

City of Aurora

2021

Operating and Capital Improvement Budget

Prepared
by the Office
of Budget
and Financial
Planning





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City of Aurora, Colorado

2021 Operating and Capital Improvement Budget Acknowledgements

City Council

Mike Coffman	Mayor
Françoise Bergan	Mayor Pro-Tem (2021) and Ward VI
Crystal Murillo	Ward I
Nicole Johnston	Ward II
Marsha Berzins	Ward III
Juan Marcano	Ward IV
Alison Coombs	Ward V
Dave Gruber	At-Large
Allison Hiltz	At-Large
Angela Lawson	At-Large
Curtis Gardner	At-Large

City Executive Staff

Jim Twombly	City Manager
Jason Batchelor	Deputy City Manager
Nancy Freed	Deputy City Manager
Roberto Venegas	Deputy City Manager
Janice Napper	Diversity, Equity, and Inclusion Officer

Office of Budget and Financial Planning Team

Terri Velasquez..... Director of Finance
Gregory Hays..... Budget Officer
Jackie Ehmann.....Budget and Finance Program Manager
Kerstin ClaspellLead Budget Analyst
Jennifer Speer Budget Analyst
Gail Pennington Budget Analyst
Mark Smith..... Budget Analyst
Bill Levine..... Budget Analyst

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You can also access an electronic version of the 2021 Operating and Capital Improvement Budget by visiting the URL below:

<https://www.auroragov.org/budget>



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Aurora
Colorado**

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morill

Executive Director



Special Recognition

The following individuals and groups played a key role in the development of the 2021 budget for the City of Aurora. They are recognized here for their hard work and valuable contributions.

Council Appointees

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

Commission Appointees

Matt Cain, Civil Service Administrator
Douglas Wilson, Chief Public Defender

Deputy City Managers

Jason Batchelor
Nancy Freed
Roberto Venegas

Department Directors and Managers

Aurora Water – Marshall Brown
Communications – Kim Stuart
Finance – Terri Velasquez
Fire – Fernando Gray
Housing and Community Services –
(Outgoing) Nancy Sheffield, (Incoming)
Jessica Prosser
Human Resources – Dianna Giordano
Information Technology – Scott Newman
Library & Cultural Services - Midori Clark
Parks, Recreation & Open Space – Brooke
Bell
Planning & Development Services – George
Adams
Police – Vanessa Wilson
Public Safety Communications – Tina Buneta
Public Works – Cindy Colip

Department Budget Staff

Aurora Water – Jo Ann Giddings, Gail
Thrasher, Fernando Aranda Perozo, Greg
Hansen and Sonya Gonzalez
City Attorney’s Office – Jan Adamcyk and
Anabell Pi
City Council – Greg Hays
Civil Service Commission – Mark Smith
Communications – Jennifer Speer
Court Administration – Yvonne Madril-
Brawner
Finance – Bill Levine
Fire – Mathew Wasserburger
General Management – Gail Pennington
Information Technology – Liz Rehwalt
Housing and Community Services - Kerstin
Claspell, Jackie Ehmann and Rosetta Torres
Human Resources – Gail Pennington
Judicial – Andrea Edwards
Library & Cultural Services – Matthew Kipp
Parks, Recreation & Open Space – Diana
Vancleve and Bradley Boswell
Planning & Development Services – Marvinna
Redding
Police – John Schneebeck, Christine Waters
and Jennifer Campbell
Public Defender – Reyna Lopez
Public Safety Communications- Kerstin
Claspell
Public Works – Elly Watson

Council-Appointed Citizen Committees

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



2021 Aurora, Colorado City Council



Mike Coffman
Mayor



Françoise Bergan
Ward VI (Mayor Pro Tem)



Crystal Murillo
Ward I



Nicole Johnston
Ward II



Marsha Berzins
Ward III



Juan Marcano
Ward IV



Alison Coombs
Ward V



Curtis Gardner
At Large



Dave Gruber
At Large



Allison Hiltz
At Large



Angela Lawson
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 2021 Adopted Budget

This 2021 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 2021 budget as adopted by City Council this past fall. The figures and narratives published in this document also provide the originally adopted 2020 budget by City Council and an updated status of the 2020 projection at the time the 2021 budget was adopted. There are inevitably final 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 2022 budget.

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 *2021 General Fund Revenue Overview* provides a detailed description of the city's revenue outlook for 2021 and beyond for the General Fund. The *Long-Range General Fund Financial Outlook* identifies expected revenues and expenditures for all general government functions through 2025. 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.

In order to make this document more easily accessible to all, the following FAQ has been added to allow the reader to jump in and learn without needing to interact with the whole document:

- **If I want to get an overall view of important topics to Aurora, but don't need all that detail, where do I go?**
 - Sure, start with the Budget Message (Section A). It is a high-level view of what is important, written in the voice of Jim Twombly, our City Manager. After that, read the Executive Summary (Section B). It has some great summaries about Aurora's budget. The rest of the book is detail.
- **If I want to learn more about how the city budgets, including a general timeline and how citizens can get involved?**
 - Appendix 13: Budget Process and Calendar (page I-99) has information on that. There is also a Public Input section that is in the 2021 Proposed Book (found here: https://www.auroragov.org/city_hall/city_finances_budget/city_budget)
- **What if I want to learn more about the City of Aurora, such as demographics?**
 - Go to the Profile of Aurora (Section C).
- **What if I want to dig deep into where the General Fund gets its money?**
 - The General Fund Revenue Section (Section D) will do the trick.
- **What does the future of the General Fund look like from a budget perspective?**
 - The Financial Outlook (Section E) shows revenue and expenditure projections through 2025.
- **I'm interested in the city's capital program. Where do I go?**
 - Great! The Capital Improvement Program (CIP) can be found in Section H.
- **What revenues and expenditures are associated with marijuana?**
 - Good question! The Marijuana Tax Revenue Fund Summary is on page F-28. Additional detail is found in Appendix 5, starting on page I-45.
- **I'm a policy nut! I can't get enough! Do you have financial policies?**
 - Well sure! Appendix 14 starting on page I-105 has our financial policies.
- **Where can I get more information about the Police budget?**
 - The Police Department pages start on page G-160.
- **What does the debt of Aurora look like?**
 - The Debt section can be found in Appendix 10, page I-77

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



City of Aurora, Colorado

2021 OPERATING AND CAPITAL
IMPROVEMENT BUDGET

BUDGET MESSAGE





TO: Mayor Coffman and Members of the City Council

FROM: Jim Twombly, City Manager

DATE: January 31, 2021

SUBJECT: 2021 Adopted Budget

I am pleased to transmit to you the City Manager's Adopted Budget for 2021. This budget message provides a brief overview of the approach used to develop the budget.

A number of factors have contributed to the formulation of the 2021 Adopted Budget, but none more than the impact of COVID-19. A COVID-19-related recession starting in early 2020 ended the country's longest expansion in history.

The 2021 Adopted Budget is balanced for all funds and provides a sound financial plan to provide funding for the best possible municipal services. Significant balancing decisions were necessary in order to balance the city budget in 2021, and these tough decisions mean that 2022 is mostly balanced as well. The budget was built with caution in mind, with an eye toward the future. An example of this fact is that the budget was built without a significant decrease in funds available. The 2021 Adopted Budget includes a total of \$920.1 million in appropriations for all funds. This is \$60.5 million more than the 2020 Original Budget of \$859.5 million, with \$72.6 million in increased capital spending offsetting a \$12.1 million decrease in operating expenditures. The Water Fund and Wastewater Fund account for the majority of the capital increase. The General Fund accounts for the majority of the operating expense decrease.

Table 1. All Funds 2020-2021 Growth

	2020 Original	2021 Adopted	Dollar Change	Percent Change
Operating (all funds)	\$ 653,806,450	\$ 641,744,129	\$ (12,062,321)	-1.8%
Capital (all funds)	205,730,347	278,312,917	72,582,570	35.3%
Total (all funds)	\$ 859,536,797	\$ 920,057,046	\$ 60,520,249	7.0%

Breaking out the operating budgets into General Fund and other funds shows that the General Fund budget was reduced more than other funds, primarily due to the recession's impact on sales and use tax, which are primarily housed in the General Fund.

Table 2. Operating Budget General Fund/Other Funds 2020-2021 Growth

	2020 Original	2021 Adopted	Dollar Change	Percent Change
General Fund	\$ 387,437,471	\$ 368,560,925	\$ (18,876,546)	-4.9%
Others Funds	266,368,979	273,183,204	6,814,225	2.6%
Operating total (all funds)	\$ 653,806,450	\$ 641,744,129	\$ (12,062,321)	-1.8%

The 2021 Adopted Budget for the General Fund is \$368.6 million, \$18.9 million (4.9 percent) less than the 2020 Original Budget of \$387.4 million. Included in these changes is a net \$8.8 million in department cuts as part of the Proposed Budget and a net \$911,400 in one-time adjustments added by City Council at the September 19 Budget Workshop. Attachment 8 in the Executive Summary and the department pages have additional detail on each amendment. Appendix 1 includes the listing of City Council adjustments.

Inclusive in the changes across all funds is the decrease of 16.0 FTE with a net decrease of 13.3 FTE in the General Fund and a net 2.7 FTE in other funds. The Executive Summary has additional information on these positions.

Staff felt it was important for this budget to focus on not only balancing now but also reducing the chance of future large-scale reductions. The 2021 budget is completely balanced, and 2022 is balanced to within \$3.4 million. This equates to 0.9 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 public safety needs in each year of the five-year plan.

ECONOMIC FACTORS AND CITY REVENUES

The City of Aurora General Fund revenue estimates for the 2021 budget process were developed by the Business Research Division (BRD) of the Leeds School of Business at the University of Colorado Boulder in collaboration with the Office of Budget and Financial Planning (OBFP). Forecasts of national indicators from Moody’s Analytics served as the fundamental drivers to the resulting revenue forecasts. BRD chose to model three forecasts including the Moody’s baseline forecast, an optimistic scenario, and a pessimistic scenario. These different forecasts provide sensitivity analysis around relatively favorable and unfavorable economic conditions.

Given current economic uncertainty as the nation navigates the COVID-19 pandemic, OBFP staff presented data to city management with a focus on the baseline forecast and the pessimistic scenario. With the baseline forecast there is an equal 50 percent chance of the economy over-performing and under-performing the scenario. This, coupled with the necessity to address a significant revenue shortfall brought on by the economic impacts of COVID-19, drove city management to use a slightly moderated BRD baseline forecast. This adjusted baseline scenario includes a slightly better outlook for all five revenue sources and better reflects year-to-date revenue collections through the first half of 2020. It also includes a property tax revenue adjustment that reflects the reality of the Taxpayer Bill of Rights’ (TABOR) limitation on revenues that Aurora may retain and expend.

In response to the COVID-19 pandemic, starting in late March 2020 most Americans were sheltering in place and many non-essential businesses were closed. April then saw one of the steepest declines in economic activity ever recorded. U.S. real GDP decreased at an annualized rate of 32.9 percent in the second quarter of 2020. Consensus forecasts, averaging the forecasts from 28 entities, project U.S. real GDP growth to decline by 5.3 percent across all of 2020 and to grow by 4.0 percent in 2021.

As a result of the current recession, the revised full-year General Fund sources projection for 2020 is \$15.8 million (4.2 percent) lower than 2019, which equates to a \$20.1 million (5.3 percent) decrease compared to the 2020 budget. With projected high unemployment and depressed retail trade in 2021, General Fund sources, including transfers from other funds, are estimated to grow at a rate of 0.7 percent, or \$2.4 million, in 2021. Revenue projections will be discussed in more detail in the 2021 General Fund Revenue Overview.

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 Revenue Overview provides more detail.

SPECIFIC ISSUES AFFECTING THE 2021 ADOPTED BUDGET

The Effect of COVID-19 on Aurora Services

COVID-19 has affected the city in multiple ways, both immediately and long-term. An immediate effect was the closure of multiple facilities, a significant increase in employee teleworking, and a decrease in projected revenue for multiple funds. In the General Fund, the revenue projections for the city brought to light a \$26.1 million shortfall in 2020 and a \$32.9 million shortfall in 2021, in comparison to the previous five-year financial outlook. Each year was balanced using a mixture of operating reductions, capital reductions, and new revenue. Specifically, 2020 was primarily balanced using a hiring freeze and capital reductions. The 2021 Adopted Budget is primarily balanced using a net-zero percent pay increase, a net \$7.9 million decrease in department budgets, and the use of funds available, mostly saved because of 2020 decisions.

Long after the immediate COVID-19 crisis is over, the impacts will remain in various ways. The emphasis on teleworking throughout the pandemic will allow employees to perform their jobs without requiring physical space in a City facility. Close to 700 employees traditionally working in an office can perform their jobs without having a physical space. Processes were also created to successfully fulfill customer needs without meeting face-to-face, and customers were surveyed, and will be again, to assess any degradation of service quality. In addition, with the closure of the Aurora Municipal Center (AMC), planned security-related projects can happen more readily. The closure allowed staff the time to reconfigure space to create a more useable customer service area on the first two floors while limiting access to other floors, a primary security finding.

CARES Funds

Many of the city's activities in responding to the COVID-19 outbreak were subject to reimbursement through the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act. Passed in March 2020, the CARES Act provided funding to Adams and Arapahoe County through

the Coronavirus Relief Fund (CRF). The two counties in turn passed through \$33.9 million to the City of Aurora. The city has used the CRF funds to reimburse expenses related to small business and rental assistance, personnel costs, personal protective equipment (PPE), improving the safety of city facilities and transitioning to a digital service model. The CRF funds must be spent by the end of 2020.

Several city departments also received grants stemming from the CARES Act. The Community Development Block Grant (CDBG) and Emergency Solutions Grant (ESG) programs were both supplemented using one-time funds from the CARES Act. Additional smaller CARES grants have been used to promote social distancing, purchase PPE, and hire Public Defender personnel.

Uncertainty Around the Funding of Public Safety

Although the city still maintains an adequate number of police officers per the November 2016 modified consent decree, recent local and national issues have brought to light the need for a change in public safety strategy. It is assumed that this strategy shift will take time, so public safety budgets were kept relatively stable. The city's five-year outlook includes annual increases for public safety in the out-years of the plan.

During the September 19 Budget Workshop, \$500,000 in budget savings associated with higher than normal police turnover was used to add three FTE associated with this change in public safety strategy, including a public information officer, an internal auditor, and a program manager for a new public safety co-responder program. Funding for contracted services was also added for this new program.

LONGER TERM OUTLOOK

While 2021 is balanced, 2022-2025 are not. Assuming revenue projections prove to be accurate, 2022 through 2025 will require active balancing. The outlook also includes annual pay and benefit increases and the addition of increases related to public safety as noted previously.

In preparation for this balancing, staff will continue to bring forth revenue-raising ideas, with the goal of decreasing the city's reliance on volatile sales tax revenue.

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.

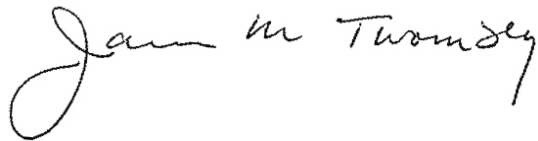
I would like to thank the Citizens' Advisory Budget Committee, the Citizens' Water Advisory Committee, and the Citizens' Advisory Committee on Housing and Community Development for their respective recommendations to City Council. Their work has provided valuable citizen review and insight regarding 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 their conscientious work and attention to detail associated with the development of this budget and management of the city's finances.

Finally, I want to especially express my appreciation for the work of the Mayor and City Council in developing progressive goals, a visionary policy framework, and identifying priority projects within which these budget plans and recommendations could be formulated. The cooperative process undertaken by Council and city staff has been especially important for ensuring that the budget remains balanced while maintaining essential city services and an extraordinary quality of life for the citizens of Aurora.

Respectfully submitted,

A handwritten signature in black ink that reads "Jim Twombly". The signature is written in a cursive, flowing style.

Jim Twombly
City Manager





City of Aurora, Colorado

2021 OPERATING AND CAPITAL
IMPROVEMENT BUDGET

EXECUTIVE SUMMARY



2021 Adopted Budget Executive Summary

The Executive Summary provides an overview of the 2021 Adopted Budget and the various factors that have influenced its creation. The intent is to help the reader more easily understand the city's 2021 spending plan and the major factors that have influenced that plan. This summary gives a high-level overview of 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.

FACTORS INFLUENCING 2021 ADOPTED BUDGET

A number of factors have contributed to the formulation of the 2021 Adopted Budget, but none more than the impact of COVID-19. A COVID-19-related recession starting in early 2020 ended the country's longest expansion in history. The following section of the Executive Summary provides greater detail into the impact of the national and local economies in guiding the development of the budget.

The Effect of COVID-19 on the Economy

National

In response to the COVID-19 pandemic, most Americans began sheltering in place in late March and many non-essential businesses were closed. April subsequently saw one of the steepest declines in economic activity ever recorded. U.S. real GDP decreased at an annualized rate of 5.0 percent in the first quarter of 2020 and 31.4 percent in the second quarter. Consensus forecasts, averaging the forecasts from 28 entities, projected U.S. real GDP growth to decline by 5.3 percent for 2020 and to grow by 4.0 percent in 2021.

Despite significant declines in GDP and sustained high unemployment, changes in personal income in 2020 are muted and have benefited from economic stimulus provided by the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act. Retail trade plummeted this spring when non-essential businesses were closed and consumers were sheltering at home. Overall, retail trade is projected to decline by 5.2 percent in 2020 and to grow by 5.7 percent in 2021.

Nationally, the unemployment rate was 3.7 percent in 2019, which was near the 50-year low. The unemployment rate was 3.8 percent in February 2020, before the pandemic-induced recession started, and skyrocketed to 14.4 percent in April. The rate has declined each month since and sits at 11.2 percent as of June 30th. Job growth is expected to be muted in 2020 and 2021. Economic growth is forecasted to accelerate starting in 2022. This reflects expectations of stronger growth in personal income, retail trade, and total employment.

Colorado and Aurora

The Leeds Business Confidence Index, a local measure of business expectations where a score of 50 represents neutral sentiment, went from a slightly positive 50.8 points for the first quarter of 2020 to an extremely pessimistic 29.7 points for the second quarter. This record drop illustrated the sudden economic deterioration resulting from COVID-19. Despite significant improvement to 44.3 points for the third quarter, confidence levels remain comparable to those recorded during the Great Recession. Roughly half of the panelists and business leaders continued to cite COVID-19 concerns for their pessimistic outlook. However, the relative improvement in the third quarter outlook came from individuals citing resiliency and pent-up demand as reasons for optimism looking forward.

The City of Aurora revenue forecast for the 2021 budget was developed by the Business Research Division of the Leeds School of Business at the University of Colorado Boulder together with the Office of Budget and Financial Planning staff. Forecasts of national indicators from Moody's Analytics serve as the fundamental drivers to the forecasts of local economic data and the resulting revenue collections through 2025.

Following an average annual growth rate of 5.8 percent over the last five years, General Fund revenues are expected to decline by 4.8 percent in 2020 and then experience slow 1.2 percent growth in 2021. Sales tax revenue is the primary driver behind revenue performance as this source represents about 54 percent of total General Fund revenues. The 2021 budget anticipates that sales tax revenue will decline by 5.1 percent in 2020 and increase by 0.6 percent in 2021.

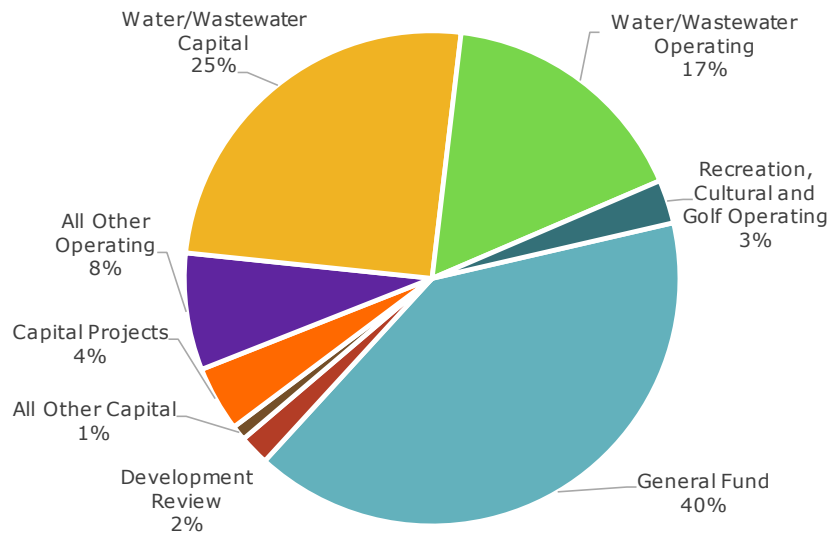
BUDGET OVERVIEW – ALL FUNDS

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

The 2021 Adopted Budget includes a total of \$920.1 million in appropriations for all funds. This is \$60.5 million more than the 2020 Original Budget of \$859.5 million, with \$72.6 million in increased capital spending offsetting \$12.1 million decrease in operating expenditures. The Water Fund and Wastewater Fund account for the majority of the capital increase. The General Fund accounts for the majority of the operating expense decrease. The majority of the operating decrease is associated with transfers out, which are being reduced by \$7.1 million. Supplies and services, personal services, and capital-related spending are also less in 2021. The decrease in supplies and services and capital-related spending is primarily related to one-time budgets in 2020 not recurring in 2021. The decrease in personal services is primarily due to the elimination of a net 16.0 vacant FTE across all funds and holding an additional 9.0 positions vacant through 2021 in the General Fund.

Figure 1 illustrates the distribution of total appropriations in 2021. The General Fund accounts for approximately 40 percent of total appropriations, while another 30 percent of the 2021 budget is dedicated to capital projects in several funds. Operating costs for Aurora Water (both the Water and Wastewater funds) make up 17 percent of the city’s total budget while the remaining 13 percent is for operations in all other city funds.

Figure 1. 2021 Total Appropriations by Fund



GENERAL FUND SUMMARY

The General Fund is the primary source of funding for most city operations, including public safety, transportation, parks, libraries and other 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 2021 General Fund budget.

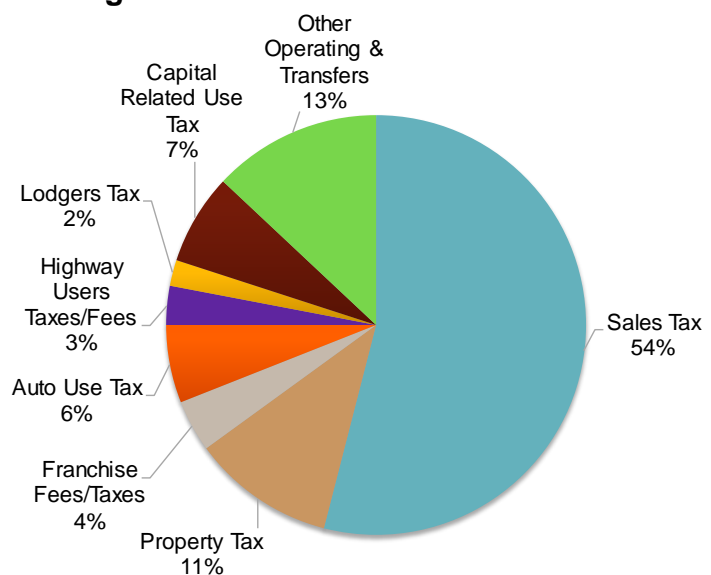
Table 1. 2021 Expenditure and Budget Summary - General Fund

Sources	Amount	Comment
Revenue and Transfers	\$359,691,430	Base revenues of \$357.2 million; \$2.5 million from amendments, including Fire-related external charges and marketplace facilitator revenue.
Total Sources	\$359,691,430	Total 2021 Sources
2020 Original Budget	\$387,437,471	Initial base budget
Removal of one-time 2020 expenditures	(12,425,495)	Due to the removal of one-time expenditures primarily associated with Fire, Police, IT, Capital Project Fund (CPF) transfers, and Affordable Housing.
Cost Drivers	1,482,728	\$3.0 million in personal services adjustments, primarily associated with Police and Fire step and grade adjustments, as well as additional Police and Fire pension contribution, offset with a \$1.5 million net reduction associated primarily with a decrease in the CPF transfer due to lower revenue assumptions.
Adds	149,235	Primarily associated with transfer of Everyday Adoption Center from Gifts and Grants Fund to General Fund.
Cuts	(8,994,364)	\$6.1 million in ongoing cuts, across several departments, and \$2.8 million in one-time cuts primarily in Non-Departmental and Council Appointee departments. Ongoing amendments include the elimination of a net 16.3 FTE. Additional details can be found in the department pages.
Council Adjustments	911,350	At the September 19 Budget Workshop, Council added a net \$911,400 in additional budget, including 3.0 FTE. A summary of these adjustments can be found in Appendix 1.
Total Uses	\$368,560,925	Total 2021 Adopted General Fund Budget

General Fund Revenue and the Effect of COVID-19 on 2021 Revenue Projections

Figure 2 illustrates the sources of revenue within the General Fund. Sales tax revenue remains the backbone of Aurora's General Fund, accounting for 54 percent of total sources. Use tax is a companion tax to sales tax and is associated with purchases of automobiles, building materials and equipment. Roughly two-thirds of all General Fund revenue is dependent on purchases when use tax revenues (e.g.

Figure 2. 2021 General Fund Sources



building materials use tax, automobile use tax and equipment use tax) are included.

Table 2. Summary of Key General Fund Revenue Sources

Sources of Funds	2019 Actual	2020 Projection	2021 Adopted	2019-2020 Change	2020-2021 Change
General Sales Tax	\$ 203,027,321	\$ 192,750,830	\$ 193,981,756	(5.1%)	0.6%
Property Tax	37,279,575	45,330,207	40,782,997	21.6%	(10.0%)
Capital-Related Use Tax	25,591,591	25,623,726	23,443,525	0.1%	(8.5%)
Auto Use Tax	22,345,412	19,907,498	21,453,024	(10.9%)	7.8%
Franchise Fees/Taxes	14,305,454	13,921,497	14,330,099	(2.7%)	2.9%
Highway Users Fees/Taxes	12,894,959	11,492,608	12,050,227	(10.9%)	4.9%
Lodger's Tax	8,344,032	3,446,939	6,676,734	(58.7%)	93.7%
All Other Operating Revenue	46,944,146	40,573,884	44,573,990	(13.6%)	9.9%
General Fund Revenue	\$ 370,732,490	\$ 353,047,189	\$ 357,292,352	(4.8%)	1.2%
Transfers In from Other Funds	2,359,008	4,230,337	2,399,078	79.3%	(43.3%)
Total General Fund Sources (including transfers in)	\$ 373,091,498	\$ 357,277,526	\$ 359,691,430	(4.2%)	0.7%
Transfer Out of Capital-Related Revenue	37,081,068	36,344,933	34,597,742	(2.0%)	(4.8%)
General Fund Operating Revenue (excludes capital transfer)	\$ 336,010,430	\$ 320,932,593	\$ 325,093,688	(4.5%)	1.3%

Table 2 provides a summary of General Fund sources of revenue and the anticipated growth in key categories. General Fund revenue in 2021, excluding transfers in, is estimated to grow at a rate of 1.2 percent or \$4.2 million over the 2020 year-end projection. Two major components of revenue growth in 2021 are a \$3.2 million increase in lodger's tax and a projected \$1.2 million increase in sales tax receipts over the 2020 projection. Property taxes are expected to decline by 10.0 percent in 2021. The largest factor behind this decline is a \$3.3 million refund of property taxes anticipated under the Taxpayer Bill of Rights (TABOR). Given dramatic reductions in travel during the COVID-19 pandemic, lodger's tax revenue is projected to decline by \$4.9 million (58.7 percent) in 2020. For 2021, the projection assumes a \$3.2 million (93.7 percent) increase in lodger's tax revenue. Despite the significant projected recovery, the \$6.7 million in lodger's tax revenue in 2021 is 20.0 percent below the \$8.3 million in lodger's tax revenue collected in 2019. General Fund operating revenue, which excludes capital-related revenue transferred to the Capital Projects Fund, is projected to increase 1.3 percent in 2021 which follows a 4.5 percent decrease in 2020. As a result, projections don't match or surpass the 2019 level of General Fund operating revenues until 2022.

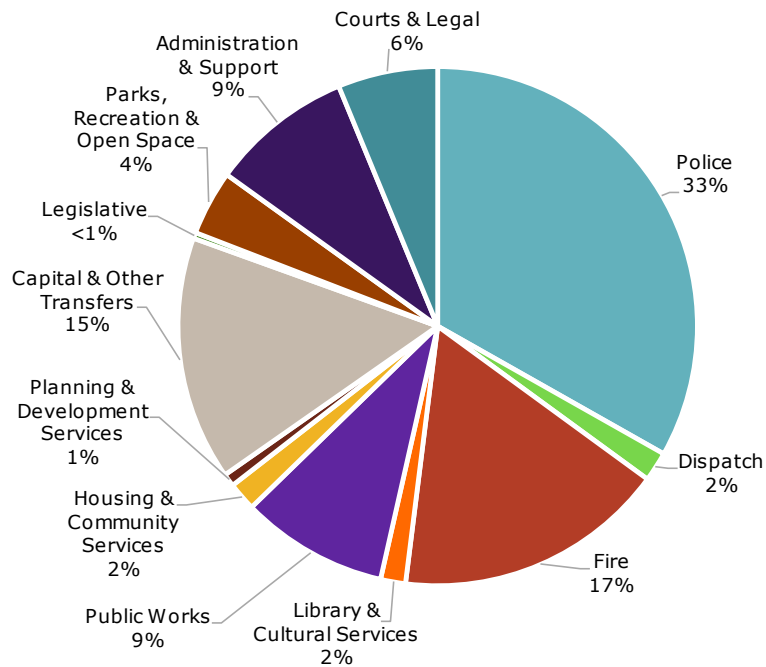
The revenue section starting on page D-1 provides more detail on the revenue outlook.

General Fund Appropriations and the Effect of COVID-19 on the 2021 Budget

For 2021, General Fund total appropriations, including transfers, is \$368.6 million, an \$18.9 million (4.9 percent) decrease from the 2020 Original Budget of \$387.4 million. An \$8.3 million decrease in transfers out accounts for about 43.9 percent of the decrease, while decreases in supplies and services and capital-related budgets account for another \$8.0 million, or 42.5 percent.

Included in these changes is a net \$8.8 million in department cuts and a net \$911,400 added by City Council at the September 19 Budget Workshop. Maintaining public safety is a high priority, as reflected by the fact that departments associated with Public Safety make up the largest share of the General Fund budget as Figure 3 illustrates.

Figure 3. General Fund Appropriations



Due to revenue shortfalls, \$26.1 million in balancing actions were necessary in 2020 and \$32.9 million were necessary in 2021, compared to the Financial Outlook published in the 2020 Adopted Budget.

Significant 2020 balancing actions included:

- Holding positions vacant: \$6.2 million
- Utility savings: \$1.3 million
- Lease and fleet savings / court assessment elimination: \$2.2 million
- Furloughs and other department reductions: \$3.2 million
- Capital reductions (which reduced the transfer to the Capital Projects Fund): \$12.6 million
- Additional revenue: \$5.0 million. The majority of this revenue, \$4.4 million, is saved for 2021 balancing.

Significant 2021 balancing actions include:

- Zero percent net pay increase (previously assumed at 3 percent): \$6.5 million
- Zero percent health insurance increase (previously assumed at 5 percent): \$1.4 million
- No police officer positions added in 2021 (previously assumed at 15.0 FTE): \$2.0 million
- Other mandated cost reductions, including debt and utility savings: \$2.3 million
- Department reductions, including 13.3 FTE eliminated and 9.0 FTE held vacant: \$9.0 million
- Revenue enhancements: \$2.7 million
- Decrease in technology funds: \$1.0 million
- Use of funds available: \$8.9 million, including \$4.4 million saved from 2020.

Attachments 5 and 8 and the department pages provide greater detail into the specific 2021 General Fund expenditures and adjustments. Appendix 1 provides detail on the Council adjustments made at the September 18 Budget Workshop.

STAFFING – ALL FUNDS

The 2021 Adopted Budget includes a reduction of 16.0 FTE versus the 2020 Original Budget. Table 3 breaks out net position changes by fund for 2021.

Table 3. 2021 FTE Changes by Fund

Fund	2020 Original FTE Count	Proposed Adjustments	Post-Proposed Adjustments	2021 Transfers and Technical	Net Change	2021 Adopted FTE Count
Comm Development	18.20	-	-	0.30	0.30	18.50
Conservation Trust	13.22	-	-	-	-	13.22
Cultural Services	19.00	-	-	-	-	19.00
Designated Revenues	29.21	-	-	0.25	0.25	29.46
Development Review	128.00	-	-	-	-	128.00
Enhanced E-911	80.00	-	-	-	-	80.00
Fleet Management	48.00	-	-	-	-	48.00
General	2,224.54	(16.75)	3.00	0.45	(13.30)	2,211.24
Gifts and Grants	8.10	(1.00)	-	(1.00)	(2.00)	6.10
Golf Courses	33.00	-	-	-	-	33.00
Open Space	34.98	(0.50)	-	-	(0.50)	34.48
Parking and Mobility	3.00	-	-	-	-	3.00
Parks Development	0.75	(0.75)	-	-	(0.75)	-
Recreation	94.00	-	-	-	-	94.00
Risk Management	10.00	-	-	-	-	10.00
Wastewater	156.08	-	-	-	-	156.08
Water	313.92	-	-	-	-	313.92
Totals	3,214.00	(19.00)	3.00	-	(16.00)	3,198.00

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 position changes.

Table 4. 2021 FTE Staffing Net Change - General Fund

Department	Proposed Adjustments	Post-Proposed Adjustments	2021 Transfers / Technical	2021 Net Positions Added	Positions Held Vacant
City Attorney	-		-	-	3.00
Communications	-	1.00		1.00	
Court Administration	-	-	-	-	5.00
Finance	2.00	-	-	2.00	-
General Management	(1.00)	1.00	-	-	-
Housing and Community Services	(3.00)	1.00	0.70	(1.30)	-
Library and Cultural Svcs	(2.00)	-	-	(2.00)	-
Parks, Recreation and Open Space	(0.75)	-	-	(0.75)	-
Planning and Dev. Svcs	(2.00)	-	(0.25)	(2.25)	-
Public Defender	-	-	-	-	1.00
Public Safety Communications	(1.00)	-	-	(1.00)	-
Public Works	(9.00)	-	-	(9.00)	-
Totals	(16.75)	3.00	0.45	(13.30)	9.00

The General Fund decreases by a net 13.30 FTE. This is a result of the net reduction of 16.75 positions in the Proposed Budget, the addition of 3.0 FTE from the September 19, 2020 Budget Workshop, and the net transfer of 0.45 FTE from other funds.

Table 5 shows the details of the staffing level by fund over time. The total 2021 General Fund FTE count is 164.0 greater than 2003 and is at its previous highest point, but the ratio of civil service to career service has changed considerably. Police Civil Service has grown 27.7 percent (160.9 FTE) and Fire Civil Service has grown 40.2 percent (121.5 FTE) while Career Service FTE has dropped 10.2 percent (118.4 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 by the movement of 63.0 FTE dispatchers to the E-911 Fund in 2015. Even excluding that adjustment, career service FTE have decreased by 4.8 percent (55.4 FTE).

The growth in other funds has been mixed. In the Water and Wastewater funds, FTE are up 64.9 percent (185.0 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 Revenues Fund are the primary drivers in the 47.2 percent (51.2 FTE) increase in All Other FTE. See Attachment 9 for a four-year summary of staffing by fund.

Table 5. FTE and FTE Changes, 2003-2021 (All Funds)

Category/Fund	FTE Count					FTE Change 2003-2021	
	2003	2007	2011	2015	2021	Count	%
General Fund							
Police, Civil Service	580.0	635.0	649.3	666.9	740.9	160.9	27.7%
Fire, Civil Service	302.5	311.0	308.0	329.0	424.0	121.5	40.2%
Career Service	1,164.7	1,091.5	948.9	934.2	1,046.3	(118.4)	-10.2%
Subtotal, General Fund	2,047.2	2,037.5	1,906.2	1,930.0	2,211.2	164.0	8.0%
Non-General Funds							
Police/Fire Civil (Non-GF)	2.5	2.0	8.8	10.2	3.1	0.6	24.0%
Wastewater/ Water Fund	285.0	403.0	422.0	429.0	470.0	185.0	64.9%
Development Review Fund	112.0	119.3	70.8	82.8	128.0	16.0	14.3%
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	113.0	22.2	24.4%
All Other FTE	108.5	132.9	145.6	154.6	159.7	51.2	47.2%
Subtotal, Non-General Funds	655.8	800.1	776.3	877.3	986.8	331.0	50.5%
Total	2,703.0	2,837.7	2,682.4	2,807.3	3,198.0	495.0	18.3%

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 significant changes in the *operating budgets* for the city's other 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 \$617,200 (0.4 percent) from the 2020 Original Budget. Significant budgetary factors addressed include the following:

- Water Fund operating budget increase of \$865,100 (0.9 percent), including \$2.5 million in debt payment increases offset by decreases primarily in supplies due to one-time expenses in 2020 not recurring in 2021.

- Wastewater Fund operating budget decrease of \$247,900 (0.4 percent) due primarily to utility savings offsetting an increase in debt payment increases.

The budget does not incorporate an increase in water or wastewater rates. A new tiered rate structure is being implemented that may affect billing.

