



Operating & Capital Improvement Budget

2019

Prepared by the Office of Budget and Financial Planning

CITY OF AURORA, COLORADO





Stephen D. Hogan

May 31, 1948 – May 13, 2018

Aurora's beloved Mayor Stephen D. Hogan died May 13, 2018, at the age of 69.

A letter that he wrote to the community upon entering hospice provided a glimpse of what was on his heart and mind in his last days.

"Aurora is my heart," he wrote. Indeed, his love for this city is found everywhere.

So many positive changes have come to Aurora in the 21st century, and Mayor Hogan was involved every step of the way.

He fought for transformative additions to the region like the Stephen D. Hogan Parkway, E-470, the R Line light rail, the Gaylord Rockies Resort & Convention Center and the Rocky Mountain Regional VA Center; and supported visionary development at the Anschutz Medical Campus, Fitzsimons Innovation Community and the land adjacent to Denver International Airport.

He embraced Aurora's diversity, making every resident feel welcome, included and important to the success of this city. He crossed borders to forge new relationships with leaders of our sister cities to exchange ideas and bring international business back home.

He embodied strength when Aurora faced the worst kind of tragedy in his early days as mayor, and instilled hope as we found a way to move forward.

He carried the torch for Aurora, demonstrating servant leadership and uniting the community in a common goal to make Aurora and the entire state a better place.

After 34 years of public service as a mayor, council member and state representative, Mayor Hogan left behind a lasting legacy and touched our hearts forever.





City of Aurora, Colorado

2019 Operating and Capital Improvement Budget

City Council

Bob LeGare.....	Mayor
Marsha Berzins	Mayor Pro-Tem (2018) and Ward III
Crystal Murillo.....	Ward I
Nicole Johnston	Ward II
Charlie Richardson	Ward IV
Bob Roth.....	Ward V
Françoise Bergan	Ward VI
Dave Gruber	At-Large
Allison Hiltz	At-Large
Angela Lawson	At-Large
Johnny Watson	At-Large

City Executive Staff

Jim Twombly	City Manager
Jason Batchelor.....	Deputy City Manager
Nancy Freed.....	Deputy City Manager
Michelle Wolfe	Deputy City Manager
Janice Napper	Assistant City Manager
Roberto Venegas	Assistant City Manager

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You can also access an electronic version of the 2019 Operating and Capital Improvement Budget by visiting the URL below:

https://www.auroragov.org/city_hall/city_finances___budget/city_budget/





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Aurora
Colorado**

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

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, 2018.

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 2019 budget for the City of Aurora. They are recognized here for their hard work and valuable contributions.

Council Appointees

Zelda DeBoyes, Court Administrator
Dan Brotzman, Interim City Attorney
Shawn Day, Presiding Judge

Commission Appointees

Matt Cain, Civil Service Administrator
Jose Martinez, Chief Public Defender

Deputy City Managers

Jason Batchelor, Development
Nancy Freed, Operations
Michelle Wolfe, Public Safety

Department Directors and Managers

Assistant City Manager – Roberto Venegas
Assistant City Manager– Janice Napper
Aurora Water – Marshall Brown
Communications – Kim Stuart
Finance – Terri Velasquez
Fire – Fernando Gray
Human Resources – Dianna Giordano
Information Technology – Aleta Jeffress
Library & Cultural Services – Patti Bateman
Neighborhood Services – Malcolm Hankins
Parks, Recreation & Open Space – Tom Barrett
Planning & Development Services – George Adams
Police – Nicholas Metz
Public Works – Dave Chambers

Department Budget Staff

Aurora Water – Jo Ann Giddings; Gail Thrasher; Alyson Noble; Sarith Kith; Fernando Aranda Perozo
City Attorney’s Office – Jan Adamcyk; Anabell Pi; Greg Hansen
City Council – Chanell Reed
Civil Service Commission – Greg Hansen
Communications – Jennifer Speer
Court Administration – Yvonne Madril-Brawner
Finance – Noor Shaikh
Fire – Mathew Wasserburger
General Management – Kimberly Brown
Information Technology – Liz Rehwalt
Human Resources – Kimberly Brown
Judicial – Maggie Hynes
Library & Cultural Services – Debra Collins
Neighborhood Services – Kerstin Claspell; Rosetta Torres
Parks, Recreation & Open Space – Brooke Bell; Diana Vancleave
Planning & Development Services – Marvin Redding
Police – John Schneebeck; Christine Waters
Public Defender – Reyna Lopez
Public Safety Communications- Noor Shaikh
Public Works – Elly Watson

Council-Appointed Citizen Committees

Citizens’ Advisory Budget Committee
Citizens’ Advisory Committee on Housing and Community Development
Citizens’ Water Advisory Committee



2019 Aurora, Colorado City Council



Bob LeGare
Mayor



Bob Roth
Ward V (Mayor Pro Tem)



Crystal Murillo
Ward I



Nicole Johnston
Ward II



Marsha Berzins
Ward III



Charlie Richardson
Ward IV



Françoise Bergan
Ward VI



Dave Gruber
At Large



Allison Hiltz
At Large



Angela Lawson
At Large



Johnny Watson
At Large

Aurora will be the best city in Colorado and an innovative leader in the region by:



Creating great neighborhoods



Encouraging a high-quality and high-wage economic environment



Emphasizing public safety and quality services



Supporting recreational, cultural, educational and community activities for our citizens





Introduction to the City of Aurora 2019 Adopted Budget

This 2019 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 2019 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 *2019 General Fund Revenue Overview* provides a detailed description of the City's revenue outlook for 2019 and beyond for the General Fund. The *Long Range General Fund Financial Outlook* identifies expected revenues and expenditures for all general government functions through 2023. The *Fund Summaries* provide tables and narratives that explain major changes in funds available for all City funds. The *Department Budgets* 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 2018 budget as originally adopted by City Council and the status of the 2018 projection at the time the 2019 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 2020 budget.

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



Table of Contents

In Remembrance of Mayor Hogan	i
Acknowledgements	ii
Distinguished Budget Presentation Award	iv
Special Recognition	v
2019 City Council Roster	vi
Introduction to 2019 Adopted Budget	vii
Table of Contents	viii

A. Budget Message

Budget Development	A-1
Economic Factors and City Revenues	A-2
Budget Focus/Policy Direction	A-2
Specific Issues Affecting the 2019 Adopted Budget	A-4
Longer Term Outlook	A-5
Acknowledgements	A-6

B. Executive Summary

Overview	B-1
Attachment 1: Budget in Brief	B-31
Attachment 2: Funds Available Summary	B-32
Attachment 3: Expenditure Summary: All Funds.....	B-33
Attachment 4: 2018 Original to Projection Variance	B-35
Attachment 5: General Fund Expenditures	B-36
Attachment 6: Major Changes in Funds Available.....	B-37
Attachment 7: Significant Base Budget Adjustments.....	B-38
Attachment 8: Amendments by Council Goal	B-39
Attachment 9: Staffing Summary by Fund	B-50
Attachment 10: Amendment Position Details by Fund	B-51
Attachment 11: 2016-2023 Capital Improvement Program Summary	B-53
Attachment 12: Capital Amendment Summary by Fund and Department	B-55

C. Profile of Aurora

Introduction.....	C-1
Aurora in Brief.....	C-2
Maps.....	C-5
Organization Charts	
City of Aurora.....	C-9
City Manager’s Office	C-10
Public Safety Group.....	C-11
Operations Group.....	C-12
Development Group.....	C-13

D. General Fund Revenues

2019 General Fund Revenue Overview	D-1
Attachment A: 2018 General Fund Revenue Gains and Shortfalls	D-26
Attachment B: General Fund Sources of Revenue and Percent Changes.....	D-27
Attachment C: History & Forecast for Key Economic Indicators.....	D-29

E. Financial Outlook

General Fund Overview	E-1
Tables:	
Summary.....	E-5
Percent Growth by Expenditure Class	E-6
Percent Growth by Revenue Class.....	E-7
Department Detail	E-8
Summary of Additions (Amendments).....	E-16
Potential Future Adjustments.....	E-18

F. Fund Summaries

Fund Summaries Overview.....	F-1
2019 Expenditure Appropriations by Department and Fund Type.....	F-3
General Fund.....	F-4
Capital Projects Fund.....	F-6
Community Development Fund.....	F-8
Conservation Trust Fund.....	F-10
Cultural Services Fund.....	F-12
Debt Service Special Improvement District Fund	F-14
Designated Revenues Fund.....	F-16
Development Review Fund.....	F-18
Enhanced E-911 Fund.....	F-20
Fleet Management Fund	F-22
Gifts & Grants Fund.....	F-24

Golf Courses Fund	F-26
Marijuana Tax Revenue Fund	F-28
Open Space Fund	F-30
Parking and Mobility 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

G. Department Operating Budgets

Department Operating Budgets Overview	G-1
Aurora Water	G-3
City Attorney	G-20
City Council	G-24
Civil Service Commission	G-28
Communications	G-31
Court Administration	G-40
Finance.....	G-46
Fire	G-57
General Management	G-68
Human Resources	G-80
Information Technology	G-87
Judicial	G-98
Library & Cultural Services.....	G-104
Neighborhood Services	G-116
Non-Departmental (Transfers).....	G-131
Parks, Recreation & Open Space	G-141
Planning & Development Services	G-166
Police.....	G-175
Public Defender	G-191
Public Safety Communications.....	G-195
Public Works.....	G-199

H. Capital Improvement Program (CIP)

Capital Improvement Program Introduction	H-1
Capital Improvement Program Overview	H-2
Capital Projects Fund Five-Year Plan 2019-2023	H-13
Capital Improvement Program Summary by Fund	H-15
Projects Adopted by City Council without Aurora Water	H-16
Aurora Water Projects Adopted by City Council	H-26
Capital Program Amendments	H-27
Non-Routine Projects.....	H-56

I. Appendices

1. Operating Budget Reconciliations:	
Overview	I-3
Operating Reconciliation by Fund and Department	I-4
City Council Adjustments to City Manager’s 2019 Proposed Budget	I-10
Reconciliation of 2017 CAFR to Funds Available	I-12
2. Capital Improvement Program Detail:	
Overview	I-15
Building Repair Subfund Program Detail	I-16
PROS Capital Improvement Program Detail	I-18
Aurora Water Capital Improvement Detail	I-29
3. Budget Ordinance Summary	I-37
4. Budget Process and Calendar.....	I-43
5. General Financial Policies	I-49
6. Schedule of Annual Operating Transfers.....	I-71
7. City Council General Fund Budget Detail.....	I-75
8. Debt Management	I-79
9. Aurora Urban Renewal Authority.....	I-91
10. General Improvement District Budgets	I-117
11. Police and Fire Organizational Charts	I-123
12. Water Authority Budgets	I-127
13. Art in Public Places.....	I-131
14. Court Surcharge Program Summary	I-135
15. Community Development Program	I-143
16. General Fund Fleet Replacement.....	I-155
17. Marijuana Tax Revenue Fund Detail.....	I-159
18. Glossary	I-163



City of Aurora, Colorado

2019 OPERATING AND CAPITAL
IMPROVEMENT BUDGET

BUDGET MESSAGE



MEMORANDUM



City of Aurora

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TO: Mayor LeGare and Members of the City Council

FROM: James Twombly, City Manager

DATE: January 31, 2019

SUBJECT: 2019 Adopted Budget

I am pleased to transmit to you the City Manager's Adopted Budget for 2019. This budget message provides a brief overview of the approach used to develop the budget.

The 2019 Adopted Budget is balanced for all funds and provides a sound financial plan to provide funding for the best possible municipal services. The budget was built with caution in mind, with an eye toward the future. This budget is balanced without reductions in 2019, and is mostly balanced in 2020 as well. The 2019 Adopted Budget for the General Fund is \$362.7 million, up \$25.0 million (7.4 percent) from the 2018 Original Budget of \$337.7 million.

The difference between the 2019 Proposed Budget delivered to Council in August 2018 and the Adopted Budget is a set of changes authorized by Council during the September 29 Budget Workshop. In total, \$6.5 million in additional spending was added, including \$4.0 million in ongoing budget and \$2.4 million in one-time budget. These adjustments include an additional 22.0 FTE, with 21.0 FTE of them in the General Fund. The summary list of City Council adjustments can be found in Appendix 1. Detail on each amendment can be found in the corresponding department pages.

Staff felt it was important for this budget to return to a two-year balanced plan. The 2019 budget is completely balanced, and 2020 is balanced to within \$5.1 million, \$2.6 million of which is one-time in nature. The remaining \$2.5 million equates to 0.6 percent of the General Fund. It should be noted that projections for future years include annual pay and benefit increases, as well as annual funding for additional Police Officers in each year of the five-year plan. The five-year revenue projections include slowing growth, but does not include an economic recession.

In addition to balancing the bottom line, the budget attempts to balance needs across the range of city services. As the majority of the General Fund is under Council's Safe Community goal, the majority of General Fund amendments are there as well. In other funds, and less so the General Fund, several other of Council goals received amendments, including Excellent Infrastructure, Quality of Life, Business and Development, and Well-Managed City.

ECONOMIC FACTORS AND CITY REVENUES

The United States economy is expected to expand through 2018 and into 2019. Preliminary second quarter GDP figures show an increase of 4.1 percent, the fastest growth in four years. Through the first half of 2018, strong consumer, business, and government spending, as well as a surge in exports ahead of expected tariffs have helped drive economic growth. Current forecasts indicate that the United States economy is on track to experiencing its longest expansion on record, noting growth expected through July 2019.

State unemployment stood at 3.0 percent in June, below Aurora's unemployment rate of 3.2 percent - both well below the national unemployment rate of 4.2 percent. Going forward, Colorado's economic growth is forecast to closely mirror the national pace, with current economic conditions supporting expectations of continued, but slower economic growth through the second half of 2018 and into 2019 as well. The city's General Fund revenue expectations mirror the state's overall economic sentiment. Moderate increases in 2018 will be followed by modest economic growth in 2019 and 2020.

The Executive Summary section of this budget document includes a high level look at the city's economic outlook and revenue projections. The General Fund Revenues Overview provides more detail.

BUDGET FOCUS / POLICY DIRECTION

The 2019 Adopted Budget incorporates the City Council's goals as well as a number of specific priorities set out by the Council in the past two years, including the Council Policy Agenda and priority programs. This budget takes steps to address these goals and priorities.

City Council Goals

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. Most of the adopted budget additions correspond to one or more of the Council goals, the Council Policy Agenda, or the related priority lists. A listing of the Council goals and each goal's 2019 budget impacts are found below:

Goal 1: Assure a safe community for people

For the goal of assuring a Safe Community, the city spends \$240.8 million (42.5 percent) in all operating funds, with \$202.2 million of that in the General Fund. Operating amendments in all funds totaling \$7.0 million ongoing and \$4.3 million one-time are associated with this goal, with \$5.5 million ongoing and \$4.3 million one-time in the General Fund. A total of 64.0 FTE are included as new ongoing costs, including: 15.0 FTE Police Officers, 32.0 FTE Firefighters (including 16.0 FTE added by Council at the September 29 Budget Workshop), 4.0 FTE associated with management of body-worn cameras, 4.0 FTE Prosecutors in the municipal court system, 4.0 FTE in Public Defender's Office (added during the September 29 Budget Workshop), 1.0 FTE DNA Criminalist position, 1.0 FTE Records Technician, 1.0 FTE Staffing Coordinator, and 2.0

FTE conversions of temporary employees to full-time status. In addition, one-time budget for a fire apparatus, cardiac monitors, police vehicle purchases (in 2019 and 2020), and one-time budget to fund a paramedic school pilot program are being added.

Goal 2: Serve as leaders and partner with other governments and jurisdictions

In 2019, around \$6.0 million (1.1 percent) of the city's operating budget is used for this purpose, as efforts toward achieving the goal are typically carried out by existing staff and their achievement is largely based on strong relationships with other entities. At the September 29 Budget Workshop, Council added \$145,000 in budget as donations for various causes, including Boys and Girls Club, Procurement Technical Assistance Center (PTAC), and the Aurora Pride festival.

Goal 3: Ensure excellent infrastructure that is well maintained and operated

For the city's Excellent Infrastructure goal, approximately \$109.7 million (19.4 percent) is spent in all funds, with \$37.5 million in the General Fund. Much of the Water and Wastewater Fund operating budgets are incorporated in this goal. Operating adjustments in all funds totaling \$2.5 million ongoing and \$2.4 million one-time are associated with this goal, primarily in the Water and Wastewater Funds. There are also transfers of funds in the General Fund and Water Fund that will advance the Excellent Infrastructure goal in other funds, such as the Capital Projects Fund. The General Fund includes \$618,900 ongoing and \$1.2 million one-time, including a street operations amendment in the northeast area.

Goal 4: Create a superior quality of life for residents, making the city a desirable place to live and visit

The city will spend a total of \$70.1 million (12.4 percent) in all funds with \$20.3 million in the General Fund on operating budget Quality of Life-related services in 2019. Operating adjustments in all funds totaling \$9.0 million ongoing and \$3.1 million one-time are associated with this goal, mostly in the Community Development Fund and the Marijuana Tax Revenue Fund. Adjustments in the General Fund total \$256,100 ongoing and \$1.7 million one-time, including seed funding for affordable housing-related projects. The full opening of the Central Recreation Center is part of the 2019 budget. During the September 29, 2018 Budget Workshop, Council added \$2.0 million for a recreation center in the southeast area of the city.

Goal 5: Be a great place to locate, expand and operate a business and provide for well-planned growth and development

The budget for Business and Development related services in all funds is \$18.7 million for 2019, with \$9.9 million in the General Fund. Operating adjustments in all funds totaling \$930,100 ongoing and \$388,200 one-time are associated with this goal, primarily in the Development Review Fund. Ongoing and one-time workflow system replacement is the primary amendment, as is the addition of a Project Engineer in Public Works in the Development Review Fund and the movement of an Engineering Supervisor from the General Fund to the Development Review Fund in Public Works and subsequent adding of 1.0 FTE Project Engineer to the General Fund. At the September 29 Budget Workshop, Council added 1.0 FTE Senior Planner in the Development Review Fund.

Goal 6: Provide a well-managed and financially strong city

Concerning the Well-Managed City goal, a total of \$120.9 million is spent in all funds, with \$40.8 million in the General Fund. Portions of the Water, Wastewater, Risk, Development Review, and Fleet Funds also tie to this goal. Operating adjustments in all funds include \$550,900 ongoing and \$1.8 million one-time. Amendments in the General Fund total \$436,000 ongoing and \$1.5 million one-time. The General Fund includes \$1.0 million in one-time budget for information technology-related fiber infrastructure and project implementation needs, 2.0 FTE for database administration and security operations needs in Information Technology, and 1.0 FTE Licensing Field Officer in the Finance Department. At the September 29 Budget Workshop, Council added \$150,000 for phase one of a Smart City project in Information Technology, as well as a net-zero add of 1.0 FTE Communications Marketing Support offset by a decrease to the Visit Aurora transfer.

Additional detail behind the Council goals, as well as the listed Council priority programs and priority projects, can be found in the Executive Summary and in the Department Pages.

The Executive Summary section of this document includes expenditures comprised of cost drivers, adds, staffing levels, and highlights of other funds. More detail on each of those items can be found in the Department Pages section.

SPECIFIC ISSUES AFFECTING THE 2019 ADOPTED BUDGET

Continued Development in Northeast Aurora and the Opening of Gaylord Rockies Resort and Convention Center

The opening of the Gaylord Hotel in northeast Aurora is slated for 2019. In anticipation of additional service needs associated with this opening, Fire Station 16 is currently being built and the operating costs for the station are already in the General Fund budget.

In addition, 16.0 FTE for a new Fire Station 17 in northeast Aurora is planned, along with funds for a temporary station in the Cross Creek/Traditions/Adonea/Harmony area, with a permanent station coming in the future once area build-out is more defined.

Finally, additional FTE, vehicles, and supplies are part of the 2019 Public Works budget to perform street operations work in the northeast area.

Public Safety Collective Bargaining Agreements

The 2019 Adopted Budget includes the impact of both the Arbitrators opinion for the Aurora Police Association (APA) and the agreement with the International Association of Fire Fighters (IAFF) collective bargaining. Adopted pay adjustments for career service employees maintain financial parity with the total financial impact of both the APA and IAFF.

Body-Worn Cameras

With the advent and subsequent use of body-worn cameras, the workload in Police and City Attorney to watch all the necessary footage has grown significantly. As a step to alleviate this

additional workload, 4.0 FTE Prosecutors in the City Attorney's Office and 4.0 FTE Body-Worn Camera Technicians in Police are being added. This will be revisited in the future and adjusted as necessary.

Affordable Housing

Since Affordable Housing has become a significant discussion item among Council, \$1.0 million in seed money for affordable housing projects has been added in both 2019 and 2020. In addition, \$100,000 of ongoing funds has been added, to be offset by oil and gas-related property tax. As this revenue stream grows, the ongoing funding will grow as well.

Full-Time Contingent Conversions

In 2018, city staff took a look at positions that were originally temporary in nature but had become an ongoing need. Upon review, 27.0 contingent positions were recommended for conversion across all funds to remain in line with Human Resources best practices and to minimize legal risk. As the majority of the budget for the positions were already in the base as temporary budget, these conversions were relatively inexpensive.

Water and Wastewater Fund Rate Increase

For 2019, the Water and Wastewater Funds include an average 3.0 percent water rate increase, a 4.0 percent sewer rate increase (Metro Wastewater pass-through), and no storm drain increase. There are also projected increases in developer-related connection and development fees. The increases are necessary primarily to address an increase in capital construction costs, including Wild Horse Reservoir, Water Rights Acquisition, Griswold Water Purification Facility, and Raw Water Rehab. More information can be found in the respective fund summaries and in the Capital Improvement Section.

Continued Return to 2/1000 Police Staffing Ratio

Based on the modified consent decree, approved in November 2016, the city will need to add 129.0 FTE Police Officers by 2026. The 2018 budget included the first step to meet that goal, with the addition of 15.0 FTE Police Officers and related equipment. The 2019 budget includes the next step, also adding 15.0 FTE Police Officers and equipment. The city's five-year outlook includes annual increases of 15.0 FTE Police Officers per year for the duration of the plan.

LONGER TERM OUTLOOK

While the recent economic history has been strong, the longer term outlook still assumes a continued conservative approach and active balancing actions are necessary to balance the General Fund. The actions are less drastic than previous outlooks. The 2020 projection is basically balanced. Assuming projections hold, 2021 through 2023 will require active balancing. The outlook also includes annual pay and benefit increases, and the addition of Police Officers for the return of 2/1000.

ACKNOWLEDGMENTS

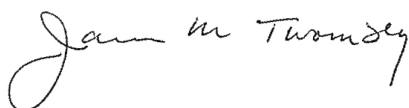
I would like to thank the citizens of Aurora for their participation and input into the budget process. The city benefited from thousands of volunteer hours provided by citizens in a variety of functions during the year. In addition, Council and staff receive invaluable input from citizens as they participate 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,

A handwritten signature in cursive script that reads "James Twombly".

James Twombly
City Manager



City of Aurora, Colorado

2019 OPERATING AND CAPITAL
IMPROVEMENT BUDGET

EXECUTIVE SUMMARY



2019 Adopted Budget Executive Summary

The Executive Summary provides an overview of the 2019 Adopted Budget and the various factors that have influenced its creation.

This section provides an overview of the city's budget process for 2019. The intent is to help the reader more easily understand the city's 2019 spending plan and the major factors that have influenced that plan. This summary gives a high-level overview of the City Council's goals and performance measurements, the economic factors affecting the budget, an overview of revenue and expenditures in various funds, a series of summary tables, and other related information.

This Executive Summary also serves as a companion to the City Manager's Budget Message by providing in-depth information relating to various items discussed in the message.

APPROACH TO THE 2019 BUDGET PROCESS

The city uses the annual budget as a strategic tool for achieving the six goals put forward by the City Council. The City Council's goals serve as the foundation for the year's annual spending plan. Departments are tasked by the City Manager with delivering their respective services in the context of satisfying Council's goals.

Each city service funded in the 2019 budget is paired with a series of desired outcomes. Progress toward achieving those outcomes is measured with a series of performance metrics to ensure the city is providing services in the most effective, efficient and equitable way possible.

The city's efforts to pair services with performance metrics enables Aurora to be more transparent and remain focused on providing great customer service.

FACTORS INFLUENCING 2019 ADOPTED BUDGET

A number of factors have contributed to the formulation of the 2019 Adopted Budget. The following section of the Executive Summary discusses in detail the impact of the economy and the City Council's goals and priorities in guiding the development of the budget.

Economy

National

The United States economy is expected to grow through 2018 and into 2019. The Federal Reserve has raised interest rates twice in the first half of 2018, with expectation of two more increases by the end of the year, indicating that the U.S. economy remains strong. The second quarter GDP shows a 4.2 percent increase, after a comparatively weaker first quarter increase of 2.2 percent. Through the first half of 2018, strong consumer, business and government spending, as well as a surge in exports ahead of expected tariffs have helped drive economic growth.

Continued low unemployment and subsequent wage growth, as well as the recent spike in consumer spending all point towards slow growth through the remainder of the current year. Demographic and structural changes, like an aging workforce and automation, have modified spending patterns as well as slowed labor productivity gains. These factors will continue to contribute towards the anticipated slower growth of the economy.

The United States economy is now experiencing its second longest economic expansion following a major contraction in its history. Economists expect that the expansion will continue through July 2019 to become the longest expansion.

Colorado and Aurora

State unemployment stood at 3.0 percent in June, below Aurora's unemployment rate of 3.2 percent. Both remain well below the national unemployment rate of 4.2 percent. While low unemployment is generally considered desirable for economic growth, continued low levels present a challenge for employers in search of qualified personnel, hampering a stronger economic expansion statewide. Nonetheless, Colorado's economy is among the strongest in the nation. Economic growth in the state continues to be broad-based across most industries. The Leeds Business Confidence Index noted a decline ahead of the third quarter in 2018, but the Index remains comfortably high noting expectations of economic expansion.

A majority of companies aim to maintain staffing levels through the next quarter. Consumer confidence in the Mountain Region also saw a 0.2 percent increase over the prior year, noting recent months decline as consumer optimism about the short-term cools. Both business and consumer confidence have been propelled by the expectation of growth-focused and disposable income-strengthening policy initiatives under the new presidential administration.

Current economic conditions support the expectation of continued economic growth through the second half of 2018 and into 2019. The city's General Fund revenue expectations mirror the state's overall economic sentiment. Moderate increases in 2018 will be followed by slower economic growth in 2019 and 2020.

City Council Goals and Priorities

The City Council has established six broad goals for the organization—see Figure 1. The goals were adopted by City Council in 2012. They form the foundation for a set of long-range planning processes, including five-year revenue and spending projections. Services funded in the 2019 budget are expected to make progress in satisfying one or more of Council's goals.

Figure 1. City Council Goals

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

In addition to these high-level goals, the Council has operational priorities for the city. While the intent of Council goals is to guide overall city policy, priorities provide actionable objectives to be advanced with the year's budget

appropriation. For 2019, Council has two sets of priorities including six priority programs and 13 priority projects. Each set of priorities can be found in Figure 2.

The City Council's goals 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 to help improve service delivery and manage resources. Each department regularly reviews and adds measures as they relate to Council goals.

A set of performance measures that speak to the success of each goal are included. In addition, a list of performance measures utilized by the city can be found in the Department Pages section of this budget document. Within the Department Pages, performance measures are broken out by programs within each department.

The following section discusses how operating programs funded in the 2019 budget are advancing the Council's goals and priorities. The Capital Improvement Program (CIP) section of this document provides similar analysis for the capital budgets.

Figure 2. 2019 Council Priorities

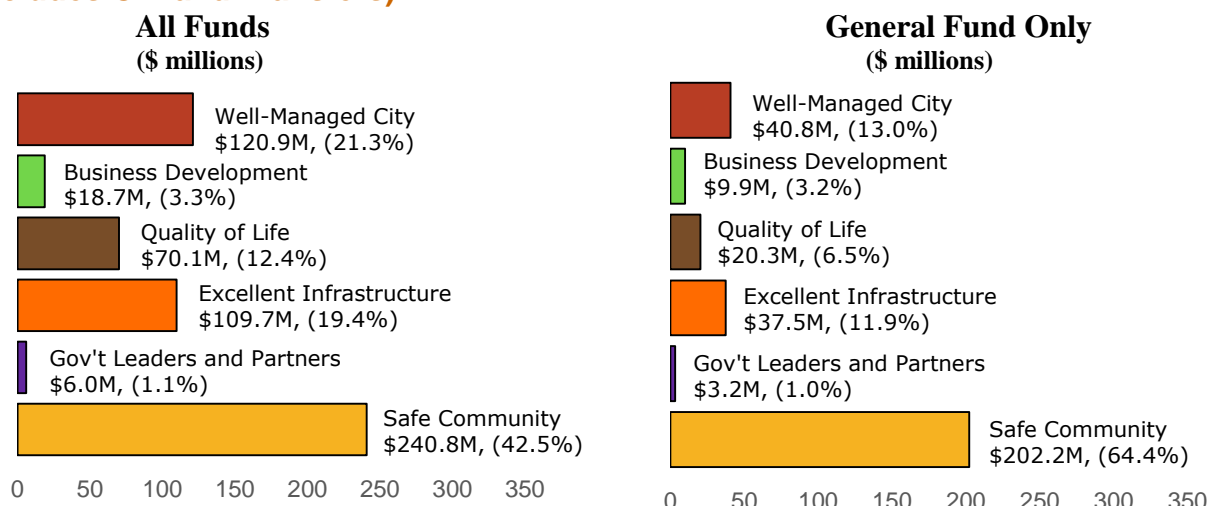
Council Priority Programs

- Fire emergency service
- Code enforcement
- Parks, open space and natural resources
- Police district operations
- Public Safety Communications
- Street operations

Council Priority Projects

- Fitzsimons area development
- Havana corridor including FanFare redevelopment
- Westerly Creek corridor completion
- Colfax corridor
- Commercial development plan for I-70 North (including Porteos)
- Transit-oriented development (TOD)
- Homeless initiative
- Construction defects legislation
- International program
- Regional water
- City transportation funding
- Class 'A' office space
- Entertainment Districts

Figure 3. 2019 Operations Expenditures by City Council Goal (Excludes CIP and Transfers)



City Council Goal: “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 neighborhoods and community relationships are vital to enhance the perception of safety. The city’s rapid response to police, fire and medical emergencies is supported by a state-of-the-art public safety communication center. The Municipal Court and Detention Center provide due process for all while administering sentences that ensure the safety and well-being of all persons in custody.

The city will spend \$240.8 million in operating in all funds, with \$202.2 million in the General Fund to advance its Safe Community goal in 2019. Operating amendments in all funds totaling \$7.0 million ongoing and \$4.3 million one-time are associated with this goal, with \$5.5 million ongoing and \$4.3 million one-time in the General Fund. A total of 64.0 FTE are included.

Significant budget amendments focused on making Aurora a safe community for people include:

- Add 15.0 FTE Police Officers and equipment as a step toward the upcoming Police staffing mandate. Total cost: \$1.4 million ongoing; \$495,400 one-time.
- Add 16.0 FTE Firefighters and equipment for the opening of Fire Station 17 in the Northeast part of the city. Total cost: \$1.4 million ongoing; \$910,200 one-time.
- At the September 29 Budget Workshop, Council added budget for another Northeast area fire truck company, partially offset with SAFER grant funds. The company includes 16.0 FTE. Total cost: \$1.6 million ongoing offset with \$1.1 million in grant funds; \$1.3 million one-time.
- Add 4.0 FTE Prosecutors in City Attorney and 4.0 FTE Body-Worn Camera Techs in Police to cover the additional work created with the processing of body-worn camera footage. Total cost: \$629,900 ongoing; \$3,900 one-time.
- At the September 29 Budget Workshop, Council added 4.0 FTE Public Defender positions, including 2.0 FTE Public Defenders, 1.0 FTE Legal Secretary, and 1.0 FTE Investigator. Total costs: \$299,900 ongoing, \$5,800 one-time.

Executive Summary

- Add 1.0 FTE Crime Lab DNA Criminalist and DNA-related consumable supplies. Total Cost: \$309,500 ongoing. In addition, \$429,800 ongoing is added in the Designated Revenues Fund for participating agency consumables and legal fees, which will be fully offset by revenues from those agencies.
- Add 1.0 FTE Records Technician in Police. Total cost: \$68,900 ongoing.
- Add 1.0 FTE Staffing Coordinator in Fire. Total cost: \$75,500 ongoing.
- Add funding for cardiac monitors (Total cost: \$790,900 one-time), Police vehicle purchases in 2019 and 2020 (Total cost: \$500,000 each year), and a paramedic school pilot program (Total cost: \$400,000 one-time).

Several high-level safe community measures include:

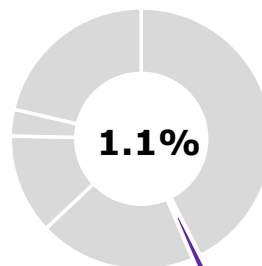
Safe Community Measures	Description	2016 Actual	2017 Actual	2018 Proj.	2019 Target
Crime Rates	Annual crime rates – goal is to remain #1 safest large city in Colorado and remain at or better than the national ranking of the previous year	1 of 3 19 th of 79	1 of 3 25 th of 82	1 of 3 ≥25 of 82	1 of 3 ≥25 of 82
Summary: Annually, the Police Department uses FBI crime data and population figures to calculate the ranking of Aurora against cities above 250,000 in population. This data is gathered in arrears, so the 2017 figure is based on 2016 crime rates.					
Public Safety Response Time Composite	Maintain applicable monthly median response times for all Police, Fire, Public Safety Communications, and Ambulance Services 90% of the time	80.6%	55.7%	60.8%	90.0%
Summary: Response times for Police by district, Fire, Ambulance, and 911 Call Response are gathered monthly. Success in this measure assumed at least a 90% success rate for the year. Falck Ambulance Response time data is as of July, 2016. Individual response times can be found in the department pages. A learning curve associated with a new Priority Dispatch system on E-911 call response times is the primary reason for the lower scores in 2016/2017.					
Average Days to Trial	Goal is to have average days to trial of 45 days	54.7	48.8	46.0	45.0
Summary: A "Fair and Speedy Trial" mandate specifies 90 days as the maximum amount of days to trial. In mid-2017, the city opened up Courtroom 7 in order to stem the increasing time concerning average days to trial. The goal is to get to an average of 45 days to trial, half of the 90 day mandate.					
Citizen Survey – Safety Overall	Overall Feeling of Safety as "Excellent" or "Good" same as or greater than last survey	47.0%	N/A	51.0%	N/A
Residential Survey – Neighborhood Safety	Overall Feeling of Safety as "very safe" or "somewhat safe" same as or greater than last survey	82.0%	N/A	81.0%	N/A
Residential Survey – Safety While Shopping/Dining	Overall Feeling of Safety as "very safe" or "somewhat safe" same as or greater than last survey	80.0%	N/A	79.0%	N/A
Summary: Biannually, a survey is completed with Aurora citizens on a multitude of topics, including public safety. These three questions are standard summary questions based on different areas of Aurora. The goal is to be the same or greater than the last survey.					

City Council Goal: “Serve as Leaders and Partner with Other Governments and Jurisdictions”

Council Goal
Government Leaders and Partners
Operating Expenditures – All Funds



**Spending on Goal
as Percentage of
Budget**



\$6.0 million
of \$566.2 million*
*excludes transfers/CIP

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 will spend \$6.0 million in operating in all funds, with

\$3.2 million in the General Fund to advance this goal in 2019.

Highlights of 2019 budget amendments geared toward ensuring Aurora has excellent infrastructure include:

- At the September 29 Budget Workshop, Council added \$145,000 in budget as donations for various causes, including Boys and Girls Club, Procurement Technical Assistance Center (PTAC), and the Aurora Pride festival.

High-level Government Leaders and Partners measures include:

Gov't Leaders & Partners Measures	Description	2016 Actual	2017 Actual	2018 Proj.	2019 Target
Lobbying Efforts: State	Graded results of State lobbying effort on a 0-4 scale	2.1	2.1	1.9	3.0
Lobbying Efforts: Federal	Graded results of Federal lobbying effort on a 0-4 scale	2.6	2.6	2.1	3.0
<p>Summary: Lobbying efforts for Aurora's state and federal priorities is graded on a 0-4 scale. 0 indicates an item has been defeated while 4 indicates that the priority was achieved. The goal is to average 3.0 annually which would indicate progress.</p> <p>Federal: 2018 - Out of 8 priorities, 3 received a score of 3 or more for positive results to include support for Buckley Air Force Base, HUD funding levels, and support for Healthy Forests legislation. The Nine Mile Station bicycle and pedestrian bridge priority only received a score of 1, reflecting the low priority for multimodal transportation projects under the current Administration. 2019 - The Nine Mile Station project will be removed from the city's 2019 federal list, due to the Administration's transportation priorities. The I-70/Picadilly Road Interchange will remain a priority, along with continuing the city's successful advocacy for Buckley Air Force Base. Funding for HUD and an aquatic nuisance species inspection program will be priorities in 2019.</p> <p>State: 2018 - Out of 11 priorities there were varying results. Legislation was passed allocating funding for an aquatic nuisance species inspection program. In addition, the State Legislature reauthorized the Division of Lottery, which funds Aurora parks and open space projects through the Great Outdoors Colorado (GOCO) Fund and the State Conservation Fund. The Governor ultimately vetoed marijuana legislation that would have aided the city in clearly defining "open and public" and the regulation of "pot clubs." The Legislature also did not provide any funding or significant legislation to address local government transportation funding. 2019 - The city will be seeking transportation infrastructure funding for the 2019 State legislative session. In addition, the city will be opposing legislation regarding HazMat material transport, specifically a bill to preempt our ability to designate HazMat routes. Finally, protecting municipal court operations from state preemption and unfunded mandates will continue to be a priority in 2019.</p>					

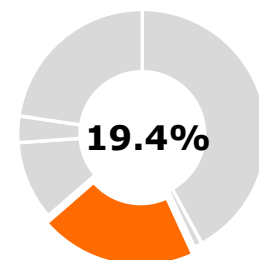
City Council Goal: "Ensure Excellent Infrastructure that is Well Maintained and Operated"

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 maximizing efficiency, minimizing cost, and providing value for rate payers.

Council Goal Excellent Infrastructure Operating Expenditures – All Funds



Spending on Goal as Percentage of Budget



\$109.7 million
of \$566.2 million*

*excludes transfers/CIP

The city will spend \$109.7 million in operating in all funds, with \$37.5 million in the General Fund to advance its Excellent Infrastructure goal in 2019. Operating amendments in all funds totaling \$2.5 million ongoing and \$2.4 million one-time are associated with this goal, primarily in the Water and Wastewater Funds. (There are also transfers of funds in the General Fund and Water Fund that will advance the Excellent Infrastructure goal in other funds, such as the Capital Projects Fund.) The General Fund will includes \$618,900 ongoing and \$1.2 million one-time.

Highlights of 2019 budget amendments geared toward ensuring Aurora has excellent infrastructure include:

- In the General Fund, Public Works is adding a Northeast Area street operations crew, including 8.0 FTE and equipment. Total cost: \$448,700 ongoing and \$1.2 million one-time.
- In the General Fund, 1.0 FTE and funds for new building maintenance are included in the amendments. Total cost: \$170,100 ongoing.
- In the Water and Wastewater Funds, Aurora Water is adding 13.50 FTE for various regulatory and service needs, including a 2.0 FTE Planning and Engineering position, 2.0 FTE Water Utility Locators, and 3.0 FTE Regulatory positions. Total cost: \$996,000 ongoing, \$128,100 one-time.
- In the Water Fund, \$1.0 million one-time is being added for a continuation of the Lead Pipe Program.
- In the Wastewater Fund, a Wastewater Asset Management and Studies amendment is included. Total cost: \$902,100 ongoing.

Several high-level Excellent Infrastructure measures include:

Excellent Infrastructure Measures	Description	2016 Actual	2017 Actual	2018 Proj	2019 Target
Water Resource Reliability	The city maintains sufficient supplies and plans in place to serve an additional 50,000 new residents.	Yes	Yes	Yes	Yes
Summary: Supply is reviewed and recorded in the Integrated Watershed Management Program (public document) every 3-5 years. It is also reviewed and information is provided to Council in a confidential annual Water Acquisition Plan. A “Yes” response also indicates the ability to deliver the water to the new residents.					
Providing High Quality Water Service	Composite Aurora Water Quality Index (WQI)	N/A	3.0	3.0	1.70-3.0
Summary: The AWQI is composed of six individual quality-related measures including timely inspections, regulation compliance, residual chlorine, effluent turbidity, and erosion control. A failure to achieve minimum residual chlorine or effluent turbidity standards fails the entire WQI. The scoring range for each individual measure is: Below = 1.0-1.69, Achieves = 1.70-2.39, Exceeds = 2.40 – 3.0.					
Rate Payer Value	Rate increases will be at or below the US Water/Wastewater CPI in any given year.	N/A	Yes	Yes	Yes
Summary: Rate increases are measured against the annual change in the Consumer Price Index for all Urban Consumers (CPI-U) for Water and Sewerage Maintenance (as compared to the index published for July of each year). Rates will be considered as “good rate-payer value” when the increases are equal to or less than the CPI-U benchmark.					
Street and Parking Lot Maintenance	The Pavement Condition Index (PCI) is a value between 0 and 100 assigned to a paved road or parking lot surfaces. A PCI below 60 indicates degradation and rapid decline.	68	66	>65	>65
Bridge Maintenance	<ul style="list-style-type: none"> Percentage of the top 17 bridges repaired or replaced. Percentage of city bridges in acceptable condition 	N/A 99%	N/A 99%	3% 95%	3% 95%
Park Renovations	<ul style="list-style-type: none"> Average score of all parks in the top 10 rankings. Percentage of the top 10 rankings added to the capital improvement plan. Percentage of capital improvement projects that PROS completes on schedule. 	N/A N/A N/A	20.7 100% 97%	20.2 100% 95%	18.95 100% 96%
Water, Sewer, and Storm Infrastructure Maintenance	Composite Aurora Water Infrastructure Maintenance Index (WIMI.) Index is composed of 10 individual performance measures including accurate location marking, timely inspections, regulation compliance, regular cleaning and maintenance, and timely emergency responses. Causes of any deficient ratings are addressed in a timely manner.	N/A	3.0	3.0	1.70-3.0
Summary: The city identifies the condition of roads and parking lots; bridges; parks; and water, sewer and storm infrastructure as key city infrastructure. City departments use these measures to assess the condition of key infrastructure, establish priorities for repair or replacement, and measure remediation progress.					

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



Vibrant and diverse neighborhoods are the foundation of a high-quality city. Aurora will develop and maintain high quality parks, recreation centers, libraries, nature areas, 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.

The city will spend a total of \$70.1 million in all funds with \$20.3 million in the General Fund on operating budget Quality of Life-related services in 2019. Operating amendments in all funds totaling

\$9.0 million ongoing and \$3.1 million one-time are associated with this goal, mostly in the Community Development Fund and the Marijuana Tax Revenue Fund. Adjustments in the General Fund total \$256,100 ongoing and \$1.7 million one-time.

Highlights of 2019 budget amendments geared toward creating a superior quality of life for residents include:

- In Neighborhood Services, \$1.1 million has been added for Affordable Housing funds.
- Move the remaining 2.0 FTE Code Enforcement Officers from CDBG to the General Fund.
- In the Community Development Fund, a technical amendment of \$4.9 million is included to account for the 2019 CDBG, HOME, and NSP funds.
- In the Marijuana Tax Revenue Fund, \$3.4 million has been added for full budgeting of the expected homelessness funding.
- At the September 29 Budget Workshop, Council added \$2.0 million ongoing associated with debt service payment for a recreation center in the southeast area of the city.
- The closure of Fitzsimons Golf Course and the subsequent budgetary impact is included.

Several high-level Quality of Life measures include:

Quality of Life Measures	Description	2016 Actual	2017 Actual	2018 Proj	2019 Target
Access Aurora Overall Effectiveness	This measure will index all Access Aurora measures and report it on a scale of 1 to 10. The goal is greater than 9/10.	9.1/10	9.0/10	9.2/10	9.0/10
Summary: The objective of this measure is to ascertain the level of responsiveness to citizens' concerns and questions. This measure will inform management of the level of responsiveness to citizen's questions and concerns. In order to provide excellent customer service the city will aim for an index of 9 or above on this roll up measure.					
Customer Service Rating in Library and Cultural Svcs. & PROS	Cumulative customer service measures associated with the Library and Cultural Services Department and Parks, Recreation and Open Space Department will meet their goal 95% of the time.	95%	98%	98%	95%
Summary: The objective is to demonstrate quality customer service in the Library and Cultural Services and Parks, Recreation, and Open Space as well as measure their responsiveness to citizens' needs.					
Library and Cultural Svcs. & PROS Event/Program Participation	Cumulative participation in all programs and event areas across PROS and Library and Cultural Services departments greater than prior year	N/A	2.2M	2.5M	2.5M+
Summary: The objective is to show increasing participation over time in quality of life event and program offerings. The measure collects participation data across both the PROS and Library and Cultural Services departments in order to gauge the level of participation in Aurora programs.					
Neighborhood Services Voluntary Code Compliance	Goal is 95% or above percent voluntary code compliance rate indexed from all voluntary code compliance measures	93%	91%	92%	95%
Summary: This measure will promote vibrant neighborhoods where residents take pride in their property as demonstrated by a 95% voluntary code compliance rate or above.					
Citizen Survey – QOL Overall	Rating of overall quality of life as "Excellent" or "Good" same as or greater than last survey	63%	N/A	69%	N/A
Summary: Biannually, a survey is completed with Aurora citizens on a multitude of topics, including overall Quality of Life. The goal is to be the same or greater than the last survey.					

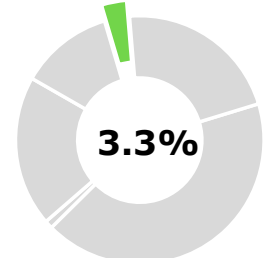
City Council Goal: “Be a Great Place to Locate, Expand and Operate a Business, and Provide for Well-Planned Growth and Development”

A supportive business environment produces diverse and well-balanced economic opportunities. Aurora 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 and promote education and workforce development through partnerships with local education institutions. The city’s land use development policies will direct development and redevelopment of strategic areas within key economic locations and provide for a balance of housing stock.

Council Goal
Business Development
Operating Expenditures – All Funds



Spending on Goal as Percentage of Budget



\$18.7 million
of \$566.2 million*

*excludes transfers/CIP

The budget for Business and Development-related services in all funds is \$18.7 million for 2019; \$9.9 million is in the General Fund. Operating amendments in all funds totaling \$930,100 ongoing and \$388,200 one-time are associated with this goal, primarily in the Development Review Fund.

Highlights of 2019 budget amendments geared toward Business Development include:

- 3.0 FTE and professional services costs have been added for the Accela workflow system replacement program implementation. Total cost: \$495,600 ongoing and \$388,200 one-time.
- 1.0 FTE Project Engineer in Public Works has been added in the Development Review Fund. Total cost: \$119,100 ongoing.
- 1.0 FTE Engineering Supervisor is moving from the General Fund to the Development Review Fund in Public Works and 1.0 FTE Project Engineer is being added to the General Fund. Total cost: \$149,500 ongoing in the Development Review Fund and \$0 net in the General Fund.
- At the September 29 Budget Workshop, Council added 1.0 FTE Senior Planner in the Development Review Fund. Total cost: \$105,400 ongoing.
- 0.5 FTE retail project manager has been added in the General Fund, offset by a decrease in professional services.

Several high-level Business and Development measures include:

Business Dev. Measures	Description	2016 Actual	2017 Actual	2018 Proj	2019 Target
Commercial Vacancy Rates	Target of 6.0% <ul style="list-style-type: none"> Industrial Retail Office 	6.8% 5.8% 7.4%	7.7% 5.1% 8.3%	10.4% 4.1% 7.2%	6.0% 6.0% 6.0%
Summary: Measure is of vacant, leasable commercial space within the city. Utilization of commercial property provides a measure of economic activity and economic capacity. Public policy can be implemented if vacancy rates are too high or low. Commercial vacancy rates between 5% and 10% are representative of a strong economy.					
Local Unemployment Rate	Target of 5.0%	3.4%	3.1%	3.3%	5.0%
Summary: Measure is the percentage of the total labor force that is unemployed but actively seeking employment. Full employment is considered achieved at a 5.0% unemployment rate.					
Added Jobs	Target of 2.5% or greater	3.3%	3.6%	N/A	≥2.5%
Summary: Measures is of the number of new jobs added to the economy while accounting for layoffs. Job change is a leading indicator of economic activity and is useful in predicting economic expansion or contraction.					
Taxable Sales	Target of 1.8% or greater	5.2%	5.8%	2.8%	≥3.2%
Summary: Measure is of consumer spending patterns in Aurora based on sales, use, and marijuana sales tax. Taxable sales is an important indicator because consumer spending drives much of the city's economy.					
New Housing Units	Target of 1,235 or greater	2,715 (+178.2%)	1,997 (-26.4%)	2,400	≥1,235 10-yr avg
Summary: The residential housing starts are composed of single family and multifamily residences, and correspondingly estimated construction values. Increased housing starts indicates growth of the local economy, increases in population and consumer confidence.					
Lodgers Occupancy Rates	Target of 73.0% or greater	74.9%	72.4%	73.0%	≥73.0%
Summary: The lodging occupancy rate measures the number of hotel rooms occupied compared to the total number of hotel rooms available. The lodging occupancy rate provides an understanding of the economic impact of visitors, both business and leisure, on the local economy.					
Median Household Income	Target of \$59,584 or greater	\$55,303	\$58,343	N/A	≥\$61,956
Summary: Median Household Income includes the incomes of all members of a household and is used as an indicator of the relative wealth of an area or population. The 2019 target accounts for projected consumer price increases in the metro region.					

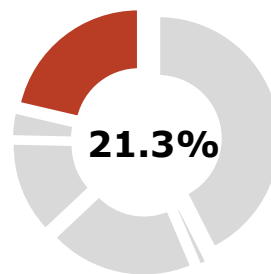
City Council Goal: “Provide a Well-Managed and Financially Strong City”

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

Council Goal **Well-Managed City** Operating Expenditures – All Funds



Spending on Goal as Percentage of Budget



\$120.9 million
of \$566.2 million*

*excludes transfers/CIP

maintain superior financial reporting, financial controls, appropriate reserves, a high financial credit (bond) rating and a high level of transparency.

The city will spend a total of \$120.9 million on its Well-Managed City goal in 2019, \$40.8 million of which is budgeted in the General Fund. Operating amendments in all funds include \$550,900 ongoing and \$1.8 million one-time. The General Fund includes \$436,000 ongoing and \$1.5 million one-time.

The highlights of budget amendments geared toward providing a well-managed and financially strong city include:

- \$1.0 million one-time has been added in the General Fund for Information Technology-related fiber infrastructure and project implementation needs.
- 2.0 FTE information technology positions have been added for database administration and security operations needs. Total cost: \$220,300 ongoing.
- In Finance, a 1.0 FTE Licensing Field Officer has been added, offset with compliance revenue. Total cost: \$86,200 ongoing, \$30,000 one-time.
- At the September 29 Budget Workshop, Council added \$150,000 for phase one of a Smart City project in Information Technology, as well as a net-zero add of 1.0 FTE Communications Marketing Support offset by a decrease to the Visit Aurora transfer.

Several high-level Well-Managed City measures include:

Well-Managed City Measures	Description	2016 Actual	2017 Actual	2018 Proj	2019 Target
General Fund Revenue on Target	Actual revenue is within 3% of projection	+0.7%	+1.6%	0%	0%
General Fund Expenses on Target	Actual revenue is within 3% of projection	-3.9%	-0.8%	0%	0%
Summary: Having accurate projections helps to shield the city from economic issues. The larger than normal decrease in 2016 is due to an accounting change with a loan of funds for Regatta Plaza.					
Bond Rating	<ul style="list-style-type: none"> Moody's Standard & Poor's Fitch 	Aa1 AA+ AA	Aa1 AA+ AA	Aa1 AA+ AA	N/A
Summary: The city seeks to maintain the highest practical credit ratings that can be achieved without compromising delivery of city services. All of our bond ratings are in the minimal credit risk category for each credit agency. Although each bond is separately rated, the city has an indicative rating from each credit agency. This is for information only. As such, no target is included.					
Appropriate Reserves	Maintain: <ul style="list-style-type: none"> Fully funded Policy Reserve Fully funded TABOR Reserve Minimum Operating Reserve Fully funded Water / Wastewater Reserves 	Yes Yes 5.9% Yes	Yes Yes 7.0% Yes	Yes Yes 8.0% Yes	Yes Yes 3.9% Yes
Summary: Minimum goal is 10% Policy Reserve (10% of qualified expenditures), TABOR Reserve (3% of TABOR-authorized expenditures or an equivalent mixture of cash and assets), and minimum Operating Reserve of 1%-3%.					
Citizen Survey – Overall Quality of Services	Rating of overall quality of services as "Excellent" or "Good" same as or greater than last survey	64.0%	N/A	70.0%	N/A
Summary: Biannually, a survey is completed with Aurora citizens on a multitude of topics, including overall Quality of Services. The goal is to be the same or greater than the last survey.					

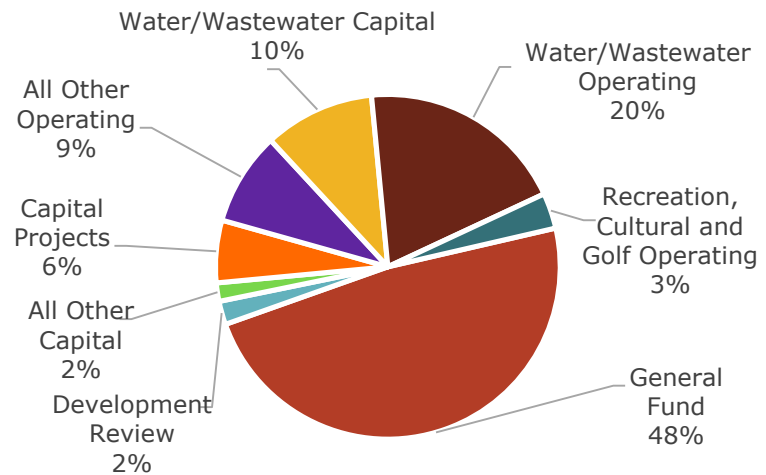
BUDGET OVERVIEW – ALL FUNDS

The city's budgeted funds include the General Fund, the Capital Projects Fund, the Water and Wastewater Funds, the Recreation and Golf Courses 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-29 summarize appropriations and past (actual) spending for the city's funds.

The 2019 Adopted Budget includes a total of \$752.6 million in appropriations for all funds. This compares with the 2018 Original Budget of \$803.4 million and the 2018 expenditure projection of \$838.4 million. The variance to the 2018 amounts is primarily due to decreased capital spending in the Water and Wastewater Funds.

The 2019 Adopted Budget for operating costs (excludes CIP) are increasing \$21.3 million from the 2018 Original Budget, with increases in personal services and supplies costs offset by a decrease in transfers. Personnel-related costs are increasing \$23.1 million. The compensation increase in personnel costs for 2019 includes a 3.0 percent wage increase with a 5.0 percent increase in the city contribution towards health insurance. Overall pay and benefit increases in 2019 maintain financial parity with the police and fire collective bargaining contracts. A net total of 121.0 FTE were created in all funds between the 2018 Original Budget and the 2019 Adopted Budget.

Figure 4. Total Appropriations by Fund



The 2018 operating expenditure projection is \$4.8 million lower than the original budget due primarily to vacancy savings citywide, caused by the difficult hiring environment that accompanies a low area unemployment rate.

Figure 4 illustrates the distribution of total appropriations in 2019. The General Fund accounts for approximately 48 percent of total appropriations, while another 18 percent of the 2019 budget is dedicated to capital projects in several funds. Operating costs for Aurora Water (both the Water and Wastewater Funds) make up 20 percent of the city's total budget while the remaining 14 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 provides a summary of the most significant adjustments in the 2019 General Fund budget.

Table 1. 2019 Expenditure and Budget Summary - General Fund

Sources	Amount	Comment
Revenue and Transfers	\$352,055,266	Moderate sales and strong property tax collections are anticipated in 2019
Total Sources	\$352,055,266	Total 2019 Adopted Sources
2018 Original Budget	\$337,671,006	Initial base budget
Base Budget Adjustments	(8,546,563)	<i>Removal of one-time 2018 expenditures:</i> Primarily due to the removal of one-time transfers of funds to the Capital Projects Fund Total includes \$18,700 for ongoing items added in the 2018 Spring Supplemental.
Cost Drivers	15,251,241	\$10.4 million in personal services adjustments, including \$7.9 million in salary and salary-related adjustments and \$2.5 million for health/dental and all other adjustments, including \$1.6 million in one-time adjustments; \$4.9 million in other adjustments, including the Capital Projects Fund transfer adjustment, subsidy transfer adjustments, Risk Fund charges, utility increases, lease increases, and department-specific mandated costs.
Amendments	15,205,923	\$5.4 million ongoing amendments, primarily associated with Safe Community, and \$9.8 million one-time amendments, including Safe Community, Excellent Infrastructure, Quality of Life, and Well-Managed City. Also included in the one-time amount is \$2.4 million in transfers to other funds. Ongoing amendments include an additional 64.5 FTE, mostly in Public Safety. Additional details can be found in the City Council Goals and Priorities section and in the department pages.
Council Adjustments	3,107,769	At the September 29 Budget Workshop, Council added \$3.1 million in additional budget, including 21.0 FTE. A summary of these adjustments can be found in Appendix 1.
Total Uses	\$362,689,376	Total 2019 Adopted General Fund Budget

General Fund Revenue

Figure 5 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 in 2019, excluding transfers, is estimated to grow at a rate of 2.5 percent or \$8.4 million over the 2018 year-end projection. The major component of revenue

growth in 2019 is a \$7.3 million budgeted increase in sales tax over the 2018 projection. Auto use is projected to soften in 2019, down 2.0 percent. Other streams are remaining relatively stable.

Excluding transfers, the projected 2.5 percent increase in 2019 follows a projected 3.5 percent increase in 2018 over 2017 actual revenue.

Figure 5. 2019 General Fund Sources

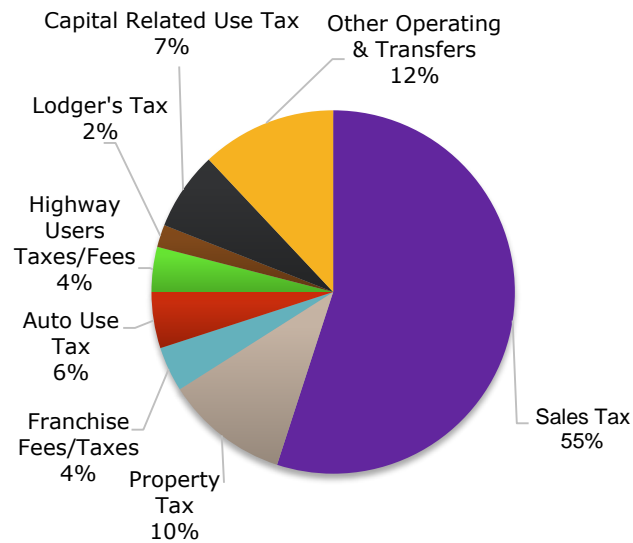


Table 2. Summary of Key General Fund Revenue Sources

Sources of Funds	2017 Actual	2018 Projection	2019 Adopted	2017-2018 Change	2018-2019 Change
General Sales Tax	\$ 178,777,727	\$ 187,133,214	\$ 194,392,489	4.7%	3.9%
Property Tax	31,219,935	36,183,904	36,826,663	15.9%	1.8%
Franchise Fees/Taxes	14,528,598	14,761,056	15,115,321	1.6%	2.4%
Auto Use Tax	20,174,565	20,073,692	19,672,218	-0.5%	-2.0%
Capital-Related Use Tax	24,124,798	22,460,847	22,805,340	-6.9%	1.5%
Highway Users Fees/Taxes	12,066,017	12,247,007	12,369,477	1.5%	1.0%
Lodgers Tax	7,836,098	7,648,032	7,724,512	-2.4%	1.0%
All Other Operating Revenue	41,103,200	41,006,394	40,992,337	-0.2%	0.0%
General Fund Revenue	\$ 329,830,938	\$ 341,514,146	\$ 349,898,357	3.5%	2.5%
Transfers in	1,656,124	1,984,105	2,156,909	19.8%	8.7%
Total General Fund Sources (including transfers in)	\$ 331,487,062	\$ 343,498,251	\$ 352,055,266	3.6%	2.5%

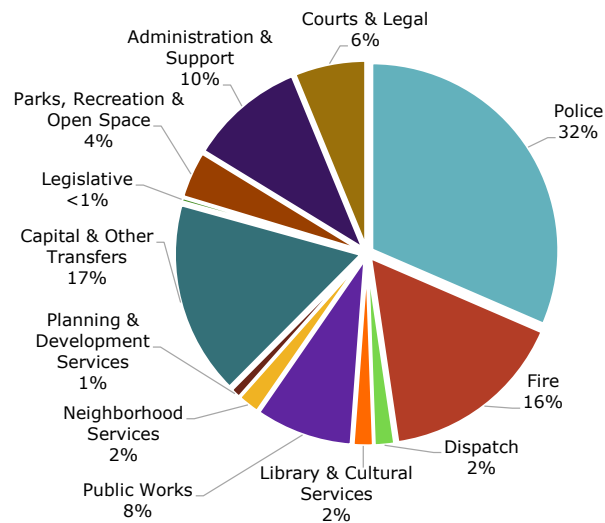
The revenue section starting on page C-1 provides more detail on the Revenue Outlook.

General Fund Appropriations

For 2019, General Fund total appropriations, including transfers, is \$362.7 million, a 7.4 percent increase from the 2018 Original Budget of \$337.7 million. The majority of the increase is due to pay increases and the inclusion of a net 87.1 FTE, nearly all in the Safe City goal. Maintaining public safety is a high priority, as reflected by the fact that it makes up the largest share of the General Fund budget, as Figure 6 illustrates.

Attachments 5 and 8 provide additional detail General Fund expenditures and amendments.

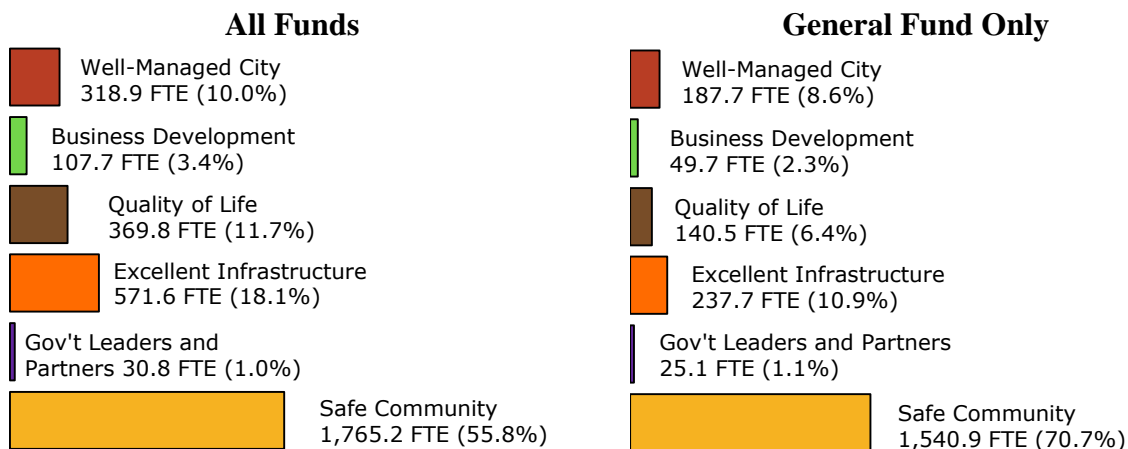
Figure 6. General Fund Appropriations



STAFFING – ALL FUNDS

Since the primary expenditure in the city is personal services and most of the budget goes to public safety, it is expected that the Safe Community goal makes up the majority of the FTE by Council goal, as seen in Figure 7.

Figure 7. 2018 FTE by City Council Goal



The 2019 Adopted Budget includes an additional 121.0 FTE versus the 2018 Original Budget, with 118.5 FTE added in all funds as part of the 2019 budget process and another 2.5 FTE added in 2018 supplementals. Of the total added, Council added 22.0 FTE during the September 29 Budget Workshop. Table 3 breaks out all net positions changes by fund for 2019. Attachment 10 has a detailed listing of the positions.

Table 3. FTE Adds by Fund

Fund	2018 Original FTE Count	Adds / Reductions	Contingent Adj	Transfers and Technical	Supp Adj	Net Change	2019 Adopted FTE Count
Comm Development	20.20	-	-	(2.00)	-	(2.00)	18.20
Conservation Trust	12.72	-	0.50	-	-	0.50	13.22
Cultural Services	17.00	-	1.00	-	-	1.00	18.00
Designated Revenue	32.86	3.00	2.00	(1.50)	-	3.50	36.36
Development Review	109.00	6.00	12.00	-	-	18.00	127.00
Enhanced E-911	80.00	-	-	-	-	-	80.00
Fleet Management	46.25	-	1.00	-	0.75	1.75	48.00
General	2,094.50	74.00	8.00	3.50	1.59	87.09	2,181.59
Gifts and Grants	5.40	1.00	-	-	-	1.00	6.40
Golf Courses	38.00	(5.00)	-	-	-	(5.00)	33.00
Open Space	33.48	1.00	0.50	-	-	1.50	34.98
Parking and Mobility	3.00	-	-	-	-	-	3.00
Parks Development	0.75	-	-	-	-	-	0.75
Recreation	93.80	-	-	-	0.20	0.20	94.00
Risk Management	10.00	-	-	-	-	-	10.00
Wastewater	150.56	2.10	0.15	-	-	2.25	152.81
Water	295.44	9.40	1.85	-	-	11.25	306.69
Totals	3,042.96	91.50	27.00	-	2.54	121.04	3,164.00

The 2019 positions include 91.5 FTE added in various funds and 27.0 FTE added from the conversion of temporary-funded positions to full-time FTE. Typically, temporary assignments are utilized when an entity does not have a need for a regular or long-term assignment. As a best practice, these positions are monitored every few years to see if the duration of the assignment has changed to where the job need is long-term and no longer temporary in nature. These contingent positions were evaluated by the organization and found to meet this threshold, and thus are being converted to FTE.

Table 4 provides departmental detail on the staffing changes in the General Fund. Attachment 9 to this Executive Summary gives an overview of four years of staffing. Attachment 10 is a detailed list of all positions added.

Table 4. 2019 FTE Staffing Net Change - General Fund

Department	Adds / Reductions	Temp Adjustments	Transfers and Technical	2019 Net Positions Added	2018 Supplemental Adjustments	2018- 2019 Net Change
City Attorney	4.00	-	-	4.00	-	4.00
Communications	2.00	1.00	-	3.00	1.14	4.14
Court Administration	-	2.00	-	2.00	-	2.00
Finance	1.00	0.50	-	1.50	-	1.50
Fire	33.00	-	-	33.00	-	33.00
General Management	-	1.50	-	1.50	-	1.50
Human Resources	-	1.00	-	1.00	-	1.00
Information Technology	2.00	1.00	-	3.00	-	3.00
Library & Cultural Services	0.50	1.00	-	1.50	0.20	1.70
Neighborhood Services	-	-	2.00	2.00	-	2.00
Parks, Rec, and Open Space	(3.00)	-	1.50	(1.50)	0.25	(1.25)
Planning and Dev. Svcs	0.50	-	-	0.50	-	0.50
Police	21.00	-	-	21.00	-	21.00
Public Defender	4.00	-	-	4.00	-	4.00
Public Works	9.00	-	-	9.00	-	9.00
Totals	74.00	8.00	3.50	85.50	1.59	87.09

The General Fund increases by a net of 87.1 FTE. This is a result of the addition of 74.0 new FTE, the conversion of 8.0 FTE that were previously temporary positions, and the transfer of 3.5 FTE from other funds in the 2019 budget. In addition, 1.6 FTE were added as part of the 2018 Spring Supplemental. Of the 87.1 FTE, 21.0 FTE were added by Council at the September 29 Budget Workshop.

Table 5 on the following page shows the details of the staffing level by fund over time. The total General Fund FTE count is 134.4 greater than 2003 and is at its highest point, but the ratio of civil service to career service has changed considerably. Police Civil Service has grown 25.7 percent (149.0 FTE) and Fire Civil Service has grown 38.5 percent (116.5 FTE) while Career Service FTE has dropped 11.3 percent (131.1 FTE). The majority of the Fire Civil Service increase has been in the past five years while Police Civil Service increases have been more consistent. A portion of the career service decrease is explained with the 63.0 FTE Dispatchers moved to the E-911 Fund in 2015. Even excluding that adjustment, career service FTE have decreased by 5.8 percent (68.1 FTE).

The growth in other funds has been mixed. In the Water and Wastewater funds, FTE are up 61.2 percent (174.5 FTE) for the same period, with most of the growth occurring between 2003 and 2007. The dispatcher move noted caused the large spike in the E-911 Fund. Increases in the Open Space Fund and the Designated Revenue Fund are the primary drivers in the 50.6 percent (54.8 FTE) increase in All Other FTE. See Attachment 9 for a four-year summary of staffing by fund.

Table 5. FTE and FTE Changes, 2003-2019 (All Funds)

Category/Fund	FTE Count (Actuals)					FTE Change, 2003-2019	
	2003	2007	2011	2015	2019*	Count	%
General Fund							
Police, Civil Service	580.0	635.0	649.3	666.9	729.0	149.0	25.7%
Fire, Civil Service	302.5	311.0	308.0	329.0	419.0	116.5	38.5%
Career Service	1,164.7	1,091.5	948.9	934.2	1,033.6	(131.1)	-11.3%
Sub-total, General Fund	2,047.2	2,037.5	1,906.2	1,930.0	2,181.6	134.4	6.6%
Non-General Funds							
Police/Fire Civil (Non-GF)	2.5	2.0	8.8	10.2	7.6	5.1	202.0%
Wastewater/ Water Fund	285.0	403.0	422.0	429.0	459.5	174.5	61.2%
Development Review Fund	112.0	119.3	70.8	82.8	127.0	15.0	13.4%
E-911 Fund	-	5.0	5.0	68.0	80.0	80.0	N/A
Golf Courses Fund	57.0	52.0	45.0	38.0	33.0	(24.0)	-42.1%
Rec & Cultural Svcs Funds	90.8	86.0	79.2	94.8	112.0	21.2	23.3%
All Other FTE	108.5	132.9	145.6	154.6	163.4	54.8	50.6%
Sub-total, Non-General Funds	655.8	800.1	776.3	877.3	982.4	326.6	49.8%
Total	2,703.0	2,837.7	2,682.4	2,807.3	3,164.0	461.0	17.1%

*Projected.

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. The following is a summary of major changes in the *operating budgets* for the city's other major funds. More information on capital spending in each fund can be found in the subsequent section.

Water and Wastewater Funds

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, excluding transfers, will increase \$5.2 million from the 2018 Original Budget. Significant budgetary factors addressed include the following:

- Water Fund operating budget increase of \$1.6 million to address water storage needs, fund new positions across several functions totaling 11.25 FTE, and carry out the citywide increases for pay and benefits. The Lead Pipe Program will continue to develop, though funding requirements for 2019 are below 2018 levels;
- Wastewater Fund operating budget increase of \$3.6 million, primarily due to \$1.2 million in new appropriations, \$1.7 million for an increase in the payment to Metro

Wastewater Reclamation District for sanitary sewer services, and the citywide increases for pay and benefits. New appropriations address asset condition assessments, master plan updates, and the addition of 2.25 FTE;

- Transfers in the combined funds have declined \$16.1 million as there are no transfers to other funds in the 2019 budget. The 2018 budget included a significant transfer from the Water Fund to the Wastewater Fund in the form of a loan to fund the South East Area Maintenance facility project.

The Adopted budget includes a 4.0 percent sewer rate increase primarily for service payments to Metro Wastewater Reclamation District in the Wastewater Fund and a 3.0 percent average water rate increase in the Water Fund. The average customer will experience a \$3.08 increase in their monthly bill based on typical annual usage of water, sewer, and storm.

The Adopted budget also includes fee increases in the Water and Wastewater funds to support investments in capacity in order to serve new customers and planned facilities expansion. The Wastewater Fund includes a sewer connection fee increase of 6.4 percent and stormwater development fee increase of 6.5 percent. The Water Fund includes a 4.7 percent increase in the water connection fee.

In conjunction with fee changes, Aurora Water is proposing methodology changes for the connection and development fees to improve the customer's experience. The sewer interceptor development fee will be combined with the sewer connection fee and assessed at time of building permit. A portion of the stormwater water development fee will be assessed at time of building permit and based on impervious surface.

Development Review Fund

Operating expenditures in 2019 will increase by \$1.2 million (7.7 percent) compared to the 2018 Original Budget. This is due to amendments for the 2020 Census, 3.0 FTE and continued ongoing expenditures for the workflow system as the system came online in 2018, conversions of 12 temporary employees to FTE, 1.0 FTE Project Engineer to work on civil plans review, and movement of 1.0 Engineering Supervisor from the General Fund Engineering Services to Development Review Fund Engineering Services. In addition, at the September 29 Budget Workshop, Council added 1.0 FTE Senior Planner. Funds available are expected to remain strong in this fund throughout the five-year plan.

Cultural Services Fund

The Cultural Services Fund is funded primarily through participant fees, as well as subsidies from the General Fund, donations, and intergovernmental revenues. The 2019 budget will increase by \$213,100 (7.1 percent) from the 2018 Original Budget. This net increase includes the 3.0 percent citywide cost of living increase, and an increase in supplies and services costs related to the Art in Public Places (AIPP) Program housed in this fund. The major project for AIPP in 2019 will be associated with the Central Recreation Center Trailheads. Transfers in from other funds are increasing \$360,200 in the 2019 Adopted Budget over the 2018 Original Budget. A one-time

General Fund subsidy increase for maintenance on Public Art in the amount of \$270,000 is the biggest driver. The total will be spent over the course of three years.

Recreation Fund

The Recreation Fund is funded primarily through participant fees as well as subsidies from the General Fund. The 2019 projected increase of \$1.8 million (15.2 percent) in total expenditures over the 2018 Original Budget is largely attributable to the anticipated opening of the Central Recreation Center in the second quarter of 2019. Fund balance will be used for the 2019 expenses not covered by revenue, and a \$500,000 subsidy from the General Fund will cover the difference in 2019 and beyond. At the September 29 Budget Workshop, Council added an additional \$2.0 million for a recreation center in the Southeast area of the city. Although this will not affect the 2019 budget, it will affect future budgets in this fund, in a similar way to the Central Recreation Center.

Other Funds

- ***Community Development Fund.*** Expenditures and revenues in the Community Development Fund for 2019 are \$332,400 (7.2 percent) higher than the 2018 Original Budget. This is primarily due to an increase in CDBG and HOME grant awards, partially offset by a decrease in HOME program income. For 2019, the final 2.0 FTE Code Enforcement Officers are being moved from the Community Development Fund to the General Fund.
- ***Designated Revenues Fund.*** In 2019, operating expenditures, will increase \$585,400 (7.7 percent) primarily due to costs associated with the Regional Crime Lab, the Community Trees Program, as well as capital related expenditures for equipment updates to improve television and cable services.
- ***Fleet Management Fund.*** Expenses in the Fleet Management Fund are projected to increase \$642,100 (7.0 percent) in 2019 primarily associated with the addition of the Fleet Apprenticeship Pilot Program, citywide pay increases, the conversion of one temporary employee to 1.0 FTE, and increased fuel and maintenance budgets.
- ***Gifts & Grants Fund.*** In 2019, expenditures are budgeted to be \$1.3 million (23.9 percent) higher than the 2018 budget primarily due to new grants, such as the Staffing for Adequate Fire and Emergency Response (SAFER) Grant in Fire, Everyday Adoption Center in Neighborhood Services and the Juvenile Assessment Center (JAC) in the City Attorney's office. The \$1.1 million SAFER Grant was added to the budget at the September 29 Budget Workshop. In 2018, expenditures are projected to be \$12.9 million (245.8 percent) higher than the 2018 Original Budget. These variances can be primarily attributed to capital projects within the Parks, Recreation, and Open Space department. The Triple Creek trail corridor, Red Tail Hawk Park playground, and Moorhead Park are examples of capital projects anticipating higher than expected expenditures throughout 2018.

- ***Golf Courses Fund.*** Fund expenses and transfers out in 2019 are projected to be \$485,700 (5.8 percent) less than the 2018 Original Budget. Being an enterprise fund, the lower spending is in line with the lower revenues due to the closure of Fitzsimons Golf Course. The 2019 funds available are projected to increase by \$270,100 (10.1 percent), due to other Aurora golf courses continuing to draw clientele from Fitzsimons.
- ***Marijuana Tax Revenue Fund.*** Expenditures in 2019 will total \$11.6 million, covering the \$2.0 million debt for the new Central Recreation Center, the \$4.0 million debt for road projects, \$250,000 for medians, and \$3.4 million for homeless services and housing projects. In addition, at the September 29 Budget Workshop, Council added an additional \$2.0 million for a recreation center in the Southeast area of the city. In 2017, Council increased the city's special sales tax rate on retail marijuana from 2.0 percent to 4.0 percent and committed the additional revenue to services and/or housing options for individuals and families experiencing homelessness in the city.
- ***Parking and Mobility Fund.*** In 2019, expenditures are increasing \$42,200 (4.2 percent), associated with increases in personal services for general citywide compensation and benefit increases. The General Fund subsidy will be decreased by \$7,800 (1.4 percent) compared to the 2018 budget as the cost of the transfer is based on equalizing sources and uses in the Parking and Mobility Fund.
- ***Risk Management Fund.*** In 2019, expenditures are budgeted to be \$643,600 (5.9 percent) higher than 2018 budget primarily due to increases to claim budgets. Excluding the claims liability adjustment, total claim costs for 2019 are expected to be \$464,800 (6.7 percent) higher compared to 2018. Funds available are projected to surpass \$4.0 million in 2021.

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 2019 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 \$134.2 million in 2019. A total of \$867.2 million in capital projects are budgeted or planned between 2019 and 2023 in all funds.

The primary funds associated with the five-year CIP are:

- The Capital Projects Fund - \$200.4 million over five years;
- The Open Space Fund - \$23.8 million;
- The Enhanced E-911 Fund - \$11.2 million;
- The Conservation Trust Fund - \$11.2 million; and
- The Water and Wastewater Funds - \$616.1 million.

Figure 8 breaks out all spending in the five-year plan by City Council goal.

The majority of projects are under the Excellent Infrastructure goal. Primary projects within each Council Goal include:

Safe Community: Safe Community-related capital projects costs totaling \$76.7 million over five years are included in the 2019-2023 Capital Improvement Program. Capital highlights include:

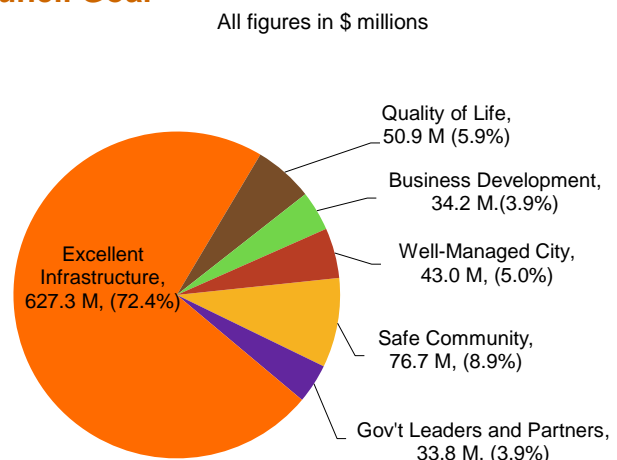
- Funding for temporary housing for Fire Station 17 supporting the Cross Creek/Harmony area is included in the five-year plan.
- The continuation of debt service for the City of Aurora Public Safety Training Center (CAPSTC), Fire Stations 5, 15 (Murphy Creek), and 16 (Gaylord) are included in the Capital Projects Fund throughout the five-year plan, as is the 800 MHz radio system upgrade in the Enhanced E-911 Fund.
- Several Aurora Water projects have a water safety component, including Griswold Water Purification Facility and Westerly Creek Future Phases.

Intergovernmental Leaders: There is \$33.8 million in capital projects in the five-year plan, all in the Water Fund, including Water Rights Acquisition and the Meter Replacement Program.

Excellent Infrastructure: Most budget related to the advancement of the Excellent Infrastructure goal comes in the form of capital improvements. Capital projects costs totaling \$627.3 million over five years are included in the 2019-2023 Capital Improvement Program, equating to 72.4 percent of the program. Capital highlights include:

- Of the \$627.1 million, \$440.2 million is in the Water and

Figure 8. 2019-2023 CIP Appropriations by City Council Goal



Wastewater Funds. The most significant projects in Water Fund include Wild Horse Reservoir and Griswold Water Purification Facility. In the Wastewater Fund, the most significant projects include new sewer line construction.

- The Capital Projects Fund includes \$161.3 million under this goal. The vast majority is for transportation-related projects, including street maintenance improvements in the five-year CIP plan. The asphalt overlay program is in this goal.
- In the Open Space Fund, \$16.2 million is included in this goal, all associated with infrastructure.
- At the September 29 Budget Workshop, Council added \$200,000 for Flashing Speed Signs, funded via a transfer from the General Fund.

Quality of Life: Capital projects costs totaling \$50.9 million over five years are included in the 2019-2023 Capital Improvement Program. Capital highlights include:

- The majority Parks, Recreation, and Open Space (PROS) projects in the Conservation Trust Fund, the Open Space Fund, the Parks Development Fund, and the Golf Courses Fund are under this goal. Notable projects include the Moorhead Recreation Center project debt payment, Red-Tailed Hawk Park Phase II, and Central Community Park.
- A portion of Water Rights Acquisition is included under this goal.
- At the September 29 Budget Workshop, Council added \$25,000 for Disabled Adult/Senior Fitness equipment, funded via a transfer from the General Fund.

Business Development: Capital projects costs totaling \$34.2 million over five years are included in the 2019-2023 Capital Improvement Program, primarily associated with Water Rights Acquisition.

Well-Managed City: Capital projects costs totaling \$43.0 million over five years are included in the 2019-2023 Capital Improvement Program. Water Rights Acquisition and the Meter Replacement Program project in the Water Fund are the primary projects.

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 staff begin to return the transfer back to the 4.0 percent mandate. The 2018 transfer was the first year back at the full 4.0 percent.

The current CPF five-year plan is slightly less than the previous five-year plan, different only by \$2.6 million (1.3 percent). As Table 6 shows, most of the funding in the Capital Projects Fund is primarily dedicated to ongoing street maintenance, reconstruction, improvements, and other capital maintenance projects.

Table 6. Summary of Capital Projects Fund Projects, 2019-2023

Project	Total Cost (in \$ millions)	Percent of Total
Street Maintenance, Reconstruction & Improvements	\$ 110.5	55.1%
Building Repair Projects	15.1	7.5%
Fire Station Debt Service / Remodel	10.8	5.4%
TIP, Major Traffic Improvements	13.9	6.9%
Traffic Signal Component Replacement	9.1	4.5%
Direct Costs – Public Works Design & Engineering	8.8	4.4%
Public Safety Debt Service	7.5	3.7%
PROS Z-Zone Medians	6.4	3.2%
Police District 2 Office Space	5.4	2.7%
Direct Costs – Purchasing Services	2.2	1.1%
IT System, Network, Telephone, Crime Lab Projects	2.1	1.1%
Bike/Ped Improvements	2.0	1.0%
TOD Development Support	1.7	0.9%
Art In Public Places	1.4	0.7%
E-470 Loan Repayment	1.2	0.6%
Ward VI Recreation-Related Site Remediation	1.0	0.5%
Direct Costs - Financial Services	0.9	0.5%
PROS-Related Projects	0.4	0.2%
Total	\$ 200.4	

The CIP section of the 2019 Adopted Budget book contains detail concerning the Capital Projects Fund.

Water and Wastewater Capital Projects

The Aurora Water capital improvement program, which includes projects in the Water Fund and the Wastewater Fund, represents 71.1 percent of the city's planned five-year capital spending. The 2019 budget includes updates to the plan to incorporate needs identified through the Integrated Water Master Plan, the Stormwater Master Plan, recent development trends and updated engineering estimates. Planned capital spending for Aurora Water amounts to \$616.1 million for the 2019-2023 period.

In the Water Fund, major capital projects include: Wild Horse Reservoir (\$160.0 million), Water Rights Acquisition (\$100.5 million), Griswold Water Purification Facility (\$59.7 million), and Raw Water Rehab (\$22.4 million). The final budget amount for the Wild Horse Reservoir project is anticipated to increase as the size of the reservoir is determined.

In the Wastewater Fund, major capital projects include: New Sewer Line Construction (\$28.9 million), Westerly Creek Future Phases (\$17.3 million), and Annual Sewer Rehab (\$7.3 million).

Other Capital Funds

There are several funds associated with PROS. The Open Space Fund, a combination of Arapahoe County Open Space (ArCo) projects and Adams County (AdCo) projects, includes \$23.8 million over the five-year plan, which is 2.7 percent of total capital spending. The Conservation Trust Fund, funded through lottery proceeds, has projects totaling \$11.2 million in the five-year plan (1.3 percent of total capital spending). The Parks Development Fund and the Golf Courses Fund also have capital projects. Among the PROS projects included in the five-year CIP are: Moorhead Recreation Center debt, Highline Canal Improvements, Trail Replacement, Triple Creek Trail improvements, and Red-Tailed Hawk Park Phase II. Most of the funding for these projects comes from the ArCo Open Space Tax and the Conservation Trust 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. The 800 MHz radio debt, Mobile Data Computer (MDC) infrastructure, and a Computer Aided Dispatch (CAD) upgrade account for the majority of E-911 spending. During the period 2019-2023, \$11.2 million is projected to be spent.

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 2016 through 2019;
- Attachment 4 - Comparison of the 2018 Original Budget to the 2018 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 2018 and 2019;
- Attachment 7 - Significant base budget changes in various city funds;
- Attachment 8 - Amendments by Council Goal;
- Attachment 9 - Staffing levels by fund;
- Attachment 10 - Detailed staffing changes;

- Attachment 11 - Five-year Capital Improvement Plan (2019-2023) along with information on appropriations for 2016 through 2018; and
- Attachment 12 - Capital amendments by department and fund.

Attachment 1

Budget in Brief

Department	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Revenues by Source:					
Taxes	278,913,586	297,008,419	302,829,227	309,662,274	317,864,685
Other Revenues	98,734,515	57,494,042	52,915,986	60,098,180	60,189,006
License and Permits	16,922,257	16,690,005	18,815,463	17,915,815	17,780,775
Intergovernmental	49,361,431	49,939,129	39,581,311	59,783,323	42,822,315
Charges for Services	234,346,935	241,703,277	237,774,950	240,992,688	252,685,128
Fines and Forfeitures	8,328,269	8,027,418	8,713,265	9,617,778	9,581,044
Operating Transfers	64,995,426	52,202,077	72,700,581	80,997,378	53,288,704
Sale of Assets	889,816	701,108	200,000	324,139	30,000
Proceeds From Borrowing	546,747,922	0	37,500,000	37,500,000	0
Total Revenues	\$1,299,240,157	\$723,765,475	\$771,030,783	\$816,891,575	\$754,241,657
Operating Expenditures by Category:					
Salaries and Benefits	269,364,906	284,852,716	303,499,955	299,914,349	326,554,489
Supplies and Services	137,082,697	154,369,574	155,061,466	155,097,929	164,811,023
Interfund Charges	17,162,371	18,550,881	18,999,889	19,187,033	20,300,730
Debt Related	613,832,681	23,069,714	23,367,488	23,345,526	22,663,078
Capital Related	11,279,137	6,645,933	7,561,017	5,773,956	12,913,114
Transfers Out	75,379,625	63,287,957	88,618,090	88,977,160	71,134,509
Total Operating Expenditures	\$1,124,101,417	\$550,776,775	\$597,107,905	\$592,295,953	\$618,376,943
Operating Expenditures by Function:					
Administrative Services	42,342,858	46,766,200	34,855,498	34,614,570	38,783,200
Community Services	182,770,424	192,395,979	198,581,366	196,874,277	216,108,947
Council/Appointees	22,663,778	22,634,502	24,133,758	24,097,305	25,589,312
General Management	7,252,390	7,733,940	24,567,021	24,431,853	27,716,448
Non-Departmental (Transfers)	75,720,917	71,089,231	74,702,334	75,725,958	74,264,126
Operations	793,351,050	210,156,923	240,267,928	236,551,990	235,914,910
Total Operating Expenditures	\$1,124,101,417	\$550,776,775	\$597,107,905	\$592,295,953	\$618,376,943
Capital Improvement Program	\$149,012,520	\$164,189,737	\$206,279,879	\$246,122,652	\$134,183,818
Total Expenditures	\$1,273,113,937	\$714,966,512	\$803,387,784	\$838,418,605	\$752,560,761
FTE by Function:					
Administrative Services	190.8	190.8	138.0	138.0	146.5
Community Services	1,448.8	1,487.8	1,523.3	1,523.5	1,582.0
Council/Appointees	204.3	205.3	213.0	213.0	223.0
General Management	50.9	50.9	106.6	108.5	114.0
Non-Departmental (Transfers)	13.0	13.0	10.0	10.0	10.0
Operations	1,006.6	1,032.6	1,052.1	1,052.5	1,088.5
Total FTE	2,914.3	2,980.3	3,043.0	3,045.5	3,164.0

Attachment 2

2019 Summary of Total Ending Funds (Budgetary Basis)

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

Fund Name	2019 Beg Funds	Revenues	Transfers In	Total Uses *	Net	2019 End Funds
Capital Projects Fund	14,746,382	5,726,213	36,360,981	43,925,520	(1,838,326)	12,908,056
Community Development Fund	-	4,643,050	278,733	4,921,783	-	-
Conservation Trust Fund	1,501,429	3,444,000	-	4,216,350	(772,350)	729,079
Cultural Services Fund	1,296,340	1,120,350	2,234,537	3,213,191	141,696	1,438,036
Debt Service (SID) Fund	27,223	148,863	-	176,086	(27,223)	-
Designated Revenues Fund	8,912,210	6,253,448	443,863	8,146,923	(1,449,612)	7,462,598
Development Review Fund	10,584,458	16,818,864	-	16,524,298	294,566	10,879,024
Enhanced E-911 Fund	6,998,733	5,196,767	4,354,886	9,915,116	(363,463)	6,635,270
Fleet Management Fund	589,487	9,310,573	254,000	9,845,139	(280,566)	308,921
General Fund	65,026,051	349,898,357	2,156,909	362,689,376	(10,634,110)	54,391,941
Gifts & Grants Fund	1,022,715	6,224,646	-	6,510,050	(285,404)	737,311
Golf Courses Fund	2,666,632	8,190,300	150,000	8,070,246	270,054	2,936,686
Marijuana Tax Revenue Fund	2,164,666	10,641,787	-	11,600,912	(959,125)	1,205,541
Open Space Fund	2,719,169	9,359,469	-	10,799,352	(1,439,883)	1,279,286
Parking and Mobility Fund	-	494,500	552,265	1,046,765	-	-
Parks Development Fund	9,750,857	1,476,750	-	2,367,474	(890,724)	8,860,133
Recreation Fund	1,053,436	7,448,361	5,939,530	13,857,817	(469,926)	583,510
Risk Management Fund	3,822,981	11,429,435	63,000	11,626,609	(134,174)	3,688,807
Wastewater Fund	20,461,962	80,207,118	-	70,206,845	10,000,273	30,462,235
Water Fund	51,291,916	162,920,102	500,000	152,900,909	10,519,193	61,811,109
Total	\$204,636,647	\$700,952,953	\$53,288,704	\$752,560,761	\$1,680,896	\$206,317,543

* Total Uses include transfers out.

Attachment 3

Expenditure Summary: All Funds

Fund Name	2016 Operating	2016 Capital	2016 Actual	2017 Operating	2017 Capital	2017 Actual
Non-General Fund						
Abatement Fund	364,970	-	364,970	-	-	-
Capital Projects Fund	-	52,369,505	52,369,505	-	60,862,525	60,862,525
Community Development Fund	6,298,494	-	6,298,494	5,966,268	-	5,966,268
Conservation Trust Fund	1,010,600	1,899,831	2,910,431	1,007,207	1,950,048	2,957,255
Cultural Services Fund	2,741,312	-	2,741,312	2,845,284	-	2,845,284
Debt Service (SID) Fund	298,919	-	298,919	423,100	-	423,100
Designated Revenues Fund	6,305,401	-	6,305,401	5,705,830	-	5,705,830
Development Review Fund	15,481,566	-	15,481,566	16,137,750	-	16,137,750
Enhanced E-911 Fund	6,742,160	3,313,900	10,056,060	7,017,204	2,626,992	9,644,196
Fleet Management Fund	8,746,660	-	8,746,660	8,681,455	-	8,681,455
Gifts & Grants Fund	3,469,172	2,995,488	6,464,660	3,807,555	1,681,217	5,488,772
Golf Courses Fund	7,837,021	350,000	8,187,021	7,861,983	350,000	8,211,983
Marijuana Tax Revenue Fund	-	-	-	6,362,209	-	6,362,209
Open Space Fund	4,327,771	3,091,817	7,419,588	4,486,253	2,357,500	6,843,753
Parking and Mobility Fund	-	-	-	809,260	-	809,260
Parks Development Fund	83,623	(52,244)	31,379	85,159	966,751	1,051,910
Recreation Fund	10,210,707	-	10,210,707	11,211,010	-	11,211,010
Risk Management Fund	9,430,717	-	9,430,717	10,701,150	-	10,701,150
Wastewater Fund	80,257,427	22,824,952	103,082,379	53,045,545	30,379,073	83,424,618
Water Fund	636,063,201	62,219,271	698,282,472	77,848,713	63,015,631	140,864,344
Total Non-General Fund	\$799,669,721	\$149,012,520	\$948,682,241	\$224,002,935	\$164,189,737	\$388,192,672
General Fund	324,431,696	-	324,431,696	326,773,840	-	326,773,840
Total Budget	\$1,124,101,417	\$149,012,520	\$1,273,113,937	\$550,776,775	\$164,189,737	\$714,966,512

Attachment 3

Expenditure Summary: All Funds

Fund Name	2018 Operating	2018 Capital	2018 Projection	2019 Operating	2019 Capital	2019 Adopted
Non-General Fund						
Abatement Fund	-	-	-	-	-	-
Capital Projects Fund	-	60,528,012	60,528,012	-	43,925,520	43,925,520
Community Development Fund	5,126,783	-	5,126,783	4,921,783	-	4,921,783
Conservation Trust Fund	1,241,419	2,473,000	3,714,419	1,313,850	2,902,500	4,216,350
Cultural Services Fund	2,887,265	-	2,887,265	3,213,191	-	3,213,191
Debt Service (SID) Fund	152,685	-	152,685	176,086	-	176,086
Designated Revenues Fund	7,164,177	-	7,164,177	8,146,923	-	8,146,923
Development Review Fund	17,090,331	-	17,090,331	16,524,298	-	16,524,298
Enhanced E-911 Fund	7,274,537	1,817,950	9,092,487	8,099,366	1,815,750	9,915,116
Fleet Management Fund	8,926,858	-	8,926,858	9,845,139	-	9,845,139
Gifts & Grants Fund	3,966,103	14,200,629	18,166,732	6,510,050	-	6,510,050
Golf Courses Fund	7,671,577	250,000	7,921,577	7,820,246	250,000	8,070,246
Marijuana Tax Revenue Fund	10,815,814	-	10,815,814	11,600,912	-	11,600,912
Open Space Fund	4,890,400	4,223,667	9,114,067	5,167,468	5,631,884	10,799,352
Parking and Mobility Fund	1,114,610	-	1,114,610	1,046,765	-	1,046,765
Parks Development Fund	87,407	(29,589)	57,818	90,281	2,277,193	2,367,474
Recreation Fund	11,972,465	-	11,972,465	13,857,817	-	13,857,817
Risk Management Fund	10,806,675	-	10,806,675	11,626,609	-	11,626,609
Wastewater Fund	55,007,581	69,042,957	124,050,538	60,140,733	10,066,112	70,206,845
Water Fund	97,824,366	93,616,026	191,440,392	85,586,050	67,314,859	152,900,909
Total Non-General Fund	\$254,021,053	\$246,122,652	\$500,143,705	\$255,687,567	\$134,183,818	\$389,871,385
General Fund	338,274,900	-	338,274,900	362,689,376	-	362,689,376
Total Budget	\$592,295,953	\$246,122,652	\$838,418,605	\$618,376,943	\$134,183,818	\$752,560,761

Attachment 4

2018 Original To Projection Variance

Fund Name	2018 Original		2018 Original	2018 Projection		2018 Projection	Project/Orig Variance
	Operating	Capital		Operating	Capital		
Non-General Fund							
Capital Projects Fund	-	54,283,371	54,283,371	-	60,528,012	60,528,012	6,244,641
Community Development Fund	4,589,367	-	4,589,367	5,126,783	-	5,126,783	537,416
Conservation Trust Fund	1,244,482	2,473,000	3,717,482	1,241,419	2,473,000	3,714,419	(3,063)
Cultural Services Fund	3,000,049	-	3,000,049	2,887,265	-	2,887,265	(112,784)
Debt Service (SID) Fund	174,362	-	174,362	152,685	-	152,685	(21,677)
Designated Revenues Fund	7,561,552	-	7,561,552	7,164,177	-	7,164,177	(397,375)
Development Review Fund	15,336,329	-	15,336,329	17,090,331	-	17,090,331	1,754,002
Enhanced E-911 Fund	8,284,629	1,817,950	10,102,579	7,274,537	1,817,950	9,092,487	(1,010,092)
Fleet Management Fund	9,203,075	-	9,203,075	8,926,858	-	8,926,858	(276,217)
Gifts & Grants Fund	5,253,525	-	5,253,525	3,966,103	14,200,629	18,166,732	12,913,207
Golf Courses Fund	8,305,922	250,000	8,555,922	7,671,577	250,000	7,921,577	(634,345)
Marijuana Tax Revenue Fund	10,815,814	-	10,815,814	10,815,814	-	10,815,814	-
Open Space Fund	4,905,553	4,484,818	9,390,371	4,890,400	4,223,667	9,114,067	(276,304)
Parking and Mobility Fund	1,004,535	-	1,004,535	1,114,610	-	1,114,610	110,075
Parks Development Fund	87,762	211,757	299,519	87,407	(29,589)	57,818	(241,701)
Recreation Fund	12,032,934	-	12,032,934	11,972,465	-	11,972,465	(60,469)
Risk Management Fund	10,983,000	-	10,983,000	10,806,675	-	10,806,675	(176,325)
Wastewater Fund	56,587,148	69,042,957	125,630,105	55,007,581	69,042,957	124,050,538	(1,579,567)
Water Fund	100,066,861	73,716,026	173,782,887	97,824,366	93,616,026	191,440,392	17,657,505
Total Non-General Fund	\$259,436,899	\$206,279,879	\$465,716,778	\$254,021,053	\$246,122,652	\$500,143,705	\$34,426,927
General Fund	337,671,006	-	337,671,006	338,274,900	-	338,274,900	603,894
Total Budget	\$597,107,905	\$206,279,879	\$803,387,784	\$592,295,953	\$246,122,652	\$838,418,605	\$35,030,821

Attachment 5

General Fund Expenditures

Department	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
City Attorney	6,484,594	6,397,241	6,562,614	6,562,612	7,146,897
City Council	1,199,547	1,228,429	1,296,516	1,342,077	1,375,737
Civil Service Commission	881,254	975,862	977,462	977,462	997,301
Communications	3,042,453	3,192,778	3,366,145	3,405,110	3,990,188
Court Administration	9,572,813	9,295,570	9,669,718	9,669,718	10,000,215
Finance	6,589,571	8,649,710	7,708,450	7,412,247	7,123,639
Fire	47,086,601	49,302,360	51,300,162	52,723,463	58,624,301
General Management	3,083,144	3,650,015	8,542,052	8,469,159	9,272,368
Human Resources	6,670,840	6,406,632	2,309,853	2,408,299	2,562,615
Information Technology	9,066,357	10,158,619	10,831,812	10,787,796	13,519,944
Judicial	2,530,914	2,781,803	2,898,127	2,898,127	2,979,921
Library & Cultural Services	5,428,602	5,768,543	5,811,784	5,687,956	6,376,563
Neighborhood Services	6,414,320	5,645,104	5,534,608	5,292,789	6,936,783
Non-Departmental	70,524,460	61,122,461	60,704,669	61,944,350	61,074,794
Parks, Recreation & Open Space	13,739,776	13,275,188	13,881,388	13,665,054	14,750,357
Planning & Development Services	2,695,167	2,850,477	3,122,517	2,963,061	3,299,083
Police	95,910,888	102,296,743	107,447,261	107,495,911	114,224,673
Public Defender	907,367	897,500	1,060,907	1,060,907	1,382,466
Public Safety Communications	6,252,463	6,324,598	6,652,254	6,313,402	6,424,095
Public Works	26,350,565	26,554,207	27,992,707	27,195,400	30,627,436
Total General Fund Expenditures	\$324,431,696	\$326,773,840	\$337,671,006	\$338,274,900	\$362,689,376

Attachment 6

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

Significant Decreases in 2018 Funds Available		
Fund	Decrease	Comments
Marijuana Tax Revenue	\$ (1,003,121)	One-time funding for transportation maintenance projects
Water	\$ (37,186,769)	Capital spending of funds collected in prior years

Significant Increases in 2018 Funds Available		
Fund	Increase	Comments
Capital Projects	\$ 3,410,800	Primarily due to intergovernmental funds collected in 2018 and spent in 2019 and in the out-years
General	\$ 5,223,351	Primarily due to additional revenue and personal services savings
Parks Development	\$ 2,548,598	Additional annexation and development revenue and low capital spending
Wastewater	\$ 6,209,430	Primarily due to borrowings of \$37.5 million for the Fitzsimons Peoria Stormwater project

Significant Planned Drawdowns of Funds Available in 2019		
Fund	Drawdown	Comments
Capital Projects	\$ (1,838,326)	High capital spending of funds collected in prior years
Designated Revenues	\$ (1,449,612)	Use of funds for incentive payments, as well as certain surcharge programs continuing to draw down funds
General	\$ (10,634,110)	Primarily due to one-time funds for various purposes, as detailed in Attachment 8
Open Space	\$ (1,439,883)	Capital spending of funds collected in prior years

Significant Planned Increases in Funds Available in 2019		
Fund	Increase	Comments
Wastewater	\$ 10,000,273	Primarily due to lower level of capital spending
Water	\$ 10,519,193	Primarily due to a lower level of capital spending

Attachment 7 - Significant Base Budget Adjustments, Non-General Fund

Attachment 7 Significant Base Budget Adjustments, Non-General Fund

Fund	Item	Amount	Description
Community Development	Other Adjustments	\$ (4,631,486)	Removal of 2018 adjustments to align CDBG, HOME, and NSP budgets to anticipated funding; new amendments adjust appropriations to 2019 projected levels
Development Review	One-Time Expenditures	\$ (789,961)	Removal of 2018 adjustments including the workflow system replacement, positive timekeeping, and PCI compliance
	Other Adjustments	\$ 391,169	Adjust budget to accommodate anticipated increases in credit card fees, fleet, and risk internal services; increase in the DRF overhead charge and allocated personal services (admin) adjustments
Enhanced E-911	One-Time Expenditures	\$ (185,641)	Removal of 2018 adjustments for Public Safety Communications career progressions
	Personal Services Adjustments	\$ 162,561	Adjust budget for 2019 Public Safety Communications career progressions
Fleet Management	Other Adjustments	\$ 125,674	Adjust budget to accommodate anticipated increases of fuel and vehicle maintenance expenditures
Marijuana Tax Revenue	One-Time Expenditures	\$ (4,565,814)	Removal of 2018 adjustments for concrete/asphalt and homelessness projects; new amendments will adjust appropriation to 2019 levels for planned homelessness projects
Recreation	One-Time Expenditures	\$ (149,500)	Removal of 2018 adjustments for credit card fees and dance events at Moorhead Recreation Center
	Other Adjustments	\$ 792,557	Adjust budget to accommodate partial-year funding of Central Recreation Center
	Personal Services Adjustments	\$ 153,974	Primarily the citywide temp and OT pay increase and minimum wage increase
Risk Management	Other Adjustments	\$ 591,348	Adjust budget to accommodate anticipated increases in liability claims in 2019
Wastewater	Other Adjustments	\$ 1,848,746	Primarily utility increases
Water	One-Time Expenditures	\$ (18,176,108)	Removal of 2018 adjustments for PCI compliance, lead pipe inspection program, and loan to Wastewater Fund for Southeast Area Maintenance Facility
	Other Adjustments	\$ 632,659	Primarily due to increases in utilities, allocated admin, and risk charges, partially offset by a decrease in debt service

Attachment 8

Amendments Associated with Safe City Goal

Fund/Department	Amendment	FTE	Ongoing	One-Time
General Fund Amendments				
City Attorney	Add 4.0 FTE Prosecutors for Body-Worn Camera Workload	4.00	\$ 386,631	\$ -
Court Administration	Conversion of Full-Time Contingent Positions to FTE	2.00	67,605	-
Fire	Add 16.0 FTE Firefighters at Fire Station 17 Serving Cross Creek/Traditions/Adonea/Harmony (Temporary Station Included in CPF)	16.00	1,381,971	910,224
	Add 1.0 FTE Staffing Coordinator	1.00	75,463	-
	System Replacement of Cardiac Monitors	-	-	790,904
	Paramedic School Enhancements	-	-	400,000
	Bunker Gear Cleaning Contract	-	80,000	-
General Management	Additional Funding for Police Vehicle Replacement (2019 and 2020)	-	-	500,000
Police	Add 15.0 FTE Officers and Equipment	15.00	1,414,175	495,397
	Add 4.0 FTE Body-Worn Camera Technicians	4.00	243,278	3,940
	Add 1.0 FTE Records Technician	1.00	68,946	-
	Regional Crime Lab DNA Criminalist and Aurora-Specific Consumable Supplies	1.00	309,454	-
Public Works	AMC Security Contract	-	91,000	-
	General Fund Amendment Total	44.00	\$ 4,118,523	\$ 3,100,465
City Council Amendments to General Fund Proposed Budget				
Fire	Add Northeast Area Truck Company Partially Offset with SAFER Grant Funds	16.00	\$ 1,349,120	\$ 588,956
Non-Departmental	Police Money Purchase Plan 1/2 Percent Employer Contribution with Employee Match (One-Time)	-	-	334,000
Public Defender	Add 2.0 FTE Deputy Public Defender, 1.0 FTE Legal Secretary, and 1.0 FTE Investigator	4.00	5,825	299,868
	City Council Amendment Total	20.00	\$ 1,354,945	\$ 1,222,824
	Total General Fund Adjustments	64.00	\$ 5,473,468	\$ 4,323,289
Other Funds Amendments				
Designated Revenues Fund				
Police	Regional Crime Lab DNA Consumables and Legal Fees (Participating Agencies Portion)	-	\$ 429,849	\$ -
	Other Funds Total	-	\$ 429,849	\$ -

Attachment 8

Amendments Associated with Safe City Goal

Fund/Department	Amendment	FTE	Ongoing	One-Time
City Council Amendments to Other Funds Proposed Budget				
Gifts and Grants Fund				
Fire	Add Northeast Area Truck Company Partially Offset with SAFER Grant Funds	-	\$ 1,050,264	\$ -
City Council Amendment Total		-	\$ 1,050,264	\$ -
Safe Community Total		64.00	\$ 6,953,581	\$ 4,323,289

Attachment 8

Amendments Associated with Intergovernmental Leaders Goal

Fund/Department	Amendment	FTE	Ongoing	One-Time
City Council Amendments to General Fund Proposed Budget				
Non-Departmental	Aurora Pride Donation (One-Time)	-	\$	20,000
	Boys and Girls Club Donation (One-Time)	-	-	75,000
	Procurement Technical Assistance Center Donation (PTAC) (One-Time)	-	-	50,000
	City Council Amendment Total	-	\$	145,000
Intergovernmental Leaders Total		-	\$	145,000

Attachment 8

Amendments Associated with Excellent Infrastructure Goal

Fund/Department	Amendment	FTE	Ongoing	One-Time
General Fund Amendments				
Public Works	Add 8.0 FTE for Northeast Area Street Operations Near Gaylord and Fire Station 16	8.00	\$ 448,722	\$ 1,172,350
	Add 1.0 FTE and Supplies for Facilities Operations-Costs for New Buildings	1.00	170,146	-
	Materials Lab Testing Equipment	-	-	60,000
	General Fund Amendment Total	9.00	\$ 618,868	\$ 1,232,350
Other Funds Amendments				
Wastewater Fund				
Aurora Water	Wastewater Asset Management	-	\$ 558,552	\$ -
	Wastewater Master Planning	-	343,578	-
	Add 1.0 FTE Human Resources Technician	0.40	37,299	-
	Add 1.5 FTE Administrative Positions	0.40	39,217	1,600
	Add 2.0 FTE Planning & Engineering Services Positions	0.80	76,162	15,504
	Add 2.0 FTE Water Utility Locators	0.80	56,126	30,806
	Technical Adjustment: FTE Allocation Between Funds	(0.30)	(6,617)	-
	Conversion of Full-Time Contingent Positions to FTE	0.15	9,100	-
Water Fund				
Aurora Water	Add 1.0 FTE Human Resources Technician	0.60	55,951	-
	Add 1.0 FTE Water Resources Specialist	1.00	73,177	1,000
	Add 1.0 FTE Water Utility Worker	1.00	59,752	900
	Add 1.5 FTE Administrative Positions	1.10	108,749	2,400
	Add 2.0 FTE Planning & Engineering Services Positions	1.20	113,483	24,018
	Add 2.0 FTE Water Utility Locators	1.20	84,184	46,210
	Add 3.0 FTE Regulatory Positions	3.00	179,966	5,700
	Conversion of Full-Time Contingent Positions to FTE	1.85	102,859	-
	Technical Adjustment: FTE Allocation Between Funds	0.30	6,617	-
	Lead Pipe Program	-	-	1,000,000
Total Other Funds		13.50	\$ 1,898,155	\$ 1,128,138
Excellent Infrastructure Total		22.50	\$ 2,517,023	\$ 2,360,488

Attachment 8

Amendments Associated with Quality of Life Goal

Fund/Department	Amendment	FTE	Ongoing	One-Time
General Fund Amendments				
Library & Cultural Services	Returned Materials Sorting Equipment at Central	-	\$ -	\$ 150,000
	Library System Security Cameras Upgrade and Expansion	-	-	50,000
	Increase Outreach Library Assistant Position from 0.5 FTE to 1.0 FTE	0.50	28,643	-
	Conversion of Full-Time Contingent Positions to FTE	1.00	2,228	-
	Increase Library Materials Budget One-Time	-	-	250,000
Neighborhood Services	Affordable Housing Seed Funds (2019 and 2020)	-	100,000	1,000,000
	Move 2.0 FTE Code Enforcement Officers from CDBG to the General Fund	2.00	148,043	-
	Move Animal Services Dispatch Operations to Public Safety Communications - Pilot	-	-	32,500
	Race Forum Series	-	10,000	-
Parks, Recreation & Open Space	Trash Truck Purchase for Parks Operations and Management Division	-	15,000	110,000
	Aurora Reservoir Wi-Fi Installation at Marina and Miscellaneous Equipment Purchases	-	-	48,000
	Eliminate 3.0 Vacant General Fund FTE - Aurora RTD Light Rail Line Maintenance Positions	(3.00)	(189,276)	-
	Arapahoe County IGA Renegotiation -Transfer 1.5 FTE Parks Maintenance Positions to General Fund	1.50	91,200	-
	Selective Seasonal Employee Wage Increases- To Attract and Retain Staff	-	50,300	-
Planning & Development Services	Affordable Housing Study - Phase II	-	-	75,000
General Fund Amendment Total		2.00	\$ 256,138	\$ 1,715,500
City Council Amendments to General Fund Proposed Budget				
Library & Cultural Services	Additional One-Time Funding for Little Libraries	-	\$ -	\$ 10,000
City Council Amendment Total		-	\$ -	\$ 10,000
Total General Fund Adjustments		2.00	\$ 256,138	\$ 1,725,500

Attachment 8

Amendments Associated with Quality of Life Goal

Fund/Department	Amendment	FTE	Ongoing	One-Time
Other Funds Amendments				
Community Development Fund				
Neighborhood Services	Move 2.0 FTE Code Enforcement Officers from CDBG to the General Fund	(2.00)	\$ -	\$ -
	Appropriation for Anticipated for CDBG Funded Programs	-	2,974,239	-
	Appropriation for Anticipated for HOME Funded Programs	-	1,917,544	-
	Appropriation for Anticipated for NSP Funded Programs	-	30,000	-
Conservation Trust Fund				
Parks, Recreation & Open Space	Selective Seasonal Employee Wage Increases- To Attract and Retain Staff	-	2,300	-
	Conversion of Full-Time Contingent Positions to FTE	0.50	8,645	-
Cultural Services Fund				
Library & Cultural Services	Public Art Deferred Maintenance Funding	-	-	90,000
	Conversion of Full-Time Contingent Positions to FTE	1.00	4,851	-
Designated Revenues Fund				
Parks, Recreation & Open Space	Arapahoe County IGA Renegotiation -Transfer 1.5 FTE Parks Maintenance Positions to General Fund	(1.50)	(91,200)	-
	Selective Seasonal Employee Wage Increases- To Attract and Retain Staff	-	5,900	-
	Forestry Maintenance and Operations Positions	3.00	193,701	-
	Conversion of Full-Time Contingent Positions to FTE	2.00	20,016	-
Gift and Grants Fund				
Neighborhood Services	Add 1.0 FTE Animal Evaluation and Transfer Coordinator	1.00	62,909	-
Golf Fund				
Parks, Recreation & Open Space	Eliminate 1.0 Vacant Saddle Rock Golf Course Position	(1.00)	(72,916)	-
	Fitzsimons Golf Course Closure - Eliminate and Redistribute Remaining Operating Appropriation	(4.00)	(680,460)	-
	Selective Seasonal Employee Wage Increases To Attract and Retain Staff	-	33,900	-
Marijuana Tax Revenue Fund				
General Management	Homelessness Projects	-	2,118,194	1,232,718

Attachment 8

Amendments Associated with Quality of Life Goal

Fund/Department	Amendment	FTE	Ongoing	One-Time
Open Space Fund				
Parks, Recreation & Open Space	Selective Seasonal Employee Wage Increases To Attract and Retain Staff	-	40,700	-
	Plains Conservation Center Naturalist Position	1.00	73,178	-
	Conversion of Full-Time Contingent Positions to FTE	0.50	7,804	-
Recreation Fund				
Parks, Recreation & Open Space	Meadowood Recreation Center Entry Area Improvements	-	-	50,000
	Selective Seasonal Employee Wage Increases To Attract and Retain Staff	-	69,860	-
	Other Funds Total	0.50	\$ 6,719,165	\$ 1,372,718
City Council Amendments to Other Funds Proposed Budget				
Marijuana Tax Revenue Fund				
Non-Departmental	Southeast Recreation Center Debt Service Payment	-	\$ 2,000,000	\$ -
	City Council Amendment Total	-	\$ 2,000,000	\$ -
Quality of Life Total		2.50	\$ 8,975,303	\$ 3,098,218

Attachment 8

Amendments Associated with Business and Development Goal

Fund/Department	Amendment	FTE	Ongoing	One-Time
General Fund Amendments				
Planning & Development Services	Add 0.5 FTE Retail Project Manager	0.50	\$ -	\$ -
Public Works	Move 1.0 FTE Engineering Supervisor from the General Fund to the Development Review Fund in Public Works and Add 1.0 FTE Project Engineer to General Fund	0.00	-	-
General Fund Amendment Total		0.50	\$ -	\$ -
Other Funds Amendments				
Development Review Fund				
Information Technology	Add 3.0 FTE and Other Expenses for Accela	3.00	\$ 495,615	\$ 388,158
Planning & Development Services	Conversion of Full-Time Contingent Positions to FTE	2.00	-	-
Public Works	Add 1.0 FTE Project Engineers in the Development Review Fund	1.00	119,073	-
	Move 1.0 FTE Engineering Supervisor from the General Fund to the Development Review Fund in Public Works and Add 1.0 FTE Project Engineer to General Fund	1.00	149,489	-
	Conversion of Full-Time Contingent Positions to FTE	10.00	60,497	-
Total Other Funds		17.00	\$ 824,674	\$ 388,158
City Council Amendments to Other Funds Proposed Budget				
Development Review Fund				
Planning & Development Services	Add 1.0 FTE Senior Planner	1.00	\$ 105,398	\$ -
City Council Amendment Total		1.00	\$ 105,398	\$ -
Business and Development Total Total		18.50	\$ 930,072	\$ 388,158

Attachment 8

Amendments Associated with Well-Managed City Goal

Fund/Department	Amendment	FTE	Ongoing	One-Time
General Fund Amendments				
Communications	Census 2020	-	\$ -	\$ 148,000
	Mailing Equipment	-	2,700	25,121
	Contract Producer Conversion to FTE	1.00	23,000	-
	Conversion of Full-Time Contingent Positions to FTE	1.00	8,936	-
Finance	Add 1.0 FTE Licensing Field Officer Covered By Compliance Revenue	1.00	86,170	30,000
	Conversion of Full-Time Contingent Positions to FTE	0.50	-	-
General Management	Translation Services for City Council Meetings	-	14,400	-
	Conversion of Full-Time Contingent Positions to FTE	1.50	17,621	-
Human Resources	Volunteer Background Screening Integration	-	5,000	10,000
	Add 1.0 FTE Human Resources Technician (funded by Water Fund)	-	-	-
	Software Solution for Risk Management	-	-	125,000
	Conversion of Full-Time Contingent Positions to FTE	1.00	46,100	-
Information Technology	Fiber Infrastructure - 6th Ave/Mississippi	-	-	515,947
	IT One-Time Project Implementaion	-	-	500,000
	Add 1.0 FTE Database Administrator (DBA)	1.00	119,661	-
	Add 1.0 FTE Security Operations Engineer	1.00	100,619	-
	Conversion of Full-Time Contingent Positions to FTE	1.00	11,804	-
General Fund Amendment Total		9.00	\$ 436,011	\$ 1,354,068
City Council Amendments to General Fund Proposed Budget				
Communications	Add \$250,000 for Additional 1.0 FTE and Marketing Support	1.00	\$ 250,000	\$ -
Information	Add One-Time Funds for Smart Cities Phase One	-	-	150,000
Non-Departmental	Reduce Visit Aurora Transfer to Offset Communications Increase	-	(250,000)	-
City Council Amendment Total		1.00	\$ -	\$ 150,000
Total General Fund Adjustments		10.00	\$ 436,011	\$ 1,504,068

Attachment 8

Amendments Associated with Well-Managed City Goal

Fund/Department		Amendment	FTE	Ongoing	One-Time
Other Funds Amendments					
Fleet Management Fund					
General Management	Conversion of Full-Time Contingent Positions to FTE		1.00	\$ 74,905	\$ -
	Fleet Apprenticeship Pilot Program (2019 and 2020)		-	-	254,000
Development Review Fund					
Planning & Development Services	Census 2020		-	-	61,000
Risk Fund					
Human Resources	Software Solution for Risk Management		-	40,000	-
	Other Funds Total		1.00	\$ 114,905	\$ 315,000
	Well-Managed City Total		11.00	\$ 550,916	\$ 1,819,068

Attachment 8

Amendments Associated with Transfers Out to Other Funds

Fund/Department	Amendment	FTE	Ongoing	One-Time
General Fund Amendments				
Non-Departmental	Ward VI Site Remediation Transfer to Capital Projects Fund	-	\$ -	\$ 1,000,000
	South East Area Maintenance (SEAM) Fueling Station Transfer to Water Fund	-	-	500,000
	Art Maintenance Needs Transfer to Cultural Services	-	-	270,000
	Court Renovations Transfer to Capital Projects Fund	-	-	350,000
	Fleet Apprenticeship Pilot Program Transfer to Fleet Fund (2019 and 2020)	-	-	254,000
	General Fund Amendment Total	-	\$ -	\$ 2,374,000
City Council Amendments to General Fund Proposed Budget				
Non-Departmental	One-Time Transfer from General Fund to Capital Projects Fund for Disabled Adult Playground Equipment	-	\$ -	\$ 25,000
	One-Time Transfer from General Fund to Capital Projects Fund for Flashing Speed Signs (Traffic Calming)	-	-	200,000
	City Council Amendment Total	-	\$ -	\$ 225,000
Total Transfers Out		-	\$ -	\$ 2,599,000

Attachment 9

Staffing Summary by Fund

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Community Development Fund	22.20	22.20	20.20	20.20	18.20
Conservation Trust Fund	11.72	11.72	12.72	12.72	13.22
Cultural Services Fund	17.00	17.00	17.00	17.00	18.00
Designated Revenues Fund	35.61	30.61	32.86	32.86	36.36
Development Review Fund	109.00	109.00	109.00	109.00	127.00
Enhanced E-911 Fund	78.00	78.00	80.00	80.00	80.00
Fleet Management Fund	44.75	44.75	46.25	47.00	48.00
General Fund	1,999.55	2,055.55	2,094.50	2,096.09	2,181.59
Gifts & Grants Fund	6.40	5.40	5.40	5.40	6.40
Golf Courses Fund	38.00	38.00	38.00	38.00	33.00
Open Space Fund	32.48	33.48	33.48	33.48	34.98
Parking and Mobility Fund	0.00	1.00	3.00	3.00	3.00
Parks Development Fund	0.75	0.75	0.75	0.75	0.75
Recreation Fund	77.80	80.80	93.80	94.00	94.00
Risk Management Fund	10.00	10.00	10.00	10.00	10.00
Wastewater Fund	143.81	149.80	150.56	150.56	152.81
Water Fund	287.19	292.20	295.44	295.44	306.69
Grand Total	2,914.26	2,980.26	3,042.96	3,045.50	3,164.00

Attachment 10

Amendment Position Details by Fund

General Fund		
Department	FTE Change	Position Description
City Attorney	4.00	Add 4.0 FTE Prosecutors for Body-Worn Camera Workload
Communications	1.00	Contract Producer Conversion to FTE
	1.00	Conversion of Full-Time Contingent Positions to FTE
	1.00	Add \$250,000 for Additional 1.0 FTE and Marketing Support
Court Administration	2.00	Conversion of Full-Time Contingent Positions to FTE
Finance	1.00	Add 1.0 FTE Licensing Field Officer Covered By Compliance Revenue
	0.50	Conversion of Full-Time Contingent Positions to FTE
Fire	16.00	Add 16.0 FTE Firefighters at Fire Station 17 Serving Cross Creek/Traditions/Adonea/Harmony (Temporary Station included in CPF)
	1.00	Add 1.0 FTE Staffing Coordinator
	16.00	Add Northeast Area Truck Company Partially Offset with SAFER Grant Funds
General Management	1.50	Conversion of Full-Time Contingent Positions to FTE
Human Resources	1.00	Conversion of Full-Time Contingent Positions to FTE
Information Technology	1.00	Add 1.0 FTE Database Administrator (DBA)
	1.00	Add 1.0 FTE Security Operations Engineer
	1.00	Conversion of Full-Time Contingent Positions to FTE
Library and Cultural Services	0.50	Increase Outreach Library Assistant Position from 0.5 FTE to 1.0 FTE
	1.00	Conversion of Full-Time Contingent Positions to FTE
Neighborhood Services	2.00	Move 2.0 FTE Code Enforcement Officers from CDBG to the General Fund
Parks, Recreation, and Open Space	1.50	Transfer 1.5 FTE Parks Maintenance Positions from Designated Revenue due to IGA renegotiation
	-3.00	Eliminate 3.0 Vacant General Fund FTE - Aurora RTD Light Rail Line Maintenance Positions
Planning and Dev Svcs	0.50	Add 0.5 FTE Retail Project Manager
Police	15.00	Add 15.0 FTE Officers and Equipment
	4.00	Add 4.0 FTE Body-Worn Camera Technicians
	1.00	Add 1.0 FTE Colorado Open Records Act Records Technician
	1.00	Regional Crime Lab DNA Criminalist
Public Defender	4.00	Add 2.0 FTE Deputy Public Defender, 1.0 FTE Legal Secretary, and 1.0 FTE
Public Works	8.00	Add 8.0 FTE for Northeast Area Street Operations Near Gaylord and Fire Station 16
	1.00	Add 1.0 FTE and Supplies for Facilities Operations- Costs for New Buildings
Net FTE Additions, General Fund	85.50	

Attachment 10

Amendment Position Details by Fund

Non-General Fund		
Department	FTE Change	Position Description
Community Development Fund	-2.00	Move 2.0 FTE Code Enforcement Officers from CDBG to the General Fund (Neighborhood Services)
Conservation Trust Fund	0.50	Conversion of Full-Time Contingent Positions to FTE (PROS)
Cultural Services Fund	1.00	Conversion of Full-Time Contingent Positions to FTE (Library)
Designated Revenue Fund	3.00	Forestry Maintenance and Operations Positions (PROS)
	-1.50	Arapahoe County IGA Renegotiation -Transfer 1.5 FTE Parks Maintenance Positions to General Fund (PROS)
	2.00	Conversion of Full-Time Contingent Positions to FTE (PROS)
Development Review Fund	3.00	Add 3.0 FTE and Other Expenses for Accela (Information Technology)
	1.00	Add 1.0 Project Engineer to Development Review Fund (Public Works)
	1.00	Move 1.0 FTE Project Engineer from the General Fund to Development
	2.00	Conversion of Full-Time Contingent Positions to FTE (Planning)
	10.00	Conversion of Full-Time Contingent Positions to FTE (Public Works)
	1.00	Add 1.0 FTE Senior Planner
Fleet Management Fund	1.00	Conversion of Full-Time Contingent Positions to FTE (General Management)
Gifts and Grants Fund	1.00	Add 1.0 FTE Animal Evaluation and Transfer Coordinator (Neighborhood Services)
Golf Courses Fund	-4.00	Eliminate 4.0 FTE Vacant Fitzsimons Golf Positions (PROS)
	-1.00	Eliminate 1.0 Vacant Saddle Rock Golf Course Position (PROS)
Open Space Fund	1.00	Plains Conservation Center Naturalist Position (PROS)
	0.50	Conversion of Full-Time Contingent Positions to FTE (PROS)
Water/Wastewater Funds	1.00	Add 1.0 FTE Human Resources Technician (Aurora Water)
	1.50	Add 1.5 FTE Administrative Positions (Aurora Water)
	2.00	Add 2.0 FTE Planning & Engineering Services Positions (Aurora Water)
	2.00	Add 2.0 FTE Water Utility Locators (Aurora Water)
	1.00	Add 1.0 FTE Water Resources Specialist (Aurora Water)
	1.00	Add 1.0 FTE Water Utility Worker (Aurora Water)
	3.00	Add 3.0 FTE Regulatory Positions (Aurora Water)
	2.00	Conversion of Full-Time Contingent Positions to FTE (Aurora Water)
Net FTE Additions, Non-General Fund	33.00	

Attachment 11 - Capital Improvement Program Summary

Attachment 11

2016-2023 Capital Improvement Program Summary

Fund\Department	2016 Actual	2017 Actual	2018 Projected Budget	Five-Year Plan					Total Cost 2019 - 2023
				2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Capital Projects Fund</u>									
Aurora Water	50,000	0	0	0	0	0	0	0	0
Finance	143,871	155,004	715,614	164,046	168,967	174,036	179,257	184,635	870,941
Fire	960,000	2,000,000	2,000,000	2,800,000	2,000,000	2,000,000	2,000,000	2,000,000	10,800,000
Human Resources	399,248	410,640	418,153	419,087	431,660	444,610	457,949	471,688	2,224,994
Information Technology	1,762,762	696,000	622,644	426,000	426,000	426,000	426,000	426,000	2,130,000
Neighborhood Services	0	-38,193	0	0	0	0	0	0	0
Non-Departmental	4,795,965	2,498,995	1,853,199	3,976,961	2,071,528	2,047,284	1,779,357	1,765,273	11,640,403
Parks, Recreation & Open Space	7,030,276	8,591,127	1,189,888	1,663,947	1,290,505	1,292,125	1,293,810	1,295,563	6,835,950
Planning & Development Services	1,700,000	0	0	0	0	0	0	0	0
Police	0	0	1,309,220	0	0	0	0	0	0
Public Works	35,527,383	46,548,952	52,419,294	34,475,479	32,573,232	29,954,326	34,567,260	34,330,859	165,901,156
Total Capital Projects Fund	52,369,505	60,862,525	60,528,012	43,925,520	38,961,892	36,338,381	40,703,633	40,474,018	200,403,444
<u>Conservation Trust Fund</u>									
Parks, Recreation & Open Space	1,899,831	1,950,048	2,473,000	2,902,500	2,112,500	1,722,500	1,947,500	2,482,500	11,167,500
Total Conservation Trust Fund	1,899,831	1,950,048	2,473,000	2,902,500	2,112,500	1,722,500	1,947,500	2,482,500	11,167,500
<u>Enhanced E-911 Fund</u>									
Information Technology	3,313,900	2,626,992	1,817,950	1,815,750	1,813,000	2,217,000	2,442,250	2,938,750	11,226,750
Total Enhanced E-911 Fund	3,313,900	2,626,992	1,817,950	1,815,750	1,813,000	2,217,000	2,442,250	2,938,750	11,226,750
<u>Gifts & Grants Fund</u>									
Neighborhood Services	14,000	0	0	0	0	0	0	0	0
Parks, Recreation & Open Space	3,062,398	1,681,217	14,200,629	0	0	0	0	0	0
Public Works	-80,910	0	0	0	0	0	0	0	0
Total Gifts & Grants Fund	2,995,488	1,681,217	14,200,629	0	0	0	0	0	0
<u>Golf Courses Fund</u>									
Parks, Recreation & Open Space	350,000	350,000	250,000	250,000	250,000	700,000	250,000	250,000	1,700,000
Total Golf Courses Fund	350,000	350,000	250,000	250,000	250,000	700,000	250,000	250,000	1,700,000

Attachment 11 - Capital Improvement Program Summary

Attachment 11

2016-2023 Capital Improvement Program Summary

Fund\Department	2016 Actual	2017 Actual	2018 Projected Budget	Five-Year Plan					Total Cost 2019 - 2023
				2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Open Space Fund</u>									
Parks, Recreation & Open Space	3,091,817	2,357,500	4,223,667	5,631,884	4,426,450	4,507,617	4,425,583	4,845,148	23,836,682
Total Open Space Fund	3,091,817	2,357,500	4,223,667	5,631,884	4,426,450	4,507,617	4,425,583	4,845,148	23,836,682
<u>Parks Development Fund</u>									
Parks, Recreation & Open Space	-52,244	966,751	-29,589	2,277,193	212,200	308,400	0	0	2,797,793
Total Parks Development Fund	-52,244	966,751	-29,589	2,277,193	212,200	308,400	0	0	2,797,793
<u>Wastewater Fund</u>									
Aurora Water	22,824,952	30,379,073	69,042,957	10,066,112	18,106,867	22,529,870	19,969,962	19,048,957	89,721,768
Total Wastewater Fund	22,824,952	30,379,073	69,042,957	10,066,112	18,106,867	22,529,870	19,969,962	19,048,957	89,721,768
<u>Water Fund</u>									
Aurora Water	62,219,271	63,015,631	93,616,026	67,314,859	95,794,024	115,300,742	117,012,479	130,948,975	526,371,079
Total Water Fund	62,219,271	63,015,631	93,616,026	67,314,859	95,794,024	115,300,742	117,012,479	130,948,975	526,371,079
Total Capital Improvement Program	149,012,520	164,189,737	246,122,652	134,183,818	161,676,933	183,624,510	186,751,407	200,988,348	867,225,016

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	2018 Projected Budget	Five-Year Plan					Total Cost 2019 - 2023
		2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Capital Projects Fund</u>							
Finance	0	308	317	326	336	346	1,633
Fire	0	800,000	0	0	0	0	800,000
Human Resources	0	-11,611	-11,959	-12,317	-12,686	-13,067	-61,640
Non-Departmental	0	1,152,963	15,730	0	16,000	1,916	1,186,609
Parks, Recreation & Open Space	-597,437	376,622	3,180	4,800	6,485	8,238	399,325
Public Works	4,333,880	5,092,097	2,038,095	60,280	1,662,088	4,637,278	13,489,838
Total Capital Projects Fund	\$3,736,443	\$7,410,379	\$2,045,363	\$53,089	\$1,672,223	\$4,634,711	\$15,815,765
<u>Conservation Trust Fund</u>							
Parks, Recreation & Open Space	5,012	490,000	290,000	40,000	65,000	2,482,500	3,367,500
Total Conservation Trust Fund	\$5,012	\$490,000	\$290,000	\$40,000	\$65,000	\$2,482,500	\$3,367,500
<u>Enhanced E-911 Fund</u>							
Information Technology	0	0	0	25,000	-925,000	2,938,750	2,038,750
Total Enhanced E-911 Fund	\$0	\$0	\$0	\$25,000	(\$925,000)	\$2,938,750	\$2,038,750
<u>Gifts & Grants Fund</u>							
Parks, Recreation & Open Space	7,542,629	0	0	0	0	0	0
Total Gifts & Grants Fund	\$7,542,629	\$0	\$0	\$0	\$0	\$0	\$0
<u>Golf Courses Fund</u>							
Parks, Recreation & Open Space	-50,000	0	0	450,000	0	250,000	700,000
Total Golf Courses Fund	(\$50,000)	\$0	\$0	\$450,000	\$0	\$250,000	\$700,000
<u>Open Space Fund</u>							
Parks, Recreation & Open Space	-261,151	1,530,000	40,000	-168,400	40,000	4,845,148	6,286,748
Total Open Space Fund	(\$261,151)	\$1,530,000	\$40,000	(\$168,400)	\$40,000	\$4,845,148	\$6,286,748
<u>Parks Development Fund</u>							
Parks, Recreation & Open Space	-241,346	2,165,939	212,200	308,400	-1,700,000	0	986,539
Total Parks Development Fund	(\$241,346)	\$2,165,939	\$212,200	\$308,400	(\$1,700,000)	\$0	\$986,539

Attachment 12

Capital Amendment Summary by Fund and Department

Fund\Department	2018 Projected Budget	Five-Year Plan					Total Cost 2019 - 2023
		2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Wastewater Fund</u>							
Aurora Water	1,000,000	-19,279,198	-11,096,066	-11,718,145	3,334,429	19,048,957	-19,710,023
Total Wastewater Fund	\$1,000,000	(\$19,279,198)	(\$11,096,066)	(\$11,718,145)	\$3,334,429	\$19,048,957	(\$19,710,023)
<u>Water Fund</u>							
Aurora Water	18,900,000	-51,646,520	55,067,300	80,419,707	59,741,203	130,948,975	274,530,665
Total Water Fund	\$18,900,000	(\$51,646,520)	\$55,067,300	\$80,419,707	\$59,741,203	\$130,948,975	\$274,530,665
Total Funding Changes	\$30,631,587	(\$59,329,400)	\$46,558,797	\$69,409,651	\$62,227,855	\$165,149,041	\$284,015,944



City of Aurora, Colorado

2019 OPERATING AND CAPITAL
IMPROVEMENT BUDGET

PROFILE OF AURORA



2019 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 2017 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;
- Public Safety Group;
- Development Group; and
- Operations Group.

Aurora in Brief

The City of Aurora covers 160 square miles, establishes the eastern border of the metro-Denver area, and includes portions of Adams, Arapahoe, and Douglas Counties. The City has 84.7 square miles of developed land and 75.3 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: 374,154 (2017 est.)
Up 48,093 (14.7%) over 2010 Census

Housing Units: 142,326 (2017 est.)
Up 6,126 (4.5%) from 2010 Census

Age		Income/Employment		Education		Industrial Sectors	
Median Age	34.4	Income		Percent of Aurora's population 25 years and older with at least a:		Largest industries	Services; Trade (wholesale and retail); and Construction
% Between Ages		• Per Capita	\$29,099	• High School Diploma (or eqv.)	86.9%	Product Types	Software and systems; manufacturing; health care; financial services
• 19 and Under	27.5%	• Median House-	\$63,055	• Bachelor's Degree	30.3%		
• 20-34 years old	23.5%	hold		• Graduate Degree	9.8%		
• 35-64 years old	37.9%	Total Employment	205,419				
• 65 years and over	11.1%						

QUALITY OF LIFE

Home Values and Costs (2017)

Median home value	\$299,600
Median gross apartment rent (per month)	\$1,321

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	28	29
Middle	6	9
High	6	5
Non-Traditional	19	5
TOTAL	63	48

*Schools located in City of Aurora only.

