\$ -	\$ -	\$ -	\$ -
Fees	2,500	2,500	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,012,250</b>	<b>\$ 3,010,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Funds Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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/ Future Issue for Sports Park Construction

	2014	2015	2016	2017	2018	2019
	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	\$ -	\$ 6,021,284	\$ 3,010,642	\$ -	\$ -	\$ -
<b>Revenues</b>						
Transfer from Open Space Fund	\$ 1,847,897	\$ 1,232,909	\$ 1,232,909	\$ 1,232,909	\$ 1,232,909	\$ 1,232,909
Interest	1,500	-	-	-	-	-
Proceeds	10,000,000	-	-	-	-	-
Internal Transfer to ACLC General Fund	(1,010,848)	-	-	-	-	-
Funds from Restricted Assets	1,010,848	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 11,849,397</b>	<b>\$ 1,232,909</b>	<b>\$ 1,232,909</b>	<b>\$ 1,232,909</b>	<b>\$ 1,232,909</b>	<b>\$ 1,232,909</b>
<b>Expenditures</b>						
Debt Payment	\$ 1,847,897	\$ 1,232,909	\$ 1,232,909	\$ 1,232,909	\$ 1,232,909	\$ 1,232,909
Capital Expenditures	3,978,716	3,010,642	3,010,642	-	-	-
Fees	1,500	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,828,113</b>	<b>\$ 4,243,551</b>	<b>\$ 4,243,551</b>	<b>\$ 1,232,909</b>	<b>\$ 1,232,909</b>	<b>\$ 1,232,909</b>
<b>Ending Funds Available</b>	<b>\$ 6,021,284</b>	<b>\$ 3,010,642</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The series 2005 Certificates of Participation were originally issued for purposes of park acquisition and street improvements. The street improvements portion of this series was refunded with the series 2009A. The final payment on the remaining 2005 debt for park acquisition will be made in 2014. When the final payment is made, a reserve of \$1.0 million will be released and become available. This will be put towards the debt service payment on the 2009A issue for the AMC lease payments. This will offset the use of \$1.1 million of the proceeds from the 2009 refinancing that were used to pay the Open Space portion of debt service at that time.

Debt will be issued in 2014 for construction of the Sports Park expansion land acquisition, development and site-wide upgrades. Revenues are generated by a transfer from the Open Space Fund to ACLC to cover the debt payments. The transfer from the Open Space Fund pays the annual debt service. The debt will be paid over 10 years, with payments beginning in 2015.

**Certificates of Participation, Series 2002/  
Future Issue for Radio System Replacement**

	2014		2015		2016		2017		2018		2019	
	Projection		Adopted		Projected		Projected		Projected		Projected	
<b>Beginning Funds Available</b>	\$	-	\$	15,000,000	\$	-	\$	-	\$	-	\$	-
<b>Revenues</b>												
Transfer from Enhanced E-911 Fund	\$	-	\$	-	\$	2,000,000	\$	2,000,000	\$	2,000,000	\$	2,000,000
Proceeds		15,000,000		-		-		-		-		-
<b>Total Revenues</b>	\$	15,000,000	\$	-	\$	2,000,000	\$	2,000,000	\$	2,000,000	\$	2,000,000
<b>Expenditures</b>												
Debt Payment	\$	-	\$	-	\$	2,000,000	\$	2,000,000	\$	2,000,000	\$	2,000,000
Purchase		-		15,000,000		-		-		-		-
<b>Total Expenditures</b>	\$	-	\$	15,000,000	\$	2,000,000	\$	2,000,000	\$	2,000,000	\$	2,000,000
<b>Ending Funds Available</b>	\$	15,000,000	\$	-	\$	-	\$	-	\$	-	\$	-

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.

Debt will be issued in 2014 for the 800 MHz radio infrastructure project. Revenues are generated by a transfer from the Capital Projects Fund of approximately \$1.5 million to the E911 Fund. The E911 Fund will then transfer this amount plus an additional \$500,000 to ACLC to cover the debt payments. The transfer from the E911 Fund pays the annual debt service. The debt will be paid over 10 years, with payments beginning in 2016.







# WATER AUTHORITY BUDGETS



## Water Authority Budgets

Two water authorities, the Aurora-Colorado Springs Joint Water Authority and the Busk-Ivanhoe Water System Authority, are formed by contract between the City of Aurora and the City of Colorado Springs and the Board of Water Works of Pueblo, Colorado, respectively. The authorities were formed for the purpose of developing and operating water resources, systems, and facilities in whole or in part for the mutual benefit of the parties involved.

### Aurora-Colorado Springs Joint Water Authority

	2012	2013	2014	2014	2015
	Actual	Actual	Original	Projection	Adopted
<b>Beginning Fund Balance</b>	<b>\$ 8,127</b>	<b>\$ 6,610</b>	<b>\$ 5,341</b>	<b>\$ 704</b>	<b>\$ 18,473</b>
<b>Revenue</b>					
Operating assessments	17,336	42,256	297,856	316,840	81,954
Other	10	3	10	229	10
<b>Total Revenue</b>	<b>\$ 17,346</b>	<b>\$ 42,259</b>	<b>\$ 297,866</b>	<b>\$ 317,069</b>	<b>\$ 81,964</b>
<b>Expenditures</b>					
Operating	18,863	48,165	86,707	71,100	99,835
Capital			211,500	228,200	-
<b>Total Expenditures</b>	<b>\$ 18,863</b>	<b>\$ 48,165</b>	<b>\$ 298,207</b>	<b>\$ 299,300</b>	<b>\$ 99,835</b>
<b>Ending Fund Balance</b>	<b>\$ 6,610</b>	<b>\$ 704</b>	<b>\$ 5,000</b>	<b>\$ 18,473</b>	<b>\$ 602</b>

The Aurora-Colorado Springs Joint Water Authority is a political subdivision of the State of Colorado formed in 1983 for the purpose of developing water resources, systems or facilities for the benefit of the City of Aurora and the City of Colorado Springs. As of December 31, 1999, the cities have approved one project, the acquisition and construction of a pipeline to transport raw water. The authority, in which the City of Aurora has a 50 percent participating share, agrees to furnish water transmission services and to charge each city a transmission charge sufficient to cover annual project costs, including bonded indebtedness.