Development Review Fund

Operating expenditures and transfers in 2021 will decrease by \$688,700 (3.8 percent) compared to the 2020 Original Budget. The decrease is primarily due to 2020 one-time supplies and services and capital related expenses related to the workflow management system not recurring in 2021.

Marijuana Tax Revenue Fund

Operating expenditures and transfers in the Marijuana Tax Revenue Fund are increasing \$1.2 million (11.9 percent) as an additional 1.0 percent marijuana sales tax was approved by Council in 2020 to fund community service agencies and programs directly related to youth violence prevention.

Risk Fund

Risk Fund operating expenditures are increasing \$975,500 (8.0 percent), with the majority of the increase due to a \$556,300 increase in insurance premiums. Risk claims are also assumed to be higher in 2021. Funds available are expected to be fairly consistent throughout the five-year plan as these increases are being covered via interfund charges.

Recreation and Cultural Services Fund

Due to the uncertainty regarding the ability to have recreation and cultural programs during the current COVID-19 crisis, the Recreation Fund and Cultural Services Fund budgets will remain mostly unchanged from 2020. As more information comes to light concerning the programs, the fund budgets will be adjusted accordingly.

Gifts and Grants Fund

Operating expenditures and transfers in 2021 will increase by \$3.5 million (47.5 percent) compared to the 2020 Original Budget. The majority of the increase is related to spending against the special CARES supplement to the Emergency Solutions Grant awarded in 2020 in Housing and Community Services. A portion of that grant will be used to cover personnel costs from the General Fund. The movement of the Everyday Adoption Center costs and offsetting revenue to the General Fund also affects this fund.

Parks, Recreation, and Open Space-Related Funds

The current COVID-19 recession has affected these funds as well, so cuts are found in Open Space and Parks Development related to the elimination of 2.0 FTE, a Landscape Architect and Landscape Designer.

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 2021 budget contains a list of funded programs.

The CIP 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 \$213.6 million in 2020 and \$278.3 million in 2021. A total of \$1.2 billion in capital projects are budgeted or planned between 2021 and 2025 in all funds.

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

- The Capital Projects Fund - \$237.0 million;
- The Water and Wastewater Funds - \$885.3 million;
- The Open Space Fund - \$25.1 million;
- The Conservation Trust Fund - \$12.1 million; and
- The Enhanced E-911 Fund - \$10.0 million.

Capital Projects Fund and the Effect of COVID-19 On Capital Spending

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 public safety staffing program. Due to the General Fund shortfall, city staff prioritized capital projects and created a list of lower priority projects. Including the use of CPF funds available and the elimination of lower priority projects, the 2020 transfer to the CPF was decreased by \$12.6 million in 2020. The transfer was decreased by \$2.6 million in 2021 as well, with a one-time \$2.0 million cut of building repair budget and an ongoing \$640,900 decrease in medians. At the September 19, 2020 Budget Workshop, Council added a \$500,000 transfer from the General Fund for road maintenance.

The current CPF five-year plan is lower than the previous five-year plan by \$3.9 million (1.6 percent). As Table 6 shows, 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, 2021-2025

Project	Total Cost (in millions)	Percent of Total
Street Maintenance, Reconstruction & Improvements	\$ 125.5	53.0%
ARTA Revenue Share: Transportation	23.1	9.7%
Building Repair Projects	17.8	7.5%
Traffic Signal Component Replacement	10.7	4.5%
TIP, Major Traffic Improvements	10.6	4.5%
Fire Station Debt Service / Remodel	10.0	4.2%
Direct Costs – Public Works Engineering and Building Repair	9.2	3.9%
Public Safety Debt Service	7.5	3.2%
Police District 2 Office Space	4.1	1.7%
PROS-Related Projects	3.9	1.6%
Direct Costs - Financial and Purchasing Services	3.3	1.4%
Bike/Ped Improvements	3.2	1.4%
SEAM Cost Share	2.5	1.1%
IT Systems and Network, Telephone	2.1	0.9%
Art In Public Places	1.5	0.6%
E-470 Loan Repayment	1.2	0.5%
ADA Accommodation Equity and Access	0.5	0.2%
TOD Development Support	0.3	0.1%
Total	\$ 237.0	

The CIP section of the 2021 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 75.5 percent of the city's planned five-year capital spending. The 2021 budget includes updates to the plan to incorporate needs identified through master planning, recent development trends and updated engineering estimates. Planned capital spending for Aurora Water amounts to \$885.3 million for the 2021-2025 period.

In the Water Fund, major capital projects include: Wild Horse Reservoir (\$113.7 million), Wemlinger Treatment Facility (\$64.1 million), SEAM Maintenance Facility (\$60.0 million), Water Rights Acquisition (\$55.0 million), New T&D Water Mains (\$43.8 million), Griswold Water Purification Facility (\$40.7 million), and Raw Water Rehab (\$40.1 million).

In the Wastewater Fund, major capital projects include: New Sewer Line Construction (\$41.2 million), SEAM Maintenance Facility (\$40.0 million), and First Creek Interceptor (\$30.0 million).

Other Capital Funds

There are several funds associated with Parks, Recreation, and Open Space (PROS). The Open Space Fund, a combination of Arapahoe County Open Space (ArCo) projects and Adams County (AdCo) projects, includes \$25.1 million over the five-year plan, which is 2.1 percent of total capital spending. The Conservation Trust Fund, funded through lottery proceeds, has projects totaling \$12.1 million in the five-year plan (1.0 percent of total capital spending). The Parks Development Fund and the Golf Courses Fund also have capital projects. Significant PROS projects included in the five-year CIP are: Moorhead Recreation Center debt, Highline Canal Improvements, Central Community Park, and Aurora Reservoir projects. Most of the funding for these projects comes from the ArCo Open Space Tax and the Conservation Trust Fund. There were recession-related reductions in these funds, as detailed in the Amendments portion of the CIP Section of this book.

The Enhanced E-911 Fund provides for the acquisition, deployment, and maintenance of the equipment and communication systems related to 911 calls and the 800 MHz radio communication systems. The 800 MHz radio debt and Mobile Data Computer (MDC) infrastructure replacement account for the majority of E-911 spending. During the period 2021-2025, \$10.0 million (0.9 percent of total capital spending) 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 2018 through 2021;
- Attachment 4 - Comparison of the 2020 Original Budget to the 2020 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 2020 and 2021;
- Attachment 7 - Significant base budget changes in various city funds;
- Attachment 8 - Amendments by Deputy City Manager;
- Attachment 9 - Staffing levels by fund;
- Attachment 10 – Detailed staffing changes;
- Attachment 11 - Five-year Capital Improvement Plan (2021-2025) along with information on appropriations for 2018 through 2020; and
- Attachment 12 - Capital amendments by department and fund.

Attachment 1

Budget in Brief

Department	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Revenues by Source:					
Taxes	318,556,252	336,737,727	342,010,598	324,842,182	326,065,980
Other Revenues	83,040,137	73,541,070	67,979,225	68,640,821	53,951,421
License and Permits	19,236,769	19,099,180	18,441,784	17,647,226	16,081,277
Intergovernmental	49,640,237	80,246,050	44,620,533	89,902,495	43,340,283
Charges for Services	253,831,909	260,603,145	273,014,573	265,838,870	282,170,563
Fines and Forfeitures	9,359,883	6,191,973	6,809,714	3,673,248	5,646,543
Operating Transfers	86,655,865	63,766,401	58,360,274	47,566,831	51,010,886
Sale of Assets	515,734	372,420	226,000	70,915	226,000
Proceeds From Borrowing	30,000,000	0	0	0	164,000,000
Total Revenues	\$850,836,786	\$840,557,966	\$811,462,701	\$818,182,588	\$942,492,953
Operating Expenditures by Category:					
Salaries and Benefits	299,807,832	321,303,641	348,608,878	337,407,924	343,482,819
Supplies and Services	155,978,149	159,596,739	171,311,350	200,155,423	169,161,420
Interfund Charges	18,934,657	20,663,448	21,669,322	21,955,348	23,387,886
Debt Related	22,793,298	67,273,476	24,105,082	24,082,277	28,689,417
Capital Related	5,578,208	9,677,477	11,252,485	9,143,304	7,267,950
Transfers Out	94,822,090	75,348,028	76,859,333	62,987,474	69,754,637
Total Operating Expenditures	\$597,914,234	\$653,862,809	\$653,806,450	\$655,731,750	\$641,744,129
Operating Expenditures by Function:					
Administrative Services	34,246,287	35,521,612	42,504,735	40,654,298	41,253,612
Community Services	197,757,710	220,904,230	231,058,968	229,772,683	232,271,393
Council/Appointees	23,606,294	24,478,094	27,059,400	25,536,802	26,249,651
General Management	26,147,523	23,153,596	26,125,186	8,735,838	9,928,556
Non-Departmental (Transfers)	79,378,408	78,979,001	79,584,097	99,131,087	73,147,214
Operations	236,778,012	270,826,276	247,474,064	251,901,042	258,893,703
Total Operating Expenditures	\$597,914,234	\$653,862,809	\$653,806,450	\$655,731,750	\$641,744,129
Capital Improvement Program	\$229,725,259	\$179,695,977	\$205,730,347	\$213,573,659	\$278,312,917
Total Expenditures	\$827,639,493	\$833,558,786	\$859,536,797	\$869,305,409	\$920,057,046
FTE by Function:					
Administrative Services	138.0	146.5	149.0	158.5	160.5
Community Services	1,523.5	1,582.5	1,604.5	1,600.0	1,595.0
Council/Appointees	213.0	224.0	226.0	226.0	225.0
General Management	108.5	113.5	119.5	66.5	68.5
Non-Departmental (Transfers)	10.0	10.0	5.0	5.0	5.0
Operations	1,052.5	1,095.5	1,110.0	1,158.0	1,144.0
Total FTE	3,045.5	3,172.0	3,214.0	3,214.0	3,198.0

Attachment 2

2021 Summary of Total Ending Funds (Budgetary Basis)

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

Fund Name	2021 Beg Funds	Revenues	Transfers In	Total Uses *	Net	2021 End Funds
Capital Projects Fund	19,926,263	10,596,614	32,780,842	39,197,944	4,179,512	24,105,775
Community Development Fund	-	4,685,303	275,844	4,961,147	-	-
Conservation Trust Fund	4,061,258	3,982,632	-	3,801,256	181,376	4,242,634
Cultural Services Fund	2,005,256	1,181,211	1,575,508	3,376,744	(620,025)	1,385,231
Debt Service (SID) Fund	17,656	89,573	-	107,229	(17,656)	-
Designated Revenues Fund	9,061,799	5,172,614	1,855,063	8,544,525	(1,516,848)	7,544,951
Development Review Fund	9,750,696	14,398,296	-	17,548,556	(3,150,260)	6,600,436
Enhanced E-911 Fund	4,002,561	5,548,459	4,775,892	11,932,424	(1,608,073)	2,394,488
Fleet Management Fund	482,411	10,611,655	-	10,429,774	181,881	664,292
General Fund	75,870,616	357,292,352	2,399,078	368,560,925	(8,869,495)	67,001,121
Gifts & Grants Fund	8,927,415	5,535,164	-	10,834,004	(5,298,840)	3,628,575
Golf Courses Fund	1,168,780	8,295,000	250,000	8,685,613	(140,613)	1,028,167
Marijuana Tax Revenue Fund	3,691,771	12,966,568	-	11,667,493	1,299,075	4,990,846
Open Space Fund	7,219,883	9,650,615	-	7,458,832	2,191,783	9,411,666
Parking and Mobility Fund	-	429,336	606,707	1,036,043	-	-
Parks Development Fund	12,934,621	1,538,613	-	1,000,000	538,613	13,473,234
Recreation Fund	2,140,582	8,129,600	6,428,952	14,511,103	47,449	2,188,031
Risk Management Fund	5,961,732	13,331,173	63,000	13,226,831	167,342	6,129,074
Wastewater Fund	31,801,966	127,199,084	-	140,577,927	(13,378,843)	18,423,123
Water Fund	6,615,554	290,848,205	-	242,598,676	48,249,529	54,865,083
Total	\$205,640,820	\$891,482,067	\$51,010,886	\$920,057,046	\$22,435,907	\$228,076,727

* Total Uses include transfers out.

Attachment 3

Expenditure Summary: All Funds

Fund Name	2018 Operating	2018 Capital	2018 Actual	2019 Operating	2019 Capital	2019 Actual
Non-General Fund						
Capital Projects Fund	-	58,294,650	58,294,650	-	68,987,666	68,987,666
Community Development Fund	5,904,735	-	5,904,735	5,476,782	-	5,476,782
Conservation Trust Fund	1,237,164	2,471,320	3,708,484	1,149,094	2,652,500	3,801,594
Cultural Services Fund	2,979,837	-	2,979,837	3,403,480	-	3,403,480
Debt Service (SID) Fund	118,450	-	118,450	105,380	-	105,380
Designated Revenues Fund	6,339,828	-	6,339,828	6,843,606	-	6,843,606
Development Review Fund	16,776,416	-	16,776,416	17,276,848	-	17,276,848
Enhanced E-911 Fund	7,334,234	1,817,950	9,152,184	8,477,861	1,294,551	9,772,412
Fleet Management Fund	9,376,840	-	9,376,840	10,477,207	-	10,477,207
Gifts & Grants Fund	3,702,773	8,419,329	12,122,102	5,627,931	13,143,800	18,771,731
Golf Courses Fund	7,616,341	250,000	7,866,341	7,700,903	243,500	7,944,403
Marijuana Tax Revenue Fund	10,814,025	-	10,814,025	11,781,143	-	11,781,143
Open Space Fund	4,887,830	4,223,667	9,111,497	4,905,255	5,281,884	10,187,139
Parking and Mobility Fund	918,347	-	918,347	1,046,764	-	1,046,764
Parks Development Fund	87,251	(29,589)	57,662	78,305	2,279,227	2,357,532
Recreation Fund	12,019,159	-	12,019,159	13,141,094	-	13,141,094
Risk Management Fund	10,533,500	-	10,533,500	10,181,260	-	10,181,260
Wastewater Fund	54,506,963	72,634,160	127,141,123	56,755,018	10,066,112	66,821,130
Water Fund	99,996,720	81,643,772	181,640,492	125,847,064	75,746,737	201,593,801
Total Non-General Fund	\$255,150,413	\$229,725,259	\$484,875,672	\$290,274,995	\$179,695,977	\$469,970,972
General Fund	342,763,821	-	342,763,821	363,587,814	-	363,587,814
Total Budget	\$597,914,234	\$229,725,259	\$827,639,493	\$653,862,809	\$179,695,977	\$833,558,786

Attachment 3

Expenditure Summary: All Funds

Fund Name	2020 Operating	2020 Capital	2020 Projection	2021 Operating	2021 Capital	2021 Adopted
Non-General Fund						
Capital Projects Fund	-	46,510,268	46,510,268	-	39,197,944	39,197,944
Community Development Fund	6,690,261	-	6,690,261	4,961,147	-	4,961,147
Conservation Trust Fund	1,339,780	778,887	2,118,667	1,456,256	2,345,000	3,801,256
Cultural Services Fund	2,479,896	-	2,479,896	3,376,744	-	3,376,744
Debt Service (SID) Fund	109,573	-	109,573	107,229	-	107,229
Designated Revenues Fund	5,731,830	-	5,731,830	8,544,525	-	8,544,525
Development Review Fund	18,405,281	-	18,405,281	17,548,556	-	17,548,556
Enhanced E-911 Fund	8,507,650	5,813,000	14,320,650	8,750,424	3,182,000	11,932,424
Fleet Management Fund	10,182,141	-	10,182,141	10,429,774	-	10,429,774
Gifts & Grants Fund	41,581,352	2,795,000	44,376,352	10,834,004	-	10,834,004
Golf Courses Fund	7,752,496	850,000	8,602,496	7,985,613	700,000	8,685,613
Marijuana Tax Revenue Fund	11,229,015	-	11,229,015	11,667,493	-	11,667,493
Open Space Fund	5,040,366	340,489	5,380,855	5,340,315	2,118,517	7,458,832
Parking and Mobility Fund	948,244	-	948,244	1,036,043	-	1,036,043
Parks Development Fund	93,563	212,200	305,763	-	1,000,000	1,000,000
Recreation Fund	14,456,135	-	14,456,135	14,511,103	-	14,511,103
Risk Management Fund	12,201,038	-	12,201,038	13,226,831	-	13,226,831
Wastewater Fund	58,399,192	19,995,615	78,394,807	60,929,079	79,648,848	140,577,927
Water Fund	88,648,476	136,278,200	224,926,676	92,478,068	150,120,608	242,598,676
Total Non-General Fund	\$293,796,289	\$213,573,659	\$507,369,948	\$273,183,204	\$278,312,917	\$551,496,121
General Fund	361,935,461	-	361,935,461	368,560,925	-	368,560,925
Total Budget	\$655,731,750	\$213,573,659	\$869,305,409	\$641,744,129	\$278,312,917	\$920,057,046

Attachment 4

2020 Original To Projection Variance

Fund Name	2020 Original		2020 Original	2020 Projection		2020 Projection	Project/Orig Variance
	Operating	Capital		Operating	Capital		
Non-General Fund							
Capital Projects Fund	-	50,273,189	50,273,189	-	46,510,268	46,510,268	(3,762,921)
Community Development Fund	4,761,576	-	4,761,576	6,690,261	-	6,690,261	1,928,685
Conservation Trust Fund	1,426,357	4,470,000	5,896,357	1,339,780	778,887	2,118,667	(3,777,690)
Cultural Services Fund	3,407,113	-	3,407,113	2,479,896	-	2,479,896	(927,217)
Debt Service (SID) Fund	148,431	-	148,431	109,573	-	109,573	(38,858)
Designated Revenues Fund	7,819,221	-	7,819,221	5,731,830	-	5,731,830	(2,087,391)
Development Review Fund	18,237,266	-	18,237,266	18,405,281	-	18,405,281	168,015
Enhanced E-911 Fund	8,612,964	6,698,000	15,310,964	8,507,650	5,813,000	14,320,650	(990,314)
Fleet Management Fund	10,075,754	-	10,075,754	10,182,141	-	10,182,141	106,387
Gifts & Grants Fund	7,345,106	-	7,345,106	41,581,352	2,795,000	44,376,352	37,031,246
Golf Courses Fund	8,059,372	850,000	8,909,372	7,752,496	850,000	8,602,496	(306,876)
Marijuana Tax Revenue Fund	10,426,194	-	10,426,194	11,229,015	-	11,229,015	802,821
Open Space Fund	5,346,934	5,441,450	10,788,384	5,040,366	340,489	5,380,855	(5,407,529)
Parking and Mobility Fund	1,035,405	-	1,035,405	948,244	-	948,244	(87,161)
Parks Development Fund	93,563	212,200	305,763	93,563	212,200	305,763	-
Recreation Fund	14,532,358	-	14,532,358	14,456,135	-	14,456,135	(76,223)
Risk Management Fund	12,251,373	-	12,251,373	12,201,038	-	12,201,038	(50,335)
Wastewater Fund	61,176,991	19,995,615	81,172,606	58,399,192	19,995,615	78,394,807	(2,777,799)
Water Fund	91,613,001	117,789,893	209,402,894	88,648,476	136,278,200	224,926,676	15,523,782
Total Non-General Fund	\$266,368,979	\$205,730,347	\$472,099,326	\$293,796,289	\$213,573,659	\$507,369,948	\$35,270,622
General Fund	387,437,471	-	387,437,471	361,935,461	-	361,935,461	(25,502,010)
Total Budget	\$653,806,450	\$205,730,347	\$859,536,797	\$655,731,750	\$213,573,659	\$869,305,409	\$9,768,612

Attachment 5

General Fund Expenditures

Department	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
City Attorney	6,691,766	6,878,370	7,439,442	7,021,933	7,093,941
City Council	1,267,439	1,247,948	1,406,018	1,358,908	1,351,384
Civil Service Commission	1,076,974	1,175,156	1,118,044	1,092,460	947,363
Communications	3,345,552	3,815,888	4,035,966	3,581,085	3,794,021
Court Administration	9,359,084	10,114,255	10,866,489	9,913,035	10,357,491
Finance	7,312,796	6,957,157	8,568,006	8,015,602	8,282,873
Fire	52,850,172	59,440,671	61,916,711	61,597,698	62,458,706
General Management	8,575,644	9,030,841	10,824,492	3,839,479	4,769,623
Housing and Community Services	5,145,823	5,981,155	7,731,973	6,621,504	6,548,780
Human Resources	2,504,699	2,306,129	2,794,253	2,675,484	2,703,030
Information Technology	10,612,549	12,586,809	14,331,081	13,684,557	13,093,003
Judicial	2,827,615	2,874,629	3,110,241	2,878,576	3,014,246
Library & Cultural Services	5,695,547	6,436,683	6,526,696	5,843,709	5,726,785
Non-Departmental	66,420,141	64,465,602	64,156,423	51,277,008	56,079,429
Parks, Recreation & Open Space	13,821,528	14,244,954	15,088,816	14,072,024	14,919,524
Planning & Development Services	2,958,436	3,071,569	3,196,877	2,995,296	2,934,894
Police	108,093,693	116,421,887	123,434,276	123,101,297	122,318,901
Public Defender	1,041,083	1,267,711	1,550,635	1,541,113	1,527,031
Public Safety Communications	6,611,265	6,257,740	7,081,183	6,933,110	6,810,366
Public Works	26,552,015	29,012,660	32,259,849	33,891,583	33,829,534
Total General Fund Expenditures	\$342,763,821	\$363,587,814	\$387,437,471	\$361,935,461	\$368,560,925

Attachment 6

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

Significant Decreases in 2020 Funds Available		
Fund	Decrease	Comments
Capital Projects	\$ (8,793,136)	Primarily due to General Fund budget balancing efforts as a result of the COVID-19 pandemic
Development Review	\$ (2,268,550)	Reduced revenue as a result of the COVID-19 pandemic combined with higher credit card fees and roof inspection costs
Enhanced E-911	\$ (3,819,075)	Planned debt service spending
General	\$ (4,657,935)	Primarily due to budget balancing efforts as a result of the COVID-19 pandemic
Golf Courses	\$ (1,726,264)	Lower revenue due to the COVID-19 pandemic
Water	\$ (47,949,655)	Higher capital spending on major infrastructure projects

Significant Increases in 2020 Funds Available		
Fund	Increase	Comments
Conservation Trust	\$ 1,863,965	Reduced capital spending
Gifts and Grants	\$ 3,726,985	CARES Act funding due to COVID-19 pandemic
Marijuana Tax Revenue	\$ 1,894,100	Increased revenue due to new 1.0 percent special sales tax rate
Open Space	\$ 4,970,550	Lower capital spending
Parks Development	\$ 1,268,918	Lower capital spending to build fund balance for future projects
Wastewater	\$ 4,216,514	Lower personnel expenses due to vacancies and reduction of temporary staff and lower operational supply costs

Significant Planned Drawdowns of Funds Available in 2021		
Fund	Drawdown	Comments
Designated Revenues	\$ (1,516,848)	Primarily driven by anticipated development incentive payments in 2021 and certain surcharge programs continuing to draw down funds
Development Review	\$ (3,150,260)	Reduced revenue outlook as a result of the COVID-19 pandemic combined with higher staffing costs
Enhanced E-911	\$ (1,608,073)	Planned debt service spending
General	\$ (8,869,495)	Primarily due to budget balancing efforts as a result of the COVID-19 pandemic
Gifts and Grants	\$ (5,298,840)	Spending of CARES Act funding received in 2020
Wastewater	\$ (13,378,843)	Increased major capital project spending

Significant Planned Increases in Funds Available in 2021		
Fund	Increase	Comments
Capital Projects	\$ 4,179,512	Primarily due to unspent restricted capital impact fees
Marijuana Tax Revenue	\$ 1,299,075	Revenue continues to exceed planned expenses
Open Space	\$ 2,191,783	Reduced capital spending
Water	\$ 48,249,529	Planned proceeds from borrowing

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

Attachment 7

Significant Base Budget Adjustments, Non-General Fund

Fund	Item	Amount	Description
Designated Revenues	Other Adjustments	\$ 664,714	Primarily due to Aurora youth violence prevention programs set aside, offset in part by Destination Marketing Improvement Fee payments to Visit Aurora
Development Review	One-Time Expenditures	\$ (808,000)	Primarily due to reductions for support and maintenance of the Accela program and for Census 2020
Enhanced E-911	One-Time Expenditures	\$ 200,000	Removal of 2020 adjustments for Public Safety Communications anticipated vacancy savings
	Personal Services Adjustments	\$ (211,833)	Primarily due to 2021 furlough day adjustments, changes in salaries and benefits, and anticipated vacancy savings
	Other Adjustments	\$ 149,293	Primarily due to IT ESINet upgrade
Fleet Management	One-Time Expenditures	\$ (261,620)	Removal of 2020 budget for second year of 2-year Fleet Apprenticeship program
	Other Adjustments	\$ 676,763	Primarily due to Fleet mandated cost increases for parts, repairs, sublets, fuel and overhead
Gifts & Grants	One-Time Expenditures	\$ (1,346,770)	Primarily due to allocated administration adjustments for Fire SAFER grants
	Other Adjustments	\$ 4,799,833	Primarily due to COVID-19-related Emergency Solutions Grants in Community Development and adjustments to the Police Body Worn Camera program
Marijuana Tax Revenue	Other Adjustments	\$ 1,241,299	Primarily due to 1.0% marijuana sales tax revenue transfer to support community service agencies and programs directly related to youth violence prevention in the Designated Revenues Fund
Risk Management	Other Adjustments	\$ 1,017,265	Primarily due to adjustments for expected increased insurance premiums and claims paid in 2021
Wastewater	One-Time Expenditures	\$ (350,266)	Primarily due to removal of one-time funding related to 2020 amendments for temporary labor to meet operational needs and safety training and equipment
	Other Adjustments	\$ 167,079	Primarily mandated cost adjustments
Water	One-Time Expenditures	\$ (1,557,776)	Primarily due to removal of one-time funding related to 2020 amendments for temporary labor to meet operational needs and video surveillance and conveyance equipment for pump stations
	Other Adjustments	\$ 2,466,220	Mandated cost adjustments, primarily related to debt

Attachment 8

Departments Not Under a Deputy City Manager

General Fund

City Attorney

Duration	Cut Title	Expenditure	Revenue	FTE
One-Time	Hold Three Vacant Positions Through 2021	\$ (238,683)	\$ -	-
	Total Amendments	\$ (238,683)	\$ -	-

City Council

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	Cut City Council Contingency	\$ (15,716)	\$ -	-
Ongoing	Reduce City Council Operating Supplies and Miscellaneous Events Budget	(18,000)	-	-
Ongoing	Reduce City Council Travel	(22,000)	-	-
	Total Amendments	\$ (55,716)	\$ -	-

Court Administration

Duration	Cut Title	Expenditure	Revenue	FTE
One-Time	Hold One Position Vacant in the Detention Division Through 2021	\$ (71,240)	\$ -	-
One-Time	Hold One Position Vacant in the Marshal Division Through 2021	(81,355)	-	-
One-Time	Hold One Position Vacant in the Probation Division Through 2021	(81,355)	-	-
One-Time	Hold Two Positions Vacant in the Case Management Division Through 2021	(131,540)	-	-
One-Time	Reduce Security Equipment, Training, and Supplies Budgets	(69,240)	-	-
	Total Amendments	\$ (434,730)	\$ -	-

General Management

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	Eliminate 1.0 FTE Assistant City Manager/Intergovernmental Relations Position	\$ (193,075)	\$ -	(1.00)
Ongoing	Reduce Federal and State Lobbying Contracts	(7,500)	-	-
	Total Amendments	\$ (200,575)	\$ -	(1.00)

Judicial

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	Judicial Budget Reductions	\$ (155,512)	\$ -	-
	Total Amendments	\$ (155,512)	\$ -	-

Attachment 8

Departments Not Under a Deputy City Manager

General Fund

Information Technology

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	Cut Funding for Project / Program Management Tool	\$ (10,000)	\$ -	-
Ongoing	Delay PC Replacement Program	(509,054)	-	-
Ongoing	Office365 Downgrade of Licensing Based on Job Groups	(92,000)	-	-
Ongoing	Technology Cuts Replaced by Other Solutions	(103,602)	-	-
Ongoing	Xerox Printing Reductions	(77,534)	-	-
	Total Amendments	\$ (792,190)	\$ -	-

Public Defender

Duration	Cut Title	Expenditure	Revenue	FTE
One-Time	Hold Deputy Public Defender Vacant Through 2021	\$ (86,224)	\$ -	-
	Total Amendments	\$ (86,224)	\$ -	-

City Council Amendments to General Fund Proposed Budget

General Management

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	1.0 FTE Internal Auditor for Police Matters	\$ 105,000	\$ -	1.00
	Total Amendments	\$ 105,000	\$ -	1.00

Gifts and Grants Fund

City Attorney

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	Eliminate Unfunded JAC Grant FTE	\$ -	\$ -	(1.00)
	Total Amendments	\$ -	\$ -	(1.00)

Attachment 8

Departments under Deputy City Manager Batchelor

General Fund

Fire

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	Institute First Inspection Fee for Fire Code Inspections	\$ -	\$ 337,500	-
Ongoing	Institute Scene Mitigation Fee for Vehicle Accidents	-	375,000	-
Ongoing	Institute Treat No Transport Fee for EMS Patients	-	450,000	-
Ongoing	Reduce Medical Service Unit Overtime by 11,900 Hours	(545,000)	-	-
Total Amendments		\$ (545,000)	\$ 1,162,500	-

Planning and Development Services

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	Eliminate 1.0 FTE Vacant GIS Planner	\$ (81,355)	\$ -	(1.0)
Ongoing	Eliminate 1.0 FTE Vacant Management Assistant	(69,328)	-	(1.0)
One-Time	One-Time Reduction of International Council of Shopping Center (ICSC) Conference Appropriation	(74,931)	-	-
Ongoing	Transfer 0.25 FTE Project Manager from General Fund to Designated Revenues Fund (AURA)	(30,238)	-	(0.25)
Total Amendments		\$ (255,852)	\$ -	(2.25)

Public Safety Communication

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	Elimination of 1.0 FTE Vacant Communications Supervisor	\$ (93,053)	\$ -	(1.00)
Ongoing	Elimination of Holiday Benefits	(22,000)	-	-
Ongoing	Reduction of Overtime	(37,994)	-	-
Total Amendments		\$ (153,047)	\$ -	(1.00)

City Council Amendments to General Fund Proposed Budget

Fire

Duration	Cut Title	Expenditure	Revenue	FTE
One-Time	Restore 50% of Proposed Medical Service Unit Overtime Cut	\$ 272,500	\$ -	-
Total Amendments		\$ 272,500	\$ -	-

Police

Duration	Cut Title	Expenditure	Revenue	FTE
One-Time	Expansion of Mandatory Mental Wellness Checks Program	\$ 62,250	\$ -	-
Ongoing	Budget Reduction to Reflect Increased Police Turnover	(500,000)	-	-
Total Amendments		\$ (437,750)	\$ -	-

Attachment 8

Departments under Deputy City Manager Batchelor

Designated Revenues Fund

Planning and Development Services

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	Transfer 0.25 FTE Project Manager from General Fund to Designated Revenues Fund (AURA)	\$ 30,238	\$ 30,238	0.25
	Total Amendments	\$ 30,238	\$ 30,238	0.25

Attachment 8

Departments under Deputy City Manager Freed

General Fund

Human Resources

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	Eliminate RTD FlexPass Offsetting City Expense	\$ (7,000)	\$ -	-
Ongoing	Eliminate Summer Splash / Employee Appreciation	(20,000)	-	-
Ongoing	Reduce Background Checks and Recruiting Software	(15,000)	-	-
Ongoing	Reduce Core 4 Training	(20,000)	-	-
Ongoing	Reduce HR Memberships and Supplies	(16,000)	-	-
Ongoing	Reduce Professional Services	(19,000)	-	-
	Total Amendments	\$ (97,000)	\$ -	-

Library & Cultural Svcs

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	Eliminate 2.0 FTE Vacant Library Assistants	\$ (121,632)	\$ -	(2.00)
Ongoing	Reduce Dues and Subscriptions in the Director's Office and Central Library	(9,455)	-	-
Ongoing	Reduce Materials Acquisition	(306,305)	-	-
	Total Amendments	\$ (437,392)	\$ -	(2.00)

Parks, Rec, and Open Space

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	Eliminate 2.0 Vacant FTE-Landscape Architect and Landscape Designer	\$ (65,777)	\$ -	(0.75)
Ongoing	Eliminate Buskers Brews & BBQ Event	(30,000)	-	-
Ongoing	Median Renovations Cut (in Non-Departmental)	-	-	-
Ongoing	OSNR Professional Services Reduction	(53,443)	-	-
	Total Amendments	\$ (149,220)	\$ -	(0.75)

Public Works

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	Allocation of FTE to Capital Projects	\$ (462,532)	\$ -	-
Ongoing	Engineering Reductions, Including the Elimination of 4.0 Vacant FTE	(424,259)	-	(4.00)
Ongoing	Operations Reductions, Including the Elimination of 5.0 Vacant FTE	(354,338)	-	(5.00)
Ongoing	Supplies and Services Reduction	(130,000)	-	-
	Total Amendments	\$ (1,371,129)	\$ -	(9.00)

Attachment 8

Departments under Deputy City Manager Freed

City Council Amendments to General Fund Proposed Budget

Library and Cultural Services

Duration	Cut Title	Expenditure	Revenue	FTE
One-Time	Restore 1/4th of Proposed Material Acquisition Cut	\$ 76,600	\$ -	-
	Total Amendments	\$ 76,600	\$ -	-

Open Space Fund

Parks, Recreation, and Open Space

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	Eliminate 2.0 Vacant FTE-Landscape Architect and Landscape Designer	\$ (40,679)	\$ -	(0.50)
	Total Amendments	\$ (40,679)	\$ -	(0.50)

Parks Development Fund

Parks, Recreation, and Open Space

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	Eliminate 2.0 Vacant FTE-Landscape Architect and Landscape Designer	\$ (74,058)	\$ -	(0.75)
	Total Amendments	\$ (74,058)	\$ -	(0.75)

Recreation Fund

Parks, Recreation, and Open Space

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	Eliminate Busker Brews & BBQ Event	\$ (40,000)	\$ (24,000)	-
	Total Amendments	\$ (40,000)	\$ (24,000)	-

Attachment 8

Departments under Deputy City Manager Venegas

General Fund

Communications

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	Reductions to Communications and Aurora TV Services for Professional Services and Advertising	\$ (198,134)	\$ -	-
Total Amendments		\$ (198,134)	\$ -	-

Finance

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	Add 3.0 Tax Audit FTE	\$ 271,426	\$ 396,426	3.00
Ongoing	Allocate 1.0 FTE Accountant to Aurora Urban Renewal Authority	(115,360)	-	-
Ongoing	Allocate 0.5 FTE Debt/Treasury Financial Analyst to Aurora Urban Renewal Authority	(43,294)	-	-
Ongoing	Eliminate 1.0 FTE Vacant Receptionist	(54,748)	-	(1.00)
Ongoing	Marketplace Facilitator - Additional Revenue	-	700,000	-
Total Amendments		\$ 58,024	\$ 1,096,426	2.00

Housing and Community Services

Duration	Cut Title	Expenditure	Revenue	FTE
2 Years	Allocation of Personnel Costs to Emergency Solutions Grants	\$ (115,000)	\$ -	-
Ongoing	Animal Services Budget Reductions	(108,823)	-	(1.50)
Ongoing	Eliminate 1.0 FTE Vacant Code Enforcement Officer	(71,402)	-	(1.00)
Ongoing	Restructure Veterinarian Position	-	-	(0.50)
Ongoing	Transfer 0.3 FTE Neighborhood Liaison from General Fund to Community Development Fund	(26,165)	-	(0.30)
Ongoing	Transfer the Everyday Adoption Center Initiative to the General Fund	149,235	191,134	1.00
Total Amendments		\$ (172,155)	\$ 191,134	(2.30)

Non-Departmental

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	ARISE Program Reduction	\$ (15,000)	\$ -	-
Ongoing	Eliminate Court System Assessment Set-aside	(300,000)	-	-
Ongoing	Move Building Repair Capital Projects to Aurora Municipal Center Re-fi Project and Decrease Transfer to Capital Projects Fund	(2,000,000)	-	-
Ongoing	Non-Departmental Cuts	(604,694)	-	-
Ongoing	Reduce CPF Transfer to Account for Lowered Median Renovation Funds	(640,900)	-	-
Total Amendments		\$ (3,560,594)	\$ -	-

Attachment 8

Departments under Deputy City Manager Venegas

City Council Amendments to General Fund Proposed Budget

Communications

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	1.0 FTE Public Information Officer for Police Matters	\$ 130,000	\$ -	1.00
	Total Amendments	\$ 130,000	\$ -	1.00

Housing and Community Services

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	Add 1.0 FTE Program Manager and Contracted Services Funding for Co-Responder Program Development and Ramp-Up	\$ 265,000	\$ -	1.00
	Total Amendments	\$ 265,000	\$ -	1.00

Non-Departmental

Duration	Cut Title	Expenditure	Revenue	FTE
One-Time	One-Time Transfer to Capital Projects Fund for Road Maintenance	\$ 500,000	\$ -	-
	Total Amendments	\$ 500,000	\$ -	-

Community Development Fund

Housing and Community Services

Duration	Cut Title	Expenditure	Revenue	FTE
Ongoing	Anticipated CDBG Program Variance	\$ 86,378	\$ -	0.30
Ongoing	Anticipated HOME Program Variance	113,193	-	-
	Total Amendments	\$ 199,571	\$ -	0.30