TAXES

**Colorado
Personal Income Tax
4.63%**

**Colorado
Corporate Income Tax
4.63%**

2017 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

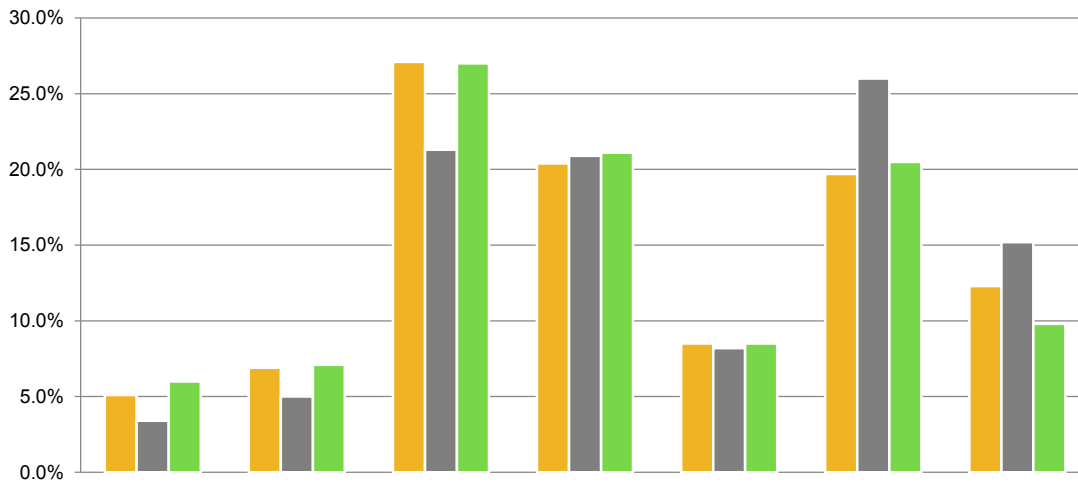
City Roadway Miles

- 136.9 miles of collector
- 814.3 miles of local
- 210.5 miles of private
- 161.6 miles of major
- 38.5 miles of minor
- 83.8 miles of highways

Total: 1,445.6 Miles

Educational Attainment

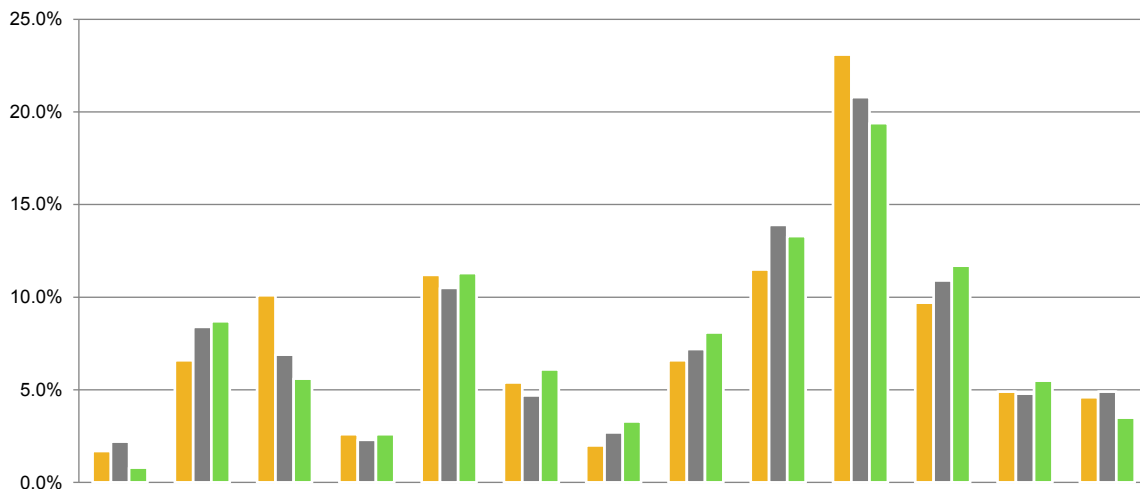
Source: 2017 American Community Survey One-Year Estimates, US Census Bureau



	<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	5.1%	6.9%	27.1%	20.4%	8.5%	19.7%	12.3%
Colorado	3.4%	5.0%	21.3%	20.9%	8.2%	26.0%	15.2%
Aurora	6.0%	7.1%	27.0%	21.1%	8.5%	20.5%	9.8%

Workforce by Industry

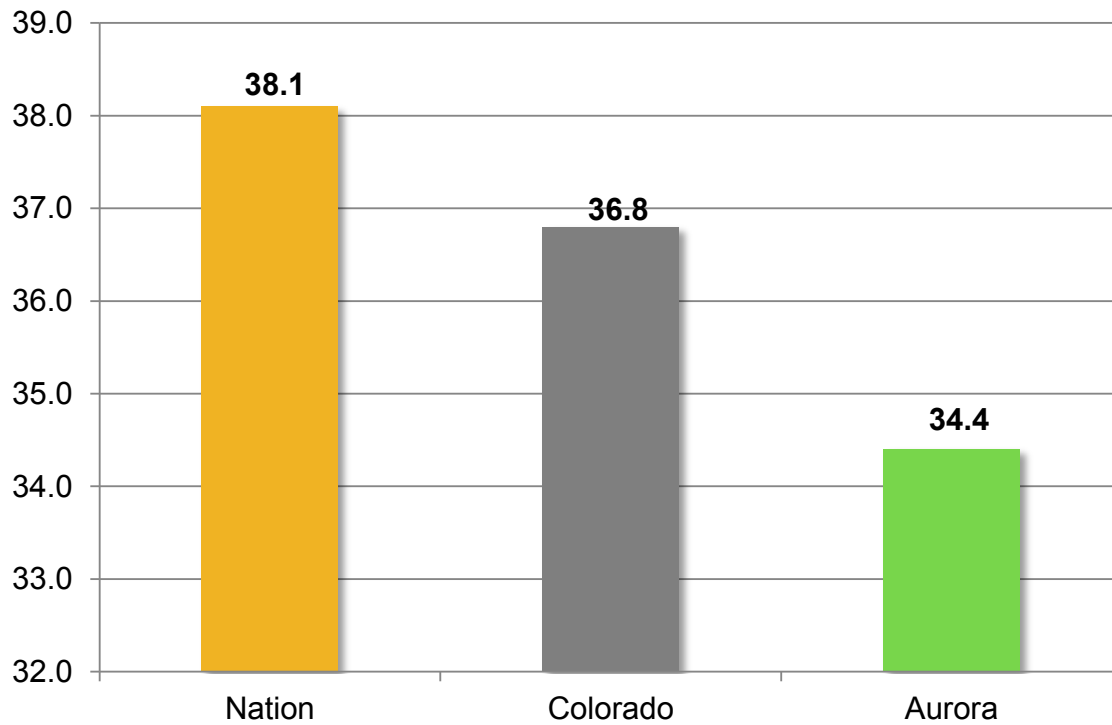
Source: 2017 American Community Survey One-Year Estimates, US Census Bureau



	Agriculture, forestry, fishing	Construction	Manufacturing	Wholesale trade	Retail trade	Transportation, warehousing, utilities	Information	Finance, insurance, real estate	Professional, scientific, management	Education, healthcare, social	Arts, recreation, entertainment	Other services, except Public administration	Public administration
Nation	1.7%	6.6%	10.1%	2.6%	11.2%	5.4%	2.0%	6.6%	11.5%	23.1%	9.7%	4.9%	4.6%
Colorado	2.2%	8.4%	6.9%	2.3%	10.5%	4.7%	2.7%	7.2%	13.9%	20.8%	10.9%	4.8%	4.9%
Aurora	0.8%	8.7%	5.6%	2.6%	11.3%	6.1%	3.3%	8.1%	13.3%	19.4%	11.7%	5.5%	3.5%

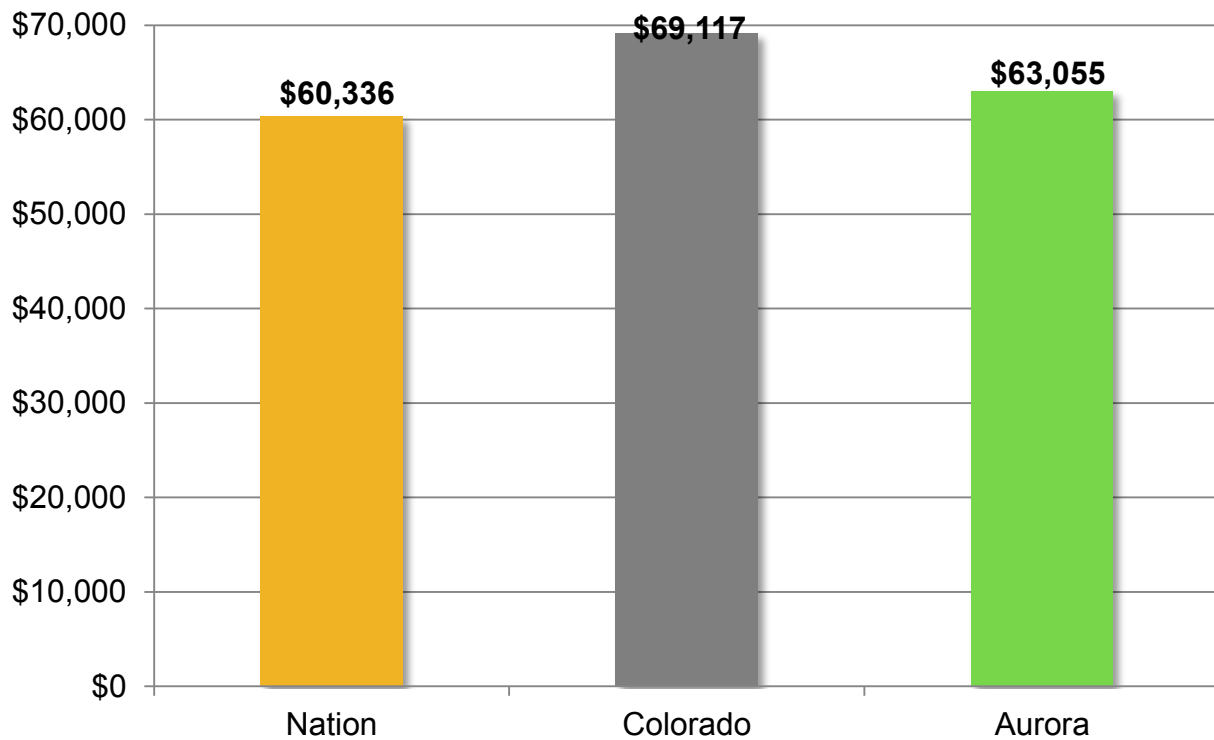
Median Age

Source: 2017 American Community Survey One-Year Estimates, US Census Bureau



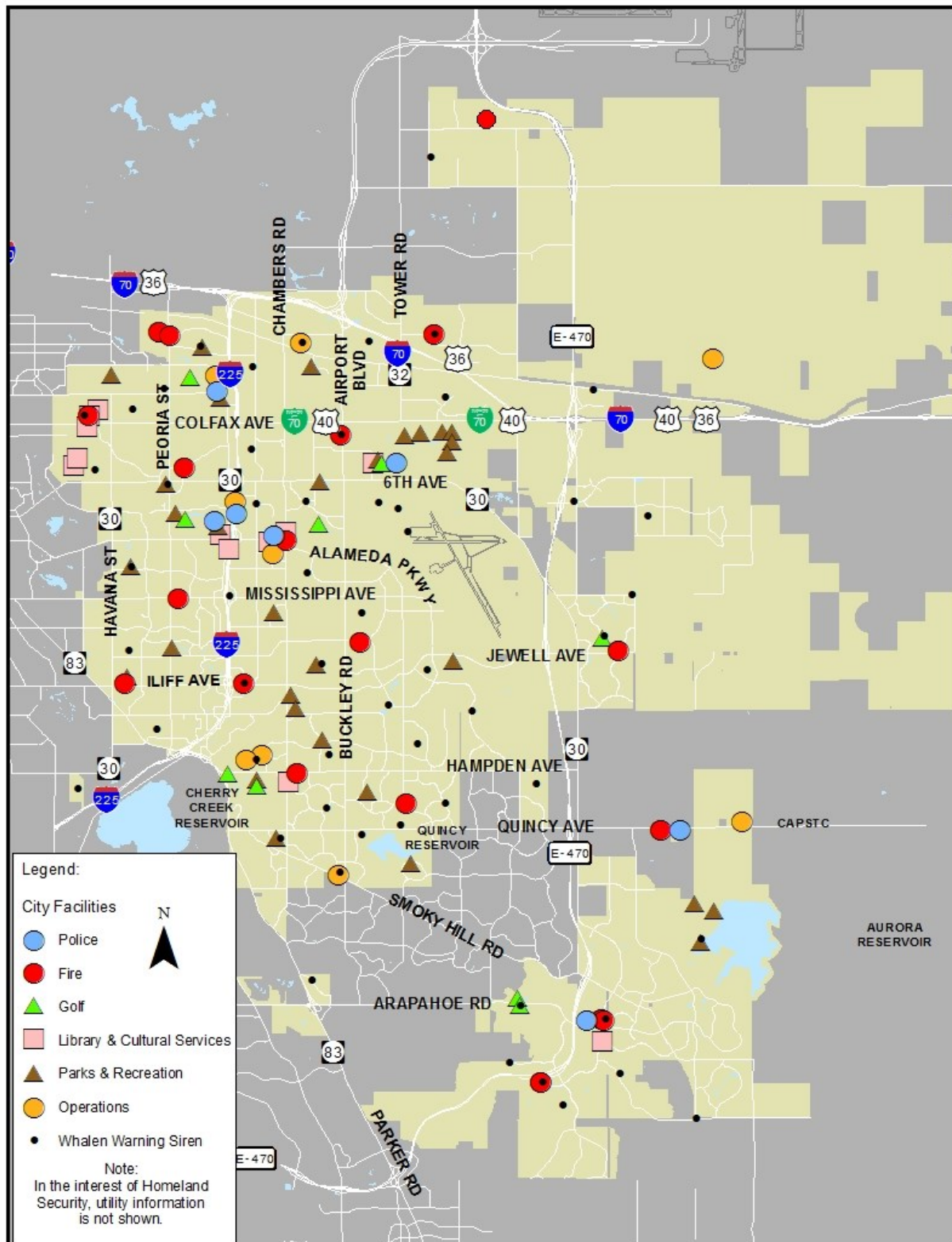
Median Household Income

Source: 2017 American Community Survey One-Year Estimates, US Census Bureau



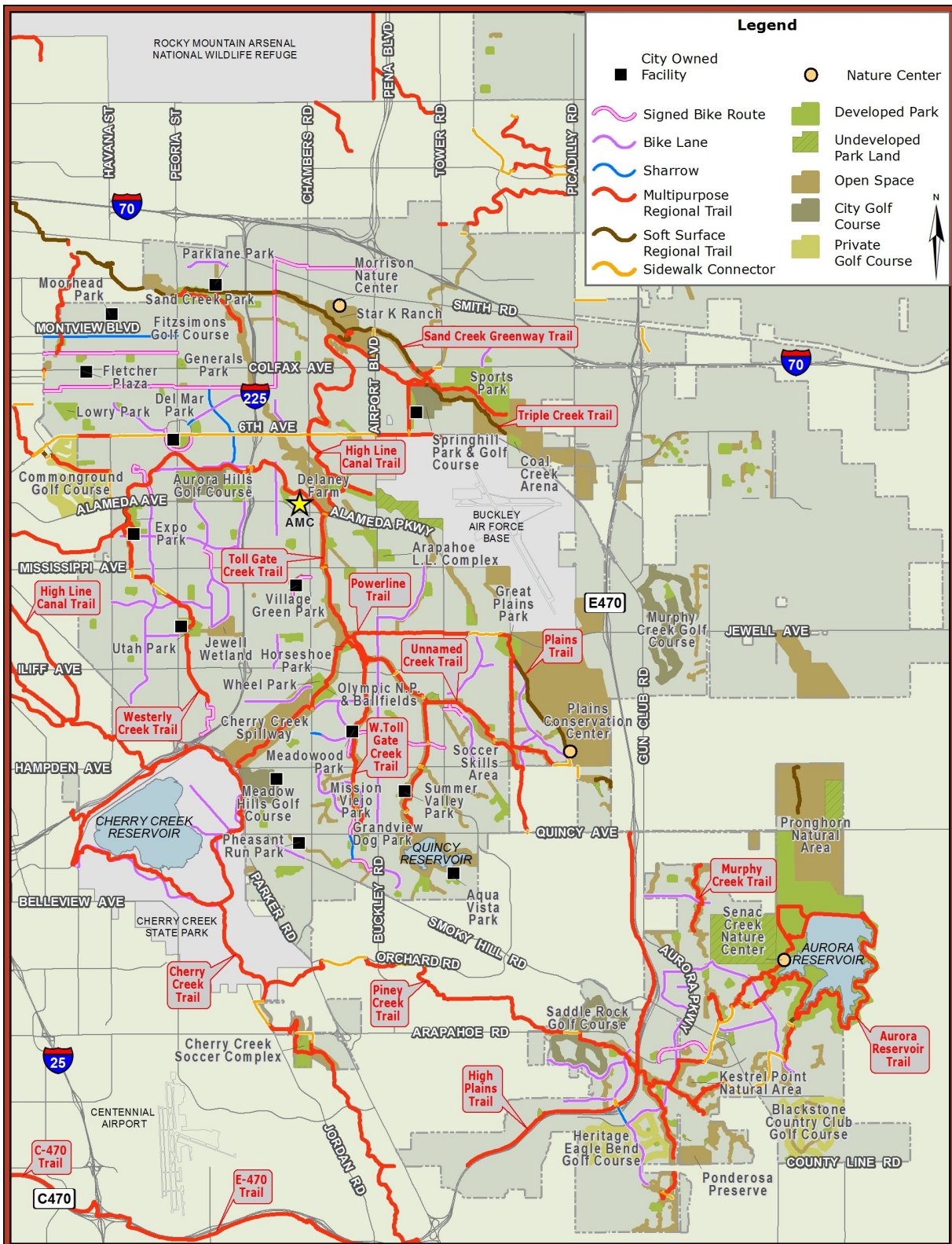
City Facilities

Source: City of Aurora Public Works Department



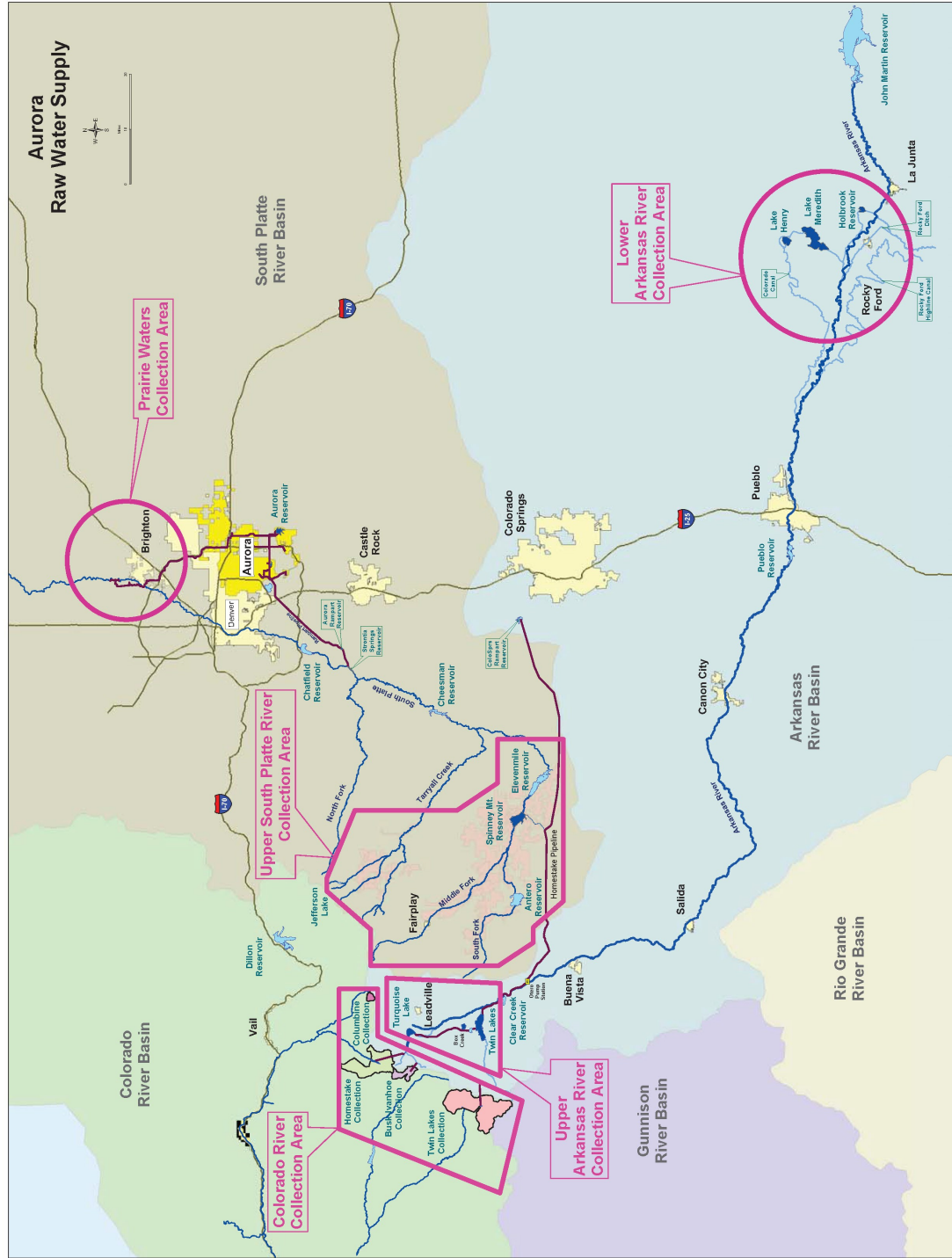
Parks, Recreation, and Open Space - Sites and Facilities

Source: City of Aurora PROS Department



Raw Water Supply

Source: Aurora Water



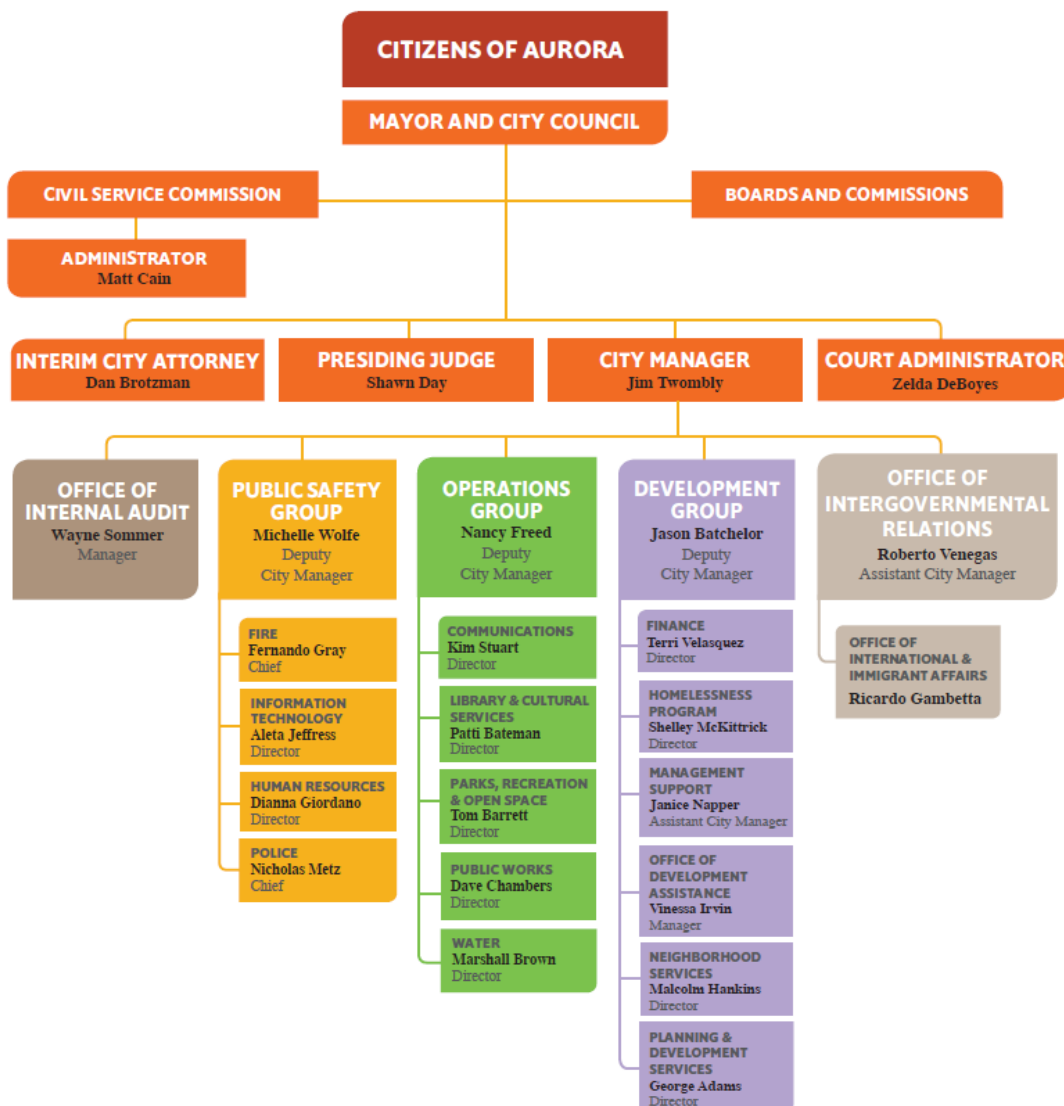
City of Aurora

SUMMARY

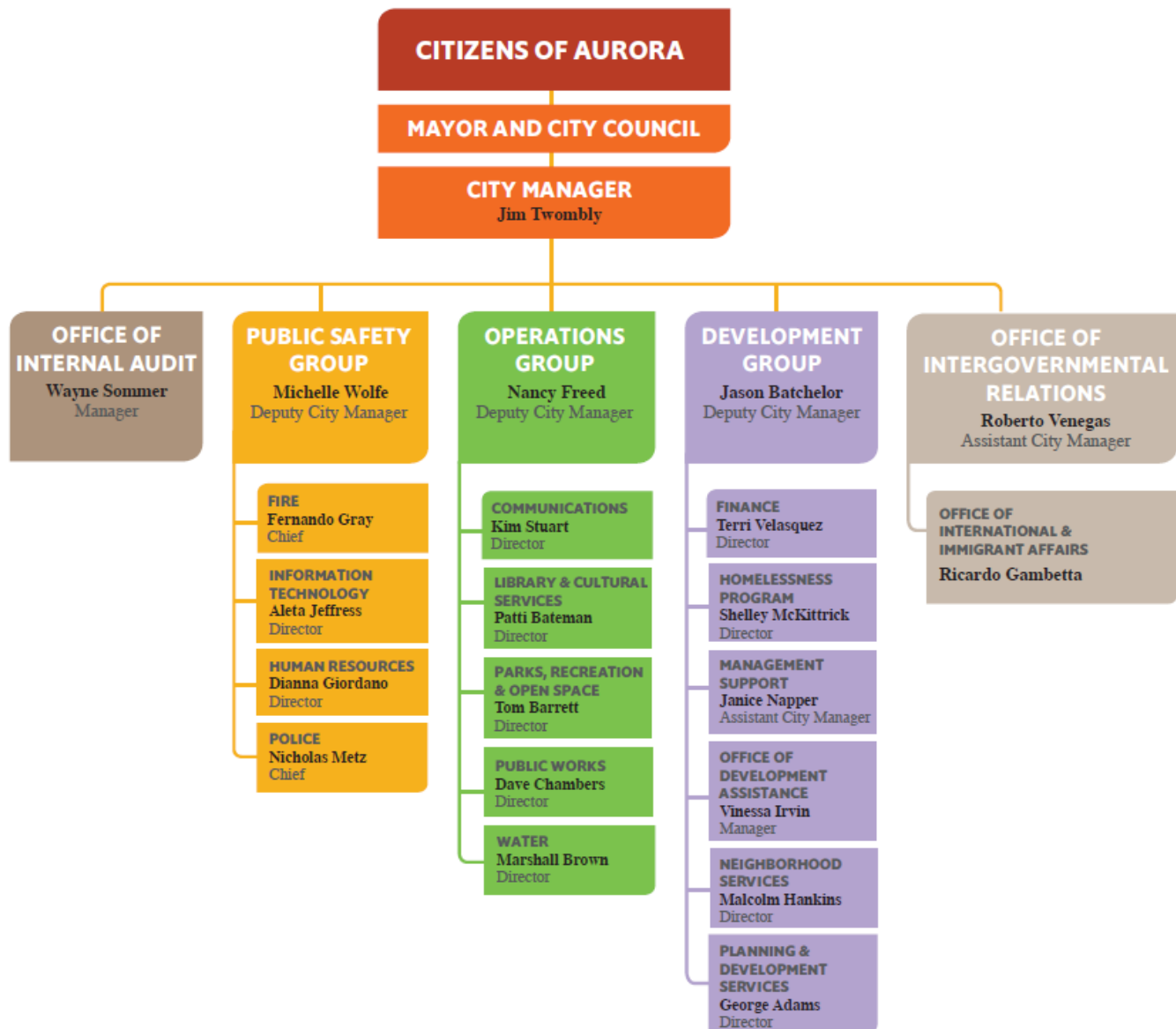
The City Council institutes policies that ensure city operations meet the needs of Aurora citizens. To carry out this mission, the city is structured into five organizational units:

- Council Appointees;
- City Manager's Office
- Public Safety Group
- Development Group; and
- Operations Group.

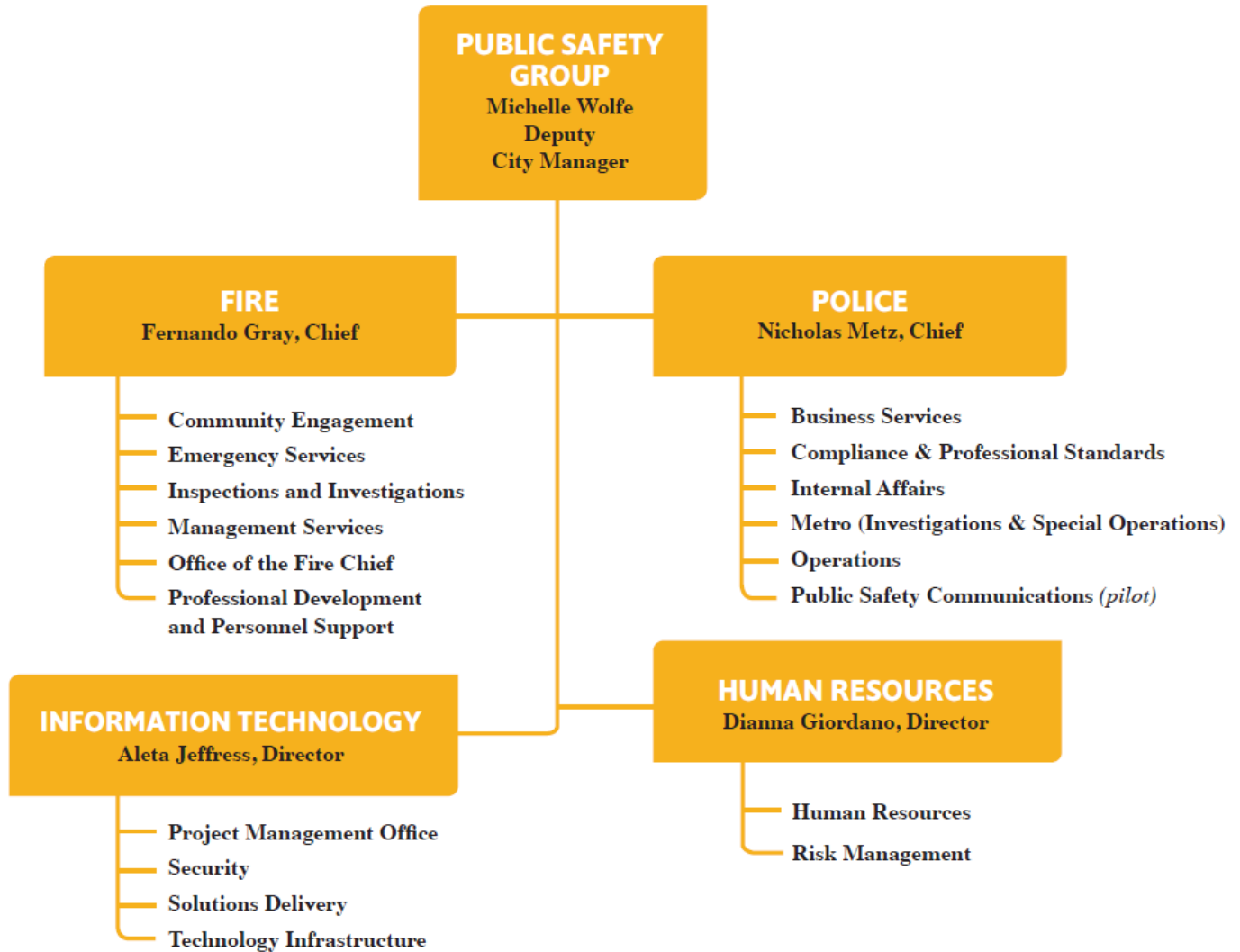
Organizational units are composed of departments, commissions, and other offices. These units are made up of divisions, which are comprised of numerous programs.



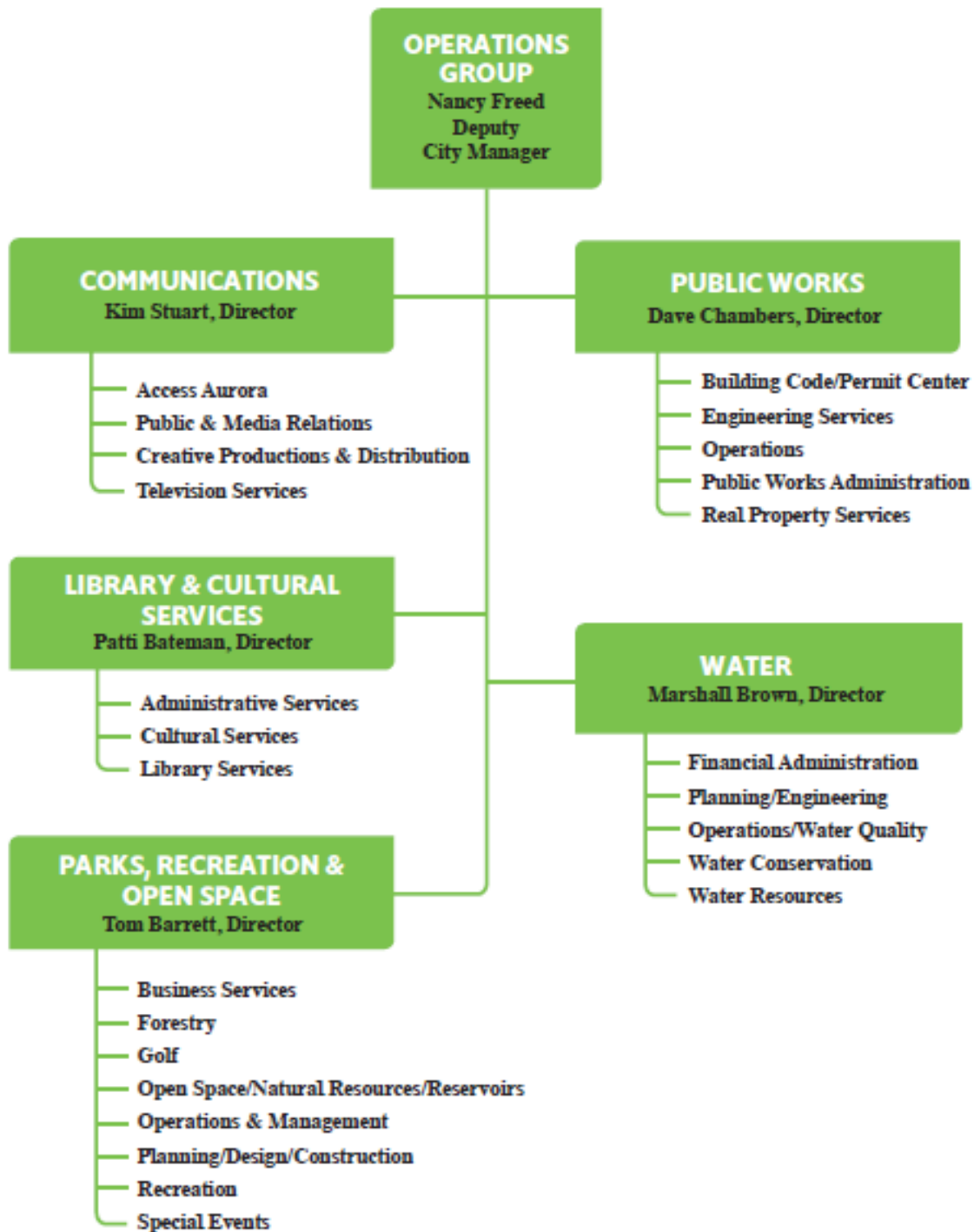
City Manager Organizational Structure



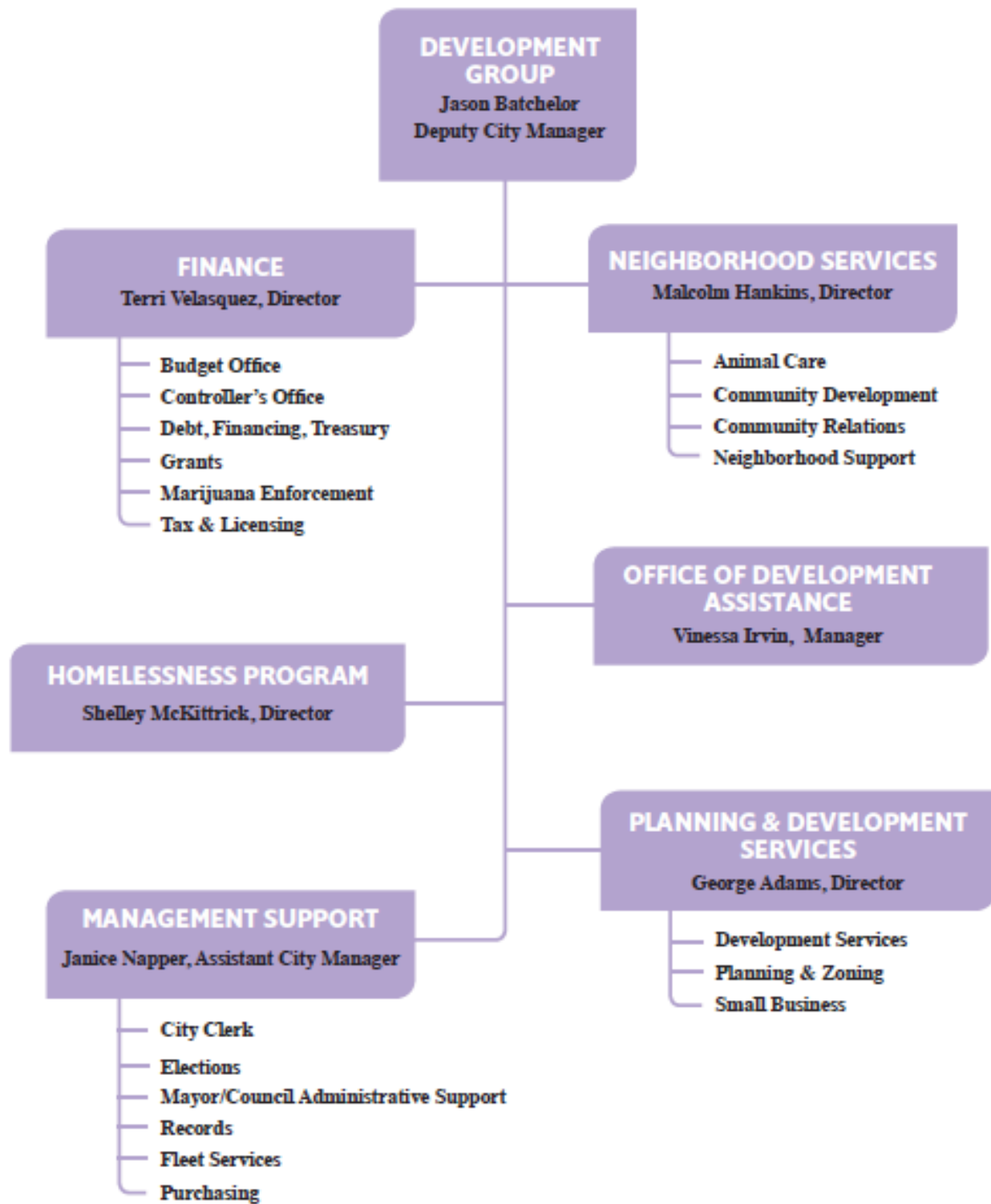
Public Safety Group



Operations Group



Development Group







City of Aurora, Colorado

2019 OPERATING AND CAPITAL
IMPROVEMENT BUDGET

GENERAL FUND REVENUES



2019 General Fund Revenue Overview

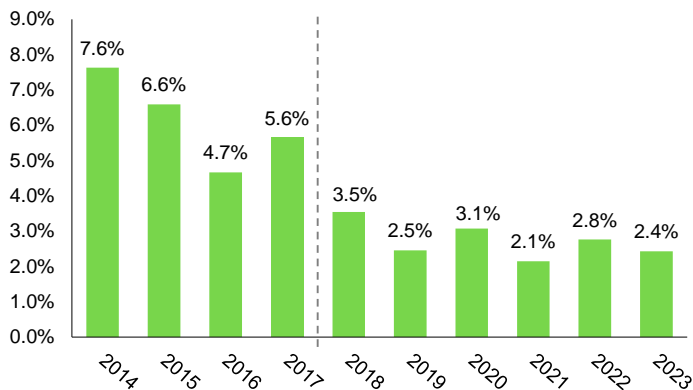
The City of Aurora General Fund revenue estimates are developed for the budget by the Office of Budget & Financial Planning (OBFP). In the months leading up to the budget process, several sources of historical and forecast data are considered and evaluated. The OBFP projects revenues for the budget using 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 was primarily sought at the 2018 Spring Economic Forum, hosted by the City of Aurora. At this event, several local experts from economic and development industries came together to voice their view of current economic conditions and the potential impact on the city's revenue sources.

The United States is currently poised to record the longest economic expansion following a major contraction in its history. The Congressional Budget Office expects inflation-adjusted GDP to grow by 3.1 percent in 2018 with the pace slowing to 2.4 percent in 2019 and slowing further to 1.6 percent in 2020. The Federal Reserve has raised short-term interest rates twice through June 2018 and has indicated intention to raise them twice more in the current year if the economy continues to expand as anticipated. Colorado's economy has outperformed the U.S. overall and continues to boast one of the lowest unemployment rates in the country. The Office of State Planning and Budgeting noted that growth in the state has been widespread across all industries and most regions, but tight labor and housing market conditions may prove to restrain growth in the out-years.

The local economy is reaping benefits from the state's strong economic performance and continued growth in population. Following an average annual growth rate of 5.9 percent over the last five years, General Fund revenue is expected to see moderate growth throughout 2018. As the economy matures, projections for 2019 and the long-range forecast assume that economic activity will expand at a modest pace and that related revenues will increase accordingly. The revenue growth presented in the 2019 budget incorporates current economic assumptions espoused by many local and national experts, as well as recent collection trends experienced by the city. The City of Aurora's Office of Budget and Financial Planning completed its current economic forecast in early July 2018. Unless otherwise noted, projections in this budget are based on information that was available at that time and do not reflect policy and economic changes that have occurred since.

Figure 1 on the following page summarizes the percentage change from year to year in the General Fund revenue over ten years, with 2014 through 2017 reflecting actual revenues received followed by projected collections for 2018 through 2023. The following discussion provides a summary of economic assumptions and analyzes the impact of national and state economic trends on the local economy. A review of Aurora's General Fund revenue performance and projections is provided in this section as well.

Figure 1. Total General Fund Revenue (% change)



The figures and narratives published in this document reflect the 2019 budget as adopted by City Council, including the 2018 projection prepared for the budget process. The 2018 projection reevaluates revenue expectations for the year and incorporates inevitable changes that occur each year after the budget is adopted. The City of Aurora's General Fund revenue details by source are provided in Attachment A and B to this General Fund Revenue Overview section.

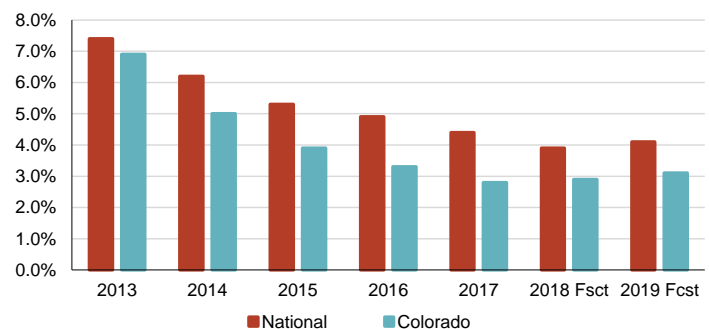
ECONOMIC OUTLOOK

The data presented in this section comes from several different sources including the Colorado Legislative Council, the Office of State Planning and Budgeting, the National Bureau of Labor Statistics, the National Bureau of Economic Analysis, the Colorado Department of Revenue, the Colorado Department of Local Affairs, Development Research Partners, the State Demography Office, and the Board of Governors of the Federal Reserve. These sources provide historical data as well as forecasts that as the basis of the economic forecasts and variables referenced throughout this section. The historical and forecasted economic data is summarized in Attachment C following this section.

While the overall economy has been growing steadily, the current expansion is weaker than ones prior. Low unemployment and demographic and structural changes remain a critical constraint to growth both nationally and statewide, although recent increases in wages and business investments may bolster future economic growth. Employment growth has been strong through the first half of 2018, driving the national unemployment rate down to 4.2 percent in June. Colorado's unemployment rate trends lower than the nation and stood at 3.0 percent in the same month. In May, at 2.4 percent, Colorado noted the lowest unemployment rate for the state since the unemployment data series began in January 1976, only ever having dropped to the same low point once before in October 2000. Anticipated wage gains through the current year and into 2019 are expected to help sustain employment growth by pulling more workers into the labor force.

According to data from the National Bureau of Economic Research, as of June 2018, it will have been nine years since the end of the Great Recession. While a recession does not seem imminent at this time, there are

Figure 2. Unemployment



possible risks to the economy that should be watched closely. Risks to the current expansion include:

- Persistent uncertainty surrounding trade policy, which may impact business investment and disrupt supply chains globally;
- Continued tightening of monetary policy, including interest rate increases by the Federal Reserve, which may have an adverse effect on the auto and housing markets, as well as concerns about the overvaluation of equity markets. Inflation in Colorado is expected to increase at rates higher than the national average over the three-year forecast;
- Low unemployment rates and gradually rising wages provide an ideal basis for economic growth, but tight labor and housing market conditions may restrict the rate of growth in Colorado;
- Demographic and structural changes, like an aging workforce and automation, may continue to complicate the identification of the economy's true productive capacity and weaken growth.

These factors may increase the risk of unsustainable growth or leave the economy more vulnerable to adverse shocks, and could lead to a slowdown or pullback in hiring, business and consumer spending, and investment. Despite these challenges, a potential upside to the forecast is that inflation-adjusted wages are beginning to increase and may lead to higher consumer spending and stronger economic growth. In addition, continued population growth and the demand it places on goods and services may help sustain commercial development activity statewide and in Aurora, resulting in increased revenue collections and economic growth for the city.

SUMMARY OF KEY ECONOMIC TRENDS

- The nation's economy is firing on all cylinders and is projected to continue growing in the short term with help from a strong labor market, improving housing markets, and robust consumer activity. At the same time, historically low unemployment rates pose a risk to economic expansion as demographic shifts further exacerbate the labor shortage. Colorado's economy is growing at a rate higher than the nation, with growth being widespread among all industries. This growth, previously prominent along the Front Range especially in the Denver-Aurora-Lakewood metro region, is now expected to spread statewide. At the local level, Aurora's General Fund revenue collections through June 2018 have experienced a 4.2 percent increase over the prior year, primarily driven by increased consumer spending and re-assessed property values, which has increased property tax revenue for the city. The current year revenue is expected to increase 3.5 percent, followed by modest gains of 2.1 to 3.1 percent through the rest of the forecast timeframe.
- The U.S. labor market remains strong. The unemployment rate, at 4.4 percent in 2017, suggested near full employment. Colorado employment gains trended ahead of the nation resulting in a 2.9 percent unemployment rate in 2017. This rate is expected to remain stable through the current year, rising slightly through the forecast period as the economic expansion matures. Aurora employment figures, which represent residents working in and outside the city, increased 3.5 percent in 2017 and subsequently the city's unemployment rate dropped to an average of 3.1 percent - down from 3.4 percent in 2016. The number of employed residents has continued to grow through the first half of 2018, resulting in an

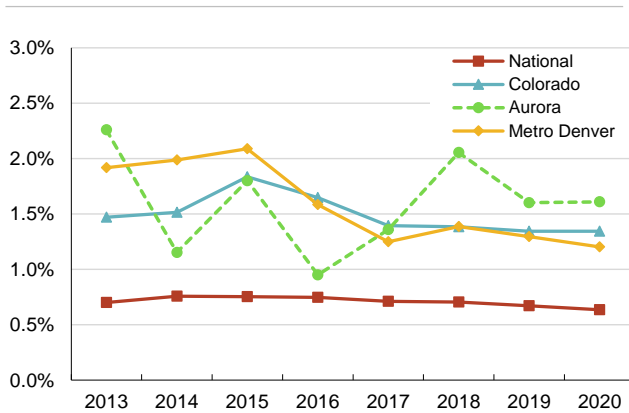
unemployment rate of 3.2 percent in June 2018. The metro area's unemployment rate during the same month stood at 2.9 percent.

- In both the U.S. and Colorado, wage and salary growth has been the dominant factor in total personal income growth. State wage and salary income grew by 5.2 percent in 2017 and is projected to increase by 6.0 percent in 2018. This trend will continue into 2019 with growth accelerating to 6.1 percent. Growth in personal income has changed with a growing population, improving economy, and shifts in consumption patterns - driving demand for lower paying jobs in the leisure and hospitality and accommodation and food services sectors. In 2017, the annual average wage in Aurora noted a 0.2 percent increase while employment grew 3.6 percent. As labor market conditions and demographic changes impact the occupational mix in the state and in Aurora, wage growth is expected to be disparate across industries.
- Retail sales in Colorado increased 4.1 percent in 2017 with a stronger full-year growth of 6.2 percent anticipated in 2018. A slightly lower rate of 5.2 percent is expected in 2019, supported by an increase in population, rising personal income, and faster growth in rural regions along the Front Range while the Metro Denver region growth continues to mature. The local economy has seen a boost in general sales tax revenue through the first half of 2018, which reflects rising consumer sentiment. The city's general sales tax excludes tax revenue from the sale of gas and fuel, food for personal consumption, as well as the tax levied on leases and short-term rental property. Aurora will end the current year 4.7 percent higher than 2017, with a modest growth of 3.9 percent in 2019, suggesting a mature expansion.
- Even in the face of healthy increases in housing stock, home prices continue to appreciate at a brisk pace in the U.S. and at a record breaking pace in Colorado. Leading indicators for residential construction suggest that state and national housing stock will grow through 2018 and early 2019, slightly offsetting anticipated appreciation. Housing construction in Aurora is expected to continue at its year-to-date pace until the end of the year, with levels remaining stable through 2019.
- The budgeted property tax collection for 2019 incorporates a 1.8 percent increase over 2018, representing additional base properties typically seen in non-reassessment years. Property tax revenue for 2020 is expected to increase 10.0 percent, reflecting a substantial increase in the city's property re-evaluation, largely due to continued strong growth in housing prices in the metro area, and consequently Aurora. The residential assessment rate, set at 7.20 percent for 2017 and 2018, may decrease for the next assessment period which will impact property tax revenue forecasted for 2020. The current five-year forecast assumes increases in the out-years will mirror recent historical trends.

ECONOMIC TRENDS

Population

The United States population is characterized by slow growth rates, increases in median age, and growing racial and ethnic diversity. Following an average annual increase of 0.9 percent from 2000

Figure 3. Population (% change)

to 2010, growth rates have slowed to 0.7 to 0.8 percent since. In 2017, the national population reached 325.7 million. The U.S. Census Bureau suggests population growth will continue to slow in the long term due to an aging baby boomer population, lower natural growth, and relatively flat net migration. Despite the long-term outlook, immediate growth rates are expected to remain relatively steady as a healthy economy and positive near-term expectations encourage families to grow. This will lead to a growth of 0.7 percent in 2018 and 2019,

followed by a slight slowdown to 0.6 percent growth in 2020.

High in-migration rates pushed Colorado's population growth rate to 1.4 percent in 2017, double the national rate. This trend will continue through the current year, while out-years are expected to see lower rates of growth, as net migration slows. The state's total population is expected to reach 5.8 million by 2020. Population growth in the Denver Metro area exceeded statewide increases starting 2011, driven by a strong local economy. This period of higher growth ended in 2015, as other parts of the state began to show accelerated economic improvement. The Metro Denver region is expected to mirror the state's population growth rate in 2018 and 2019, rising 1.4 percent and 1.3 percent respectively, but is expected to drop slightly below the state's rate of growth by 2020.

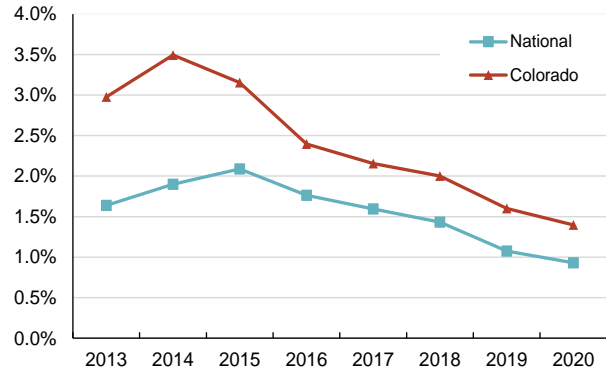
The 2010 decennial U.S. Census report estimated Aurora's population at 325,000. From 2010 onwards, population estimates for the city show continued growth. The city's population saw a 1.8 percent growth in 2015, similar to increases experienced around the Denver Metro area and the state, as the region offered favorable labor market conditions. Following slower growth of 1.0 percent in 2016, Aurora's population again grew at a rate similar to the state and the metro area in 2017. The city assumes growth rates higher than the metro area for out-years, increasing 2.1 percent in 2018 and 1.6 percent in 2019 and 2020 as economic opportunities continue to attract migrants to the region and Aurora further establishes itself as an affordable city where residents may live, work, and play.

Employment

Nine years out from the Great Recession, the United States labor market continues to add jobs at a steady pace. Employment growth has been strong nationally, averaging 1.8 percent over the past five years, contributing to a tightening labor market and declining unemployment rates which suggest that the market is at or near full employment. The decreasing growth of the labor force participation rate suggests a tie to structural changes in the population and economy, like demographic shifts due to an aging population as well as automation. An increasing share of the baby-boomer generation – those born between 1946 and 1964 – is retiring, further contributing to

the decline in labor force participation. The national unemployment rate fell to an eighteen-year low at 3.6 percent in May 2018, though the rate may understate weakness in job opportunities and discount the potential of discouraged workers who are neither employed nor actively seeking full-time employment. The nation is expected to maintain near full employment levels in the near term with nonfarm employment set to increase 1.4 percent in 2018 and 1.1 percent in 2019.

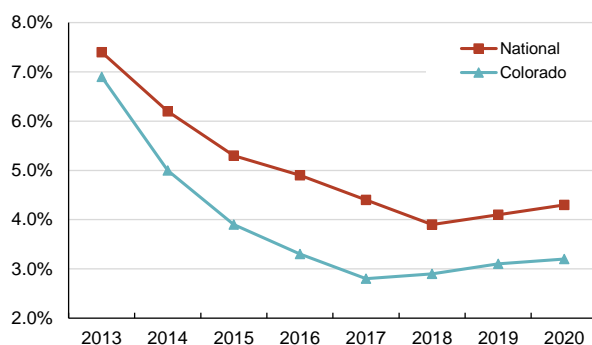
Figure 4. Employment (% change)



A majority of industries in the state of Colorado have reported positive job gains in May 2018 over year-ago levels, with the fastest gains observed in the mining and logging and construction industries. Oil and gas jobs, included in the mining and logging sector, continue to rebound from the energy sector downturn in 2015. As unemployment remains near historically low levels and jobs continue to be added month over month, the labor market continues to tighten. This is evident in online job postings, which exceed the number of unemployed people in the state by 57 percent. While this has been positive news for job seekers as the lack of available workers is helping push wages higher, finding qualified candidates to fill open positions has become increasingly challenging for employers. The state's tight labor market may contribute to slowing job growth going forward, unless an increase in available workers matches demand. In order for businesses to continue to fill positions, the labor force in the state will need to grow. This increase may come from workers choosing to stay in the labor force well past retirement age, in-migration, or a higher labor force participation rate driven by previously ineligible or unemployed workers rejoining the workforce. As a result, Colorado is expected to continue to add jobs through the forecast period, albeit at a slower pace than recent years. Nonfarm employment in the state will increase 2.0 percent in 2018 with slower growth anticipated in 2019 and 2020 at 1.6 and 1.4 percent respectively.

Employment in the Denver Metro area outpaced national and state growth rates for most of this past decade, but as other areas of the state note faster gains, the metro area's labor market is experiencing slower growth. Unemployment in the Denver-Aurora-Lakewood metro area fell to an average of 2.7 percent in 2017 and 2.8 percent through June 2018. At the local level, the city's employment data tracks closely with the metro area. Employment growth in Aurora has been

Figure 5. Unemployment (% change)

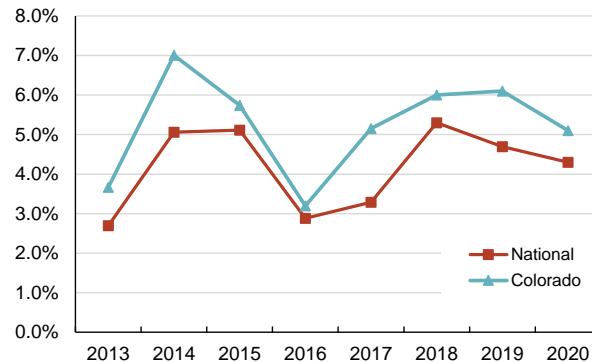


driven by new and expanding businesses throughout the city including projects like the Amazon fulfillment center. The unemployment rate in Aurora has been below the national average since 2014 and stood at 3.2 percent in June 2018. As the economy continues to improve and state employment growth is expected to continue to outperform the nation as a whole, the local unemployment rate is anticipated to remain below the national figures through the forecast period.

Income

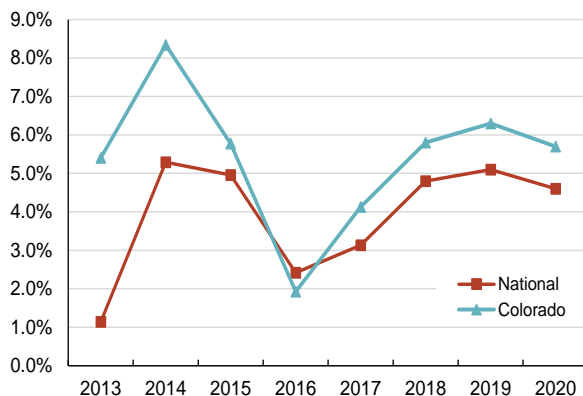
U.S. labor market improvements and accommodating legislation have driven personal income growth since the end of the last recession, although growth has remained slower than its historical pace. The U.S. government enacted a temporary payroll tax reduction in 2011 to stimulate the economy which expired in 2013. Personal income growth slowed in the following year but rebounded in 2014 and 2015, rising an average of 5.1 percent each year. 2016 and 2017 saw slower growth of 2.4 and 3.1 percent respectively. Nationally, personal income is expected to increase by 4.8 percent in 2018 and 5.1 percent in 2019. Wages and salaries, which represents over 50 percent of personal income, is projected to grow by 5.3 percent in 2018 and 4.7 percent in 2019. These increases come after two years of slow growth in this category, with 2.9 percent in 2016 and 3.3 percent 2017. Recent wage and salary growth has been impacted by structural changes in the workforce. This includes long-run demographic shifts like long-tenured and higher paid baby-boomers retiring and leaving the workforce at an increasing rate, making it unlikely that the pool of highly-skilled workers will increase as fast as the labor market needs. This lag has placed upward pressure on wages, which are gradually rising, and has allowed income to increase in the near future. Industries dominated by lower-skilled positions that may be automated are less likely to see similar wage pressure.

Figure 6. Wage and Salary Income (% Change)



In Colorado, similar demographic changes related to an aging population are affecting personal income growth although the state's growth rate has remained higher than the nation's for four out of the last five years, with personal income falling below the national rate only once in 2016. Personal income is expected to increase through the forecast period by 5.8 percent in 2018 and 6.3 percent in 2019 as rising interest rates bring higher returns on household investments and a tight labor market continues to push wages higher. Wage and salary growth in Colorado has also outperformed the national average through most of the current expansion, remaining above the national rate through the last five years. Wages and salary income in the state experienced a decline

Figure 7. Personal Income (% Change)



in growth in 2015 and 2016, largely due to slowing employment growth, especially in the oil and gas industry as well as demographic changes seen throughout the nation. Wage and salary income in the state is expected to rise in 2018 and 2019 at 6.0 and 6.1 percent respectively, boosted by a recovering energy sector, strong job growth and low unemployment.

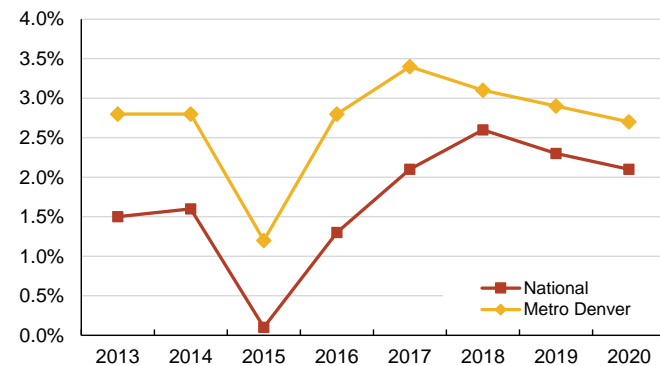
Historically, personal income growth rates in Aurora remained below those experienced in the state as a relatively high portion of

employees worked in competitive and lower paying industries. A shift in this pattern was observed as post-recession job and wage growth has been largely due to higher paying industries, such as professional and business services and government. Economic momentum and the anticipated growth in population will help Aurora mirror income growth in the state, though increases in wage and salary income may be disparate across industries.

Inflation

The Consumer Price Index (CPI), also known as inflation, is the primary measure of changes in prices paid by consumers for goods and services. Inflation rates fluctuate over time in response to economic and financial disturbances. The Federal Reserve aims to keep nationwide inflation at roughly 2.0 percent, which is considered ideal to promote its goals of maximum employment, stable prices, and moderate long-term interest rates. The headline Consumer Price Index reported by the Bureau of Labor Statistics indicates inflation of 2.9 percent in June 2018 over June 2017. Core inflation, which excludes energy and food, was pegged at 2.3 percent in June. For the medium term, the Federal Reserve projects a 2.0 percent inflation with expectations for the core personal consumption expenditure (PCE) inflation to run higher than total inflation.

Figure 8. Inflation (CPI) (% Change)



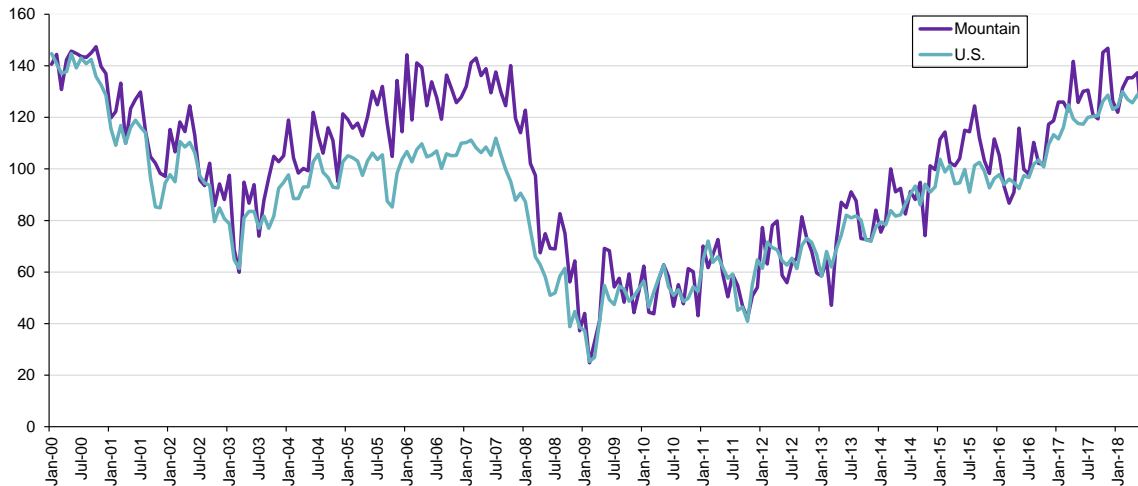
Inflation in the Denver-Boulder area has exceeded national rates since 2013, largely due to strong increases in housing costs which have continued their upward trend into the current year. In 2017, the Denver-Boulder-Greeley CPI increased by 3.4 percent, while core inflation came in at 3.1 percent. In January 2018, the Bureau of Labor Statistics introduced a new geographic area, Denver-Aurora-Lakewood, with bimonthly CPI reporting expected going forward. Through the first half of 2018, the new index noted a 3.3 percent increase in consumer prices over the 2017 average. According to the Colorado Legislative Council, local inflation will continue to outpace the nation as housing costs and general price pressure continues to rise, resulting in area inflation of 3.1 percent in 2018 and 2.9 percent in 2019. This newly defined region's inflation rate is assumed to be the rate of inflation Aurora's residents 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 and subsequent improvements in household income remain the catalyst for increased

consumer confidence and spending. Improvements in the labor market including improving wages and low unemployment, as well as rising home prices have increased both actual and perceived

Figure 9. Consumer Confidence Index



Source: The Conference Board

wealth and supported consumer confidence and spending in Colorado and across the nation, but a volatile stock market and an uncertain political environment has led to a few months noting a decline in consumer confidence over the prior year. The U.S. Consumer Confidence Index stood at 127.1 in June 2018, a 9.8-point increase over June 2017. During the same month, the Mountain Region Consumer Confidence Index dropped 11.5 percent, or 15.0 points, to 115.1, reflecting the first month in the current year where the index fell to 2016 levels. The state's strong economic performance relative to the nation is apparent in the Mountain Consumer Confidence Index, which was higher than the nation's for nine of the last twelve months.

Rising consumer confidence typically coincides with increasing consumer spending, which accounts for more than two-thirds of economic growth in the United States. This is an essential factor for continued economic growth. Both consumer confidence and Colorado retail sales steadily increased after the recession. Following several years of growth of no less than 6.0 percent, retail sales increased by 4.4 percent in 2013 as the expiration of payroll tax reductions and federal spending cuts likely restrained stronger economic growth. In 2014, significant employment and income gains pushed state retail sales 8.5 percent over the prior year. Slower growth, averaging 4.4 percent, followed in 2015 and 2016 as falling oil prices brought about significant sales decreases at gas stations. These savings on gas did not translate into stronger discretionary consumer spending as consumers chose to save more of the extra income. 2017 saw a similar consumer attitude towards spending, as wages did not keep pace with inflation.

Consumer confidence remains high and the labor market continues to improve, with wage and salary growth expectations pushing consumers to have a positive outlook for the future. This is reflected in consumer spending expectations in the short term. Retail sales in Colorado are

projected to grow at 6.2 percent in 2018 and at a moderately lower rate of 5.2 percent in 2019 as the economy continues to mature and Colorado benefits from higher wage earners choosing to call the state home. Growth rates in retail sales for the Denver Metro region typically remain at or above state growth.

While Aurora monitors taxable sales with great attention to detail, the city does not track retail sales in accordance with data reported at the state level. Taxable sales can trend differently in that they include sales of certain non-retail items such as utilities and broadcasting/ telecommunications. Aurora's sales tax collections experienced significant growth between 2012 and 2015, averaging 6.9 percent annually, excluding retail marijuana sales. This trend slowed in the latter part of 2015 and sales tax collections, adjusted for a significant refund in 2016, fell to a slower growth rate of 4.8 percent in 2016 and 4.9 percent in 2017, which is to be expected as a recovery period matures.

2017 year-end holiday shopping, which includes November and December sales, led to a 4.2 percent increase in sales tax collections compared to the year prior. Growth in the "all other taxpayers" category accounted for a majority of the year-over-year increase for this time frame, with the positive variance largely attributable to businesses in the technology and construction services sectors. While business investments do not typically increase over the holiday season, growth in this sector possibly reflects improved business confidence following passage of the growth focused Tax Cuts and Jobs Act in December 2017.

Figure 10. Colorado Retail Sales (% Change)

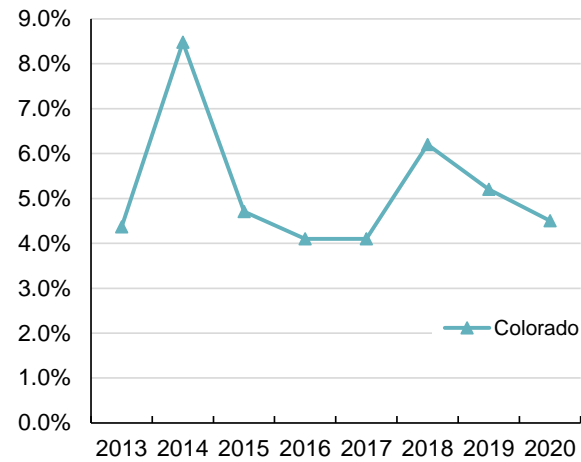


Table 1. Aurora Taxable Sales By Category

(June year-to-date – 2018 compared to 2017)

Category	% Change	Contribution to Total Sales Tax
Total Reported Sales Tax	4.0%	
Eating and drinking places	9.5%	15.3%
General merchandise stores	4.2%	14.3%
Electronic, Telecom and appliance stores	-5.5%	7.8%
Building materials and garden equipment	4.0%	7.0%
Utilities	0.1%	6.0%
Motor vehicle and parts dealers	-3.2%	4.6%
Beer, wine, and liquor stores	5.4%	2.6%
Grocery stores	5.2%	2.5%
Clothing and clothing accessories	10.8%	2.6%
Sporting goods, hobby, book & music	3.4%	1.4%
Furniture and home furnishings	-7.4%	1.1%
All Other Top Taxpayers	8.0%	7.2%
Non Top Taxpayers	5.7%	29.9%

Sales tax collections varied in the first half of 2018, with latter months in the period noting slower growth attributable in part to a new reporting and collections software implemented by the city. Revenue, while affected by process-related delays, noted a 4.0 percent increase year-over-year. This increase in consumer spending reflects increasing consumer confidence in a strong economy with gradually rising wages. A majority of this favorable variance can be credited to restaurants and food establishments, general merchandise stores, building materials, and the 'All Other Top Taxpayers' category –

which includes Amazon and its subsidiaries. The year-end sales tax projection assumes a 4.7 percent growth over 2017 sales tax revenue collections, followed by moderate growth of 3.9 percent in 2019. This is expected with maturing economic markets. The city projects a period of slower growth in its five-year forecast.

Housing Market and Construction

The number of residential housing permits issued in the United States has experienced year-over-year growth since 2010. In 2017, 1.3 million new residential housing permits were issued across the U.S., representing a 6.2 percent increase over 2016. Growth for a second year in a row was largely due to single family construction – a shift away from permit growth dominated by the relatively inexpensive multi-family sector during the earlier part of the current economic expansion. In 2017, the Case-Shiller 20-city composite home price index, which aggregates price data from 20 major metropolitan real estate markets across the country, increased by 5.9 percent. Steady job growth and low mortgage rates have encouraged residents to purchase homes, but gradual increases in interest rates, the rising cost of building materials, and a continued shortage of skilled labor in the construction industry may have an adverse impact on this trend going forward. A growing economy coupled with low vacancy rates is driving home price appreciation nationwide. A balanced housing market is achieved when homes on the market satisfy the demand for six months. In May 2018, the nation had a 5.2-month supply of new homes available, and the U.S. Department of Housing and Urban Development noted a 10.3 percent increase in inventory year over year - signaling favorable conditions for homebuyers.

Figure 11. Housing Construction

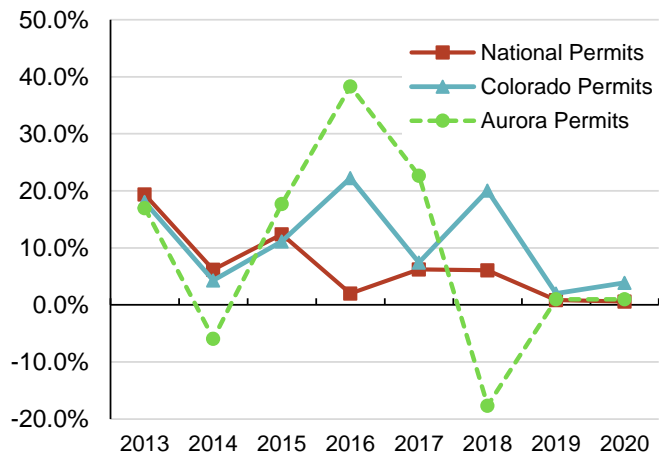
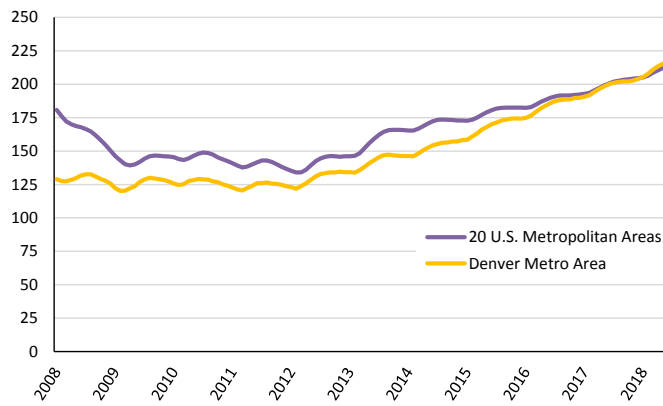


Figure 12. Case-Shiller Home Price Index



Source: S&P Indices

Residential construction in Colorado has outpaced national growth rates to a significant extent. The number of residential permits grew 7.5 percent in 2017, though the number of permits issued remains below prerecession peak levels and resembles the number of permits issued in 1994 and 2006. As incomes rise and a growing jobs market continues to attract residents to the state and drive demand, housing construction will maintain a year-over-year increase in the short term with activity expected to stabilize in 2019 and 2020. Residential construction permits in the state are

expected to increase 20.0 percent in 2018 based on brisk multi-family construction in the first half of the year. As new multi-family housing projects are completed, permit activity will slow down and is set to grow 2.1 percent in 2019 and 3.8 percent in 2020.

Denver's Case-Shiller index registered home price appreciation of 8.3 percent through June as a constrained supply of homes for sale amidst strong demand continues to place upward pressure on home prices. The National Association of Realtors reports that in June 2018, the median sales price for a single-family home in the Denver metropolitan area was \$440,000, a 7.0 percent increase over 2017. While representing a challenge for homebuyers, increasing home prices have helped homeowners regain equity and refinance to lower monthly payments. The strongest demand in new residential housing continues to be concentrated in high-income urban areas.

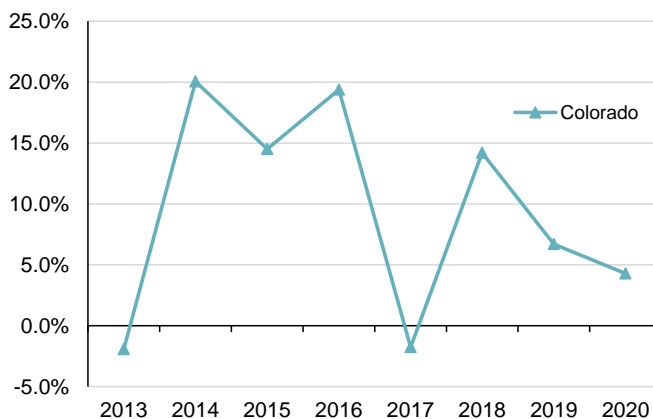
Aurora issued 1,674 new residential permits in 2017, a 20.5 percent increase over 2016. Demand for multi-family housing construction near new light rail stations has pushed the number of multi-family permits issued three fold through June 2018, while permit activity for single-family dwellings declined 18.5 percent through the same time period. Following several years of strong growth, the current year is expected to see activity return to 2016 levels, a 17.7 percent decline compared to 2017. Permit issuance levels and the local real estate market is expected to remain stable into 2019 and 2020, as Aurora continues to be the more affordable city in the greater metro area for first-time home buyers.

Commercial Market and Construction

Total U.S. nonresidential construction spending sped up through the first few months of the year, posting the largest increases in spending for public safety, transportation, health care and educational projects, while manufacturing and power structures related spending noted a decline in the same period.

The value of nonresidential construction in Colorado declined in 2013, but noted year-over-year increases from 2014 through 2016. Following three years of 18.0 percent average growth, 2017 posted a decline of 1.8 percent, but activity picked up in 2018 with expectations of slower growth going forward. As the state continues to attract new businesses, the demand for office space,

Figure 13. Nonresidential Building (% Change)



hospitals, hotels and warehouses is expected to drive nonresidential construction in 2018 and keep growth in the double digits at 14.2 percent. The value of nonresidential projects that broke ground through April was approximately 40 percent higher than those in the same period in 2017. Notable projects scheduled for a 2018 start include terminal upgrades at the Denver International Airport, Market Street redevelopment, as well as other infrastructure projects approved in the November 2017 elections.

The valuation of commercial construction activity in Aurora improved each year following a recession low point of \$53.8 million in 2011. In 2017, a healthy mix of new industrial, retail, and restaurant and hotel construction resulted in a slight increase over the prior year. A major local project included the construction of the Gaylord Rockies Hotel and Convention Center. A healthy economy is expected to drive Aurora's construction activity through the forecast period. The city's growth will be supported by new commercial development along the R-Line light rail stations, around the Stanley Marketplace, and additional development brought on by the construction of the Gaylord Rockies Hotel and Convention Center.

AURORA REVENUE PROJECTIONS

The following discussion provides a General Fund revenue overview including revisions to the 2018 Original Budget and the resulting projection, the budget estimate for 2019 revenue, and a detailed discussion of the top seven revenue sources. See Revenue Attachment A for June year-to-date actuals and 2018 full-year projected gains and shortfalls by revenue source. A complete list of General Fund actual and projected revenue from 2015 through 2023 can be found in Revenue Attachment B.

Revisions to 2018 Budget

General Fund revenue, excluding transfers in to the fund, increased \$7.1 million (4.2 percent) over 2017 through the first half of 2018, equating to a \$5.0 million (2.9 percent) increase over the 2018 Original Budget. Nearly two-thirds of the revenue over budget can be attributed to collections from audit revenue and automobile use tax, with significant contributions from sales tax collections as well. Table 2 shows revenue sources with the largest variances from the 2018 Original Budget.

Table 2. Aurora Taxable Sales By Category

(June year-to-date – 2018 compared to 2017)

Revenue Source	Full-Year Projection	Higher/(Lower) than Original Budget	% Change to Budget
General Sales Taxes	\$ 187,133,214	\$ 2,984,720	1.6%
Property Tax	36,183,904	231,001	0.6%
Capital Related Use Tax	22,460,847	(379,320)	-1.7%
Use Tax - Automobile	20,073,692	2,308,448	13.0%
Franchise Fees and Taxes	14,761,056	(170,428)	-1.1%
Highway Users Tax	12,247,007	(56,942)	-0.5%
Lodgers Tax	7,648,032	(334,650)	-4.2%
All Other Operating Revenue	41,006,394	2,604,888	6.8%
Total General Fund Revenue	\$ 341,514,146	\$ 7,187,717	2.1%
Capital Transfer	33,111,810	(66,027)	-0.2%
General Fund Operating Revenue	\$ 308,402,336	\$ 7,253,744	2.4%

The 2018 Original Budget assumed sales tax revenue would grow by 3.5 percent over the prior year. Alternatively, sales tax revenues through June 2018 are 4.0 percent, or \$3.5 million higher

than 2017 collections through the same period, exceeding budget expectations by \$947,600 (1.0 percent). The year-over-year increase can be largely attributed to strengthened consumer spending, driven by population growth and rising household incomes associated with record low unemployment rates and a stable economy.

Consumer optimism in the United States, as measured by the Conference Board, remains high amid expectation of rising inflation and short-term interest rate increases through the rest of the year. Consumers expect current market conditions to lead to favorable job and income prospects, suggesting expectations of continued economic expansion in the second half of 2018. A high level of consumer confidence, combined with low unemployment rates putting upward pressure on wages are expected to keep household consumption at a healthy level through the second half of the year. 2018 sales tax revenue is projected to beat original budget expectations by \$3.0 million (1.6 percent) as shown in Table 2.

U.S. auto sales rose 2.4 percent in the first half of the year, despite anticipated cooling of auto sales activity. Aurora's auto use tax collections have surpassed expectations by \$1.5 million (17.5 percent), noting a 3.0 percent gain over 2017 figures to date. Tax reliefs may have had a positive impact on auto sales to date, but other indicators point towards a cooling of the industry going forward. These include rising interest rates and a year-over-year decline in retail vehicle registrations in the state through May 2018. Based on year-to-date collections and the indicators mentioned above, auto use tax revenue is anticipated to end the year \$2.3 million (13.0 percent) ahead of original budget.

Audit revenue is \$1.6 million (84.4 percent) ahead of budget to date. This increase can be attributed to a more experienced audit team completing a few large audits in the first half of 2018. Due to the fluctuating nature of this revenue source, gains of this magnitude are not expected to continue through the second half of the year. Audit revenue collections are expected to end the year \$1.4 million (45.0 percent) ahead of original budget.

Fines and forfeitures revenue, after several years of steep declines, has seen a sharp increase over 2017 through June 2018. In the past, the Aurora Police Department shifted staff resources to focus on addressing road fatalities. This, combined with a stronger focus on community policing in an effort to ease political and racial tensions, led to resources being diverted from traditional revenue generating mechanisms like traffic tickets and subsequently led to a strong decrease in fines and forfeitures revenue in the last few years. A change in industry practices related to credit reporting by collection agencies further exacerbated this decline. Through June 2018, officer written tickets have significantly increased to address traffic safety in the city. Collections to date are \$668,700 (33.7 percent) higher than budget, with expectations that 2018 will end the year \$816,600 (20.1 percent) ahead of original budget expectations.

Capital-related use tax collections through June 2018 are \$196,400 (1.6 percent) lower than budget. 2018 budget assumptions included a decline in revenues as large construction projects in 2017 were not expected to recur the following year. Year-to-date June actuals suggest revenue expectations for the current year may prove somewhat high, as stronger than anticipated decreases in building materials use tax revenues have been only partially offset by higher than budgeted equipment-related use tax collections. Equipment-related use tax collections, primarily applied to business capital assets and supplies, have posted gains for a second year in a row, rebounding from an 8.0 percent decline in 2016. Revenue expectations for this source have been adjusted and

capital-related use tax is expected to end the year \$379,300 (1.7 percent) lower than the 2018 Original Budget. A majority of the capital-related use tax revenue is transferred to the Capital Projects Fund in accordance with Council policy and thus, the transfer may see a decrease by the year's end. Despite this decrease, activity in the city's permit and development offices suggests development interest in Aurora remains stable.

Based on recent revenue collections, current economic conditions, and future expectations, the revised full-year projection for 2018, excluding transfers, anticipates an increase of \$7.2 million (2.1 percent) to the 2018 Original Budget. The General Fund operating revenue projection, which excludes the capital transfer, is \$7.3 million (2.4 percent) higher than the 2018 Original Budget. The 2018 full-year projection, as summarized in Table 2, is discussed in greater detail in the "Key Revenue Sources" section of this overview.

2019 Revenue Estimate

General Fund revenue, excluding transfers in, is estimated to grow at a modest rate of 2.5 percent, or \$8.4 million in 2019. Revenue from sales tax and property tax accounts for most of this increase at \$7.3 million and \$642,800 respectively and is offset in part by expected declines in revenue from auto use tax and audit revenue collections. The net of all other operating revenues is forecast to increase by \$1.8 million. The following summarizes an account of the major changes by five broad operating revenue categories:

- **Sales Tax.** The sales tax revenue estimate for 2019 is 3.9 percent or \$7.3 million higher than 2018 projected revenues. The sales tax estimate reflects a maturing economy where job growth combined with upward wage pressure will result in modest household consumption growth. The city will also benefit from a continued growth in population.
- **Audit Revenue.** Audit revenue collections are forecast to decrease 21.0 percent, or \$943,000 in 2019. This estimate is based on the assumption that following strong revenue collections in 2017, an increase of 87.6 percent, 2018 as well as 2019 will continue to see historically high collections, but decreases compared to 2017.
- **Property Tax.** The 2019 forecast for property tax collections incorporates increases anticipated in base properties in the city. This source is forecast to increase \$642,800 (1.8 percent) over the prior year.
- **Auto Use Tax.** Following eight years growth and an assumed decline in 2018, the 2019 revenue forecast for auto use tax collections calls for a year-over-year decline of \$401,500 (2.0 percent) compared to the 2018 projection. This forecast incorporates an anticipated cooling of the auto industry and a return to historical growth patterns.
- **Other Operating Revenue.** The 2019 budget estimate for the total of all other operating sources of revenue is projected to grow 2.0 percent, or \$1.8 million over 2018. This growth is driven by franchise fees and taxes, capital-related use tax, and interest related revenue collections, as seen on Attachment B.

It has been ten years since the end of the Great Recession in 2009. According to national experts, a recession does not seem imminent in the short term, but there are possible risks to the economy that should be watched closely. Areas of concern include a tightening monetary policy, including Federal Reserve interest rate increases to curb rising inflation, as well as

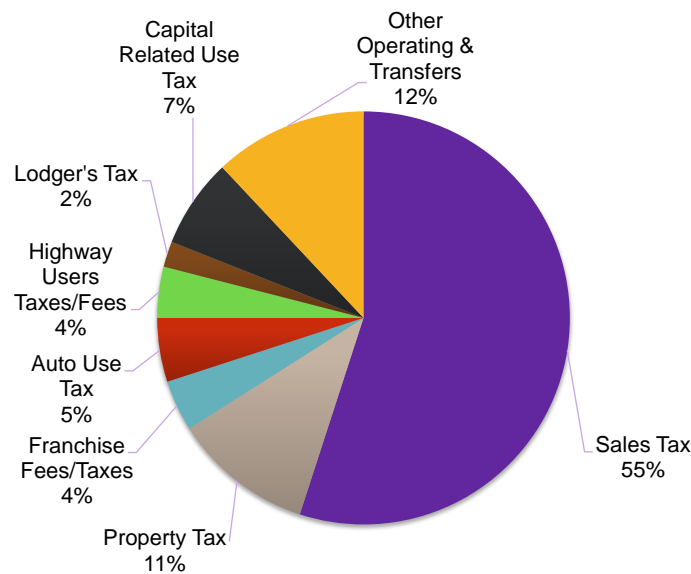
uncertainty over U.S. trade agreements and tariffs internationally. Low unemployment rates and rising wages provide an ideal basis for economic growth, but a shortage of workers combined with an increasing number of retirees and tight housing market conditions may restrict the rate of growth in Colorado. These factors pose a risk to the economy and may lead to a slower rate of growth than the one the OBFP currently anticipates.

Key Revenue Sources

Seven key revenue sources comprise 88 percent of the General Fund sources. The following discussion focuses on these top seven revenue sources: sales tax, property tax, franchise fees and taxes, auto use tax, capital-related use tax, highway users taxes and fees, and lodgers tax. Figure 14 shows the fund's sources as a percent of the total General Fund. Table 3 on the following page summarizes General Fund sources for 2017 through 2019.

Sales Tax

Figure 14. 2019 Adopted General Fund



Total sources: \$352.1 million

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 revenue is the largest operating source of revenue, contributing 55 percent of total General Fund sources. 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). Revenue collections through June 2018 are \$3.5 million (4.0 percent) higher than 2017, resulting in a year-to-date increase of \$947,600 (1.0 percent) over the 2018 budget. As shown by Figure 15, month by month sales tax collections have lost momentum in the second quarter of 2018 following solid first quarter growth. This is due in

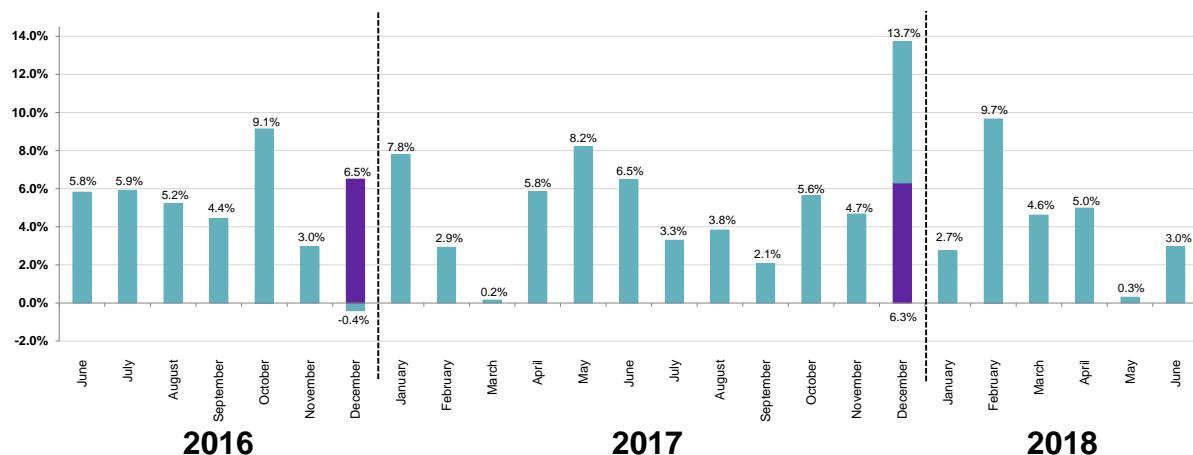
part to second quarter revenue being compared to high growth rates in 2017 and, more specifically, a subsiding of revenue collected from the telecommunications sector and businesses not tracked as top taxpayers. These businesses have been a driver of sales tax revenue growth for several years, with technology and construction-related industries accounting for the majority of year-over-year increases. In addition, the implementation of a new reporting and collections software has led to some process-related delays.

Table 3. Sources of Funds

Sources of Funds	2017 Actual	2018 Projection	2019 Adopted	2017-2018 Change	2018-2019 Change
General Sales Tax	\$ 178,777,727	\$ 187,133,214	\$ 194,392,489	4.7%	3.9%
Property Tax	31,219,935	36,183,904	36,826,663	15.9%	1.8%
Franchise Fees/Taxes	14,528,598	14,761,056	15,115,321	1.6%	2.4%
Auto Use Tax	20,174,565	20,073,692	19,672,218	-0.5%	-2.0%
Capital-Related Use Tax	24,124,798	22,460,847	22,805,340	-6.9%	1.5%
Highway Users Fees/Taxes	12,066,017	12,247,007	12,369,477	1.5%	1.0%
Lodgers Tax	7,836,098	7,648,032	7,724,512	-2.4%	1.0%
All Other Operating Revenue	41,103,200	41,006,394	40,992,337	-0.2%	0.0%
General Fund Revenue	\$ 329,830,938	\$ 341,514,146	\$ 349,898,357	3.5%	2.5%
Transfers in	1,656,124	1,984,105	2,156,909	19.8%	8.7%
Total General Fund Sources (including transfers in)	\$ 331,487,062	\$ 343,498,251	\$ 352,055,266	3.6%	2.5%

There are currently few indicators that suggest low levels of growth will continue into the second half of 2018. While rising interest rates, increasing stock market volatility, and concerns over the impact of tariffs on the economy have recently put a damper on consumer optimism, low unemployment and expected increases in personal income have kept consumer confidence in both the Mountain Region and the nation at high levels. Concurrently, business confidence in Colorado, as measured by the Leeds Business Confidence Index, remains in positive territory, suggesting growth in the technology and construction industries will re-accelerate in the second half of the year.

Figure 15. Sales Tax Percent Change from Prior Year by Month



Note: A refund issued in December 2016 caused a 0.4 percent year-over-year decline in sales tax revenue. Excluding this refund, December 2016 sales tax revenue grew by 6.5 percent over December 2015 and December 2017 sales tax revenue increased by 6.3 percent over December 2016.

Table 4 breaks out year-to-date sales tax collections by industry category and compares collections to 2017. Within the top taxpayers, growth to date has been driven by eating and drinking places (\$1.2 million), followed by discount stores (\$451,200), and building materials related sales (\$249,400). Sustained low unemployment, personal income growth, and related consumer optimism have kept consumer spending on a moderate growth track. Additionally, increases in the building materials category continue to reflect the impact of a tight housing market, where surging home prices may have caused homeowners to favor home remodeling projects over new home purchases.

High growth rates in the online sales sector and increased spending on entertainment have boosted revenue collections within the “Other Top Taxpayers” category, increasing by \$489,400 (8.0 percent) year-to-date. In the first quarter of 2018, e-commerce reached a record high 9.6 percent of total retail sales nationwide. Its share is expected to continue rising. While the national trend towards online shopping has left many brick and mortar stores struggling, department stores in Aurora have regained some momentum in 2018 following two years of revenue declines. Growth in the “All Other Taxpayers” category, a year-long driver of city sales tax revenue, has slowed from 11.7 percent in 2017 to 5.7 percent through June 2018. Revenue increases in this category have been strongly tied to the technology and construction sectors. While slower growth could be an indicator of construction activity in the city stabilizing, it is also the result of high revenue growth in the second quarter of 2017, which did not recur in 2018.

Table 4. Top Taxpayers by Industry Category

Industry Category (\$ in thousands)	2018	2017	\$ Variance	% Change
	YTD June	YTD June		
Eating & Drinking Places	\$ 14,030.3	\$ 12,814.4	\$ 1,215.9	9.5%
Discount Stores	10,758.7	10,307.6	451.2	4.4%
Building Materials	6,456.0	6,206.6	249.4	4.0%
Utilities	5,496.3	5,490.6	5.8	0.1%
Telecommunication/Cellular	4,926.0	5,310.0	(384.0)	(7.2%)
Auto Dealers and Parts	4,265.4	4,407.8	(142.4)	(3.2%)
Beer, Wine, and Liquor Stores	2,407.8	2,283.6	124.2	5.4%
Department Stores	2,373.8	2,292.6	81.2	3.5%
Clothing and Clothing Accessories	2,384.0	2,151.5	232.5	10.8%
Electronics/Computers	2,281.2	2,320.0	(38.9)	(1.7%)
Grocery Stores	2,277.0	2,163.5	113.4	5.2%
Sport Goods, Hobby, Books, Music	1,284.5	1,242.4	42.1	3.4%
Furniture and Home Furnishings	1,032.6	1,115.6	(83.0)	(7.4%)
Other Top Taxpayers	6,601.9	6,112.5	489.4	8.0%
TOTAL TOP TAXPAYERS	\$66,575.4	\$64,218.5	\$2,356.9	3.7%
Total of All Other Taxpayers	27,480.7	26,007.6	1,473.2	5.7%
Less Sales Tax Incentives	2,195.1	1,907.6	287.4	15.1%
TOTAL SALES TAX	\$91,861.0	\$88,318.4	\$3,542.6	4.0%

Increases in most industries have been offset in part by decreased revenue in the telecommunication/cellular category, exhibiting a decline of \$384,000 (7.2 percent) relative to a year ago. This sales tax category has proven to be highly variable in the recent past, likely impacted by changes in business sales strategies, the launch of new products, and consumer behavior that has shifted from brick and mortar to online purchases. A decrease in sales tax collections can also be seen in the auto dealers and parts industry. This was expected as eight years of growth have led to a doubling of auto sales related tax revenues, including both auto sales and use taxes, since 2009. The decrease coincides with a 2.8 percent decline in statewide retail vehicle registrations through May 2018.

Table 5. 2018 Sales Tax Projection Components

Year (\$ in thousands)	Baseline	Auto	Non-Top Taxpayers	Utilities	Total
1st Half 2017	\$ 54,290.6	\$ 4,407.8	\$ 24,129.5	\$ 5,490.6	\$ 88,318.4
2nd Half 2017	55,626.6	4,785.5	24,860.8	5,186.4	90,459.3
Total 2017	\$ 109,917.1	\$ 9,193.3	\$ 48,990.4	\$ 10,677.0	\$ 178,777.7
1st Half 2018	\$ 56,813.6	\$ 4,265.4	\$ 25,285.7	\$ 5,496.3	\$ 91,861.0
2nd Half 2018	58,764.0	4,762.4	26,565.1	5,180.6	95,272.2
Total 2018	\$ 115,577.7	\$ 9,027.8	\$ 51,850.8	\$ 10,677.0	\$ 187,133.2
1st Half % Chg	4.6%	-3.2%	4.8%	0.1%	4.0%
2nd Half % Chg	5.6%	-0.5%	6.9%	-0.1%	5.3%
Total 2018 %Chg	5.1%	-1.8%	5.8%	0.0%	4.7%
Total 2019 %Chg	4.7%	-2.0%	3.4%	2.0%	3.9%

Note: Sales tax incentive payments have been removed from non-top taxpayers figures

The OBFP expects that over the remainder of 2018 sales tax growth will continue to rise by 5.3 percent compared to the second half of 2017. 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 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 5 shows the 2018 projection by each component.

Baseline sales are expected to increase by 5.6 percent over the second half of 2018, higher than the 4.6 percent growth rate seen in the first half of the year. This is based on the assumption that healthy household incomes and high consumer confidence levels will support moderate consumer spending through the remainder of 2018.

Auto sales tax revenue has begun to reverse a trend of year-over-year growth, experiencing a 3.2 percent decrease through the first half of 2018 when compared to the same months in 2017. Auto sales tax revenue is expected to continue its descent in the second half of the year, resulting in a year-end decline for the auto component of 1.8 percent when compared to 2017. See the auto use tax discussion on page 21 for more information regarding auto industry assumptions.

Following several years of strong increases, the non-top taxpayers component has slowed to 4.8 percent growth over the first six months of 2018, reflecting continued but slowing demand for construction and technology related products as well as general revenue growth from existing and new Aurora businesses. While sales tax revenue collections from non-top taxpayers are projected

to accelerate in the second half of 2018, year-end results are expected to remain below growth rates seen in prior years.

Utility sales tax collections have remained fairly stable in the first half of 2018 compared to the same period in 2017. No significant changes are expected in the second part of the year, resulting in flat year-end results.

For 2019, steady levels of growth will lead to an estimated 3.9 percent increase in total sales tax revenue over 2018, a rate of growth higher than the local projected inflation rate of 2.9 percent. As seen in Table 5, the estimate by component is as follows:

- Baseline taxable sales will increase 4.7 percent, driven by personal income growth and a continued increase in the city's population.
- Auto sales tax collections will decrease 2.0 percent following a projected national softening in the auto industry, supported by slowly increasing interest rates.
- Collections from non-top taxpayers are expected to increase 3.4 percent, reflecting a matured local economy where construction activity is at high but stable levels.
- Sales tax revenue generated by utilities will increase 2.0 percent, driven by an increase in energy rates and a growing population.

Future years are forecast to see modest revenue growth of 2.9 percent in 2020 and 2021, followed by moderate growth of 3.3 percent in 2022 and 2023. The OBFP does not predict a recession in its five-year outlook.

Property Tax

Property tax is applied to all real and business-related personal property within the City of Aurora and is the second largest revenue source at 11 percent of total General Fund sources. 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. Aurora's primary revenue stream still affected by TABOR is property tax.

Revenue generated in any year is the result of certified valuations by each county finalized at the prior year-end. Based on 2017 certified assessment reports from the Arapahoe, Adams, and Douglas counties, 2018 collections are expected to finish the year \$5.0 million (15.9 percent) over 2017, incorporating both changes in property valuation and inventory. According to the Case Shiller Home Price Index, the Denver Metro area's real estate market and residential property values have continued to rise significantly, with the past five years posting an average 8.9 percent annual increase.

Rapidly rising housing prices in Colorado resulted in an adjustment to the state residential assessment rate for 2017 home valuations. The adjustment occurred in response to the violation of

the Gallagher Amendment which states that assessed values for residential properties cannot exceed 45.76 percent of the state's total assessed value. Gallagher was introduced in 1982 to stabilize the residential share of statewide property tax revenue collections and has led to steady decreases of the state residential assessment rate. In recent years, home valuations in Colorado have seen faster growth rates than valuations of other property types. This is evident in 2015 and 2016, the period used to estimate property values for the 2017 certified assessments. As a result, the residential assessment rate decreased from 7.96 percent to 7.2 percent in 2017 and is expected to decrease once again in 2019, impacting 2020 revenue collections.

A 1.8 percent increase in property tax collections is expected in 2019, accounting for an increase in base properties, as the city's population and housing stock, as well as the number of commercial buildings, continues to grow.

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 4 percent of General Fund sources. Companies pass on the cost of franchise fees and taxes to customers in the form of a municipal charge.

Collections from utilities are the driving force behind fluctuations in franchise fee collections. Natural gas utilities collections have seen a year over year increase of 5.8 percent through June 2018. This, combined with a 7.4 percent decline in collections from cable services, has led to franchise fees and taxes decreasing \$46,700 (0.9 percent) compared to 2017 year-to-date collections. Xcel Energy announced a slight increase in natural gas prices for the fourth quarter of 2017, with prices anticipated to see a slight decline through 2018. The utility provider has also proposed electricity rate increases in 2018 and 2019. These price adjustments and a three-month lag in utility revenue collections have led to a revenue growth projection of 0.6 percent for utilities in 2018. Additionally, revenue from telephone and cable services are expected to grow 1.5 percent and 4.3 percent respectively based on a five-year history. This is expected to result in a 1.6 percent increase in franchise fees and taxes overall in 2018. For 2019, the OBFP estimates that franchise fees and taxes revenue will be 2.4 percent higher than 2018. This estimate is based on increases in energy rates and an increase in usage associated with a growing population. Revenue collections for 2020 are forecast to grow 2.5 percent.

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 5 percent of total General Fund sources. Sales of new and used vehicles to Aurora residents purchased within the city are reflected in the general sales tax.

Collections over the first six months of 2018 have sustained slow growth of 3.0 percent, equating to a \$287,100 increase over 2017 year-to-date revenues. Contrary to predictions, auto sales nationwide have continued to grow through June 2018, supported by tax reliefs, a strong labor market and slowly rising wages. National experts suggest these positive results will not continue

in the second half of the year as rising interest rates, climbing gas prices and automobile-related tariffs have the potential to hamper growth and end a trend that has favored higher-priced trucks and SUVs over cars. In Colorado, the cooling of the automobile industry is made evident by a 2.8 percent decline in retail vehicle registrations for vehicles seven years and newer through May 2018, as reported by the Colorado Automobile Dealers Association. While this decline is largely associated with fewer car registrations, light trucks have seen a slight decrease as well. After averaging an 11.0 percent annual increase in auto use tax collections over the past eight years, revenues are expected to mirror the cooling of the local market. Nevertheless, the OBFP does not project a sudden drop in auto use tax revenue as historically low unemployment rates, high consumer confidence, and population growth are expected to maintain revenue collections at high levels. The 2018 year-end projection and 2019 forecast for auto use tax revenue both anticipate a slow decline of 0.5 percent and 2.0 percent respectively, with another slight decline foreseen in 2020.

Other Use Tax and Building Materials 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 7 percent of General Fund sources. 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.

A strong labor market, population growth, and a high level of consumer confidence have sustained demand for housing in Colorado – particularly in the Denver Metro area. While increasing, the state’s housing stock has not sufficiently absorbed rising demand. This has led to significant home price appreciation over the past few years. In 2017, the Case Shiller Home Price Index for the Denver Metro area increased by 7.7 percent. In comparison, the 20-metropolitan area index, which includes Denver, recorded 5.9 percent growth during the same period. Home prices in the Denver Metro area have continued to rise by 8.3 percent through June 2018 over the same months in 2017. These housing market conditions have promoted multi-family residential building activity in Aurora, especially at transit-oriented development (TOD) sites. Strong home price appreciation and favorable income conditions have also contributed to increases in existing structure renovation projects as some homeowners favor home remodeling projects over new home purchases. Concurrently, the number of commercial building permits in the city has declined through June 2018, although development interest in the city remains robust.

Through June 2018, capital-related use tax revenue declined \$2.0 million (14.6 percent) compared to the same period last year. This decrease is largely the result of high-valued construction projects in 2017, including a one million square-foot Amazon fulfillment center in Northeast Aurora. While similar projects were not expected to recur in 2018, collections from capital-related use tax have been lower than expected. The 2018 year-end projection takes this year-to-date negative growth

into account, and this source is expected to end the year \$1.7 million (6.9 percent) below 2017.

Although Colorado's real estate market is among one of the hottest in the nation, with growth in residential permits issued outpacing national numbers, economists expect statewide construction activity to slow down in the near term. Skilled construction labor shortages continue to be a major concern throughout the construction industry, as many former construction workers found work in other sectors following Great Recession downsizing. Rising materials costs are expected to contribute to this slowdown, as well as rising mortgage rates.

In Aurora, building materials use tax collections rose 15.8 percent on average over the past five years. When accounting for large projects, construction activity in the city is expected to plateau at this high level, with development interest along the RTD "R-Line" and commercial construction surrounding the Gaylord Rockies Resort and Convention Center helping maintain minimal growth of 1.5 percent in 2019 and 0.5 percent in 2020 in the capital-related use tax category.

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 comprises 4 percent of the General Fund sources.

Through June 2018, highway users taxes and fees are \$12,200 or 0.3 percent lower than the same period in 2017. The U.S. Energy Information Administration reports local retail gasoline prices have increased by 78.0 percent between February 2016 and June 2018. Steadily increasing gas prices have not significantly impacted consumption to date, but when combined with the projected softening of the auto industry, may adversely impact future revenue collections. However, continued improvements in household balance sheets and in-migration are expected to help sustain revenue growth at 1.0 percent in 2019, below the five-year average of 3.3 percent. Growth is expected to flatten in the out-years.

Lodger's Tax

Lodger's tax comprises 2 percent of total General Fund sources. 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. At the 2018 Fall Budget Workshop, City Council decided to reduce Visit Aurora's 2019 General Fund appropriation by \$250,000.

The city does not receive lodgers tax revenue from the following establishments:

- The Hyatt hotel and conference center opened in early 2016 and is part of an Urban Renewal Area.
- The Gaylord Rockies Resort and Convention Center, which is on track to open later this year.

Lodgers tax revenue collections during the first half of 2018 are \$184,200 (5.2 percent) lower than 2017 year-to-date revenues. This can be attributed to management and operations changes in a few key area establishments. The local hotel industry is expected to recover, and a slight decline in collections is projected through the second half of 2018, with lodgers tax collections ending the year 2.4 percent below 2017. For 2019 and 2020, the OBFP estimates growth rates of 1.0 percent respectively. These estimates assume stable activity for area hotels that face growing competition from new hotels, incentivized and outside of Aurora, which will likely hamper lodgers tax revenue in years to come.

Other Operating Revenue

The following revenue sources represent a share of the "All 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. All other revenue streams combined comprise 12 percent of total General Fund sources. Significant changes are expected in the following revenue categories.

Audit revenue collections through June are \$503,800 (16.8 percent) higher than 2017 year-to-date revenues. The completion of a few large audits in the beginning of 2018 has resulted in high audit revenue proceeds to date. Current year growth may be attributed to a revenue agent being added to the Audit Division, resulting in a bigger and more experienced audit team conducting a larger number of audits. Growth to date, as well as that seen in 2017, an 87.6 percent increase over 2016 collections, is not sustainable. Due to the fluctuating nature of this revenue source and above average audit revenue collections in the second half of 2017, a decrease in collections is expected through the remainder of the year. 2018 revenue collections are projected to end the year \$397,500 or 8.1 percent below 2017, while the 2019 budget estimate assumes a decrease of 21.0 percent.

Fines and forfeitures revenue started declining in the fall of 2015 when a change in Police operations shifted staff resources to focus on addressing the number of road fatalities. This, combined with community policing and a change in industry practices related to credit reporting by collections agencies, has resulted in a decrease in revenue from this source. After several years of year-over-year decreases, this revenue source is expected to recover. Through June 2018, fines and forfeitures revenue rose \$604,500 (29.5 percent) over the same time last year. Total year-end fines and forfeitures revenues are projected to increase by \$459,400 (10.4 percent) in 2018 when

compared to 2017. The forecast for 2019 assumes a sustained level of collections with a 1.0 percent increase, followed by the same growth rate in the out-years.

Miscellaneous revenue category collections are expected to drop in 2018 and stabilize in 2019. This revenue source is made up of various one-time receipts and as a result, fluctuations are expected to occur from year to year. Revenue collections are projected to fall by 44.6 percent in 2018 when compared to 2017 collections, followed by a 1.0 percent increase in 2019 as no significant revenue sources are known at this point. Fleet auction proceeds are anticipated to be significantly less in 2018, driving down the OBFP's 2018 revenue expectations from miscellaneous revenue sources. The OBFP projects a flat 1.0 percent increase in the out-years for this revenue source.

See Revenue Attachment A for June year-to-date and 2018 full-year projected gains and shortfalls by revenue source. A complete list of General Fund actual and projected revenue, 2015 through 2023 can be found in Revenue Attachment B.

2018 General Fund Revenue Gains and Shortfalls

Revenue Source	2018 YTD Actual thru June	2018 Year-to-Date: Gains/(Shortfalls)				2018 Full-Year Projection	2018 Full-Year: Gains/(Shortfalls)			
		vs. 2017	vs. Budget	% Chg vs. 2017	% Chg vs. Budget		vs. 2017	vs. Budget	% Chg vs. 2017	% Chg vs. Budget
General Sales Taxes	\$ 91,861,002	\$ 3,542,600	\$ 947,603	4.0%	1.0%	\$ 187,133,214	\$ 8,355,487	\$ 2,984,720	4.7%	1.6%
Property Tax	25,835,746	3,336,650	-	14.8%	0.0%	36,183,904	4,963,969	231,001	15.9%	0.6%
Franchise Fees and Taxes	5,302,271	(46,660)	(211,184)	-0.9%	-3.8%	14,761,056	232,458	(170,428)	1.6%	-1.1%
Use Tax - Automobile	9,897,532	287,142	1,475,771	3.0%	17.5%	20,073,692	(100,873)	2,308,448	-0.5%	13.0%
Capital Related Use Tax	11,779,985	(2,007,559)	(196,397)	-14.6%	-1.6%	22,460,847	(1,663,952)	(379,320)	-6.9%	-1.7%
Highway Users Tax	4,810,098	(12,174)	(45,569)	-0.3%	-0.9%	12,247,007	180,990	(56,942)	1.5%	-0.5%
Lodgers Tax	3,337,344	(184,151)	(133,620)	-5.2%	-3.8%	7,648,032	(188,066)	(334,650)	-2.4%	-4.2%
Fines & Forfeitures	2,652,462	604,486	668,687	29.5%	33.7%	4,877,209	459,447	816,615	10.4%	20.1%
Audit Revenue	3,493,857	503,782	1,599,654	16.8%	84.4%	4,500,000	(397,484)	1,397,460	-8.1%	45.0%
Other Taxes	2,212,379	(23,468)	(129,308)	-1.0%	-5.5%	5,661,118	154,446	72,812	2.8%	1.3%
Other Auto Related (SOT, MV Fees)	1,661,407	132,320	231,300	8.7%	16.2%	3,857,763	52,025	321,492	1.4%	9.1%
Business Licenses & Other Permits	1,302,874	67,075	165,823	5.4%	14.6%	3,022,063	89,774	123,709	3.1%	4.3%
Intergovernmental Revenue	1,269,464	191,704	161,083	17.8%	14.5%	2,960,286	(241,743)	(206,564)	-7.5%	-6.5%
Internal Charges for Services	3,635,915	460,765	62,123	14.5%	1.7%	7,343,322	706,791	4,138	10.7%	0.1%
External Charges for Services	3,372,312	402,416	254,069	13.5%	8.1%	6,047,657	147,503	(34,430)	2.5%	-0.6%
Other General Fund Revenue	1,266,477	(185,134)	110,927	-12.8%	9.6%	2,736,976	(1,067,565)	109,656	-28.1%	4.2%
Total General Fund Revenue (excluding transfers)	\$ 173,691,125	\$ 7,069,796	\$ 4,960,962	4.2%	2.9%	\$ 341,514,146	\$ 11,683,207	\$ 7,187,717	3.5%	2.1%
Est. Capital Transfer Out	\$ 17,177,572	\$ (790,352)	\$ 20,358	-4.4%	0.1%	\$33,111,810	\$ 908,145	\$ (66,027)	2.8%	-0.2%
General Fund Operating Revenue	\$ 156,513,552	\$ 7,860,148	\$ 4,940,604	5.3%	3.3%	\$ 308,402,336	\$ 10,775,062	\$ 7,253,744	3.6%	2.4%

General Fund Sources of Revenue and Percent Changes

General Fund Total Dollars	2015 Actual	2016 Actual	2017 Actual	2018 Projection	2019 Adopted	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
General Sales Tax	\$ 162,715,412	\$ 169,575,534	\$ 178,777,727	\$ 187,133,214	\$ 194,392,489	\$ 200,085,238	\$ 205,904,485	\$ 212,619,433	\$ 219,574,806
Property Tax	25,463,632	30,558,140	31,219,935	36,183,904	36,826,663	40,509,329	41,116,969	43,172,817	43,906,755
Franchise Fees & Taxes	14,212,992	14,212,056	14,528,598	14,761,056	15,115,321	15,493,204	15,834,054	16,182,403	16,554,598
Use Tax - Auto	18,238,347	18,881,119	20,174,565	20,073,692	19,672,218	19,475,496	19,475,496	19,865,006	20,262,306
Capital-Related Use Tax	21,653,110	22,404,849	24,124,798	22,460,847	22,805,340	22,919,366	23,033,963	23,033,963	23,033,963
Occupational Privilege Tax	4,745,307	5,013,485	5,012,110	5,082,280	5,158,514	5,235,892	5,314,430	5,394,146	5,475,058
Lodgers Tax	7,233,358	7,562,032	7,836,098	7,648,032	7,724,512	7,801,757	7,879,775	7,958,573	8,038,159
Specific Ownership Tax	2,085,312	2,437,497	2,803,361	2,887,462	2,930,774	2,960,082	2,960,082	2,960,082	2,960,082
Other Taxes	385,843	426,213	494,562	578,838	602,628	620,285	638,273	659,336	681,094
Audit Revenue	3,545,976	2,610,228	4,897,484	4,500,000	3,557,000	3,660,153	3,766,297	3,890,585	4,018,974
Taxes & Related Payments Sub-Total	\$ 260,279,290	\$ 273,681,152	\$ 289,869,239	\$ 301,309,325	\$ 308,785,459	\$ 318,760,802	\$ 325,923,824	\$ 335,736,344	\$ 344,505,795
General Fund Permits	\$ 1,092,524	\$ 943,000	\$ 1,002,377	\$ 970,301	\$ 980,004	\$ 989,804	\$ 989,804	\$ 989,804	\$ 989,804
Motor Vehicle Fees	1,067,893	1,101,772	1,127,756	1,152,567	1,129,516	1,118,221	1,118,221	1,140,585	1,163,397
Business Licenses	1,639,550	1,591,775	1,804,533	1,869,496	1,982,188	2,043,636	2,059,985	2,076,465	2,093,077
License & Permit Sub-Total	\$ 3,799,966	\$ 3,636,547	\$ 3,934,666	\$ 3,992,364	\$ 4,091,708	\$ 4,151,661	\$ 4,168,010	\$ 4,206,854	\$ 4,246,278
Highway Users Taxes & Fees	\$ 11,405,570	\$ 11,745,902	\$ 12,066,017	\$ 12,247,007	\$ 12,369,477	\$ 12,431,324	\$ 12,493,481	\$ 12,555,948	\$ 12,618,728
Cigarette Tax	642,587	673,442	613,724	640,114	633,713	627,376	621,102	614,891	608,742
County Road & Bridge	1,331,972	1,446,362	1,455,266	1,478,551	1,485,944	1,500,803	1,508,307	1,523,390	1,531,007
Other Intergovernmental Revenue	1,392,024	1,130,878	1,133,039	841,621	850,037	858,537	862,830	867,144	871,480
Intergovernmental Sub-Total	\$ 14,772,152	\$ 14,996,583	\$ 15,268,046	\$ 15,207,293	\$ 15,339,171	\$ 15,418,040	\$ 15,485,720	\$ 15,561,373	\$ 15,629,957
Fines & Forfeitures	\$ 5,088,514	\$ 4,634,747	\$ 4,417,762	\$ 4,877,209	\$ 4,925,981	\$ 4,975,241	\$ 5,024,993	\$ 5,075,243	\$ 5,125,995
Internal Charges	5,707,602	6,157,088	6,636,531	7,343,322	7,567,293	7,756,475	7,950,387	8,149,147	8,352,876
External Charges	5,837,879	6,143,921	5,900,154	6,047,657	6,114,181	6,175,323	6,237,076	6,299,447	6,362,441
Interest	911,467	1,023,083	1,678,027	1,558,887	1,884,694	2,212,631	2,396,279	2,317,202	2,303,299
Miscellaneous	1,914,797	1,951,046	2,126,514	1,178,089	1,189,870	1,201,769	1,213,787	1,225,925	1,238,184
Other Sub-Total	\$ 19,460,259	\$ 19,909,884	\$ 20,758,987	\$ 21,005,164	\$ 21,682,019	\$ 22,321,439	\$ 22,822,522	\$ 23,066,964	\$ 23,382,795
Total General Fund Revenues (excluding marijuana)	\$ 298,311,668	\$ 312,224,166	\$ 329,830,938	\$ 341,514,146	\$ 349,898,357	\$ 360,651,942	\$ 368,400,076	\$ 378,571,535	\$ 387,764,825
Marijuana Sales and Excise Taxes*	\$ 2,855,007	\$ 6,167,871	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Revenues (including marijuana)	\$ 301,166,675	\$ 318,392,037	\$ 329,830,938	\$ 341,514,146	\$ 349,898,357	\$ 360,651,942	\$ 368,400,076	\$ 378,571,535	\$ 387,764,825
Funds from Restricted Assets	\$ -	\$ 23,653	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In (from other funds)	\$ 1,290,173	\$ 1,667,007	\$ 1,656,124	\$ 1,984,105	\$ 2,156,909	\$ 2,200,047	\$ 2,244,048	\$ 2,288,929	\$ 2,334,708
Total General Fund Sources	\$ 302,456,848	\$ 320,082,697	\$ 331,487,062	\$ 343,498,251	\$ 352,055,266	\$ 362,851,989	\$ 370,644,124	\$ 380,860,464	\$ 390,099,533
Transfer Out to Capital Projects Fund	\$ 26,794,584	\$ 29,193,138	\$ 32,203,665	\$ 33,111,810	\$ 33,735,981	\$ 34,253,331	\$ 34,650,112	\$ 35,038,025	\$ 35,386,148
General Fund Operating Revenue**	\$ 271,517,084	\$ 283,031,028	\$ 297,627,274	\$ 308,402,336	\$ 316,162,376	\$ 326,398,611	\$ 333,749,964	\$ 343,533,510	\$ 352,378,677

* Starting in 2017, marijuana sales and excise taxes are collected in the Marijuana Tax Revenue Fund

** General Fund Operating Revenue excludes funds from restricted assets, transfers in and the capital transfer

General Fund Sources of Revenue and Percent Changes

General Fund Percent Change	2015 Actual	2016 Actual	2017 Actual	2018 Projection	2019 Adopted	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
General Sales Tax	6.3%	4.2%	5.4%	4.7%	3.9%	2.9%	2.9%	3.3%	3.3%
Property Tax	1.0%	20.0%	2.2%	15.9%	1.8%	10.0%	1.5%	5.0%	1.7%
Franchise Fees & Taxes	-2.7%	0.0%	2.2%	1.6%	2.4%	2.5%	2.2%	2.2%	2.3%
Use Tax - Auto	21.4%	3.5%	6.9%	-0.5%	-2.0%	-1.0%	0.0%	2.0%	2.0%
Capital-Related Use Tax	11.4%	3.5%	7.7%	-6.9%	1.5%	0.5%	0.5%	0.0%	0.0%
Occupational Privilege Tax	12.6%	5.7%	0.0%	1.4%	1.5%	1.5%	1.5%	1.5%	1.5%
Lodgers Tax	17.2%	4.5%	3.6%	-2.4%	1.0%	1.0%	1.0%	1.0%	1.0%
Specific Ownership Tax	-8.1%	16.9%	15.0%	3.0%	1.5%	1.0%	0.0%	0.0%	0.0%
Other Taxes	5.9%	10.5%	16.0%	17.0%	4.1%	2.9%	2.9%	3.3%	3.3%
Audit Revenue	33.0%	-26.4%	87.6%	-8.1%	-21.0%	2.9%	2.9%	3.3%	3.3%
Taxes & Related Payments Sub-Total	7.1%	5.1%	5.9%	3.9%	2.5%	3.2%	2.2%	3.0%	2.6%
General Fund Permits	12.0%	-13.7%	6.3%	-3.2%	1.0%	1.0%	0.0%	0.0%	0.0%
Motor Vehicle Fees	4.2%	3.2%	2.4%	2.2%	-2.0%	-1.0%	0.0%	2.0%	2.0%
Business Licenses	3.1%	-2.9%	13.4%	3.6%	6.0%	3.1%	0.8%	0.8%	0.8%
License & Permit Sub-Total	5.8%	-4.3%	8.2%	1.5%	2.5%	1.5%	0.4%	0.9%	0.9%
Highway Users Taxes & Fees	6.2%	3.0%	2.7%	1.5%	1.0%	0.5%	0.5%	0.5%	0.5%
Cigarette Tax	1.6%	4.8%	-8.9%	4.3%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%
County Road & Bridge	-1.2%	8.6%	0.6%	1.6%	0.5%	1.0%	0.5%	1.0%	0.5%
Other Intergovernmental Revenue	21.6%	-18.8%	0.2%	-25.7%	1.0%	1.0%	0.5%	0.5%	0.5%
Intergovernmental Sub-Total	6.5%	1.5%	1.8%	-0.4%	0.9%	0.5%	0.4%	0.5%	0.4%
Fines & Forfeitures	-15.8%	-8.9%	-4.7%	10.4%	1.0%	1.0%	1.0%	1.0%	1.0%
Internal Charges	0.0%	7.9%	7.8%	10.6%	3.0%	2.5%	2.5%	2.5%	2.5%
External Charges	0.5%	5.2%	-4.0%	2.5%	1.1%	1.0%	1.0%	1.0%	1.0%
Interest	31.3%	12.2%	64.0%	-7.1%	20.9%	17.4%	8.3%	-3.3%	-0.6%
Miscellaneous	62.6%	1.9%	9.0%	-44.6%	1.0%	1.0%	1.0%	1.0%	1.0%
Other Sub-Total	0.2%	2.3%	4.3%	1.2%	3.2%	2.9%	2.2%	1.1%	1.4%
Total General Fund Revenues (excluding marijuana)	6.6%	4.7%	5.6%	3.5%	2.5%	3.1%	2.1%	2.8%	2.4%
Marijuana Sales and Excise Taxes*	5978.2%	116.0%	-100.0%	N/A	N/A	N/A	N/A	N/A	N/A
Total General Fund Revenues (including marijuana)	7.6%	5.7%	3.6%	3.5%	2.5%	3.1%	2.1%	2.8%	2.4%
Funds from Restricted Assets	-100.0%	N/A	-100.0%	N/A	N/A	N/A	N/A	N/A	N/A
Transfers In (from other funds)	10.6%	29.2%	-0.7%	19.8%	8.7%	2.0%	2.0%	2.0%	2.0%
Total General Fund Sources	8.4%	5.8%	3.6%	3.6%	2.5%	3.1%	2.1%	2.8%	2.4%
Transfer Out to Capital Projects Fund	25.0%	9.0%	10.3%	2.8%	1.9%	1.5%	1.2%	1.1%	1.0%
General Fund Operating Revenue	5.1%	4.2%	5.2%	3.6%	2.5%	3.2%	2.3%	2.9%	2.6%

History & Forecast for Key Economic Indicators

Indicator	Actual					June 2018 Forecast		
	2013	2014	2015	2016	2017	2018	2019	2020
GDP (Billions)								
National inflation-adjusted GDP	15,612	16,013	16,472	16,716	17,096	17,592	17,997	18,375
% Change	1.7%	2.6%	2.9%	1.5%	2.3%	2.9%	2.3%	2.1%
Population (Thou.)								
National	316,200	318,600	321,000	323,400	325,700	328,000	330,200	332,300
% Change	0.7%	0.8%	0.8%	0.7%	0.7%	0.7%	0.7%	0.6%
Colorado	5,263	5,342	5,440	5,530	5,607	5,685	5,761	5,839
% Change	1.5%	1.5%	1.8%	1.6%	1.4%	1.4%	1.3%	1.3%
Metro Denver	2,644	2,696	2,753	2,796	2,831	2,871	2,908	2,943
% Change	1.9%	2.0%	2.1%	1.6%	1.2%	1.4%	1.3%	1.2%
Aurora	348	352	358	362	367	374	380	386
% Change	2.3%	1.2%	1.8%	1.0%	1.4%	2.1%	1.6%	1.6%
Employment (Thou.)								
National	136,400	138,900	141,800	144,300	146,600	148,700	150,300	151,700
% Change	1.6%	1.9%	2.1%	1.8%	1.6%	1.4%	1.1%	0.9%
Colorado	2,381	2,464	2,542	2,603	2,659	2,712	2,755	2,794
% Change	3.0%	3.5%	3.2%	2.4%	2.2%	2.0%	1.6%	1.4%
Unemployment Rate								
National	7.4%	6.2%	5.3%	4.9%	4.4%	3.9%	4.1%	4.3%
Colorado	6.9%	5.0%	3.9%	3.3%	2.9%	2.9%	3.1%	3.2%
Wage & Salary Income (Millions)								
National	7,116,700	7,476,800	7,858,900	8,085,300	8,351,300	8,794,000	9,207,000	9,603,000
% Change	2.7%	5.1%	5.1%	2.9%	3.3%	5.3%	4.7%	4.3%
Colorado	129,597	138,678	146,635	151,322	159,120	168,667	178,956	188,083
% Change	3.7%	7.0%	5.7%	3.2%	5.2%	6.0%	6.1%	5.1%
Personal Income (Millions)								
National	14,073,700	14,818,300	15,553,000	15,928,700	16,427,300	17,216,000	18,094,000	18,926,000
% Change	1.1%	5.3%	5.0%	2.4%	3.1%	4.8%	5.1%	4.6%
Colorado	246,648	267,225	282,665	288,103	300,006	317,406	337,403	356,635
% Change	5.4%	8.3%	5.8%	1.9%	4.1%	5.8%	6.3%	5.7%

History & Forecast for Key Economic Indicators

Indicator	Actual					June 2018 Forecast		
	2013	2014	2015	2016	2017	2018	2019	2020
CPI								
National	1.5%	1.6%	0.1%	1.3%	2.1%	2.6%	2.3%	2.1%
Denver-Aurora-Lakewood*	2.8%	2.8%	1.2%	2.8%	3.4%	3.1%	2.9%	2.7%
Retail Sales (Millions)								
Colorado	83,569	90,653	94,920	98,812	102,863	109,241	114,921	120,093
% Change	4.4%	8.5%	4.7%	4.1%	4.1%	6.2%	5.2%	4.5%
Housing Construction (Thou.)								
National Housing Permits	991	1,052	1,183	1,207	1,282	1,360	1,372	1,380
% Change	19.4%	6.2%	12.4%	2.0%	6.2%	6.1%	0.9%	0.6%
Colorado Permits	27.5	28.7	31.9	39.0	41.9	50.3	51.3	53.3
% Change	18.1%	4.3%	11.1%	22.3%	7.5%	20.0%	2.1%	3.8%
Aurora Permits	0.9	0.8	1.0	1.4	1.7	1.4	1.4	1.4
% Change	17.0%	-5.9%	17.7%	42.3%	20.5%	-16.2%	1.0%	1.0%
Nonresidential (Millions)								
Colorado Building Value	3,624.0	4,351.0	4,982.0	5,948.0	5,843.0	6,673.0	7,120.0	7,426.0
% Change	-1.9%	20.1%	14.5%	19.4%	-1.8%	14.2%	6.7%	4.3%

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

* Formerly the Denver-Boulder-Greeley CPI. The Bureau of Labor Statistics introduced the Denver-Aurora-Lakewood CPI in February 2018.



City of Aurora, Colorado

2019 OPERATING AND CAPITAL
IMPROVEMENT BUDGET

FINANCIAL OUTLOOK



Long-Range General Fund Financial Outlook

The long-range financial outlook 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 city uses this information as a resource to:

- 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
- Anticipate factors affecting revenues and service needs.

A comprehensive study of the city's long-term revenue and expenditure outlook identified a "structural gap" between ongoing service needs and the city's revenue capacity. Timeframes with strong revenue growth delay or reduce the size of the gap, while recessions cause the gap to grow. The city has taken steps towards reducing the gap such as judiciously funding service level needs with ongoing revenue, using one-time funds for one-time needs, and indexing service fees annually. The long-term General Fund financial outlook scenarios described in this section confirm a gap remains a risk.

The Financial Outlook section includes:

- An overview of the outlook for the General Fund from 2019 to 2023;
- Cost drivers impacting the projections;
- Summary and detail tables covering
 - General Fund budget data for the years 2017 through 2023;
 - Future percentage changes 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
 - Amendments to the budget, including possible future adjustments.

GENERAL FUND OVERVIEW

The five-year projections provided in the financial outlook reflect numerous assumptions related to revenues and expenditures in 2019 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 in the future would change the projections for that year and all future years by nearly \$3.5 million.

Revenue Outlook: The revenue forecast for the 2019 budget assumes that General Fund revenue will increase 2.5 percent in 2019. This includes new revenue of \$86,000 included in the 2019 budget amendments. Future revenue projections do not include a recessionary period but do include dampened growth compared to more recent years. The re-evaluation of properties in the city and the ensuing increase in property tax revenue is projected to give a slight boost to revenue collections in 2020 resulting in a 3.1 percent increase over 2019, followed by 2.1 percent in 2021. Future years are projected at 2.8 percent for 2022 and 2.4 percent for 2023. Although economists report that recessions historically come every five to seven years, it will have been ten years since the Great Recession ended in 2009 and the current expansion is on track to become the longest growth period in U.S. history; therefore, somewhat conservative rates of growth were used for the revenue forecast in lieu of projecting a recession. 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. This summary of the city's General Fund financial outlook starts with the 2019 budget plus future increases related to compensation and other likely contractual or mandated costs. Two scenarios are prepared in order to contrast the effect of compensation increases for pay and benefits against all other costs. The first scenario is included in detail in this section and includes pay and benefit increases, while the second scenario assumes no increase in pay or insurance benefits for 2021-2023 which are outside the Police and Fire contract agreement terms. While the second scenario is unlikely, the exclusion highlights the impact of all other costs on the budget as shown starting on page E-3.

Assumptions regarding funding priorities will change as the City Manager, the Mayor, 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 2019. Unless otherwise noted, all assumptions described in this section apply to the years 2020 through 2023.

COST DRIVERS

The compensation increase scenario contains:

- Pay and benefits in accordance with the Arbitrator's opinion for the Aurora Police Association (APA) and the agreement with International Association of Fire Fighters (IAFF) for 2019 and 2020. Pay increases of 2.5 percent are included for 2021 through 2023.
- A salary increase of 3.0 percent for all career service employees in 2019 and 2020 followed by 2.5 percent for 2021 through 2023. Additionally, both 2019 and 2020 include \$400,000 for career service one-time performance bonus compensation. Overall pay and benefit increases for career service employees maintain financial parity with the APA and IAFF assumed contracts.
- A 5.0 percent increase per year to the city contribution for health benefits for all employees.

The following adjustments are included in both scenarios:

- The cost of risk management, fleet fuel, and fleet maintenance increases by approximately 6.0 percent each year.
- The increased cost for utilities in total is estimated at 4.0 percent per year. This increase is more than recent trends but less than averages experienced in the past.
- An increase in Police staffing with 15 additional Police Officers per year. Annual step increases for the new FTE are also added in this adjustment.
- Additional funds starting in 2020 and increasing annually through 2023 for the Fire Vehicle Replacement plan.
- Estimates of the impact of the number of payroll hours in each calendar year.
- An annual increase for contract and mandated costs based on recent historical averages.
- Fully funding the Northeast Area Truck Company added in the 2019 budget. A FASTER grant will partially fund the truck company for three years.
- A slight decrease in the city's liability starting in 2021 for the Old Hire Pension plan according to the actuarial valuation as of January 2018. A valuation is prepared every other year.
- The cost to pay back the Green Fund for the 2018 street light study.
- Police and Fire step increases for current civil employees in 2020 through 2023. Step adjustments for employees added in the 2019 amendments are in the amendment projection included in this section.
- Subsidy for the New Southeast Recreation Center beginning in 2021.
- Projected adjustments to subsidized funds to include the Recreation, Cultural, E-911, and Parking and Mobility funds.
- The impact of the Visit Aurora transfer calculation based on lodgers tax projections.
- The cost to continue amendments that are proposed for two consecutive years including Affordable Housing Seed Funds, Additional Funding for Police Vehicle Replacements, and the Fleet Apprenticeship Pilot Program.

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. 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.

SCENARIO RESULTS

One of the primary goals of this budget is the return to a two-year balanced plan. The 2019 budget is balanced, and 2020 is balanced to within \$5.1 million, \$2.6 million of which is one-time in nature. The remaining \$2.5 million is ongoing and equates to 0.7 percent of the General Fund. This \$2.5 million, as well as the future balancing actions shown in the following table may be resolved by the combination of revenue in excess of the current projection and budget reductions. A recession poses a risk and would likely create a more difficult future balancing scenario.

Item	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Surplus/ (Balancing Actions)	(\$5,094,229)	(\$9,453,163)	(\$14,655,204)	(\$18,398,136)

Future years include annual pay and benefit increases as described in the ‘Cost Drivers’ section. When excluding annual increases in compensation and insurance, the need for future balancing actions is reduced significantly. The table below shows the detail of the cost of estimated compensation and insurance adjustments.

Item	2020 Projected	2021 Projected	2022 Projected	2023 Projected
2.5% Compensation	\$0	\$5,233,262	\$10,597,364	\$16,095,586
5.0% Insurance	\$0	\$1,427,022	\$2,925,381	\$4,498,673

By eliminating pay and benefit increases for the years 2021-2023 (the years beyond the scope of the pending collective bargaining agreements), the expenditures will be slightly out of balance in 2021 but less than the expected revenue for 2022 and 2023, which results in a surplus by 2023 as shown in the following table.

Item	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Surplus/ (Balancing Actions)	(\$5,094,229)	(\$2,792,879)	(\$1,132,459)	\$2,196,123

This demonstrates the impact of compensation on the city’s operating budget. As is common for a service-based organization, personnel costs make up approximately 80 percent of the General Fund budget (excluding transfers).

The five-year budget projections suggest that the ability to maintain and improve city services, extend additional services to 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 2019.

TABLES

The tables on the following pages include data for the 2017 actual, 2018 projection, the 2019 budget, and projections for 2020 through 2023. The outlook tables include a summary of revenues, expenditures, and fund balance for each year and identify the annual surplus or the amount that must be balanced in the year. The tables presented after the outlook 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; a listing of amendments to the 2019 budget; and potential future adjustments.