**Busk-Ivanhoe Water System Authority**

	2012	2013	2014	2014	2015
	Actual	Actual	Original	Projection	Adopted
<b>Beginning Cash</b>	<b>\$ 330,791</b>	<b>\$ 482,027</b>	<b>\$ 587,591</b>	<b>\$ 568,854</b>	<b>\$ 80,665</b>
<b>Revenue</b>					
Operating assessments	500,000	500,000	700,000	1,100,000	320,000
Other	14,334	18,049	28,000	26,250	36,000
<b>Total Revenue</b>	<b>\$ 514,334</b>	<b>\$ 518,049</b>	<b>\$ 728,000</b>	<b>\$ 1,126,250</b>	<b>\$ 356,000</b>
<b>Expenditures</b>					
Operating	277,562	301,529	367,562	319,689	351,804
Capital	85,536	108,034	888,400	1,294,750	30,000
<b>Total Expenditures</b>	<b>\$ 363,098</b>	<b>\$ 409,563</b>	<b>\$ 1,255,962</b>	<b>\$ 1,614,439</b>	<b>\$ 381,804</b>
<b>Ending Cash</b>	<b>\$ 482,027</b>	<b>\$ 590,513</b>	<b>\$ 59,629</b>	<b>\$ 80,665</b>	<b>\$ 54,861</b>

The Busk-Ivanhoe Water System Authority was created in 2008 to effectuate the development, operation, maintenance, and capital improvement of the Busk-Ivanhoe Water System for the mutual benefit of the Pueblo Board of Water Works of Pueblo, Colorado and the City of Aurora. The system is a series of collection/transmission ditches, dams, reservoirs, pipelines, water tunnels, and other related infrastructure/appurtenances located in Pitkin and Lake Counties. The system is a means by which water may be collected, stored, and diverted from the western slope of Colorado to the eastern slope of Colorado. The authority also retains water rights and other related buildings/facilities and equipment located at Ivanhoe Reservoir in Pitkin County. Annual budgets and current year projections are developed independently by the water authority. Projected beginning cash may not always reflect prior year ending cash when projections are developed as part of the budget development process.



ART IN PUBLIC PLACES



## Art In Public Places

The Art in Public Places (AIPP) program is split into two basic components: Art Administration & Maintenance and Art Acquisition. Each component is treated as having its own beginning and ending funds available.

### Art Administration and Maintenance

	2014	2015	2016	2017	2018	2019
	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	<b>\$ 7,947</b>	<b>\$ 107,694</b>	<b>\$ 140,256</b>	<b>\$ 210,701</b>	<b>\$ 204,310</b>	<b>\$ 199,743</b>
<b>Revenues</b>						
Investment Income	\$ 79	\$ 1,077	\$ 1,403	\$ 2,107	\$ 2,043	\$ 1,997
Internal Transfer CSF	35,000	35,000	35,000	35,000	35,000	35,000
Transfers in (25% of total transfer)	147,922	79,078	121,214	45,915	50,114	49,946
<b>Total Revenues</b>	<b>\$ 183,001</b>	<b>\$ 115,155</b>	<b>\$ 157,616</b>	<b>\$ 83,022</b>	<b>\$ 87,157</b>	<b>\$ 86,943</b>
<b>Expenditures</b>						
Personal Services	\$ 63,354	\$ 72,593	\$ 74,771	\$ 77,014	\$ 79,324	\$ 81,704
Maintenance	19,900	10,000	12,400	12,400	12,400	12,400
<b>Total Expenditures</b>	<b>\$ 83,254</b>	<b>\$ 82,593</b>	<b>\$ 87,171</b>	<b>\$ 89,414</b>	<b>\$ 91,724</b>	<b>\$ 94,104</b>
<b>Ending Funds Available</b>	<b>\$ 107,694</b>	<b>\$ 140,256</b>	<b>\$ 210,701</b>	<b>\$ 204,310</b>	<b>\$ 199,743</b>	<b>\$ 192,582</b>

Typically, 25 percent of the AIPP transfers go into the Art Administration and Maintenance component of the AIPP program. After several years of a lower level of funding, City Council directed that 50 percent of the AIPP Coordinator salary be covered by an internal transfer from funds not specifically committed for Art in Public Places (\$35,000 annually). This additional funding source combined with greater capital construction expenditures has allowed Art Administration and Maintenance to achieve and maintain a fund balance of approximately \$200,000 starting in 2016. With the installation of several new, larger pieces of art for RTD light rail stations, these funds will be needed in out-years for ongoing maintenance of light rail and other older pieces.

### Art Acquisition

	2014	2015	2016	2017	2018	2019
	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	<b>\$ 672,174</b>	<b>\$ 577,660</b>	<b>\$ 435,671</b>	<b>\$ 13,668</b>	<b>\$ 41,550</b>	<b>\$ 42,309</b>
<b>Revenues</b>						
Investment Income	\$ 6,722	\$ 5,777	\$ 4,357	\$ 137	\$ 416	\$ 423
Other	60,000	-	-	-	-	-
Transfers in (75% of total transfer)	443,765	237,234	363,641	137,746	150,343	149,837
<b>Total Revenues</b>	<b>\$ 510,486</b>	<b>\$ 243,011</b>	<b>\$ 367,997</b>	<b>\$ 137,882</b>	<b>\$ 150,758</b>	<b>\$ 150,260</b>
<b>Expenditures</b>						
Acquisitions - Scheduled	\$ 595,000	\$ 385,000	\$ 540,000	\$ 60,000	\$ 10,000	\$ 10,000
Acquisitions - TBD	10,000	-	250,000	50,000	140,000	140,000
<b>Total Expenditures</b>	<b>\$ 605,000</b>	<b>\$ 385,000</b>	<b>\$ 790,000</b>	<b>\$ 110,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Ending Funds Available</b>	<b>\$ 577,660</b>	<b>\$ 435,671</b>	<b>\$ 13,668</b>	<b>\$ 41,550</b>	<b>\$ 42,309</b>	<b>\$ 42,569</b>

Typically, 75 percent of the AIPP transfers go into the Art Acquisition component of the AIPP program. During the recent economic downturn, AIPP was directed to avoid installing large pieces, which kept the program's funds available healthy. With the economic improvement resulting in increased capital projects expenditures, construction of the RTD light rail through the heart of Aurora, and funding support from City Council, large pieces are now being commissioned for other areas lacking public art as well as the RTD Aurora Line. The Art 2C on Havana project has also been expanded. The goal of the AIPP program through 2016 is to have pieces designed for and installed at various RTD stops throughout the City; however due to construction constraints, certain pieces may not be installed until construction at a specific stop is complete. If the need arises, specific art can be completed sooner, with expenditure authority coming from a supplemental. In the out-years, funds will be set aside for art installations that have not yet been determined.