Gifts and Grants Fund

Housing and Community Services

Duration	Cut Title	Expenditure	Revenue	FTE
2 years	Allocation of Personnel Costs to Emergency Solutions Grants	\$ 115,000	\$ -	-
Ongoing	Transfer the Everyday Adoption Center Initiative to the General Fund	(34,735)	-	(1.00)
	Total Amendments	\$ 80,265	\$ -	(1.00)

Total Amendments	Expenditure	Revenue	FTE
General Fund	\$ (7,933,779)	\$ 2,450,060	(13.30)
Community Development Fund	199,571	-	0.30
Designated Revenues Fund	30,238	30,238	0.25
Gifts and Grants Fund	80,265	-	(2.00)
Open Space Fund	(40,679)	-	(0.50)
Parks Development Fund	(74,058)	-	(0.75)
Recreation Fund	(40,000)	(24,000)	-
Total Amendments	\$ (7,778,442)	\$ 2,456,298	(16.00)

Attachment 9

Staffing Summary by Fund

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Community Development Fund	20.20	18.20	18.20	18.20	18.50
Conservation Trust Fund	12.72	13.22	13.22	13.22	13.22
Cultural Services Fund	17.00	19.00	19.00	19.00	19.00
Designated Revenues Fund	32.86	29.21	29.21	29.21	29.46
Development Review Fund	109.00	127.00	128.00	128.00	128.00
Enhanced E-911 Fund	80.00	80.00	80.00	80.00	80.00
Fleet Management Fund	47.00	48.00	48.00	48.00	48.00
General Fund	2,096.09	2,191.74	2,224.54	2,224.54	2,211.24
Gifts & Grants Fund	5.40	8.40	8.10	8.10	6.10
Golf Courses Fund	38.00	33.00	33.00	33.00	33.00
Open Space Fund	33.48	34.98	34.98	34.98	34.48
Parking and Mobility Fund	3.00	3.00	3.00	3.00	3.00
Parks Development Fund	0.75	0.75	0.75	0.75	0.00
Recreation Fund	94.00	94.00	94.00	94.00	94.00
Risk Management Fund	10.00	10.00	10.00	10.00	10.00
Wastewater Fund	150.56	153.61	156.08	156.08	156.08
Water Fund	295.44	307.89	313.92	313.92	313.92
Grand Total	3,045.50	3,172.00	3,214.00	3,214.00	3,198.00

Attachment 10

Amendment Position Details by Fund

General Fund

Department	FTE Change	Position Description
	1.00	Transfer the Everyday Adoption Center Initiative to the General Fund
	-0.30	Transfer 0.3 FTE Neighborhood Liaison from General Fund to Community Development Fund
Housing and Community Services	-1.50	Animal Services Budget Reductions
	-0.50	Restructure Veterinarian Position
	-1.00	Eliminate 1.0 FTE Vacant Code Enforcement Officer
	1.00	Add 1.0 FTE Program Manager and Contracted Services Funding for Co-Responder Program Development and Ramp-Up
General Management	-1.00	Eliminate 1.0 FTE Director of Intergovernmental Relations
	1.00	1.0 FTE Internal Auditor for Police
Parks, Recreation and Open Space	-0.75	Eliminate 2.0 Vacant FTE - Landscape Architect and Landscape Designer
Public Works	-4.00	Engineering Reductions, Including the Elimination of 4.0 Vacant FTE
	-5.00	Operations Reductions, Including the Elimination of 5.0 Vacant FTE
	-1.00	Eliminate 1.0 FTE Vacant GIS Planner
Planning and Development Services	-1.00	Eliminate 1.0 FTE Vacant Management Assistant
	-0.25	Transfer 0.25 FTE Project Manager from General Fund to Designated Revenues Fund (AURA)
Public Safety Communications	-1.00	Elimination of 1.0 FTE Vacant Communications Supervisor
Library & Cultural Services	-2.00	Eliminate 2.0 FTE Vacant Library Assistants
Finance	3.00	Add 3.0 FTE Tax Auditors
	-1.00	Eliminate 1.0 FTE Vacant Receptionist
Communications	1.00	1.0 FTE Public Information Officer for Police
Net FTE Additions, General Fund	-13.30	

Non-General Fund

Fund	FTE Change	Position Description
Designated Revenues Fund	0.25	Transfer 0.25 FTE Project Manager from General Fund to Designated Revenues Fund (AURA)
Gifts and Grants Fund	-1.00	Transfer the Everyday Adoption Center Initiative to the General Fund
	-1.00	Eliminate Unfunded JAC Grant FTE
Parks Development Fund	-0.75	Eliminate 2.0 Vacant FTE - Landscape Architect and Landscape Designer
Open Space Fund	-0.50	Eliminate 2.0 Vacant FTE - Landscape Architect and Landscape Designer
Community Development Fund	0.30	Transfer 0.3 FTE Neighborhood Liaison from General Fund to Community Development Fund
Net FTE Additions, Non-General Fund	-2.70	

Attachment 11

2018-2025 Capital Improvement Program Summary

Fund\Department	2018 Actual	2019 Actual	2020 Projected Budget	Five-Year Plan					Total Cost 2021 - 2025
				2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
<u>Capital Projects Fund</u>									
Finance	715,609	164,052	612,990	612,359	636,853	655,959	675,637	695,907	3,276,715
Fire	1,998,319	2,796,309	1,548,100	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
General Management	418,152	419,088	0	0	0	0	0	0	0
Information Technology	622,644	426,000	486,622	426,000	426,000	426,000	426,000	426,000	2,130,000
Non-Departmental	1,847,951	5,073,023	3,107,387	4,878,815	5,821,708	6,617,169	7,502,952	10,027,311	34,847,955
Parks, Recreation & Open Space	647,976	1,333,410	2,263,852	646,425	653,890	653,890	653,890	1,294,790	3,902,885
Planning & Development Services	0	0	537,260	0	0	0	0	0	0
Police	1,309,220	0	0	0	0	0	0	0	0
Public Works	50,734,779	58,775,784	37,954,057	30,634,345	36,349,733	39,007,536	40,687,069	36,126,386	182,805,069
Total Capital Projects Fund	58,294,650	68,987,666	46,510,268	39,197,944	45,888,184	49,360,554	51,945,548	50,570,394	236,962,624
<u>Conservation Trust Fund</u>									
Parks, Recreation & Open Space	2,471,320	2,652,500	778,887	2,345,000	3,042,500	2,492,500	2,412,500	1,815,000	12,107,500
Total Conservation Trust Fund	2,471,320	2,652,500	778,887	2,345,000	3,042,500	2,492,500	2,412,500	1,815,000	12,107,500
<u>Enhanced E-911 Fund</u>									
Information Technology	1,817,950	1,294,551	5,813,000	3,182,000	1,817,250	3,220,000	1,816,500	0	10,035,750
Total Enhanced E-911 Fund	1,817,950	1,294,551	5,813,000	3,182,000	1,817,250	3,220,000	1,816,500	0	10,035,750
<u>Gifts & Grants Fund</u>									
Parks, Recreation & Open Space	8,419,329	13,071,800	2,795,000	0	0	0	0	0	0
Public Works	0	72,000	0	0	0	0	0	0	0
Total Gifts & Grants Fund	8,419,329	13,143,800	2,795,000	0	0	0	0	0	0
<u>Golf Courses Fund</u>									
Parks, Recreation & Open Space	250,000	243,500	850,000	700,000	575,000	350,000	250,000	250,000	2,125,000
Total Golf Courses Fund	250,000	243,500	850,000	700,000	575,000	350,000	250,000	250,000	2,125,000
<u>Open Space Fund</u>									
Parks, Recreation & Open Space	4,223,667	5,281,884	340,489	2,118,517	5,530,583	5,182,648	5,292,500	6,935,000	25,059,248

Attachment 11

2018-2025 Capital Improvement Program Summary

Fund\Department	2018 Actual	2019 Actual	2020 Projected Budget	Five-Year Plan					Total Cost 2021 - 2025
				2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
<u>Open Space Fund</u>									
Total Open Space Fund	4,223,667	5,281,884	340,489	2,118,517	5,530,583	5,182,648	5,292,500	6,935,000	25,059,248
<u>Parks Development Fund</u>									
Parks, Recreation & Open Space	-29,589	2,279,227	212,200	1,000,000	0	308,400	0	0	1,308,400
Total Parks Development Fund	-29,589	2,279,227	212,200	1,000,000	0	308,400	0	0	1,308,400
<u>Wastewater Fund</u>									
Aurora Water	72,634,160	10,066,112	19,995,615	79,648,848	38,625,442	25,200,067	48,436,079	17,000,000	208,910,436
Total Wastewater Fund	72,634,160	10,066,112	19,995,615	79,648,848	38,625,442	25,200,067	48,436,079	17,000,000	208,910,436
<u>Water Fund</u>									
Aurora Water	81,643,772	75,746,737	136,278,200	150,120,608	163,189,656	140,552,382	98,922,674	123,650,912	676,436,232
Total Water Fund	81,643,772	75,746,737	136,278,200	150,120,608	163,189,656	140,552,382	98,922,674	123,650,912	676,436,232
Total Capital Improvement Program	229,725,259	179,695,977	213,573,659	278,312,917	258,668,615	226,666,551	209,075,801	200,221,306	1,172,945,190

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	2020 Projected Budget	Five-Year Plan					Total Cost 2021 - 2025
		2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
<u>Capital Projects Fund</u>							
Finance	0	-19,021	-13,469	-13,872	-14,288	-14,716	-75,366
Fire	-451,900	0	0	0	0	0	0
Information Technology	-319,378	0	0	0	0	0	0
Non-Departmental	12,584	-2,545,812	-8,087	-357	14,173	2,529,852	-10,231
Parks, Recreation & Open Space	-1,090,473	-640,900	-640,900	-640,900	-640,900	0	-2,563,600
Public Works	-2,128,154	-1,825,357	-429,871	458,932	2,772,699	1,616,430	2,592,833
Total Capital Projects Fund	(\$3,977,321)	(\$5,031,090)	(\$1,092,327)	(\$196,197)	\$2,131,684	\$4,131,566	(\$56,364)
<u>Conservation Trust Fund</u>							
Parks, Recreation & Open Space	-3,691,113	-925,000	327,500	-572,500	157,500	1,815,000	802,500
Total Conservation Trust Fund	(\$3,691,113)	(\$925,000)	\$327,500	(\$572,500)	\$157,500	\$1,815,000	\$802,500
<u>Enhanced E-911 Fund</u>							
Information Technology	-885,000	885,000	0	0	0	0	885,000
Total Enhanced E-911 Fund	(\$885,000)	\$885,000	\$0	\$0	\$0	\$0	\$885,000
<u>Gifts & Grants Fund</u>							
Parks, Recreation & Open Space	2,795,000	0	0	0	0	0	0
Total Gifts & Grants Fund	\$2,795,000	\$0	\$0	\$0	\$0	\$0	\$0
<u>Golf Courses Fund</u>							
Parks, Recreation & Open Space	0	0	325,000	100,000	-325,000	250,000	350,000
Total Golf Courses Fund	\$0	\$0	\$325,000	\$100,000	(\$325,000)	\$250,000	\$350,000
<u>Open Space Fund</u>							
Parks, Recreation & Open Space	-5,100,961	-2,784,100	980,000	397,500	757,500	6,935,000	6,285,900
Total Open Space Fund	(\$5,100,961)	(\$2,784,100)	\$980,000	\$397,500	\$757,500	\$6,935,000	\$6,285,900
<u>Parks Development Fund</u>							
Parks, Recreation & Open Space	0	691,600	0	308,400	0	0	1,000,000
Total Parks Development Fund	\$0	\$691,600	\$0	\$308,400	\$0	\$0	\$1,000,000

Attachment 12

Capital Amendment Summary by Fund and Department

Fund\Department	2020 Projected Budget	Five-Year Plan					Total Cost 2021 - 2025
		2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
<u>Wastewater Fund</u>							
Aurora Water	0	-1,453,398	11,280,861	16,619,317	38,807,249	17,000,000	82,254,029
Total Wastewater Fund	\$0	(\$1,453,398)	\$11,280,861	\$16,619,317	\$38,807,249	\$17,000,000	\$82,254,029
<u>Water Fund</u>							
Aurora Water	18,488,307	-38,556,500	48,794,500	42,685,995	27,870,669	123,650,912	204,445,576
Total Water Fund	\$18,488,307	(\$38,556,500)	\$48,794,500	\$42,685,995	\$27,870,669	\$123,650,912	\$204,445,576
Total Funding Changes	\$7,628,912	(\$47,173,488)	\$60,615,534	\$59,342,515	\$69,399,602	\$153,782,478	\$295,966,641





City of Aurora, Colorado

2021 OPERATING AND CAPITAL
IMPROVEMENT BUDGET

PROFILE OF AURORA



2021 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 2019 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 leadership groupings of city departments and offices. The organizational chart information is depicted using the following categories:

- City of Aurora;
- City Manager's Office;
- Deputy City Manager Venegas;
- Deputy City Manager Freed ; and
- Deputy City Manager Batchelor.

Aurora in Brief

The City of Aurora covers 160.7 square miles, establishes the eastern border of the metro-Denver area, and includes portions of Adams, Arapahoe, and Douglas Counties. The City has 87.1 square miles of developed land and 73.6 square miles of undeveloped land; it is a

city with room to grow. Aurora has a semi-arid, four-season climate with mild average temperatures and more than 243 days of sunshine a year.

DEMOGRAPHICS

Population: 386,502 (2020 est.)
Up 61,424 (18.9%) from 2010 Census

Housing Units: 133,940 (2020 est.)
Up 2,900 (2.2%) from 2010 Census

Age	Income/Employment	Education	Industrial Sectors
Median Age 34.3	Income <ul style="list-style-type: none"> • Per Capita \$28,854 • Median Household \$69,235 Total Labor Force 214,870	Percent of Aurora's population 25 years and older with at least a: <ul style="list-style-type: none"> • High School Diploma (or eqv.) 88.3% • Bachelor's Degree 31.1% • Graduate Degree 11.4% 	Largest industries Services; Trade (wholesale and retail); and Construction Product Types Healthcare; education; defense systems; financial services
% Between Ages <ul style="list-style-type: none"> • 19 and Under 27.1% • 20-34 years old 24.0% • 35-64 years old 37.2% • 65 years and over 11.6% 			

QUALITY OF LIFE

Home Values and Costs (2019)

Median home value	\$342,967
Median gross apartment rent (per month)	\$1,420

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*
PreK - Elementary	31	18
Middle	7	6
High	9	4
Combined grades/Other	20	5
TOTAL	67	33

*Schools located in City of Aurora only.

TAXES

2019 Colorado Personal Income Tax	2019 Colorado Corporate Income Tax
4.50%	4.50%

For 2019 only, both the individual and corporate income tax rates will be temporarily reduced to 4.5 percent to refund a TABOR surplus.

2020 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

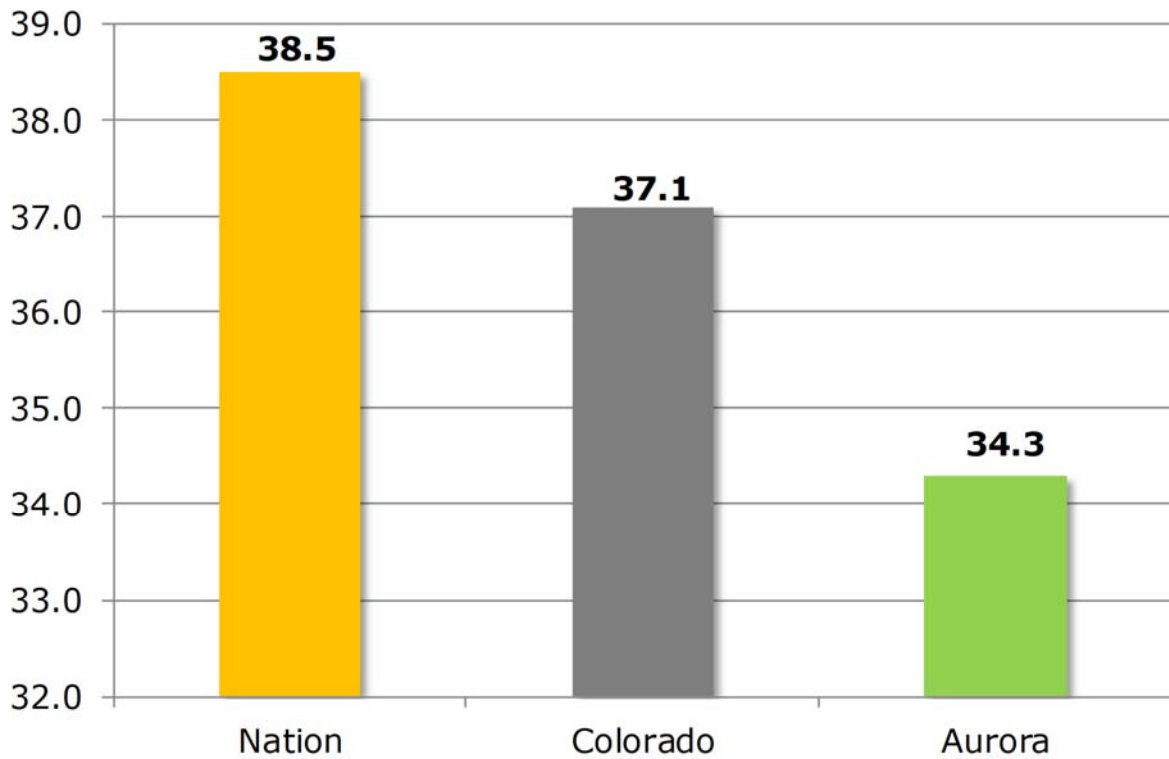
City Roadway Miles

- | | |
|--|---|
| <ul style="list-style-type: none"> • 145.5 miles of collector • 861.5 miles of local • 220.5 miles of private | <ul style="list-style-type: none"> • 161.6 miles of major • 38.5 miles of minor • 84.2 miles of highways |
|--|---|

Total: 1,511.8 Miles

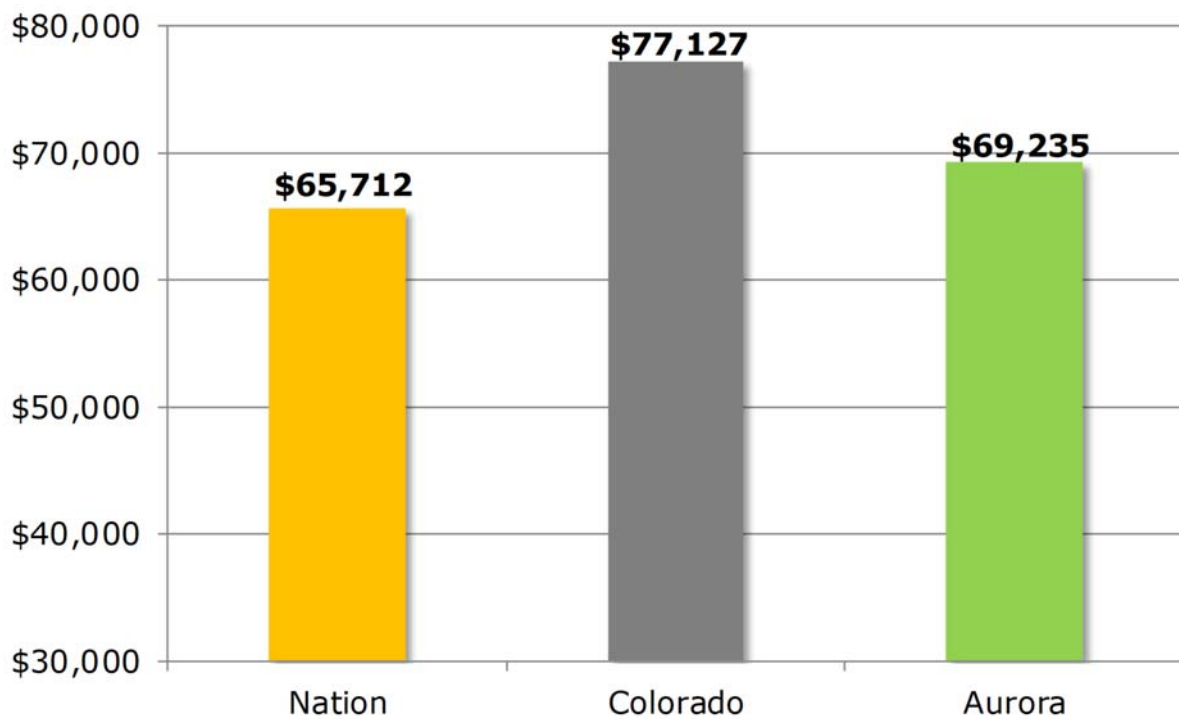
Median Age

Source: 2019 American Community Survey One-Year Estimates, US Census Bureau



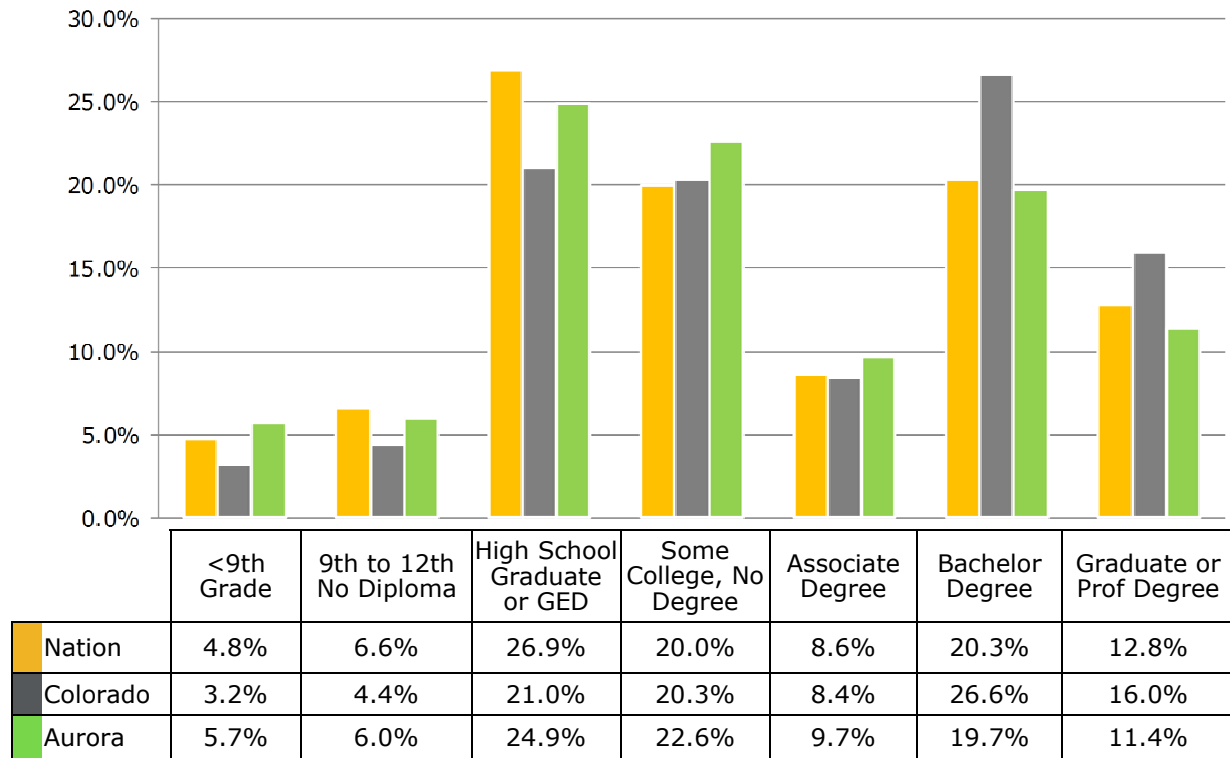
Median Household Income

Source: 2019 American Community Survey One-Year Estimates, US Census Bureau



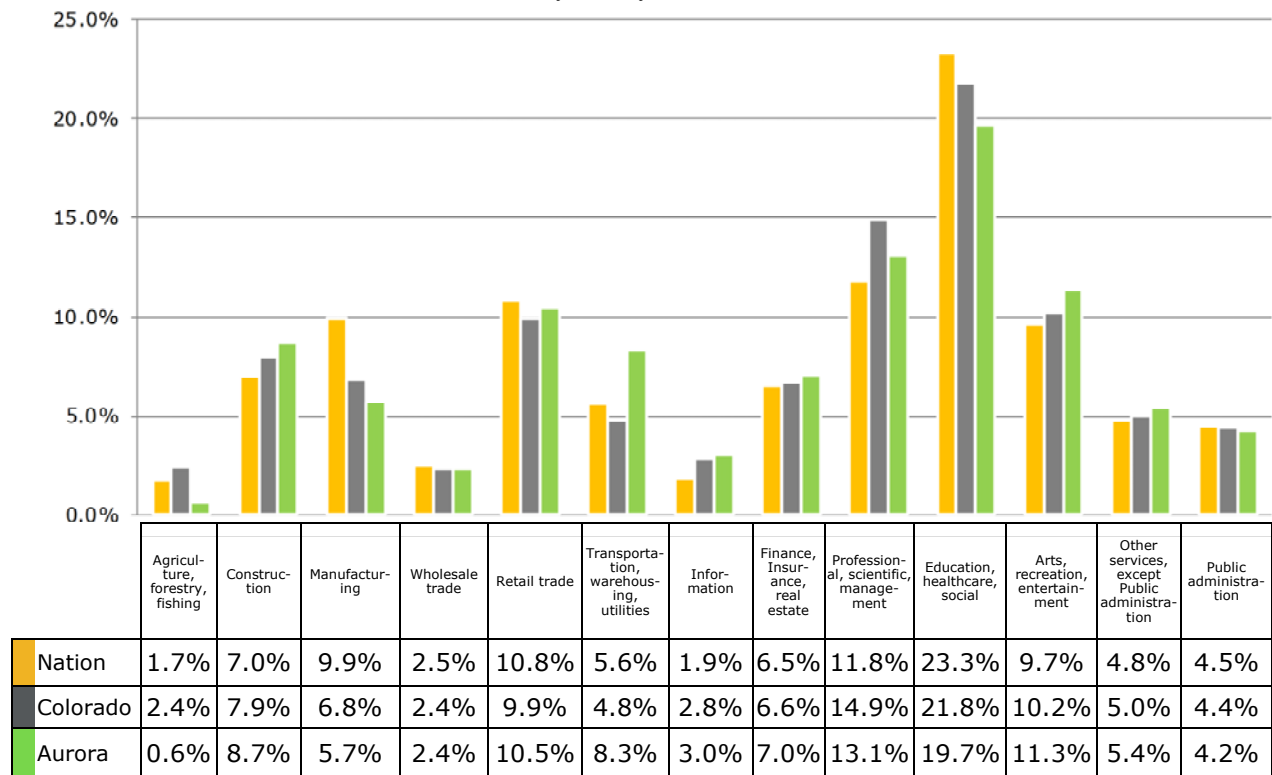
Educational Attainment

Source: 2019 American Community Survey One-Year Estimates, US Census Bureau



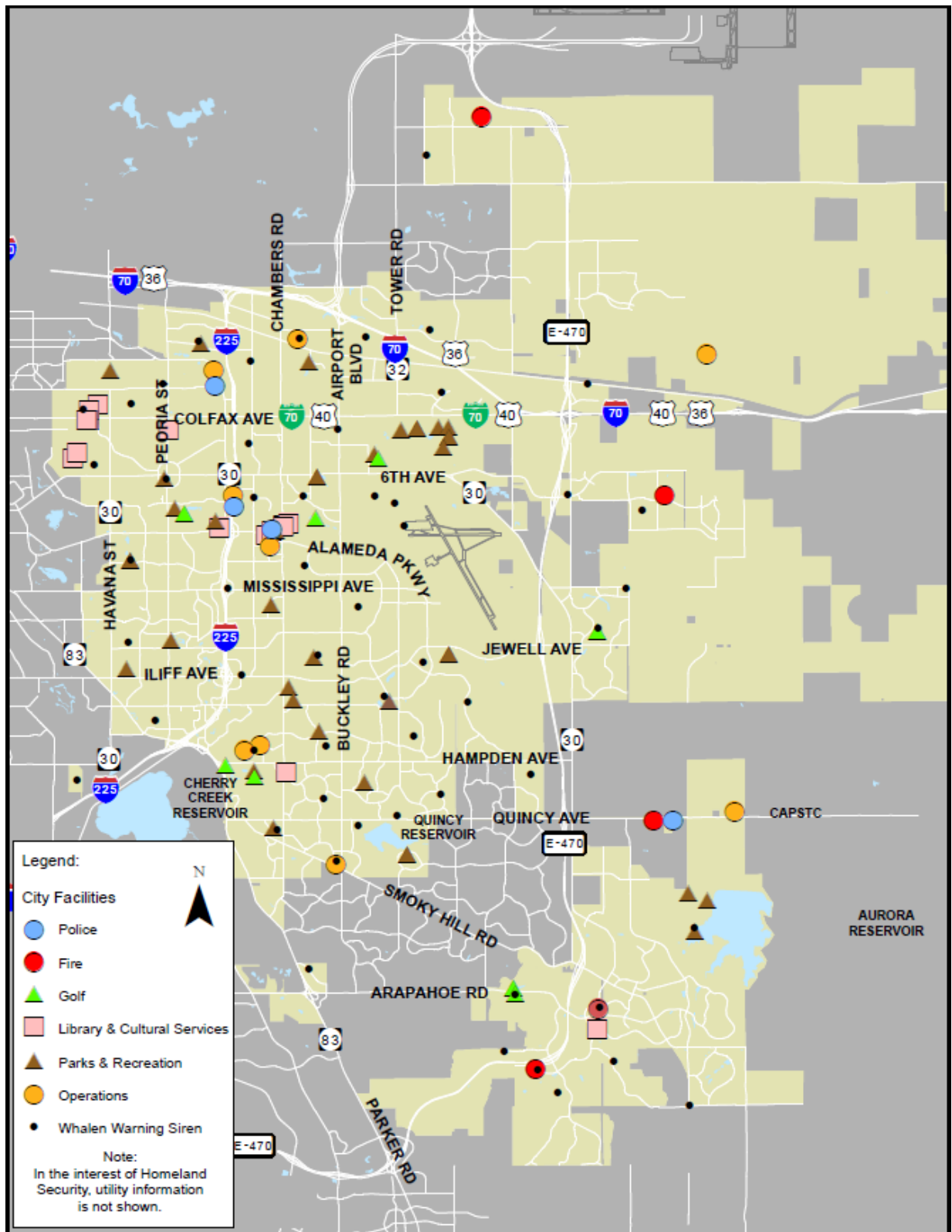
Workforce by Industry

Source: 2019 American Community Survey One-Year Estimates, US Census Bureau



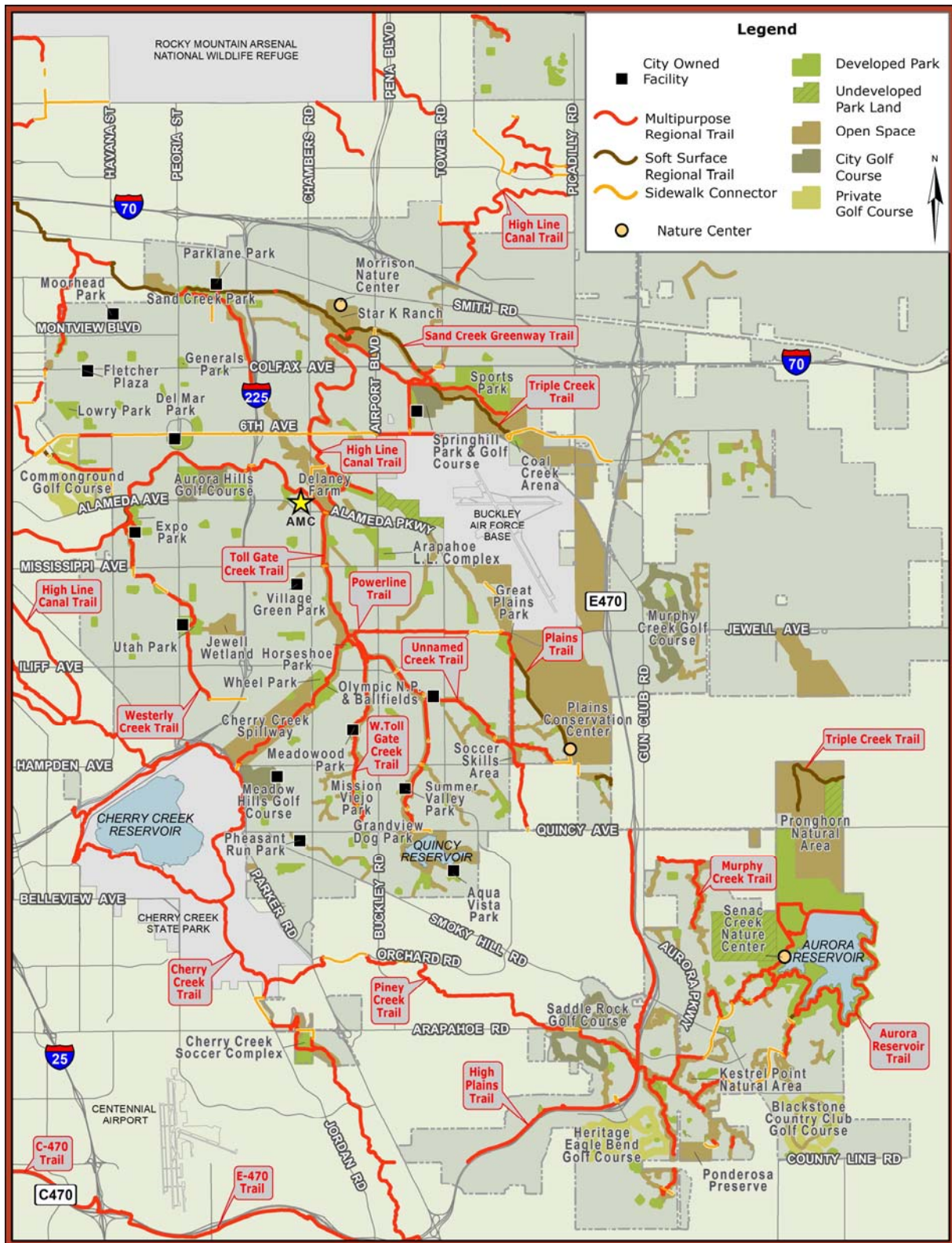
City Facilities

Source: City of Aurora Public Works Department



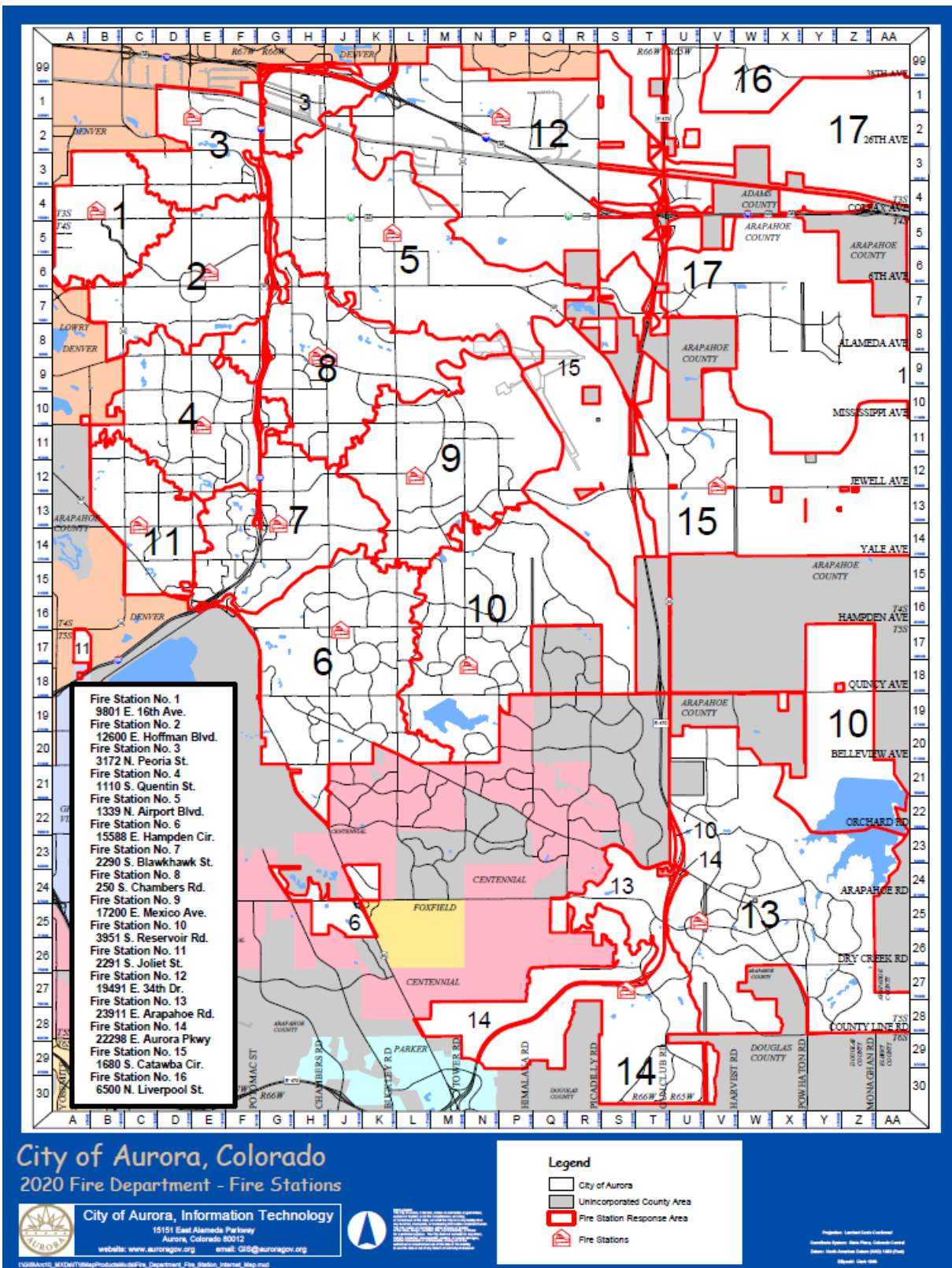
Parks, Recreation, and Open Space - Sites and Facilities