Financial Outlook Through 2023

General Fund Financial Outlook Through 2023 - Summary

Description	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
SOURCES							
Revenues	329,830,938	341,514,146	349,812,357	360,563,370	368,309,063	378,477,718	387,668,102
Transfers	1,656,124	1,984,105	2,156,909	2,200,047	2,244,048	2,288,929	2,334,708
Amendments	-	-	86,000	88,515	90,909	93,694	96,570
Use of Funds Available	-	-	10,634,110	-	-	-	-
Revenue Adjustments	-	-	-	57	104	123	153
GRAND TOTAL SOURCES	\$331,487,062	\$343,498,251	\$362,689,376	\$362,851,989	\$370,644,124	\$380,860,464	\$390,099,533
USES							
BASE BUDGET							
Regular Civil Salary	68,532,284	89,953,496	97,005,022	99,915,148	102,413,026	104,973,355	107,597,689
Regular Career Salary	48,269,789	58,252,400	64,544,198	66,480,449	68,142,467	69,846,028	71,592,178
Salary Driven Benefits	54,075,860	32,885,865	30,513,713	31,428,737	32,214,448	33,019,838	33,845,346
Non Salary Related Benefits	23,512,410	24,268,751	26,142,782	27,449,779	28,822,271	30,263,380	31,776,549
Temporary Compensation	2,436,648	3,293,479	2,773,300	2,334,154	2,392,502	2,452,316	2,513,627
Overtime Compensation	5,270,243	6,110,288	4,123,070	4,246,713	4,352,884	4,461,703	4,573,250
Special Pay	4,861,644	4,284,406	4,123,873	4,049,880	3,237,006	3,317,912	3,400,864
Allocated Admin-Personal Services	(3,466,462)	(3,905,682)	(3,811,619)	(3,925,965)	(4,024,113)	(4,124,716)	(4,227,835)
Subtotal Personal Services	\$203,492,416	\$215,143,003	\$225,414,339	\$231,978,895	\$237,550,491	\$244,209,816	\$251,071,668
Supplies and Services	35,106,725	32,353,066	31,751,955	31,701,955	31,701,955	31,701,955	31,701,955
Utilities	14,910,491	11,167,112	12,030,527	12,511,745	13,012,202	13,532,687	14,073,993
Interfund Charges	14,902,287	15,378,120	16,053,808	17,016,922	18,037,930	19,120,218	20,267,437
Debt Related	9,250	-	-	-	-	-	-
Capital Related	2,660,333	3,168,507	2,516,455	2,516,455	2,516,455	2,516,455	2,516,455
Operating Transfer Out	55,692,364	61,065,092	56,608,600	57,125,950	57,522,731	57,910,644	58,258,767
Subtotal Non Personal Services	\$123,281,450	\$123,131,897	\$118,961,345	\$120,873,027	\$122,791,273	\$124,781,959	\$126,818,607
TOTAL BASE BUDGET	\$326,773,866	\$338,274,900	\$344,375,684	\$352,851,922	\$360,341,764	\$368,991,775	\$377,890,275
AMENDMENTS							
Additions	-	-	15,205,923	7,661,580	6,295,945	6,674,655	6,890,142
Council Amendments	-	-	3,107,769	313,214	325,306	337,789	350,677
Future Adjustments	-	-	-	7,119,502	13,134,272	19,511,449	23,366,575
GRAND TOTAL USES	\$326,773,866	\$338,274,900	\$362,689,376	\$367,946,218	\$380,097,287	\$395,515,668	\$408,497,669
FUTURE BALANCING ACTIONS	\$4,713,196	\$5,223,351	\$0	(\$5,094,229)	(\$9,453,163)	(\$14,655,204)	(\$18,398,136)

General Fund Financial Outlook Through 2023 - Summary

Description	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
FUND SUMMARY							
Beginning Funds Available	55,089,504	59,802,700	65,026,051	54,391,941	49,297,712	39,844,549	25,189,345
Use of Funds Available	-	-	(10,634,110)	-	-	-	-
Increase/(Decrease) in Ending Funds Available	4,713,196	5,223,351	-	(5,094,229)	(9,453,163)	(14,655,204)	(18,398,136)
Cumulative Funds Available or (Shortfall)	\$59,802,700	\$65,026,051	\$54,391,941	\$49,297,712	\$39,844,549	\$25,189,345	\$6,791,209

Estimated Future Percent Growth By Expenditure Class

Assumptions	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Regular Civil Salary	N/A	3.0%	2.5%	2.5%	2.5%
Regular Career Salary	N/A	3.0%	2.5%	2.5%	2.5%
Salary Driven Benefits	N/A	3.0%	2.5%	2.5%	2.5%
Non Salary Related Benefits	N/A	5.0%	5.0%	5.0%	5.0%
Temporary Compensation	N/A	-15.8%	2.5%	2.5%	2.5%
Overtime Compensation	N/A	3.0%	2.5%	2.5%	2.5%
Special Pay	N/A	-1.8%	-20.1%	2.5%	2.5%
Allocated Admin-Personal Services	N/A	3.0%	2.5%	2.5%	2.5%
Supplies and Services	N/A	-0.2%	0.0%	0.0%	0.0%
Utilities	N/A	4.0%	4.0%	4.0%	4.0%
Interfund Charges	N/A	6.0%	6.0%	6.0%	6.0%
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 2023 - Summary

Estimated Future Percent Growth By Revenue Class

Assumptions	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Business License and Permits	N/A	3.10%	0.80%	0.80%	0.80%
Cigarette Tax	N/A	-1.00%	-1.00%	-1.00%	-1.00%
Construction Permits	N/A	1.00%	0.00%	0.00%	0.00%
County Road and Bridge Tax	N/A	1.00%	0.50%	1.00%	0.50%
External Charges for Services	N/A	1.00%	1.00%	1.00%	1.00%
Fines & Forfeitures	N/A	1.00%	1.00%	1.00%	1.00%
Franchise Taxes	N/A	2.50%	2.20%	2.20%	2.30%
Highway Users Tax	N/A	0.50%	0.50%	0.50%	0.50%
Intergovernmental Revenues	N/A	1.00%	0.50%	0.50%	0.50%
Internal Charges for Services	N/A	2.50%	2.50%	2.50%	2.50%
Investment Income	N/A	17.40%	8.30%	-3.30%	-0.60%
Lodgers Tax	N/A	1.00%	1.00%	1.00%	1.00%
Miscellaneous Revenues	N/A	1.00%	1.00%	1.00%	1.00%
Motor Vehicle Fees	N/A	-1.00%	0.00%	2.00%	2.00%
Occupational Privilege Tax	N/A	1.50%	1.50%	1.50%	1.50%
Operating Transfers In	N/A	2.00%	2.00%	2.00%	2.00%
Other Taxes	N/A	2.93%	2.90%	3.30%	3.30%
Property Taxes	N/A	10.00%	1.50%	5.00%	1.70%
Sales Taxes	N/A	2.93%	2.91%	3.26%	3.27%
Specific Ownership Tax	N/A	1.00%	0.00%	0.00%	0.00%
Tax Audit Revenue	N/A	2.90%	2.90%	3.30%	3.30%
Use tax-Automobiles	N/A	-1.00%	0.00%	2.00%	2.00%
Use tax-Building Materials	N/A	0.50%	0.50%	0.00%	0.00%
Use tax-Other	N/A	0.50%	0.50%	0.00%	0.00%

General Fund Financial Outlook Through 2023 - Department Detail

Department Name	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
City Attorney							
Regular Career Salary	3,883,416	4,388,162	4,967,147	5,116,161	5,244,065	5,375,166	5,509,545
Salary Driven Benefits	1,408,386	1,021,100	800,114	824,113	844,716	865,835	887,478
Non Salary Related Benefits	469,001	479,751	531,904	558,497	586,423	615,744	646,530
Temporary Compensation	90,533	87,887	10,709	11,030	11,306	11,588	11,878
Special Pay	67,395	19,391	18,731	19,291	19,774	20,268	20,775
Supplies and Services	369,723	388,835	304,772	304,772	304,772	304,772	304,772
Interfund Charges	108,787	121,686	126,889	134,502	142,572	151,126	160,194
Capital Related	-	55,800	-	-	-	-	-
Additions	-	-	386,631	398,995	410,117	421,588	433,418
Subtotal	\$6,397,241	\$6,562,612	\$7,146,897	\$7,367,361	\$7,563,745	\$7,766,087	\$7,974,590
City Council							
Regular Career Salary	393,172	486,017	486,765	501,367	513,901	526,748	539,918
Salary Driven Benefits	64,966	48,066	48,759	50,220	51,475	52,762	54,082
Non Salary Related Benefits	127,888	108,586	117,831	123,721	129,908	136,403	143,223
Temporary Compensation	92	1,604	6,490	6,684	6,851	7,022	7,198
Overtime Compensation	445	-	-	-	-	-	-
Special Pay	148,050	140,739	160,674	165,493	169,631	173,871	178,218
Supplies and Services	484,583	547,309	546,903	546,903	546,903	546,903	546,903
Interfund Charges	9,259	9,756	8,315	8,813	9,342	9,903	10,497
Subtotal	\$1,228,455	\$1,342,077	\$1,375,737	\$1,403,201	\$1,428,011	\$1,453,612	\$1,480,039
Civil Service Commission							
Regular Career Salary	271,248	303,122	329,917	339,814	348,309	357,017	365,943
Salary Driven Benefits	86,081	65,798	50,151	51,652	52,944	54,268	55,625
Non Salary Related Benefits	51,991	51,991	54,559	57,286	60,150	63,158	66,316
Temporary Compensation	164,007	197,248	203,337	157,934	161,882	165,930	170,077
Overtime Compensation	-	-	304	313	320	328	337
Special Pay	9,840	10,309	16,809	17,312	17,745	18,187	18,642
Supplies and Services	389,586	345,516	338,597	288,597	288,597	288,597	288,597
Interfund Charges	3,109	3,478	3,627	3,844	4,075	4,319	4,579
Subtotal	\$975,862	\$977,462	\$997,301	\$916,752	\$934,022	\$951,804	\$970,116

General Fund Financial Outlook Through 2023 - Department Detail

Department Name	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Communications							
Regular Career Salary	1,353,639	1,687,835	1,777,502	1,830,822	1,876,593	1,923,510	1,971,595
Salary Driven Benefits	507,706	256,456	271,753	279,885	286,885	294,057	301,413
Non Salary Related Benefits	260,117	253,469	246,325	258,634	271,566	285,143	299,403
Temporary Compensation	103,013	161,799	168,654	173,711	178,053	182,505	187,067
Overtime Compensation	14,141	2,023	2,084	2,146	2,200	2,254	2,310
Special Pay	31,584	27,997	28,708	29,564	30,302	31,060	31,837
Supplies and Services	903,015	992,178	1,012,815	1,012,815	1,012,815	1,012,815	1,012,815
Interfund Charges	19,563	23,353	24,590	26,063	27,624	29,283	31,041
Additions	-	-	207,757	36,006	37,255	38,542	39,872
Council Amendments	-	-	250,000	253,289	256,239	259,280	262,417
Subtotal	\$3,192,778	\$3,405,110	\$3,990,188	\$3,902,935	\$3,979,532	\$4,058,449	\$4,139,770
Court Administration							
Regular Civil Salary	762	-	-	-	-	-	-
Regular Career Salary	4,522,921	5,363,643	5,970,570	6,149,684	6,303,427	6,461,012	6,622,537
Salary Driven Benefits	1,667,472	1,219,247	909,381	936,649	960,068	984,070	1,008,670
Non Salary Related Benefits	1,094,560	1,033,829	1,243,623	1,305,799	1,371,089	1,439,643	1,511,625
Temporary Compensation	154,671	163,958	91,416	94,157	96,510	98,925	101,397
Overtime Compensation	148,366	186,466	74,703	76,942	78,866	80,837	82,857
Special Pay	144,100	117,154	40,253	41,457	42,493	43,556	44,644
Supplies and Services	1,222,905	1,200,846	1,232,697	1,232,697	1,232,697	1,232,697	1,232,697
Interfund Charges	320,515	356,267	369,967	392,160	415,691	440,633	467,070
Capital Related	19,298	28,308	-	-	-	-	-
Additions	-	-	67,605	69,643	71,399	73,198	75,045
Subtotal	\$9,295,570	\$9,669,718	\$10,000,215	\$10,299,188	\$10,572,240	\$10,854,571	\$11,146,542
Finance							
Regular Civil Salary	13,187	-	-	-	-	-	-
Regular Career Salary	3,511,501	4,170,613	4,484,429	4,618,957	4,734,433	4,852,791	4,974,112
Salary Driven Benefits	1,210,575	769,987	679,147	699,496	716,978	734,907	753,284
Non Salary Related Benefits	669,618	687,567	753,649	791,322	830,889	872,432	916,054
Temporary Compensation	66,226	123,669	103,284	106,378	109,038	111,764	114,558
Overtime Compensation	9,877	6,237	2,211	2,274	2,332	2,389	2,450
Special Pay	35,338	25,843	15,124	15,574	15,960	16,357	16,766
Allocated Admin-Personal Services	(155,004)	(95,857)	87,773	90,406	92,666	94,983	97,357
Supplies and Services	2,916,415	1,223,489	828,193	828,193	828,193	828,193	828,193
Interfund Charges	46,083	49,817	53,659	56,876	60,288	63,905	67,740
Capital Related	21,232	-	-	-	-	-	-
Operating Transfer Out	304,662	450,882	-	-	-	-	-
Additions	-	-	116,170	89,659	92,788	96,011	99,335
Subtotal	\$8,649,710	\$7,412,247	\$7,123,639	\$7,299,135	\$7,483,565	\$7,673,732	\$7,869,849

General Fund Financial Outlook Through 2023 - Department Detail

Department Name	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Fire							
Regular Civil Salary	24,271,918	28,202,727	31,934,729	32,892,764	33,715,084	34,557,962	35,421,911
Regular Career Salary	760,740	998,291	1,236,355	1,273,443	1,305,277	1,337,911	1,371,357
Salary Driven Benefits	11,071,947	8,803,970	7,437,990	7,661,099	7,852,628	8,048,945	8,250,172
Non Salary Related Benefits	5,429,268	5,835,667	6,054,904	6,357,642	6,675,522	7,009,298	7,359,762
Temporary Compensation	-	-	40,782	42,005	43,055	44,131	45,235
Overtime Compensation	1,228,034	1,392,406	499,519	514,501	527,363	540,547	554,061
Special Pay	1,194,265	938,545	473,626	487,828	500,023	512,527	525,339
Allocated Admin-Personal Services	(4,121)	-	-	-	-	-	-
Supplies and Services	1,906,475	2,686,158	1,567,925	1,567,925	1,567,925	1,567,925	1,567,925
Utilities	209,178	225,000	260,900	271,336	282,189	293,475	305,214
Interfund Charges	2,903,970	3,229,789	3,110,023	3,296,613	3,494,410	3,704,076	3,926,323
Capital Related	(6,540)	73,684	93,684	93,684	93,684	93,684	93,684
Operating Transfer Out	337,226	337,226	337,226	337,226	337,226	337,226	337,226
Additions	-	-	3,638,562	1,743,435	1,881,020	2,025,894	2,132,945
Council Amendments	-	-	1,938,076	-	-	-	-
Future Adjustments	-	-	-	1,667,360	3,583,378	5,303,271	6,116,324
Subtotal	\$49,302,360	\$52,723,463	\$58,624,301	\$58,206,861	\$61,858,784	\$65,376,872	\$68,007,478
General Management							
Regular Career Salary	1,667,885	2,483,966	2,861,410	2,947,247	3,020,926	3,096,450	3,173,863
Salary Driven Benefits	583,503	550,939	448,915	462,353	473,910	485,761	497,910
Non Salary Related Benefits	212,851	299,256	337,169	354,017	371,714	390,302	409,818
Temporary Compensation	24,815	111,117	66,935	68,941	70,664	72,432	74,242
Special Pay	150,154	53,701	50,104	51,603	52,890	54,209	55,565
Allocated Admin-Personal Services	-	(394,906)	(399,920)	(411,917)	(422,215)	(432,770)	(443,590)
Supplies and Services	959,144	1,149,895	1,003,444	1,003,444	1,003,444	1,003,444	1,003,444
Interfund Charges	51,663	78,875	82,347	87,281	92,519	98,070	103,952
Capital Related	-	2,305,195	2,230,900	2,230,900	2,230,900	2,230,900	2,230,900
Operating Transfer Out	-	1,831,121	2,059,043	2,059,043	2,059,043	2,059,043	2,059,043
Additions	-	-	532,021	532,819	33,636	34,490	35,385
Future Adjustments	-	-	-	341,274	675,723	962,394	1,378,749
Subtotal	\$3,650,015	\$8,469,159	\$9,272,368	\$9,727,005	\$9,663,154	\$10,054,725	\$10,579,281

General Fund Financial Outlook Through 2023 - Department Detail

Department Name	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Human Resources							
Regular Career Salary	1,527,305	1,270,973	1,454,112	1,497,732	1,535,174	1,573,555	1,612,892
Salary Driven Benefits	497,735	257,523	224,432	231,153	236,930	242,855	248,921
Non Salary Related Benefits	236,180	176,310	189,561	199,033	208,985	219,432	230,405
Temporary Compensation	131,106	220,531	36,973	38,082	39,034	40,010	41,010
Overtime Compensation	7,767	1,896	-	-	-	-	-
Special Pay	159,021	178,880	137,841	141,972	145,523	149,158	152,889
Allocated Admin-Personal Services	(387,396)	-	-	-	-	-	-
Supplies and Services	533,025	229,427	255,018	255,018	255,018	255,018	255,018
Interfund Charges	95,415	72,759	78,578	83,292	88,289	93,586	99,202
Capital Related	2,009,190	-	-	-	-	-	-
Operating Transfer Out	1,597,284	-	-	-	-	-	-
Additions	-	-	186,100	51,506	51,822	52,142	52,464
Subtotal	\$6,406,632	\$2,408,299	\$2,562,615	\$2,497,788	\$2,560,775	\$2,625,756	\$2,692,801
Information Technology							
Regular Career Salary	3,080,353	3,701,210	4,096,664	4,219,558	4,325,047	4,433,174	4,544,004
Salary Driven Benefits	1,108,843	806,656	623,778	642,466	658,524	674,991	691,861
Non Salary Related Benefits	494,552	515,783	547,791	575,170	603,931	634,124	665,831
Temporary Compensation	78,486	41,740	130,342	134,250	137,606	141,047	144,574
Overtime Compensation	4,245	5,550	12,312	12,676	12,996	13,319	13,653
Special Pay	122,265	150,747	124,253	127,970	131,165	134,445	137,808
Supplies and Services	5,010,201	5,363,146	6,455,804	6,455,804	6,455,804	6,455,804	6,455,804
Utilities	2,426	3,400	3,400	3,536	3,676	3,823	3,975
Interfund Charges	40,499	44,564	47,569	50,422	53,446	56,653	60,053
Capital Related	216,749	155,000	80,000	80,000	80,000	80,000	80,000
Additions	-	-	1,248,031	239,841	246,880	254,151	261,659
Council Amendments	-	-	150,000	-	-	-	-
Subtotal	\$10,158,619	\$10,787,796	\$13,519,944	\$12,541,693	\$12,709,075	\$12,881,531	\$13,059,222
Judicial							
Regular Career Salary	1,517,701	1,719,836	1,883,453	1,939,954	1,988,453	2,038,165	2,089,119
Salary Driven Benefits	528,179	385,770	278,392	286,735	293,904	301,252	308,784
Non Salary Related Benefits	222,922	232,478	243,886	256,079	268,882	282,325	296,442
Temporary Compensation	380,509	394,625	431,648	444,594	455,708	467,103	478,778
Overtime Compensation	1,420	1,035	-	-	-	-	-
Special Pay	25,907	16,916	3,062	3,153	3,232	3,313	3,395
Supplies and Services	81,173	120,631	111,496	111,496	111,496	111,496	111,496
Interfund Charges	23,992	26,836	27,984	29,663	31,442	33,329	35,329
Subtotal	\$2,781,803	\$2,898,127	\$2,979,921	\$3,071,674	\$3,153,117	\$3,236,983	\$3,323,343

General Fund Financial Outlook Through 2023 - Department Detail

Department Name	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Library & Cultural Services							
Regular Civil Salary	30,524	13,049	-	-	-	-	-
Regular Career Salary	2,331,311	2,833,383	3,171,544	3,266,683	3,348,351	3,432,059	3,517,861
Salary Driven Benefits	917,699	622,324	480,457	494,848	507,221	519,899	532,896
Non Salary Related Benefits	536,827	554,143	563,305	591,461	621,034	652,087	684,687
Temporary Compensation	131,294	180,039	152,681	157,249	161,181	165,209	169,341
Overtime Compensation	31,466	20,196	11,366	11,705	11,998	12,297	12,605
Special Pay	20,619	33,127	14,136	14,555	14,920	15,292	15,674
Supplies and Services	1,704,060	1,360,621	1,417,553	1,417,553	1,417,553	1,417,553	1,417,553
Interfund Charges	64,607	69,921	74,650	79,126	83,875	88,907	94,241
Capital Related	136	1,153	-	-	-	-	-
Additions	-	-	480,871	32,513	33,991	35,514	37,087
Council Amendments	-	-	10,000	-	-	-	-
Subtotal	\$5,768,543	\$5,687,956	\$6,376,563	\$6,065,693	\$6,200,124	\$6,338,817	\$6,481,945
Neighborhood Services							
Regular Career Salary	2,381,446	2,950,479	3,487,864	3,592,496	3,682,309	3,774,366	3,868,727
Salary Driven Benefits	862,400	639,630	531,912	547,850	561,549	575,591	589,977
Non Salary Related Benefits	551,779	584,759	649,809	682,294	716,408	752,228	789,841
Temporary Compensation	41,146	40,298	157	161	165	169	174
Overtime Compensation	27,834	31,745	19,412	19,991	20,491	21,004	21,530
Special Pay	81,390	69,425	41,737	42,983	44,057	45,157	46,284
Supplies and Services	1,519,066	744,676	697,626	697,626	697,626	697,626	697,626
Interfund Charges	180,043	204,938	217,723	230,781	244,628	259,306	274,864
Capital Related	-	26,839	-	-	-	-	-
Additions	-	-	1,290,543	1,262,922	267,318	271,852	276,531
Subtotal	\$5,645,104	\$5,292,789	\$6,936,783	\$7,077,104	\$6,234,551	\$6,397,299	\$6,565,554

General Fund Financial Outlook Through 2023 - Department Detail

Department Name	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Non-Departmental							
Regular Civil Salary	-	-	72,524	74,699	76,567	78,481	80,443
Regular Career Salary	-	501,438	(1,206,697)	(1,242,897)	(1,273,970)	(1,305,819)	(1,338,465)
Salary Driven Benefits	90,332	95,489	94,018	96,838	99,259	101,740	104,284
Non Salary Related Benefits	269	-	240,000	252,000	264,600	277,830	291,721
Temporary Compensation	3,228	837	837	862	883	905	928
Overtime Compensation	219,368	542,745	572,142	589,305	604,037	619,138	634,617
Special Pay	531,579	1,509,603	2,267,278	2,137,718	1,277,037	1,308,963	1,341,687
Supplies and Services	6,263,780	5,496,434	6,134,259	6,134,259	6,134,259	6,134,259	6,134,259
Utilities	4,501,793	800	800	832	865	899	935
Interfund Charges	823,221	246,943	214,188	227,038	240,659	255,100	270,406
Debt Related	9,250	-	-	-	-	-	-
Capital Related	38,753	50,000	50,000	50,000	50,000	50,000	50,000
Operating Transfer Out	48,640,888	53,500,061	49,807,445	50,324,795	50,721,576	51,109,489	51,457,612
Additions	-	-	2,374,000	254,000	-	-	-
Council Amendments	-	-	454,000	(250,000)	(250,000)	(250,000)	(250,000)
Future Adjustments	-	-	-	1,405,601	2,602,049	4,325,106	4,444,215
Subtotal	\$61,122,461	\$61,944,350	\$61,074,794	\$60,055,050	\$60,547,821	\$62,706,091	\$63,222,642
Parks, Recreation & Open Space							
Regular Career Salary	3,665,096	4,301,133	4,929,640	5,077,523	5,204,463	5,334,573	5,467,938
Salary Driven Benefits	1,253,802	721,481	738,742	760,877	779,899	799,397	819,386
Non Salary Related Benefits	808,198	842,166	929,346	975,802	1,024,592	1,075,822	1,129,615
Temporary Compensation	488,490	725,454	658,717	678,473	695,434	712,817	730,642
Overtime Compensation	158,047	145,423	139,547	143,731	147,324	151,008	154,782
Special Pay	99,954	51,495	38,492	39,634	40,628	41,645	42,683
Allocated Admin-Personal Services	(53,000)	(53,000)	(53,000)	(54,590)	(55,954)	(57,353)	(58,787)
Supplies and Services	2,219,165	1,915,034	1,976,837	1,976,837	1,976,837	1,976,837	1,976,837
Utilities	3,155,445	3,383,411	3,458,010	3,596,328	3,740,176	3,889,784	4,045,374
Interfund Charges	1,478,279	1,600,626	1,808,802	1,917,323	2,032,352	2,154,299	2,283,553
Capital Related	1,712	31,831	-	-	-	-	-
Additions	-	-	125,224	(33,700)	(34,498)	(35,308)	(36,133)
Subtotal	\$13,275,188	\$13,665,054	\$14,750,357	\$15,078,238	\$15,551,253	\$16,043,521	\$16,555,890

General Fund Financial Outlook Through 2023 - Department Detail

Department Name	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Planning & Development Services							
Regular Career Salary	1,205,566	1,430,992	1,648,408	1,697,857	1,740,305	1,783,811	1,828,407
Salary Driven Benefits	415,730	286,605	253,029	260,608	267,124	273,800	280,646
Non Salary Related Benefits	205,269	202,670	249,813	262,300	275,415	289,185	303,642
Temporary Compensation	-	19,250	19,828	20,422	20,933	21,456	21,993
Overtime Compensation	2,527	44	-	-	-	-	-
Special Pay	25,367	10,502	11,840	12,193	12,497	12,809	13,130
Allocated Admin-Personal Services	(28,273)	(28,000)	-	-	-	-	-
Supplies and Services	807,488	839,074	1,022,928	1,022,928	1,022,928	1,022,928	1,022,928
Utilities	2,711	2,650	2,900	3,016	3,135	3,260	3,390
Interfund Charges	13,092	14,274	15,337	16,256	17,232	18,265	19,361
Operating Transfer Out	201,000	185,000	-	-	-	-	-
Additions	-	-	75,000	1,455	2,807	4,203	5,649
Subtotal	\$2,850,477	\$2,963,061	\$3,299,083	\$3,297,035	\$3,362,376	\$3,429,717	\$3,499,146
Police							
Regular Civil Salary	44,215,893	61,737,720	64,997,769	66,947,685	68,621,375	70,336,912	72,095,335
Regular Career Salary	5,278,796	6,446,977	8,081,343	8,323,771	8,531,868	8,745,166	8,963,791
Salary Driven Benefits	27,800,939	13,534,371	14,398,674	14,830,533	15,201,291	15,581,333	15,970,873
Non Salary Related Benefits	9,835,100	10,011,861	10,495,396	11,020,127	11,571,139	12,149,697	12,757,181
Temporary Compensation	379,471	615,144	470,801	14,124	14,477	14,839	15,210
Overtime Compensation	3,245,675	3,575,878	2,458,648	2,532,392	2,595,700	2,660,596	2,727,111
Special Pay	1,719,182	643,095	545,299	561,612	575,655	590,037	604,795
Supplies and Services	3,782,787	4,290,223	3,498,497	3,498,497	3,498,497	3,498,497	3,498,497
Utilities	646	615	415	431	448	466	485
Interfund Charges	5,866,049	6,175,565	6,656,641	7,055,990	7,479,352	7,928,116	8,403,810
Capital Related	172,205	414,462	36,000	36,000	36,000	36,000	36,000
Operating Transfer Out	-	50,000	50,000	50,000	50,000	50,000	50,000
Additions	-	-	2,535,190	2,256,173	2,459,927	2,645,202	2,703,468
Future Adjustments	-	-	-	3,705,267	6,273,122	8,920,678	11,427,287
Subtotal	\$102,296,743	\$107,495,911	\$114,224,673	\$120,832,602	\$126,908,851	\$133,157,539	\$139,253,843
Public Defender							
Regular Career Salary	443,359	699,186	776,239	799,525	819,514	840,001	861,001
Salary Driven Benefits	153,236	135,249	118,620	122,176	125,230	128,362	131,571
Non Salary Related Benefits	76,235	95,928	99,851	104,843	110,084	115,589	121,368
Temporary Compensation	53,272	41,374	-	-	-	-	-
Special Pay	40,968	2,807	-	-	-	-	-
Supplies and Services	124,538	79,773	75,191	75,191	75,191	75,191	75,191
Interfund Charges	5,892	6,590	6,872	7,284	7,721	8,184	8,675
Council Amendments	-	-	305,693	309,925	319,067	328,509	338,260
Subtotal	\$897,500	\$1,060,907	\$1,382,466	\$1,418,944	\$1,456,807	\$1,495,836	\$1,536,066

General Fund Financial Outlook Through 2023 - Department Detail

Department Name	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Public Safety Communications							
Regular Career Salary	860,228	909,726	1,198,197	1,234,142	1,264,996	1,296,621	1,329,036
Salary Driven Benefits	334,572	220,037	183,194	188,687	193,403	198,240	203,195
Non Salary Related Benefits	119,772	148,711	230,036	241,537	253,613	266,294	279,609
Temporary Compensation	339	55	-	-	-	-	-
Overtime Compensation	32,574	40,968	191,668	197,416	202,352	207,411	212,596
Special Pay	28,347	29,588	52,368	53,935	55,285	56,668	58,084
Supplies and Services	118,910	83,837	26,981	26,981	26,981	26,981	26,981
Interfund Charges	160,163	172,948	186,765	197,970	209,849	222,440	235,786
Capital Related	70,709	(3,270)	-	-	-	-	-
Operating Transfer Out	4,598,984	4,710,802	4,354,886	4,354,886	4,354,886	4,354,886	4,354,886
Subtotal	\$6,324,598	\$6,313,402	\$6,424,095	\$6,495,554	\$6,561,365	\$6,629,541	\$6,700,173
Public Works							
Regular Career Salary	9,614,106	11,605,418	12,909,336	13,296,610	13,629,026	13,969,751	14,318,997
Salary Driven Benefits	3,511,757	2,445,167	1,942,255	2,000,499	2,050,510	2,101,773	2,154,318
Non Salary Related Benefits	2,110,013	2,153,826	2,364,024	2,482,215	2,606,327	2,736,644	2,873,476
Temporary Compensation	145,950	166,850	179,709	185,097	189,722	194,464	199,325
Overtime Compensation	138,457	157,676	139,154	143,321	146,905	150,575	154,341
Special Pay	226,319	254,542	83,538	86,033	88,189	90,390	92,649
Allocated Admin-Personal Services	(2,838,668)	(3,333,919)	(3,446,472)	(3,549,864)	(3,638,610)	(3,729,576)	(3,822,815)
Supplies and Services	3,790,686	3,295,964	3,244,419	3,244,419	3,244,419	3,244,419	3,244,419
Utilities	7,038,292	7,551,236	8,304,102	8,636,266	8,981,713	9,340,980	9,714,620
Interfund Charges	2,688,086	2,869,135	2,939,282	3,115,625	3,302,564	3,500,718	3,710,761
Capital Related	116,889	29,505	25,871	25,871	25,871	25,871	25,871
Operating Transfer Out	12,320	-	-	-	-	-	-
Additions	-	-	1,942,218	726,313	741,483	757,176	773,417
Subtotal	\$26,554,207	\$27,195,400	\$30,627,436	\$30,392,405	\$31,368,119	\$32,383,185	\$33,439,379
GRAND TOTAL	\$326,773,866	\$338,274,900	\$362,689,376	\$367,946,218	\$380,097,287	\$395,515,668	\$408,497,669

General Fund Financial Outlook Through 2023 - Summary of Proposed Additions						
Department	Description	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
City Attorney	Add 4.0 FTE Prosecutors for Body-Worn Camera Workload.	386,631	398,995	410,117	421,588	433,418
Communications	Census 2020; Mailing Equipment; Contract Producer Conversion to FTE; Conversion of One Full-Time Contingent Position to FTE.	207,757	36,006	37,255	38,542	39,872
Court Administration	Conversion of Two Full-Time Contingent Positions to FTE.	67,605	69,643	71,399	73,198	75,045
Finance	Add 1.0 FTE Licensing Field Officer Covered By Compliance Revenue; Conversion of half of a Full-Time Contingent Position to FTE (other half in General Management).	116,170	89,659	92,788	96,011	99,335
Fire	Add 16.0 FTE Firefighters at Fire Station 17 Serving Cross Creek/Traditions/Adonea/Harmony; Add 1.0 FTE Staffing Coordinator; System Replacement of Cardiac Monitors; Paramedic School Enhancements; Bunker Gear Cleaning Contract.	3,638,562	1,743,435	1,881,020	2,025,894	2,132,945
General Management	Additional funding for Police vehicle replacement (2019 and 2020); Translation Services for City Council Meetings; Conversion of One and a Half Full-Time Contingent Positions to FTE (the other half is in Finance).	532,021	532,819	33,636	34,490	35,385
Human Resources	Volunteer Background Screening Integration; Add 1.0 FTE Human Resources Technician (funded by Water Fund); Conversion of One Full-Time Contingent Position to FTE; Software Solution for Risk Management.	186,100	51,506	51,822	52,142	52,464
Information Technology	Fiber Infrastructure - 6th Ave/Mississippi; IT One-Time Project Implementaion; Add 1.0 FTE Database Administrator (DBA); Add 1.0 FTE Security Operations Engineer; Conversion of One Full-Time Contingent Position to FTE.	1,248,031	239,841	246,880	254,151	261,659
Library & Cultural Services	Returned Materials Sorting Equipment at Central; Library System Security Cameras Upgrade and Expansion; Increase Outreach Library Assistant Position from 0.5 FTE to 1.0 FTE; Conversion of One Full-Time Contingent Position to FTE; Increase Library Materials Budget One-Time.	480,871	32,513	33,991	35,514	37,087
Neighborhood Services	Affordable Housing Seed Funds (2019 and 2020); Move Animal Services Dispatch Operations to Public Safety Communications - Pilot; Race Forum Series; Move 2.0 FTE Code Enforcement Officers from CDBG to the General Fund.	1,290,543	1,262,922	267,318	271,852	276,531
Non-Departmental	Ward VI Site Remediation Transfer to Capital Projects Fund; South East Area Maintenance (SEAM) Fueling Station Transfer to Water Fund; Art Maintenance Needs Transfer to Cultural Services Fund; Court Renovations Transfer to Capital Projects Fund; Fleet Apprenticeship Pilot Program Transfer to Fleet Fund (2019 and 2020).	2,374,000	254,000	-	-	-
Parks, Recreation & Open Space	Trash Truck Purchase for Parks Operations and Management Division; Aurora Reservoir Wi-Fi Installation at Marina and Miscellaneous Equipment Purchases; Eliminate 3.0 Vacant General Fund FTE - Aurora RTD Light Rail Line Maintenance Positions; Arapahoe County IGA Renegotiation -Transfer 1.5 FTE Parks Maintenance Positions to General Fund; Selective Seasonal Employee Wage Increases- To Attract and Retain Staff.	125,224	(33,700)	(34,498)	(35,308)	(36,133)

Financial Outlook Through 2023

General Fund Financial Outlook Through 2023 - Summary of Proposed Additions						
Department	Description	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Planning & Development Services	Affordable Housing Study - Phase II; Add 0.5 FTE Retail Project Manager.	75,000	1,455	2,807	4,203	5,649
Police	Add 15.0 FTE Officers and Equipment; Add 4.0 FTE Body-Worn Camera Technicians; Regional Crime Lab DNA Criminalist and Aurora-Specific Consumable Supplies; Add 1.0 FTE Records Technician dedicated to open records requests.	2,535,190	2,256,173	2,459,927	2,645,202	2,703,468
Public Works	Add 8.0 FTE for Northeast Area Street Operations Near Gaylord and Fire Station 16; Add 1.0 FTE and Supplies for Facilities Operations-Costs for New Buildings; Materials Lab Testing Equipment; AMC Security Contract; Move 1.0 FTE Engineering Supervisor from the General Fund to the Development Review Fund and Add 1.0 FTE Project Engineer to General Fund.	1,942,218	726,313	741,483	757,176	773,417
Total Proposed Additions		\$15,205,923	\$7,661,580	\$6,295,945	\$6,674,655	\$6,890,142

General Fund Financial Outlook Through 2023 - Summary of Council Amendments						
Department	Description	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Communications	Add \$250,000 for 1.0 FTE and Marketing Support.	250,000	253,289	256,239	259,280	262,417
Fire	Add Northeast Area Truck Company (16 FTE and Equipment) Partially Offset by SAFER Grant Funds.	1,938,076	-	-	-	-
Information Technology	Add One-Time Funds for Smart Cities Phase One.	150,000	-	-	-	-
Library & Cultural Services	Additional One-Time Funding for Little Libraries.	10,000	-	-	-	-
Non-Departmental	Police Money Purchase Plan 1/2 Percent Employer Contribution with Employee Match (One-Time); Aurora Pride Donation (One-Time); Boys and Girls Club Donation (One-Time); Procurement Technical Assistance Center Donation (One-Time); Reduce Visit Aurora Transfer to Offset Communications Increase for Marketing; One-Time Transfer to Capital Projects Fund for Disabled Adult Playground Equipment; One-Time Transfer to Capital Projects Fund for Flashing Speed Signs (Traffic Calming).	454,000	(250,000)	(250,000)	(250,000)	(250,000)
Public Defender	Add 2.0 FTE Public Defenders, 1.0 FTE Legal Secretary, and 1.0 FTE Investigator.	305,693	309,925	319,067	328,509	338,260
Total Council Amendments		\$3,107,769	\$313,214	\$325,306	\$337,789	\$350,677

General Fund Financial Outlook Through 2023 - Potential Future Adjustments						
Description	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
REVENUE ADJUSTMENTS						
Revenue Rounding Adjustments	-	-	57	104	123	153
TOTAL REVENUE ADJUSTMENTS	\$0	\$0	\$57	\$104	\$123	\$153
FUTURE ADJUSTMENTS						
Add 15 Police Officers each year	-	-	1,959,068	3,627,760	5,527,568	7,647,894
Additional Funds for Fire Vehicle Replacement	-	-	341,274	675,723	962,394	1,378,749
Change in Hours Worked for Each Year (below or above 2019 base)	-	-	333,138	-	(333,138)	(333,138)
Contractual Increases / Mandated Costs for Maintaining Current Programs	-	-	700,000	1,400,000	2,100,000	2,800,000
Northeast Area Truck Company (partially funded by SAFER grant 2019-2021)	-	-	800,120	1,501,989	2,141,195	2,252,516
Old Hire Pension Adjustment	-	-	-	(70,318)	(70,318)	(70,318)
Pay Back Green Fund for Street Light Study	-	-	-	-	1,000,000	-
Police and Fire Steps for Current Employees	-	-	2,613,439	4,797,069	6,625,504	7,713,519
Southeast Recreation Center Subsidy	-	-	-	500,000	515,000	530,450
Subsidy Adjustments for Recreation, Cultural, E-911, and Parking and Mobility Funds	-	-	329,463	620,809	923,381	1,288,030
Visit Aurora Transfer	-	-	43,000	81,240	119,863	158,873
TOTAL FUTURE ADJUSTMENTS	\$0	\$0	\$7,119,502	\$13,134,272	\$19,511,449	\$23,366,575



City of Aurora, Colorado

2019 OPERATING AND CAPITAL
IMPROVEMENT BUDGET

FUND SUMMARIES



Fund Summaries Overview

The purpose of a fund summary is to capture and detail the financial condition of each city fund. Each 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 2023.

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 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 within 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. Components of ending funds available may differ from the CAFR. Funds available components are as follows:

- **Restricted:** Constraints placed on use are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.
- **Committed:** Constrained to specific purposes as imposed by formal action (ordinance or resolution) of the City Council, the city's highest level of decision making authority.
- **Assigned:** Amounts the city intends to use for a specific purpose. Intent can be expressed by City Council or may be delegated by the City Manager.

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 2023. These take into account generalized growth rate assumptions for revenue and expenditure amounts.

Narrative

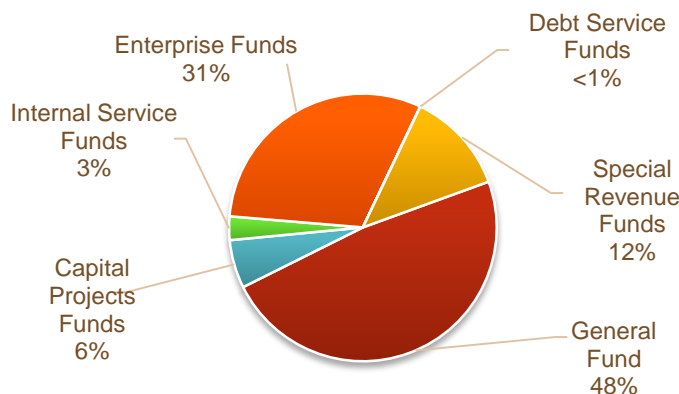
The final section of the document is the narrative. The narrative gives background information including the history and the purpose of the fund. Major changes to revenues, expenditures, and fund balance are discussed in some detail in this section. Information concerning the long-range outlook, including growth rate assumptions used in making the outlook, may also be 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 summary. The chart below demonstrates the distribution of expenditure appropriations by fund type and the chart on the next page is the relationship between departments and fund types.

General Fund	Enterprise Funds	Special Revenue Funds
Policy Reserve	Golf Course	Community Development
TABOR Reserve	Wastewater	Conservation Trust
	Water	Cultural Services
Debt Service Funds	Internal Service Funds	Designated Revenues
Debt Service (SID)	Fleet Management	Development Review
Capital Project Funds	Risk Management	Enhanced E-911
Capital Projects		Gift & Grants
		Marijuana Tax Revenue
		Open Space
		Parking and Mobility
		Parks Development
		Recreation

2019 Expenditures by Fund Type



2019 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	-	-	-	-	-	220,822,807
City Attorney	7,146,897	-	-	59,773	-	2,111,294
City Council	1,375,737	-	-	-	-	-
Civil Service Commission	997,301	-	-	-	-	-
Communications	3,990,188	-	-	480,795	-	-
Court Administration	10,000,215	-	-	45,687	-	-
Finance	7,123,639	164,046	-	-	-	-
Fire	58,624,301	2,800,000	-	1,159,099	-	-
General Management	9,272,368	-	9,829,926	4,143,171	-	-
Human Resources	2,562,615	419,087	11,626,231	-	-	-
Information Technology	13,519,944	426,000	-	5,766,521	-	-
Judicial	2,979,921	-	-	487,322	-	-
Library & Cultural Services	6,376,563	-	-	3,332,664	-	-
Neighborhood Services	6,936,783	-	-	5,462,820	-	-
Non-Departmental	61,074,794	3,976,961	15,591	12,741,033	176,086	256,622
Parks, Recreation & Open Space	14,750,357	1,663,947	-	32,679,013	-	7,987,277
Planning & Development Services	3,299,083	-	-	2,907,073	-	-
Police	114,224,673	-	-	7,545,780	-	-
Public Defender	1,382,466	-	-	-	-	-
Public Safety Communications	6,424,095	-	-	5,024,868	-	-
Public Works	30,627,436	34,475,479	-	11,284,412	-	-
Grand Total	\$362,689,376	\$43,925,520	\$21,471,748	\$93,120,031	\$176,086	\$231,178,000

General Fund Summary

	2016 Actual	*2017 Actual	2018 Original	2018 Projection	2019 Adopted
SOURCES OF FUNDS					
Revenues					
Taxes	\$ 278,680,024	\$ 289,869,241	\$ 294,773,753	\$ 301,309,325	\$ 308,785,459
Intergovernmental	16,165,585	15,268,046	15,470,799	15,207,293	15,339,171
Licenses and Permits	3,636,546	3,935,931	3,972,692	3,992,364	4,091,708
Charges for Services	12,300,998	12,535,422	13,421,271	13,390,979	13,681,474
Fines and Forfeitures	4,634,746	4,417,762	4,060,594	4,877,209	4,925,981
Investment Income	1,023,083	1,678,026	1,381,853	1,558,887	1,884,694
Other Revenues	1,974,708	2,126,510	1,245,467	1,178,089	1,189,870
Subtotal Revs Before Transfers In	\$ 318,415,690	\$ 329,830,938	\$ 334,326,429	\$ 341,514,146	\$ 349,898,357
Transfers In (from other funds)	1,667,007	1,656,124	1,984,105	1,984,105	2,156,909
Total Sources Before Decrease in FA	\$ 320,082,697	\$ 331,487,062	\$ 336,310,534	\$ 343,498,251	\$ 352,055,266
From Decrease in Funds Available	4,349,000	-	1,360,472	-	10,634,110
Total Sources	\$ 324,431,697	\$ 331,487,062	\$ 337,671,006	\$ 343,498,251	\$ 362,689,376
USES OF FUNDS					
Expenditures					
Personal Services	\$ 195,286,780	\$ 206,958,878	\$ 220,224,754	\$ 219,048,685	\$ 235,730,138
Allocated Expenses	(3,389,160)	(4,291,968)	(4,566,233)	(4,851,444)	(4,710,232)
Supplies & Services	32,269,392	35,932,231	31,824,659	33,298,828	36,346,394
Utilities	10,609,232	14,910,491	11,501,395	11,167,112	12,045,026
Interfund Charges	13,651,628	14,902,287	15,021,637	15,378,120	16,079,781
Capital Related	3,622,509	2,669,583	2,958,772	3,168,507	7,990,669
Subtotal Exps Before Transfers Out	\$ 252,050,381	\$ 271,081,502	\$ 276,964,984	\$ 277,209,808	\$ 303,481,776
Transfers Out (to other funds)	72,381,316	55,692,364	60,706,022	61,065,092	59,207,600
Total Uses Before Increase in FA	\$ 324,431,697	\$ 326,773,866	\$ 337,671,006	\$ 338,274,900	\$ 362,689,376
To Increase Funds Available	-	4,713,196	-	5,223,351	-
Total Uses	\$ 324,431,697	\$ 331,487,062	\$ 337,671,006	\$ 343,498,251	\$ 362,689,376
FUNDS AVAILABLE					
Beginning Funds Available	\$ 59,438,504	\$ 55,089,504	\$ 52,042,473	\$ 59,802,700	\$ 65,026,051
Net Changes in Funds Available	(4,349,000)	4,713,196	(1,360,472)	5,223,351	(10,634,110)
Total Ending Funds (Budgetary Basis)	\$ 55,089,504	\$ 59,802,700	\$ 50,682,001	\$ 65,026,051	\$ 54,391,941
Components of Funds Available					
Restricted for TABOR Reserve	\$ 474,660	\$ 928,276	\$ 1,216,627	\$ 1,492,929	\$ 1,892,929
Committed for Policy Reserve	26,011,886	27,692,910	28,189,704	28,200,093	30,030,190
Committed for Regatta Plaza	8,400,000	8,400,000	8,400,000	8,400,000	8,400,000
Unassigned but Held for Marijuana Reserve	1,089,848	-	-	-	-
Unassigned but Held for Operating Reserve	19,113,110	22,781,514	12,875,670	26,933,029	14,068,822

* 2017 revenues differ from the CAFR as the CAFR reports a portion of 2017 revenues in 2018 whereas the fund summary does not.

Purpose of the Fund

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. 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. In 2017, the marijuana-related sales and excise tax revenue and expenditures and the parking-related revenue and expenditures were moved to separate funds.

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 experiencing growth for the seventh straight year. Prior to 2017, marijuana revenue was held in the General Fund, but now resides in the Marijuana Tax Revenue Fund.

In comparison to the revenue growth in 2017 and 2018, which averaged 3.6 percent annually, the 2019 revenue projection calls for slower, yet still positive growth of 2.5 percent. Future revenue growth rates are projected to be less than rates experienced over the last few years, since it is difficult to achieve the high growth rates experienced throughout the economic recovery. The revenue projections are in line with economic and financial outlooks for the nation, state, and metro region.

Taxes continue to drive the majority of growth, accounting for 89.0 percent of the bottom line increase from 2018 original to the 2019 Adopted Budget. The growth of most other revenue is expected to remain relatively modest. After a 4.7 percent fall in 2017, fines and forfeiture collections are projected to increase 10.4 percent in 2018 and hold steady into 2019. Interest income also fell slightly in 2018, but is expected to rebound in 2019.

The 2018 and 2019 increases in transfers in is primarily associated with the Development Review Fund covering additional General Fund allocated costs.

More detailed information can be found in the Revenue Section of the 2019 Budget Book.

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 about two-thirds of total General Fund uses, including transfers.

The 2019 Adopted Budget is \$25.0 million (7.4 percent) greater than the 2018 Original Budget with the \$15.5 million (7.0 percent) increase in personal services as the primary factor. These increases are primarily associated with a net additional 87.1 FTE, primarily associated with

32.0 FTE associated with two new Fire companies serving the northeast area of the city, as well as 15.0 FTE Patrol Officers. Of the 87.1 FTE added, 21.0 were added by Council at the September 29 Budget Workshop, including a second fire company.

Supplies and services costs are projected to grow \$4.5 million (14.2 percent) in 2019 primarily due to a \$3.4 million increase in professional services mostly associated with the Affordable Housing Program and the Information Technology Department.

Utilities and Interfund Charges are expected to grow slightly from the 2018 Original Budget, basically on par with past averages.

Capital-related expenditures are anticipated to increase dramatically in 2019, up \$5.0 million, (170.1 percent) due primarily to one-time expenditures on new equipment, including two fire apparatus for the aforementioned fire companies, new street maintenance equipment associated with the northeast area of the city, and new library equipment. This includes a fire truck added by Council at the September 29 Budget Workshop.

Transfers out are \$1.5 million (2.5 percent) less than the 2018 Original Budget, primarily associated with one-time transfers of funds to the Capital Projects Fund not recurring. These one-time transfers create significant variability in the totals for the years, as demonstrated by the \$16.7 million difference between 2016 and 2017.

Ending Funds Available

Since the end of 2016, funds available grew \$4.7 million (8.6 percent) in 2017, and is expected to grow another \$5.2 (8.7 percent) in 2018. By the end of 2019, ending funds available is expected to drop to \$54.4 million, \$10.6 million (16.4 percent) less than 2018 projected ending funds available. The majority of funds are set aside for the Policy Reserve. In 2016, the majority of TABOR funds were replaced with a set-aside as a loan for the Regatta Plaza rehabilitation project.

For 2019, the operating reserve will be 3.9 percent of expenditures, but is expected to drop to the one to three percent requirement in the next few years. In looking at the five-year pro forma, balancing actions will be necessary in the out years. The detail behind the future year projections can be found in the Financial Outlook section.

Capital Projects Fund Summary

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ 7,579,450	\$ 10,282,347	\$ 2,089,263	\$ 8,894,103	\$ 3,132,266
Investment Income	471,353	722,199	460,000	640,000	660,000
Charges for Services	2,975,833	2,525,262	1,382,708	2,973,325	1,583,947
Licenses and Permits	606,468	450,084	350,000	350,000	350,000
Other Revenues	31,730	123,824	518,465	1,469,191	-
Subtotal Revs Before Transfers In	\$ 11,664,834	\$ 14,103,716	\$ 4,800,436	\$ 14,326,619	\$ 5,726,213
Transfers In (from other funds)	49,029,338	36,532,503	41,584,482	49,612,193	36,360,981
Total Sources Before Decrease in FA	\$ 60,694,172	\$ 50,636,219	\$ 46,384,918	\$ 63,938,812	\$ 42,087,194
From Decrease in Funds Available	-	10,226,306	7,898,453	-	1,838,326
Total Sources	\$ 60,694,172	\$ 60,862,525	\$ 54,283,371	\$ 63,938,812	\$ 43,925,520
USES OF FUNDS					
Expenditures					
Capital Projects (Continuing Appropriations)	\$ 52,369,991	\$ 60,862,525	\$ 54,283,371	\$ 60,528,012	\$ 43,925,520
Subtotal Exps Before Transfers Out	\$ 52,369,991	\$ 60,862,525	\$ 54,283,371	\$ 60,528,012	\$ 43,925,520
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 52,369,991	\$ 60,862,525	\$ 54,283,371	\$ 60,528,012	\$ 43,925,520
To Increase Funds Available	8,324,181	-	-	3,410,800	-
Total Uses	\$ 60,694,172	\$ 60,862,525	\$ 54,283,371	\$ 63,938,812	\$ 43,925,520
FUNDS AVAILABLE					
Beginning Funds Available	\$ 13,237,707	\$ 21,561,888	\$ 16,607,506	\$ 11,335,582	\$ 14,746,382
Net Changes in Funds Available	8,324,181	(10,226,306)	(7,898,453)	3,410,800	(1,838,326)
Total Ending Funds (Budgetary Basis)	\$ 21,561,888	\$ 11,335,582	\$ 8,709,053	\$ 14,746,382	\$ 12,908,056
Components of Funds Available					
Committed for Specific Projects	\$ 17,992,288	\$ 5,276,759	\$ 2,891,590	\$ 7,681,729	\$ 4,591,729
Restricted for Specific Projects	3,542,867	6,058,823	5,588,039	6,657,455	8,087,107
Assigned for Five Year Capital Needs	26,733	-	229,424	407,198	229,220

Purpose of the Fund

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 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. Due to reduction actions, that transfer was reduced in prior years. The 2018 transfer is the first with the full 4.0 percent. In addition to the increased transfer rate, the strong economy has allowed for building growth, which has in turn increased the transfer.

To supplement the regular transfer, one-time sources are often sent to the CPF for specific purposes, including funding for major street improvements and DNA equipment in 2016, funds for Westerly Creek lighting, traffic calming, concrete and asphalt funding, and medians in 2017, and in 2018, \$5.8 million primarily for the building of a road near Harvest/Powhatan related to the opening of a school. In the 2018 Spring Supplemental, \$500,000 was added for speed signs and a Piccadilly environmental study. As part of the 2019 budget, \$1.0 million is being added for site remediation on a potential recreation site in Ward VI and \$350,000 for a Courts renovation project. In addition, at the September 29 budget workshop, council added \$225,000 from the General Fund for flashing speed signs and fitness equipment.

Other funds also transfer funds to the CPF. In 2018, \$5.1 million is being transferred from the Aurora Capital Leasing Corporation (ACLC) to repay costs spent on the 6th Avenue Extension. This will be budgeted for transportation priority projects in 2018. The Marijuana Tax Revenue Fund also transfers both one-time and ongoing funds for transportation and median projects. In 2018, this transfer will be \$4.9 million.

After transfers, intergovernmental revenue is typically the next largest source of funds. 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 an additional \$4.1 million in Highway User Tax funds in 2019 and 2020.

Charges for service revenue, primarily comprised of capital impact fees, has been high in the past three years, but is not expected to remain at that level into the future. Interest and other revenue are also expected to maintain or grow slowly through 2023.

Factors Affecting Expenditures

Expenditures in the Capital Projects Fund tend to ebb and flow with one-time projects funded typically by previously noted transfers and intergovernmental revenue. Projects increased \$8.5 million in 2017, and are expected to remain fairly flat in 2018, before dropping \$16.6 million in 2019 with the completion of many one-time projects.

Expenditures in the current five-year plan (2019-2023) are \$2.7 million less than the previous five-year plan. Detailed information of the expenditure budgets can be found in the Capital Improvement Program section of the budget.

There are three debt service payments scheduled in the five-year plan. In Fire, \$2.0 million is included for the building of three fire stations. In Non-Departmental, \$1.5 million is included to fund the police and fire training facility. In Public Works, \$825,000 is included for the Police District 2 office space.

Ending Funds Available

Funds available grew \$8.3 million in 2016 primarily due to the transfer of funds for projects which were spent in later years, such as major intersection traffic improvements. In 2017, \$10.2 million (47.4 percent) of the funds were spent, including the start of the major traffic improvement project. In 2018, funds are projected to increase \$3.4 million (30.0 percent) due to prior year intergovernmental funds hitting in 2018. Approximately \$1.8 million (12.5 percent) will be spent in 2019. Between 2020 and 2023, funds available are projected to grow, primarily due to unspent restricted capital impact fees.

Additional information on the Capital Projects Fund, including the 2019 to 2023 five-year plan, can be found in the Capital Improvement Program section of the 2019 budget book and in the appendices.

Community Development Fund Summary

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ 3,637,088	\$ 3,688,128	\$ 3,688,128	\$ 4,143,050	\$ 4,143,050
Charges for Services	2,456,131	2,076,902	700,000	705,000	500,000
Subtotal Revs Before Transfers In	\$ 6,093,219	\$ 5,765,030	\$ 4,388,128	\$ 4,848,050	\$ 4,643,050
Transfers In (from other funds)	205,275	201,239	201,239	278,733	278,733
Total Sources Before Decrease in FA	\$ 6,298,494	\$ 5,966,269	\$ 4,589,367	\$ 5,126,783	\$ 4,921,783
From Decrease in Funds Available	-	-	-	-	-
Total Sources	\$ 6,298,494	\$ 5,966,269	\$ 4,589,367	\$ 5,126,783	\$ 4,921,783
USES OF FUNDS					
Expenditures					
Personal Services	\$ 1,610,848	\$ 1,661,618	\$ 1,542,393	\$ 1,507,831	\$ 1,439,061
Supplies & Services	4,635,622	4,261,834	3,005,131	3,577,109	3,438,124
Interfund Charges	52,024	42,817	41,843	41,843	44,598
Subtotal Exps Before Transfers Out	\$ 6,298,494	\$ 5,966,269	\$ 4,589,367	\$ 5,126,783	\$ 4,921,783
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 6,298,494	\$ 5,966,269	\$ 4,589,367	\$ 5,126,783	\$ 4,921,783
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 6,298,494	\$ 5,966,269	\$ 4,589,367	\$ 5,126,783	\$ 4,921,783
FUNDS AVAILABLE					
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -
Net Changes in Funds Available	-	-	-	-	-
Total Ending Funds (Budgetary Basis)	\$ -	\$ -	\$ -	\$ -	\$ -

Purpose of the Fund

The Community Development (CD) Fund is composed of the United States Department of Housing and Urban Development (HUD) grant awards consisting of the Community Development Block Grant (CDBG) and Home Investment Partnerships Grant (HOME), as well as 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.

	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Long Range Outlook							
Revenues	\$ 5,966,269	\$ 5,126,783	\$ 4,921,783	\$ 4,921,783	\$ 4,921,783	\$ 4,921,783	\$ 4,921,783
Expenditures	5,966,269	5,126,783	4,921,783	4,921,783	4,921,783	4,921,783	4,921,783
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funds Available							
Beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Year-End Inc./(Dec.)	-	-	-	-	-	-	-
Ending Funds (Bud.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 United States Department of Housing and Urban Development (HUD) grant awards consisting of the Community Development Block Grant (CDBG) and Home Investment Partnerships Grant (HOME) are the primary, ongoing sources of revenue in the fund.

The 2018 HUD grant awards for CDBG and HOME increased compared to 2017 by a combined 12.3 percent, or \$454,900. CDBG funding rose by \$110,500 while HOME grant funding saw an increase of \$344,400. As a result, the General Fund HOME grant match increased by \$77,500. HOME program income has remained strong as the thriving local real estate market has helped program beneficiaries pay off loans. Looking forward, it is expected that HOME program income will decrease to historical levels as the high revenues seen in recent years are not sustainable. Program income from the Neighborhood Stabilization Program (NSP) will remain insignificant. The NSP programs were one-time grants and as those programs near completion, program income has steadily decreased. In 2019, the CDBG and HOME grants are projected to remain at the 2018 funding levels.

Factors Affecting Expenditures

The city fully appropriates all available funds to match the approved federal spending plan, so all funds available are budgeted and projected to be spent within program requirements. Therefore, expenditures are equal to revenues in any given year. Please see the Community Development Program Detail in the Public Input section of this book for the detailed plan by project.

For 2019, significant CDBG expenditures will be directed at rehabilitation programs such as the Commercial Renovation Program and the Emergency Repair Program. Other CDBG funded programs in 2019 include Northwest Aurora Alley Paving and the new Perimeter Fence Pilot Program. In 2018, CDBG funds support 2.0 FTE Code Enforcement Officers, but in 2019, these positions will be transferred from the Community Development Fund to the General Fund.

Principal HOME-funded programs for 2019 include the Single Family Rehabilitation Program, several multi-family affordable housing projects, and the new Tenant-based Rental Assistance Pilot Program.

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

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ 3,857,129	\$ 3,478,155	\$ 3,400,000	\$ 3,404,119	\$ 3,400,000
Investment Income	51,352	39,227	44,000	39,881	44,000
Subtotal Revs Before Transfers In	\$ 3,908,481	\$ 3,517,382	\$ 3,444,000	\$ 3,444,000	\$ 3,444,000
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in FA	\$ 3,908,481	\$ 3,517,382	\$ 3,444,000	\$ 3,444,000	\$ 3,444,000
From Decrease in Funds Available	-	-	273,482	270,419	772,350
Total Sources	\$ 3,908,481	\$ 3,517,382	\$ 3,717,482	\$ 3,714,419	\$ 4,216,350
USES OF FUNDS					
Expenditures					
Personal Services	\$ 798,970	\$ 789,080	\$ 974,645	\$ 971,582	\$ 1,066,876
Supplies & Services	51,695	57,283	108,128	108,128	84,328
Interfund Charges	9,930	10,842	11,709	11,709	12,646
Capital Projects (Continuing Appropriation)	1,899,831	1,950,048	2,473,000	2,473,000	2,902,500
Subtotal Exps Before Transfers Out	\$ 2,760,426	\$ 2,807,253	\$ 3,567,482	\$ 3,564,419	\$ 4,066,350
Transfers Out (to other funds)	150,000	150,000	150,000	150,000	150,000
Total Uses Before Increase in FA	\$ 2,910,426	\$ 2,957,253	\$ 3,717,482	\$ 3,714,419	\$ 4,216,350
To Increase Funds Available	998,055	560,129	-	-	-
Total Uses	\$ 3,908,481	\$ 3,517,382	\$ 3,717,482	\$ 3,714,419	\$ 4,216,350
FUNDS AVAILABLE					
Beginning Funds Available	\$ 213,664	\$ 1,211,719	\$ 1,653,473	\$ 1,771,848	\$ 1,501,429
Net Changes in Funds Available	998,055	560,129	(273,482)	(270,419)	(772,350)
Total Ending Funds (Budgetary Basis)	\$ 1,211,719	\$ 1,771,848	\$ 1,379,991	\$ 1,501,429	\$ 729,079
Components of Funds Available					
Restricted for Conservation Trust	\$ 1,211,719	\$ 1,771,848	\$ 1,379,991	\$ 1,501,429	\$ 729,079

Purpose of the Fund

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.

	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Long Range Outlook							
Revenues	\$ 3,517,382	\$ 3,444,000	\$ 3,444,000	\$ 3,478,440	\$ 3,513,224	\$ 3,548,356	\$ 3,583,841
Expenditures, Operating	1,007,205	1,241,419	1,313,850	1,346,489	1,380,119	1,414,772	1,450,478
Expenditures, Capital	1,950,048	2,473,000	2,902,500	2,112,500	1,722,500	1,947,500	2,482,500
Surplus/(Deficit)	\$ 560,129	\$ (270,419)	\$ (772,350)	\$ 19,451	\$ 410,605	\$ 186,084	\$ (349,137)
Funds Available							
Beginning	\$ 1,211,719	\$ 1,771,848	\$ 1,501,429	\$ 729,079	\$ 748,530	\$ 1,159,135	\$ 1,345,220
Year-End Inc./(Dec.)	560,129	(270,419)	(772,350)	19,451	410,605	186,084	(349,137)
Ending Funds (Bud.)	\$ 1,771,848	\$ 1,501,429	\$ 729,079	\$ 748,530	\$ 1,159,135	\$ 1,345,220	\$ 996,083

Factors Affecting Revenue

Lottery proceeds tend to rise and fall based on the interest in specific lottery games, which makes it difficult to trend or project. Lottery proceeds spiked in 2016 due to a record high Power Ball jackpot that has not since been repeated, keeping this in mind this increase is not projected in future periods. Revenue of \$3.4 million is expected in 2018 and 2019. Interest is also expected to remain static for the fund. For 2020 through 2023, lottery revenue growth is expected to remain around 1.0 percent annually.

Factors Affecting Expenditures

Typically, the majority of the expenditure variation from year to year is dependent on the capital expenditures in the fund. Total uses have been increasing gradually, and in 2019 are expected to rise \$498,900 (13.4 percent) from the 2018 Original Budget due to increased capital spending. The operating transfers include CTF-approved capital projects in the Golf Courses Fund.

The majority of capital expenditure funding in 2019, is for the Moorhead debt services in the amount of \$1.0 million and two capital renovation projects: \$250,000 for the Meadowood Recreation Center front entry renovation and \$200,000 for the Olympic Park Restroom renovations. Additional capital funding includes increases in playground resurfacing and court repairs, partially offset by a reduction to funding for miscellaneous Open Space projects. The majority of five-year plan for capital spending is attributable to Moorhead debt services (\$4.6 million), Recreation infrastructure improvements (\$1.8 million), and Olympic Park infrastructure improvements (\$1.0 million).

Ending Funds Available

The 2018 Original Budget assumed \$1.7 million in beginning funds available, as was the case in previous years, revenues performed better than expected and the 2018 projection now assumes beginning funds available of \$1.8 million. Greater capital spending in the 2018 projection accounts for a \$270,400 (15.3 percent) decrease in funds available.

In any given year, 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 2018, 2019, and 2023 projected decreases in ending funds available.

Cultural Services Fund Summary

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental Revenues	\$ 312,940	\$ 304,460	\$ 294,200	\$ 308,920	\$ 287,500
Charges for Services	752,537	740,478	788,900	733,400	753,000
Investment Income	12,856	15,944	8,678	18,351	8,850
Other Revenues	158,163	57,063	113,000	120,347	71,000
Subtotal Revs Before Transfers In	\$ 1,236,496	\$ 1,117,945	\$ 1,204,778	\$ 1,181,018	\$ 1,120,350
Transfers In (from other funds)	1,842,431	1,775,772	1,874,370	1,799,496	2,234,537
Total Sources Before Decrease in FA	\$ 3,078,927	\$ 2,893,717	\$ 3,079,148	\$ 2,980,514	\$ 3,354,887
From Decrease in Funds Available	-	-	-	-	-
Total Sources	\$ 3,078,927	\$ 2,893,717	\$ 3,079,148	\$ 2,980,514	\$ 3,354,887
USES OF FUNDS					
Expenditures					
Personal Services	\$ 1,300,361	\$ 1,425,083	\$ 1,616,780	\$ 1,600,828	\$ 1,779,653
Supplies & Services	1,377,016	1,328,779	1,304,975	1,221,120	1,355,128
Utilities	41,280	42,160	51,200	41,355	52,600
Interfund Charges	22,639	24,361	27,094	23,962	25,810
Capital Related	21	24,900	-	-	-
Subtotal Exps Before Transfers Out	\$ 2,741,317	\$ 2,845,283	\$ 3,000,049	\$ 2,887,265	\$ 3,213,191
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 2,741,317	\$ 2,845,283	\$ 3,000,049	\$ 2,887,265	\$ 3,213,191
To Increase Funds Available	337,610	48,434	79,099	93,249	141,696
Total Uses	\$ 3,078,927	\$ 2,893,717	\$ 3,079,148	\$ 2,980,514	\$ 3,354,887
FUNDS AVAILABLE					
Beginning Funds Available	\$ 817,047	\$ 1,154,657	\$ 1,118,293	\$ 1,203,091	\$ 1,296,340
Net Changes in Funds Available	337,610	48,434	79,099	93,249	141,696
Total Ending Funds (Budgetary Basis)	\$ 1,154,657	\$ 1,203,091	\$ 1,197,392	\$ 1,296,340	\$ 1,438,036
Components of Funds Available					
Restricted for SCFD	\$ 61,220	\$ 79,082	\$ 144,906	\$ 136,417	\$ 156,308
Committed for Art In Public Places	1,070,571	1,058,963	1,029,088	1,046,677	1,248,893
Assigned for Cultural Services	22,866	65,046	23,398	113,246	32,835

Purpose of the Fund

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. See Appendix 13 for more detail regarding the AIPP program revenues and expenditures.

	2017	2018	2019	2020	2021	2022	2023
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 1,117,945	\$ 1,181,018	\$ 1,120,350	\$ 1,184,026	\$ 1,198,565	\$ 1,213,318	\$ 1,228,297
Transfers in	1,775,772	1,799,496	2,234,537	2,295,001	2,331,461	2,426,060	2,476,377
Expenditures	2,845,283	2,887,265	3,213,191	3,287,859	3,364,747	3,443,921	3,525,452
Surplus/(Deficit)	\$ 48,434	\$ 93,249	\$ 141,696	\$ 191,168	\$ 165,280	\$ 195,457	\$ 179,222
Funds Available							
Beginning	\$ 1,154,657	\$ 1,203,091	\$ 1,296,340	\$ 1,438,036	\$ 1,629,204	\$ 1,794,484	\$ 1,989,941
Year-End Inc./(Dec.)	48,434	93,249	141,696	191,168	165,280	195,457	179,222
Ending Funds (Bud.)	\$ 1,203,091	\$ 1,296,340	\$ 1,438,036	\$ 1,629,204	\$ 1,794,484	\$ 1,989,941	\$ 2,169,163

Factors Affecting Revenue

In 2018, charges for services are projected to be 7.0 percent, or \$55,500 less than the 2018 Original Budget primarily due to underperforming ticket sales at the Aurora Fox Arts Center and lower revenues from facility rentals and production services. This is partially offset by increased projected revenues charged for the Metro District Art Plans reviews in the Art in Public Places program.

In 2019, revenue before transfers is expected to decrease \$84,400 (7.0 percent) when compared to the 2018 Original Budget. As in 2017, increased competition for SCFD funds is decreasing the level of funding expected from this source. The Fox Theater ticket sales projection was decreased due to a change in evaluation method. Production services revenues are not expected in the 2019 budget. These services will not be offered during the 2019 fiscal year.

Transfers in from other funds are increasing \$360,200 in the 2019 Adopted Budget over the 2018 Original Budget. A General Fund subsidy increase for needed maintenance on the city's Public Art in the amount of \$270,000 is the biggest driver. The total will be spent over the course of three years.

Factors Affecting Expenditures

In 2018 total uses are projected to be \$112,800 (3.8 percent) less than the 2018 Original Budget. Driving factors include lower than budgeted spending in supplies and services and vacancy savings in personal services.

Utilities expense decreased in part because of fewer performances, thus saving on electricity. The new kiln at the Bicentennial Art Center is also more efficient, providing significant savings in natural gas. Interfund charges are lower than expected mostly due to the transfer of the show wagon to PROS, and the related budget not being spent. Due to lower projected revenues supplies and services have been deliberately underspent.

In 2019, expenditures are expected to be \$213,100 (7.1 percent) higher than the 2018 Original Budget. The biggest driver is in personal services with an increase of 10.1 percent over the 2018 Original Budget. This variance is mostly attributable to increased pay, healthcare costs, and the citywide 3.0 percent cost of living increase.

Ending Funds Available

The Cultural Services Fund funds available fluctuates primarily due to the timing of AIPP transfers in and subsequent expenditures for acquisition and maintenance of public art. The remaining programs in the fund maintain a small fund balance and generally spend annual revenues. In the 2019 Adopted Budget, the fund balance will increase by \$141,700 to \$1.4 million which primarily consists of funds committed to AIPP in the amount of \$1.2 million. By the end of 2023, the projected ending funds available are estimated at \$2.2 million. The Art in Public Places Commission maintains, and is currently updating, a five-year plan that envisions potential sites and estimates appropriate budgets for future acquisition. The plan, on completion, will likely spend down much of the balance on projects in all six wards.

Debt Service Special Improvement District Fund Summary

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
SOURCES OF FUNDS					
Revenues					
Taxes	\$ 233,561	\$ 206,205	\$ 140,000	\$ 140,000	\$ 140,000
Investment Income/Other	32,656	30,210	12,041	12,685	8,863
Subtotal Revs Before Transfers In	\$ 266,217	\$ 236,415	\$ 152,041	\$ 152,685	\$ 148,863
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in FA	\$ 266,217	\$ 236,415	\$ 152,041	\$ 152,685	\$ 148,863
From Decrease in Funds Available	32,702	186,684	22,321	-	27,223
Total Sources	\$ 298,919	\$ 423,099	\$ 174,362	\$ 152,685	\$ 176,086
USES OF FUNDS					
Expenditures					
Supplies & Services	\$ 2,638	\$ 2,323	\$ 1,518	\$ 1,524	\$ 1,486
Debt Related	296,281	255,164	172,844	151,161	174,600
Capital Related	-	-	-	-	-
Subtotal Exps Before Transfers Out	\$ 298,919	\$ 257,487	\$ 174,362	\$ 152,685	\$ 176,086
Transfers Out (to other funds)	-	165,612	-	-	-
Total Uses Before Increase in FA	\$ 298,919	\$ 423,099	\$ 174,362	\$ 152,685	\$ 176,086
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 298,919	\$ 423,099	\$ 174,362	\$ 152,685	\$ 176,086
FUNDS AVAILABLE					
Beginning Funds Available	\$ 246,609	\$ 213,907	\$ 22,321	\$ 27,223	\$ 27,223
Net Changes in Funds Available	(32,702)	(186,684)	(22,321)	-	(27,223)
Total Ending Funds (Budgetary Basis)	\$ 213,907	\$ 27,223	\$ -	\$ 27,223	\$ -
Components of Funds Available					
Restricted for Special Improvement Districts	\$ 213,907	\$ 27,223	\$ -	\$ 27,223	\$ -

Purpose of the Fund

Expenditures in the Debt Service Special Improvement District Fund are for payments of principal and interest on special assessment revenue bonds. Funds available must be first spent on debt service or contractual payments associated with the Special Improvement Districts (SIDs). SID 1-10 (Dam East) is the only active SID in 2019. The Dam East SID is for neighborhood fence construction.

	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Long Range Outlook							
Revenues	\$ 236,415	\$ 152,685	\$ 148,863	\$ 84,769	\$ 57,585	\$ 40,754	\$ -
Expenditures	423,099	152,685	176,086	84,769	57,585	40,754	-
Surplus/(Deficit)	\$ (186,684)	\$ -	\$ (27,223)	\$ -	\$ -	\$ -	\$ -
Funds Available							
Beginning	\$ 213,907	\$ 27,223	\$ 27,223	\$ -	\$ -	\$ -	\$ -
Year-End Inc./(Dec.)	(186,684)	-	(27,223)	-	-	-	-
Ending Funds (Bud.)	\$ 27,223	\$ 27,223	\$ -	\$ -	\$ -	\$ -	\$ -

Factors Affecting Revenue

Revenues are received from special assessments on properties that are part of the improvement district. These revenues fluctuate from year to year, primarily due to voluntary prepayment of assessments. The Dam East SID will be active through 2022 and will be the only active SID for the 2019 budget. The remaining Ptarmigan SID receivable was collected in 2017 and the account for SID 1-05 was closed. Revenue projections for 2018 through 2022 assume the remaining receivable balance for the Dam East SID will be collected at a declining rate due to prepayments in the first few years.

Factors Affecting Expenditures

Expenditures are for debt payments or contractual arrangements for SIDs. Prepayment of assessments, which is typical, allows for prepayment of debt which results in expenditures fluctuating from year to year. Timing differences often occur between collections and payments resulting in a year-end fund balance. Residual funds can also be the result of prepayment of assessments which allows the city to pay off the debt ahead of plan and save on interest and other related costs. Expenditures for 2017 include the final payment for the Ptarmigan SID and a transfer out of residual funds to the Capital Projects Fund. The transferred funds are associated with closed projects where all contractual obligations have been met and all liens have been released. The 2018 projection assumes all collections in that year are expended. For 2019, the expenditure budget assumes all collections to date are expended for a payment towards the Dam East SID. From 2019 to 2022, expenditures are matched to the anticipated revenue.

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, all funds are restricted for debt service or contractual payments associated with the SIDs.

Designated Revenues Fund Summary

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ 2,553,900	\$ -	\$ -	\$ 139,849	\$ 429,849
Licenses and Permits	-	7,555	-	-	-
Charges for Services	1,210,520	1,403,354	1,249,200	1,249,251	1,181,051
Fines and Forfeitures	3,680,842	3,366,874	4,652,671	4,372,448	4,440,063
Investment Income	72,599	94,589	69,807	98,726	99,409
Other Revenues	245,489	808,397	103,076	108,519	103,076
Subtotal Revs Before Transfers In	\$ 7,763,350	\$ 5,680,769	\$ 6,074,754	\$ 5,968,793	\$ 6,253,448
Transfers In (from other funds)	1,098,028	922,013	427,941	423,471	443,863
Total Sources Before Decrease in FA	\$ 8,861,378	\$ 6,602,782	\$ 6,502,695	\$ 6,392,264	\$ 6,697,311
From Decrease in Funds Available	-	-	1,058,857	771,913	1,449,612
Total Sources	\$ 8,861,378	\$ 6,602,782	\$ 7,561,552	\$ 7,164,177	\$ 8,146,923
USES OF FUNDS					
Expenditures					
Personal Services	\$ 2,657,058	\$ 2,480,737	\$ 2,930,785	\$ 2,560,485	\$ 3,128,484
Supplies & Services	3,154,507	3,097,666	4,473,192	4,362,167	4,719,637
Interfund Charges	35,143	32,144	32,575	31,525	30,602
Capital Related	458,688	26,250	125,000	210,000	268,200
Subtotal Exps Before Transfers Out	\$ 6,305,397	\$ 5,636,797	\$ 7,561,552	\$ 7,164,177	\$ 8,146,923
Transfers Out (to other funds)	-	69,030	-	-	-
Total Uses Before Increase in FA	\$ 6,305,397	\$ 5,705,826	\$ 7,561,552	\$ 7,164,177	\$ 8,146,923
To Increase Funds Available	2,555,981	896,956	-	-	-
Total Uses	\$ 8,861,378	\$ 6,602,782	\$ 7,561,552	\$ 7,164,177	\$ 8,146,923
FUNDS AVAILABLE					
Beginning Funds Available	\$ 6,231,186	\$ 8,787,167	\$ 8,027,151	\$ 9,684,123	\$ 8,912,210
Net Changes in Funds Available	2,555,981	896,956	(1,058,857)	(771,913)	(1,449,612)
Total Ending Funds (Budgetary Basis)	\$ 8,787,167	\$ 9,684,123	\$ 6,968,294	\$ 8,912,210	\$ 7,462,598
Components of Funds Available					
Committed for Designated Activities*	\$ 8,787,167	\$ 9,684,123	\$ 6,968,294	\$ 8,912,210	\$ 7,462,598

* Committed for Designated Activities is not shown in the CAFR

Purpose of the Fund

The Designated Revenues Fund was established in 1997 to manage various revenues restricted for specific purposes, which are neither gifts nor grants. The Photo Red Light Program, surcharge-funded programs, certain incentive programs, and the Aurora Channel are examples of Designated Revenues Fund programs.

Factors Affecting Revenue

Due to the one-time nature of many of the designated revenues, collections can vary significantly from year to year. The variance in revenue from 2016 to 2017 is an example of how large one-time collections impact the fund. The 2017 revenue including transfers decreased from 2016 by \$2.3 million (25.5 percent). The 2016 revenues include a one-time collection of \$2.6 million associated with the DIA intergovernmental agreement and a City Council-designated one-time transfer in of \$680,000 from the Marijuana Tax Revenue Fund reserve. This transfer serves as contingency funding for the Nexus Program in the event that the Photo Red Light Program is eliminated. The city's Community Trees Program saw a \$754,800 increase in revenue in 2017 from the Regional Transit District to compensate the city for trees removed during the Aurora Light Rail construction, with a large development adding another \$533,600 in designated revenue for the year. These increases were offset by lower fines and forfeitures revenue associated with court surcharge and Photo Red Light ticket collections.

In 2018, total fund sources, which includes transfers, are projected to decrease by \$210,500 (3.2 percent) compared to 2017. This decline is largely due to the previously mentioned one-time payments in 2017 that are not anticipated to recur in the current year. Revenue associated with the Regional Crime Lab and anticipated increases in surcharge revenue offset this decline in 2018.

The 2019 fund sources will be \$194,600 (3.0 percent) higher than the 2018 Original Budget. This is due to an anticipated increase in collections from court surcharges and revenue associated with the Regional Crime Lab, offset by declining revenue from the Photo Red Light Program.

Factors Affecting Expenditures

Like revenue, expenditures fluctuate year to year based on varied program activity. In 2017, total expenditures, including transfers out, decreased from 2016 by \$599,600 (9.5 percent). This decrease was primarily due to the transfer of the Tallyn's Reach Library operating costs to the General Fund and the decreased cost for equipment updates to improve television and cable services.

In 2018, total expenditures are projected to increase \$1.5 million (25.6 percent) from 2017. This is due to incentives-related payments which are projected at the highest possible amount, higher anticipated costs for television and cable services equipment updates, as well as the full-year cost of the city's Wellness Court - which in 2017 posted partial year expenditures to the Designated Revenues Fund after Council approved a ticket surcharge increase to fund this endeavor.

The 2019 budget is \$585,400 (7.7 percent) higher than the 2018 Original Budget. This increase is driven by costs related to the Regional Crime Lab, the Community Trees Program, as well as capital-related expenditures for television equipment updates.

Ending Funds Available

The funds available balance is projected to decrease by \$771,900 in 2018 largely due incentives payments budgeted at the maximum potential level. In 2019, the funds available balance is projected to decrease by \$1.4 million. This is also due to incentive payments budgeted at the maximum potential level, as well as certain surcharge programs remaining out of balance and continuing to draw down funds. Revenue from traffic ticket surcharges is expected to increase over the next few years due to population growth and increased traffic in the city. That, combined with the 2017 increase in the court surcharge to \$50 is expected to help certain court surcharge-funded programs, but will not sustain all programs as revenue from the Photo Red Light Program is also expected to decline in the long run. Details for these programs in the out-years can be found in the Court Surcharge Program Summary in the appendix.

Due to the difficulty of projecting meaningful future revenues and expenditures associated with the Designated Revenues Fund, normal projection methods cannot be utilized. Consequently, there is no long-range projection associated with the fund.

Development Review Fund Summary

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
SOURCES OF FUNDS					
Revenues					
Licenses and Permits	\$ 12,476,826	\$ 11,550,560	\$ 13,976,397	\$ 12,917,412	\$ 12,747,659
Charges for Services	2,867,844	4,095,811	3,109,942	3,895,796	3,860,428
Investment Income	143,687	180,085	116,150	210,777	210,777
Other Revenues	5,777	23,615	-	-	-
Subtotal Revs Before Transfers In	\$ 15,494,135	\$ 15,850,071	\$ 17,202,489	\$ 17,023,985	\$ 16,818,864
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in FA	\$ 15,494,135	\$ 15,850,071	\$ 17,202,489	\$ 17,023,985	\$ 16,818,864
From Decrease in Funds Available	-	287,674	-	66,346	-
Total Sources	\$ 15,494,135	\$ 16,137,745	\$ 17,202,489	\$ 17,090,331	\$ 16,818,864
USES OF FUNDS					
Expenditures					
Personal Services	\$ 9,530,803	\$ 10,649,064	\$ 11,250,138	\$ 11,738,567	\$ 12,129,647
Allocated expenses	53,004	53,000	252,367	252,367	258,716
Supplies & Services	2,577,471	3,572,024	1,556,542	2,855,992	1,696,849
Interfund Charges	186,515	195,301	195,911	193,842	207,177
Capital Related	1,798,352	81,262	75,000	43,192	75,000
Subtotal Exps Before Transfers Out	\$ 14,146,145	\$ 14,550,651	\$ 13,329,958	\$ 15,083,960	\$ 14,367,389
Transfers Out (to other funds)	1,335,419	1,587,094	2,006,371	2,006,371	2,156,909
Total Uses Before Increase in FA	\$ 15,481,564	\$ 16,137,745	\$ 15,336,329	\$ 17,090,331	\$ 16,524,298
To Increase Funds Available	12,571	-	1,866,160	-	294,566
Total Uses	\$ 15,494,135	\$ 16,137,745	\$ 17,202,489	\$ 17,090,331	\$ 16,818,864
FUNDS AVAILABLE					
Beginning Funds Available	\$ 10,925,907	\$ 10,938,478	\$ 11,388,372	\$ 10,650,804	\$ 10,584,458
Net Changes in Funds Available	12,571	(287,674)	1,866,160	(66,346)	294,566
Total Ending Funds (Budgetary Basis)	\$ 10,938,478	\$ 10,650,804	\$ 13,254,532	\$ 10,584,458	\$ 10,879,024
Components of Funds Available					
Committed for Development Review	\$ 10,938,478	\$ 10,650,804	\$ 13,254,532	\$ 10,584,458	\$ 10,879,024

Purpose of the Fund

The Development Review Fund (DRF) was created in 2002 to address developer demand for quicker turnaround of plan reviews related to new development within the city. Planning and Development Services, Public Works, and General Management are the departments directly involved in the DRF. Revenues originate from development related fees for various plan reviews, permits, and inspections. Revenues that exceed planned expenditures remain in the DRF 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.

	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Long Range Outlook							
Revenues	\$ 15,850,071	\$ 17,023,985	\$ 16,818,864	\$ 16,822,869	\$ 16,724,822	\$ 16,628,004	\$ 16,531,991
Expenditures	16,137,745	17,090,331	16,524,298	16,953,589	17,395,907	17,851,676	18,321,333
Surplus/(Deficit)	\$ (287,674)	\$ (66,346)	\$ 294,566	\$ (130,720)	\$ (671,086)	\$ (1,223,672)	\$ (1,789,342)
Funds Available							
Beginning	\$ 10,938,478	\$ 10,650,804	\$ 10,584,458	\$ 10,879,024	\$ 10,748,303	\$ 10,077,218	\$ 8,853,545
Year-End Inc./(Dec.)	(287,674)	(66,346)	294,566	(130,720)	(671,086)	(1,223,672)	(1,789,342)
Ending Funds (Bud.)	\$ 10,650,804	\$ 10,584,458	\$ 10,879,024	\$ 10,748,303	\$ 10,077,218	\$ 8,853,545	\$ 7,064,203

Factors Affecting Revenue

Revenue is dependent on construction and development activity in Aurora. The city has begun to see stabilizing in the growth in the latter half of 2017 and into 2018. The 2018 revenue is projected to be \$178,500 (1.0 percent) under budget.

For 2019, the main revenue drivers are expected to come from application fees and building permits. Total revenues are expected to slightly decrease by \$205,100 (1.2 percent) in 2019 compared to the 2018 projection due to development continuing to stabilize. License and permit revenue for 2019 will be \$169,800 (1.3 percent) less than 2018 projections. Future revenue projections are based on flat growth in residential and commercial development, redevelopment and construction.

Factors Affecting Expenditures

Expenditures are largely driven by personnel. Personal services are projected to be \$488,400 (4.3 percent) higher than the 2018 budget due to the fund being fully staffed by the end of the year including approved, unbudgeted overhires. In 2019, there will be an increase in personal services of \$879,500 (7.8 percent) over the 2018 Original Budget mostly due amendments for 3.0 FTE to support the workflow system Accela, addition of 1.0 FTE Project Engineer to work on civil plans review, and movement of 1.0 Engineering Supervisor from the General Fund Engineering Services to Development Review Fund Engineering Services. At the September 29 Budget Workshop, Council added 1.0 FTE Senior Planner.

Supplies and services are projected to be \$1.3 million (83.5 percent) over budget due to the continuation of to the city's workflow system upgrade which began in 2016 and will continue through 2018, as well as the shared cost of the PCI compliance fee for credit card transactions. The ongoing maintenance and support were unknown at the time of creation of the 2018 budget. There will be a supplemental to address the additional costs of the project.

The 2019 supplies and services budget includes additional budget for the 2020 Census and continued ongoing expenditures related to the workflow system as the system came online in 2018. Overall, the 2019 budget will see an increase in supplies and services by \$140,300 (9.0 percent) compared to the 2018 Original Budget. This is due to two significant projects, the Comprehensive Plan and the implementation of the workflow system upgrade, ending up in 2018. The fund overhead fees will increase by 7.9 percent in 2019.

Ending Funds Available

Funds available in 2019, are projected to increase by \$294,600 as two significant projects, the Comprehensive Plan and the workflow system upgrade, were completed by the end of 2018. Development activities continued to stabilize in 2018 and they are anticipated to remain in 2019 with a slight decrease beginning in 2021. The fund is expected to show a projected balance of \$7.1 million in 2023.

Enhanced E-911 Fund Summary

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
SOURCES OF FUNDS					
Revenues					
Charges for Services	\$ 5,039,816	\$ 5,000,178	\$ 5,030,506	\$ 4,957,139	\$ 5,069,767
Investment Income	93,093	127,533	101,000	125,000	127,000
Other Revenues	1,402	4,197	-	-	-
Subtotal Revs Before Transfers In	\$ 5,134,311	\$ 5,131,908	\$ 5,131,506	\$ 5,082,139	\$ 5,196,767
Transfers In (from other funds)	6,048,142	4,598,984	4,710,802	4,710,802	4,354,886
Total Sources Before Decrease in FA	\$ 11,182,453	\$ 9,730,892	\$ 9,842,308	\$ 9,792,941	\$ 9,551,653
From Decrease in Funds Available	-	-	260,271	-	363,463
Total Sources	\$ 11,182,453	\$ 9,730,892	\$ 10,102,579	\$ 9,792,941	\$ 9,915,116
USES OF FUNDS					
Expenditures					
Personal Services	\$ 5,277,828	\$ 5,482,061	\$ 5,803,606	\$ 4,816,932	\$ 5,596,705
Supplies & Services	1,243,730	1,452,477	2,450,766	2,427,348	2,470,751
Utilities	22,481	18,040	22,100	14,833	22,900
Interfund Charges	6,953	7,375	8,157	8,157	9,010
Capital Related	191,168	57,252	-	7,267	-
Capital Projects (Continuing Appropriation)	3,313,900	2,626,992	1,817,950	1,817,950	1,815,750
Subtotal Exps Before Transfers Out	\$ 10,056,060	\$ 9,644,197	\$ 10,102,579	\$ 9,092,487	\$ 9,915,116
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 10,056,060	\$ 9,644,197	\$ 10,102,579	\$ 9,092,487	\$ 9,915,116
To Increase Funds Available	1,126,393	86,695	-	700,454	-
Total Uses	\$ 11,182,453	\$ 9,730,892	\$ 10,102,579	\$ 9,792,941	\$ 9,915,116
FUNDS AVAILABLE					
Beginning Funds Available	\$ 5,085,191	\$ 6,211,584	\$ 5,996,765	\$ 6,298,279	\$ 6,998,733
Net Changes in Funds Available	1,126,393	86,695	(260,271)	700,454	(363,463)
Total Ending Funds (Budgetary Basis)	\$ 6,211,584	\$ 6,298,279	\$ 5,736,494	\$ 6,998,733	\$ 6,635,270
Components of Funds Available					
Restricted for E-911 Technology	\$ 6,211,584	\$ 6,298,279	\$ 5,736,494	\$ 6,998,733	\$ 6,635,270

Purpose of the Fund

The Enhanced E-911 Fund provides for personnel answering 911 calls and the acquisition, development and maintenance of 911 equipment and systems to receive, dispatch, and respond to citizens' 911 calls. Funding also covers the computer aided dispatch (CAD) system and the 800 megahertz radio (MHz) communication system. The primary source of revenue is the E-911 surcharge on wired, wireless, voice over internet protocol (VoIP) and prepaid wireless telephones.

	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Long Range Outlook							
Revenues	\$ 5,131,908	\$ 5,082,139	\$ 5,196,767	\$ 5,331,601	\$ 5,420,489	\$ 5,473,870	\$ 5,528,403
Transfers in	4,598,984	4,710,802	4,354,886	4,485,533	4,620,099	4,758,702	4,901,463
Expenditures, Operating	7,017,205	7,274,537	8,099,366	8,268,814	8,443,380	8,623,219	8,808,492
Expenditures, Capital	2,626,992	1,817,950	1,815,750	1,813,000	2,217,000	2,442,250	2,938,750
Surplus/(Deficit)	\$ 86,695	\$ 700,454	\$ (363,463)	\$ (264,680)	\$ (619,792)	\$ (832,897)	\$ (1,317,376)
Funds Available							
Beginning	\$ 6,211,584	\$ 6,298,279	\$ 6,998,733	\$ 6,635,270	\$ 6,370,590	\$ 5,750,798	\$ 4,917,901
Year-End Inc./(Dec.)	86,695	700,454	(363,463)	(264,680)	(619,792)	(832,897)	(1,317,376)
Ending Funds (Bud.)	\$ 6,298,279	\$ 6,998,733	\$ 6,635,270	\$ 6,370,590	\$ 5,750,798	\$ 4,917,901	\$ 3,600,525

Factors Affecting Revenue

The 2018 revenue before transfers is projected to be \$49,800 (1.0 percent) less than 2017. Through May 2018, the number of wired lines remitted in the City of Aurora declined, while wireless surcharge revenues increased only slightly. Simultaneously, the city's share of state-allocated, prepaid surcharge remittance is down 8.2 percent compared to 2017. The rate of decline in lines is expected to level off as Aurora's population continues to rise, resulting in a projected 1.0 percent decrease in revenues for 2018.

The Public Utilities Commission (PUC) E-911 Task Force determined that agencies across the state are experiencing declines in remittance over the past several years. The Task Force is investigating causes for the declining revenues and options to stabilize 911 funding to meet current and future technology demands. On May 29th 2018, Colorado House Bill 18-1184 was signed into law, requiring the PUC to annually publish a "State of 911" report to the state legislature covering numerous topics, including funding. Efforts to stabilize 911 funding, in addition to population growth in Aurora, is expected to result in slow surcharge revenue growth in 2019 and in the out-years.

A \$4.7 million transfer from the General Fund is projected in 2018 to cover the cost of 65.0 FTEs. For 2019, the transfer decreases to \$4.4 million. This is due to a higher number of entry-level positions that are paid at a lower pay grade. Future transfers from the General Fund are expected to increase modestly for both pay and benefit adjustments.

Factors Affecting Expenditures

Year-end operating expenditures in 2018 are \$1.0 million (12.2 percent) lower than the 2018 Original Budget. Personal services costs account for \$986,700 of this variance, primarily due to turnover in Public Safety Communications, which has created vacancy savings with new personnel receiving entry-level compensation.

The 2019 operating budget is \$185,300 (2.2 percent) lower than the 2018 Original Budget. An increased level of position vacancies has resulted in a higher number of lower-paid, entry-level positions in the 2019 budget compared to the 2018 budget. Modest increases in supplies and services, associated with annual requirements for the new radio system's maintenance and assurance, slightly offset this decline.

Capital expenditures in 2018 are related to the debt service payment for the purchase of the 800 MHz radio system. For 2018-2020 the only capital expenditure projected is the radio debt service payment which will continue through 2024. In 2021, mobile data computer (MDC) replacement begins a new cycle for Aurora Fire vehicles, and again in 2023 for Aurora Police vehicle MDCs.

Ending Funds Available

Surcharge revenues are estimated to remain relatively constant in the five-year projection. With lower than expected expenditures in 2018, ending funds available are projected to be \$1.3 million greater than the 2018 Original Budget. Funds available from 2019-2023 are expected to decrease annually due to the radio system debt payment and MDC replacement cycle.

Fleet Management Fund Summary

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
SOURCES OF FUNDS					
Revenues					
Charges for Services	\$ 8,513,288	\$ 8,313,003	\$ 8,764,127	\$ 8,767,127	\$ 9,283,891
Investment Income	10,849	10,084	5,568	8,568	6,682
Other Revenues	515	58	20,000	20,000	20,000
Subtotal Revs Before Transfers In	\$ 8,524,653	\$ 8,323,145	\$ 8,789,695	\$ 8,795,695	\$ 9,310,573
Transfers In (from other funds)	185,245	-	72,500	72,500	254,000
Total Sources Before Decrease in FA	\$ 8,709,898	\$ 8,323,145	\$ 8,862,195	\$ 8,868,195	\$ 9,564,573
From Decrease in Funds Available	36,760	358,311	340,880	58,663	280,566
Total Sources	\$ 8,746,657	\$ 8,681,456	\$ 9,203,075	\$ 8,926,858	\$ 9,845,139
USES OF FUNDS					
Expenditures					
Personal Services	\$ 3,200,418	\$ 3,309,895	\$ 3,554,571	\$ 3,548,198	\$ 4,070,961
Supplies & Services	5,173,931	5,094,372	5,289,436	5,066,585	5,407,768
Utilities	115,105	130,269	162,500	134,900	163,000
Interfund Charges	111,178	120,639	142,638	135,954	149,480
Capital Related	146,026	26,281	53,930	41,221	53,930
Subtotal Exps Before Transfers Out	\$ 8,746,657	\$ 8,681,456	\$ 9,203,075	\$ 8,926,858	\$ 9,845,139
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 8,746,657	\$ 8,681,456	\$ 9,203,075	\$ 8,926,858	\$ 9,845,139
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 8,746,657	\$ 8,681,456	\$ 9,203,075	\$ 8,926,858	\$ 9,845,139
FUNDS AVAILABLE					
Beginning Funds Available	\$ 1,043,221	\$ 1,006,461	\$ 847,545	\$ 648,150	\$ 589,487
Net Changes in Funds Available	(36,760)	(358,311)	(340,880)	(58,663)	(280,566)
Total Ending Funds (Budgetary Basis)	\$ 1,006,461	\$ 648,150	\$ 506,665	\$ 589,487	\$ 308,921
Components of Funds Available					
Assigned for Fleet Operations	\$ 1,006,461	\$ 648,150	\$ 506,665	\$ 589,487	\$ 308,921

Purpose of the Fund

The Fleet Management Fund is an internal service fund responsible for the centralized fuel and maintenance costs for 3,450 city-owned motorized vehicles and equipment. Operations are funded by charges to departments to recover costs associated with the provision of these services. Expenditures for the fund are primarily driven by fuel and maintenance costs. As a result, fluctuations in the cost of fuel, labor, parts and sublets can have a large impact on the fund.

	2017	2018	2019	2020	2021	2022	2023
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 8,323,145	\$ 8,868,195	\$ 9,564,573	\$ 9,942,373	\$ 10,083,680	\$ 10,379,991	\$ 10,669,685
Expenditures	8,681,456	8,926,858	9,845,139	10,027,015	10,093,043	10,364,096	10,644,240
Surplus/(Deficit)	\$ (358,311)	\$ (58,663)	\$ (280,566)	\$ (84,642)	\$ (9,363)	\$ 15,895	\$ 25,444
Funds Available							
Beginning	\$ 1,006,461	\$ 648,150	\$ 589,487	\$ 308,921	\$ 224,279	\$ 214,916	\$ 230,811
Year-End Inc./(Dec.)	(358,311)	(58,663)	(280,566)	(84,642)	(9,363)	15,895	25,444
Ending Funds (Bud.)	\$ 648,150	\$ 589,487	\$ 308,921	\$ 224,279	\$ 214,916	\$ 230,811	\$ 256,255

Factors Affecting Revenue

In 2018, revenue is projected to come in \$6,000 (0.1 percent) over the 2018 budget. This is due to slightly higher charges for services revenue mostly due to increased maintenance charges. Higher investment income also contributes to the variance.

Due to an increase in fuel prices, fuel revenues in 2019 will increase \$127,000 (5.7 percent) from the 2018 budget. Maintenance revenues are budgeted to increase \$342,800 (6.9 percent) for 2019. Fleet overhead charges to departments will increase by \$50,000 (3.2 percent) compared to the 2018 budget. Overhead charges are used to help recover indirect costs incurred by the fund for items including utilities, replacement of tools and administration. Fuel, maintenance, and overhead revenues are components of charges for services.

Factors Affecting Expenditures

Personal services are projected to be \$6,400 (0.2 percent) under the 2018 Original Budget. This is mostly due to vacancy savings. In 2019, personal services will be \$516,400 (14.5 percent) more than the 2018 Original Budget. An amendment to begin a Fleet Apprenticeship Pilot Program accounts for about half of the variance. This two-year pilot program is an effort to address the loss of staff due to retirement and turnover by partnering with local educational institutions to train future mechanics for the city. The remaining explanation of the variance is the conversion of one contingent Fleet Mechanic into a FTE, as well as regular citywide compensation and benefits adjustments, and equity reviews as a result of the compensation study.

In 2018, supplies and services are projected to be \$222,900 (4.2 percent) lower than the 2018 Original Budget. This is mostly a result of fuel savings. Petroleum prices began to increase in 2018 after years of decreases. This has resulted in an increase on fuel expenditures for 2019. Expenditures for unleaded and diesel fuel in the 2019 Adopted Budget are projected to come in at \$89,200 (4.0 percent) over the 2018 budget. Costs associated with direct maintenance charges (parts and outsourced repairs) will increase by \$29,100 (1.0 percent) in 2019. Fuel and maintenance expenditures are components of supplies and services.

Ending Funds Available

Funds available are projected to decrease \$58,700 (9.1 percent) in 2018. Efforts have been made to slowly draw down fund balance beginning in 2016.

In 2019, expenditures will exceed revenues by \$280,600 resulting in a further decrease in fund balance. Revenues derived from charges to departments will increase 6.0 percent in 2019 and increase at 3.4 percent on average between 2020 and 2023. Looking forward, fuel prices are expected to remain relatively flat in the out-years, growing at 4.0 percent annually.

Gifts and Grants Fund Summary

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ 5,829,739	\$ 5,355,047	\$ 4,046,233	\$ 16,728,960	\$ 4,583,410
Charges for Services	85,760	145,698	22,995	86,553	152,673
Investment Income	12,299	16,844	3,140	78,197	5,799
Other Revenues	303,925	280,141	372,760	536,537	1,482,764
Subtotal Revs Before Transfers In	\$ 6,231,723	\$ 5,797,730	\$ 4,445,128	\$ 17,430,247	\$ 6,224,646
Transfers In (from other funds)	7,000	-	-	-	-
Total Sources Before Decrease in FA	\$ 6,238,723	\$ 5,797,730	\$ 4,445,128	\$ 17,430,247	\$ 6,224,646
From Decrease in Funds Available	225,945	-	808,397	736,485	285,404
Total Sources	\$ 6,464,668	\$ 5,797,730	\$ 5,253,525	\$ 18,166,732	\$ 6,510,050
USES OF FUNDS					
Expenditures					
Personal Services	\$ 1,750,723	\$ 1,856,151	\$ 1,624,816	\$ 1,533,390	\$ 3,108,958
Allocated Expenses	-	-	146,397	46,078	118,478
Supplies & Services	1,607,076	1,727,897	3,482,043	2,328,855	3,282,329
Interfund Charges	21,081	15,508	269	269	285
Capital Related	90,300	208,009	-	57,511	-
Capital Projects (Continuing Appropriations)	2,995,488	1,681,217	-	14,200,629	-
Subtotal Exps Before Transfers Out	\$ 6,464,668	\$ 5,488,782	\$ 5,253,525	\$ 18,166,732	\$ 6,510,050
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 6,464,668	\$ 5,488,782	\$ 5,253,525	\$ 18,166,732	\$ 6,510,050
To Increase Funds Available	-	308,948	-	-	-
Total Uses	\$ 6,464,668	\$ 5,797,730	\$ 5,253,525	\$ 18,166,732	\$ 6,510,050
FUNDS AVAILABLE					
Beginning Funds Available	\$ 1,676,197	\$ 1,450,252	\$ 1,522,466	\$ 1,759,200	\$ 1,022,715
Net Changes in Funds Available	(225,945)	308,948	(808,397)	(736,485)	(285,404)
Total Ending Funds (Budgetary Basis)	\$ 1,450,252	\$ 1,759,200	\$ 714,069	\$ 1,022,715	\$ 737,311
Components of Funds Available					
Restricted for Future Gift and Grant Expenditures	\$ 1,450,252	\$ 1,759,200	\$ 714,069	\$ 1,022,715	\$ 737,311

Purpose of the Fund

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, 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 government agencies. The 2018 projected revenue is \$13.0 million (292.1 percent) higher than the 2018 Original Budget, primarily attributable to increases in 2018 capital grants in Parks, Recreation, and Open Space (PROS). The department received an additional \$13.3 million more in grant funding than originally projected for the Triple Creek (Sand Creek, Senac Creek, and Coal Creek) trail corridor improvements. Additionally, grant funding in the Police and Planning and Development Services departments are expected to increase in relation to the High Intensity Drug Trafficking Area (HIDTA) and Small Business Administration (SBA) grants.

In 2019, revenue is forecast to decrease by \$11.2 million (64.3 percent) compared to the 2018 projection. This makes 2019 revenue almost \$1.8 million (40.0 percent) higher than the 2018 Original Budget. These fluctuations are driven by higher grants in the Police Department related to the HIDTA, Colorado Department of Transportation DUI Enforcement, and Mental Health Community Rehabilitation Services grants as well as increased anticipated miscellaneous gift revenues. In addition, the Everyday Adoption Center increased grant-related revenue within the Neighborhood Services Department and the Fire Department received the Staffing for Adequate Fire & Emergency Response (SAFER) grant.

Factors Affecting Expenditures

Expenditures, like revenues, can vary significantly, but tend to follow the pattern set forth by the revenue. In

2018, expenditures are projected to be \$12.9 million (245.8 percent) higher than the 2018 Original Budget. This variance can be primarily attributed to capital projects within the PROS Department. The Triple Creek trail corridor, Red-Tailed Hawk Park playground, and Moorhead Park are examples of capital projects anticipating higher than expected expenditures throughout 2018.

In 2019, expenditures are forecast to decrease \$11.7 million (64.2 percent) from the 2018 projection. This decrease in expenditures is largely due to a reduction of PROS spending on capital grants related to the Triple Creek trail corridor improvements. Compared to the 2018 Original Budget, 2019 expenditures are forecast to increase by \$1.3 million (23.9 percent). This is the result of increased expenditures such as the Everyday Adoption Center in Neighborhood Services, the Staffing for Adequate Fire & Emergency Response (SAFER) grant in the Fire Department, and the Juvenile Assessment Center (JAC) in the City Attorney's Office.

Ending Funds Available

Ending funds available in 2018 are projected to increase \$308,600 (43.2 percent) compared to the 2018 Original Budget. In 2019, ending funds available are forecast to increase by \$23,200 (3.2 percent) over the 2018 Original Budget. 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

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
SOURCES OF FUNDS					
Revenues					
Charges for Services	\$ 8,206,167	\$ 8,576,328	\$ 8,505,200	\$ 8,000,000	\$ 8,149,800
Investment Income	31,921	39,552	20,000	36,308	35,000
Other Revenues	35,436	34,683	5,700	35,795	5,500
Proceeds from sale of assets	-	-	-	-	-
Subtotal Revs Before Transfers In	\$ 8,273,524	\$ 8,650,563	\$ 8,530,900	\$ 8,072,103	\$ 8,190,300
Transfers In (from other funds)	150,000	150,000	150,000	150,000	150,000
Total Sources Before Decrease in FA	\$ 8,423,524	\$ 8,800,563	\$ 8,680,900	\$ 8,222,103	\$ 8,340,300
From Decrease in Funds Available	-	-	-	-	-
Total Sources	\$ 8,423,524	\$ 8,800,563	\$ 8,680,900	\$ 8,222,103	\$ 8,340,300
USES OF FUNDS					
Expenditures					
Personal Services	\$ 4,193,008	\$ 4,124,671	\$ 4,540,817	\$ 3,983,931	\$ 4,200,501
Supplies & Services	1,811,865	1,817,771	1,786,484	1,770,796	1,641,786
Utilities	1,051,782	1,079,037	1,168,400	1,058,551	1,042,600
Interfund Charges	186,653	191,672	204,238	202,316	210,376
Debt Related	593,725	448,826	372,680	372,680	391,680
Capital Related	-	-	33,303	83,303	133,303
Capital Projects (Continuing Appropriation)	350,000	350,000	250,000	250,000	250,000
Subtotal Exps Before Transfers Out	\$ 8,187,033	\$ 8,011,977	\$ 8,355,922	\$ 7,721,577	\$ 7,870,246
Transfers Out (to other funds)	-	200,000	200,000	200,000	200,000
Total Uses Before Increase in FA	\$ 8,187,033	\$ 8,211,977	\$ 8,555,922	\$ 7,921,577	\$ 8,070,246
To Increase Funds Available	236,491	588,586	124,978	300,526	270,054
Total Uses	\$ 8,423,524	\$ 8,800,563	\$ 8,680,900	\$ 8,222,103	\$ 8,340,300
FUNDS AVAILABLE					
Beginning Funds Available	\$ 1,541,029	\$ 1,777,520	\$ 1,773,507	\$ 2,366,106	\$ 2,666,632
Net Changes in Funds Available	236,491	588,586	124,978	300,526	270,054
Total Ending Funds (Budgetary Basis)	\$ 1,777,520	\$ 2,366,106	\$ 1,898,485	\$ 2,666,632	\$ 2,936,686
Components of Funds Available					
Assigned for Golf	\$ 1,777,520	\$ 2,366,106	\$ 1,898,485	\$ 2,666,632	\$ 2,936,686

Purpose of the Fund

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, expenses are managed in accord with revenues.

	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Long Range Outlook							
Revenues	\$ 8,800,563	\$ 8,222,103	\$ 8,340,300	\$ 8,340,300	\$ 8,490,300	\$ 8,640,300	\$ 8,790,300
Expenditures, Operating	7,861,977	7,671,577	7,820,246	7,966,886	8,047,181	8,185,688	8,404,671
Expenditures, Capital	350,000	250,000	250,000	250,000	700,000	250,000	250,000
Surplus/(Deficit)	\$ 588,586	\$ 300,526	\$ 270,054	\$ 123,414	\$ (256,881)	\$ 204,612	\$ 135,629
Funds Available							
Beginning	\$ 1,777,520	\$ 2,366,106	\$ 2,666,632	\$ 2,936,686	\$ 3,060,100	\$ 2,803,220	\$ 3,007,831
Year-End Inc./(Dec.)	588,586	300,526	270,054	123,414	(256,881)	204,612	135,629
Ending Funds (Bud.)	\$ 2,366,106	\$ 2,666,632	\$ 2,936,686	\$ 3,060,100	\$ 2,803,220	\$ 3,007,831	\$ 3,143,460

Factors Affecting Revenue

The majority of revenue in any given year comes from green fees and cart rental fees. These fees are included in the charges for services category. The 2018 projection shows a total variance of -5.4 percent (-\$458,800) to the 2018 Original Budget. The decrease in revenues is attributable to the closure of the Fitzsimons Golf Course in December 2017. This decrease had been initially budgeted to take place in 2019. Other city golf courses have absorbed a portion of previous Fitzsimons customers which is offsetting the revenue loss.

The 2019 Adopted Budget revenues are expected to remain flat in 2020. Revenues are projected to continue to grow at a consistent \$150,000 per year from 2021 through 2023.

Factors Affecting Expenses

Expenses track revenues year-over-year in order to maintain fund sustainability. Operating expenses are projected to be \$634,300 (7.6 percent) under budget compared to the 2018 Original Budget. The closure of Fitzsimons Golf Course is the primary contributor to the decrease seen in supplies & services, utilities, and personal services-related costs. These variances, totaling approximately \$682,400, account for the majority of the difference between the 2018 projection and original budget.

In 2019 proposed expenses are \$485,700 (5.8 percent) less than the 2018 Original Budget. Golf Fund expenses are tailored to be consistent with revenues, which explains the comparable variance in both revenues and expenses for 2019.

Ending Funds Available

The 2018 ending funds available are projected to be higher than the 2018 Original Budget by \$768,100 (40.5 percent). This is primarily the result of a much higher ending fund balance from 2017. Funds available in 2018 are projected to increase by \$300,500 (12.7 percent), the result of moderate revenues in 2018 combined with lower operating expenditures. This reflects decreases in both operational costs and revenues due to the closure of the Fitzsimons Golf Course. By 2023, the ending funds available will increase to \$3.1 million, leaving the fund some flexibility to address drought years, future capital improvements, and cart purchases.

Marijuana Tax Revenue Fund Summary

	2016 Actual	2017* Actual	2018 Original	2018 Projection	2019 Adopted
SOURCES OF FUNDS					
Revenues					
Taxes	\$ -	\$ 6,932,975	\$ 7,915,474	\$ 8,212,949	\$ 8,939,226
Intergovernmental	-	1,466,280	1,388,139	1,494,998	1,588,645
Investment income	-	40,893	35,000	104,746	113,916
Subtotal Revs Before Transfers In	\$ -	\$ 8,440,148	\$ 9,338,613	\$ 9,812,693	\$ 10,641,787
Transfers In (from other funds)	-	1,089,848	-	-	-
Total Sources Before Decrease in FA	\$ -	\$ 9,529,996	\$ 9,338,613	\$ 9,812,693	\$ 10,641,787
From Decrease in Funds Available	-	-	1,477,201	1,003,121	959,125
Total Sources	\$ -	\$ 9,529,996	\$ 10,815,814	\$ 10,815,814	\$ 11,600,912
USES OF FUNDS					
Expenditures					
Supplies and Services	\$ -	\$ 2,060,889	\$ 2,465,814	\$ 2,465,814	\$ 3,350,912
Subtotal Exps Before Transfers Out	\$ -	\$ 2,060,889	\$ 2,465,814	\$ 2,465,814	\$ 3,350,912
Transfers Out (to other funds)	-	4,301,320	8,350,000	8,350,000	8,250,000
Total Uses Before Increase in FA	\$ -	\$ 6,362,209	\$ 10,815,814	\$ 10,815,814	\$ 11,600,912
To Increase Funds Available	-	3,167,787	-	-	-
Total Uses	\$ -	\$ 9,529,996	\$ 10,815,814	\$ 10,815,814	\$ 11,600,912
FUNDS AVAILABLE					
Beginning Funds Available	\$ -	\$ -	\$ 2,548,354	\$ 3,167,787	\$ 2,164,666
Net Changes in Funds Available	-	3,167,787	(1,477,201)	(1,003,121)	(959,125)
Total Ending Funds (Budgetary Basis)	\$ -	\$ 3,167,787	\$ 1,071,153	\$ 2,164,666	\$ 1,205,541
Components of Funds Available					
Committed for Homeless Svcs/Housing	\$ -	\$ 221,271	\$ 1,027,786	\$ 1,232,718	\$ -
Unassigned	-	2,946,517	43,367	931,949	1,205,541

* 2017 revenues differ from the CAFR as the CFR reports a portion of 2017 revenues in 2018 whereas the fund summary does not.

Note: 2014-2016 marijuana sales and excise tax revenue was collected in the General Fund

Purpose of the Fund

Voters approved Amendment 64 in 2012 prompting City Council to consider entering the retail marijuana industry which they did in 2014, providing new revenue sources for the city. In 2014, Aurora voters approved a 5.75 percent city sales tax on retail marijuana products and 5.0 percent excise tax on the sale or transfer of unprocessed retail marijuana from a cultivation facility. Aurora voters also granted the city permission to increase or decrease the sales tax rate without further voter approval so long as the rate of taxation does not exceed 10.0 percent. In 2017, City Council increased the city's retail marijuana sales tax rate from 5.75 percent to 7.75 percent effective July 1, 2017 to fund homeless services and housing projects. Additionally, the city collects 10.0 percent of the 15.0 percent state special sales tax based on the sale of retail marijuana within the city's boundaries. From 2014 to 2016, marijuana sales and excise tax revenue was collected in the city's General Fund and set aside for Council's determination of use. In 2017, a separate Marijuana Tax Revenue Fund was created. The 0.25 percent sales tax dedicated to public safety is in the General Fund.

	2017	2018	2019	2020	2021	2022	2023
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 9,529,996	\$ 9,812,693	\$ 10,641,787	\$ 10,815,622	\$ 10,906,320	\$ 10,917,461	\$ 10,941,439
Expenditures	6,362,209	10,815,814	11,600,912	10,368,194	10,368,194	10,118,194	10,118,194
Surplus/(Deficit)	\$ 3,167,787	\$ (1,003,121)	\$ (959,125)	\$ 447,428	\$ 538,126	\$ 799,267	\$ 823,245
Funds Available							
Beginning	\$ -	\$ 3,167,787	\$ 2,164,666	\$ 1,205,541	\$ 1,652,969	\$ 2,191,095	\$ 2,990,362
Year-End Inc./(Dec.)	3,167,787	(1,003,121)	(959,125)	447,428	538,126	799,267	823,245
Ending Funds (Bud.)	\$ 3,167,787	\$ 2,164,666	\$ 1,205,541	\$ 1,652,969	\$ 2,191,095	\$ 2,990,362	\$ 3,813,607

Factors Affecting Revenue

Since entering the retail marijuana industry, the city has collected \$22.0 million in related tax revenues through June 2018. Between 2014 and 2016, revenues were deposited in the General Fund and largely allocated to transportation and homelessness projects, Nexus, and debt service towards the new Central Recreation Center. The remaining funds available were transferred from the General Fund to the Marijuana Tax Revenue Fund in 2017.

In 2018, the retail marijuana industry in Aurora is projected to generate \$474,100 more than budgeted. This is due largely to higher than expected retail marijuana sales at local dispensaries which positively impacts both sales tax revenue and the state shareback. City Council has limited the number of retail marijuana stores in Aurora to 24. All 24 stores and 19 cultivation facilities are projected to be in operation by the end of 2018.

In 2019, a full year of revenue collections from 24 stores and the opening of three cultivation facilities is expected to push revenue \$829,100 over the 2018 projection. Of the additional revenue, city ordinance dedicates \$140,900 to homeless services and housing projects. Marijuana tax revenue is expected to stabilize in 2021, leaving revenue growth attributable only to interest income. Declining wholesale prices and earlier-than-predicted market saturation could, however, present a risk to this forecast.

Factors Affecting Expenditures

Council-approved projects include ongoing appropriation of \$2.0 million and \$4.0 million to cover debt payments for the new Central Recreation Center and road projects respectively. Other projects include five year funding of \$250,000 annually for median projects and one-time appropriation of \$2.1 million for road maintenance projects in 2018. Council also allocated \$4.5 million over three years to homeless services and housing projects, the third installment of which was budgeted in 2018. Additionally, Council's increase of the city's sales tax rate has created an ongoing funding source for homeless assistance. Of the additional revenue, \$965,800 was budgeted in 2018. The remaining revenue has been set aside and committed to homeless services. In 2019, \$1.2 million in accumulated funds available and ongoing funding of \$2.1 million will be added to the budget, which explains supplies and services increases. At the September 29, 2018 Budget Workshop, Council added ongoing appropriation for 20 years of \$2.0 million to fund a recreation center in Southeast Aurora. Please see appendix 17 for details.

Ending Funds Available

The city is projected to generate \$3.8 million in funds available by 2023. Fund utilization is determined by City Council at special study sessions.

Open Space Fund Summary

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ 7,875,156	\$ 8,327,308	\$ 8,445,421	\$ 8,826,171	\$ 9,169,589
Investment Income	136,444	169,032	143,097	188,000	189,880
Subtotal Revs Before Transfers In	\$ 8,011,600	\$ 8,496,340	\$ 8,588,518	\$ 9,014,171	\$ 9,359,469
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in FA	\$ 8,011,600	\$ 8,496,340	\$ 8,588,518	\$ 9,014,171	\$ 9,359,469
From Decrease in Funds Available	-	-	801,853	99,896	1,439,883
Total Sources	\$ 8,011,600	\$ 8,496,340	\$ 9,390,371	\$ 9,114,067	\$ 10,799,352
USES OF FUNDS					
Expenditures					
Personal Services	\$ 2,857,191	\$ 2,890,534	\$ 3,482,908	\$ 3,434,156	\$ 3,740,884
Supplies & Services	287,584	365,673	223,716	247,215	223,716
Interfund Charges	65,077	71,046	76,729	76,729	82,868
Debt Related	1,117,920	1,122,537	1,122,200	1,122,200	1,120,000
Capital Related	-	36,466	-	10,100	-
Capital Projects (Continuing Appropriation)	3,091,817	2,357,500	4,484,818	4,223,667	5,631,884
Subtotal Exps Before Transfers Out	\$ 7,419,589	\$ 6,843,756	\$ 9,390,371	\$ 9,114,067	\$ 10,799,352
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 7,419,589	\$ 6,843,756	\$ 9,390,371	\$ 9,114,067	\$ 10,799,352
To Increase Funds Available	592,011	1,652,584	-	-	-
Total Uses	\$ 8,011,600	\$ 8,496,340	\$ 9,390,371	\$ 9,114,067	\$ 10,799,352
FUNDS AVAILABLE					
Beginning Funds Available	\$ 574,470	\$ 1,166,481	\$ 2,612,372	\$ 2,819,065	\$ 2,719,169
Net Changes in Funds Available	592,011	1,652,584	(801,853)	(99,896)	(1,439,883)
Total Ending Funds (Budgetary Basis)	\$ 1,166,481	\$ 2,819,065	\$ 1,810,519	\$ 2,719,169	\$ 1,279,286
Components of Funds Available					
Restricted for Open Space	\$ 1,166,481	\$ 2,819,065	\$ 1,810,519	\$ 2,719,169	\$ 1,279,286

Purpose of the Fund

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 defines 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 20.0 percent of revenues), and patrol for parks and open space. In addition, funding can be used for environmental education programs. As of 2011, this fund also includes revenues and expenditures related to the Adams County Open Space Tax. The Adams County ordinance defines 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 and recreation facility improvements.

	2017	2018	2019	2020	2021	2022	2023
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 8,496,340	\$ 9,014,171	\$ 9,359,469	\$ 9,627,284	\$ 9,903,296	\$ 10,225,639	\$ 10,328,482
Expenditures, Operating	4,486,256	4,890,400	5,167,468	5,287,917	5,409,780	5,533,178	5,663,233
Expenditures, Capital	2,357,500	4,223,667	5,631,884	4,426,450	4,507,617	4,425,583	4,845,148
Surplus/(Deficit)	\$ 1,652,584	\$ (99,896)	\$ (1,439,883)	\$ (87,083)	\$ (14,101)	\$ 266,878	\$ (179,899)
Funds Available							
Beginning	\$ 1,166,481	\$ 2,819,065	\$ 2,719,169	\$ 1,279,286	\$ 1,192,203	\$ 1,178,102	\$ 1,444,980
Year-End Inc./(Dec.)	1,652,584	(99,896)	(1,439,883)	(87,083)	(14,101)	266,878	(179,899)
Ending Funds (Bud.)	\$ 2,819,065	\$ 2,719,169	\$ 1,279,286	\$ 1,192,203	\$ 1,178,102	\$ 1,444,980	\$ 1,265,081

Factors Affecting Revenue

The majority of the year-to-year variation in this fund is related to intergovernmental revenue tied to sales tax. This revenue stream increased both in 2016 and 2017 and is projected to continue growing in 2018 and 2019. The growth in 2019 is projected to be less pronounced than prior years. In the out-years, revenue is projected to remain fairly consistent with an average 2.5 percent growth per year through 2023.

Factors Affecting Expenditures

The majority of the expenditure variation from year to year is dependent on a combination of one-time and multi-year capital project expenditures in the fund. The 2018 capital plan is \$261,200 less than initially budgeted due to lapses in Montview Park and Pronghorn Preserve projects. Capital spending is expected to peak in 2019 at \$5.6 million associated primarily with projects at Central Community Park, Fulton Community Park improvements, and Parklane Pool renovations. Future capital expenditures are projected to remain around the \$4.4 to \$4.8 million range. Significant capital projects during the five-year plan include the projects noted above, as well as projects such as Highline Canal, Triple Creek Trail, Trail replacement, and Moorhead debt service. Details for projects in the out-

years can be found in the Parks, Recreation and Open Space Detail By Project report in the Capital Improvement Program Detail Appendix.

Concerning operating expenditures, the year-to-year variances are primarily due to personal services adjustments. In the 2018 projection, a 2.5 percent pay increase and a supplemental for additional trail maintenance funds will drive the \$404,100 (9.0 percent) increase over 2017. The 2019 budget is projected to see a \$261,900 (5.3 percent) increase over the 2018 Original Budget due to a 3.0 percent pay increase, a 5.0 percent health insurance increase, and amendments adding a Plains Conservation Center Naturalist, and seasonal employee wage increases. The remainder of the expenditure types are basically static.

Ending Funds Available

The use of funds available typically follows the capital plan. In years with relatively low capital spending, like 2017, funds available increase. In years with more capital, like 2019, funds available decreases. The 2019 use of \$1.4 million in funds available represent a 53.0 percent decrease in funds available. In the out-years, funds available are projected to ebb and flow, but ultimately be at 2019 levels by 2023.

Parking and Mobility Fund Summary

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
SOURCES OF FUNDS					
Revenues					
Charges for Services	\$ -	\$ 140,980	\$ 350,000	\$ 201,907	\$ 185,000
Intergovernmental	-	96,390	94,500	94,500	94,500
Fines and Forfeitures	-	234,671	-	367,535	215,000
Other Revenue	-	17,685	-	108	-
Subtotal Revs Before Transfers In	\$ -	\$ 489,726	\$ 444,500	\$ 664,050	\$ 494,500
Transfers In (from other funds)	-	319,537	560,035	450,560	552,265
Total Sources Before Decrease in FA	\$ -	\$ 809,263	\$ 1,004,535	\$ 1,114,610	\$ 1,046,765
From Decrease in Funds Available	-	-	-	-	-
Total Sources	\$ -	\$ 809,263	\$ 1,004,535	\$ 1,114,610	\$ 1,046,765
USES OF FUNDS					
Expenditures					
Personal Services	\$ -	\$ 124,543	\$ 251,206	\$ 317,428	\$ 295,250
Supplies and Services	-	680,665	748,224	790,910	748,224
Interfund Charges	-	4,055	5,105	6,272	3,291
Subtotal Exps Before Transfers Out	\$ -	\$ 809,263	\$ 1,004,535	\$ 1,114,610	\$ 1,046,765
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ -	\$ 809,263	\$ 1,004,535	\$ 1,114,610	\$ 1,046,765
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ -	\$ 809,263	\$ 1,004,535	\$ 1,114,610	\$ 1,046,765
FUNDS AVAILABLE					
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -
Net Changes in Funds Available	-	-	-	-	-
Total Ending Funds (Budgetary Basis)	\$ -	\$ -	\$ -	\$ -	\$ -

* 2015-2016 Parking and Mobility expenditures have been accounted for in the General Fund

Purpose of the Fund

The Parking and Mobility Fund is a special revenue fund that has been created to implement the Park Aurora Parking and Mobility Business Plan endorsed by City Council in summer 2015. The Park Aurora Program is a new service function of the City of Aurora with goals to provide efficient parking management operations and a safe and positive parking environment for customers while supporting and strengthening the transit-oriented development, urban center, and place-making goals of the community. The special revenue fund will be the predecessor to an enterprise fund once the Park Aurora Program is financially self-sufficient.

	2017	2018	2019	2020	2021	2022	2023
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 489,726	\$ 664,050	\$ 494,500	\$ 544,500	\$ 644,000	\$ 744,000	\$ 794,000
Transfers In	319,537	450,560	552,265	533,668	466,513	399,828	384,143
Expenditures	809,263	1,114,610	1,046,765	1,078,168	1,110,513	1,143,828	1,178,143
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funds Available							
Beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Year-End Inc./(Dec.)	-	-	-	-	-	-	-
Ending Funds (Bud.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Factors Affecting Revenue

The assumptions for the revenue related to the fund are based on projected RTD ridership on the new “R” line, the stabilization period length (how long it takes for the public to utilize this new mobility option), station area investments and redevelopment that will increase parking demand, citations issued, and the collection rates.

In 2018, the majority of revenue has come from fines and forfeitures from the program actively monitoring parking rules and regulations, and the sale of monthly parking passes for the Iliff Station garage which started in the middle of 2017. Fines and forfeitures are expected to decrease over time as people become more aware of the parking regulations. At the time of the 2018 budget creation the breakdown of revenue was unknown, so revenue was budgeted mostly in charges for services. Total revenues in 2018 are projected to be \$219,600 (49.4 percent) more than the 2018 Original Budget. Fines and forfeitures revenue is projected to be particularly strong.

By 2019, total revenue will increase by \$50,000 (11.2 percent) from the 2018 Original Budget. Charges for services are expected to decrease compared to the 2018 budget, but be greater than the 2018 projection. It is anticipated that activity at the RTD stations will grow, but not at the rate originally projected when the program started. The \$94,500 of intergovernmental revenue based on revenue from RTD will remain at that level throughout the five-year plan. A large sum of the revenue will come from fines and forfeitures as the parking program continues enforcement. The General Fund subsidy will be adjusted to maintain zero funds available.

Factors Affecting Expenditures

The Parking and Mobility Fund includes a vendor contract to provide turn-key parking management service focused on: off-street parking; on-street parking; parking permit issuance; parking enforcement; citation adjudication and administration (including hearing officers); meter operation; and a customer service portal. As this is still a new operation, enforcement staffing levels based on citizen responses and coverage expectations will affect the future growth of the expenditures. Additional pay station purchases, enforcement, and supplies costs in the out-years drive much of the increase.

In 2018, expenditures are projected to be over budget by \$110,100 (11.0 percent). This is due to temporary compensation for magistrates, overtime, and operating costs for the Iliff Garage. However, the increase in expenditures is offset by increased revenue. In 2019, expenditures will increase by 42,200 (4.2 percent) compared to the 2018 Original Budget. This is due to general citywide compensation and benefit increases.

Ending Funds Available

In the immediate future, a subsidy from the General Fund is necessary for balancing of the fund. Until the point that revenue exceeds expenditures, funds available will remain at zero in the Parking and Mobility Fund.

Parks Development Fund Summary

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
SOURCES OF FUNDS					
Revenues					
Investment Income	\$ 72,396	\$ 105,819	\$ 65,650	\$ 175,000	\$ 176,750
Other Revenues	1,953,447	1,749,890	800,000	2,431,416	1,300,000
Subtotal Revs Before Transfers In	\$ 2,025,843	\$ 1,855,709	\$ 865,650	\$ 2,606,416	\$ 1,476,750
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in FA	\$ 2,025,843	\$ 1,855,709	\$ 865,650	\$ 2,606,416	\$ 1,476,750
From Decrease in Funds Available	-	-	-	-	890,724
Total Sources	\$ 2,025,843	\$ 1,855,709	\$ 865,650	\$ 2,606,416	\$ 2,367,474
USES OF FUNDS					
Expenditures					
Personal Services	\$ 83,622	\$ 85,158	\$ 87,762	\$ 87,407	\$ 90,281
Capital Projects (Continuing Appropriation)	(52,244)	966,751	211,757	(29,589)	2,277,193
Subtotal Exps Before Transfers Out	\$ 31,378	\$ 1,051,909	\$ 299,519	\$ 57,818	\$ 2,367,474
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 31,378	\$ 1,051,909	\$ 299,519	\$ 57,818	\$ 2,367,474
To Increase Funds Available	1,994,465	803,800	566,131	2,548,598	-
Total Uses	\$ 2,025,843	\$ 1,855,709	\$ 865,650	\$ 2,606,416	\$ 2,367,474
FUNDS AVAILABLE					
Beginning Funds Available	\$ 4,403,994	\$ 6,398,459	\$ 6,210,973	\$ 7,202,259	\$ 9,750,857
Net Changes in Funds Available	1,994,465	803,800	566,131	2,548,598	(890,724)
Total Ending Funds (Budgetary Basis)	\$ 6,398,459	\$ 7,202,259	\$ 6,777,104	\$ 9,750,857	\$ 8,860,133
Components of Funds Available					
Restricted for Parks Development	\$ 6,398,459	\$ 7,202,259	\$ 6,777,104	\$ 9,750,857	\$ 8,860,133

Purpose of the Fund

The Parks Development Fund (PDF) is a component of the Parks, Recreation and Open Space Department's (PROS) 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, Park 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.

	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Long Range Outlook							
Revenues	\$ 1,855,709	\$ 2,606,416	\$ 1,476,750	\$ 1,478,518	\$ 1,480,303	\$ 1,482,106	\$ 1,483,927
Expenditures, Operating	85,158	87,407	90,281	92,989	95,779	98,652	101,612
Expenditures, Capital	966,751	(29,589)	2,277,193	212,200	308,400	-	-
Surplus/(Deficit)	\$ 803,800	\$ 2,548,598	\$ (890,724)	\$ 1,173,329	\$ 1,076,124	\$ 1,383,454	\$ 1,382,315
Funds Available							
Beginning	\$ 6,398,459	\$ 7,202,259	\$ 9,750,857	\$ 8,860,133	\$ 10,033,462	\$ 11,109,586	\$ 12,493,039
Year-End Inc./(Dec.)	803,800	2,548,598	(890,724)	1,173,329	1,076,124	1,383,454	1,382,315
Ending Funds (Bud.)	\$ 7,202,259	\$ 9,750,857	\$ 8,860,133	\$ 10,033,462	\$ 11,109,586	\$ 12,493,039	\$ 13,875,354

Factors Affecting Revenue

Annexation and development revenue makes up the majority of revenue in any given year, and tends to be sporadic, with 2018 eclipsing the revenue of other years. Revenue from Green Valley Ranch East, Highpoint at DIA, and Iliff Peak caused the majority of the \$1.7 million increase in revenues over the original budget. These one-time amounts are not expected in 2019 or through the remainder of the five-year plan. Interest revenue, which has grown considerably since 2016, is also expected to remain consistent through the foreseeable future.

Factors Affecting Expenditures

Expenditures in this fund can vary from year to year depending on the capital projects funded at the time and the amount collected for each development. Canterbury Park and Tollgate Crossing account for the majority of the 2017 capital. A lapse of a previously budgeted project caused the

negative amounts in 2016 and 2018. Red-Tailed Hawk Park Phase II is planned for 2019 at a proposed cost of \$1.9 million, accounting for most of the \$2.1 million increase over the 2018 Original Budget. Various smaller park projects are projected from 2020-2021. Operating expenditures are expected to remain relatively constant throughout.

Ending Funds Available

For the years with significant capital projects, funds available is expected to decline, such as 2019, which is expected to decline \$890,700 (9.1 percent). In the years without significant capital, funds available are projected to increase. By 2023, funds available are projected to grow to \$13.9 million.

Recreation Fund Summary

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ 527,118	\$ 475,176	\$ 592,000	\$ 462,626	\$ 573,000
Charges for Services	5,493,863	5,952,143	5,981,577	6,084,399	6,787,361
Investment Income	7,653	10,773	7,300	18,650	14,000
Other Revenues	177,748	210,304	80,450	95,111	74,000
Subtotal Revs Before Transfers In	\$ 6,206,382	\$ 6,648,396	\$ 6,661,327	\$ 6,660,786	\$ 7,448,361
Transfers In (from other funds)	4,577,962	4,956,055	5,072,107	5,072,107	5,939,530
Total Sources Before Decrease in FA	\$ 10,784,344	\$ 11,604,451	\$ 11,733,434	\$ 11,732,893	\$ 13,387,891
From Decrease in Funds Available	-	-	299,500	239,572	469,926
Total Sources	\$ 10,784,344	\$ 11,604,451	\$ 12,032,934	\$ 11,972,465	\$ 13,857,817
USES OF FUNDS					
Expenditures					
Personal Services	\$ 6,701,419	\$ 7,496,570	\$ 8,575,211	\$ 8,270,314	\$ 10,206,957
Supplies & Services	2,616,050	2,802,550	2,367,136	2,649,676	2,384,038
Utilities	643,731	747,007	906,252	869,667	1,006,716
Interfund Charges	158,654	169,322	184,335	182,808	210,106
Capital Related	60,852	(4,438)	-	-	-
Subtotal Exps Before Transfers Out	\$ 10,180,706	\$ 11,211,011	\$ 12,032,934	\$ 11,972,465	\$ 13,807,817
Transfers Out (to other funds)	30,000	-	-	-	50,000
Total Uses Before Increase in FA	\$ 10,210,706	\$ 11,211,011	\$ 12,032,934	\$ 11,972,465	\$ 13,857,817
To Increase Funds Available	573,638	393,440	-	-	-
Total Uses	\$ 10,784,344	\$ 11,604,451	\$ 12,032,934	\$ 11,972,465	\$ 13,857,817
FUNDS AVAILABLE					
Beginning Funds Available	\$ 325,930	\$ 899,568	\$ 1,071,499	\$ 1,293,008	\$ 1,053,436
Net Changes in Funds Available	573,638	393,440	(299,500)	(239,572)	(469,926)
Total Ending Funds (Budgetary Basis)	\$ 899,568	\$ 1,293,008	\$ 771,999	\$ 1,053,436	\$ 583,510
Components of Funds Available					
Assigned for Recreation Services	\$ 899,568	\$ 1,293,008	\$ 771,999	\$ 1,053,436	\$ 583,510

Purpose of the Fund

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.

	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Long Range Outlook							
Revenues	\$ 11,604,451	\$ 11,732,893	\$ 13,387,891	\$ 14,197,478	\$ 14,605,775	\$ 15,026,904	\$ 15,460,673
Expenditures	11,211,011	11,972,465	13,857,817	14,335,052	14,709,266	15,095,888	15,495,363
Surplus/(Deficit)	\$ 393,440	\$ (239,572)	\$ (469,926)	\$ (137,575)	\$ (103,491)	\$ (68,984)	\$ (34,691)
Funds Available							
Beginning	\$ 899,568	\$ 1,293,008	\$ 1,053,436	\$ 583,510	\$ 445,935	\$ 342,444	\$ 273,460
Year-End Inc./(Dec.)	393,440	(239,572)	(469,926)	(137,575)	(103,491)	(68,984)	(34,691)
Ending Funds (Bud.)	\$ 1,293,008	\$ 1,053,436	\$ 583,510	\$ 445,935	\$ 342,444	\$ 273,460	\$ 238,769

Factors Affecting Revenue

Year-to-year revenue variation in this fund is primarily related to revenue from user fees. The 2018 revenue from charges for services including user fees is projected to increase \$102,800 (1.7 percent) over the 2018 Original Budget due in part to increased attendance at recreation centers and increased participation in nearly all recreation programs. The increase is partially offset by decreased other revenues, resulting in total revenues remaining relatively flat. The 2019 total revenue, excluding transfers, will increase \$787,000 (11.8 percent) over the 2018 Original Budget primarily from the opening of the new Central Recreation facility.

Each year the Recreation Fund receives a transfer from the General Fund to subsidize its programs. The 2019 General Fund transfer will increase \$867,400 (17.1 percent) from 2018 attributable mainly to increased support associated with the Central Recreation facility scheduled to open in the spring of 2019. While the center will only be operational for a partial year in 2019, the subsidy includes the full year's \$500,000 to support the ramp up of operations. The Central Recreation Center is expected to generate \$1.5 million in revenue and receive the \$500,000 annual subsidy to offset the anticipated \$2.0 million operating expense expected for a full year of operations.

Factors Affecting Expenditures

Expenditures in the Recreation Fund tend to follow revenue variances as staff reacts to changes in program participation levels by either increasing or decreasing expenditures. In 2018, supplies and services projected

expenditures are \$282,500 over the 2018 Original Budget primarily due to increased usage of recreation facilities and increased needs for professional services to support team sports use of facilities. This overage in supplies and services is offset by projected savings of \$304,900 in personal services, which is mostly attributable to vacancy savings.

The 2019 increase of \$1.8 million (15.2 percent) in total expenditures over the 2018 Original Budget is attributable to seasonal wage increases set above minimum wage in an effort to attract and retain lifeguards, and a full year of Central Recreation Center personnel expenditures. In 2018, 13.0 FTE were added to the budget to support the opening of the Central Recreation Center. The 2019 Adopted Budget includes a full year of wages for these positions to allow pre-open hiring and training ahead of the scheduled opening of the center.

Ending Funds Available

Ending funds available are projected to be \$1.1 million by the end of 2018. This is \$281,400 more than expected in the 2018 Original Budget. A renewed emphasis on meeting the needs of the community combined with the re-opening of the expanded Moorhead facility has impacted attendance and therefore revenue increased beyond expectations in both 2017 and 2018. After spending down some fund balance in 2019 to complete ongoing projects, fund balance is projected to decline slowly over the next four years. In 2023, the ending fund balance is projected to be \$238,800.

Risk Management Fund Summary

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
SOURCES OF FUNDS					
Revenues					
Charges for Services	\$ 8,593,998	\$ 10,195,145	\$ 10,134,347	\$ 10,134,347	\$ 10,946,126
Investment Income	156,612	179,985	145,210	244,144	147,679
Other Revenues	590,124	984,284	305,118	404,519	335,630
Subtotal Revs Before Transfers In	\$ 9,340,734	\$ 11,359,414	\$ 10,584,675	\$ 10,783,010	\$ 11,429,435
Transfers In (from other funds)	135,000	-	63,000	63,000	63,000
Total Sources Before Decrease in FA	\$ 9,475,734	\$ 11,359,414	\$ 10,647,675	\$ 10,846,010	\$ 11,492,435
From Decrease in Funds Available	-	-	335,325	-	134,174
Total Sources	\$ 9,475,734	\$ 11,359,414	\$ 10,983,000	\$ 10,846,010	\$ 11,626,609
USES OF FUNDS					
Expenditures					
Personal Services	\$ 885,535	\$ 879,255	\$ 950,465	\$ 928,533	\$ 965,226
Supplies & Services	8,537,191	9,813,176	10,023,125	9,868,732	10,651,225
Interfund Charges	7,994	8,719	9,410	9,410	10,158
Subtotal Exps Before Transfers Out	\$ 9,430,720	\$ 10,701,150	\$ 10,983,000	\$ 10,806,675	\$ 11,626,609
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 9,430,720	\$ 10,701,150	\$ 10,983,000	\$ 10,806,675	\$ 11,626,609
To Increase Funds Available	45,014	658,264	-	39,335	-
Total Uses	\$ 9,475,734	\$ 11,359,414	\$ 10,983,000	\$ 10,846,010	\$ 11,626,609
FUNDS AVAILABLE					
Beginning Funds Available	\$ 3,080,368	\$ 3,125,382	\$ 4,047,740	\$ 3,783,646	\$ 3,822,981
Net Changes in Funds Available	45,014	658,264	(335,325)	39,335	(134,174)
Total Ending Funds (Budgetary Basis)	\$ 3,125,382	\$ 3,783,646	\$ 3,712,415	\$ 3,822,981	\$ 3,688,807
Components of Funds Available					
Assigned for Additional Claim Liability	\$ 3,125,382	\$ 3,723,646	\$ 3,605,815	\$ 3,665,381	\$ 3,478,782
Assigned for Firefighter Cardiac Program	-	60,000	106,600	157,600	210,025

Purpose of the Fund

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.

	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Long Range Outlook							
Revenues	\$ 11,359,414	\$ 10,846,010	\$ 11,492,435	\$ 12,264,677	\$ 12,856,541	\$ 13,231,968	\$ 13,365,533
Expenditures	10,701,150	10,806,675	11,626,609	12,112,506	12,618,899	13,062,283	13,452,032
Surplus/(Deficit)	\$ 658,264	\$ 39,335	\$ (134,174)	\$ 152,171	\$ 237,642	\$ 169,685	\$ (86,499)
Funds Available							
Beginning	\$ 3,125,382	\$ 3,783,646	\$ 3,822,981	\$ 3,688,807	\$ 3,840,978	\$ 4,078,621	\$ 4,248,306
Year-End Inc./(Dec.)	658,264	39,335	(134,174)	152,171	237,642	169,685	(86,499)
Ending Funds (Bud.)	\$ 3,783,646	\$ 3,822,981	\$ 3,688,807	\$ 3,840,978	\$ 4,078,621	\$ 4,248,306	\$ 4,161,807

Factors Affecting Revenue

In 2018, revenues are projected to be \$198,300 (1.9 percent) more than budget. This is mostly due to insurance recoveries for large general liability claims. Charges for services are projected to be on budget for 2018. Investment income will come in higher than budget by \$98,900 (68.1 percent). An ongoing transfer in of \$63,000 from the General Fund is budgeted to pay for the Respiratory Protection Program.

In 2019, charges to departments will increase by 8.0 percent. These charges account for 95.2 percent of revenues with approximately 77.5 percent coming from the General Fund. Other revenue is expected to increase \$30,500 (10.0 percent) in 2019 compared to the 2018 budget.

Factors Affecting Expenditures

Total expenditures are projected to be \$176,300 (1.6 percent) under budget in 2018. This is primarily the result of an average claims expenditure year, and claim budgets being increased in 2018 to reflect historical expenditures. The claims liability adjustment--formerly claims incurred but not recorded (IBNR)--is projected to be \$700,000 in 2018.

In 2019, expenditures are budgeted to be \$643,600 (5.9 percent) higher than the 2018 Original Budget primarily due to an increase in claims budgets. Excluding the claims liability adjustment, total claim costs for 2019 are expected to increase by \$464,800 (6.7 percent) compared to 2018. Total insurance costs, including unemployment, are expected to increase 6.0 percent in 2019.

Ending Funds Available

Funds available decreased in recent years due to higher claim costs and an unfavorable claims liability adjustment; a fund balance of \$4.0 million or more is preferred. Funds available slowly began to be restored in 2016, and are projected to continue. A fund balance of \$4.1 million is projected in 2021. In 2018, funds available are projected to increase by \$39,300 (1.0 percent).

In the five-year outlook, charges to departments will decrease to 7.0 percent in 2020 and to 5.0 percent in 2021. Beginning in 2022, the increase to charges to departments is expected to drop below 5.0 percent. These increases are to offset an average increase of 3.9 percent in workers compensation claims, an average increase of 5.6 percent in general claims, an average increase of 2.4 percent in vehicle accident claims, and an average increase of 4.0 percent in property claims. Insurance premiums are projected to increase by 6.0 percent annually.

Wastewater Fund Summary

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
SOURCES OF FUNDS					
Revenues					
Utility Sales	\$ 54,489,052	\$ 57,584,837	\$ 60,378,060	\$ 60,378,060	\$ 63,302,483
Charges for Services	6,447,617	6,051,239	6,274,085	6,273,250	6,779,308
Development Fees	6,433,524	6,124,204	7,952,484	8,180,000	8,440,350
Investment Income	953,522	936,014	618,953	785,217	706,677
Other Revenues	1,642,848	1,808,739	643,800	1,143,441	978,300
Proceeds from Borrowing	28,900,000	-	37,500,000	37,500,000	-
Assets Restricted for Debt Service	3,995,645	-	-	-	-
Subtotal Revs Before Transfers In	\$ 102,862,208	\$ 72,505,033	\$ 113,367,382	\$ 114,259,968	\$ 80,207,118
Transfers In (from other funds)	-	-	16,000,000	16,000,000	-
Total Sources Before Decrease in FA	\$ 102,862,208	\$ 72,505,033	\$ 129,367,382	\$ 130,259,968	\$ 80,207,118
From Decrease in Funds Available	18,911,109	10,919,576	-	-	-
Total Sources	\$ 121,773,317	\$ 83,424,609	\$ 129,367,382	\$ 130,259,968	\$ 80,207,118
USES OF FUNDS					
Expenditures					
Personal Services	\$ 11,877,188	\$ 12,403,234	\$ 13,195,778	\$ 12,993,014	\$ 14,026,011
Allocated Expenses	2,873,972	2,854,911	2,974,917	2,977,579	3,021,949
Supplies & Services	3,752,952	3,868,832	4,745,126	5,161,212	5,639,578
Utilities	24,712,870	28,138,489	28,763,481	28,823,072	30,480,748
Interfund Charges	920,675	925,025	1,081,755	1,031,258	1,137,324
Debt Related	33,885,321	3,227,801	3,114,564	3,114,564	3,111,795
Capital Related	2,234,462	1,627,244	2,678,128	873,483	2,723,328
Capital Projects (Continuing Appropriation)	22,824,952	30,379,073	69,042,957	69,042,957	10,066,112
Subtotal Exps Before Transfers Out	\$ 103,082,392	\$ 83,424,609	\$ 125,596,706	\$ 124,017,139	\$ 70,206,845
Transfers Out (to other funds)	-	-	33,399	33,399	-
Total Uses Before Increase in FA	\$ 103,082,392	\$ 83,424,609	\$ 125,630,105	\$ 124,050,538	\$ 70,206,845
To Increase Funds Available	-	-	3,737,277	6,209,430	10,000,273
Total Uses	\$ 103,082,392	\$ 83,424,609	\$ 129,367,382	\$ 130,259,968	\$ 80,207,118
FUNDS AVAILABLE					
Beginning Funds Available	\$ 25,392,292	\$ 25,172,108	\$ 13,189,684	\$ 14,252,532	\$ 20,461,962
Net Changes in Funds Available	(220,184)	(10,919,576)	3,737,277	6,209,430	10,000,273
Total Ending Funds (Budgetary Basis)	\$ 25,172,108	\$ 14,252,532	\$ 16,926,961	\$ 20,461,962	\$ 30,462,235
Components of Funds Available					
Assigned to Wastewater Operations	\$ 25,172,108	\$ 14,252,532	\$ 16,926,961	\$ 20,461,962	\$ 30,462,235

Purpose of the Fund

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.

	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Long Range Outlook							
Revenues	\$72,505,033	\$ 76,759,968	\$ 80,207,118	\$ 85,753,379	\$ 88,066,644	\$ 92,625,688	\$ 97,293,017
Proceeds From Borrowing	-	53,500,000	-	-	-	-	-
Expenditures - Operating	53,045,536	55,007,581	60,140,733	63,540,557	66,163,146	72,066,104	74,916,468
Expenditures - Capital	30,379,073	69,042,957	10,066,112	18,106,867	22,529,870	19,969,962	19,048,957
Surplus/(Deficit)	\$ (10,919,576)	\$ 6,209,430	\$ 10,000,273	\$ 4,105,955	\$ (626,372)	\$ 589,622	\$ 3,327,592
Funds Available							
Beginning	\$ 25,172,108	\$ 14,252,532	\$ 20,461,962	\$ 30,462,235	\$ 34,568,190	\$ 33,941,818	\$ 34,531,440
Year-End Inc./(Dec.)	(10,919,576)	6,209,430	10,000,273	4,105,955	(626,372)	589,622	3,327,592
Ending Funds (Bud.)	\$ 14,252,532	\$ 20,461,962	\$ 30,462,235	\$ 34,568,190	\$ 33,941,818	\$ 34,531,440	\$ 37,859,032

Factors Affecting Revenue

Revenue is comprised primarily of utility sales, development fees, and other charges for services. The 2018 projected revenues include increases of 4.0 percent in sewer rates and 3.0 percent in the stormwater service fee. Total Wastewater Fund sources are expected to come in 0.7 percent over budget due primarily to continued development in the city. In 2018, sources include \$37.5 million in borrowings to fund the Fitzsimmons Peoria stormwater project and a \$16.0 million transfer from the Water Fund to the Wastewater Fund for the Southeast Area Maintenance (SEAM) Facility.

The 2019 revenues are based on population growth and the recommended rate increases for 2019 which include a 4.0 percent increase in sanitary sewer (primarily a pass through from Metro Wastewater Reclamation District). Fee increases include a 6.5 percent increase in the stormwater development fees and a 6.4 percent increase in the sanitary sewer connection fees.