# SURCHARGE PROGRAMS



## Surcharge Programs Summary

The City of Aurora's surcharge programs are housed in the Designated Revenue Fund as revenues are restricted for specific purposes by city ordinance. Fines and surcharge revenue make up nearly 77 percent of all total revenues in the fund.

The City's surcharge programs consist of Teen Court, Aurora for Youth, Nexus, and Victim Assistance and Law Enforcement Training (V.A.L.E.T). The programs are funded by individual program fees, surcharge fees assessed by the Municipal Court on all standard city fines for ordinance violations, and allocations of Photo Red Light (PRL) fine collections. Fines collected by PRL are first used to fund the administration of that program, then allocated to surcharge programs.

The surcharge breakdown for each program is as follows: Teen Court \$2.00; Aurora for Youth \$7.00; Nexus \$10.00; and V.A.L.E.T \$10.00.

### Teen Court

	2014		2015		2016		2017		2018		2019	
	Projection		Adopted		Projected		Projected		Projected		Projected	
<b>Beginning Funds Available</b>	\$	<b>449,746</b>	\$	<b>509,946</b>	\$	<b>556,136</b>	\$	<b>598,575</b>	\$	<b>637,568</b>	\$	<b>673,163</b>
<b>Revenues</b>												
Court Fees	\$	6,000	\$	6,000	\$	6,000	\$	6,000	\$	6,000	\$	6,000
Ticket Surcharges (\$2.00)		86,500		87,000		83,329		85,412		87,547		85,796
Allocation from PRL Program		99,100		100,000		102,660		100,331		97,759		94,925
Interest		4,164		4,200		5,561		6,584		7,970		10,097
<b>Total Revenues</b>	\$	<b>195,764</b>	\$	<b>197,200</b>	\$	<b>197,550</b>	\$	<b>198,327</b>	\$	<b>199,276</b>	\$	<b>196,818</b>
<b>Expenditures</b>												
Personal Services	\$	108,656	\$	122,655	\$	126,335	\$	130,125	\$	134,028	\$	138,049
Supplies and Services		26,042		27,359		27,701		28,047		28,398		28,753
Other Expenses		866		996		1,076		1,162		1,255		1,355
<b>Total Expenditures</b>	\$	<b>135,564</b>	\$	<b>151,010</b>	\$	<b>155,111</b>	\$	<b>159,334</b>	\$	<b>163,681</b>	\$	<b>168,157</b>
<b>Ending Funds Available</b>	\$	<b>509,946</b>	\$	<b>556,136</b>	\$	<b>598,575</b>	\$	<b>637,568</b>	\$	<b>673,163</b>	\$	<b>701,824</b>

The Aurora Teen Court is an educational diversion program that operates in the Aurora Municipal Court. The program provides an alternative response for the juvenile justice system for first-time, misdemeanor juvenile offenders, in which teens determine the appropriate sanctions for the offender. The 2015 budget includes an amendment for a compensation adjustment for the Teen Court Coordinator to bring the position's salary closer to the market average.

## Aurora for Youth

	2014		2015		2016		2017		2018		2019	
	Projection		Adopted		Projected		Projected		Projected		Projected	
<b>Beginning Funds Available</b>	\$	990,756	\$	1,212,245	\$	1,332,695	\$	1,408,823	\$	1,454,465	\$	1,467,080
<b>Revenues</b>												
Ticket Surcharges (\$7.00)	\$	305,913	\$	311,190	\$	291,650	\$	298,941	\$	306,415	\$	300,286
Allocation from PRL Program		346,643		357,040		359,160		351,012		342,015		332,099
Interest		10,326		10,635		13,327		15,497		18,181		22,006
<b>Total Revenues</b>	\$	662,882	\$	678,865	\$	664,137	\$	665,450	\$	666,610	\$	654,391
<b>Expenditures</b>												
Personal Services	\$	317,053	\$	294,209	\$	319,217	\$	346,350	\$	375,790	\$	407,732
Supplies and Services		101,562		249,271		253,633		258,072		262,588		267,183
Other Expenses		22,778		14,935		15,159		15,386		15,617		15,851
<b>Total Expenditures</b>	\$	441,393	\$	558,415	\$	588,009	\$	619,808	\$	653,995	\$	690,767
<b>Ending Funds Available</b>	\$	1,212,245	\$	1,332,695	\$	1,408,823	\$	1,454,465	\$	1,467,080	\$	1,430,705

In 2013, the Police Department expanded the goals of the DARE program to focus on more police-based programming that provides a proactive, multi-faceted approach to youth issues. The program is now called Aurora for Youth and provides an educational component (including DARE) and a program component aimed at preventing youth from becoming involved with gangs through intervention with high-risk and gang-involved youth in the city and creating an environment that inhibits gang activity. Expenditures are increasing in 2015 as the Aurora for Youth program takes on activities once covered by the expiring A-GRIP and Power Up grants.

## Nexus

	2014	2015	2016	2017	2018	2019
	Projection	Adopted	Projected	Projected	Projected	Projected
<b>Beginning Funds Available</b>	<b>\$ 726,488</b>	<b>\$ 744,956</b>	<b>\$ 820,018</b>	<b>\$ 893,623</b>	<b>\$ 967,636</b>	<b>\$ 1,041,739</b>
<b>Revenues</b>						
Ticket Surcharges (\$10.00)	\$ 432,500	\$ 425,580	\$ 416,643	\$ 427,059	\$ 437,735	\$ 428,981
Allocation from PRL Program	513,778	507,069	513,001	501,363	488,511	474,348
Interest	6,429	6,652	8,200	9,830	12,095	15,626
<b>Total Revenues</b>	<b>\$ 952,707</b>	<b>\$ 939,301</b>	<b>\$ 937,844</b>	<b>\$ 938,252</b>	<b>\$ 938,342</b>	<b>\$ 918,955</b>
<b>Expenditures</b>						
Aid to Agencies	\$ 934,239	\$ 864,239	\$ 864,239	\$ 864,239	\$ 864,239	\$ 864,239
<b>Total Expenditures</b>	<b>\$ 934,239</b>	<b>\$ 864,239</b>	<b>\$ 864,239</b>	<b>\$ 864,239</b>	<b>\$ 864,239</b>	<b>\$ 864,239</b>
<b>Ending Funds Available</b>	<b>\$ 744,956</b>	<b>\$ 820,018</b>	<b>\$ 893,623</b>	<b>\$ 967,636</b>	<b>\$ 1,041,739</b>	<b>\$ 1,096,455</b>

Each year the City makes an award to the six agencies with a nexus to Law Enforcement: Comitis Crisis Center, Arapahoe House, SungateKids, Gateway Battered Women's Services, Aurora Mental Health, and Metro Community Provider Network. The Nexus program was established by ordinance, and the agencies were designated by resolution. Council decides upon the amount to award based on requests from the agencies and the amount of funding Council wishes to make available. Requests for funding packets are due the final week of August, and awards are announced in the fall.