Source: City of Aurora PROS Department



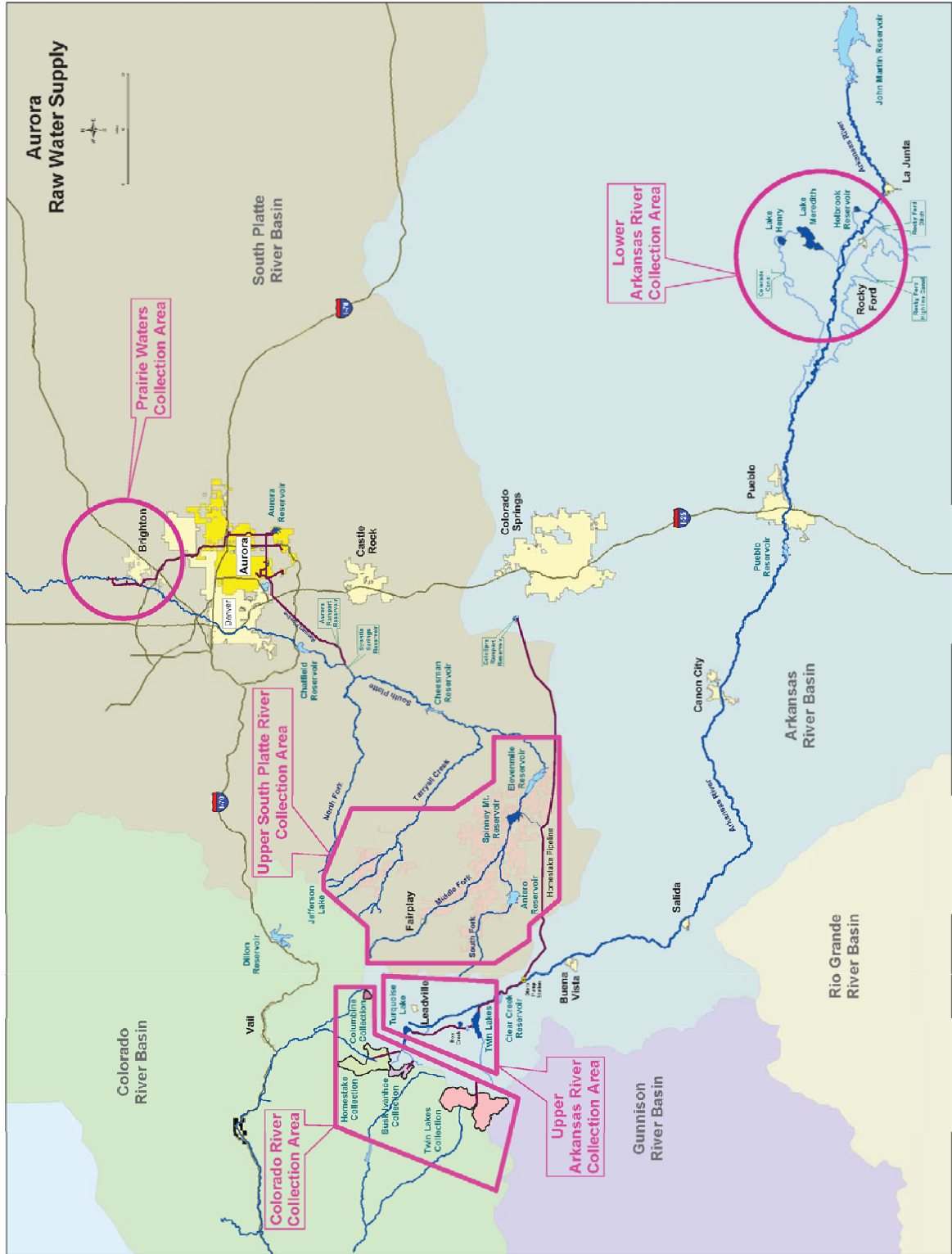
Fire Stations and Coverage Areas

Source: City of Aurora Fire Department



Raw Water Supply

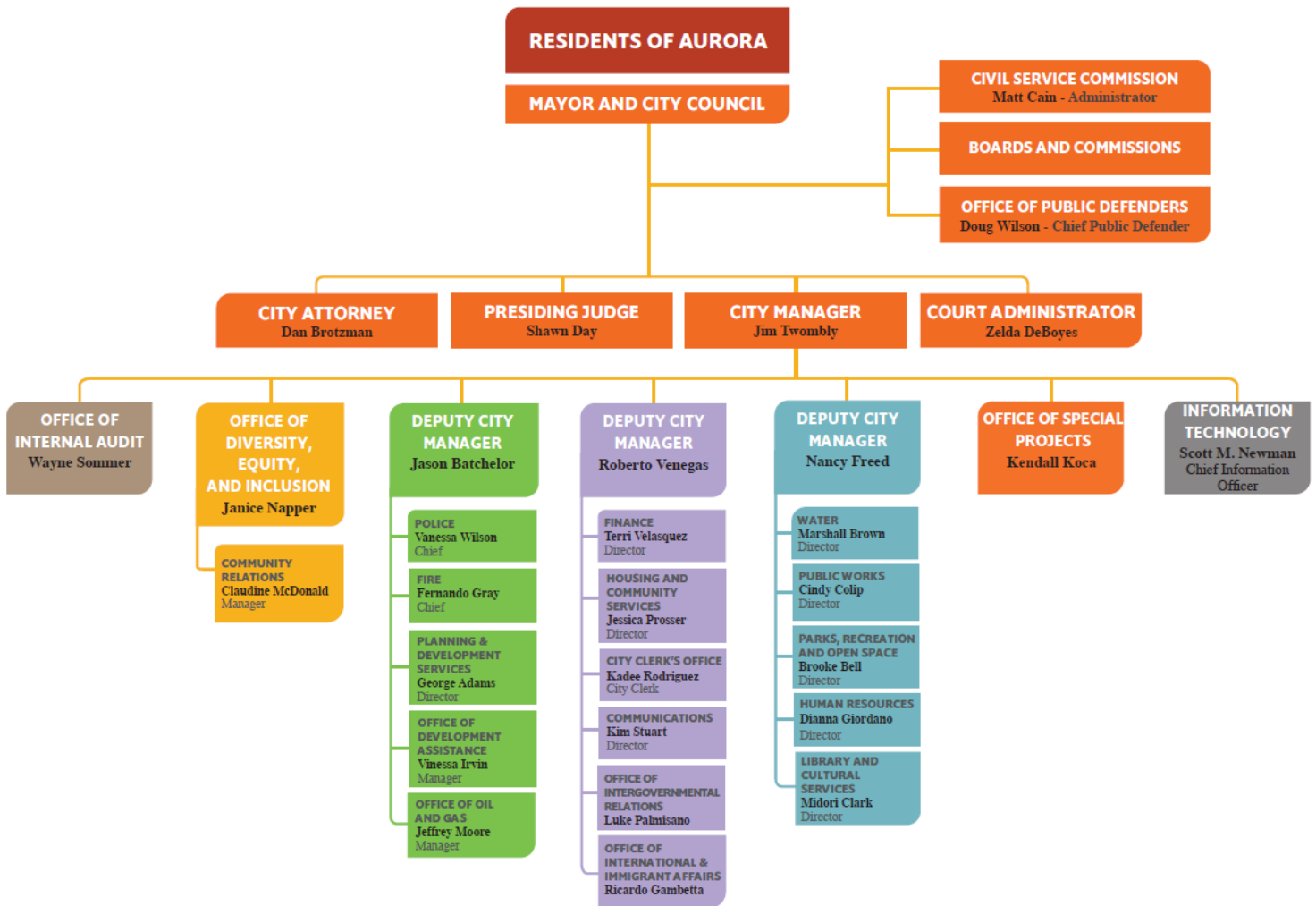
Source: Aurora Water



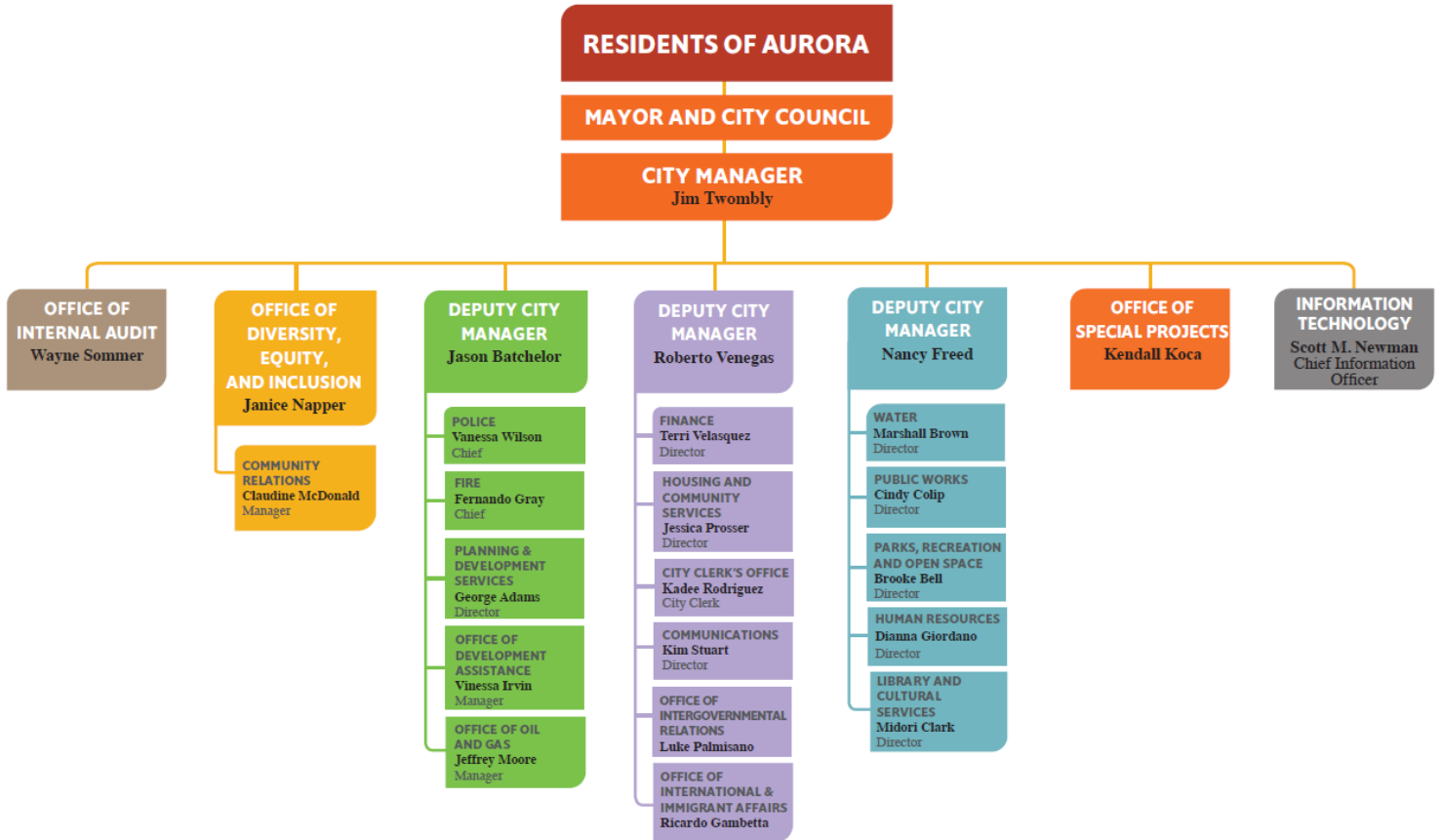
City of Aurora

SUMMARY

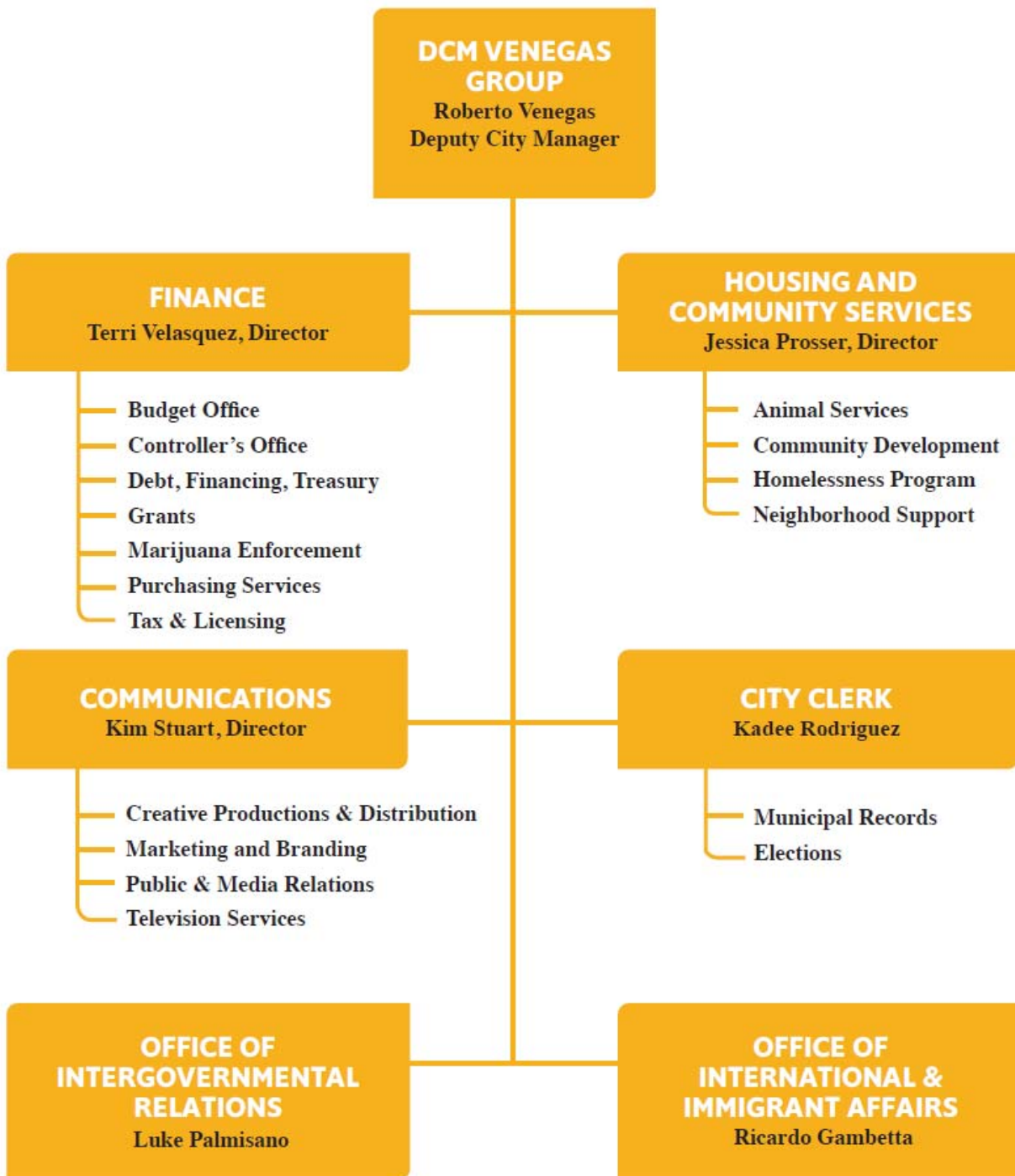
The City Council institutes policies that ensure city operations meet the needs of Aurora citizens. To carry out this mission, the city is structured into five organizational units. Organizational units are composed of departments, commissions, and other offices. These units are made up of divisions, which are comprised of numerous programs.



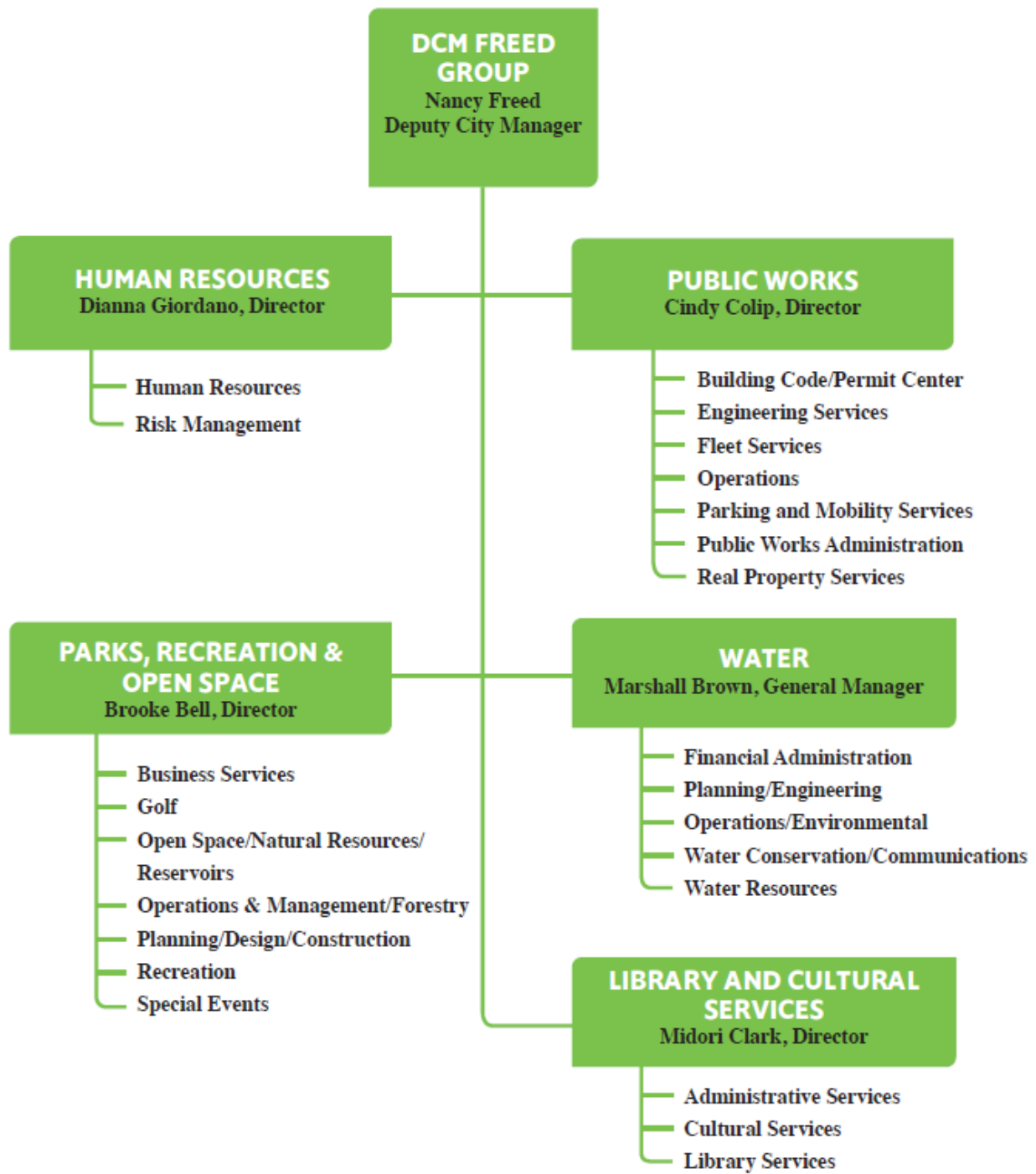
City Manager



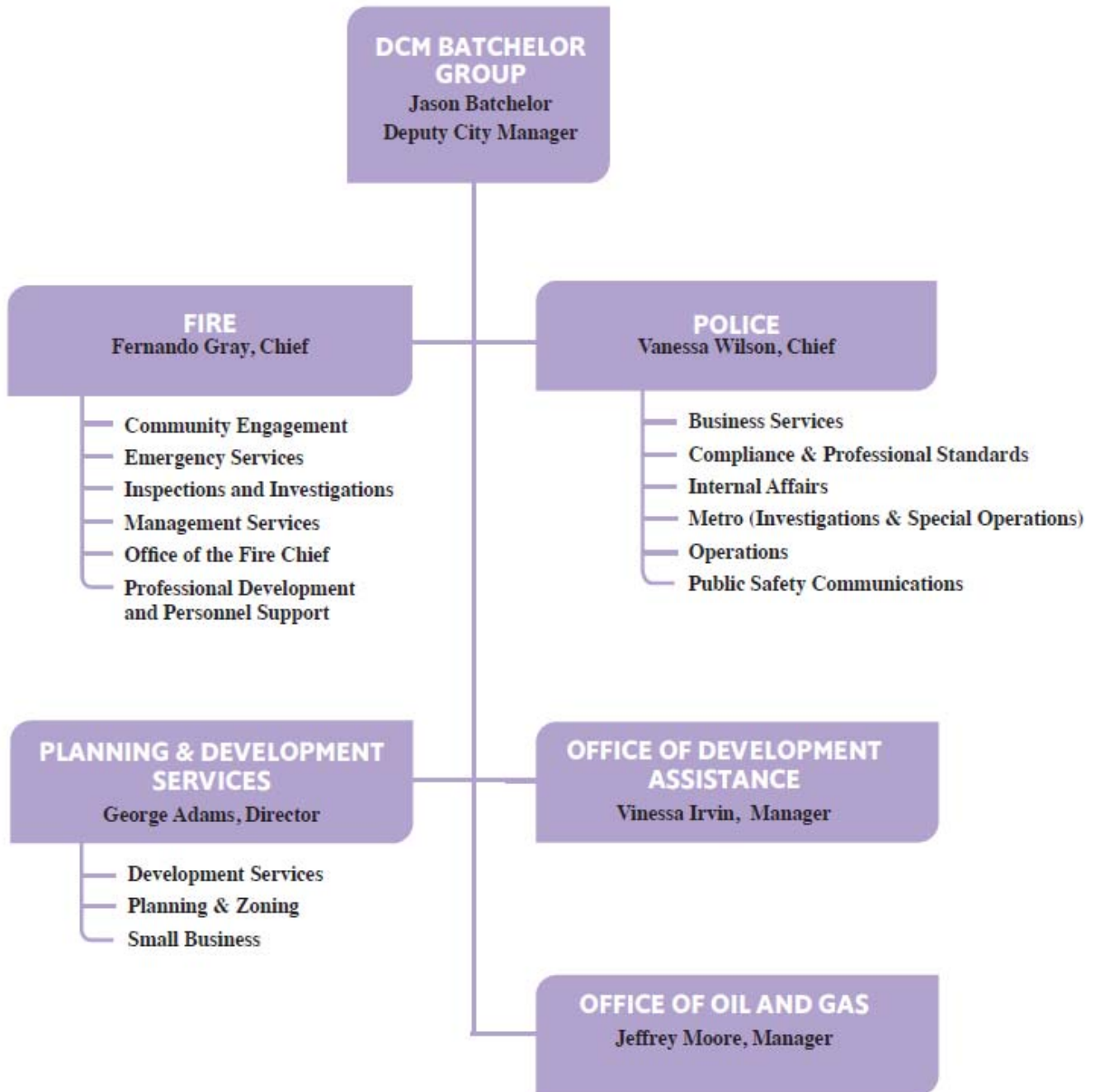
Deputy City Manager Venegas



Deputy City Manager Freed



Deputy City Manager Batchelor







City of Aurora, Colorado

2021 OPERATING AND CAPITAL
IMPROVEMENT BUDGET

GENERAL FUND REVENUES



2021 General Fund Revenue Overview

The City of Aurora General Fund revenue estimates for the 2021 budget process were developed by the Business Research Division (BRD) of the Leeds School of Business at the University of Colorado Boulder together with the Office of Budget and Financial Planning (OBFP). Econometrically-derived tax forecasts calculated by the BRD are used for the five-year horizon ending in 2025 for five revenue sources to include sales, automobile use, building use, other use, and property taxes which together constitute 78 percent of the total General Fund revenues. The remaining sources of revenue are forecasted by the 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.

The essential inputs for the BRD forecasting model are the historical data on key economic indicators at the national, state, and local levels. These data are sourced from U.S. government agencies, Moody's Analytics, Colorado government agencies, and City of Aurora departments. The City of Aurora's economy in many ways functions like the economy of the Denver Metro region, the state of Colorado, and the nation—the city is not decoupled from macroeconomic expansions and recessions. However, the factors driving the pace of growth locally can differ from the regional and national economy which led to a deeper examination of the local economy and demographics.

Some key differences include:

- Different tax bases reflecting differences in exempted expenditure categories
- Differences in the age composition of the populations and their expected growth rates
- A large and changing volume of daily in-migration or out-migration of workers
- Differences in relative incomes between Aurora and regional households
- The pace of new construction within the city
- Industry and employment growth locally versus regionally and nationally

Forecasts of national indicators from Moody's Analytics serve as the fundamental drivers to the resulting forecasts. BRD chose to model three forecasts including the Moody's baseline forecast, an optimistic scenario, and a pessimistic scenario. Given that the country had already entered a period of economic contraction when these forecasts were made, even the optimistic scenario projects revenues in 2020 and 2021 to be less than 2019. However, the severity of the recession in the optimistic scenario is less pronounced than in the baseline and pessimistic scenarios. These different forecasts provide sensitivity analysis around relatively favorable and unfavorable economic conditions.

Given current economic uncertainty as the nation navigates the COVID-19 pandemic, OBFP staff presented data to city management with a focus on the baseline forecast and the pessimistic scenario. With the baseline forecast there is an equal 50 percent chance of the economy over-

General Fund Revenue Overview

performing and under-performing the scenario. This, coupled with the necessity to address a significant revenue shortfall brought on by the economic impacts of COVID-19, drove city management to use a slightly moderated BRD baseline forecast, referred to as adjusted baseline scenario in this overview. The adjusted baseline scenario includes a slightly better outlook for all five revenue sources and better reflects year-to-date revenue collections through the first half of 2020. It also includes a property tax revenue adjustment that reflects the reality of the Taxpayer Bill of Rights (TABOR) limitation on revenues that Aurora may retain and expend.

The BRD baseline forecast assumes that U.S. real Gross Domestic Product (GDP) will shrink by 5.1 percent in 2020, largely driven by decreases in the first half of the year. The country experienced sharp job losses in March and April 2020 when about 22 million jobs were lost. This was followed by strong job growth in May and June, when 7.5 million jobs were added back. This bounce back in employment coincided with businesses reopening after being shut down during the first months of the pandemic. Looking forward, a lull in job growth is projected for the rest of the current year before a sustained recovery in the job market occurs starting in mid-2021. Aggressive monetary policy is expected to keep interest rates in the low range of 0.0 percent to 0.25 percent. Federal fiscal policy measures in 2020 have eased the impact of the pandemic on both households and businesses but will push the U.S. deficit to record levels. U.S. GDP and employment will likely not return to peak until 2022 and 2023, respectively.

In the pessimistic scenario, the U.S. experiences a more severe recession than in the baseline scenario. Whereas the baseline model assumes job losses and reduction in retail trade in 2020, it also assumes modest economic recovery in 2021. In contrast, the pessimistic model assumes both a deeper drop in retail trade in 2020 and that retail trade continues to drop in 2021. In the pessimistic scenario, job losses continue into 2021 as well.

Table 1 displays growth rates for the total of the five top revenue sources for the BRD baseline and OBFP adjusted baseline projections. The table also contains the growth rates published in the 2020 Original Budget as well as the BRD pessimistic scenario. For 2020 through 2025, the adjusted baseline forecast has been chosen as the basis of the 2021 budget. The table also shows the lost revenue in each year calculated as the difference between the adjusted baseline revenue forecast and the pessimistic revenue forecast.

Table 1: Forecast Scenarios: Comparison of Year-Over-Year Growth Rates

Dollar values in thousands

Percent Change from Prior Year	2019*	2020	2021	2022	2023	2024	2025
2020 Budget Book	5.8%	2.7%	3.2%	5.4%	4.5%	4.5%	4.5%
Baseline	5.8%	(3.3%)	(0.2%)	8.3%	5.6%	5.2%	2.9%
Adjusted Baseline	5.8%	(1.6%)	(1.6%)	9.1%	6.3%	5.6%	3.3%
Pessimistic	5.8%	(3.4%)	(7.5%)	8.1%	7.8%	8.1%	5.0%
Lost Revenue from Recession Scenario		(\$5,127)	(\$21,234)	(\$25,647)	(\$23,003)	(\$17,059)	(\$12,074)

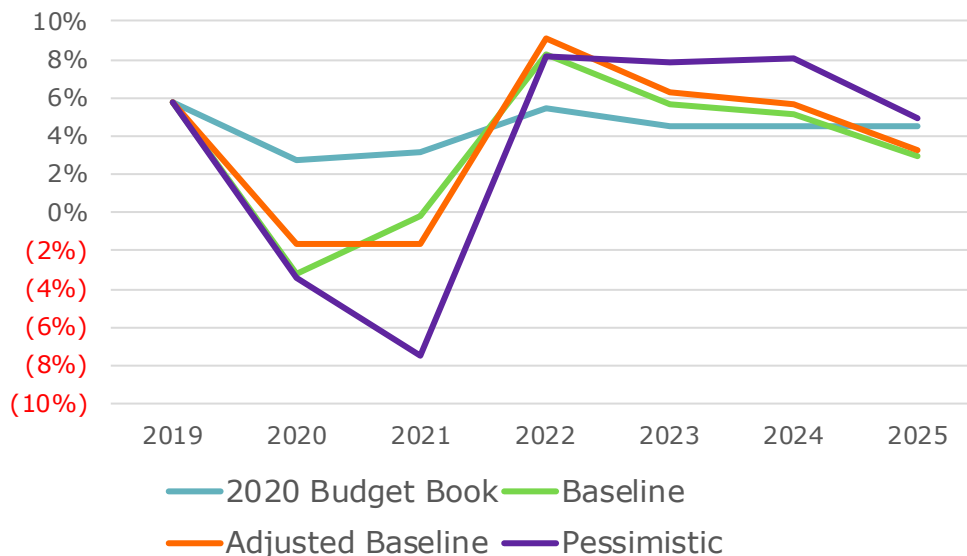
* 2019 growth rates represent actual growth in revenues between 2018 and 2019.

The combined predicted performance of the five revenue categories in 2020 is essentially the same under the baseline and pessimistic scenarios, declining by 3.3 percent and by 3.4 percent respectively. The difference between the two scenarios is more pronounced in 2021. While the baseline scenario shows a 0.2 percent decline in 2021 revenues, the pessimistic scenario includes

a 7.5 percent decline in revenues in 2021. In both scenarios, revenue recovery will begin in 2022.

Figure 1 displays the growth rates graphically which helps to highlight some important observations. One interesting observation is that the three forecasts show a similar decline in revenues for 2020. This decline was not forecasted in the 2020 Original Budget. While the more recent forecasts have a relatively narrow range of outcomes for the current year, the range of outcomes for 2021 is much wider. Of note, however, is that the BRD baseline forecast and the adjusted baseline forecast are similar in both total revenue from the five sources and overall growth rates. As an additional observation, by using the adjusted baseline revenue projection, growth rates in the out-years (between 2022 and 2024) are more optimistic than the growth rates contained in the 2020 Original Budget. While typical of post-recession periods, the strong economic recovery in this forecast will require additional budget balancing measures in the future if the recession lasts longer than anticipated or if future growth is not as strong as projected. Historically, revenue forecasts have been relatively conservative. Looking back, this methodology dampened the severity of budget reductions required to balance the budget during the Great Recession. Similarly, the \$26.1 million in budget balancing undertaken for 2020 would have been more severe if a less conservative revenue forecast had been used.

Figure 1: Percent Change to Prior Year



Current Economic Conditions

In response to the COVID-19 pandemic, starting in late March 2020 many Americans were sheltering in place and a number of non-essential businesses were closed. April then saw one of the steepest declines in economic activity ever recorded. U.S. real GDP decreased at an annualized rate of 5.0 percent in the first quarter of 2020 and decreased by an annualized rate of 31.4 percent in the second quarter, according to the U.S. Bureau of Economic Analysis. Consensus forecasts, averaging the forecasts from 28 entities, project U.S. real GDP growth to decline by 5.3 percent across all of 2020 and to grow by 4.0 percent in 2021. Despite significant declines in GDP and sustained high unemployment, changes in personal income are muted and have benefited from economic stimulus provided by the federal CARES Act.

Following an average annual growth rate of 5.8 percent over the last five years, General Fund revenue is expected to decline in 2020 and experience slow growth in 2021. Sales tax revenue is the primary driver behind the revenue performance as this source represents about 54 percent of total General Fund revenues. Under the adjusted baseline scenario, the City of Aurora will see sales tax revenue decrease by 5.6 percent in 2020, followed by slow growth in 2021.

Economic growth is forecasted to accelerate starting in 2022. This reflects expectations of stronger growth in personal income, retail trade, and total employment. This growth allows total General Fund revenues in 2022 to recover to a level above the previous peak in 2019. Under the adjusted baseline scenario and including new revenues related to 2021 amendments, total General Fund revenues in the years from 2022 to 2025 are expected to grow at an average rate of 5.4 percent.

There are both upside and downside risks to the adjusted baseline forecast. Although current economic indicators are generally improving, there remains downside risk of an elongated and deeper recession. If current strategies to contain COVID-19 are not successful, a deeper recession will become more likely. Conversely, federal fiscal and/or monetary policies, as well as the development of COVID-19 therapies, could result in economic improvements better than anticipated in this forecast. In short, Aurora is in a period of significant economic uncertainty and a wider-than-normal range of economic outcomes is possible. Given this, OBFP will monitor monthly revenues and economic indicators and will adjust as appropriate.

The following discussion provides an overview of General Fund revenue, including an updated 2020 projection and the revenue estimate for the 2021 budget. The 2021 revenue estimate includes both adjusted baseline revenues as well as changes to revenue that are related to amendments. See Revenue Attachment A for June year-to-date actuals and 2020 full-year projected gains and shortfalls by revenue source. A complete list of General Fund actuals and projected revenue from 2017 through 2025 can be found in Revenue Attachment B.

2020 Full-Year Projection Update

One of the first steps of the annual budget process is to prepare an updated projection for the current year's revenue collections. This new projection updates the revenues that were included in the 2020 Original Budget. Over the first half of 2020, most of the city's top General Fund revenue sources have under-performed the original expectation, as COVID-19 was an unknown issue when the 2020 budget was developed.

Despite the economic slowdown, total General Fund sources have increased \$5.0 million (2.8 percent) over 2019 through the first half of 2020, which is nearly identical to the revenue estimate contained in the 2020 Original Budget. Two strong months of sales and use tax revenue to start the year (before the pandemic's impacts were felt) have helped the year-to-date revenue numbers. Further, because construction activity in Aurora has continued to increase through the first half of 2020, capital-related use tax revenue is running \$2.7 million (20.9 percent) over budget. However, per city ordinance, capital-related use tax revenue is transferred to the Capital Projects Fund and is therefore not available to fund General Fund operations. As such, General Fund operating revenues are \$2.4 million (1.4 percent) behind the 2020 budget on a year-to-date basis.

Table 2 shows the year-to-date 2020 actuals and how they compare to 2019 actuals and the 2020 budget through June.

Table 2. Year-to-Date Variance to 2019 and Original Budget Through June 2020

Revenue Source	Year-to-Date 2020 Actuals	Higher/(Lower) than YTD 2019	% Change to 2019	Higher/(Lower) than YTD Budget	% Change to Budget
General Sales Tax	\$ 101,686,430	\$ 2,890,955	2.9%	\$ (99,723)	(0.1%)
Property Tax	29,966,485	4,660,832	18.4%	0	0.0%
Capital Related Use Tax	15,604,825	3,229,826	26.1%	2,702,237	20.9%
Automobile Use Tax	9,476,479	(1,243,287)	(11.6%)	(180,594)	(1.9%)
Franchise Fees	5,094,763	(450,567)	(8.1%)	(517,819)	(9.2%)
Highway Users	4,462,917	(738,674)	(14.2%)	(547,962)	(10.9%)
Audit Revenue	2,592,649	(1,027,029)	(28.4%)	642,067	32.9%
Lodgers Tax	2,280,627	(1,222,565)	(34.9%)	(1,372,622)	(37.6%)
External Charges	2,016,532	(799,157)	(28.4%)	(1,001,250)	(33.2%)
All Other Sources	14,709,176	(266,846)	(1.8%)	442,936	3.1%
Total General Fund Sources	\$187,890,883	\$ 5,033,489	2.8%	\$ 67,270	0.0%
Capital Transfer Out	21,132,061	3,059,946	16.9%	2,422,929	13.0%
General Fund Operating Revenue	\$166,758,821	\$ 1,973,543	1.2%	\$ (2,355,660)	(1.4%)

Based on recent revenue collections, current economic conditions, and future expectations, the revised full-year projection for 2020 is \$15.8 million (4.2 percent) lower than 2019, which equates to a \$20.1 million (5.3 percent) decrease compared to the 2020 Original Budget. Table 3 shows how the updated 2020 projections compare to 2019 revenue collections and the figures included in the 2020 Original Budget.