The long-range outlook includes an annual rate increase of 4.0 percent for sanitary sewer and a 3.0 percent increase in the usage fee for stormwater in 2020 and 2022. Development fees are projected to increase by an average of 6.5 percent annually in both sewer connection and stormwater development fees. The amount of actual future rate and fee increases, if any, is impacted by a number of factors and will be determined in future budgets.

Factors Affecting Expenditures

Wastewater Fund uses can vary greatly, primarily due to changes in sanitary sewer treatment charges from Metro and the timing of capital projects. Operating expenses,

which excludes capital projects, in 2018 are projected to include significant savings in the vehicle and equipment replacement expenses, a driving factor behind the budget savings of \$1.6 million (2.8 percent). The 2019 operating budget is \$3.6 million (6.3 percent) higher than the 2018 Original Budget, largely driven by an increase in the payment to Metro, based on anticipated flows and loadings, and additional funding for asset management and master planning activities. The 2019 budget also includes the addition of 2.25 new FTEs and funding for the citywide increases for pay and benefits.

Major capital projects funded in 2019 through 2023 include new infrastructure construction, maintenance and repair to ensure properly maintained systems, and new projects for maintaining current infrastructure and growth. Significant projects include New Sewer Lines (\$28.9 million) and Westerly Creek Improvements (\$17.3 million).

In the long-range outlook, increases in operating expenses are primarily driven by Metro pass-through charges as well as personal services and inflationary increases for capital related charges. Long-range capital planning is undertaken to ensure the sewer and stormwater systems have adequate capacity to address current and future capacity needs and ensure reliable services for Aurora's customers.

Ending Funds Available

Ending funds available is projected to increase \$17.4 million over the next five years. This will help to cover reserve requirements and fund significant projects beyond the five-year timeframe.

Water Fund Summary

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
SOURCES OF FUNDS					
Revenues					
Utility Sales	\$ 109,989,878	\$ 110,332,558	\$ 110,322,962	\$ 111,004,389	\$ 118,369,785
Development Fees	38,307,282	38,475,253	36,161,450	38,000,000	40,562,945
Charges for Services	4,923,776	6,030,479	1,359,070	1,857,826	1,799,034
Investment Income	2,773,920	1,927,788	1,221,178	1,970,535	1,138,595
Other Revenues	1,118,399	996,940	924,593	1,046,873	1,049,743
Proceeds from Borrowing	517,847,922	-	-	-	-
Assets Restricted for Debt Service	37,830,158	-	-	374,000	-
Subtotal Revs Before Transfers In	\$ 712,791,335	\$ 157,763,018	\$ 149,989,253	\$ 154,253,623	\$ 162,920,102
Transfers In (from other funds)	50,000	-	-	-	500,000
Total Sources Before Decrease in FA	\$ 712,841,335	\$ 157,763,018	\$ 149,989,253	\$ 154,253,623	\$ 163,420,102
From Decrease in Funds Available	-	-	23,793,634	37,186,769	-
Total Sources	\$ 712,841,335	\$ 157,763,018	\$ 173,782,887	\$ 191,440,392	\$ 163,420,102
USES OF FUNDS					
Expenditures					
Personal Services	\$ 24,245,428	\$ 25,572,714	\$ 27,073,894	\$ 26,966,528	\$ 29,144,643
Allocated Expenses	2,792,887	3,873,183	3,612,972	3,723,984	3,905,520
Supplies & Services	19,873,909	19,818,823	23,075,634	21,556,635	21,943,213
Utilities	5,690,385	5,723,180	6,952,995	6,687,769	7,851,769
Interfund Charges	1,726,227	1,829,766	1,956,984	1,852,859	2,087,218
Debt Related	579,057,356	19,128,673	19,707,400	19,707,121	18,985,003
Capital Related	2,676,761	1,902,374	1,636,884	1,279,372	1,668,684
Capital Projects (Continuing Appropriation)	62,219,271	63,015,632	73,716,026	93,616,026	67,314,859
Subtotal Exps Before Transfers Out	\$ 698,282,224	\$ 140,864,345	\$ 157,732,789	\$ 175,390,294	\$ 152,900,909
Transfers Out (to other funds)	-	-	16,050,098	16,050,098	-
Total Uses Before Increase in FA	\$ 698,282,224	\$ 140,864,345	\$ 173,782,887	\$ 191,440,392	\$ 152,900,909
To Increase Funds Available	14,559,111	16,898,673	-	-	10,519,193
Total Uses	\$ 712,841,335	\$ 157,763,018	\$ 173,782,887	\$ 191,440,392	\$ 163,420,102
FUNDS AVAILABLE					
Beginning Funds Available	\$ 57,020,901	\$ 71,580,012	\$ 93,742,747	\$ 88,478,685	\$ 51,291,916
Net Changes in Funds Available	14,559,111	16,898,673	(23,793,634)	(37,186,769)	10,519,193
Total Ending Funds (Budgetary Basis)	\$ 71,580,012	\$ 88,478,685	\$ 69,949,113	\$ 51,291,916	\$ 61,811,109
Components of Funds Available					
Assigned to Water Operations	\$ 71,580,012	\$ 88,478,685	\$ 69,949,113	\$ 51,291,916	\$ 61,811,109

Purpose of the Fund

The Water Fund is an enterprise fund that provides for the acquisition, development and protection of water and water rights and the operation and maintenance of the water purification facilities and distribution system.

	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Long Range Outlook							
Revenues	\$ 157,763,018	\$ 153,879,623	\$ 163,420,102	\$ 167,506,212	\$ 169,695,841	\$ 179,143,501	\$ 186,580,746
Proceeds From Borrowing	-	374,000	-	-	-	157,325,000	-
Expenditures - Operating	77,848,713	97,824,366	85,586,050	90,510,226	95,376,936	113,636,780	115,941,800
Expenditures - Capital	63,015,632	93,616,026	67,314,859	95,794,024	115,300,742	117,012,479	130,948,975
Surplus/(Deficit)	\$ 16,898,673	\$ (37,186,769)	\$ 10,519,193	\$ (18,798,038)	\$ (40,981,837)	\$ 105,819,242	\$ (60,310,029)
Funds Available							
Beginning	\$ 71,580,012	\$ 88,478,685	\$ 51,291,916	\$ 61,811,109	\$ 43,013,071	\$ 2,031,234	\$ 107,850,476
Year-End Inc./(Dec.)	16,898,673	(37,186,769)	10,519,193	(18,798,038)	(40,981,837)	105,819,242	(60,310,029)
Ending Funds (Bud.)	\$ 88,478,685	\$ 51,291,916	\$ 61,811,109	\$ 43,013,071	\$ 2,031,234	\$ 107,850,476	\$ 47,540,447

Factors Affecting Revenue

Revenue is comprised primarily of utility sales, development fees, and investment income. Growth originates from increased demand due to population and development, as well as rate increases. The 2018 revenue projections are higher than budget due to an increased number of customers combined with water demand from the unusually arid summer. Development fee collections are expected to be higher due to better than expected growth in development.

The revenue forecast for 2019 through 2023 is based on population growth assumptions and average temperature and precipitation projections. In 2019, total revenue, excluding transfers, is projected to be \$12.9 million more than the 2018 budget. This also includes a recommended 3.0 percent average water rate increase, as well as higher Water Infrastructure and Supply Efficiency Partnership (WISE) revenues as water deliveries increase to contracted levels. Development fee collections are expected to increase \$4.4 million (12.2 percent). A transfer-in from the General Fund of \$500,000 will go towards funding a new fueling station at the South East Area Maintenance (SEAM) facility.

The long range outlook includes a 3.0 percent water rate increase in 2021 and 2023, which will be reevaluated in 2020. The need for debt financing is anticipated for 2022 to finance Wild Horse Reservoir, maintain coverage ratios, and to keep rates as low as possible; however, the need to borrow could change depending on a number of factors.

Factors Affecting Expenses

Expenses in the Water Fund vary from year to year, mainly

due to the timing of capital projects. Operating expenses, which exclude capital projects, are projected to be under budget by \$2.2 million in 2018. This is mostly due to lower spending for the Lead Pipe Program, partially offset by a development incentive payment that was not budgeted. Operating expenses for 2019 will increase \$1.6 million compared to the 2018 budget to address water storage needs, fund new positions totaling 11.25 FTE, and fund the citywide increases for pay and benefits. The Lead Pipe Program will continue to develop, though funding requirements for 2019 are below 2018 levels.

Major capital projects funded in 2019 through 2023 include Wild Horse Reservoir (\$160.0 million-expected to increase once final reservoir size is determined), Water Rights Acquisition (\$100.5 million), and Griswold Water Purification Facility Improvements (\$59.7) million.

In the long-range outlook, increases in operating expenses are primarily driven by inflationary increases for supplies, materials, and personnel costs. Capital planning aims to ensure sufficient and reliable water supplies for Aurora's water customers which includes significant spending on water and storage acquisition, as well as transmission and distribution projects.

Ending Funds Available

Ending funds in 2023 are projected to be \$3.8 million less than 2018 after a series of fluctuations primarily caused by the level of capital appropriations in any given year. In 2022, proceeds from planned borrowings will result in an increase in ending funds available, followed by a decrease in 2023 as a result of planned capital project appropriations.





City of Aurora, Colorado

2019 OPERATING AND CAPITAL
IMPROVEMENT BUDGET

DEPARTMENT BUDGETS



2019 Department Operating Budgets Overview

This section presents detailed information regarding the operating budgets for each city department. The following items are included in the following pages for each department:

- A summary of programs including all funding sources and a brief description of services;
- A department summary of FTE and expenditures;
- A list of Council directly-supported goals;
- 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 2016 through 2019 are presented for the operating budget. The 2016 through 2017 data represent actual expenditures reconciled to the city's Comprehensive Annual Financial Report, with minor variances due to rounding.

The 2018 original data represents the original Adopted Budget that was adopted by City Council in the fall of 2017. The 2018 projection data represents a projection of year-end expenditures. The 2019 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. Amendments addressing one or more of the City Council's 13 Priority Projects or six Priority Programs for 2018 are noted as such. For more information on the City Council's Priority Projects and Programs, please refer to the Executive Summary section of this budget document.

The FTE column displays changes to full-time benefited employee counts within a department.

The sum of the prior year's original budget, base budget adjustments and operating budget requests will result in the department's 2019 operating budget. Details on how the funding is used are included by program in the program section.

Aurora Water

PROGRAM SUMMARY

Administration \$490,489 2 FTE *Provide executive management direction and control for Aurora Water	Debt Service \$22,094,618 0 FTE *Fund debt service payments for the Water and Wastewater Funds	Environmental Services \$3,512,412 25.5 FTE *Conduct environmental inspections, and provide water and wastewater compliance assistance
Financial Administration \$50,417,152 34 FTE *Provide administrative, financial, and business analysis support for Aurora Water operations and capital improvement program	Operations & Maintenance \$20,577,967 150.5 FTE *Operation and maintenance of water delivery system and sanitary sewer and storm drainage collection systems	Planning & Engineering Services \$7,439,728 50 FTE *Provide infrastructure planning and engineering review, inspections, GIS support and manage the capital improvement program
Public Info & Water Conservation \$2,543,329 15 FTE *Provide water information and conservation services to the public	Support Services \$9,648,703 86 FTE *Provide high quality, efficient and cost effective services to internal and external customers, and support operational activities	Treatment \$15,439,038 73.5 FTE *Provide treated water, reuse water treatment services, and operation and maintenance of raw water supply systems
Water Resources \$11,278,400 22 FTE *Manage the planning, acquisition, permitting, and use of the city's water supplies		

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
REGULAR - FTE	430.00	441.00	445.00	445.00	458.50
EXPENDITURES	714,564,146	128,993,769	154,229,783	150,722,426	143,441,836

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 reuse water treatment; utility financial monitoring, planning, customer billing, and revenue collection; infrastructure planning and engineering, inspections, and management of the capital improvement program; public information and water conservation; water resources planning, acquisition, and development; permitting, watershed protection, and water and wastewater regulatory compliance; and administration.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

- *Serve as leaders and partner with other governments and jurisdictions.
- *Assure a safe community for people.
- *Ensure excellent infrastructure that is well maintained and operated.
- *Provide a well-managed and financially strong city.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	430.00	441.00	445.00	445.00	458.50
Personal Services	35,995,842	37,716,608	39,884,408	39,823,884	42,924,669
Allocated Expenses	5,666,859	6,728,094	6,587,889	6,701,563	6,927,469
Supplies and Services	21,997,388	22,046,515	25,781,798	24,743,984	25,543,829
Utilities	30,403,255	33,861,669	35,716,476	35,510,841	38,332,517
Interfund Charges	2,646,902	2,754,791	3,038,739	2,884,117	3,224,542
Debt Related	612,942,677	22,356,474	22,821,964	22,821,685	22,096,798
Capital Related	4,911,223	3,529,618	4,315,012	2,152,855	4,392,012
Transfers Out	0	0	16,083,497	16,083,497	0
Expenditures Total	\$714,564,146	\$128,993,769	\$154,229,783	\$150,722,426	\$143,441,836

DEPARTMENT NARRATIVE

Budget Developments for 2019

Aurora Water's primary goals are to ensure that Aurora is a well-managed and financially strong city, to assure a safe community for people, and to ensure that Aurora's utility infrastructure is well maintained and operated. Aurora Water's mission is to enhance and protect the quality of life for Aurora citizens by providing safe, dependable and sustainable water, sewer and stormwater services, today and in the future.

In 2018, Aurora Water began the design of the Southeast Area Maintenance (SEAM) facility per the findings of the 2016-2017 Central Facilities Space Study. The assessment of existing facilities considered current and future space needs, as well as how and where those needs should be allocated to best serve citizens and meet operational goals of the city. The resulting recommendation was for a new facility in Southeast Aurora where existing infrastructure is limited for Water, Public Works, Fleet, and Parks, Recreation and Open Space (PROS) employees. The SEAM facility will house Aurora Water employees, with long-term growth opportunities to expand to include departments such as Public Works, Fleet, and PROS.

In addition, the lead pipe inspection pilot program will assist customers that may be impacted by lead water service lines in 2018. In 2019, additional funding has been requested to continue the Lead Replacement Program to identify and replace these lead service lines. The Lead Replacement Program continues to be a priority for Aurora Water per the U.S. Environmental Protection Agency guidance that advises utilities to employ a proactive approach to replace lead service lines both in the public and private realm.

Aurora Water

DEPARTMENT NARRATIVE

In an effort to improve customer service and increase operating efficiencies and effectiveness, 13.5 FTE are requested for the 2019 budget:

- 3.0 FTE regulatory positions to address the increase in safety regulations and contractual agreements;
- 2.0 FTE Water Utility Locators to address new legislation changes and fulfill requirements;
- 2.0 FTE Planning & Engineering positions to support and maintain workflow related to infrastructure and system applications;
- 1.0 FTE Water Resource Specialist to support the growing need for water acquisitions;
- 1.0 FTE Water Utility Worker to ensure dependability to deliver and account for all water produced at North Campus;
- 1.5 FTE Administrative positions to provide additional assistance needed for growing demand in Aurora Water's administrative support functions. One full-time FTE will be added for a Network Administrator position. The remaining 0.5 FTE will be added to an existing 0.5 FTE position to create a full-time Senior Communications Marketing Specialist position;
- 1.0 FTE Human Resources Technician to support Human Resources activities;
- Conversion of two temporary positions to FTE positions to address an ongoing need in regulatory and contractual agreements.

Additionally, in 2019 Aurora Water will continue to facilitate the delivery of water to the South Metro WISE Authority per the Water Infrastructure and Supply Efficiency Partnership (WISE) Agreement. Aurora Water's external partnerships, infrastructure improvements and additional budget amendments will support implementation of the following council goals and objectives: ensure excellent infrastructure that is well maintained and operated, assure a safe community, provide a well-managed and financially strong city, and serve as leaders and partner with other governments and jurisdictions.

2018 Current-Year Department Projection

The 2018 projection for the Aurora Water Department is less than the 2018 Original Budget by \$3.5 million primarily due to significant savings in supplies and services and capital related spending. These savings are driven by lower than anticipated professional service expenses, predominantly in the Water Fund, while decreased vehicle and equipment purchases are expected in both Water and Wastewater funds.

2019 Department Budget

The 2019 budget is \$10.8 million less than the 2018 Original Budget. Significant changes to the 2019 budget include the following:

- \$3.0 million increase in personnel-related expenses to fund employee compensation increases and other staffing and salary changes, including the addition of 13.5 FTE (\$1.0 million);
- \$2.6 million increase in utilities mainly due to \$1.7 million increase in service payments to Metro Wastewater Reclamation District for sanitary sewer services based on actual and projected flows and loadings for City of Aurora and \$724,100 increase in purchased water/storage related to Pueblo Reservoir contract and water lease agreement;
- \$16.1 million decrease in transfers out due to a one-time loan from the Water Fund to the Wastewater Fund for the Southeast Area Maintenance Facility (SEAM Facility) in 2018.

Although the supplies and services expenses remain about the same as the 2018 Original Budget, the second year of the Lead Pipe Program for \$2.0 million in 2018 was removed from the budget and was offset by \$1.9 million of new appropriation. These funds are for the second year of the Lead Pipe Program (\$1.0 million), wastewater asset condition assessments (\$558,600), and wastewater-related updates to the master plan (\$343,600).

BASE ADJUSTMENTS

Base Adjustments	2019
Prior Year One Times	-18,248,083
Compensation Adjustments	1,952,438
Mandated Costs	2,141,825
Other Adjustments	339,580
Total Base Adjustments	(\$13,814,240)

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
Add 1.0 FTE Water Resources Specialist	0.00	0	1.00	74,177	1.00	74,177
Program affected: Water Resources This amendment will add 1.0 FTE Water Resources Specialist to address the growing need for water acquisition to ensure the Aurora Water Department meets its mission for dependable and sustainable water into the future. The Water Resources Specialist will focus on raw water accounting and operations, legal and engineering analysis, and storage development. This position is necessary to address the growing need for water in the city as more land is annexed into city limits.						
This amendment addresses the Council Goal: Excellent Infrastructure.						
Add 1.0 FTE Water Utility Worker	0.00	0	1.00	60,652	1.00	60,652
Program affected: Treatment This amendment will add 1.0 FTE to assist the North Campus staff with the operations and maintenance of the sites, specifically the River Bank Filtration (RBF) and Aquifer Recharge and Recovery (ARR) well fields, to ensure the ability to deliver all water produced by North Campus.						
This amendment addresses the Council Goal: Excellent Infrastructure.						

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
Add 1.5 FTE Administrative Positions	0.40	40,817	1.10	111,149	1.50	151,966
Programs affected: Support Services and Public Information & Water Conservation This amendment will add 1.5 FTE as follows: 0.5 FTE to increase the current 0.5 FTE part-time position to full-time Senior Communication & Marketing Specialist. This position is responsible for logistics planning for highly visible signature Aurora Water Department events and development of program marketing materials for conservation. 1.0 FTE Network Administrator to design, maintain, and support Local Area Networks (LAN), Wide Area (WAN), and Wireless LAN (WLAN) data and voice networks. The position will work closely with Technical Operations personnel to help support Supervisory Control and Data Acquisition (SCADA) communications functions. The Network Administrator will report to IT and will serve as a business partner between the Aurora Water and IT Departments. This amendment addresses the Council Goal: Excellent Infrastructure.						
Add 2.0 FTE Planning & Engineering Services Positions	0.80	91,666	1.20	137,501	2.00	229,167
Program affected: Planning & Engineering Services This amendment will add 2.0 FTE as follows: 1.0 FTE GIS Specialist to address the ongoing and increasing Geographic Information System (GIS) needs of the department. The GIS team addresses over 1,000 tickets annually. In addition to the new infrastructure installed by development, the team has a list of over 40 projects that they are unable to get to due to current resources. 1.0 FTE SCADA & Instrumentation Technician/Inspector to support capital projects that require Supervisory Control and Data Acquisition (SCADA) and Human Machine Interface (HMI) Infrastructure. Currently the SCADA and HMI needs are being met by the utilization of third party sources which do not have the experience or understanding of the city's systems. This amendment addresses the Council Goal: Excellent Infrastructure.						

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
Add 2.0 FTE Water Utility Locators	0.80	86,932	1.20	130,394	2.00	217,326
Program affected: Support Services This amendment will add 2.0 FTE Water Utility Locators to address new legislation (SB 18-167) requiring all utility owners to be members of a true one-call notification center. Legislative changes will result in substantially increased utility locate ticket volume (anticipated 650% increase). Utility owners are required by law to resolve locate tickets within 72 hours. The proposed bill will become active in 2019. This amendment addresses the Council Goal: Excellent Infrastructure.						
Add 3.0 FTE Regulatory Positions	0.00	0	3.00	185,666	3.00	185,666
Program affected: Operations & Maintenance This amendment will add 3.0 FTE to maintain requirements for safety regulations and contractual agreements as follows: 1.0 FTE Raw & Air Release Valve Maintenance Worker for a raw water crew of five to perform confined space entry on Rampart, Prairie Waters Pipeline Conveyance (PWP) and potable/reuse/raw Air Release Valve (ARV) vaults. There were 572 confined space entries performed in the last two years. In many cases, there are two ARVs in a single vault/entry. 2.0 FTE Pressure Reducing Valve Maintenance Workers to fulfill the new confined space regulations that require three people per confined space entry (entrant, attendant and entry supervisor). Adding two employees allows for two three-person crews in separate locations, which creates more efficiency. This allows for two concurrent confined space entries (would be a frequent occurrence). The current staff performed 737 confined space entries in 2017, of which 425 were for Pressure Reducing Valve readings. This amendment addresses the Council Goal: Excellent Infrastructure.						

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
Conversion of Full-Time Contingent Positions to FTE	0.15	9,100	1.85	102,859	2.00	111,959
Programs affected: Various Typically, temporary assignments are utilized when an entity does not have a need for a regular or long-term assignment. As a best practice, these positions are monitored every few years to see if the duration of the assignment has changed to where the job need is long-term and no longer temporary in nature. Contingent positions were evaluated by the organization and found to meet this threshold, and thus are being converted to FTE.						
This amendment addresses multiple Council Goals.						
Lead Pipe Program	0.00	0	0.00	1,000,000	0.00	1,000,000
Program affected: Financial Administration Aurora Water is requesting \$1.0 million to continue the 2017 program to assist customers that may be impacted by lead water service lines. In 2017, the pilot program established procedures for testing and replacing lead pipes and determined income qualifications for city-funded assistance.						
This amendment addresses the Council Goal: Excellent Infrastructure.						
Move 1.0 FTE Human Resources Analyst from Human Resources to Aurora Water and Add 1.0 FTE Human Resources Technician to Human Resources	0.40	37,299	0.60	55,951	1.00	93,250
Program affected: Human Resources Operations and Water Financial Administration This amendment will move 1.0 FTE Human Resources Analyst to Aurora Water to exclusively assist the department with employment and compensation needs. Human Resources is requesting to add 1.0 FTE Human Resources Technician position to assist recruiting, onboarding, and compensation-related functions. This position will also provide technical and administrative support such as data entry, assisting new and existing employees with the completion and collection of documents, creating badges, and filing. This request results in an increase to the Aurora Water budget of \$93,200 but for the Human Resources Department, the cost of the new position is entirely offset by the movement of 1.0 FTE Human Resources Analyst to Aurora Water.						
This amendment addresses the Council Goals: Excellent Infrastructure and Well-Managed City.						

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
South East Area Maintenance (SEAM) Fueling Station Transfer to Water Fund	0.00	0	0.00	0	0.00	0
<p>Program affected: Operating Transfers and Other Requirements</p> <p>This amendment will transfer \$500,000 from the General Fund to the Water Fund to pay for a fueling station in Southeast Aurora as part of the South East Area Maintenance (SEAM) building. The budget for the Aurora Water portion of the project was funded in the 2018 budget in the Water and Wastewater funds.</p> <p>This transfer will further the Excellent Infrastructure Goal in the Water Fund.</p>						
Technical Adjustment: FTE Allocations Between Funds	-0.30	-6,617	0.30	6,617	0.00	0
<p>Program affected: Stormwater and Financial Administration</p> <p>Technical adjustment to reallocate FTE between programs/funds (Water and Wastewater) as part of a re-organizational decision to better meet identified operational needs of the department.</p> <p>This amendment addresses the Council Goal: Excellent Infrastructure.</p>						
Wastewater Asset Management	0.00	558,552	0.00	0	0.00	558,552
<p>Program affected: Planning & Engineering Services and Financial Administration</p> <p>This amendment will provide funding for ongoing condition assessments that have been identified as the Planning Services team continues to build the comprehensive asset management program. The program includes an overall strategic plan which was completed in 2017, followed by evaluations of each asset class including sewer manholes, sewer pipes, pumps, diversion boxes, stormwater channels, stormwater manholes, stormwater inlets/outlets, and detention ponds. Inspections will identify the condition of the assets, determine the remaining useful life, and then a capital plan for required rehabilitation will be developed. Historically these efforts have been funded as preliminary phases of construction projects in the Capital Improvement Program. However, the exact type of project to design and build is not known until the evaluation, or after several years of evaluations are complete. These efforts were moved to the operating budget and are adjusted as requirements are identified.</p> <p>This amendment addresses the Council Goal: Excellent Infrastructure.</p>						

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019					
	Wastewater Fund		Water Fund		<u>Total</u>	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
Wastewater Master Planning	0.00	343,578	0.00	0	0.00	343,578
Program affected: Planning & Engineering Services Master planning requires a series of planning steps prior to a capital project being identified for construction. A comprehensive master plan is completed at least once every 5 years. The master plan provides for the overall infrastructure needs for the city. Once the master plan is completed, priority projects are determined and further planning is required to define the final capital projects needed to construct in the years following a complete master plan. This request is to add operational budget for the master planning and subsequent planning needs as was done in the Water Fund in prior years. The majority of funding for the master planning was done in the capital budget in prior years. For the past few years, the operations budget has been absorbing as much as possible but is now needing additional funding for future planning.						
This amendment addresses the Council Goal: Excellent Infrastructure.						
New Appropriation Total	2.25	1,161,327	11.25	1,864,966	13.50	3,026,293
Amendment Request Total	2.25	1,161,327	11.25	1,864,966	13.50	3,026,293

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Wastewater Fund	80,257,427	52,980,695	56,498,316	55,007,581	60,099,493
Water Fund	634,306,719	76,013,074	97,731,467	95,714,845	83,342,343
Expenditures Total	\$714,564,146	\$128,993,769	\$154,229,783	\$150,722,426	\$143,441,836

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Wastewater Fund	143.81	149.80	150.56	150.56	152.81
Water Fund	286.19	291.20	294.44	294.44	305.69
Staffing Total	430.00	441.00	445.00	445.00	458.50

Aurora Water

PROGRAM DETAIL

Administration

Net Cost \$490,489

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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	140,772	155,303	194,765	184,676	196,396
Water Fund	214,819	233,645	292,131	276,655	294,093
Expenditures Total	\$355,591	\$388,948	\$486,896	\$461,331	\$490,489
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	334,404	352,877	354,214	359,392	357,486
Supplies and Services	18,826	33,183	129,803	95,549	129,803
Interfund Charges	2,361	2,888	2,879	6,390	3,200
Expenditures Total	\$355,591	\$388,948	\$486,896	\$461,331	\$490,489
<u>STAFFING SUMMARY</u>					
Wastewater Fund	0.80	0.80	0.80	0.80	0.80
Water Fund	1.20	1.20	1.20	1.20	1.20
Staffing Total	2.00	2.00	2.00	2.00	2.00

Capital Improvement Program

Net Cost \$0

Authorities (Aurora-Colorado Springs Joint Water Authority and Busk-Ivanhoe Water System Authority) formed by contract between the City of Aurora, 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 cities. Detailed budgets presented in the Appendices.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Water Fund	0	150,140	0	-140	0
Expenditures Total	\$0	\$150,140	\$0	(\$140)	\$0
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	0	150,140	0	-140	0
Expenditures Total	\$0	\$150,140	\$0	(\$140)	\$0

Aurora Water

PROGRAM DETAIL

Debt Service

Net Cost \$22,094,618

Fund debt service payments for the Water and Wastewater Funds.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	1,387,990	3,227,801	3,114,564	3,114,671	3,111,795
Water Fund	26,793,377	19,127,373	19,705,220	19,121,777	18,982,823
Expenditures Total	\$28,181,367	\$22,355,174	\$22,819,784	\$22,236,448	\$22,094,618
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	0	0	0	107	0
Debt Related	28,181,367	22,355,174	22,819,784	22,236,341	22,094,618
Expenditures Total	\$28,181,367	\$22,355,174	\$22,819,784	\$22,236,448	\$22,094,618

Environmental Services

Net Cost \$3,512,412

Provide support for other programs that includes analyzing data, conducting regulatory reviews, performing internal assessments and assisting with regulatory compliance and environmental permitting to ensure water, wastewater and stormwater programs meet applicable federal, state and local regulatory requirements. Conduct multi-disciplinary environmental inspections to ensure compliance with applicable federal, state and local regulatory requirements and programs. Conduct analyses to provide qualitative and quantitative data for use in operational decisions.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	1,579,717	1,638,704	1,917,215	1,837,511	2,034,510
Water Fund	1,451,344	1,399,082	1,418,747	1,339,698	1,477,902
Expenditures Total	\$3,031,061	\$3,037,786	\$3,335,962	\$3,177,209	\$3,512,412
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,361,366	2,257,572	2,424,505	2,392,329	2,608,774
Supplies and Services	615,548	707,885	886,076	726,529	876,076
Interfund Charges	23,169	21,843	25,381	22,351	27,562
Capital Related	30,978	50,486	0	36,000	0
Expenditures Total	\$3,031,061	\$3,037,786	\$3,335,962	\$3,177,209	\$3,512,412
<u>STAFFING SUMMARY</u>					
Wastewater Fund	15.65	14.99	14.65	14.65	14.80
Water Fund	10.85	10.51	9.85	9.85	10.70
Staffing Total	26.50	25.50	24.50	24.50	25.50

Aurora Water

PROGRAM DETAIL

Environmental Services

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete 90% of required routine monthly construction inspections	N/A	100%	90%	95%	90%
Respond to Priority 1 and 2 Incident Responses within 30 minutes 90% of the time	N/A	100%	90%	100%	90%
Zero Water Quality or NPDES Discharge Permit violations and zero Reclaimed Water Control Regulation (regulation 84) violations	0	0	0	0	0

Financial Administration

Net Cost \$20,712,825

The Financial Administration Division provides administrative, business system, and financial support for Aurora Water. Primary duties include administration, business process mapping, customer billing and collections, accounting, rate development, budget development, and financial tracking and reporting. The Financial Administration Division also oversees department-wide funding not related to any specific Aurora Water program and maintains the financial integrity of the Water and Wastewater Funds.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	62,446,832	33,312,376	35,463,814	32,947,251	37,607,960
Water Fund	562,717,511	9,745,474	29,179,907	26,756,884	12,809,192
Expenditures Total	\$625,164,343	\$43,057,850	\$64,643,721	\$59,704,135	\$50,417,152

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,282,450	2,597,356	2,163,574	2,346,523	2,439,090
Allocated Expenses	5,536,605	6,598,675	6,587,889	6,675,818	6,866,254
Supplies and Services	2,581,996	2,277,974	4,441,007	2,653,237	3,169,921
Utilities	25,801,904	28,700,249	29,787,841	29,748,139	32,197,300
Interfund Charges	1,301,094	1,533,410	1,606,615	1,611,577	1,771,289
Debt Related	584,761,310	1,300	2,180	585,344	2,180
Capital Related	2,898,984	1,348,886	3,971,118	0	3,971,118
Transfers Out	0	0	16,083,497	16,083,497	0
Expenditures Total	\$625,164,343	\$43,057,850	\$64,643,721	\$59,704,135	\$50,417,152

<u>STAFFING SUMMARY</u>					
Wastewater Fund	10.90	11.30	11.60	11.60	12.20
Water Fund	20.10	20.70	20.90	20.90	21.80
Staffing Total	31.00	32.00	32.50	32.50	34.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
85% of all invoices entered and paid within 30 days of invoice date	89%	90%	85%	90%	85%
90% of customer calls will be answered in 30 seconds or less	92%	93%	90%	90%	90%

Aurora Water

PROGRAM DETAIL

Operations & Maintenance

Net Cost \$20,534,467

Provide reliable water, sanitary sewer, and stormwater services for Aurora residents and businesses through the operation and maintenance of Aurora's water distribution system, potable pumping and storage facilities, sanitary sewer collection system, wastewater pumping facilities, and stormwater conveyance system.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	8,366,631	7,891,106	9,157,075	9,695,346	9,556,107
Water Fund	11,091,015	10,830,293	10,362,781	10,605,928	11,021,860
Expenditures Total	\$19,457,646	\$18,721,399	\$19,519,856	\$20,301,274	\$20,577,967
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	10,539,807	10,847,839	11,776,331	11,480,722	12,703,036
Supplies and Services	3,923,544	2,761,182	3,604,564	3,595,123	3,575,264
Utilities	2,622,099	2,549,132	2,880,818	3,039,336	3,037,734
Interfund Charges	969,084	848,153	1,013,249	896,134	1,017,039
Capital Related	1,403,112	1,715,093	244,894	1,289,959	244,894
Expenditures Total	\$19,457,646	\$18,721,399	\$19,519,856	\$20,301,274	\$20,577,967
<u>STAFFING SUMMARY</u>					
Wastewater Fund	67.41	71.66	71.66	71.66	71.16
Water Fund	76.59	76.34	76.34	76.34	79.34
Staffing Total	144.00	148.00	148.00	148.00	150.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Respond (WW) to 80% of emergency calls within 45 minutes from time of call to customer contact	99%	99%	80%	95%	80%
90% of all water main system repairs will have less than eight hours of service interruption	94%	99%	90%	90%	90%
Respond (Pumping) 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	91%	92%	80%	80%	80%
Respond to 90% of storm conveyance system flood emergencies, utilizing UDFCD Alert System, within 45 minutes of notification	100%	100%	100%	90%	90%

Aurora Water

PROGRAM DETAIL

Planning & Engineering Services

Net Cost \$7,439,728

Develop long range infrastructure and asset management and other technical plans. Develop and manage the GIS and Infor systems for Water. Provide engineering review of developers' utility submittals, process tap applications and manage infrastructure development. Manage and execute the Aurora Water Capital Improvement Program.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	2,802,290	3,110,996	2,524,544	3,137,723	3,225,810
Water Fund	3,845,078	4,312,900	3,495,251	5,099,019	4,213,918
Expenditures Total	\$6,647,368	\$7,423,896	\$6,019,795	\$8,236,742	\$7,439,728
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	4,863,327	5,125,142	5,259,153	5,456,787	5,575,949
Supplies and Services	1,636,047	2,189,967	702,195	2,697,559	1,764,041
Interfund Charges	60,348	51,029	58,447	54,295	61,738
Capital Related	87,646	57,758	0	28,101	38,000
Expenditures Total	\$6,647,368	\$7,423,896	\$6,019,795	\$8,236,742	\$7,439,728
<u>STAFFING SUMMARY</u>					
Wastewater Fund	18.00	18.80	19.20	19.20	20.00
Water Fund	27.00	28.20	28.80	28.80	30.00
Staffing Total	45.00	47.00	48.00	48.00	50.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Deliver capital projects on schedule and within established budgets with 5% or less construction contract change orders	4.0%	2.3%	5.0%	5.0%	5.0%
Engineering plan review timeframes shall meet or exceed requirements set forth by Development Services 95% of the time	95%	96%	95%	95%	95%

Public Info & Water Conservation

Net Cost \$2,431,371

Provide public outreach and information on Aurora Water's current and future activities; develop source materials, both print and digital, in support of department's projects and programs; administer water demand management program, including direct customer interaction on water use awareness to achieve greater efficiencies; enforce Aurora Water Management Plan; provide educational resources for schools (K-12) on water source, watershed awareness, water quality and conservation in alignment with science curriculums; develop adult education curriculum on conservation, and source water awareness.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Water Fund	1,897,816	1,980,361	2,383,497	2,346,511	2,543,329
Expenditures Total	\$1,897,816	\$1,980,361	\$2,383,497	\$2,346,511	\$2,543,329

Aurora Water

PROGRAM DETAIL

Public Info & Water Conservation

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,304,567	1,274,061	1,530,044	1,467,134	1,739,831
Supplies and Services	551,460	661,532	836,963	826,290	786,278
Interfund Charges	16,112	16,549	16,490	15,087	17,220
Capital Related	25,677	28,219	0	38,000	0
Expenditures Total	\$1,897,816	\$1,980,361	\$2,383,497	\$2,346,511	\$2,543,329
<u>STAFFING SUMMARY</u>					
Water Fund	14.00	14.00	14.50	14.50	15.00
Staffing Total	14.00	14.00	14.50	14.50	15.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Respond to initial media and public inquiries within one business day/final response within three business days	100%	100%	100%	100%	100%
Team average of CORE4 Value ratings from Water Conservation Customer Survey will be 90% or above	N/A	N/A	90%	99%	90%

Support Services

Net Cost \$9,648,703

Provide high quality, efficient and cost effective services to internal and external customers, and support operational activities. Responsible for: emergency operations plans, warehouse services, specialized trades support, vehicle and equipment utilization, preventative repair and maintenance of small equipment, cross connection control program, contractor services on new infrastructure, wet utility locates, water meter-related activities, fire hydrant use permits, and technical support for the automation and control of process and security systems associated with the city's water infrastructure.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	1,993,295	2,098,334	2,459,144	2,517,794	2,700,659
Water Fund	5,264,485	5,606,924	6,526,855	6,682,291	6,948,044
Expenditures Total	\$7,257,780	\$7,705,258	\$8,985,999	\$9,200,085	\$9,648,703
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,859,929	6,269,608	7,056,196	6,947,798	7,674,559
Supplies and Services	1,065,449	1,123,133	1,686,803	1,883,775	1,683,198
Utilities	22,687	21,641	24,502	23,221	25,532
Interfund Charges	163,834	163,201	182,498	160,028	190,414
Capital Related	145,881	127,675	36,000	185,263	75,000
Expenditures Total	\$7,257,780	\$7,705,258	\$8,985,999	\$9,200,085	\$9,648,703

Aurora Water

PROGRAM DETAIL

Support Services

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
Wastewater Fund	20.30	21.50	21.90	21.90	23.10
Water Fund	57.70	59.50	61.10	61.10	62.90
Staffing Total	78.00	81.00	83.00	83.00	86.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Achieve a level of service for the turn-around time for preventative maintenance service for small equipment which is 10 days or less	2 days	2 days	<6 days	2 days	<6 days
Achieve a level of service greater than 90% for completion of SCADA work orders within a defined amount of time	93%	93.5%	91%	93%	93%
Team average of overall satisfaction from Customer Service Satisfaction Survey will be 90% or above	96.8%	96.8%	90%	96%	90%

Treatment

Net Cost \$15,429,538

Provide treated water for Aurora residents and businesses (that meets or exceeds regulatory requirements) through the water transmission and distribution system. Delivery of raw water supply to Aurora's water purification facilities through a network of system facilities (reservoirs, tunnels, pipelines, diversions structures, rivers, and pumping stations), and reuse water treatment services

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	1,539,900	1,546,075	1,667,195	1,572,609	1,666,256
Water Fund	12,365,475	12,055,151	13,485,772	13,175,009	13,772,782
Expenditures Total	\$13,905,375	\$13,601,226	\$15,152,967	\$14,747,618	\$15,439,038
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	6,464,421	6,695,465	6,952,215	7,081,574	7,200,850
Supplies and Services	5,911,982	5,317,840	6,612,979	5,787,078	6,613,879
Utilities	1,254,189	1,292,274	1,434,992	1,363,331	1,468,628
Interfund Charges	94,420	101,896	105,781	97,670	108,681
Capital Related	180,363	193,751	47,000	417,965	47,000
Expenditures Total	\$13,905,375	\$13,601,226	\$15,152,967	\$14,747,618	\$15,439,038
<u>STAFFING SUMMARY</u>					
Wastewater Fund	10.75	10.75	10.75	10.75	10.75
Water Fund	60.75	61.75	61.75	61.75	62.75
Staffing Total	71.50	72.50	72.50	72.50	73.50

Aurora Water

PROGRAM DETAIL

Treatment

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
100% compliance with Office of the State Engineer requirements for Dam leakage monitoring for the five Aurora-owned dams	100%	100%	100%	100%	100%
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%
Treated water quality parameters comply with NPDES Discharge Permit and Reclaimed Water Control Regulation (regulation 84) 100% of the time	100%	100%	100%	100%	100%

Water Resources

Net Cost \$11,182,900

Acquire, administer, develop, and protect 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 while protecting the city's water rights portfolio. Includes funding for water authorities (Aurora-Colorado Springs Joint Water Authority and Busk-Ivanhoe Water System Authority) formed by contract for the purpose of developing and operating water resources, systems, and facilities in whole or in part for the benefit of the parties.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Water Fund	8,665,799	10,571,731	10,881,306	10,311,213	11,278,400
Expenditures Total	\$8,665,799	\$10,571,731	\$10,881,306	\$10,311,213	\$11,278,400
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,985,571	2,296,688	2,368,176	2,291,625	2,625,094
Allocated Expenses	130,254	129,419	0	25,745	61,215
Supplies and Services	5,692,536	6,823,679	6,881,408	6,478,877	6,945,369
Utilities	702,376	1,298,373	1,588,323	1,336,814	1,603,323
Interfund Charges	16,480	15,822	27,399	20,585	27,399
Capital Related	138,582	7,750	16,000	157,567	16,000
Expenditures Total	\$8,665,799	\$10,571,731	\$10,881,306	\$10,311,213	\$11,278,400
<u>STAFFING SUMMARY</u>					
Water Fund	18.00	19.00	20.00	20.00	22.00
Staffing Total	18.00	19.00	20.00	20.00	22.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain a minimum of 50,500 acre-feet of available water in our storage reservoirs at all times	129,658 AF	128,067 AF	101,600 AF	122,000 AF	125,000 AF

City Attorney

PROGRAM SUMMARY

Civil Division	Criminal Justice Division
\$6,056,612 27 FTE	\$3,261,352 32 FTE
*Provide legal counsel to city offices and City Council	*Prosecute city ordinance violations

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
REGULAR - FTE	53.80	53.80	55.00	55.00	59.00
EXPENDITURES	8,241,076	8,168,030	8,669,654	8,669,652	9,317,964

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.

*Provide a well-managed and financially strong city.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	53.80	53.80	55.00	55.00	59.00
Personal Services	6,153,192	6,048,380	6,273,589	6,129,468	6,902,624
Supplies and Services	1,988,236	2,010,863	2,278,575	2,362,698	2,288,451
Interfund Charges	99,648	108,787	117,490	121,686	126,889
Capital Related	0	0	0	55,800	0
Expenditures Total	\$8,241,076	\$8,168,030	\$8,669,654	\$8,669,652	\$9,317,964

DEPARTMENT NARRATIVE

Budget Developments for 2019

The primary goals of the City Attorney's Office are to assure a safe community for people through its Criminal Justice Division and to provide a well-managed city through its Civil Division. In 2019, the Criminal Justice Division will continue to prosecute municipal ordinance violations, while the Civil Division will continue to provide high-quality legal services to the city, its officials, and its staff.

Current year-end projections for 2018 show an increase of 8.7 percent in traffic and criminal filings in the Municipal Court over and above 2017. The complexity of the cases handled by the Criminal Justice Division has increased significantly, due primarily to the implementation of body-worn cameras by the Aurora Police Department. As a result, an internal study was completed to determine the amount of additional time that the division's attorneys and support staff are spending in reviewing the footage from body-worn cameras and in preparing cases utilizing this evidence. Upon completion, it was determined the City Attorney's Office requires an additional 4.0 FTE Prosecutors to handle the division's increased workload. These 4.0 FTE Prosecutors have been added to the 2019 budget.

The Civil Division's workload remains high, particularly given the complex nature of litigation and legal questions facing the city. The quality and timeliness of the legal services provided by the department are critical to ensuring that the objectives of the City Council and city staff are met. The Civil Division will continue to evaluate innovative and team-oriented solutions to manage its workload issues.

2018 Current-Year Department Projection

Total expenditures in the City Attorney's Office 2018 projection are forecasted to remain at the 2018 Original Budget. There is a slight decrease in personal services due to turnover, offset by an increase in supplies and services in the Civil Division due to the implementation of litigation tracking software.

2019 Department Budget

The 2019 budget includes an increase of \$648,300 (7.5 percent) compared to the 2018 Original Budget. The budget increase is driven by citywide compensation adjustments and the Body-Worn Camera amendment request. The 4.0 FTE Prosecutors totaling \$386,600 have been added to the 2019 budget to assist with the additional workload associated with body-worn cameras. In addition, \$192,500 was added for annual compensation increases as well as a \$59,800 increase for a grant-funded legal secretary.

City Attorney

BASE ADJUSTMENTS

Base Adjustments	2019
Compensation Adjustments	192,507
Mandated Costs	9,399
Grant / Designated Revenue Adjustments	59,773
Total Base Adjustments	\$261,679

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 4.0 FTE Prosecutors for Body-Worn Camera Workload	4.00	386,631	0	386,631
Program affected: Criminal Justice Division				
Add 4.0 FTE Assistant City Attorney positions to assist with the increased workload from the implementation of body-worn cameras.				
This amendment addresses the Council Goal: Safe Community.				
New Appropriation Total	4.00	386,631	0	386,631
General Fund Total	4.00	386,631	0	386,631
Amendment Request Total All Funds	4.00	386,631	0	386,631

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
General Fund	6,484,594	6,397,241	6,562,614	6,562,612	7,146,897
Gifts & Grants Fund	0	0	0	0	59,773
Water Fund	1,756,482	1,770,789	2,107,040	2,107,040	2,111,294
Expenditures Total	\$8,241,076	\$8,168,030	\$8,669,654	\$8,669,652	\$9,317,964

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
General Fund	52.80	52.80	54.00	54.00	58.00
Water Fund	1.00	1.00	1.00	1.00	1.00
Staffing Total	53.80	53.80	55.00	55.00	59.00

PROGRAM DETAIL

Civil Division

Net Cost \$6,056,112

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 City Council and clients, and by performing all legal work with the highest of quality in a timely manner.

City Attorney

PROGRAM DETAIL

Civil Division

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	4,045,521	3,656,662	3,838,651	3,838,651	3,945,318
Water Fund	1,756,482	1,770,789	2,107,040	2,107,040	2,111,294
Expenditures Total	\$5,802,003	\$5,427,451	\$5,945,691	\$5,945,691	\$6,056,612
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,815,339	3,456,987	3,661,352	3,597,292	3,762,874
Supplies and Services	1,887,016	1,861,677	2,166,849	2,170,913	2,166,849
Interfund Charges	99,648	108,787	117,490	121,686	126,889
Capital Related	0	0	0	55,800	0
Expenditures Total	\$5,802,003	\$5,427,451	\$5,945,691	\$5,945,691	\$6,056,612
<u>STAFFING SUMMARY</u>					
General Fund	27.80	27.80	26.00	26.00	26.00
Water Fund	1.00	1.00	1.00	1.00	1.00
Staffing Total	28.80	28.80	27.00	27.00	27.00

Criminal Justice Division

Net Cost \$3,193,579

The Criminal Justice Division provides trained and qualified attorneys to represent the city in the role of prosecuting violations of municipal ordinances and regulations.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,439,073	2,740,579	2,723,963	2,723,961	3,201,579
Gifts & Grants Fund	0	0	0	0	59,773
Expenditures Total	\$2,439,073	\$2,740,579	\$2,723,963	\$2,723,961	\$3,261,352
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,337,853	2,591,393	2,612,237	2,532,176	3,139,750
Supplies and Services	101,220	149,186	111,726	191,785	121,602
Expenditures Total	\$2,439,073	\$2,740,579	\$2,723,963	\$2,723,961	\$3,261,352
<u>STAFFING SUMMARY</u>					
General Fund	25.00	25.00	28.00	28.00	32.00
Staffing Total	25.00	25.00	28.00	28.00	32.00

City Council

PROGRAM SUMMARY

City Council		Council Contingency	
\$1,360,021	15 FTE	\$15,716	0 FTE
*City Council and associated legislative activities		* Contingency for unanticipated items	

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
REGULAR - FTE	15.00	15.00	15.00	15.00	15.00
EXPENDITURES	1,199,547	1,228,429	1,296,516	1,342,077	1,375,737

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	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	15.00	15.00	15.00	15.00	15.00
Personal Services	664,829	734,587	766,880	785,012	820,519
Supplies and Services	526,444	484,583	519,880	547,309	546,903
Interfund Charges	8,274	9,259	9,756	9,756	8,315
Expenditures Total	\$1,199,547	\$1,228,429	\$1,296,516	\$1,342,077	\$1,375,737

DEPARTMENT NARRATIVE

Budget Developments for 2019

City Council expenditures account for less than 0.5 percent of total General Fund expenditures in any given year and are typically assumed to fit evenly into all the Council goals. The majority of the changes from year to year are typically from personal services adjustments in accordance with city policy. The 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.

2018 Current-Year Department Projection

The City Council 2018 year-end projection is \$45,600 (3.5 percent) higher than the original budget. This is driven primarily by City Council pay increases that were approved after the 2018 Adopted Budget and a spring supplemental in the amount of \$27,400 for previously unspent travel budget from 2017. If necessary, a supplemental will be entered for the pay increase.

2019 Department Budget

The total 2019 Proposed Budget is \$79,200 greater than the 2018 Original Budget. The primary reason for the increase is a \$63,600 increase in dues and subscriptions primarily associated with the Aurora Chamber. There are no amendments associated with City Council in the 2019 Adopted Budget.

A detailed breakdown of City Council spending can be found in Appendix 4.

BASE ADJUSTMENTS

Base Adjustments	2019
Prior Year One Times	-36,540
Compensation Adjustments	53,639
Mandated Costs	62,122
Total Base Adjustments	\$79,221

City Council

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
General Fund	1,199,547	1,228,429	1,296,516	1,342,077	1,375,737
Expenditures Total	\$1,199,547	\$1,228,429	\$1,296,516	\$1,342,077	\$1,375,737

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
General Fund	15.00	15.00	15.00	15.00	15.00
Staffing Total	15.00	15.00	15.00	15.00	15.00

PROGRAM DETAIL

City Council

Net Cost \$1,360,021

This program supports the legislative (policy making) component of Aurora City Government. It includes: addressing constituent service requests in a timely manner, assuring broad citizen input and 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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,186,456	1,219,576	1,280,800	1,326,361	1,360,021
Expenditures Total	\$1,186,456	\$1,219,576	\$1,280,800	\$1,326,361	\$1,360,021
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	664,829	734,587	766,880	785,012	820,519
Supplies and Services	513,353	475,730	504,164	531,593	531,187
Interfund Charges	8,274	9,259	9,756	9,756	8,315
Expenditures Total	\$1,186,456	\$1,219,576	\$1,280,800	\$1,326,361	\$1,360,021
<u>STAFFING SUMMARY</u>					
General Fund	15.00	15.00	15.00	15.00	15.00
Staffing Total	15.00	15.00	15.00	15.00	15.00

Council Contingency

Net Cost \$15,716

Special funding is set aside for use by Council in the event of unanticipated needs not directly associated with departmental operations.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	13,091	8,853	15,716	15,716	15,716
Expenditures Total	\$13,091	\$8,853	\$15,716	\$15,716	\$15,716

City Council

PROGRAM DETAIL

Council Contingency

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	13,091	8,853	15,716	15,716	15,716
Expenditures Total	\$13,091	\$8,853	\$15,716	\$15,716	\$15,716

Civil Service Commission

PROGRAM SUMMARY

Civil Service Commission

\$997,301 4 FTE

*Manage new applicants and
examine promotional certification of
civil service employees

*Conduct disciplinary appeal hearings

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
REGULAR - FTE	4.00	4.00	4.00	4.00	4.00
EXPENDITURES	881,254	975,862	977,462	977,462	997,301

Civil Service Commission

DESCRIPTION

The Civil Service Commission is responsible for administering the City of Aurora's separate civil service system to examine and certify highly-qualified candidates for civil service positions in the Fire and Police Departments. 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	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	4.00	4.00	4.00	4.00	4.00
Personal Services	547,379	583,167	635,507	628,468	655,077
Supplies and Services	330,946	389,586	338,597	345,516	338,597
Interfund Charges	2,929	3,109	3,358	3,478	3,627
Expenditures Total	\$881,254	\$975,862	\$977,462	\$977,462	\$997,301

DEPARTMENT NARRATIVE

Budget Developments for 2019

The Civil Service Commission will continue to play an important role in helping to ensure that Aurora is a safe community by providing the residents of Aurora with the most qualified applicants for firefighter and police officer positions. In 2019, the commission will continue to ensure objective and impartial public safety employment while inspiring public confidence in the civil service system.

2018 Current-Year Department Projection

Total expenditures in the Civil Service Commission's 2018 projection are forecast to remain at the 2018 Original Budget. At the September 30, 2017 budget workshop, City Council added \$100,000 for the increasing workload due to larger academy sizes for both Police and Fire. The increased budget has played a key role in keeping 2018 expenditures balanced, despite an additional Fire academy class.

2019 Department Budget

The 2019 budget is \$19,800 (2.0 percent) higher than the 2018 Original Budget primarily due to citywide compensation increases for department personnel, including the temporary background investigators. The 2019 budget incorporates a three percent pay increase as well as an additional five percent city contribution to all health and dental plans.

BASE ADJUSTMENTS

Base Adjustments	2019
Prior Year One Times	-100,000
Compensation Adjustments	69,570
Mandated Costs	269
Other Adjustments	50,000
Total Base Adjustments	\$19,839

Civil Service Commission

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
General Fund	881,254	975,862	977,462	977,462	997,301
Expenditures Total	\$881,254	\$975,862	\$977,462	\$977,462	\$997,301

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
General Fund	4.00	4.00	4.00	4.00	4.00
Staffing Total	4.00	4.00	4.00	4.00	4.00

PROGRAM DETAIL

Civil Service Commission

Net Cost \$977,301

This function provides budget for police officer and firefighter 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 the review of disciplinary actions associated with civil service personnel.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	881,254	975,862	977,462	977,462	997,301
Expenditures Total	\$881,254	\$975,862	\$977,462	\$977,462	\$997,301
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	547,379	583,167	635,507	628,468	655,077
Supplies and Services	330,946	389,586	338,597	345,516	338,597
Interfund Charges	2,929	3,109	3,358	3,478	3,627
Expenditures Total	\$881,254	\$975,862	\$977,462	\$977,462	\$997,301
<u>STAFFING SUMMARY</u>					
General Fund	4.00	4.00	4.00	4.00	4.00
Staffing Total	4.00	4.00	4.00	4.00	4.00

Communications

PROGRAM SUMMARY

Access Aurora \$219,228 3 FTE *Provide citizens and visitors with information on city services and community resources; work to resolve customer/resident concerns	Art Media \$437,565 5 FTE *Provide brand consistent print and electronic graphic design services to city departments	Aurora Channel \$1,046,346 6 FTE *Provide quality local coverage of the news and activities of the city and community
Mail Center \$403,791 3 FTE *Provide centralized mailing, shipping and delivery services to meet the city's needs	Media and Public Relations \$1,691,166 8 FTE *Provide internal/external communications, branding and marketing, and public and media relations support for the city	Multimedia Support \$93,518 1 FTE *Support audio/visual of city meetings and maintain equipment *Provide tech support to the Aurora Channel
Printing Services \$579,369 3.5 FTE *Provide centralized printing services to meet the city's needs		

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
REGULAR - FTE	25.36	25.36	25.36	26.50	29.50
EXPENDITURES	3,538,519	3,378,268	3,626,416	3,775,381	4,470,983

Communications

DESCRIPTION

The Communications Department is responsible for conducting internal and external communications, as well as providing professional public and media relations support for the city. Communications also manages the city branding and marketing program and provides citizen assistance through Access Aurora. The department communicates the issues, priorities, activities and news of the city to residents of Aurora and the metro area, with a goal of providing accurate and timely information. Information is provided via the Aurora Channel and its productions, city social media accounts, the city website, city-produced publications, and communication vehicles of the department and its partners. The Communications Department focuses on issue management and presenting positive stories of the city and community. The Communications Director serves as the liaison to Visit Aurora and Aurora Sister Cities. The department oversees: Public Information, Marketing and Branding, Access Aurora, the Aurora Channel, Art Media, the Mail Center, and the Print Shop. Additionally, the department works with many community partners on mutually beneficial marketing public relations projects.

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	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	25.36	25.36	25.36	26.50	29.50
Personal Services	2,095,262	2,270,200	2,369,114	2,389,579	2,689,886
Supplies and Services	969,072	1,059,468	1,108,949	1,152,449	1,462,862
Interfund Charges	19,317	22,350	23,353	23,353	24,914
Capital Related	454,868	26,250	125,000	210,000	293,321
Expenditures Total	\$3,538,519	\$3,378,268	\$3,626,416	\$3,775,381	\$4,470,983

DEPARTMENT NARRATIVE

Budget Developments for 2019

The primary goals of the Communications Department are to provide a well-managed and financially strong city and to communicate Aurora's vision, quality of life, and economic development successes while being responsive to citizens' concerns and questions.

In support of Aurora being a well-managed city, the Communications Department provides both internal and external communications services, professional public and media support, manages the city branding and marketing program, while remaining the main citizen support portal through Access Aurora assisting over 84,000 citizens annually. Through ongoing branding and marketing activities, like community outreach at key events, Realtor Association outreach, education, tours and partnerships with community organizations, the team makes over 68 million marketing impressions a year. The city website has an average of over 500,000 monthly views, and provides accurate and timely information. The department also supports and is constantly working to expand the city's reach on social media sites with 393,000 impressions, and 750 media story pitches annually, highlighting the city's commitment to quality of life for its citizens. In addition to the external facing customer service that the department provides, internally Communications designs, prints and delivers over 4,000 projects for city staff, and processes over 420,000 pieces of mail.

In late 2018 and through 2019, the Communications Department will realize an increase of 4.14 FTE and a more integrated structure improving their ability to serve the city as a result of an internal reorganization. The 2019 budget shows an increase in funding in the Television Services operating budget in order to utilize designated revenues funds for professional services contracts. The division will continue to provide accurate and timely information to the 32,000 monthly AuroraTV viewers. In addition, internal customers will continue to be served with brand-consistent designs from Graphic Arts, and timely printing and mailing services.

Communications

DEPARTMENT NARRATIVE

2018 Current-Year Department Projection

The 2018 projection for the Communications Department is \$149,000 (4.1 percent) higher than the 2018 Original Budget. This variance is due in large part to additional Designated Revenues Fund appropriation in the amount of \$110,000 granted with the 2017 Fall Supplemental process for TV Services equipment. Additional budget will be necessary to address the unbudgeted expenses associated with the State of the City, the late Mayor Hogan's Memorial Service, and the approved 2018 reorganization costs totaling approximately \$39,000. These expenses will be addressed in the supplemental process.

2019 Department Budget

The 2019 budget for Communications is \$844,300 (23.3 percent) higher than the 2018 Original Budget. This is comprised of an increase in General Fund budget of \$623,800, and an increase in Designated Revenues budget of \$220,500.

The most notable increases are in personal services due to several citywide initiatives that benefitted the department with the addition of 4.14 FTE over the 2018 Original Budget. There are also amendments for \$148,000 in support of the 2020 Census project, and \$27,800 in additional funding to replace dated mailing equipment. The last significant contributing factor to the 2019 increase in budget is a mandated cost increase of \$42,700 mostly due to increases in costs related to printing services.

Budget in the Designated Revenues Fund is adjusted each year, reflecting actual needs for capital upgrades. The 2019 proposed expenditures include upgrades to several production and editing systems and the replacement of studio lights with more efficient LED's. These projects require less funding than 2018 projects, which included the update to the studio set. However, the department has been building fund balance related to commercial professional services, and in 2019 will begin spending it down.

During the September 29, 2018 Council Budget Workshop, Council added \$250,000 to Communications for marketing and branding activities including a 1.0 FTE Marketing Specialist. This will be funded by reducing the amount of General Fund lodgers tax provided to Visit Aurora for marketing by \$250,000.

BASE ADJUSTMENTS

Base Adjustments	2019
Compensation Adjustments	123,912
Mandated Costs	42,698
Grant / Designated Revenue Adjustments	220,200
Total Base Adjustments	\$386,810

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add \$250,000 for additional 1.0 FTE and marketing support	1.00	250,000	0	250,000
Program affected: Communications During the September 29, 2018 Council Budget Workshop, Council added \$250,000 to Communications for marketing and branding activities including a 1.0 FTE Marketing Specialist. This will be funded by reducing the amount of General Fund lodgers tax provided to Visit Aurora for marketing by \$250,000.				

This amendment addresses the Council Goal: Well-Managed City.

Communications

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Census 2020	0.00	148,000	0	148,000
<p>Program affected: Media and Public Relations and Planning</p> <p>This amendment will provide funding for a delegate to perform community outreach activities and act as liaison between the city and community stakeholders for the 2020 Census. This designee will meet with residents, business and community leaders along with school representatives to conduct a thorough Census poll. The 2020 Census will also benefit congressional redistricting.</p> <p>This amendment addresses the Council Goal: Well-Managed City.</p>				
Contract Producer Conversion to FTE	1.00	23,000	0	23,000
<p>Program affected: Aurora Channel</p> <p>Special interdepartmental projects requests increased 20 percent from 2016 to 2017. The use of video remains a valuable tool for city departments, for both internal and external communications. As the demand for more professionally produced video products increases year over year, the need to convert this position to a 1.0 FTE becomes more acute. This position also supports Aurora news programming. Producing high-quality news programs is resource intensive, and takes many hours each week of multiple producers contributing content. Given the professional level and skill set required for a producer position, ensuring the position is a 1.0 FTE regular career service with full benefits, will help to both recruit and retain the best creative talent in a highly competitive market.</p> <p>This amendment addresses the Council Goal: Well-Managed City.</p>				
Conversion of Full-Time Contingent Positions to FTE	1.00	8,936	0	8,936
<p>Programs affected: Various</p> <p>Typically, temporary assignments are utilized when an entity does not have a need for a regular or long-term assignment. As a best practice, these positions are monitored every few years to see if the duration of the assignment has changed to where the job need is long-term and no longer temporary in nature. Contingent positions were evaluated by the organization and found to meet this threshold, and thus are being converted to FTE.</p> <p>This amendment addresses multiple Council Goals.</p>				
Mailing Equipment	0.00	27,821	0	27,821
<p>Program affected: Mail Center</p> <p>This request is for the \$25,100 necessary to replace both the Tabber and Inserter/Folder in the mailroom. Both of these machines are used daily and are integral to operations. In addition to the purchase cost, there will be ongoing annual maintenance costs of \$2,700.</p> <p>This amendment addresses the Council Goal: Well-Managed City.</p>				
New Appropriation Total	3.00	457,757	0	457,757
General Fund Total	3.00	457,757	0	457,757
Amendment Request Total All Funds	3.00	457,757	0	457,757

Communications

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Designated Revenues Fund	496,066	185,490	260,271	370,271	480,795
General Fund	3,042,453	3,192,778	3,366,145	3,405,110	3,990,188
Expenditures Total	\$3,538,519	\$3,378,268	\$3,626,416	\$3,775,381	\$4,470,983

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
General Fund	25.36	25.36	25.36	26.50	29.50
Staffing Total	25.36	25.36	25.36	26.50	29.50

PROGRAM DETAIL

Access Aurora

Net Cost \$219,228

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, email and online inquiries as well as communications through Access Aurora online.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	169,526	175,183	179,444	191,444	219,228
Expenditures Total	\$169,526	\$175,183	\$179,444	\$191,444	\$219,228
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	167,249	173,789	177,519	189,519	217,303
Supplies and Services	2,277	1,394	1,925	1,925	1,925
Expenditures Total	\$169,526	\$175,183	\$179,444	\$191,444	\$219,228
<u>STAFFING SUMMARY</u>					
General Fund	2.56	2.56	2.56	3.00	3.00
Staffing Total	2.56	2.56	2.56	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of calls answered within the established standard of 30 seconds or less	85%	76.%	90%	90%	90%
90% of survey responders rating assistance from Access Aurora as 'above average' or better	100%	100%	90%	100%	90%
95% of customer requests for assistance assigned to Access Aurora resolved in two business days	93%	95%	95%	98%	95%

Communications

PROGRAM DETAIL

Art Media

Net Cost \$437,565

The city's team of five graphic designers is responsible for more than 2,900 graphic jobs a year, averaging 49 projects per artist, per month. The team continually seeks ways to deliver professional and attractive, brand consistent designs at an economical cost to the city, including the design of all pieces for the Fox Arts Center for the 2017-2018 season.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	365,525	362,578	404,635	404,635	437,565
Expenditures Total	\$365,525	\$362,578	\$404,635	\$404,635	\$437,565

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	350,321	343,840	380,859	380,859	413,789
Supplies and Services	15,204	18,738	23,776	23,776	23,776
Expenditures Total	\$365,525	\$362,578	\$404,635	\$404,635	\$437,565

<u>STAFFING SUMMARY</u>					
General Fund	3.80	3.80	3.80	4.00	5.00
Staffing Total	3.80	3.80	3.80	4.00	5.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of internal customers rating support from Art Media, Mail Center, and Print Shop as 'above average' or better	99%	98%	90%	100%	90%
90% of jobs processed by Art Media completed on-time or early	81%	96%	90%	96%	90%

Aurora Channel

Net Cost \$565,551

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 division also produces information and promotion videos for city departments and monitors cable television franchises in Aurora. Additionally, AuroraTV.org offers a host of on demand programming.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	496,066	185,490	260,271	370,271	480,795
General Fund	455,953	507,390	527,171	545,171	565,551
Expenditures Total	\$952,019	\$692,880	\$787,442	\$915,442	\$1,046,346

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	413,268	473,523	483,321	483,321	532,830
Supplies and Services	83,650	190,320	179,121	222,121	244,992
Interfund Charges	233	2,787	0	0	324
Capital Related	454,868	26,250	125,000	210,000	268,200
Expenditures Total	\$952,019	\$692,880	\$787,442	\$915,442	\$1,046,346

Communications

PROGRAM DETAIL

Aurora Channel

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	4.75	4.75	4.75	5.00	6.00
Staffing Total	4.75	4.75	4.75	5.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of customers finding the Aurora Channel's video production service to be 'useful' or 'very useful' in accomplishing key department objectives	100%	100%	90%	93%	90%
90% of viewers finding the programming on the Aurora Channel(s), YouTube, and/or AuroraTV.org to be 'useful' or 'very useful'	99%	95%	90%	100%	90%

Mail Center

Net Cost \$401,291

The Mail Center delivers and processes approximately 248,000 pieces of USPS mail and packages annually. In addition, the Mail Center handles all internal mail, including all materials produced by in-house printshop, picking up for and delivering to 44 locations multiple times per week, throughout the city. It also handles over 900 pieces of freight each month. Mail technicians pick up water bill payments from remote city facilities as well. Employing mail technicians as couriers has allowed the city to save on external document delivery costs.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	359,360	344,606	369,730	369,730	403,791
Expenditures Total	\$359,360	\$344,606	\$369,730	\$369,730	\$403,791
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	153,710	161,546	167,678	167,678	173,356
Supplies and Services	202,238	180,715	198,277	198,277	200,977
Interfund Charges	3,412	2,345	3,775	3,775	4,337
Capital Related	0	0	0	0	25,121
Expenditures Total	\$359,360	\$344,606	\$369,730	\$369,730	\$403,791
<u>STAFFING SUMMARY</u>					
General Fund	3.00	3.00	3.00	3.00	3.00
Staffing Total	3.00	3.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of internal customers rating support from Art Media, Mail Center, and Print Shop as 'above average' or better	99%	98%	90%	100%	90%

Communications

PROGRAM DETAIL

Media and Public Relations

Net Cost \$1,682,166

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 citywide issues. The Public Relations staff responds to media inquiries, proactively pitches positive city stories and prepares materials including News Aurora, the Yum Guide, the Welcome Packet, Progress Report to Citizens (Aurora Opportunities), etc. The group also maintains the city's accounts on various social media sites including Facebook, Twitter, Instagram and Next Door, and works with the Information Technology Department to maintain the city's website. Additionally, this program manages the branding and marketing program that began in 2014.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,088,579	1,224,459	1,263,512	1,272,477	1,691,166
Expenditures Total	\$1,088,579	\$1,224,459	\$1,263,512	\$1,272,477	\$1,691,166
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	713,673	797,505	820,564	829,029	998,175
Supplies and Services	366,018	417,251	432,469	432,969	681,674
Interfund Charges	8,888	9,703	10,479	10,479	11,317
Expenditures Total	\$1,088,579	\$1,224,459	\$1,263,512	\$1,272,477	\$1,691,166
<u>STAFFING SUMMARY</u>					
General Fund	7.00	7.00	7.00	7.00	8.00
Staffing Total	7.00	7.00	7.00	7.00	8.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
95% of media inquiries receiving a response by next day of business	100%	99%	95%	100%	95%
Ratio of 40:1 city social media posts to user/follower comments, feedback, questions, and other interactions. Number reflects the average number of responses per city post	88:1	89:1	40:1	50:1	40:1

Multimedia Support

Net Cost \$93,518

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 Operations. The program also assists with technical support to Aurora Channel operations.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	88,918	84,094	91,388	91,388	93,518
Expenditures Total	\$88,918	\$84,094	\$91,388	\$91,388	\$93,518

Communications

PROGRAM DETAIL

Multimedia Support

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	83,867	81,491	84,178	84,178	87,022
Supplies and Services	4,110	1,467	5,000	5,000	5,000
Interfund Charges	941	1,136	2,210	2,210	1,496
Expenditures Total	\$88,918	\$84,094	\$91,388	\$91,388	\$93,518
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	1.00	1.00
Staffing Total	1.00	1.00	1.00	1.00	1.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of internal customers rating audio/visual services as 'above average' or better	100%	100%	90%	93%	90%

Printing Services

Net Cost \$579,369

Printing Services provides centralized printing, high volume, and special copy services in support of all city departments, including materials for the Fox Arts Center effective with the 2017-2018 season and continuing on to the present. The Print Shop processes over 3,300 print jobs each year, averaging more than 280 projects each month.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	514,592	494,468	530,265	530,265	579,369
Expenditures Total	\$514,592	\$494,468	\$530,265	\$530,265	\$579,369
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	213,174	238,506	254,995	254,995	267,411
Supplies and Services	295,575	249,583	268,381	268,381	304,518
Interfund Charges	5,843	6,379	6,889	6,889	7,440
Expenditures Total	\$514,592	\$494,468	\$530,265	\$530,265	\$579,369
<u>STAFFING SUMMARY</u>					
General Fund	3.25	3.25	3.25	3.50	3.50
Staffing Total	3.25	3.25	3.25	3.50	3.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of internal customers rating support from Art Media, Mail Center, and Print Shop as 'above average' or better	99%	100%	90%	100%	90%
90% of jobs processed by Printing Services completed on-time or early	79%	96%	90%	97%	90%
95% of Council packets printed within four hours of receipt of final files	100%	100%	95%	100%	95%

Court Administration

PROGRAM SUMMARY

Case Management \$1,921,060 23 FTE *Manage all court records *Process all summonses for entries, settings, and collections *Coordinate jury services	Detention \$5,030,186 57 FTE *Provide safe environment for staff and detainees	Marshal \$948,215 10 FTE *Provide safe environment for staff and public *Transport prisoners
Office of the Court Administrator \$1,270,998 6 FTE *Operational leadership and management of Case Management, Court Information System Services, Marshals, Probation, and Detention	Probation \$875,443 11 FTE *Supervise and monitor defendants sentenced to probation programs	

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
REGULAR - FTE	104.00	104.00	105.00	105.00	107.00
EXPENDITURES	9,572,813	9,295,570	9,722,167	9,723,262	10,045,902

Court Administration

DESCRIPTION

The Court Administration Department is composed of five divisions that provide a variety of services and programs. 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	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	104.00	104.00	105.00	105.00	107.00
Personal Services	7,567,117	7,732,852	8,159,887	8,084,297	8,397,551
Supplies and Services	1,458,938	1,222,905	1,214,705	1,254,390	1,278,384
Interfund Charges	295,971	320,515	347,575	356,267	369,967
Capital Related	250,787	19,298	0	28,308	0
Expenditures Total	\$9,572,813	\$9,295,570	\$9,722,167	\$9,723,262	\$10,045,902

DEPARTMENT NARRATIVE

Budget Developments for 2019

The Court Administration Department supports the Council goals to provide a well-managed and financially strong city, assure a safe community for people, and to serve as leaders and partner with other governments and jurisdictions. Court Administration customers include City Council, Aurora citizens, various city departments and any person facing a municipal change or detention in the City of Aurora.

In 2018, Court Administration continued to focus on efficiencies of administrative operations by sustaining increased activities experienced in the courthouse and courtrooms. In 2019, the department will continue to update internal systems and services through technology enhancements to address increased workloads and processes caused due to several legislative mandates. Additionally, Court Administration will pursue restitution collection efforts via an external service provider on behalf of Aurora citizens. This department's primary goal in 2019 is to continue to maintain a high level of service to the citizens of Aurora.

2018 Current-Year Department Projection

The 2018 expenditure projection for Court Administration is higher than the 2018 Original Budget by \$1,100. This minor variance can be solely attributed to the Designated Revenues Fund court technology surcharge that was approved to fund security/technology enhancements within the Aurora Municipal Court and the Aurora Detention Center. The court technology surcharge, introduced in the fall of 2017, accumulated funds in 2017 that are assumed fully spent in the current-year projection.

2019 Department Budget

The 2019 budget for Court Administration is \$323,700 (3.3 percent) higher than the 2018 Original Budget. This increase is primarily driven by the conversion of two long-term temporary positions to FTE, including 1.0 FTE Marshal and 1.0 FTE Probation Officer. In addition, citywide compensation increases for department personnel also contributed to the variance. The 2019 budget incorporates a three percent pay increase as well as an additional five percent city contribution to all health and dental plans.

Court Administration

BASE ADJUSTMENTS

Base Adjustments	2019
Compensation Adjustments	170,059
Mandated Costs	92,833
Grant / Designated Revenue Adjustments	-6,762
Total Base Adjustments	\$256,130

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Conversion of Full-Time Contingent Positions to FTE	2.00	67,605	0	67,605
Programs affected: Various Typically, temporary assignments are utilized when an entity does not have a need for a regular or long-term assignment. As a best practice, these positions are monitored every few years to see if the duration of the assignment has changed to where the job need is long-term and no longer temporary in nature. Contingent positions were evaluated by the organization and found to meet this threshold, and thus are being converted to FTE.				
This amendment addresses multiple Council Goals.				
New Appropriation Total	2.00	67,605	0	67,605
General Fund Total	2.00	67,605	0	67,605
Amendment Request Total All Funds	2.00	67,605	0	67,605

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Designated Revenues Fund	0	0	52,449	53,544	45,687
General Fund	9,572,813	9,295,570	9,669,718	9,669,718	10,000,215
Expenditures Total	\$9,572,813	\$9,295,570	\$9,722,167	\$9,723,262	\$10,045,902

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
General Fund	104.00	104.00	105.00	105.00	107.00
Staffing Total	104.00	104.00	105.00	105.00	107.00

Court Administration

PROGRAM DETAIL

Case Management

Net Cost \$1,921,060

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, such as the Police Department, City Attorney and the Public Defender. Manage collections for fines through the court website, IVR system and collection agencies. Coordinate jury summonses and services. Coordinate and supervise work programs to satisfy court fines, costs and payment plans.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,694,877	1,789,771	1,905,048	1,810,932	1,921,060
Expenditures Total	\$1,694,877	\$1,789,771	\$1,905,048	\$1,810,932	\$1,921,060
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,485,993	1,544,687	1,634,715	1,572,878	1,650,727
Supplies and Services	208,884	245,084	270,333	238,054	270,333
Expenditures Total	\$1,694,877	\$1,789,771	\$1,905,048	\$1,810,932	\$1,921,060
<u>STAFFING SUMMARY</u>					
General Fund	22.00	22.00	23.00	23.00	23.00
Staffing Total	22.00	22.00	23.00	23.00	23.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Summons	43,701	38,197	49,000	41,500	49,000

Detention

Net Cost \$5,030,186

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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	5,177,485	4,555,380	4,890,177	4,932,503	5,030,186
Expenditures Total	\$5,177,485	\$4,555,380	\$4,890,177	\$4,932,503	\$5,030,186
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,722,520	3,801,912	4,132,136	4,052,735	4,201,412
Supplies and Services	1,235,813	725,391	747,222	838,754	817,663
Interfund Charges	11,035	8,779	10,819	12,706	11,111
Capital Related	208,117	19,298	0	28,308	0
Expenditures Total	\$5,177,485	\$4,555,380	\$4,890,177	\$4,932,503	\$5,030,186
<u>STAFFING SUMMARY</u>					
General Fund	57.00	57.00	57.00	57.00	57.00
Staffing Total	57.00	57.00	57.00	57.00	57.00

Court Administration

PROGRAM DETAIL

Detention

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Detainees	14,961	14,291	17,000	16,756	17,000

Marshal

Net Cost \$948,215

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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	890,825	897,531	892,258	922,999	948,215
Expenditures Total	\$890,825	\$897,531	\$892,258	\$922,999	\$948,215
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	864,991	876,678	855,992	895,815	915,827
Supplies and Services	16,315	9,792	24,239	19,949	24,239
Interfund Charges	9,519	11,061	12,027	7,235	8,149
Expenditures Total	\$890,825	\$897,531	\$892,258	\$922,999	\$948,215
<u>STAFFING SUMMARY</u>					
General Fund	9.00	9.00	9.00	9.00	10.00
Staffing Total	9.00	9.00	9.00	9.00	10.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Remands	843	722	865	800	900
Transports	2,049	2,441	2,680	2,690	3,000

Office of the Court Administrator

Net Cost \$1,225,311

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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	0	52,449	53,544	45,687
General Fund	1,027,823	1,276,449	1,164,140	1,206,050	1,225,311
Expenditures Total	\$1,027,823	\$1,276,449	\$1,216,589	\$1,259,594	\$1,270,998

Court Administration

PROGRAM DETAIL

Office of the Court Administrator

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	740,504	754,772	729,169	773,932	764,362
Supplies and Services	-30,768	221,002	162,691	149,336	155,929
Interfund Charges	275,417	300,675	324,729	336,326	350,707
Capital Related	42,670	0	0	0	0
Expenditures Total	\$1,027,823	\$1,276,449	\$1,216,589	\$1,259,594	\$1,270,998
<u>STAFFING SUMMARY</u>					
General Fund	6.00	6.00	6.00	6.00	6.00
Staffing Total	6.00	6.00	6.00	6.00	6.00

Probation

Net Cost \$875,443

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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	781,803	776,439	818,095	797,234	875,443
Expenditures Total	\$781,803	\$776,439	\$818,095	\$797,234	\$875,443
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	753,109	754,803	807,875	788,937	865,223
Supplies and Services	28,694	21,636	10,220	8,297	10,220
Expenditures Total	\$781,803	\$776,439	\$818,095	\$797,234	\$875,443
<u>STAFFING SUMMARY</u>					
General Fund	10.00	10.00	10.00	10.00	11.00
Staffing Total	10.00	10.00	10.00	10.00	11.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
New Cases	698	664	800	670	700

Finance

PROGRAM SUMMARY

Accounting <div> <div>\$1,163,839</div> <div>9 FTE</div> </div> <p>*Maintain the official financial accounts and records of the city *Ensure compliance with accounting standards</p>	Accounts Payable <div> <div>\$268,298</div> <div>3 FTE</div> </div> <p>*Review city invoices for accuracy, proper approval, appropriateness and make timely payment to vendors</p>	Administration <div> <div>\$547,272</div> <div>2.5 FTE</div> </div> <p>*Provide citywide financial planning, advice and administration of financial operations</p>
Budget & Financial Planning <div> <div>\$706,414</div> <div>7.5 FTE</div> </div> <p>*Provide citywide budget guidance and develop the budget, provide analysis, manage the budget process, and perform special projects</p>	Central Cashiering <div> <div>\$312,294</div> <div>4 FTE</div> </div> <p>*Central receipt and management of all city cash</p>	Debt, Investments & Treasury Management <div> <div>\$541,217</div> <div>3 FTE</div> </div> <p>*Manage the investment of all city cash; issue and manage all city debt and financing</p>
Marijuana Enforcement <div> <div>\$698,859</div> <div>3 FTE</div> </div> <p>*Audit businesses for compliance with city tax laws and collect unpaid taxes through the audit process</p>	Payroll <div> <div>\$503,010</div> <div>5 FTE</div> </div> <p>*Manage and process the payroll including payment of deductions and benefits, and reconciliation of information</p>	Tax and Licensing <div> <div>\$1,349,186</div> <div>14.67 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>
Tax Audit <div> <div>\$1,033,250</div> <div>10.33 FTE</div> </div> <p>*Audit businesses for compliance with city tax laws and collect unpaid taxes through the audit process</p>		

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
REGULAR - FTE	60.50	60.50	60.50	60.50	62.00
EXPENDITURES	6,589,571	8,649,710	7,708,450	7,412,247	7,123,639

Finance

DESCRIPTION

The Finance Department includes general financial functions, business licensing, and tax collection for the city government. 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 and performance measures, 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, pension administration, grant management, and marijuana enforcement.

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	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	60.50	60.50	60.50	60.50	62.00
Personal Services	5,387,380	5,516,322	5,793,068	5,783,916	6,145,236
Allocated Expenses	-298,317	-357,233	-82,150	-345,857	-162,227
Supplies and Services	1,458,014	3,118,644	1,496,834	1,473,489	1,056,971
Interfund Charges	42,465	46,083	49,816	49,817	53,659
Capital Related	29	21,232	0	0	30,000
Transfers Out	0	304,662	450,882	450,882	0
Expenditures Total	\$6,589,571	\$8,649,710	\$7,708,450	\$7,412,247	\$7,123,639

DEPARTMENT NARRATIVE

Budget Developments for 2019

The Finance Department's primary goal is to ensure the city's financial resources are well-managed. As economic and population growth in Aurora create new challenges and opportunities, economic development and leveraging investment interest will remain a priority. Changes in the Finance Department will support exciting projects and evolving policies. The department will continue to focus on providing exceptional customer service and maintaining internal controls while working to better understand internal and external customer needs.

Tax Audit will continue to audit businesses to ensure compliance with tax laws, placing a special emphasis on taxpayer education and outreach. The division continues to ensure that all local businesses receive the help they need to comply with the city's tax code. Tax and Licensing will continue to serve internal and external customers, and adapt to new processes required by the city's new tax and licensing systems. In 2019, the division will focus on implementation of two new systems, GenTax for tax and Accela for licensing. Business, liquor, and other business supplemental licensing continue to operate out of the legacy end-of-life licensing system. A licensing field officer will be added to this division in 2019, creating a dedicated field presence focused on licensing compliance.

The Aurora Marijuana Enforcement Division (AMED) has issued all twenty-four store licenses available. Twenty-three stores are currently operating with one license currently closed pending a legal dispute. The division also provides support to 20 cultivations license holders, 16 product manufacturers and one testing facility. Application acceptance for cultivations, product manufacturers and testing facilities is ongoing. In November 2018, Aurora residents will vote on a proposed ballot measure allowing medical marijuana facilities in the city. The result of this vote may impact the division's scope of work. AMED will continue to implement the workflow management system, Accela, in 2019 as well.

Finance

DEPARTMENT NARRATIVE

Treasury and Debt operations continue to review opportunities to increase yields from investing while maintaining safety, and to take advantage of favorable financing opportunities due to current low interest rates and a competitive market. Recent financing projects include the Stephen D. Hogan Parkway, the ACLC Internal Leasing Program, and a Heavy Fleet Lease. Future financings include Fitzsimons Stormwater Improvements and the South East Area Maintenance Facility (SEAM) interfund loan. This represents over fifty million dollars in projects financed in 2018.

Other anticipated changes within the department include conversion of a contingent position, shared by both Purchasing and Finance, to a full-time front desk receptionist. Finance is also working closely with the Information Technology Department to adopt and integrate PCIDSS (Payment Card Industry Digital Security Standard) requirements into the city's operations and IT infrastructure. The PCI team is addressing PCIDSS noncompliance through establishing credit card data handling standards, performing a citywide risk assessment to determine the compliance gap, educating department personnel involved in handling customer credit card data, and enhancing city security controls and processes. This approach will solidify a sustainable position that will help ensure future noncompliance does not occur

Finance will continue to assist all city functions with the review of citywide internal controls and related policies and keep its customer service of a consistent high quality.

2018 Current-Year Department Projection

The 2018 projection for the Finance Department is \$296,200 (3.8 percent) lower than the 2018 Original Budget. Factors contributing to these savings are a vacant Accountant II position, less departmental support needed in the Marijuana Division, and no contingent staffing used by the Office of Budget and Financial Planning through the current fiscal year. Further contributing to these savings are lower than budgeted costs related to supplies and technical and professional services for several divisions.

2019 Department Budget

The 2019 budget is \$584,800 (7.6 percent) less than the 2018 Original Budget. This decrease can be attributed to the transfer of \$500,000 appropriated to maintain GenTax, the city's new tax software, from the Finance Department to the Information Technology Department. The budget decrease generated through this project-related transfer is offset by increases in mandated costs, spending for personal services directly related to compensation adjustments in accordance with the citywide plan, and the addition of a 1.0 FTE Licensing Field Officer in the Tax and Licensing Division. The ongoing costs associated with this position are entirely offset by the new revenue it is anticipated to generate. The 2019 budget also includes an amendment to convert a contingent position within the department to a full time employee - a receptionist who will serve needs in both Purchasing and Finance.

BASE ADJUSTMENTS

Base Adjustments	2019
Prior Year One Times	-380,882
Compensation Adjustments	250,776
Mandated Costs	17,702
Other Adjustments	-588,577
Total Base Adjustments	(\$700,981)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 1.0 FTE Licensing Field Officer Covered By Compliance Revenue	1.00	116,170	86,000	30,170
Program Affected: Tax and Licensing				
Aurora currently does not have staff dedicated to licensing field compliance, which is uncommon for a large city. There are three licensing officers for 18,000 licensed businesses, over 400 liquor				

Finance

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
licenses, and scores of businesses holding licenses in any of the 18 other supplemental license types. Field presence of this city function impacts public safety as detailed licensing requirements are normally not reviewed or inspected by law enforcement or code enforcement. Proactive licensing checks from the licensing officer are expected to cover the cost of adding this position. Compliance efforts with the general business license will increase collections and provide audit leads to the division.				
This amendment addresses the Council Priority Program: Code Enforcement and the Council Goal: Well-Managed City.				
Conversion of Full-Time Contingent Positions to FTE	0.50	0	0	0
Programs affected: Various				
Typically, temporary assignments are utilized when an entity does not have a need for a regular or long-term assignment. As a best practice, these positions are monitored every few years to see if the duration of the assignment has changed to where the job need is long-term and no longer temporary in nature. Contingent positions were evaluated by the organization and found to meet this threshold, and thus are being converted to FTE.				
This amendment addresses multiple Council Goals.				
New Appropriation Total	1.50	116,170	86,000	30,170
General Fund Total	1.50	116,170	86,000	30,170
Amendment Request Total All Funds	1.50	116,170	86,000	30,170

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
General Fund	6,589,571	8,649,710	7,708,450	7,412,247	7,123,639
Expenditures Total	\$6,589,571	\$8,649,710	\$7,708,450	\$7,412,247	\$7,123,639

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
General Fund	60.50	60.50	60.50	60.50	62.00
Staffing Total	60.50	60.50	60.50	60.50	62.00

Finance

PROGRAM DETAIL

Accounting

Net Cost \$1,163,839

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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,120,809	1,119,903	1,219,478	1,053,381	1,163,839
Expenditures Total	\$1,120,809	\$1,119,903	\$1,219,478	\$1,053,381	\$1,163,839
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	878,641	898,105	1,015,547	843,931	974,433
Supplies and Services	242,168	221,798	203,931	209,450	189,406
Expenditures Total	\$1,120,809	\$1,119,903	\$1,219,478	\$1,053,381	\$1,163,839
<u>STAFFING SUMMARY</u>					
General Fund	10.00	10.00	10.00	10.00	9.00
Staffing Total	10.00	10.00	10.00	10.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Close month end by the 5th business day of the following month excluding year-end	100%	100%	100%	100%	100%

Accounts Payable

Net Cost \$268,298

This function verifies that proper purchasing procedures are followed, proper authorization is obtained, and that 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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	223,106	234,639	243,023	218,873	268,298
Expenditures Total	\$223,106	\$234,639	\$243,023	\$218,873	\$268,298
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	217,823	232,081	239,723	213,034	264,998
Supplies and Services	5,283	2,558	3,300	5,839	3,300
Expenditures Total	\$223,106	\$234,639	\$243,023	\$218,873	\$268,298
<u>STAFFING SUMMARY</u>					
General Fund	3.00	3.00	3.00	3.00	3.00
Staffing Total	3.00	3.00	3.00	3.00	3.00

Finance

PROGRAM DETAIL

Accounts Payable

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Target 30 days for 85% of vendor payments	86%	87%	85%	85%	85%

Administration

Net Cost \$547,272

This function of the Finance Department includes developing recommended citywide financial policies, providing support to Council's Management and Finance Committee, administering the Finance Department, and providing general financial advice to city departments, city management and City Council.

This function includes the Finance Director and an Administrative Assistant. The 2019 budget includes an amendment to convert a contingent position within the department to a full time employee - a receptionist who will serve needs in both purchasing and finance.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	406,171	555,415	984,213	952,861	547,272
Expenditures Total	\$406,171	\$555,415	\$984,213	\$952,861	\$547,272
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	276,373	290,890	303,098	339,066	338,537
Supplies and Services	90,285	200,188	183,680	116,360	158,458
Interfund Charges	39,484	43,105	46,553	46,553	50,277
Capital Related	29	21,232	0	0	0
Transfers Out	0	0	450,882	450,882	0
Expenditures Total	\$406,171	\$555,415	\$984,213	\$952,861	\$547,272
<u>STAFFING SUMMARY</u>					
General Fund	3.00	3.00	2.00	2.00	2.50
Staffing Total	3.00	3.00	2.00	2.00	2.50

Finance

PROGRAM DETAIL

Budget & Financial Planning

Net Cost \$706,414

This function manages the annual budget process and performance measures, provides support in strategic planning, 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. The Special Projects Manager, also part of this division, performs special projects as assigned by the City Manager's Office.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	768,455	642,682	680,564	647,673	706,414
Expenditures Total	\$768,455	\$642,682	\$680,564	\$647,673	\$706,414
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	891,930	772,024	805,556	789,490	836,483
Allocated Expenses	-143,871	-155,004	-158,969	-158,964	-164,046
Supplies and Services	20,295	25,662	33,977	17,147	33,977
Interfund Charges	101	0	0	0	0
Expenditures Total	\$768,455	\$642,682	\$680,564	\$647,673	\$706,414
<u>STAFFING SUMMARY</u>					
General Fund	7.50	7.50	7.50	7.50	7.50
Staffing Total	7.50	7.50	7.50	7.50	7.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Reports are issued quarterly/monthly within 10 business days of month end close 100% of the time excluding December and January reports	90%	90%	100%	90%	100%

Central Cashiering

Net Cost \$312,294

The Cashier's Office receives, identifies, segregates, reconciles, and records the receipt of all cash, check, and eCommerce transactions for deposit. It also designs and implements citywide cash controls and provides cash handling training for departmental staff.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	311,440	290,090	302,758	299,622	312,294
Expenditures Total	\$311,440	\$290,090	\$302,758	\$299,622	\$312,294
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	226,125	223,205	237,324	233,601	246,860
Supplies and Services	85,315	66,885	65,434	66,021	65,434
Expenditures Total	\$311,440	\$290,090	\$302,758	\$299,622	\$312,294

Finance

PROGRAM DETAIL

Central Cashiering

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	4.00	4.00	4.00	4.00	4.00
Staffing Total	4.00	4.00	4.00	4.00	4.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Daily cash over and short occurrence of more than \$1 less than three times per month (number of month swith greater than three occurrences)	1	1	0	1	0
Reporting is distributed to the GL by 4 pm and deposits reach banks before 6 pm daily without holdover on sales tax payments. Quarterly and year-end payments are processed within 4 business days	92%	91%	75%	80%	80%

Debt, Investments & Treasury Management

Net Cost \$541,217

This function manages the issuance of new debt/financing instruments, short-term investments, and all treasury/banking functions citywide. The division monitors the city's compliance with requirements for previously issued debt, and manages the administration of existing debt. This function also participates in analysis of development incentive agreements and works on special projects.

The program also manages cash, investments and bank relations. The fair market value of the city pooled investment portfolio was \$514.1 million as of June 2018. Projected revenue for 2018 from this portfolio is \$8.9 million, versus \$5.6 million and \$6.5 million for 2016 and 2017 respectively.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	371,088	415,435	529,362	460,782	541,217
Expenditures Total	\$371,088	\$415,435	\$529,362	\$460,782	\$541,217
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	270,096	351,170	361,652	360,057	373,325
Allocated Expenses	-154,446	-202,229	-180,000	-250,000	-250,000
Supplies and Services	253,508	264,387	345,434	348,448	415,434
Interfund Charges	1,930	2,107	2,276	2,277	2,458
Expenditures Total	\$371,088	\$415,435	\$529,362	\$460,782	\$541,217
<u>STAFFING SUMMARY</u>					
General Fund	3.00	3.00	3.00	3.00	3.00
Staffing Total	3.00	3.00	3.00	3.00	3.00

Finance

PROGRAM DETAIL

Debt, Investments & Treasury Management

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Average portfolio yield above the benchmark yield. The benchmark yield is the city's composite yield based on the different type of investments and the percent invested in each type	1.17%	1.38%	1.45%	1.8%	2.0%

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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	613,639	1,173,198	686,133	601,982	698,859
Expenditures Total	\$613,639	\$1,173,198	\$686,133	\$601,982	\$698,859
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	477,707	446,414	396,700	414,496	409,426
Allocated Expenses	0	0	256,819	63,107	251,819
Supplies and Services	135,932	422,122	32,614	124,379	37,614
Transfers Out	0	304,662	0	0	0
Expenditures Total	\$613,639	\$1,173,198	\$686,133	\$601,982	\$698,859
<u>STAFFING SUMMARY</u>					
General Fund	3.00	3.00	3.00	3.00	3.00
Staffing Total	3.00	3.00	3.00	3.00	3.00

Payroll

Net Cost \$503,010

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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	378,522	396,352	380,290	492,705	503,010
Expenditures Total	\$378,522	\$396,352	\$380,290	\$492,705	\$503,010

Finance

PROGRAM DETAIL

Payroll

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	366,781	388,793	369,301	478,684	491,121
Supplies and Services	11,741	7,559	10,989	14,021	11,889
Expenditures Total	\$378,522	\$396,352	\$380,290	\$492,705	\$503,010
<u>STAFFING SUMMARY</u>					
General Fund	4.00	4.00	4.00	4.00	5.00
Staffing Total	4.00	4.00	4.00	4.00	5.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of bi-weekly payroll with more than three corrections (number of months with greater than three corrections)	1	0	0	0	0

Tax and Licensing

Net Cost \$1,341,186

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, and provide customer information and assistance. Special licenses such as liquor licenses require substantial review and processing. The primary collection enforcement mechanism is telephone contact and site visits with business owners. When necessary, this function places a lien on the business property and may also seize and sell businesses' personal property assets. 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.

In 2019, the Tax and Licensing function will add a 1.0 FTE Licensing Field Officer position. This position will create dedicated field presence focused on licensing compliance.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,073,652	2,538,234	1,696,119	1,676,855	1,349,186
Expenditures Total	\$1,073,652	\$2,538,234	\$1,696,119	\$1,676,855	\$1,349,186
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	889,699	960,049	1,099,556	1,118,425	1,198,706
Supplies and Services	183,155	1,577,466	595,728	557,595	119,712
Interfund Charges	798	719	835	835	768
Capital Related	0	0	0	0	30,000
Expenditures Total	\$1,073,652	\$2,538,234	\$1,696,119	\$1,676,855	\$1,349,186
<u>STAFFING SUMMARY</u>					
General Fund	12.67	12.67	13.67	13.67	14.67
Staffing Total	12.67	12.67	13.67	13.67	14.67

Finance

PROGRAM DETAIL

Tax and Licensing

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Accounts aged 90 days or more with a balance of >\$5,000	63	66	43	60	63
Accounts receivable as percentage of 1/12 annual tax collections excluding property tax, specific ownership tax, building materials use tax, and franchise taxes	17%	8%	15%	20%	15%
General licenses are turned around in 20 days or less	84%	88%	82%	85%	82%
Percent of accounts with balances less than \$200	8.9%	10%	7.9%	12%	9%
Three month rolling average field tax collections equals (100%) or exceeds CPI adjusted monthly three year average of field tax collections	120%	139%	100%	121%	100%

Tax Audit

Net Cost \$1,033,250

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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,016,667	971,269	986,510	1,007,513	1,033,250
Expenditures Total	\$1,016,667	\$971,269	\$986,510	\$1,007,513	\$1,033,250

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	892,205	953,591	964,611	993,132	1,011,347
Supplies and Services	124,310	17,526	21,747	14,229	21,747
Interfund Charges	152	152	152	152	156
Expenditures Total	\$1,016,667	\$971,269	\$986,510	\$1,007,513	\$1,033,250

<u>STAFFING SUMMARY</u>					
General Fund	10.33	10.33	10.33	10.33	10.33
Staffing Total	10.33	10.33	10.33	10.33	10.33

<u>PERFORMANCE MEASURE SUMMARY</u>					
Three Month rolling average audit collections equals (100%) or exceeds CPI adjusted monthly three year average of audit collections	111%	193%	100%	145%	100%

Fire

PROGRAM SUMMARY

Administration \$8,258,918 23 FTE *Provide management support, including strategic planning, budgeting, financial control and overall administrative duties	Arson Investigation \$374,582 3 FTE *Investigate fires, explosions and illegal disposal of hazardous materials	Community Engagement \$605,076 5 FTE *Perform outreach tasks such as firefighter recruitment, safety education for the public, community health initiatives and media relations
Emergency Management and Planning \$386,588 3 FTE *Manage the city's disaster preparedness operations	Fire Emergency Response Services \$47,792,235 386 FTE *Respond to all requests for fire and EMS emergency assistance	Fire Inspections \$668,617 7 FTE *Conduct fire inspections and provide fire education to the community
Fire Training \$1,697,384 11 FTE *Provide training to Fire Department personnel		

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
CIVIL - FTE	345.00	370.00	387.00	387.00	419.00
REGULAR - FTE	17.00	17.00	17.00	17.00	19.00
EXPENDITURES	47,205,339	49,445,613	51,401,277	52,823,825	59,783,400

Fire

DESCRIPTION

Aurora Fire Rescue (AFR) 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, Community Engagement, Fire Inspections and Investigations, and Professional Development and Support. Fire Emergency Services is responsible for firefighting and rescue activities as well as providing both advanced and basic medical assistance. Fire Emergency Management develops the citywide emergency plans, provides preparedness trainings and ensures that recovery systems are established for our community. Community Engagement is the department's interface with the public and includes public information officers, recruitment, and a community health education program. Fire Inspection and Investigations conducts inspections to ensure fire code compliance, and Professional Development and Support Training provides basic firefighting training to new recruits as well as continuing education for all incumbent firefighters.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Assure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	362.00	387.00	404.00	404.00	438.00
Personal Services	41,627,620	44,089,216	46,145,223	46,267,329	51,183,057
Supplies and Services	1,983,662	1,912,563	1,751,368	2,690,797	2,169,759
Utilities	207,880	209,178	252,900	225,000	275,399
Interfund Charges	2,710,201	2,903,970	2,820,876	3,229,789	3,118,723
Capital Related	350,698	-6,540	93,684	73,684	2,699,236
Transfers Out	325,278	337,226	337,226	337,226	337,226
Expenditures Total	\$47,205,339	\$49,445,613	\$51,401,277	\$52,823,825	\$59,783,400

DEPARTMENT NARRATIVE

Budget Developments for 2019

The primary goal for Aurora Fire Rescue is to ensure a safe community. In 2019, the department will continue to provide a full-service emergency response that rapidly responds to fire-related incidents in six minutes and twenty seconds and advanced life care incidents in six minutes. Ongoing challenges to the department include being proactive in regards to firefighter wellness and safety and increasing calls for service in the rapidly expanding northeast Aurora. The department is focused on several initiatives to address these issues:

- In 2018, AFR received funding to pursue the goal of providing all firefighters a second set of bunker gear. AFR will comply with NFPA 1851 (2018) guidelines to have this Personal Protective Equipment (PPE) inspected and professionally cleaned biannually. In addition, AFR will evaluate gross decontamination capabilities at stations and assess adding extractors and drying racks to the system.
- Capital projects approved in the 2016 Budget will be nearly complete in 2019. Construction of a permanent Fire Station 15 at Murphy Creek was completed in May 2018. The new Fire Station 16 staffed with an engine company will be operational in December 2018. A rebuilt, double company Fire Station 5, with both a truck company and an engine company is currently in the planning process, and is set to open in 2019.
- A temporary Fire Station 17 with 16.0 FTE and a fire engine will be housed in the Cross Creek/Adonea/Traditions/Harmony area. This station will reduce response times to the area and provide adequate fire coverage to an area with a growing population and significant target hazards.
- In 2019, the department will enhance its paramedic school program. The enhancement is designed to help meet appropriate paramedic staffing levels and support emergency medical services (EMS) operational objectives.

Fire

DEPARTMENT NARRATIVE

- 1.0 FTE Staffing Coordinator will be added to assist the department with management of the Workforce Telestaff software.
- At the September 29 Budget Workshop, Council added a truck company in the northeast area of the city, including 16.0 FTE, the truck and associated equipment. The 16.0 FTE are partially offset with a \$1.1 million Staffing for Adequate Fire & Emergency Response (SAFER) grant.

2018 Current-Year Department Projections

The 2018 projection for Aurora Fire Rescue is over the 2018 Original Budget by \$1.4 million (2.8 percent). City Council appropriated an additional \$800,000 in the 2018 Spring Supplemental to allow AFR to pursue the goal of providing all civil service employees with a second set of bunker gear, as well as to begin the biannual inspection and cleaning process for all PPE. The remaining variance to budget is due to fleet repair and preventative maintenance, as well as wildland fire deployment. Assuming this, a supplemental will be necessary, partially offset by wildland fire revenue.

2019 Department Budget

The Fire Department's 2019 budget will increase \$8.4 million (16.3 percent) over the 2018 Original Budget. The budget increase includes base adjustments for items such as utilities, fleet and risk mandated costs, as well as compensation adjustments in accordance with the agreement with the International Association of Fire Fighters (IAFF) for 2019 and 2020. Also included in the base adjustments is moving the City of Aurora Public Safety and Training Center's operational budget from Public Works to Aurora Fire Rescue. In 2019, the CAPSTC operations budget will be transferred to the Fire Department from the Public Works Department. This adjustment will move \$159,300 in expenditure budget and 1.0 FTE to the Fire Department.

New budget amendments account for \$6.6 million of the department's 2019 budget increase. At the September 29 Budget Workshop, City Council added \$3.0 million for a truck company in the northeast area of the city, including 16.0 FTE, truck and related equipment. This expense is partially offset with a \$1.1 million Staffing for Adequate Fire & Emergency Response (SAFER) Grant. A second fire company is included in the 2019 budget as well. This amendment includes 16.0 FTE to staff a temporary Station 17 in the Cross Creek/Adonea/Traditions/Harmony area. Included in this amendment is the fire apparatus and the necessary equipment traditionally purchased with capital dollars associated with a permanent station build. In 2019, AFR plans to replace 29 cardiac monitors that have met their useful service life. An in-service training component is included in this add to properly test and implement the monitors and ensure correct data transfer between AFR and our healthcare partners. AFR will also enhance its paramedic school program in 2019. This enhancement will help the department meet appropriate paramedic staffing levels and support EMS operational objectives by allowing AFR members to attend paramedic training at their own pace, reimbursing them for the cost of tuition and books. The 2019 AFR budget also includes the addition of a 1.0 FTE Staffing Coordinator who will assist the department with management of the Workforce Telestaff software. The final addition for 2019 is an ongoing cost to inspect and clean department PPE to fully comply with NFPA 1851 guidelines. This is a step towards building a greater wellness and cancer prevention program.

BASE ADJUSTMENTS

Base Adjustments	2019
Prior Year One Times	-436,057
Compensation Adjustments	1,697,150
Mandated Costs	335,780
Grant / Designated Revenue Adjustments	-934
Other Adjustments	159,282
Total Base Adjustments	\$1,755,221

Fire

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 1.0 FTE Staffing Coordinator	1.00	75,463	0	75,463
<p>Program affected: Fire Emergency Services</p> <p>Aurora Fire Rescue is adding a career service Staffing Coordinator to its staffing office to assist with the daily management of the Workforce Telestaff software. This position understands basic programming; enhancing the department's ability to automate daily staffing and conduct online annual leave and Kelly Day bids for the members. Civil service FTE currently working in the staffing office will be reassigned to frontline emergency response services.</p> <p>This amendment addresses the Council Priority Program: Fire Emergency Services and the Council Goal: Safe Community.</p>				
Add 16.0 FTE Firefighters at Fire Station 17 Serving Cross Creek/Traditions/Adonea/Harmony	16.00	2,292,195	0	2,292,195
<p>Program affected: Fire Emergency Services</p> <p>Current development around the Cross Creek/Adonea/Traditions/Harmony area paired with the current annual requests for service in the area meets the requirements of recommending a new fire station, fire apparatus and staffing. This amendment will add 16.0 FTE to staff the new fire station as well as appropriation to add a fire apparatus and necessary equipment.</p> <p>This amendment addresses the Council Priority Program: Fire Emergency Services.</p>				
Add Northeast Area Truck Company partially offset with SAFER Grant Funds	16.00	1,938,076	0	1,938,076
<p>Program affected: Fire Emergency Services</p> <p>At the September 29 Budget Workshop, Council added a truck company in the Northeast area of the city, including the area around the Gaylord Rockies Resort and Convention Center. The personal services for the company will be partially offset by a \$1.1 million Staffing for Adequate Fire & Emergency Response (SAFER) Grant. The revenue and expense is housed in the Gifts and Grants Fund. The uncovered remainder, including \$589,000 ongoing for personal services and \$1.3 million in one-time expense for the truck and related equipment is housed in the General Fund. In total, 16.0 FTE will be added.</p> <p>This amendment addresses the Council Priority Program: Fire Emergency Services and the Council Goal: Safe Community</p>				

Fire

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Bunker Gear Cleaning Contract	0.00	80,000	0	80,000
<p>Program affected: Fire Emergency Services</p> <p>At the April 23, 2018 study session, Council directed staff to add \$800,000 of one-time money to allow Aurora Fire Rescue to pursue the goal of providing all civil service employees with a second set of bunker gear (coats, pants, boots, hoods, gloves, and helmets). This will allow members to completely change out of all Personal Protective Equipment (PPE) post incident. To comply with NFPA 1851 (2018) guidelines, AFR will have all PPE inspected and professionally cleaned biannually.</p> <p>This amendment addresses the Council Priority Program: Fire Emergency Services and the Council Goal: Safe Community.</p>				
Paramedic School Enhancements	0.00	400,000	0	400,000
<p>Program affected: Fire Emergency Services</p> <p>AFR is experiencing a backlog in the number of individuals it sends to paramedic school. This amendment adds funding to help AFR send additional members to paramedic school to meet appropriate paramedic staffing levels and support EMS operational objectives. Most members will attend paramedic school while on duty, and their position will need to be backfilled, typically by overtime. This amendment funds the backfill on the line and evaluates alternative approaches to train paramedics outside of the on duty approach.</p> <p>This amendment addresses the Council Priority Program: Fire Emergency Services and the Council Goal: Safe Community.</p>				
System Replacement of Cardiac Monitors	0.00	790,904	0	790,904
<p>Program affected: Fire Emergency Services</p> <p>AFR deploys a cardiac monitor on all response vehicles (20 engines/trucks, and four medical support units). There were 29 cardiac monitors initially purchased in 2008 and are still in-service. The manufacturer has indicated that replacement typically occurs around or after the 10-year benchmark. This one-time expense replaces all 29 of the outdated, inoperable, ineffective, and faulty cardiac monitors within our inventory (1 unit will be used to initiate a community paramedic program). Additional costs related to the project involves providing training to members regarding the appropriate use of these devices to meet local/state EMS certification level mandates related to operating equipment.</p> <p>This amendment addresses the Council Priority Program: Fire Emergency Services and the Council Goal: Safe Community.</p>				
New Appropriation Total	33.00	5,576,638	0	5,576,638
General Fund Total	33.00	5,576,638	0	5,576,638

Fire

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>Gifts & Grants Fund / New Appropriation</u>				
Add Northeast Area Truck Company partially offset with SAFER Grant Funds	0.00	1,050,264	1,050,264	0
<p>Program affected: Fire Emergency Services</p> <p>At the September 29 Budget Workshop, Council added a truck company in the Northeast area of the city, including the area around the Gaylord Rockies Resort and Convention Center. The personal services for the company will be partially offset by a \$1.1 million Staffing for Adequate Fire & Emergency Response (SAFER) Grant. The revenue and expense is housed in the Gifts and Grants Fund. The uncovered remainder, including \$589,000 ongoing for personal services and \$1.3 million in one-time expense for the truck and related equipment is housed in the General Fund. In total, 16.0 FTE will be added.</p> <p>This amendment addresses the Council Priority Program: Fire Emergency Services and the Council Goal: Safe Community</p>				
New Appropriation Total	0.00	1,050,264	1,050,264	0
Gifts & Grants Fund Total	0.00	1,050,264	1,050,264	0
Amendment Request Total All Funds	33.00	6,626,902	1,050,264	5,576,638

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
General Fund	47,086,601	49,302,360	51,300,162	52,723,463	58,624,301
Gifts & Grants Fund	118,738	143,253	101,115	100,362	1,159,099
Expenditures Total	\$47,205,339	\$49,445,613	\$51,401,277	\$52,823,825	\$59,783,400

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
General Fund	16.00	16.00	16.00	16.00	18.00
General Fund Civil FTE	345.00	370.00	387.00	387.00	419.00
Gifts & Grants Fund	1.00	1.00	1.00	1.00	1.00
Staffing Total	362.00	387.00	404.00	404.00	438.00

Fire

PROGRAM DETAIL

Administration

Net Cost \$8,246,968

This function provides management support to the Fire Department in planning, organizing, budgeting, financial control, warehouse logistics, 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. The FTE variance from 2018 to 2019 is due to a reorganization and not an increase in staffing. Existing administrative support FTEs were consolidated under this program to promote transparency.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	5,761,501	6,557,175	6,837,104	6,877,911	8,247,418
Gifts & Grants Fund	7,485	0	11,500	0	11,500
Expenditures Total	\$5,768,986	\$6,557,175	\$6,848,604	\$6,877,911	\$8,258,918
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,752,815	4,549,556	4,697,488	4,711,007	5,934,862
Allocated Expenses	-1,446	0	0	0	0
Supplies and Services	436,153	306,143	287,981	334,092	312,696
Utilities	207,880	209,178	252,900	225,000	275,399
Interfund Charges	1,373,284	1,492,298	1,610,235	1,607,812	1,735,961
Capital Related	300	0	0	0	0
Expenditures Total	\$5,768,986	\$6,557,175	\$6,848,604	\$6,877,911	\$8,258,918
<u>STAFFING SUMMARY</u>					
General Fund	8.00	8.00	7.00	7.00	8.00
General Fund Civil FTE	5.00	5.00	5.00	5.00	15.00
Staffing Total	13.00	13.00	12.00	12.00	23.00

Arson Investigation

Net Cost \$374,582

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 to the community.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	450,643	429,520	474,059	409,502	374,582
Expenditures Total	\$450,643	\$429,520	\$474,059	\$409,502	\$374,582
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	443,018	419,249	463,493	396,107	366,931
Supplies and Services	7,625	10,271	10,566	13,395	7,651
Expenditures Total	\$450,643	\$429,520	\$474,059	\$409,502	\$374,582

Fire

PROGRAM DETAIL

Arson Investigation

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
General Fund Civil FTE	3.00	3.00	4.00	4.00	3.00
Staffing Total	3.00	3.00	4.00	4.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain origin and cause of 90% of arson cases	88%	92%	90%	86%	90%

Community Engagement

Net Cost \$604,576

Community Engagement is the department's interface with the public and promotes the positive work of the department. Programs include public information officers, firefighter recruitment, safety education for the public, community health initiatives and media relations. The FTE variance from 2018 to 2019 is due to a reorganization and not an increase in staffing. These job functions and the existing FTEs were consolidated into a centralized program.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	109,009	58,106	38,173	40,644	605,076
Expenditures Total	\$109,009	\$58,106	\$38,173	\$40,644	\$605,076
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	54,173	3,377	0	1,311	580,043
Supplies and Services	54,836	54,729	38,173	39,333	25,033
Expenditures Total	\$109,009	\$58,106	\$38,173	\$40,644	\$605,076
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	0.00	0.00	1.00
General Fund Civil FTE	0.00	0.00	0.00	0.00	4.00
Staffing Total	0.00	0.00	0.00	0.00	5.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Install 100 smoke detectors per year	N/A	N/A	100	100	100

Fire

PROGRAM DETAIL

Emergency Management and Planning

Net Cost \$289,253

This function is responsible for coordinating the prevention, preparation, response, and recovery from natural or man-made disasters that occur within the City of Aurora. This is accomplished through the production and maintenance of the city's 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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	366,631	274,474	275,239	283,991	289,253
Gifts & Grants Fund	101,265	142,077	88,681	95,723	97,335
Expenditures Total	\$467,896	\$416,551	\$363,920	\$379,714	\$386,588
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	434,053	393,622	342,606	353,219	365,314
Allocated Expenses	-27	0	0	0	0
Supplies and Services	26,206	18,743	17,581	22,096	17,581
Interfund Charges	7,664	4,186	3,733	4,399	3,693
Expenditures Total	\$467,896	\$416,551	\$363,920	\$379,714	\$386,588
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	2.00	2.00	1.00	1.00	1.00
Gifts & Grants Fund	1.00	1.00	1.00	1.00	1.00
Staffing Total	4.00	4.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
OEM personnel will participate in 90% (a minimum of 400 hours) of all local and regional exercises	100%	100%	90%	100%	90%

Fire Emergency Response Services

Net Cost \$44,977,169

This function provides a full-service emergency response system to the citizens and visitors of the city and includes rapid emergency response and abatement of all fire-related incidents. It also provides initial basic and advanced life support care to medically stabilize patients and ensures that they are transported to the appropriate medical facility with appropriate continuous care. This function is capable of providing specialty services such as Hazardous Materials, Mass Decontamination, Wildland, and Technical Rescue Services related to incidents of a specialized nature. The 2019 Budget appropriates funds for Fire Stations to serve the Cross Creek/Traditions/Adonea/Harmony area, as well as another in the Northeast area of the city.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	38,597,755	40,271,485	41,778,501	42,534,930	46,741,971
Gifts & Grants Fund	5,081	1,176	934	4,639	1,050,264
Expenditures Total	\$38,602,836	\$40,272,661	\$41,779,435	\$42,539,569	\$47,792,235

Fire

PROGRAM DETAIL

Fire Emergency Response Services

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	35,463,612	37,210,447	38,987,787	39,252,671	42,000,044
Allocated Expenses	1,473	0	0	0	0
Supplies and Services	1,304,142	1,385,571	1,225,856	1,304,075	1,434,170
Interfund Charges	1,266,484	1,345,957	1,134,882	1,571,913	1,321,559
Capital Related	241,847	-6,540	93,684	73,684	2,699,236
Transfers Out	325,278	337,226	337,226	337,226	337,226
Expenditures Total	\$38,602,836	\$40,272,661	\$41,779,435	\$42,539,569	\$47,792,235
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	1.00	1.00	0.00
General Fund Civil FTE	328.00	353.00	368.00	368.00	386.00
Staffing Total	328.00	353.00	369.00	369.00	386.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90th percentile for response times for first truck company to structure fires is under 9 minutes 20 seconds	10:26	10:02	9:20	9:44	10:20
90th percentile for response times to medical emergencies is under 6 minutes	6:05	6:12	6:00	6:12	6:20
90th percentile for response times to structure fires is under 6 minutes 20 seconds	6:16	4:55	6:20	5:59	6:10

Fire Inspections

Net Cost \$666,951

This function conducts annual and biennial fire inspections in all businesses and schools within the city and enforces compliance with the International Fire Code (IFC) in matters of fire and life safety. Additionally, this division conducts fire safety training and community outreach, performs fire safety standbys, assists fire crews, and consults with the public on matters relating to IFC and its interpretation. A small portion of education-related to revenue for the program comes from court-ordered restitution.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	656,524	602,307	676,192	643,271	668,617
Expenditures Total	\$656,524	\$602,307	\$676,192	\$643,271	\$668,617
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	586,705	543,009	598,109	588,302	610,389
Supplies and Services	20,134	11,930	24,817	17,783	14,334
Interfund Charges	49,685	47,368	53,266	37,186	43,894
Expenditures Total	\$656,524	\$602,307	\$676,192	\$643,271	\$668,617

Fire

PROGRAM DETAIL

Fire Inspections

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
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
Staffing Total	7.00	7.00	7.00	7.00	7.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Total number of fire deaths / 100,000 Population	3	0	0	0	0

Fire Training

Net Cost \$1,693,884

This function provides the necessary resources, instructors, facilities and equipment to conduct basic firefighting training of new recruits. In addition, this function provides continuing education that allows the department to meet not only state required emergency medical training and fire training levels, but also meet national standards. In 2019, this program will include management of the CAPSTC facility.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,144,538	1,109,293	1,220,894	1,933,214	1,697,384
Gifts & Grants Fund	4,907	0	0	0	0
Expenditures Total	\$1,149,445	\$1,109,293	\$1,220,894	\$1,933,214	\$1,697,384
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	893,244	969,956	1,055,740	964,712	1,325,474
Supplies and Services	134,566	125,176	146,394	960,023	358,294
Interfund Charges	13,084	14,161	18,760	8,479	13,616
Capital Related	108,551	0	0	0	0
Expenditures Total	\$1,149,445	\$1,109,293	\$1,220,894	\$1,933,214	\$1,697,384
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	1.00	2.00
General Fund Civil FTE	6.00	6.00	8.00	8.00	9.00
Staffing Total	7.00	7.00	9.00	9.00	11.00

General Management

PROGRAM SUMMARY

Fleet Management Administration \$9,829,926 48 FTE *Administer and manage fleet operations for the city's fleet of vehicles and equipment	Fleet Replacement \$4,684,238 0 FTE *Fund the replacement of city fleet vehicles and equipment	Homeless Initiative \$3,804,459 1 FTE *Provide year-round emergency shelter service *Provides assistance to families at risk of becoming homeless
Intergovernmental Relations \$470,001 2 FTE *Manage federal, state, and local government affairs	Internal Audit \$372,915 3 FTE *Employ leading practices in partnership with all city departments to manage risk and produce performance improvement	Management Support \$953,459 8 FTE *Manage city code, charter, council agendas, and elections *Provide citywide records management services
Office of Development Assistance \$782,259 6 FTE *Provide assistance to developers *Manage the annexation process and the metropolitan district process	Office of International and Immigrant Affairs \$536,112 1.5 FTE *Foster relationships with Aurora's immigrant and refugee community *Administer Sister Cities program and protocol activities	Office of the City Manager \$1,448,992 7 FTE *Provide direction and oversight of all city operations
Purchasing Services \$363,104 8 FTE *Solicit and execute procurement awards *Enforce and terminate contracts		

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
REGULAR - FTE	25.50	25.50	81.25	82.00	84.50
EXPENDITURES	3,713,871	4,355,672	20,940,605	20,656,471	23,245,465

General Management

DESCRIPTION

It is the responsibility of General Management to ensure that all departments operate efficiently and effectively to meet the goals established by City Council. All of the following groups are housed in General Management: the Office of the City Manager; Deputy City Managers of Development, Operations and Public Safety; Office of Development Assistance; Intergovernmental Relations; Management Support; Internal Audit; Office of International and Immigrant Affairs; Fleet Management; Purchasing Services; and the Homeless Initiative.

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	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	25.50	25.50	81.25	82.00	84.50
Personal Services	3,045,957	3,333,426	7,877,234	7,776,850	8,610,905
Allocated Expenses	0	0	-418,153	-418,153	-418,153
Supplies and Services	618,119	967,881	8,752,238	8,767,590	9,810,862
Utilities	0	0	162,500	134,900	163,000
Interfund Charges	49,795	54,365	222,913	217,747	234,978
Capital Related	0	0	2,284,830	2,346,416	2,784,830
Transfers Out	0	0	2,059,043	1,831,121	2,059,043
Expenditures Total	\$3,713,871	\$4,355,672	\$20,940,605	\$20,656,471	\$23,245,465

DEPARTMENT NARRATIVE

Budget Developments for 2019

The General Management Department supports all Council goals, priority projects and programs and capital priorities. The department is a collection of a number of offices that oversee broad policy functions and programs. Each office plays a lead role in enhancing the level of customer service to both internal and external customers. The General Management Department facilitated the development of the Council priorities which allowed the city to emphasize them in the budget process.

There are a few budget changes in General Management in 2019. These amendments will continue to support the department's efforts to support Council goals. They include temporary position conversions, one-time budget to increase police vehicle replacements, a Fleet Apprenticeship Pilot Program, and the appropriation of the Homelessness Projects budget for 2019.

2018 Current-Year Department Projection

In 2018, General Management Department expenditures for all funds are projected to be under the 2018 Original Budget by \$284,100 (1.4 percent). Savings are expected due to the vacancy of the City Manager position in the first half of the year, as well as savings in supplies and services in the Fleet Management Fund.

2019 Department Budget

Total General Management expenditures in the 2019 budget will increase \$2.3 million (11.0 percent) over the 2018 Original Budget. Some factors contributing to the increase include citywide compensation and benefit increases and an increase in the fuel and maintenance budgets for 2019. However, the majority of the increase is related to amendments in the department. The two largest amendments include: \$500,000 for police vehicle replacements and a technical amendment to appropriate the Homelessness Projects budget. Other amendments include the creation of a Fleet Apprenticeship Pilot Program to assist with

General Management

DEPARTMENT NARRATIVE

retirement and turnover in the division, as well as a conversion of 2.5 contingent employees into FTE as part of citywide effort to convert contingent positions that have been in place for several years and demonstrate an ongoing need.

Within the General Fund budget is appropriation to cover annual election costs. Election costs 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 via supplemental or transfer from Non-Departmental.

BASE ADJUSTMENTS

Base Adjustments	2019
Prior Year One Times	-2,548,314
Compensation Adjustments	459,645
Mandated Costs	34,609
Grant / Designated Revenue Adjustments	10,000
Other Adjustments	137,082
Total Base Adjustments	(\$1,906,978)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>Fleet Management Fund / New Appropriation</u>				
Conversion of Full-Time Contingent Positions to FTE	1.00	74,905	0	74,905
Programs affected: Various Typically, temporary assignments are utilized when an entity does not have a need for a regular or long-term assignment. As a best practice, these positions are monitored every few years to see if the duration of the assignment has changed to where the job need is long-term and no longer temporary in nature. Contingent positions were evaluated by the organization and found to meet this threshold, and thus are being converted to FTE. This amendment addresses multiple Council Goals.				
Fleet Apprenticeship Pilot Program (2019 and 2020)	0.00	254,000	0	254,000
Program affected: Fleet Administration In an effort to address the loss of staff due to retirement and turnover, the Fleet Division will pilot a two-year Fleet Apprenticeship Pilot Program. This program will work with local educational institutions to train future mechanics for the city. Once these apprentices are fully trained, they will be qualified to be hired by the city in the event of turnover. This amendment addresses the Council Goal: Excellent Infrastructure.				

General Management

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>Fleet Management Fund / New Appropriation</u>				
Fleet Apprenticeship Pilot Program Transfer to Fleet Fund (2019 and 2020)	0.00	0	254,000	-254,000
Programs affected: Fleet Administration/Operating Transfers and Other Requirements This amendment will transfer funding for a Fleet Apprenticeship Pilot Program. This pilot program's aim is to address the loss of staff due to retirement and turnover, and will be funded by a General Fund transfer to the Fleet Management Fund. The program will be re-evaluated in two years' time to see if fleet-related turnover decreases. This transfer will further the Excellent Infrastructure Goal in the Fleet Management Fund.				
New Appropriation Total	1.00	328,905	254,000	74,905
Fleet Management Fund Total	1.00	328,905	254,000	74,905
<u>General Fund / New Appropriation</u>				
Additional Funding for Police Vehicle Replacement (2019 and 2020)	0.00	500,000	0	500,000
Programs affected: Fleet Administration This amendment will provide funding in 2019 and 2020 for Police vehicle replacements. This amendment addresses the Council Goal: Safe Community.				
Conversion of Full-Time Contingent Positions to FTE	1.50	17,621	0	17,621
Programs affected: Various Typically, temporary assignments are utilized when an entity does not have a need for a regular or long-term assignment. As a best practice, these positions are monitored every few years to see if the duration of the assignment has changed to where the job need is long-term and no longer temporary in nature. Contingent positions were evaluated by the organization and found to meet this threshold, and thus are being converted to FTE. This amendment addresses multiple Council Goals.				
Translation Services for City Council Meetings	0.00	14,400	0	14,400
Program affected: Management Support This amendment will add funding for translation services for City Council meetings. This amendment addresses the Council Goal: Well-Managed City.				
New Appropriation Total	1.50	532,021	0	532,021
General Fund Total	1.50	532,021	0	532,021

General Management

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>Marijuana Tax Revenue Fund / New Appropriation</u>				
Homelessness Projects	0.00	3,350,912	0	3,350,912
Program affected: Homeless Initiative In 2017, City Council increased the city's retail marijuana sales tax rate by 2.0 percent to fund homeless services and housing projects. This technical amendment appropriates the committed but hitherto unbudgeted portion of the resulting sales tax revenue. The total appropriation of \$3.4 million includes \$2.1 million in ongoing revenue. This amendment addresses the Council Priority Project: Homeless Initiatives and the Council Goal: Quality of Life.				
New Appropriation Total	0.00	3,350,912	0	3,350,912
Marijuana Tax Revenue Fund Total	0.00	3,350,912	0	3,350,912
Amendment Request Total All Funds	2.50	4,211,838	254,000	3,957,838

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Development Review Fund	630,727	700,368	757,899	749,773	782,259
Fleet Management Fund	0	0	9,174,840	8,926,857	9,829,926
General Fund	3,083,144	3,650,015	8,542,052	8,469,159	9,272,368
Gifts & Grants Fund	0	5,289	0	44,868	10,000
Marijuana Tax Revenue Fund	0	0	2,465,814	2,465,814	3,350,912
Expenditures Total	\$3,713,871	\$4,355,672	\$20,940,605	\$20,656,471	\$23,245,465

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Development Review Fund	6.00	6.00	6.00	6.00	6.00
Fleet Management Fund	0.00	0.00	46.25	47.00	48.00
General Fund	19.50	19.50	29.00	29.00	30.50
Staffing Total	25.50	25.50	81.25	82.00	84.50

General Management

PROGRAM DETAIL

Fleet Management Administration

Net Cost \$9,803,244

Administers and manages the replacement and disposal of vehicles, purchases and provides fueling, directs all financial controls; and provides oversight for the entire fleet operation for about 3,450 vehicles and equipment maintained in the city's fleet inventory. In 2018, this program was moved from Human Resources into General Management.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Fleet Management Fund	0	0	9,174,840	8,926,857	9,829,926
Expenditures Total	\$0	\$0	\$9,174,840	\$8,926,857	\$9,829,926
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	3,526,336	3,548,198	4,055,748
Supplies and Services	0	0	5,289,436	5,066,584	5,407,768
Utilities	0	0	162,500	134,900	163,000
Interfund Charges	0	0	142,638	135,954	149,480
Capital Related	0	0	53,930	41,221	53,930
Expenditures Total	\$0	\$0	\$9,174,840	\$8,926,857	\$9,829,926
<u>STAFFING SUMMARY</u>					
Fleet Management Fund	0.00	0.00	46.25	47.00	48.00
Staffing Total	0.00	0.00	46.25	47.00	48.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Fleet Management will maintain an average score of 9 out of a possible 10 in customer ratings following repair and maintenance services	9	9	9	9	9
Percentage of city's fleet vehicle and equipment assets available and in service	96%	96%	90%	95%	95%
Percentage of repairs in the body shop complete within 24 hours	86%	67%	80%	45%	45%
Percentage of repairs in the heavy equipment shop complete within 24 hours	86%	82%	80%	77%	77%
Percentage of repairs in the light equipment shop completed within 24 hours	88%	71%	85%	70%	70%

General Management

PROGRAM DETAIL

Fleet Replacement

Net Cost \$4,684,238

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 about 3,450 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. In 2018, this program was moved into General Management.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	0	4,179,533	4,179,533	4,684,238
Expenditures Total	\$0	\$0	\$4,179,533	\$4,179,533	\$4,684,238
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	0	0	0	71,557	0
Interfund Charges	0	0	20,090	20,032	24,795
Capital Related	0	0	2,100,400	2,256,823	2,600,400
Transfers Out	0	0	2,059,043	1,831,121	2,059,043
Expenditures Total	\$0	\$0	\$4,179,533	\$4,179,533	\$4,684,238

Homeless Initiative

Net Cost \$3,804,459

The Homeless Initiative Program provides funding to address the needs of Aurora's homeless community. This program provides funding for Comitis staffing and operations to provide emergency shelter service 365 days per year, 24 hours per day, for up to 40 people. This is funded by an ongoing \$196,800 from the General Fund and an ongoing \$40,000 of Designated Revenue funding in Non-Departmental for enhanced emergency shelter operations during severe weather. The Homeless Initiative also includes \$60,000 of ongoing General Fund appropriation for Aurora@Home, which provides assistance to at-risk families to maintain or obtain stable housing. In the 2016 budget, 1.0 FTE Homelessness Program Director was added to the program to coordinate, implement and administer the city of Aurora homeless programs. In addition, Council approved the use of \$8.0 million of marijuana tax revenue to fund homeless services and housing projects over five years. Other ongoing funds include \$50,000 for the Colfax Cleanup project, which is used to provide low or no income individuals daily employment opportunities. In 2018, the Homeless Initiative program was moved from Neighborhood Services to General Management.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	0	446,412	460,084	453,547
Marijuana Tax Revenue Fund	0	0	2,465,814	2,465,814	3,350,912
Expenditures Total	\$0	\$0	\$2,912,226	\$2,925,898	\$3,804,459
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	134,612	161,269	141,747
Supplies and Services	0	0	2,777,614	2,764,629	3,662,712
Expenditures Total	\$0	\$0	\$2,912,226	\$2,925,898	\$3,804,459

General Management

PROGRAM DETAIL

Homeless Initiative

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	1.00	1.00	1.00
Staffing Total	0.00	0.00	1.00	1.00	1.00

Intergovernmental Relations

Net Cost \$470,001

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. This division fosters and maintains relationships with local governments and affiliated groups.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	327,857	381,745	441,027	436,882	470,001
Expenditures Total	\$327,857	\$381,745	\$441,027	\$436,882	\$470,001
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	153,999	176,492	252,930	245,755	269,904
Supplies and Services	173,858	205,253	188,097	191,127	200,097
Expenditures Total	\$327,857	\$381,745	\$441,027	\$436,882	\$470,001
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	2.00	2.00	2.00
Staffing Total	1.00	1.00	2.00	2.00	2.00

Internal Audit

Net Cost \$372,915

Internal Audit conducts financial, operational, performance, and compliance audits and investigations. It is also a consulting resource to all city departments and functions.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	341,316	348,515	361,322	361,322	372,915
Expenditures Total	\$341,316	\$348,515	\$361,322	\$361,322	\$372,915
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	331,665	338,619	347,722	348,627	358,805
Supplies and Services	9,651	9,896	13,600	12,695	14,110
Expenditures Total	\$341,316	\$348,515	\$361,322	\$361,322	\$372,915

General Management

PROGRAM DETAIL

Internal Audit

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	3.00	3.00	3.00	3.00	3.00
Staffing Total	3.00	3.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of audits on the Audit Plan started and/or completed by the end of the year	67%	88%	90%	93%	90%

Management Support

Net Cost \$943,459

Provides leadership and direction for the activities performed by the City Clerk's Office. These functions include, but are not limited to: 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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	756,064	970,111	863,290	936,453	953,459
Expenditures Total	\$756,064	\$970,111	\$863,290	\$936,453	\$953,459
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	621,819	658,904	689,324	691,625	750,851
Supplies and Services	121,435	297,222	158,862	229,724	186,296
Interfund Charges	12,810	13,985	15,104	15,104	16,312
Expenditures Total	\$756,064	\$970,111	\$863,290	\$936,453	\$953,459
<u>STAFFING SUMMARY</u>					
General Fund	7.00	7.00	7.00	7.00	8.00
Staffing Total	7.00	7.00	7.00	7.00	8.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of Council packets completed for delivery by the 10:00 am Friday before a Council meeting	78%	53%	100%	68%	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 \$782,259

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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	630,727	700,368	757,899	749,773	782,259
Expenditures Total	\$630,727	\$700,368	\$757,899	\$749,773	\$782,259
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	619,194	694,218	749,626	729,673	773,003
Supplies and Services	9,058	3,448	5,355	17,182	6,105
Interfund Charges	2,475	2,702	2,918	2,918	3,151
Expenditures Total	\$630,727	\$700,368	\$757,899	\$749,773	\$782,259
<u>STAFFING SUMMARY</u>					
Development Review Fund	6.00	6.00	6.00	6.00	6.00
Staffing Total	6.00	6.00	6.00	6.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of pre-application notes provided within established timelines	98%	99%	100%	100%	100%

Office of International and Immigrant Affairs

Net Cost \$446,112

The Office of International and Immigrant Affairs (OIIA) 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 oversees Aurora's Sister Cities International program, as well as international protocol-oriented activities. Also included in the OIIA budget is \$50,000 of ongoing funding for the annual Global Fest event.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	371,874	401,231	519,150	438,239	526,112
Gifts & Grants Fund	0	5,289	0	44,868	10,000
Expenditures Total	\$371,874	\$406,520	\$519,150	\$483,107	\$536,112
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	125,825	143,921	148,515	147,706	155,472
Supplies and Services	246,049	262,599	239,950	285,268	249,950
Interfund Charges	0	0	185	1,761	190
Capital Related	0	0	130,500	48,372	130,500
Expenditures Total	\$371,874	\$406,520	\$519,150	\$483,107	\$536,112

General Management

PROGRAM DETAIL

Office of International and Immigrant Affairs

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	1.50	1.50	1.50	1.50	1.50
Staffing Total	1.50	1.50	1.50	1.50	1.50

Office of the City Manager

Net Cost \$1,448,992

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, Deputy City Managers and administrative support staff.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,286,033	1,548,118	1,395,280	1,320,608	1,448,992
Expenditures Total	\$1,286,033	\$1,548,118	\$1,395,280	\$1,320,608	\$1,448,992
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,193,455	1,321,272	1,299,165	1,172,353	1,352,305
Supplies and Services	58,068	189,168	54,137	106,277	55,637
Interfund Charges	34,510	37,678	41,978	41,978	41,050
Expenditures Total	\$1,286,033	\$1,548,118	\$1,395,280	\$1,320,608	\$1,448,992
<u>STAFFING SUMMARY</u>					
General Fund	7.00	7.00	7.00	7.00	7.00
Staffing Total	7.00	7.00	7.00	7.00	7.00

Purchasing Services

Net Cost \$363,104

This program oversees: solicitation, award, enforcement, and termination of city contracts for all goods, services, and construction projects requested by city departments. In 2018, this program was moved from Human Resources into General Management.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	295	336,038	336,038	363,104
Expenditures Total	\$0	\$295	\$336,038	\$336,038	\$363,104

General Management

PROGRAM DETAIL

Purchasing Services

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	729,004	731,644	753,070
Allocated Expenses	0	0	-418,153	-418,153	-418,153
Supplies and Services	0	295	25,187	22,547	28,187
Expenditures Total	\$0	\$295	\$336,038	\$336,038	\$363,104
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	7.50	7.50	8.00
Staffing Total	0.00	0.00	7.50	7.50	8.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Achieve 90% of stated administrative lead times listed in the purchasing planner guide	90%	89%	90%	90%	90%

Human Resources

PROGRAM SUMMARY

Administration	Human Resources Operations	Risk Management
\$413,513 1 FTE	\$2,485,965 19.5 FTE	\$11,289,368 9 FTE
*Central Human Resources administration and special projects	*Recruitment, hiring, salary and benefit administration; citizen volunteer services; employee relations, training, and wellness	*Administer general liability claims and workers' compensation claims, employee safety program, and occupational health services

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
REGULAR - FTE	82.25	82.25	28.50	28.50	29.50
EXPENDITURES	24,849,215	25,893,183	13,288,936	13,218,974	14,188,846

Human Resources

DESCRIPTION

The Human Resources Department provides overall management, organization and control for the following functions: Human Resources (HR) and Risk Management. The HR function includes operations, employee relations, Service Aurora, employee training, and wellness programs. The Risk Management Division administers claims for losses suffered by residents, workplace injuries to employees and self-insured losses on city-owned property and vehicles. It also administers several programs intended to enhance employee safety.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Provide a well-managed and financially strong city.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	82.25	82.25	28.50	28.50	29.50
Personal Services	6,557,163	6,748,263	2,938,624	3,034,646	3,023,599
Allocated Expenses	-399,408	-410,640	0	0	0
Supplies and Services	14,538,758	15,484,503	10,268,143	10,102,159	11,076,511
Utilities	115,104	130,269	0	0	0
Interfund Charges	224,732	224,773	82,169	82,169	88,736
Capital Related	2,158,128	2,118,731	0	0	0
Transfers Out	1,654,738	1,597,284	0	0	0
Expenditures Total	\$24,849,215	\$25,893,183	\$13,288,936	\$13,218,974	\$14,188,846

DEPARTMENT NARRATIVE

Budget Developments for 2019

In 2019, the Human Resources Department will continue to support the well-managed Council goal through its operations. In an effort to further improve service provided to internal and external customers, the department has a couple of amendments in its budget. Amendments in Human Resources include additional staff, one temporary position conversion, volunteer background screening integration, and software solution for Risk Management.

2018 Current-Year Department Projection

The department's budget is projected to finish the year \$70,000 (0.5 percent) under budget. The majority of the variance is due to savings in the Risk Management Fund's claims expenditures. For the 2018 budget, claims budgets were greatly increased for claims based on historical averages. For 2018, the projection assures that no significantly large claims will occur. The General Fund portion of Human Resources is projected to be \$98,400 (4.3 percent) over budget due to temporary salaries related to the hiring of a contract position to assist with career progression as part of the Sustainable Compensation Study and negotiations, as well as a full-time temporary position to assist with benefits and regular department operations. These expenditures will be addressed in a supplemental.

2019 Department Budget

The Human Resources Department's 2019 budget, across all funds, will increase \$899,900 (6.8 percent) over the 2018 budget. The majority of the increase is due to growth in claims budgets, as well as amendments to the budget.

Two of the 2019 budget amendments address additional staffing in the Human Resources Operations program. First, one amendment includes the addition of 1.0 FTE Human Resources Technician to assist with recruiting, onboarding, and compensation functions with technical support and administrative functions. This position will be offset by the movement of 1.0 FTE Human Resources Analyst to Aurora Water to exclusively assist the department with employment and compensation needs. In another amendment, a full-time contingent Benefits Analyst will be converted into FTE as part of citywide effort to convert contingent positions that have been in place for several years and have demonstrated an ongoing need. One amendment will help the Volunteer Program integrate background screenings within the current volunteer management database. Lastly, there is an amendment to appropriate funding for a software solution to replace the current system in Risk Management.