The following table shows the amount of award for each of the six agencies over five years. The amount of the budgeted award was fully spent by each agency in 2011-2013, and staff expects the amount of the award for each agency to be fully spent in 2014.

AGENCY	2011	2012	2013	2014	2015
Comitis Crisis Center	\$ 184,000	\$ 247,940	\$ 247,940	\$ 247,940	\$ 247,940
Arapahoe House	\$ 76,000	\$ 102,410	\$ 102,410	\$ 119,310	\$ 119,310
SungateKids	\$ 40,000	\$ 53,000	\$ 53,000	\$ 58,000	\$ 58,000
Gateway Battered Women's Services	\$ 86,000	\$ 115,885	\$ 115,885	\$ 119,885	\$ 119,885
Aurora Mental Health	\$ 55,000	\$ 73,270	\$ 73,270	\$ 78,270	\$ 78,270
Metro Community Provider Network	\$ 42,000	\$ 56,595	\$ 56,595	\$ 56,595	\$ 56,595
Additional Awards	-	-	\$ 144,450	\$ 254,239	\$ 184,239
<b>TOTAL PROGRAM AWARDS</b>	<b>\$ 483,000</b>	<b>\$ 649,100</b>	<b>\$ 793,550</b>	<b>\$ 934,239</b>	<b>\$ 864,239</b>

In 2013, Council made an additional award to Arapahoe House and Aurora Mental Health for a combined total of \$144,450 to create a pilot diversion program to help individuals with mental illness and chronic drug abuse issues. The program takes individuals who would normally go to hospital emergency rooms and refers them to the Arapahoe House. If successful, hospitals would see a significant decrease in these types of cases coming to emergency rooms and associated cost savings. In 2014, the pilot program was renewed along with a one-time award of \$70,000 to Comitis Crisis Center for an emergency generator and an ongoing award of \$39,789 to support emergency shelter operations during severe weather. The 2015 Budget continues appropriation for the Arapahoe House and Aurora Mental Health pilot program and the Comitis Crisis Center emergency shelter operations, which became incorporated into the new Homeless Initiative. See the Neighborhood Services department pages for additional information regarding this initiative.

## V.A.L.E.T

	2014		2015		2016		2017		2018		2019	
	Projection		Adopted		Projected		Projected		Projected		Projected	
<b>Beginning Funds Available</b>	<b>\$</b>	<b>1,191,170</b>	<b>\$</b>	<b>1,313,002</b>	<b>\$</b>	<b>1,451,553</b>	<b>\$</b>	<b>1,550,435</b>	<b>\$</b>	<b>1,619,887</b>	<b>\$</b>	<b>1,657,364</b>
<b>Revenue</b>												
Ticket Surcharges (\$10.00)	\$	438,976	\$	456,050	\$	416,643	\$	427,059	\$	437,735	\$	428,981
Allocation from PRL Program		495,122		509,975		513,001		501,363		488,511		474,348
Interest		12,242		12,610		14,516		15,504		16,199		16,574
<b>Total Revenues</b>	<b>\$</b>	<b>946,340</b>	<b>\$</b>	<b>978,635</b>	<b>\$</b>	<b>944,160</b>	<b>\$</b>	<b>943,926</b>	<b>\$</b>	<b>942,446</b>	<b>\$</b>	<b>919,902</b>
<b>Expenditures</b>												
Personal Services	\$	396,445	\$	400,645	\$	420,677	\$	441,711	\$	463,797	\$	486,987
Training/Conference Expenditures		255,117		264,175		272,100		280,263		288,671		297,331
Allocation to Victim Witness Board		150,000		150,000		150,000		150,000		150,000		150,000
Other Expenses		22,946		25,264		2,500		2,500		2,500		2,500
<b>Total Expenditures</b>	<b>\$</b>	<b>824,508</b>	<b>\$</b>	<b>840,084</b>	<b>\$</b>	<b>845,278</b>	<b>\$</b>	<b>874,474</b>	<b>\$</b>	<b>904,968</b>	<b>\$</b>	<b>936,818</b>
<b>Ending Funds Available</b>	<b>\$</b>	<b>1,313,002</b>	<b>\$</b>	<b>1,451,553</b>	<b>\$</b>	<b>1,550,435</b>	<b>\$</b>	<b>1,619,887</b>	<b>\$</b>	<b>1,657,364</b>	<b>\$</b>	<b>1,640,449</b>

The Victim Assistance and Law Enforcement Training (V.A.L.E.T) program provides two fundamental services for the Police Department: victim assistance and training. The Victim Services Unit (VSU) consists of seven staff advocates (6.0 FTE and 1.0 contract position) providing vital services to victims of crimes covered by the State Victim Rights Act. The VSU also maintains an active roster of 40-45 community volunteer advocates. The law enforcement training component of this program is the single source for maintaining the necessary certification of department trainers as well as meeting the outside training needs of the Police Department that cannot be done in-house.