Table 3. 2020 Full-Year Projection Variance to 2019 and 2020 Original Budget

Revenue Source	Full-Year Projection	Higher/(Lower) than 2019	% Change to 2019	Higher/(Lower) than Budget	% Change to Budget
General Sales Tax	\$ 192,750,830	\$ (10,276,491)	(5.1%)	\$ (15,626,753)	(7.5%)
Property Tax	45,330,207	8,050,632	21.6%	3,400,000	8.1%
Capital Related Use Tax	25,623,726	32,135	0.1%	98,500	0.4%
Automobile Use Tax	19,907,498	(2,437,914)	(10.9%)	(262,850)	(1.3%)
Franchise Fees	13,921,497	(383,957)	(2.7%)	(1,100,000)	(7.3%)
Highway Users	11,492,608	(1,402,351)	(10.9%)	(1,044,782)	(8.3%)
External Charges	4,441,224	(1,889,168)	(29.8%)	(2,217,283)	(33.3%)
Audit Revenue	3,901,168	(2,740,146)	(41.3%)	0	0.0%
Lodgers Tax	3,446,939	(4,897,093)	(58.7%)	(5,042,857)	(59.4%)
All Other Sources	36,461,829	130,381	0.4%	1,707,294	4.9%
Total General Fund Sources	\$357,277,526	\$ (15,813,972)	(4.2%)	\$ (20,088,731)	(5.3%)
Capital Transfer Out	36,344,933	(736,135)	(2.0%)	(743,080)	(2.0%)
General Fund Operating Revenue	\$320,932,593	\$ (15,077,837)	(4.5%)	\$ (19,345,651)	(5.7%)

2021 Revenue Estimate

General Fund sources are estimated to grow at a rate of 0.7 percent, or \$2.4 million in 2021 over the 2020 projection. Revenues from lodger's tax, external charges for services, and auto use tax are projected to experience the largest increases at \$3.2, \$3.2, and \$1.5 million respectively. Expected declines in revenue from property tax, capital-related use tax, and miscellaneous revenues, however, will offset these gains by a total of \$8.9 million. The net of all other sources is forecasted to increase by \$3.3 million. The following summarizes the major revenue changes:

- **Auto Use Tax.** The auto use tax revenue estimate for 2021 is 7.8 percent or \$1.5 million higher than 2020 projected revenue, driven by pent-up demand and incremental improvements in the economy. This forecast assumes a 7.6 percent reduction in vehicle sales in 2020 followed by an 11.2 percent increase in vehicle sales in 2021.
- **Property Tax.** Following a reassessment in 2019, the 2020 projection includes an \$8.1 million (21.6 percent) increase in property tax collections. Property tax growth in non-reassessment years is historically modest. In addition, strong growth in 2020 will result in revenue collections that exceed the Taxpayers Bill of Rights (TABOR) revenue limitation by an expected \$3.3 million. As a result, the 2021 budget includes a refund of \$3.3 million and property tax revenue is forecasted to decrease by \$4.5 million (10.0 percent) compared to the 2020 projection.
- **External Charges for Services.** External charges for services are service fees that are deposited into the General Fund for a wide variety of city services. The COVID-19 pandemic has brought a decline in this revenue stream in 2020, driven by reductions in library visitation, room rentals, user fees at Aurora reservoir, and housing inspection fees (as some prominent examples). Anticipating a return closer to historical levels, this revenue stream is expected to grow by \$3.2 million (73.1 percent) in 2021. This increase includes \$1.2 million in new service fees by the Fire Department as well as an anticipated increase of \$400,000 related to a study which will analyze optimal service fee levels.
- **Lodger's Tax.** Travel and tourism have been one of the hardest hit sectors of the economy during the COVID-19 pandemic. Given dramatic reductions in travel, lodger's tax revenue is projected to decline by \$4.9 million (58.7 percent) in 2020. For 2021, the projection assumes a \$3.2 million (93.7 percent) increase in lodger's tax revenue. Despite the significant recovery projected for this revenue stream, the \$6.7 million in lodger's tax revenue in 2021 is 20.0 percent below the \$8.3 million in lodger's tax revenue collected in 2019.
- **Capital-Related Use Tax.** Due to the current recession, construction activity is projected to slow in 2020 and experience muted growth in 2021. Given several large one-time capital-related use tax payments already received in 2020, the full revenue impact of this slowdown is not experienced until 2021. The forecast for 2021 assumes capital-related use tax will fall by \$2.2 million (8.5 percent) compared to the 2020 projection.
- **Miscellaneous Revenue.** Miscellaneous revenue is projected to fall by \$2.2 million (57.5 percent) compared to the 2020 projection. This is predominantly the result of large one-time payments in 2020, including federal CARES Act funding, that are not expected to recur in 2021. The forecast of \$1.6 million in miscellaneous revenues in 2021 is in line

with historical averages for this revenue category.

- **Other Revenue.** The 2021 budget estimate for the total of all other sources of revenue is projected to grow 1.3 percent or \$3.3 million over 2020. This growth is driven by fines and forfeitures as well as sales tax, as seen on Attachment B. The 2021 revenue estimate also includes an amendment to add 3.0 FTE tax auditors, which are expected to generate an additional \$396,400 in audit revenues.

After two years of economic struggle, the forecast assumes that the local economy will experience stronger economic growth starting in 2022. Sales tax growth will be relatively strong during the last four years of the forecast horizon, averaging 5.8 percent growth from 2022 to 2025. Revenue increases in the out-years reflect generally strong growth in Colorado employment, personal income, and retail trade, with the state’s economy outperforming that of the nation. This outperformance is the result of considerably higher population growth in both the State and in Aurora when compared to the nation as a whole. At the bottom line level, total General Fund sources are projected to grow by \$29.9 million (8.3 percent) in 2022, by \$20.6 million (5.3 percent) in 2023, by \$19.8 million (4.8 percent) in 2024, and by \$12.7 million (2.9 percent) in 2025.

Key Fund Sources

Seven key revenue sources comprise 87 percent of the General Fund sources. The following discussion focuses on these top seven revenue sources: sales tax, property tax, capital-related use tax, auto use tax, franchise fees and taxes, highway users tax, and the lodger’s tax. Table 4 summarizes General Fund sources for 2019 through 2021.

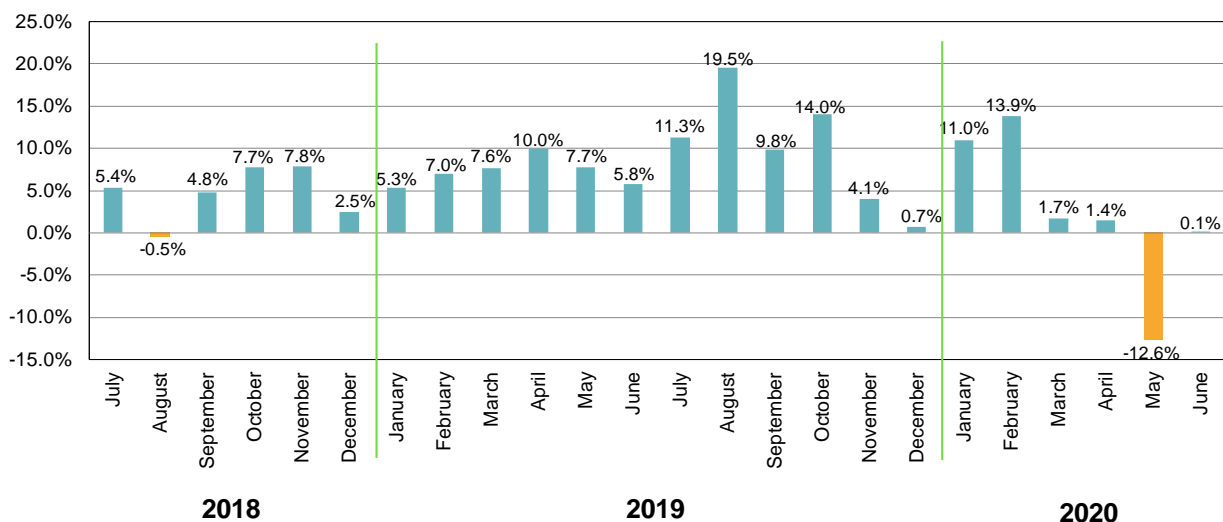
Table 4. Sources of Funds

Sources of Funds	2019 Actual	2020 Projection	2021 Adopted	2019-2020 Change	2020-2021 Change
General Sales Tax	\$ 203,027,321	\$ 192,750,830	\$ 193,981,756	(5.1%)	0.6%
Property Tax	37,279,575	45,330,207	40,782,997	21.6%	(10.0%)
Capital-Related Use Tax	25,591,591	25,623,726	23,443,525	0.1%	(8.5%)
Auto Use Tax	22,345,412	19,907,498	21,453,024	(10.9%)	7.8%
Franchise Fees/Taxes	14,305,454	13,921,497	14,330,099	(2.7%)	2.9%
Highway Users Fees/Taxes	12,894,959	11,492,608	12,050,227	(10.9%)	4.9%
Lodger's Tax	8,344,032	3,446,939	6,676,734	(58.7%)	93.7%
All Other Operating Revenue	46,944,146	40,573,884	44,573,990	(13.6%)	9.9%
General Fund Revenue	\$ 370,732,490	\$ 353,047,189	\$ 357,292,352	(4.8%)	1.2%
Transfers In from Other Funds	2,359,008	4,230,337	2,399,078	79.3%	(43.3%)
Total General Fund Sources (including transfers in)	\$ 373,091,498	\$ 357,277,526	\$ 359,691,430	(4.2%)	0.7%
Transfer Out of Capital-Related Revenue	37,081,068	36,344,933	34,597,742	(2.0%)	(4.8%)
General Fund Operating Revenue (excludes capital transfer)	\$ 336,010,430	\$ 320,932,593	\$ 325,093,688	(4.5%)	1.3%

Sales tax, the largest source of operating revenue for the city, accounts for 54 percent of total collections into the General Fund. The 2020 Original Budget assumed sales tax revenue would be \$208.4 million in 2020 and would grow by 3.1 percent to \$214.8 million in 2021. The assumptions behind the 2020 Original Budget were made during a time period when the United States was enjoying the longest period of economic expansion in post-World War II history. As shown in Figure 2, sales tax revenue showed strong growth early in 2020. Even as late as February 2020, Metro Area unemployment was a low 2.8 percent and Aurora’s sales tax revenues grew by an impressive 13.9 percent compared to February 2019.

March revenues (reflecting February sales) were already showing some weakness and then the COVID-19 pandemic hit. By late March, most Coloradans were sheltering in place and non-essential businesses were closed. This resulted in a sharp economic contraction. In the two-month period from February to April, Metro Area unemployment more than quadrupled and hit 12.3 percent. May sales tax revenues reflected the most significant impact of the COVID-19 economic shutdown and shrunk by 12.6 percent compared to 2019. As of June, Metro Area unemployment is still at 11.1 percent (a level higher than during the Great Recession of 2007 to 2009). While June sales tax revenues grew by a surprising 0.1 percent over 2019, there remains considerable uncertainty looking forward. The shape of the economic recovery is unclear and may slow as stimulus payments end later in 2020. Further, economic recovery may be affected by potential additional federal responses as well as the speed and efficacy of developing COVID-19 therapies. Reflecting the pandemic-induced recession, the mid-year sales tax projection for 2020 was reduced by \$10.3 million (5.1 percent) compared to 2019. Similarly, 2021 base sales tax revenue, which excludes amendments, is budgeted at \$193.3 million, which is \$21.6 million (10.0 percent) less than the 2021 sales tax revenue assumed in the 2020 Original Budget.

Figure 2. Sales Tax Percent Change from Prior Year by Month



The low point of the current recession is projected to be the second quarter of 2020. While the second half of the year would see modest recovery, both state and national forecasts predict continued economic challenges such as high unemployment and depressed retail trade. To avoid layoffs and cuts to important public programs, the OBFP chose a slightly more optimistic version

of the 2020 revenue forecast produced by the Business Research Division at the Colorado University School of Business. Under this adjusted baseline forecast, the sales tax collections are now projected to decline by 5.1 percent in 2020.

Under the adjusted baseline scenario, the revenue model predicts modest sales tax revenue growth of 0.3 percent in 2021. Employment will continue to improve from lows reached in 2020, but a pre-pandemic level of employment will not be achieved until 2023. More robust economic growth in 2022 will result in sales tax collections growing by 7.4 percent.

The 2021 budget includes an amendment to add additional sales tax revenue not included in the BRD projection. The City of Aurora adopted ordinance 2020-19, effective August 1, 2020, mandating collection of sales taxes by marketplace facilitators. A marketplace facilitator is a business that creates an online marketplace that facilitates sales between a third-party seller and a consumer. Examples of businesses that run online marketplaces are Amazon, eBay, Google and Walmart. Since the marketplace facilitator processes the financial transaction, many states including Colorado mandate that the facilitator collects sales tax on behalf of the seller. Many marketplace sellers are smaller out-of-state retail operations that otherwise would not collect sales tax. It is estimated that this mandate will generate an additional \$700,000 per year in sales tax collections. Sales tax figures shown on Attachment B include this new revenue causing the growth rates for sales tax to differ from those discussed as part of the adjusted baseline scenario.

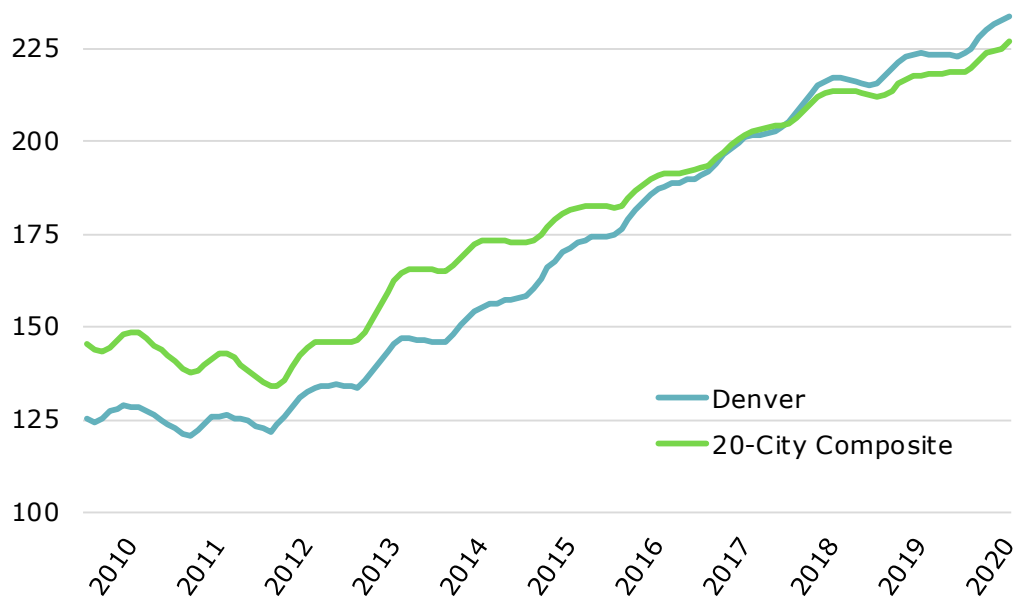
Growth is relatively strong in the last three years of the forecast horizon, reaching 6.9 percent growth in 2023, followed by 4.8 percent in 2024 and 3.9 percent in 2025. This reflects strong growth in Colorado personal income and retail trade.

The BRD baseline and pessimistic scenarios contained very similar projections for sales tax revenues in 2020. In contrast, the pessimistic scenario assumes a deeper and longer recession than what is experienced in the BRD baseline scenario. The pessimistic scenario assumes sales taxes will decline for a second straight year, falling by 6.6 percent in 2021. In this scenario, 2021 sales tax revenues are \$16.3 million lower than the adjusted baseline forecast contained in the Adopted 2021 budget.

Property tax collections make up 11 percent of total General Fund sources and are based on the assessed valuation of property within the city, re-valued by the county assessor every odd-numbered year. Revenue generated in any year is the result of certified valuations by each county, finalized at the prior year-end. Based on 2019 certified assessment reports from Arapahoe, Adams, and Douglas counties, the assessed value of property in Aurora was \$5.7 billion. This amount represents an increase of 23.0 percent compared to 2018. Given the two-year cycle for reassessments, the increased valuations are primarily the result of rapidly increasing assessed property valuations in 2017 and 2018. The 2019 reassessment affects property tax revenues received in 2020.

Figure 3. Case-Shiller Home Price Index

Source: S&P Indices



As shown in Figure 3, the Metro Area’s real estate market has experienced stronger than average increases in home prices. According to the Case-Shiller Home Price Index, homes prices in the Metro Area increased by 7.7 percent in 2017, by 7.6 percent in 2018, and by 3.7 percent in 2019. In contrast, the average home price increase in the S&P 20-City Composite Home Price Index increased by 5.9 percent in 2017, by 5.7 percent in 2018, and by 2.4 percent in 2019. Growth in residential property valuations is one factor behind growth in property tax collections. New construction also adds additional inventory upon which property tax is collected. After accounting for a small reduction in the residential assessment rate, Aurora expects to receive \$45.3 million in property taxes in 2020. This amount is \$8.1 million (21.6 percent) higher than what was collected in 2019.

Given strong recent growth in this revenue stream, Aurora is projecting that property tax collections will exceed the Taxpayers Bill of Rights (TABOR) revenue limitation by \$3.3 million in 2020. Revenue above the TABOR limit in 2020 will be refunded in 2021. The TABOR refund is the primary driver behind property tax collections decreasing by 10.0 percent in 2021. Looking forward, the OBFP adjusted baseline version of the BRD econometric model projects property tax revenues to grow by 9.5 percent and 10.8 percent in the even years of 2022 and 2024, respectively, reflecting moderately strong increases in assessed values.

There is downside risk to the property tax forecast because the statewide residential assessment rate may be reduced in the future as a result of the Gallagher Amendment, which states that assessed values for residential properties cannot exceed the annual target of approximately 45 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 to the state residential assessment rate. In recent years, home valuations in Colorado have seen faster

growth rates than valuations of other property types. If this continues, the residential assessment rate will continue to decrease. It was estimated that the residential assessment rate would drop from 7.15 percent in 2020 to 5.88 percent in 2021. This potential 17.8 percent decrease in the residential assessment rate would significantly impact property tax collection on residential property starting in 2021. However, in November of 2020, Colorado voters will consider Amendment B, which would repeal the Gallagher Amendment, thereby keeping the residential assessment rate frozen at 7.15 percent. The 2021 estimate for property tax revenue is based on the assumption that the residential assessment rate will stay at the current level of 7.15 percent for the forecast period.

Capital-related revenues make up 7 percent of total General Fund sources and are comprised of **building materials use tax (BMUT)** and **other equipment & consumables use tax (other use tax)**, primarily applied to business capital assets and supplies. Most capital-related use tax revenue is transferred to the Capital Projects Fund in accordance with Council policy.

The 2020 BRD baseline scenario is based on a 4.9 percent reduction in nonresidential construction in the United States in 2020, which is projected to result in capital-related taxes declining by \$1.1 million (4.2 percent) in 2020. Despite this projected reduction, capital-related revenue collections through June 2020 are \$3.2 million (26.1 percent) more than 2019. The positive year-to-date performance of capital-related use tax has benefited from two large BMUT payments associated with the construction of large industrial and warehouse facilities in the northern part of the city, near the Denver International Airport. These two payments were made in June, after the BRD forecast. To better reflect this new information, the adjusted baseline scenario projects 2020 capital-related tax collections at \$32,100 (0.1 percent) higher than 2019. The economic slowdown and projected decline in construction activity will be felt in 2021, when the adjusted baseline scenario has capital-related use tax collections declining by \$2.2 million (8.5 percent).

This revenue source tends to be highly volatile, with years of exceptionally high growth being followed by corrections. Further, the large BMUT payments mentioned earlier are one-time in nature and are not necessarily predictive of similar payments being received in the future.

The key drivers of building materials use tax revenues are Colorado housing permits and Colorado nonresidential construction. Following the projected 4.9 percent decrease in non-residential construction in 2020, non-residential construction activity is projected to grow by a modest 1.5 percent in 2021 before accelerating to 7.8 percent in 2022, and 9.4 percent in 2023. Growth still occurs after that, albeit at a declining pace. Non-residential construction is projected at 7.5 percent in 2024 and 4.9 percent in 2025.

Building materials use tax revenues follow the general pattern of construction activity, but with more volatility. After a 16.3 percent reduction in 2021, BMUT collections will grow by 28.9 percent in 2022, 16.2 percent in 2023, and then moderate to 3.6 percent in 2024 and 1.7 percent in 2025. In the pessimistic scenario, there is a more pronounced 36.3 percent drop in BMUT in 2021 followed by moderate 7.3 percent growth in 2022. While recovery accelerates after 2022 under the pessimistic scenario, collections of BMUT do not return to pre-pandemic (2019) levels until 2025.

Colorado state employment is the primary predictor for other use tax revenues, serving as an indicator for general economic activity in the state and in the city. Following employment growth rates of 2.5 percent in 2018 and 2.1 percent in 2019, employment is projected to shrink by 5.8 percent in 2020 as a result of the pandemic-induced recession. Looking forward, employment is projected to grow at 1.9 percent in 2021 and 3.4 percent in 2022. Employment growth will continue

in the outyears, but growth rates will become more modest. This economic outlook results in a projected 2.2 percent decline in other use tax in 2020 and modest growth of 1.9 percent in 2021. After this point, revenue grows at a stronger 8.1 percent in 2022 and 12.0 percent in 2023. The pessimistic scenario sees modest declines in other use tax in both 2020 and 2021, before experiencing modest recovery to a pre-pandemic (2019) level of revenue in 2022.

Auto use tax comprises 6 percent of total General Fund sources. Stay-at-home orders and business closures caused by the COVID-19 pandemic had a short but significant impact on auto sales. According to the National Automobile Dealers Association, U.S. auto sales grew by 2.3 percent in 2018 and 4.0 percent in 2019 before declining by 15.6 percent in the first half of 2020. Because auto use tax collections can lag several months behind auto sales, the pandemic impacts were not felt until May, when Aurora's auto use tax collections dropped 31.9 percent compared to 2019. June revenues were even worse, dropping 45.2 percent compared to 2019. Looking more broadly at the first six months, YTD auto use tax collections were down 11.6 percent through June. Thankfully, auto use tax collections were \$935,600 over the budget plan at the end of the first quarter before the impacts of the pandemic were felt. By the end of the second quarter, auto use tax collections were \$180,600 (1.9 percent) below the budget plan.

Nationally, the expectation is that pent-up demand will fuel a partial recovery in the second half of the year. Further, the expectation is that vehicle sales will show strong growth in 2021. Based on year-to-date collections and assuming some improvement in auto sales over the second half of the year, the 2020 full-year projection was lowered to \$19.9 million. This equates to a \$2.4 million (10.9 percent) decline compared to 2019 collections.

The auto use tax forecast for 2021 through 2025 collections is based on the OBFP adjusted baseline version of the BRD econometric model. After dropping in 2020, auto use tax collections are predicted to grow by 7.8 percent in 2021 and 12.8 percent in 2022. The key drivers of this forecast are U.S. total vehicle sales and Colorado personal income. Moody's Analytics forecasts that auto sales in the United States will decline by 7.6 percent over the course of 2020, will rebound strongly by 11.2 percent in 2021, and will continue to grow at a strong 7.8 percent in 2022. After this recovery, auto sales will grow at a more moderate 1.9 to 3.6 percent from 2023 to 2025. Personal income refers to all income collectively received, including salary, wages, bonuses, investment income, and government transfers. While personal income related to salary and wages will decline in 2020 as employment shrinks, the negative impact in the current year is partially offset by an increase in stimulus-related government transfers. Personal income in Colorado is projected to decline by 2.3 percent in 2020 before increasing by 2.9 percent in 2021. Looking forward, personal income is projected to grow by 4.9 to 8.3 percent in the years 2022 to 2025.

Vehicle sales and auto use tax revenues are expected to be sensitive to overall economic conditions as reflected in the pessimistic scenario. The simulated recession results in a significant decline in vehicle sales, and auto use tax collections fall sharply in 2020 and 2021. After a strong rebound in 2022, auto use tax collections would fall about \$115,200 short of pre-pandemic (2019) levels and would continue to grow thereafter.

Franchise fees and taxes make up 4 percent of total General Fund sources. Franchise fees and taxes are levied on businesses that deliver public utility services, including natural gas, electricity, telephone, and cable television service for use of the city's rights-of-way. Collections are strongly seasonal and lag three months relative to energy use. Collections from two different energy utilities exhibit nearly opposite within-year trends, with electricity use peaking in the summer and natural

gas use reaching a high point during the coldest months of the year. Besides energy utilities, this source includes payments from telephone and cable utilities, though the basis of collection for the telephone fee differs from that of the energy utilities; whereas collected revenue from gas, electric, and cable utilities are a linear function of each utility's gross revenues, the telephone franchise fee is based on the number of end-user lines in use. Overall, current year collections of franchise fees and taxes have decreased \$450,600 (8.1 percent) over 2019 year-to-date through June. For 2020, the projection is based on energy utilities' rate changes and client and utilization growth estimates. Based on this information, franchise fees on natural gas are expected to decrease by 13.5 percent in 2020. Franchise fees for telephones and cable television are also expected to experience minor decreases in 2020, while franchise fees on electric are expected to remain essentially flat. Relative to 2019, total revenue from franchise fees are expected to decrease 2.7 percent. Based on the historical average growth rate for this revenue source, the collection of franchise fees and taxes is expected to grow 2.9 percent in 2021 and 2.1 percent annually throughout the remainder of the forecast period.

Highway users taxes fund revenues (HUTF) constitute 3 percent of total General Fund sources. This revenue is collected by the state and distributed to the Colorado Department of Transportation (CDOT), other state agencies, counties, and municipalities. It is primarily generated by a tax on a per-gallon-of-gas basis (22¢ per gallon of gasoline and 20.50¢ per gallon of diesel fuel). It also includes certain annual vehicle license and registration fees and since 2009, includes fees created by the FASTER legislation, typically generating just over 20 percent of total HUTF revenues.

Through June 2020, highway users taxes and fees are \$738,700 or 14.2 percent less than the same period in 2019. When shelter-in-place orders were implemented in response to the pandemic, Colorado residents drove significantly less. A study by UC-Davis, comparing vehicle miles traveled in the first week of March 2020 (a pre-pandemic baseline) to the second week of April 2020, estimated that vehicle miles traveled in Colorado declined by 78 percent as a result of government stay-at-home orders. There was a bit of lag between reduced travel and the receipt of lower HUTF revenues by the City of Aurora. Through May, Aurora's HUTF revenue was consistently down every month and was down 8.8 percent below 2019 on a year-to-date basis. In June, however, HUTF revenues dropped 36.5 percent below 2019. This decrease would have been worse, but license fees, registration fees, and other fees and surcharges did not see as precipitous a drop as gas tax revenues. Given declining revenues, staff lowered the mid-year projection for HUTF revenues, resulting in a year-over-year decline of \$1.4 million (10.9 percent) compared to 2019 collections. As the economic disruption associated with COVID-19 subsides and vehicle miles traveled returns to a more normal level, HUTF revenues will incrementally recover over the next two years. HUTF distributions are projected to grow by 4.9 percent in 2021 and 5.9 percent in 2022. HUTF revenues will not reach pre-pandemic levels until 2023, at which point this revenue stream is projected to grow by 0.9 percent through the end of the forecast period in 2025.

Lodger's tax comprises 2 percent of total General Fund sources. A 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. For hotels located in Urban Renewal Areas or Tax Increment Financing districts, the city retains only a small percentage of lodger's tax collected, returning the rest as part of generally long-term incentive agreements intended to induce developers to continue working with the city and to strengthen business commitment in general. The travel and tourism sector of the economy has been heavily impacted by the pandemic, causing metro area hotel occupancy to fall in April to 15.7 percent. Recovery

has been slow, with hotel occupancy improving to 24.8 percent in May and 35.7 percent in June. For comparison purposes, hotel occupancy was 86.3 percent in June 2019. Lodger's tax collections through June are \$1.2 million (34.9 percent) below 2019 and \$1.4 million (37.6 percent) below the budget plan.

Not surprisingly, this shortfall has occurred almost entirely in the second quarter of 2020. Through the end of March, lodger's tax was only \$60,300 (3.9 percent) below the budget plan. Then the pandemic hit and several large Aurora hotels shut down entirely. Lodger's tax revenue was below the budget plan by an additional \$301,400 (45.6 percent) in April, by an additional \$501,600 (74.2 percent) in May, and by an additional \$509,400 (67.1 percent) in June. Revenue streams related to travel and tourism are not likely to recover until a successful therapy for COVID-19 is developed, resulting in a mid-year projection for lodger's tax that is \$5.0 million (58.7 percent) lower compared to 2019. As the COVID-19 pandemic is resolved and travel and tourism recover, lodger's tax is projected to grow by 93.7 percent in 2021 and 30.4 percent in 2022. Under this two-year recovery, lodger's tax will moderately exceed pre-pandemic levels by 2022.

All other revenue streams, including transfers into the General Fund, account for 13 percent of total General Fund sources. Anticipated changes to these revenue streams are outlined below.

Audit revenue through June was \$642,100 (32.9 percent) over budget. Reflecting both the 2020 year-to-date performance and the fact that audit revenue exceeded projection in both 2018 and 2019, the 2021 budget includes a \$400,000 (10.3 percent) base increase in audit revenue compared to the 2021 forecast in the 2020 Original Budget. In addition, the 2021 budget includes an amendment to add 3.0 FTE tax auditors, which will generate an estimated \$396,400 in additional tax audit revenue in 2021 and beyond. Large audit recoveries have driven the over-performance in audit revenues over the last few years. Given the concern that these types of recoveries are infrequent and one-time in nature, the 2021 budget for audit revenue is still set at a level lower than the amount of revenue recovered in either 2018 or 2019.

External charges for services are a wide collection of fee-based revenue streams earned by most city departments for services provided to citizens, businesses, and other groups. Like many other General Fund revenue streams, external charges for services was negatively impacted by the pandemic. For example, the closure of public libraries resulted in sharp reductions in service fees collected. The temporary closure of public buildings and the swim beach at Aurora Reservoir resulted in sharp reductions in rental fees and admission fees. As a final example, to reduce contacts with the public, the Department of Housing and Community Services suspended housing reinspections, temporarily eliminating the fee-based revenue stream associated with this service. By the end of June, this revenue stream was \$1.0 million (33.2 percent) below the budget plan. In response, staff reduced the mid-year projection for external charges for service by \$2.2 million (33.3 percent). Absent fee increases and amendments (discussed further below), in 2021 this revenue stream is projected to return to a level roughly matching pre-pandemic (2019) levels.

Boosting external charges for services going forward, there were several amendments to the 2021 budget which will provide for new external charges for services. These new fees include: (1) a new fee for fire code inspections which will generate an estimated \$337,500 in fee revenue; (2) a new scene mitigation fee for responding to and cleaning up motor vehicle accidents which will generate an estimated \$375,000 in fee revenue, and; (3) a new fee for emergency medical services patients that call 911, receive treatment, but do not need transportation to the hospital which will

General Fund Revenue Overview

generate an estimated \$450,000 in fee revenue. On top of these amendments, the forecast includes an increase of \$400,000 in external charges for service that is anticipated to occur in 2021 as a result of a service fee study to be completed in 2020.

See Revenue Attachment A for June year-to-date and 2020 full-year projected gains and shortfalls by revenue source. A complete list of General Fund actual and projected revenue, 2017 through 2025, can be found in Revenue Attachment B.

2020 General Fund Revenue Gains and Shortfalls

Revenue Source	2020 YTD Actual thru June	2020 Year-to-Date: Gains/(Shortfalls)				2020 Full-Year Projection	2020 Full-Year: Gains/(Shortfalls)			
		vs. 2019	vs. Budget	% Chg vs. 2019	% Chg vs. Budget		vs. 2019	vs. Budget	% Chg vs. 2019	% Chg vs. Budget
General Sales Taxes	\$ 101,686,430	\$ 2,890,955	\$ (99,723)	2.9%	(0.1%)	\$ 192,750,830	\$ (10,276,491)	\$ (15,626,753)	(5.1%)	(7.5%)
Property Tax	29,966,485	4,660,832	0	18.4%	0.0%	45,330,207	8,050,632	3,400,000	21.6%	8.1%
Franchise Fees and Taxes	5,094,763	(450,567)	(517,819)	(8.1%)	(9.2%)	13,921,497	(383,957)	(1,100,000)	(2.7%)	(7.3%)
Use Tax - Automobile	9,476,479	(1,243,287)	(180,594)	(11.6%)	(1.9%)	19,907,498	(2,437,914)	(262,850)	(10.9%)	(1.3%)
Capital Related Use Tax	15,604,825	3,229,826	2,702,237	26.1%	20.9%	25,623,726	32,135	98,500	0.1%	0.4%
Highway Users Tax	4,462,917	(738,674)	(547,962)	(14.2%)	(10.9%)	11,492,608	(1,402,351)	(1,044,782)	(10.9%)	(8.3%)
Lodgers Tax	2,280,627	(1,222,565)	(1,372,622)	(34.9%)	(37.6%)	3,446,939	(4,897,093)	(5,042,857)	(58.7%)	(59.4%)
Fines & Forfeitures	1,334,559	(1,030,271)	(1,171,126)	(43.6%)	(46.7%)	2,535,347	(1,934,993)	(2,535,347)	(43.3%)	(50.0%)
Audit Revenue	2,592,649	(1,027,029)	642,067	(28.4%)	32.9%	3,901,168	(2,740,146)	0	(41.3%)	0.0%
Other Taxes	2,599,831	42,140	161,765	1.6%	6.6%	5,643,351	(798,280)	(557,359)	(12.4%)	(9.0%)
Other Auto Related (SOT, MV Fees)	1,712,312	18,311	16,586	1.1%	1.0%	4,197,122	(83,453)	0	(1.9%)	0.0%
Business Licenses & Other Permits	1,656,934	45,855	404,592	2.8%	32.3%	3,438,998	(282,728)	0	(7.6%)	0.0%
Intergovernmental Revenue	1,396,018	166,807	17,532	13.6%	1.3%	2,615,954	(585,846)	0	(18.3%)	0.0%
Internal Charges for Services	3,743,941	(36,735)	77,143	(1.0%)	2.1%	7,580,981	(107,715)	0	(1.4%)	0.0%
External Charges for Services	2,016,532	(799,157)	(1,001,250)	(28.4%)	(33.2%)	4,441,224	(1,889,168)	(2,217,283)	(29.8%)	(33.3%)
Other General Fund Revenue	2,265,580	527,048	936,443	30.3%	70.5%	6,219,739	2,052,067	2,800,000	49.2%	81.9%
Total General Fund Revenue	\$ 187,890,883	\$ 5,033,489	\$ 67,270	2.8%	0.0%	\$ 353,047,189	\$ (17,685,301)	\$ (22,088,731)	(4.8%)	(5.9%)
Transfers In (from other funds)	0	0	0	n/a	n/a	4,230,337	1,871,329	2,000,000	79.3%	89.7%
Total General Fund Sources	\$ 187,890,883	\$ 5,033,489	\$ 67,270	2.8%	0.0%	\$ 357,277,526	\$ (15,813,972)	\$ (20,088,731)	(4.2%)	(5.3%)
Est. Capital Transfer Out	21,132,061	3,059,946	2,422,929	16.9%	13.0%	36,344,933	(736,135)	(743,080)	(2.0%)	(2.0%)
General Fund Operating Sources	\$ 166,758,821	\$ 1,973,543	\$ (2,355,660)	1.2%	(1.4%)	\$ 320,932,593	\$ (15,077,837)	\$ (19,345,651)	(4.5%)	(5.7%)