Human Resources

BASE ADJUSTMENTS

Base Adjustments	2019
Prior Year One Times	-80,000
Compensation Adjustments	106,643
Mandated Costs	21,567
Other Adjustments	625,600
Total Base Adjustments	\$673,810

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Conversion of Full-Time Contingent Positions to FTE	1.00	46,100	0	46,100
<p>Programs affected: Various</p> <p>Typically, temporary assignments are utilized when an entity does not have a need for a regular or long-term assignment. As a best practice, these positions are monitored every few years to see if the duration of the assignment has changed to where the job need is long-term and no longer temporary in nature. Contingent positions were evaluated by the organization and found to meet this threshold, and thus are being converted to FTE.</p> <p>This amendment addresses multiple Council Goals.</p>				
Move 1.0 FTE Human Resources Analyst from Human Resources to Aurora Water and Add 1.0 FTE Human Resources Technician to Human Resources	0.00	0	0	0
<p>Program affected: Human Resources Operations and Water Financial Administration</p> <p>This amendment will move 1.0 FTE Human Resources Analyst to Aurora Water to exclusively assist the department with employment and compensation needs. Human Resources is requesting to add 1.0 FTE Human Resources Technician position to assist recruiting, onboarding, and compensation-related functions. This position will also provide technical and administrative support such as data entry, assisting new and existing employees with the completion and collection of documents, creating badges, and filing. This request results in an increase to the Aurora Water budget of \$93,200 but for the Human Resources Department, the cost of the new position is entirely offset by the movement of 1.0 FTE Human Resources Analyst to Aurora Water.</p> <p>This amendment addresses the Council Goals: Excellent Infrastructure and Well-Managed City.</p>				
Software Solution for Risk Management	0.00	125,000	0	125,000
<p>Program affected: Administration and Risk Management</p> <p>This amendment will provide funding for a software solution for the Risk Management Program to replace the current system. The initial one-time costs will be paid for by the General Fund, and the Risk Management Fund will cover the ongoing maintenance costs.</p> <p>This amendment addresses the Council Goal: Well-Managed City.</p>				

Human Resources

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Volunteer Background Screening Integration	0.00	15,000	0	15,000
Program affected: Human Resources Operations Integrate a volunteer background screening program with the current volunteer management database.				
This amendment addresses the Council Goal: Well-Managed City.				
New Appropriation Total	1.00	186,100	0	186,100
General Fund Total	1.00	186,100	0	186,100
<u>Risk Management Fund / New Appropriation</u>				
Software Solution for Risk Management	0.00	40,000	0	40,000
Program affected: Administration and Risk Management This amendment will provide funding for a software solution for the Risk Management Program to replace the current system. The initial one-time costs will be paid for by the General Fund, and the Risk Management Fund will cover the ongoing maintenance costs.				
This amendment addresses the Council Goal: Well-Managed City.				
New Appropriation Total	0.00	40,000	0	40,000
Risk Management Fund Total	0.00	40,000	0	40,000
Amendment Request Total All Funds	1.00	226,100	0	226,100

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Designated Revenues Fund	-22	20,686	0	4,000	0
Fleet Management Fund	8,746,660	8,681,455	0	0	0
General Fund	6,670,840	6,406,632	2,309,853	2,408,299	2,562,615
Gifts & Grants Fund	1,020	83,260	0	0	0
Risk Management Fund	9,430,717	10,701,150	10,979,083	10,806,675	11,626,231
Expenditures Total	\$24,849,215	\$25,893,183	\$13,288,936	\$13,218,974	\$14,188,846

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Fleet Management Fund	44.75	44.75	0.00	0.00	0.00
General Fund	27.50	27.50	18.50	18.50	19.50
Risk Management Fund	10.00	10.00	10.00	10.00	10.00
Staffing Total	82.25	82.25	28.50	28.50	29.50

Human Resources

PROGRAM DETAIL

Administration

Net Cost \$413,513

This program consists of the activities of the Director of Human Resources. The Director of Human Resources provides overall management direction and financial control for the department's various functions.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	305,946	279,911	270,715	258,613	413,513
Expenditures Total	\$305,946	\$279,911	\$270,715	\$258,613	\$413,513
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	242,948	192,692	195,607	170,598	207,586
Supplies and Services	1,283	19,847	2,349	15,256	127,349
Interfund Charges	61,715	67,372	72,759	72,759	78,578
Expenditures Total	\$305,946	\$279,911	\$270,715	\$258,613	\$413,513
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	1.00	1.00	1.00
Staffing Total	2.00	2.00	1.00	1.00	1.00

Human Resources Operations

Net Cost \$2,485,965

This program is composed of several human resources 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 agreements, job audits, personnel actions, and administration of the Police Independent Review Board. Volunteer Services coordinates citizen volunteer recruitment, placement, and the employee community outreach and engagement program. 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 manage claims and improve the overall health of the city's workforce.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	-22	20,686	0	4,000	0
General Fund	2,095,609	2,007,026	2,039,138	2,149,686	2,149,102
Gifts & Grants Fund	1,020	0	0	0	0
Risk Management Fund	114,441	362,582	326,722	332,930	336,863
Expenditures Total	\$2,211,048	\$2,390,294	\$2,365,860	\$2,486,616	\$2,485,965
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,556,665	1,752,510	1,904,285	2,036,635	1,965,122
Supplies and Services	649,457	642,684	461,575	449,981	520,843
Interfund Charges	26	0	0	0	0
Capital Related	4,900	-4,900	0	0	0
Expenditures Total	\$2,211,048	\$2,390,294	\$2,365,860	\$2,486,616	\$2,485,965

Human Resources

PROGRAM DETAIL

Human Resources Operations

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	16.50	16.50	17.50	17.50	18.50
Risk Management Fund	1.00	1.00	1.00	1.00	1.00
Staffing Total	17.50	17.50	18.50	18.50	19.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
100% of initial interviews scheduled within 3 business days from the date of the complaint	98%	95%	100%	90%	100%
90% of investigations completed within stated timelines	99%	98%	90%	97%	90%
95% of job evaluations including analysis and recommendations complete no later than 30 days from receiving the job information questionnaire	100%	100%	95%	100%	95%
95% of jobs will have a recruitment plan within 3 days of PCN approval	100%	99%	95%	99%	95%
95% of participants indicating the training they had received was relevant and that they plan to apply this training in their work setting	96%	97%	95%	100%	95%
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	100%	99%	100%	97%	100%

Risk Management

Net Cost \$10,806,059

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 commercial driver's license 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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Risk Management Fund	9,316,276	10,338,568	10,652,361	10,473,745	11,289,368
Expenditures Total	\$9,316,276	\$10,338,568	\$10,652,361	\$10,473,745	\$11,289,368
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	789,923	783,230	838,732	827,413	850,891
Supplies and Services	8,518,359	9,546,619	9,804,219	9,636,922	10,428,319
Interfund Charges	7,994	8,719	9,410	9,410	10,158
Expenditures Total	\$9,316,276	\$10,338,568	\$10,652,361	\$10,473,745	\$11,289,368

Human Resources

PROGRAM DETAIL

Risk Management

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
Risk Management Fund	9.00	9.00	9.00	9.00	9.00
Staffing Total	9.00	9.00	9.00	9.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Customer satisfaction surveys of worker's comp customers will exceed 3.5, on a satisfaction scale of 0.0 to 5.0, 90% of the time	100%	100%	90%	100%	90%

Information Technology

PROGRAM SUMMARY

Administration \$1,191,335 3 FTE *Deliver high quality technical solutions, securely, efficiently, and collaboratively to all city stakeholders	Client Services \$1,799,676 9 FTE *Provide citywide software and hardware support and procurement for PC, laptop, peripheral device, and managed print services	Enterprise Solutions \$2,503,067 8 FTE *Provide technical support, system maintenance, new solution implementation, and evaluation of citywide business processes
Enterprise Systems \$2,287,154 6 FTE *Provide data center operations for the city. Responsible for server infrastructure, databases, and data storage for all city business	Geographic Information Systems \$432,135 3 FTE *Provide technical strategy, data creation and information, systems administration, and new solutions to meet city spatial requirements	Information Security \$680,351 3 FTE *Ensure information is managed in a secure and respectful manner in accordance with its sensitivity and risk
Networking \$2,331,041 6 FTE *Design, install, monitor and maintain voice and data networks, and security cameras for the city	Project Management Office \$1,726,539 7 FTE *Provide IT portfolio and project management and support project execution. Facilitate the project governance process	Public Safety \$4,519,417 10 FTE *Provide technical support, system maintenance, new solution implementation, and evaluation of public safety business processes

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
REGULAR - FTE	48.00	48.00	49.00	49.00	55.00
EXPENDITURES	10,904,072	12,223,307	13,858,112	13,983,349	17,470,715

Information Technology

DESCRIPTION

The Information Technology (IT) Department is responsible for effectively delivering high quality technical solutions securely and efficiently for all city stakeholders. Three fundamental responsibilities drive IT's technology delivery: availability, security and innovation. This is accomplished through: 1) infrastructure support which includes networks, the phone system, the radio system, database and server operations, and support of desktop and mobile computing; 2) solutions delivery which includes applications implementation and support for systems including human resources, payroll, workflow management, E-911, and computer-aided dispatch systems; 3) project management which aligns the IT portfolio, project management, and resources with the city goals and requirements; 4) information security which includes the implementation of citywide security policy and operations and processes that involve physical and digital security measures to protect data. By focusing on these fundamental responsibilities IT is an integral business partner of city agencies.

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	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	48.00	48.00	49.00	49.00	55.00
Personal Services	5,203,961	5,418,076	5,792,256	5,881,432	6,714,285
Supplies and Services	5,264,620	6,427,340	7,807,635	7,868,696	10,077,604
Utilities	24,966	20,466	25,500	18,233	26,300
Interfund Charges	46,431	47,874	52,721	52,721	56,579
Capital Related	364,094	309,551	180,000	162,267	595,947
Expenditures Total	\$10,904,072	\$12,223,307	\$13,858,112	\$13,983,349	\$17,470,715

DEPARTMENT NARRATIVE

Budget Developments for 2019

The 2019 Information Technology (IT) budget primarily supports the City Council goals: provide a well-managed and financially strong city and assure a safe community for people. City management recognizes the increased demands on Information Technology in support of the city, and this is reflected in the budget with an increase of 6.0 FTE in IT and funding to undertake IT projects as required.

In this budget, IT focuses on the implementation of security programs with the addition of 1.0 FTE Security Operations Engineer to provide security operations, monitoring, and control of the city's technology infrastructure to protect the privacy and security of the city's data.

Citywide application implementation will continue to grow and demand technology resources as the trend for software is to become a service in support of the city's lines of business. As this business model changes, software as a service (SaaS) becomes an ongoing subscription that in turn increases city obligations to vendors for their products and services. This model shift is seen in IT's significant mandated cost increase for 2019.

The citywide workflow management tool comes online in 2019 and the related IT budget is found in the amendment for the Accela program and personnel. This personnel team will provide the technical and business support to ensure city goals are maintained during the maturation of the application.

Information Technology

DEPARTMENT NARRATIVE

Infrastructure support and enhancements is another area of focus for 2019 with the addition of 1.0 FTE Database Administrator to assist in supporting over 400 city databases and the expansion of the city's fiber network on Mississippi and 6th Avenue. Overall, services provided by city agencies rely on technology whether in the office or out in the field. Requirements for IT expertise and support will continue to increase as technology can drive a majority of business decisions.

E-911 surcharge revenue projections remain relatively flat in 2019 as has been the trend for the past three years. E-911 expenditures are increasing; as it is expected to support a fully-staffed public safety workforce in 2019. More information is provided on the E-911 Fund in the fund summary section of this document.

2018 Current-Year Department Projection

The 2018 department projection for IT is over budget by a total of \$125,200 (0.9 percent). The overage is associated with the addition of mid-year funding for the Accela program. Funding authority will be requested in a supplemental. The Accela Program is budgeted in the 2019 budget.

2019 Department Budget

The 2019 Information Technology Department budget is \$3.6 million (26.1 percent) greater than the 2018 Original Budget. Of the 2019 increase, \$734,600 is driven by mandated cost increases to include support of hardware, cameras, maintenance contracts, and software subscriptions for systems currently in place. The significance of this increase results from vendors changing business models of software licensing to subscription services (SaaS). As technology updates occur, the overall portfolio is moving towards a SaaS model. Significant items include the first-year mandated cost subscription for the recently implemented tax management and collection system and the legislative management system. The Microsoft Exchange subscription continues to increase as enhanced security measures are implemented and the city employee headcount continues to grow.

In recognition of increased demand for operational support and implementation of technology projects, additional IT staffing of 6.0 FTE represents \$577,800 of the personal services budget increase. A substantial \$1.0 million of the IT budget increase is dedicated to technology projects including expansion of the city's fiber infrastructure. Efforts of the IT Department will focus on enhancing data security measures and projects to keep the city's technology portfolio current. The IT Department will partner with city agencies to assist them in meeting their business objectives through efficient use of city technology platforms in 2019.

At the September 29, 2018 Budget Workshop, Council added appropriation to provide one-time funds of \$150,000 to assist the city in developing an actionable plan for the Smart City Initiative.

BASE ADJUSTMENTS

Base Adjustments	2019
Prior Year One Times	-180,553
Compensation Adjustments	242,950
Mandated Costs	734,564
Other Adjustments	533,838
Total Base Adjustments	\$1,330,799

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>Development Review Fund / New Appropriation</u>				
Add 3.0 FTE and Other Expenses for Accela	3.00	883,773	0	883,773
Program affected: Project Management Office				
This amendment provides support and maintenance funding for Accela, the citywide workflow management system. This request includes 3.0 FTE to support and expand the use of the system.				
This amendment addresses the Council Goal: Business and Development.				

Information Technology

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>Development Review Fund / New Appropriation</u>				
New Appropriation Total	3.00	883,773	0	883,773
Development Review Fund Total	3.00	883,773	0	883,773
<u>General Fund / New Appropriation</u>				
Add 1.0 FTE Database Administrator	1.00	119,661	0	119,661
Program affected: Enterprise Systems This amendment provides appropriation for 1.0 FTE Database Administrator (DBA) to support the increasing citywide DBA workload, eliminating a single point of failure in support for the availability and reliability of city business applications.				
This amendment addresses the Council Goal: Well-Managed City.				
Add 1.0 FTE Security Operations Engineer	1.00	100,619	0	100,619
Program affected: Information Security This amendment provides appropriation for 1.0 FTE Security Operations Engineer to address growing cyber risk by implementing, managing, and maintaining the city's information security controls systems.				
This amendment addresses the Council Goal: Well-Managed City.				
Add One-Time Funds for Smart Cities Phase One	0.00	150,000	0	150,000
Program affected: Project Management Office At the September 29, 2018 Budget Workshop, Council added appropriation to provide one-time funds for professional services to assist the city in developing an actionable plan for the Smart City Initiative.				
This Council adjustment addresses the Council Goal: Well-Managed City.				
Conversion of Full-Time Contingent Positions to FTE	1.00	11,804	0	11,804
Programs affected: Various Typically, temporary assignments are utilized when an entity does not have a need for a regular or long-term assignment. As a best practice, these positions are monitored every few years to see if the duration of the assignment has changed to where the job need is long-term and no longer temporary in nature. Contingent positions were evaluated by the organization and found to meet this threshold, and thus are being converted to FTE.				
This amendment addresses multiple Council Goals.				
Fiber Infrastructure - 6th Ave and Mississippi	0.00	515,947	0	515,947
Program affected: Networking This amendment will provide one-time funding to expand city-owned fiber for improved network connectivity and reliability to Fire Station 4 and Beck Recreation Center.				
This amendment addresses the Council Goal: Well-Managed City.				

Information Technology

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
IT One-Time Project Implementation	0.00	500,000	0	500,000
Program affected: Administration This amendment provides appropriation for maintaining momentum in the modernization of and providing innovation for the city's technology platform.				
This amendment addresses the Council Goal: Well-Managed City.				
New Appropriation Total	3.00	1,398,031	0	1,398,031
General Fund Total	3.00	1,398,031	0	1,398,031
Amendment Request Total All Funds	6.00	2,281,804	0	2,281,804

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Development Review Fund	0	0	0	192,887	883,773
Enhanced E-911 Fund	1,837,715	2,064,688	3,026,300	3,002,666	3,066,998
General Fund	9,066,357	10,158,619	10,831,812	10,787,796	13,519,944
Expenditures Total	\$10,904,072	\$12,223,307	\$13,858,112	\$13,983,349	\$17,470,715

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Development Review Fund	0.00	0.00	0.00	0.00	3.00
Enhanced E-911 Fund	5.00	5.00	5.00	5.00	5.00
General Fund	43.00	43.00	44.00	44.00	47.00
Staffing Total	48.00	48.00	49.00	49.00	55.00

PROGRAM DETAIL

Administration

Net Cost \$1,191,335

Information Technology Administration provides strategic technology planning and evaluation to ensure best practices and efficiencies are utilized throughout the city. This program works with city agencies to develop strategic technology and business plans, lays the foundation for the technology platform upon which smart city visions are realized, and supports citywide technology purchases and payment processing. It also provides administrative support for all IT personnel for payroll processing, training, travel, and human resources issues.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	1,219,542	1,342,311	683,426	699,581	1,191,335
Expenditures Total	\$1,219,542	\$1,342,311	\$683,426	\$699,581	\$1,191,335

Information Technology

PROGRAM DETAIL

Administration

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	867,246	1,087,016	487,001	511,576	500,325
Supplies and Services	310,333	212,370	148,461	140,041	640,041
Utilities	2,485	2,426	3,400	3,400	3,400
Interfund Charges	39,478	40,499	44,564	44,564	47,569
Expenditures Total	\$1,219,542	\$1,342,311	\$683,426	\$699,581	\$1,191,335
<u>STAFFING SUMMARY</u>					
General Fund	7.00	7.00	3.00	3.00	3.00
Staffing Total	7.00	7.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Customer experience survey 4.85 out of a possible 5	N/A	N/A	4.85	4.85	4.85
IT requests for break/fix (incidents) technology issues initial response time: 85% of incidents have an on-time initial response based on issue severity	N/A	N/A	85%	89%	85%
IT requests for new service (hardware, software service): 85% of service requests completed within established response time	N/A	N/A	85%	96%	85%
Resolution time for break/fix incidents: 85% of incidents are resolved on time based on issue severity	N/A	N/A	85%	86%	85%

Client Services

Net Cost \$1,765,676

The Client Services Program has full responsibility for city endpoint computing including all desktop computers, laptops, peripherals and managed print services to reduce overall printing costs. This program also provides technology support for elected officials and executive staff. Primary responsibilities also include the procurement and management of desktop software and security updates, as well as the resolution of client desktop issues.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,622,129	1,667,012	1,644,629	1,633,486	1,799,676
Expenditures Total	\$1,622,129	\$1,667,012	\$1,644,629	\$1,633,486	\$1,799,676
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	683,947	691,500	650,559	639,416	697,517
Supplies and Services	912,044	975,512	994,070	994,070	1,102,159
Capital Related	26,138	0	0	0	0
Expenditures Total	\$1,622,129	\$1,667,012	\$1,644,629	\$1,633,486	\$1,799,676

Information Technology

PROGRAM DETAIL

Client Services

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	8.00	8.00	8.00	8.00	9.00
Staffing Total	8.00	8.00	8.00	8.00	9.00

Enterprise Solutions

Net Cost \$2,503,067

The Enterprise Solutions Program acquires, develops, tests, provides technical training, coordinates vendor interaction, implements best practices, as well as maintains and supports all multi-user software applications used in the city's day-to-day business operations. The program's mission is to effectively deliver high quality technology solutions securely and efficiently to all city stakeholders. These applications ensure that users have timely and appropriate access to applications containing work product and city information related to their duties.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,922,836	1,830,820	1,643,419	1,665,049	2,503,067
Expenditures Total	\$1,922,836	\$1,830,820	\$1,643,419	\$1,665,049	\$2,503,067
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,334,712	1,217,801	941,949	963,578	978,280
Supplies and Services	516,509	613,019	701,470	701,471	1,524,787
Capital Related	71,615	0	0	0	0
Expenditures Total	\$1,922,836	\$1,830,820	\$1,643,419	\$1,665,049	\$2,503,067
<u>STAFFING SUMMARY</u>					
General Fund	12.00	12.00	8.00	8.00	8.00
Staffing Total	12.00	12.00	8.00	8.00	8.00

Enterprise Systems

Net Cost \$2,287,154

The Enterprise Systems Program is responsible for all data center operations including disaster recovery. The program designs, installs, and monitors computer infrastructure, databases, and data storage for all line of business operations at the city, providing 24x7 access and ensuring optimal system performance. The program is responsible for hardware and software life-cycle management to meet increased security requirements and computing demands. This program is also responsible for the disaster recovery operations, ensuring that redundant hardware and applications are backed up and available for restoration when necessary. It maintains security updates on all servers, manages software and hardware support and maintenance contracts for service provider software and hardware vendors, and performs break-fix services for system and database-related issues.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	54,118	2,010,043	2,015,806	2,287,154
Expenditures Total	\$0	\$54,118	\$2,010,043	\$2,015,806	\$2,287,154

Information Technology

PROGRAM DETAIL

Enterprise Systems

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	54,118	660,737	666,500	805,012
Supplies and Services	0	0	1,317,306	1,342,306	1,450,142
Capital Related	0	0	32,000	7,000	32,000
Expenditures Total	\$0	\$54,118	\$2,010,043	\$2,015,806	\$2,287,154
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	5.00	5.00	6.00
Staffing Total	0.00	0.00	5.00	5.00	6.00

Geographic Information Systems

Net Cost \$432,135

The Geographic Information Systems (GIS, mapping) Program provides technical support, data creation, information products, data analysis, system maintenance, new solutions, training, technical strategy, and coordination in support of GIS, map, and spatial data needs for city departments, management and the public. Primary city departments that utilize supported applications, data, and services include Public Safety Communications, Police, Fire, Aurora Water, Planning, Public Works, PROS, Finance, and Neighborhood Services.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	28,403	400,353	408,669	432,135
Expenditures Total	\$0	\$28,403	\$400,353	\$408,669	\$432,135
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	28,403	315,721	324,037	335,234
Supplies and Services	0	0	84,632	84,632	96,901
Expenditures Total	\$0	\$28,403	\$400,353	\$408,669	\$432,135
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	3.00	3.00	3.00
Staffing Total	0.00	0.00	3.00	3.00	3.00

Information Security

Net Cost \$680,351

The Information Security Program ensures information is handled and managed in a secure and respectful manner in accordance with its sensitivity and risk to the City of Aurora. This is accomplished through the design, application, and maturity of meaningful information security and privacy policy, practices, and controls throughout the city.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	180,333	527,153	526,186	680,351
Expenditures Total	\$0	\$180,333	\$527,153	\$526,186	\$680,351

Information Technology

PROGRAM DETAIL

Information Security

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	25,552	279,372	279,854	388,558
Supplies and Services	0	145,681	247,781	246,332	291,793
Capital Related	0	9,100	0	0	0
Expenditures Total	\$0	\$180,333	\$527,153	\$526,186	\$680,351
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	2.00	2.00	3.00
Staffing Total	0.00	0.00	2.00	2.00	3.00

Networking

Net Cost \$2,331,041

The Networking Program designs, installs, monitors, and maintains voice and data networks and security camera services for the city which include fiber optic, copper, and wireless networks. The program is responsible for life-cycle management of networking hardware and software ensuring optimal performance and security. It also manages the voice and data network carrier contracts to ensure competitive pricing and performance, provides secure broadband internet services for all city employees, maintains the associated network security software and hardware, and is responsible for break-fix services for network-related issues.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	3,175,711	3,820,044	1,911,162	1,933,183	2,331,041
Expenditures Total	\$3,175,711	\$3,820,044	\$1,911,162	\$1,933,183	\$2,331,041
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,212,613	1,171,294	702,068	724,089	745,752
Supplies and Services	1,783,780	2,441,101	1,061,094	1,061,094	1,021,342
Capital Related	179,318	207,649	148,000	148,000	563,947
Expenditures Total	\$3,175,711	\$3,820,044	\$1,911,162	\$1,933,183	\$2,331,041
<u>STAFFING SUMMARY</u>					
General Fund	11.00	11.00	6.00	6.00	6.00
Staffing Total	11.00	11.00	6.00	6.00	6.00

Information Technology

PROGRAM DETAIL

Project Management Office

Net Cost \$1,726,539

The Information Technology Project Management Office provides governance for and management of the City of Aurora's portfolio of IT projects. The program provides IT project, portfolio and program management (the Accela program), implements, and oversees processes, tools, templates and project roles to bring management rigor and throughput for all IT projects. Maintains and advocates for the IT project management framework and provides project management coaching and support. In 2019, this program includes 3.0 FTE and support and maintenance expenditures for the Accela workflow management system.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	0	0	0	192,887	883,773
General Fund	0	57,941	598,421	601,993	842,766
Expenditures Total	\$0	\$57,941	\$598,421	\$794,880	\$1,726,539
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	57,941	546,705	656,820	1,016,774
Supplies and Services	0	0	51,716	138,060	709,765
Expenditures Total	\$0	\$57,941	\$598,421	\$794,880	\$1,726,539
<u>STAFFING SUMMARY</u>					
Development Review Fund	0.00	0.00	0.00	0.00	3.00
General Fund	0.00	0.00	4.00	4.00	4.00
Staffing Total	0.00	0.00	4.00	4.00	7.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Cost of the project is within 20% of the baseline budget for 80% of projects	NA	NA	80%	100%	80%
Project customer experience survey 4 out of 5 points	NA	NA	4	4	4

Public Safety

Net Cost \$1,452,419

The Public Safety Program provides technical support and system maintenance for Police, Fire, Public Safety Communications, and the Office of Emergency Management. Functions include 911 call taking, dispatching, staff scheduling, record keeping, and data analytics. The program supports Emergency Management technology in the city's emergency operation center, mobile command and communications vans, maintains the radio system network infrastructure and public safety mobile devices, and coordinates with public safety staff and vendors of systems and hardware for the ongoing maintenance and upgrades of public safety systems on a 24/7 basis.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Enhanced E-911 Fund	1,837,715	2,064,688	3,026,300	3,002,666	3,066,998
General Fund	1,126,139	1,177,637	1,413,206	1,303,843	1,452,419
Expenditures Total	\$2,963,854	\$3,242,325	\$4,439,506	\$4,306,509	\$4,519,417

Information Technology

PROGRAM DETAIL

Public Safety

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,105,443	1,084,451	1,208,144	1,115,562	1,246,833
Supplies and Services	1,741,954	2,039,657	3,201,105	3,160,690	3,240,674
Utilities	22,481	18,040	22,100	14,833	22,900
Interfund Charges	6,953	7,375	8,157	8,157	9,010
Capital Related	87,023	92,802	0	7,267	0
Expenditures Total	\$2,963,854	\$3,242,325	\$4,439,506	\$4,306,509	\$4,519,417
<u>STAFFING SUMMARY</u>					
Enhanced E-911 Fund	5.00	5.00	5.00	5.00	5.00
General Fund	5.00	5.00	5.00	5.00	5.00
Staffing Total	10.00	10.00	10.00	10.00	10.00

Judicial

PROGRAM SUMMARY

Court Reporting \$404,062 5 FTE *Create the official court record for all court proceedings *Maintain court system data	Courtroom Assistants \$580,650 8.5 FTE *Maintain courtroom decorum *Organize people and files for each court	Judicial \$1,995,209 9 FTE *Preside over all court proceedings to ensure the fair and impartial administration of justice
Teen Court \$159,281 2 FTE *Administer the Teen Court Program to divert first-time juvenile offenders from criminal activity	Wellness Court \$328,041 2 FTE *Administer the Wellness Court Program for defendants whose criminal behavior is affected by mental illness	

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
REGULAR - FTE	21.50	22.50	26.50	26.50	26.50
EXPENDITURES	2,742,975	3,044,973	3,384,514	3,301,407	3,467,243

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 point of contact for all participants in court proceedings. The court reporters serve as the official record-maker for the municipal court. The Judicial Department also oversees the Teen Court and the Wellness Court.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Assure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	21.50	22.50	26.50	26.50	26.50
Personal Services	2,607,566	2,839,079	3,051,792	2,988,957	3,129,664
Supplies and Services	112,346	180,716	305,530	284,287	308,212
Interfund Charges	23,063	25,178	27,192	28,163	29,367
Expenditures Total	\$2,742,975	\$3,044,973	\$3,384,514	\$3,301,407	\$3,467,243

DEPARTMENT NARRATIVE

Budget Developments for 2019

The Judicial Department's fundamental goal is to assure Aurora is a safe community for people. The department is responsible for ensuring that every person is provided their full rights of due process within their constitutionally-protected period of speedy trial. The accomplishment of these goals is dependent on collaboration and cooperation between the Judicial Department and Court Administration, City Attorney and Public Defender.

In 2019, the department will support Council's Homeless Initiative Priority Project by continuing the operation of the Wellness Court. The Wellness Court addresses the needs of individuals with mental health issues whose actions lead to involvement in the criminal justice system. The Court attempts to prevent criminalization and to reduce recidivism by using a collaborative problem solving approach, providing critical mental health and intensive case management wraparound services. Additionally, Judicial 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 learn from their mistakes without a resulting criminal record. Judicial expects a consistently increasing workload for 2019 and is positioned to provide high quality service to citizens within the court system as required.

As always, each component of Judicial will continue to incorporate efficiencies into its processes. The department is developing processes to report on new metrics which will give a better overview of department performance, including average courtroom time available for each scheduled arraignment, the average number of docket settings necessary to close a case (both adult defendants and juveniles), the average assignment time of jury trials (time of day), and the average length of trial (start of trial to verdict).

2018 Current-Year Department Projection

In 2018, Judicial Department expenditures are projected to be \$83,100 (2.5 percent) lower than the 2018 Original Budget. This surplus can be solely attributed to the Designated Revenues Fund. The majority of the variance is related to Teen Court being underspent by \$45,700 in personal services due to the administrative specialist position being vacant the majority of 2018. In addition, Wellness Court supplies and services are underspent by \$29,000 as a result of lower than expected housing costs. A major change in state law regarding juvenile criminal records along with some staffing issues led to the dramatic decrease in the number of 2018 Teen Court participants.

2019 Department Budget

The 2019 budget for Judicial is \$82,700 (2.4 percent) higher than the 2018 Original Budget primarily due to citywide compensation increases for department personnel, including the temporary Relief Judges. The 2019 budget incorporates a three percent pay increase as well as an additional five percent city contribution to all health and dental plans.

Judicial

BASE ADJUSTMENTS

Base Adjustments	2019
Prior Year One Times	2,682
Compensation Adjustments	77,872
Mandated Costs	2,175
Total Base Adjustments	\$82,729

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Designated Revenues Fund	154,083	227,062	486,387	403,280	480,322
General Fund	2,530,914	2,781,803	2,898,127	2,898,127	2,979,921
Gifts & Grants Fund	57,978	36,108	0	0	7,000
Expenditures Total	\$2,742,975	\$3,044,973	\$3,384,514	\$3,301,407	\$3,467,243

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Designated Revenues Fund	2.00	2.00	4.00	4.00	4.00
General Fund	19.50	20.50	22.50	22.50	22.50
Staffing Total	21.50	22.50	26.50	26.50	26.50

PROGRAM DETAIL

Court Reporting

Net Cost \$404,062

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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	330,589	383,421	411,394	385,917	404,062
Expenditures Total	\$330,589	\$383,421	\$411,394	\$385,917	\$404,062
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	330,511	383,173	407,616	382,937	400,284
Supplies and Services	78	248	3,778	2,980	3,778
Expenditures Total	\$330,589	\$383,421	\$411,394	\$385,917	\$404,062

Judicial

PROGRAM DETAIL

Court Reporting

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	4.00	4.00	5.00	5.00	5.00
Staffing Total	4.00	4.00	5.00	5.00	5.00

Courtroom Assistants

Net Cost \$580,650

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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	421,771	515,540	567,552	550,086	580,650
Expenditures Total	\$421,771	\$515,540	\$567,552	\$550,086	\$580,650
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	421,571	515,346	566,352	549,551	579,450
Supplies and Services	200	194	1,200	535	1,200
Expenditures Total	\$421,771	\$515,540	\$567,552	\$550,086	\$580,650
<u>STAFFING SUMMARY</u>					
General Fund	7.50	7.50	8.50	8.50	8.50
Staffing Total	7.50	7.50	8.50	8.50	8.50

Judicial

Net Cost \$1,995,209

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 is affected by our proceedings.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,699,632	1,772,501	1,919,181	1,954,601	1,995,209
Gifts & Grants Fund	54,919	36,108	0	0	0
Expenditures Total	\$1,754,551	\$1,808,609	\$1,919,181	\$1,954,601	\$1,995,209
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,679,006	1,713,457	1,786,752	1,813,662	1,860,707
Supplies and Services	53,568	71,160	106,518	114,103	106,518
Interfund Charges	21,977	23,992	25,911	26,836	27,984
Expenditures Total	\$1,754,551	\$1,808,609	\$1,919,181	\$1,954,601	\$1,995,209

Judicial

PROGRAM DETAIL

Judicial

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	8.00	8.00	9.00	9.00	9.00
Staffing Total	8.00	8.00	9.00	9.00	9.00

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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	117,686	141,599	154,000	106,973	152,281
Gifts & Grants Fund	3,059	0	0	0	7,000
Expenditures Total	\$120,745	\$141,599	\$154,000	\$106,973	\$159,281
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	103,050	126,333	139,003	93,308	137,182
Supplies and Services	16,609	14,080	13,716	12,338	20,716
Interfund Charges	1,086	1,186	1,281	1,327	1,383
Expenditures Total	\$120,745	\$141,599	\$154,000	\$106,973	\$159,281
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	2.00	2.00	2.00	2.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Teen court program participants	320	302	365	180	250

Wellness Court

Net Cost \$0

The Wellness Court provides supervision, behavioral health treatment and an integrated continuum of care for defendants whose criminal behavior is affected by mental illness through services provided by community resources. The program seeks to increase long-term public safety, reduce recidivism, and lower the costs of first responders, hospitalization, and incarceration by holding defendants whose criminal behavior is affected by mental illness accountable and assisting them to achieve long term stability, self-sufficiency, and to become law-abiding citizens.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	36,397	85,463	332,387	296,307	328,041
General Fund	78,922	110,341	0	7,523	0
Expenditures Total	\$115,319	\$195,804	\$332,387	\$303,830	\$328,041

Judicial

PROGRAM DETAIL

Wellness Court

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	73,428	100,770	152,069	149,499	152,041
Supplies and Services	41,891	95,034	180,318	154,331	176,000
Expenditures Total	\$115,319	\$195,804	\$332,387	\$303,830	\$328,041
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	0.00	0.00	2.00	2.00	2.00
General Fund	0.00	1.00	0.00	0.00	0.00
Staffing Total	0.00	1.00	2.00	2.00	2.00

Library & Cultural Services

PROGRAM SUMMARY

Administration \$842,315 6 FTE *Manages departmental personnel, financial, and public service library functions; houses all general and programming related donations	Art in Public Places \$763,396 1 FTE *Coordinates, manages funding, selects, displays, and maintains public art per City Ordinance 93-63	Arts Programs \$1,528,625 9 FTE *Manages Aurora Fox, music, dance and visual arts programs, Bicentennial Art Center, and Aurora Summer Concerts
Cultural Services Division Management \$327,514 2 FTE *Manages all Cultural Services programs	Historic Services \$570,844 6 FTE *Manages all programs and facilities of the Aurora History Museum and Historic Preservation Sites	Library Collection Management and Systems \$1,679,870 4 FTE *Manages acquisition and cataloging of new and donated materials *Weeds collection for obsolete items *Provides technical/computer support
Library Facilities and Public Services \$3,996,663 60 FTE *Provides direct customer services to library users including adult and children's programming and outreach		

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
REGULAR - FTE	85.30	85.30	85.30	85.50	88.00
EXPENDITURES	8,625,612	8,894,421	8,927,307	8,762,545	9,709,227

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 multiple library branches and computer centers. The Cultural Services Division operates one museum, one visual arts center, one performing arts center, 27 city landmarks, four historic sites/districts under historic preservation, and Aurora's summer concerts.

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	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	85.30	85.30	85.30	85.50	88.00
Personal Services	5,123,661	5,424,824	5,936,873	5,857,089	6,217,350
Supplies and Services	3,352,796	3,242,280	2,842,452	2,768,796	3,188,532
Utilities	41,279	42,160	51,200	41,355	52,600
Interfund Charges	84,111	91,091	96,782	94,152	100,745
Capital Related	23,765	25,036	0	1,153	150,000
Transfers Out	0	69,030	0	0	0
Expenditures Total	\$8,625,612	\$8,894,421	\$8,927,307	\$8,762,545	\$9,709,227

DEPARTMENT NARRATIVE

Budget Developments for 2019

The primary goals of the Library and Cultural Services Department are to create a superior quality of life for residents and make Aurora a desirable place to live and visit, and contribute to the sound financial management of the city. The priority in 2019 is to increase available library resources and enhance adult programming. Additionally, the Library and Cultural Services Department seeks to assist in effective management and activity for the Aurora Cultural Arts District (ACAD) and to interact with all metropolitan districts and transit-oriented development projects to ensure city code compliance with AIPP mandates. The department will continue to seek non-city funding including Scientific and Cultural Facilities District (SCFD) and state library grants.

2018 Current-Year Department Projection

The 2018 expenditures projection for Library and Cultural Services is less than the 2018 Original Budget by \$164,800 (1.8 percent), primarily due to the deliberate slowing of spending to keep pace with the projected decreases in Cultural Services-related revenues. This effort is best seen in the lower 2018 projection in supplies and services at around \$73,700 (2.6 percent) under the 2018 Original Budget. The other contributing factor is lower personal services cost of \$79,800 (1.3 percent) primarily attributable to lower retention rates and recruiting challenges due to the tight labor market. A technical supplemental is projected to be necessary as a result of receiving various library-related grants.

The Cultural Services Division continues to qualify for SCFD funding which is projected to be \$294,000 for 2018. This represents 10.0 percent of total projected 2018 Cultural Services revenues of \$2.9 million. The department qualified for \$83,000 in state funding for materials, which represents no change in materials funding. Library outreach programs remain committed to reaching at-risk communities and continue to be funded exclusively by donations from the Friends of the Aurora Public Library.

Library & Cultural Services

DEPARTMENT NARRATIVE

Important contributions to quality of life for the 2018 year:

- The Dance program is preparing a production of “The Nutcracker” in collaboration with the Aurora Symphony Orchestra
- The Creative Kids and Rock da Mic programs successfully launched
- Opened ‘Story Walk’ trails in collaboration with the Aurora Parks, Recreation and Open Space Department
- Dedication of the 7/20 Memorial

2019 Department Budget

The 2019 budget is \$781,900 (8.8 percent) greater than the 2018 Original Budget. The department budget has increased primarily due to citywide and targeted compensation increases, making up \$199,900 or a quarter of the increase. The additional variance is primarily attributable to: a one-time \$250,000 to temporarily increase Library Materials Budget; \$28,600 to increase the Outreach Library Assistant Position from 0.5 FTE to 1.0 FTE; \$50,000 for Library System Security Cameras upgrade and expansion; and \$270,000 for urgently needed deferred maintenance on the city’s public art. During the September 29th Council Budget Workshop, \$10,000 was allocated to support the Little Libraries Program.

BASE ADJUSTMENTS

Base Adjustments	2019
Prior Year One Times	-10,000
Compensation Adjustments	199,845
Mandated Costs	6,353
Total Base Adjustments	\$196,198

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>Cultural Services Fund / New Appropriation</u>				
Conversion of Full-Time Contingent Positions to FTE	1.00	4,851	0	4,851
Programs affected: Various Typically, temporary assignments are utilized when an entity does not have a need for a regular or long-term assignment. As a best practice, these positions are monitored every few years to see if the duration of the assignment has changed to where the job need is long-term and no longer temporary in nature. Contingent positions were evaluated by the organization and found to meet this threshold, and thus are being converted to FTE.				
This amendment addresses multiple Council Goals.				
Public Art Deferred Maintenance Funding	0.00	90,000	270,000	-180,000
Program affected: Art in Public Places A recent study of the Public Art collection revealed an urgent need for deferred maintenance to be performed. The amount required to complete all work identified by the study is \$270,000. In order to address this need, AIPP will receive a transfer from the General Fund of \$270,000 to be spent over three years on Public Art maintenance.				
This amendment addresses the Council Goal: Quality of Life.				
New Appropriation Total	1.00	94,851	270,000	-175,149
Cultural Services Fund Total	1.00	94,851	270,000	-175,149

Library & Cultural Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Additional One-Time Funding for Little Libraries	0.00	10,000	0	10,000
<p>Program affected: Administration</p> <p>During the September 29 Council Budget Workshop, \$10,000 was allocated to support the Little Libraries program. These monies will be used to purchase the kits that become the Libraries and to cover the staff deployment. The amount covers the creation of approximately 15 new little libraries. The outreach and Parks staff determine placement. The distribution is made to be as equal as possible among the wards.</p> <p>This amendment addresses the Council Goal: Quality of Life.</p>				
Conversion of Full-Time Contingent Positions to FTE	1.00	2,228	0	2,228
<p>Programs affected: Various</p> <p>Typically, temporary assignments are utilized when an entity does not have a need for a regular or long-term assignment. As a best practice, these positions are monitored every few years to see if the duration of the assignment has changed to where the job need is long-term and no longer temporary in nature. Contingent positions were evaluated by the organization and found to meet this threshold, and thus are being converted to FTE.</p> <p>This amendment addresses multiple Council Goals.</p>				
Increase Library Materials Budget One-Time	0.00	250,000	0	250,000
<p>Program affected: Library Collection Management and Systems</p> <p>This amendment will fund a one-time increase in materials funding of \$250,000, temporarily increasing the budget for materials to \$1.1 million or \$3.72 per capita.</p> <p>This amendment addresses the Council Goal Quality of Life.</p>				
Increase Outreach Library Assistant Position from 0.5 FTE to 1.0 FTE	0.50	28,643	0	28,643
<p>Program affected: Library Facilities and Public Services.</p> <p>The Library Outreach program now serves upwards of 70,000 participants annually. Events associated with this program include weekend and evening activities and are currently being supported by one 0.5 FTE Outreach Library Assistant. This amendment increases the position to a 1.0 FTE Outreach Library Assistant. This will allow this program to continue to provide great programming and to further expand its impact in the community.</p> <p>This amendment addresses the Council Goal: Quality of Life.</p>				

Library & Cultural Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Library System Security Cameras Upgrade and Expansion	0.00	50,000	0	50,000
Program affected: Library Facilities and Public Services Current cameras (Central security cameras (24), Tallyn's Reach (15) and MLK (nine)) are older analog equipment with low picture quality. With an increase in the number of incidents, improved camera quality will better assist staff and police in identifying parties involved. This request also provides for added cameras, including needed outdoor coverage at MLK where security monitoring needs are highest and added cameras at Mission Viejo where current camera count (six) provides limited coverage.				
This amendment addresses the Council Goal: Quality of Life.				
Returned Materials Sorting Equipment at Central	0.00	150,000	0	150,000
Program affected: Library Facilities and Public Services Central Library circulates approximately 35,000 items per year, all of which are currently hand sorted and checked-in manually. Due to the manually intensive nature of this work, less time is available to assist patrons in the library, and repetitive motion injuries are an outcome. This amendment will provide funding for equipment that will automatically check in materials and sort them for re-shelving, allowing for the utilization of existing staff to better serve Library patrons.				
This amendment addresses the Council Goal: Quality of Life.				
New Appropriation Total	1.50	490,871	0	490,871
General Fund Total	1.50	490,871	0	490,871
Amendment Request Total All Funds	2.50	585,722	270,000	315,722

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Cultural Services Fund	2,741,312	2,845,284	2,973,254	2,887,265	3,190,379
Designated Revenues Fund	305,437	69,097	0	0	0
General Fund	5,428,602	5,768,543	5,811,784	5,687,956	6,376,563
Gifts & Grants Fund	150,261	211,497	142,269	187,324	142,285
Expenditures Total	\$8,625,612	\$8,894,421	\$8,927,307	\$8,762,545	\$9,709,227

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Cultural Services Fund	17.00	17.00	17.00	17.00	18.00
Designated Revenues Fund	5.00	0.00	0.00	0.00	0.00
General Fund	63.30	68.30	68.30	68.50	70.00
Staffing Total	85.30	85.30	85.30	85.50	88.00

Library & Cultural Services

PROGRAM DETAIL

Administration

Net Cost \$784,030

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. It 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 and grants.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	717,661	690,765	712,175	763,477	784,030
Gifts & Grants Fund	67,211	127,935	142,269	61,825	58,285
Expenditures Total	\$784,872	\$818,700	\$854,444	\$825,302	\$842,315
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	561,513	576,712	597,048	654,070	615,494
Supplies and Services	172,836	185,227	198,265	112,101	162,965
Interfund Charges	50,523	56,625	59,131	59,131	63,856
Capital Related	0	136	0	0	0
Expenditures Total	\$784,872	\$818,700	\$854,444	\$825,302	\$842,315
<u>STAFFING SUMMARY</u>					
General Fund	6.00	6.00	6.00	6.00	6.00
Staffing Total	6.00	6.00	6.00	6.00	6.00

Art in Public Places

Net Cost \$724,746

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. It 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 the city's metropolitan districts' required public art plans and all transit-oriented art development. The City Council appointed Art in Public Places Commission sets annual goals for community outreach and education.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	657,510	474,613	669,756	527,597	763,396
Expenditures Total	\$657,510	\$474,613	\$669,756	\$527,597	\$763,396
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	94,037	106,373	108,448	110,723	112,057
Supplies and Services	562,596	367,452	560,126	416,037	650,126
Utilities	533	434	800	455	800
Interfund Charges	324	354	382	382	413
Capital Related	20	0	0	0	0
Expenditures Total	\$657,510	\$474,613	\$669,756	\$527,597	\$763,396

Library & Cultural Services

PROGRAM DETAIL

Art in Public Places

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	1.00	1.00	1.00	1.00	1.00
Staffing Total	1.00	1.00	1.00	1.00	1.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
100% of repairs will be completed on time	N/A	N/A	N/A	100%	100%
AIPP will increase citizen contacts by 5% or more over last year's quarter	5%	13%	5%	5%	5%
Calls regarding damaged art in need of repair/restoration will be responded to within 10 business days 100% of the time	N/A	N/A	N/A	100%	100%
Following investigation within 10 business a work plan and timeline for repair/restoration will be developed within 60 days 100% of the time.	N/A	N/A	N/A	100%	100%
The Art in Public Places Program will have an average monthly minimum of 50 citizen contacts year-to-date regarding public art through meetings, artists' talks, presentations, tours, etc.	N/A	N/A	N/A	346	50
The Art in Public Places Program will have an average monthly minimum of 500 engagements year-to-date through social media	N/A	N/A	N/A	1,126	500

Arts Programs

Net Cost \$576,525

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, and Aurora's Rhythms Summer Concerts. The program provides outreach activities for Aurora citizens of all ages.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	1,488,299	1,395,869	1,496,220	1,345,653	1,528,625
Expenditures Total	\$1,488,299	\$1,395,869	\$1,496,220	\$1,345,653	\$1,528,625

Library & Cultural Services

PROGRAM DETAIL

Arts Programs

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	744,006	712,271	838,186	815,506	931,190
Supplies and Services	703,366	616,473	606,088	490,833	547,281
Utilities	38,735	39,946	48,700	39,200	50,100
Interfund Charges	2,192	2,279	3,246	114	54
Capital Related	0	24,900	0	0	0
Expenditures Total	\$1,488,299	\$1,395,869	\$1,496,220	\$1,345,653	\$1,528,625
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	7.00	8.00	8.00	8.00	9.00
Staffing Total	7.00	8.00	8.00	8.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Art Classes: Maintain 90% customer satisfaction based on feedback from customer service comment cards	99.8%	99.5%	90%	99%	90%
Aurora Fox Arts Center: Increase YTD revenue from facility rentals by 5% compared to same period in prior year	N/A	-41%	5%	-21%	5%
Aurora Fox Arts Center: Increase YTD season subscriptions by 2% compared to same period last year	N/A	7%	2%	-10%	2%
Aurora Fox Arts Center: Increase YTD single ticket purchases by 5% compared to same period last year	N/A	-34%	5%	15%	5%
Dance Arts: Maintain 90% customer satisfaction based on feedback from customer service comment cards	99.3%	99%	90%	100%	90%
Drama Classes: Maintain 90% customer satisfaction based on feedback from customer service comment cards	97.7%	98.8%	90%	99%	90%
Music Classes: Maintain 90% customer satisfaction based on feedback from customer service comment cards	96%	96.5%	90%	100%	90%
Pottery Classes: Maintain 90% customer satisfaction based on feedback from customer service comment cards	97.5%	99.5%	90%	100%	90%

Library & Cultural Services

PROGRAM DETAIL

Cultural Services Division Management

Net Cost \$292,514

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, Aurora's Rhythms Concert series, and all programs and performances associated with these areas. It writes and manages numerous grants including the ACAD sub grants, as well as the Scientific and the Cultural Facilities District Tier II (SCFD) fund certification.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	248,433	482,288	300,250	480,948	327,514
Expenditures Total	\$248,433	\$482,288	\$300,250	\$480,948	\$327,514
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	172,607	195,455	201,789	202,149	208,216
Supplies and Services	55,923	265,105	74,995	255,333	93,955
Interfund Charges	19,903	21,728	23,466	23,466	25,343
Expenditures Total	\$248,433	\$482,288	\$300,250	\$480,948	\$327,514
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	3.00	2.00	2.00	2.00	2.00
Staffing Total	3.00	2.00	2.00	2.00	2.00

Historic Services

Net Cost \$476,244

This program identifies, preserves, protects, and provides opportunity for the appreciation of archaeological and historic resources for Aurora residents. The Historic Services responsibilities include recommendations of nomination sites as local or national landmarks to the local and National Registry of Historic Places, and managing 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 27 local landmarks, two historic districts, and two cultural heritage sites. The Aurora History Museum researches and develops educational content for tours, lectures, workshops and classes. It also designs, constructs, and installs exhibits throughout the city.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	347,070	492,514	507,028	533,067	570,844
Gifts & Grants Fund	0	83,562	0	0	0
Expenditures Total	\$347,070	\$576,076	\$507,028	\$533,067	\$570,844
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	289,710	410,985	458,376	472,450	522,192
Supplies and Services	55,130	163,311	46,952	58,917	46,952
Utilities	2,011	1,780	1,700	1,700	1,700
Interfund Charges	219	0	0	0	0
Expenditures Total	\$347,070	\$576,076	\$507,028	\$533,067	\$570,844

Library & Cultural Services

PROGRAM DETAIL

Historic Services

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	6.00	6.00	6.00	6.00	6.00
Staffing Total	6.00	6.00	6.00	6.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of Section 106 reviews completed within statutory requirements	100%	90%	90%	90%	90%
Aurora History Museum: Maintain 90% customer satisfaction based on feedback from customer service comment cards	99.4%	99.8%	90%	99%	90%
Historic Sites and Preservation Office will submit Historic Preservation Commission agendas, minutes and other required information to the City Clerk's office and the State Office of Archaeology per their respective deadlines 100% of the time	100%	100%	100%	100%	100%

Library Collection Management and Systems

Net Cost \$1,566,570

This program is responsible for the management of the library materials collection and the associated database of collection and patron records. 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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,439,013	1,591,023	1,368,553	1,339,320	1,595,870
Gifts & Grants Fund	83,050	0	0	85,494	84,000
Expenditures Total	\$1,522,063	\$1,591,023	\$1,368,553	\$1,424,814	\$1,679,870
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	255,127	272,307	310,873	261,353	275,785
Supplies and Services	1,262,918	1,316,179	1,055,296	1,160,575	1,401,833
Interfund Charges	4,018	2,537	2,384	2,886	2,252
Expenditures Total	\$1,522,063	\$1,591,023	\$1,368,553	\$1,424,814	\$1,679,870
<u>STAFFING SUMMARY</u>					
General Fund	3.00	3.00	4.00	4.00	4.00
Staffing Total	3.00	3.00	4.00	4.00	4.00

Library & Cultural Services

PROGRAM DETAIL

Library Collection Management and Systems

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Material Availability: Maintain 90% excellent or above average customer service satisfaction rating	97.1%	96.1%	90%	98%	90%

Library Facilities and Public Services

Net Cost \$3,889,063

This program's budget includes the management of all library facilities. Public Services staff tasks include: checking out over 1.2 million items annually to over one million visitors, 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. Programming is supported by donations from the Friends of the Aurora Public Library.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	305,437	69,097	0	0	0
General Fund	3,271,928	3,486,755	3,731,056	3,585,159	3,996,663
Gifts & Grants Fund	0	0	0	40,005	0
Expenditures Total	\$3,577,365	\$3,555,852	\$3,731,056	\$3,625,164	\$3,996,663
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,006,661	3,150,721	3,422,153	3,340,838	3,552,416
Supplies and Services	540,027	328,533	300,730	275,000	285,420
Interfund Charges	6,932	7,568	8,173	8,173	8,827
Capital Related	23,745	0	0	1,153	150,000
Transfers Out	0	69,030	0	0	0
Expenditures Total	\$3,577,365	\$3,555,852	\$3,731,056	\$3,625,164	\$3,996,663
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	5.00	0.00	0.00	0.00	0.00
General Fund	54.30	59.30	58.30	58.50	60.00
Staffing Total	59.30	59.30	58.30	58.50	60.00

Library & Cultural Services

PROGRAM DETAIL

Library Facilities and Public Services

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Actual number of items checked out per month	N/A	N/A	N/A	95,000	100,000
Computer Usability: Maintain 90% excellent or above average customer service satisfaction rating	94.1%	90.7%	90%	95%	90%
Library Appearance: Maintain 90% excellent or above average customer service satisfaction rating	96.6%	94.2%	90%	95%	90%
Library Customer Service: Maintain a 90% excellent of above average customer service satisfaction rating.	N/A	N/A	N/A	98%	90%
Library Door Count: Average .20 visits per Capita each month	.24	.23	.20	.24	.20
Library Staff Courtesy: Maintain 90% excellent or above average customer service satisfaction rating	97.7%	97.6%	90%	99%	90%
Library Wait Time for Staff: Maintain 90% excellent or above average customer service satisfaction rating	97.4%	97.4%	90%	98%	90%
Maintain annual library circulation levels above 2.2 per Capita annually	2.9	3.3	2.2	2.7	2.2

Neighborhood Services

PROGRAM SUMMARY

Administration \$718,843 6.8 FTE *Provides oversight, administration, and management of programs, budget, and personnel	Affordable Housing \$1,485,822 0 FTE *Provides pass-through federal funds for non-profit organizations and gap funding to create/retain affordable housing units in Aurora	Animal Services \$2,266,185 27.5 FTE *Provides shelter, veterinary care, placement through adoption, transfer, or other means; pet licensing and education, and enforcement
Code Enforcement \$2,372,934 26 FTE *Promotes a well-maintained city and housing stock *Provides education and enforcement of city ordinances	Community Development Program Management \$1,051,806 18.2 FTE *Provides oversight, administration, and management of CDBG, HOME, and ESG programs and projects	Community Relations \$159,522 1 FTE *Resource for human, community, social, cultural, and language services *Liaison to Human Relations and Veterans Affairs Commissions
Emergency Solutions Grants and Homeless Support \$222,974 0 FTE *Pass-through federal funds for grants to non-profit emergency shelter providers *Other homeless programs	Home Ownership Assistance Program \$21,410 0 FTE *Funding for direct financial assistance to qualified first-time homebuyers	Neighborhood Liaison Program \$447,601 4 FTE *Serves as the city's service link to over 400 neighborhood organizations
Neighborhood Stabilization Program \$30,000 0 FTE *Funding to purchase foreclosed, vacant or abandoned residential properties for rehabilitation and sale through NSP	Public Facilities \$300,000 0 FTE *CDBG funding for area-specific benefits such as Northwest Alley Paving	Rehabilitation \$2,265,000 0 FTE *Provides a wide range of single-family, commercial, and multi-family rehabilitation programs (includes funding for administration)
Transfers and Other Requirements \$1,057,506 0 FTE *Anticipated/unprogrammed gifts and grants to be transferred to programs *Other one-time grants or programs		

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
REGULAR - FTE	83.00	83.00	82.50	82.50	83.50
EXPENDITURES	13,369,899	14,032,950	10,602,103	10,897,700	12,399,603

Neighborhood Services

DESCRIPTION

Neighborhood Services consists of four divisions: Neighborhood Support, Animal Services, Community Development, and Community Relations. The mission of the Neighborhood Services Department is to maintain community appearance and enhance the quality of life in Aurora's neighborhoods. This is accomplished through a combination of community outreach, education, 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	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	83.00	83.00	82.50	82.50	83.50
Personal Services	5,743,876	5,680,305	6,206,072	5,842,245	6,401,562
Allocated Expenses	-42,975	-17,943	0	0	0
Supplies and Services	6,188,749	8,012,298	4,148,050	4,781,835	5,700,947
Interfund Charges	248,660	222,860	246,781	246,781	264,594
Capital Related	0	84,110	1,200	26,839	32,500
Transfers Out	1,231,589	51,320	0	0	0
Expenditures Total	\$13,369,899	\$14,032,950	\$10,602,103	\$10,897,700	\$12,399,603

DEPARTMENT NARRATIVE

Budget Developments for 2019

In 2019, the department will remain focused on improving quality of life while promoting safe and healthy neighborhoods. Neighborhood Support will provide community outreach to facilitate meaningful dialogue and strengthen neighborhoods by serving as community liaisons and providing ongoing education and enforcement of city ordinances. Along with managing the Neighborhood Beautification Grant and actively engaging neighborhoods through the creation of neighborhood action plans, the Neighborhood Liaison Program will continue to help keep Aurora clean by providing discount coupons for residents to use at the Waste Management – Denver Arapahoe Disposal Site Landfill. Code Enforcement will continue to strengthen educational efforts and be proactive in enforcement activities to halt neighborhood decline and protect property values from blight, deterioration and graffiti. Code Enforcement also oversees the Systematic Multi-Family Housing Inspection Program to ensure the city's multi-family housing meets standards for maintenance, health, and safety. To continue in the creation of a superior quality of life for residents, Code Enforcement will work closely with the neighborhood liaisons to enhance resident outreach and education regarding city ordinances. Additionally, Code Enforcement will continue to promote Community Development programs such as the Tree Abatement Program and will provide education training through the Home Ownership Assistance Program while maintaining a close working relationship with other city departments.

Animal Services will focus on balancing the needs of people and animals by providing humane treatment and placement of animals, as well as enhancing the human-animal bond through education, outreach, and adoptions. The division will build upon the successes seen in years prior, including the popularity of services such as free spay and neuter surgeries and the reduced fee vaccination and wellness clinics. Due to the division's successful programs and adoption rates, the Aurora Animal Shelter is one of 21 animal shelter agencies chosen by PetSmart Charities for a grant-funded Everyday Adoption Center (EAC). The opening of the EAC in 2017 has contributed to a 74 percent increase in the number of adoptions through June 2018. The addition of 1.0 FTE Animal Evaluation and Transfer Coordinator in the 2019 budget will expand these efforts by further promoting the quick and safe placement of animals.

The Community Development Division will manage grants received from the U.S. Department of Housing and Urban Development (HUD) to carry out the mission of creating safe, decent and affordable housing and other community-based

Neighborhood Services

DEPARTMENT NARRATIVE

programs throughout the city. Fund utilization includes initial funding of the Perimeter Fence Pilot Program within the Neighborhood Revitalization Strategy Area (NRSA) to support a strategy to begin replacement of the many types of fences currently in existence along major thoroughfares in north Aurora with fences creating a more uniform neighborhood appearance. The 2019 budget also includes the affordable housing Tenant-Based Rental Assistance Program (TBRA), an expanded version of the previous Home of Our Own Program.

Community Relations will continue to improve the quality of life for Aurora residents by joining efforts with the Human Relations and Veterans Affairs Commissions, as well as the Aurora Key Community Response Team, the Aurora Community of Faith, the International Cross Cultural Network of Aurora, and the MLK Jr. and Race Forum committees, promoting open dialogue and strategies to address community, cultural and social structure relationships. The 2019 budget includes ongoing funding for the Race Forum series which highlights diversity in Aurora and fosters an open discussion on race relations. In addition, the division will organize the 33rd annual Martin Luther King Jr. week-long commemoration and host department workshops, helping city employees identify ethnic variables and display targeted cultural awareness.

2018 Current-Year Department Projection

The total 2018 expenditure projection for the Neighborhood Services Department is \$295,600 (2.8 percent) higher than the 2018 Original Budget. This variance is entirely due to an increase in Housing and Urban Development (HUD) grant awards of \$454,900. The 2018 Community Development Block Grant (CDBG) funding increased by \$110,500 while HOME grant awards rose by \$344,400. In turn, the required General Fund match for HOME projects saw a \$77,500 increase. The appropriation of these grants will be adjusted in the 2018 Fall Supplemental, followed by a 2019 Spring Supplemental to appropriate actual program income. These increases are partially offset by vacancy savings.

2019 Department Budget

The 2019 budget for Neighborhood Services is \$1.8 million (17.0 percent) higher than the 2018 Original Budget. This increase is largely associated with seed funding of \$1.1 million to provide Aurora residents with affordable housing opportunities. In addition, increases in HUD grant awards including the increase in the General Fund HOME grant match account for \$532,400 of the budget variance as grants have been aligned to the actual 2018 award amounts. However, the Denver Metro area's strong real estate market, a driver of unusually high program income in recent years, is expected to soften. This will result in reduced program income, thus decreasing funds for Community Development. The transfer of 2.0 FTE Code Enforcement Officers from the Community Development Fund to the General Fund will increase the department's budget by \$148,000 as CDBG funds that were used for personnel costs will now be used on other Community Development Fund programs. The addition of 1.0 FTE Animal Evaluation and Transfer Coordinator has also contributed to the budget variance. This position will improve the timeliness and accuracy of behavioral assessments and evaluations, allowing for an increased and safe transfer of animals into the grant-funded Everyday Adoption Center, Pet Animal Care Facilities Act (PACFA) approved shelters, and rescues. The position will also promote relationships with other local shelters, leading to increased trust within the transfer community while assisting other jurisdictions and states with the placement of adoptable animals. The related increase in adoption fee revenue will offset the cost of the FTE. The 2019 budget also includes ongoing funding of \$10,000 for the city's Race Forum series, which provides a public setting for discussions on race relations. In addition, one-time appropriation of \$32,500 will fund a pilot program to service all animal control-related calls in the Public Safety Communications Department, which will improve dispatch coverage. Additional 2019 increases are largely associated with citywide pay and benefit increases.

BASE ADJUSTMENTS

Base Adjustments	2019
Compensation Adjustments	135,158
Mandated Costs	30,434
Grant / Designated Revenue Adjustments	-6,813
Other Adjustments	-4,636,514
Total Base Adjustments	(\$4,477,735)

Neighborhood Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>Community Development Fund / New Appropriation</u>				
Appropriation for Anticipated CDBG Funded Programs	0.00	2,974,239	0	2,974,239
Program affected: CDBG funded programs This amendment provides appropriation for the total 2019 anticipated CDBG funding level of \$3.0 million. This includes an anticipated grant award equal to 2018 at \$2,904,239 and \$70,000 in program income. Please see Community Development Program Detail for the detailed plan by project in Appendix 15 of this book. This amendment addresses the Council Goal: Quality of Life.				
Appropriation for Anticipated HOME Funded Programs	0.00	1,917,544	0	1,917,544
Program affected: HOME funded programs This amendment provides appropriation for the total 2019 anticipated HOME grant funding level of \$1.9 million. This includes an anticipated grant award equal to 2018 at \$1,238,811, \$400,000 in program income, and \$278,733 for the General Fund match. Please see Community Development Program Detail for the detailed plan by project in Appendix 15 of this book. This amendment addresses the Council Goal: Quality of Life.				
Appropriation for Anticipated NSP Funded Programs	0.00	30,000	0	30,000
Program affected: Neighborhood Stabilization Program (NSP) This amendment will appropriate the total 2019 anticipated program revenue for the NSP and NSP3 programs. NSP program income will fluctuate from year to year but will steadily decline over time as the loan portfolio is reduced by loan payoffs. This amendment addresses the Council Goal: Quality of Life.				
Move 2.0 FTE Code Enforcement Officers from CDBG to the General Fund	-2.00	0	0	0
Program affected: Code Enforcement This amendment will transfer the remaining 2.0 FTE Code Enforcement Officers from the Community Development Fund to the General Fund. CDBG funds that were used for personnel costs will now be used on other Community Development Fund programs. This amendment addresses the Council Priority Program: Code Enforcement and the Council Goal: Quality of Life.				
New Appropriation Total	-2.00	4,921,783	0	4,921,783
Community Development Fund Total	-2.00	4,921,783	0	4,921,783

Neighborhood Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Affordable Housing Seed Funds (2019 and 2020)	0.00	1,100,000	0	1,100,000
<p>Program affected: Affordable Housing</p> <p>Council has identified the need to address affordable housing shortages in Aurora. This amendment provides funding to initiate an affordable housing program. Staff will work with the Housing, Neighborhood Services and Redevelopment Policy Committee to identify tools and develop an affordable housing policy for consideration by all of Council.</p> <p>This amendment addresses the Council Goal: Quality of Life.</p>				
Move 2.0 FTE Code Enforcement Officers from CDBG to the General Fund	2.00	148,043	0	148,043
<p>Program affected: Code Enforcement</p> <p>This amendment will transfer the remaining 2.0 FTE Code Enforcement Officers from the Community Development Fund to the General Fund. CDBG funds that were used for personnel costs will now be used on other Community Development Fund programs.</p> <p>This amendment addresses the Council Priority Program: Code Enforcement and the Council Goal: Quality of Life.</p>				
Move Animal Services Dispatch Operations to Public Safety Communications - Pilot	0.00	32,500	0	32,500
<p>Program affected: Animal Services</p> <p>This amendment appropriates the one-time funding for mobile software licenses to allow all animal-control related calls and dispatch operations to be handled within the Public Safety Communications Department. This pilot will improve animal protection officer safety and ensure uninterrupted dispatch coverage.</p> <p>This amendment addresses the Council Goal: Quality of Life.</p>				
Race Forum Series	0.00	10,000	0	10,000
<p>Program affected: Community Relations</p> <p>This amendment provides ongoing funding for the successful Race Forum series. The Race Forum series was created in 2016 to examine community dynamics, promote open dialogues and equip attendees with strategies to move beyond race as a line of division in the community.</p> <p>This amendment addresses the Council Goal: Quality of Life.</p>				
New Appropriation Total	2.00	1,290,543	0	1,290,543
General Fund Total	2.00	1,290,543	0	1,290,543

Neighborhood Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>Gifts & Grants Fund / New Appropriation</u>				
Add 1.0 FTE Animal Evaluation and Transfer Coordinator	1.00	62,909	62,909	0
Program affected: Animal Services This amendment provides appropriation for 1.0 FTE Animal Evaluation and Transfer Coordinator. This position will improve the pace and accuracy in the placement of animals, allowing the increased transfer of adoptable animals to the grant-funded Everyday Adoption Center. The related increase in revenue from adoption fees will offset the cost of the FTE.				
This amendment addresses the Council Goal: Quality of Life.				
New Appropriation Total	1.00	62,909	62,909	0
Gifts & Grants Fund Total	1.00	62,909	62,909	0
Amendment Request Total All Funds	1.00	6,275,235	62,909	6,212,326

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Abatement Fund	331,589	0	0	0	0
Community Development Fund	6,298,494	5,966,268	4,589,367	5,126,783	4,921,783
General Fund	6,414,320	5,645,104	5,534,608	5,292,789	6,936,783
Gifts & Grants Fund	325,496	309,369	478,128	478,128	541,037
Marijuana Tax Revenue Fund	0	2,112,209	0	0	0
Expenditures Total	\$13,369,899	\$14,032,950	\$10,602,103	\$10,897,700	\$12,399,603

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Community Development Fund	22.20	22.20	20.20	20.20	18.20
General Fund	60.80	60.80	62.30	62.30	64.30
Gifts & Grants Fund	0.00	0.00	0.00	0.00	1.00
Staffing Total	83.00	83.00	82.50	82.50	83.50

Neighborhood Services

PROGRAM DETAIL

Administration

Net Cost \$718,843

Neighborhood Services Administration provides management of the various functions including Neighborhood Support (Code Enforcement and Neighborhood Liaisons), Animal Services, Community Development, and Community Relations. The program deals with several funding sources including the General Fund, Community Development 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. Since 2018, this program includes an additional 4.0 FTE due to the centralization of administrative staff. These administrative positions were previously assigned to the Code Enforcement and Community Relations programs.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	501,113	610,039	699,126	699,683	718,843
Expenditures Total	\$501,113	\$610,039	\$699,126	\$699,683	\$718,843
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	395,785	427,772	597,370	591,974	608,923
Supplies and Services	28,422	98,308	11,080	16,597	11,990
Interfund Charges	76,906	83,959	90,676	90,676	97,930
Capital Related	0	0	0	436	0
Expenditures Total	\$501,113	\$610,039	\$699,126	\$699,683	\$718,843
<u>STAFFING SUMMARY</u>					
General Fund	2.80	2.80	6.80	6.80	6.80
Staffing Total	2.80	2.80	6.80	6.80	6.80

Affordable Housing

Net Cost \$1,100,000

The Affordable Housing Program provides gap funding to eligible developments for the purpose of creating and/or retaining affordable housing units within the City of Aurora. It also includes the new HOME funded Tenant-Based Rental Assistance Program and affordable housing seed funding of \$1.1 million in the General Fund. In addition, 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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	1,364,124	1,486,426	134,159	185,822	385,822
General Fund	0	0	0	0	1,100,000
Expenditures Total	\$1,364,124	\$1,486,426	\$134,159	\$185,822	\$1,485,822
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	1,364,124	1,486,426	134,159	185,822	1,485,822
Expenditures Total	\$1,364,124	\$1,486,426	\$134,159	\$185,822	\$1,485,822

Neighborhood Services

PROGRAM DETAIL

Animal Services

Net Cost \$1,733,207

The Animal Services Division and the Aurora Animal Shelter provide lifesaving programs and services for the city. The division investigates, quarantines, reports information regarding cases involving diseases transmitted from animals to people, and collaborates with state and local health departments to ensure public health and safety are met. There are 11 animal protection officers and two field services supervisors who provide coverage of over 154 square miles while impounding animals, investigating animal cruelty and neglect, educating the public on responsible pet ownership, all while enforcing the city ordinances and providing 24-hour on-call responses. The animal shelter staff provide humane care and treatment seven days per week for abandoned, stray, and homeless animals, provide veterinary care, return animals to their homes, and promote adoption. The shelter has expanded veterinary services to animals whose owners may be experiencing homelessness or are categorized as at risk. The shelter is a member of the Metro Denver Animal Welfare Alliance, a consortium of metro Denver shelter and rescue organizations working together towards 100 percent placement of adoptable animals to increase adoption opportunities. The shelter is also a member of the Colorado Federation of Animal Welfare Agencies whose shared vision is to make Colorado a state of humane communities for all pets and people. The cost of Animal Services operations is significantly offset by revenue from licenses, permits, fees, and fines. Fine revenue is collected by Court Administration and is therefore not part of the net cost calculation for the program.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,989,727	1,813,804	2,069,104	1,962,570	2,116,673
Gifts & Grants Fund	17,720	120,256	18,553	86,493	149,512
Expenditures Total	\$2,007,447	\$1,934,060	\$2,087,657	\$2,049,063	\$2,266,185
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,660,009	1,553,924	1,811,138	1,648,499	1,894,066
Supplies and Services	307,534	261,401	234,089	342,814	298,013
Interfund Charges	39,904	34,625	42,430	42,430	41,606
Capital Related	0	84,110	0	15,320	32,500
Expenditures Total	\$2,007,447	\$1,934,060	\$2,087,657	\$2,049,063	\$2,266,185
<u>STAFFING SUMMARY</u>					
General Fund	26.00	26.00	26.50	26.50	26.50
Gifts & Grants Fund	0.00	0.00	0.00	0.00	1.00
Staffing Total	26.00	26.00	26.50	26.50	27.50

Neighborhood Services

PROGRAM DETAIL

Animal Services

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain 600 off-site/satellite facility adoptions annually	N/A	N/A	400	800	600
Maintain a cat length of stay of 21 days or less	13	13	21	13	21
Maintain a dog length of stay of 14 days or less	8	9	14	10	14
Maintain a save rate of 85% or higher	91%	89%	85%	91%	85%
Provide information, outreach, and education about Aurora Animal Services programs and services and provide humane education at community meetings and on tours (100 annually)	N/A	N/A	120	110	100
Respond to priority one calls in under 20 minutes	85%	87%	85%	80%	85%

Code Enforcement

Net Cost \$1,698,425

Neighborhood Support Code Enforcement promotes and encourages a positive physical image of Aurora's neighborhoods through education, 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, multi-family rental properties, commercial properties, and land use. The cost of Code Enforcement is significantly offset by revenue from abatement fees, vacant property registration, as well as systematic housing inspection fines and fees. Fine revenue is collected by Court Administration and therefore is not part of the net cost calculation for the program. In 2016, the Abatement Fund was consolidated into the General Fund, including all expenditures and revenues. In 2018, three administrative support personnel formerly assigned to the Code Enforcement program were placed into the department's Administration Program to reflect an organizational restructuring. In 2019, the General Fund will fund all 20.0 FTE Code Enforcement Officers.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Abatement Fund	331,589	0	0	0	0
Community Development Fund	255,272	255,107	135,500	135,500	0
General Fund	1,867,060	1,815,385	2,171,640	2,005,163	2,372,934
Expenditures Total	\$2,453,921	\$2,070,492	\$2,307,140	\$2,140,663	\$2,372,934
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,733,976	1,721,683	1,909,700	1,730,153	1,956,132
Supplies and Services	296,609	283,344	322,303	325,490	336,342
Interfund Charges	91,747	65,465	73,937	73,937	80,460
Capital Related	0	0	1,200	11,083	0
Transfers Out	331,589	0	0	0	0
Expenditures Total	\$2,453,921	\$2,070,492	\$2,307,140	\$2,140,663	\$2,372,934

Neighborhood Services

PROGRAM DETAIL

Code Enforcement

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
Community Development Fund	4.00	4.00	2.00	2.00	0.00
General Fund	25.00	25.00	24.00	24.00	26.00
Staffing Total	29.00	29.00	26.00	26.00	26.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
95% of graffiti calls handled within two calendar days	N/A	80%	95%	87%	95%
Maintain a voluntary compliance rate of 95%	93%	91%	95%	92%	95%
Maintain the violation rate generated by proactive inspections at greater than 55% (Nov thru Mar)	N/A	60%	55%	55%	55%
Maintain the violation rate generated by proactive inspections at greater than 60% (Apr thru Oct)	N/A	51%	60%	60%	60%
Respond to complaints within 48 hours 90% of time	N/A	78%	90%	86%	90%

Community Development Program Management

Net Cost \$0

This program 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. In the Community Development Fund, budget whether spent or not is shown as an expenditure as it continues to carryforward from year to year. When the carryforward is moved to a different account or eliminated, it can cause actuals to turn negative on a budgetary basis.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	779,342	727,656	997,186	1,053,728	1,033,728
Gifts & Grants Fund	10,894	17,680	18,397	18,078	18,078
Expenditures Total	\$790,236	\$745,336	\$1,015,583	\$1,071,806	\$1,051,806
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,412,506	1,439,575	1,426,157	1,393,068	1,457,139
Allocated Expenses	-503,190	-517,943	-320,806	-389,066	-390,070
Supplies and Services	-146,300	-206,594	-120,312	37,260	-49,931
Interfund Charges	27,220	30,298	30,544	30,544	34,668
Expenditures Total	\$790,236	\$745,336	\$1,015,583	\$1,071,806	\$1,051,806
<u>STAFFING SUMMARY</u>					
Community Development Fund	18.20	18.20	18.20	18.20	18.20
Staffing Total	18.20	18.20	18.20	18.20	18.20

Neighborhood Services

PROGRAM DETAIL

Community Relations

Net Cost \$159,522

The Community Relations Division focuses on community by advocating for and connecting Aurora residents with human, community and social service resources, as well as coordinating programs to meet the needs of Aurora's diverse community. The Community Relations Division helps connect diverse populations by coordinating special programs such as quarterly cultural inclusiveness trainings, the annual weeklong Dr. Martin Luther King, Jr. Commemoration and educational forums in which participants have the opportunity to discuss such things as race and community relations, education, youth initiatives, diversity and current local and national issues. A key focus of efforts over the next five to 10 years include supporting the Human Relations and Veterans' Affairs Commissions, the Aurora Key Community Response Team, the Aurora Community of Faith, the International Cross Cultural Network of Aurora, and MLK Jr. and Race Forum committees. Each of these organizations promote open dialog and develop strategies that support and strengthen relationships between the city, public service and nonprofit organizations, and the community at large. Strategies used to support the Community Relations Division goals and programs include reaching out to local, state, federal and national organizations to seek support. Examples include Aurora Mental Health Center, Metro Community Provider Network, 17th and 18th Judicial Districts, Department of Justice, Colorado Civil Rights Division, Equal Employment Opportunity Division, National Association of Human Rights Workers, and International Association of Human Rights Agencies. Outreach at Ward events, community partnership meetings, and faith gatherings will continue. In 2018, 1.0 FTE Administrative Specialist was placed into the department's Administration Program to reflect an organizational restructuring.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	184,933	217,228	145,750	189,120	159,522
Gifts & Grants Fund	5,809	9,709	7,434	14,971	0
Expenditures Total	\$190,742	\$226,937	\$153,184	\$204,091	\$159,522
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	110,520	119,119	117,907	161,276	121,679
Supplies and Services	80,222	107,818	35,277	42,815	37,843
Expenditures Total	\$190,742	\$226,937	\$153,184	\$204,091	\$159,522
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	1.00	1.00	1.00
Staffing Total	2.00	2.00	1.00	1.00	1.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
100% of Police briefings on use of force to Aurora Key Community Response Team (AKCRT) scheduled within 24 hours of requests following incidents	N/A	100%	100%	100%	100%
90% percent of attendees would recommend others to attend the annual week-long MLK Jr. events	N/A	N/A	90%	N/A	90%
Coordinate 24 Aurora Key Community Response Team (AKCRT) training presentations	N/A	20	24	24	24
Facilitate 6 community forums on race relations	6	6	6	6	6

Neighborhood Services

PROGRAM DETAIL

Emergency Solutions Grants and Homeless Support

Net Cost \$0

This program consists of Emergency Solutions Grants for non-profit emergency shelter providers (Comitis and Gateway) and rapid re-housing providers (community housing partners for the Aurora@Home Program). These agencies support emergency housing and rapid re-housing to help address homelessness during crises. Until 2018, CDBG funds were also budgeted for the Aurora Warms the Night Hotel Voucher Program to provide motel vouchers on severe weather nights and for Aurora@Home to help support the navigator position and provide rental assistance to families at risk. Beginning in 2019, these programs will be administered by the city's Homeless Initiative Program in the General Management Department, funded by marijuana tax revenue.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
EXPENDITURE SUMMARY BY FUND					
Community Development Fund	115,000	110,620	115,000	115,000	0
Gifts & Grants Fund	219,893	127,147	226,906	222,974	222,974
Expenditures Total	\$334,893	\$237,767	\$341,906	\$337,974	\$222,974
EXPENDITURE SUMMARY BY TYPE					
Supplies and Services	334,893	237,767	341,906	337,974	222,974
Expenditures Total	\$334,893	\$237,767	\$341,906	\$337,974	\$222,974

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. Other homeownership programs include foreclosure prevention counseling, first-time homebuyer counseling, and reverse mortgage counseling. In the Community Development Fund, budget whether spent or not is shown as an expenditure as it continues to carryforward from year to year. When the carryforward is moved to a different account or eliminated, it can cause actuals to turn negative on a budgetary basis. Carryforward budget from prior years will be used to cover 2019 expenditures.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
EXPENDITURE SUMMARY BY FUND					
Community Development Fund	-80,000	219,035	160,000	160,000	0
General Fund	34,524	30,369	21,210	35,000	21,210
Gifts & Grants Fund	59,791	30,650	2,000	26,481	200
Expenditures Total	\$14,315	\$280,054	\$183,210	\$221,481	\$21,410
EXPENDITURE SUMMARY BY TYPE					
Personal Services	56,667	23,639	0	0	0
Supplies and Services	-42,352	256,415	183,210	221,481	21,410
Expenditures Total	\$14,315	\$280,054	\$183,210	\$221,481	\$21,410
PERFORMANCE MEASURE SUMMARY					
Provide down payment and/or closing cost assistance to 3 first-time homebuyers	28	16	20	3	3

Neighborhood Services

PROGRAM DETAIL

Neighborhood Liaison Program

Net Cost \$447,601

The Neighborhood Liaison Program provides Aurora's 425 registered neighborhoods, and refugee and immigrant communities with a link to their municipal government. This program includes the Neighborhood Registration Program, organizational and project assistance, support for the Fence Replacement Program, administration of the Block Party Permit Program, Neighbor-to-Neighbor Roundtables, the Traffic Calming Go-Slow Program, and community improvement opportunities. It also includes the management of the Neighborhood Beautification Grant Program, neighborhood action plans, and the New Hire Onboarding Tour. Neighborhood liaisons attend neighborhood, ward, and town meetings and respond to numerous requests for services helping residents navigate the various layers of the city government to address their concerns.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	403,592	330,934	427,778	401,253	447,601
Gifts & Grants Fund	6,467	3,546	0	5,000	0
Expenditures Total	\$410,059	\$334,480	\$427,778	\$406,253	\$447,601
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	324,763	247,746	343,800	317,275	363,623
Supplies and Services	85,296	86,734	83,978	88,978	83,978
Expenditures Total	\$410,059	\$334,480	\$427,778	\$406,253	\$447,601
<u>STAFFING SUMMARY</u>					
General Fund	4.00	4.00	4.00	4.00	4.00
Staffing Total	4.00	4.00	4.00	4.00	4.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
75% percent of neighborhood groups will re-register	N/A	N/A	50%	79%	75%
Identify, initiate, and implement 4 neighborhood action plans	N/A	2	12	6	4
Present information and provide outreach and education about neighborhood programs and resources at neighborhood and community meetings and on tours (120 annually)	N/A	163	120	120	120

Neighborhood Services

PROGRAM DETAIL

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 city 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 nearly all of the original grant funds. Through the reinvestment of program income from NSP1 and NSP3, the program has benefited the community at a rate of over 200 percent of the original grants.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	107,229	34,910	30,000	35,000	30,000
Expenditures Total	\$107,229	\$34,910	\$30,000	\$35,000	\$30,000
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	104,178	34,910	30,000	35,000	30,000
Interfund Charges	3,051	0	0	0	0
Expenditures Total	\$107,229	\$34,910	\$30,000	\$35,000	\$30,000

Public Facilities

Net Cost \$0

Community Development Block Grant funds are used for area-specific benefits such as the Northwest Alley Paving Project.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	447,000	309,102	300,000	300,000	300,000
Expenditures Total	\$447,000	\$309,102	\$300,000	\$300,000	\$300,000
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	447,000	309,102	300,000	300,000	300,000
Expenditures Total	\$447,000	\$309,102	\$300,000	\$300,000	\$300,000
<u>PERFORMANCE MEASURE SUMMARY</u>					
Pave 5 alleys in N.W. Aurora	4	4	4	6	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 Rehabilitation, Emergency Home Repair, Commercial Renovation, Multi-Family Rehabilitation, Handicap Accessibility, Lead Based Paint programs, and the Radon and Hazardous Tree Removal Program. This program is fully funded by the Community Development Block Grant.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	1,646,446	2,172,178	1,905,000	2,375,000	2,265,000
Expenditures Total	\$1,646,446	\$2,172,178	\$1,905,000	\$2,375,000	\$2,265,000
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Allocated Expenses	415,215	410,000	320,806	389,066	390,070
Supplies and Services	1,223,433	1,753,665	1,575,000	1,976,740	1,865,000
Interfund Charges	7,798	8,513	9,194	9,194	9,930
Expenditures Total	\$1,646,446	\$2,172,178	\$1,905,000	\$2,375,000	\$2,265,000
<u>PERFORMANCE MEASURE SUMMARY</u>					
95% customer satisfaction scores for city employees dealing with home rehabilitations	97%	97%	95%	95%	95%
Complete 80 rehab projects	73	100	65	75	80

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 applicable program when awarded.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	1,252,983	666,231	812,522	766,733	907,233
Gifts & Grants Fund	0	0	204,838	104,131	150,273
Expenditures Total	\$1,252,983	\$666,231	\$1,017,360	\$870,864	\$1,057,506
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	1,252,983	666,231	1,017,360	870,864	1,057,506
Expenditures Total	\$1,252,983	\$666,231	\$1,017,360	\$870,864	\$1,057,506

Non-Departmental

PROGRAM SUMMARY

Building Leases \$7,722,525 0 FTE *Leases for city buildings	Compensation Reserve and Pension Costs \$2,263,264 10 FTE *Funding for compensation-related increases and vacancy savings assumptions, Development Review Fund overhires	Developer Incentives \$2,111,404 0 FTE *Incentives and revenue cost-sharing agreements
Snow Removal \$2,424,736 0 FTE *Overtime, equipment, and supplies for snow removal	Special Improvement Districts \$176,086 0 FTE *Expenditures related to Special Improvement Districts	Transfers and Other Requirements \$59,566,111 0 FTE *Transfers to other funds

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
REGULAR - FTE	13.00	13.00	10.00	10.00	10.00
EXPENDITURES	75,720,917	71,089,231	74,702,334	75,725,958	74,264,126

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	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	13.00	13.00	10.00	10.00	10.00
Personal Services	198,983	1,170,131	2,343,498	2,810,912	2,736,661
Supplies and Services	7,061,291	9,497,325	8,283,809	8,459,710	8,124,523
Utilities	600	4,501,793	800	800	800
Interfund Charges	219,776	823,221	246,943	246,943	214,188
Debt Related	296,281	264,414	172,844	151,161	174,600
Capital Related	1,823,840	38,753	50,000	50,000	50,000
Transfers Out	66,120,146	54,793,594	63,604,440	64,006,432	62,963,354
Expenditures Total	\$75,720,917	\$71,089,231	\$74,702,334	\$75,725,958	\$74,264,126

DEPARTMENT NARRATIVE

Budget Developments for 2019

Non-Departmental is the home for citywide compensation adjustments, transfers, and other expenditures not specifically tied to one department. It is not typically involved with the day-to-day addressing of Council goals and priorities but is used to house budget which will benefit the city as a whole. As an example, the majority of Non-Departmental's budget amendments forward Council Goals such as Excellent Infrastructure in the Capital Projects Fund, Fleet Fund, and the Water funds, as well as the Quality of Life goal in the Capital Projects and the Cultural Services funds.

It is also home to the compensation reserve and pension costs program, which is used to house partial funding for employee compensation, as well as the \$1.2 million in anticipated vacancy savings in the General Fund. During the year, the \$1.2 million is allocated to non-public safety departments that experience turnover.

There are 10.0 unfunded FTE in the Development Review Fund to allow for acceleration of hiring positions if need be in that fund. Initially, there were 15, but five were subsequently activated and moved to Public Works.

2018 Current-Year Department Projections

For all funds, the 2018 projection is \$1.0 million (1.4 percent) higher than the original budget, with most of the increase associated with the movement of the anticipated vacancy savings amount to other departments, offset with small amounts of unspent compensation budget over several funds. In addition, the transfer from the General Fund to the Capital Projects Fund is \$434,000 higher than the original budget due primarily to two 2018 Spring Supplementals funding flashing speed signs and an environmental assessment. A supplemental may be necessary in the Development Review Fund for additional costs associated with the Accela Work Management System.

2019 Department Budget

For all funds, the 2019 budget is \$438,200 (0.6 percent) less than the 2018 Original Budget. One-time transportation-related transfers of \$2.1 million in the Marijuana Tax Revenue Fund in 2018 are not recurring in 2019, and are the primary reasons for the decrease. In the General Fund, a one-time transfer to the Capital Projects Fund in 2018 of \$5.3 million is not recurring in 2019, but is offset by one-time and ongoing amendments added at various stages in the budget process. The Proposed Budget included \$2.4 million in one-time transfers for various purposes, comprised of: \$350,000 for court renovations, \$500,000 for a South East Area Maintenance fueling station, \$1.0 million for recreation-related site remediation in Ward VI, \$270,000 for art maintenance, and \$254,000 for a fleet apprenticeship pilot program.

Non-Departmental

DEPARTMENT NARRATIVE

At the September 29 Budget Workshop, Council added \$2.7 million to the Non-Departmental budget. In the General Fund, \$704,000 was added one-time for various purposes, including \$334,000 as a payment to the Police money purchase plan, \$225,000 transfer to the Capital Projects Fund for flashing speed signs and disabled adult playground equipment, and \$145,000 in donations for various causes. In the Marijuana Tax Revenue Fund, Council added \$2.0 million ongoing for the debt payment of a Ward VI recreation center.

The Budget Amendment Request section has additional detail on all these amendments.

In addition, the 2019 budget includes a \$1.0 million increase in the transfers to the Recreation and Cultural Services funds combined, including the full subsidization of the Central Recreation Center.

BASE ADJUSTMENTS

Base Adjustments	2019
Prior Year One Times	-9,034,458
Compensation Adjustments	1,038,963
Mandated Costs	-32,755
Grant / Designated Revenue Adjustments	-270
Other Adjustments	2,762,312
Total Base Adjustments	(\$5,266,208)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Art Maintenance Needs Transfer to Cultural Services Fund	0.00	270,000	0	270,000
Program affected: Transfers and Other Requirements One-time funds are being transferred to the Cultural Services Fund to address art maintenance needs that cannot be addressed with the existing funding. Recently, an art condition study was commissioned, the results of which showed the need for additional maintenance. This was primarily due to deferred maintenance during the recession, when extremely low levels of building caused a large decrease in the Art-In-Public-Places (AIPP) transfer. The funding will be spent in the Cultural Services Fund over three years. This transfer will further the Quality of Life Goal in the Cultural Services Fund.				
Aurora Pride Donation (One-Time)	0.00	20,000	0	20,000
Program affected: Transfers and Other Requirements At the September 29 Budget Workshop, Council added \$20,000 one-time as a donation for the Aurora PRIDE Festival. This amendment addresses the Council Goal: Intergovernmental Leaders.				

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Boys and Girls Club Donation (One-Time)	0.00	75,000	0	75,000
<p>Program affected: Transfers and Other Requirements</p> <p>At the September 29 Budget Workshop, Council added \$75,000 as a one-time donation for Boys and Girls Club.</p> <p>This amendment addresses the Council Goal: Intergovernmental Leaders.</p>				
Court Renovation Transfer to Capital Projects Fund	0.00	350,000	0	350,000
<p>Program affected: Transfers and Other Requirements</p> <p>Due to the aging of the Aurora Municipal Court, one-time funds are being transferred to the Capital Projects Fund to renovate carpet, furniture, and other furnishings in the court building. This amount is in place while a more refined budget amount is built.</p> <p>This transfer will further the Excellent Infrastructure Goal in the Capital Projects Fund.</p>				
Fleet Apprenticeship Pilot Program Transfer to Fleet Fund (2019 and 2020)	0.00	254,000	0	254,000
<p>Programs affected: Fleet Administration/Operating Transfers and Other Requirements</p> <p>This amendment will transfer funding for a Fleet Apprenticeship Pilot Program. This pilot program's aim is to address the loss of staff due to retirement and turnover, and will be funded by a General Fund transfer to the Fleet Management Fund. The program will be re-evaluated in two years' time to see if fleet-related turnover decreases.</p> <p>This transfer will further the Excellent Infrastructure Goal in the Fleet Management Fund.</p>				
One-Time Transfer from General Fund to Capital Projects Fund for Disabled Adult Playground Equipment	0.00	25,000	0	25,000
<p>Program affected: Transfers and Other Requirements</p> <p>At the September 29 Budget Workshop, Council added \$25,000 as a one-time transfer to the Capital Projects Fund for Disabled Adult Playground Equipment.</p> <p>This transfer will further the Quality of Life Goal in the Capital Projects Fund.</p>				
One-Time Transfer from General Fund to Capital Projects Fund for Flashing Speed Signs (Traffic Calming)	0.00	200,000	0	200,000
<p>Program affected: Transfers and Other Requirements</p> <p>At the September 29 Budget Workshop, Council added \$200,000 as a one-time transfer to the Capital Projects Fund for flashing speed signs.</p> <p>This transfer will further the Excellent Infrastructure Goal in the Capital Projects Fund.</p>				

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Police Money Purchase Plan 1/2 Percent Employer Contribution with Employee Match (One-Time)	0.00	334,000	0	334,000
<p>Program affected: Compensation Reserve and Pension Costs</p> <p>At the September 29 Budget Workshop, Council added \$334,000 for a one-time 1/2 percent contribution to the Police Money Purchase Plan. This 1/2 percent contribution will also have an employee match.</p> <p>This amendment addresses the Council Goal: Safe Community.</p>				
Procurement Technical Assistance Center Donation (PTAC) (One-Time)	0.00	50,000	0	50,000
<p>Program affected: Transfers and Other Requirements</p> <p>At the September 29 Budget Workshop, Council added \$75,000 one-time as a donation for the Procurement Technical Assistance Center (PTAC).</p> <p>This amendment addresses the Council Goal: Intergovernmental Leaders.</p>				
Reduce Visit Aurora Transfer to Offset Communications Increase	0.00	-250,000	0	-250,000
<p>Program affected: Transfers and Other Requirements</p> <p>At the September 29 Budget Workshop, Council added \$250,000 for Marketing to the Communications Department, offset with a \$250,000 reduction in the Visit Aurora payment.</p> <p>This amendment addresses the Council Goal: Well-Managed City.</p>				
South East Area Maintenance (SEAM) Fueling Station Transfer to Water Fund	0.00	500,000	0	500,000
<p>Program affected: Operating Transfers and Other Requirements</p> <p>This amendment will transfer \$500,000 from the General Fund to the Water Fund to pay for a fueling station in Southeast Aurora as part of the South East Area Maintenance (SEAM) building. The budget for the Aurora Water portion of the project was funded in the 2018 budget in the Water and Wastewater funds.</p> <p>This transfer will further the Excellent Infrastructure Goal in the Water Fund.</p>				

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Ward VI Site Remediation Transfer to Capital Projects Fund	0.00	1,000,000	0	1,000,000
Program affected: Transfers and Other Requirements There are 250 acres of land in Ward VI on the west side of the Aurora Reservoir that the city has set aside for a possible future recreation center or sports field complex. It was previously part of the Lowry bombing range, and has since been cleared of unexploded ordinance to a safe level for typical use (cleared to 18 inches), but has not been cleared to a level that would be necessary for construction. This amount is a placeholder to allow for the initial assessment of the site and hopefully will be able to fund most/all of the remediation depending on what is found. This transfer will further the Quality of Life Goal in the Capital Projects Fund.				
New Appropriation Total	0.00	2,828,000	0	2,828,000
General Fund Total	0.00	2,828,000	0	2,828,000
<u>Marijuana Tax Revenue Fund / New Appropriation</u>				
Southeast Recreation Center Debt Service Payment	0.00	2,000,000	0	2,000,000
Program affected: Transfers and Other Requirements At the September 29 Budget Workshop, Council added \$2.0 million annual debt payment for a Southeast recreation center located in Ward VI. The building of the recreation center will be after the Site Remediation project. It is expected to be open in 2021. This amendment addresses the Council Goal: Quality of Life.				
New Appropriation Total	0.00	2,000,000	0	2,000,000
Marijuana Tax Revenue Fund Total	0.00	2,000,000	0	2,000,000
Amendment Request Total All Funds	0.00	4,828,000	0	4,828,000

Non-Departmental

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Conservation Trust Fund	150,000	150,000	153,062	150,000	150,000
Cultural Services Fund	0	0	26,795	0	22,812
Debt Service (SID) Fund	298,919	423,100	174,362	152,685	176,086
Designated Revenues Fund	920,270	872,765	1,679,716	1,673,625	1,679,446
Development Review Fund	3,827,268	4,141,205	3,109,945	3,452,817	2,489,064
Enhanced E-911 Fund	0	0	26,535	0	7,500
Fleet Management Fund	0	0	28,235	0	15,213
General Fund	70,524,460	61,122,461	60,704,669	61,944,350	61,074,794
Golf Courses Fund	0	0	34,621	0	82,969
Marijuana Tax Revenue Fund	0	4,250,000	8,350,000	8,350,000	8,250,000
Open Space Fund	0	0	15,153	0	4,904
Parks Development Fund	0	0	355	0	0
Recreation Fund	0	0	77,783	0	137,307
Risk Management Fund	0	0	3,917	0	378
Wastewater Fund	0	64,850	88,832	0	41,240
Water Fund	0	64,850	228,354	2,481	132,413
Expenditures Total	\$75,720,917	\$71,089,231	\$74,702,334	\$75,725,958	\$74,264,126

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Development Review Fund	13.00	13.00	10.00	10.00	10.00
Staffing Total	13.00	13.00	10.00	10.00	10.00

PROGRAM DETAIL

Building Leases

Net Cost \$7,722,525

This program 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 large variance in 2016 is due to the one-time transfer of funds associated with the Moorhead Recreation Center.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	8,954,231	7,054,231	7,254,231	7,254,231	7,722,525
Expenditures Total	\$8,954,231	\$7,054,231	\$7,254,231	\$7,254,231	\$7,722,525
EXPENDITURE SUMMARY BY TYPE					
Transfers Out	8,954,231	7,054,231	7,254,231	7,254,231	7,722,525
Expenditures Total	\$8,954,231	\$7,054,231	\$7,254,231	\$7,254,231	\$7,722,525

Non-Departmental

PROGRAM DETAIL

Compensation Reserve and Pension Costs

Net Cost \$2,256,443

This program provides partial funding for employee compensation. The budget initially included 15.0 unfunded FTE in the Development Review Fund to allow for hiring flexibility for the departments in the fund, 2.0 of which were activated and moved to Public Works in 2016 and another 3.0 additional FTE in 2018. There is a small amount of pay included in 2019 for one-time bonuses for both career and civil FTE.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	0	0	3,062	0	0
Cultural Services Fund	0	0	26,795	0	22,812
Designated Revenues Fund	0	0	6,821	0	6,821
Development Review Fund	0	40,536	56,036	0	17,496
Enhanced E-911 Fund	0	0	26,535	0	7,500
Fleet Management Fund	0	0	28,235	0	15,213
General Fund	89,811	1,524,003	1,116,897	1,983,594	1,794,211
Golf Courses Fund	0	0	34,621	0	82,969
Open Space Fund	0	0	15,153	0	4,904
Parks Development Fund	0	0	355	0	0
Recreation Fund	0	0	77,783	0	137,307
Risk Management Fund	0	0	3,917	0	378
Wastewater Fund	0	64,850	88,832	0	41,240
Water Fund	0	64,850	228,354	2,481	132,413
Expenditures Total	\$89,811	\$1,694,239	\$1,713,396	\$1,986,075	\$2,263,264
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	89,811	629,924	1,526,935	1,912,921	2,076,803
Supplies and Services	0	375,000	186,461	73,154	186,461
Interfund Charges	0	689,315	0	0	0
Expenditures Total	\$89,811	\$1,694,239	\$1,713,396	\$1,986,075	\$2,263,264
<u>STAFFING SUMMARY</u>					
Development Review Fund	13.00	13.00	10.00	10.00	10.00
Staffing Total	13.00	13.00	10.00	10.00	10.00

Developer Incentives

Net Cost \$1,411,404

This program includes incentive payments made to developers and companies, as well as payments made for revenue cost-sharing agreements.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	0	700,000	700,000	700,000
General Fund	1,420,579	1,182,196	1,411,404	1,326,404	1,411,404
Expenditures Total	\$1,420,579	\$1,182,196	\$2,111,404	\$2,026,404	\$2,111,404

Non-Departmental

PROGRAM DETAIL

Developer Incentives

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	1,420,579	1,182,196	2,111,404	2,026,404	2,111,404
Expenditures Total	\$1,420,579	\$1,182,196	\$2,111,404	\$2,026,404	\$2,111,404

Snow Removal

Net Cost \$2,424,736

This program covers expenditures for 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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,609,455	1,703,642	2,441,209	2,441,209	2,424,736
Expenditures Total	\$2,609,455	\$1,703,642	\$2,441,209	\$2,441,209	\$2,424,736
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	554,480	299,582	542,745	542,745	559,027
Supplies and Services	1,798,293	1,256,295	1,600,721	1,600,721	1,600,721
Utilities	485	619	800	800	800
Interfund Charges	219,712	133,246	246,943	246,943	214,188
Capital Related	36,485	13,900	50,000	50,000	50,000
Expenditures Total	\$2,609,455	\$1,703,642	\$2,441,209	\$2,441,209	\$2,424,736

Special Improvement Districts

Net Cost \$167,223

This program accounts for the payment of principal and interest on special assessment bonds in the Debt Service SID Fund. Revenues are from special assessments levied on properties benefiting from projects constructed by the bonds.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Debt Service (SID) Fund	298,919	423,100	174,362	152,685	176,086
Expenditures Total	\$298,919	\$423,100	\$174,362	\$152,685	\$176,086
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	2,638	2,324	1,518	1,524	1,486
Debt Related	296,281	255,164	172,844	151,161	174,600
Transfers Out	0	165,612	0	0	0
Expenditures Total	\$298,919	\$423,100	\$174,362	\$152,685	\$176,086

Non-Departmental

PROGRAM DETAIL

Transfers and Other Requirements

Net Cost \$58,593,486

This program centralizes transfers of monies to other funds and other payments. Ongoing and one-time year-to-year adjustments often occur with transfers. The largest transfer provides funding to the Capital Projects Fund as required by city code. One-time transfers in 2018 not recurring in 2019 cause the majority of the \$1.4 million decrease in the program in 2019. In 2017, the new Marijuana Tax Revenue Fund was created and the \$2.0 million Central Recreation Center debt, as well as one-time transfers of marijuana funds for capital projects, were included. In 2018, the Marijuana Tax Revenue Fund increased significantly due to one-time transportation-related transfers. In 2019, Council added another \$2.0 million for a South East Recreation Center in Ward VI, although the 2018 one-time transfers not recurring decreased the bottom-line expenditure total.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	150,000	150,000	150,000	150,000	150,000
Designated Revenues Fund	920,270	872,765	972,895	973,625	972,625
Development Review Fund	3,827,268	4,100,669	3,053,909	3,452,817	2,471,568
General Fund	57,450,384	49,658,389	48,480,928	48,938,912	47,721,918
Marijuana Tax Revenue Fund	0	4,250,000	8,350,000	8,350,000	8,250,000
Expenditures Total	\$62,347,922	\$59,031,823	\$61,007,732	\$61,865,354	\$59,566,111
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	-445,308	240,625	273,818	355,246	100,831
Supplies and Services	3,839,781	6,681,510	4,383,705	4,757,907	4,224,451
Utilities	115	4,501,174	0	0	0
Interfund Charges	64	660	0	0	0
Debt Related	0	9,250	0	0	0
Capital Related	1,787,355	24,853	0	0	0
Transfers Out	57,165,915	47,573,751	56,350,209	56,752,201	55,240,829
Expenditures Total	\$62,347,922	\$59,031,823	\$61,007,732	\$61,865,354	\$59,566,111

Parks, Recreation & Open Space

PROGRAM SUMMARY

Administration \$1,329,270 5 FTE *Oversees planning and management of the PROS department to ensure efficient and effective operations	Aquatics \$3,629,905 19 FTE *Provides safe, fun, and healthy aquatic & concession facilities with activities to enhance the quality of life for the community	Forestry \$2,395,608 18 FTE *Creates a healthy, natural environment by maintaining the Urban Forest and planting new trees throughout the city
Golf \$7,531,033 32 FTE *Provides a superior golf experience *Responsible fiscal management and operational efficiency *Sound environmental principles	Open Space and Natural Resources \$3,788,543 29 FTE *Creates a healthy environment by acquiring and managing open space properties, trails, reservoirs, and programming nature centers	Parks Operations & Management \$11,691,843 81 FTE *Creates healthy environments and encourages active lifestyles by maintaining parks and facilities, and providing great customer service
Planning, Design and Construction \$1,661,958 16 FTE *Creates healthy environments by managing the planning, design and construction processes	Recreation Centers & Fitness \$3,013,211 24 FTE *Provides essential recreation and health/wellness programs, and facilities to promote active, healthy lifestyles	Recreation Division Management \$1,046,036 8 FTE *Oversees planning and management of the Recreation Division to ensure efficient and effective operations fulfilling the department mission
Special Events and Marketing \$1,490,457 9 FTE *Planning and production of citywide special events, and marketing events and programs which are essential to a strong & vibrant community	Special Programs \$2,229,612 21 FTE *Essential programming for preschool, 50+ adults and persons with disabilities to maintain health and encourage social interaction	Sports Programs \$1,824,049 9 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 \$1,120,000 0 FTE *Transfer to ACLC from the Open Space Fund	Youth Development \$1,603,545 8 FTE *Provides programming for youth to ensure a safe environment, promote active and healthy lifestyles, and encourage positive development	

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
REGULAR - FTE	260.55	267.55	279.55	280.00	279.00
EXPENDITURES	38,107,545	39,038,459	41,693,960	41,116,592	44,355,070

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 citizens. 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 that promote 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	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	260.55	267.55	279.55	280.00	279.00
Personal Services	21,653,759	22,599,085	25,520,343	24,459,693	27,563,651
Allocated Expenses	0	0	0	-89,000	0
Supplies and Services	7,439,615	7,728,260	7,035,306	7,539,968	6,939,312
Utilities	4,984,171	4,981,489	5,336,397	5,311,629	5,507,326
Interfund Charges	1,902,946	1,922,522	2,073,468	2,074,188	2,339,798
Debt Related	593,723	448,826	372,680	372,680	391,680
Capital Related	352,030	35,740	33,566	125,234	243,303
Transfers Out	1,181,301	1,322,537	1,322,200	1,322,200	1,370,000
Expenditures Total	\$38,107,545	\$39,038,459	\$41,693,960	\$41,116,592	\$44,355,070

DEPARTMENT NARRATIVE

Budget Developments for 2019

The Parks, Recreation and Open Space Department (PROS) is responsible for encouraging active lifestyles and creating healthy environments in order to establish a better quality of life for Aurora's citizens. During 2019, the department will continue to focus on the acquisition, design, maintenance, programming, and operation of the city's parks, recreation facilities, natural open space areas, golf courses, and management of the city's urban forest.

The second quarter 2019 will see the opening of the Central Recreation Center. The amenities in the 60,000 square-foot Central Recreation Center facility include a year-round aquatics center, a 7,500 square-foot gymnasium, a jogging track, large fitness and cardio areas, and several community and multi-purpose rooms.

There are adjustments to the PROS budget that will ensure the department can continue to provide well-maintained infrastructure, attractive parks, and connectivity to new and important parts of the city. The following new funding is focused on this goal: \$203,000 for selective seasonal employee wage increases to attract and retain staff; \$125,000 for a trash truck purchase to improve trash collection efficiency for the Parks Operations and Management Division; \$48,000 to replace paddle boards and provide Wi-Fi service at the Aurora Reservoir Marina; and \$50,000 from the Recreation Fund, in addition to the \$250,000 in the Capital Improvement Program, to fully fund the \$300,000 Meadowood Recreation Center entry area improvement project.

PROS anticipates continued success in gift and grant acquisitions supporting a superior quality of life for the city's residents. The Morrison Nature, Senac Nature, Plains Conservation and Moorhead Recreation Centers, summer food service, child and adult day care, and after-school programming all receive grant funding that not only sustains, but grows educational and

Parks, Recreation & Open Space

DEPARTMENT NARRATIVE

support services offered through federal, local, and private partnerships. It is also anticipated that the department will continue to successfully acquire capital grants to further park and trail construction, land acquisition, and athletic field and pool improvement efforts. Awards and anticipated capital grants are noted in the Capital Section of the budget.

2018 Current-year Department Projection

The 2018 projection for PROS is under the 2018 Original Budget by \$577,400 (1.4 percent) primarily due to vacancy savings in the General and Golf Funds offset in part by increases in supplies and services expenses in the Recreation Fund and Gifts and Grants Fund. Supplementals may be necessary to cover the additional Gifts and Grants projection.

2019 Department Budget

The 2019 budget is increasing by \$2.7 million (6.4 percent) compared to the 2018 Original Budget. Increases primarily in personal services are partially offset by decreases in supplies and services. Approximately 76.8 percent of the budget increase is attributable to personal services. The remainder is attributable to a combination of all other expense accounts with the exception of supplies and services which is recognizing a decrease of 1.4 percent (\$96,000).

The Golf Division will have operated a full-year following the Fitzsimons Golf Course closure in December 2017, and completed the financial adjustments associated with operating five instead of six golf courses beginning in 2019. The department's ability to retain and hire both full-time and seasonal staff responsible for park, pool, and open space operations and maintenance is expected to remain a challenge given the highly competitive metro Denver labor market. While the overall change in full-time staff reflects a net reduction of 1.0 FTE in the 2019 budget, the change primarily reflects the conversion of long-time seasonal operational and maintenance staff to FTE in the Open Space and Forestry Divisions, offset by a reduction in Golf staff positions associated with the Fitzsimons Golf Course closure. The department also eliminated 3.0 vacant FTE positions approved in the 2017 budget that were never filled due to a change in RTD's maintenance needs along the Aurora portion of the light rail line.

Funding for the PROS operating and capital projects comes from a diverse array of sources, including Colorado lottery proceeds (Conservation Trust Fund), dedicated county Open Space taxes (Open Space Fund - Arapahoe County and Adams County), grants (Gifts and Grants Fund) and developer contribution funding (Parks Development Fund and Designated Revenues Fund), each carrying its own set of specific uses.

At the September 29 Council Budget Workshop, several items were added that impact PROS, but are housed in Non-Departmental such as debt for a new recreation center, and additional appropriation for outside adult recreation equipment.

BASE ADJUSTMENTS

Base Adjustments	2019
Prior Year One Times	-179,500
Compensation Adjustments	1,720,862
Mandated Costs	523,730
Grant / Designated Revenue Adjustments	25,627
Other Adjustments	783,739
Total Base Adjustments	\$2,874,458

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>Conservation Trust Fund / New Appropriation</u>				
Conversion of Full-Time Contingent Positions to FTE	0.50	8,645	0	8,645
<p>Programs affected: Various</p> <p>Typically, temporary assignments are utilized when an entity does not have a need for a regular or long-term assignment. As a best practice, these positions are monitored every few years to see if the duration of the assignment has changed to where the job need is long-term and no longer temporary in nature. Contingent positions were evaluated by the organization and found to meet this threshold, and thus are being converted to FTE.</p> <p>This amendment addresses multiple Council Goals.</p>				
Selective Seasonal Employee Wage Increases- To Attract and Retain Staff	0.00	2,300	0	2,300
<p>Programs affected: Park Operation and Management, Open Space and Natural Resources, Aquatics, Sports Programs, and Golf</p> <p>This amendment increases the appropriation in multiple funds by a total of \$203,000 to fund seasonal employee wage increases. The Parks, Recreation, and Open Space Department relies on nearly 1,100 seasonal employees at the peak of the summer season to staff all areas of operations; including maintenance workers, pool and beach life guards, park rangers, guest services technicians and concession workers, and seasonal golf staff. Attracting and retaining seasonal staff at the current wage offerings has become more difficult in the competitive Denver Metro employment market.</p> <p>This amendment supports paying seasonal workers approximately \$0.50 to \$2.00 per hour over their 2018 wage rate to improve and retain seasonal hires in 2019. This amendment accelerates approximately \$94,400 of the city's 2020 minimum wage obligation one-year for a select group of seasonal jobs; golf workers, lifeguards, and guest services technicians and concession workers. The remaining \$108,600 appropriation is for seasonal maintenance workers and more senior aquatic staff wage increases that will be above minimum wage.</p> <p>This amendment addresses the Council Priority Program: Parks, Open Space, and Natural Resources and the Council Goal: Quality of Life.</p>				
New Appropriation Total	0.50	10,945	0	10,945
Conservation Trust Fund Total	0.50	10,945	0	10,945

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / New Appropriation</u>				
Arapahoe County IGA Renegotiation -Transfer 1.5 FTE Parks Maintenance Positions to General Fund	-1.50	-91,200	0	-91,200
<p>Program affected: Parks Operations and Management</p> <p>This amendment will transfer 1.5 FTE from the Designated Revenues Fund to the General Fund. Arapahoe County has notified the city of their plans to take over management of two county neighborhood parks currently managed by the city. Furthermore, the county intends to renegotiate the long-standing intergovernmental agreement and reduce the annual payment to the city by \$91,200 due to the reduced services. Parks Operation and Management has 3.5 FTE in the Designated Revenues Fund that currently provide maintenance, irrigation, and care services for both city and county properties. The 1.5 FTE that will be transferred to the General Fund will continue to provide maintenance services on city properties and has an equivalent value to the anticipated contract revenue reduction from the county.</p> <p>This amendment addresses the Council Priority Program: Parks, Open Space, and Natural Resources and the Council Goal: Quality of Life.</p>				
Conversion of Full-Time Contingent Positions to FTE	2.00	20,016	0	20,016
<p>Programs affected: Various</p> <p>Typically, temporary assignments are utilized when an entity does not have a need for a regular or long-term assignment. As a best practice, these positions are monitored every few years to see if the duration of the assignment has changed to where the job need is long-term and no longer temporary in nature. Contingent positions were evaluated by the organization and found to meet this threshold, and thus are being converted to FTE.</p> <p>This amendment addresses multiple Council Goals.</p>				

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / New Appropriation</u>				
Forestry Maintenance & Operations Positions	3.00	193,701	0	193,701
<p>Program affected: Forestry</p> <p>This amendment provides funding for 3.0 FTE employees to support tree maintenance and care. The city has over 60,000 trees in city rights-of-ways, parks, and street medians. The majority of the city trees can only be maintained or replaced with either General Fund or special Designated Revenues Fund (Community Trees) revenues. The city grid maintenance process will complete its eighth year at the end of 2018 with approximately 50 percent of the trees pruned since 2010. In 2017, the Forestry Division tested the concept of hiring temporary employees with benefits (health, dental, and paid time off) to work the city tree maintenance efforts. While the temporary staff accomplished more, the turnover rate for temporary staff remains high. This amendment converts 3.0 temporary staff positions to full-time employees to improve tree trimming maintenance efforts in the city.</p> <p>This amendment addresses the Council Priority Program: Parks, Open Space, and Natural Resources and the Council Goal: Quality of Life.</p>				
Selective Seasonal Employee Wage Increases- To Attract and Retain Staff	0.00	5,900	0	5,900
<p>Programs affected: Park Operation and Management, Open Space and Natural Resources, Aquatics, Sports Programs, and Golf</p> <p>This amendment increases the appropriation in multiple funds by a total of \$203,000 to fund seasonal employee wage increases. The Parks, Recreation, and Open Space Department relies on nearly 1,100 seasonal employees at the peak of the summer season to staff all areas of operations; including maintenance workers, pool and beach life guards, park rangers, guest services technicians and concession workers, and seasonal golf staff. Attracting and retaining seasonal staff at the current wage offerings has become more difficult in the competitive Denver Metro employment market.</p> <p>This amendment supports paying seasonal workers approximately \$0.50 to \$2.00 per hour over their 2018 wage rate to improve and retain seasonal hires in 2019. This amendment accelerates approximately \$94,400 of the city's 2020 minimum wage obligation one-year for a select group of seasonal jobs; golf workers, lifeguards, and guest services technicians and concession workers. The remaining \$108,600 appropriation is for seasonal maintenance workers and more senior aquatic staff wage increases that will be above minimum wage.</p> <p>This amendment addresses the Council Priority Program: Parks, Open Space, and Natural Resources and the Council Goal: Quality of Life.</p>				
New Appropriation Total	3.50	128,417	0	128,417
Designated Revenues Fund Total	3.50	128,417	0	128,417

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Arapahoe County IGA Renegotiation - Transfer 1.5 FTE Parks Maintenance Positions to General Fund	1.50	91,200	0	91,200
<p>Program affected: Parks Operations and Management</p> <p>This amendment will transfer 1.5 FTE from the Designated Revenues Fund to the General Fund. Arapahoe County has notified the city of their plans to take over management of two county neighborhood parks currently managed by the city. Furthermore, the county intends to renegotiate the long-standing intergovernmental agreement and reduce the annual payment to the city by \$91,200 due to the reduced services. Parks Operation and Management has 3.5 FTE in the Designated Revenues Fund that currently provide maintenance, irrigation, and care services for both city and county properties. The 1.5 FTE that will be transferred to the General Fund will continue to provide maintenance services on city properties and has an equivalent value to the anticipated contract revenue reduction from the county.</p> <p>This amendment addresses the Council Priority Program: Parks, Open Space, and Natural Resources and the Council Goal: Quality of Life.</p>				
Aurora Reservoir Wi-Fi Installation at Marina and Miscellaneous Equipment Purchases	0.00	48,000	0	48,000
<p>Program affected: Open Space and Natural Resources</p> <p>This amendment will provide one-time funding of \$48,000 for the installation of Wi-Fi at the Aurora Reservoir Marina and purchase of replacement stand-up paddle boards and buoys. The Aurora Reservoir continues to be an attractive regional destination with over 500,000 people using the location in 2017. Boating and beach use are the most popular pastimes the public enjoys at this location. Current reservoir amenities will be updated to include a new service, Wi-Fi access at the marina, plaza, beach, and shelter areas. Regulatory buoys which keep swim areas defined, and off-limit areas and boating speeds posted, will be replaced. In 2017, approximately one-half of the popular stand-up paddle board inventory was replaced. The remaining stand-up paddle board inventory will be replaced with this amendment.</p> <p>This amendment addresses the Council Priority Program: Parks, Open Space, and Natural Resources and the Council Goal: Quality of Life.</p>				

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Eliminate 3.0 Vacant General Fund FTE - Aurora RTD Light Rail Line Maintenance Positions	-3.00	-189,276	0	-189,276
<p>Program affected: Parks Operations and Management</p> <p>This amendment will eliminate 3.0 vacant FTE positions and associated temporary employee wages from the General Fund. The original appropriation for 3.0 FTE maintenance workers and 2.0 FTE temporary employees was included in the city's 2017 Adopted Budget in anticipation of the PROS Department providing maintenance services for public spaces along the Aurora RTD light rail line on behalf of RTD. RTD has since decided to provide for trash removal, snow removal, graffiti cleanup, and other general maintenance needs for the public spaces for which they were originally responsible. Maintenance requirements for future landscaping along the light rail line have yet to be established. PROS anticipates new appropriation may be required through a future budget process once the landscape scale and maintenance scope is established following landscape installation and warranty expirations.</p> <p>This amendment addresses the Council Priority Program: Parks, Open Space, and Natural Resources and the Council Goal: Quality of Life.</p>				
Selective Seasonal Employee Wage Increases- To Attract and Retain Staff	0.00	50,300	0	50,300
<p>Programs affected: Park Operation and Management, Open Space and Natural Resources, Aquatics, Sports Programs, and Golf</p> <p>This amendment increases the appropriation in multiple funds by a total of \$203,000 to fund seasonal employee wage increases. The Parks, Recreation, and Open Space Department relies on nearly 1,100 seasonal employees at the peak of the summer season to staff all areas of operations; including maintenance workers, pool and beach life guards, park rangers, guest services technicians and concession workers, and seasonal golf staff. Attracting and retaining seasonal staff at the current wage offerings has become more difficult in the competitive Denver Metro employment market.</p> <p>This amendment supports paying seasonal workers approximately \$0.50 to \$2.00 per hour over their 2018 wage rate to improve and retain seasonal hires in 2019. This amendment accelerates approximately \$94,400 of the city's 2020 minimum wage obligation one-year for a select group of seasonal jobs; golf workers, lifeguards, and guest services technicians and concession workers. The remaining \$108,600 appropriation is for seasonal maintenance workers and more senior aquatic staff wage increases that will be above minimum wage.</p> <p>This amendment addresses the Council Priority Program: Parks, Open Space, and Natural Resources and the Council Goal: Quality of Life.</p>				

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Trash Truck Purchase for Parks Operations and Management Division	0.00	125,000	0	125,000
<p>Program affected: Parks Operations and Management</p> <p>This amendment will increase the General Fund appropriation one-time by \$110,000 and \$15,000 annually for the purchase of a small one-ton trash truck, with compactor, and the related fleet and fuel expenses. Park trash removal is a seven-days a week operation from May through October within five maintenance districts. Five district crews currently drive pickup trucks from trash can to trash can, park to park, and manually lift bags out of cans, throw bags into the backs of the pick-up truck, and deliver the trash to dumpsters at city shop locations. This purchase should reduce non-productive travel time, strain related injuries, and staff experiences with leaking, sharp, and potentially unsafe trash.</p> <p>This amendment addresses the Council Priority Program: Parks, Open Space, and Natural Resources and the Council Goal: Quality of Life.</p>				
New Appropriation Total	-1.50	125,224	0	125,224
General Fund Total	-1.50	125,224	0	125,224
<u>Golf Courses Fund / New Appropriation</u>				
Eliminate 1.0 Vacant FTE Saddle Rock Golf Course Position	-1.00	-72,916	0	-72,916
<p>Program affected: Golf</p> <p>This amendment will reduce Golf Courses Fund appropriation by \$72,900 by eliminating 1.0 vacant FTE position. The Recreation Specialist position was one of two positions serving as an Assistant Golf Professional at Saddle Rock Golf Course. Ideally, each Aurora golf course Pro shop will be staffed by one Head Golf Professional (Superintendent), one Assistant Golf Professional (Recreation Specialist), and other full-time and part-time staff. Eliminating this vacant second Assistant Golf Professional position will reflect a Pro shop organizational structure at Saddle Rock Golf Course that is consistent with all but one other city-owned golf course Pro shops.</p> <p>This amendment addresses the Council Priority Program: Parks, Open Space, and Natural Resources and the Council Goal: Quality of Life.</p>				

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
Golf Courses Fund / New Appropriation				
Fitzsimons Golf Course Closure - Eliminate and Redistribute Remaining Operating Appropriation	-4.00	-680,460	0	-680,460
<p>Program affected: Golf</p> <p>This amendment will reduce the Golf Courses Fund appropriation by \$680,500 by eliminating 4.0 vacant FTE positions and partially eliminating the operating appropriation. The PROS Department Golf Division had been operating the Fitzsimons Golf course on behalf of the Fitzsimons Redevelopment Authority until the December 2017 course closure. This amendment redistributes \$200,000 of the Fitzsimons Golf Course operating appropriation to other Aurora golf courses to pay for increased operating expenses associated with anticipated increased patronage by former Fitzsimons golfers.</p> <p>This amendment addresses the Council Priority Program: Parks, Open Space, and Natural Resources and the Council Goal: Quality of Life.</p>				
Selective Seasonal Employee Wage Increases- To Attract and Retain Staff	0.00	33,900	0	33,900
<p>Programs affected: Park Operation and Management, Open Space and Natural Resources, Aquatics, Sports Programs, and Golf</p> <p>This amendment increases the appropriation in multiple funds by a total of \$203,000 to fund seasonal employee wage increases. The Parks, Recreation, and Open Space Department relies on nearly 1,100 seasonal employees at the peak of the summer season to staff all areas of operations; including maintenance workers, pool and beach life guards, park rangers, guest services technicians and concession workers, and seasonal golf staff. Attracting and retaining seasonal staff at the current wage offerings has become more difficult in the competitive Denver Metro employment market.</p> <p>This amendment supports paying seasonal workers approximately \$0.50 to \$2.00 per hour over their 2018 wage rate to improve and retain seasonal hires in 2019. This amendment accelerates approximately \$94,400 of the city's 2020 minimum wage obligation one-year for a select group of seasonal jobs; golf workers, lifeguards, and guest services technicians and concession workers. The remaining \$108,600 appropriation is for seasonal maintenance workers and more senior aquatic staff wage increases that will be above minimum wage.</p> <p>This amendment addresses the Council Priority Program: Parks, Open Space, and Natural Resources and the Council Goal: Quality of Life.</p>				
New Appropriation Total	-5.00	-719,476	0	-719,476
Golf Courses Fund Total	-5.00	-719,476	0	-719,476

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>Open Space Fund / New Appropriation</u>				
Conversion of Full-Time Contingent Positions to FTE	0.50	7,804	0	7,804
<p>Programs affected: Various</p> <p>Typically, temporary assignments are utilized when an entity does not have a need for a regular or long-term assignment. As a best practice, these positions are monitored every few years to see if the duration of the assignment has changed to where the job need is long-term and no longer temporary in nature. Contingent positions were evaluated by the organization and found to meet this threshold, and thus are being converted to FTE.</p> <p>This amendment addresses multiple Council Goals.</p>				
Plains Conservation Center Naturalist Position	1.00	73,178	0	73,178
<p>Program affected: Open Space and Natural Resources</p> <p>The city has owned the Plains Conservation Center (PCC) property since 1996 and only recently acquired operational responsibility for the facilities at the beginning of 2017. In the two years since, new programming has been developed, farm animals have been re-introduced, needed facility repairs are being accomplished, and visitor attendance is improving. Most recent efforts include a grant application to fund PCC strategic plan development. The annual Scientific and Cultural Facilities District (SCFD) grant provides limited funding for operational needs and currently funds this contingent Naturalist position at the PCC. Converting the temporary position to a full-time Naturalist position will enhance program offerings, site operations, and the visitor experience over the long-term.</p> <p>This amendment addresses the Council Priority Program: Parks, Open Space, and Natural Resources and the Council Goal: Quality of Life.</p>				

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>Open Space Fund / New Appropriation</u>				
Selective Seasonal Employee Wage Increases- To Attract and Retain Staff	0.00	40,700	0	40,700
<p>Programs affected: Park Operation and Management, Open Space and Natural Resources, Aquatics, Sports Programs, and Golf</p> <p>This amendment increases the appropriation in multiple funds by a total of \$203,000 to fund seasonal employee wage increases. The Parks, Recreation, and Open Space Department relies on nearly 1,100 seasonal employees at the peak of the summer season to staff all areas of operations; including maintenance workers, pool and beach life guards, park rangers, guest services technicians and concession workers, and seasonal golf staff. Attracting and retaining seasonal staff at the current wage offerings has become more difficult in the competitive Denver Metro employment market.</p> <p>This amendment supports paying seasonal workers approximately \$0.50 to \$2.00 per hour over their 2018 wage rate to improve and retain seasonal hires in 2019. This amendment accelerates approximately \$94,400 of the city's 2020 minimum wage obligation one-year for a select group of seasonal jobs; golf workers, lifeguards, and guest services technicians and concession workers. The remaining \$108,600 appropriation is for seasonal maintenance workers and more senior aquatic staff wage increases that will be above minimum wage.</p> <p>This amendment addresses the Council Priority Program: Parks, Open Space, and Natural Resources and the Council Goal: Quality of Life.</p>				
New Appropriation Total	1.50	121,682	0	121,682
Open Space Fund Total	1.50	121,682	0	121,682
<u>Recreation Fund / New Appropriation</u>				
Meadowood Recreation Center Entry Area Improvements	0.00	50,000	0	50,000
<p>Programs affected: Recreation Centers and Fitness</p> <p>This amendment will increase the Recreation Fund appropriation one-time by \$50,000 for aesthetic, customer service, and safety improvements to the front desk/entry area at Meadowood Recreation Center, and includes replacement of aging partitions with more permanent walls in classrooms and other common areas. The updates will improve front desk staff's line-of-sight on the center's main entry and refresh interior walls. This \$50,000 from the Recreation Fund supplements an additional \$250,000 in the Conservation Trust Fund for a total project cost of \$300,000.</p> <p>This amendment addresses the Council Priority Program: Parks, Open Space, and Natural Resources and the Council Goal: Quality of Life.</p>				

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>Recreation Fund / New Appropriation</u>				
Selective Seasonal Employee Wage Increases- To Attract and Retain Staff	0.00	69,860	0	69,860
<p>Programs affected: Park Operation and Management, Open Space and Natural Resources, Aquatics, Sports Programs, and Golf</p> <p>This amendment increases the appropriation in multiple funds by a total of \$203,000 to fund seasonal employee wage increases. The Parks, Recreation, and Open Space Department relies on nearly 1,100 seasonal employees at the peak of the summer season to staff all areas of operations; including maintenance workers, pool and beach life guards, park rangers, guest services technicians and concession workers, and seasonal golf staff. Attracting and retaining seasonal staff at the current wage offerings has become more difficult in the competitive Denver Metro employment market.</p> <p>This amendment supports paying seasonal workers approximately \$0.50 to \$2.00 per hour over their 2018 wage rate to improve and retain seasonal hires in 2019. This amendment accelerates approximately \$94,400 of the city's 2020 minimum wage obligation one-year for a select group of seasonal jobs; golf workers, lifeguards, and guest services technicians and concession workers. The remaining \$108,600 appropriation is for seasonal maintenance workers and more senior aquatic staff wage increases that will be above minimum wage.</p> <p>This amendment addresses the Council Priority Program: Parks, Open Space, and Natural Resources and the Council Goal: Quality of Life.</p>				
New Appropriation Total	0.00	119,860	0	119,860
Recreation Fund Total	0.00	119,860	0	119,860
Amendment Request Total All Funds	-1.00	-213,348	0	-213,348

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Abatement Fund	33,381	0	0	0	0
Conservation Trust Fund	860,600	857,207	1,091,420	1,091,419	1,163,850
Designated Revenues Fund	589,792	697,087	888,711	888,711	1,057,236
Development Review Fund	53,004	53,000	53,000	53,000	53,000
General Fund	13,739,776	13,275,188	13,881,388	13,665,054	14,750,357
Gifts & Grants Fund	371,870	511,572	575,182	796,559	619,995
Golf Courses Fund	7,837,021	7,861,983	8,271,301	7,671,577	7,737,277
Open Space Fund	4,327,771	4,486,253	4,890,400	4,890,400	5,162,564
Parks Development Fund	83,623	85,159	87,407	87,407	90,281
Recreation Fund	10,210,707	11,211,010	11,955,151	11,972,465	13,720,510
Expenditures Total	\$38,107,545	\$39,038,459	\$41,693,960	\$41,116,592	\$44,355,070

Parks, Recreation & Open Space

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Conservation Trust Fund	11.72	11.72	12.72	12.72	13.22
Designated Revenues Fund	9.46	9.46	9.46	9.46	12.96
General Fund	90.34	93.34	91.34	91.59	90.09
Golf Courses Fund	38.00	38.00	38.00	38.00	33.00
Open Space Fund	32.48	33.48	33.48	33.48	34.98
Parks Development Fund	0.75	0.75	0.75	0.75	0.75
Recreation Fund	77.80	80.80	93.80	94.00	94.00
Staffing Total	260.55	267.55	279.55	280.00	279.00

PROGRAM DETAIL

Administration

Net Cost \$1,231,402

Administration includes the Business Services Division and the department director. This function offers department leadership, finance, budget, payroll, hiring, and administrative support to all PROS divisions.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,126,574	1,019,941	1,168,910	1,115,135	1,231,402
Gifts & Grants Fund	-5,223	0	10,000	10,000	15,000
Open Space Fund	65,077	71,046	76,729	76,729	82,868
Expenditures Total	\$1,186,428	\$1,090,987	\$1,255,639	\$1,201,864	\$1,329,270
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	547,636	461,800	558,134	504,359	585,733
Supplies and Services	88,129	143,010	121,411	121,411	126,411
Interfund Charges	489,448	525,927	576,094	576,094	617,126
Capital Related	61,215	-39,750	0	0	0
Expenditures Total	\$1,186,428	\$1,090,987	\$1,255,639	\$1,201,864	\$1,329,270
<u>STAFFING SUMMARY</u>					
General Fund	7.00	6.00	5.00	5.00	5.00
Staffing Total	7.00	6.00	5.00	5.00	5.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of department service level standards met	90%	93%	90%	90%	90%
Respond to 100% of Council requests regarding routine maintenance issues within the established deadline	100%	100%	100%	100%	100%

Parks, Recreation & Open Space

PROGRAM DETAIL

Aquatics

Net Cost \$2,074,605

This program is dedicated to providing a safe, healthy aquatics environment for citizens of all ages, and to improve their quality of life through family exercise and formal swimming instruction and 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 also manages the city's concession stands at pool and sports facilities. The program is essential to encourage Aurora's citizens to maintain an active lifestyle.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Recreation Fund	2,445,431	2,766,409	2,941,186	2,911,583	3,629,905
Expenditures Total	\$2,445,431	\$2,766,409	\$2,941,186	\$2,911,583	\$3,629,905
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,809,215	2,078,381	2,383,497	2,227,058	2,994,718
Supplies and Services	421,996	439,933	255,005	386,444	323,338
Utilities	201,080	234,504	295,090	290,487	300,042
Interfund Charges	7,031	13,591	7,594	7,594	11,807
Capital Related	6,109	0	0	0	0
Expenditures Total	\$2,445,431	\$2,766,409	\$2,941,186	\$2,911,583	\$3,629,905
<u>STAFFING SUMMARY</u>					
Recreation Fund	13.00	13.00	19.00	19.00	19.00
Staffing Total	13.00	13.00	19.00	19.00	19.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
80% of customers will rate the cleanliness of a facility as either "excellent" or "good"	86%	91%	80%	82%	80%
80% of customers will rate their overall program/class experience as either "excellent" or "good"	87%	90%	80%	87%	80%

Forestry

Net Cost \$1,524,703

The Forestry 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 on parks and open space properties. Trees provide many essential benefits to the community, such as clean air and shade for homes, which results in reduced utility bills and increased property values. The 2019 budget includes a 5.0 FTE increase made up of four Forestry worker positions and one Arborist to support the health and maintenance of the 60,000 trees owned by the city.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Abatement Fund	33,381	0	0	0	0
Designated Revenues Fund	374,093	449,114	609,516	609,516	867,855
General Fund	1,321,022	1,315,292	1,352,443	1,332,100	1,527,753
Expenditures Total	\$1,728,496	\$1,764,406	\$1,961,959	\$1,941,616	\$2,395,608

Parks, Recreation & Open Space

PROGRAM DETAIL

Forestry

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	809,219	1,035,443	1,136,501	1,171,097	1,468,669
Supplies and Services	733,604	541,091	669,025	613,663	647,322
Utilities	402	877	500	923	955
Interfund Charges	148,665	182,245	155,933	155,933	278,662
Capital Related	3,225	4,750	0	0	0
Transfers Out	33,381	0	0	0	0
Expenditures Total	\$1,728,496	\$1,764,406	\$1,961,959	\$1,941,616	\$2,395,608
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	6.00	6.00	6.00	6.00	11.00
General Fund	5.00	6.00	7.00	7.00	7.00
Staffing Total	11.00	12.00	13.00	13.00	18.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
80% of forestry inspections to be completed within 10 business days	97%	98%	80%	96%	80%
Resolve all identified high priority tree issues at the site within 10 business days of inspection	100%	100%	100%	100%	100%
Service 458 trees per month (5,500 trees per year)	372	479	417	417	458

Golf

Net Cost \$0

The Golf Program operates as 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 environmental principles that guide its management and operational activities. Due to the closure of Fitzsimons Golf Course, 5.0 FTE have been eliminated from this program with the 2019 budget.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Golf Courses Fund	7,648,225	7,662,004	8,067,712	7,467,988	7,531,033
Expenditures Total	\$7,648,225	\$7,662,004	\$8,067,712	\$7,467,988	\$7,531,033
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	4,106,966	4,037,538	4,418,270	3,894,342	4,026,951
Supplies and Services	1,709,101	1,704,931	1,670,821	1,656,796	1,526,123
Utilities	1,051,782	1,079,037	1,168,400	1,058,551	1,042,600
Interfund Charges	186,653	191,672	204,238	202,316	210,376
Debt Related	593,723	448,826	372,680	372,680	391,680
Capital Related	0	0	33,303	83,303	133,303
Transfers Out	0	200,000	200,000	200,000	200,000
Expenditures Total	\$7,648,225	\$7,662,004	\$8,067,712	\$7,467,988	\$7,531,033

Parks, Recreation & Open Space

PROGRAM DETAIL

Golf

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
Golf Courses Fund	38.00	37.00	37.00	37.00	32.00
Staffing Total	38.00	37.00	37.00	37.00	32.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Year-to-date net income is greater than the 3 year average	Yes	Yes	Yes	Yes	Yes

Open Space and Natural Resources

Net Cost \$2,849,730

The Open Space and Natural Resources (OSNR) Program creates a healthy environment for the Aurora community by programming, managing, patrolling, and enhancing open space and natural resources, including reservoirs and trail corridors. Offering outdoor recreational opportunities at these sites encourages an active lifestyle essential to a healthy Aurora. This program also seeks grant funds for the acquisition of open space properties such as Triple Creek Trail Corridor benefiting Aurora citizens. OSNR also provides educational opportunities which help get kids outdoors while fostering a greater understanding of the natural world at the Morrison Nature Center at Star K Ranch, the Senac Creek Nature Center at Aurora Reservoir and the Plains Conservation Center. The 2019 budget includes an additional 2.0 FTE, comprised of one Naturalist for the Plains Conservations Center, and one conversion of a long-term seasonal position to full-time.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	432,601	431,352	550,127	550,125	569,641
General Fund	1,274,620	1,355,694	1,304,624	1,300,611	1,422,568
Gifts & Grants Fund	13,500	83,723	10,000	133,000	49,813
Open Space Fund	1,218,018	1,390,361	1,565,460	1,565,461	1,725,295
Recreation Fund	23,538	19,662	20,739	20,739	21,226
Expenditures Total	\$2,962,277	\$3,280,792	\$3,450,950	\$3,569,936	\$3,788,543
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,249,031	2,297,997	2,726,934	2,710,150	2,987,476
Supplies and Services	451,791	684,232	457,067	562,931	519,564
Utilities	81,904	89,341	88,845	94,453	93,649
Interfund Charges	169,990	173,550	178,104	182,273	187,854
Capital Related	9,561	35,672	0	20,129	0
Expenditures Total	\$2,962,277	\$3,280,792	\$3,450,950	\$3,569,936	\$3,788,543
<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	6.00	6.00	6.00	6.00	6.50
General Fund	9.32	8.32	7.32	7.32	7.32
Open Space Fund	12.68	13.68	13.68	13.68	15.18
Staffing Total	28.00	28.00	27.00	27.00	29.00

Parks, Recreation & Open Space

PROGRAM DETAIL

Open Space and Natural Resources

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
80% of customer ratings resulting in "3" or "4" on a "1-4" scale from Environmental Education user satisfaction surveys	99%	99%	80%	95%	80%
Respond to 90% of non-emergency ranger patrol inquiries within 2 days	100%	100%	90%	100%	90%
Respond to 90% of wildlife/citizen interactions within 2 days	100%	100%	90%	100%	90%
Year-to-date monthly revenue is greater than the 3 year average	Yes	Yes	Yes	Yes	Yes

Parks Operations & Management

Net Cost \$11,394,962

Parks Operations & Management 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. Parks are essential to maintaining a healthy balance in citizen's lives. There is a net 3.0 FTE decrease in this program due to contractual changes for maintenance services with RTD and Arapahoe County.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	302,035	311,614	409,919	406,028	452,283
Designated Revenues Fund	215,699	247,973	279,195	279,195	189,381
General Fund	9,445,117	9,033,993	9,448,970	9,342,700	9,931,554
Open Space Fund	947,634	932,171	1,053,168	1,053,167	1,118,625
Expenditures Total	\$10,910,485	\$10,525,751	\$11,191,252	\$11,081,090	\$11,691,843
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,429,827	5,464,141	6,099,292	5,863,139	6,252,404
Supplies and Services	1,327,986	1,295,781	1,164,308	1,153,125	1,150,316
Utilities	3,206,352	3,065,227	3,172,400	3,288,035	3,363,406
Interfund Charges	729,143	661,096	754,989	754,989	815,717
Capital Related	217,177	39,506	263	21,802	110,000
Expenditures Total	\$10,910,485	\$10,525,751	\$11,191,252	\$11,081,090	\$11,691,843
<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	4.58	4.58	5.58	5.58	5.58
Designated Revenues Fund	3.46	3.46	3.46	3.46	1.96
General Fund	66.39	67.39	66.39	66.39	64.89
Open Space Fund	8.57	8.57	8.57	8.57	8.57
Staffing Total	83.00	84.00	84.00	84.00	81.00

Parks, Recreation & Open Space

PROGRAM DETAIL

Parks Operations & Management

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Customer ratings on an "excellent" to "unacceptable" scale of overall opinion of parks and playgrounds result in 80% "excellent" or "good:	91%	95%	80%	90%	80%

Planning, Design and Construction

Net Cost \$1,661,958

The Planning, Design and Construction Program plans, designs, and oversees the construction of healthy outdoor environments for Aurora. All new construction and renovations to parks, open space, trail, and recreation areas are managed by this diverse workgroup. These dynamic spaces provide essential support for Aurora citizens maintaining active and healthy lifestyles and the overall quality of life for city residents.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	125,964	114,241	131,374	135,266	141,926
Development Review Fund	53,004	53,000	53,000	53,000	53,000
General Fund	241,142	210,284	232,306	218,127	260,975
Open Space Fund	979,122	970,138	1,072,843	1,072,843	1,115,776
Parks Development Fund	83,623	85,159	87,407	87,407	90,281
Expenditures Total	\$1,482,855	\$1,432,822	\$1,576,930	\$1,566,643	\$1,661,958

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,448,481	1,402,135	1,538,946	1,538,559	1,624,168
Supplies and Services	19,949	16,302	21,833	11,933	21,833
Interfund Charges	14,425	14,385	16,151	16,151	15,957
Expenditures Total	\$1,482,855	\$1,432,822	\$1,576,930	\$1,566,643	\$1,661,958

<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	1.14	1.14	1.14	1.14	1.14
General Fund	2.63	2.63	2.63	2.88	2.88
Open Space Fund	11.23	11.23	11.23	11.23	11.23
Parks Development Fund	0.75	0.75	0.75	0.75	0.75
Staffing Total	15.75	15.75	15.75	16.00	16.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of Capital Grant Policies and Procedures are on track based on established due dates	98%	100%	90%	99%	90%
90% of Capital Project Schedules are accurate and on track based on predetermined timelines	93%	98%	90%	93%	90%
90% of GIS and Development Review work orders are complete by the established due date	99%	99%	90%	99%	90%

Parks, Recreation & Open Space

PROGRAM DETAIL

Recreation Centers & Fitness

Net Cost \$570,050

The Recreation Centers and Fitness Program provides recreational health and wellness services that promote healthy, active lifestyles. This program also manages the larger recreation centers such as Beck and Moorhead. The engaging programs offered at these centers include cooking, dog obedience, fitness, aerobics, and yoga. Diverse programs such as these are an essential component of a well-rounded community for individual choice. In order to align concession staff, 2.0 FTE have been moved into the Recreation Centers and Fitness Program from the Sports Program.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	0	49,996	0	115,004	0
Recreation Fund	1,584,272	1,843,205	2,132,303	2,115,239	3,013,211
Expenditures Total	\$1,584,272	\$1,893,201	\$2,132,303	\$2,230,243	\$3,013,211
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,192,564	1,334,323	1,635,966	1,562,829	2,283,397
Supplies and Services	237,623	402,945	259,630	460,919	361,169
Utilities	109,970	160,155	233,034	202,822	314,774
Interfund Charges	3,412	986	3,673	3,673	3,871
Capital Related	10,703	-5,208	0	0	0
Transfers Out	30,000	0	0	0	50,000
Expenditures Total	\$1,584,272	\$1,893,201	\$2,132,303	\$2,230,243	\$3,013,211
<u>STAFFING SUMMARY</u>					
Recreation Fund	14.00	17.00	22.00	22.00	24.00
Staffing Total	14.00	17.00	22.00	22.00	24.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
80% of customers will rate the cleanliness of a facility as either "excellent" or "good"	86%	88%	80%	90%	80%
80% of customers will rate their overall program/class experience as either "excellent" or "good"	87%	92%	80%	85%	80%

Recreation Division Management

Net Cost \$1,038,836

Recreation Division Management oversees efficient and effective planning and management of the Recreation 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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	0	0	5,000	280,000	5,000
Recreation Fund	994,155	1,036,555	1,185,423	1,249,591	1,041,036
Expenditures Total	\$994,155	\$1,036,555	\$1,190,423	\$1,529,591	\$1,046,036

Parks, Recreation & Open Space

PROGRAM DETAIL

Recreation Division Management

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	508,298	517,832	540,966	531,819	573,956
Supplies and Services	366,591	390,093	508,122	856,837	305,961
Utilities	0	0	400	0	400
Interfund Charges	118,266	128,630	140,935	140,935	165,719
Capital Related	1,000	0	0	0	0
Expenditures Total	\$994,155	\$1,036,555	\$1,190,423	\$1,529,591	\$1,046,036
<u>STAFFING SUMMARY</u>					
Recreation Fund	8.00	8.00	8.00	8.00	8.00
Staffing Total	8.00	8.00	8.00	8.00	8.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Year to date monthly revenue is greater than the 3 year adjusted average	Yes	Yes	Yes	Yes	Yes

Special Events and Marketing

Net Cost \$1,338,957

Special Events and Marketing connects with both residents and visitors by creating dynamic special events and innovative marketing techniques reflecting a positive image of Aurora.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	331,301	339,984	374,135	356,381	376,105
Golf Courses Fund	188,796	199,979	203,589	203,589	206,244
Recreation Fund	768,661	941,553	906,928	906,927	908,108
Expenditures Total	\$1,288,758	\$1,481,516	\$1,484,652	\$1,466,897	\$1,490,457
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	569,256	765,241	777,352	745,300	781,364
Supplies and Services	715,128	712,537	702,062	716,359	702,062
Utilities	146	128	100	100	100
Interfund Charges	4,228	3,610	5,138	5,138	6,931
Expenditures Total	\$1,288,758	\$1,481,516	\$1,484,652	\$1,466,897	\$1,490,457
<u>STAFFING SUMMARY</u>					
General Fund	0.00	3.00	3.00	3.00	3.00
Golf Courses Fund	0.00	1.00	1.00	1.00	1.00
Recreation Fund	4.00	4.00	5.00	5.00	5.00
Staffing Total	4.00	8.00	9.00	9.00	9.00

Parks, Recreation & Open Space

PROGRAM DETAIL

Special Events and Marketing

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
80% of event organizers will rate their overall event venue experience as either "excellent" or "good"	98%	98%	80%	95%	80%
80% of volunteers will rate their overall volunteer experience as either "excellent" or "good"	98%	96%	80%	95%	80%
90% of event attendees of Signature Events will rate their overall experience as either "excellent" or "good"	95%	99%	90%	95%	90%
Achieve a 20% "open rate" for Golf's monthly e-newsletter	21%	23%	20%	25%	20%
Achieve a 25% "open rate" for PROS news monthly e-newsletter	26%	31%	25%	25%	25%
Achieve a monthly average organic reach of 1,200 on PROS Facebook page	2,933	4,051	1,200	2,200	1,200
Achieve a monthly average organic reach of 275 on Golf Facebook page	539	518	275	400	275

Special Programs

Net Cost \$857,912

Special Programs provide programs ranging from preschool to 50+ adults, as well as young adults and children with disabilities, and promote active and healthy lifestyles along with enrichment programs for the frail/elderly. These programs are an essential part of developing a sense of community.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	11,913	61,442	20,000	20,000	20,000
Recreation Fund	2,155,216	2,075,104	2,123,042	2,189,998	2,209,612
Expenditures Total	\$2,167,129	\$2,136,546	\$2,143,042	\$2,209,998	\$2,229,612
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,728,474	1,694,876	1,825,826	1,831,517	1,914,826
Allocated Expenses	0	0	0	11,000	0
Supplies and Services	364,163	371,939	227,477	285,631	227,477
Utilities	46,200	47,333	59,828	53,421	61,600
Interfund Charges	28,292	22,398	29,911	28,429	25,709
Expenditures Total	\$2,167,129	\$2,136,546	\$2,143,042	\$2,209,998	\$2,229,612
<u>STAFFING SUMMARY</u>					
Recreation Fund	21.80	21.80	20.80	21.00	21.00
Staffing Total	21.80	21.80	20.80	21.00	21.00

Parks, Recreation & Open Space

PROGRAM DETAIL

Special Programs

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
80% of customers will rate the cleanliness of a facility as either "excellent" or "good"	86%	94%	80%	90%	80%
80% of customers will rate their overall program/class experience as either "excellent" or "good"	87%	96%	80%	87%	80%

Sports Programs

Net Cost \$214,549

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. 2.0 FTE were moved from the Sports Program to the Recreation Centers and Fitness Program to better align concessions staff under a single program.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Recreation Fund	1,533,668	1,735,077	1,755,942	1,754,529	1,824,049
Expenditures Total	\$1,533,668	\$1,735,077	\$1,755,942	\$1,754,529	\$1,824,049
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	764,405	935,879	1,081,977	1,014,043	1,142,926
Supplies and Services	482,273	535,775	397,546	459,045	394,404
Utilities	249,138	262,557	276,400	281,422	286,700
Interfund Charges	128	96	19	19	19
Capital Related	37,724	770	0	0	0
Expenditures Total	\$1,533,668	\$1,735,077	\$1,755,942	\$1,754,529	\$1,824,049
<u>STAFFING SUMMARY</u>					
Recreation Fund	11.00	11.00	11.00	11.00	9.00
Staffing Total	11.00	11.00	11.00	11.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
80% of customers will rate the cleanliness of a facility as either "excellent" or "good"	88%	86%	80%	87%	80%
80% of customers will rate their overall program/class experience as either "excellent" or "good"	88%	78%	80%	90%	80%

Parks, Recreation & Open Space

PROGRAM DETAIL

Transfers and Other Requirements

Net Cost \$1,120,000

Transfers out to the Aurora Capital Leasing Corporation (ACLC) for debt service on Certificates of Participation for the acquisition of and improvements to park land primarily at the Aurora Sports Park.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Open Space Fund	1,117,920	1,122,537	1,122,200	1,122,200	1,120,000
Expenditures Total	\$1,117,920	\$1,122,537	\$1,122,200	\$1,122,200	\$1,120,000
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Transfers Out	1,117,920	1,122,537	1,122,200	1,122,200	1,120,000
Expenditures Total	\$1,117,920	\$1,122,537	\$1,122,200	\$1,122,200	\$1,120,000

Youth Development

Net Cost \$753,363

The Youth Development Program provides school-age children with the intellectual, social, emotional, and physical skills necessary for an active, healthy lifestyle and successful development. This program manages smaller recreation centers such as Meadowood and Expo which are focused on youth activities. 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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	351,680	316,411	530,182	238,555	530,182
Recreation Fund	705,766	793,445	889,588	823,859	1,073,363
Expenditures Total	\$1,057,446	\$1,109,856	\$1,419,770	\$1,062,414	\$1,603,545
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	490,387	573,499	796,682	865,481	927,063
Allocated Expenses	0	0	0	-100,000	0
Supplies and Services	521,281	489,691	580,999	254,874	633,332
Utilities	37,197	42,330	41,400	41,415	43,100
Interfund Charges	3,265	4,336	689	644	50
Capital Related	5,316	0	0	0	0
Expenditures Total	\$1,057,446	\$1,109,856	\$1,419,770	\$1,062,414	\$1,603,545
<u>STAFFING SUMMARY</u>					
Recreation Fund	6.00	6.00	8.00	8.00	8.00
Staffing Total	6.00	6.00	8.00	8.00	8.00

Parks, Recreation & Open Space

PROGRAM DETAIL

Youth Development

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
80% of customers will rate the cleanliness of a facility as either "excellent" or "good"	86%	88%	80%	90%	80%
80% of customers will rate their overall program/class experience as either "excellent" or "good"	87%	94%	80%	87%	80%

Planning & Development Services

PROGRAM SUMMARY

Administration \$475,712 3 FTE *Department administration and special projects	Aurora Urban Renewal \$443,863 3.25 FTE *Promote and manage 21 urban renewal project areas	Business Services \$614,274 5 FTE *Assist Aurora businesses and coordinate business programs *Business Advisory Board *Small Business Dev. Center (Host)
Development Services \$1,485,797 5.75 FTE *Economic development incentives *Contracts with AEDC and ACED *Retail analysis and assistance	Multimodal Transportation Team \$490,077 4 FTE *Transportation planning *Liaison with regional transportation partners & RTD *Bike/Ped program	Planning \$2,696,433 25 FTE *Customer service/data services *Amend and update zoning code *Process land use applications *Update Comprehensive Plan

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
REGULAR - FTE	42.00	42.00	42.50	42.50	46.00
EXPENDITURES	5,657,391	5,407,077	5,833,322	5,613,928	6,206,156

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 Multimodal Transportation Team focuses on a range of transportation planning activities including transit, bicycles, pedestrians, and parking. 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 assists customers with evaluating compatible land uses where environmental issues are present. The Planning Program conducts comprehensive planning. Data Services provides internal and external customers with socio-economic data, as well as 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	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	42.00	42.00	42.50	42.50	46.00
Personal Services	3,840,749	4,089,827	4,468,045	4,245,505	4,809,397
Allocated Expenses	0	0	0	0	400
Supplies and Services	1,680,153	1,029,190	1,271,481	1,089,627	1,295,191
Utilities	1,849	2,711	2,650	2,650	2,900
Interfund Charges	77,004	84,349	91,146	91,146	98,268
Capital Related	11,753	0	0	0	0
Transfers Out	45,883	201,000	0	185,000	0
Expenditures Total	\$5,657,391	\$5,407,077	\$5,833,322	\$5,613,928	\$6,206,156

DEPARTMENT NARRATIVE

Budget Developments for 2019

The Planning and Development Services Department's primary goal is to ensure Aurora is a city comprised of great places to locate, expand and operate a business, and provide for well-planned residential growth and development. In 2019, the department will continue to provide and improve its high-quality level of services in development review, redevelopment, business development, and planning. This includes amendments such as: an affordable housing study, assistance with the Census in 2020, and a conversion of a 0.5 FTE Retail Project Manager to 1.0 FTE. The 2019 budget will also include a 1.0 FTE Senior Planner which was added by City Council in the Fall Budget Workshop. These additions will be instrumental in the creation of a shared community vision. This vision includes the continued implementation of development and redevelopment plans in Westerly Creek and along the RTD 'R' Line in addition to other urban renewal areas. The department strives to continually improve development review efforts and its support of small business.