## Photo Red Light Program

	2014 Projection		2015 Adopted		2016 Projected		2017 Projected		2018 Projected		2019 Projected	
<b>Beginning Funds Available</b>	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<b>Revenues</b>												
Fines and Forfeitures	\$	3,175,465	\$	3,270,730	\$	3,367,309	\$	3,400,982	\$	3,434,992	\$	3,469,342
Surcharge Transfer Out		(1,422,750)		(1,454,776)		(1,487,823)		(1,454,068)		(1,416,796)		(1,375,720)
Interest		2,476		2,550		-		-		-		-
<b>Total Revenues</b>	\$	<b>1,755,191</b>	\$	<b>1,818,504</b>	\$	<b>1,879,487</b>	\$	<b>1,946,914</b>	\$	<b>2,018,196</b>	\$	<b>2,093,622</b>
<b>Expenditures</b>												
Personnel Expenditures	\$	366,730	\$	416,182	\$	451,557	\$	489,940	\$	531,585	\$	576,769
Vendor Invoices		1,136,446		1,130,813		1,153,429		1,176,498		1,200,028		1,224,028
Process Servers (officers + mail)		192,696		233,413		234,500		239,776		245,171		250,688
Other Expenditures		59,319		38,096		40,000		40,700		41,412		42,137
<b>Total Expenditures</b>	\$	<b>1,755,191</b>	\$	<b>1,818,504</b>	\$	<b>1,879,487</b>	\$	<b>1,946,914</b>	\$	<b>2,018,196</b>	\$	<b>2,093,622</b>
<b>Ending Funds Available</b>	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Safety has been and will continue to be the City of Aurora's main priority for installing the Photo Red Light system. The Photo Red Light program was initiated to address specific intersections that were particularly heavy with accidents caused by drivers running red lights. These cameras take several simultaneous photographs of the car and the driver during a red light violation. Commissioned police officers working the Photo Red Light detail analyze these photos to approve the violation and begin procedures to issue a summons to the driver. Photo Red Light tickets have a statutory fine of \$75.00, but additional fees can be added if personal service of the ticket is required and for failure to respond to the notice.

The Photo Red Light program carries no fund balance. All revenue generated by the program is used to cover expenditures including contract invoices from the vendor, process and personal service costs, and staff time. 3.0 FTE Patrol Officers are assigned to the program, and they are supported by 2.0 FTE civilian Administrative Assistants. Each year, over \$1.4 million is transferred to the four surcharge programs.







# COMMUNITY DEVELOPMENT PROGRAM



## City of Aurora Community Development

The Community Development Division administers the City's Housing and Urban Development (HUD) funded programs. The City receives significant HUD grant funding annually from the Community Development Block Grant (CDBG) funds, the Home Investment Partnership (HOME) program funds, and the Emergency Solutions Grant (ESG) funds. 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.

Future funding for HUD programs is uncertain given the federal budget deficit and reprioritization of funds. Due to this uncertainty, the 2015 budget includes funding level to the actual 2014 grant awards for CDBG, HOME, and ESG. The following program detail provides anticipated funding amounts and planned expenditures with high level project information. All funds are spent on qualifying programs within the City.

Additional program detail can be found in Attachments A and B of this appendix.

### **Part 1 - 2015 CDBG PROGRAM**

#### **ADMINISTRATION (Subject to a maximum 20% Administrative Cap of \$562,342)**

- **CDBG Program Administration** (Community Development) \$562,342  
Provides funds for salaries/operating expenses for the general administration of the City's Community Development Block Grant (CDBG) program. Starting in 2013, CDBG Program Administration included OAR Administration costs, including salaries, supplies, and services.

#### **PUBLIC SERVICE (Subject to a 15% Public Service Cap of \$421,756)**

- **Home Ownership Assistance Program (HOAP)** (Community Development) \$286,000  
Provides funds for salaries and operating expenses for pre-purchase, reverse equity, foreclosure prevention, pre-foreclosure sale counseling; personal financial-fitness counseling; and home ownership assistance program loans and seminar counseling services (all offered at no cost to participants). Note: HOAP is Aurora's only HUD-approved counseling agency.
- **OAR Community Outreach** (Community Development - Original Aurora Renewal) \$70,000  
Provides funds for salaries/benefits and other administrative costs which support community and neighborhood leadership development, diversity training, neighborhood outreach and communication, diversity leadership development and community asset building. Activities of the OAR outreach programs seek to identify and pursue resources that will assist in the revitalization of Original Aurora and the NRSA.
- **Aurora Voucher Program** (Community Development) \$24,999  
The purpose of the voucher program is to ensure that the homeless in Aurora do not endure overnight frigid temperatures with no shelter. Payment for the vouchers will be on a reimbursement basis, with Aurora Warms the Night (AWTN) providing the CD staff with eligibility documentation and verification of the overnight stays for one, two, or three nights at a local hotel/motel for homeless individuals or families. AWTN will also provide monthly updates during the season the program is active.

- **Aurora @ Home** (Community Development)  
Aurora @ Home is a community-based, multi-agency initiative that is implementing a long-term, strategic plan that is focused on displaced families and families at-risk of losing the primary place of residence. The strategic plan for the program was approved in 2012 and the pilot program, accepting the first five families, kicked off in 2013. Additional rounds of the pilot program are to continue through 2015. \$22,000

**REHABILITATION PROGRAMS:**

- **Housing Rehabilitation Program Staff/Operating Exp** (Community Development) \$325,000  
Provides funds for salaries/operating expenses associated with inspections and work descriptions, assuring recipient qualification, and administration for CDBG and HOME-funded housing rehabilitation programs and projects.
- **Emergency Home Repair Program** (Community Development) \$75,000  
This is a City-wide grant program funding emergency repairs in single-family homes of eligible low/moderate income homeowners – most common repairs include replacement of furnaces, water heaters, roofs, repair of electrical/plumbing service, sewers, and correction of structural deficiencies.
- **Commercial Renovation Program** (Community Development) \$500,000  
This program provides funding for commercial revitalization efforts for exterior storefront. The on-going exterior storefront renovation program offers design services and rehab funding on a 50% forgiven loan, 25% CDBG low-interest loan and 25% owner-contribution basis. Architectural and engineering fees up to \$30,000 are separate from the \$200,000 cap and are paid for as a grant from the program. Project costs in excess of \$200,000 are paid for by the applicant. Fund availability is based on first-come, first-served basis.
- **Handicap Accessibility Program** (Community Development) \$50,000  
This program provides financial and technical assistance to income-eligible homeowners to make necessary handicap accessibility repairs to their homes where the occupant(s) require such repairs to be made. The funds are in the form of a grant not to exceed \$10,000. Accessibility work can include the installation of wheelchair ramps, chair lifts, widening of doorways (exterior and interior), kitchen repairs, bathroom repairs and any other handicap accessibility needs.
- **Lead Based Paint Program** (Community Development) \$0  
This program provides financial and technical assistance to conduct lead risk assessments for HOAP loan clients purchasing homes constructed prior to 1978, including initial testing, abatement where necessary and lead clearance testing after identified hazards are mitigated. Sufficient funds have accrued in the project account to cover at least 2015. Future funding is expected to increase based on demand and project-account drawdown.