General Fund Sources of Revenue and Percent Changes

General Fund Total Dollars	2017 Actual	2018 Actual	2019 Actual	2020 Projection	2021 Adopted	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast
General Sales Tax	\$ 178,777,727	\$ 186,857,702	\$ 203,027,321	\$ 192,750,830	\$ 193,981,756	\$ 208,384,901	\$ 222,688,441	\$ 233,466,562	\$ 242,506,387
Auto Use Tax	20,174,565	20,615,416	22,345,412	19,907,498	21,453,024	24,199,869	25,512,228	26,578,639	27,894,282
Capital-Related Use Tax	24,124,799	28,608,189	25,591,591	25,623,726	23,443,525	27,891,292	31,901,203	33,605,624	34,693,226
Sales & Use Taxes Sub-Total	\$ 223,077,091	\$ 236,081,307	\$ 250,964,324	\$ 238,282,054	\$ 238,878,305	\$ 260,476,062	\$ 280,101,872	\$ 293,650,825	\$ 305,093,895
Property Tax	\$ 31,219,935	\$ 36,464,233	\$ 37,279,575	\$ 45,330,207	\$ 40,782,997	\$ 44,654,526	\$ 44,248,617	\$ 49,008,883	\$ 48,713,359
Franchise Fees & Taxes	14,528,598	14,222,770	14,305,454	13,921,497	14,330,099	14,626,036	14,929,654	15,241,178	15,559,202
Occupational Privilege Tax	5,012,110	5,354,419	5,634,173	5,016,232	5,604,214	5,972,912	6,051,157	6,134,058	6,218,095
Lodger's Tax	7,836,098	7,985,350	8,344,032	3,446,939	6,676,734	8,703,367	8,812,159	8,922,311	9,033,840
Specific Ownership Tax	2,803,361	2,865,434	3,121,680	3,044,837	3,115,892	3,179,172	3,237,314	3,292,257	3,348,132
Other Taxes	494,562	531,709	807,458	627,119	658,475	691,399	725,969	762,267	800,380
Audit Revenue	4,897,484	6,650,919	6,641,314	3,901,168	4,791,222	4,906,211	5,023,960	5,144,535	5,268,003
Other Taxes & Related Sub-Total	\$ 66,792,148	\$ 74,074,834	\$ 76,133,686	\$ 75,287,999	\$ 75,959,633	\$ 82,733,623	\$ 83,028,830	\$ 88,505,489	\$ 88,941,011
General Fund Permits	\$ 1,002,377	\$ 1,342,386	\$ 1,727,105	\$ 1,520,769	\$ 1,020,769	\$ 1,020,769	\$ 1,020,769	\$ 1,020,769	\$ 1,020,769
Motor Vehicle Fees	1,127,756	1,128,982	1,158,895	1,152,285	1,164,117	1,176,070	1,188,146	1,200,346	1,212,671
Business Licenses	1,804,533	1,859,435	1,994,621	1,918,229	2,337,575	2,356,276	2,375,127	2,394,128	2,413,281
License & Permit Sub-Total	\$ 3,934,666	\$ 4,330,803	\$ 4,880,621	\$ 4,591,283	\$ 4,522,461	\$ 4,553,115	\$ 4,584,042	\$ 4,615,243	\$ 4,646,721
Highway Users Taxes & Fees	\$ 12,066,017	\$ 11,778,490	\$ 12,894,959	\$ 11,492,608	\$ 12,050,227	\$ 12,764,079	\$ 12,878,956	\$ 12,994,867	\$ 13,111,821
Cigarette Tax*	613,724	618,119	539,107	-	-	-	-	-	-
County Road & Bridge	1,455,266	1,592,054	1,625,534	1,810,574	1,852,760	1,952,624	1,996,558	2,134,919	2,282,868
Other Intergovernmental Revenue	1,133,039	716,439	1,037,159	805,380	815,466	826,106	837,332	849,175	861,186
Intergovernmental Sub-Total	\$ 15,268,046	\$ 14,705,102	\$ 16,096,759	\$ 14,108,562	\$ 14,718,453	\$ 15,542,809	\$ 15,712,846	\$ 15,978,961	\$ 16,255,875
Fines & Forfeitures	\$ 4,417,762	\$ 5,409,719	\$ 4,470,340	\$ 2,535,347	\$ 4,070,694	\$ 4,470,694	\$ 4,470,694	\$ 4,470,694	\$ 4,470,694
Internal Charges	6,636,531	7,491,998	7,688,696	7,580,981	7,732,601	7,887,253	8,044,998	8,205,898	8,370,016
External Charges	5,900,154	6,546,579	6,330,392	4,441,224	7,687,592	8,364,468	8,448,112	8,532,594	8,617,920
Interest	1,678,027	1,857,368	2,527,350	2,354,986	2,079,200	1,547,949	1,668,455	1,796,052	1,931,157
Miscellaneous	2,126,513	1,505,860	1,640,322	3,864,753	1,643,413	1,677,925	1,713,161	1,749,138	1,785,871
Other Sub-Total	\$ 20,758,987	\$ 22,811,524	\$ 22,657,100	\$ 20,777,291	\$ 23,213,500	\$ 23,948,289	\$ 24,345,420	\$ 24,754,376	\$ 25,175,658
Total General Fund Revenues	\$ 329,830,938	\$ 352,003,570	\$ 370,732,490	\$ 353,047,189	\$ 357,292,352	\$ 387,253,899	\$ 407,773,010	\$ 427,504,894	\$ 440,113,160
Transfers In (from other funds)	1,656,124	1,984,105	2,359,008	4,230,337	2,399,078	2,331,818	2,390,113	2,449,866	2,511,113
Total General Fund Sources	\$ 331,487,062	\$ 353,987,675	\$ 373,091,498	\$ 357,277,526	\$ 359,691,430	\$ 389,585,717	\$ 410,163,123	\$ 429,954,760	\$ 442,624,273
Transfer Out to Capital Projects Fund	32,203,665	37,566,789	37,081,068	36,344,933	34,597,742	39,723,319	44,084,517	46,364,710	47,812,905
General Fund Operating Revenue	\$ 299,283,397	\$ 316,420,886	\$ 336,010,430	\$ 320,932,593	\$ 325,093,688	\$ 349,862,398	\$ 366,078,606	\$ 383,590,050	\$ 394,811,368

* Starting in 2020, Aurora was no longer eligible to receive share back revenue from the State's cigarette excise tax because the city had extended its sales tax to cover cigarettes

General Fund Sources of Revenue and Percent Changes

General Fund Percent Change	2017 Actual	2018 Actual	2019 Actual	2020 Projection	2021 Adopted	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast
General Sales Tax	5.4%	4.5%	8.7%	-5.1%	0.6%	7.4%	6.9%	4.8%	3.9%
Auto Use Tax	6.9%	2.2%	8.4%	-10.9%	7.8%	12.8%	5.4%	4.2%	5.0%
Capital-Related Use Tax	7.7%	18.6%	-10.5%	0.1%	-8.5%	19.0%	14.4%	5.3%	3.2%
Sales & Use Taxes Sub-Total	5.8%	5.8%	6.3%	-5.1%	0.3%	9.0%	7.5%	4.8%	3.9%
Property Tax	2.2%	16.8%	2.2%	21.6%	-10.0%	9.5%	-0.9%	10.8%	-0.6%
Franchise Fees & Taxes	2.2%	-2.1%	0.6%	-2.7%	2.9%	2.1%	2.1%	2.1%	2.1%
Occupational Privilege Tax	0.0%	6.8%	5.2%	-11.0%	11.7%	6.6%	1.3%	1.4%	1.4%
Lodger's Tax	3.6%	1.9%	4.5%	-58.7%	93.7%	30.4%	1.2%	1.3%	1.3%
Specific Ownership Tax	15.0%	2.2%	8.9%	-2.5%	2.3%	2.0%	1.8%	1.7%	1.7%
Other Taxes	16.0%	7.5%	51.9%	-22.3%	5.0%	5.0%	5.0%	5.0%	5.0%
Audit Revenue	87.6%	35.8%	-0.1%	-41.3%	22.8%	2.4%	2.4%	2.4%	2.4%
Other Taxes & Related Sub-Total	6.3%	10.9%	2.8%	-1.1%	0.9%	8.9%	0.4%	6.6%	0.5%
General Fund Permits	6.3%	33.9%	28.7%	-11.9%	-32.9%	0.0%	0.0%	0.0%	0.0%
Motor Vehicle Fees	2.4%	0.1%	2.6%	-0.6%	1.0%	1.0%	1.0%	1.0%	1.0%
Business Licenses	13.4%	3.0%	7.3%	-3.8%	21.9%	0.8%	0.8%	0.8%	0.8%
License & Permit Sub-Total	8.2%	10.1%	12.7%	-5.9%	-1.5%	0.7%	0.7%	0.7%	0.7%
Highway Users Taxes & Fees	2.7%	-2.4%	9.5%	-10.9%	4.9%	5.9%	0.9%	0.9%	0.9%
Cigarette Tax*	-8.9%	0.7%	-12.8%	-100.0%	N/A	N/A	N/A	N/A	N/A
County Road & Bridge	0.6%	9.4%	2.1%	11.4%	2.3%	5.4%	2.2%	6.9%	6.9%
Other Intergovernmental Revenue	0.2%	-36.8%	44.8%	-22.3%	1.3%	1.3%	1.4%	1.4%	1.4%
Intergovernmental Sub-Total	1.8%	-3.7%	9.5%	-12.4%	4.3%	5.6%	1.1%	1.7%	1.7%
Fines & Forfeitures	-4.7%	22.5%	-17.4%	-43.3%	60.6%	9.8%	0.0%	0.0%	0.0%
Internal Charges	7.8%	12.9%	2.6%	-1.4%	2.0%	2.0%	2.0%	2.0%	2.0%
External Charges	-4.0%	11.0%	-3.3%	-29.8%	73.1%	8.8%	1.0%	1.0%	1.0%
Interest	64.0%	10.7%	36.1%	-6.8%	-11.7%	-25.6%	7.8%	7.6%	7.5%
Miscellaneous	9.0%	-29.2%	8.9%	135.6%	-57.5%	2.1%	2.1%	2.1%	2.1%
Other Sub-Total	4.3%	9.9%	-0.7%	-8.3%	11.7%	3.2%	1.7%	1.7%	1.7%
Total General Fund Revenues	5.6%	6.7%	5.3%	-4.8%	1.2%	8.4%	5.3%	4.8%	2.9%
Transfers In (from other funds)	-0.7%	19.8%	18.9%	79.3%	-43.3%	-2.8%	2.5%	2.5%	2.5%
Total General Fund Sources	5.6%	6.8%	5.4%	-4.2%	0.7%	8.3%	5.3%	4.8%	2.9%
Transfer Out to Capital Projects Fund	10.3%	16.7%	-1.3%	-2.0%	-4.8%	14.8%	11.0%	5.2%	3.1%
General Fund Operating Revenue	7.4%	5.7%	6.2%	-4.5%	1.3%	7.6%	4.6%	4.8%	2.9%



City of Aurora, Colorado

2021 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;
- Evaluate whether additions and reductions to the budget are sustainable;
- Maintain options to deal with unexpected contingencies; and
- Anticipate factors affecting revenues and service needs.

The city has taken steps towards reducing the “structural gap” that was identified several years ago in a comprehensive study. Steps include 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 that a structural gap remains a risk. In the fall of 2020, a fee study will commence to help address the gap by assessing the accuracy of service fees and their ability to cover associated costs.

The Financial Outlook section includes:

- An overview of the outlook for the General Fund from 2021 to 2025;
- Cost drivers impacting the projections;
- Summary and detail tables covering
 - General Fund budget data for the years 2019 through 2025;
 - Future percentage changes expected in various parts of the budget; 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 2020 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 significant changes 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 at least \$3.6 million.

Revenue Outlook: As a result of the COVID-19 pandemic and the resulting economic recession, General Fund sources are expected to decline by 4.2 percent in 2020 and then experience slow 0.7 percent growth in 2021. This includes new revenue in the amendments of \$2.3 million including \$700,000 in sales tax, \$396,400 in audit revenue, and \$1.2 million in charges for service. The additional sales tax is the result of the city's decision to adopt the Colorado state mandate requiring that marketplace facilitators collect and remit local sales tax. The increase in tax audit revenue comes with the proposal to add three tax auditor positions. Data shows that each new tax auditor generates revenue in excess of the added personnel costs. The 2021 budget will begin passing the costs of some duties performed by fire personnel to the individuals responsible for creating the need. Three new fees are established including a scene mitigation fee for vehicle accidents, a first inspection fee for fire code inspections, and a treat no transport fee for EMS patients where transportation to the hospital was not required. Without this new revenue, the 2021 projected increase in General Fund sources would be slightly over 2020 by \$155,000.

Future revenue projections include an acceleration of economic growth starting in 2022 reflecting stronger growth in personal income, retail trade, and total employment. This growth allows total General Fund revenues in 2022 to recover to a level above the previous peak in 2019. General Fund revenues in the years from 2023 to 2025 are expected to grow by 5.3 percent, 4.8 percent, and 2.9 percent, respectively. This projection assumes that the economy will continue a slow recovery and Coloradans will not be asked to shelter in place and businesses will not be asked to close down once again; therefore, a significant resurgence of COVID-19 cases poses a risk to this forecast. 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 2021 budget plus future increases related to compensation and other likely contractual or mandated costs. Two scenarios were 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 2022-2025. While the second scenario is unlikely, the exclusion highlights the budget impact of all other costs 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 2021. Unless otherwise noted, all assumptions described in this section apply to the years 2022 through 2025.

COST DRIVERS

The compensation increase scenario contains:

- An increase of 2.0 percent in salary-related costs for 2022 followed by 3.0 percent for 2023 through 2025.

- A 3.0 percent increase in 2022 to the city contribution for health and dental benefits followed by a 5.0 percent increase per year thereafter.

The following future 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 cost increase for utilities in total is estimated at 4.0 percent per year.
- Additional funds in 2022 and increasing annually through 2025 for the Fire Vehicle Replacement plan that began in 2020.
- Estimates of the impact of the number of payroll hours in each calendar year.
- Add back funding for 2021 furlough days. For 2021, wage increases are budgeted effectively at 0.0 percent. For career service staff and certain civil upper-rank positions, this is the net of a 2.0 percent wage increase offset by five furlough days. Because civil service front-line staff are not planned to participate in the furlough days, the wage increase budgeted is 0.0 percent in 2021 and 4.0 percent in 2022, which is in line with the effective rates for career service.
- An annual increase for contract and mandated costs based on recent historical averages.
- A 0.5 percent annual increase in the city's contribution to Fire FPPA pension for the defined benefit members. This is required per Colorado state legislation passed in 2020.
- An increase in Public Safety funding each year.
- An increase in the city's liability starting in 2023 for the Old Hire Pension plan according to the actuarial valuation as of January 2020. A valuation is prepared every other year.
- The cost to pay back the Green Fund in 2022 for the 2018 street light study.
- Police and Fire step increases for current civil employees in 2022 through 2025.
- Ramp up to full funding for the Fire 4th Battalion added in the 2020 budget. A SAFER grant partially funds the battalion for three years.
- Subsidy for the new Southeast Recreation Center beginning in 2022.
- Projected adjustments to subsidized funds to include the Recreation, Cultural Services, E-911, Designated Revenues, and Parking and Mobility funds. The subsidy to the Designated Revenues Fund began in 2019 to cover the cost of two Victim Advocates.
- The impact of the Visit Aurora transfer calculation based on lodging tax projections.

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 to balance the current year, while limiting future balancing issues. The 2021 budget is completely balanced, and 2022 is balanced to within \$3.4 million which equates to 0.9 percent of the General Fund. This \$3.4 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 resurgence of COVID-19 cases poses a risk to the economy and could create a more difficult future balancing scenario.

Item	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Surplus/ (Balancing Actions)	(\$3,376,292)	(\$3,640,565)	(\$4,458,605)	(\$8,459,800)

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 eliminated. The following table shows the cost of estimated compensation and insurance adjustments.

Item	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Compensation	\$4,193,360	\$10,610,215	\$17,219,568	\$24,027,219
Insurance	\$835,662	\$2,270,452	\$3,776,955	\$5,358,837

By eliminating pay and benefit increases for the years 2022-2025, revenues will exceed expenditures in every year, which results in a surplus for all years as shown in the table below.

Item	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Surplus/ (Balancing Actions)	\$1,652,730	\$9,240,102	\$16,537,918	\$20,926,256

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 (before 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 an official plan for any year other than 2021.

TABLES

The tables on the following pages include data for the 2019 actual data, 2020 projection, the 2021 budget, and projections for 2022 through 2025. 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 listing of amendments to the 2021 budget, and potential future adjustments.

General Fund Financial Outlook Through 2025 - Summary

Description	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
SOURCES							
Revenues	370,732,490	353,047,189	354,966,426	384,854,091	405,299,412	424,969,879	437,522,631
Transfers	2,359,008	4,230,337	2,274,944	2,331,818	2,390,113	2,449,866	2,511,113
Amendments	-	-	2,450,060	2,405,933	2,479,745	2,541,247	2,596,815
Use of Funds Available	-	4,657,935	8,869,495	-	-	-	-
Revenue Adjustments	-	-	-	(6,125)	(6,147)	(6,232)	(6,286)
GRAND TOTAL SOURCES	\$373,091,498	\$361,935,461	\$368,560,925	\$389,585,717	\$410,163,123	\$429,954,760	\$442,624,273
USES							
BASE BUDGET							
Regular Civil Salary	79,166,418	100,123,973	109,384,327	111,571,989	114,919,151	118,366,722	121,917,729
Regular Career Salary	52,877,438	61,242,088	69,783,330	71,178,924	73,314,300	75,513,720	77,779,140
Salary Driven Benefits	60,431,754	43,257,659	35,315,655	35,870,286	36,719,487	37,594,130	38,495,036
Non Salary Related Benefits	25,418,739	26,748,727	28,305,324	29,154,342	30,612,065	32,142,653	33,749,818
Temporary Compensation	3,008,994	3,155,242	2,519,631	2,569,980	2,647,080	2,726,481	2,808,285
Overtime Compensation	6,443,637	7,075,979	5,798,564	5,914,494	6,091,927	6,274,685	6,462,929
Special Pay	6,064,963	4,754,444	3,024,073	3,084,439	3,176,944	3,272,284	3,370,430
Allocated Admin-Personal Services	(4,168,453)	(4,814,316)	(5,702,396)	(5,816,440)	(5,990,932)	(6,170,661)	(6,355,781)
Subtotal Personal Services	\$229,243,490	\$241,543,796	\$248,428,508	\$253,528,014	\$261,490,022	\$269,720,014	\$278,227,586
Supplies and Services	37,282,004	36,943,161	36,597,237	36,518,017	36,518,843	36,519,720	36,520,103
Utilities	10,151,312	10,598,700	11,410,300	11,866,712	12,341,365	12,835,018	13,348,418
Interfund Charges	16,695,828	17,772,510	18,865,334	19,997,049	21,196,885	22,468,701	23,816,842
Capital Related	6,756,658	4,694,830	2,525,655	2,525,655	2,525,655	2,525,655	2,525,655
Operating Transfer Out	63,458,556	50,382,464	58,667,670	63,993,247	68,354,445	70,634,638	72,082,833
Subtotal Non Personal Services	\$134,344,358	\$120,391,665	\$128,066,196	\$134,900,680	\$140,937,193	\$144,983,732	\$148,293,851
TOTAL BASE BUDGET	\$363,587,848	\$361,935,461	\$376,494,704	\$388,428,694	\$402,427,215	\$414,703,746	\$426,521,437
AMENDMENTS							
Additions	-	-	149,235	152,258	156,949	161,796	166,804
Reductions	-	-	(8,994,364)	(6,230,062)	(5,975,174)	(5,830,011)	(5,947,813)
Council Amendments	-	-	911,350	(3,199)	(8,095)	(13,139)	(18,333)
Future Adjustments	-	-	-	10,614,318	17,202,793	25,390,973	30,361,978
GRAND TOTAL USES	\$363,587,848	\$361,935,461	\$368,560,925	\$392,962,009	\$413,803,688	\$434,413,365	\$451,084,073
ANNUAL SURPLUS OR (SHORTFALL)	\$9,503,650	\$0	\$0	(\$3,376,292)	(\$3,640,565)	(\$4,458,605)	(\$8,459,800)

General Fund Financial Outlook Through 2025 - Summary

Description	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
FUND SUMMARY							
Beginning Funds Available	71,024,901	80,528,551	75,870,616	67,001,121	63,624,829	59,984,264	55,525,659
Use of Funds Available	-	(4,657,935)	(8,869,495)	-	-	-	-
Increase/(Decrease) in Ending Funds Available	9,503,650	-	-	(3,376,292)	(3,640,565)	(4,458,605)	(8,459,800)
Cumulative Funds Available or (Shortfall)	\$80,528,551	\$75,870,616	\$67,001,121	\$63,624,829	\$59,984,264	\$55,525,659	\$47,065,859

Estimated Future Percent Growth By Expenditure Class

Assumptions	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Regular Civil Salary	N/A	2.0%	3.0%	3.0%	3.0%
Regular Career Salary	N/A	2.0%	3.0%	3.0%	3.0%
Salary Driven Benefits	N/A	1.6%	2.4%	2.4%	2.4%
Non Salary Related Benefits	N/A	3.0%	5.0%	5.0%	5.0%
Temporary Compensation	N/A	2.0%	3.0%	3.0%	3.0%
Overtime Compensation	N/A	2.0%	3.0%	3.0%	3.0%
Special Pay	N/A	2.0%	3.0%	3.0%	3.0%
Allocated Admin-Personal Services	N/A	2.0%	3.0%	3.0%	3.0%
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%
Capital Related	N/A	0.0%	0.0%	0.0%	0.0%

General Fund Financial Outlook Through 2025 - Summary

Estimated Future Percent Growth By Revenue Class

Assumptions	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Business License and Permits	N/A	0.80%	0.80%	0.80%	0.80%
Cigarette Tax	N/A	0.00%	0.00%	0.00%	0.00%
Construction Permits	N/A	0.00%	0.00%	0.00%	0.00%
County Road and Bridge Tax	N/A	5.39%	2.25%	6.93%	6.93%
External Charges for Services	N/A	10.29%	1.00%	1.00%	1.00%
Fines & Forfeitures	N/A	9.83%	0.00%	0.00%	0.00%
Franchise Fees and Taxes	N/A	2.07%	2.08%	2.09%	2.09%
Highway Users Taxes and Fees	N/A	5.92%	0.90%	0.90%	0.90%
Intergovernmental Revenues	N/A	1.30%	1.36%	1.41%	1.41%
Internal Charges for Services	N/A	2.00%	2.00%	2.00%	2.00%
Investment Income	N/A	-25.55%	7.78%	7.65%	7.52%
Lodgers Tax	N/A	30.35%	1.25%	1.25%	1.25%
Miscellaneous Revenues	N/A	2.10%	2.10%	2.10%	2.10%
Motor Vehicle Fees	N/A	1.03%	1.03%	1.03%	1.03%
Occupational Privilege Tax	N/A	6.58%	1.31%	1.37%	1.37%
Operating Transfers In	N/A	2.50%	2.50%	2.50%	2.50%
Other Taxes	N/A	5.00%	5.00%	5.00%	5.00%
Property Taxes	N/A	9.49%	-0.91%	10.76%	-0.60%
Sales Taxes	N/A	7.42%	6.86%	4.84%	3.87%
Specific Ownership Tax	N/A	2.03%	1.83%	1.70%	1.70%
Tax Audit Revenue	N/A	2.40%	2.40%	2.40%	2.40%
Use tax-Automobiles	N/A	12.80%	5.42%	4.18%	4.95%
Use tax-Building Materials	N/A	28.90%	16.21%	3.62%	1.69%
Use tax-Other	N/A	8.11%	11.98%	7.68%	5.25%

General Fund Financial Outlook Through 2025 - Summary of Proposed Additions						
Department	Description	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Housing and Community Services	Restructure Veterinarian Position; Transfer the Everyday Adoption Center Initiative to the General Fund.	149,235	152,258	156,949	161,796	166,804
Total Proposed Additions		\$149,235	\$152,258	\$156,949	\$161,796	\$166,804

General Fund Financial Outlook Through 2025 - Summary of Proposed Reductions						
Department	Description	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
City Attorney	Hold Three Vacant Positions Open Through 2021 in the Criminal Justice Division.	(238,683)	-	-	-	-
City Council	Cut City Council Contingency; Reduce City Council Operating Supplies and Miscellaneous Events Budget; Reduce City Council Travel.	(55,716)	(55,716)	(55,716)	(55,716)	(55,716)
Communications	Reductions to Communications and Aurora TV Services for Professional Services and Advertising.	(198,134)	(198,134)	(198,134)	(198,134)	(198,134)
Court Administration	Hold One Position Vacant in the Detention Division Through 2021; Hold One Position Vacant in the Marshal Division Through 2021; Hold One Position Vacant in the Probation Division Through 2021; Hold Two Positions Vacant in the Case Management Division Through 2021; Reduce Security Equipment, Training, and Supplies Budgets.	(434,730)	-	-	-	-
Finance	Add 3.0 Tax Audit FTE; Allocate 0.5 FTE Debt/Treasury Financial Analyst to Aurora Urban Renewal Authority; Allocate 1.0 FTE Accountant to Aurora Urban Renewal Authority; Eliminate 1.0 FTE Vacant Receptionist; Marketplace Facilitator - Additional Revenue.	58,024	59,413	61,696	64,075	66,555
Fire	Institute Scene Mitigation Fee for Vehicle Accidents; Institute Treat No Transport Fee for EMS Patients; Institute First Inspection Fee for Fire Code Inspections; Reduce Medical Service Unit Overtime by 11,900 Hours.	(545,000)	(555,900)	(572,577)	(589,754)	(607,446)
General Management	Cut Federal Lobbying Trip and Other Intergovernmental Relations Travel; Eliminate 1.0 FTE Assistant City Manager/Intergovernmental Relations Position.	(200,575)	(204,574)	(210,773)	(217,173)	(223,779)
Housing and Community Services	Allocation of Personnel Costs to Emergency Solutions Grants; Animal Services Budget Reductions; Eliminate 1.0 FTE Vacant Code Enforcement Officer; Transfer 0.3 FTE Neighborhood Liaison from General Fund to Community Development Fund.	(321,390)	(325,884)	(217,975)	(225,316)	(232,916)
Human Resources	Eliminate RTD FlexPass Offsetting City Expense; Eliminate Summer Splash/Employee Appreciation; Reduce Background Checks and Recruiting Software; Reduce CORE4 Training; Reduce HR Memberships and Supplies; Reduce Professional Services.	(97,000)	(97,000)	(97,000)	(97,000)	(97,000)
Information Technology	Cut Funding for Project/Program Management Tool; Delay PC Replacement Program; Office365 Downgrade of Licensing Based on Job Groups; Technology Cuts Replaced by Other Solutions; Xerox Printing Reductions.	(792,190)	(792,190)	(542,190)	(283,136)	(283,136)
Judicial	Judicial Budget Reductions.	(155,512)	(157,372)	(160,217)	(163,148)	(166,168)
Library & Cultural Services	Reduce Materials Acquisition; Reduce Dues and Subscriptions in the Director's Office and Central Library; Eliminate 2.0 FTE Vacant Library Assistants.	(437,392)	(440,102)	(444,405)	(448,867)	(453,492)

General Fund Financial Outlook Through 2025 - Summary of Proposed Reductions

Department	Description	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Non-Departmental	ARISE Program Reduction; Eliminate Court System Assessment Set-aside; Move Building Repair Capital Projects to Aurora Municipal Center Re-fi Project and Decrease Transfer to Capital Projects Fund; Non-Departmental Cuts; Reduce CPF Transfer to Account for Lowered Median Renovation Funds.	(3,560,594)	(1,573,794)	(1,595,334)	(1,617,767)	(1,641,132)
Parks, Recreation & Open Space	Eliminate 2.0 Vacant FTE - Landscape Architect and Landscape Designer; Eliminate Buskers Brews & BBQ Event; OSNR Professional Services Reduction.	(149,220)	(150,639)	(152,870)	(155,178)	(157,567)
Planning & Development Services	Eliminate 1.0 FTE Vacant GIS Planner; Eliminate 1.0 FTE Vacant Management Assistant; One-Time Reduction of International Council of Shopping Center (ICSC) Conference Appropriation; Transfer 0.25 FTE Project Manager from General Fund to Designated Revenues Fund (AURA).	(255,852)	(184,726)	(190,663)	(196,799)	(203,141)
Public Defender	Hold One Position Vacant Through 2021.	(86,224)	-	-	-	-
Public Safety Communications	Elimination of 1.0 FTE Vacant Communications Supervisor; Elimination of Holiday Benefits; Reduction of Overtime.	(153,047)	(156,245)	(161,219)	(166,356)	(171,663)
Public Works	Allocation of FTE to Capital Projects; Engineering Reductions, Including the Elimination of 4.0 Vacant FTE; Operations Reductions, Including the Elimination of 5.0 Vacant FTE; Supplies and Services Reduction.	(1,371,129)	(1,397,199)	(1,437,797)	(1,479,742)	(1,523,078)
Total Proposed Reductions		(\$8,994,364)	(\$6,230,062)	(\$5,975,174)	(\$5,830,011)	(\$5,947,813)

General Fund Financial Outlook Through 2025 - Summary of Council Amendments

Department	Description	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Communications	Add 1.0 FTE Public Information Officer for Police Matters.	130,000	132,600	136,578	140,675	144,895
Fire	Restore 50% of Proposed Medical Service Unit Overtime Cut.	272,500	-	-	-	-
General Management	Add 1.0 FTE Internal Auditor for Police Matters.	105,000	107,100	110,313	113,622	117,031
Housing and Community Services	Add 1.0 FTE Program Manager and Contracted Services Funding for Co-Responder Program Development and Ramp-Up.	265,000	267,100	270,313	273,622	277,031
Library & Cultural Services	Restore 1/4th of Proposed Material Acquisition Cut.	76,600	-	-	-	-
Non-Departmental	One-Time Transfer from General Fund to Capital Projects Fund for Road Maintenance.	500,000	-	-	-	-
Police	Budget Reduction to Reflect Increased Police Turnover; Expansion of Mandatory Mental Wellness Checks Program.	(437,750)	(509,999)	(525,299)	(541,058)	(557,290)
Total Council Amendments		\$911,350	(\$3,199)	(\$8,095)	(\$13,139)	(\$18,333)

General Fund Financial Outlook Through 2025 - Potential Future Adjustments						
Description	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
REVENUE ADJUSTMENTS						
Revenue Rounding Adjustments	-	-	(6,125)	(6,147)	(6,232)	(6,286)
TOTAL REVENUE ADJUSTMENTS	\$0	\$0	(\$6,125)	(\$6,147)	(\$6,232)	(\$6,286)
FUTURE ADJUSTMENTS						
Additional Funds for Fire Vehicle Replacement	-	-	334,449	776,811	1,271,011	1,717,433
Change in Hours Worked for Each Year (below or above 2021 base)	-	-	(620,608)	(620,608)	833,773	-
Civil Pay Adjustment/Add back Furlough Pay	-	-	4,260,507	4,315,020	4,533,652	4,868,478
Contractual Increases / Mandated Costs for Maintaining Current Programs	-	-	1,100,000	2,200,000	3,300,000	4,400,000
Fire FPPA Pension Ramp-Up 0.5% per year until 2030	-	-	287,975	559,520	844,391	1,143,142
Increase Public Safety Funding Annually	-	-	2,047,044	3,799,756	5,816,742	8,086,686
Old Hire Pension Adjustment	-	-	-	183,885	183,885	340,205
Pay Back Green Fund for Street Light Study	-	-	1,000,000	-	-	-
Police and Fire Steps for Current Employees	-	-	2,568,918	4,790,458	5,988,278	6,739,836
Ramp-up to Full Funding for Added Fire Staffing as SAFER Grant Funds Expire	-	-	685,301	868,144	920,478	948,092
Southeast Recreation Center Subsidy	-	-	500,000	520,000	540,800	562,432
Subsidy Adjustments for the Rec, Cultural, E-911, Parking and Mobility, and Victim Assistance Funds	-	-	316,881	643,455	978,293	1,321,607
Visit Aurora Transfer	-	-	(1,866,149)	(833,648)	179,670	234,067
TOTAL FUTURE ADJUSTMENTS	\$0	\$0	\$10,614,318	\$17,202,793	\$25,390,973	\$30,361,978



City of Aurora, Colorado

2021 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, the original adopted budget, the current year projection and the adopted budget for the coming year. The long-range plan shows projections through 2025.

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 are 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 2025. These take into account generalized growth rate assumptions for revenue and expenditure amounts.

Narrative

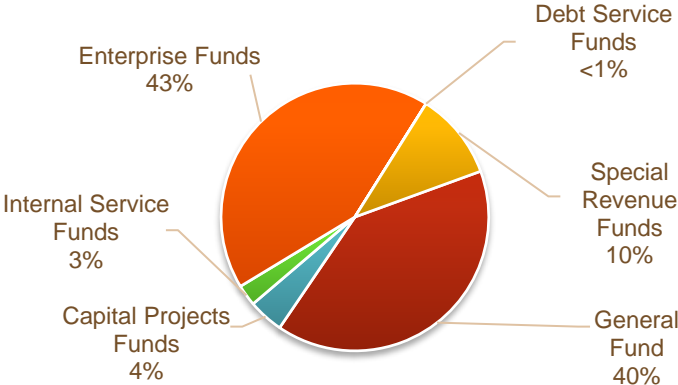
The final section of the document is the narrative. The narrative gives background information including the history and the purpose of the fund. Major changes to revenues, expenditures, and fund balance are discussed in some detail in this section. Information concerning the long-range outlook, including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

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><th style="background-color: #cccccc;">General Fund</th></tr> <tr><td>Policy Reserve</td></tr> <tr><td>TABOR Reserve</td></tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><th style="background-color: #cccccc;">Debt Service Funds</th></tr> <tr><td>Debt Service (SID)</td></tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><th style="background-color: #cccccc;">Capital Project Funds</th></tr> <tr><td>Capital Projects</td></tr> </table>	General Fund	Policy Reserve	TABOR Reserve	Debt Service Funds	Debt Service (SID)	Capital Project Funds	Capital Projects	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><th style="background-color: #cccccc;">Enterprise Funds</th></tr> <tr><td>Golf Courses</td></tr> <tr><td>Wastewater</td></tr> <tr><td>Water</td></tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><th style="background-color: #cccccc;">Internal Service Funds</th></tr> <tr><td>Fleet Management</td></tr> <tr><td>Risk Management</td></tr> </table>	Enterprise Funds	Golf Courses	Wastewater	Water	Internal Service Funds	Fleet Management	Risk Management	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><th style="background-color: #cccccc;">Special Revenue Funds</th></tr> <tr><td>Community Development</td></tr> <tr><td>Conservation Trust</td></tr> <tr><td>Cultural Services</td></tr> <tr><td>Designated Revenues</td></tr> <tr><td>Development Review</td></tr> <tr><td>Enhanced E-911</td></tr> <tr><td>Gift & Grants</td></tr> <tr><td>Marijuana Tax Revenue</td></tr> <tr><td>Open Space</td></tr> <tr><td>Parking and Mobility</td></tr> <tr><td>Parks Development</td></tr> <tr><td>Recreation</td></tr> </table>	Special Revenue Funds	Community Development	Conservation Trust	Cultural Services	Designated Revenues	Development Review	Enhanced E-911	Gift & Grants	Marijuana Tax Revenue	Open Space	Parking and Mobility	Parks Development	Recreation
General Fund																													
Policy Reserve																													
TABOR Reserve																													
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Recreation																													

2021 Expenditures by Fund Type



2021 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	-	-	-	-	-	380,788,052
City Attorney	7,093,941	-	-	-	-	2,214,898
City Council	1,351,384	-	-	-	-	-
Civil Service Commission	947,363	-	-	-	-	-
Communications	3,794,021	-	-	251,675	-	-
Court Administration	10,357,491	-	-	18,578	-	-
Finance	8,282,873	612,359	-	20,000	-	-
Fire	62,458,706	2,000,000	-	955,624	-	-
General Management	4,769,623	-	-	1,113,237	-	-
Housing and Community Services	6,548,780	-	-	11,062,342	-	-
Human Resources	2,703,030	-	13,226,831	-	-	-
Information Technology	13,093,003	426,000	-	7,109,875	-	-
Judicial	3,014,246	-	-	601,453	-	-
Library & Cultural Services	5,726,785	-	-	3,498,271	-	-
Non-Departmental	56,079,429	4,878,815	15,213	16,749,471	107,229	195,872
Parks, Recreation & Open Space	14,919,524	646,425	-	28,071,206	-	8,663,394
Planning & Development Services	2,934,894	-	-	3,293,143	-	-
Police	122,318,901	-	-	6,493,610	-	-
Public Defender	1,527,031	-	-	70,629	-	-
Public Safety Communications	6,810,366	-	-	5,450,645	-	-
Public Works	33,829,534	30,634,345	10,414,561	11,912,368	-	-
Grand Total	\$368,560,925	\$39,197,944	\$23,656,605	\$96,672,127	\$107,229	\$391,862,216

General Fund Summary

	*2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
SOURCES OF FUNDS					
Revenues					
Taxes	\$ 310,156,140	\$ 327,098,008	\$ 332,661,372	\$ 313,570,053	\$ 314,837,938
Intergovernmental	14,705,103	16,096,760	15,153,344	14,108,562	14,718,453
Licenses and Permits	4,330,802	4,883,032	4,591,283	4,591,283	4,522,461
Charges for Services	14,038,576	14,016,681	14,239,488	12,022,205	15,420,193
Fines and Forfeitures	5,409,719	4,468,713	5,070,694	2,535,347	4,070,694
Investment Income	1,857,368	2,527,352	2,054,986	2,354,986	2,079,200
Other Revenues	1,505,862	1,641,944	1,364,753	3,864,753	1,643,413
Subtotal Revs Before Transfers In	\$ 352,003,570	\$ 370,732,490	\$ 375,135,920	\$ 353,047,189	\$ 357,292,352
Transfers In (from other funds)	1,984,105	2,359,008	2,230,337	4,230,337	2,399,078
Total Sources Before Decrease in FA	\$ 353,987,675	\$ 373,091,498	\$ 377,366,257	\$ 357,277,526	\$ 359,691,430
From Decrease in Funds Available	-	-	10,071,214	4,657,935	8,869,495
Total Sources	\$ 353,987,675	\$ 373,091,498	\$ 387,437,471	\$ 361,935,461	\$ 368,560,925
USES OF FUNDS					
Expenditures					
Personal Services	\$ 217,709,496	\$ 233,411,943	\$ 253,839,549	\$ 246,358,112	\$ 251,031,664
Allocated Expenses	(4,880,150)	(5,031,120)	(6,709,001)	(5,738,559)	(7,304,299)
Supplies & Services	33,513,013	38,144,671	40,216,895	37,867,404	35,504,785
Utilities	10,848,397	10,151,312	11,972,944	10,598,700	11,410,300
Interfund Charges	15,215,635	16,695,828	17,468,598	17,772,510	18,866,050
Capital Related	3,445,946	6,756,658	5,842,740	4,694,830	2,525,655
Subtotal Exps Before Transfers Out	\$ 275,852,337	\$ 300,129,292	\$ 322,631,725	\$ 311,552,997	\$ 312,034,155
Transfers Out (to other funds)	66,913,137	63,458,556	64,805,746	50,382,464	56,526,770
Total Uses Before Increase in FA	\$ 342,765,474	\$ 363,587,848	\$ 387,437,471	\$ 361,935,461	\$ 368,560,925
To Increase Funds Available	11,222,201	9,503,650	-	-	-
Total Uses	\$ 353,987,675	\$ 373,091,498	\$ 387,437,471	\$ 361,935,461	\$ 368,560,925
FUNDS AVAILABLE					
Beginning Funds Available	\$ 59,802,700	\$ 71,024,901	\$ 64,390,549	\$ 80,528,551	\$ 75,870,616
Net Changes in Funds Available	11,222,201	9,503,650	(10,071,214)	(4,657,935)	(8,869,495)
Total Ending Funds (Budgetary Basis)	\$ 71,024,901	\$ 80,528,551	\$ 54,319,335	\$ 75,870,616	\$ 67,001,121
Components of Funds Available					
Restricted for TABOR Reserve	\$ 1,495,045	\$ 2,146,979	\$ 2,567,946	\$ 2,668,419	\$ 2,913,299
Committed for Policy Reserve	28,142,519	30,087,656	32,594,220	31,901,964	31,955,284
Committed for Regatta Plaza	8,400,000	8,400,000	8,400,000	8,400,000	8,400,000
Unassigned but Held for I-70 / Picadilly Int.	-	15,100,000	-	15,100,000	15,100,000
Unassigned but Held for Technology Projects	-	5,900,000	-	5,900,000	4,900,000
Unassigned but Held for Operating Reserve	32,987,337	18,893,916	10,757,169	11,900,233	3,732,538

* 2018 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 proforma is found in the Financial Outlook section.