2018 Current-Year Department Projection

The 2018 projection for Planning and Development Services is under 2018 Original Budget by \$219,400 (3.8 percent). The majority is in personal services savings due to vacancies and benefits savings.

Planning & Development Services

DEPARTMENT NARRATIVE

2019 Department Budget

The 2019 budget will increase by \$372,800 (6.4 percent) compared to the 2018 Original Budget. A little less than half of the increase is associated with citywide pay and benefit increases. The remainder of the increase is due to amendments to the 2019 budget. One amendment includes converting two contingent Planner I positions to 2.0 FTE to assist the Planning Program. Another amendment is for the second phase of the Affordable Housing Study. This phase of the study will include a more fine-grained analysis of the Aurora market, and will develop recommendations for policies and programs to address the housing needs of the city. The product of the study will be a Housing Master Plan intended to guide future policy, program, and funding decisions. The Census 2020 amendment provides a contingent position that will be set up as a liaison between the city and community stakeholders. This designee will meet with residents, business and community leaders along with school representatives to conduct a thorough Census poll. This will also benefit congressional redistricting for the city of Aurora. The 2019 budget also includes a conversion of the 0.5 FTE Retail Project Manager to 1.0 FTE which will provide greater assistance to the city's retail program. At the September 29, 2018 Budget Workshop City Council added 1.0 FTE Senior Planner to the Development Review Fund to aid in development-related activities.

BASE ADJUSTMENTS

Base Adjustments	2019
Prior Year One Times	-28,003
Compensation Adjustments	152,667
Mandated Costs	7,372
Grant / Designated Revenue Adjustments	-1,000
Other Adjustments	400
Total Base Adjustments	\$131,436

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>Development Review Fund / New Appropriation</u>				
Add 1.0 FTE Senior Planner	1.00	105,398	0	105,398
Program affected: Planning				
At the September 29, 2018 City Council Budget Workshop, Council approved the addition of 1.0 FTE Senior Planner to assist with the city's development review.				
This Council adjustment addresses the Council Goal: Business and Development.				
Census 2020	0.00	61,000	0	61,000
Program affected: Media and Public Relations and Planning				
This amendment will provide funding for a delegate to perform community outreach activities and act as liaison between the city and community stakeholders for the 2020 Census. This designee will meet with residents, business and community leaders along with school representatives to conduct a thorough Census poll. The 2020 Census will also benefit congressional redistricting.				
This amendment addresses the Council Goal: Well-Managed City.				

Planning & Development Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>Development Review Fund / New Appropriation</u>				
Conversion of Full-Time Contingent Positions to FTE	2.00	0	0	0
<p>Programs affected: Various</p> <p>Typically, temporary assignments are utilized when an entity does not have a need for a regular or long-term assignment. As a best practice, these positions are monitored every few years to see if the duration of the assignment has changed to where the job need is long-term and no longer temporary in nature. Contingent positions were evaluated by the organization and found to meet this threshold, and thus are being converted to FTE.</p> <p>This amendment addresses multiple Council Goals.</p>				
New Appropriation Total	3.00	166,398	0	166,398
Development Review Fund Total	3.00	166,398	0	166,398
<u>General Fund / New Appropriation</u>				
Affordable Housing Study - Phase II	0.00	75,000	0	75,000
<p>Program affected: Administration</p> <p>This amendment appropriates funding for the second phase of the Affordable Housing Study. It will include a more refined analysis of the Aurora market and provide recommendations for policies and programs to address the city's housing needs. The product of the study will be a Housing Master Plan intended to guide future policy, program, and funding decisions.</p> <p>This amendment addresses the Council Goal: Quality of Life.</p>				
Convert 0.5 FTE Retail Project Manager to 1.0 FTE	0.50	0	0	0
<p>Program affected: Development Services</p> <p>This amendment will convert the 0.5 FTE Retail Project Manager to 1.0 FTE. This conversion is needed to assist in hiring and to fully support the city's retail program. This conversion is offset by a budget cut in professional services in the Development Services Program.</p> <p>This amendment addresses the Council Goal Business and Development.</p>				
New Appropriation Total	0.50	75,000	0	75,000
General Fund Total	0.50	75,000	0	75,000
Amendment Request Total All Funds	3.50	241,398	0	241,398

Planning & Development Services

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Designated Revenues Fund	384,647	388,417	434,365	423,471	443,863
Development Review Fund	2,299,848	1,898,425	1,924,940	1,875,896	2,101,631
General Fund	2,695,167	2,850,477	3,122,517	2,963,061	3,299,083
Gifts & Grants Fund	277,729	269,758	351,500	351,500	361,579
Expenditures Total	\$5,657,391	\$5,407,077	\$5,833,322	\$5,613,928	\$6,206,156

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Designated Revenues Fund	3.00	3.00	3.25	3.25	3.25
Development Review Fund	17.00	17.00	17.00	17.00	20.00
General Fund	20.00	20.00	20.25	20.25	20.75
Gifts & Grants Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	42.00	42.00	42.50	42.50	46.00

PROGRAM DETAIL

Administration

Net Cost \$475,712

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 and Development Services Director, the Office Coordinator and the Budget Coordinator. Most staff time is spent overseeing special projects and supervising department issues.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	309,170	330,113	384,680	392,479	475,712
Expenditures Total	\$309,170	\$330,113	\$384,680	\$392,479	\$475,712
EXPENDITURE SUMMARY BY TYPE					
Personal Services	278,766	308,946	356,511	364,410	371,480
Supplies and Services	18,294	8,075	13,895	13,795	88,895
Interfund Charges	12,110	13,092	14,274	14,274	15,337
Expenditures Total	\$309,170	\$330,113	\$384,680	\$392,479	\$475,712
STAFFING SUMMARY					
General Fund	3.00	3.00	3.00	3.00	3.00
Staffing Total	3.00	3.00	3.00	3.00	3.00

Planning & Development Services

PROGRAM DETAIL

Aurora Urban Renewal

Net Cost \$0

Funding in this program will implement plans and strategies, promote redevelopment opportunities, solicit private investment and projects for 21 urban renewal areas, and other city redevelopment areas. Some of the responsibilities of the staff in this program are as follows: evaluate and implement Tax Increment Financing (TIF) areas and associated projects within each identified area; research urban renewal area project opportunities; and negotiate and manage incentives for infrastructure, public improvements, and private developments for enhancements to all redevelopment areas. In addition, Aurora Urban Renewal also provides and manages Environmental Protection Agency revolving loan funds through the Aurora Urban Renewal Authority.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	384,647	388,417	434,365	423,471	443,863
Expenditures Total	\$384,647	\$388,417	\$434,365	\$423,471	\$443,863
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	382,243	388,417	431,036	420,142	440,534
Supplies and Services	2,404	0	3,329	3,329	3,329
Expenditures Total	\$384,647	\$388,417	\$434,365	\$423,471	\$443,863
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	3.00	3.00	3.25	3.25	3.25
Staffing Total	3.00	3.00	3.25	3.25	3.25
<u>PERFORMANCE MEASURE SUMMARY</u>					
98% of all disbursements and district questions resolved with agreed upon time frames	100%	100%	98%	100%	98%

Business Services

Net Cost \$252,695

This program provides one-on-one business advising, low-cost training, technical assistance, and access to financial assistance and programs provided by banks and other agencies. Business Services 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. They serve as a liaison for business input and recognition through the Business Advisory Board. This program also provides support for culturally, ethnically and/or racially diverse entrepreneurs through bilingual counseling and seminars, international and cultural programming and other business assistance. Aurora is the official host of the Aurora-South Metro Small Business Development Center, serving Aurora and the southern suburbs.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	231,228	221,534	230,319	204,752	252,695
Gifts & Grants Fund	277,380	269,758	351,500	351,500	361,579
Expenditures Total	\$508,608	\$491,292	\$581,819	\$556,252	\$614,274

Planning & Development Services

PROGRAM DETAIL

Business Services

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	388,439	390,397	418,959	393,765	452,014
Allocated Expenses	0	0	0	0	400
Supplies and Services	120,169	100,895	162,860	162,487	161,860
Expenditures Total	\$508,608	\$491,292	\$581,819	\$556,252	\$614,274
<u>STAFFING SUMMARY</u>					
General Fund	3.00	3.00	3.00	3.00	3.00
Gifts & Grants Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	5.00	5.00	5.00	5.00	5.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
95% of clients satisfied	95%	97%	95%	95%	95%

Development Services

Net Cost \$1,485,797

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 and the Retail Project Manager. The program completes special projects, analyzes and supports retail development, negotiates economic development and incentive agreements, and handles realtor, broker and developer inquiries. Economic development assistance and contract management and coordination for the city is provided with respect to the following public/private economic development organizations: Aurora Economic Development Council (AEDC) and the Adams County Economic Development Council (ACED). In addition, the program recruits new and supports existing businesses, in conjunction with existing economic development organizations.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,239,182	1,330,757	1,455,306	1,447,661	1,485,797
Expenditures Total	\$1,239,182	\$1,330,757	\$1,455,306	\$1,447,661	\$1,485,797
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	476,148	485,687	539,700	532,055	611,631
Supplies and Services	715,302	641,359	912,956	727,956	871,266
Utilities	1,849	2,711	2,650	2,650	2,900
Transfers Out	45,883	201,000	0	185,000	0
Expenditures Total	\$1,239,182	\$1,330,757	\$1,455,306	\$1,447,661	\$1,485,797
<u>STAFFING SUMMARY</u>					
General Fund	5.00	5.00	5.25	5.25	5.75
Staffing Total	5.00	5.00	5.25	5.25	5.75
<u>PERFORMANCE MEASURE SUMMARY</u>					
98% of all disbursements and client questions resolved within agreed upon timeframes	100%	100%	98%	100%	98%

Planning & Development Services

PROGRAM DETAIL

Multimodal Transportation Team

Net Cost \$490,077

The Multimodal Transportation Team focuses on a range of transportation planning activities including transit, connectivity, bicycles, pedestrians, and parking. Specific interests include "last mile" transportation infrastructure (streets, bike/ped), urban design, parking program development, and transit programs. 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 the Regional Transportation District (RTD).

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	354,695	455,628	467,850	437,602	490,077
Expenditures Total	\$354,695	\$455,628	\$467,850	\$437,602	\$490,077
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	341,479	446,204	457,670	425,803	479,897
Supplies and Services	13,216	9,424	10,180	11,799	10,180
Expenditures Total	\$354,695	\$455,628	\$467,850	\$437,602	\$490,077
<u>STAFFING SUMMARY</u>					
General Fund	4.00	4.00	4.00	4.00	4.00
Staffing Total	4.00	4.00	4.00	4.00	4.00

Planning

Net Cost \$747,652

Planning 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 assists customers with evaluating compatible land uses where environmental issues are present. Data Services 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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	2,299,848	1,898,425	1,924,940	1,875,896	2,101,631
General Fund	560,892	512,445	584,362	480,567	594,802
Gifts & Grants Fund	349	0	0	0	0
Expenditures Total	\$2,861,089	\$2,410,870	\$2,509,302	\$2,356,463	\$2,696,433
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,973,674	2,070,176	2,264,169	2,109,330	2,453,841
Supplies and Services	810,768	269,437	168,261	170,261	159,661
Interfund Charges	64,894	71,257	76,872	76,872	82,931
Capital Related	11,753	0	0	0	0
Expenditures Total	\$2,861,089	\$2,410,870	\$2,509,302	\$2,356,463	\$2,696,433

Planning & Development Services

PROGRAM DETAIL

Planning

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
Development Review Fund	17.00	17.00	17.00	17.00	20.00
General Fund	5.00	5.00	5.00	5.00	5.00
Staffing Total	22.00	22.00	22.00	22.00	25.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Bucket List: 98% of "bucket list" building permit applications will be checked for compliance with the zoning code in 7 days or less	76%	95%	98%	98%	98%
Data Services: 95% of respondents will rate their experience with Data Services as 5 on a scale of 1 to 5	98%	95%	95%	98%	95%
Data Services: 95% of the work products will be provided by the customer's due date	99%	99%	95%	95%	95%
Development Review: Meet stated review timeframes for 98% of all submittals	98%	96%	98%	95%	98%

Police

PROGRAM SUMMARY

Administration-Chief \$12,536,502 24 FTE *Leads and directs Police services for the community *Includes Internal Affairs, Wellness, Media Relations & Recruiting	Business Services Division \$9,100,869 82.5 FTE *Provide financial support; manage grants, facilities, equipment and IT systems; maintain records, property, evidence and vehicle impound	Community Resources Section \$3,115,824 23 FTE *Provide School Resource Officers (SROs) in neighborhood high schools *Engage and educate youth * Host the Citizens Police Academy
Compliance & Professional Standard Division \$2,208,291 16 FTE *Investigates officer candidates, conducts field training and manages policy and accreditation	Crime Lab Section \$3,973,305 33 FTE *Collects, processes, preserves and analyzes physical evidence	District 1 \$19,617,035 163 FTE *Provides patrol and investigative services within the District 1 area *Applies specialized resources to solve quality of life issues
District 2 \$14,696,454 119 FTE *Provides patrol and investigative services within the District 2 area *Applies specialized resources to solve quality of life issues	District 3 \$13,408,490 110 FTE *Provides patrol and investigative services within the District 3 area *Applies specialized resources to solve quality of life issues	Investigations Bureau \$11,966,942 85 FTE *Conducts criminal investigations *Assists victims of crimes and responds to persons in mental health crisis
Investigative Support Section \$3,723,936 28.6 FTE *Provides investigative and operations resources in support of specialized tasks	Narcotics Section \$3,241,179 24 FTE *Detects and investigates crimes related to drugs, prostitution and organized crime	Operations Support Section \$4,761,765 35 FTE *Plans, directs and controls highly specialized investigative and tactical teams
Special Operations Bureau \$2,271,598 9.4 FTE *Leads special operations sections, including Investigative Support, Narcotics, Metro Gang Task Force and the Traffic Section	Traffic Section \$8,008,411 49 FTE *Promotes transportation safety through directed enforcement of traffic laws and supports special events	Training Section \$9,139,852 76 FTE *Conducts recruit academies and annual in-service training

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
CIVIL - FTE	682.00	696.00	714.00	714.00	729.00
REGULAR - FTE	141.50	141.50	142.50	142.50	148.50
EXPENDITURES	101,531,412	107,770,019	114,789,169	112,827,472	121,770,453

Police

DESCRIPTION

The Aurora Police Department is a full-service law enforcement agency serving the citizens of the City of Aurora. The department is committed 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 four divisions. The Operations Division manages the District and Operations Support functions. The Metro Division programs and services include the Investigations Bureau and Special Operations functions including the Investigations Bureau, Community Resources Section, Crime Lab, Electronics Support Section, Traffic Section, Investigation Support Section, Narcotics Section, Crisis Response Team and the Metro Gang Task Force. The Compliance and Professional Standards Division programs include the Professional Standards Section, Background & Field Training Section, and the Training Section. The Business Services Division programs include the Records Section, Property and Technical Services Section, Vehicle Impound Section, Technical Services Section and Administrative Services Section. Other support programs and functions include the Internal Affairs Bureau, Recruiting Unit, Employee Support (wellness) Unit and Media Relations Unit.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Assure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	823.50	837.50	856.50	856.50	877.50
Personal Services	88,934,834	95,137,447	99,837,761	98,885,736	106,314,420
Supplies and Services	6,752,080	6,514,838	8,273,081	7,213,385	8,411,338
Utilities	355	646	400	615	415
Interfund Charges	5,521,722	5,906,244	6,251,073	6,205,763	6,685,536
Capital Related	266,311	210,844	376,854	471,973	308,744
Transfers Out	56,110	0	50,000	50,000	50,000
Expenditures Total	\$101,531,412	\$107,770,019	\$114,789,169	\$112,827,472	\$121,770,453

DEPARTMENT NARRATIVE

Budget Developments for 2019

The Aurora Police Department (APD) remains focused on maintaining public safety and a high quality of life for residents as the city grows. In accordance with the staffing mandate, 15.0 FTE Patrol Officers will be added to the department's authorized strength in 2019. The Police Department is focusing on supporting mental health initiatives for both the department and the community at-large through the creation of the Employee Support Unit and the Crisis Response Team (CRT). The CRT is made up of specially trained officers and a licensed mental health clinician who respond to calls in which residents are dealing with mental health issues. The department will also add staff to review the large volume of footage generated from body-worn cameras worn by officers in the field. The Unified Metropolitan Forensic Crime Laboratory, a facility built in partnership with Douglas County and Arapahoe County, will be operational for its first full year in 2019. The lab will provide full crime lab services including DNA Analysis, previously only available through the Colorado Bureau of Investigations. As a result of this cooperative effort, the Police Department will add a 1.0 FTE DNA Criminalist to its crime lab section. The city will continue to hold all financial fiduciary responsibilities for the new laboratory going forward. APD expects to host two lateral recruit and one basic recruit academies in 2019.

2018 Current-Year Department Projection

The Police Department expects to end the current year \$2.0 million (1.7 percent) lower than the 2018 Original Budget. This variance is largely driven by reduced funding from federal and state grants. Also contributing to the year-end decline in expenditures are savings from personnel and professional and technical services costs for the Photo Red Light Program. Fewer than budgeted officers are expected to review evidence sets shared by the vendor in 2018 for photo red light citations. Savings from sworn staffing shortages are expected to be more than offset by the need for overtime to meet minimum staffing. The Police Department held two lateral recruit and one basic recruit academies in 2018.

Police

DEPARTMENT NARRATIVE

2019 Department Budget

The Police Department's 2019 budget will increase approximately \$7.0 million (6.1 percent) over the 2018 Original Budget. The budget increase is driven by personal services increases related to compensation adjustments in accordance with the Arbitrator's decision for the Aurora Police Association (APA), as well as citywide temporary and overtime pay increases, and traditional pay and step increases. Mandated cost increases for the department total an additional \$487,400. These include expected increases in fuel and vehicle maintenance costs, as well as increased payments for self-insurance to the city's Risk Fund.

New budget amendments in 2019 account for \$3.0 million of the \$7.0 million increase. These amendments include adding 15.0 FTE Patrol Officers and equipment to meet the 2019 staffing mandate. Officers who contact the public in the field are issued body-worn cameras, and the resulting large volume of footage must be reviewed and stored by the Aurora Police Department. The department will be adding 4.0 FTE Body-Worn Camera Technicians to provide relief to staff and address the backlog in video footage, 1.0 FTE DNA Criminalist for the Unified Metropolitan Forensic Crime Lab, and 1.0 FTE Records Technician dedicated to fulfilling City Council and citizens open records requests.

BASE ADJUSTMENTS

Base Adjustments	2019
Prior Year One Times	-1,149,014
Mid Year Modifications	12,362
Compensation Adjustments	4,909,232
Mandated Costs	487,393
Grant / Designated Revenue Adjustments	-260,866
Other Adjustments	17,138
Total Base Adjustments	\$4,016,245

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / New Appropriation</u>				
Regional Crime Lab DNA Criminalist, Lab Consumables and Legal Fees (split between participating agencies)	0.00	429,849	429,849	0
Program affected: Investigations Bureau As the fiscal agent, APD is responsible for maintaining budget capacity for the needs of the Regional Crime Lab. APD is requesting 1.0 FTE DNA Criminalist and lab consumables, as well as items reimbursed by the participating agencies including lab consumables and legal fees.				
This amendment addresses the Council Priority Program: Police District Operations and the Council Goal: Safe Community.				
New Appropriation Total	0.00	429,849	429,849	0
Designated Revenues Fund Total	0.00	429,849	429,849	0

Police

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 1.0 FTE Records Technician	1.00	68,946	0	68,946
<p>Program affected: Administration-Chief</p> <p>This amendment adds appropriation for 1.0 FTE Records Technician dedicated to fulfilling City Council and citizens open records requests. This position will provide relief to the department's legal advisors who currently handle such requests.</p> <p>This amendment addresses the Council Priority Program: Police District Operations and the Council Goal: Safe Community.</p>				
Add 15.0 FTE Officers and Equipment	15.00	1,909,572	0	1,909,572
<p>Program affected: Training Section</p> <p>The Police Department will add 15.0 FTE Patrol Officers to its authorized strength in 2019 to meet the staffing mandate. This amendment provides appropriation for personal services, five fully-marked patrol vehicles, five Mobile Data Computers (MDCs), five mobile radios, 15 portable radios, 15 Microsoft Office software licenses, 15 tasers, 15 body-worn cameras, and uniform costs for the officers.</p> <p>This amendment addresses the Council Program Police district operations.</p>				
Add 4.0 FTE Body-Worn Camera Technicians	4.00	247,218	0	247,218
<p>Program affected: Investigations Bureau</p> <p>Every officer who contacts the public in the field is issued a body-worn camera, resulting in a large volume of footage that must be reviewed and stored by Crime Lab personnel. This amendment provides appropriation for 4.0 FTE Body-Worn Camera Technicians to keep up with the workload.</p> <p>This amendment addresses the Council Priority Program: Police District Operations and the Council Goal: Safe Community.</p>				
Regional Crime Lab DNA Criminalist, Lab Consumables and Legal Fees (split between participating agencies)	1.00	309,454	0	309,454
<p>Program affected: Investigations Bureau</p> <p>As the fiscal agent, APD is responsible for maintaining budget capacity for the needs of the Regional Crime Lab. APD is requesting 1.0 FTE DNA Criminalist and lab consumables, as well as items reimbursed by the participating agencies including lab consumables and legal fees.</p> <p>This amendment addresses the Council Priority Program: Police District Operations and the Council Goal: Safe Community.</p>				
New Appropriation Total	21.00	2,535,190	0	2,535,190
General Fund Total	21.00	2,535,190	0	2,535,190
Amendment Request Total All Funds	21.00	2,965,039	429,849	2,535,190

Police

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Designated Revenues Fund	3,454,444	3,235,827	3,736,577	3,324,199	3,936,498
General Fund	95,910,888	102,296,743	107,447,261	107,495,911	114,224,673
Gifts & Grants Fund	2,166,080	2,237,449	3,605,331	2,007,362	3,609,282
Expenditures Total	\$101,531,412	\$107,770,019	\$114,789,169	\$112,827,472	\$121,770,453

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Designated Revenues Fund	11.00	11.00	11.00	11.00	11.00
Designated Revenues Fund Civil FTE	5.15	5.15	5.15	5.15	5.15
General Fund	130.50	130.50	131.50	131.50	137.50
General Fund Civil FTE	673.45	688.45	706.45	706.45	721.45
Gifts & Grants Fund Civil FTE	3.40	2.40	2.40	2.40	2.40
Staffing Total	823.50	837.50	856.50	856.50	877.50

PROGRAM DETAIL

Administration-Chief

Net Cost \$12,536,502

The Chief of Police and executive staff lead and direct the planning, organization and operations of the department's law enforcement resources, including all uniformed officers and civilian employees, dedicated to the pursuit of a safer Aurora. This program includes the Internal Affairs Section, Media Relations staff, and Police Recruiting personnel. It also includes the Employee Support Unit, which manages the wellness program, and the Chaplains. Some department-wide related costs, such as risk charges and Old Hire pension costs, are charged here.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	9,328,160	11,055,776	11,483,613	11,532,134	12,536,502
Expenditures Total	\$9,328,160	\$11,055,776	\$11,483,613	\$11,532,134	\$12,536,502
EXPENDITURE SUMMARY BY TYPE					
Personal Services	5,357,292	6,801,757	7,130,784	6,943,215	7,764,611
Supplies and Services	583,440	565,622	370,939	599,016	443,517
Interfund Charges	3,387,428	3,688,397	3,981,890	3,989,903	4,328,374
Expenditures Total	\$9,328,160	\$11,055,776	\$11,483,613	\$11,532,134	\$12,536,502

Police

PROGRAM DETAIL

Administration-Chief

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	5.00	5.00	5.00	5.00	6.00
General Fund Civil FTE	14.00	17.00	17.00	17.00	18.00
Staffing Total	19.00	22.00	22.00	22.00	24.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Female applications for employment will be at least 13% of the application pool.	NA	NA	13%	19%	13%
Under-represented minority applications for employment will be at least 52% of the application pool.	NA	NA	52%	40%	52%

Business Services Division

Net Cost \$6,568,602

The Business Services Division provides oversight for budget, accounting, payroll, purchasing and accounts payable and receivable services. It performs analytical studies for Police Administration, pursues grant opportunities, administers awarded grants and provides technical support for the agency. 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. Additional services include court and secondary employment scheduling, quartermaster support, equipment maintenance and distribution and police fleet and facilities management.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	6,829,212	6,912,680	7,230,596	7,434,053	7,623,357
Gifts & Grants Fund	167,183	212,932	1,454,031	83,149	1,477,512
Expenditures Total	\$6,996,395	\$7,125,612	\$8,684,627	\$7,517,202	\$9,100,869
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,434,422	5,725,622	5,888,107	5,978,857	6,364,530
Supplies and Services	1,429,048	1,347,215	2,772,932	1,452,718	2,715,114
Interfund Charges	25,461	14,136	23,588	16,958	21,225
Capital Related	107,464	38,639	0	68,669	0
Expenditures Total	\$6,996,395	\$7,125,612	\$8,684,627	\$7,517,202	\$9,100,869
<u>STAFFING SUMMARY</u>					
General Fund	68.50	72.50	75.50	75.50	75.50
General Fund Civil FTE	9.00	9.00	7.00	7.00	7.00
Staffing Total	77.50	81.50	82.50	82.50	82.50

Police

PROGRAM DETAIL

Business Services Division

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Error rate on National Incident-Based Reporting System (NIBRS) submissions is less than 5%	2.9%	2.1%	<5.0%	2.5%	<5.0%
The Property and Evidence Unit will dispose of 3,600 items per month, or 43,200 per year.	16,176	18,124	43,200	25,176	43,200

Community Resources Section

Net Cost \$2,613,898

The Community Resources Section houses programs to connect with youth, educate the public and accommodate citizen volunteers. School Resource Officers (SRO) are placed in high schools to provide a police liaison for students, administration and the surrounding community. SROs work closely with staff to address student issues that come up in school and in their neighborhoods using counseling, education and enforcement. Aurora for Youth offers the Explorers Program, Aurora Police Activities Club, Teen Academy, and education programs. Adults can learn about the operations of the department through the Citizens Police Academy. Finally, the Volunteer Program provides thousands of hours of support services annually.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	348,674	317,171	383,251	286,543	363,816
General Fund	2,507,081	2,550,391	2,664,384	2,576,209	2,614,958
Gifts & Grants Fund	105,476	88,710	102,750	173,575	137,050
Expenditures Total	\$2,961,231	\$2,956,272	\$3,150,385	\$3,036,327	\$3,115,824
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,731,755	2,773,842	2,895,550	2,718,504	2,845,042
Supplies and Services	186,596	141,304	197,618	274,216	225,869
Interfund Charges	42,880	41,126	57,217	43,607	44,913
Expenditures Total	\$2,961,231	\$2,956,272	\$3,150,385	\$3,036,327	\$3,115,824
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund Civil FTE	1.00	1.00	1.00	1.00	1.00
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	26.00	21.00	22.00	22.00	21.00
Staffing Total	28.00	23.00	24.00	24.00	23.00

Police

PROGRAM DETAIL

Compliance & Professional Standard Division

Net Cost \$2,208,291

The Compliance and Professional Standards Division provides guidance to the agency on policy, training, background investigations. Additionally, the division is responsible for the Force Review Board (FRB), which reviews all uses of force that involve weapons or result in injury. The Professional Standards Section (PSS) conducts staff inspections, publishes department policies, and manages the department's accreditation program. The section also manages the department's Early Intervention system identifying stressors affecting department personnel, houses the Police Emergency Services Coordinator, and includes the Police portion of the city's Office of Emergency Management. The Background and Training Section administers recruit field training and conducts background investigations.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,630,756	1,766,321	1,607,892	2,455,278	2,208,291
Expenditures Total	\$1,630,756	\$1,766,321	\$1,607,892	\$2,455,278	\$2,208,291
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,487,926	1,666,995	1,442,301	2,306,327	2,075,266
Supplies and Services	134,690	90,515	123,550	126,775	120,380
Interfund Charges	8,140	8,811	42,041	14,376	12,645
Capital Related	0	0	0	7,800	0
Expenditures Total	\$1,630,756	\$1,766,321	\$1,607,892	\$2,455,278	\$2,208,291
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	8.00	13.00	11.00	11.00	15.00
Staffing Total	9.00	14.00	12.00	12.00	16.00

Crime Lab Section

Net Cost \$3,968,150

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 is moving to the Unified Metropolitan Forensic Crime Lab. The Detail will provide chemistry services, latent print examination, questioned document analysis, such as handwriting and counterfeiting, photographic support, firearms and tool mark examinations, forensic examination of computers, cell phones and similar devices, audio forensic examination, polygraph testing, and evidentiary video enhancement. The Crime Lab is a partnership with Douglas and Arapahoe Counties. The lab maintains digital evidence for the department and provides DNA services at its new facility.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,465,653	2,578,432	3,217,527	2,837,156	3,973,305
Expenditures Total	\$2,465,653	\$2,578,432	\$3,217,527	\$2,837,156	\$3,973,305

Police

PROGRAM DETAIL

Crime Lab Section

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,151,885	2,268,274	2,937,301	2,525,754	3,505,554
Supplies and Services	238,921	290,714	194,304	233,355	382,429
Interfund Charges	13,687	19,444	35,922	28,047	35,322
Capital Related	5,050	0	0	0	0
Transfers Out	56,110	0	50,000	50,000	50,000
Expenditures Total	\$2,465,653	\$2,578,432	\$3,217,527	\$2,837,156	\$3,973,305
<u>STAFFING SUMMARY</u>					
General Fund	22.00	22.00	25.00	25.00	30.00
General Fund Civil FTE	2.00	2.00	2.00	2.00	3.00
Staffing Total	24.00	24.00	27.00	27.00	33.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Requests for internal lab service completed within 30 days of the time	94%	88%	90%	90%	90%

District 1

Net Cost \$19,589,905

District 1, one of three decentralized districts, provides patrol services and specialized functions, including investigations and Police Area Representatives (PAR) officers for its designated geographic area. The goal is to safeguard the community through proactive policing, community engagement and effective resource management.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	17,612,479	18,471,010	18,682,613	19,105,718	19,617,035
Expenditures Total	\$17,612,479	\$18,471,010	\$18,682,613	\$19,105,718	\$19,617,035
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	16,976,133	17,851,937	18,043,195	18,493,621	18,991,096
Supplies and Services	103,689	66,055	56,703	48,716	52,315
Interfund Charges	528,562	543,212	582,715	563,381	573,624
Capital Related	4,095	9,806	0	0	0
Expenditures Total	\$17,612,479	\$18,471,010	\$18,682,613	\$19,105,718	\$19,617,035
<u>STAFFING SUMMARY</u>					
General Fund	5.00	5.00	4.00	4.00	4.00
General Fund Civil FTE	164.00	145.00	154.00	154.00	159.00
Staffing Total	169.00	150.00	158.00	158.00	163.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Monthly median response time to high priority calls is 5.5 minutes or less	4.2	4.2	5.5	4.5	5.5

Police

PROGRAM DETAIL

District 2

Net Cost \$14,680,414

District 2, one of three decentralized districts, provides patrol services and specialized functions including investigations and Police Area Representatives (PAR) officers for its designated geographic area. The goal is to safeguard the community through proactive policing, community engagement and effective resource management.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	13,502,707	13,639,389	13,770,811	14,061,813	14,696,454
Expenditures Total	\$13,502,707	\$13,639,389	\$13,770,811	\$14,061,813	\$14,696,454
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	13,035,358	13,105,264	13,278,464	13,575,200	14,161,130
Supplies and Services	57,554	63,784	54,037	58,980	54,715
Utilities	355	646	400	615	415
Interfund Charges	405,345	469,695	437,910	427,018	480,194
Capital Related	4,095	0	0	0	0
Expenditures Total	\$13,502,707	\$13,639,389	\$13,770,811	\$14,061,813	\$14,696,454
<u>STAFFING SUMMARY</u>					
General Fund	10.00	6.00	3.00	3.00	3.00
General Fund Civil FTE	127.00	115.00	114.00	114.00	116.00
Staffing Total	137.00	121.00	117.00	117.00	119.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Monthly median response time to high priority calls is 5.5 minutes or less	5.0	5.1	5.5	5.5	5.5

District 3

Net Cost \$13,390,540

District 3, one of three decentralized districts, provides patrol services and specialized functions including investigations and Police Area Representatives (PAR) officers for its designated geographic area. The goal is to safeguard the community through proactive policing, community engagement and effective resource management.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	12,418,577	13,043,430	13,362,500	12,966,732	13,408,490
Expenditures Total	\$12,418,577	\$13,043,430	\$13,362,500	\$12,966,732	\$13,408,490
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	11,960,123	12,603,032	12,921,426	12,503,047	12,952,107
Supplies and Services	42,246	39,371	44,408	42,572	38,678
Interfund Charges	412,113	392,061	396,666	421,113	417,705
Capital Related	4,095	8,966	0	0	0
Expenditures Total	\$12,418,577	\$13,043,430	\$13,362,500	\$12,966,732	\$13,408,490

Police

PROGRAM DETAIL

District 3

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	4.00	4.00	3.00	3.00	3.00
General Fund Civil FTE	107.00	109.00	110.00	110.00	107.00
Staffing Total	111.00	113.00	113.00	113.00	110.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Monthly median response time to high priority calls is 6.5 minutes or less	5.6	6.0	6.5	6.2	6.5

Investigations Bureau

Net Cost \$10,392,297

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. The Investigations Bureau Commander also oversees the Crime Laboratory, Community Resources Section, and the Electronic Support Section. Finally, the Bureau houses the new Crisis Response Team, which consists of specially trained officers who respond with an embedded clinician to mental health related calls.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	924,113	996,434	989,472	1,104,511	1,426,345
General Fund	8,989,520	9,339,170	9,361,907	10,253,149	10,404,497
Gifts & Grants Fund	81,610	49,884	77,735	94,865	136,100
Expenditures Total	\$9,995,243	\$10,385,488	\$10,429,114	\$11,452,525	\$11,966,942
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	8,753,311	9,353,740	9,278,612	9,971,643	10,333,043
Supplies and Services	1,002,447	878,823	1,011,166	1,319,741	1,432,047
Interfund Charges	140,516	146,577	139,336	142,491	165,852
Capital Related	98,969	6,348	0	18,650	36,000
Expenditures Total	\$9,995,243	\$10,385,488	\$10,429,114	\$11,452,525	\$11,966,942
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	8.00	8.00	8.00	8.00	8.00
Designated Revenues Fund Civil FTE	0.15	0.15	0.15	0.15	0.15
General Fund	7.00	7.00	7.00	7.00	7.00
General Fund Civil FTE	56.85	63.85	64.85	64.85	69.85
Staffing Total	72.00	79.00	80.00	80.00	85.00

Police

PROGRAM DETAIL

Investigations Bureau

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
100% of victims/families of homicide, sexual assault, felony, domestic violence, robbery, and aggravated assault contacted by victim services staff within five business days	99.9%	100%	100%	99.9%	100%
Clear 60% or more homicide cases annually	71%	63%	60%	70%	60%

Investigative Support Section

Net Cost \$3,625,436

The Investigations Support Section conducts specialized investigations and maintains criminal intelligence records. The Intelligence Unit collects and manages gang and 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 Colorado Metropolitan Auto Theft Team (CMATT) participates in the multi-agency task force formed to reduce motor vehicle theft and associated criminal enterprises in the Denver/Aurora area.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	3,579,004	3,490,276	3,554,892	3,592,919	3,627,936
Gifts & Grants Fund	466,331	284,754	91,430	89,270	96,000
Expenditures Total	\$4,045,335	\$3,775,030	\$3,646,322	\$3,682,189	\$3,723,936

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,880,930	3,609,157	3,490,288	3,547,338	3,573,486
Supplies and Services	37,360	39,015	31,075	25,427	31,075
Interfund Charges	127,045	126,858	124,959	109,424	119,375
Expenditures Total	\$4,045,335	\$3,775,030	\$3,646,322	\$3,682,189	\$3,723,936

<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	29.60	28.60	27.60	27.60	27.60
Gifts & Grants Fund Civil FTE	3.40	2.40	2.40	2.40	0.00
Staffing Total	34.00	32.00	31.00	31.00	28.60

Police

PROGRAM DETAIL

Narcotics Section

Net Cost \$3,171,889

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 patrol-generated cases related to these activities. Personnel conduct investigations with other local, state, and federal agencies. There are 5.0 FTE dedicated to enforcement and compliance of all local ordinances for marijuana which include personal, medical, and retail. The Narcotics Section marijuana-related enforcement is primarily focused on illegal activity while the Marijuana Enforcement Team is focused on licensed businesses and is also responsible for investigations related to synthetic cannabinoids.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,776,353	2,504,857	2,537,858	2,979,753	3,178,479
Gifts & Grants Fund	40,831	38,636	62,058	28,916	62,700
Expenditures Total	\$2,817,184	\$2,543,493	\$2,599,916	\$3,008,669	\$3,241,179
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,498,663	2,263,196	2,274,063	2,676,031	2,895,931
Supplies and Services	206,665	200,893	236,861	237,215	244,819
Interfund Charges	103,540	79,404	88,992	95,423	100,429
Capital Related	8,316	0	0	0	0
Expenditures Total	\$2,817,184	\$2,543,493	\$2,599,916	\$3,008,669	\$3,241,179
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
General Fund Civil FTE	22.00	20.00	17.00	17.00	22.00
Staffing Total	24.00	22.00	19.00	19.00	24.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
95% of marijuana reports with investigations are initiated in three business days	99.6%	99.5%	95.0%	98.0%	95.0%

Operations Support Section

Net Cost \$4,760,265

The Operations Support Section is comprised of highly specialized tactical support teams. The Special Weapons and Tactics (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. The Strategic Response Teams have been consolidated into this section.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	4,098,186	4,463,050	4,473,576	4,593,317	4,761,765
Expenditures Total	\$4,098,186	\$4,463,050	\$4,473,576	\$4,593,317	\$4,761,765

Police

PROGRAM DETAIL

Operations Support Section

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,895,519	4,276,837	4,319,108	4,393,862	4,579,273
Supplies and Services	93,654	50,742	48,397	67,149	42,997
Interfund Charges	109,013	135,471	106,071	132,306	139,495
Expenditures Total	\$4,098,186	\$4,463,050	\$4,473,576	\$4,593,317	\$4,761,765
<u>STAFFING SUMMARY</u>					
General Fund Civil FTE	15.00	36.00	35.00	35.00	35.00
Staffing Total	15.00	36.00	35.00	35.00	35.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
SWAT active control of scene within two hours of request 90% of the time	97%	92%	90%	100%	90%

Special Operations Bureau

Net Cost \$895,912

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 the Traffic Section.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	316,152	272,792	328,940	322,093	320,558
General Fund	946,467	1,013,055	1,005,689	909,563	895,912
Gifts & Grants Fund	825,064	1,060,691	1,389,578	1,124,780	1,055,128
Expenditures Total	\$2,087,683	\$2,346,538	\$2,724,207	\$2,356,436	\$2,271,598
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,343,642	1,577,133	1,759,418	1,550,994	1,591,930
Supplies and Services	715,490	744,852	946,482	785,910	652,486
Interfund Charges	28,551	24,553	18,307	19,532	27,182
Expenditures Total	\$2,087,683	\$2,346,538	\$2,724,207	\$2,356,436	\$2,271,598
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	1.00	1.00	1.00	1.00	1.00
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	7.00	6.00	7.00	7.00	5.00
Gifts & Grants Fund Civil FTE	0.00	0.00	0.00	0.00	2.40
Staffing Total	9.00	8.00	9.00	9.00	9.40

Police

PROGRAM DETAIL

Traffic Section

Net Cost \$5,247,260

The Traffic Section provides traffic enforcement and 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, coordinates and supports special events and supports VIP protection and motorcades. Units include the Motorcycle Enforcement Team (MET), DUI Unit, Day and Night Traffic Units and the Photo Red Light Program.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	1,865,505	1,649,430	2,034,914	1,611,052	1,825,779
General Fund	4,806,438	5,097,752	5,412,473	5,280,434	5,537,840
Gifts & Grants Fund	471,835	494,092	427,749	412,807	644,792
Expenditures Total	\$7,143,778	\$7,241,274	\$7,875,136	\$7,304,293	\$8,008,411
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,475,358	5,706,230	6,079,306	5,752,933	6,383,488
Supplies and Services	1,515,872	1,384,927	1,623,081	1,398,207	1,467,140
Interfund Charges	148,318	150,117	172,749	153,153	157,783
Capital Related	4,230	0	0	0	0
Expenditures Total	\$7,143,778	\$7,241,274	\$7,875,136	\$7,304,293	\$8,008,411
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	2.00	2.00	2.00	2.00	2.00
Designated Revenues Fund Civil FTE	4.00	4.00	4.00	4.00	4.00
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	39.00	40.00	43.00	43.00	42.00
Staffing Total	46.00	47.00	50.00	50.00	49.00

Training Section

Net Cost \$9,134,852

The Training Section conducts both 15-week lateral academies and 27-week basic academies between two and four times per year. Additionally, the program conducts quarterly in-service training for all commissioned officers. The Training Section operates the firearms range and facilitates weapons qualifications for officers, and other armed city employees 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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	4,420,295	6,371,154	9,080,930	6,917,683	9,139,852
Gifts & Grants Fund	7,750	7,750	0	0	0
Expenditures Total	\$4,428,045	\$6,378,904	\$9,080,930	\$6,917,683	\$9,139,852

Police

PROGRAM DETAIL

Training Section

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,952,517	5,554,431	8,099,838	5,948,410	8,297,933
Supplies and Services	404,408	611,006	561,528	543,388	507,757
Interfund Charges	41,123	66,382	42,710	49,031	61,418
Capital Related	29,997	147,085	376,854	376,854	272,744
Expenditures Total	\$4,428,045	\$6,378,904	\$9,080,930	\$6,917,683	\$9,139,852
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
General Fund Civil FTE	47.00	63.00	75.00	75.00	74.00
Staffing Total	49.00	65.00	77.00	77.00	76.00

Public Defender

PROGRAM SUMMARY

Public Defender

\$1,382,466 15.5 FTE

*Represent indigent defendants who face a jail sentence and screen all applicants for public defender services

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
REGULAR - FTE	10.00	10.00	11.50	11.50	15.50
EXPENDITURES	907,367	897,500	1,060,907	1,060,907	1,382,466

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 15.5 FTE including ten attorneys, one paralegal, one investigator and three 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	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	10.00	10.00	11.50	11.50	15.50
Personal Services	815,051	767,070	979,353	974,544	1,294,578
Supplies and Services	86,919	124,538	75,191	79,773	81,016
Interfund Charges	5,397	5,892	6,363	6,590	6,872
Expenditures Total	\$907,367	\$897,500	\$1,060,907	\$1,060,907	\$1,382,466

DEPARTMENT NARRATIVE

Budget Developments for 2019

To support City Council's goal of assuring a safe community, the Public Defender's Office provides high quality legal representation to indigent (in-custody or financially-qualified pursuant to the guidelines of the Colorado Supreme Court) defendants. The Public Defender's Office protects clients' rights to due process of law, a fair trial, and equal protection of the law.

As the first municipal public defender's office in Colorado, the department remains an industry leader. Aurora's Public Defender's Office will serve as a model to municipalities statewide especially as recent legislation mandated every municipality, where a jail sentence is possible, to implement a public defender system by 2020. The office frequently works with other public defenders at both the municipal and state level to improve the quality of representation for all defendants.

In 2019, the department will continue to focus on providing effective representation of counsel through zealous advocacy for the continuously growing number of Aurora's community who qualify for their representation. The department will strive to meet the daily demands of the courthouse by continuing to seek the most efficient internal methods of handling the application process, the growing number of cases, client contacts, and court appearances.

The department expects continued growth through 2019, with anticipated increases in appearances for individuals in and out of custody for the purposes of bond in accordance with constitutional and statutory requirements implemented by the court (15.0 percent), case interviews (10.0 percent), and total appearances in court (15.0 percent) compared to 2018 projections. Despite this growth, the cost per case remains low at an average of \$112 per case.

2018 Current-Year Department Projection

Total expenditures in the Public Defender's 2018 projection are forecasted to remain at the original 2018 budget. There is a slight decrease in personal services due to vacancy savings from multiple Deputy Public Defender positions being vacant as well as an extended FMLA leave. The department has been utilizing contract attorneys to alleviate the increased workload. These vacancy savings are offset in supplies and services due to increased spending on computers and office equipment.

2019 Department Budget

The 2019 budget for the Public Defender's Office is \$321,600 (30.3 percent) higher than the 2018 Original Budget. This budget variance is predominately driven by City Council adjustments. At the September 29, 2018 Budget Workshop, City Council added appropriation for 2.0 FTE Deputy Public Defender I, 1.0 FTE Legal Secretary, and 1.0 FTE Investigator to handle increased workload and improve customer service.

Public Defender

BASE ADJUSTMENTS

Base Adjustments	2019
Compensation Adjustments	15,357
Mandated Costs	509
Total Base Adjustments	\$15,866

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 2.0 FTE Deputy Public Defender, 1.0 FTE Legal Secretary, and 1.0 FTE Investigator	4.00	305,693	0	305,693
Program affected: Public Defender At the September 29, 2018 Budget Workshop, City Council added appropriation for 2.0 FTE Deputy Public Defender I, 1.0 FTE Legal Secretary, and 1.0 FTE Investigator to handle increased workload and improve customer service.				
This Council adjustment addresses the Council Goal: Safe Community.				
New Appropriation Total	4.00	305,693	0	305,693
General Fund Total	4.00	305,693	0	305,693
Amendment Request Total All Funds	4.00	305,693	0	305,693

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
General Fund	907,367	897,500	1,060,907	1,060,907	1,382,466
Expenditures Total	\$907,367	\$897,500	\$1,060,907	\$1,060,907	\$1,382,466

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
General Fund	10.00	10.00	11.50	11.50	15.50
Staffing Total	10.00	10.00	11.50	11.50	15.50

Public Defender

PROGRAM DETAIL

Public Defender

Net Cost \$1,382,466

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. In addition, the department screens all applicants to determine indigency in accordance with Colorado Supreme Court guidelines.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	907,367	897,500	1,060,907	1,060,907	1,382,466
Expenditures Total	\$907,367	\$897,500	\$1,060,907	\$1,060,907	\$1,382,466
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	815,051	767,070	979,353	974,544	1,294,578
Supplies and Services	86,919	124,538	75,191	79,773	81,016
Interfund Charges	5,397	5,892	6,363	6,590	6,872
Expenditures Total	\$907,367	\$897,500	\$1,060,907	\$1,060,907	\$1,382,466
<u>STAFFING SUMMARY</u>					
General Fund	10.00	10.00	11.50	11.50	15.50
Staffing Total	10.00	10.00	11.50	11.50	15.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Appearances in court	N/A	12,803	12,711	15,294	17,580
Case Interviews	N/A	6,243	6,809	6,886	7,574
Cases (open and in-custody arraignments)	N/A	6,841	6,148	8,374	9,630
Cost per case	N/A	\$131	\$155	\$127	\$112

Public Safety Communications

PROGRAM SUMMARY

Public Safety Communications

\$11,448,963 91 FTE

*Provides all Fire and Police radio communications and dispatch

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
REGULAR - FTE	91.00	91.00	91.00	91.00	91.00
EXPENDITURES	11,156,908	11,277,114	11,884,048	10,585,273	11,448,963

Public Safety Communications

DESCRIPTION

The Public Safety Communications (PSC) Department is responsible for processing administrative, non-emergency and 911 calls and for dispatching all police and fire emergency equipment.

COUNCIL GOALS AND OBJECTIVES SUPPORTED

*Assure a safe community for people.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	91.00	91.00	91.00	91.00	91.00
Personal Services	6,110,338	6,328,560	6,973,317	5,612,814	6,880,331
Supplies and Services	77,607	154,248	26,981	91,979	26,981
Interfund Charges	146,738	160,163	172,948	172,948	186,765
Capital Related	110,845	35,159	0	-3,270	0
Transfers Out	4,711,380	4,598,984	4,710,802	4,710,802	4,354,886
Expenditures Total	\$11,156,908	\$11,277,114	\$11,884,048	\$10,585,273	\$11,448,963

DEPARTMENT NARRATIVE

Budget Developments for 2019

The Public Safety Communications Department's primary goal is to ensure a safe community. For 2019, the department will continue to focus on providing exceptional customer service and meeting the industry standard of answering 95 percent of all 911 calls within 10 seconds. In an effort to improve the overall effectiveness, efficiencies, as well as to strengthen the partnerships between the Aurora Police Department (APD), Aurora Fire Rescue (AFR) and PSC, the day-to-day command and oversight of the department was transferred to APD in 2018 for an 18-month pilot period.

2018 Current-Year Department Projection

The 2018 projection for Public Safety Communications is under the 2018 Original Budget by \$1.3 million (10.9 percent) across all funds due to supervisor vacancies in the General Fund and telecommunicator turnover in the E-911 Fund.

2019 Department Budget

The Public Safety Communications Department's 2019 budget will be \$435,100 (3.7 percent) lower than the 2018 Original Budget. The budget decrease is primarily driven by lower personal services costs in the department as turnover in 2018 has resulted in more entry-level positions being budgeted in 2019. APD is expected to continue to provide oversight to the department in 2019.

BASE ADJUSTMENTS

Base Adjustments	2019
Prior Year One Times	-185,641
Compensation Adjustments	92,655
Mandated Costs	13,817
Other Adjustments	-355,916
Total Base Adjustments	(\$435,085)

Public Safety Communications

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Enhanced E-911 Fund	4,904,445	4,952,516	5,231,794	4,271,871	5,024,868
General Fund	6,252,463	6,324,598	6,652,254	6,313,402	6,424,095
Expenditures Total	\$11,156,908	\$11,277,114	\$11,884,048	\$10,585,273	\$11,448,963

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Enhanced E-911 Fund	73.00	73.00	75.00	75.00	75.00
General Fund	18.00	18.00	16.00	16.00	16.00
Staffing Total	91.00	91.00	91.00	91.00	91.00

PROGRAM DETAIL

Public Safety Communications

Net Cost \$11,439,654

Provides all Fire and Police radio communications, 911 call taking, dispatch services, and records management of incoming calls for service and dispatch communications.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Enhanced E-911 Fund	4,904,445	4,952,516	5,231,794	4,271,871	5,024,868
General Fund	6,252,463	6,324,598	6,652,254	6,313,402	6,424,095
Expenditures Total	\$11,156,908	\$11,277,114	\$11,884,048	\$10,585,273	\$11,448,963
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	6,110,338	6,328,560	6,973,317	5,612,814	6,880,331
Supplies and Services	77,607	154,248	26,981	91,979	26,981
Interfund Charges	146,738	160,163	172,948	172,948	186,765
Capital Related	110,845	35,159	0	-3,270	0
Transfers Out	4,711,380	4,598,984	4,710,802	4,710,802	4,354,886
Expenditures Total	\$11,156,908	\$11,277,114	\$11,884,048	\$10,585,273	\$11,448,963
<u>STAFFING SUMMARY</u>					
Enhanced E-911 Fund	73.00	73.00	75.00	75.00	75.00
General Fund	18.00	18.00	16.00	16.00	16.00
Staffing Total	91.00	91.00	91.00	91.00	91.00

Public Safety Communications

PROGRAM DETAIL

Public Safety Communications

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of all monthly quality assurance audits will conform to established department standards	92%	97%	90%	97%	90%
92% of all Fire and EMS events will be initiated and dispatched to appropriate apparatus within 90 seconds	85%	42%	92%	67%	92%
95% of all 911 calls answered within 10 seconds	86%	79%	95%	65%	95%
98% of all recording requests will be filled within 36 hours of receipt during the business week	100%	100%	98%	100%	98%

Public Works

PROGRAM SUMMARY

Administration \$1,231,881 5 FTE *Administrative, budget, and managerial duties	Building Division \$7,732,538 68 FTE *Building plan review, inspections, and permitting	Engineering Services \$4,767,706 50 FTE *Design and construct CIP projects *Review and approve civil plans *Traffic and Facilities Engineering
Facilities Operations \$5,147,868 34 FTE *Maintenance and repair of city buildings	Parking and Mobility \$1,046,765 3 FTE * Manage parking facilities * Administer parking permit program * Parking enforcement	Public Improvements \$1,321,476 14 FTE *Permits and inspects infrastructure construction *Reviews and tests developer and city infrastructure projects
Public Utilities \$8,296,502 0 FTE *Street light/traffic signal energy bills *Public buildings utility bills	Real Property Services \$1,329,260 14 FTE *Property transactions involving acquisition, disposal, right-of-way, development and land surveying services	Street Operations \$8,595,191 93 FTE *Maintenance of city streets *Cleaning of city streets *Snow removal
Traffic Operations \$2,442,661 24 FTE *Install, maintain, and operate traffic control devices throughout Aurora		

DEPARTMENT SUMMARY

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
REGULAR - FTE	274.00	282.00	285.00	285.00	305.00
EXPENDITURES	35,021,968	36,717,618	38,510,863	39,099,044	41,911,848

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, Park Aurora, Public Improvement Inspections, and Materials Lab. Specific responsibilities of the department include: planning, 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	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Regular - FTE	274.00	282.00	285.00	285.00	305.00
Personal Services	22,425,637	23,945,441	25,846,082	26,152,511	27,423,292
Allocated Expenses	-2,638,458	-3,436,793	-3,785,563	-3,807,067	-3,871,136
Supplies and Services	5,086,875	6,145,763	5,351,546	6,139,041	5,658,701
Utilities	7,107,659	7,039,251	7,979,500	7,552,403	8,304,102
Interfund Charges	2,786,289	2,813,485	3,018,427	2,989,459	3,063,668
Capital Related	200,766	198,151	100,871	72,697	1,333,221
Transfers Out	53,200	12,320	0	0	0
Expenditures Total	\$35,021,968	\$36,717,618	\$38,510,863	\$39,099,044	\$41,911,848

DEPARTMENT NARRATIVE

Budget Developments for 2019

The Public Works department ensures excellent infrastructure that is well maintained and operated and is dedicated to providing excellent service to its customers. In 2019, Public Works will continue to focus on Council priority programs, priority projects and goals including: street operations, excellent infrastructure, business development, and transit-oriented development (TOD).

The opening of the Gaylord Rockies Resort and Convention Center and Fire Station 16 will require an increased snow removal response to that area of the city. Street Operations will adjust its snow and ice control plan to accommodate the additional lane miles and the 2019 Proposed Budget provides funding for appropriate response to that area.

Robust development activity continues to impact the entire department, particularly the Building, Engineering Plans Review, Traffic Engineering and Real Property divisions. Providing excellent customer service to citizens and the development community remains a top priority despite the substantial workload.

Staffing challenges, particularly in Street Operations and Facility Operations, are expected to persist in 2019 as a result of a very competitive labor market.

Capital projects will continue to demand a great deal of staff time in 2019 as staff works on the multi-year Transportation Priority Project program. Several projects in that program are anticipated to be under construction in 2019 including: 13th Avenue- Sable to Light Rail Station; Yale/Xanadu Intersection Reconstruction and Signalization; Parker Sidewalk Gaps; Alameda/Tower Sidewalk Gaps; 32nd/Airport improvements; and Havana/Colfax Avenue Turn Lane Improvements.

Additional highlights of the 2019 capital program will include: traffic calming and roadway safety improvements; Northwest Aurora Mobility and Access Improvement Project implementation; continued construction of the Stephen D. Hogan Parkway;

Public Works

DEPARTMENT NARRATIVE

ongoing projects in the Westerly Creek area including the Westerly Creek Tollgate Connector Transportation Improvement Project (TIP); Harvest Road extension from Alexander to Orchard; completion of Central Recreation Center; and construction of Fire Station 5.

The opening of the Aurora Line light rail in February 2017 coupled with the extraordinary development activity throughout the city will continue to demand significant attention throughout the year from the Traffic Engineering, Transportation Engineering, and Traffic Operations teams.

Lastly, the CAPSTC operations budget will be transferred to the Fire Department from the Public Works Department in 2019. This adjustment will move \$159,300 in expenditure budget and 1.0 FTE to the Fire Department.

2018 Current-Year Department Projection

The Public Works projection for 2018 is \$588,200 (1.5 percent) higher than the 2018 Original Budget. Savings in electricity and maintenance costs in the public lighting program were offset by increased expenses in the Development Review Fund (\$1.3 million), as a result of the high workload associated with the current level of development and construction activity. Key contributors to the overage in the Development Review Fund included contracted roof inspections, overhires, contingent personnel, and staff overtime to provide better customer service to citizens and the development community.

2019 Department Budget

The 2019 budget is \$3.4 million (8.8 percent) higher than the 2018 Original Budget. Several significant amendments to the 2019 budget help ensure that the department can continue to focus on providing excellent infrastructure and a high level of service to both internal and external customers. These amendments include:

- Northeast Area Street Operations- Due to construction of the Gaylord Rockies Resort and nearby Fire Station 16, funding will be added to augment the Snow Removal and Street Operations Programs to incorporate the additional 25 lane miles of roadway in that area. Funding includes 8.0 FTE Street Workers, three snow plows, a force feed loader, and deicer storage tent.
- Facilities Operations- Additional budget and 1.0 FTE for routine maintenance and repair of several new buildings that have been or will be added to the city's inventory is included in the 2019 Adopted Budget.
- Contingent Employee Conversion- 10.0 contingent employees in the Development Review Fund will be converted to FTE as part of a citywide conversion of long-term contingent employees.
- AMC Security Contract- Funding is added in order to implement contract security at the Aurora Municipal Center (AMC) as suggested by the Police Staffing Study.
- PaveScan- One-time funding is added to purchase a non-destructive asphalt density tool to assist in materials testing of road projects.
- Staffing in Engineering Services- Add 1.0 FTE Project Engineer to the Development Review Fund to handle civil plans reviews. Move 1.0 FTE Engineering Supervisor from the General Fund to the Development Review Fund to work on traffic review for development projects. Add 1.0 FTE Project Engineer to the General Fund to work on the traffic calming measures throughout the city. These amendments will result in a 2.0 FTE increase in the Development Review Fund, and no additional FTE to the General Fund.

The 2019 Adopted Budget also funds increases for: public lighting and public building utilities; credit card fees in the Development Review Fund as online submissions rise; and costs for mandated items such as fuel and vehicle repair.

BASE ADJUSTMENTS

Base Adjustments	2019
Compensation Adjustments	807,566
Mandated Costs	631,997
Other Adjustments	-309,855
Total Base Adjustments	\$1,129,708

Public Works

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>Development Review Fund / New Appropriation</u>				
Add 1.0 FTE Project Engineer in the Development Review Fund	1.00	119,073	0	119,073
<p>Program affected: Engineering Services</p> <p>This amendment will add 1.0 FTE Project Engineer to Engineering Services in the Development Review Fund. This position will work on civil plans review and assist with workload related to development review activity.</p> <p>This amendment addresses the Council Goal: Business and Development.</p>				
Conversion of Full-Time Contingent Positions to FTE	10.00	60,497	0	60,497
<p>Programs affected: Various</p> <p>Typically, temporary assignments are utilized when an entity does not have a need for a regular or long-term assignment. As a best practice, these positions are monitored every few years to see if the duration of the assignment has changed to where the job need is long-term and no longer temporary in nature. Contingent positions were evaluated by the organization and found to meet this threshold, and thus are being converted to FTE.</p> <p>This amendment addresses multiple Council Goals.</p>				
Move 1.0 FTE Engineering Supervisor from the General Fund to the Development Review Fund in Public Works and Add 1.0 FTE Project Engineer to General Fund	1.00	149,489	0	149,489
<p>Program affected: Engineering Services</p> <p>This amendment will move 1.0 FTE Engineering Supervisor from the General Fund Engineering Services to the Development Review Fund Engineering Services within the Public Works Department. This position will handle traffic review and workload related to development review activity. This amendment will also add 1.0 FTE Project Engineer to the General Fund Engineering Services. This position will work on traffic calming projects throughout the city.</p> <p>This amendment addresses the Council Goal: Business and Development.</p>				
New Appropriation Total	12.00	329,059	0	329,059
Development Review Fund Total	12.00	329,059	0	329,059

Public Works

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Add 1.0 FTE and Supplies for Facilities Operations- Costs for New Buildings	1.00	170,146	0	170,146
<p>Program affected: Facilities Operations</p> <p>Several new buildings have been or will be added to the city's inventory. These buildings come with a host of responsibilities for the Facilities Operations Division including elevator inspections and service; fire alarm and sprinkler inspections and service; routine maintenance and repair; custodial, trash, and recycle services; and supplies for lighting, HVAC filters, paints, etc. This amendment requests facilities operations funds and 1.0 FTE for People's Building, Police District 2, Plains Conservation Center, Moorhead Recreation Center, Fire Stations 15 and 16, and increased custodial services at Animal Shelter, Central Library, and MLK Center.</p> <p>This amendment addresses the Council Goal: Excellent Infrastructure.</p>				
Add 8.0 FTE for Northeast Area Street Operations Near Gaylord and Fire Station 16	8.00	1,621,072	0	1,621,072
<p>Program affected: Street Operations</p> <p>Construction of the Gaylord Rockies Resort and Convention Center and Fire Station 16 in the northeast area of the city will bring an additional 25 lane miles to the city's inventory and will require additional equipment and staffing to meet the needs of the Council adopted Snow and Ice Control Plan. Additional staffing will also be used to augment the pavement preservation program. This amendment will provide 8.0 FTE Street Workers, three tandem axel plows, a force feed loader, and deicer storage tent.</p> <p>This amendment addresses the Council Program: Street operations and the Council Goal: Excellent Infrastructure.</p>				
AMC Security Contract	0.00	91,000	0	91,000
<p>Programs affected: Facilities Operations, Police</p> <p>This amendment implements a recommendation from the 2017 Police staffing study by funding a security contract for the Aurora Municipal Center (AMC) which will allow the Police FTE currently performing the security function to perform public policing functions.</p> <p>This amendment addresses the Council Program: Police district operations and the Council Goal: Safe Community.</p>				

Public Works

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2019			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Materials Lab Testing Equipment	0.00	60,000	0	60,000
<p>Program affected: Engineering Services</p> <p>This amendment provides funding for the Materials Lab to purchase a PaveScan which is a non-destructive asphalt density assessment tool, which provides accurate real-time measurements during materials testing to ensure pavement life and quality. This product enhances safety by reducing the amount of time that personnel are in the roadway; reduces the number of cores needed for testing; and will help to minimize future repair jobs by identifying premature failures such as road raveling, cracking and deterioration along joints during installation.</p> <p>This amendment addresses the Council Priority Program: Street Operations and the Council Goal: Excellent Infrastructure.</p>				
Move 1.0 FTE Engineering Supervisor from the General Fund to the Development Review Fund in Public Works and Add 1.0 FTE Project Engineer to General Fund	0.00	0	0	0
<p>Program affected: Engineering Services</p> <p>This amendment will move 1.0 FTE Engineering Supervisor from the General Fund Engineering Services to the Development Review Fund Engineering Services within the Public Works Department. This position will handle traffic review and workload related to development review activity. This amendment will also add 1.0 FTE Project Engineer to the General Fund Engineering Services. This position will work on traffic calming projects throughout the city.</p> <p>This amendment addresses the Council Goal: Business and Development.</p>				
New Appropriation Total	9.00	1,942,218	0	1,942,218
General Fund Total	9.00	1,942,218	0	1,942,218
Amendment Request Total All Funds	21.00	2,271,277	0	2,271,277

EXPENDITURE SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Designated Revenues Fund	684	9,399	23,076	23,076	23,076
Development Review Fund	8,670,719	9,344,752	9,490,545	10,765,958	10,214,571
General Fund	26,350,565	26,554,207	27,992,707	27,195,400	30,627,436
Parking and Mobility Fund	0	809,260	1,004,535	1,114,610	1,046,765
Expenditures Total	\$35,021,968	\$36,717,618	\$38,510,863	\$39,099,044	\$41,911,848

Public Works

STAFFING SUMMARY BY FUND

Fund	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Development Review Fund	73.00	73.00	76.00	76.00	88.00
General Fund	201.00	208.00	206.00	206.00	214.00
Parking and Mobility Fund	0.00	1.00	3.00	3.00	3.00
Staffing Total	274.00	282.00	285.00	285.00	305.00

PROGRAM DETAIL

Administration

Net Cost \$1,231,881

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, Business Services Manager, and Parking Magistrates are also included in this program.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,179,948	1,256,297	1,149,664	1,167,707	1,231,881
Expenditures Total	\$1,179,948	\$1,256,297	\$1,149,664	\$1,167,707	\$1,231,881
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	498,483	520,530	528,836	542,191	556,555
Allocated Expenses	0	0	-164,510	-164,510	-172,570
Supplies and Services	19,642	13,286	5,084	9,921	5,084
Interfund Charges	661,823	722,481	780,254	780,105	842,812
Expenditures Total	\$1,179,948	\$1,256,297	\$1,149,664	\$1,167,707	\$1,231,881
<u>STAFFING SUMMARY</u>					
General Fund	5.00	5.00	5.00	5.00	5.00
Staffing Total	5.00	5.00	5.00	5.00	5.00

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 contractor and supervisor licensing. In 2019, seven contingent positions have been converted to FTE as these positions have demonstrated a ongoing need.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	7,470,967	7,895,561	7,202,096	8,768,379	7,732,538
Expenditures Total	\$7,470,967	\$7,895,561	\$7,202,096	\$8,768,379	\$7,732,538
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	6,181,838	6,729,405	6,500,825	7,336,260	6,827,790
Supplies and Services	1,064,680	987,182	528,867	1,292,425	728,867
Utilities	254	959	0	1,167	0
Interfund Charges	103,271	104,013	97,404	95,335	100,881
Capital Related	120,924	74,002	75,000	43,192	75,000
Expenditures Total	\$7,470,967	\$7,895,561	\$7,202,096	\$8,768,379	\$7,732,538
<u>STAFFING SUMMARY</u>					
Development Review Fund	61.00	61.00	61.00	61.00	68.00
Staffing Total	61.00	61.00	61.00	61.00	68.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of calls are answered within the established standard of 30 seconds or less	78%	85%	90%	95%	90%
Complete 90% of the building inspections on the day requested	96%	98%	90%	95%	90%
Complete review of building plans within established timeframes 90% of the time	83%	90%	90%	99%	90%
Permit center walk-in customers average wait time less than 3 minutes	2.92	2.50	3.00	2.00	3.00

Public Works

PROGRAM DETAIL

Engineering Services

Net Cost \$2,711,340

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. In 2019, three contingent positions in the Development Review Fund have been converted to FTE as these positions have demonstrated a ongoing need. Also there is an amendment to add 1.0 Project Engineer to the Development Review Fund, and add 1.0 Project Engineer to the General Fund.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	1,199,752	1,449,191	2,288,449	1,997,579	2,482,033
General Fund	2,529,164	2,431,066	2,165,895	2,129,170	2,285,673
Expenditures Total	\$3,728,916	\$3,880,257	\$4,454,344	\$4,126,749	\$4,767,706

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	4,099,336	4,504,757	5,454,144	5,141,253	5,852,107
Allocated Expenses	-574,548	-863,460	-1,188,824	-1,188,824	-1,277,815
Supplies and Services	182,483	193,442	165,844	150,802	169,005
Utilities	0	264	0	0	0
Interfund Charges	21,645	21,024	23,180	23,086	24,409
Capital Related	0	24,230	0	432	0
Expenditures Total	\$3,728,916	\$3,880,257	\$4,454,344	\$4,126,749	\$4,767,706

<u>STAFFING SUMMARY</u>					
Development Review Fund	12.00	12.00	15.00	15.00	20.00
General Fund	30.00	30.00	30.00	30.00	30.00
Staffing Total	42.00	42.00	45.00	45.00	50.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete 90% of citizen traffic requests within the standard 2 week timeframe	N/A	93%	90%	90%	90%
Complete 90% of DRCOG TIP projects within contract time and budget	64%	87%	90%	87%	90%
Complete 90% of non-DRCOG TIP projects within contract time and budget	74%	72%	90%	77%	90%
Complete 95% of Traffic Control Plan (TCP) reviews within the 5 business day working window	N/A	98%	95%	97%	95%
Complete review of civil plans within established time frames 95% of the time	85%	92%	95%	90%	95%

Public Works

PROGRAM DETAIL

Facilities Operations

Net Cost \$5,147,868

Facilities Operations provides preventive maintenance and minor repair services for more than 130 city buildings in a full range of trade 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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	4,775,487	5,458,284	5,039,613	4,858,046	5,147,868
Expenditures Total	\$4,775,487	\$5,458,284	\$5,039,613	\$4,858,046	\$5,147,868
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,306,410	2,460,248	2,662,711	2,595,325	2,651,409
Allocated Expenses	-39,372	0	0	0	0
Supplies and Services	2,436,788	2,946,678	2,325,174	2,182,317	2,443,159
Utilities	0	0	0	11,747	0
Interfund Charges	55,641	50,798	51,728	68,455	53,300
Capital Related	16,020	560	0	202	0
Expenditures Total	\$4,775,487	\$5,458,284	\$5,039,613	\$4,858,046	\$5,147,868
<u>STAFFING SUMMARY</u>					
General Fund	34.00	34.00	34.00	34.00	34.00
Staffing Total	34.00	34.00	34.00	34.00	34.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete 80% of scheduled preventative maintenance services on all equipment within the designated period	83%	83%	80%	85%	80%
Custodial contract services meet or exceed minimum performance requirements in 90% of all facility inspections	90%	90%	90%	95%	90%
Overall customer satisfaction of 95% on surveys sent for completed work orders	95%	98%	95%	95%	95%

Public Works

PROGRAM DETAIL

Parking and Mobility

Net Cost \$552,265

The Parking and Mobility Program, known as Park Aurora, was developed in 2015. The program manages parking garages and on-street parking facilities; administers neighborhood and commuter parking permits; enforces parking rules and regulations; and helps identify and coordinate mobility enhancement opportunities throughout the city.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	330,309	0	0	0	0
Parking and Mobility Fund	0	809,260	1,004,535	1,114,610	1,046,765
Expenditures Total	\$330,309	\$809,260	\$1,004,535	\$1,114,610	\$1,046,765
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	121,001	124,542	251,206	317,428	295,250
Supplies and Services	209,192	680,663	748,224	790,910	748,224
Interfund Charges	116	4,055	5,105	6,272	3,291
Expenditures Total	\$330,309	\$809,260	\$1,004,535	\$1,114,610	\$1,046,765
<u>STAFFING SUMMARY</u>					
General Fund	1.00	0.00	0.00	0.00	0.00
Parking and Mobility Fund	0.00	1.00	3.00	3.00	3.00
Staffing Total	1.00	1.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Close 50% of Public Staff enforcement requests within 5 business days	N/A	34%	90%	40%	50%
Fulfill 90% of parking permit requests within 5 business days	N/A	99%	90%	99%	90%
Maintain 40% parking citation collection rate	N/A	34%	75%	30%	40%
Maintain less than 5% of parking citation disputes ending in Municipal Court	N/A	0%	< 5%	0%	< 5%
Process 90% of administrative (initial) parking citation disputes within 5 business days	N/A	99%	90%	99%	90%
Respond to citizen enforcement requests within 24 hours 90% of the time	N/A	96%	90%	99%	90%

Public Works

PROGRAM DETAIL

Public Improvements

Net Cost \$470,976

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, PROS, 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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,193,906	1,160,462	1,268,094	1,218,939	1,321,476
Expenditures Total	\$1,193,906	\$1,160,462	\$1,268,094	\$1,218,939	\$1,321,476
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,203,770	1,187,432	1,298,153	1,287,186	1,336,704
Allocated Expenses	-216,540	-236,448	-199,367	-199,367	-205,716
Supplies and Services	137,415	135,791	107,946	81,906	72,946
Interfund Charges	62,691	44,647	61,362	49,214	57,542
Capital Related	6,570	29,040	0	0	60,000
Expenditures Total	\$1,193,906	\$1,160,462	\$1,268,094	\$1,218,939	\$1,321,476
<u>STAFFING SUMMARY</u>					
General Fund	14.00	14.00	14.00	14.00	14.00
Staffing Total	14.00	14.00	14.00	14.00	14.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete 95% of Certificate of Occupancy inspections within the established time frame	97%	95%	95%	95%	95%
Complete 95% of specified city requirement for materials testing on all assigned capital improvement projects	88%	87%	95%	95%	95%
Complete 95% review of development testing for extension agreements and right of way improvements within 2 business days of receiving testing results	68%	81%	95%	85%	95%
Perform 95% or more of inspections within 24 hours of request	81%	83%	95%	83%	95%

Public Works

PROGRAM DETAIL

Public Utilities

Net Cost \$8,296,502

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.).

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	7,201,960	7,133,607	7,972,200	7,614,950	8,296,502
Expenditures Total	\$7,201,960	\$7,133,607	\$7,972,200	\$7,614,950	\$8,296,502
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	42,515	31,686	0	79,714	0
Utilities	7,100,245	7,035,197	7,972,200	7,535,236	8,296,502
Capital Related	6,000	54,404	0	0	0
Transfers Out	53,200	12,320	0	0	0
Expenditures Total	\$7,201,960	\$7,133,607	\$7,972,200	\$7,614,950	\$8,296,502

Real Property Services

Net Cost \$1,071,260

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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,081,693	1,063,114	1,260,238	1,252,029	1,329,260
Expenditures Total	\$1,081,693	\$1,063,114	\$1,260,238	\$1,252,029	\$1,329,260
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,162,499	1,178,454	1,191,670	1,199,895	1,258,368
Allocated Expenses	-143,940	-147,804	0	0	0
Supplies and Services	36,844	21,303	62,283	39,955	62,283
Interfund Charges	11,679	8,868	6,285	9,179	8,609
Capital Related	14,611	2,293	0	3,000	0
Expenditures Total	\$1,081,693	\$1,063,114	\$1,260,238	\$1,252,029	\$1,329,260
<u>STAFFING SUMMARY</u>					
General Fund	14.00	14.00	14.00	14.00	14.00
Staffing Total	14.00	14.00	14.00	14.00	14.00

Public Works

PROGRAM DETAIL

Real Property Services

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete 80% of 1st, 2nd, and 3rd review of Site Plan Review within the assigned deadline	N/A	N/A	80%	67%	80%
Complete 80% of 1st, 2nd, and 3rd review of Subdivision Plat Review within the assigned deadline	N/A	N/A	80%	71%	80%
Complete 80% of Building Permit Review within the assigned deadline	N/A	N/A	80%	75%	80%
Complete 80% of Easement Releases within the assigned deadline	N/A	N/A	80%	84%	80%
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 \$8,438,677

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. In 2019, there is an amendment to add 8.0 FTE for a Northeast Area Street Operations team to operate near the Gaylord Rocky Mountain Resort and Fire Station 16 area.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	684	9,399	23,076	23,076	23,076
General Fund	5,909,606	5,877,202	6,789,340	6,475,401	8,572,115
Expenditures Total	\$5,910,290	\$5,886,601	\$6,812,416	\$6,498,477	\$8,595,191
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,241,748	5,553,706	6,221,049	5,924,827	6,842,365
Allocated Expenses	-1,664,058	-2,189,081	-2,232,862	-2,254,366	-2,215,035
Supplies and Services	600,247	799,925	952,567	1,054,236	966,076
Utilities	7,160	2,831	7,300	4,253	7,600
Interfund Charges	1,725,193	1,719,220	1,864,362	1,769,527	1,821,835
Capital Related	0	0	0	0	1,172,350
Expenditures Total	\$5,910,290	\$5,886,601	\$6,812,416	\$6,498,477	\$8,595,191

Public Works

PROGRAM DETAIL

Street Operations

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	79.00	87.00	85.00	85.00	93.00
Staffing Total	79.00	87.00	85.00	85.00	93.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Investigate 90% of requests for concrete repairs and street rehabilitation within three days and respond to caller within four days	97%	100%	90%	98%	90%
Respond to and repair 90% of pothole requests within 24 hours	96%	98%	90%	98%	90%

Traffic Operations

Net Cost \$2,435,661

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.

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,148,492	2,174,175	2,347,663	2,479,158	2,442,661
Expenditures Total	\$2,148,492	\$2,174,175	\$2,347,663	\$2,479,158	\$2,442,661
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,610,552	1,686,367	1,737,488	1,808,146	1,802,744
Supplies and Services	357,069	335,807	455,557	456,855	463,057
Interfund Charges	144,230	138,379	128,747	188,286	150,989
Capital Related	36,641	13,622	25,871	25,871	25,871
Expenditures Total	\$2,148,492	\$2,174,175	\$2,347,663	\$2,479,158	\$2,442,661
<u>STAFFING SUMMARY</u>					
General Fund	24.00	24.00	24.00	24.00	24.00
Staffing Total	24.00	24.00	24.00	24.00	24.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
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	96%	79%	90%	88%	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	93%	94%	95%	95%	95%





City of Aurora, Colorado

2019 OPERATING AND CAPITAL
IMPROVEMENT BUDGET

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;
- The five-year plan for the Capital Projects Fund;
- A summary of the CIP five-year budget plan for each fund;
- The Capital Improvement Program, excluding Aurora Water;
- The Aurora Water Capital Improvement Program; and
- A listing of budget adjustments to capital projects in all funds (Capital Program Amendments Detail).

Data for the years 2017 through 2023 are presented. The 2017 data represents carryforward appropriations reconciled to the city's Comprehensive Annual Financial Report. The 2018 data represent an estimate of how the 2018 budget will end the year. The 2019 figures represent the city's capital budget. All 2020 through 2023 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 2019 Adopted Budget book. The additional information that can be found outside of the CIP section includes:

- Section B: Executive Summary
 - The CIP Summary by fund and department, 2016-2023
 - The Capital Amendments Summary by fund and department
- Section I: Appendices
 - The Building Repair Subfund five-year project detail
 - The Parks and Open Space five-year project detail
 - The Aurora Water five-year project detail

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.

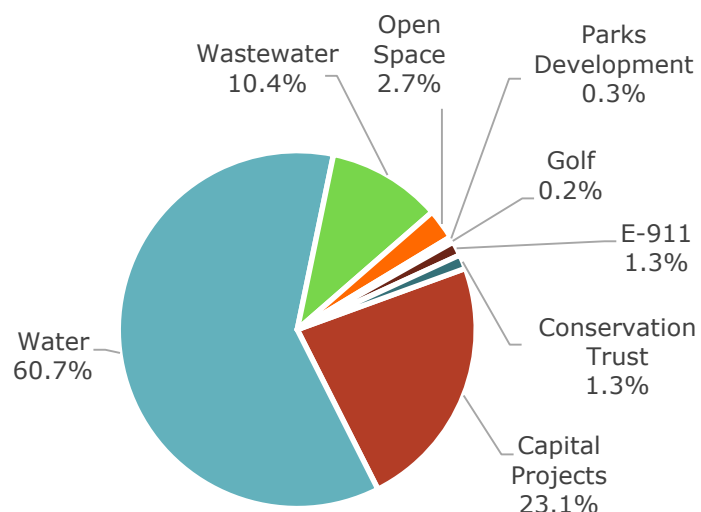
The CIP functions as a capital-spending plan for all five years. The CIP is updated annually as part of the budget process. It includes appropriations to support approved capital projects for the current budget year and reflects the input received from citizens and staff. It also contains appropriations for new projects and any requests to revise prior year appropriations, as shown in the Capital Program amendments table. 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.

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 2019 to 2023 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

Chart 1. Capital Improvement Projects by Fund – Five-Year Plan



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 23.1 percent of the CIP five-year plan.

- **Conservation Trust Fund.** Pursuant to Colorado law, the Conservation Trust Fund (CTF) is used for the acquisition, development, and maintenance of new conservation sites or for recreation-related capital improvements or maintenance to public sites. The primary source of revenue for the CTF is lottery proceeds distributed by the State of Colorado. The CTF accounts for 1.3 percent of the CIP five-year plan.
- **Enhanced E-911 Fund.** The Enhanced E-911 Fund provides for the acquisition, development and maintenance of emergency communication systems, including the 800-megahertz (MHz) communication system. The primary source of revenue for the Enhanced E-911 Fund is the emergency telephone surcharge. The Enhanced E-911 Fund accounts for 1.3 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 Courses Fund.** The Golf Courses Fund is an enterprise fund that provides for the operation and maintenance of city-owned and/or operated golf courses. The Golf Courses Fund accounts for 0.2 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. It provides for the acquisition, development and maintenance of parks and open space in the city. The primary source of revenue for the Open Space Fund is a one quarter of one percent Arapahoe County Open Space sales and use tax. The OSF accounts for 2.7 percent of the CIP five-year plan.
- **Parks Development Fund.** The Parks Development Fund (PDF) provides for land acquisition and park construction within specific areas determined by the funding source. The primary source of funding is developer contributions. The Parks Development Fund accounts for 0.3 percent of the CIP 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 10.4 percent of the five-year CIP.
- **Water Fund.** The Water Fund is an enterprise fund that provides for the acquisition of water and water rights as well as for the operation and maintenance of water plants, distribution systems and infrastructure. Water Fund projects are 60.7 percent of the five-year CIP.

FINANCIAL OVERVIEW OF THE CAPITAL IMPROVEMENT PLAN

Annual capital appropriations from all the city funds are projected to reach \$246.1 million in 2018, while a grand total of \$867.2 million in capital projects is projected or planned between 2019 and 2023. The plan for each fund and major changes are discussed in the following sections.

Capital Projects Fund (CPF)

History of the CPF

The 2019-2023 five-year plan totals \$200.4 million. This is \$2.6 million (1.3 percent) less than the \$203.0 million that was in the 2018-2022 five-year plan, as shown in Chart 2.

Chart 2. CPF Five-Year Plan by Year

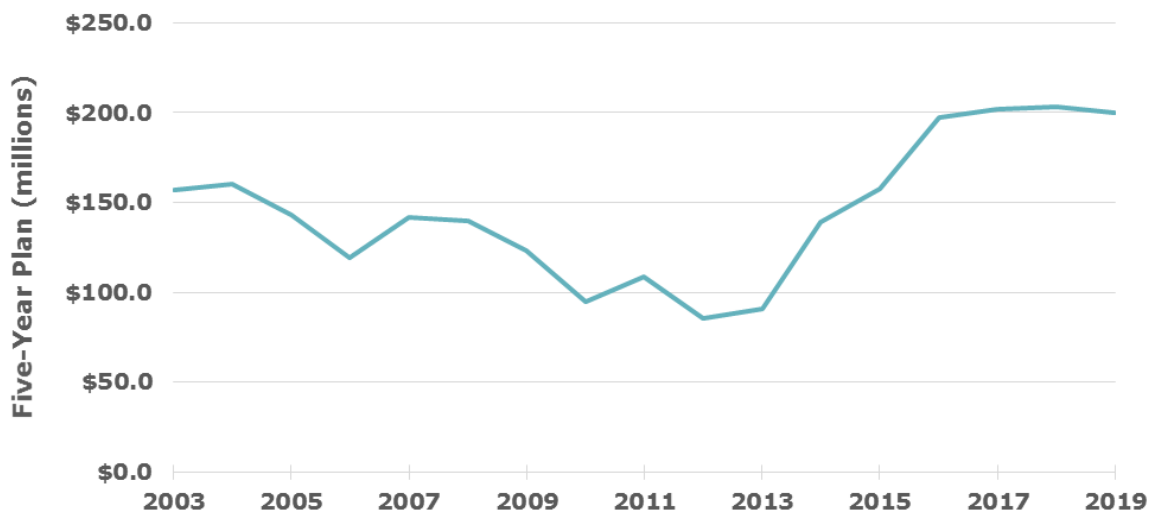


Table 1 illustrates the spending in the CPF and Building Repair Fund (BRF) by department during three recent five-year plan cycles and breaks out some of the more significant expenditure lines. The BRF costs have been added to the CPF to create an apples-to-apples comparison, since all costs are now part of the CPF. The table shows the increase in capital spending, especially compared to the relatively lean earlier five-year plans. CPF spending is \$76.7 million (62.0 percent) more than the five-year plan from 2009-2013, and also compares favorably to the 2014 five-year plan, up \$61.1 million (43.9 percent). Public Works has the majority of the increase, accounting for \$62.0 million of the \$76.7 million increase, restoring some of the cuts of prior years. The majority of the increase went into street asphalt overlay, which is up \$29.1 million (75.0 percent) from the 2009 plan.

Capital Improvement Program - Overview

Table 1. CPF/BRF Five Year Plan History

	Five-Year plan (millions)			\$ Change 2009 to 2019	% Change 2009 to 2019
	2009-2013	2014-2018	2019-2023		
Total Five-Year CPF/BRF	\$ 123.7	\$ 139.3	\$ 200.4	\$ 76.7	62.0%
Finance	\$ 0.8	\$ 0.7	\$ 0.9	\$ 0.1	12.5%
Direct Costs	0.7	0.7	0.9	0.2	28.6%
Fire	\$ 3.6	\$ -	\$ 10.8	\$ 7.2	200.0%
General Management/HR	\$ 2.2	\$ 2.0	\$ 2.2	\$ 0.0	0.0%
Direct Costs	2.1	2.0	2.2	0.1	4.8%
Information Technology	\$ 10.8	\$ 6.6	\$ 2.1	\$ (8.7)	-80.6%
Non-Departmental	\$ 0.7	\$ 6.9	\$ 11.6	\$ 10.9	1,557.1%
Art in Public Places	0.7	0.9	1.4	0.7	100.0%
Transfers/Debt Service*	-	6.0	7.5	7.5	N/A
Other	-	-	2.7	2.7	N/A
Parks, Rec, and Open Space	\$ 1.7	\$ 2.5	\$ 6.8	\$ 5.1	300.0%
Planning	\$ -	\$ 0.1	\$ -	\$ -	N/A
Public Works	\$ 103.9	\$ 120.5	\$ 165.9	\$ 62.0	59.7%
Concrete Repair	10.9	9.7	11.10	0.20	1.8%
Street Reconstruction	9.4	5.6	5.60	(3.80)	-40.4%
Chip Seal/Crack Seal/Overlay	8.8	11.2	12.50	3.70	42.0%
Traffic Signals - New/Replace	10.1	6.0	9.10	(1.00)	-9.9%
Street Asphalt Overlay	38.8	49.8	67.90	29.10	75.0%
ADA Access	1.10	-	0.60	(0.50)	-45.5%
Alley Construction	0.40	-	-	(0.40)	-100.0%
Service Line Undergrounding	0.80	-	-	(0.80)	-100.0%
Bridge Maintenance	0.30	0.30	1.70	1.40	466.7%
Misc Street Improvement	1.50	5.90	7.40	5.90	393.3%
Direct Costs*	6.90	6.20	8.8	1.90	27.5
Police D-2 Debt Service	-	-	5.40	5.40	N/A
E-470 Loan Repayment	-	-	1.20	1.20	N/A
Bike/Ped Projects, First and Last Mile	-	-	2.00	2.00	N/A
Street Condition Testing, Timing Studies	-	-	0.20	0.20	N/A
Traffic Calming / Safety Improvements	-	-	3.40	3.40	N/A
TIP, Major Traffic Improvements, other individual projects	5.60	12.70	13.9	8.30	148.2%
Fence	0.30	-	-	(0.30)	-100.0%
Building Repair Projects*	9.00	13.10	15.10	6.10	67.8%

*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.

2019 CPF Plan

Revenue

For 2019, approximately 83.9 percent of CPF revenue is from the General Fund. City ordinance requires that the CPF receives 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 police staffing mandate. Subsequent Council decisions reduced the transfer, but Council recently requested staff to return the transfer back to the 4.0 percent mandate. The 2018 transfer is the first set at the full 4.0 percent. In addition to the ordinance transfer, \$1.0 million is being sent over for a Ward VI Recreation-Related Site Remediation Project and \$350,000 is being transferred in 2019 for courtroom renovations. At the September 29 Budget Workshop, Council requested an additional \$225,000 be sent over for flashing speed signs and disabled adult /senior fitness equipment. Additional revenues are composed of other small transfers, intergovernmental revenue from the Adams County Transportation Tax, capital impact fees, signal revenue, interest income, street occupancy fees, and other miscellaneous revenues. For 2019, CPF revenue is shown in Table 2.

Table 2. 2019 Capital Projects Fund Revenue

Item	Amount
General Fund Transfer – Ordinance	\$ 33,735,981
General Fund Transfer – One-time	1,575,000
Marijuana Tax Revenue Fund Transfer	850,000
Golf Loan Payback Transfer	200,000
Adams Co. Transportation Sales Tax	2,182,010
Capital Impact Fee Revenue	1,500,000
Highway User Tax One-Time Funds	950,256
Interest Earnings	660,000
Street Occupancy Fee	350,000
Other Revenues	83,947
Total Sources of Funds	\$ 42,087,194

In addition to the General Fund transfer, two smaller transfers are projected, including \$850,000 from the Marijuana Tax Revenue Fund for medians and transportation priority projects, and \$200,000 from the Golf Courses Fund as a repayment for a golf project completed with CPF funds. These one-time transfers were more significant in 2018, with \$5.1 million projected to be transferred in to account for the Aurora Capital Leasing Corporation re-paying previously booked 6th Avenue costs, and \$4.9 million coming from the Marijuana Tax Revenue Fund for one-time transportation projects.

Capital Improvement Program - Overview

Intergovernmental revenue projections are based on the Adams County transportation sales tax. This revenue stream has benefitted from the same economic growth that has increased the ordinance transfer. The Open Space tax is expected to grow consistently with city sales tax assumptions in the future.

Interest-related revenues have been low since the recession due to a very low rate of return. The projection assumes several years of rates hovering around 1.5 percent.

Other revenues include:

- Capital Impact Fees are expected to be \$1.5 million. This revenue can have one-time spikes, but are difficult to predict. The fee revenue is expected to slowly build to \$1.6 million in 2023;
- \$950,300 as a one-time Highway user Tax Payment approved by the state in mid-2018. This is in addition to \$3.1 million approved in 2018.
- \$350,000 for a street occupancy fee;
- \$45,000 in charge revenue associated with the Building Repair Subfund; and
- \$38,900 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 2019 CPF expenditures by department. The \$34.5 million Public Works appropriation consists of \$20.3 million in road maintenance, repair, improvement and replacement projects, \$3.8 million for TIP and priority transportation projects, \$3.5 million of building repair-related projects, \$2.4 million for traffic signals, \$2.1 million for Police District 2 debt service and security enhancements, \$1.7 million for personnel costs, \$400,000 for bike/ped projects, \$235,000 for a loan repayment to E-470 for 6th Avenue, and \$30,000 for street testing. After Public Works, the next largest user of funds is Non-Departmental, with \$4.0 million primarily for public safety debt service and the Ward VI site remediation project, and Fire, with \$2.8 million primarily for fire station debt service and building a temporary fire station.

Table 3. 2019 Capital Projects Fund Expenditures by Department

Department	Amount
Finance	\$ 164,046
Fire	2,800,000
Human Resources	419,087
Information Technology	426,000
Non-Departmental	3,976,961
Parks, Recreation and Open Space	1,663,947
Public Works	34,475,479
Total	\$ 43,925,520

Capital Improvement Program - Overview

CPF Five-Year Plan

In any given year, Capital Projects Fund expenditures in each department are increased or decreased, depending on various factors. The adjustments are comprised of two types: calendar adjustments or amendments, as noted in Table 4.

Table 4. Capital Projects Fund Expenditure Adjustments from Previous Five-Year Plan

Department	Calendar Adjustment	Amendment	Total Change	Comment
Finance	(\$531,325)	\$1,633	(\$529,692)	One-Time Positive TimeKeeping out, Direct cost adjustment in accordance with city policy
Fire	-	800,000	800,000	Cross Creek Fire Station (Funded by General Management Capital Impact Fees)
Human Resources	66,600	(61,640)	4,960	Direct cost adjustment in accordance with city policy
IT	(196,644)	-	(196,644)	One-time crime lab-related budget decrease
Non-Dept	(89,842)	1,186,609	1,096,767	Ward VI site remediation, AIPP change
PROS	(500,000)	399,325	(100,675)	One-time Buckley buffer decrease, small increases for improvement projects
Police	(1,309,220)	-	(1,309,220)	One-time crime lab-related budget decrease
Public Works	(15,883,634)	13,489,838	(2,393,796)	Many one-time budgets moving out of five-year plan, including 6th Avenue, Harvest/Powhatan Connection, and Quincy/Gun Club intersection TIP, among others. Includes \$13.5 million in adds, primarily in priority transportation projects, traffic calming, signal construction, and traffic management.
Total	(\$18,444,065)	\$15,815,765	(\$2,628,300)	

Calendar Adjustments

Calendar 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 2018 to 2022 and the new five-year plan includes projects from 2019 to 2023, any adjustment in budget occurring *solely* due to the elimination of 2018 and the subsequent adding of 2023 are calendar adjustments. Often times, what appears to be a large change 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. Calendar adjustments are completed prior to amendments.

Amendments and City Council Capital Priorities

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.

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 Revenues 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 environmental education programs in either county. In 2019, the projected budget anticipates \$9.2 million in OSF intergovernmental revenues.

The OSF provides the city with a valuable opportunity to increase funding for parks and trail development. In 2019, the fund will dedicate \$5.6 million in funding to Parks, Recreation and Open Space construction and infrastructure improvements. The five-year capital plan for OSF anticipates \$23.8 million will be appropriated between 2019 and 2023. The detailed schedule for the Open Space Fund projects is presented in the Appendix 2.

Conservation Trust Fund

In 2019, the Conservation Trust Fund (CTF) is projected to receive approximately \$3.4 million in revenue from state lottery proceeds and interest income. The major project in 2019 continues to be Moorhead Recreation Center debt service, which accounts for nearly one-third of the \$2.9 million projected to be spent. During the 2019-2023 five-year plan, \$11.2 million is projected to be spent, with \$4.6 million planned for Moorhead Recreation Center debt service. The detailed schedule for the CTF projects is presented in Appendix 2.

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. During the period 2019-2023, \$11.2 million is projected to be spent. The majority of the capital is for the debt service payment for the radio system, projected at \$9.1 million of the total.

Golf Courses Fund

The Golf Courses Fund's five-year capital plan, primarily devoted to golf infrastructure projects, is relatively low throughout the five-year plan to allow for the repayment of a loan to the CPF for the Aurora Hills pump station project. There are \$1.7 million in projects included 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 71.1 percent of the city's planned five-year capital spending. The 2019 budget includes updates to the plan to incorporate needs identified through the Integrated Water Master Plan, the Stormwater Master Plan, recent development trends and updated engineering estimates. Planned capital spending for Aurora Water amounts to \$616.1 million for the 2019-2023 period. The Aurora Water five-year project detail can be found in Appendix 2.

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 at the end of this section.

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, 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

Most of the projects in the E-911 Fund are considered routine projects, including 800 MHz radio system upgrade, mobile data computer (MDC) infrastructure replacement, and computer aided dispatch upgrade. The majority of the \$11.2 million budgeted in the five-year plan for 800 MHz expansion is the annual debt-service payment associated with the 800 MHz communication project, totaling \$9.1 million. The full debt payment started in 2016.

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. In addition, \$100,000 per year is budgeted for telephone infrastructure expansion. 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. A total of \$15.9 million of spending is planned from 2019 through 2023. Detail behind these projects can be found in Appendix 2.

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 2019 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.

Table 5. Summary of Operating-Related Appropriations in the CIP

Department	Fund	Item	2019 Amount	Description
Finance	CPF	Direct Costs Financial Services	\$164,046	Funding for operating expenses to provide financial and budget oversight for the city's CPF
Human Resources	CPF	Direct Costs Purchasing Services	\$419,087	Funding for operating related expenses associated with purchasing services benefiting the CPF
Public Works	CPF	Direct Costs Engineering and Design	\$1,506,050	Funding for operating expenses associated with engineering and design of Public Works' CPF projects
Public Works	CPF	Direct Costs Facilities Management	\$150,050	Funding for operating related expenses associated with building maintenance and repair projects

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.

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 (AIPP) 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. For the 2019-2023 five-year plan, the AIPP transfer will be over \$1.4 million.

Capital Improvement Program
Capital Projects Fund Five-Year Plan 2019-2023

Capital Projects Fund Five-Year Plan

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	Total 2019 - 2023
Beginning Funds Available	\$ 11,335,582	\$ 14,746,382	\$ 12,908,056	\$ 14,131,559	\$ 17,757,490	\$ 19,792,290	N/A
SOURCES OF FUNDS							
Transfers In							
General Fund	\$ 33,111,810	\$ 33,735,981	\$ 34,253,331	\$ 34,650,112	\$ 35,038,025	\$ 35,386,148	\$ 173,063,597
One-Time Transfers	6,250,882	1,575,000	-	-	-	-	1,575,000
Green Fund Payback	-	-	-	-	1,000,000	-	1,000,000
Total Transfer from General Fund	\$ 39,362,692	\$ 35,310,981	\$ 34,253,331	\$ 34,650,112	\$ 36,038,025	\$ 35,386,148	\$ 175,638,597
Golf Loan Payback	200,000	200,000	200,000	74,000	-	-	474,000
Marijuana Tax Revenue Fund	4,850,000	850,000	850,000	250,000	1,600,000	1,600,000	5,150,000
Transportation Priority Projects from 6th Avenue	5,093,738						
Other Transfers	105,763	-	-	-	-	-	-
Total Transfers In	\$ 49,612,193	\$ 36,360,981	\$ 35,303,331	\$ 34,974,112	\$ 37,638,025	\$ 36,986,148	\$ 181,262,597
Intergovernmental Revenues							
Adams County Transportation Sales Tax	\$ 2,123,912	\$ 2,182,010	2,236,560	\$ 2,292,474	\$ 2,349,786	\$ 2,408,530	\$ 11,469,360
Arapahoe County Portion of Crime Lab Equipment	654,610	-	-	-	-	-	-
Additional HUTF	3,135,844	950,256	-	-	-	-	950,256
Westerly Creek TIP	786,741	-	-	-	-	-	-
Centennial Funds for Quincy Widening	1,416,893	-	-	-	-	-	-
Developer Reimbursement for City Center Trail TIP	600,000	-	-	-	-	-	-
Heritage Eagle Bend Metro District Payment	176,103	-	-	-	-	-	-
Total Intergovernmental Revenues	\$ 8,894,103	\$ 3,132,266	\$ 2,236,560	\$ 2,292,474	\$ 2,349,786	\$ 2,408,530	\$ 12,419,616
Total Interest	\$ 640,000	\$ 660,000	\$ 680,000	\$ 700,000	\$ 720,000	\$ 740,000	3,500,000
Other Revenues							
FRA Loan Repayment/Project Management	\$ 39,409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signal / BRF Payments	492,432	-	-	-	-	-	-
Public Improvement Signal Supplemental	822,500	-	-	-	-	-	-
Shalom Park supplemental	114,850	-	-	-	-	-	-
Street Occupancy Fee	350,000	350,000	350,000	350,000	350,000	350,000	1,750,000
Building Repair Subfund Charges	45,000	45,000	45,000	45,000	45,000	45,000	225,000
Cell Tower Revenue	56,325	38,947	40,505	42,125	43,810	45,563	210,950
Capital Impact Fee Revenue	2,872,000	1,500,000	1,530,000	1,560,600	1,591,812	1,623,648	7,806,060
Total Other Revenues	\$ 4,792,516	\$ 1,933,947	\$ 1,965,505	\$ 1,997,725	\$ 2,030,622	\$ 2,064,211	\$ 9,992,010
TOTAL SOURCES OF FUNDS	\$ 63,938,812	\$ 42,087,194	\$ 40,185,396	\$ 39,964,311	\$ 42,738,433	\$ 42,198,890	\$ 207,174,224

Capital Improvement Program
Capital Projects Fund Five-Year Plan 2019-2023

Capital Projects Fund Five-Year Plan

	2018	2019	2020	2021	2022	2023	Total
	Projected	Adopted	Planned	Planned	Planned	Planned	2019 - 2023
USES OF FUNDS							
Finance	\$ 715,614	\$ 164,046	\$ 168,967	\$ 174,036	\$ 179,257	\$ 184,635	\$ 870,941
Fire	2,000,000	2,800,000	2,000,000	2,000,000	2,000,000	2,000,000	10,800,000
Human Resources	418,153	419,087	431,660	444,610	457,949	471,688	2,224,994
Information Technology	622,644	426,000	426,000	426,000	426,000	426,000	2,130,000
Non-Departmental	1,853,199	3,976,961	2,071,528	2,047,284	1,779,357	1,765,273	11,640,403
Parks & Open Space	1,189,888	1,663,947	1,290,505	1,292,125	1,293,810	1,295,563	6,835,950
Police	1,309,220	-	-	-	-	-	-
Public Works	52,419,294	34,475,479	32,573,232	29,954,326	34,567,260	34,330,859	165,901,156
TOTAL USES OF FUNDS	\$ 60,528,012	\$ 43,925,520	\$ 38,961,892	\$ 36,338,380	\$ 40,703,633	\$ 40,474,018	\$ 200,403,444
Net Sources Less Uses	\$ 3,410,800	\$ (1,838,326)	\$ 1,223,504	\$ 3,625,931	\$ 2,034,800	\$ 1,724,872	\$ 6,770,780
Funds Available for Future Projects	\$ 14,746,382	\$ 12,908,056	\$ 14,131,559	\$ 17,757,490	\$ 19,792,290	\$ 21,517,162	
Funds Available Breakdown							
Committed for DIA Noise, Other	\$ 793,424	\$ 793,424	\$ 793,424	\$ 793,424	\$ 793,424	\$ 793,424	
Committed for Green Fund	-	-	-	-	1,000,000	1,000,000	
Committed for Traffic Signal revenue received, but not built	584,497	584,497	584,497	584,497	584,497	584,497	
Committed for Major Street Improvements	4,640,000	1,100,000	-	-	-	-	
Committed for Old Police Training Facility Demolition	160,000	160,000	160,000	160,000	160,000	160,000	
Committed for Evidence Storage	500,000	1,200,000	2,000,000	3,100,000	3,500,000	3,500,000	
Committed for Fence Replacement	503,808	503,808	503,808	503,808	503,808	503,808	
Committed for Medians	500,000	250,000	-	-	-	-	
Committed for 2022 Projects	-	-	-	1,000,000	-	-	
Restricted for Capital Impact Fees	6,657,455	8,087,107	9,920,165	11,441,216	13,157,702	14,920,653	
Assigned for 5-Year Capital Needs	\$ 407,198	\$ 229,220	\$ 169,664	\$ 174,544	\$ 92,858	\$ 54,778	

2019 - 2023 Capital Improvement Program Summary by Fund

Fund	Carryforward Appropriation¹	2018 Projected Budget²	Five-Year Plan					Total Cost 2019 - 2023
			2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
Capital Projects Fund	56,765,108	60,528,012	43,925,520	38,961,892	36,338,381	40,703,633	40,474,018	200,403,444
Conservation Trust Fund	2,035,654	2,473,000	2,902,500	2,112,500	1,722,500	1,947,500	2,482,500	11,167,500
Enhanced E-911 Fund	2,726,024	1,817,950	1,815,750	1,813,000	2,217,000	2,442,250	2,938,750	11,226,750
Gifts & Grants Fund	2,874,856	14,200,629	0	0	0	0	0	0
Golf Courses Fund	178,690	250,000	250,000	250,000	700,000	250,000	250,000	1,700,000
Open Space Fund	9,198,486	4,223,667	5,631,884	4,426,450	4,507,617	4,425,583	4,845,148	23,836,682
Parks Development Fund	1,481,218	-29,589	2,277,193	212,200	308,400	0	0	2,797,793
Wastewater Fund	46,322,870	69,042,957	10,066,112	18,106,867	22,529,870	19,969,962	19,048,957	89,721,768
Water Fund	111,790,263	93,616,026	67,314,859	95,794,024	115,300,742	117,012,479	130,948,975	526,371,079
Total Capital Improvement Program	\$233,373,169	\$246,122,652	\$134,183,818	\$161,676,933	\$183,624,510	\$186,751,407	\$200,988,348	\$867,225,016

2019 - 2023 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2018 Carryforward Appropriation ¹	2018 Projected Budget ²	Five-Year Plan					Total Cost 2019 - 2023
			2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Capital Projects Fund</u>								
<i>Finance</i>								
34017 Direct Costs Financial Services	0	158,969	164,046	168,967	174,036	179,257	184,635	870,941
34026 Remodel for Check 21 Systems	29,718	0	0	0	0	0	0	0
34702 Financial Systems (Accounting, T&L, and Budget)	91,375	0	0	0	0	0	0	0
34704 Positive Timekeeping	0	556,645	0	0	0	0	0	0
Total Finance	\$121,093	\$715,614	\$164,046	\$168,967	\$174,036	\$179,257	\$184,635	\$870,941
<i>Fire</i>								
(New) Cross Creek Fire Station	0	0	800,000	0	0	0	0	800,000
58085 Fire Station Debt Service	0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
58732 Fire Station Remodels	1,576,662	0	0	0	0	0	0	0
58737 Fire Station 15 Build	451,900	0	0	0	0	0	0	0
Total Fire	\$2,028,562	\$2,000,000	\$2,800,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$10,800,000
<i>Human Resources</i>								
31028 Direct Costs Purchasing Services	0	418,153	419,087	431,660	444,610	457,949	471,688	2,224,994
Total Human Resources	\$0	\$418,153	\$419,087	\$431,660	\$444,610	\$457,949	\$471,688	\$2,224,994
<i>Information Technology</i>								
37714 Systems and Network Replacement	25,029	326,000	326,000	326,000	326,000	326,000	326,000	1,630,000
37721 Telephone Infrastructure Expansion	49,287	100,000	100,000	100,000	100,000	100,000	100,000	500,000
37753 Learning Management Software	270,000	0	0	0	0	0	0	0
37754 Regional Crime Lab Technology Costs	0	196,644	0	0	0	0	0	0
Total Information Technology	\$344,316	\$622,644	\$426,000	\$426,000	\$426,000	\$426,000	\$426,000	\$2,130,000
<i>Non-Departmental</i>								
(New) Ward VI Recreation Related Site Remediation	0	0	1,000,000	0	0	0	0	1,000,000
25082 Art in Public Places (Transfer to Cultural Fund)	0	353,199	376,961	271,528	247,284	279,357	265,273	1,440,403
25194 Colfax Improvements	740,785	0	0	0	0	0	0	0

2019 - 2023 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2018 Projected Budget ²	Five-Year Plan					Total Cost 2019 - 2023
			2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Capital Projects Fund</u>								
<i>Non-Departmental</i>								
25195 Economic Development Infrastructure	765,703	0	0	0	0	0	0	0
25196 Facility Modifications to 1521 Dayton Street	75,000	0	0	0	0	0	0	0
25210 HW 30 Landfill Remediation	488,820	0	0	0	0	0	0	0
25720 DIA Noise Mitigation	76,640	0	0	0	0	0	0	0
25740 DIA Court Approved Noise Plan	968,490	0	0	0	0	0	0	0
25748 TOD Development Support	100,000	0	1,100,000	300,000	300,000	0	0	1,700,000
25749 Public Safety Debt Service	0	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
25750 Xcel Street Light Study	1,000,000	0	0	0	0	0	0	0
Total Non-Departmental	\$4,215,438	\$1,853,199	\$3,976,961	\$2,071,528	\$2,047,284	\$1,779,357	\$1,765,273	\$11,640,403
<i>Parks, Recreation & Open Space</i>								
(New) Aurora Reservoir Improvements-CPF	0	0	100,000	0	0	0	0	100,000
(New) Beck Gym Floor Replacement-CPF	0	0	90,000	0	0	0	0	90,000
(New) Disabled Adult Playground Equipment	0	0	25,000	0	0	0	0	25,000
(New) Iliff Garage Roundabout Landscape-CPF	0	0	160,000	0	0	0	0	160,000
61827 CC Lowry Landscape Challenge-CPF	100,000	-100,000	0	0	0	0	0	0
61842 Infrastructure Trails-CPF	49,570	0	0	0	0	0	0	0
61893 Infrastructure Parks-CPF	6,732	0	0	0	0	0	0	0
61969 Median Maintenance	81,886	56,325	38,947	40,505	42,125	43,810	45,563	210,950
62779 Morrison Center-CPF	3,550	0	0	0	0	0	0	0
62787 InfraPks Small Prj-CPF	11,521	0	0	0	0	0	0	0
62807 DeLaney Farm Site Improvements-CPF	478,375	0	0	0	0	0	0	0
62808 Westerly Creek Improvements-CPF	250,000	0	0	0	0	0	0	0
62844 Aurora Hills Pump Station-CPF	252,506	-252,506	0	0	0	0	0	0
62845 Aurora Reservoir Vehicular Access-CPF	250,000	-250,000	0	0	0	0	0	0
62846 Z-Zone Medians-CPF	1,092,332	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	6,250,000
62847 Triple Creek State Grant-CPF	350,000	0	0	0	0	0	0	0
62849 Montview Park - CPF	13,931	-13,931	0	0	0	0	0	0

2019 - 2023 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2018 Carryforward Appropriation ¹	2018 Projected Budget ²	Five-Year Plan					Total Cost 2019 - 2023
			2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Capital Projects Fund</u>								
<i>Parks, Recreation & Open Space</i>								
62852 Tollgate Ext IGA G21086 TIP	3,226,895	0	0	0	0	0	0	0
62853 Tollgate Ext IGA G21199 TIP	1,793,393	0	0	0	0	0	0	0
62854 TIP - Metro Center	470,013	0	0	0	0	0	0	0
62855 Tollgate Ext IGA M21086 TIP	885,221	0	0	0	0	0	0	0
62856 Tollgate Ext IGA M21199 TIP	392,802	0	0	0	0	0	0	0
62857 Metro Center TIP Match	62,970	0	0	0	0	0	0	0
62875 City Center Park Rebuild-CPF	264,600	0	0	0	0	0	0	0
62876 Buckley USAF Buffer Acq-CPF	500,000	500,000	0	0	0	0	0	0
62878 Tower Road Medians-CPF	550,000	0	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$11,086,297	\$1,189,888	\$1,663,947	\$1,290,505	\$1,292,125	\$1,293,810	\$1,295,563	\$6,835,950
<i>Planning & Development Services</i>								
67803 Redevelopment Activities Prog	149,658	0	0	0	0	0	0	0
67810 People's Bldg Construction	92,569	0	0	0	0	0	0	0
Total Planning & Development Services	\$242,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Police</i>								
55716 Crime Lab DNA Equipment	0	1,309,220	0	0	0	0	0	0
Total Police	\$0	\$1,309,220	\$0	\$0	\$0	\$0	\$0	\$0
<i>Public Works</i>								
(New) ADA Accomodation Equity and Access	0	0	600,000	0	0	0	0	600,000
(New) Asset Management Implementation	0	0	250,000	0	0	0	0	250,000
(New) E-470 Loan Repayment	0	0	235,000	235,000	235,000	235,000	235,000	1,175,000
(New) NW Aurora Mobility and Access Implementation	0	0	750,000	300,000	0	0	0	1,050,000
(New) Traffic Management Center	0	0	0	0	0	0	2,500,000	2,500,000
49038 Hudson Road Bridge -Coyote Run	722,743	127,000	0	0	0	0	0	0
49600 Conservatory Metro District	8,988	0	0	0	0	0	0	0
49699 Transportation Priority Projects	0	20,910,134	600,000	4,100,000	0	1,600,000	1,600,000	7,900,000

2019 - 2023 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2018 Projected Budget ²	Five-Year Plan					Total Cost 2019 - 2023
			2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Capital Projects Fund</u>								
<i>Public Works</i>								
49702 Miscellaneous Street Improvements	1,702,878	1,253,000	1,480,000	1,480,000	1,480,000	1,480,000	1,480,000	7,400,000
49710 Traffic Signal Construction	1,833,969	3,195,000	1,910,000	1,229,000	700,000	1,400,000	900,000	6,139,000
49711 Traffic Studies	208,483	0	0	0	0	0	0	0
49712 Street Asphalt Overlay Program	913,104	12,524,850	11,410,000	12,110,000	14,810,000	14,810,000	14,810,000	67,950,000
49713 Concrete Repair Program	569,520	2,224,000	2,224,000	2,224,000	2,224,000	2,224,000	2,224,000	11,120,000
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	1,123,906	2,517,848	87,500	0	0	0	0	87,500
49752 6th Avenue Extension	6,115,025	-6,115,025	0	0	0	0	0	0
49775 Traffic Signal Timing Study	300,000	300,000	0	0	0	0	0	0
49779 Direct Costs - Design, Engineering, etc.	224,432	1,407,199	1,506,050	1,551,232	1,597,769	1,645,702	1,695,073	7,995,826
49786 Traffic Signal Component Replacement	433,889	520,000	530,000	540,000	550,000	560,000	570,000	2,750,000
49793 Street Maintenance - Asphalt Overlay In House	835,056	769,495	792,580	816,357	840,848	866,073	892,055	4,207,913
49794 Street Maintenance - Chip Seal/Crack Seal	69,000	2,750,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	8,250,000
49821 Bridge Maintenance	2,792	50,000	50,000	50,000	50,000	1,550,000	50,000	1,750,000
49825 Stapleton Road Connections	200,000	0	0	0	0	0	0	0
49852 N Satellite Access Road	5,902	-5,902	0	0	0	0	0	0
49861 Signals-Insurance Recoveries	131,761	0	0	0	0	0	0	0
49872 Direct Costs - Building Repair CPF	0	145,502	150,050	154,552	159,189	163,965	168,884	796,640
49875 Building Repair Projects - CPF	3,023,168	3,167,520	3,475,299	2,917,520	2,917,520	2,917,520	2,917,520	15,145,379
49889 I225 Light Rail-Reimburse	284,313	0	0	0	0	0	0	0
49890 FasTracks Related Projects Design Costs	133,627	0	0	0	0	0	0	0
49921 6th Ave Extension Design	75,697	-75,697	0	0	0	0	0	0
49923 FasTracks Projects	708,156	0	0	0	0	0	0	0
49937 Bicycle Aurora Phase 1 Funding	202,246	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000
49940 Buckley AFB Accel-Decel Lanes	175,093	600,000	0	0	0	0	0	0
49945 Montview Overlay	150,026	0	0	0	0	0	0	0
49946 Streets Condition Testing	77,261	30,000	30,000	30,000	30,000	30,000	30,000	150,000

2019 - 2023 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2018 Projected Budget ²	Five-Year Plan					Total Cost 2019 - 2023
			2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Capital Projects Fund</u>								
<i>Public Works</i>								
49948 Signal Arap & Newbern/Oak Hill	10,010	-10,010	0	0	0	0	0	0
49952 Southlands Signal Orch/Arap	59,922	0	0	0	0	0	0	0
49953 Sand Creek Acceleration - Deceleration Lane	8,982	-8,982	0	0	0	0	0	0
49955 Police District 2 Debt Service	774,313	825,000	825,000	825,000	825,000	825,000	825,000	4,125,000
49956 6th Avenue Land Acquisition	3,630,674	-3,630,674	0	0	0	0	0	0
49957 Single Point of Entry Remodel	465,795	0	0	0	0	0	0	0
49958 Colfax Bike/Ped TIP	291,803	0	0	0	0	0	0	0
49959 Traffic Signal - Quincy/Plains	58,260	0	0	0	0	0	0	0
49961 Quincy / Gun Club Intersection TIP	504,627	1,000,000	2,154,000	0	0	0	0	2,154,000
49962 Project Management Contract	196,274	13,376	0	0	0	0	0	0
49963 Geotechnical Testing Contract	31,629	100,000	0	0	0	0	0	0
49964 Bike/Ped Improvements - TOD first/last mile	227,068	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000
49965 Courts MJC Roof	1,376,116	0	0	0	0	0	0	0
49967 Light Rail Station Restrooms	724,700	0	0	0	0	0	0	0
49968 6th Avenue Sidewalk from Del Mar Circle to Potomac	289,044	0	0	0	0	0	0	0
49969 Alameda Avenue left turn lane	1,657,197	0	0	0	0	0	0	0
49970 Quincy Widening	2,537,246	300,000	0	0	0	0	0	0
49973 Appraisals	260,000	0	0	0	0	0	0	0
49974 Police Security Enhancements	307,483	0	1,276,000	0	0	0	0	1,276,000
49975 23rd Ave Bike/Ped TIP	664,373	0	0	0	0	0	0	0
49976 Tower Road Widening IGA	323,992	0	0	0	0	0	0	0
49979 Fence Design Project	50,000	324,000	0	0	0	0	0	0
49980 Quincy: Gun Club to Powh IGA	425	-425	0	0	0	0	0	0
49981 Traffic Signal Inspection and Repair	50,000	50,000	0	50,000	50,000	100,000	0	200,000
49982 Chambers Retaining Wall	125,781	0	0	0	0	0	0	0
49983 Traffic Calming Improvements	432,801	750,982	980,000	800,571	325,000	500,000	273,327	2,878,898

2019 - 2023 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2018 Projected Budget ²	Five-Year Plan					Total Cost 2019 - 2023
			2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Capital Projects Fund</u>								
<i>Public Works</i>								
49986 Heritage Eagle Bend Intersection Project	225,975	276,103	0	0	0	0	0	0
49987 Westerly Creek Lighting / Traffic Calming Projects	217,713	0	0	0	0	0	0	0
49991 STAMPS Grant	250,000	-200,000	0	0	0	0	0	0
49992 Picadilly I-70 Interchange	350,000	300,000	0	0	0	0	0	0
49993 Roadway Safety Improvements	375,000	125,000	0	0	0	500,000	0	500,000
49994 Harvest Extension: Alexander to Orchard	0	4,400,000	0	0	0	0	0	0
49995 Westerly Creek	2,018,937	0	0	0	0	0	0	0
Total Public Works	\$38,727,175	\$52,419,294	\$34,475,479	\$32,573,232	\$29,954,326	\$34,567,260	\$34,330,859	\$165,901,156
Total Capital Projects Fund	\$56,765,108	\$60,528,012	\$43,925,520	\$38,961,892	\$36,338,381	\$40,703,633	\$40,474,018	\$200,403,444
<u>Conservation Trust Fund</u>								
<i>Parks, Recreation & Open Space</i>								
(New) Infrastructure Recreation-CTF	411,532	1,200,000	1,300,000	1,200,000	1,250,000	1,250,000	1,400,000	6,400,000
(New) Meadowood Center Improvements-CTF	0	0	250,000	0	0	0	0	250,000
61703 Infrastructure Parks-CTF	409,941	323,000	147,500	237,500	227,500	272,500	657,500	1,542,500
61726 Acquisitions - CTF	242,144	0	0	0	0	0	0	0
61794 Infrastructure Trails-CTF	96,244	0	275,000	25,000	25,000	25,000	25,000	375,000
61847 Infrastructure Open Space-CTF	141,188	50,000	30,000	150,000	20,000	50,000	50,000	300,000
61886 Construction Open Space-CTF	732,266	600,000	200,000	250,000	200,000	100,000	100,000	850,000
61887 Construction Parks-CTF	2,339	300,000	700,000	250,000	0	250,000	250,000	1,450,000
Total Parks, Recreation & Open Space	\$2,035,654	\$2,473,000	\$2,902,500	\$2,112,500	\$1,722,500	\$1,947,500	\$2,482,500	\$11,167,500
Total Conservation Trust Fund	\$2,035,654	\$2,473,000	\$2,902,500	\$2,112,500	\$1,722,500	\$1,947,500	\$2,482,500	\$11,167,500
<u>Enhanced E-911 Fund</u>								
<i>Information Technology</i>								
37729 800 MHz Radio System Upgrade	1,106	1,817,950	1,815,750	1,813,000	1,817,000	1,817,250	1,813,750	9,076,750

2019 - 2023 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2018 Projected Budget ²	Five-Year Plan					Total Cost 2019 - 2023
			2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Enhanced E-911 Fund</u>								
<i>Information Technology</i>								
37733 MDC Infrastructure Replacement	1,006,366	0	0	0	400,000	0	1,125,000	1,525,000
37734 Computer Aided Dispatch Upgrade	799,644	0	0	0	0	625,000	0	625,000
37747 Radio System Infrastructure Upgrade	679,411	0	0	0	0	0	0	0
37748 Public Safety Fiber	239,497	0	0	0	0	0	0	0
Total Information Technology	\$2,726,024	\$1,817,950	\$1,815,750	\$1,813,000	\$2,217,000	\$2,442,250	\$2,938,750	\$11,226,750
Total Enhanced E-911 Fund	\$2,726,024	\$1,817,950	\$1,815,750	\$1,813,000	\$2,217,000	\$2,442,250	\$2,938,750	\$11,226,750
<u>Gifts & Grants Fund</u>								
<i>Parks, Recreation & Open Space</i>								
(New) Highline Canal at Interstate 70-AdCo	0	600,000	0	0	0	0	0	0
(New) Highline Canal OS Acq-AdCo	0	250,000	0	0	0	0	0	0
(New) Moorhead Teaching Garden-ADCO Grt	0	14,350	0	0	0	0	0	0
(New) Parklane Pool Planning Grant-AdCo	0	155,000	0	0	0	0	0	0
(New) PCC Planning Grant-GOCO	0	75,000	0	0	0	0	0	0
(New) Red-tailed Hawk Inclusive Prk-ArCO Grt	0	450,000	0	0	0	0	0	0
(New) Side Creek Elem Sch Yard Grt-GOCO	0	90,007	0	0	0	0	0	0
(New) Triple Creek Land Acq-NRDS Grant	0	500,000	0	0	0	0	0	0
(New) Triple Creek Land Acquisition Grants	0	5,000,000	0	0	0	0	0	0
(New) Vegetation Restoration- NRDS Grant	0	421,000	0	0	0	0	0	0
61710 Cherry Creek Bike Path-Grant	176,932	0	0	0	0	0	0	0
62736 Unnamed Creek-ArCo Grant	1,448	-1,448	0	0	0	0	0	0
62859 TollGate Trail ArCo Grant	500,000	0	0	0	0	0	0	0
62862 Sand Creek Trail AdCo Grant	95,697	0	0	0	0	0	0	0
62863 SportsPark ArCo Grant	2,782	-2,782	0	0	0	0	0	0
62864 Tollgate Crk Wayfinding ArCo Grant	93,144	0	0	0	0	0	0	0
62865 Nome Park GoCo Grant	350,000	0	0	0	0	0	0	0
62866 Moorhead Park Playground-AdCO Grant	150,000	0	0	0	0	0	0	0
62877 Jewell Park TPL Grant	8,498	-8,498	0	0	0	0	0	0

2019 - 2023 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2018 Projected Budget ²	Five-Year Plan					Total Cost 2019 - 2023
			2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Gifts & Grants Fund</u>								
<i>Parks, Recreation & Open Space</i>								
62879 Triple Creek Trailhead-ArCo Grant	500,000	0	0	0	0	0	0	0
62880 Highline Canal Planning-ArCo Grant	125,000	0	0	0	0	0	0	0
62887 Arrowhead School Grant GOCO	110,000	0	0	0	0	0	0	0
62888 Triple Creek Planning-ArCo Grant	100,000	0	0	0	0	0	0	0
62889 Norfolk Glen AdCo Grant	150,000	0	0	0	0	0	0	0
62890 Sand Creek Park GOCO Inspire Grant	210,000	0	0	0	0	0	0	0
62902 Olympic Park Lighting-ArCO Grant	300,000	0	0	0	0	0	0	0
63725 Triple Crk Senac Acq-ArCo Grant	0	1,750,000	0	0	0	0	0	0
63726 Triple Crk Senac Acq-GOCO Grant	0	1,730,000	0	0	0	0	0	0
63727 Triple Crk Senac Acq-NE Greenway	0	3,062,000	0	0	0	0	0	0
63728 Red-tailed Hawk Park Make-A-Wish	0	16,000	0	0	0	0	0	0
63729 Red-tailed Hawk Park Rotary Donation	0	100,000	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$2,873,501	\$14,200,629	\$0	\$0	\$0	\$0	\$0	\$0
<i>Planning & Development Services</i>								
67416 Brownfields RLF	1,355	0	0	0	0	0	0	0
Total Planning & Development Services	\$1,355	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gifts & Grants Fund	\$2,874,856	\$14,200,629	\$0	\$0	\$0	\$0	\$0	\$0
<u>Golf Courses Fund</u>								
<i>Parks, Recreation & Open Space</i>								
(New) Golf Infrastructure Capital Projects	0	100,000	100,000	100,000	550,000	100,000	100,000	950,000
61605 Golf-AIPP (Transfer to Cultural)	6,500	0	0	0	0	0	0	0
61606 Golf-Infra CTF Support	130,727	150,000	150,000	150,000	150,000	150,000	150,000	750,000
61622 Aurora Hills Capital-GF	32	0	0	0	0	0	0	0
61623 Springhill Capital-GF	22,094	0	0	0	0	0	0	0
61624 Meadow Hills Capital-GF	12,622	0	0	0	0	0	0	0
61626 Saddle Rock Capital-GF	3,016	0	0	0	0	0	0	0

2019 - 2023 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2018 Carryforward Appropriation ¹	2018 Projected Budget ²	Five-Year Plan					Total Cost 2019 - 2023
			2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Golf Courses Fund</u>								
<i>Parks, Recreation & Open Space</i>								
61627 Murphy Creek Capital-GF	3,387	0	0	0	0	0	0	0
61632 Aurora Hills Capital-CTFS	131	0	0	0	0	0	0	0
61633 Springhill Capital-CTFS	173	0	0	0	0	0	0	0
61638 Fitzsimons Capital-CTFS	8	0	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$178,690	\$250,000	\$250,000	\$250,000	\$700,000	\$250,000	\$250,000	\$1,700,000
Total Golf Courses Fund	\$178,690	\$250,000	\$250,000	\$250,000	\$700,000	\$250,000	\$250,000	\$1,700,000
<u>Open Space Fund</u>								
<i>Parks, Recreation & Open Space</i>								
(New) Central Community Park-ArCO	0	0	800,000	0	0	450,000	0	1,250,000
(New) Infrastructure Recreation-AdCo	0	327,318	311,884	396,450	381,017	365,583	350,148	1,805,082
(New) Infrastructure Trails-AdCo	21,008	0	0	0	0	0	0	0
(New) Parklane Pool Renovation-AdCo	0	0	750,000	0	0	0	0	750,000
(New) Trails Small Projects-AdCo	0	0	0	0	0	0	25,000	25,000
61835 Infrastructure Trails-ArCo	603,696	522,690	250,000	500,000	500,000	500,000	500,000	2,250,000
61892 Construction Open Space-ArCo	3,541,306	348,967	700,000	750,000	1,000,000	550,000	1,050,000	4,050,000
61901 Acquisitions-ArCo	0	0	0	200,000	0	0	0	200,000
61902 Construction Parks-ArCo	1,793,804	1,990,604	1,525,000	1,100,000	1,091,600	1,000,000	1,450,000	6,166,600
61903 Infrastructure Parks-ArCo	1,614,449	912,500	935,000	930,000	890,000	1,240,000	1,005,000	5,000,000
61906 Infrastructure Open Space-ArCo	836,658	-15,603	140,000	200,000	220,000	220,000	220,000	1,000,000
62744 Construction Open Space-AdCo	207,826	200,000	100,000	300,000	300,000	100,000	100,000	900,000
62745 Infrastructure Open Space-AdCo	190,504	20,000	0	0	30,000	0	50,000	80,000
62771 Construction Parks-AdCo	238,920	-132,809	0	0	0	0	0	0
62800 Infrastructure Parks-AdCo	150,315	50,000	120,000	50,000	95,000	0	95,000	360,000
Total Parks, Recreation & Open Space	\$9,198,486	\$4,223,667	\$5,631,884	\$4,426,450	\$4,507,617	\$4,425,583	\$4,845,148	\$23,836,682
Total Open Space Fund	\$9,198,486	\$4,223,667	\$5,631,884	\$4,426,450	\$4,507,617	\$4,425,583	\$4,845,148	\$23,836,682

2019 - 2023 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2018 Projected Budget ²	Five-Year Plan					Total Cost 2019 - 2023
			2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Parks Development Fund</u>								
<i>Parks, Recreation & Open Space</i>								
(New) Crestridge Park Renovation-PDF	0	0	0	0	308,400	0	0	308,400
(New) Infrastructure Parks-PDF	0	211,757	0	0	0	0	0	0
(New) Kingsboro Park Improvements-PDF	0	0	0	3,900	0	0	0	3,900
(New) Red-tailed Hawk Park Phase II-PDF	0	0	1,942,700	0	0	0	0	1,942,700
(New) Sidecreek Park-PDF	0	0	0	49,400	0	0	0	49,400
(New) Village East Playground Reno-PDF	0	0	0	154,700	0	0	0	154,700
61760 Cherry Creek Bike Path-PDF	52,183	-52,183	0	0	0	0	0	0
61894 Construction Parks-PDF	1,429,035	-189,163	334,493	4,200	0	0	0	338,693
Total Parks, Recreation & Open Space	\$1,481,218	(\$29,589)	\$2,277,193	\$212,200	\$308,400	\$0	\$0	\$2,797,793
Total Parks Development Fund	\$1,481,218	(\$29,589)	\$2,277,193	\$212,200	\$308,400	\$0	\$0	\$2,797,793
Total Capital Improvement Program (Excluding Aurora Water)	\$75,260,036	\$83,463,669	\$56,802,847	\$47,776,042	\$45,793,898	\$49,768,966	\$50,990,416	\$251,132,169

2019 - 2023 Capital Improvement Program Aurora Water Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2017 ¹	2018 Projected Budget ²	Five-Year Plan					Total Cost 2019 - 2023
			2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Wastewater Fund</u>								
Collection	20,023,516	18,378,622	3,700,000	3,378,622	12,067,889	13,074,553	14,810,734	47,031,798
Operations & General Management	3,333,848	15,860,000	1,500,000	2,600,000	840,000	600,000	1,500,000	7,040,000
Storm Water	22,965,506	34,804,335	4,866,112	12,128,245	9,621,981	6,295,409	2,738,223	35,649,970
Total Wastewater Fund	\$46,322,870	\$69,042,957	\$10,066,112	\$18,106,867	\$22,529,870	\$19,969,962	\$19,048,957	\$89,721,768
<u>Water Fund</u>								
Operations & General Management	24,394,077	1,937,276	5,690,035	4,195,736	4,411,608	5,607,656	213,887	20,118,922
Pumping	4,786,795	13,750,000	2,000,000	2,550,000	2,100,000	690,000	1,750,000	9,090,000
Source of Supply Other	11,035,025	2,450,000	5,750,000	9,830,000	4,450,000	6,128,381	14,392,588	40,550,969
Source of Supply Storage	16,576,232	13,164,830	15,594,824	46,977,288	64,709,134	65,615,442	23,442,500	216,339,188
Source of Supply Water	36,421,888	27,100,000	24,500,000	10,786,000	6,700,000	6,986,000	79,000,000	127,972,000
Transmission & Distribution	5,688,549	12,517,920	5,400,000	7,330,000	8,250,000	5,120,000	7,850,000	33,950,000
Treatment	12,887,697	22,696,000	8,380,000	14,125,000	24,680,000	26,865,000	4,300,000	78,350,000
Total Water Fund	\$111,790,263	\$93,616,026	\$67,314,859	\$95,794,024	\$115,300,742	\$117,012,479	\$130,948,975	\$526,371,079
Total Aurora Water	\$158,113,133	\$162,658,983	\$77,380,971	\$113,900,891	\$137,830,612	\$136,982,441	\$149,997,932	\$616,092,847
Total Capital Improvement Program	\$233,373,169	\$246,122,652	\$134,183,818	\$161,676,933	\$183,624,510	\$186,751,407	\$200,988,348	\$867,225,016

¹ Figures represent previous years unspent appropriation as of December 31, 2017, as reported in the 2017 Comprehensive Annual Financial Report.