**PUBLIC FACILITY PROGRAMS AND OTHER PROJECTS:**

- **Northwest Aurora Alley Paving** (Public Works) \$250,000  
This is a multi-year program. This grant will fund the paving of a minimum three-to-five existing Northwest Aurora Alleyways. Public Works will provide all surveying, design, and construction management for the project. Note: the eligibility criteria for CDBG funding for this project is restricted to low/moderate income Neighborhood Revitalization Strategy Area (NRSA) block-groups in Original Aurora; this area is the only place where there are alleys in Aurora.

- **Street Lighting Program** (Community Development/Public Works)

Funding for this ongoing program provides the local required share of new streetlights, leveraging additional investment by Xcel Energy. The program targets street segments that are identified as being under-lit in an effort to improve public safety, reduce blighting conditions, to address negative social factors and to improve public facilities. A design and engineering contract was let in the summer of 2014 to begin to address lighting needs specific to the Aurora Cultural Arts District core area.

\$130,000
- **Colfax Economic Enrichment Program** (Community Development)

Conceived in 2009 as a program to incent targeted businesses in the commercial core of northwest Aurora, this program has met success with the attraction of multiple food service businesses and technical assistance support of the Aurora Cultural Arts District. Funds have accrued in the account that need to be expended before future allocations can be considered.

\$0
- **COMITIS Emergency Shelter and Administrative Space** (Community Development)

In late 2013, the administrative offices of Comititis were relocated out of their existing facility on the Fitzsimmons campus. This relocated facilitated the creation of 40 new emergency cold-weather beds for homeless individuals. Part of that effort included long-term support for the lease costs of the administrative SPACE. Those costs are reflected here.

\$18,000
- **Aurora Cultural Arts District Capacity Building Program** (Community Development)

In 2012, CDBG support of the Aurora Cultural Arts District commenced, with the intent of the support continuing for three to four years. During this time, it is expected that the district will continue to build professional capacity and independence, including a diversification of revenue sources. The 2015 investment marks the third year of the project.

\$20,000
- **CDBG Supportive Housing Infrastructure** (Community Development)

In response to the identified need for supportive housing for families, veterans and homeless in the community, a three-part investment in multiple to-be-determined projects is recommended. This funding is recommended to be coupled with HOME CHDO funding and other HOME funds to total over \$1.2 million. This program recommendation corresponds with the City Council priority to address the specialized needs of homeless in our community.

\$170,000
- **Radon Pilot Program** (Community Development)

The proposed Radon Pilot Program is intended to, on a trial-basis, address radon testing and mitigation needs for income qualified homeowners. The presence of radon, a colorless, odorless and carcinogenic gas, is common in Aurora as evidenced by testing conducted during the implementation of the Neighborhood Stabilization Program. Response to the pilot program will guide future requests.

\$25,000
- **Fox Theater Accessibility Project** (Community Development)

Through the Leadership Aurora program, certain capital improvements were identified at the Fox Theater, including ones that will ensure more complete access to physically challenged persons. These specific improvements were estimated at a one-time cost of \$50,000.

\$50,000

- **Code Enforcement** (Neighborhood Support Division) \$332,250  
Funding for this project will provide funds for salaries/operating expenses for five (5) full-time existing Code Enforcement Officers all of whom are assigned to Original Aurora and the HUD-approved Neighborhood Revitalization Strategy Area (NRSA). The NRSA Neighborhood Support Team provides direct delivery services including code enforcement, systematic housing inspections and organizational development assistance. The team also secures vacant buildings to ensure structural integrity and diminish opportunities for criminal activity.

<b>GRAND TOTAL:</b>	<b>\$2,910,591</b>
<b>PROJECTED CDBG FUNDS AVAILABLE:</b>	<b>\$3,211,711</b>
<b>BALANCE:</b>	<b>\$301,120</b>

**Part 2 - 2015 HOME INVESTMENT PARTNERSHIP (HOME) PROGRAM****HOME 2015 Projected Program Year**

HOME Projected Funding:	\$ 928,642
Projected Program Income:	500,000
Prior Year Excess Program Income:	500,000
City Matching General Fund Transfer (22.5% of total HOME Grant):	208,944
<b>Total HOME Funds Projected for Program Year 2015:</b>	<b>\$2,137,586</b>

**Recommended 2015 Program Distribution:**

HOME Administration: (Capped at 10% HOME+ Program Income)	\$ 142,864
Single Family Rehabilitation Program:	550,000
Home Ownership Assistance Program:	300,000
HOME Supportive Housing Projects:	900,000
Home of Our Own	25,000
Community Housing Development Organizations (CHDOs)	
Required 15% Set-aside: for CHDO Activities:	139,296
<b>Total HOME Distribution:</b>	<b>\$2,057,160</b>
<b>Balance:</b>	<b>\$80,426</b>

**Part 3 - 2015 EMERGENCY SOLUTIONS GRANTS (ESG)**

<b>2015 ESG Projected Funding:</b>	<b>\$ 220,864</b>
Preliminary distribution to non-profit emergency housing providers in Aurora are as follows:	
Arapahoe House	35,331
Comitis Crisis Center	39,007
Gateway Battered Women's Services	44,928
Street Outreach Program	13,252
ESGH – Rapid Re-housing (Aurora@Home)	67,365
Homeless Management Information System	4,417
ESG Admin	16,564
<b>Total ESG Distribution:</b>	<b>\$ 220,864</b>
<b>Balance:</b>	<b>\$0</b>