Factors Affecting Revenue

Revenue for the General Fund is primarily dependent on consumers in Aurora. Sales and use tax from consumer purchases generate approximately two-thirds of the revenue for the General Fund.

The recent COVID-19-related recession has affected these taxes significantly in 2020. The majority of the city's revenue projections are created by the Leeds School of Business at the University of Colorado. The projection calls for a four-quarter recession, from the second quarter of 2020 through the first quarter of 2021. This created a \$26.1 million balancing shortfall in 2020, with taxes driving most of the shortfall, off \$19.1 million (5.7 percent). Fines and forfeitures are projected to be off 50.0 percent in 2020, due to lower ticket writing. Charges for service are projected to be off \$2.2 million (15.6 percent) as well. As part of balancing the fund, additional revenue is projected including CARES Act funding and a \$2.0 million increase in transfers in as the first payment from the Marijuana Tax Revenue Fund for the new Southeast Recreation Center is being diverted to the General Fund. This can be done without affecting the size of the facility or the timing as interest rates are more advantageous for borrowing.

Revenues, including transfers, in 2021 are projected to be fairly flat from 2020, up only 0.7 percent. Taxes are expected to be up 0.4 percent, as the fourth quarter of the projected recession impacts collections in the first quarter of 2021, offsetting most of the growth in the three remaining quarters of 2021. This revenue assumption, along with some expenditure assumptions, created a \$32.9 million shortfall for 2021 compared to the previous financial outlook. In response to this shortfall, several new streams of revenue are included, such as marketplace facilitator revenue from third-party sellers that use sites like Amazon and E-Bay but do not currently pay sales tax. In addition, fire-related charges for service such as a scene mitigation fee, a treat-no-transport fee, and an additional inspection fee are included. More information on these new sources of revenue can be found in the Department Budget section.

More detailed information can be found in the Revenue Section of the 2021 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.

In response to the COVID-19 recession, expenditures in 2020 are projected to be down \$25.5 million from the original budget. The majority of the budget savings are in transfers, specifically the transfer to Capital Projects Fund (CPF). Transfers in total are down \$14.4 million, and the decrease in the CPF transfer accounts for \$13.3 million. Total operating budgets are projected to decrease \$11.1 million, with the majority of that decrease in personal services. Personal services is projected to be \$7.5 million (2.9 percent) down due to the effects of a selective hiring freeze and two furlough days. This comes even though overtime is projected to spike due to recent protests. Savings in supplies and services of \$2.3 million is primarily due to a decrease in travel and training as well as specific departmental reductions such as not fully spending technology or fleet budgets. Utility savings provide another \$1.4 million in savings.

For 2021, the effect of budget cuts cause the 2021 budget to be \$18.9 million less than the 2020 Original Budget. Transfers are \$8.3 million less once again primarily due to a lower CPF transfer. Operating budgets are projected to be \$10.6 million less than the 2020 Original Budget. Personal services accounts for \$2.8 million, the result of an assumed zero percent net pay and health insurance adjustments, holding open or eliminating vacant positions, and the movement of other position costs to different funds. Supplies and services and capital-related budgets are decreasing primarily due to one-time budgets in 2020 not recurring in 2021. During the September 19 Budget Workshop, Council added several one-time amendments offset with additional 2020 revenue. More information on the cuts and Council adjustments can be found in the department pages as well as the 2020/2021 balancing summaries and City Council adjustments in the appendix.

Ending Funds Available

In 2019, several set-asides of funds available were created, including funds held for I-70 / Picadilly interchange (the city's match for a recently awarded federal grant), and funds for technology projects. In 2020, funds available are expected to decrease \$4.7 million, \$5.4 million less than the original budget. This was done intentionally, as these funds are being used for 2021 balancing. By the end of 2021, the operating reserve will be 1.0 percent.

Capital Projects Fund Summary

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ 2,812,308	\$ 21,905,285	\$ 2,236,560	\$ 2,644,858	\$ 2,491,219
Investment Income	833,901	1,630,030	860,000	1,000,000	1,200,000
Charges for Services	3,283,712	2,958,797	5,213,093	5,130,768	6,423,070
Licenses and Permits	916,786	1,095,764	350,000	500,000	400,000
Other Revenues	4,766,179	4,078,989	-	656,773	82,325
Subtotal Revs Before Transfers In	\$ 12,612,886	\$ 31,668,865	\$ 8,659,653	\$ 9,932,399	\$ 10,596,614
Transfers In (from other funds)	54,517,889	45,866,488	41,095,013	27,784,733	32,780,842
Total Sources Before Decrease in FA	\$ 67,130,775	\$ 77,535,353	\$ 49,754,666	\$ 37,717,132	\$ 43,377,456
From Decrease in Funds Available	-	-	518,523	8,793,136	-
Total Sources	\$ 67,130,775	\$ 77,535,353	\$ 50,273,189	\$ 46,510,268	\$ 43,377,456
USES OF FUNDS					
Expenditures					
Capital Projects (Continuing Appropriations)	\$ 58,294,645	\$ 68,987,666	\$ 50,273,189	\$ 46,510,268	\$ 39,197,944
Subtotal Exps Before Transfers Out	\$ 58,294,645	\$ 68,987,666	\$ 50,273,189	\$ 46,510,268	\$ 39,197,944
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 58,294,645	\$ 68,987,666	\$ 50,273,189	\$ 46,510,268	\$ 39,197,944
To Increase Funds Available	8,836,130	8,547,687	-	-	4,179,512
Total Uses	\$ 67,130,775	\$ 77,535,353	\$ 50,273,189	\$ 46,510,268	\$ 43,377,456
FUNDS AVAILABLE					
Beginning Funds Available	\$ 11,335,582	\$ 20,171,712	\$ 23,534,101	\$ 28,719,399	\$ 19,926,263
Net Changes in Funds Available	8,836,130	8,547,687	(518,523)	(8,793,136)	4,179,512
Total Ending Funds (Budgetary Basis)	\$ 20,171,712	\$ 28,719,399	\$ 23,015,578	\$ 19,926,263	\$ 24,105,775
Components of Funds Available					
Committed for Specific Projects	\$ 11,954,630	\$ 15,345,062	\$ 9,960,817	\$ 5,562,006	\$ 3,562,006
Restricted for Specific Projects	7,901,138	9,246,794	13,022,456	14,288,758	20,524,074
Assigned for Five Year Capital Needs	315,944	4,127,543	32,305	75,499	19,695

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 public safety.

Due to the General Fund COVID-19-related balancing, the transfer was reduced by \$12.6 million in 2020. Of that \$12.6 million, \$6.0 million was a use of funds available or expected revenue, \$2.5 million was a project that was moved from 2021 to 2025, and the remaining \$4.1 million was from the elimination of 2020 budgeted projects and carryforward budget from prior years.

Other funds also transfer funds to the CPF. The Marijuana Tax Revenue Fund transfers both one-time and ongoing funds for transportation and median projects. The Golf Fund is repaying a loan, with the last payment in 2021.

After transfers, intergovernmental revenue is typically the next largest source of funds. Several one-time revenues hit in 2019, including \$18.0 million for several agreements, including Westerly Creek, Harvest-Powhaton, and Gun Club Road. The Adams County Transportation Sales Tax, the primary ongoing component of intergovernmental revenue, is expected to decrease in 2020 due to the recession and increase slowly over the five-year plan.

Charges for service revenue, primarily comprised of capital impact fees, is expected to increase significantly in 2020 and beyond due to a Council-approved increase in the fees.

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. The 2020 projection is \$3.8 million less than the 2020 Original Budget, due primarily to projects being eliminated in response to the COVID-19-related recession. All of the lapsed projects were lower priority or already completed. Appendix 1 has a summary of the balancing.

Expenditures in the current five-year plan (2021-2025) are \$3.9 million (1.6 percent) 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. Two items are related to General Fund balancing. The first is an ongoing decrease of median renovation budget in Parks, Recreation and Open Space from \$1.3 million to \$609,100. The second is a one-time movement of \$2.0 million in previously budgeted building repair projects from the CPF to a \$9.0 million reserve of funds created as a result of the re-finance of the Aurora Municipal Center (AMC) building for AMC projects.

In addition to these cuts, there was also a need to balance each year of the Capital Project Fund. To this end, several projects were moved from the earlier years to the later years of the five-year plan. The Capital Improvement Program (CIP) Amendments Detail section provides further information.

At the September 19 Budget Workshop, Council added \$500,000 one-time for road maintenance.

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

Even with the effect on the fund due to General Fund balancing, funds available will increase over time with 2021 ending funds projected to be \$3.9 million more than 2018. There was some year-to-year variance, with 2019 increasing \$8.5 million and 2020 decreasing \$8.8 million. Growth in funds available in 2021 is primarily due to unspent restricted capital impact fees.

Additional information on the Capital Projects Fund, including the 2021 to 2025 five-year plan, can be found in the CIP section of the 2021 budget and in the appendices.

Community Development Fund Summary

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ 4,143,050	\$ 3,986,523	\$ 3,986,523	\$ 5,894,417	\$ 4,165,303
Charges for Services	1,482,949	1,235,206	520,000	520,000	520,000
Subtotal Revs Before Transfers In	\$ 5,625,999	\$ 5,221,729	\$ 4,506,523	\$ 6,414,417	\$ 4,685,303
Transfers In (from other funds)	278,733	255,053	255,053	275,844	275,844
Total Sources Before Decrease in FA	\$ 5,904,732	\$ 5,476,782	\$ 4,761,576	\$ 6,690,261	\$ 4,961,147
From Decrease in Funds Available	-	-	-	-	-
Total Sources	\$ 5,904,732	\$ 5,476,782	\$ 4,761,576	\$ 6,690,261	\$ 4,961,147
USES OF FUNDS					
Expenditures					
Personal Services	\$ 1,662,544	\$ 1,520,262	\$ 1,493,520	\$ 1,125,037	\$ 1,252,586
Supplies & Services	4,200,345	3,911,922	3,219,668	5,515,644	3,655,685
Interfund Charges	41,843	44,598	48,388	49,580	52,876
Subtotal Exps Before Transfers Out	\$ 5,904,732	\$ 5,476,782	\$ 4,761,576	\$ 6,690,261	\$ 4,961,147
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 5,904,732	\$ 5,476,782	\$ 4,761,576	\$ 6,690,261	\$ 4,961,147
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 5,904,732	\$ 5,476,782	\$ 4,761,576	\$ 6,690,261	\$ 4,961,147
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.

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Long Range Outlook							
Revenues	\$ 5,476,782	\$ 6,690,261	\$ 4,961,147	\$ 4,961,147	\$ 4,961,147	\$ 4,961,147	\$ 4,961,147
Expenditures	5,476,782	6,690,261	4,961,147	4,961,147	4,961,147	4,961,147	4,961,147
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funds Available							
Beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Year-End Inc./(Dec.)	-	-	-	-	-	-	-
Ending Funds (Bud.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Factors Affecting Revenue

Revenue for the Community Development Fund is dependent upon grant allocations 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.

Intergovernmental revenue in 2020 is projected to be \$1.9 million (47.9 percent) higher than the original budget assumption. This is due to the influx of \$1.7 million in one-time funding received in 2020 to help combat negative impacts related to the COVID-19 pandemic. Funding will help address increased shelter needs, provide rental assistance to individuals and families who have suffered unemployment due to the pandemic, and provide financial assistance to businesses who experienced revenue loss and increased expenses due to COVID-19. This grant funding will be expended over the next few years.

Excluding the COVID-19 funds, CDBG funding is expected to be higher by \$86,400 (3.0 percent) and Home funding is expected to be higher by \$92,400 (8.2 percent). As a result, the General Fund transfer in for the HOME grant match increased by \$20,800.

In 2021 and into the future, the CDBG and HOME grants are projected to remain at the 2020 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 for the detailed plan by project in Appendix 8 of this book.

For 2021, significant CDBG expenditures will be directed at rehabilitation programs such as the Commercial Renovation Program, the Home Repair Loan and Grant Programs, and the Northwest Aurora Alley Paving Program.

Principal HOME-funded programs for 2021 include the Affordable Housing Gap Financing Reserve and the Tenant-based Rental Assistance 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

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ 4,161,729	\$ 3,621,990	\$ 4,201,600	\$ 3,880,632	\$ 3,882,632
Investment Income	52,625	99,175	80,800	102,000	100,000
Subtotal Revs Before Transfers In	\$ 4,214,354	\$ 3,721,165	\$ 4,282,400	\$ 3,982,632	\$ 3,982,632
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in FA	\$ 4,214,354	\$ 3,721,165	\$ 4,282,400	\$ 3,982,632	\$ 3,982,632
From Decrease in Funds Available	-	80,427	1,613,957	-	-
Total Sources	\$ 4,214,354	\$ 3,801,592	\$ 5,896,357	\$ 3,982,632	\$ 3,982,632
USES OF FUNDS					
Expenditures					
Personal Services	\$ 903,760	\$ 895,616	\$ 1,078,498	\$ 991,921	\$ 1,107,223
Supplies & Services	171,693	90,830	84,328	84,328	84,328
Interfund Charges	11,709	12,646	13,531	13,531	14,705
Capital Projects (Continuing Appropriation)	2,471,320	2,652,500	4,470,000	778,887	2,345,000
Subtotal Exps Before Transfers Out	\$ 3,558,482	\$ 3,651,592	\$ 5,646,357	\$ 1,868,667	\$ 3,551,256
Transfers Out (to other funds)	150,000	150,000	250,000	250,000	250,000
Total Uses Before Increase in FA	\$ 3,708,482	\$ 3,801,592	\$ 5,896,357	\$ 2,118,667	\$ 3,801,256
To Increase Funds Available	505,872	-	-	1,863,965	181,376
Total Uses	\$ 4,214,354	\$ 3,801,592	\$ 5,896,357	\$ 3,982,632	\$ 3,982,632
FUNDS AVAILABLE					
Beginning Funds Available	\$ 1,771,848	\$ 2,277,720	\$ 2,551,370	\$ 2,197,293	\$ 4,061,258
Net Changes in Funds Available	505,872	(80,427)	(1,613,957)	1,863,965	181,376
Total Ending Funds (Budgetary Basis)	\$ 2,277,720	\$ 2,197,293	\$ 937,413	\$ 4,061,258	\$ 4,242,634
Components of Funds Available					
Restricted for Conservation Trust	\$ 2,277,720	\$ 2,197,293	\$ 937,413	\$ 4,061,258	\$ 4,242,634

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.

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Long Range Outlook							
Revenues	\$ 3,721,165	\$ 3,982,632	\$ 3,982,632	\$ 3,982,600	\$ 4,022,426	\$ 4,062,650	\$ 4,103,277
Expenditures, Operating	1,149,092	1,339,780	1,456,256	1,501,427	1,536,908	1,573,481	1,611,181
Expenditures, Capital	2,652,500	778,887	2,345,000	3,042,500	2,492,500	2,412,500	1,815,000
Surplus/(Deficit)	\$ (80,427)	\$ 1,863,965	\$ 181,376	\$ (561,327)	\$ (6,982)	\$ 76,669	\$ 677,096
Funds Available							
Beginning	\$ 2,277,720	\$ 2,197,293	\$ 4,061,258	\$ 4,242,634	\$ 3,681,307	\$ 3,674,325	\$ 3,750,994
Year-End Inc./ (Dec.)	(80,427)	1,863,965	181,376	(561,327)	(6,982)	76,669	677,096
Ending Funds (Bud.)	\$ 2,197,293	\$ 4,061,258	\$ 4,242,634	\$ 3,681,307	\$ 3,674,325	\$ 3,750,994	\$ 4,428,090

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. Revenue from this source is expected to drop by \$321,000 (7.6 percent) in 2020 due to the economic effects of COVID-19 and are expected to remain muted through the five-year plan. Interest is expected to follow the trend forecast for citywide investment interest.

Factors Affecting Expenditures

Typically, the majority of the expenditure variation from year to year is dependent on the capital expenditures in the fund. In 2020, the capital projects are projected to come in significantly less than originally budgeted due to the uncertainty in the economy related to COVID-19. The \$3.7 million decrease in capital spending marks the low point in capital spending in the five-year plan, with planned expenditures of \$778,900. Several park and playground renovation projects are deferred to later years within the five-year plan, the Central Community Park construction project is deferred to 2025, and smaller recreation, and other parks and open space small project budgets are reduced. Outside of capital spending, the personal services category is also expected to come in under budget by \$86,600 (8.0 percent), a result of the city's selective hiring freeze.

Infrastructure projects dominate 2021 spending, accounting for \$1.5 million of the \$2.3 million total for the year. During the 2021-2025 five-year plan, \$12.1 million is projected to be spent, with closer to an even split between infrastructure and construction. Major park construction projects include funding for Seven Hills Park, Sports Park, Village East, and Plains Conservation Center. Major recreation infrastructure projects include Moorhead Recreation Center debt, recreation/aquatics infrastructure, and turf conversion. More detail on capital can be found in the Capital Improvement Program section, as well as Appendix 2.

Ending Funds Available

In any given year, funds available tend to fluctuate with capital projects expenditure projections. The 2020 Original Budget assumed \$937,400 in ending funds available, but because of the reduced capital spending, ending funds is now projected to be close to \$4.1 million. By deferring the capital costs, it provides flexibility to take on maintenance and other costs from other funds if needed. More capital spending is projected in later years. Funds available in 2025 is expected to be close to 2021. Once the uncertainty regarding the current economy becomes more clear, funds available can be drawn down.

Cultural Services Fund Summary

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental Revenues	\$ 520,860	\$ 366,150	\$ 320,500	\$ 223,417	\$ 328,000
Charges for Services	888,571	775,418	742,080	498,871	745,500
Investment Income	24,099	38,521	18,004	37,061	26,850
Other Revenues	91,149	102,549	81,600	34,083	80,861
Subtotal Revs Before Transfers In	\$ 1,524,679	\$ 1,282,638	\$ 1,162,184	\$ 793,432	\$ 1,181,211
Transfers In (from other funds)	2,031,427	2,397,401	1,710,793	1,635,793	1,575,508
Total Sources Before Decrease in FA	\$ 3,556,106	\$ 3,680,039	\$ 2,872,977	\$ 2,429,225	\$ 2,756,719
From Decrease in Funds Available	-	-	534,136	50,671	620,025
Total Sources	\$ 3,556,106	\$ 3,680,039	\$ 3,407,113	\$ 2,479,896	\$ 3,376,744
USES OF FUNDS					
Expenditures					
Personal Services	\$ 1,621,904	\$ 1,754,451	\$ 1,901,968	\$ 1,678,373	\$ 1,871,626
Supplies & Services	1,291,935	1,573,898	1,424,574	750,467	1,424,574
Utilities	41,790	45,169	52,100	34,820	47,700
Interfund Charges	23,993	25,810	28,471	16,236	32,844
Capital Related	218	4,141	-	-	-
Subtotal Exps Before Transfers Out	\$ 2,979,840	\$ 3,403,469	\$ 3,407,113	\$ 2,479,896	\$ 3,376,744
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 2,979,840	\$ 3,403,469	\$ 3,407,113	\$ 2,479,896	\$ 3,376,744
To Increase Funds Available	576,266	276,570	-	-	-
Total Uses	\$ 3,556,106	\$ 3,680,039	\$ 3,407,113	\$ 2,479,896	\$ 3,376,744
FUNDS AVAILABLE					
Beginning Funds Available	\$ 1,203,091	\$ 1,779,357	\$ 1,911,439	\$ 2,055,927	\$ 2,005,256
Net Changes in Funds Available	576,266	276,570	(534,136)	(50,671)	(620,025)
Total Ending Funds (Budgetary Basis)	\$ 1,779,357	\$ 2,055,927	\$ 1,377,303	\$ 2,005,256	\$ 1,385,231
Components of Funds Available					
Restricted for SCFD	\$ 64,581	\$ 93,129	\$ 4,869	\$ 137,878	\$ -
Committed for Art In Public Places	1,490,530	1,902,168	1,307,239	1,867,378	1,385,231
Assigned for Cultural Services	224,246	60,630	65,195	-	-

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. The recent COVID-19 pandemic has significantly affected the fund and its ability to provide recreation services. The long-term impacts of COVID-19 are unknown and entirely uncertain. Because of this uncertainty, the budget for the fund has been kept mostly stable from the 2020 Original Budget. Once the recreation picture becomes clearer, the budget will be adjusted to account for necessary changes.

Factors Affecting Revenue

As noted in the summary section, the fund will remain relatively unchanged until more information is known regarding revenue.

2020 total sources of revenue are projected to be \$443,800 (15.4 percent) lower than the 2020 Original Budget due to on-going impacts of closures of programs, buildings, classes and activities mostly attributable to COVID-19 required actions in the interest of public health. The majority of the shortfall is in charges for services, projected to be \$243,200 (32.8 percent) lower than the original budget. Other revenues are projected to be \$47,500 (58.2 percent) lower primarily due to lower than anticipated revenues from Metro District Art Plan Reviews as a result of uncertainty in levels of progress on qualifying projects.

In 2021, revenues remain mostly flat compared to the 2020 Original Budget due to economic uncertainty. Investment income is showing an increase of \$8,800 (49.1 percent) due to higher than expected cash balances and returns. Additionally, transfers in is decreasing by \$135,300 (7.9 percent) due to a decrease in the assumed transfers to AIPP.

Factors Affecting Expenditures

As noted in the summary section, the fund will remain relatively unchanged for 2021 until more information is known regarding expenditures.

In 2020, total uses are projected to be \$927,200 (27.2 percent) lower than the 2020 Original Budget. Driving factors include lower utilities from facility closures, lower supplies and services due to decreased working staff in library locations, and a decrease in personal services mostly attributable to vacant positions not expected to be filled in 2020.

Total expenditures in 2021 remain mostly flat and are lower than the 2020 Original Budget by \$30,400 (0.9 percent). This minor decrease is seen in personal services and utilities, including the right sizing of budget for the Aurora Fox Theater utilities.

Ending Funds Available

Funds available fluctuate 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 are not expected to maintain a fund balance. Fund balance was used to maintain operations in 2020. In the 2021 Proposed Budget, the fund balance will decrease by \$620,000 to \$1.4 million which is made up of funds committed to AIPP.

Debt Service Special Improvement District Fund Summary

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
SOURCES OF FUNDS					
Revenues					
Taxes	\$ 110,234	\$ 93,406	\$ 110,000	\$ 90,000	\$ 85,000
Investment Income/Other	13,186	9,854	7,480	7,154	4,573
Subtotal Revs Before Transfers In	\$ 123,420	\$ 103,260	\$ 117,480	\$ 97,154	\$ 89,573
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in FA	\$ 123,420	\$ 103,260	\$ 117,480	\$ 97,154	\$ 89,573
From Decrease in Funds Available	-	2,120	30,951	12,419	17,656
Total Sources	\$ 123,420	\$ 105,380	\$ 148,431	\$ 109,573	\$ 107,229
USES OF FUNDS					
Expenditures					
Supplies & Services	\$ 1,232	\$ 1,030	\$ 1,172	\$ 969	\$ 894
Debt Related	117,217	104,350	147,259	108,604	106,335
Capital Related	-	-	-	-	-
Subtotal Exps Before Transfers Out	\$ 118,449	\$ 105,380	\$ 148,431	\$ 109,573	\$ 107,229
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 118,449	\$ 105,380	\$ 148,431	\$ 109,573	\$ 107,229
To Increase Funds Available	4,971	-	-	-	-
Total Uses	\$ 123,420	\$ 105,380	\$ 148,431	\$ 109,573	\$ 107,229
FUNDS AVAILABLE					
Beginning Funds Available	\$ 27,223	\$ 32,194	\$ 30,951	\$ 30,074	\$ 17,656
Net Changes in Funds Available	4,971	(2,120)	(30,951)	(12,419)	(17,656)
Total Ending Funds (Budgetary Basis)	\$ 32,194	\$ 30,074	\$ -	\$ 17,656	\$ -
Components of Funds Available					
Restricted for Special Improvement Districts	\$ 32,194	\$ 30,074	\$ -	\$ 17,656	\$ -

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 for 2018-2022. The Dam East SID is for neighborhood fence construction.

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Long Range Outlook							
Revenues	\$ 103,260	\$ 97,154	\$ 89,573	\$ 84,167	\$ -	\$ -	\$ -
Expenditures	105,380	109,573	107,229	84,167	-	-	-
Surplus/(Deficit)	\$ (2,120)	\$ (12,419)	\$ (17,656)	\$ -	\$ -	\$ -	\$ -
Funds Available							
Beginning	\$ 32,194	\$ 30,074	\$ 17,656	\$ -	\$ -	\$ -	\$ -
Year-End Inc./(Dec.)	(2,120)	(12,419)	(17,656)	-	-	-	-
Ending Funds (Bud.)	\$ 30,074	\$ 17,656	\$ -	\$ -	\$ -	\$ -	\$ -

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 is the only active SID for the 2021 budget. Revenue projections for 2020 through 2022 assume the remaining receivable balance for the Dam East SID will be collected at a declining rate due to prepayments.

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. The 2020 projection assumes at least all collections in that year are expended. For 2021, the expenditure budget assumes all collections to date are expended for a payment towards the Dam East SID. For 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. No active SIDs are expected after 2022.

Designated Revenues Fund Summary

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ 62,934	\$ 191,435	\$ 429,849	\$ 461,547	\$ 521,194
Charges for Services	1,171,114	3,812,000	3,551,400	2,258,779	3,106,973
Fines and Forfeitures	3,698,090	1,475,291	1,524,020	883,899	1,325,849
Investment Income	138,283	172,064	109,381	104,684	75,522
Other Revenues	268,692	143,236	143,076	143,076	143,076
Subtotal Revs Before Transfers In	\$ 5,339,113	\$ 5,794,026	\$ 5,757,726	\$ 3,851,985	\$ 5,172,614
Transfers In (from other funds)	1,456,821	669,447	607,806	1,181,557	1,855,063
Total Sources Before Decrease in FA	\$ 6,795,934	\$ 6,463,473	\$ 6,365,532	\$ 5,033,542	\$ 7,027,677
From Decrease in Funds Available	-	380,146	1,453,689	698,288	1,516,848
Total Sources	\$ 6,795,934	\$ 6,843,619	\$ 7,819,221	\$ 5,731,830	\$ 8,544,525
USES OF FUNDS					
Expenditures					
Personal Services	\$ 2,542,084	\$ 2,194,028	\$ 2,507,314	\$ 2,278,362	\$ 2,676,316
Supplies & Services	3,648,468	4,499,050	5,115,357	3,262,779	5,714,980
Interfund Charges	26,697	27,118	31,850	25,989	28,229
Capital Related	122,575	123,423	164,700	164,700	125,000
Subtotal Exps Before Transfers Out	\$ 6,339,824	\$ 6,843,619	\$ 7,819,221	\$ 5,731,830	\$ 8,544,525
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 6,339,824	\$ 6,843,619	\$ 7,819,221	\$ 5,731,830	\$ 8,544,525
To Increase Funds Available	456,110	-	-	-	-
Total Uses	\$ 6,795,934	\$ 6,843,619	\$ 7,819,221	\$ 5,731,830	\$ 8,544,525
FUNDS AVAILABLE					
Beginning Funds Available	\$ 9,684,123	\$ 10,140,233	\$ 8,652,226	\$ 9,760,087	\$ 9,061,799
Net Changes in Funds Available	456,110	(380,146)	(1,453,689)	(698,288)	(1,516,848)
Total Ending Funds (Budgetary Basis)	\$ 10,140,233	\$ 9,760,087	\$ 7,198,537	\$ 9,061,799	\$ 7,544,951
Components of Funds Available					
Committed for Designated Activities*	\$ 10,140,233	\$ 9,760,087	\$ 7,198,537	\$ 9,061,799	\$ 7,544,951

* 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. Surcharge-funded programs, certain incentive programs, and the Aurora Channel are examples of Designated Revenues Fund programs.

Factors Affecting Revenue

Collections in the Designated Revenues Fund can vary significantly from year to year. In 2020, revenues before transfers in are projected to be \$1.9 million (33.1 percent) lower than the 2020 Original Budget. Significant variances can be seen in the charges for services and fines and forfeitures categories. Charges for services include the Destination Marketing Improvement Fee (DMIF), a \$2.00 per room night fee for Aurora hotels that is utilized to increase the marketing and awareness of the City of Aurora as a premier destination for visitors. The COVID-19 pandemic has caused many hotels to temporarily close or experience very low occupancy. Subsequently, DMIF revenue is projected to decrease by \$1.3 million in 2020 compared to the Original Budget. Both the COVID-19 pandemic and rising racial tensions within the community have shifted the Police Department's focus away from traffic stops, thus resulting in fewer traffic tickets. Traffic tickets are the main source of revenue in the fines and forfeitures category and the related loss of revenue is reflected in the projected \$640,100 decrease when compared to the 2020 Original Budget.

Transfers in are projected to be \$573,800 higher than originally budgeted. City Council created a new revenue source by increasing the city's retail marijuana sales tax rate by 1.0 percent effective July 1, 2020. The 2021 budget sets the related revenue aside for community service agencies and programs directly related to youth violence prevention. This is the primary reason for the growth in transfers in 2020, and again in 2021 assuming a full year of transfers.

The 2021 fund sources will be \$662,100 (10.4 percent) higher than the 2020 Original Budget. This increase is due largely to the new marijuana revenue transfer, partially offset by decreased DMIF and traffic-related revenues.

Factors Affecting Expenditures

Expenditures fluctuate year-to-year based on varied program activity, though tend to follow the pattern set forth by the revenue. In 2020, expenditures are projected to decrease by \$2.1 million (26.7 percent) compared to the 2020 Original Budget. This is mainly due to lower DMIF revenue, which will reduce the payment to Visit Aurora as reflected by the decrease in supplies and services. In addition, the 2020 Original Budget includes development incentive payments that are not expected to occur in 2020.

The 2021 fund uses are \$725,300 (9.3 percent) higher than the 2020 Original Budget. This increase is driven by the marijuana sales tax revenue set aside and is partially offset by an anticipated decrease in DMIF revenue and the related payment to Visit Aurora.

Ending Funds Available

The funds available balance is projected to decrease in both 2020 and 2021, primarily driven by anticipated development incentive payments in 2021 and certain surcharge programs continuing to draw down funds. Details for these programs can be found in the Court Surcharge Program Summary in Appendix 7.

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

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
SOURCES OF FUNDS					
Revenues					
Licenses and Permits	\$ 13,033,424	\$ 12,099,885	\$ 12,739,001	\$ 11,370,907	\$ 10,233,816
Charges for Services	4,560,674	5,169,435	4,521,694	4,491,755	4,042,580
Investment Income	237,422	307,666	274,069	274,069	121,900
Other Revenues	2,804	10,382	-	-	-
Subtotal Revs Before Transfers In	\$ 17,834,324	\$ 17,587,368	\$ 17,534,764	\$ 16,136,731	\$ 14,398,296
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in FA	\$ 17,834,324	\$ 17,587,368	\$ 17,534,764	\$ 16,136,731	\$ 14,398,296
From Decrease in Funds Available	-	-	702,502	2,268,550	3,150,260
Total Sources	\$ 17,834,324	\$ 17,587,368	\$ 18,237,266	\$ 18,405,281	\$ 17,548,556
USES OF FUNDS					
Expenditures					
Personal Services	\$ 11,473,544	\$ 12,330,613	\$ 13,160,720	\$ 13,032,582	\$ 13,184,163
Allocated expenses	252,372	258,720	265,980	265,980	261,623
Supplies & Services	2,799,897	2,222,058	1,943,193	2,671,666	1,493,193
Interfund Charges	198,245	228,539	232,036	240,796	259,633
Capital Related	45,981	80,000	405,000	(36,080)	75,000
Subtotal Exps Before Transfers Out	\$ 14,770,040	\$ 15,119,930	\$ 16,006,929	\$ 16,174,944	\$ 15,273,612
Transfers Out (to other funds)	2,006,371	2,156,909	2,230,337	2,230,337	2,274,944
Total Uses Before Increase in FA	\$ 16,776,411	\$ 17,276,839	\$ 18,237,266	\$ 18,405,281	\$ 17,548,556
To Increase Funds Available	1,057,913	310,529	-	-	-
Total Uses	\$ 17,834,324	\$ 17,587,368	\$ 18,237,266	\$ 18,405,281	\$ 17,548,556
FUNDS AVAILABLE					
Beginning Funds Available	\$ 10,650,804	\$ 11,708,717	\$ 12,180,848	\$ 12,019,246	\$ 9,750,696
Net Changes in Funds Available	1,057,913	310,529	(702,502)	(2,268,550)	(3,150,260)
Total Ending Funds (Budgetary Basis)	\$ 11,708,717	\$ 12,019,246	\$ 11,478,346	\$ 9,750,696	\$ 6,600,436
Components of Funds Available					
Committed for Development Review	\$ 11,708,717	\$ 12,019,246	\$ 11,478,346	\$ 9,750,696	\$ 6,600,436

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, General Management, and Information Technology 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.

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Long Range Outlook							
Revenues	\$ 17,587,368	\$ 16,136,731	\$ 14,398,296	\$ 16,885,750	\$ 17,898,498	\$ 18,552,247	\$ 18,858,625
Expenditures	17,276,839	18,405,281	17,548,556	17,941,883	18,551,779	19,185,204	19,843,083
Surplus/(Deficit)	\$ 310,529	\$ (2,268,550)	\$ (3,150,260)	\$ (1,056,133)	\$ (653,281)	\$ (632,957)	\$ (984,458)
Funds Available							
Beginning	\$ 11,708,717	\$ 12,019,246	\$ 9,750,696	\$ 6,600,436	\$ 5,544,303	\$ 4,891,022	\$ 4,258,065
Year-End Inc./(Dec.)	310,529	(2,268,550)	(3,150,260)	(1,056,133)	(653,281)	(632,957)	(984,458)
Ending Funds (Bud.)	\$ 12,019,246	\$ 9,750,696	\$ 6,600,436	\$ 5,544,303	\$ 4,891,022	\$ 4,258,065	\$ 3,273,607

Factors Affecting Revenue

Revenue is dependent on construction and development activity. The city saw a stabilizing of revenue growth in 2018 and 2019, and the first two quarters of 2020 have not declined as expected. The 2020 revenue is projected to be \$1.4 million (8.0 percent) less than budget as the city prepares for a more conservative outlook due to the COVID-19 pandemic and as banks begin to tighten lending to limit negative exposure.

Main revenue drivers in this fund are application fees and building permits which together account for over 90 percent of fund revenue. Total revenues are expected to decrease by \$3.1 million (17.9 percent) in 2021 compared to the 2020 Original Budget as building activity is presumed to have reached its peak in 2019. A conservative outlook has been assumed for fund revenues as there is much uncertainty related to the economy because of the COVID-19 pandemic. Future revenue projections are based on somewhat aggressive growth in development, redevelopment, and construction starting in 2022 as a COVID-19 vaccine becomes more of a possibility.

Factors Affecting Expenditures

2020 projected fund expenditures are \$168,000 (0.9 percent) higher than the 2020 Original Budget. Expenditures are largely driven by personnel. Personal services are projected to be \$128,100 (1.0 percent) lower than the 2020 budget due to vacancy savings and the implementation of two furlough days in 2020. Supplies and services are projected to be \$728,500 (37.5 percent) over budget, primarily due to third-party roof inspection costs incurred

prior to the COVID-19 slowdown and credit card fees exceeding past projections as more customers have to submit payment online.

The 2021 budget is \$688,700 (3.8 percent) lower than the 2020 Original Budget. This decrease is mainly a result of the removal of \$780,000 of one-time funding for the workflow management system (Accela) from the prior year in both supplies and services and capital-related costs.