² Figures represent an estimate of how the 2018 adopted budget will be amended by year-end 2018. This column includes the 2018 adopted budget plus budget transfers, Fall 2017 and Spring 2018 budget amendments and contemplated amendments, transfers and lapses for the remainder of 2018. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.

**Capital Improvement Program -
Amendments Detail**

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.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	158,969	163,738	168,650	173,710	178,921	184,289
2019 Budget	158,969	164,046	168,967	174,036	179,257	184,635
Budget Change	\$0	\$308	\$317	\$326	\$336	\$346

Finance Changes Total:	\$0	\$308	\$317	\$326	\$336	\$346
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Fire

Project: Cross Creek Fire Station (New)

Building a temporary fire station at Cross Creek using General Management Capital Impact Fees.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	0	800,000	0	0	0	0
Budget Change	\$0	\$800,000	\$0	\$0	\$0	\$0

Fire Changes Total:	\$0	\$800,000	\$0	\$0	\$0	\$0
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Human Resources

Project: Direct Costs Purchasing Services (31028)

Changes reflect adjustments to direct cost projections in accordance with city policy.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	418,153	430,698	443,619	456,927	470,635	484,755
2019 Budget	418,153	419,087	431,660	444,610	457,949	471,688
Budget Change	\$0	(\$11,611)	(\$11,959)	(\$12,317)	(\$12,686)	(\$13,067)

Human Resources Changes Total:	\$0	(\$11,611)	(\$11,959)	(\$12,317)	(\$12,686)	(\$13,067)
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**Capital Improvement Program -
Amendments Detail**

Capital Program Amendments Detail

Capital Projects Fund

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, especially the Transportation Priority Projects, the amount of the AIPP transfer has increased significantly.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	353,199	223,998	255,798	247,284	263,357	263,357
2019 Budget	353,199	376,961	271,528	247,284	279,357	265,273
Budget Change	\$0	\$152,963	\$15,730	\$0	\$16,000	\$1,916

Project: Ward VI Recreation Related Site Remediation (New)

A site was located in Ward VI for possible future recreation in the area. The area was previously part of the Lowry Bombing Range, so additional remediation may be needed to get the site ready for recreation uses. The funding for this project is from a transfer from the General Fund.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	0	1,000,000	0	0	0	0
Budget Change	\$0	\$1,000,000	\$0	\$0	\$0	\$0

Non-Departmental

Changes Total:	\$0	\$1,152,963	\$15,730	\$0	\$16,000	\$1,916
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Parks, Recreation & Open Space

Project: Aurora Hills Pump Station-CPF (62844)

The 30 year old Aurora Hills pump station renovation project to address improved pump size and electrical safety was completed in 2018. This change lapses remaining \$252,500 construction budget to the Capital Project Fund.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	-252,506	0	0	0	0	0
Budget Change	(\$252,506)	\$0	\$0	\$0	\$0	\$0

Project: Aurora Reservoir Improvements-CPF (New)

New project in 2019 relocating the Aurora Reservoir paddle board and boat rental area to improve customer enjoyment and to reduce number of people in high traffic boat loading and unloading area.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	0	100,000	0	0	0	0
Budget Change	\$0	\$100,000	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Capital Projects Fund

Parks, Recreation & Open Space

Project: Aurora Reservoir Vehicular Access-CPF (62845)

Additional Aurora Reservoir access is not an immediate need so the \$250,000 appropriation will be lapsed in the 2018 fall amendment process. The estimated cost to improve Aurora Reservoir vehicle access with an additional entry location is much higher than originally estimated, and the larger event demand for additional access has not materialized. Additional access needs will be periodically re-evaluated.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	-250,000	0	0	0	0	0
Budget Change	(\$250,000)	\$0	\$0	\$0	\$0	\$0

Project: Beck Gym Floor Replacement-CPF (New)

Add new project in 2019 to replace 40 year old original gym floor at the Beck Recreation Center.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	0	90,000	0	0	0	0
Budget Change	\$0	\$90,000	\$0	\$0	\$0	\$0

Project: CC Lowry Landscape Challenge-CPF (61827)

The community college landscaping project at the Lowry campus was completed without the use of city funds. The \$100,000 appropriation will be lapsed to the Capital Project Fund during the 2018 fall amendment process.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	-100,000	0	0	0	0	0
Budget Change	(\$100,000)	\$0	\$0	\$0	\$0	\$0

Project: Disabled Adult Playground Equipment (New)

At the September 30 Budget Workshop, Council added \$25,000 for Disabled Adults Playground Equipment, fund via a transfer from the General Fund.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	0	25,000	0	0	0	0
Budget Change	\$0	\$25,000	\$0	\$0	\$0	\$0

**Capital Improvement Program -
Amendments Detail**

Capital Program Amendments Detail

Capital Projects Fund

Parks, Recreation & Open Space

Project: Iliff Garage Roundabout Landscape-CPF (New)

Add new project in 2019 to landscape traffic roundabout near the Iliff Station parking garage.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	0	160,000	0	0	0	0
Budget Change	\$0	\$160,000	\$0	\$0	\$0	\$0

Project: Median Maintenance (61969)

Appropriates new revenue associated with renewed lease term for cell phone communication tower located on Parks and Open Space property. Revenues are used for median maintenance. Additional funding added to 2023 to complete the five-year plan.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	37,325	37,325	37,325	37,325	37,325	37,325
2019 Budget	56,325	38,947	40,505	42,125	43,810	45,563
Budget Change	\$19,000	\$1,622	\$3,180	\$4,800	\$6,485	\$8,238

Project: Montview Park - CPF (62849)

Montview Park renovations included irrigation and landscape improvements, and new playground and basketball courts. The park renovation project was completed in 2018 and the remaining \$13,900 construction appropriation will be lapsed to the Capital Project Fund.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	-13,931	0	0	0	0	0
Budget Change	(\$13,931)	\$0	\$0	\$0	\$0	\$0

Parks, Recreation & Open Space

Changes Total:	(\$597,437)	\$376,622	\$3,180	\$4,800	\$6,485	\$8,238
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Public Works

Project: 6th Ave Extension Design (49921)

Carryforward funding moved to org 49699, Transportation Priority Projects

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	-75,697	0	0	0	0	0
Budget Change	(\$75,697)	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: 6th Avenue Extension (49752)

Carryforward, 2018, and 2020 budget moved to org 49699, Transportation Priority Projects.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	7,495,000	0	3,500,000	0	0	0
2019 Budget	-6,115,025	0	0	0	0	0
Budget Change	(\$13,610,025)	\$0	(\$3,500,000)	\$0	\$0	\$0

Project: 6th Avenue Land Acquisition (49956)

Carryforward funding moved to org 49699, Transportation Priority Projects

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	-3,630,674	0	0	0	0	0
Budget Change	(\$3,630,674)	\$0	\$0	\$0	\$0	\$0

Project: ADA Accomodation Equity and Access (New)

The Americans with Disabilities Act (ADA) requests including traffic signal modifications.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	0	600,000	0	0	0	0
Budget Change	\$0	\$600,000	\$0	\$0	\$0	\$0

Project: Asset Management Implementation (New)

Asset Management Software, Licenses & Install for Infor system (previously known as Hansen)

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	0	250,000	0	0	0	0
Budget Change	\$0	\$250,000	\$0	\$0	\$0	\$0

Project: Building Repair Projects - CPF (49875)

Additional funding in 2018 and 2019 for routine maintenance projects associated with an inventory of aging buildings. In addition, \$350,000 was added in 2019 for Aurora Municipal Court renovations

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	2,917,520	2,917,520	2,917,520	2,917,520	2,917,520	2,917,520
2019 Budget	3,167,520	3,475,299	2,917,520	2,917,520	2,917,520	2,917,520
Budget Change	\$250,000	\$557,779	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: Direct Costs - Building Repair CPF (49872)

Changes reflect adjustments to direct cost projections in accordance with city policy.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	145,502	149,867	154,363	158,994	163,764	168,677
2019 Budget	145,502	150,050	154,552	159,189	163,965	168,884
Budget Change	\$0	\$183	\$189	\$195	\$201	\$207

Project: Direct Costs - Design, Engineering, etc. (49779)

Changes reflect adjustments to direct cost projections in accordance with city policy.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	1,407,199	1,449,415	1,492,897	1,537,684	1,583,815	1,631,329
2019 Budget	1,407,199	1,506,050	1,551,232	1,597,769	1,645,702	1,695,073
Budget Change	\$0	\$56,635	\$58,335	\$60,085	\$61,887	\$63,744

Project: Heritage Eagle Bend Intersection Project (49986)

Increase budget by \$276,100 to include \$176,100 for Heritage Eagle Bend Metro District portion of funding. An additional \$100,000 will be transferred into this project from Miscellaneous Street Improvements (org 49702).

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	276,103	0	0	0	0	0
Budget Change	\$276,103	\$0	\$0	\$0	\$0	\$0

Project: Miscellaneous Street Improvements (49702)

Transfer budget to Heritage Eagle Bend Traffic Study.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	1,353,000	1,480,000	1,480,000	1,480,000	1,480,000	1,480,000
2019 Budget	1,253,000	1,480,000	1,480,000	1,480,000	1,480,000	1,480,000
Budget Change	(\$100,000)	\$0	\$0	\$0	\$0	\$0

Project: N Satellite Access Road (49852)

Lapse for completed project.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	-5,902	0	0	0	0	0
Budget Change	(\$5,902)	\$0	\$0	\$0	\$0	\$0

**Capital Improvement Program -
Amendments Detail**

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: NW Aurora Mobility and Access Implementation (New)

New project to implement some roadway improvements in Northwest Aurora as defined in the Northwest Aurora Mobility Study.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	0	750,000	300,000	0	0	0
Budget Change	\$0	\$750,000	\$300,000	\$0	\$0	\$0

Project: Project Management Contract (49962)

Additional budget offset with revenue for Fire Station 15 project.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	13,376	0	0	0	0	0
Budget Change	\$13,376	\$0	\$0	\$0	\$0	\$0

Project: Sand Creek Acceleration - Deceleration Lane (49953)

Lapse for completed project.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	-8,982	0	0	0	0	0
Budget Change	(\$8,982)	\$0	\$0	\$0	\$0	\$0

Project: Signal Arap & Newbern/Oak Hill (49948)

Lapse for completed project.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	-10,010	0	0	0	0	0
Budget Change	(\$10,010)	\$0	\$0	\$0	\$0	\$0

Project: STAMPS Grant (49991)

Lapse STAMPS Grant, revenue will not be received.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	-200,000	0	0	0	0	0
Budget Change	(\$200,000)	\$0	\$0	\$0	\$0	\$0

**Capital Improvement Program -
Amendments Detail**

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: Traffic Calming Improvements (49983)

Additional funding for the Traffic Calming program to respond to Council and citizen inquiries. The program includes outreach, study, analysis, and improvements. At the September 29 Budget Workshop, Council added \$200,000 for additional traffic calming signs.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	475,000	0	250,000	325,000	500,000	0
2019 Budget	750,982	980,000	800,571	325,000	500,000	273,327
Budget Change	\$275,982	\$980,000	\$550,571	\$0	\$0	\$273,327

Project: Traffic Management Center (New)

In response to a street network that is increasing in technological complexity and growing in size, the city is setting aside funds in 2023 towards construction of a traffic management center. A traffic management center will allow staff to monitor traffic signals, intersections, and roads, and proactively deploy traffic management strategies from a central location.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	0	0	0	0	0	2,500,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$2,500,000

Project: Traffic Signal Construction (49710)

Additional funding for traffic signal construction, repair, and maintenance.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	2,945,000	700,000	700,000	700,000	1,400,000	700,000
2019 Budget	3,195,000	1,910,000	1,229,000	700,000	1,400,000	900,000
Budget Change	\$250,000	\$1,210,000	\$529,000	\$0	\$0	\$200,000

Project: Transportation Improvement Program (49743)

Funds added in 2019 for the local match of an anticipated Colorado Safe Routes to School grant.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	2,517,848	0	0	0	0	0
2019 Budget	2,517,848	87,500	0	0	0	0
Budget Change	\$0	\$87,500	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: Transportation Priority Projects (49699)

With the accounting adjustment funding the 6th Avenue project out of Marijuana Tax Revenue Fund debt payments, that allows previously spent and existing budget to be set aside for Council's Transportation Priority Projects. \$5.1 million is being transferred in from ACLC to repay prior year expenditures. Another \$13.3 million is being consolidated from existing 6th Avenue budgets in the Capital Projects Fund. In addition, the 2020 budget of \$3.5 million is also moved to this org. Finally, \$6.9 million will be transferred from the Marijuana Tax Revenue Fund for future projects over the five-year plan. In total, \$28.8 million is being consolidated here. In the years following the five-year plan, another \$6.4 million will come from additional Marijuana Tax Revenue Fund transfers. In total, approximately \$35.2 million is expected to be available.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	20,910,134	600,000	4,100,000	0	1,600,000	1,600,000
Budget Change	\$20,910,134	\$600,000	\$4,100,000	\$0	\$1,600,000	\$1,600,000

Public Works						
Changes Total:	\$4,334,305	\$5,092,097	\$2,038,095	\$60,280	\$1,662,088	\$4,637,278

Capital Projects Fund Amendment Totals:

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
Changes Total:	\$3,736,868	\$7,410,379	\$2,045,363	\$53,089	\$1,672,223	\$4,634,711

Capital Program Amendments Detail

Conservation Trust Fund

Parks, Recreation & Open Space

Project: Construction Open Space-CTF (61886)

Conservation Trust Funds (comprised of the city's share of Colorado Lottery proceeds) used for planning, renovations and improvements to the city's open space system are appropriated based on available funds and competing priorities. These CTF appropriations are for Highline Canal trail improvements. New appropriation added to 2023 continues to fund Highline Canal improvements and completes the five-year plan.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	600,000	200,000	250,000	200,000	100,000	0
2019 Budget	600,000	200,000	250,000	200,000	100,000	100,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$100,000

Project: Construction Parks-CTF (61887)

The major park construction and renovation projects funded in the five-year plan by Conservation Trust (proceeds from the Colorado Lottery) revenues includes Moorhead Park renovation in 2018, and the addition of Olympic Park restroom upgrades in 2019, and other Olympic Park facility upgrades in 2020. New appropriation added to 2023 continues to fund yet to be identified future park renovation and construction projects and completes the five-year plan.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	297,661	500,000	0	0	250,000	0
2019 Budget	300,000	700,000	250,000	0	250,000	250,000
Budget Change	\$2,339	\$200,000	\$250,000	\$0	\$0	\$250,000

Project: Infrastructure Open Space-CTF (61847)

Miscellaneous small projects and restoration efforts on city open space properties are partially funded by revenue from the State's Conservation Trust (revenues from the Colorado lottery). The one-time \$20,000 reduction in 2019 reflects changes in priorities, timing, and funding needs. Additional appropriation added to 2023 continues to fund these miscellaneous efforts and completes the five-year plan.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	50,000	50,000	150,000	20,000	50,000	0
2019 Budget	50,000	30,000	150,000	20,000	50,000	50,000
Budget Change	\$0	(\$20,000)	\$0	\$0	\$0	\$50,000

Project: Infrastructure Parks-CTF (61703)

Park infrastructure projects include small projects to ensure facilities and parks are compliant with ADA requirements, security lighting, park signage, park trees, irrigation controller renovation, and supplemental funding for various playground renovations. Additional appropriation in 2019 increases funding for shelter painting and playground resurfacing. The additional 2020 through 2022 appropriation increases funding for playground resurfacing. The 2023 appropriation completes the five-year plan for funding small infrastructure projects.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	323,000	87,500	197,500	187,500	207,500	0
2019 Budget	323,000	147,500	237,500	227,500	272,500	657,500
Budget Change	\$0	\$60,000	\$40,000	\$40,000	\$65,000	\$657,500

**Capital Improvement Program -
Amendments Detail**

Capital Program Amendments Detail

Conservation Trust Fund

Parks, Recreation & Open Space

Project: Infrastructure Recreation-CTF (New)

The newly rebuilt Moorhead Recreation Center reopened in the spring of 2017 with an annual debt re-payment obligation that is primarily funded through Conservation Trust revenues (proceeds from the Colorado lottery). The 2019 appropriation, and each year thereafter, includes \$1 million for the Moorhead debt repayment, and \$300,000 for smaller yet to be identified recreation and aquatics projects. Additional appropriation added in 2023 completes the five-year plan. The final Moorhead debt payment is in 2023.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	1,200,000	1,300,000	1,200,000	1,250,000	1,250,000	0
2019 Budget	1,200,000	1,300,000	1,200,000	1,250,000	1,250,000	1,400,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$1,400,000

Project: Infrastructure Trails-CTF (61794)

Conservation Trust revenues also support small projects related to the city's trail system from 2019-2023. 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. Additional appropriation added in 2023 completes the five-year plan.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	-2,673	275,000	25,000	25,000	25,000	0
2019 Budget	0	275,000	25,000	25,000	25,000	25,000
Budget Change	\$2,673	\$0	\$0	\$0	\$0	\$25,000

Project: Meadowood Center Improvements-CTF (New)

This new project appropriates funding for Meadowood Recreation Center entry area updates to improve customer and staff experience. The current front entry has an outdated configuration that limits direct line-of-sight between staff and customers. The project includes entry reconfiguration, painting, and interior wall modifications.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	0	250,000	0	0	0	0
Budget Change	\$0	\$250,000	\$0	\$0	\$0	\$0

Parks, Recreation & Open Space

Changes Total:	\$5,012	\$490,000	\$290,000	\$40,000	\$65,000	\$2,482,500
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Conservation Trust Fund Amendment Totals:

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
Changes Total:	\$5,012	\$490,000	\$290,000	\$40,000	\$65,000	\$2,482,500

**Capital Improvement Program -
Amendments Detail**

Capital Program Amendments Detail

Enhanced E-911 Fund

Information Technology

Project: 800 MHz Radio System Upgrade (37729)

Added 2023 to five-year plan. The final debt payment is in 2024.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	1,817,950	1,815,750	1,813,000	1,817,000	1,817,250	0
2019 Budget	1,817,950	1,815,750	1,813,000	1,817,000	1,817,250	1,813,750
Budget Change	\$0	\$0	\$0	\$0	\$0	\$1,813,750

Project: MDC Infrastructure Replacement (37733)

The method for replacing the Mobile Data Computers (MDCs) has been changed to keep the models consistent throughout the Police and Fire Departments, moving to a five-year replacement cycle to maintain the solvency of the E-911 Fund. An increase in the number of public safety vehicles that require mobile computers will change the 5 year projection.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	375,000	925,000	0
2019 Budget	0	0	0	400,000	0	1,125,000
Budget Change	\$0	\$0	\$0	\$25,000	(\$925,000)	\$1,125,000

Information Technology

Changes Total:	\$0	\$0	\$0	\$25,000	(\$925,000)	\$2,938,750
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Enhanced E-911 Fund Amendment Totals:

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
Changes Total:	\$0	\$0	\$0	\$25,000	(\$925,000)	\$2,938,750

Capital Program Amendments Detail

Gifts & Grants Fund

Parks, Recreation & Open Space

Project: Highline Canal at Interstate 70-AdCo (New)

Anticipated Adams County Open Space grant award for the construction of 1.1 miles of trail north of I-70 to the Aurora-Denver boundary. This project is the first phase to complete the trail gap between Denver/Green Valley Ranch to Colfax. The grant would support future TIP (Transportation Improvement Program) grant application. A budget amendment will be submitted through the supplemental process in the event the city is awarded the grant.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	600,000	0	0	0	0	0
Budget Change	\$600,000	\$0	\$0	\$0	\$0	\$0

Project: Highline Canal OS Acq-AdCo (New)

Anticipated grant award to purchase 2.7 acres of open space along the Highline Canal north of 38th Ave at Tower Road to benefit the Highline Canal trail. A budget amendment will be submitted through the supplemental process in the event the city is awarded the grant.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	250,000	0	0	0	0	0
Budget Change	\$250,000	\$0	\$0	\$0	\$0	\$0

Project: Jewell Park TPL Grant (62877)

Jewell Park renovation completed. This change lapses (eliminates) the remaining unspent appropriation.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	-8,498	0	0	0	0	0
Budget Change	(\$8,498)	\$0	\$0	\$0	\$0	\$0

Project: Moorhead Teaching Garden-ADCO Grt (New)

Awarded Adams County Open Space (ADCO) Grant to construct small garden on south side of Moorhead Recreation Center to be operated by center staff and class participants to grow food for teaching classes. A budget amendment for the awarded grant will be submitted through the 2018 fall supplemental process.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	14,350	0	0	0	0	0
Budget Change	\$14,350	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Gifts & Grants Fund

Parks, Recreation & Open Space

Project: Parklane Pool Planning Grant-AdCo (New)

Awarded Adams County Open Space (AdCO) grant to partially fund design consultant expense to redesign the bathhouse and suggest other changes to update pool features and ensure ADA requirements are addressed. A budget amendment for the awarded grant will be submitted through the 2018 Fall Supplemental process.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	155,000	0	0	0	0	0
Budget Change	\$155,000	\$0	\$0	\$0	\$0	\$0

Project: PCC Planning Grant-GOCO (New)

Awarded Great Outdoors Colorado (GOCO) planning grant to fund preparation of a Plains Conservation Center (PCC) Strategic Plan. The strategic plan for the 1,100 acre site will address new opportunities, challenges, and provide a roadmap to expand programming to the community, metro area, and the state. A budget amendment for the awarded grant will be submitted through the 2018 Fall Supplemental process.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	75,000	0	0	0	0	0
Budget Change	\$75,000	\$0	\$0	\$0	\$0	\$0

Project: Red-tailed Hawk Inclusive Prk-ArCO Grt (New)

Awarded Arapahoe County Open Space (ArCO) grant to partially fund inclusive playground project at Red-tailed Hawk Park. The inclusive park project goal is to create play and learning experiences for kids of all abilities and challenges. Matching funds currently include donations from Make-a-Wish Foundation and The Aurora Rotary. A budget amendment for awarded grants and additional donations will be submitted through the 2018 Fall Supplemental process.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	450,000	0	0	0	0	0
Budget Change	\$450,000	\$0	\$0	\$0	\$0	\$0

Project: Side Creek Elem Sch Yard Grt-GOCO (New)

Awarded Great Outdoor Colorado (GOCO) grant funded school yard/playground renovation project to update undersized playground originally built in 1982. The Aurora Public School district is responsible for accomplishing the project and providing the matching funds for the grant. A budget amendment for the awarded grant will be submitted through the 2018 fall supplemental process.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	90,007	0	0	0	0	0
Budget Change	\$90,007	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Gifts & Grants Fund

Parks, Recreation & Open Space

Project: SportsPark ArCo Grant (62863)

The Aurora Sports Park hosts over 410,000 visitors annually. This project is planned to ease congestion at the park entrance, provide safe and easy pedestrian access and wayfinding signage within and surrounding the park. This funding source is a grant from the Arapahoe County Open Space Grant Program. With the project completed, the remaining unspent budget will be lapsed (eliminated) in 2018.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	-2,782	0	0	0	0	0
Budget Change	(\$2,782)	\$0	\$0	\$0	\$0	\$0

Project: Triple Creek Land Acq-NRDS Grant (New)

Anticipated grant to purchase open space properties along the proposed Triple Creek trail corridor. A budget amendment will be submitted through the supplemental process in the event the city is awarded these grants.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	500,000	0	0	0	0	0
Budget Change	\$500,000	\$0	\$0	\$0	\$0	\$0

Project: Triple Creek Land Acquisition Grants (New)

Anticipated grants to purchase open space properties along the proposed Triple Creek trail corridor. Grant funding to include multiple sources. A budget amendment will be submitted through the supplemental process in the event the city is awarded these grants.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	5,000,000	0	0	0	0	0
Budget Change	\$5,000,000	\$0	\$0	\$0	\$0	\$0

Project: Unnamed Creek-ArCo Grant (62736)

Project completed and the remaining \$1,400 budget will be lapsed (eliminated) in 2018.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	-1,448	0	0	0	0	0
Budget Change	(\$1,448)	\$0	\$0	\$0	\$0	\$0

**Capital Improvement Program -
Amendments Detail**

Capital Program Amendments Detail

Gifts & Grants Fund

Parks, Recreation & Open Space

Project: Vegetation Restoration- NRDS Grant (New)

Anticipated grant to restore vegetation at Confluence open space site east of Buckley Air Force Base to encourage wildlife use. A budget amendment will be submitted through the supplemental process in the event the city is awarded the grant.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	421,000	0	0	0	0	0
Budget Change	\$421,000	\$0	\$0	\$0	\$0	\$0

Parks, Recreation & Open Space

Changes Total:	\$7,542,629	\$0	\$0	\$0	\$0	\$0
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Gifts & Grants Fund Amendment Totals:

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
Changes Total:	\$7,542,629	\$0	\$0	\$0	\$0	\$0

**Capital Improvement Program -
Amendments Detail**

Capital Program Amendments Detail

Golf Courses Fund

Parks, Recreation & Open Space

Project: Golf Infrastructure Capital Projects (New)

Golf related capital projects funded through revenues from golf operations include periodic golf cart replacement, equipment replacement, facility enhancements and other infrastructure repairs. The \$450,000 appropriation increase in 2021 will fund two new golf cart fleets. Additional appropriation added in 2023 completes the five-year plan. Projects are only planned if there is sufficient fund balance available.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	100,000	100,000	100,000	100,000	0
2019 Budget	100,000	100,000	100,000	550,000	100,000	100,000
Budget Change	\$100,000	\$0	\$0	\$450,000	\$0	\$100,000

Project: Golf-Infra CTF Support (61606)

This project is funded through a transfer from CTF to support the Golf Program. Projects include irrigation improvements, concrete enhancements, and equipment and golf cart replacement. Additional appropriation added in 2023 completes the five-year plan.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	300,000	150,000	150,000	150,000	150,000	0
2019 Budget	150,000	150,000	150,000	150,000	150,000	150,000
Budget Change	(\$150,000)	\$0	\$0	\$0	\$0	\$150,000

Parks, Recreation & Open Space

Changes Total:	(\$50,000)	\$0	\$0	\$450,000	\$0	\$250,000
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Golf Courses Fund Amendment Totals:

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
Changes Total:	(\$50,000)	\$0	\$0	\$450,000	\$0	\$250,000

Capital Program Amendments Detail

Open Space Fund

Parks, Recreation & Open Space

Project: Central Community Park-ArCO (New)

New appropriation to construct the 12 acre Central Community Park surrounding the Central Recreation Center. To be constructed in phases as funds are available. Funding sources may include Arapahoe County Open Space Fund and Parks Development Fund revenues.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	0	800,000	0	0	450,000	0
Budget Change	\$0	\$800,000	\$0	\$0	\$450,000	\$0

Project: Construction Open Space-AdCo (62744)

Adams County related Open Space Fund projects include small renovation projects and grant-related matching funds for Highline Canal improvements through 2023. A fifth-year of funding for small Open Space projects was added in 2023 to complete the five-year plan. Amendments to the five-year plan reflect changes in priorities, timing and funding.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	200,000	100,000	300,000	300,000	100,000	0
2019 Budget	200,000	100,000	300,000	300,000	100,000	100,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$100,000

Project: Construction Open Space-ArCo (61892)

Arapahoe County related Open Space Fund projects include planning, renovations and improvements to the city's open space system. Projects highlighted in the five-year plan include Highline Canal Improvements 2019- 2023; Triple Creek Improvements in 2019-2023; Signature Park master plan amendment in 2020 and other small projects throughout the five-year plan. Additional appropriation in 2023 completes the five-year plan.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	350,000	700,000	750,000	1,000,000	550,000	0
2019 Budget	346,657	700,000	750,000	1,000,000	550,000	1,050,000
Budget Change	(\$3,343)	\$0	\$0	\$0	\$0	\$1,050,000

Project: Construction Parks-AdCo (62771)

Montview Park renovation is complete and the unspent \$132,800 appropriation will lapsed to the Open Space Fund through the fall 2019 supplemental budget process.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	-132,809	0	0	0	0	0
Budget Change	(\$132,809)	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Open Space Fund

Parks, Recreation & Open Space

Project: Construction Parks-ArCo (61902)

Arapahoe County Open Space funds supplement other alternative funding sources for various park construction projects. The five-year capital plan includes funding for Fulton Park and Havana Heights projects in 2019, for Kingsboro, Havana and Side Creek Parks projects in 2020, and for Crestridge, Rocky Ridge and Horseshoe Parks projects in 2021. \$208,400 of funding for Crestridge in 2021 was replaced with funding from the Parks Development Fund and results in the reduction in 2021. The total appropriation for Crestridge Park renovation project remains unchanged. The \$450,000 reduction in 2022 reflects Central Community Park appropriations rolling up under a stand-alone project of the same name. Additional appropriation in 2023 completes the five-year plan.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	2,000,000	1,525,000	1,100,000	1,300,000	1,450,000	0
2019 Budget	1,990,604	1,525,000	1,100,000	1,091,600	1,000,000	1,450,000
Budget Change	(\$9,396)	\$0	\$0	(\$208,400)	(\$450,000)	\$1,450,000

Project: Infrastructure Open Space-AdCo (62745)

Amendments to the five-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. Additional appropriation added in 2023 completes the five-year plan.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	20,000	0	0	30,000	0	0
2019 Budget	20,000	0	0	30,000	0	50,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$50,000

Project: Infrastructure Open Space-ArCo (61906)

Arapahoe County Open Space revenues are also appropriated for small projects and restoration related to the city's open space properties. Most projects are typically not yet identified at the time of budget preparation but include funding for projects each year as those determined/desired by City Council, executive staff, or Aurora citizens. The change in 2018 reflects the planned lapse of \$115,600 appropriation for a low priority open space project; pronghorn preserve restoration. The project will be periodically reevaluated against other priorities and needs for future appropriation recommendations. The reduction in 2019 is a one-time change due to shifting priorities and funding needs. Appropriation added in 2023 completes the five-year plan.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	100,000	220,000	200,000	220,000	220,000	0
2019 Budget	-15,603	140,000	200,000	220,000	220,000	220,000
Budget Change	(\$115,603)	(\$80,000)	\$0	\$0	\$0	\$220,000

**Capital Improvement Program -
Amendments Detail**

Capital Program Amendments Detail

Open Space Fund

Parks, Recreation & Open Space

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 each year as determined/desired by City Council, executive staff, or Aurora's citizens with funds for park path replacement, park tree planting and signage. Additional appropriation in 2023 completes the five-year plan.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	50,000	120,000	50,000	95,000	0	0
2019 Budget	50,000	120,000	50,000	95,000	0	95,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$95,000

Project: Infrastructure Parks-ArCo (61903)

Arapahoe County Open Space funds supplement other alternative capital funding sources for various infrastructure projects. Amendments to the five-year plan reflect changes in priorities, timing and funding availability. Projects include park renovations, security lighting, athletic field renovations, court replacement, irrigation replacement, park path replacement, signage and tree planting along with other small projects. Funding increases in 2019 through 2022 is for playground resurfacing, court repairs, and shelter painting. A fifth year of funding was added in 2023 to complete the five-year plan.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	912,500	875,000	890,000	850,000	1,200,000	0
2019 Budget	912,500	935,000	930,000	890,000	1,240,000	1,005,000
Budget Change	\$0	\$60,000	\$40,000	\$40,000	\$40,000	\$1,005,000

Project: Infrastructure Recreation-AdCo (New)

Adams County Open Space revenues are available for Parks, Recreation and Open Space projects. The specific annual changes to the five-year plan represent the repayment of the debt obligation for the financing associated with the newly renovated Moorhead Recreation Center. The funding for the debt repayment is shared by the Conservation Trust Fund and the Open Space Fund. Additional funding for the debt payment was added to 2023 to complete the five-year plan.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	327,318	311,884	396,450	381,017	365,583	0
2019 Budget	327,318	311,884	396,450	381,017	365,583	350,148
Budget Change	\$0	\$0	\$0	\$0	\$0	\$350,148

**Capital Improvement Program -
Amendments Detail**

Capital Program Amendments Detail

Open Space Fund

Parks, Recreation & Open Space

Project: Infrastructure Trails-ArCo (61835)

Arapahoe County Open Space revenues are available to fund trail replacement projects in the county. Additional funding to complete the five-year plan was added in 2023. 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 citizens. Amendments to the five-year plan reflect changes in priorities, timing and funding availability.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	525,000	250,000	500,000	500,000	500,000	0
2019 Budget	525,000	250,000	500,000	500,000	500,000	500,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$500,000

Project: Parklane Pool Renovation-AdCo (New)

New project includes bathhouse renovation, pool feature updates, and other ADA related improvements. The Parklane pool and bathhouse was built in 1962. With the exception of a new slide, added in 2015, very little has been done to add to or refurbish this facility in the past 56 years.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	0	750,000	0	0	0	0
Budget Change	\$0	\$750,000	\$0	\$0	\$0	\$0

Project: Trails Small Projects-AdCo (New)

Appropriation adds funding for small trail projects in Adams County. Additional funding added to 2023 to complete the five-year plan.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	0	0	0	0	0	25,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$25,000

Parks, Recreation & Open Space

Changes Total:	(\$261,151)	\$1,530,000	\$40,000	(\$168,400)	\$40,000	\$4,845,148
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Open Space Fund Amendment Totals:

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
Changes Total:	(\$261,151)	\$1,530,000	\$40,000	(\$168,400)	\$40,000	\$4,845,148

**Capital Improvement Program -
Amendments Detail**

Capital Program Amendments Detail

Parks Development Fund

Parks, Recreation & Open Space

Project: Cherry Creek Bike Path-PDF (61760)

Bike path improvements are completed. The remaining unspent appropriation will be lapsed to the Park Development Fund balance through the fall 2018 supplemental process.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	-52,183	0	0	0	0	0
Budget Change	(\$52,183)	\$0	\$0	\$0	\$0	\$0

Project: Construction Parks-PDF (61894)

Parks Development Fund revenues (contributions by developers) are available for new construction of city parks in areas in which the revenues were collected. Changes to the five-year plan reflect changes in priorities, timing and funding availability. In 2018, appropriation for Prairie Winds Park construction is planned to be lapsed and the project periodically reevaluated as additional funding is available. The additional 2019 appropriation primarily reflects new revenues for Freedom and Havana Heights Parks. The \$1.7 million appropriation in 2022 is planned to fund Red-tailed Hawk Park Phase II construction and rolls up under a project with the same name in 2019.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	111,254	0	0	1,700,000	0
2019 Budget	-189,163	334,493	4,200	0	0	0
Budget Change	(\$189,163)	\$223,239	\$4,200	\$0	(\$1,700,000)	\$0

Project: Crestridge Park Renovation-PDF (New)

The \$400,000 park renovation planned for 2021 was originally funded solely from Open Space Fund appropriation. This change appropriates new funds available in the Parks Development Fund. This change uses \$308,400 available in the Parks Development Fund in place of the original Open Space appropriation. The total \$400,000 project appropriation is increased to \$500,000 and the appropriation is now funded by a combination revenue from the Open Space Fund and Parks Development Fund.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	0	0	0	308,400	0	0
Budget Change	\$0	\$0	\$0	\$308,400	\$0	\$0

Project: Kingsboro Park Improvements-PDF (New)

Appropriates funds available in the Parks Development Fund in 2020 to supplement planned park improvements.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	0	0	3,900	0	0	0
Budget Change	\$0	\$0	\$3,900	\$0	\$0	\$0

**Capital Improvement Program -
Amendments Detail**

Capital Program Amendments Detail

Parks Development Fund

Parks, Recreation & Open Space

Project: Red-tailed Hawk Park Phase II-PDF (New)

New appropriation to continue Red-tailed Park development to include design, engineering, planning, and development of an additional small park/playground area.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	0	1,942,700	0	0	0	0
Budget Change	\$0	\$1,942,700	\$0	\$0	\$0	\$0

Project: Sidecreek Park-PDF (New)

Appropriates new funds available for park improvements from the Parks Development Fund.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	0	0	49,400	0	0	0
Budget Change	\$0	\$0	\$49,400	\$0	\$0	\$0

Project: Village East Playground Reno-PDF (New)

Appropriates new funds available for playground improvements from the Parks Development Fund.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	0	0	0	0	0	0
2019 Budget	0	0	154,700	0	0	0
Budget Change	\$0	\$0	\$154,700	\$0	\$0	\$0

Parks, Recreation & Open Space						
Changes Total:	(\$241,346)	\$2,165,939	\$212,200	\$308,400	(\$1,700,000)	\$0

Parks Development Fund Amendment Totals:

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
Changes Total:	(\$241,346)	\$2,165,939	\$212,200	\$308,400	(\$1,700,000)	\$0

Capital Program Amendments Detail

Wastewater Fund

Aurora Water

Collection

The current plan for Collection was updated to include priority development and system rehabilitation sanitary sewer projects. The changes to the current plan are largely driven by revisions to the delivery schedule for new sewer lines needed to support development activity. Preliminary projections for sewer line construction resulting from the 2017 Wastewater Master Plan were delayed, with the construction anticipated to begin in 2021. Additionally, program funding was reduced by delaying lower priority projects and restructuring the delivery of rehabilitation projects to include to bi-annual or phased implementation (Annual Sewer Rehab, Manhole Rehab and Interceptor Rehab). The increase in the 2018 projection is driven by the anticipated supplemental to move budget from the Operations and General Management program to Collection program to fund the 2019 Diversion Structure project.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	15,378,622	18,867,889	17,997,618	18,832,794	4,205,622	0
2019 Budget	18,378,622	3,700,000	3,378,622	12,067,889	13,074,553	14,810,734
Budget Change	\$3,000,000	(\$15,167,889)	(\$14,618,996)	(\$6,764,905)	\$8,868,931	\$14,810,734

Collection Program

Changes Total:	\$3,000,000	(\$15,167,889)	(\$14,618,996)	(\$6,764,905)	\$8,868,931	\$14,810,734
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Operations & General Management

The current plan for Wastewater Operations and General Management was updated to include the construction of the Kings Pointe Supervisory Control and Data Acquisition (SCADA) Tower and the Backbone SCADA Phase I construction, both anticipated to occur in 2019. The 2022 decrease is due to the shift of the Sand Creek Reuse Facility Phase II Design being shifted to 2023, partially offset by an increase for the projected implementation of a new Billing System. The current plan also includes improvements at Sand Creek Water Reuse Plant including Blower and HVAC Improvements. The decrease in the 2018 projection is driven by the elimination of Senac/Murphy Creek Improvements, with the funding anticipated to be transferred to the Collection Program via a supplemental to fund 2019 Collection needs.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	17,860,000	125,000	2,500,000	0	1,500,000	0
2019 Budget	15,860,000	1,500,000	2,600,000	840,000	600,000	1,500,000
Budget Change	(\$2,000,000)	\$1,375,000	\$100,000	\$840,000	(\$900,000)	\$1,500,000

Operations & General Management Program

Changes Total:	(\$2,000,000)	\$1,375,000	\$100,000	\$840,000	(\$900,000)	\$1,500,000
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**Capital Improvement Program -
Amendments Detail**

Capital Program Amendments Detail

Wastewater Fund

Aurora Water

Storm Water

The current Storm Water plan was updated to include the reprioritization of development and system improvement related projects. The most significant change to the plan is the postponement of the Upper First Creek Detention Pond Construction, which is now anticipated to occur outside the five-year plan per the Intergovernmental Agreement terms with Urban Drainage Flood Control District (50/50 split funded). Additionally, program funding was reduced by delaying lower priority projects and restructuring the delivery of rehabilitation projects to include to bi-annual or phased implementation (Storm Reinforced Concrete Pipe Rehab, Miscellaneous Stream Restoration, and Storm Corrugated Metal Pipe Rehab). The increase in 2020 is due to the acceleration of the Buckley AFB Stream Improvements, formerly budgeted in 2022. Additional projects included in the plan without significant changes are Easterly Creek Improvements, Westerly Creek Improvements and Fitzsimons Drainage Improvements. No changes are anticipated in the 2018 projection.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	34,804,335	10,352,421	8,705,315	15,415,221	10,929,911	0
2019 Budget	34,804,335	4,866,112	12,128,245	9,621,981	6,295,409	2,738,223
Budget Change	\$0	(\$5,486,309)	\$3,422,930	(\$5,793,240)	(\$4,634,502)	\$2,738,223

Storm Water Program

Changes Total: \$0 (\$5,486,309) \$3,422,930 (\$5,793,240) (\$4,634,502) \$2,738,223

Aurora Water						
Changes Total:	\$1,000,000	(\$19,279,198)	(\$11,096,066)	(\$11,718,145)	\$3,334,429	\$19,048,957

Wastewater Fund Amendment Totals:

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
Changes Total:	\$1,000,000	(\$19,279,198)	(\$11,096,066)	(\$11,718,145)	\$3,334,429	\$19,048,957

Capital Program Amendments Detail

Water Fund

Aurora Water

Operations & General Management

The current plan for Water Operations and General Management was updated to include the construction of new Automated Meter Infrastructure in 2019 through 2022. Additionally, 2019 includes the construction of the Kings Pointe Supervisory Control and Data Acquisition (SCADA) Tower and the Backbone SCADA Phase I construction. The 2022 increase is related to the projected implementation of a new Billing System, which will be funded by Water and Wastewater funding. The current plan also includes ongoing Vault/Valve rehabilitation projects, with the single change being the addition of 2023 to the current plan. No changes are anticipated in the 2018 projection.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	1,937,276	3,034,833	3,810,723	3,736,254	3,380,988	0
2019 Budget	1,937,276	5,690,035	4,195,736	4,411,608	5,607,656	213,887
Budget Change	\$0	\$2,655,202	\$385,013	\$675,354	\$2,226,668	\$213,887

Operations & General Management Program

Changes Total:	\$0	\$2,655,202	\$385,013	\$675,354	\$2,226,668	\$213,887
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Pumping

The current plan for Pumping includes system rehabilitation projects at the Smoky Hill Pump Station (2019), Gun Club Pump Station (2020), Quincy Pump Station (2021) and Eagle Bend Pump Station (2022). The 2023 increase includes funding for future Pump Station improvements to be determined. The increase in the 2018 projection is related to a budget overage for the Aurora Pump Station Improvements, driven by scope and pricing changes. Funding for this overage will be transferred from the Transmission & Distribution program with a supplemental, with additional funding from other programs as needed.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	8,300,000	0	690,000	750,000	750,000	0
2019 Budget	13,750,000	2,000,000	2,550,000	2,100,000	690,000	1,750,000
Budget Change	\$5,450,000	\$2,000,000	\$1,860,000	\$1,350,000	(\$60,000)	\$1,750,000

Pumping Program

Changes Total:	\$5,450,000	\$2,000,000	\$1,860,000	\$1,350,000	(\$60,000)	\$1,750,000
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Capital Program Amendments Detail

Water Fund

Aurora Water

Source of Supply Other

The current plan for Source of Supply Other was updated with revisions to delivery timelines and funding estimates. The 2020 increase is driven by the construction of the North Campus Pilot Well project. The decrease in 2022 is the result of shifting future North Campus expansion projects to 2023, pending the outcome of the North Campus Master Plan. Additionally, annual funding for Rampart Appurtenance Rehabilitation was increased to \$4.0 million per year, with 2023 concluding the phased improvements. The variance in the 2018 projection is due to the anticipated transfer of funding to cover the overage in the Pumping program, if needed, during the supplemental process.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	3,250,000	5,750,000	4,428,381	3,250,000	13,192,588	0
2019 Budget	2,450,000	5,750,000	9,830,000	4,450,000	6,128,381	14,392,588
Budget Change	(\$800,000)	\$0	\$5,401,619	\$1,200,000	(\$7,064,207)	\$14,392,588

Source of Supply Other Program

Changes Total:	(\$800,000)	\$0	\$5,401,619	\$1,200,000	(\$7,064,207)	\$14,392,588
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Source of Supply Storage

The current plan for Source of Supply Storage was updated per revised delivery schedules for projects related to water storage, mostly acquisition and growth-related projects. Variances in the current plan are predominately driven by updates to Wild Horse Reservoir funding. The construction budget for Wild Horse was shifted from 2019 to 2020-2023 and the budget was increased to \$160 million, pending final scope and capacity recommendations. The final budget amount is anticipated to increase as the increased size of the reservoir is determined. Also contributing to the increases in the current plan is the addition of the Aquifer Storage and Recovery (ASR) project, with design and study activities in 2019-2020, followed by anticipated construction in 2021-2023. The program also includes funding for Lower South Platte/North Campus improvements at Clare, Walker, Everist and Kirby-Dersham/Challenger. However, these projections will be updated in 2020 pending the outcome of the North Campus Master Plan. Other ongoing projects included in the current plan are Homestake, Wetlands and Aurora Reservoir Improvements. The variance in the 2018 projection is due to the anticipated transfer of funding to cover the overage in the Pumping program, if needed, during the supplemental process.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	13,664,830	78,367,286	3,770,000	9,212,981	11,317,000	0
2019 Budget	13,164,830	15,594,824	46,977,288	64,709,134	65,615,442	23,442,500
Budget Change	(\$500,000)	(\$62,772,462)	\$43,207,288	\$55,496,153	\$54,298,442	\$23,442,500

Source of Supply Storage Program

Changes Total:	(\$500,000)	(\$62,772,462)	\$43,207,288	\$55,496,153	\$54,298,442	\$23,442,500
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Capital Program Amendments Detail

Water Fund

Aurora Water

Source of Supply Water

The current plan for Source of Supply Water was updated to include acquisition and system rehabilitation-related projects. Funding for Water Rights Acquisitions was increased per recent emphasis on water acquisition needs, driving the majority of the funding increases in the current plan. Additionally, the 2019 increase includes funding for Heritage Eagle Bend construction (\$2.5 million) and Raw Water Rehab for Jefferson Lake Repairs (\$5.0 million). These increases are partially offset by a reduction in Arkansas Basin Land Acquisition (-\$0.8 million), which was shifted to 2020. The addition of 2023 to the current plan includes funding for an anticipated sizeable water rights acquisition. The increase in the 2018 projection is due to anticipated overages in Water Rights Acquisitions, driven by several large opportunistic acquisitions. Funding for these overages will be requested via supplemental.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	11,200,000	17,411,000	10,000,000	6,086,000	5,300,000	0
2019 Budget	27,100,000	24,500,000	10,786,000	6,700,000	6,986,000	79,000,000
Budget Change	\$15,900,000	\$7,089,000	\$786,000	\$614,000	\$1,686,000	\$79,000,000

Source of Supply Water Program

Changes Total:	\$15,900,000	\$7,089,000	\$786,000	\$614,000	\$1,686,000	\$79,000,000
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Transmission & Distribution

The current plan for Transmission & Distribution (T&D) was updated to reduce annual program funding. The revisions include changes in project prioritization and delivery schedules per engineer estimates, resulting in a manageable delivery schedule and streamlined funding. The current plan includes New Water Mains, as well as Line Replacements, Pressure Reducing Valve (PRV) Replacements and Vault Rehabilitation. The New Water Mains needed to support development were evaluated and reprioritized to include the construction of one or two mains per year, with the current plan driven by development along Gun Club Road in Northeast Aurora. The annual rehabilitation and replacement programs were also updated to include phased delivery schedules. The decrease in the 2018 projection is due to intentional spending reductions in PRV Rehabilitation, New Water Mains and Transmission and Vault Rehabilitation. Funds for these projects will be reallocated in a supplemental to support the budget overage in the Pumping program.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	16,667,920	7,852,260	9,841,620	11,545,800	18,040,700	0
2019 Budget	12,517,920	5,400,000	7,330,000	8,250,000	5,120,000	7,850,000
Budget Change	(\$4,150,000)	(\$2,452,260)	(\$2,511,620)	(\$3,295,800)	(\$12,920,700)	\$7,850,000

Transmission & Distribution Program

Changes Total:	(\$4,150,000)	(\$2,452,260)	(\$2,511,620)	(\$3,295,800)	(\$12,920,700)	\$7,850,000
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**Capital Improvement Program -
Amendments Detail**

Capital Program Amendments Detail

Water Fund

Aurora Water

Treatment

The current plan for Treatment includes the following water purification facility (WPF) improvements: \$59.7 million for Griswold WPF, \$13.4 million for Binney WPF, and \$5.3 million for Wemlinger WPF. Adjustments to the current plan include changes for shifting project prioritizations and delivery timelines in order to maintain regulatory compliance at rated capacity at each of the facilities. The significant increases throughout the plan are driven by the addition of several projects at Griswold WPF, including Solids Handling System Improvements (\$27.6 million), Finish Water Reservoir Rehabilitation (\$12.0 million), and Raw Water Vault Improvements (\$8.0 million). The 2018 projection includes anticipated overage for the Wemlinger Chlorine Contact Basin improvements, which will be funded with a supplemental.

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
2018 Budget	19,696,000	6,546,000	8,186,000	300,000	5,290,000	0
2019 Budget	22,696,000	8,380,000	14,125,000	24,680,000	26,865,000	4,300,000
Budget Change	\$3,000,000	\$1,834,000	\$5,939,000	\$24,380,000	\$21,575,000	\$4,300,000

Treatment Program

Changes Total:	\$3,000,000	\$1,834,000	\$5,939,000	\$24,380,000	\$21,575,000	\$4,300,000
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Aurora Water Changes Total:	\$18,900,000	(\$51,646,520)	\$55,067,300	\$80,419,707	\$59,741,203	\$130,948,975
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Water Fund Amendment Totals:

	2018 Projected	2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned
Changes Total:	\$18,900,000	(\$51,646,520)	\$55,067,300	\$80,419,707	\$59,741,203	\$130,948,975

AURORA WATER

Aquifer Storage and Recovery Development

PROJECT INFORMATION

Location: Various
Proj. Type: New Construction/Development/Infrastructure
Category: Utilities - Storage

Proj. Manager: Rich Vidmar
Start Date: Quarter 1, 2019
End Date: Ongoing
Bond Funded: No

Description:

This project includes geotechnical investigations, borehole drilling and analysis, water quality sampling and analysis, and porosity/transmissivity testing in both alluvial and confined aquifers under and adjacent to the city. The development of such storage could give Aurora Water additional flexibility in water resources management, help meet storage needs and allow maximum utilization of water supplies. During times of excess water supplies, water can be stored below ground reducing the amount of water loss from evaporation. During times of drought or to serve particular needs difficult to meet with existing surface water infrastructure, water can be withdrawn from these aquifers to supply different types of uses.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Aurora Water</u>								
Water Fund	0	0	1,500,000	3,000,000	4,000,000	4,000,000	4,000,000	16,500,000
Total Cost	\$0	\$0	\$1,500,000	\$3,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$16,500,000

Operating Impact:

No operating impacts are anticipated within the five-year CIP.

Homestake Capital Projects

PROJECT INFORMATION

Location: Various
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Utilities - Storage

Proj. Manager: Angela Goodman
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

This project is part of an agreement with Colorado Springs for the Homestake Water System. As part of the Homestake Agreement, Aurora and Colorado Springs participate in a shared water system to manage an existing water supply. The total water supply at Homestake is approximately 30,000 acre feet, split fifty-fifty between Aurora and Colorado Springs.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Aurora Water</u>								
Water Fund	0	3,585,000	4,094,824	1,850,000	1,650,000	1,055,000	1,000,000	9,649,824
Total Cost	\$0	\$3,585,000	\$4,094,824	\$1,850,000	\$1,650,000	\$1,055,000	\$1,000,000	\$9,649,824

AURORA WATER

Homestake Capital Projects

Operating Impact:

The Homestake projects are funded by both Operating and Capital Improvement Program funding. The capital funding outlined above is primarily infrastructure related projects. All other components (electricity, supplies, etc.) are currently funded in the Water Fund operating budget. There are no additional operating impacts expected for this project.

Lower South Platte Storage - Everist

PROJECT INFORMATION

Location: Weld County
Proj. Type: New Construction/Development/Infrastructure
Category: Utilities - Storage

Proj. Manager: Rich Vidmar
Start Date: Quarter 4, 2008
End Date: Quarter 4, 2034
Bond Funded: No

Description:

Everist is part of the Lower South Platte/Prairie Waters integrated resource system. Current project funding includes storage capacity purchases and infrastructure necessary to use this storage. Storage capacity for augmentation and other uses is anticipated to be approximately 11,000 acre-feet.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Aurora Water</u>								
Water Fund	796,522	0	0	2,400,000	5,000,000	10,400,000	400,000	18,200,000
Total Cost	\$796,522	\$0	\$0	\$2,400,000	\$5,000,000	\$10,400,000	\$400,000	\$18,200,000

Operating Impact:

Future operating impact includes annual operations and maintenance of inlet and outlet works, measuring devices, pumping facilities, and other equipment and utility costs. No operating impacts are anticipated within the five-year plan.

LSP/Kirby-Dersham/Challenger

PROJECT INFORMATION

Location: Weld/Adams County - North Campus
Proj. Type: New Construction/Development/Infrastructure
Category: Utilities - Storage

Proj. Manager: Rich Vidmar
Start Date: Quarter 1, 2010
End Date: Quarter 4, 2025
Bond Funded: No

Description:

Kirby Dersham and Challenger Reservoirs are part of the Lower South Platte/Prairie Waters integrated resource system. The associated infrastructure may include a pump station, interconnects and valving needed to support the increasing capacity of Prairie Waters. Kirby Dersham and Challenger provide potential for operational and or augmentation storage. Operational storage capacity is anticipated to range from 700-1,000 acre feet.

AURORA WATER

LSP/Kirby-Dersham/Challenger

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Aurora Water</u>								
Water Fund	765,789	-200,000	0	2,700,000	3,000,000	0	0	5,700,000
Total Cost	\$765,789	(\$200,000)	\$0	\$2,700,000	\$3,000,000	\$0	\$0	\$5,700,000

Operating Impact:

No operating impacts are anticipated within the five-year plan.

Meter Replacement Program

PROJECT INFORMATION

Location:	Various	Proj. Manager:	Dan Mikesell
Proj. Type:	Upgrade or Expand System/Facility/Infrastructure	Start Date:	Quarter 3, 2018
Category:	Utilities - Infrastructure	End Date:	Quarter 2, 2023
		Bond Funded:	No

Description:

The City of Aurora Water Department owns and operates approximately 86,000 potable water meters ranging from 5/8" to 12" in diameter. The current Automated Meter Reading (AMR) system was installed in 2005 and is nearing the end of its 15 year useful life. The meter reading system needs to be replaced in 2019 to prevent the mass failure of meter endpoint batteries, which allow the meter reads to be collected by the current drive-by system. The implementation of an Automated Meter Infrastructure (AMI) system will include integrating the new system with the current Superior billing system.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Aurora Water</u>								
Water Fund	148,016	1,430,776	4,000,000	4,000,000	4,000,000	4,000,000	0	16,000,000
Total Cost	\$148,016	\$1,430,776	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$0	\$16,000,000

Operating Impact:

Historically, the Automated Meter Reading replacements were funded by both Operating and Capital Improvement Program funding. The capital funding outlined above includes new replacement equipment, all other components are currently funded in the Water Fund operating budget. Additional operating impacts of the program are pending final design of the replacement system.

Annual Operating Costs		2020	2021	2022	2023	Total
	New Personnel (FTE)	0.00	0.00	0.00	0.00	
	Personal Services	0	0	0	0	0
	Other	200,000	200,000	200,000	200,000	800,000
	Total Operating Costs	\$200,000	\$200,000	\$200,000	\$200,000	\$800,000

AURORA WATER

New Sewer Line Construction

PROJECT INFORMATION

Location: Various
Proj. Type: New Construction/Development/Infrastructure
Category: Utilities - Collection

Proj. Manager: Swirvine Nyirenda
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

The New Sewer Line Construction is a project that will consist of various sub-projects involving sewer lines and related interceptor improvements. In the five-year plan, this includes the design and construction of new sewer lines in the Sand Creek Basin as defined by the Wastewater Master Plan, anticipated to be implemented as follows:

SC2: near Havana and Colfax Ave

SC3: near Alameda Pkwy and S Memphis Way

SC5: near Smoky Hill Rd and Quincy Ave

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Aurora Water</u>								
Wastewater Fund	0	478,622	0	878,622	8,367,889	7,574,553	12,110,734	28,931,798
Total Cost	\$0	\$478,622	\$0	\$878,622	\$8,367,889	\$7,574,553	\$12,110,734	\$28,931,798

Operating Impact:

There are no additional operating impacts expected for this project in the five-year plan.

New Transmission & Distribution Water Mains

PROJECT INFORMATION

Location: Various
Proj. Type: New Construction/Development/Infrastructure
Category: Utilities - Pipe Line

Proj. Manager: Sarah Young
Start Date: Quarter 1, 2017
End Date: Ongoing
Bond Funded: No

Description:

This project covers new transmission and distribution water mains throughout the city. Individual pipelines will be identified annually and prioritized per the Integrated Water Master Plan (IWMP). The current five-year plan is largely driven by the design and construction of new water mains along Gun Club Road.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Aurora Water</u>								
Water Fund	1,139,065	8,817,920	3,100,000	3,380,000	3,800,000	270,000	3,700,000	14,250,000
Total Cost	\$1,139,065	\$8,817,920	\$3,100,000	\$3,380,000	\$3,800,000	\$270,000	\$3,700,000	\$14,250,000

AURORA WATER

New Transmission & Distribution Water Mains

Operating Impact:

No operating impacts are anticipated.

Prairie Waters North Campus Expansion

PROJECT INFORMATION

Location:	North Campus	Proj. Manager:	Elizabeth Carter
Proj. Type:	Upgrade or Expand System/Facility/Infrastructure	Start Date:	Quarter 1, 2016
Category:	Utilities - Storage	End Date:	Ongoing
		Bond Funded:	No

Description:

This project is necessary for the phased expansion of Prairie Waters from a capacity of approximately 8.5 million gallons per day (MGD) to 40 MGD. The majority of this project is expansion of the existing well field. Project funding includes ongoing land acquisition and well or related appurtenant facility construction until the 40 MGD capacity is reached.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Aurora Water</u>								
Water Fund	495,080	-485,000	0	0	0	1,178,381	9,942,588	11,120,969
Total Cost	\$495,080	(\$485,000)	\$0	\$0	\$0	\$1,178,381	\$9,942,588	\$11,120,969

Operating Impact:

No operating impacts are anticipated.

Westerly Creek Future Phases

PROJECT INFORMATION

Location:	Various locations within the Westerly Creek basin	Proj. Manager:	Swirvine Nyirenda
Proj. Type:	Upgrade or Expand System/Facility/Infrastructure	Start Date:	Quarter 1, 2018
Category:	Utilities - Storm Drain	End Date:	Quarter 4, 2027
		Bond Funded:	No

Description:

The current five-year plan includes design and construction for Westerly Creek storm drainage improvements, including detention ponds, drop structures, storm outfalls and tributary improvements. The five year plan includes the following:

2019 - Canterbury Pond

2020 - Mississippi/Kenton Pond,

2021 - Dakota Ave Tributary

2022 - Alameda/Havana Pond

2023 - Virginia Drive Tributary

AURORA WATER

Westerly Creek Future Phases

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Aurora Water</u>								
Wastewater Fund	618,550	1,580,740	3,816,112	4,134,557	4,330,417	3,525,409	1,538,223	17,344,718
Total Cost	\$618,550	\$1,580,740	\$3,816,112	\$4,134,557	\$4,330,417	\$3,525,409	\$1,538,223	\$17,344,718

Operating Impact:

No operating impacts are anticipated.

Wild Horse Reservoir

PROJECT INFORMATION

Location: Park County
Proj. Type: New Construction/Development/Infrastructure
Category: Utilities - Storage

Proj. Manager: Rich Vidmar
Start Date: Quarter 1, 2014
End Date: Quarter 4, 2023
Bond Funded: No

Description:

Wild Horse Reservoir in the Upper South Platte River basin is located in an off-channel canyon upstream of Spinney Mountain Reservoir with a capacity of up to 96,500 acre-feet. Current efforts include engineering evaluation, drilling, geotechnical, environmental and cultural studies, land title work and land acquisition. Construction of the reservoir is anticipated to begin upon completion of permitting.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Aurora Water</u>								
Water Fund	6,947,453	5,496,830	10,000,000	35,900,000	48,900,000	48,900,000	16,300,000	160,000,000
Total Cost	\$6,947,453	\$5,496,830	\$10,000,000	\$35,900,000	\$48,900,000	\$48,900,000	\$16,300,000	\$160,000,000

Operating Impact:

There are no expected operating impacts associated with this project in the current plan. Future operating impacts with the maintenance and oversight of the reservoir will occur outside the five-year plan.

FIRE**Cross Creek Fire Station****PROJECT INFORMATION**

Location: Cross Creek/Adonea/Traditions/Harmony area
Proj. Type: New Construction/Development/Infrastructure
Category: Public Safety

Proj. Manager: Deputy Chief Cindy Andersen
Start Date: Quarter 1, 2019
End Date: Ongoing
Bond Funded: No

Description:

The City of Aurora will purchase a 4-bedroom home with RV garage to serve as a temporary fire station in the Cross Creek/Adonea/Traditions/Harmony area. The temporary station will be operational in mid to late 2019.

FINANCIAL INFORMATION**Capital Funding:**

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Fire</u>								
Capital Projects Fund	0	0	800,000	0	0	0	0	800,000
Total Cost	\$0	\$0	\$800,000	\$0	\$0	\$0	\$0	\$800,000

Operating Impact:

A temporary Fire Station 17 with 16.0 FTE and a fire engine will be housed in the Cross Creek/Adonea/Traditions/Harmony area. This station will be opening in mid to late 2019. The one-time and ongoing station costs are built in to the General Fund budget.

Fire Station Debt Service**PROJECT INFORMATION**

Location: Various
Proj. Type: Lease-Purchase
Category: Public Safety

Proj. Manager: Lynne Center
Start Date: Quarter 1, 2016
End Date: Quarter 4, 2019
Bond Funded: Yes - COPS

Description:

This is the debt service for Fire Stations #5, #15 (Murphy Creek), and #16 (Gaylord). Fire Station #5 is scheduled to be replaced in December 2019 due to structural obsolescence. Fire Station #15 replaced in May 2018. Fire Station #16 (Gaylord) is a new build that will be operational in December 2018.

FINANCIAL INFORMATION**Capital Funding:**

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Fire</u>								
Capital Projects Fund	0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Total Cost	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$10,000,000

FIRE

Fire Station Debt Service**Operating Impact:**

As Fire Station #5 and Fire Station #15 are both replacements of existing facilities, the only station with additional operating costs will be Fire Station #16, the Gaylord Station. That station will be opening in late 2018 with a single engine company. The 15.0 FTE for the Gaylord Fire Station were phased into the General Fund budget over three years. 2019 will be the first year to absorb a full year of operational costs for supplies and services, A second company (aerial truck) with 16.0 FTE is included in the 2019 budget to service the northeast area of Aurora and will be housed at Station 16.

NON-DEPARTMENTAL

Public Safety Training Facility

PROJECT INFORMATION

Location: Powhatan 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 3, 2016
Bond Funded: Partial - COPS

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 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Non-Departmental</u>								
Capital Projects Fund	0	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Total Cost	\$0	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$7,500,000

Operating Impact:

All operating costs for this project will come from currently budgeted funds, so no future 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 (TOD) 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.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Non-Departmental</u>								
Capital Projects Fund	100,000	0	1,100,000	300,000	300,000	0	0	1,700,000
Total Cost	\$100,000	\$0	\$1,100,000	\$300,000	\$300,000	\$0	\$0	\$1,700,000

Operating Impact:

There are no operating impacts associated with this project.

NON-DEPARTMENTAL

Ward VI Recreation Related Site Remediation

PROJECT INFORMATION

Location: Section 17 west of the Aurora Reservoir
Proj. Type: Improvements to System/Facility/Infrastructure
Category: Infrastructure

Proj. Manager: Lynn Center
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

A site was located in Ward VI as a possible future recreation site. The area was previously part of the Lowry Bombing Range, so additional remediation may be needed to get the site ready for recreation uses. The funding for this project is from a transfer from the General Fund.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Non-Departmental</u>								
Capital Projects Fund	0	0	1,000,000	0	0	0	0	1,000,000
Total Cost	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000

Operating Impact:

There are no additional operating impacts expected for 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 for new construction on the city's open space properties. Projects associated with this include Highline Canal improvements, Plains Conservation Center, Tollgate Creek Trail, Triple Creek implementation, 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 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Parks, Recreation & Open Space</u>								
Capital Projects Fund	7,999,205	-502,506	100,000	0	0	0	0	100,000
Conservation Trust Fund	732,266	600,000	200,000	250,000	200,000	100,000	100,000	850,000
Gifts & Grants Fund	593,144	75,000	0	0	0	0	0	0
Open Space Fund	3,741,306	548,967	800,000	1,050,000	1,300,000	650,000	1,150,000	4,950,000
Total Cost	\$13,065,921	\$721,461	\$1,100,000	\$1,300,000	\$1,500,000	\$750,000	\$1,250,000	\$5,900,000

Operating Impact:

The operating impacts of most of the projects in this category will not require additional operating costs as the infrastructure is already in place. The future Triple Creek trail will require additional operating cost as the trail sections are not built out; however, the initial and ongoing operating expense and timing, as well as the trail 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 project provides improvements to existing parks and new park additions in the city's existing parks or on lands set aside for park development. 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 Moorhead Park and Olympic Park. There is one new park development project surrounding the soon to be completed Central Recreation Center; the 12 acre Central Community Park. Also included in the five-year plan is the continued build out of undeveloped areas of the Red-tailed Hawk Park.

PARKS, RECREATION & OPEN SPACE

Construction Parks

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Parks, Recreation & Open Space</u>								
Capital Projects Fund	278,531	-13,931	0	0	0	0	0	0
Conservation Trust Fund	2,339	300,000	700,000	250,000	0	250,000	250,000	1,450,000
Gifts & Grants Fund	816,977	554,720	0	0	0	0	0	0
Open Space Fund	2,032,724	1,857,795	2,325,000	1,100,000	1,091,600	1,450,000	1,450,000	7,416,600
Parks Development Fund	1,429,035	-189,163	2,277,193	57,500	308,400	0	0	2,643,093
Total Cost	\$4,559,606	\$2,509,421	\$5,302,193	\$1,407,500	\$1,400,000	\$1,700,000	\$1,700,000	\$11,509,693

Operating Impact:

The Central Community Park development and Red-tailed Hawk Park addition will have operating costs that will most likely impact the five-year plan in later years (2022 and 2023). Both projects will require the addition of full-time and part-time employees, water for irrigation, electricity for lighting, annual maintenance supplies, and one-time equipment purchases to maintain the new park areas. The annual operating cost and timing will be dependent on the completed project scale and timing of new construction warranty periods.

Annual Operating Costs		2020	2021	2022	2023	Total
	New Personnel (FTE)	0.00	0.00	3.00	3.00	
	Personal Services	0	0	197,500	201,408	398,908
	Other	0	0	565,000	504,700	1,069,700
	Total Operating Costs	\$0	\$0	\$762,500	\$706,108	\$1,468,608

PUBLIC WORKS

ADA Accommodation Equity and Access

PROJECT INFORMATION

Location: To be determined based on need and funding
Proj. Type: Improvements to System/Facility/Infrastructure
Category: Infrastructure

Proj. Manager: TBD
Start Date: Ongoing
End Date: Ongoing
Bond Funded:

Description:

This program will provide funds for improvements related to Americans with Disabilities Act (ADA) requests, including traffic signal modifications.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Public Works</u>								
Capital Projects Fund	0	0	600,000	0	0	0	0	600,000
Total Cost	\$0	\$0	\$600,000	\$0	\$0	\$0	\$0	\$600,000

Operating Impact:

Improvements to existing infrastructure will not have operating impacts.

NW Aurora Mobility and Access Implementation

PROJECT INFORMATION

Location: Northwest Aurora
Proj. Type: Improvements to System/Facility/Infrastructure
Category: Infrastructure

Proj. Manager: TBD
Start Date: Ongoing
End Date: Ongoing
Bond Funded:

Description:

This project will implement roadway improvements as recommended in the Northwest Aurora Mobility Study.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Public Works</u>								
Capital Projects Fund	0	0	750,000	300,000	0	0	0	1,050,000
Total Cost	\$0	\$0	\$750,000	\$300,000	\$0	\$0	\$0	\$1,050,000

Operating Impact:

Improvements to existing infrastructure will not have operating impacts.

PUBLIC WORKS

Police District 2 Debt Service

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: Partial - COPS

Description:

This project purchased and renovated an existing building to serve as Police District 2. This alleviated overcrowding in the previous District 2/Headquarters building on the Aurora Municipal Center campus. The project is funded through a ten-year debt service payment.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Public Works</u>								
Capital Projects Fund	774,313	825,000	825,000	825,000	825,000	825,000	825,000	4,125,000
Total Cost	\$774,313	\$825,000	\$825,000	\$825,000	\$825,000	\$825,000	\$825,000	\$4,125,000

Operating Impact:

Operating expenses were built into the 2016 budget, including utilities, custodial, trash service, routine building maintenance, etc.

Quincy / Gun Club Intersection TIP

PROJECT INFORMATION

Location: Quincy Avenue and Gun Club Road
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Infrastructure

Proj. Manager: Kevin Wegener
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

This is a 50 percent cost share with Arapahoe County to improve safety and congestion at the intersection of Quincy Avenue and Gun Club Road. This project will construct a four-lane Partial Continuous Flow Intersection (PCFI) at Quincy Avenue and Gun Club Road.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Public Works</u>								
Capital Projects Fund	504,627	1,000,000	2,154,000	0	0	0	0	2,154,000
Total Cost	\$504,627	\$1,000,000	\$2,154,000	\$0	\$0	\$0	\$0	\$2,154,000

Operating Impact:

As this is an upgrade to an existing intersection, there are no operating impacts associated with this project.

PUBLIC WORKS

Traffic Management Center

PROJECT INFORMATION

Location: TBD
Proj. Type: New Construction/Development/Infrastructure
Category: Infrastructure

Proj. Manager: TBD
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

This project sets aside future funds towards construction of a traffic management center in response to a street network that is increasing in technological complexity and growing in size. A traffic management center will allow staff to monitor traffic signals, intersections, and roads, and proactively deploy traffic management strategies from a central location.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Public Works</u>								
Capital Projects Fund	0	0	0	0	0	0	2,500,000	2,500,000
Total Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500,000	\$2,500,000

Operating Impact:

Operational impacts will not occur until the center is operational in future years outside of the 5-year plan.

Transportation Priority Projects

PROJECT INFORMATION

Location: Various locations citywide
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Infrastructure

Proj. Manager: Steve Gardner
Start Date: Ongoing
End Date: Ongoing
Bond Funded:

Description:

This program funds a number of transportation-related projects which were prioritized by City Council. The projects will help improve travel times, mitigate some congested locations, complete last mile station connections and provide safe, multi-modal routes for citizens.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2017	2018 Projected	Five-Year Plan					Total 2019-2023
			2019	2020	2021	2022	2023	
<u>Public Works</u>								
Capital Projects Fund	0	20,910,134	600,000	4,100,000	0	1,600,000	1,600,000	7,900,000
Total Cost	\$0	\$20,910,134	\$600,000	\$4,100,000	\$0	\$1,600,000	\$1,600,000	\$7,900,000

Operating Impact:

Projects are generally not anticipated to have significant operational impacts as they are upgrades, expansions, and/or improvements to existing infrastructure. Monthly service fees for new traffic signals are accounted for annually in the Public Lighting budget.



City of Aurora, Colorado

2019 OPERATING AND CAPITAL
IMPROVEMENT BUDGET

APPENDICES





City of Aurora, Colorado

2019 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Appendix 1

Operating Budget Reconciliations





Operating Budget Reconciliation Overview

2019 OPERATING RECONCILIATION

The purpose of the operating reconciliation is to illustrate the steps involved in the creation of the 2019 Operating Budget. The process includes several entries:

- 2018 Original Budget;
- Removals of one-time costs previously included in the budget;
- Items from the 2018 Spring Supplemental ordinances that were approved to be ongoing items in 2019;
- 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;
- Adds and cuts; and
- Council adjustments to the Proposed Budget (Proposed Adjustments).

CITY COUNCIL ADJUSTMENTS TO CITY MANAGER’S 2018 PROPOSED BUDGET

At the September 29, 2018 Budget Workshop, City Council made various adjustments to the 2019 Proposed Budget. This is a summary of those changes.

RECONCILIATION OF 2017 CAFR TO 2019 GENERAL FUND SUMMARY

The purpose of this reconciliation is to illustrate the differences between the General Fund 2017 actual fund balance as reported in the Comprehensive Annual Financial Report (CAFR) to the 2017 actual unassigned funds available reported in the General Fund Summary.

Appendix 1

2019 Operating Reconciliation by Fund and Department

Fund \ Department	2018 Original Final	2018 Onetimes / Init Adj	2017 Fall 2018 Spr Supp	2019 PS Deltas	2019 Other Adj	2019 Base Final	2019 Base Adds	2019 Base Cuts	2019 Proposed Estimate	2019 Proposed Adjust	2019 Adopted Final
COMMUNITY DEVELOPMENT FUND											
Neighborhood Services total:	4,589,367	0	0	42,119	-4,631,486	0	4,921,783	0	4,921,783	0	4,921,783
COMMUNITY DEVELOPMENT FUND TOTAL:	4,589,367	0	0	42,119	-4,631,486	0	4,921,783	0	4,921,783	0	4,921,783
CONSERVATION TRUST FUND											
Non-Departmental total:	153,062	0	0	-3,062	0	150,000	0	0	150,000	0	150,000
Parks, Recreation & Open Space total:	1,091,420	0	0	60,548	937	1,152,905	10,945	0	1,163,850	0	1,163,850
CONSERVATION TRUST FUND TOTAL:	1,244,482	0	0	57,486	937	1,302,905	10,945	0	1,313,850	0	1,313,850
CULTURAL SERVICES FUND											
Library & Cultural Services total:	2,973,254	0	0	122,158	116	3,095,528	94,851	0	3,190,379	0	3,190,379
Non-Departmental total:	26,795	0	0	-3,983	0	22,812	0	0	22,812	0	22,812
CULTURAL SERVICES FUND TOTAL:	3,000,049	0	0	118,175	116	3,118,340	94,851	0	3,213,191	0	3,213,191
DEBT SERVICE (SID) FUND											
Non-Departmental total:	174,362	0	0	0	1,724	176,086	0	0	176,086	0	176,086
DEBT SERVICE (SID) FUND TOTAL:	174,362	0	0	0	1,724	176,086	0	0	176,086	0	176,086
DESIGNATED REVENUES FUND											
Communications total:	260,271	0	0	0	220,524	480,795	0	0	480,795	0	480,795
Court Administration total:	52,449	0	0	0	-6,762	45,687	0	0	45,687	0	45,687
Judicial total:	486,387	-4,318	0	-1,849	102	480,322	0	0	480,322	0	480,322
Non-Departmental total:	1,679,716	0	0	0	-270	1,679,446	0	0	1,679,446	0	1,679,446
Parks, Recreation & Open Space total:	888,711	0	0	52,481	-12,373	928,819	128,417	0	1,057,236	0	1,057,236
Planning & Development Services total:	434,365	0	0	9,498	0	443,863	0	0	443,863	0	443,863
Police total:	3,736,577	-20,333	0	53,118	-262,713	3,506,649	429,849	0	3,936,498	0	3,936,498
Public Works total:	23,076	0	0	0	0	23,076	0	0	23,076	0	23,076

Appendix 1

2019 Operating Reconciliation by Fund and Department

Fund \ Department	2018 Original Final	2018 Onetimes / Init Adj	2017 Fall 2018 Spr Supp	2019 PS Deltas	2019 Other Adj	2019 Base Final	2019 Base Adds	2019 Base Cuts	2019 Proposed Estimate	2019 Proposed Adjust	2019 Adopted Final
DESIGNATED REVENUES FUND											
DESIGNATED REVENUES FUND TOTAL:	7,561,552	-24,651	0	113,248	-61,492	7,588,657	558,266	0	8,146,923	0	8,146,923
DEVELOPMENT REVIEW FUND											
General Management total:	757,899	0	0	23,377	983	782,259	0	0	782,259	0	782,259
Information Technology total:	0	0	0	0	0	0	883,773	0	883,773	0	883,773
Non-Departmental total:	3,109,945	-761,958	0	-31,727	172,804	2,489,064	0	0	2,489,064	0	2,489,064
Parks, Recreation & Open Space total:	53,000	0	0	0	0	53,000	0	0	53,000	0	53,000
Planning & Development Services total:	1,924,940	-28,003	0	32,237	6,059	1,935,233	61,000	0	1,996,233	105,398	2,101,631
Public Works total:	9,490,545	0	0	183,644	211,323	9,885,512	329,059	0	10,214,571	0	10,214,571
DEVELOPMENT REVIEW FUND TOTAL:	15,336,329	-789,961	0	207,531	391,169	15,145,068	1,273,832	0	16,418,900	105,398	16,524,298
ENHANCED E-911 FUND											
Information Technology total:	3,026,300	0	0	15,620	25,078	3,066,998	0	0	3,066,998	0	3,066,998
Non-Departmental total:	26,535	0	0	-19,035	0	7,500	0	0	7,500	0	7,500
Public Safety Communications total:	5,231,794	-185,641	0	-21,285	0	5,024,868	0	0	5,024,868	0	5,024,868
ENHANCED E-911 FUND TOTAL:	8,284,629	-185,641	0	-24,700	25,078	8,099,366	0	0	8,099,366	0	8,099,366
FLEET MANAGEMENT FUND											
General Management total:	9,174,840	-72,500	0	273,007	125,674	9,501,021	328,905	0	9,829,926	0	9,829,926
Non-Departmental total:	28,235	0	0	-13,022	0	15,213	0	0	15,213	0	15,213
FLEET MANAGEMENT FUND TOTAL:	9,203,075	-72,500	0	259,985	125,674	9,516,234	328,905	0	9,845,139	0	9,845,139
GENERAL FUND											
City Attorney total:	6,562,614	0	0	188,253	9,399	6,760,266	386,631	0	7,146,897	0	7,146,897
City Council total:	1,296,516	-36,540	0	53,639	62,122	1,375,737	0	0	1,375,737	0	1,375,737
Civil Service Commission total:	977,462	-100,000	0	69,570	50,269	997,301	0	0	997,301	0	997,301

Appendix 1

2019 Operating Reconciliation by Fund and Department

Fund \ Department	2018 Original Final	2018 Onetimes / Init Adj	2017 Fall 2018 Spr Supp	2019 PS Deltas	2019 Other Adj	2019 Base Final	2019 Base Adds	2019 Base Cuts	2019 Proposed Estimate	2019 Proposed Adjust	2019 Adopted Final
GENERAL FUND											
Communications total:	3,366,145	0	0	123,912	42,374	3,532,431	207,757	0	3,740,188	250,000	3,990,188
Court Administration total:	9,669,718	0	0	170,059	92,833	9,932,610	67,605	0	10,000,215	0	10,000,215
Finance total:	7,708,450	-380,882	0	250,776	-570,875	7,007,469	116,170	0	7,123,639	0	7,123,639
Fire total:	51,300,162	-436,057	0	1,688,496	495,062	53,047,663	3,638,562	0	56,686,225	1,938,076	58,624,301
General Management total:	8,542,052	-10,000	0	163,261	45,034	8,740,347	532,021	0	9,272,368	0	9,272,368
Human Resources total:	2,309,853	-80,000	0	90,843	55,819	2,376,515	186,100	0	2,562,615	0	2,562,615
Information Technology total:	10,831,812	-180,553	0	227,330	1,243,324	12,121,913	1,248,031	0	13,369,944	150,000	13,519,944
Judicial total:	2,898,127	0	0	79,721	2,073	2,979,921	0	0	2,979,921	0	2,979,921
Library & Cultural Services total:	5,811,784	-10,000	0	77,687	6,221	5,885,692	480,871	0	6,366,563	10,000	6,376,563
Neighborhood Services total:	5,534,608	0	0	86,226	25,406	5,646,240	1,290,543	0	6,936,783	0	6,936,783
Non-Departmental total:	60,704,669	-6,172,500	0	1,159,596	2,555,029	58,246,794	2,374,000	0	60,620,794	454,000	61,074,794
Parks, Recreation & Open Space total:	13,881,388	-30,000	0	318,293	455,452	14,625,133	125,224	0	14,750,357	0	14,750,357
Planning & Development Services total:	3,122,517	0	0	72,253	29,313	3,224,083	75,000	0	3,299,083	0	3,299,083
Police total:	107,447,261	-1,128,681	18,650	4,845,875	506,378	111,689,483	2,535,190	0	114,224,673	0	114,224,673
Public Defender total:	1,060,907	0	0	15,357	509	1,076,773	0	0	1,076,773	305,693	1,382,466
Public Safety Communications total:	6,652,254	0	0	113,940	-342,099	6,424,095	0	0	6,424,095	0	6,424,095
Public Works total:	27,992,707	0	0	579,878	112,633	28,685,218	1,942,218	0	30,627,436	0	30,627,436
GENERAL FUND TOTAL:	337,671,006	-8,565,213	18,650	10,374,965	4,876,276	344,375,684	15,205,923	0	359,581,607	3,107,769	362,689,376
GIFTS & GRANTS FUND											
City Attorney total:	0	0	0	0	59,773	59,773	0	0	59,773	0	59,773
Fire total:	101,115	0	0	8,654	-934	108,835	0	0	108,835	1,050,264	1,159,099
General Management total:	0	0	0	0	10,000	10,000	0	0	10,000	0	10,000
Judicial total:	0	7,000	0	0	0	7,000	0	0	7,000	0	7,000

Appendix 1

2019 Operating Reconciliation by Fund and Department

Fund \ Department	2018 Original Final	2018 Onetimes / Init Adj	2017 Fall 2018 Spr Supp	2019 PS Deltas	2019 Other Adj	2019 Base Final	2019 Base Adds	2019 Base Cuts	2019 Proposed Estimate	2019 Proposed Adjust	2019 Adopted Final
GIFTS & GRANTS FUND											
Library & Cultural Services total:	142,269	0	0	0	16	142,285	0	0	142,285	0	142,285
Neighborhood Services total:	478,128	0	0	6,813	-6,813	478,128	62,909	0	541,037	0	541,037
Parks, Recreation & Open Space total:	575,182	0	0	6,813	38,000	619,995	0	0	619,995	0	619,995
Planning & Development Services total:	351,500	0	0	38,679	-28,600	361,579	0	0	361,579	0	361,579
Police total:	3,605,331	0	-6,288	10,239	0	3,609,282	0	0	3,609,282	0	3,609,282
GIFTS & GRANTS FUND TOTAL:	5,253,525	7,000	-6,288	71,198	71,442	5,396,877	62,909	0	5,459,786	1,050,264	6,510,050
GOLF COURSES FUND											
Non-Departmental total:	34,621	0	0	48,348	0	82,969	0	0	82,969	0	82,969
Parks, Recreation & Open Space total:	8,271,301	0	0	130,868	54,584	8,456,753	-719,476	0	7,737,277	0	7,737,277
GOLF COURSES FUND TOTAL:	8,305,922	0	0	179,216	54,584	8,539,722	-719,476	0	7,820,246	0	7,820,246
MARIJUANA TAX REVENUE FUND											
General Management total:	2,465,814	-2,465,814	0	0	0	0	3,350,912	0	3,350,912	0	3,350,912
Non-Departmental total:	8,350,000	-2,100,000	0	0	0	6,250,000	0	0	6,250,000	2,000,000	8,250,000
MARIJUANA TAX REVENUE FUND TOTAL:	10,815,814	-4,565,814	0	0	0	6,250,000	3,350,912	0	9,600,912	2,000,000	11,600,912
OPEN SPACE FUND											
Non-Departmental total:	15,153	0	0	-10,249	0	4,904	0	0	4,904	0	4,904
Parks, Recreation & Open Space total:	4,890,400	0	0	146,543	3,939	5,040,882	121,682	0	5,162,564	0	5,162,564
OPEN SPACE FUND TOTAL:	4,905,553	0	0	136,294	3,939	5,045,786	121,682	0	5,167,468	0	5,167,468
PARKING AND MOBILITY FUND											
Public Works total:	1,004,535	0	0	44,044	-1,814	1,046,765	0	0	1,046,765	0	1,046,765
PARKING AND MOBILITY FUND TOTAL:	1,004,535	0	0	44,044	-1,814	1,046,765	0	0	1,046,765	0	1,046,765
PARKS DEVELOPMENT FUND											

Appendix 1

2019 Operating Reconciliation by Fund and Department

Fund \ Department	2018 Original Final	2018 Onetimes / Init Adj	2017 Fall 2018 Spr Supp	2019 PS Deltas	2019 Other Adj	2019 Base Final	2019 Base Adds	2019 Base Cuts	2019 Proposed Estimate	2019 Proposed Adjust	2019 Adopted Final
PARKS DEVELOPMENT FUND											
Non-Departmental total:	355	0	0	-355	0	0	0	0	0	0	0
Parks, Recreation & Open Space total:	87,407	0	0	2,874	0	90,281	0	0	90,281	0	90,281
PARKS DEVELOPMENT FUND TOTAL:	87,762	0	0	2,519	0	90,281	0	0	90,281	0	90,281
RECREATION FUND											
Non-Departmental total:	77,783	0	0	59,524	0	137,307	0	0	137,307	0	137,307
Parks, Recreation & Open Space total:	11,955,151	-149,500	0	1,002,442	792,557	13,600,650	119,860	0	13,720,510	0	13,720,510
RECREATION FUND TOTAL:	12,032,934	-149,500	0	1,061,966	792,557	13,737,957	119,860	0	13,857,817	0	13,857,817
RISK MANAGEMENT FUND											
Human Resources total:	10,979,083	0	0	15,800	591,348	11,586,231	40,000	0	11,626,231	0	11,626,231
Non-Departmental total:	3,917	0	0	-3,539	0	378	0	0	378	0	378
RISK MANAGEMENT FUND TOTAL:	10,983,000	0	0	12,261	591,348	11,586,609	40,000	0	11,626,609	0	11,626,609
WASTEWATER FUND											
Aurora Water total:	56,498,316	-71,975	0	663,079	1,848,746	58,938,166	1,161,327	0	60,099,493	0	60,099,493
Non-Departmental total:	88,832	0	0	-47,592	0	41,240	0	0	41,240	0	41,240
WASTEWATER FUND TOTAL:	56,587,148	-71,975	0	615,487	1,848,746	58,979,406	1,161,327	0	60,140,733	0	60,140,733
WATER FUND											
Aurora Water total:	97,731,467	-18,176,108	0	1,289,359	632,659	81,477,377	1,864,966	0	83,342,343	0	83,342,343
City Attorney total:	2,107,040	0	0	4,254	0	2,111,294	0	0	2,111,294	0	2,111,294
Non-Departmental total:	228,354	0	0	-95,941	0	132,413	0	0	132,413	0	132,413
WATER FUND TOTAL:	100,066,861	-18,176,108	0	1,197,672	632,659	83,721,084	1,864,966	0	85,586,050	0	85,586,050

Appendix 1
2019 Operating Reconciliation by Fund and Department

Fund \ Department	2018 Original Final	2018 Onetimes / Init Adj	2017 Fall 2018 Spr Supp	2019 PS Deltas	2019 Other Adj	2019 Base Final	2019 Base Adds	2019 Base Cuts	2019 Proposed Estimate	2019 Proposed Adjust	2019 Adopted Final
GRAND TOTAL OPERATING BUDGET:	597,107,905	-32,594,363	12,362	14,469,466	4,721,457	583,716,827	28,396,685	0	612,113,512	6,263,431	618,376,943

Appendix 1 - Council Budget Adjustment Reconciliation

City Council Adjustments to City Manager's 2019 Proposed Budget

			Sources	Uses	
Fund / Department	Adjustments	FTE Change	Revenue / Transfers In	One-Time Budget	Ongoing Budget
General Fund					
Council Adjustments					
Communications	Add \$250,000 for Additonal 1.0 FTE and Marketing Support	1.00	\$ -	\$ -	\$ 250,000
Fire	Add Northeast Area Truck Company Partially Offset with SAFER Grant Funds	16.00	-	1,349,120	588,956
Information Technology	Add One-Time Funds for Smart Cities Phase One	-	-	150,000	-
Library and Cultural Services	Additional One-Time Funding for Little Libraries	-	-	10,000	-
Non-Departmental	Aurora Pride Donation (One-Time)	-	-	20,000	-
Non-Departmental	Boys and Girls Club Donation (One-Time)	-	-	75,000	-
Non-Departmental	Procurement Technical Assistance Center Donation (PTAC) (One-Time)	-	-	50,000	-
Non-Departmental	Police Money Purchase Plan 1/2 Percent Employer Contribution with Employee Match (One-Time)	-	-	334,000	-
Non-Departmental	Reduce Visit Aurora Transfer to Offset Communications Increase	-	-	-	(250,000)
Non-Departmental	One-Time Transfer from General Fund to Capital Projects Fund for Disabled Adult Playground Equipment	-	-	25,000	-
Non-Departmental	One-Time Transfer from General Fund to Capital Projects Fund for Flashing Speed Signs (Traffic Calming)	-	-	200,000	-
Public Defender	Add 2.0 FTE Deputy Public Defender, 1.0 FTE Legal Secretary, and 1.0 FTE Investigator	4.00	-	5,825	299,868
Total General Fund Council Adjustments		21.00	\$ -	\$ 2,218,945	\$ 888,824
2019 General Fund Bottom Line Funds Available Adjustment					\$ (3,107,769)
Capital Projects Fund					
Council Adjustments					
Parks, Recreation and Open Space	Disabled Adult/Senior Playground Equipment	-	\$ 25,000	\$ 25,000	\$ -
Public Works	Flashing Speed Signs (Traffic Calming)	-	200,000	200,000	-
Total Capital Projects Fund Council Adjustments		-	\$ 225,000	\$ 225,000	\$ -
2019 Capital Projects Fund Bottom Line Funds Available Adjustment					\$ -

Appendix 1 - Council Budget Adjustment Reconciliation

City Council Adjustments to City Manager's 2019 Proposed Budget

		Sources		Uses	
Fund / Department	Adjustments	FTE Change	Revenue / Transfers In	One-Time Budget	Ongoing Budget
Development Review Fund					
Council Adjustments					
Planning & Development Services	Add 1.0 FTE Senior Planner	1.00	\$ -	\$ -	\$ 105,398
Total Development Review Fund Council Adjustments		1.00	\$ -	\$ -	\$ 105,398
<i>2019 Development Review Fund Bottom Line Funds Available Adjustment</i>					\$ (105,398)
Gifts and Grants Fund					
Council Adjustments					
Fire	Add Northeast Area Truck Company Partially Offset with SAFER Grant Funds	-	\$ 1,050,264	\$ -	\$ 1,050,264
Total Gifts and Grants Fund Council Adjustments		-	\$ 1,050,264	\$ -	\$ 1,050,264
<i>2019 Gifts and Grants Fund Bottom Line Funds Available Adjustment</i>					\$ -
Marijuana Tax Revenue Fund					
Council Adjustments					
Non-Departmental	Southeast Recreation Center Debt Service Payment	-	\$ -	\$ -	\$ 2,000,000
Total Marijuana Tax Revenue Fund Council Adjustments		-	\$ -	\$ -	\$ 2,000,000
<i>2019 Marijuana Tax Revenue Fund Bottom Line Funds Available Adjustment</i>					\$ (2,000,000)
TOTAL BUDGET ADJUSTMENTS FOR ALL FUNDS		22.00	\$ 1,275,264	\$ 2,443,945	\$ 4,044,486

Reconciliation of 2017 CAFR General Fund Balance, 12/31/17 to 2019 Budget Book Unassigned Funds Available, 12/31/17

	Funds	Source
Ending 2017 GAAP General Fund Balance, CAFR, 12/31/17	\$ 102,282,559	(2017 CAFR, p. 101)
Less: Adjustments to CAFR 2017 GAAP General Fund Balance		
(GAAP-Related Accounting Items - Budget Book does not make GAAP-related adjustments)		
Adjustment of Investments to Fair Value - not available for appropriation	330,967	(2017 CAFR, p. 101)
Sales, Use & Lodgers Tax Accrual - not available for appropriation	(25,564,362)	(2017 CAFR, p. 101)
Current Year Operating Encumbrances - previously appropriated and spent in the following year	(4,860,211)	(2017 CAFR, p. 101)
Assets not available for appropriation	(2,143,773)	(2017 CAFR, p. 101)
Adjustment for fund perspective difference	(9,647,956)	
Total of GAAP-Related Adjustments	<u>(41,885,335)</u>	
Ending Actual Funds Available, General Fund Balance, CAFR Non-GAAP, 12/31/17	\$ 60,397,224	(2017 CAFR, p. 101)
Less: Reservations and Designations, 12/31/17		
Estimated Designations (designated for CAFR and Budget purposes)		
Restricted for TABOR	928,276	(2017 CAFR p. 101; 2019 Budget Book, p. F-4)
Committed for Policy Reserve	27,692,910	(2017 CAFR p. 101; 2019 Budget Book, p. F-4)
Unassigned Funds Available for Appropriation After Restrictions and Council Commitments Held for 2017 Operating Reserve - 2017 CAFR	31,776,038	(2017 CAFR p. 101)
Adjustment to Exclude Marijuana Tax Revenues Reported in the 2017 CAFR as General Fund Revenues	(594,524)	
Committed for Regatta Plaza	(8,400,000)	(2019 Budget Book, p. F-4)
2017 Unassigned but Held for Operating Reserve (Budgetary Basis) - 2019 Budget Book	\$ 22,781,514	(2019 Budget Book, p. F-4)

Note: The amount reported in the 2017 CAFR as Unassigned Funds Available includes a total of \$8,994,524 that is restricted for City of Aurora commitments which include: \$8,400,000 for Regatta Plaza Redevelopment; \$594,524 for Marijuana Tax Revenue reserve.



City of Aurora, Colorado

2019 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Appendix 2

Capital Improvement Program Detail





Capital Improvement Program Detail Overview

2019 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.

2019 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.

2019 AURORA WATER CAPITAL IMPROVEMENT DETAIL

This section provides detailed project information for the planned five-year Aurora Water Capital Improvement Program. This document lists additional detail for individual projects within each funding source and program shown in the Capital Improvement Program 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	2018 Projected Budget	Five-Year Plan					Total Cost 2019 -2023
		2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
BUDGET							
Building Repair Projects - CPF	\$ 3,167,520	\$ 3,475,299	\$ 2,917,520	\$ 2,917,520	\$ 2,917,520	\$ 2,917,520	\$ 15,145,379
Direct Cost Facility Engineering - CPF	145,502	150,050	154,552	159,189	163,965	168,884	796,640
Budget Carryforward	3,023,168	853,483	158,782	111,302	38,822	36,342	1,198,731
Total Budget Available	\$ 6,336,190	\$ 4,478,832	\$ 3,230,854	\$ 3,188,011	\$ 3,120,307	\$ 3,122,746	\$ 17,140,750
USES							
Direct Cost Facilities Engineering Services	\$ 145,502	\$ 150,050	\$ 154,552	\$ 159,189	\$ 163,965	\$ 168,884	\$ 796,640
Programmatic Maintenance							
Catastrophic Failure Reserve	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Facility Upkeep Projects							
Roof Repair / Replacement	200,000	250,000	350,000	275,000	275,000	275,000	1,425,000
Interior/Exterior Painting	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000
Flooring and Carpet Repair/ Replacement	150,000	150,000	180,000	180,000	180,000	180,000	870,000
System Maintenance and Repairs	125,000	125,000	125,000	125,000	125,000	125,000	625,000
Sub-Total Maintenance Projects	\$ 825,000	\$ 875,000	\$ 1,005,000	\$ 930,000	\$ 930,000	\$ 930,000	\$ 4,670,000
Stand Alone Projects							
ACAA HVAC (2018) Roof (2019)	\$ 115,000	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
AMC Fire Protection System Repair	19,500	-	-	-	-	-	-
Animal Shelter ERU	-	200,000	-	-	-	-	200,000
Appliance Maintenance	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Aurora Reservoir Truss Repairs	152,000	-	-	-	-	-	-
Automation Netwk/Access Ctrl (various facilities)	217,690	180,000	150,000	150,000	150,000	150,000	780,000
Beck Pool (boiler, PDU)	-	200,000	-	-	-	-	200,000
Bicentennial Art Center	50,000	-	-	-	-	-	-
Central Facilities (gate repl 2018 fire alarm sys 2019)	90,000	100,000	-	-	-	-	100,000
Central Library Electrical Service Upgrade	-	175,000	-	-	-	-	175,000
Concrete Repair/Repl/Seal (various facilities)	187,678	200,000	200,000	200,000	200,000	200,000	1,000,000
Courts/Detention Roof (2018) Carpet, etc (2019)	1,033,363	350,000	-	-	-	-	350,000
Cultural Service (various small projects)	50,000	-	-	-	-	-	-
Dallas Arts Building Furnace and Condenser	7,093	-	-	-	-	-	-
Detention Center ATS/UPS	200,000	-	-	-	-	-	-
District 2 Cooling Tower	150,000	-	-	-	-	-	-

Building Repair Subfund Program Detail

Project/Title	2018 Projected Budget	Five-Year Plan					Total Cost 2019 -2023
		2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
Elevator Modernization (various facilities)	200,000	200,000	200,000	300,000	300,000	300,000	1,300,000
Fire Facilities	347,608	150,000	150,000	200,000	200,000	200,000	900,000
Fire Panel Updates (various facilities)	50,000	50,000	50,000	50,000	50,000	50,000	250,000
Firing Range	12,066	-	-	-	-	-	-
Fox Theater (Dressing Room, Roof, Marquee)	408,931	-	-	-	-	-	-
Garage/Overhead Door Replacement (various locations)	325,762	200,000	200,000	200,000	200,000	200,000	1,000,000
Hoffman Heights	41,082	-	-	-	-	-	-
HVAC / Mech Sys Repairs (various locations)		300,000	500,000	400,000	400,000	400,000	2,000,000
Jordy Carter Storage of Inventory	13,000	-	-	-	-	-	-
Misc Design Work ¹	-	-	-	-	-	-	-
Miscellaneous / Small Proj / Permits / Repairs	13,897	-	-	-	-	-	-
Mission Viejo	9,480	-	-	-	-	-	-
Police Facilities	350,000	350,000	150,000	200,000	200,000	200,000	1,100,000
Replace generators (various facilities)	300,000	150,000	200,000	200,000	200,000	200,000	950,000
Security Improvements (various facilities)		100,000	50,000	50,000	50,000	50,000	300,000
South Satellite Wall / Drainage	150,833	-	-	-	-	-	-
Sports Park Concession Doors	7,222	-	-	-	-	-	-
TBD Projects ²	-	30,000	100,000	100,000	30,000	30,000	290,000
Sub-total Stand Alone Projects	\$ 4,512,205	\$ 3,295,000	\$ 1,960,000	\$ 2,060,000	\$ 1,990,000	\$ 1,990,000	\$ 11,295,000
Total Budget Used	\$ 5,482,707	\$ 4,320,050	\$ 3,119,552	\$ 3,149,189	\$ 3,083,965	\$ 3,088,884	\$ 16,761,640
Budget to Carryforward to Following Year	\$ 853,483	\$ 158,782	\$ 111,302	\$ 38,822	\$ 36,342	\$ 33,862	

Notes:

1. Project designs needed for current year projects, determining appropriate approach and/or establishing budget amounts.
2. TBD Projects will be determined as needs arise.

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2018 Projected Budget ¹	Five-Year Plan					Total Cost 2019 - 2023
		2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Acquisitions</u>							
<i>Acquisitions</i>							
61901 Acquisitions-ArCo	0	0	200,000	0	0	0	200,000
<i>Total Acquisitions</i>	0	0	200,000	0	0	0	200,000
<i>Buckley AFB Buffer</i>							
62876 Buckley USAF Buffer Acq-CPF	500,000	0	0	0	0	0	0
<i>Total Buckley AFB Buffer</i>	500,000	0	0	0	0	0	0
Total Acquisitions	500,000	\$0	\$200,000	\$0	\$0	\$0	\$200,000
<u>Cherry Creek Greenwy Bike Path</u>							
<i>Cherry Creek Bike Path</i>							
61760 Cherry Creek Bike Path-PDF	-52,183	0	0	0	0	0	0
<i>Total Cherry Creek Bike Path</i>	-52,183	0	0	0	0	0	0
Total Cherry Creek Greenwy Bike Path	-52,183	\$0	\$0	\$0	\$0	\$0	\$0
<u>Construction - Parks</u>							
<i>Ballfields</i>							
(New) Ballfield Renovation-ArCo	0	0	0	0	500,000	500,000	1,000,000
<i>Total Ballfields</i>	0	0	0	0	500,000	500,000	1,000,000
<i>Carson Street Pond</i>							
61981 Carson Park-PDF	-26,863	0	0	0	0	0	0
<i>Total Carson Street Pond</i>	-26,863	0	0	0	0	0	0
<i>Central Community Park</i>							
(New) Central Community Park-ArCO	0	800,000	0	0	450,000	0	1,250,000
D6101 Central Community Park-PDF	0	175,639	0	0	0	0	175,639
<i>Total Central Community Park</i>	0	975,639	0	0	450,000	0	1,425,639

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2018 Projected Budget ¹	Five-Year Plan					Total Cost 2019 - 2023
		2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Construction - Parks</u>							
<i>Crestridge Park (PDF)</i>							
(New) Crestridge Park Renovation-ArCo	0	0	0	191,600	0	0	191,600
(New) Crestridge Park Renovation-PDF	0	0	0	308,400	0	0	308,400
<i>Total Crestridge Park (PDF)</i>	0	0	0	500,000	0	0	500,000
<i>E Quincy Hlnds Neighbrhd Park</i>							
61978 Prairie Winds Park-PDF	-162,300	0	0	0	0	0	0
<i>Total E Quincy Hlnds Neighbrhd Park</i>	-162,300	0	0	0	0	0	0
<i>Fletcher/Freedom Park</i>							
(New) Fletcher/Freedom Park Improvements-ArCo	0	350,000	0	0	0	0	350,000
<i>Total Fletcher/Freedom Park</i>	0	350,000	0	0	0	0	350,000
<i>Freedom Park</i>							
62870 Freedom Park Improvements-PDF	0	122,600	0	0	0	0	122,600
<i>Total Freedom Park</i>	0	122,600	0	0	0	0	122,600
<i>Fulton Park</i>							
(New) Fulton Park Improvements-ArCo	0	800,000	0	0	0	0	800,000
<i>Total Fulton Park</i>	0	800,000	0	0	0	0	800,000
<i>Future Park Development</i>							
D6103 Future Park Development-ArCo	0	0	0	0	0	450,000	450,000
(New) Park Renovation TBD-ArCo	0	0	0	0	500,000	500,000	1,000,000
(New) Park Renovation TBD-CTF	0	0	0	0	250,000	250,000	500,000
<i>Total Future Park Development</i>	0	0	0	0	750,000	1,200,000	1,950,000
<i>Havana Heights</i>							
(New) Havana Heights Renovation-ArCo	0	375,000	0	0	0	0	375,000
(New) Havana Heights Renovation-PDF	0	36,254	4,200	0	0	0	40,454

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2018 Projected Budget ¹	Five-Year Plan					Total Cost 2019 - 2023
		2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Construction - Parks</u>							
<i>Total Havana Heights</i>	0	411,254	4,200	0	0	0	415,454
<i>Havana Park</i>							
(New) Havana Park Improvements-ArCo	0	0	300,000	0	0	0	300,000
<i>Total Havana Park</i>	0	0	300,000	0	0	0	300,000
<i>Hoffman Park</i>							
62881 Hoffman Park-ArCo	400,000	0	0	0	0	0	0
<i>Total Hoffman Park</i>	400,000	0	0	0	0	0	0
<i>Horseshoe Park</i>							
(New) Horseshoe Park Improvements-ArCo	0	0	0	500,000	0	0	500,000
<i>Total Horseshoe Park</i>	0	0	0	500,000	0	0	500,000
<i>Jewell Park</i>							
62877 Jewell Park TPL Grant	-8,498	0	0	0	0	0	0
<i>Total Jewell Park</i>	-8,498	0	0	0	0	0	0
<i>Kingsboro Park (PDF)</i>							
(New) Kingsboro Park Improvements-ArCo	0	0	300,000	0	0	0	300,000
(New) Kingsboro Park Improvements-PDF	0	0	3,900	0	0	0	3,900
<i>Total Kingsboro Park (PDF)</i>	0	0	303,900	0	0	0	303,900
<i>Montview Park</i>							
62849 Montview Park - CPF	-13,931	0	0	0	0	0	0
62815 Montview Park Renovation - AdCo	-132,809	0	0	0	0	0	0
<i>Total Montview Park</i>	-146,740	0	0	0	0	0	0
<i>Moorhead Park</i>							
62882 Moorhead Park Improvements-CTF	300,000	0	0	0	0	0	0
<i>Total Moorhead Park</i>	300,000	0	0	0	0	0	0

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2018 Projected Budget ¹	Five-Year Plan					Total Cost 2019 - 2023
		2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Construction - Parks</u>							
<i>Nome Park</i>							
62805 Nome Park-ArCo	-3,373	0	0	0	0	0	0
<i>Total Nome Park</i>	-3,373	0	0	0	0	0	0
<i>Olympic Park Infra Improvemnts</i>							
62883 Olympic Park Upgrades-ArCo	500,000	0	0	0	0	0	0
(New) Olympic Park Upgrades-CTF	0	700,000	250,000	0	0	0	950,000
<i>Total Olympic Park Infra Improvemnts</i>	500,000	700,000	250,000	0	0	0	950,000
<i>Pagosa/Eldorado Park</i>							
62885 Pagosa/Eldorado Park Improvements-ArCo	600,000	0	0	0	0	0	0
<i>Total Pagosa/Eldorado Park</i>	600,000	0	0	0	0	0	0
<i>Peoria Hills Park</i>							
62884 Peoria Hills Park Improvements-ArCo	500,000	0	0	0	0	0	0
<i>Total Peoria Hills Park</i>	500,000	0	0	0	0	0	0
<i>Playground Renovation</i>							
63729 Red-tailed Hawk Park Rotary Donation	100,000	0	0	0	0	0	0
<i>Total Playground Renovation</i>	100,000	0	0	0	0	0	0
<i>Red-tailed Hawk Park</i>							
(New) Red-tailed Hawk Inclusive Prk-ArCO Grt	450,000	0	0	0	0	0	0
63728 Red-tailed Hawk Park Make-A-Wish	16,000	0	0	0	0	0	0
(New) Red-tailed Hawk Park Phase II-PDF	0	1,942,700	0	0	0	0	1,942,700
<i>Total Red-tailed Hawk Park</i>	466,000	1,942,700	0	0	0	0	1,942,700
<i>Rocky Ridge Park</i>							
(New) Rocky Ridge Park-ArCo	0	0	0	400,000	0	0	400,000
<i>Total Rocky Ridge Park</i>	0	0	0	400,000	0	0	400,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2018 Projected Budget ¹	Five-Year Plan					Total Cost 2019 - 2023
		2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Construction - Parks</u>							
<i>Side Creek Park - PDF</i>							
(New) Sidecreek Park-ArCo	0	0	500,000	0	0	0	500,000
(New) Sidecreek Park-PDF	0	0	49,400	0	0	0	49,400
<i>Total Side Creek Park - PDF</i>	0	0	549,400	0	0	0	549,400
<i>Sports Park Infra Improvements</i>							
62863 SportsPark ArCo Grant	-2,782	0	0	0	0	0	0
<i>Total Sports Park Infra Improvements</i>	-2,782	0	0	0	0	0	0
<i>Tierra Park</i>							
62831 Tierra Park-ArCo	-6,023	0	0	0	0	0	0
<i>Total Tierra Park</i>	-6,023	0	0	0	0	0	0
Total Construction - Parks	2,509,421	\$5,302,193	\$1,407,500	\$1,400,000	\$1,700,000	\$1,700,000	\$11,509,693
<u>Construction OS</u>							
<i>Aurora Hills Capital</i>							
62844 Aurora Hills Pump Station-CPF	-252,506	0	0	0	0	0	0
<i>Total Aurora Hills Capital</i>	-252,506	0	0	0	0	0	0
<i>Aurora Reservoir</i>							
61991 Aurora Reservoir Construction-ArCo	50,000	0	0	700,000	0	500,000	1,200,000
(New) Aurora Reservoir Improvements-CPF	0	100,000	0	0	0	0	100,000
62845 Aurora Reservoir Vehicular Access-CPF	-250,000	0	0	0	0	0	0
<i>Total Aurora Reservoir</i>	-200,000	100,000	0	700,000	0	500,000	1,300,000
<i>Const OS Small Projects</i>							
62756 Const OS Small Projects-AdCo	0	0	100,000	0	100,000	0	200,000
61931 Const OS Small Projects-ArCo	0	100,000	100,000	100,000	100,000	100,000	500,000
61952 Const OS Small Projects-CTF	100,000	100,000	50,000	100,000	0	0	250,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund		2018 Projected Budget ¹	Five-Year Plan					Total Cost 2019 - 2023
			2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Construction OS</u>								
<i>Total Const OS Small Projects</i>		100,000	200,000	250,000	200,000	200,000	100,000	950,000
<i>Delaney Farm</i>								
62830	DeLaney Farm Site Improvements-ArCo	-1,033	0	0	0	0	0	0
<i>Total Delaney Farm</i>		-1,033	0	0	0	0	0	0
<i>Highline Canal Trail</i>								
62872	Highline Canal Improvements-AdCo	200,000	100,000	200,000	300,000	0	100,000	700,000
62821	Highline Canal Improvements-ArCo	50,000	200,000	100,000	0	200,000	200,000	700,000
62827	Highline Canal Improvements-CTF	500,000	100,000	200,000	100,000	100,000	100,000	600,000
<i>Total Highline Canal Trail</i>		750,000	400,000	500,000	400,000	300,000	400,000	2,000,000
<i>Plains Conservation Center</i>								
(New)	PCC Planning Grant-GOCO	75,000	0	0	0	0	0	0
<i>Total Plains Conservation Center</i>		75,000	0	0	0	0	0	0
<i>Signature Park</i>								
61933	Signature Park-ArCo	0	0	150,000	0	0	0	150,000
<i>Total Signature Park</i>		0	0	150,000	0	0	0	150,000
<i>Triple Creek Trail</i>								
62829	Triple Creek Improvements-ArCo	250,000	400,000	400,000	200,000	250,000	250,000	1,500,000
<i>Total Triple Creek Trail</i>		250,000	400,000	400,000	200,000	250,000	250,000	1,500,000
Total Construction OS		721,461	\$1,100,000	\$1,300,000	\$1,500,000	\$750,000	\$1,250,000	\$5,900,000
<u>Greenways / Trails</u>								
<i>Highline Canal Trail</i>								
(New)	Highline Canal at Interstate 70-AdCo	600,000	0	0	0	0	0	0
(New)	Highline Canal OS Acq-AdCo	250,000	0	0	0	0	0	0
<i>Total Highline Canal Trail</i>		850,000	0	0	0	0	0	0

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2018 Projected Budget ¹	Five-Year Plan					Total Cost 2019 - 2023
		2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Greenways / Trails</u>							
<i>Infrastructure Trails Small Projects</i>							
62874 Trail Replacement-ArCo	500,000	250,000	500,000	500,000	500,000	500,000	2,250,000
(New) Trail Replacement-CTF	0	250,000	0	0	0	0	250,000
(New) Trails Small Projects-AdCo	0	0	0	0	0	25,000	25,000
61940 Trails Small Projects-ArCo	25,000	0	0	0	0	0	0
61959 Trails Small Projects-CTF	0	25,000	25,000	25,000	25,000	25,000	125,000
<i>Total Infrastructure Trails Small Projects</i>	525,000	525,000	525,000	525,000	525,000	550,000	2,650,000
<i>Triple Creek Trail</i>							
(New) Triple Creek Land Acq-NRDS Grant	500,000	0	0	0	0	0	0
(New) Triple Creek Land Acquisition Grants	5,000,000	0	0	0	0	0	0
63725 Triple Crk Senac Acq-ArCo Grant	1,750,000	0	0	0	0	0	0
63726 Triple Crk Senac Acq-GOCO Grant	1,730,000	0	0	0	0	0	0
63727 Triple Crk Senac Acq-NE Greenway	3,062,000	0	0	0	0	0	0
<i>Total Triple Creek Trail</i>	12,042,000	0	0	0	0	0	0
<i>Unnamed Creek Trail</i>							
62736 Unnamed Creek-ArCo Grant	-1,448	0	0	0	0	0	0
<i>Total Unnamed Creek Trail</i>	-1,448	0	0	0	0	0	0
Total Greenways / Trails	13,415,552	\$525,000	\$525,000	\$525,000	\$525,000	\$550,000	\$2,650,000
<u>Infrastructure - Open Space</u>							
<i>Open Space Restoration</i>							
62765 Open Space Restoration-AdCo	0	0	0	0	0	20,000	20,000
62764 Open Space Restoration-ArCo	50,000	100,000	100,000	100,000	100,000	100,000	500,000
(New) Open Space Restoration-CTF	0	20,000	100,000	20,000	20,000	20,000	180,000
(New) Vegetation Restoration- NRDS Grant	421,000	0	0	0	0	0	0
<i>Total Open Space Restoration</i>	471,000	120,000	200,000	120,000	120,000	140,000	700,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2018 Projected Budget ¹	Five-Year Plan					Total Cost 2019 - 2023
		2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Infrastructure - Open Space</u>							
<i>OS Infra Small Projects</i>							
62751 Infra OS Small Projects-AdCo	20,000	0	0	30,000	0	30,000	60,000
61944 Infra OS Small Projects-ArCo	50,000	40,000	100,000	120,000	120,000	120,000	500,000
61961 Infra OS Small Projects-CTF	50,000	10,000	50,000	0	30,000	30,000	120,000
<i>Total OS Infra Small Projects</i>	120,000	50,000	150,000	150,000	150,000	180,000	680,000
<i>Pronghorn Ntrl Area Restoratn</i>							
61943 Pronghorn Preserve-ArCo	-115,603	0	0	0	0	0	0
<i>Total Pronghorn Ntrl Area Restoratn</i>	-115,603	0	0	0	0	0	0
Total Infrastructure - Open Space	475,397	\$170,000	\$350,000	\$270,000	\$270,000	\$320,000	\$1,380,000
<u>Infrastructure Trails</u>							
<i>Tollgate Bridge</i>							
62770 Tollgate Bridge-ArCo TIP Match	-2,310	0	0	0	0	0	0
<i>Total Tollgate Bridge</i>	-2,310	0	0	0	0	0	0
Total Infrastructure Trails	-2,310	\$0	\$0	\$0	\$0	\$0	\$0
<u>Infrastructure-Recreation</u>							
<i>Moorhead Improvements</i>							
62843 Moorhead Center Improvements-AdCo	327,318	311,884	396,450	381,017	365,583	350,148	1,805,082
63718 Moorhead Center Improvements-CTF	1,000,000	1,000,000	900,000	900,000	900,000	900,000	4,600,000
(New) Moorhead Teaching Garden-ADCO Grt	14,350	0	0	0	0	0	0
<i>Total Moorhead Improvements</i>	1,341,668	1,311,884	1,296,450	1,281,017	1,265,583	1,250,148	6,405,082
<i>Rec Infra</i>							
(New) Beck Gym Floor Replacement-CPF	0	90,000	0	0	0	0	90,000
(New) Meadowood Center Improvements-CTF	0	250,000	0	0	0	0	250,000
(New) Parklane Pool Planning Grant-AdCo	155,000	0	0	0	0	0	0
(New) Parklane Pool Renovation-AdCo	0	750,000	0	0	0	0	750,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2018 Projected Budget ¹	Five-Year Plan					Total Cost 2019 - 2023
		2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Infrastructure-Recreation</u>							
63703 Recreation/Aquatics Infrastructure-CTF	200,000	300,000	300,000	350,000	350,000	500,000	1,800,000
<i>Total Rec Infra</i>	355,000	1,390,000	300,000	350,000	350,000	500,000	2,890,000
Total Infrastructure-Recreation	1,696,668	\$2,701,884	\$1,596,450	\$1,631,017	\$1,615,583	\$1,750,148	\$9,295,082
<u>Lowry Community Park & Center</u>							
<i>Lowry Community Park</i>							
61827 CC Lowry Landscape Challenge-CPF	-100,000	0	0	0	0	0	0
<i>Total Lowry Community Park</i>	-100,000	0	0	0	0	0	0
Total Lowry Community Park & Center	-100,000	\$0	\$0	\$0	\$0	\$0	\$0
<u>Parks Infrastructure</u>							
<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>	75,000	75,000	75,000	75,000	75,000	75,000	375,000
<i>Court Replacement</i>							
61945 Court Replacement-ArCo	25,000	0	200,000	0	400,000	0	600,000
61962 Court Replacement-CTF	0	0	0	0	0	400,000	400,000
62886 Court Replacement-PDF	211,757	0	0	0	0	0	0
<i>Total Court Replacement</i>	236,757	0	200,000	0	400,000	400,000	1,000,000
<i>Infrastructure Parks - AdCo</i>							
62755 Infra Parks Small Projects-AdCo	25,000	25,000	0	50,000	0	50,000	125,000
<i>Total Infrastructure Parks - AdCo</i>	25,000	25,000	0	50,000	0	50,000	125,000
<i>Irrigation Controllor Renovation</i>							
61967 Irrigation Control Renovation-CTF	0	12,500	12,500	12,500	12,500	12,500	62,500
<i>Total Irrigation Controllor Renovation</i>	0	12,500	12,500	12,500	12,500	12,500	62,500

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2018 Projected Budget ¹	Five-Year Plan					Total Cost 2019 - 2023
		2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Parks Infrastructure</u>							
<i>Irrigation Renovation</i>							
61949 Irrigation Replacement-ArCo	50,000	100,000	0	100,000	0	100,000	300,000
<i>Total Irrigation Renovation</i>	50,000	100,000	0	100,000	0	100,000	300,000
<i>Median Maintenance</i>							
(New) Iliff Garage Roundabout Landscape-CPF	0	160,000	0	0	0	0	160,000
61969 Median Maintenance	56,325	38,947	40,505	42,125	43,810	45,563	210,950
62846 Z-Zone Medians-CPF	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	6,250,000
<i>Total Median Maintenance</i>	1,306,325	1,448,947	1,290,505	1,292,125	1,293,810	1,295,563	6,620,950
<i>Park Path Replacement</i>							
(New) Park Path Replacement-AdCo	0	20,000	0	20,000	0	20,000	60,000
61984 Park Path Replacement-ArCo	50,000	50,000	50,000	50,000	50,000	50,000	250,000
61963 Park Path Replacement-CTF	0	0	0	0	20,000	20,000	40,000
<i>Total Park Path Replacement</i>	50,000	70,000	50,000	70,000	70,000	90,000	350,000
<i>Park Tree Planting</i>							
(New) Park Tree Planting-AdCo	0	10,000	0	10,000	0	10,000	30,000
62810 Park Tree Planting-ArCo	0	40,000	40,000	40,000	40,000	40,000	200,000
61964 Park Tree Planting-CTF	0	0	10,000	0	10,000	10,000	30,000
<i>Total Park Tree Planting</i>	0	50,000	50,000	50,000	50,000	60,000	260,000
<i>Parks Infra Small Projects</i>							
62781 ADA Compliance-CTF	50,000	50,000	50,000	50,000	50,000	50,000	250,000
61947 Infra Parks Small Projects-ArCo	0	125,000	100,000	100,000	100,000	100,000	525,000
61968 Infra Parks Small Projects-CTF	173,000	0	50,000	50,000	50,000	100,000	250,000
62794 O&M Infrastructure-AdCo	25,000	50,000	0	0	0	0	50,000
62793 O&M Infrastructure-ArCo	112,500	135,000	115,000	115,000	115,000	115,000	595,000
62783 O&M Infrastructure-CTF	0	20,000	0	50,000	50,000	50,000	170,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2018 Projected Budget ¹	Five-Year Plan					Total Cost 2019 - 2023
		2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Parks Infrastructure</u>							
<i>Total Parks Infra Small Projects</i>	360,500	380,000	315,000	365,000	365,000	415,000	1,840,000
<i>Playground Renovation</i>							
(New) Disabled Adult Playground Equipment	0	25,000	0	0	0	0	25,000
61946 Playground Renovation-ArCo	600,000	350,000	300,000	350,000	400,000	465,000	1,865,000
61965 Playground Renovation-CTF	25,000	65,000	65,000	65,000	65,000	0	260,000
(New) Side Creek Elem Sch Yard Grt-GOCO	90,007	0	0	0	0	0	0
(New) Village East Playground Reno-PDF	0	0	154,700	0	0	0	154,700
<i>Total Playground Renovation</i>	715,007	440,000	519,700	415,000	465,000	465,000	2,304,700
<i>Signage</i>							
62809 Park Signage-AdCo	0	15,000	50,000	15,000	0	15,000	95,000
61948 Park Signage-ArCo	0	60,000	50,000	60,000	60,000	60,000	290,000
61732 Park Signage-CTF	75,000	0	50,000	0	15,000	15,000	80,000
<i>Total Signage</i>	75,000	75,000	150,000	75,000	75,000	90,000	465,000
Total Parks Infrastructure	2,893,589	\$2,676,447	\$2,662,705	\$2,504,625	\$2,806,310	\$3,053,063	\$13,703,150
Total Parks, Recreation & Open Space	\$22,057,595	\$12,475,524	\$8,041,655	\$7,830,642	\$7,666,893	\$8,623,211	\$44,637,925

¹ Figures represent an estimate of how the 2018 adopted budget will be amended by year-end 2018. This column includes the 2018 adopted budget plus budget transfers, Fall 2017 and Spring 2018 budget amendments and contemplated amendments, transfers and lapses for the remainder of 2018. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.

2019 - 2023 Capital Improvement Program

Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward Appropriation 2017 ¹	2018 Projected Budget ²	Five-Year Plan					Total Cost 2019 - 2023
			2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Wastewater Fund</u>								
<u>Collection</u>								
52516 2nd Creek Interceptor	7,230,610	0	0	0	0	0	0	0
52422 Annual Sewer Rehab	558,907	0	2,250,000	250,000	2,250,000	250,000	2,250,000	7,250,000
52107 First Creek Interceptor	431,135	7,200,000	0	0	0	0	0	0
52111 First Creek Lift Station	0	1,500,000	0	0	1,000,000	3,000,000	0	4,000,000
52106 High Point LS Improvements	732,423	-650,000	0	0	0	0	0	0
52482 Interceptor Rehab	2,123,096	3,500,000	1,200,000	1,500,000	200,000	1,500,000	200,000	4,600,000
52361 Kings Point South Interceptor	271,475	1,250,000	0	0	0	0	0	0
52462 Manhole Lining & Rehab	1,006,990	500,000	0	500,000	0	500,000	0	1,000,000
52461 Misc Sewer Replacement	389,479	4,400,000	0	0	0	0	0	0
52391 Miscellaneous Lift Station/Force Main Rehab	758	0	250,000	250,000	250,000	250,000	250,000	1,250,000
52581 New Sewer Line Construction	0	478,622	0	878,622	8,367,889	7,574,553	12,110,734	28,931,798
52110 Second Creek Regional Lift Station	7,278,643	200,000	0	0	0	0	0	0
Program Total	20,023,516	18,378,622	3,700,000	3,378,622	12,067,889	13,074,553	14,810,734	47,031,798
<u>Operations & General Management</u>								
(New) Billing System - Sewer	0	0	0	0	60,000	400,000	0	460,000
(New) Billing System - Storm	0	0	0	0	30,000	200,000	0	230,000
52658 Sand Creek Water Reuse Plant	1,570,552	2,328,627	0	2,600,000	750,000	0	1,500,000	4,850,000
(New) SCADA Improvements - Sewer	0	0	1,500,000	0	0	0	0	1,500,000
52354 SEAM Maintenance Facility-Sewer	0	9,000,000	0	0	0	0	0	0
52355 SEAM Maintenance Facility-Storm	0	5,400,000	0	0	0	0	0	0
52493 Senac/Murphy Creek Improvements	1,403,354	-840,000	0	0	0	0	0	0
52366 UPS Replacement - Sewer	316,975	0	0	0	0	0	0	0
52552 Waste Water Utility Plan Update-SS	42,967	-28,627	0	0	0	0	0	0

2019 - 2023 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward Appropriation 2017 ¹	2018 Projected Budget ²	Five-Year Plan					Total Cost 2019 - 2023
			2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Wastewater Fund</u>								
Program Total	3,333,848	15,860,000	1,500,000	2,600,000	840,000	600,000	1,500,000	7,040,000
<u>Storm Water</u>								
52380 Alameda Avenue Storm Crossing	236,216	-236,216	0	0	0	0	0	0
52359 Buckley AFB Stream Improvements	244,419	-70,000	0	1,064,873	1,191,564	0	0	2,256,437
52492 Cherry Creek @ Arapahoe Rd Drainage Improvements	0	100,000	200,000	480,000	300,000	370,000	0	1,350,000
52570 Concrete Channel Rehab	0	0	150,000	350,000	0	0	500,000	1,000,000
52599 Detention Ponds/Improvements	1,315,000	-1,315,000	0	0	0	0	0	0
52535 Easterly Creek Outfall Improvements	6,942,910	663,595	0	1,948,815	0	0	0	1,948,815
52895 Fitzsimons Drainage Improvements	3,026,385	30,000,000	0	1,500,000	2,500,000	0	0	4,000,000
52539 Lower Westerly Imp-SD	203,002	-95,000	0	0	0	0	0	0
52463 Miscellaneous Stream Restoration	161,399	215,000	0	500,000	0	500,000	0	1,000,000
52509 Peninsula Townhomes	3,918,205	250,000	0	0	0	0	0	0
52358 Sand Creek OSP Public Works 6th Ave Extension	1,772,879	0	0	0	0	0	0	0
52465 Storm Corrugated Metal Pipe Rehab	2,097,101	2,155,000	0	1,500,000	0	1,500,000	0	3,000,000
52580 Storm Drain System Improvement	551,684	1,120,000	0	250,000	600,000	0	0	850,000
52369 Storm Reinforced Concrete Pipe Rehab	0	0	300,000	0	300,000	0	300,000	900,000
52353 Upper 1st Creek: Det Pond-DV	0	0	400,000	400,000	400,000	400,000	400,000	2,000,000
52586 Upper 1st Creek: Det Pond-SI	1,877,756	436,216	0	0	0	0	0	0
52364 Westerly Creek Future Phases	618,550	1,580,740	3,816,112	4,134,557	4,330,417	3,525,409	1,538,223	17,344,718
Program Total	22,965,506	34,804,335	4,866,112	12,128,245	9,621,981	6,295,409	2,738,223	35,649,970
Total Wastewater Fund	\$46,322,870	\$69,042,957	\$10,066,112	\$18,106,867	\$22,529,870	\$19,969,962	\$19,048,957	\$89,721,768

2019 - 2023 Capital Improvement Program

Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward Appropriation 2017 ¹	2018 Projected Budget ²	Five-Year Plan					Total Cost 2019 - 2023
			2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Water Fund</u>								
<u>Operations & General Management</u>								
(New) Billing System - Water	0	0	0	0	210,000	1,400,000	0	1,610,000
52201 Lowry Meter	0	350,000	0	0	0	0	0	0
52768 Meter Replacement Program	148,016	1,430,776	4,000,000	4,000,000	4,000,000	4,000,000	0	16,000,000
(New) SCADA Improvements - Water	0	0	1,500,000	0	0	0	0	1,500,000
52805 SEAM Maintenance Facility-Water	24,000,000	0	0	0	0	0	0	0
52367 UPS Replacement - Water	246,061	-28,000	0	0	0	0	0	0
52466 Vault/Valve Rehabilitation	0	184,500	190,035	195,736	201,608	207,656	213,887	1,008,922
Program Total	24,394,077	1,937,276	5,690,035	4,195,736	4,411,608	5,607,656	213,887	20,118,922
<u>Pumping</u>								
52374 Aurora Hills PROS Pump Station	15,188	-15,000	0	0	0	0	0	0
52376 Aurora Pump Station Upgrades	2,750,465	14,965,000	0	0	0	0	0	0
(New) Kings Point Pump Station	0	0	0	0	0	0	1,000,000	1,000,000
52302 Pump Station Improvements	2,021,142	-1,200,000	2,000,000	2,550,000	2,100,000	690,000	750,000	8,090,000
Program Total	4,786,795	13,750,000	2,000,000	2,550,000	2,100,000	690,000	1,750,000	9,090,000
<u>Source of Supply Other</u>								
52495 54"/40" Rampart Appurtenances Rehab	3,800,500	3,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000
52488 North Campus Well Rehab	858,428	250,000	1,500,000	5,450,000	450,000	450,000	450,000	8,300,000
52108 PW North Campus Expansion	495,080	-485,000	0	0	0	1,178,381	9,942,588	11,120,969
52356 PW Pipelines	269,120	0	0	0	0	0	0	0
52498 Rampart Tunnel Rehab	0	0	0	300,000	0	0	0	300,000
(New) Water Delivery Infrastructure	0	0	250,000	80,000	0	500,000	0	830,000
52560 Well Field Land Acquisition	5,611,897	-315,000	0	0	0	0	0	0

2019 - 2023 Capital Improvement Program

Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward Appropriation 2017 ¹	2018 Projected Budget ²	Five-Year Plan					Total Cost 2019 - 2023
			2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Water Fund</u>								
Program Total	11,035,025	2,450,000	5,750,000	9,830,000	4,450,000	6,128,381	14,392,588	40,550,969
<u>Source of Supply Storage</u>								
(New) Aquifer Storage and Recovery Development	0	0	1,500,000	3,000,000	4,000,000	4,000,000	4,000,000	16,500,000
52370 Aurora Reservoir Improvements	1,340,813	950,000	0	100,000	800,000	0	0	900,000
52377 Box Creek Reservoir	1,664,760	750,000	0	0	0	0	0	0
52669 Homestake Capital Projects	0	3,585,000	4,094,824	1,850,000	1,650,000	1,055,000	1,000,000	9,649,824
52700 Homestake/Eagle River Project	0	0	0	0	0	0	1,000,000	1,000,000
52385 Lower SP Storage/Everist	796,522	0	0	2,400,000	5,000,000	10,400,000	400,000	18,200,000
52383 Lower SP Storage/Walker	1,727,941	-500,000	0	0	0	0	500,000	500,000
52565 LSP Storage/Clare-WA	2,332,556	2,600,000	0	0	0	0	0	0
52384 LSP/Kirby-Dersham/Challenger	765,789	-200,000	0	2,700,000	3,000,000	0	0	5,700,000
52564 Wetlands-Water	1,000,398	483,000	0	1,027,288	1,359,134	1,260,442	242,500	3,889,364
52396 Wild Horse Reservoir	6,947,453	5,496,830	10,000,000	35,900,000	48,900,000	48,900,000	16,300,000	160,000,000
Program Total	16,576,232	13,164,830	15,594,824	46,977,288	64,709,134	65,615,442	23,442,500	216,339,188
<u>Source of Supply Water</u>								
52379 Arkansas Basin Land Acquisition	786,000	0	0	786,000	0	786,000	0	1,572,000
(New) Heritage Eagle Bend	0	0	2,500,000	0	0	0	0	2,500,000
52959 Raw Water Rehab	4,617,784	5,950,000	11,000,000	2,500,000	1,700,000	1,200,000	6,000,000	22,400,000
52382 Rocky Ford II	439,319	250,000	1,000,000	0	0	0	0	1,000,000
52381 Water Rights Acquisition	30,578,785	20,900,000	10,000,000	7,500,000	5,000,000	5,000,000	73,000,000	100,500,000
Program Total	36,421,888	27,100,000	24,500,000	10,786,000	6,700,000	6,986,000	79,000,000	127,972,000
<u>Transmission & Distribution</u>								
52368 6th & Buckley PRV - WA	530,321	-500,000	0	0	0	0	0	0

2019 - 2023 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward Appropriation 2017 ¹	2018 Projected Budget ²	Five-Year Plan					Total Cost 2019 - 2023
			2019 Adopted	2020 Planned	2021 Planned	2022 Planned	2023 Planned	
<u>Water Fund</u>								
52392 Distribution System Improvements to Binney WPF	1,025,974	500,000	0	0	0	0	0	0
52954 Line Replacement	0	2,500,000	2,300,000	1,500,000	1,500,000	1,500,000	1,500,000	8,300,000
52416 New T&D Water Mains	1,139,065	8,817,920	3,100,000	3,380,000	3,800,000	270,000	3,700,000	14,250,000
52467 Pressure Reducing Valve Rehab Replacement	0	0	0	1,200,000	1,200,000	1,200,000	1,200,000	4,800,000
52932 Transmission & Vault Rehab	2,993,189	1,200,000	0	1,250,000	1,750,000	2,150,000	1,450,000	6,600,000
Program Total	5,688,549	12,517,920	5,400,000	7,330,000	8,250,000	5,120,000	7,850,000	33,950,000
<u>Treatment</u>								
52504 Binney WPF Improvements	2,761,594	-1,600,000	1,000,000	2,600,000	780,000	5,315,000	3,750,000	13,445,000
52616 Griswold Water Purification Facility	4,852,771	2,096,000	6,830,000	11,225,000	23,100,000	18,250,000	250,000	59,655,000
52486 Wemlinger WPF Improvements	5,273,332	22,200,000	550,000	300,000	800,000	3,300,000	300,000	5,250,000
Program Total	12,887,697	22,696,000	8,380,000	14,125,000	24,680,000	26,865,000	4,300,000	78,350,000
Total Water Fund	\$111,790,263	\$93,616,026	\$67,314,859	\$95,794,024	\$115,300,742	\$117,012,479	\$130,948,975	\$526,371,079
Total Aurora Water	\$158,113,133	\$162,658,983	\$77,380,971	\$113,900,891	\$137,830,612	\$136,982,441	\$149,997,932	\$616,092,847

1 Figures represent previous years unspent appropriation as of December 31, 2017, as reported in the 2017 Comprehensive Annual Financial Report.

2 Figures represent an estimate of how the 2018 adopted budget will be amended by year-end 2018. This column includes the 2018 adopted budget plus budget transfers, Fall 2017 and Spring 2018 budget amendments and contemplated amendments, transfers and lapses for the remainder of 2018. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.





City of Aurora, Colorado

2019 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Appendix 3

Budget Ordinance Summary





Budget Ordinance Summary

ORDINANCE PROCESS

The following pages describe the 2018 and 2019 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). The 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 by the City Clerk and in the OBFP.

2019 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 2019 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.

2018 AMENDING ORDINANCES

Amending ordinances are used to modify the amounts approved with the budget ordinances. There were two 2018 amending ordinances: the 2018 Spring Supplemental Amendment Ordinance and the 2018 Fall Supplemental Amendment Ordinance. Although some of the ordinances included amendments for 2017 and/or 2018, only the significant 2018 amendments are specifically identified.

Spring Supplemental Budget Appropriation Amendment Ordinance (Introduced 05/07/18, Approved 05/21/18, Effective 06/23/18): This ordinance amended the original budget for 2018 and also amended the 2017 budget for year-end adjustments. The items in this supplemental are taken into account in the 2018 projection, as published in this budget book.

Appropriation requests in the General Fund total \$1.4 million. Significant items include:

- The appropriation of \$500,000 in the General Fund for Public Works projects related to the I-70/Picadilly Interchange and Flashing Speed Signs.
- At the April 23 study session, Council directed staff to add \$800,000 of one-time money to Aurora Fire Rescue to provide all members with a second set of bunker gear.

A supplemental request is included to convert the remaining partial FTE across the City to full FTE. This will add a total of 2.54 FTE across three funds with a zero-dollar impact for 2018. The intent is to help with future recruitment efforts.

Significant supplemental items in other funds include:

- The appropriation of \$2.5 million in the Capital Projects Fund for Public Works projects. \$1.9 million of this is for the 2018 Traffic Signal Construction Plan funded by developer contributions and transportation capital impact fees.
- The appropriation of \$6.7 million in the Gift and Grants Fund, \$6.5 million of which is driven by the Triple Creek land acquisition, entirely offset by funding from various sources.
- The appropriation of \$1.0 million in the Water Fund for the Meter Replacement Pilot Program.

Fall Supplemental Budget Appropriation Amendment Ordinance (Introduced 11/26/18, Approved 12/10/18; Effective 01/12/19): This is the second of two scheduled appropriation adjustments. This supplemental amended the 2018 budget only.

Appropriation requests in the Capital Projects Fund total \$3.0 million. Significant items include:

- The consolidation of funding for Transportation Priority Projects, adding \$3.6 million to recoup funds previously spent on 6th Avenue.
- The reduction in appropriation (lapse) of \$920,100 for 23rd Avenue Bike/Pedestrian Improvements, 9 Mile Bike/Pedestrian Improvements, and the RTD Stamp Study.
- The appropriation of \$776,000 for various street and traffic related capital projects to include traffic signal construction, the traffic calming, and building repair.
- The reduction in appropriation (lapse) of \$616,400 for various completed PROS capital projects.
- The reduction in appropriation (lapse) of \$214,700 for the 6th Ave Sidewalk that will be re-appropriated to the Quincy/Gun Club Partial Continuous Flow Intersection.

Significant supplemental items in other funds include:

- \$899,200 in the Community Development Fund to align the 2018 budget to the actual HUD grant award and to appropriate year-to-date program income in excess of budget expectations. Just over a half of the increase is the result of a higher grant amount.
- The appropriation of capital grant awards totaling \$1.9 million in the Gifts and Grants Fund for various PROS projects.





City of Aurora, Colorado

2019 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Appendix 4

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 for Housing and 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 2019 budget during 2018 is the projected amount approved by City Council during the adoption of the 2018 budget less one-time items and various adjustments. These changes may include: items approved in the 2018 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."

June – August

- 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.





City of Aurora, Colorado

2019 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Appendix 5

General Financial Policies





General Financial Policies

FINANCIAL STRUCTURES AND POLICIES OVERVIEW

The financial structure portion defines three broad fund classifications, as discussed below. The three classifications are further divided into eight fund types. This section details the financial structure of the City and details the financial policies, the basis of accounting, and the basis of budgeting specific to each fund type. These financial policies include both formal policies and current practice. The policies in this document apply to the 2019 budget year and previous years only. From time to time, they are reviewed and updated.

FINANCIAL STRUCTURE AND THE ASSOCIATED MEASUREMENT FOCUS AND 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 classifications: Governmental, Proprietary, and Fiduciary. Each classification 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.

Each of the three fund classifications used by the City of Aurora uses a different measurement focus and basis of accounting. Measurement focus is used to describe what revenue and expenditure transactions or events are recognized and basis of accounting refers to the timing or point at which those revenue and expenditure transactions are recognized. Operating statements that focus on changes in economic resources answer the question "what transaction and events have increased or decreased total economic resources during the period to make the fund better or worse off?" Whereas operating statements that focus on changes in current financial resources answer the question "what transactions or events of the period have increased or decreased the resources available for spending in the near future?" While measurement focus is the goal or end result of the financial statements, the basis of accounting is the means to that end and allows the financial statements to show the intended result. *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 Accrual	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 Accrual	Enterprise funds	Financed and operated similar to private business
		Internal service funds	Resources spent for centralized services (cost recovery)
Fiduciary	Full Accrual (non-budgeted)	Pension trust funds	Account for assets held in a trustee capacity
		Agency funds	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:

- Aurora Conference Center General Improvement District (not budgeted);
- Aurora Urban Renewal Authority General Fund (not budgeted);
- Cherry Creek Racquet Club Fence General Improvement District (not budgeted);
- Cobblewood General Improvement District (not budgeted);
- Community Development Fund;
- Conservation Trust Fund;
- Cultural Services Fund;
- Designated Revenues Fund (budget only fund);
- Development Review Fund;
- Enhanced E-911 Fund;
- Gifts & Grants Fund;
- Marijuana Tax Revenue;
- Meadow Hills General Improvement District (not budgeted);
- Open Space Fund;
- Parking and Mobility 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, certificates of participation, capital leases, and note 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);
- City 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, not when earned.
- 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, not when expenditures occur.
- 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.
- Purchases of inventory are considered expenditures when purchased, not when sold or used.
- Proceeds from capital leases and related capital expenditures are not budgeted.
- Interfund loans are considered revenue/expenditure rather than receivable/payable.
- Proceeds from debt that are reserved for future debt service 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.
- Transactions related to asset forfeitures 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, 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.