### Attachment A Community Development Program Detail

#### 2015 Community Development Block Grant - CDBG

		2014 ORIGINAL BUDGET	2014 ACTUAL AWARD	2015 ADOPTED BUDGET
<b>CDBG Entitlement Grant</b>		\$ 2,718,700	\$ 2,711,711	\$ 2,711,711
<b>Program Income</b>		100,000	100,000	100,000
<b>Sub-Total</b>		<b>2,818,700</b>	<b>2,811,711</b>	<b>2,811,711</b>
<b>Prior Year Carry Forward</b>		381,858	779,707	400,000
<b>Total ESTIMATED CDBG Funds Available</b>		<b>\$ 3,200,558</b>	<b>\$ 3,591,418</b>	<b>\$ 3,211,711</b>
Programmed Funds		2,967,345	2,910,591	2,910,591
Unprogrammed Funds (Balance)		233,213	680,827	301,120
City of Aurora Org#	Applicant/Description			
	<b>ADMINISTRATION: (20% Adm Cap CDBG Funding + Program Income)</b>			
64011	CD Div: Staff/Operating Expenses	\$ 563,740	\$ 562,342	\$ 562,342
64251	CD Div: OAR - Staff/Operating Expenses	included above	included above	included above
	<b>Sub-Total Capped-Admin</b>	<b>563,740</b>	<b>562,342</b>	<b>562,342</b>
	<b>PUBLIC SERVICE: (15% Public Svc Cap CDBG Funding + Prior Yr Program Income)</b>			
64050	CD Div: HOAP - Staff/Operating Expenses	291,596	290,547	286,000
64264	CD Div: OAR - Community Outreach/Devel	67,000	67,000	70,000
64401	Aurora Voucher Program (AWTN)	25,000	24,999	24,999
64324	Aurora @ Home	21,787	21,787	22,000
64335	A-Lift	7,500	7,500	-
	<b>Sub-Total Subject to Public Service Cap</b>	<b>412,883</b>	<b>411,833</b>	<b>402,999</b>

## Attachment A

### Community Development Program Detail

## 2015 Community Development Block Grant - CDBG (Continued)

		2014 ORIGINAL BUDGET	2014 ACTUAL AWARD	2015 ADOPTED BUDGET
64059	CD Div: Rehab Program/Staff/Ops Expense	\$ 365,000	\$ 365,000	\$ 325,000
64090	CD Div: Emergency Repair Grant Program	120,000	120,000	75,000
64135	CD Div: Commercial Renovation Program	550,000	550,000	500,000
64357	CD Div: Lead Based Paint Program	31,728	31,728	-
64383	CD Div: Handicap Accessibility Grant Program	60,000	60,000	50,000
	<b>Sub-Total</b>	<b>1,126,728</b>	<b>1,126,728</b>	<b>950,000</b>
	<b>PUBLIC FACILITIES AND OTHER PROJECTS:</b>			
64268	Eng Div: Northwest Aurora Alley Paving Program	\$ 200,000	\$ 200,000	\$ 250,000
64433	Street Lighting	75,000	75,000	130,000
64400	UR Div: Colfax Economic Enrichment Program	200,000	200,000	-
64339	COMITIS Emerg Shelter / Admin Space	-	15,918	18,000
64450	Aurora Cultural Arts District Capacity Building	-	24,999	20,000
t.b.d.	*NEW* CDBG Supportive Housing Infrastructure	-	-	170,000
t.b.d.	*NEW* Radon Pilot Program	-	-	25,000
t.b.d.	*NEW* Fox Theater Accessibility Project	-	-	50,000
64006	Neighborhood Support Div: Code Enforcement	350,525	350,525	332,250
	<b>Sub-Total</b>	<b>825,525</b>	<b>866,442</b>	<b>995,250</b>
	<b>Expenditure Totals</b>	<b>2,928,876</b>	<b>2,967,345</b>	<b>2,910,591</b>
	<b>CDBG Funds Available</b>	<b>3,200,558</b>	<b>3,591,418</b>	<b>3,211,711</b>
	<b>Unprogrammed Balance</b>	<b>\$ 271,682</b>	<b>\$ 624,073</b>	<b>\$ 301,120</b>



## Attachment B

### Community Development Program Detail

**2015 HOME Investment Partnership Program**

		2014 ORIGINAL BUDGET	2014 ACTUAL AWARD	2015 ADOPTED BUDGET
<b>HOME Grant</b>		\$ 903,432	\$ 928,642	\$ 928,642
<b>Program Income</b>		125,000	500,000	500,000
<b>Sub-Total</b>		<b>1,028,432</b>	<b>1,428,642</b>	<b>1,428,642</b>
<b>Prior Year Excess Program Income</b>		79,360	806,592	500,000
<b>City General Fund Match</b>		203,272	208,944	208,944
<b>Total HOME Funds Available</b>		<b>\$ 1,311,064</b>	<b>\$ 2,444,178</b>	<b>\$ 2,137,586</b>
Programmed Funds		1,233,344	1,277,160	2,057,160
Unprogrammed Funds		77,720	1,167,018	80,426
<b>City of Aurora Org#</b>	<b>Description</b>			
	<b>ADMINISTRATION: (10% Admin Cap HOME Funding + Program income)</b>			
64297	HOME Administration	\$ 102,843	\$ 142,864	\$ 142,864
	<b>Sub-Total</b>	<b>102,843</b>	<b>142,864</b>	<b>142,864</b>
	<b>TENANT BASED RENTAL ASSISTANCE</b>			
64295	Home of Our Own	15,000	15,000	25,000
	<b>Sub-Total</b>	<b>15,000</b>	<b>15,000</b>	<b>25,000</b>
	<b>REHABILITATION PROGRAMS:</b>			
64299	Single Family Rehabilitation	580,000	580,000	550,000
	<b>Sub-Total</b>	<b>580,000</b>	<b>580,000</b>	<b>550,000</b>
	<b>HOME OWNERSHIP</b>			
64296	Home Ownership Assistance (HOAP) Loans	400,000	400,000	300,000
	<b>Sub-Total</b>	<b>400,000</b>	<b>400,000</b>	<b>300,000</b>

## Attachment B

### Community Development Program Detail

**2015 HOME Investment Partnership Program (continued)**

	CHDO Activities	\$ 135,501	\$ 139,296	\$ 139,296
	Sub-Total	135,501	139,296	139,296
	<b>HOME - OTHER PROGRAMS</b>			
	HOME Supportive Housing Projects	-	-	900,000
	Sub-Total	-	-	900,000
	Expenditure Totals	1,233,344	1,277,160	2,057,160
	HOME Funds Available	1,311,064	2,444,178	2,137,586
	Balance	\$ 77,720	\$ 1,167,018	\$ 80,426

**2015 Emergency Solutions Grant**

City of Aurora Org#	Description	2015 ADOPTED BUDGET
	<b>ESG Grant Amount</b>	<b>\$ 220,864</b>
	<b>ESG Sub-recipients</b>	
64372	ESG - Arapahoe House - CAPPED	35,331
64393	ESG - Comitis Crisis Center - CAPPED	39,007
64394	ESG - Gateway Battered Women's Center - CAPPED	44,928
	Street Outreach	13,252
	ESGH - Rapid Re-housing (Aurora @ Home)	67,365
	Homeless Management Information System	4,417
	ESG Admin	16,564
	Expenditure Totals	220,864
	ESG Funds Available	220,864
	Balance	\$ -



## 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 does 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, ordinances are passed for the annual budget a, 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, two Federal Insurance Contributions Act Tax (FICA) sub-objects, Medicare and various insurance-related 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 valued at \$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, repair 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.