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.

- Proceeds from debt that are reserved for future debt service are not budgeted.
- Encumbrances are treated as expenditures in the year they are encumbered, not when the expense occurs.
- Grants are considered revenue when awarded, not when earned.
- 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.
- 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, not when expenditures occur.
- 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, 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.

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held in a trustee capacity (i.e. trust funds) or agency capacity (i.e. agency funds) for others and cannot be used to support the city government's own programs. Fiduciary funds are not budgeted. The fiduciary fund types used at the city are pension trust funds and agency funds. **Pension trust funds** are used to account for assets held by the City in a trustee capacity for members and beneficiaries of pension plans. Trust funds include:

- Elected Officials' and Executive Personnel Defined Benefit Plan Fund (EOEP); and
- General Employees' Retirement Plan Fund (GERP).

Agency funds are used to account for assets where the City's role is purely custodial in nature. Accordingly, all assets are offset by a liability to the parties on whose behalf they are held. There is only one agency fund at the city: the Payroll Clearing Fund. This fund is used to hold payroll liabilities until payout is made for employee salaries, insurance and pension benefits, and taxes.

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. 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.
5. Generally Accepted Accounting Principles require a disclosure in the city's financial report as to the order in which different classifications of fund balance are spent. This helps a reviewer of the city's financial reports better understand the financial practices of the city. When expenditures are incurred that use monies from more than one classification, the city will generally determine the order on a case-by-case basis taking into account grant agreements, contracts, business reasons, or other constraints. If there are no constraints, the order of spending will be restricted resources, committed, assigned and, lastly, unassigned.

6. “One-time money” is funds that are available only once and is not expected to reoccur year after year. One-time monies are usually fund balance from previous years, unexpected revenues, or savings from unexpectedly lower expenses in any year. Because these monies are not regular revenues that recur from year to year, good financial practices avoid uses that have ongoing costs. If one-time monies are used to support recurring costs, spending could increase to a level that could not be supported by future years’ revenues.

B. 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.

C. 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.

D. 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.
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. Budget transfers of capital budget appropriation to and from Non-Departmental do not require Council approval.
5. Operating transfers may or may not involve the movement of cash.
6. 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.
7. If a budget change is necessary from existing budget to transfer budget or vice-versa, but does not change the primary purpose for the original budget, the change can be made via a budget transfer and does not require Council approval.

E. Investment/Cash Management Policies

1. The City of Aurora will use pooled city cash to invest in United States government, corporate, municipalities, money market instruments, and certificates of deposit, 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.
5. The Management and Finance Committee of City Council is the city's audit committee. The audit committee ensures on-going governing body involvement in internal control and financial reporting.

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. For the General Fund two types of reserves are maintained: operating reserves and emergency reserves (TABOR and Policy Reserve). When Reserves are used, specific budgetary plans should be formally made for quickly restoring them. To help protect the City's financial future and to maintain a high level of financial creditability, every effort should be made to follow the plan.
5. Operating Reserve: The purpose of the General Fund Operating Reserve is to provide a source of additional funds in cases where Council determines such use is appropriate and necessary. Use of these funds should be for one-time uses (as defined by that policy) and may include paying for unexpected revenue shortfalls in a year, unexpected expenses, including emergencies, and offsetting potential budget cuts as deemed appropriate and necessary by Council. These reserves are also to assist with meeting financial bond rating agency total reserve requirements. When feasible, these reserves should be maintained at a minimum level of approximately 1 – 3 percent of General Fund budgeted revenues. Maintenance of an Operating Reserve of less than 1 percent is not considered financially prudent and should be avoided. When Operating Reserves are used, they should be restored as quickly as feasible, usually from any one-time monies that become available in any budget year.
6. 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 tax incentives, and 2 per 1000-related expenditures.
7. TABOR Reserve: The TABOR reserve is defined by the State Constitution and is to be maintained and the amount adjusted annually in accordance with the Constitution. The reserve is approximately equal to 3 percent of the fiscal year's spending will be held in the General Fund. Any spending of the TABOR reserve must be restored by the end of the following fiscal year. Assets can be used for the TABOR Reserve.

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. Cultural Services Fund

The Cultural Services Fund accounts for revenue from fees, donations, grant funds from the Scientific and Cultural Facilities District (SCFD) and other grantors, proceeds from the Art in Public Places (AIPP) ordinance and General Fund subsidies.

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.

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. Development Review Fund

The Development Review Fund was created to account for revenues and expenditures for services related to providing for enhanced review of development plans and for construction (building) inspections. At the time the Development Review Fund was created, it was clear that management was to adjust staffing and costs in accordance with the workload and revenues. A fund balance was envisioned as part of the financial and operational structure. The fund balance would be built-up in times of high revenue and could be used to provide for quality service and staffing during times of rapidly changing workload levels.

1. The Development Review Fund should be operated as a special revenue fund and is intended to be entirely self-sufficient.
2. The budget process for the Fund should allow for increases or decreases in staffing during the year. One acceptable process is the Manager advising Council informally of any proposed change outside the scope of the budget. If no one on Council objects, the Manager may begin to implement that change. The change should be formally considered by Council at the next available routine supplemental appropriation.
3. A fund balance shall be maintained at a level sufficient to:
 - a. Fund costs during a significant slowdown to allow for service quality to be maintained while still reducing expenditures (and staff) as quickly as feasible,
 - b. Fund costs for a period of time where further staff reductions would destroy base capabilities,
 - c. Fund the ramp-up of workload during a rapid increase in development activity.

F. Enhanced E-911 Fund

The Enhanced E-911 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 communications personnel answering 911 calls, maintaining 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 E-911 surcharge on wired, wireless, voice over internet protocol (VoIP) and prepaid wireless telephones.

1. The E-911 Surcharge will be used to fund call center call takers and \$2.0 million in capital costs, including the annual debt service for the 800 MHz Radio replacement. The call takers were moved from the General Fund in 2015.

2. The remainder of the costs will be funded by a transfer from the General Fund, equal to the cost of the call takers noted previously.
3. The funds available associated with the more restrictive E-911 Surcharge related expenditures and the rest of the fund will be kept separate and used for its intended purpose.

G. 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

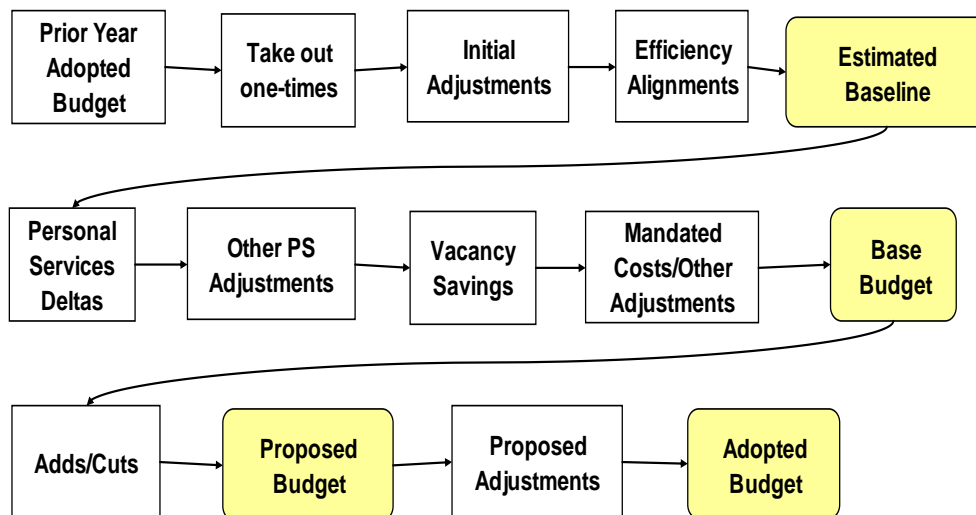
1. The City of Aurora will not use long-term debt to finance operations or for repair or renovation of existing assets unless the remaining useful life following such repair or renovation is extended.
2. Debt issuance decisions should include consideration of the impact of debt service costs and net 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 One Solution 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 Executive Staff (City Manager and Deputy City Managers (DCMs)) for approval. OBFP and Executive Staff reserve the right to delete, add, or modify supplementals prior to the supplemental ordinance being sent to City Council.
- L. Once Executive Staff approves 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 One Solution 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.





City of Aurora, Colorado

2019 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Appendix 6

Schedule of Operating Transfers





Schedule of Annual Operating Transfers

Operating Transfer Out	Operating Transfer In	Amount	Comments
Fund Name	Fund Name	2019 Adopted	
General	ACLC	\$ 10,326,629	AMC lease payment (\$7,722,525); Fleet lease payments (\$2,059,043); History Museum (\$157,835); Fire SCBA (\$337,226); and Crime Lab (\$50,000)
General	AURA	50,000	Fanfare loan payment
General	Community Development	278,733	City match for HOME grant
General	Capital Projects	35,310,981	\$33.7 million for 100 percent of building material and other use taxes, 4 percent of all other General Fund revenue; Additional \$1.6 million of one-time funds for various projects.
General	Cultural Services	1,577,576	Annual transfer to Cultural Services Fund of \$1,307,576, one-time transfer of \$270,000 for art maintenance
General	Enhanced E-911	4,354,886	Annual transfer to Enhanced E-911 Fund
General	Recreation	5,939,530	Annual transfer to Recreation Fund
General	Risk Management	63,000	Annual transfer to Risk Management Fund for Fire respiratory protection compliance physicals
General	Parking and Mobility	552,265	Annual transfer to Parking and Mobility Fund
General	Fleet Management	254,000	Transfer to Fleet Management for Fleet Apprenticeship Pilot Program
General	Water	500,000	One-time transfer for South East Area Maintenance (SEAM) facility
Conservation Trust	Golf Courses	150,000	Funding for Conservation Trust approved capital projects in the Golf Courses Fund
Development Review	General	2,156,909	Payment of overhead for administrative support
Golf Courses	Capital Projects	200,000	Repayment of Aurora Hills Pump Station
Marijuana Tax Revenue	ACLC	7,400,000	Transfer from Marijuana Tax Revenue to ACLC for road project debt payments (\$3,400,000) and Recreation Center funding (\$4,000,000)
Marijuana Tax Revenue	Capital Projects	850,000	Transfer from Marijuana Tax Revenue to Capital Projects to fund transportation priority projects
Open Space	ACLC	1,120,000	Debt service payment for 2014 COPs for Sports Park expansion
Recreation	ACLC	50,000	Transfer from Recreation to ACLC for recreation workout equipment replacement.
Total Transfer Out	Total Transfer In	\$ 71,134,509	





City of Aurora, Colorado

2019 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Appendix 7

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, paid under dues and subscriptions.

For 2019, the following changes have been made to the City Council budget:

Personal Services

- Personal Services shows a \$53,600 (7.0 percent) increase from the 2018 budget primarily due to Council pay increases following the November 2017 vote, partially offset by health insurance changes.

Dues and Subscriptions

- **Regular increases in dues and subscriptions.** Dues and Subscriptions are \$61,700 more than the 2018 Original Budget, primarily for an increase to the chamber dues. This was done in lieu of the annual addition of one-time items. Changes to dues and subscriptions are often not known until after the budget is approved, so a \$1,000 subscription contingency remains.

Training and Conferences

- **Travel allowances.** There is no change in the annual budget for neither the annual Council individual travel budget nor the federal annual lobbying trip from the original 2018 budget to the 2019 budget. The 2018 projection is \$27,400 higher than the original budget to account for the addition of the Council travel carryforward in the 2018 Spring Supplemental. This carryforward is one-time, therefore not recurring in 2019. The current travel allocation is \$11,000 for the Mayor and \$7,000 for each Council Member for a total of \$81,000. Note that \$15,000 for the federal annual lobbying trip is an ongoing expense. The Mayor National Civic League budget was one-time in 2018, so will not recur in 2019.

Designated Items

- The \$29,000 one-time budget in 2018 for Aurora Chamber Military-related activities will not recur, but will be entirely offset by the dues increase noted above.
- At the September 29, 2018 Budget Workshop, Council added \$500 to the Metro Mayor Youth Award for Arapahoe County, with an offsetting decrease in unallocated dues and subscriptions.

The table on the following page provides a line-item account of the City Council budget.

Appendix 7 - City Council Budget Detail

	2016 Actual	2017 Actual	2018 Original	2018 Projection	2019 Adopted
Personal Services	\$ 664,829	\$ 734,587	\$ 766,880	\$ 785,012	\$ 820,519
Dues and Subscriptions					
Aurora Chamber	11,103	11,437	11,437	11,437	75,000
Aurora Health Access	-	2,500	2,500	2,500	2,500
Colorado Municipal League (CML)	110,328	113,740	115,740	115,740	113,030
Denver Regional Council of Gov'ts (DRCOG)	68,000	68,000	75,200	75,200	76,300
Int'l Council of Shopping Centers (3 year)	-	-	135	135	-
Metro Mayors Caucus	28,249	28,587	28,587	28,587	28,957
National League of Cities (NLC)	17,118	17,118	17,118	17,118	18,592
NOISE	-	2,310	3,444	3,444	3,444
Regional Air Quality Council (RAQC)	18,000	18,000	18,000	18,000	18,000
Regional Econ Advancement Partnership	2,000	2,000	2,000	2,000	2,000
U.S. Conference of Mayors	17,511	17,511	17,511	17,511	17,511
Centennial NOISE	-	-	1,000	1,000	1,000
Miscellaneous	2,425	3,743	1,000	1,000	1,000
Unallocated Dues and Subscriptions	-	-	3,000	3,000	1,000
Subtotal, Dues and Subscriptions	274,734	284,946	296,672	296,672	358,334
Travel, Training and Conferences					
Council Individual Travel Budgets	59,005	82,409	81,000	108,429	81,000
Federal Annual Lobbying Trip	12,212	10,632	15,000	15,000	15,000
Mayor National Civic League	-	-	7,500	7,500	-
Subtotal, Travel, Training and Conference	71,217	93,041	103,500	130,929	96,000
Designated Items					
Adams Co. Mayors and Commissioners Youth Award	750	850	850	850	850
AMHC Benefit Luncheon Table	1,000	1,000	1,000	1,000	1,000
APS Foundation Annual Gala Table	2,500	2,750	2,750	2,750	3,000
Arapahoe County Fair	5,000	5,000	5,000	5,000	5,000
Armed Forces Luncheon	2,500	2,500	2,500	2,500	2,500
Aurora Birthday Celebration Dinner	10,000	-	-	-	-
Aurora Chamber - Business Directory	600	-	600	600	600
Aurora Chamber - Military-Related Activities	25,000	-	29,040	29,040	-
Aurora Chamber - Summer Concert Series	10,000	-	-	-	-
Aurora Chamber Table	950	950	1,400	1,400	1,400
Aurora Econ Dev Council (AEDC) A-List Table	2,000	2,000	2,000	2,000	2,000
Aurora Guide	1,150	1,150	1,150	1,150	1,150
Aurora Scholars	5,000	5,000	5,000	5,000	5,000
Aurora Singers	-	-	2,500	2,500	2,500
Aurora Symphony Orchestra	2,500	-	2,500	2,500	2,500
CCA Foundation Scholarship Luncheon Table	1,000	1,000	1,000	1,000	1,000
CCS Foundation Annual Gala Table	3,000	-	3,000	3,000	3,000
Citizen Academy Expenses	-	776	1,000	1,000	1,000
Colorado Freedom Memorial	-	5,000	-	-	-
Community Asset CCSD Youth	1,500	-	1,500	1,500	1,500
Ethiopian Radio Station Contribution	-	7,000	-	-	-
Metro Mayor Youth Award - Arapahoe	500	500	500	500	1,000
National Civic League sponsorship - All America City	2,500	2,500	2,500	2,500	2,500
State of the City Table (Aurora Rotary)	1,000	1,000	1,000	1,000	1,000
State of the City Regional Breakfast	1,400	1,400	1,400	1,400	1,400
Visit Aurora Guide	4,000	4,000	4,000	4,000	4,000
Volunteer Appreciation Reception	2,500	-	-	-	-
Miscellaneous civic, nonprofit events	-	-	4,000	4,000	4,000
Subtotal, Designated Items	86,350	44,376	76,190	76,190	47,900
Council Contingency	13,091	8,853	15,716	15,717	15,716
All other expenses*	89,326	62,626	37,558	37,557	37,268
GRAND TOTAL	\$1,199,547	\$1,228,429	\$1,296,516	\$1,342,077	\$1,375,737

*Temporary services, supplies and services, internal service charges, printing, etc.



City of Aurora, Colorado

2019 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Appendix 8

Debt Management





Debt & Capital Leases

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 or lease financing, referred to as term 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. Term 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.

CITY FINANCING ENTITIES

The City Charter authorizes the types of bonded indebtedness the city can incur. Several city operating units use term financing for various purposes. These units are: The General Fund, enterprise funds (Water, Wastewater, and Golf), Aurora Capital Leasing Corporation (ACLC), Aurora Urban Renewal Authority (AURA), and General or Special Improvement Districts (GIDs and SIDs).

The General Fund may issue debt backed by taxes, and enterprise funds issue debt based on net fees for services. ACLC is a Colorado nonprofit corporation formed for the primary purpose of facilitating the lease-purchase acquisition of real property used in the operations of the city. AURA uses various financing instruments to fund improvements within Urban Renewal Areas in the city. Property owners at the neighborhood level vote to create GIDs or SIDs to finance improvements within the respective district.

TYPES OF FINANCING INSTRUMENTS

General Obligation Bonds

These bonds are generally issued for improvements such as infrastructure projects including streets, parks, and public buildings. The City Charter requires voter approval of general obligation debt, even if no new tax is required to repay the debt. 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 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 this form of debt repayment over a reasonable time period. This is an obligation of each respective enterprise and does not require voter approval.

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.

Lease-Purchase Financing

This type of financing is used to facilitate the lease-purchase acquisition of real and personal property used in the operations of the city. ACLC owns and leases to the city several buildings and pieces of capital equipment. The lease payments are subject to annual appropriation and do not constitute a debt obligation of the city. At the end of the lease term, the financed property is owned by the city. This financing method takes the form of capital leases, direct bank loans, and Certificates of Participation (COPs). COPs are similar to bonds, carry a credit rating, and are sold to investors via an underwriter.

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.

Special, General or Local Improvement District Obligations

These bonds or direct loans 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 SIDs or GIDs are collected from property owners within the districts and are used to pay the principal and interest on the bonds. GIDS 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. AURA uses the incremental revenues generated within the boundaries of the tax increment district to pay the principal and interest on the bonds. They do not constitute an obligation of the city, although the city may pledge contingent credit support (commonly referred to as its “moral obligation”) to the obligations of AURA.

Inter-fund 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 inter-fund loan and its terms can only be established by City Council.

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.

BOND RATINGS

A bond rating is an evaluation of credit risk. A bond rating does not constitute a recommendation to invest in a bond and does not take into consideration the risk preference of the investor. While many factors go into the investment decision making process, the bond rating is often the single most important factor affecting the interest cost on bonds.

There are three major rating agencies for municipal bonds: Moody's Investors Service (Moody's), Standard & Poor's (S&P), and Fitch Ratings. Of the three rating agencies, S&P and Moody's rate the majority of all municipal and corporate bonds.

Rating Criteria

In assigning a rating for general obligation bonds the rating agencies assess the following factors:

- Economy
- Debt Structure
- Financial Condition
- Demographic Factors
- Management practices of the governing body and administration

The above criteria are also used to analyze revenue bonds and lease obligations although additional credit criteria is considered (e.g. users and user charges for utilities) and the covenants and protections offered by the bond documents are highly important.

Rating agencies use mathematical ratios to compare an issuer to others; however, a rating is not a scientific evaluation and subjective evaluation appears to also play a role in the rating assigned. The following table shows the comparable investment grade ratings of the major agencies.

Rating Grade Description		Moody's	S&P	Fitch
Investment grade	Minimal credit risk	Aaa	AAA	AAA
	Very low credit risk	Aa1	AA+	AA+
		Aa2	AA	AA
		Aa3	AA-	AA-
	Low credit risk	A1	A+	A+
		A2	A	A
		A3	A-	A-
	Moderate credit risk	Baa1	BBB+	BBB+
		Baa2	BBB	BBB
		Baa3	BBB-	BBB-
	Not Rated	NR	NR	NR

Aurora Credit Ratings

The city's credit ratings are a determinant of its 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 demonstrated by its 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. Certain investments are not rated because the rating agency was not contracted by the city to provide a rating. In 2017, S&P upgraded the city's rating on its COPs to AA from AA-. Ratings remain as outlined in the table below as there were no changes to ratings in 2018.

CITY OF AURORA, COLORADO 2018 SCHEDULE OF DEBT RATINGS (unaudited)

Debt Issue	Unenhanced Rating by Agency		
	Moody's	S&P	Fitch
Water Enterprise			
First Lien Water Refunding Revenue Bonds Series 2016A	NR	AA+	AA+
Aurora Capital Leasing Corporation			
Certificates of Participation, Series 2017B	NR	AA	AA-
Aurora Capital Leasing Corporation			
Certificates of Participation, Series 2017	NR	AA	AA-
Aurora Capital Leasing Corporation			
Certificates of Participation, Series 2015	Aa2	NR	AA-
Aurora Capital Leasing Corporation			
Certificates of Participation, Series 2014C	Aa2	AA	NR
Aurora Capital Leasing Corporation			
Refunding Certificates of Participation, Series 2009A	Aa2	AA	NR

LEGAL DEBT MARGIN

The legal debt margin computation determines the limit on general obligation debt the city can undertake. 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. 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 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.

Appendix 8 - Debt & Capital Leases

The city's legal debt margin as of December 31, 2017 was \$129.4 million, as follows.

2017 Computation of Legal Debt Margin			
In Accordance with Aurora Charter Article XI			
Assessed valuation, all Counties:	\$ 4,312,984,354		
Debt limit - 3% of assessed valuation			\$ 129,389,531
Amount of debt outstanding:			
Total bonded debt	\$ 543,824,532		
Other debt	241,044,582		
Total		\$ 784,869,114	
Deductions allowed by law:			
General obligation bonds exempt from limit	3,582,000	(a)	
Revenue bonds	540,242,532	(b)	
Capitalized lease obligations	25,889,556	(b)	
Certificates of participation	186,758,143	(b)	
Revenue notes	28,220,000	(b)	
Water right notes	176,883	(b)	
Total deductions		784,869,114	
Amount of debt applicable to debt limit			-
Legal Debt Margin			\$ 129,389,531 (c)

(a) 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) 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.

Source: City of Aurora 2017 Comprehensive Annual Financial Report

CURRENT STATUS

The authorized and issued amount of current debt (including all financial instruments) as of December 31, 2018 is \$795.1 million with a principal balance of \$746.7 million. Principal payments in 2019 total \$18.9 million and interest payments are \$29.9 million. See the 'Outstanding Debt Issues' section for a current listing of the status of outstanding issues.

Recent Debt Financing

In July 2018, the city, through ACLC, financed \$19.0 million for construction of the Stephen D. Hogan Memorial Parkway. The parkway will extend Sixth Avenue from Tower Rd to E-470. Arapahoe County and E-470 are also contributing funds to the project. The project is on track for completion in fall 2019. This transaction was privately placed with a bank and was structured on an eight and a half year term at a fixed rate of 3.10 percent.

In August 2018, the city, through ACLC, financed \$1.8 million for the purchase of a pumper and an aerial truck for the Fire Department, and a dump truck for Public Works. This transaction was

privately placed with a bank and was structured on a seven year term at a fixed rate of 3.13 percent.

In September 2018, the city through ACLC, provided financing in the form of internal leases to Parks Recreation and Open Space (PROS) and the Police departments. PROS financed \$65,200 in athletic equipment on a four year term. Police financed \$379,400 in crime lab equipment on a seven year term. Both loans have a fixed rate of 2.50 percent.

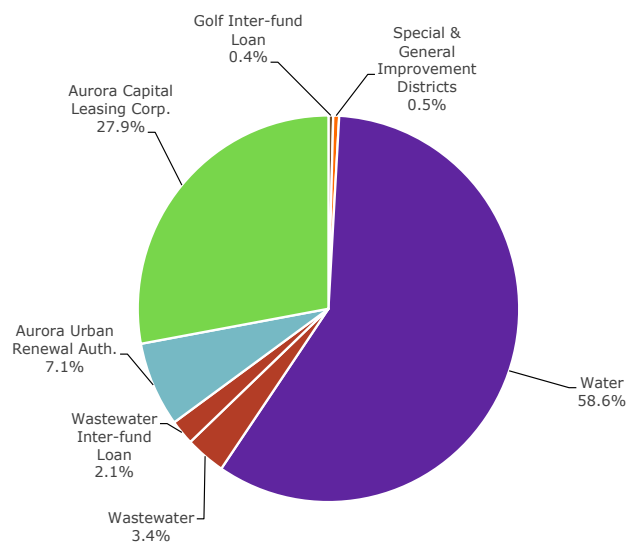
In November 2018, the Wastewater Fund financed a \$16.0 million inter-fund loan from the Water Fund. Proceeds will be contributed for the construction of the new South East Area Maintenance Facility “SEAM” scheduled for construction in 2020. The inter-fund loan is structured on an eight year term at a fixed rate of 2.50 percent.

In December 2018, the Wastewater Fund financed \$2.0 million in revenue debt for the construction of stormwater outfall improvements on the Anschutz Campus. The transaction includes a \$2.0 million fixed rate piece and a \$28.0 million committed line of credit piece. The additional \$28.0 million was committed and is available to be drawn upon or repaid through August 2021, with a final maturity of 2030. The Fitzsimmons Redevelopment Authority is also contributing funds to the project which will be completed in late 2021. The loan was privately placed with a bank and structured with a fixed-rate component on a twelve year term at 3.04 percent and a floating rate component on a three year drawdown period with a final maturity of 2030.

OUTSTANDING DEBT

The outstanding principal balance administered by the City of Aurora as of December 31, 2018 is shown in the following pie chart by entity. Payments are outlined in detail in the following table including: the original amount authorized and issued; the 2018 year-end balance; 2019 scheduled payments of principal and interest; and the resulting principal balance at the conclusion of 2019.

December 31, 2018 Outstanding Principal

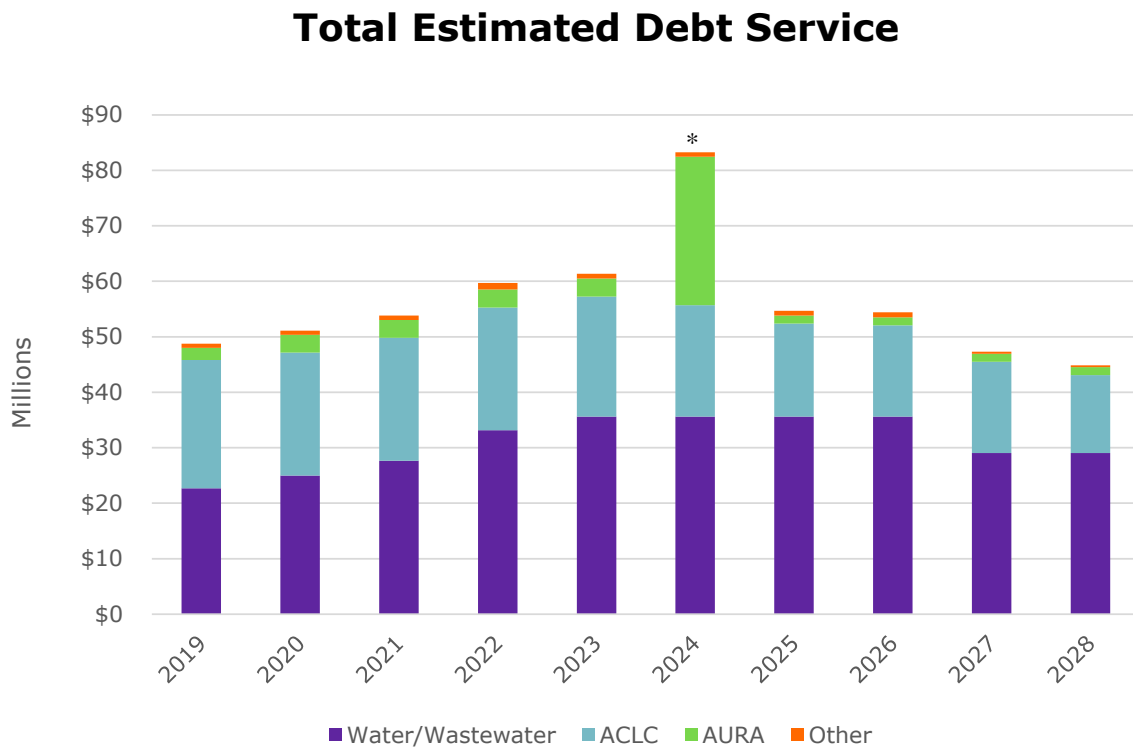


Outstanding Debt Issues

Entity	Authorized and Issued	Final Maturity	12/31/2018 Balance	2019 Principal Payment	2019 Interest Payment	12/31/2019 Balance
<u>City Funds</u>						
Special Assessment						
2012 SID 1-10 (Dam East)	\$ 1,230,000	2022	\$ 365,000	\$ 10,000	\$ 9,896	\$ 355,000
Total Special Assessment	1,230,000		365,000	10,000	9,896	355,000
Interfund Loans						
South East Area Maintenance Project (from Water)	16,000,000	2026	16,000,000	-	400,000	16,000,000
Murphy Creek Golf Course Construction (from Sewer)	3,909,000	2026	3,334,000	325,000	66,680	3,009,000
Total Interfund Loans	19,909,000		19,334,000	325,000	466,680	19,009,000
Wastewater Fund First Lien Sewer Revenue Bonds						
2018 Fitzsimons Stormwater Outfall Project	2,000,000	2030	2,000,000	-	38,676	2,000,000
2016 Refinance Series 2006 Bonds	28,900,000	2026	23,380,000	2,765,000	364,728	20,615,000
Total Wastewater Fund	30,900,000		25,380,000	2,765,000	403,404	22,615,000
Water Fund						
2016 Water Refunding Revenue Bonds	437,025,000	2046	437,025,000	-	18,936,050	437,025,000
2004 Water Rights Purch. Note - Rocky Ford II	8,280,091	2019	176,883	176,883	8,844	-
Total Water Fund	445,305,091		437,201,883	176,883	18,944,894	437,025,000
Total City Funds	\$ 497,344,091		\$ 482,280,883	\$ 3,276,883	\$ 19,824,874	\$ 479,004,000
<u>Blended Component Units</u>						
Aurora Capital Leasing Corporation (ACLC)						
<u>Public Placements - Certificates of Participation (COPs)</u>						
2017B Three Fire Stations and Equipment	\$ 27,675,000	2037	\$ 26,790,000	\$ 910,000	\$ 1,086,769	\$ 25,880,000
2017 Central Recreation Center	28,865,000	2042	27,980,000	680,000	1,319,200	27,300,000
2015 Public Safety Training Facility	24,340,000	2040	22,405,000	690,000	806,800	21,715,000
2014C Sports Park Expansion/E-911	21,775,000	2024	14,915,000	2,190,000	745,750	12,725,000
2009A Refunding 2008A, 2006 A-2, 2005 (partial)	84,160,000	2030	72,785,000	4,115,000	3,607,525	68,670,000
Total ACLC Public Placements	186,815,000		164,875,000	8,585,000	7,566,044	156,290,000
<u>Direct Private Placements - External Capital Leases</u>						
2018 Stephen D. Hogan Parkway	19,000,000	2027	19,000,000	2,100,269	312,286	16,899,731
2018-A Heavy Fleet Eq. (Aerial, Engine, Dump Truck)	1,750,000	2025	1,750,000	244,827	31,920	1,505,173
2017-C Heavy Fleet Eq. (Aerial, Grader)	1,220,000	2024	1,043,212	165,459	20,656	877,753
2017-A D2 Police Station Phase I and II	10,095,000	2032	9,575,000	575,000	249,895	9,000,000
2016-B Moorhead Recreation Center	8,643,000	2023	6,173,571	1,234,714	77,170	4,938,857
2016-A Heavy Fleet Eq. (Dump Trucks, Fire Pumper)	2,060,597	2023	1,482,587	287,984	21,646	1,194,603
2015-B Heavy Fleet Eq. (Fire Eng., Dump Trucks, Misc)	3,182,736	2022	1,851,792	451,471	31,036	1,400,321
2015-A Fire Self Contained Breathing Apparatus	1,644,700	2019	333,201	333,201	4,025	-
2014-B History Museum Expansion	1,383,800	2024	872,742	136,366	21,469	736,376
2014-A Heavy Fleet Eq. (Dump Trucks)	1,674,787	2019	342,314	342,314	5,066	-
2012-B Heavy Fleet Eq. (Fire Trucks)	1,773,430	2019	260,961	260,961	3,497	-
Total ACLC Direct Private Placements	52,428,050		42,685,380	6,132,566	778,666	36,552,814
ACLC Internal Loan - Capital Leases						
2018B Forensic Crime Lab Spectrometer	379,435	2025	329,642	46,566	3,434	283,076
2018A Recreation Center Equipment Replacement	65,215	2023	65,215	13,477	276	51,738
Total ACLC Internal Loans	444,650		394,857	60,043	3,710	334,814
Total ACLC	239,687,700		207,955,237	14,777,609	8,348,420	193,177,628
Aurora Urban Renewal Authority (AURA)						
2016 The Point (Ragatta Plaza)	21,500,000	2041	21,500,000	-	376,250	21,500,000
2014 Hyatt Hotel and Parking Garage	27,750,000	2024	27,750,000	435,000	1,072,318	27,315,000
Fan Fare Property (Special Obligation Rev. Note)	4,000,000	2037	3,800,000	200,000	95,000	3,600,000
Total AURA	53,250,000		53,050,000	635,000	1,543,568	52,415,000
General Improvement Districts (GID)						
2017 GID 01-2016 Cobblewood	650,000	2032	347,000	20,000	11,347	327,000
2011 GID 02-2009 Pier Point 7	2,600,000	2031	1,935,000	115,000	84,753	1,820,000
2010 GID 03-2008 Meadow Hills	520,000	2031	360,000	20,000	17,964	340,000
2010 GID 01-2008 Peoria Park Fence	375,000	2031	278,000	15,000	15,151	263,000
2009 GID 01-2007 Cherry Creek Fence	700,000	2029	470,000	35,000	24,675	435,000
Total GIDS	4,845,000		3,390,000	205,000	153,890	3,185,000
Total Blended Component Units	\$ 297,782,700		\$ 264,395,237	\$ 15,617,609	\$ 10,045,878	\$ 248,777,628
Grand Total - All Financial Instruments	\$ 795,126,791		\$ 746,676,120	\$ 18,894,492	\$ 29,870,752	\$ 727,781,628

Ten Year Summary of Payments

The chart below shows the estimated total debt payments for principal and interest administered by the City of Aurora for all financial instruments. The chart includes outstanding debt as of December 31, 2018 and assumes no future new borrowing.



** Debt payments in 2024 include a balloon payment of \$24.35 million related to the debt obligation for the construction of a city-owned Conference Center and Parking Garage co-located with the Hyatt Hotel, and adjacent to the Anschutz Medical Campus. Although the note has a 10-year amortization, it is the city's intention to refinance this note before the balloon payment occurs.*





City of Aurora, Colorado

2019 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Appendix 9

Aurora Urban Renewal Authority





Aurora Urban Renewal Authority Pro Forma Summary

The Aurora Urban Renewal Authority (AURA) was established in the 1980s to assist the city with redevelopment activities. AURA oversees 20 active and one inactive urban renewal areas with a myriad of redevelopment projects and activities citywide. The Aurora City Council serves as the Board of Commissioners of AURA and authorizes the activities of the Authority. The city's Development Services Division acts as staff to the Authority. Revenues can originate from loans, tax increment financing (TIF), as well as fees. Revenues exceeding expenditures remain with AURA and are intended to fund obligations such as staff and overhead costs, blight studies, new urban renewal projects, private developer incentives and future land acquisition.

	2017 Actual	2018 Projection*	2019 Adopted*	2020 Projected*	2021 Projected*	2022 Projected*	2023 Projected*
Beginning Funds Available	\$ 12,495,021	\$ 16,938,059	\$ 25,806,150	\$ 32,540,683	\$ 40,773,944	\$ 40,773,944	\$ 48,608,856
Revenue							
Sales Tax	\$ 3,564,392	\$ 3,530,321	\$ 4,387,564	\$ 5,211,099	\$ 6,113,882	\$ 6,350,882	\$ 6,964,779
Use Tax	1,386,259	2,179,599	4,778,219	3,374,170	6,496,958	5,544,958	3,025,688
Property Tax	6,713,401	8,481,264	9,696,991	12,655,919	13,836,781	14,095,931	18,751,049
Occupational Privilege Tax	650,163	294,302	718,488	734,252	755,276	757,196	771,687
Lodger's Tax	884,902	912,023	994,649	1,493,167	2,043,556	2,043,556	2,288,364
Fees	354,842	1,481,108	924,085	991,340	1,111,448	1,111,448	1,180,663
Loans and Grants	(43,051)	80,290	1,629,577	1,517,844	1,544,628	1,544,628	356,500
Land Sales	-	2,586,423	-	2,700,000	-	-	-
Interest Income	256,829	301,472	463,848	494,657	513,576	513,576	560,427
Total Revenue	\$ 13,767,736	\$ 19,846,802	\$ 23,593,421	\$ 29,172,447	\$ 32,416,104	\$ 31,962,174	\$ 33,899,157
Expenditures							
Personal Services	\$ -	\$ 470,000	\$ 490,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Capital Projects	197,655	332,926	60,000	10,000	2,010,000	2,010,000	510,000
Development Studies/Plans	47,505	990,985	168,000	318,173	218,000	218,000	218,000
Developer Incentives	6,834,615	5,528,687	11,671,496	13,010,330	17,042,343	16,475,413	16,019,387
Intergov'tal Agreements	593,860	370,336	724,771	1,129,615	1,228,957	1,265,238	1,530,563
Collection Fees	58,850	55,941	142,083	140,094	154,892	158,779	222,338
Debt Related	1,145,950	2,037,576	3,087,532	2,903,493	3,013,415	3,013,415	1,973,423
Transfers Out	446,263	1,192,258	515,007	499,343	509,265	509,265	519,273
Total Expenditures	\$ 9,324,698	\$ 10,978,710	\$ 16,858,889	\$ 18,511,048	\$ 24,676,872	\$ 24,150,110	\$ 21,492,984
Surplus / (Deficit)	\$ 4,443,038	\$ 8,868,092	\$ 6,734,532	\$ 10,661,399	\$ 7,739,232	\$ 7,812,064	\$ 12,406,172
Ending Funds Available	\$ 16,938,059	\$ 25,806,150	\$ 32,540,683	\$ 40,773,944	\$ 48,608,856	\$ 48,681,688	\$ 61,006,280

*2018 through 2023 are staff projections of potential uses for cash flow pro forma purposes and have not yet been authorized by AURA.

Factors Affecting Revenue

The 2019 total revenues are expected to increase \$3.7 million (18.9 percent) with the increase of active urban renewal projects. Most of these increased revenues are pledged to the developers or metro districts via redevelopment agreements. Areas that contain new projects ready for implementation include: Westerly Creek Village, Nine Mile, City Center, and Fitzsimons Boundary Area II Urban Renewal Areas (URA). Per state statute, TIF revenues must be used to support activities within the specific URA, so budgets are presented by individual area. Each of the 20 currently open URAs are called out in detail in this summary.

Factors Affecting Expenditures

Total expenditures in 2019 are expected to increase \$5.9 million (53.6 percent) directly related to increased project implementation. The increase is mainly attributable to increased developer incentives related to new projects. In addition, the transfer out will increase due to increased staff expenses which are covered by an annual reimbursement from AURA.

Ending Funds Available

In the out years, funds available are projected to increase as existing URAs mature, creating new jobs, adding building assessed valuation, and generating incremental sales and lodger's tax revenues. Some additional revenues are being used to reduce the burden on the General Fund for administrative costs, purchase contracts, and service expenditures as AURA becomes more self-funding. Hypothetical uses of these funds such as capital projects or development studies have been included. Assumptions for each URA's future years are shown on the following pages.

Alameda Center

	2017 Actuals	2018 Projected	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ -	\$ 5,535	\$ 82,868	\$ 160,203	\$ 236,253	\$ 236,253	\$ 304,401
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ 223,000	\$ 460,000	\$ 474,000
Use Tax	-	-	-	-	952,000	-	-
Property Tax	5,499	77,245	77,245	90,000	232,850	492,000	492,000
Occupational Privilege Tax	-	-	-	-	1,920	3,840	3,840
Lodger's Tax	-	-	-	-	-	-	-
Fees	-	-	7,500	7,500	7,500	7,500	7,500
Loans and Grants	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Interest Income	35	88	90	-	-	-	-
Total Revenues	\$ 5,535	\$ 77,333	\$ 84,835	\$ 97,500	\$ 1,417,270	\$ 963,340	\$ 977,340
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	-	-	-	-	-	-	-
Development Studies/Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	-	-	1,305,530	738,600	749,100
Intergov'tal Agreements	-	-	-	12,600	32,599	68,880	68,880
Collection Fees	-	-	-	1,350	3,493	7,380	7,380
Debt Related	-	-	-	-	-	-	-
Transfers Out	-	-	7,500	7,500	7,500	7,500	7,500
Total Expenditures	\$ -	\$ -	\$ 7,500	\$ 21,450	\$ 1,349,122	\$ 822,360	\$ 832,860
Ending Funds Available	\$ 5,535	\$ 82,868	\$ 160,203	\$ 236,253	\$ 304,401	\$ 377,233	\$ 448,881

In late 2015, the Aurora City Council approved the creation of a new 6.8-acre urban renewal area at the northeast corner of South Sable Street and East Alameda Avenue. The Alameda Center Urban Renewal Plan established a single TIF Area covering the entire plan area to facilitate the redevelopment of the existing bank and shopping center into a quality transit-oriented development. The proposed development includes 400 market-rate apartments, 36,000 square feet of commercial space, and a new bank building.

Aurora Conference Center

	2017 Actuals	2018 Projected	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ 4,106	\$ 3,938	\$ 1,422,095	\$ 2,131,349	\$ 2,840,604	\$ 2,840,604	\$ 3,549,861
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use Tax	25,459	27	-	-	-	-	-
Property Tax	431	1,418,325	1,418,325	1,418,325	1,418,325	1,418,325	1,418,325
Occupational Privilege Tax	-	-	-	-	-	-	-
Lodger's Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Interest Income	24	254	91	93	94	96	96
Total Revenues	\$ 25,914	\$ 1,418,606	\$ 1,418,416	\$ 1,418,418	\$ 1,418,419	\$ 1,418,421	\$ 1,418,421
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	-	-	-	-	-	-	-
Development Studies/Plans	-	-	-	-	-	-	-
Developer Incentives	26,082	449	709,163	709,163	709,163	709,163	709,163
Intergov'tal Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	\$ 26,082	\$ 449	\$ 709,163	\$ 709,163	\$ 709,163	\$ 709,163	\$ 709,163
Ending Funds Available	\$ 3,938	\$ 1,422,095	\$ 2,131,349	\$ 2,840,604	\$ 3,549,861	\$ 3,549,863	\$ 4,259,120

The Aurora Conference Center Urban Renewal Plan was approved on September 26, 2011. The project includes a 1,500 room hotel with approximately 400,000 square feet of conference facilities. The effective date of allocation for property taxes and all city taxes is April 20, 2015, when the project construction commenced. Taxes generated by the Aurora Conference Center General Improvement District are allocated separately in the Urban Renewal Plan (URP), and began being collected in January 2013. The hotel and conference center is scheduled to open in late 2018. At this time there are still limited projections for this URA.

Buckingham Urban Renewal Area

	2017 Actuals	2018 Projected	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ 1,840,188	\$ 2,383,938	\$ 3,943,727	\$ 4,579,659	\$ 5,226,814	\$ 5,226,814	\$ 5,885,483
Revenues							
Sales Tax	\$ 761,337	\$ 766,898	\$ 1,034,250	\$ 1,054,935	\$ 1,076,034	\$ 1,097,555	\$ 1,130,482
Use Tax	-	-	-	-	-	-	-
Property Tax	2,135,843	2,214,751	2,175,984	2,197,744	2,219,721	2,241,918	2,309,176
Occupational Privilege Tax	46,747	43,418	62,077	63,318	64,584	65,876	65,876
Lodger's Tax	-	-	-	-	-	-	-
Fees	-	-	10,000	10,000	10,000	10,000	10,000
Loans and Grants	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Interest Income	28,532	42,124	80,772	82,306	83,952	85,799	85,799
Total Revenues	\$ 2,972,460	\$ 3,067,192	\$ 3,363,083	\$ 3,408,303	\$ 3,454,291	\$ 3,501,148	\$ 3,601,333
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	-	-	-	-	-	-	-
Development Studies/Plans	-	-	-	-	-	-	-
Developer Incentives	1,834,849	1,137,066	2,118,754	2,146,768	2,175,198	2,204,052	2,270,174
Intergov'tal Agreements	593,860	370,336	565,756	571,413	577,127	582,899	600,386
Collection Fees	-	-	32,640	32,966	33,296	33,629	34,638
Debt Related	-	-	-	-	-	-	-
Transfers Out	-	-	10,000	10,000	10,000	10,000	10,000
Total Expenditures	\$ 2,428,710	\$ 1,507,403	\$ 2,727,151	\$ 2,761,148	\$ 2,795,622	\$ 2,830,580	\$ 2,915,198
Ending Funds Available	\$ 2,383,938	\$ 3,943,727	\$ 4,579,659	\$ 5,226,814	\$ 5,885,483	\$ 5,897,382	\$ 6,571,618

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 opportunities and jobs within the area.

There are three TIF areas within the Buckingham Urban Renewal Area. TIF areas 1 and 2 have been established for the Gardens on Havana and Veridian projects. A total 22.0 percent of incremental sales tax and 70.0 percent of incremental property tax is pledged to support the project while 30.0 percent of school and county property taxes will be returned to those jurisdictions by cooperative agreements. The entirety 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.

TIF Area 3 was established in 2012 for the redevelopment of the 1470 South Havana building, with the property and use tax funds flowing to the Authority. The TIF Funds are being used to repay the Authority's cost of constructing the Ironston extension, a crucial connection for the URA. Property tax increment for TIF Area 2 and 3 began in 2016. The TIF revenues for TIF Area 2 are distributed to the metro district entity that owns the Gardens on Havana, under that same redevelopment agreement.

City Center II Urban Renewal Area

	2017 Actuals	2018 Projected	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ 11,604	\$ 11,717	\$ 11,882	\$ 12,011	\$ 12,143	\$ 12,143	\$ 96,718
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ 53,000	\$ 134,000	\$ 180,000
Use Tax	-	-	-	-	661,000	-	-
Property Tax	-	-	-	-	254,000	540,000	540,000
Occupational Privilege Tax	-	-	-	-	4,800	4,800	4,800
Lodger's Tax	-	-	-	-	196,000	229,000	245,000
Fees	-	-	20,000	20,000	20,000	20,000	20,000
Loans and Grants	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Interest Income	113	165	130	132	135	138	140
Total Revenues	\$ 113	\$ 165	\$ 20,130	\$ 20,132	\$ 1,188,935	\$ 927,938	\$ 989,940
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	-	-	-	-	-	-	-
Development Studies/Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	-	-	1,063,000	722,000	722,000
Intergov'tal Agreements	-	-	-	-	16,280	33,250	33,250
Collection Fees	-	-	-	-	5,080	10,800	10,800
Debt Related	-	-	-	-	-	-	-
Transfers Out	-	-	20,000	20,000	20,000	20,000	20,000
Total Expenditures	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 1,104,360	\$ 786,050	\$ 786,050
Ending Funds Available	\$ 11,717	\$ 11,882	\$ 12,011	\$ 12,143	\$ 96,718	\$ 154,031	\$ 300,608

The City Center II Urban Renewal Area was created in 2009 and includes approximately 128 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.

TIF Area 1 was established in 2009 for the first phase of the Metro Center project, located at the southwest 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. Construction on this initial development phase has not come to fruition and therefore the full extent of TIF Area 1 benefit is unlikely. The developer is presently proposing a senior living project in a small portion of TIF Area 1. The developer also seeks to build a mix of residential, retail and hotel in TIF Area 2, at the southeast corner of Alameda Parkway and Sable Boulevard, adjacent to the RTD light rail station. TIF Areas 2, 3, and 4 were established in late 2015 to support this development.

Colorado Science and Technology Park Urban Renewal Area

	2017 Actuals	2018 Projected	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ 745,848	\$ 873,501	\$ 1,542,346	\$ 1,899,494	\$ 2,287,339	\$ 2,287,339	\$ 2,745,016
Revenues							
Sales Tax	\$ 63,713	\$ 53,188	\$ 109,609	\$ 111,801	\$ 114,037	\$ 116,318	\$ 116,318
Use Tax	106,135	473	1,149,452	334,316	365,750	365,750	365,750
Property Tax	1,029,289	1,403,547	1,149,452	2,012,405	2,216,516	2,216,516	2,216,516
Occupational Privilege Tax	8,039	3,409	16,959	17,298	17,298	17,298	17,298
Lodger's Tax	-	-	-	236,520	482,501	482,501	482,501
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Interest Income	16,302	15,837	16,154	16,477	16,806	17,142	17,485
Total Revenues	\$ 1,223,478	\$ 1,476,454	\$ 2,441,626	\$ 2,728,817	\$ 3,212,908	\$ 3,215,525	\$ 3,215,868
Expenditures							
Personal Services	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Capital Projects	-	5,400	-	-	-	-	-
Development Studies/Plans	-	-	-	-	-	-	-
Developer Incentives	1,080,386	781,155	2,047,236	2,290,786	2,701,983	2,703,922	2,703,922
Intergov'tal Agreements	-	-	-	-	-	-	-
Collection Fees	15,439	21,053	17,242	30,186	33,248	33,248	33,248
Debt Related	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	\$ 1,095,825	\$ 807,608	\$ 2,084,478	\$ 2,340,972	\$ 2,755,231	\$ 2,757,170	\$ 2,757,170
Ending Funds Available	\$ 873,501	\$ 1,542,346	\$ 1,899,494	\$ 2,287,339	\$ 2,745,016	\$ 2,745,694	\$ 3,203,714

The Colorado Science and Technology Park Urban Renewal Area (CSTP) 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 TIF area has been established of which 85.0 percent of sales, use, lodgers and property tax increments are pledged to the metro district for public infrastructure and improvements that have been completed to date. The remaining revenues are currently being used by AURA to support Authority projects on the campus. As revenues increase, the Authority will use revenues to support personal services provided by the city in addition to developer incentives and Authority projects. The developer incentive currently reimburses the metro district for campus infrastructure costs incurred. In 2015, construction of Bioscience 2 was completed. The building is owned by the University of Colorado and leased to Fitzsimons Redevelopment Authority (FRA). Construction of specific infrastructure to support the building was given consideration as payment in lieu of taxes (PILOT). TIF projections in 2018 and beyond are premised on the possible future construction of a hotel, and 850 units of housing that are currently being planned. FRA now has title to the former golf course land west of Scranton Street and the CSTP Urban Renewal Plan is anticipated to be amended to create an additional TIF area. If and when the new TIF area is established, a public finance agreement should be executed to govern the use of incremental revenues in the TIF area.

Cornerstar Urban Renewal Area

	2017 Actuals	2018 Projected	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ 8,267	\$ 9,847	\$ 224	\$ 224	\$ 223	\$ 223	\$ 222
Revenues							
Sales Tax	\$ 1,167,742	\$ 1,002,815	\$ 1,022,871	\$ 1,043,329	\$ 1,064,195	\$ 1,064,195	\$ 1,085,479
Use Tax	-	-	-	-	-	-	-
Property Tax	-	-	-	-	-	-	-
Occupational Privilege Tax	-	-	-	-	-	-	-
Lodger's Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Interest Income	1,580	(9,624)	-	-	-	-	-
Total Revenues	\$ 1,169,322	\$ 993,191	\$ 1,022,871	\$ 1,043,329	\$ 1,064,195	\$ 1,064,195	\$ 1,085,479
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	-	-	-	-	-	-	-
Development Studies/Plans	-	-	-	-	-	-	-
Developer Incentives	1,167,742	1,002,815	1,022,871	1,043,329	1,064,195	1,064,195	1,085,479
Intergov'tal Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	\$ 1,167,742	\$ 1,002,815	\$ 1,022,871	\$ 1,043,329	\$ 1,064,196	\$ 1,064,196	\$ 1,085,480
Ending Funds Available	\$ 9,847	\$ 224	\$ 224	\$ 223	\$ 222	\$ 222	\$ 221

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 TIF area for this project only includes the retail development, and 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 30.0 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.

Fitzsimons Urban Renewal Area

	2017	2018	2019	2020	2021	2022	2023
	Actuals	Projected	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 7,008,965	\$ 9,167,662	\$ 12,181,915	\$ 15,200,200	\$ 18,266,311	\$ 18,266,311	\$ 21,380,909
Revenues							
Sales Tax	\$ 932,742	\$ 1,074,278	\$ 1,134,611	\$ 1,157,303	\$ 1,180,449	\$ 1,204,058	\$ 1,204,058
Use Tax	14,772	1,947	883	901	919	938	938
Property Tax	2,887,600	2,311,935	2,915,587	2,944,743	2,974,190	3,003,932	3,003,932
Occupational Privilege Tax	582,786	238,887	629,717	642,312	655,158	668,261	668,261
Lodger's Tax	422,322	342,654	368,343	375,710	383,225	390,889	390,889
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Interest Income	145,730	161,313	301,485	306,912	312,436	318,060	318,060
Total Revenues	\$ 4,985,951	\$ 4,131,015	\$ 5,350,626	\$ 5,427,881	\$ 5,506,377	\$ 5,586,138	\$ 5,586,138
Expenditures							
Personal Services	\$ -	\$ 470,000	\$ 470,000	\$ 470,000	\$ 470,000	\$ 470,000	\$ 470,000
Capital Projects	-	-	-	-	-	-	-
Development Studies/Plans	43,739	188,611	-	-	-	-	-
Developer Incentives	2,351,784	-	1,427,714	1,456,269	1,485,394	1,515,102	1,515,102
Intergov'tal Agreements	-	-	-	-	-	-	-
Collection Fees	43,314	34,679	43,734	44,171	44,613	45,059	45,059
Debt Related	-	-	4,150	4,150	4,150	4,150	4,150
Transfers Out	388,417	423,471	386,743	387,180	387,622	388,068	388,068
Total Expenditures	\$ 2,827,254	\$ 1,116,762	\$ 2,332,341	\$ 2,361,770	\$ 2,391,779	\$ 2,422,379	\$ 2,422,379
Ending Funds Available	\$ 9,167,662	\$ 12,181,915	\$ 15,200,200	\$ 18,266,311	\$ 21,380,909	\$ 21,430,070	\$ 24,544,668

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 Fitzsimons Boundary Area II URA. Existing projects in Fitzsimons Village (Springhill Suites, office building and bank) will remain in this area and continue to generate TIF that will be paid to the Fitzsimons Village Metro District. Projected personal services costs reflect AURA staff costs.

Fitzsimons Boundary II Urban Renewal Area

	2017		2018	2019	2020		2021	2022	2023
	Actuals		Projected	Adopted	Projected		Projected	Projected	Projected
Beginning Funds Available	\$	1,411,113	\$ 1,680,779	\$ 1,135,895	\$ 686,668	\$ 477,209	\$ 477,209	\$ 263,817	
Revenues									
Sales Tax	\$	108,510	\$ 116,672	\$ 171,728	\$ 348,722	\$ 413,947	\$ 425,784	\$ 462,094	
Use Tax		25,164	981,588	-	-	1,180,463	-	-	
Property Tax		652,066	548,614	1,018,093	1,460,518	1,556,015	2,043,895	2,074,514	
Occupational Privilege Tax		12,590	8,588	9,447	9,500	9,500	9,500	9,500	
Lodger's Tax		462,580	569,369	626,306	688,937	757,830	833,613	916,975	
Fees		-	-	10,500	10,500	10,500	10,500	10,500	
Loans and Grants		(93,051)	40,069	129,577	267,844	294,628	324,091	356,500	
Land Sales		-	-	-	-	-	-	-	
Interest Income		20,370	13,391	11,985	18,595	35,482	39,381	59,689	
Total Revenues	\$	1,188,228	\$ 2,278,291	\$ 1,977,636	\$ 2,804,616	\$ 4,258,365	\$ 3,686,764	\$ 3,889,771	
Expenditures									
Personal Services	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Projects		187,507	3,304	50,000	-	-	-	-	
Development Studies/Plans		3,413	224,246	150,000	200,000	200,000	500,000	200,000	
Developer Incentives		-	981,588	962,291	1,372,768	2,692,981	1,812,910	1,844,642	
Intergov'tal Agreements		-	-	159,015	239,199	265,755	337,928	343,968	
Collection Fees		97	162	3,418	9,445	10,878	16,304	16,763	
Debt Related		669,700	845,318	1,068,375	1,150,000	1,250,000	1,350,000	1,450,000	
Transfers Out		57,846	768,557	33,764	42,663	52,143	61,705	61,705	
Total Expenditures	\$	918,562	\$ 2,823,175	\$ 2,426,863	\$ 3,014,075	\$ 4,471,757	\$ 4,078,847	\$ 3,917,079	
Ending Funds Available	\$	1,680,779	\$ 1,135,895	\$ 686,668	\$ 477,209	\$ 263,817	\$ 85,126	\$ 236,509	

The initial Fitzsimons Urban Renewal area was approved and adopted by the Aurora City Council in 2001. The plan included the establishment of a tax increment area that encompasses the entire URA. Due to the fact that the Fitzsimons URA has a limited amount of time left on its TIF clock, a new urban renewal area was created in February 2014, that comprises approximately 74 acres located south of Colfax Avenue and across from the campus. Council adopted the Fitzsimons Boundary Area II Urban Renewal Area in February 2014.

Four separate TIF areas were created with the approval of the urban renewal plan:

TIF Area 1, Boundary II includes the Hyatt Hotel co-located with Aurora Conference Center, and includes a stand-alone public parking facility. Revenue sources include both the Pledged Revenues earned through TIF collections, as well as, the restricted revenues generated through Conference Center and Garage net profit/loss.

TIF Areas 2 and 3 are also within the undeveloped area of Fitzsimons Village.

TIF Area 4 is the Forum at Fitzsimons project, which is anticipated to be completed in 2018. The project will include 397 multifamily rental units, and 27,000 square feet of first floor retail/commercial space.

Fitzsimons Gateway A

	2017 Actuals	2018 Projected	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use Tax	-	-	-	-	-	-	-
Property Tax	-	-	-	-	-	-	-
Occupational Privilege Tax	-	-	-	-	-	-	-
Lodger's Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	-	-	-	-	-	-	-
Development Studies/Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	-	-	-	-	-
Intergov'tal Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The Fitzsimons Gateway A Urban Renewal Plan was approved in November 2015. It is a 2.03-acre urban renewal area at the southeast corner of East Colfax Avenue and North Peoria Street. The Developer is proposing a 132-room, upscale extended stay hotel with 10,000 SF of first floor retail on the site.

Given that the project remains in the planning phase, no TIF revenues have been generated to date and future revenues remain uncertain.

Fitzsimons Gateway B

	2017 Actuals	2018 Projected	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use Tax	-	-	-	-	-	-	-
Property Tax	-	-	-	-	-	-	-
Occupational Privilege Tax	-	-	-	-	-	-	-
Lodger's Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	-	-	-	-	-	-	-
Development Studies/Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	-	-	-	-	-
Intergov'tal Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The Fitzsimons Gateway B Urban Renewal Plan was approved in November 2015. It is a 2.17-acre urban renewal area at the southeast corner of East Colfax Avenue and North Peoria Street. There are currently no definitive plans for the Gateway B site, however, the developer has discussed future implementing future commercial office or multifamily development on the parcel.

Given that the project remains in the planning phase, no TIF revenues have been generated to date and future revenues remain uncertain.

Fletcher Plaza Urban Renewal Area

	2017	2018	2019	2020	2021	2022	2023
	Actuals	Projected	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ 26,090	\$ 41,539	\$ 40,614	\$ 40,497	\$ 39,943	\$ 39,943	\$ 39,969
Revenues							
Sales Tax	\$ 15,820	\$ -	\$ 18,530	\$ 19,086	\$ 19,658	\$ 19,658	\$ 19,658
Use Tax	3,363	-	1,000	-	-	-	-
Property Tax	-	-	-	-	-	-	-
Occupational Privilege Tax	-	-	-	-	-	-	-
Lodger's Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Interest Income	238	615	353	360	367	375	375
Total Revenues	\$ 19,421	\$ 615	\$ 19,883	\$ 19,446	\$ 20,026	\$ 20,034	\$ 20,034
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	3,620	1,540	10,000	10,000	10,000	10,000	10,000
Development Studies/Plans	353	-	10,000	10,000	10,000	10,000	10,000
Developer Incentives	-	-	-	-	-	-	-
Intergov'tal Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	\$ 3,973	\$ 1,540	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Ending Funds Available	\$ 41,539	\$ 40,614	\$ 40,497	\$ 39,943	\$ 39,969	\$ 39,977	\$ 40,003

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, public art, alleyway paving, and Fletcher Plaza have contributed to the area's redevelopment and prevented continued deterioration of property. Nevertheless, the physical and visual image of Colfax Avenue is diminishing and may require investment in the near future in order to support the arts and entertainment district and the projects envisioned for the area.

The city amended the Fletcher Plaza Urban Renewal Plan in June 2014 to delineate a TIF area covering the equivalent of approximately one square block. This area contains a brewery, as well as neighboring parcels that are targeted for new food and beverage establishments in the central portion of the Fletcher Plaza Urban Renewal Area. TIF revenue collection is 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.

Highpointe Urban Renewal Area

	2017 Actuals	2018 Projected	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use Tax	-	-	-	-	-	-	-
Property Tax	-	-	-	-	-	-	-
Occupational Privilege Tax	-	-	-	-	-	-	-
Lodger's Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	-	-	-	-	-	-	-
Development Studies/Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	-	-	-	-	-
Intergov'tal Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The Highpointe Urban Renewal Area was established in 2006 to stimulate development of a resort hotel in the north most 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.

Horizon Uptown

	2017 Actuals	2018 Projected	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ 2,265,000	\$ 3,862,288	\$ 3,862,288	\$ 6,390,768
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use Tax	-	-	2,300,000	1,577,000	2,506,000	1,673,000	2,659,000
Property Tax	-	-	-	-	-	1,593,000	2,612,000
Occupational Privilege Tax	-	-	-	288	480	576	576
Lodger's Tax	-	-	-	-	-	-	-
Fees	-	-	45,000	20,000	20,000	20,000	20,000
Loans and Grants	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Interest Income	-	-	10,000	20,000	22,000	24,000	30,000
Total Revenues	\$ -	\$ -	\$ 2,355,000	\$ 1,617,288	\$ 2,548,480	\$ 3,310,576	\$ 5,321,576
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	-	-	-	-	-	-	-
Development Studies/Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	-	-	-	-	-
Intergov'tal Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	45,000	-	-	23,895	39,180
Debt Related	-	-	-	-	-	-	-
Transfers Out	-	-	45,000	20,000	20,000	20,000	20,000
Total Expenditures	\$ -	\$ -	\$ 90,000	\$ 20,000	\$ 20,000	\$ 43,895	\$ 59,180
Ending Funds Available	\$ -	\$ -	\$ 2,265,000	\$ 3,862,288	\$ 6,390,768	\$ 7,128,969	\$ 11,653,164

The Horizon Uptown Urban Renewal Area was created in March 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 plan called for the development of approximately 2.9 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. Per the 2010 Public Finance and Redevelopment Agreement, pledged revenue funds are to be distributed as public improvements are completed. The planned public improvements consisted 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 was to be withheld until the developer delivers a total of 300,000 square feet of Class A office buildings.

In 2018 the developer re-engaged with AURA staff. The developer's current plans call for 3,004 residential units, 540,000 square feet of retail, and 3.1 million square feet of commercial office space. Given the significant changes to the project and the unachievable timelines in the 2010 Public Finance and Redevelopment Agreement, the developer and AURA must negotiate a new agreement for the project.

Iliff Station Urban Renewal Area

	2017 Actuals	2018 Projected	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ 714,564	\$ 996,124	\$ 1,991,767	\$ 1,266,855	\$ 2,075,696	\$ 2,075,696	\$ 918,537
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ 46,000	\$ 48,000	\$ 49,000	\$ 51,000
Use Tax	272,473	977,912	250,000	-	-	-	-
Property Tax	-	-	-	1,233,000	1,233,000	1,301,000	1,301,000
Occupational Privilege Tax	-	-	288	1,536	1,536	1,536	1,536
Lodger's Tax	-	-	-	192,000	224,000	240,000	253,000
Fees	-	-	6,800	6,800	6,800	6,800	6,800
Loans and Grants	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Interest Income	9,087	17,731	18,000	18,000	18,000	18,000	18,000
Total Revenues	\$ 281,560	\$ 995,643	\$ 275,088	\$ 1,497,336	\$ 1,531,336	\$ 1,616,336	\$ 1,631,336
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Capital Projects	-	-	-	-	2,000,000	1,000,000	500,000
Development Studies/Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	1,000,000	400,000	400,000	423,000	423,000
Intergov'al Agreements	-	-	-	260,000	260,000	274,000	274,000
Collection Fees	-	-	-	18,495	18,495	19,515	19,515
Debt Related	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 1,000,000	\$ 688,495	\$ 2,688,495	\$ 1,726,515	\$ 1,226,515
Ending Funds Available	\$ 996,124	\$ 1,991,767	\$ 1,266,855	\$ 2,075,696	\$ 918,537	\$ 1,965,517	\$ 1,323,358

The Iliff Station Urban Renewal Area was established in April 2014. This is the first new light rail station north of Nine Mile along the Aurora Line. The parcel required for the light rail station and associated parking was acquired by the Regional Transportation District (RTD) in 2013. The City of Aurora provided the majority of the funding for the parking structure, which was complete in early 2016.

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. TIF Area 1 covers the portion of the urban renewal area north of East Harvard Avenue and is currently being developed as a 315 market-rate apartment project with 12,400 square feet of ground-floor retail. A Redevelopment Agreement between AURA and GPAI Iliff Station, LLC (Grand Peaks Development) was executed in October 2017 and provides for up to \$11.4 million in TIF support for public improvements.

TIF Area 2 covers the portion of the urban renewal area south of East Harvard Avenue and contains a 424-unit apartment project, Parq at Iliff, which was recently completed. There is also an approved site plan for a 110-room Hampden Inn and Suites on South Anaheim Street in TIF Area 2. Development in TIF Area 2 has been market-driven and no redevelopment agreements are in place.

Nine Mile Urban Renewal Area

	2017 Actuals	2018 Projected	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use Tax	-	-	-	-	-	-	-
Property Tax	-	-	-	-	-	-	-
Occupational Privilege Tax	-	-	-	-	-	-	-
Lodger's Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	-	-	-	-	-	-	-
Development Studies/Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	-	-	-	-	-
Intergov'tal Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 TIF districts to facilitate redevelopment and blight elimination in the area. The urban renewal plan calls for higher density redevelopment providing a mix of retail, commercial and residential uses. The Regatta Plaza shopping center was originally part of Nine Mile Station URA. However, in late 2015, the center was removed from the boundary and reconstituted as four separate urban renewal areas being Plazas 1 through 4. The Public Finance & Redevelopment Agreement for Plaza 1 TIF has been signed and is currently under construction.

Havana North Urban Renewal Area

	2017 Actuals	2018 Projected	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2022 Projected
Beginning Funds Available	\$ 3,861	\$ 56,167	\$ 124,557	\$ 201,989	\$ 281,392	\$ 281,392	\$ 352,776
Revenues							
Sales Tax	\$ 65,481	\$ 67,470	\$ 69,494	\$ 71,579	\$ 73,726	\$ 164,483	\$ 168,908
Use Tax	392	-	551,884	1,203,780	-	-	-
Property Tax	2,673	3,116	3,302	232,011	385,976	771,531	1,050,396
Occupational Privilege Tax	-	-	-	-	-	-	-
Lodger's Tax	-	-	-	-	-	-	-
Fees	-	230	12,000	12,000	12,000	12,000	12,000
Loans and Grants	90,221	-	1,500,000	1,250,000	1,250,000	-	-
Land Sales	-	-	-	-	-	-	-
Interest Income	68	534	4,685	11,305	3,448	7,020	9,145
Total Revenues	\$ 158,834	\$ 71,349	\$ 2,141,366	\$ 2,780,675	\$ 1,725,150	\$ 955,034	\$ 1,240,449
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	6,529	2,682	-	-	-	-	-
Development Studies/Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	551,884	1,389,389	308,781	705,770	840,317
Intergov'tal Agreements	-	-	-	46,402	77,195	154,306	210,079
Collection Fees	-	47	50	3,480	5,790	11,573	15,756
Debt Related	100,000	-	1,500,000	1,250,000	1,250,000	-	-
Transfers Out	-	230	12,000	12,000	12,000	12,000	12,000
Total Expenditures	\$ 106,529	\$ 2,959	\$ 2,063,934	\$ 2,701,272	\$ 1,653,766	\$ 883,649	\$ 1,078,152
Ending Funds Available	\$ 56,167	\$ 124,557	\$ 201,989	\$ 281,392	\$ 352,776	\$ 352,777	\$ 515,073

The Havana North Urban Renewal Area was created in 2010. Beginning in 2011, the area adopted an urban renewal plan that designated and authorized the use of tax-increment revenues. 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. There is one small TIF area 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 Authority purchased the Fan Fare property in February of 2014, for \$4 million through a loan from the Aurora Water Department. Staff issued a request for proposal (RFP) for the redevelopment of the site in January 2015, but closed it when the proposals were deemed non-responsive. A second RFP was issued in May of 2016 with a developer chosen to move forward. Budget reflects the current financial projections and assumptions to date that are being utilized in developer negotiations. An approved Public Finance and Redevelopment Agreement (PFRA) will determine final terms.

Plaza 1

	2017 Actuals	2018 Projected	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ 500,000	\$ 154,981	\$ 1,949,790	\$ 1,949,790	\$ 2,221,653	\$ 2,221,653	\$ 2,317,333
Revenues							
Sales Tax	\$ -	\$ -	\$ 364,000	\$ 882,000	\$ 891,000	\$ 900,000	\$ 900,000
Use Tax	-	-	525,000	150,000	-	-	-
Property Tax	-	-	-	100,000	350,000	410,000	440,000
Occupational Privilege Tax	-	-	-	-	-	-	-
Lodger's Tax	-	-	-	-	-	-	-
Fees	-	-	-	99,000	200,000	225,000	240,000
Loans and Grants	-	-	-	-	-	-	-
Land Sales	-	2,586,423	-	2,700,000	-	-	-
Interest Income	31,231	34,014	-	-	-	-	-
Total Revenues	\$ 31,231	\$ 2,620,437	\$ 889,000	\$ 1,502,863	\$ 1,536,680	\$ 1,571,253	\$ 1,571,253
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	-	320,000	-	-	-	-	-
Development Studies/Plans	-	505,628	-	-	-	-	-
Developer Incentives	-	-	889,000	1,231,000	1,441,000	1,535,000	1,580,000
Intergov'tal Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	376,250	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	\$ 376,250	\$ 825,628	\$ 889,000	\$ 1,231,000	\$ 1,441,000	\$ 1,535,000	\$ 1,580,000
Ending Funds Available	\$ 154,981	\$ 1,949,790	\$ 1,949,790	\$ 2,221,653	\$ 2,317,333	\$ 2,257,906	\$ 2,308,586

Plaza 1 is to be the first phase of redevelopment of the Regatta Plaza shopping center. It includes the construction of a new 78,000 square foot King Soopers, relocation of Key Bank, and about 20,000 square feet of restaurant and retail space. The TIF area has been created and is anticipated for construction in 2018-19, with revenue production in 2020.

Plaza 2

	2017 Actuals	2018 Projected	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,480
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ 466,200	\$ -	\$ 476,690
Use Tax	-	-	-	108,173	-	-	-
Property Tax	-	-	-	-	-	236,334	236,334
Occupational Privilege Tax	-	-	-	-	-	-	-
Lodger's Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ 108,173	\$ 466,200	\$ 236,334	\$ 713,024
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	-	-	-	-	-	-	-
Development Studies/Plans	-	-	-	108,173	-	-	-
Developer Incentives	-	-	-	-	279,720	141,800	427,814
Intergov'tal Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 108,173	\$ 279,720	\$ 141,800	\$ 427,814
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ 186,480	\$ 94,534	\$ 471,689

Plaza 2 is to commence upon completion of Phase 1 and currently includes retail space, an affordable housing project, and a public park/plaza. It also is to include construction of pedestrian bridge over Parker Road to the RTD light rail station. The TIF area has been established and is due to begin upon approval of site plan estimated to occur in 2020.

Plaza 3

	2017 Actuals	2018 Projected	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415,413
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,578	\$ 175,578
Use Tax	-	-	-	-	830,826	-	-
Property Tax	-	-	-	-	-	-	-
Occupational Privilege Tax	-	-	-	-	-	-	-
Lodger's Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 830,826	\$ 175,578	\$ 175,578
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	-	-	-	-	-	-	-
Development Studies/Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	-	-	415,413	87,789	87,789
Intergov'tal Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 415,413	\$ 87,789	\$ 87,789
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ 415,413	\$ 87,789	\$ 503,202

Plaza 3 is part of the Regatta Plaza redevelopment that includes the construction of a vertical mixed use project providing about 200 residential units and ground floor commercial space. The TIF has been created and is to begin upon site plan approval estimated to occur in 2021.

Plaza 4

	2017 Actuals	2018 Projected	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use Tax	-	-	-	-	-	-	-
Property Tax	-	-	-	-	-	-	-
Occupational Privilege Tax	-	-	-	-	-	-	-
Lodger's Tax	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Loans and Grants	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	-	-	-	-	-	-	-
Development Studies/Plans	-	-	-	-	-	-	-
Developer Incentives	-	-	-	-	-	-	-
Intergov'tal Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Plaza 4 represents the last phase of Regatta Plaza redevelopment and which is proposed to include additional residential units and commercial space in a mixed use concept. It also includes a Class A office tower of eight to 12 stories. The TIF area has been created and is to take effect upon approval of a site development plan.

Westerly Creek Village Urban Renewal Area

	2017 Actuals	2018 Projected	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2022 Projected
Beginning Funds Available	\$ 133,089	\$ 1,148,926	\$ 953,055	\$ 1,727,828	\$ 2,525,658	\$ 2,525,658	\$ 3,347,233
Revenues							
Sales Tax	\$ 449,048	\$ 449,000	\$ 462,470	\$ 476,344	\$ 490,634	\$ 505,353	\$ 520,514
Use Tax	938,501	217,652	-	-	-	-	-
Property Tax	-	503,731	939,003	967,173	996,188	1,026,074	1,056,856
Occupational Privilege Tax	-	-	-	-	-	-	-
Lodger's Tax	-	-	-	-	-	-	-
Fees	-	288,620	297,279	306,197	315,383	324,844	334,590
Loans and Grants	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Interest Income	2,061	18,239	18,604	18,976	19,356	19,743	20,138
Total Revenues	\$ 1,389,610	\$ 1,477,242	\$ 1,717,356	\$ 1,768,690	\$ 1,821,561	\$ 1,876,014	\$ 1,932,097
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	-	-	-	-	-	-	-
Development Studies/Plans	-	47,500	-	-	-	-	-
Developer Incentives	373,772	1,625,614	942,583	970,860	999,986	1,029,985	1,060,885
Intergov'tal Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	\$ 373,772	\$ 1,673,114	\$ 942,583	\$ 970,860	\$ 999,986	\$ 1,029,985	\$ 1,060,885
Ending Funds Available	\$ 1,148,926	\$ 953,055	\$ 1,727,828	\$ 2,525,658	\$ 3,347,233	\$ 3,371,687	\$ 4,218,446

The Westerly Creek Urban Renewal Area was created in 2013 and is located in northwest Aurora and comprised of an area generally bounded by Montview Boulevard, East 26th Avenue, Dayton Street, Westerly Creek, and north of 25th Avenue between Dayton and Peoria Street. The urban renewal area includes two significant projects: the planned Stapleton-Aurora development, including a 322 single-family residential development with some commercial development to follow; and the Stanley Marketplace project, completed and now fully leased located in the far northwest corner of the urban renewal area. In 2015, the Authority has requested creation of four TIF districts, two covering the Stanley Marketplace and two covering Stapleton-Aurora, to facilitate redevelopment and blight elimination. Construction on phase one of Stapleton-Aurora began in the first half of 2016 and, as of June 30, 2018, 100 percent of lots have been sold to builders, with roughly 190 constructed and 239 sold.

AURA Non-TIF Fees

	2017 Actuals	2018 Projected	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2022 Projected
Beginning Funds Available	\$ 87,327	\$ 403,406	\$ 425,417	\$ 418,917	\$ 420,416	\$ 420,416	\$ 413,917
Revenues							
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use Tax	-	-	-	-	-	-	-
Property Tax	-	-	-	-	-	-	-
Occupational Privilege Tax	-	-	-	-	-	-	-
Lodger's Tax	-	-	-	-	-	-	-
Fees	354,842	1,192,258	515,007	499,343	509,265	519,273	519,273
Loans or Grants & Gifts	(40,221)	40,221	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Interest Income	1,458	6,790	1,500	1,500	1,500	1,500	1,500
Total Revenues	\$ 316,079	\$ 1,239,270	\$ 516,507	\$ 500,843	\$ 510,765	\$ 520,773	\$ 520,773
Expenditures							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	-	-	-	-	-	-	-
Development Studies/Plans	-	25,000	8,000	-	8,000	8,000	8,000
Developer Incentives	-	-	-	-	-	-	-
Intergov'l Agreements	-	-	-	-	-	-	-
Collection Fees	-	-	-	-	-	-	-
Debt Related	-	1,192,258	515,007	499,343	509,265	519,273	519,273
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 1,217,258	\$ 523,007	\$ 499,344	\$ 517,265	\$ 527,273	\$ 527,273
Ending Funds Available	\$ 403,406	\$ 425,417	\$ 418,917	\$ 420,416	\$ 413,917	\$ 413,916	\$ 407,417

In 2005, the city had three urban renewal areas. Since that time, the city has created 18 additional urban renewal areas (and closed one) comprised of a number of redevelopment projects, each with its own distinct redevelopment agreement. During 2008, AURA 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.





City of Aurora, Colorado

2019 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Appendix 10

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 six voter-approved GIDs in the city.

Cherry Creek Racquet Club Fence General Improvement District (1-2007)

	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue					
Property Tax	64,000	64,000	64,000	64,000	64,000
Total Revenue	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000
Expenditures					
Debt Payment	60,000	60,000	60,000	60,000	60,000
Maintenance	4,000	4,000	4,000	4,000	4,000
Total Expenditures	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -

The Cherry Creek Racquet Club Fence General Improvement District (GID) was approved as part of the November 2007 election. The project will not exceed \$706,000 and will generate approximately \$64,000 annually in revenue from property tax within the district boundaries. 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 construction of the fence, as well as maintenance costs for the upkeep of the fence.

Meadow Hills General Improvement District (3-2008)

	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue					
Property Tax	47,500	47,500	47,500	47,500	47,500
Total Revenue	\$ 47,500	\$ 47,500	\$ 47,500	\$ 47,500	\$ 47,500
Expenditures					
Debt Payment	41,000	41,000	41,000	41,000	41,000
Maintenance	6,500	6,500	6,500	6,500	6,500
Total Expenditures	\$ 47,500	\$ 47,500	\$ 47,500	\$ 47,500	\$ 47,500
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -

The Meadow Hills Country Club General Improvement District (GID) was approved during the November 2008 election. The GID will generate approximately \$47,500 annually in revenue from property tax within the Meadow Hills district boundaries to fund the construction 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.

Appendix 10 - General Improvement District Budgets

Peoria Park Subdivision General Improvement District (1-2008)

	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue					
Property Tax	37,400	37,400	37,400	37,400	37,400
Total Revenue	\$ 37,400	\$ 37,400	\$ 37,400	\$ 37,400	\$ 37,400
Expenditures					
Debt Payment	30,400	30,400	30,400	30,400	30,400
Maintenance	7,000	7,000	7,000	7,000	7,000
Total Expenditures	\$ 37,400	\$ 37,400	\$ 37,400	\$ 37,400	\$ 37,400
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -

The Peoria Park Subdivision General Improvement District (GID), approved during the November 2008 election, will generate approximately \$37,400 annually in revenue from property tax within the Peoria Park district boundaries to fund the construction 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.

Pier Point 7 General Improvement District (2-2009)

	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue					
Property Tax	199,750	199,750	199,750	199,750	199,750
Total Revenue	\$ 199,750	\$ 199,750	\$ 199,750	\$ 199,750	\$ 199,750
Expenditures					
Debt Payment	199,750	199,750	199,750	199,750	199,750
Total Expenditures	\$ 199,750	\$ 199,750	\$ 199,750	\$ 199,750	\$ 199,750
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -

The Pier Point General Improvement District (GID), approved during the November 2009 election, was created to provide essential sanitary sewer system improvements and services within the Pier Point district boundaries, including, but not limited to, collection mains and laterals, transmission lines, and related landscaping improvements. The GID will generate approximately \$199,750 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.

Appendix 10 - General Improvement District Budgets

Aurora Conference Center General Improvement District (2-2011)

	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue					
Property Tax	4,950,000	7,200,000	10,400,000	12,800,000	15,600,000
Total Revenue	\$ 4,950,000	\$ 7,200,000	\$ 10,400,000	\$ 12,800,000	\$ 15,600,000
Expenditures					
Capital Improvements	4,950,000	7,200,000	10,400,000	12,800,000	15,600,000
Total Expenditures	\$ 4,950,000	\$ 7,200,000	\$ 10,400,000	\$ 12,800,000	\$ 15,600,000
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 the partially constructed Gaylord hotel. Once the Aurora Conference Center becomes more active, the property tax will increase as estimated in years 2020-2023.

Cobblewood General Improvement District (1-2016)

	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue					
Property Tax	32,000	32,000	32,000	32,000	32,000
Total Revenue	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
Expenditures					
Debt Payment	32,000	32,000	32,000	32,000	32,000
Total Expenditures	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -

The Cobblewood General Improvement District (GID) was approved during the November 2016 election. The purpose of the GID is to repair and bring to city standards the neighborhood's private roadway. Upon completion of this work, the road will be conveyed to and maintained by the city. The project will not exceed \$935,600 and will generate approximately \$32,000 annually in revenue from property tax within the district boundaries. The property tax will be used to pay down the debt associated with the cost of the street improvements.





City of Aurora, Colorado

2019 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Appendix 11

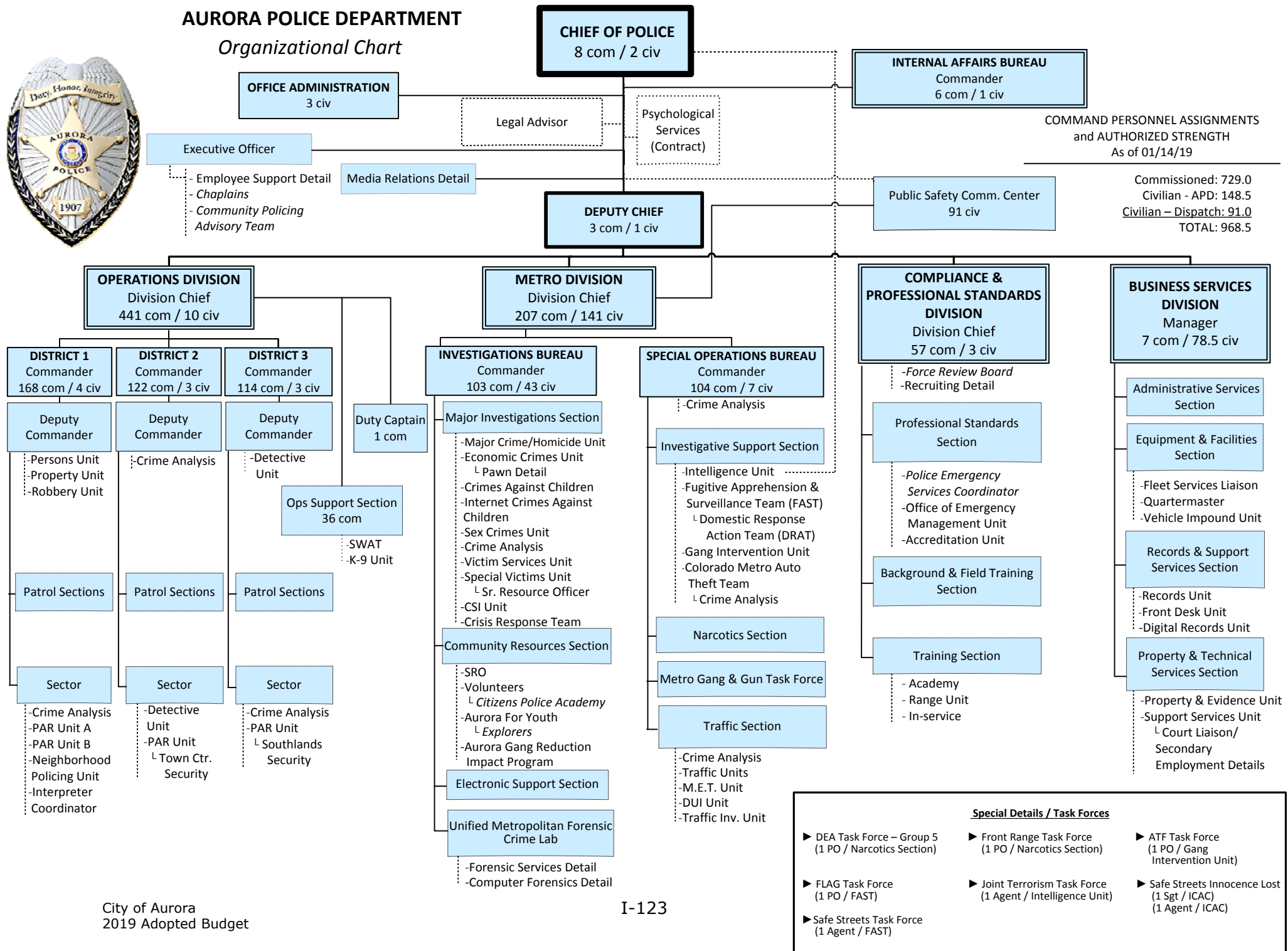
Police and Fire Organizational Charts



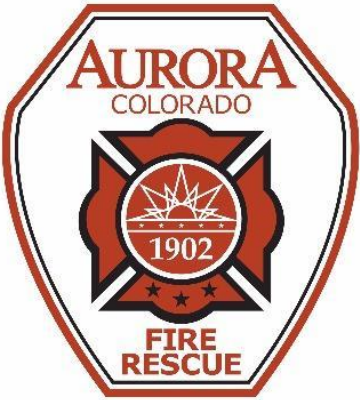
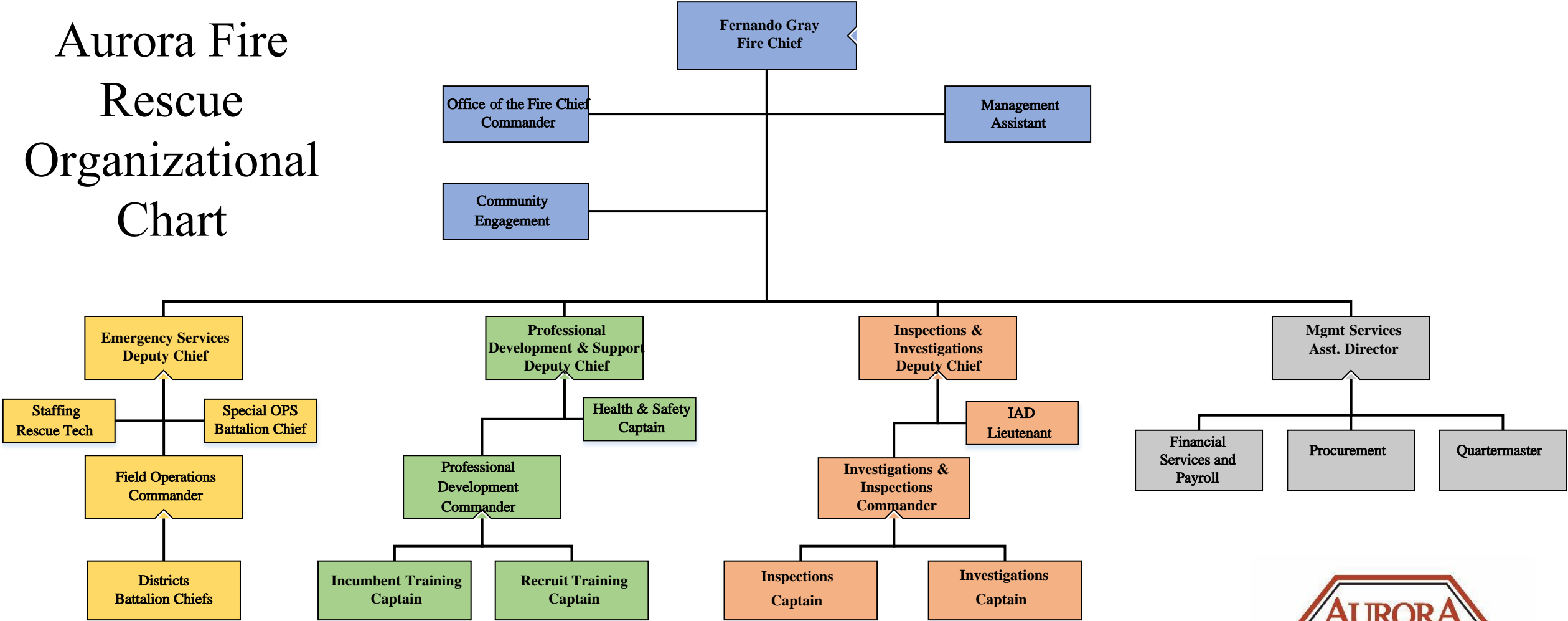


AURORA POLICE DEPARTMENT

Organizational Chart



Aurora Fire Rescue Organizational Chart





City of Aurora, Colorado

2019 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Appendix 12

Water Authority Budgets





Water Authorities

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.

Aurora-Colorado Springs Joint Water Authority

	2016	2017	2018	2018	2019
	Actual	Actual	Original	Projection	Adopted
Beginning Cash & Cash Equivalents	\$ 54,872	\$ 71,061	\$ 65,010	\$ 86,108	\$ 52,497
Revenue					
Transmission Service Charge	76,000	73,040	50,000	50,000	100,000
Other	66	99	50	50	50
	\$ 76,066	\$ 73,139	\$ 50,050	\$ 50,050	\$ 100,050
Expenditures					
Operating	59,877	58,092	83,098	83,661	69,948
Capital	-	-	-	-	75,000
	\$ 59,877	\$ 58,092	\$ 83,098	\$ 83,661	\$ 144,948
Ending Cash & Cash Equivalents	\$ 71,061	\$ 86,108	\$ 31,962	\$ 52,497	\$ 7,599

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. The Authority constructed and operates an extension pipeline to transmit raw water from the outlet works of Twin Lakes Reservoir to the existing Otero Pumping Station intake pipeline. The Authority furnishes water transmission services to each city and charges each city a transmission service charge sufficient to cover annual project costs (50-50 participation share between Aurora and Colorado Springs).

Busk-Ivanhoe Water System Authority

	2016	2017	2018	2018	2019
	Actual	Actual	Original	Projection	Adopted
Beginning Cash	\$ 207,027	\$ 310,216	\$ 390,300	\$ 440,214	\$ 525,356
Revenue					
Operating assessments	500,000	450,000	450,000	450,000	450,000
Other	17,826	55,764	25,000	29,379	25,000
	\$ 517,826	\$ 505,764	\$ 475,000	\$ 479,379	\$ 475,000
Expenditures					
Operating	319,783	334,294	400,274	347,155	367,844
Capital	94,854	41,472	234,500	47,082	213,000
	\$ 414,637	\$ 375,766	\$ 634,774	\$ 394,237	\$ 580,844
Ending Cash	\$ 310,216	\$ 440,214	\$ 230,526	\$ 525,356	\$ 419,512

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 ("System") for the mutual benefit of the Pueblo Board of Water Works of Pueblo, Colorado and the City of Aurora, Colorado. The System consists of collection/transmission ditches, dams, reservoirs, pipelines, water tunnels, and other related infrastructure/appurtenances located in Pitkin and Lake Counties by which waters may be collected, stored, and diverted from the western slope of Colorado to the eastern slope of Colorado; water rights; and other related buildings/facilities and equipment located at Ivanhoe Reservoir in Pitkin County.





City of Aurora, Colorado

2019 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Appendix 13

Art in Public Places





Art In Public Places Summary

Art in Public Places (AIPP) 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 & Maintenance

	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ 184,456	\$ 235,647	\$ 417,154	\$ 332,902	\$ 287,453	\$ 200,553
Revenues						
Investment Income	\$ 3,960	\$ 2,163	\$ 8,285	\$ 6,611	\$ 5,709	\$ 3,983
Other Revenue	72,400	30,000	30,000	30,000	-	-
Transfers in	108,001	434,240	92,882	61,821	69,839	66,318
Total Revenues	\$ 184,361	\$ 466,403	\$ 131,167	\$ 98,432	\$ 75,548	\$ 70,301
Expenditures						
Personal Services	\$ 110,723	\$ 112,057	\$ 115,419	\$ 118,881	\$ 122,448	\$ 126,121
Maintenance	22,447	172,839	100,000	25,000	40,000	40,000
Total Expenditures	\$ 133,170	\$ 284,896	\$ 215,419	\$ 143,881	\$ 162,448	\$ 166,121
Ending Funds Available	\$ 235,647	\$ 417,154	\$ 332,902	\$ 287,453	\$ 200,553	\$ 104,733

Typically, 25.0 percent of the AIPP transfers go into the Art Administration & Maintenance component of the AIPP Program. Funds from Metro District and Transit Oriented Development (TOD) sites are also projected here. Increased TOD and Metro District development proposals have increased the need for Art Plans reviews which generate related revenues. A recent study of the Public Art collection revealed an urgent need to perform deferred maintenance. In order to address this need, AIPP will receive a transfer of \$270,000 to be spent over three years.

Art Acquisition

	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ 873,954	\$ 811,030	\$ 831,739	\$ 656,004	\$ 491,528	\$ 450,824
Revenues						
Investment Income	\$ 11,342	\$ 6,488	\$ 9,743	\$ 14,458	\$ 14,458	\$ 14,458
Transfers in	320,161	492,721	303,646	185,463	209,518	198,955
Total Revenues	\$ 331,503	\$ 499,209	\$ 313,389	\$ 199,921	\$ 223,976	\$ 213,413
Expenditures						
Acquisitions - Scheduled	\$ 394,427	\$ 478,500	\$ 489,124	\$ 364,397	\$ 264,679	\$ 264,970
Total Expenditures	\$ 394,427	\$ 478,500	\$ 489,124	\$ 364,397	\$ 264,679	\$ 264,970
Ending Funds Available	\$ 811,030	\$ 831,739	\$ 656,004	\$ 491,528	\$ 450,824	\$ 399,267

Typically, 75.0 percent of the AIPP transfers go into the Art Acquisition component of the AIPP Program. Economic improvements have resulted in increased capital projects expenditures which increase transfers to the program. Significant projects in the five-year plan include Central Recreation Center and related projects, Red-Tailed Hawk Park (playground), Regatta Plaza Pedestrian Bridge, the Metro Station tunnel, and Highline Canal.





City of Aurora, Colorado

2019 OPERATING AND CAPITAL
IMPROVEMENT BUDGET

Appendix 14

Court Surcharge Program Summary





Program Summary

The City of Aurora's court surcharge programs are housed in the Designated Revenue Fund where revenues are restricted for specific purposes by city ordinance. Ticket surcharges and fines typically make up approximately 50 percent of total revenue from all sources in the fund.

The city's surcharge programs consist of Problem Solving Courts, Aurora for Youth, Victim Assistance and Law Enforcement Training (VALET), Nexus, and includes the Court Technology Program. The programs are funded by individual program fees, surcharges assessed by the Municipal Court on all standard city fines for ordinance violations, and allocations of Photo Red Light (PRL) fine collections. PRL collections are first used to fund the administration of that program, with the remainder allocated to surcharge programs.

In the Fall of 2017, City Council approved an increase of the surcharge from \$29.00 to \$50.00. Council also approved an annual adjustment to the surcharge for local inflation. The increase provided funding to continue the Wellness Court, which was developed with grant funds, and added funding for courthouse technology improvements. The surcharge increase also provided additional funding to offset the impact inflation has had over the years on existing programs. Along with increasing the total surcharge amount, Council approved adding the surcharge to city code violations related to Animals, Buildings and Regulations, Zoning, and Fire. The \$50.00 surcharge is allocated to each program as follows: Teen Court \$9.50; Aurora for Youth \$10.00; VALET \$15.00; Nexus \$14.50, and \$1.00 for Court Technology.

Problem Solving Courts

	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ 575,416	\$ 498,746	\$ 636,739	\$ 676,151	\$ 525,670	\$ 483,870	\$ 447,846
Sources							
Court Fees	\$ 5,368	\$ 7,051	\$ 7,051	\$ 7,051	\$ 7,051	\$ 7,051	\$ 7,051
Ticket Surcharges (\$9.50)	\$ 79,157	\$ 367,661	373,543	379,520	385,592	391,762	398,030
Allocation from PRL Program	\$ 57,718	\$ 157,584	124,495	134,180	143,361	152,387	161,566
Interest	\$ 8,149	\$ 8,977	14,645	18,932	22,496	23,516	25,435
Total Sources	\$ 150,392	\$ 541,273	\$ 519,734	\$ 539,683	\$ 558,500	\$ 574,716	\$ 592,082
Expenditures							
Teen Court	\$ 141,599	\$ 106,973	\$ 152,281	\$ 152,281	\$ 152,281	\$ 152,281	\$ 152,281
Wellness Court	\$ 85,463	\$ 296,307	328,041	337,882	348,019	358,459	369,213
Other Problem Solving Courts	\$ -	\$ -	-	200,000	100,000	100,000	100,000
Total Expenditures	\$ 227,062	\$ 403,280	\$ 480,322	\$ 690,163	\$ 600,300	\$ 610,740	\$ 621,494
Ending Funds Available	\$ 498,746	\$ 636,739	\$ 676,151	\$ 525,670	\$ 483,870	\$ 447,846	\$ 418,434

The City of Aurora's problem solving courts consist of the Aurora Teen Court and the Municipal Wellness Court. 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 appropriate sanctions for the offender. The City of Aurora's Municipal Wellness Court is a treatment and recovery court for persons with mental health issues who are arrested on municipal charges. The Wellness Court provides wrap around services which include mental health and substance abuse treatment, individual case management, housing, assistance to obtain public and private services, education, and job training. The Wellness Court provides an active problem solving approach to monitoring not only participants but also service delivery systems for compliance to foster better quality of life, long-term community safety, fiscal responsibility and judicial economy.

In 2017, Council approved an increase in the ticket surcharge. The allocation for these problem solving courts increased from \$2.00 to \$9.50. The table above shows that the new \$9.50 surcharge allocation helps build contingency funds for these programs and potential new courts.

The 2019 budget will fund all expenses, personnel and other, for both Teen and Wellness Courts. The out-years include a projection for additional problem solving courts. This may be a Veterans Court that would coordinate with the VA hospital or a Homeless Outreach Court, both modeled after existing programs in nearby cities. The Problem Solving Courts Programs are projected to remain solvent, and will end 2023 with a fund balance of \$418,400.

Appendix 14 - Court Surcharge Program Summary

Aurora for Youth (AFY)

	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ 835,465	\$ 678,812	\$ 635,284	\$ 489,772	\$ 359,848	\$ 243,423	\$ 139,139
Sources							
Ticket Surcharges (\$10.00)	\$ 210,279	\$ 387,011	\$ 393,203	\$ 399,495	\$ 405,887	\$ 412,381	\$ 418,979
Allocation from PRL Program	201,931	165,878	131,047	141,242	150,906	160,407	170,069
Interest	21,100	12,219	14,612	13,714	11,155	7,303	4,174
Total Sources	\$ 433,310	\$ 565,108	\$ 538,862	\$ 554,450	\$ 567,948	\$ 580,090	\$ 593,223
Expenditures							
Public Education	\$ 317,171	\$ 286,543	\$ 363,816	\$ 363,816	\$ 363,816	\$ 363,816	\$ 363,816
Aurora Gang Reduction Impact Prgm	272,792	322,093	320,558	320,558	320,558	320,558	320,558
Total Expenditures	\$ 589,963	\$ 608,636	\$ 684,374	\$ 684,374	\$ 684,374	\$ 684,374	\$ 684,374
Ending Funds Available	\$ 678,812	\$ 635,284	\$ 489,772	\$ 359,848	\$ 243,423	\$ 139,139	\$ 47,988

Aurora for Youth (AFY) surcharge revenues are allocated to police-based programs that provide a proactive, multi-faceted approach to youth issues in the city. The programing falls under two main categories: Public Education and the Aurora's Gang Reduction Impact Program (A-GRIP).

Prevention and Intervention is the goal of Public Education which includes programs such as Police Explorers, Gang Resistance Education and Training (GREAT), Aurora Police Activities Club (APAC), and the Global Teen Citizen Police Academy.

The goal of A-GRIP is to reduce gang association and criminal activity through preventing gang involvement and increasing community awareness. Several community partners are funded to work towards this goal including the Gang Rescue and Support Project (GRASP), the Juvenile Assessment Center (JAC), Mile High Behavioral Health, Friends for Youth and others.

In 2017, Council approved an increase in the ticket surcharge. The allocation for AFY increased from \$7.00 to \$10.00. The program was set to use all funds available by early 2020 but the table above shows that the new \$10.00 surcharge allocation pushes out the year AFY programs will run out of available funding, and the programs are set to remain solvent through 2023.

The 2019 budget continues to fund 2.0 FTE working on Aurora for Youth initiatives for at-risk youth and provides case management for youth ages 14 through 24 who are involved with gangs. The revenues generated by the increased surcharge combined with an annual increase in the number of citations related to expected population growth will not sustain the program in the long run. A five-year look shows that ending funds available will decrease year after year, yet the program will retain a fund balance of \$48,000 at the end of 2023.

Appendix 14 - Court Surcharge Program Summary

VALET

	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ 947,587	\$ 557,053	\$ 429,452	\$ 226,189	\$ 43,392	\$ (117,588)	\$ (254,571)
Sources							
Ticket Surcharges (\$15.00)	\$ 302,876	\$ 580,517	\$ 589,805	\$ 599,242	\$ 608,830	\$ 618,571	\$ 628,468
Allocation from PRL Program	288,425	248,817	196,570	211,863	226,359	240,610	255,104
Interest	14,601	7,727	6,858	2,594	327	332	338
Total Sources	\$ 605,902	\$ 837,061	\$ 793,233	\$ 813,699	\$ 835,516	\$ 859,513	\$ 883,910
Expenditures							
Personal Services	\$ 561,548	\$ 543,076	\$ 571,496	\$ 571,496	\$ 571,496	\$ 571,496	\$ 571,496
Training/Conference Expenditures	289,889	271,586	275,000	275,000	275,000	275,000	275,000
Allocation to Victim Witness Board	145,000	150,000	150,000	150,000	150,000	150,000	150,000
Total Expenditures	\$ 996,436	\$ 964,662	\$ 996,496	\$ 996,496	\$ 996,496	\$ 996,496	\$ 996,496
Ending Funds Available	\$ 557,053	\$ 429,452	\$ 226,189	\$ 43,392	\$ (117,588)	\$ (254,571)	\$ (367,157)

The Victim Assistance and Law Enforcement Training (VALET) Program provides two fundamental services for the Police Department. The Victim Services Unit (VSU) provides vital services to victims of crimes covered by the State Victim Rights Act. The VSU also maintains an active roster of 40 to 45 community volunteer advocates and relies on two interns from area universities for programmatic support. The law enforcement training component of this program is the single funding 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.

In 2017, Council approved an increase in ticket surcharges. The allocation for VALET increased from \$10.00 to \$15.00. The program was set to use all funds available by early 2020. The table above shows that despite the new \$15.00 surcharge allocation, VALET is set to run out of funds available by 2021. This is largely due to program costs far exceeding anticipated gains in revenue.

Most of the program's expenditures are personal services related. The 2019 budget funds 8.0 FTE Victim Advocates and a portion of the Investigations Bureau Commander's salary. The entire Police Department's travel and training budget is also housed in the VALET Program. The revenues generated by the increased surcharge combined with an annual increase in the number of citations related to expected population growth will not sustain the program in the long run. A five-year outlook shows that ending funds available will be depleted by 2021, and the shortfall will increase to \$367,200 by the end of 2023. This shortfall may be resolved by a reduction in budgeted expenditures, an increase in revenue, or a combination of both.

Appendix 14 - Court Surcharge Program Summary

Nexus

	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ 1,095,536	\$ 837,608	\$ 790,194	\$ 704,351	\$ 643,961	\$ 607,093	\$ 591,668
Sources							
Ticket Surcharges (\$14.50)	\$ 300,009	\$ 561,166	\$ 570,145	\$ 579,267	\$ 588,536	\$ 597,952	\$ 607,519
Allocation from PRL Program	288,425	240,523	190,018	204,801	218,814	232,590	246,601
Interest	11,985	15,077	18,174	19,722	19,963	18,213	17,750
Total Sources	\$ 600,419	\$ 816,766	\$ 778,337	\$ 803,790	\$ 827,312	\$ 848,755	\$ 871,870
Expenditures							
Aid to Agencies	\$ 858,347	\$ 864,180	\$ 864,180	\$ 864,180	\$ 864,180	\$ 864,180	\$ 864,180
Total Expenditures	\$ 858,347	\$ 864,180	\$ 864,180	\$ 864,180	\$ 864,180	\$ 864,180	\$ 864,180
Ending Funds Available	\$ 837,608	\$ 790,194	\$ 704,351	\$ 643,961	\$ 607,093	\$ 591,668	\$ 599,358

Each year the city makes awards to agencies with a nexus to law enforcement. Agencies who have received funding in the past include: 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 are designated by resolution. Council decides upon the amount to award based on requests from the agencies, recommendations from staff, 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 awards for agencies from 2014-2017, as well as the approved amounts for the current year. The amount of the award was fully spent by each agency in 2017, and staff expects the amount of the award for each agency to be fully spent in 2018. The 2019 budget will remain the same as years past, but Council will determine each agencies final award later this year. The projection assumes the budget will remain at the current level.

AGENCY	2014	2015	2016	2017	2018	2019
Sungate Kids	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	TBD
Gateway Domestic Violence Services	119,885	119,885	119,885	119,885	119,885	TBD
Metro Community Provider Network	56,595	56,595	56,595	56,595	56,595	TBD
Mile High Behavioral Healthcare*	287,729	287,940	287,940	287,940	287,940	TBD
Arapahoe House**	164,310	164,310	164,310	97,908	-	TBD
Aurora Mental Health Center	177,720	177,720	177,720	238,019	311,760	TBD
Other Expenses	19,732	45,347	-	-	30,000	-
TOTAL PROGRAM AWARDS	\$ 883,971	\$ 909,797	\$ 864,450	\$ 858,347	\$ 864,180	\$ 864,180

* Formerly Comitis Crisis Center

** Arapahoe House closed for services in July 2017

At the September 12, 2015 Budget Workshop, City Council approved the transfer of \$680,000 from the General Fund to the Designated Revenue Fund as a Nexus reserve in the event that the PRL program were to be eliminated.

In 2017, Council approved an increase in ticket surcharges. The allocation for Nexus increased from \$10.00 to \$14.50. Prior to the increase, the program was set to draw down fund balance each year going forward and would need to draw on the PRL contingency funds by the end of 2019. The revenues generated by the increased surcharge combined with an annual increase in the number of citations related to expected population growth slightly changes that scenario, but will not sustain the program in the long run. In 2020, the program will begin to use contingency funds transferred in from the General Fund in 2015. As budgeted, the program will draw down funds available over the next five years and will end 2023 with a fund balance of \$599,400. This drawdown of funds may be addressed by a reduction in budgeted expenditures, an increase in revenue, or a combination of both.

Appendix 14 - Court Surcharge Program Summary

Court Technology Fee

	2017		2018	2019	2020	2021	2022	2023
	Actual		Projection	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$	-	\$ 4,822	\$ 6,654	\$ 13,545	\$ 13,545	\$ 13,545	\$ 13,545
Sources								
Ticket Surcharge (\$1.00)	\$	4,822	\$ 38,701	\$ 39,320	\$ 39,949	\$ 40,589	\$ 41,238	\$ 41,898
Allocation from PRL Program		-	16,588	13,105	14,124	15,091	16,041	17,007
Interest		-	87	153	379	420	406	406
Total Sources	\$	4,822	\$ 55,376	\$ 52,578	\$ 54,453	\$ 56,099	\$ 57,685	\$ 59,311
Expenditures								
Expenditures	\$	-	\$ 53,544	\$ 45,687	\$ 47,178	\$ 48,673	\$ 50,160	\$ 51,672
Total Expenditures	\$	-	\$ 53,544	\$ 45,687	\$ 54,453	\$ 56,099	\$ 57,685	\$ 59,311
Ending Funds Available	\$	4,822	\$ 6,654	\$ 13,545	\$ 13,545	\$ 13,545	\$ 13,545	\$ 13,545

The Information Technology Division of Court Administration is tasked with keeping up with current technology trends and services to ensure a sensible, cost and time effective experience for those doing business in the Aurora Municipal Court.

A court technology fee of \$1.00 was added to the total surcharges in 2017 to mitigate the cost of providing services by the municipal court administration. These funds will be used for Court Technology needs to insure service improvements such as digital signage for the courtrooms and the rotunda, implementing self-service kiosks for public use to do Court and Detention business, partially fund the six-year digital video replacement plan for the Detention Center as well as future technology endeavors.

Appendix 14 - Court Surcharge Program Summary

Photo Red Light Program

	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Funds Available	\$ 17,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sources							
Fines and Forfeitures	\$ 2,464,157	\$ 2,434,621	\$ 2,473,575	\$ 2,513,152	\$ 2,553,363	\$ 2,594,217	\$ 2,635,724
PRL Allocation Out	(836,499)	(829,389)	(655,232)	(706,209)	(754,531)	(802,035)	(850,347)
Interest	4,203	5,820	7,436	9,053	10,023	9,699	9,699
Total Sources	\$ 1,631,861	\$ 1,611,052	\$ 1,825,779	\$ 1,815,996	\$ 1,808,854	\$ 1,801,881	\$ 1,795,076
Expenditures							
Personnel Expenditures	\$ 398,696	\$ 344,463	\$ 533,887	\$ 533,887	\$ 533,887	\$ 533,887	\$ 533,887
Vendor Invoices	1,081,252	1,093,290	1,082,357	1,071,534	1,060,818	1,050,210	1,039,708
Process Servers (officers + mail)	135,837	121,748	159,426	159,464	162,015	164,608	167,241
Other Expenditures	33,645	51,551	50,109	51,111	52,133	53,176	54,240
Total Expenditures	\$ 1,649,430	\$ 1,611,052	\$ 1,825,779	\$ 1,815,996	\$ 1,808,854	\$ 1,801,881	\$ 1,795,076
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Safety has been and will continue to be the City of Aurora's main drive for operating the Photo Red Light system. The Photo Red Light (PRL) 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 PRL detail analyze these photos, also known as evidence sets, 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 PRL Program carries no fund balance. All revenue generated by the program is first used to cover expenditures including contract invoices from the vendor, process and personal service costs, and staff time. Then the remainder is transferred out to the city's surcharge programs. Over the last several years, the number of evidence sets from the vendor for review increased to a point where 4.0 Civil FTE and 2.0 Career Service FTE are needed to support the program.

Despite gradual increases year-to-year in the number of summonses issued, the program has seen declining revenue as offenders have not been paying the fine associated with the violation. This projection assumes the current payment rate for tickets will stay the same. It does, however, assume an increase in tickets and revenue to account for population growth and increased commuter traffic. Additionally, new to the area drivers unfamiliar with PRL systems locations may incur violations by running red lights and not making complete stops before turning right on red, and as the collections agency follows up with offenders to collect charges from unpaid tickets.

In November 2018, Aurora residents voted on a ballot measure to decide if the city shall continue to issue photo red light tickets to drivers that enter an intersection after the traffic light turns red. While the outcome of the vote decided that the city shall no longer keep the Photo Red Light Program in place, the 2019 Adopted Budget assumes revenue from PRL tickets will continue to provide support to surcharge programs.



City of Aurora, Colorado

2019 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Appendix 15

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 Hearth Emergency Solutions Grant (HESG) 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. CDBG and HOME funds are administered out of the Community Development Fund while HESG is a part of the Gifts and Grants Fund.

Future funding for HUD programs is uncertain given the federal budget deficit and reprioritization of funds. Due to this uncertainty, the 2019 budget includes funding equal to the actual 2018 grant awards for CDBG, HOME, and HESG. 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 for CDBG and HOME can be found in Attachments A and B of this appendix.

2019 CDBG FUNDING – PROGRAMMED FUNDS

ADMINISTRATION: (Subject to a 20% Administrative Cap of \$594,847)

\$594,847

- **CDBG Program Administration** (Community Development)
Provides funds for salaries, benefits, training, supplies and operating expenses for the general administration of the city's Community Development Block Grant (CDBG) program.

REHABILITATION PROGRAMS:

- **Emergency Home Repair Program** (Community Development) \$75,000
This citywide program provides financial and technical assistance to income-eligible homeowners to make necessary emergency repairs to their home. Most common repairs include replacement of furnaces, water heaters, water lines and sewer lines. The funds are provided in the form of a grant up to \$5,000 for all repair, excluding sewer line replacement which is a grant up to \$8,000. Any repairs exceeding the grant limits are provided in the form of a 0% deferred loan to the homeowner.
- **Commercial Exterior Renovation Program** (Community Development) \$675,000
This program provides funding for commercial revitalization efforts for exterior storefronts. The ongoing exterior storefront renovations program offers design services and rehabilitation funding with a 50% forgiven loan and a 50% CDBG low interest, 10-year amortized loan. Architectural and engineering fees up to \$30,000 are provided as a grant to the grantee. Fund availability is based on a first-come, first-serve basis. This program is limited to the HUD approved Neighborhood Revitalization Strategy Area (NRSA) – 6th Ave. North to 25th Ave; I-225 West to Yosemite. Priority areas include Colfax Avenue, Montview Blvd and Dayton Street projects.

Appendix 15 – Community Development Program Detail

- **Handicap Accessibility Program** (Community Development)

This citywide program provides financial and technical assistance to income-eligible, owner-occupied homeowners to make necessary handicap accessibility repairs to their home where the occupant(s) require such repairs. The funds are provided in the form of a grant not to exceed \$15,000. Accessibility repairs can include the installation of wheel chair ramps, chair lifts, the widening of doorways (exterior and interior), kitchen modifications, bathroom modifications, and any other required repairs to address accessibility for the household.

\$50,000

- **Housing Rehabilitation Program Staff and Operating Expenses** (Community Development)

The funds are required for “*direct-delivery*” program staff salaries, benefits, supplies, service and training related to the Division’s Housing Rehabilitation programs. These funds **are not** part of the 20% CDBG Administrative Cap.

\$400,000

- **Lead Based Paint Program** (Community Development)

This program provides financial and technical assistance to conduct lead paint risk assessments for the HOAP loan clients purchasing homes constructed prior to 1978. **Sufficient carry-forward of funds exist to cover the 2019 funding requirements.**

\$0

PUBLIC SERVICE: (Subject to a 15% Public Service Cap of \$450,635)

- **Home Ownership Assistance Program (HOAP)** (Community Development)

These funds are for salaries and operating expenses for the pre-purchase, reverse equity, foreclosure prevention, pre-foreclosure sale, personal financial fitness, and home ownership assistance program counseling services (all counseling is offered at no cost to the participants). **NOTE:** HOAP is Aurora’s only HUD-approved counseling agency.

\$275,000

- **Aurora @ Home – Rapid Rehousing and Homeless Prevention** (Community Development / Housing Authority of City of Aurora (AHA))

The funds were used to provide case management and other services (e.g., transportation assistance, life skill programming, etc.) to families who are homeless and in need of re-housing or those families needing homeless prevention assistance. **Beginning in 2019, this program will be administered by the city’s Homeless Initiative Program, funded by marijuana tax revenue.**

\$0

- **Aurora (Motel) Voucher Program** (Community Development / Aurora Warms the Night (AWtN))

The funds were used to pay for vouchers to provide shelter for one or more (as conditions dictate) nights at a local hotel/motel for homeless individuals or families. **Beginning in 2019, this program will be administered by the city’s Homeless Initiative Program, funded by marijuana tax revenue.**

\$0

- **Projects for Assistance in Transition from Homelessness (PATH)** (Community Development / Aurora Mental Health Center)

The funds were used to support a portion of a Community (Street) Outreach FTE employee. **Beginning in 2019, this program will be administered by the city’s Homeless Initiative Program, funded by marijuana tax revenue.**

\$0

Appendix 15 – Community Development Program Detail

PUBLIC FACILITY PROGRAMS and OTHER PROJECTS:

- **Northwest Aurora Alley Paving Program** (Community Development / Public Works) \$300,000
This is a multi-year program that began in 1999. The intent of the grant funds is the paving of existing Northwest Aurora gravel alleyways. Typically, 3-4 alleys are paved per year, as funding is available. In 1999, there were approximately 185 gravel alleys identified for replacement with concrete. At the end of 2018, the program will have completed 140 of the 185 alleys.
- **“Pilot Program” NRSA Perimeter Fence Program** (Community Development) \$200,000
This is a multi-year program that will begin in 2019. The intent of the grant funds is to install composition fencing on city-owned property, starting on the West side of 13th and Potomac up to 6th Avenue.
- **Catholic Charities Facilities – Little Flower Assistance Center Rehabilitation** (Community Development) \$275,000
The funds will be used to fund capital improvements needed for the Little Flower Assistance Center located at 11149 E. 14th Avenue, Aurora, CO 80010. Capital needs identified include parking lot resurfacing and installation of a concrete dumpster pad, reconfiguration of the reception area, replacement of two (2) HVAC units, installation of linoleum flooring, door replacement, construction of a file room, and other capital needs improvements as funding is available. Community Development staff will identify the highest capital improvement needs for the project and oversee the construction of this project.
- **Radon Mitigation Program** (Community Development) \$50,000
This citywide program provides financial and technical assistance to income-eligible, owner-occupied homeowners to address the initial testing, mitigation, and clearance testing for radon gas in the home. The funds are provided in the form of a grant to the homeowner. Radon gas is the second largest cause of lung cancer in the United States.
- **Hazardous Tree Removal Program** (Community Development) \$40,000
This citywide program provides financial and technical assistance to income-eligible, owner-occupied homeowners to address the removal of dead/dangerous “Non-city Owned” trees. Each applicant must have received a notice of violation from Code Enforcement or Forestry. The funds are provided in the form of a grant to the homeowner.
- **Code Enforcement – Team 1** (Community Development / Neighborhood Support) \$0
Funds were used for salaries / operating expenses for up to two (2) full-time Code Enforcement Officers, all of who were assigned to Original Aurora and the HUD-approved Neighborhood Revitalization Strategy Area. Funding for this program will be used to fund the “Pilot Program” NRSA Perimeter Fence Program. **Beginning in 2019, this program will be fully funded by the General Fund.**

CDBG TOTAL: \$2,934,847

PROJECTED CDBG FUNDS AVAILABLE: \$3,174,239

BALANCE FOR FUTURE CDBG PROGRAMS/PROJECTS (RESERVES): \$239,392

Appendix 15 – Community Development Program Detail

2019 HOME INVESTMENT PARTNERSHIP (HOME) FUNDING – PROGRAMMED FUNDS

ADMINISTRATION: (Subject to a 10% Administrative Cap of \$163,881) \$163,881

- **HOME Program Administration** (Community Development)
Provides funds for salaries, benefits, training, supplies and operating expenses for the general administration of the city's Home Investment Partnership Act (HOME) Program.

HOME Core Programs:

- **Single Family Rehabilitation Loan Program** (Community Development) \$800,000
This citywide program provides financial and technical assistance to income-eligible, owner-occupied homeowners for the rehabilitation of their property. The funds are provided in the form of a 0% interest, deferred payment loan to the owner of the home. Repayment of the loan is due upon transfer of title, such as when the owner sells the home.
- **Homeownership Assistance / Homebuyer Loan Program** (Community Development) \$0
This citywide program provides down payment and closing cost assistance for qualified homebuyers in Aurora. The funds are provided in the form of a 0% interest, deferred payment loan to the owner of the home. Repayment of the loan is due upon transfer of title, such as when the owner sells the property. Loan for this program may not exceed \$10,000. **Sufficient carry-forward of funds exist to cover the 2019 funding requirements.**
- **Home of Our Own (HOO) Program** (Community Development) \$0
This citywide program provided funds to help working households without permanent housing to move into an apartment via first month rent and security deposit assistance. **Beginning in 2019, this program will be replaced by the "Pilot Program" Tenant-Based Rental Assistance Program (see below).**
- **"Pilot Program" Tenant-Based Rental Assistance (TBRA) Program** (Community Development) \$200,000
This citywide program will provide HOME funds for direct assistance to households whose gross income is 60% or less of the Area Median Income (AMI), who need help paying their rent for a period not to exceed 24 months. TBRA is not long term financial assistance to the household. Qualified applicants will work directly with Community Development counselors and a case manager to build the capacity to pay their rent without subsidy assistance over a maximum two-year period. Tenant-based Rental Assistance is not a section 8 subsidy program or a Housing Choice Voucher Program. TBRA is a rental subsidy that can be used to assist individual households with cost such as rent and security deposits. This program is a more enhanced TBRA program than the Home of Our Own program. Under the program, qualified applicants will be required to participate in self-sufficiency programs as a condition of rental assistance. Required self-sufficiency programs will include but not be limited to one-on-one counseling by HUD Certified Housing Counselors, attending all available financial fitness classes and must attend the first-time homebuyer class. The intent of the program is to educate applicants to become self-sufficient and responsible renters and future homeowners.
- **Community Housing Development Organization (CHDO) – (Subject to a minimum 15% set-aside of \$185,822)** \$185,822
Required 15% set-aside for CHDO activities that provide affordable housing including acquisition, rehabilitation and/or new construction projects.

Appendix 15 – Community Development Program Detail

- **Aurora @ Home** \$0
Funds are provided in the form of rental assistance to help families who are currently homeless or at risk of becoming homeless. **Beginning in 2019, this program will be administered by the city's Homeless Initiative Program, funded by marijuana tax revenue.**

HOME TOTAL: \$1,349,703
PROJECTED HOME FUNDS AVAILABLE: \$2,017,544
BALANCE FOR FUTURE HOME PROGRAMS/PROJECTS (RESERVES): \$667,841

2019 HEARTH EMERGENCY SOLUTIONS GRANTS (HESG)

2019 HESG Projected Funding: **\$241,052**

- HESG Administration \$18,078
- Comitis Crisis Center – shelter activities \$48,210
- Gateway Battered Women's Shelter – shelter activities \$48,210
- East Metro Detox and Recovery – shelter activities \$48,210
- Salvation Army - rapid re-housing activities \$50,344
- Aurora Mental Health PATH - rapid re-housing activities \$28,000

HESG - Shelter \$144,630
HESG – Rapid Re-housing \$78,344
HESG Administration \$18,078

GRAND TOTAL: \$241,052
PROJECTED HESG FUNDS AVAILABLE: \$241,052
BALANCE FOR FUTURE HESG (RESERVES): \$0

Attachment A
Community Development Program Detail

2019 Community Development Block Grant - CDBG

		2018 ADOPTED BUDGET	2018 ACTUAL AWARD	2019 ADOPTED BUDGET
CDBG Entitlement Grant		\$ 2,793,736	\$ 2,904,239	\$ 2,904,239
Program Income		70,000	70,000	70,000
Projected Funding		2,863,736	2,974,239	2,974,239
Prior Year Carry Forward		70,000	70,000	200,000
Total ESTIMATED CDBG Funds Available		\$ 2,933,736	\$ 3,044,239	\$ 3,174,239
Programmed Funds		2,723,247	2,745,347	2,934,847
Unprogrammed Funds (Balance)		210,489	298,892	239,392
City of Aurora Org#	Applicant/Description			
	ADMINISTRATION: (20% Adm Cap CDBG Funding + Program Income)			
64011	Staff/Operating Expenses	\$ 572,747	\$ 594,847	\$ 594,847
	Sub-Total Capped-Admin	572,747	594,847	594,847
	PUBLIC SERVICE: (15% Public Svc Cap CDBG Funding + Prior Yr Program Income)			
64050	HOAP - Staff/Operating Expenses	275,000	275,000	275,000
64401	Aurora Voucher Program (Aurora Warms the Nights)	25,000	25,000	-
64445	Aurora @ Home	22,000	22,000	-
64461	Aurora Mental Health Public Service (PATH)	18,000	18,000	-
	Sub-Total Subject to Public Service Cap	340,000	340,000	275,000

Attachment A
Community Development Program Detail

2019 Community Development Block Grant - CDBG (Continued)

		2018 ADOPTED BUDGET	2018 ACTUAL AWARD	2019 ADOPTED BUDGET
	REHABILITATION:			
64059	Rehab Program/Staff/Ops Expense	\$ 400,000	\$ 400,000	\$ 400,000
64090	Emergency Repair Grant Program	125,000	125,000	75,000
64135	Commercial Renovation Program	675,000	675,000	675,000
64357	Lead-Based Paint Program	-	-	-
64383	Handicap Accessibility Grant Program	75,000	75,000	50,000
	Rehabilitation Sub-Total	1,275,000	1,275,000	1,200,000
	PUBLIC FACILITIES AND OTHER PROJECTS:			
64268	Northwest Aurora Alley Paving Program	300,000	300,000	300,000
TBD	*NEW* Catholic Charities Facility Rehab	-	-	275,000
64474	Hazardous Tree Program	25,000	25,000	40,000
64454	Radon Program	75,000	75,000	50,000
TBD	*NEW* Perimeter Fence Program			200,000
64006	Neighborhood Support Div: Code Enforcement	135,500	135,500	-
	Sub-Total	535,500	535,500	865,000
	Expenditure Totals	\$ 2,723,247	\$ 2,745,347	\$ 2,934,847
	CDBG Funds Available	2,933,736	3,044,239	3,174,239
	Unprogrammed Balance	\$ 210,489	\$ 298,892	\$ 239,392

Attachment B

Community Development Program Detail

2019 HOME Investment Partnership Program

		2018 ADOPTED BUDGET	2018 ACTUAL AWARD	2019 ADOPTED BUDGET
HOME Grant		\$ 894,392	\$ 1,238,811	\$ 1,238,811
Program Income		600,000	600,000	400,000
Projected Funding		1,494,392	1,838,811	1,638,811
Prior Year Excess Program Income		400,000	400,000	100,000
City General Fund Match		201,239	278,733	278,733
Total HOME Funds Available		\$ 2,095,631	\$ 2,517,544	\$ 2,017,544
Programmed Funds		1,493,598	1,579,703	1,349,703
Unprogrammed Funds		602,033	937,841	667,841
City of Aurora Org#	Description			
	ADMINISTRATION: (10% Admin Cap HOME Funding + Program income)			
64297	HOME Administration	\$ 149,439	\$ 183,881	\$ 163,881
	Sub-Total	149,439	183,881	163,881
	TENANT BASED RENTAL ASSISTANCE			
64295	Home of Our Own	10,000	10,000	-
TBD	*NEW* Tenant Based Rental Assistance Program	-	-	200,000
	Aurora Mental Health Public Service (PATH)	10,000	10,000	200,000
	Aurora Mental Health Public Service			
64299	Single Family Rehabilitation	1,000,000	1,000,000	800,000
	Sub-Total	1,000,000	1,000,000	800,000
	HOME OWNERSHIP			
64296	Home Ownership Assistance (HOAP) Loans	150,000	150,000	-
	Sub-Total	150,000	150,000	-
64298	CHDO Activities	134,159	185,822	185,822
	Sub-Total	134,159	185,822	185,822

Attachment B
Community Development Program Detail

2019 HOME Investment Partnership Program (continued)

		2018 ADOPTED BUDGET	2018 ACTUAL AWARD	2019 ADOPTED BUDGET
	HOME - OTHER PROGRAMS			
64717	Aurora @ HOME	50,000	50,000	-
	Sub-Total	50,000	50,000	-
	Expenditure Totals	\$ 1,493,598	\$ 1,579,703	\$ 1,349,703
	HOME Funds Available	2,095,631	2,517,544	2,017,544
	Balance	\$ 602,033	\$ 937,841	\$ 667,841

2019 Hearth Emergency Solutions Grant

City of Aurora Org#	Description	2019 ADOPTED BUDGET
	HESG Projected Grant Amount	\$ 241,052
	HESG Sub-recipients	
64477	East Metro Detox and Recovery - shelter activities - CAPPED	48,210
64393	Comitis Crisis Center - shelter activities - CAPPED	48,210
64394	Gateway Battered Women's Center - shelter activities - CAPPED	48,210
TBD	Salvation Army - rapid re-housing activities	50,344
TBD	Aurora Mental Health PATH - rapid re-housing activities	28,000
64435	HESG Administration	18,078
	Expenditure Totals	\$ 241,052
	HESG Funds Available	241,052
	Balance	\$ -





City of Aurora, Colorado

2019 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Appendix 16

General Fund Fleet Replacement





General Fund Fleet Replacement

This appendix breaks down the budget for vehicle and equipment replacement for the General Fund. This includes a breakdown of the types of vehicles and equipment being replaced and their quantities. Fleet replacement is based on a point system that factors in age, cost for maintenance, and mileage. This list is a tentative list as of the time of budget creation, and is subject to change based on needs.

Quantity	Vehicle Type	Department	Funding Type	Budget
20	Marked Patrol Cars	Police	Existing Annual Budget Cash Funded	\$870,000
12	Full-Size Pickups	PROS (6), Public Works (3), Fire (2), Police (1)	Existing Annual Budget Cash Funded	\$478,000
7	Misc. Trailer/Equipment	PROS (5), Public Works (2)	Existing Annual Budget Cash Funded	\$313,000
3	Unmarked Cars	Police	Existing Annual Budget Cash Funded	\$132,000
4	Police Sedans	Police	Existing Annual Budget Cash Funded	\$118,000
3	Mid-Size Pickups	PROS (2), Neighborhood Services (1)	Existing Annual Budget Cash Funded	\$98,500
2	Full-Size Vans	Fire (1), Public Works (1)	Existing Annual Budget Cash Funded	\$61,000
1	Mid-Size SUV	Public Works	Existing Annual Budget Cash Funded	\$29,500
10	Marked Patrol Cars	Police	\$500K One-time Budget Add	\$435,000
3	Police Sedans	Police	\$500K One-time Budget Add	\$88,500
2	Fire Engines	Fire	Lease payments starting in 2019	\$1,200,000
1	Fire Heavy Rescue	Fire	Lease payments starting in 2019	\$890,000
2	Dump Trucks	Public Works	Lease payments starting in 2019	\$500,000
1	Fire Wildland Truck	Fire	Lease payments starting in 2019	\$380,000
1	Forestry Bucket Truck	PROS	Lease payments starting in 2019	\$220,000
1	Fire Brush Truck	Fire	Lease payments starting in 2019	\$150,000

NOTE: New vehicles and equipment can be found in the amendments. For example, there are apparatuses for two fire station in the fire amendments.





City of Aurora, Colorado

2019 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Appendix 17

Marijuana Tax Revenue Fund Detail





Marijuana Tax Revenues and Expenditures

	2016 - Prior Actual	2017 Actual	2018 Projection	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
REVENUE								
Revenue Total	\$ 9,069,848	\$ 8,440,148	\$ 9,812,693	\$ 10,641,787	\$ 10,815,622	\$ 10,906,320	\$ 10,917,461	\$ 10,941,439
APPROPRIATIONS / COMMITMENTS								
Transportation Projects	3,800,000	-	-	-	-	-	-	-
Debt Service for Recreation Centers	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Nexus Program Reserve	680,000	-	-	-	-	-	-	-
General Median Projects	-	250,000	250,000	250,000	250,000	250,000	-	-
Concrete and Asphalt Repair	-	2,000,000	-	-	-	-	-	-
Debt Service for Road Projects	-	-	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Transportation Maintenance	-	-	2,100,000	-	-	-	-	-
Homelessness Services:	-	-	-	-	-	-	-	-
3 years of \$1.5M	1,500,000	1,500,000	1,500,000	-	-	-	-	-
2% special sales tax	-	833,480	1,977,261	2,118,194	2,118,194	2,118,194	2,118,194	2,118,194
Appropriations/Commitments Total	\$ 7,980,000	\$ 6,583,480	\$ 11,827,261	\$ 10,368,194	\$ 10,368,194	\$ 10,368,194	\$ 10,118,194	\$ 10,118,194
EXCESS (DEFICIENCY) OF TOTAL REVENUE OVER TOTAL EXPENDITURES	\$ 1,089,848	\$ 1,856,669	\$ (2,014,568)	\$ 273,593	\$ 447,428	\$ 538,126	\$ 799,267	\$ 823,245
UNASSIGNED REVENUE	\$ 1,089,848	\$ 2,946,517	\$ 931,949	\$ 1,205,541	\$ 1,652,969	\$ 2,191,095	\$ 2,990,362	\$ 3,813,607

From 2014 to 2016, marijuana sales and excise tax revenue was collected in the city's General Fund. In 2017, a separate Marijuana Tax Revenue Fund was created. Through 2023, City Council has appropriated/committed \$77.7 million of the \$81.5 million projected. This includes an ongoing appropriation of \$8.0 million to service debt through ACLC: \$4.0 million for road projects and \$2.0 million each for the new Central Recreation Center and a recreation center in Southeast Aurora. Funds available for Council's use equate to \$1.7 million in 2020, \$2.2 million in 2021, \$3.0 million in 2022, and \$3.8 million in 2023.





City of Aurora, Colorado

2019 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Appendix 18 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.

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 passed by City Council to authorize an expenditure of a designated amount of public funds for a specific purpose. Typically, ordinances are passed for the annual budget, a spring supplemental appropriation and a fall supplemental appropriation.

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.

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 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 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 Coordinator (DBC or BC)

The Department Budget Coordinator (DBC) 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) through 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.

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.

Contingency

A contingency is a budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contingent Employee

Contingent employees are also referred to as temporary or contract employees. A contingent employee is one whose employment with the city is subject to a standardized employment agreement.

Debt Service

Debt service is the cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Funds

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 within various debt service funds.

Deficit

A deficit is an excess of expenditures over revenues for any given year.

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.

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 (a) that are 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 full time-equivalent (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: Effective July 1, 2018, the average hours per week for a 24-hour shift firefighter are 48 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 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 Priorities

Goals and priorities 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 another 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 and 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.

Original Budget

The budget that was originally adopted by City Council. This budget will not include supplemental budget requests.

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 by 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

A program is the organizational level at which operating funds are budgeted. In many departments, the program is the lowest organizational level.

Program Budget

The program budget includes goals, objectives, significant changes, expenditures, and performance measures associated with a program. They are presented in the budget document by department, with a department summary preceding all programs.

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 from 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 passed by City Council to authorize 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 new development.

ACRONYMS

ACAD	Aurora Cultural Arts District	CAFR	Comprehensive Annual Financial Report
ACED	Adams County Economic Development	CBI	Colorado Bureau of Investigation
ACLC	Aurora Capital Leasing Corporation	CCIC	Colorado Crime Information Center
ACOF	Aurora Community of Faith	CCSD	Cherry Creek School District
AdCo	Adams County Open Space Fund	CDBG	Community Development Block Grant
ADA	Americans with Disabilities Act	CDOT	Colorado Department of Transportation
AEDC	Aurora Economic Development Council	CHCD	Citizens' Advisory Committee on Housing, Community Development
AFB	Air Force Base	CHDO	Community Housing Development Organizations
AFY	Aurora For Youth	CIP	Capital Improvement Program
AGRIP	Aurora Youth Development and Gang Reduction Implementation Plan	CLG	Certified Local Government
AIPP	Art In Public Places	CMATT	Colorado Metropolitan Auto Theft Team
AKCRT	Aurora Key Community Response Team	CML	Colorado Municipal League
AMC	Aurora Municipal Center	COP	Certificate of Participation
APA	Aurora Police Association	CPF	Capital Projects Fund
APAC	Aurora Police Activities Club	CPI	Consumer Price Index
APD	Aurora Police Department	CSI	Crime Scene Investigation
ArCo	Arapahoe County Open Space Fund	CTF	Conservation Trust Fund
AURA	Aurora Urban Renewal Authority	CWAC	Citizens' Water Advisory Committee
BID	Business Improvement District	DARE	Drug Abuse Resistance Education
BRD	Building Repaid Fund	DBC	Department Budget Coordinator
CABC	Citizens' Advisory Budget Committee	DIA	Denver International Airport
CAD	Computer Aided Dispatch	DR	Disaster Recovery
CAPSTC	City of Aurora Public Safety Training Center	DRCOG	Denver Regional Council of Governments

ACRONYMS (continued)

DRF	Development Review Fund	HIDTA	High Intensity Drug Trafficking Area
DUI	Driving Under the Influence	HOAP	Home Ownership Assistance Program
EA	Environmental Assessment	HOME	Home Investment Partnership
EEOC	Equal Employment Opportunity Commission	HR	Human Resources
EMS	Emergency Medical Services	HRC	Human Relations Commission
EOEP	Elected Officials and Executive Personnel's Defined Benefit Plan	HUD	United States Housing and Urban Development
ERP	Enterprise Resource Planning	HVAC	Heating Ventilation Air Conditioning
ESG	Emergency Solutions Grant	IAFF	International Association of Fire Fighters
ESWU	Employee Support and Wellness Unit	ICMA	International City/County Management Association
FAST	Fugitive Apprehension and Surveillance Team	IGA	Intergovernmental Agreement
FRA	Fitzsimons Redevelopment Authority	IRS	Internal Revenue Service
FRB	Force Review Board	IT	Information Technology
FTE	Full-Time Equivalent	IWMP	Integrated Water Master Plan
G & G	Gift and Grants Fund	IVR	Interactive Voice Recognition
GDP	Gross Domestic Product	JAG	Justice Assistance Grant
GERP	General Employees Retirement Plan	MDC	Mobile Data Computer
GFOA	Government Finance Officers Association	MET	Motorcycle Enforcement Team
GID	General Improvements District	MGD	Millions of Gallons per Day
GIS	Geographic Information System	MHz	Megahertz
GO	General Obligation	MSU	Medical Service Unit
GOCO	Great Outdoors Colorado Trust Fund	NCIC	National Crime Information Center
GON	Graffiti Off Neighborhoods	NFPA	National Fire Protection Association
GRASP	Gang Rescue and Support Project	NIBRS	National Incident-Based Reporting System
GREAT	Gang Resistance Education and Training	NLC	National League of Cities

ACRONYMS (continued)

NPDES	National Pollutant Discharge Elimination System	SAFER	Staffing for Adequate Fire and Emergency Response
NSP	Neighborhood Stabilization Program	SCADA	Supervisory Control and Data Acquisition
O&M	Operations and Maintenance	SCBA	Self Contained Breathing Apparatus
OAR	Original Aurora Renewal	SCFD	Scientific and Cultural Facilities District
ODA	Office of Development Assistance	SEAM	Southeast Area Maintenance Facility
OEM	Office of Emergency Management	SID	Special Improvement District
OIIA	Office of International and Immigrant Affairs	SRO	School Resource Officer
OPT	Occupational Privilege Tax	SWAT	Special Weapons and Tactics Team
OSF	Open Space Fund	SWMP	Storm Water Master Plan
OSNR	Open Space and Natural Resources	T & D	Transmission and Distribution
PAR	Police Area Representative	TABOR	Tax Payers Bill of Rights
PCIDSS	Payment Card Industry’s Digital Security Standard	TEMS	Tactical Emergency Medical Support
PDF	Parks Development Fund	TIF	Tax Increment Finance
PEG	Public, Educational, and Government Franchise Fee	TIP	Transportation Improvement Program
PRL	Photo Red Light	TOD	Transit-Oriented Development
PROS	Parks, Recreation, and Open Space	UPS	Uninterruptible Power Supply
PS Comm	Public Safety Communications	USPS	United States Postal Service
PSS	Professional Standards Section	WISE	Water Infrastructure and Supply Efficiency
PUC	Public Utilities Commission	VA	Veterans Affairs
PWP	Prairie Waters Project	VALET	Victim Assistance Law Enforcement Training
RAQC	Regional Air Quality Council	VoIP	Voice over Internet Protocol
RFID	Radio Frequency Identification	VPN	Virtual Private Network
RTD	Regional Transportation District	WPF	Water Purification Facility