**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 an accounting entity that acts as a trustee or agent and is responsible for handling the assets placed under its control on behalf of another person or entity.

**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 to be one FTE. *Note: The standard hours per week for a 24-hour shift 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 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 a 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 Courses Fund**

The Golf Courses 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 the quality and/or quantity of services provided 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; it therefore 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 ordinance passed by City Council that authorizes expenditure of funds in addition to appropriations in the approved annual budget authorization ordinance.

**Surplus**

A surplus is an excess of revenues over expenditures for any given year.

**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**

<b>ACA</b>	Affordable Care Act	<b>CPF</b>	Capital Projects Fund
<b>ACED</b>	Adams County Economic Development	<b>CPI</b>	Consumer Price Index
<b>ACLC</b>	Aurora Capital Leasing Corporation	<b>GERP</b>	General Employees Retirement Plan
<b>ADCO</b>	Adams County Open Space	<b>CQT</b>	Crime, Quality of Life and Traffic
<b>AEDC</b>	Aurora Economic Development Council	<b>CSI</b>	Crime Scene Investigator
<b>AIPP</b>	Art In Public Places	<b>CTF</b>	Conservation Trust Fund
<b>ALD</b>	Arapahoe Library District	<b>CWAC</b>	Citizens' Water Advisory Committee
<b>AMC</b>	Aurora Municipal Center	<b>CWCB</b>	Colorado Water Conservation Board
<b>ARCO</b>	Arapahoe County Open Space	<b>DART</b>	Direct Action Response Team
<b>ARRA</b>	American Recovery and Reinvestment Act	<b>DBC</b>	Department Budget Coordinator
<b>AURA</b>	Aurora Urban Renewal Authority	<b>DIA</b>	Denver International Airport
<b>AYDGRIP</b>	Aurora Youth Development and Gang Reduction Implementation Plan	<b>DRCOG</b>	Denver Regional Council of Governments
<b>BID</b>	Business Improvement District	<b>EDR</b>	Enhanced Development Review
<b>CABC</b>	Citizens' Advisory Budget Committee	<b>EECBG</b>	Energy Efficiency Conservation Block Grant
<b>CAD</b>	Computer Aided Dispatch	<b>EEO</b>	Equal Employment Opportunity
<b>CAFR</b>	Comprehensive Annual Financial Report	<b>EMATT</b>	East Metro Auto Theft Task Force
<b>CALEA</b>	Commission on Law Enforcement Accreditation	<b>EMS</b>	Emergency Medical Services
<b>CDBG</b>	Community Development Block Grant	<b>EOEP</b>	Elected Officials' and Executive Personnel Defined Benefit Plan
<b>CDOT</b>	Colorado Department of Transportation	<b>EPMP</b>	Employee Performance Management Program
<b>CHCD</b>	Citizens' Advisory Committee on Housing, Community Development	<b>FAST</b>	Fugitive Apprehension and Surveillance Team
<b>CIP</b>	Capital Improvement Program	<b>FPPA</b>	Fire and Police Pension Association
<b>CIPP</b>	Cured in Place Pipe	<b>FRA</b>	Fitzsimons Redevelopment Authority
<b>CML</b>	Colorado Municipal League	<b>FTE</b>	Full-Time Equivalent

**ACRONYMS (continued)**

<b>GERP</b>	General Employees Retirement Plan	<b>O&amp;M</b>	Operations and Maintenance
<b>GFOA</b>	Government Finance Officers Association	<b>OAR</b>	Original Aurora Renewal
<b>GID</b>	General Improvements District	<b>ODA</b>	Office of Development Assistance
<b>GIS</b>	Geographic Information System	<b>OPT</b>	Occupational Privilege Tax
<b>GIU</b>	Gang Intervention Unit	<b>PACE</b>	Partnership of Aurora City Employees
<b>GO</b>	General Obligation	<b>PAR</b>	Police Area Representative
<b>GON</b>	Graffiti Off Neighborhoods	<b>PDF</b>	Parks Development Fund
<b>HERA</b>	Housing and Economic Recovery Act	<b>PIF</b>	Property Improvement Fee
<b>HIDTA</b>	High Intensity Drug Trafficking Area	<b>POST</b>	Police Officer Standards and Testing
<b>HMI</b>	Human Machine Interface	<b>PWP</b>	Prairie Waters Project
<b>HOAP</b>	Home Ownership Assistance Program	<b>RTD</b>	Regional Transportation District
<b>HOME</b>	Home Investment Partnership	<b>SCADA</b>	Supervisory Control and Data Acquisition
<b>HRC</b>	Human Relations Commission	<b>SCFD</b>	Scientific and Cultural Facilities District
<b>HUD</b>	United States Housing and Urban Development	<b>SIDD</b>	Special Improvement Debt District
<b>HVAC</b>	Heating Ventilation Air Conditioning	<b>SIU</b>	Special Investigations Unit
<b>IGA</b>	Intergovernmental Agreement	<b>SRO</b>	School Resource Officer
<b>ISO</b>	Insurance Services Office	<b>STEP</b>	Selective Traffic Enforcement Program
<b>JAG</b>	Justice Assistance Grant	<b>TABOR</b>	Tax Payers Bill of Rights
<b>LEED</b>	Leadership in Energy and Environmental Design	<b>TIF</b>	Tax Increment Finance
<b>LRT</b>	Light Rail Transit	<b>TIP</b>	Transportation Improvement Program
<b>MGTF</b>	Metro Gang Task Force	<b>TOD</b>	Transit Oriented Development
<b>MMRS</b>	Metro Medical Response System	<b>WISE</b>	Water Infrastructure and Supply Efficiency
<b>NFPA</b>	National Fire Protection Association	<b>VALET</b>	Victim Assistance Law Enforcement Training
<b>NSP</b>	Neighborhood Stabilization Program		