Ending Funds Available

Funds available are projected to decrease annually starting in 2020 with increased staffing costs as the main driver for expenses. Development-related revenue is anticipated to begin recovering in 2022 and leveling off in 2025 resulting in a projected balance of \$3.3 million in 2025.

Enhanced E-911 Fund Summary

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
SOURCES OF FUNDS					
Revenues					
Charges for Services	\$ 5,096,485	\$ 5,887,925	\$ 5,276,391	\$ 5,408,780	\$ 5,457,459
Investment Income	181,602	216,245	181,000	181,000	91,000
Other Revenues	-	-	-	-	-
Subtotal Revs Before Transfers In	\$ 5,278,087	\$ 6,104,170	\$ 5,457,391	\$ 5,589,780	\$ 5,548,459
Transfers In (from other funds)	4,710,802	4,354,886	4,911,795	4,911,795	4,775,892
Total Sources Before Decrease in FA	\$ 9,988,889	\$ 10,459,056	\$ 10,369,186	\$ 10,501,575	\$ 10,324,351
From Decrease in Funds Available	-	-	4,941,778	3,819,075	1,608,073
Total Sources	\$ 9,988,889	\$ 10,459,056	\$ 15,310,964	\$ 14,320,650	\$ 11,932,424
USES OF FUNDS					
Expenditures					
Personal Services	\$ 5,282,625	\$ 6,017,387	\$ 6,064,282	\$ 6,029,833	\$ 6,052,449
Supplies & Services	2,063,057	2,351,049	2,515,867	2,450,939	2,662,723
Utilities	12,951	15,548	23,500	17,563	25,200
Interfund Charges	8,064	8,708	9,315	9,315	10,052
Capital Related	(32,467)	85,165	-	-	-
Capital Projects (Continuing Appropriation)	1,817,950	1,294,551	6,698,000	5,813,000	3,182,000
Subtotal Exps Before Transfers Out	\$ 9,152,180	\$ 9,772,408	\$ 15,310,964	\$ 14,320,650	\$ 11,932,424
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 9,152,180	\$ 9,772,408	\$ 15,310,964	\$ 14,320,650	\$ 11,932,424
To Increase Funds Available	836,709	686,648	-	-	-
Total Uses	\$ 9,988,889	\$ 10,459,056	\$ 15,310,964	\$ 14,320,650	\$ 11,932,424
FUNDS AVAILABLE					
Beginning Funds Available	\$ 6,298,279	\$ 7,134,988	\$ 7,428,442	\$ 7,821,636	\$ 4,002,561
Net Changes in Funds Available	836,709	686,648	(4,941,778)	(3,819,075)	(1,608,073)
Total Ending Funds (Budgetary Basis)	\$ 7,134,988	\$ 7,821,636	\$ 2,486,664	\$ 4,002,561	\$ 2,394,488
Components of Funds Available					
Restricted for E-911 Technology	\$ 7,134,988	\$ 7,821,636	\$ 2,486,664	\$ 4,002,561	\$ 2,394,488

Purpose of the Fund

The Enhanced E-911 Fund provides for personnel answering 911 calls and the acquisition, deployment 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.

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Long Range Outlook							
Revenues	\$ 6,104,170	\$ 5,589,780	\$ 5,548,459	\$ 5,573,406	\$ 5,620,275	\$ 5,683,079	\$ 5,776,829
Transfers in	4,354,886	4,911,795	4,775,892	4,871,410	5,017,552	5,168,079	5,323,121
Expenditures, Operating	8,477,857	8,507,650	8,750,424	8,964,450	9,144,526	9,328,236	9,515,655
Expenditures, Capital	1,294,551	5,813,000	3,182,000	1,817,250	3,220,000	1,816,500	-
Surplus/(Deficit)	\$ 686,648	\$ (3,819,075)	\$ (1,608,073)	\$ (336,884)	\$ (1,726,699)	\$ (293,578)	\$ 1,584,295
Funds Available							
Beginning	\$ 7,134,988	\$ 7,821,636	\$ 4,002,561	\$ 2,394,488	\$ 2,057,604	\$ 330,905	\$ 37,327
Year-End Inc./(Dec.)	686,648	(3,819,075)	(1,608,073)	(336,884)	(1,726,699)	(293,578)	1,584,295
Ending Funds (Bud.)	\$ 7,821,636	\$ 4,002,561	\$ 2,394,488	\$ 2,057,604	\$ 330,905	\$ 37,327	\$ 1,621,622

Factors Affecting Revenue

In 2020, E-911 Fund revenue is expected to be \$132,400 (1.3 percent) higher than originally budgeted. This increase can be attributed to a higher base following strong 911 surcharge revenue collections in 2019. The year-to-date decrease in surcharge revenues suggests that some of the 2019 growth was likely timing-related, resulting in a 2020 surcharge revenue projection that is \$479,100 (8.1 percent) lower than 2019 as shown in the charges for services category.

In 2021, revenues before transfers in are forecast to be \$91,100 (1.7 percent) higher than the 2020 Original Budget. Slow growth in 911 surcharge revenue is expected to be partially offset by reduced investment income resulting from lower funds available and an anticipated decline in interest rates.

In 2016, the E-911 Fund began housing staff directly related to answering 911 calls, which were previously housed by the General Fund. A \$4.8 million transfer from the General Fund is scheduled in 2021 to cover the cost of 65.0 FTE. This transfer is \$135,900 less than the 2020 Original Budget due to a reduction in personal services costs and the anticipated 2021 furloughs in the Public Safety Communications Department.

Factors Affecting Expenditures

Total expenditures in 2020 are \$990,300 (6.5 percent) less than the 2020 Original Budget due to fewer expenditures in supplies and services, a reduction in personal services expenses from furloughs, and delaying a capital project into future years.

The 2021 operating E-911 budget exceeds the 2020 Original Budget by \$137,500 (1.6 percent). This increase is predominately due to a larger supplies and services budget that provides the support, maintenance, and subscription costs for the 911 technology.

The 2021 capital projects budget is \$3.5 million (52.5 percent) less than the 2020 Original Budget due to one-time projects not recurring, including the computer aided dispatch upgrade and uninterruptible power system replacement. The 2021 capital budget includes the 800 MHz radio system debt service, the mobile data computers (MDC) infrastructure replacement, and the replacement of communications center consoles.

From 2022 to 2025, the capital plan only includes the radio system debt service and MDC replacement to maintain the solvency of the E-911 Fund until the debt service comes to an end in 2024. More information on these can be found in the Capital Improvement Program section.

Ending Funds Available

The 2020 projected ending funds available increases over the 2020 Original Budget by \$1.5 million. This increase is due to a concerted effort to control operating spending, delaying a funded capital project, and an increase in revenue over budget from 911 surcharges. In 2020, the projected funds available is expected to decrease \$3.8 million or 48.8 percent. From 2021-2024, the available funds are expected to decrease annually due to the 800 MHz radio system debt service. The fund balance should improve in 2025 as the final debt service will end in 2024.

Fleet Management Fund Summary

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
SOURCES OF FUNDS					
Revenues					
Charges for Services	\$ 8,765,762	\$ 9,671,631	\$ 9,891,082	\$ 10,329,772	\$ 10,611,655
Other Revenues	6,147	1,685	20,000	-	-
Subtotal Revs Before Transfers In	\$ 8,771,909	\$ 9,673,316	\$ 9,911,082	\$ 10,329,772	\$ 10,611,655
Transfers In (from other funds)	72,500	761,333	261,620	261,620	-
Total Sources Before Decrease in FA	\$ 8,844,409	\$ 10,434,649	\$ 10,172,702	\$ 10,591,392	\$ 10,611,655
From Decrease in Funds Available	532,432	42,557	-	-	-
Total Sources	\$ 9,376,841	\$ 10,477,206	\$ 10,172,702	\$ 10,591,392	\$ 10,611,655
USES OF FUNDS					
Expenditures					
Personal Services	\$ 3,660,533	4,040,697	\$ 4,336,237	\$ 4,233,557	\$ 4,013,494
Supplies & Services	5,477,443	6,171,187	5,404,109	5,501,273	6,080,298
Utilities	108,926	114,646	121,900	108,978	121,300
Interfund Charges	129,939	139,542	159,578	148,578	160,752
Capital Related	-	11,134	53,930	189,755	53,930
Subtotal Exps Before Transfers Out	\$ 9,376,841	\$ 10,477,206	\$ 10,075,754	\$ 10,182,141	\$ 10,429,774
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 9,376,841	\$ 10,477,206	\$ 10,075,754	\$ 10,182,141	\$ 10,429,774
To Increase Funds Available	-	-	96,948	409,251	181,881
Total Uses	\$ 9,376,841	\$ 10,477,206	\$ 10,172,702	\$ 10,591,392	\$ 10,611,655
FUNDS AVAILABLE					
Beginning Funds Available	\$ 648,149	\$ 115,717	\$ 76,137	\$ 73,160	\$ 482,411
Net Changes in Funds Available	(532,432)	(42,557)	96,948	409,251	181,881
Total Ending Funds (Budgetary Basis)	\$ 115,717	\$ 73,160	\$ 173,085	\$ 482,411	\$ 664,292
Components of Funds Available					
Assigned for Fleet Operations	\$ 115,717	\$ 73,160	\$ 173,085	\$ 482,411	\$ 664,292

Purpose of the Fund

The Fleet Management Fund is an internal service fund responsible for the centralized fuel and maintenance costs for 3,460 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 (outsourced repairs) can have a large impact on the fund.

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Long Range Outlook							
Revenues	\$ 10,434,649	\$ 10,591,392	\$ 10,611,655	\$ 10,632,461	\$ 10,903,494	\$ 11,185,408	\$ 11,478,638
Expenditures	10,477,206	10,182,141	10,429,774	10,632,461	10,903,494	11,185,408	11,478,638
Surplus/(Deficit)	\$ (42,557)	\$ 409,251	\$ 181,881	\$ -	\$ -	\$ -	\$ -
Funds Available							
Beginning	\$ 115,717	\$ 73,160	\$ 482,411	\$ 664,292	\$ 664,292	\$ 664,292	\$ 664,292
Year-End Inc./(Dec.)	(42,557)	409,251	181,881	-	-	-	-
Ending Funds (Bud.)	\$ 73,160	\$ 482,411	\$ 664,292	\$ 664,292	\$ 664,292	\$ 664,292	\$ 664,292

Factors Affecting Revenue

Revenues include service charges to departments for city-owned vehicle repair and maintenance, fuel, and overhead. In 2020, revenue is projected to be \$418,700 (4.1 percent) over the 2020 Original Budget. The increase is due primarily to higher-than-expected costs related to vehicle repairs being charged to other departments.

Overall revenue will increase \$439,000 (4.3 percent) in 2021 compared to the 2020 Original Budget. Maintenance revenues that include direct labor, parts and sublets are the main driver behind the increase. There is an offsetting decrease in transfer revenue related to the Fleet Apprentice Program that expires after a two-year pilot at the end of 2020. Fleet overhead charges remain flat compared to the 2020 Original Budget and include all non-direct labor and expenses. Overhead charges are used to help recover indirect costs incurred by the fund for items such as utilities, replacement of tools and supplies, management and administrative costs.

Factors Affecting Expenditures

Expenses in 2020 will be \$106,400 (1.1 percent) higher than the 2020 Original Budget primarily due to higher parts and sublet costs, as well as the purchase and installation costs of the new FuelMaster tracking software in response to 2019 audit findings. This is offset by lower fuel costs. Also, personal services in 2020 will be lower

than the 2020 Original Budget due to vacancy savings, lower benefit costs and the implementation of two furlough days as a cost cutting measure in response to the COVID-19 pandemic.

In 2021, parts, sublets and fuel costs will drive overall expenses to increase \$354,000 (3.5 percent) over the 2020 Original Budget as Fleet continues to maintain an aging inventory of vehicles. This is offset by a reduction in personal services appropriation mainly driven by furlough days planned as a budget-balancing response to the COVID-19 pandemic and the expiration of the Fleet Apprentice Program.

Ending Funds Available

Funds available are projected to increase \$409,300 in 2020. In 2018 and 2019 fund balance dropped to very low levels. Analysis revealed that the amount of overhead being charged to operations was well below the overhead costs. The overhead rate was increased in the 2020 budget by 18.2 percent to cover those costs. By the end of 2021, a projected fund balance of \$664,300 is planned and will be sustained as a desired level through 2025.

Gifts and Grants Fund Summary

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ 11,932,452	\$ 20,699,281	\$ 6,323,216	\$ 47,589,194	\$ 5,228,636
Charges for Services	116,341	131,964	88,164	70,112	44,000
Investment Income	25,259	48,882	9,335	35,724	4,420
Other Revenues	540,015	835,989	1,481,314	408,307	258,108
Subtotal Revs Before Transfers In	\$ 12,614,067	\$ 21,716,116	\$ 7,902,029	\$ 48,103,337	\$ 5,535,164
Transfers In (from other funds)	4,875	-	-	-	-
Total Sources Before Decrease in FA	\$ 12,618,942	\$ 21,716,116	\$ 7,902,029	\$ 48,103,337	\$ 5,535,164
From Decrease in Funds Available	-	-	-	-	5,298,840
Total Sources	\$ 12,618,942	\$ 21,716,116	\$ 7,902,029	\$ 48,103,337	\$ 10,834,004
USES OF FUNDS					
Expenditures					
Personal Services	\$ 1,785,868	\$ 2,695,601	\$ 2,153,116	\$ 2,560,371	\$ 1,662,535
Allocated Expenses	(4,952)	130,559	1,462,252	889,901	1,113,144
Supplies & Services	1,858,024	2,050,101	3,725,830	37,421,715	7,807,587
Interfund Charges	1,321	10,581	3,908	2,688	7,604
Capital Related	62,505	741,091	-	706,677	119,000
Capital Projects (Continuing Appropriations)	8,419,329	13,143,800	-	2,795,000	-
Subtotal Exps Before Transfers Out	\$ 12,122,095	\$ 18,771,733	\$ 7,345,106	\$ 44,376,352	\$ 10,709,870
Transfers Out (to other funds)	-	-	-	-	124,134
Total Uses Before Increase in FA	\$ 12,122,095	\$ 18,771,733	\$ 7,345,106	\$ 44,376,352	\$ 10,834,004
To Increase Funds Available	496,847	2,944,383	556,923	3,726,985	-
Total Uses	\$ 12,618,942	\$ 21,716,116	\$ 7,902,029	\$ 48,103,337	\$ 10,834,004
FUNDS AVAILABLE					
Beginning Funds Available	\$ 1,759,200	\$ 2,256,047	\$ 4,689,589	\$ 5,200,430	\$ 8,927,415
Net Changes in Funds Available	496,847	2,944,383	556,923	3,726,985	(5,298,840)
Total Ending Funds (Budgetary Basis)	\$ 2,256,047	\$ 5,200,430	\$ 5,246,512	\$ 8,927,415	\$ 3,628,575
Components of Funds Available					
Restricted for Future Gift and Grant Expenditures	\$ 2,256,047	\$ 5,200,430	\$ 5,246,512	\$ 8,927,415	\$ 3,628,575

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 received from other government agencies. The overwhelming headline for 2020 and 2021 in the Gift and Grants Fund is that significant relief funds have been granted to the city as a result of the economic recession caused by the COVID-19 pandemic.

The 2020 projected revenue for the fund is \$40.2 million higher than the 2020 Original Budget, primarily attributable to the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act. The city received CARES funds as a passthrough from Adams and Arapahoe counties totaling \$33.9 million. The passthrough funds have been used to provide small business and rental assistance, cover city personnel and personal protective equipment (PPE) costs, improve the safety of city facilities and transition to a digital service model. Several city departments also received grants stemming from the CARES Act. The Emergency Shelter Grants (ESG) program as well as the Community Development Block Grant (in the Community Development Fund) were both supplemented using one-time funds from the CARES Act. Additional smaller CARES grants have been used to promote social distancing, purchase PPE, and hire Public Defender personnel.

All CARES grant funding is assumed recognized as revenue in 2020, the year the grant was awarded. When excluding this funding, total 2020 projected grant awards are slightly ahead of budget by \$412,100, a 5.2 percent increase. The driving factor for this increase is unanticipated grant awards, mainly from Adams County, for several Parks, Recreation, and Open Space (PROS) projects.

The revenue in 2021 is budgeted to decrease \$2.4 million (30.0 percent) compared to the 2020 Original Budget. The primary drivers are in Police and Fire. The 2020 budget included the one-time Police Body Worn Camera grant for \$852,600 which will be awarded in late 2020 and used primarily for equipment. The Fire budget for 2020 included \$1.1 million for the SAFER Tower 16 grant. Additional SAFER grant awards of this size in Fire

are not included in the anticipated awards for 2021.

Factors Affecting Expenditures

Expenditures, like revenues, can vary significantly from year to year, but tend to follow the pattern set forth by the revenue. In 2020, expenditures are projected to be \$37.0 million higher than the 2020 Original Budget. This variance is driven primarily by the significant projected spending associated with the CARES funding. The largest grant totaling \$33.9 million is projected to be entirely spent in 2020, the year received, while some of the smaller grants, to include the supplemented Emergency Solutions Grant (ESG), will be spent primarily in 2021.

In 2021, total fund uses, including transfers out, are budgeted to increase \$3.5 million from the 2020 Original Budget. A few of the smaller CARES grants are budgeted to spend the majority of granted funds in 2021, to include ESG which is the second most significant CARES grant in this fund.

When excluding all CARES grant spending, the 2020 projection is \$2.6 million or 34.8 percent higher than the 2020 Original Budget due primarily to previously unbudgeted PROS capital spending. The 2021 budget is relatively flat to the 2020 Original Budget with a slight 2.4 percent decline.

Ending Funds Available

Ending funds available in 2020 are projected to increase to \$8.9 million which is \$3.7 million (70.2 percent) higher than the 2020 Original Budget had assumed. In 2021, ending funds available are expected to decrease to \$3.6 million as the majority of CARES funding is spent. 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

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
SOURCES OF FUNDS					
Revenues					
Charges for Services	\$ 7,957,205	\$ 7,895,960	\$ 8,170,732	\$ 6,564,838	\$ 8,244,500
Investment Income	63,545	80,743	50,000	51,903	45,000
Other Revenues	38,835	3,387	5,500	9,491	5,500
Proceeds from sale of assets	-	-	-	-	-
Subtotal Revs Before Transfers In	\$ 8,059,585	\$ 7,980,090	\$ 8,226,232	\$ 6,626,232	\$ 8,295,000
Transfers In (from other funds)	150,000	150,000	250,000	250,000	250,000
Total Sources Before Decrease in FA	\$ 8,209,585	\$ 8,130,090	\$ 8,476,232	\$ 6,876,232	\$ 8,545,000
From Decrease in Funds Available	-	-	433,140	1,726,264	140,613
Total Sources	\$ 8,209,585	\$ 8,130,090	\$ 8,909,372	\$ 8,602,496	\$ 8,685,613
USES OF FUNDS					
Expenditures					
Personal Services	\$ 4,010,252	\$ 4,123,797	\$ 4,435,854	\$ 4,315,180	\$ 4,426,373
Supplies & Services	1,790,746	1,736,456	1,670,165	1,612,112	1,670,165
Utilities	998,413	947,921	1,023,000	1,023,000	1,056,100
Interfund Charges	200,547	211,137	222,870	223,656	233,492
Debt Related	372,187	391,132	410,180	410,180	428,180
Capital Related	44,192	90,457	97,303	(31,632)	97,303
Capital Projects (Continuing Appropriation)	250,000	243,500	850,000	850,000	700,000
Subtotal Exps Before Transfers Out	\$ 7,666,337	\$ 7,744,400	\$ 8,709,372	\$ 8,402,496	\$ 8,611,613
Transfers Out (to other funds)	200,000	200,000	200,000	200,000	74,000
Total Uses Before Increase in FA	\$ 7,866,337	\$ 7,944,400	\$ 8,909,372	\$ 8,602,496	\$ 8,685,613
To Increase Funds Available	343,248	185,690	-	-	-
Total Uses	\$ 8,209,585	\$ 8,130,090	\$ 8,909,372	\$ 8,602,496	\$ 8,685,613
FUNDS AVAILABLE					
Beginning Funds Available	\$ 2,366,106	\$ 2,709,354	\$ 2,846,599	\$ 2,895,044	\$ 1,168,780
Net Changes in Funds Available	343,248	185,690	(433,140)	(1,726,264)	(140,613)
Total Ending Funds (Budgetary Basis)	\$ 2,709,354	\$ 2,895,044	\$ 2,413,459	\$ 1,168,780	\$ 1,028,167
Components of Funds Available					
Assigned for Golf	\$ 2,709,354	\$ 2,895,044	\$ 2,413,459	\$ 1,168,780	\$ 1,028,167

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.

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Long Range Outlook							
Revenues	\$ 8,130,090	\$ 6,876,232	\$ 8,545,000	\$ 8,695,450	\$ 8,845,905	\$ 8,996,364	\$ 9,146,827
Expenditures, Operating	7,700,900	7,752,496	7,985,613	8,061,616	8,317,667	8,582,835	8,857,507
Expenditures, Capital	243,500	850,000	700,000	575,000	350,000	250,000	250,000
Surplus/(Deficit)	\$ 185,690	\$ (1,726,264)	\$ (140,613)	\$ 58,834	\$ 178,238	\$ 163,529	\$ 39,321
Funds Available							
Beginning	\$ 2,709,354	\$ 2,895,044	\$ 1,168,780	\$ 1,028,167	\$ 1,087,001	\$ 1,265,239	\$ 1,428,767
Year-End Inc./(Dec.)	185,690	(1,726,264)	(140,613)	58,834	178,238	163,529	39,321
Ending Funds (Bud.)	\$ 2,895,044	\$ 1,168,780	\$ 1,028,167	\$ 1,087,001	\$ 1,265,239	\$ 1,428,767	\$ 1,468,088

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 2020 Projection is lower than the 2020 Original Budget by \$1.6 million (19.7 percent). The decrease in revenues is entirely within the external charges for services category and is attributable to COVID-19-related golf closures.

The 2021 budget revenues are expected to increase slightly over the 2020 Original Budget, assuming the return to pre-COVID-19 conditions. Revenues are projected to continue to grow consistently from 2022 through 2025 by approximately \$150,000 annually.

Factors Affecting Expenses

The 2020 projected bottom line expense is lower than the 2020 Original Budget by \$ 306,900 (3.4 percent) primarily in personal services, due to COVID-19-related staffing issues.

For the 2021 budget, bottom line expenditures are \$223,800 (2.5 percent) lower than the 2020 Original Budget. Most of the decrease is associated with a \$150,000 decrease in capital spending. The transfer out to the Capital Projects Fund is also decreasing, down by \$126,000 associated with the final year of a debt repayment.

Ending Funds Available

The 2020 ending funds available are projected to be lower than the 2020 Original Budget by \$1.2 million (51.6 percent), due to significantly lower projected revenues driven by COVID-19-related closures. Funds available in 2021 are projected to decrease another \$140,600 (12.0 percent) associated with additional golf-related capital expenditures. Ending funds available will increase to \$1.5 million through 2025, with greater contributions to fund balance especially in years with relatively less capital.

Marijuana Tax Revenue Fund Summary

	*2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
SOURCES OF FUNDS					
Revenues					
Taxes	\$ 8,289,877	\$ 9,511,516	\$ 9,239,226	\$ 11,182,129	\$ 11,143,042
Intergovernmental	1,487,447	1,671,841	1,588,645	1,811,308	1,695,809
Investment income	128,433	130,235	115,000	129,678	127,717
Other Revenue	-	5,702			
Subtotal Revs Before Transfers In	\$ 9,905,757	\$ 11,319,294	\$ 10,942,871	\$ 13,123,115	\$ 12,966,568
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in FA	\$ 9,905,757	\$ 11,319,294	\$ 10,942,871	\$ 13,123,115	\$ 12,966,568
From Decrease in Funds Available	908,268	461,848	-	-	-
Total Sources	\$ 10,814,025	\$ 11,781,142	\$ 10,942,871	\$ 13,123,115	\$ 12,966,568
USES OF FUNDS					
Expenditures					
Supplies and Services	\$ 2,466,525	\$ 3,532,333	\$ 2,176,194	\$ 2,467,592	\$ 2,286,954
Subtotal Exps Before Transfers Out	\$ 2,466,525	\$ 3,532,333	\$ 2,176,194	\$ 2,467,592	\$ 2,286,954
Transfers Out (to other funds)	8,347,500	8,248,809	8,250,000	8,761,423	9,380,539
Total Uses Before Increase in FA	\$ 10,814,025	\$ 11,781,142	\$ 10,426,194	\$ 11,229,015	\$ 11,667,493
To Increase Funds Available	-	-	516,677	1,894,100	1,299,075
Total Uses	\$ 10,814,025	\$ 11,781,142	\$ 10,942,871	\$ 13,123,115	\$ 12,966,568
FUNDS AVAILABLE					
Beginning Funds Available	\$ 3,167,787	\$ 2,259,519	\$ 1,169,799	\$ 1,797,671	\$ 3,691,771
Net Changes in Funds Available	(908,268)	(461,848)	516,677	1,894,100	1,299,075
Total Ending Funds (Budgetary Basis)	\$ 2,259,519	\$ 1,797,671	\$ 1,686,476	\$ 3,691,771	\$ 4,990,846
Components of Funds Available					
Committed for Homeless Svcs/Housing	\$ 1,232,718	\$ -	\$ -	\$ -	\$ -
Unassigned	1,026,801	1,797,671	1,686,476	3,691,771	4,990,846

* 2018 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

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 cultivation facilities. 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 homelessness services and housing projects. In 2020, City Council increased the city's sales tax rate to 8.75 percent effective July 1, 2020 to support community service agencies and programs directly related to youth violence prevention. 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. The 0.25 percent sales tax dedicated to public safety is in the General Fund.

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Long Range Outlook							
Revenues	\$ 11,319,294	\$ 13,123,115	\$ 12,966,568	\$ 13,513,448	\$ 13,684,722	\$ 13,866,207	\$ 14,048,688
Expenditures	11,781,142	11,229,015	11,667,493	11,563,992	11,606,769	11,651,600	11,696,645
Surplus/(Deficit)	\$ (461,848)	\$ 1,894,100	\$ 1,299,075	\$ 1,949,456	\$ 2,077,953	\$ 2,214,607	\$ 2,352,043
Funds Available							
Beginning	\$ 2,259,519	\$ 1,797,671	\$ 3,691,771	\$ 4,990,846	\$ 6,940,302	\$ 9,018,255	\$ 11,232,862
Year-End Inc./(Dec.)	(461,848)	1,894,100	1,299,075	1,949,456	2,077,953	2,214,607	2,352,043
Ending Funds (Bud.)	\$ 1,797,671	\$ 3,691,771	\$ 4,990,846	\$ 6,940,302	\$ 9,018,255	\$ 11,232,862	\$ 13,584,905

Factors Affecting Revenue

In 2020, the retail marijuana industry in Aurora is projected to generate \$2.2 million or 19.9 percent more than originally budgeted. Revenues have seen significant increases since mid-2019, boosted by both higher demand and, after bottoming out in 2018, rebounding state wholesale market rates as competition forced out weaker businesses. In Colorado, the average market rate is used to calculate excise tax on sales and transfers of unprocessed retail marijuana. These factors resulted in 14.3 percent total revenue growth in 2019. Increases at this level, which have continued through the first half of 2020, were not anticipated in the 2020 Original Budget. The COVID-19 pandemic and the subsequent safer-at-home order have also positively impacted retail marijuana sales in Aurora. In addition, City Council increased the city's sales tax rate on retail marijuana from 7.75 percent to 8.75 percent beginning July 1, 2020. This increase accounts for \$511,400 of the additional \$2.2 million in 2020.

The 2021 revenue forecast is \$156,500 (1.2 percent) lower than the 2020 projection. As average wholesale market rates are expected to stabilize and uncertainty around the continuation of federal unemployment aid is rising, the revenue forecast assumes a modest decline in demand for retail marijuana products in 2021. This decrease is almost entirely offset by a full year of collection at the higher city sales tax rate, estimated at \$1.1 million.

Factors Affecting Expenditures

Council-approved projects include ongoing appropriation of \$4.0 million to cover debt payments for the Central and Southeast Recreation Centers and \$4.3 million to cover road and median projects, although as part of 2020 balancing, the \$2.0 million transfer associated with the Southeast Recreation Center is instead being sent to the General Fund. The city's 2.0 percent special sales tax is projected to generate \$2.5 million in 2020 and \$2.3 million in 2021 for homelessness assistance projects.

In mid-2020, Council added an additional 1.0 percent special sales tax rate. This budget will transfer the additional revenue to the Designated Revenues Fund to support community service agencies and programs directly related to youth violence prevention. This will increase expenses by \$511,400 in 2020 and \$1.1 million in 2021.

Appendix 5 provides additional detail on this fund.

Ending Funds Available

Funds available tends to ebb and flow with Council uses. The city is projected to generate \$13.6 million in funds available by 2025. Fund utilization is determined by City Council during the budget process and at special study sessions.

Open Space Fund Summary

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ 8,846,868	\$ 9,306,080	\$ 9,562,007	\$ 10,074,205	\$ 9,439,615
Investment Income	250,022	325,929	280,780	277,200	211,000
Subtotal Revs Before Transfers In	\$ 9,096,890	\$ 9,632,009	\$ 9,842,787	\$ 10,351,405	\$ 9,650,615
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in FA	\$ 9,096,890	\$ 9,632,009	\$ 9,842,787	\$ 10,351,405	\$ 9,650,615
From Decrease in Funds Available	14,606	555,126	945,597	-	-
Total Sources	\$ 9,111,496	\$ 10,187,135	\$ 10,788,384	\$ 10,351,405	\$ 9,650,615
USES OF FUNDS					
Expenditures					
Personal Services	\$ 3,277,048	\$ 3,158,184	\$ 3,911,299	\$ 3,604,731	\$ 3,895,991
Supplies & Services	354,273	536,814	223,716	223,716	223,716
Interfund Charges	76,729	82,868	88,669	88,669	96,358
Debt Related	1,121,585	1,120,000	1,123,250	1,123,250	1,124,250
Capital Related	58,194	7,385	-	-	-
Capital Projects (Continuing Appropriation)	4,223,667	5,281,884	5,441,450	340,489	2,118,517
Subtotal Exps Before Transfers Out	\$ 9,111,496	\$ 10,187,135	\$ 10,788,384	\$ 5,380,855	\$ 7,458,832
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 9,111,496	\$ 10,187,135	\$ 10,788,384	\$ 5,380,855	\$ 7,458,832
To Increase Funds Available	-	-	-	4,970,550	2,191,783
Total Uses	\$ 9,111,496	\$ 10,187,135	\$ 10,788,384	\$ 10,351,405	\$ 9,650,615
FUNDS AVAILABLE					
Beginning Funds Available	\$ 2,819,065	\$ 2,804,459	\$ 1,903,521	\$ 2,249,333	\$ 7,219,883
Net Changes in Funds Available	(14,606)	(555,126)	(945,597)	4,970,550	2,191,783
Total Ending Funds (Budgetary Basis)	\$ 2,804,459	\$ 2,249,333	\$ 957,924	\$ 7,219,883	\$ 9,411,666
Components of Funds Available					
Restricted for Open Space	\$ 2,804,459	\$ 2,249,333	\$ 957,924	\$ 7,219,883	\$ 9,411,666

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 the two counties are tracked separately within the fund. Arapahoe County's 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.

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Long Range Outlook							
Revenues	\$ 9,632,009	\$ 10,351,405	\$ 9,650,615	\$ 9,652,725	\$ 10,292,030	\$ 10,922,975	\$ 11,396,193
Expenditures, Operating	4,905,251	5,040,366	5,340,315	5,500,686	5,629,870	5,760,567	4,772,910
Expenditures, Capital	5,281,884	340,489	2,118,517	5,530,583	5,182,648	5,292,500	6,935,000
Surplus/(Deficit)	\$ (555,126)	\$ 4,970,550	\$ 2,191,783	\$ (1,378,544)	\$ (520,488)	\$ (130,092)	\$ (311,717)
Funds Available							
Beginning	\$ 2,804,459	\$ 2,249,333	\$ 7,219,883	\$ 9,411,666	\$ 8,033,122	\$ 7,512,634	\$ 7,382,542
Year-End Inc./(Dec.)	(555,126)	4,970,550	2,191,783	(1,378,544)	(520,488)	(130,092)	(311,717)
Ending Funds (Bud.)	\$ 2,249,333	\$ 7,219,883	\$ 9,411,666	\$ 8,033,122	\$ 7,512,634	\$ 7,382,542	\$ 7,070,825

Factors Affecting Revenue

The majority of the year-to-year variation in this fund is related to intergovernmental revenue tied to sales tax. Although 2020 is projected to come in greater than budget, future revenue expectations have been lowered for 2021 and 2022 as a lagged response to the COVID-19 recession. Interest, which grew significantly in 2018 due to rising interest rates, is expected to decrease in 2021 due to low interest rates.

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. Capital expenditures vary significantly from year-to-year. For example, in 2020 and 2021, less capital is projected compared to prior years. The 2020 capital was reduced \$5.1 million in response to COVID-19-related balancing and as a result of deferring numerous park and playground renovation projects to later years. The 2020 Central Community Park new construction project is deferred from 2020 to 2025. Capital projects in 2021 are limited to Highline Canal and Plains Conservation Center grant-related efforts, park and trail maintenance, and Moorhead Recreation Center debt repayment. Future capital expenditures are projected to be in the \$5.2 to \$6.9 million range. Significant capital projects during the five-year plan include the park and playground projects deferred from

2020 and the Aurora Sports Park parking lot repavement, Aurora Reservoir improvements, and the ongoing 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 2.

Concerning operating expenditures, the variance between the 2020 budget and the 2021 budget is minimal. Future operating expenditures are based on citywide assumptions for each expenditure stream.

Ending Funds Available

The use of funds available typically follows the capital plan. In years with relatively low capital spending, like 2020 and 2021, funds available increase. In years with more capital spending, like 2019, funds available decrease. Funds available are projected to decrease in the out-years, ending in 2025 with \$7.1 million. Staff is employing a conservative approach to spending due to uncertainty regarding future revenue. The impacts of COVID-19 on revenue will not be fully realized until mid-year 2021 due to the timing of the open space sales tax collection and distribution from the counties to participating local governments, including the City of Aurora. The counties are also faced with gaining voter approval to reauthorize the open space sales tax in 2023 (Adams) and 2024 (Arapahoe).

Parking and Mobility Fund Summary

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
SOURCES OF FUNDS					
Revenues					
Charges for Services	\$ 258,146	\$ 250,188	\$ 227,210	\$ 104,636	\$ 75,000
Intergovernmental	98,318	100,284	102,290	102,290	104,336
Fines and Forfeitures	248,713	245,219	215,000	253,118	250,000
Other Revenue	108	275	-	-	-
Subtotal Revs Before Transfers In	\$ 605,285	\$ 595,966	\$ 544,500	\$ 460,044	\$ 429,336
Transfers In (from other funds)	313,603	450,255	490,905	488,200	606,707
Total Sources Before Decrease in FA	\$ 918,888	\$ 1,046,221	\$ 1,035,405	\$ 948,244	\$ 1,036,043
From Decrease in Funds Available	-	540	-	-	-
Total Sources	\$ 918,888	\$ 1,046,761	\$ 1,035,405	\$ 948,244	\$ 1,036,043
USES OF FUNDS					
Expenditures					
Personal Services	\$ 287,809	\$ 302,119	\$ 281,288	\$ 296,972	\$ 280,681
Supplies and Services	625,408	739,225	748,224	643,968	748,224
Interfund Charges	5,131	5,417	5,893	7,304	7,138
Subtotal Exps Before Transfers Out	\$ 918,348	\$ 1,046,761	\$ 1,035,405	\$ 948,244	\$ 1,036,043
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 918,348	\$ 1,046,761	\$ 1,035,405	\$ 948,244	\$ 1,036,043
To Increase Funds Available	540	-	-	-	-
Total Uses	\$ 918,888	\$ 1,046,761	\$ 1,035,405	\$ 948,244	\$ 1,036,043
FUNDS AVAILABLE					
Beginning Funds Available	\$ -	\$ 540	\$ -	\$ -	\$ -
Net Changes in Funds Available	540	(540)	-	-	-
Total Ending Funds (Budgetary Basis)	\$ 540	\$ -	\$ -	\$ -	\$ -

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 newer 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.

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Long Range Outlook							
Revenues	\$ 595,966	\$ 460,044	\$ 429,336	\$ 437,673	\$ 448,770	\$ 460,224	\$ 472,046
Transfers In	450,255	488,200	606,707	605,708	\$ 606,455	\$ 607,320	608,312
Expenditures	1,046,761	948,244	1,036,043	1,043,381	\$ 1,055,225	\$ 1,067,544	1,080,358
Surplus/(Deficit)	\$ (540)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funds Available							
Beginning	\$ 540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Year-End Inc./(Dec.)	(540)	-	-	-	-	-	-
Ending Funds (Bud.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Factors Affecting Revenue

The original assumptions for the revenue related to the fund were based on projected RTD ridership on the “R” line, station area redevelopment that would increase parking demand, citations issued and the collection rates. Due to the COVID-19 pandemic, the original assumptions are less of a reality. RTD ridership is extremely low due to social distancing guidelines and more people working remotely. There is less reliance on parking options. In addition, rates for monthly passes and self-parking have been reduced as part of an intergovernmental agreement with RTD tied to garage utilization rates.

In 2020, the majority of revenue has come from fines and forfeitures from the program actively monitoring parking rules and regulations. The demand for monthly passes for the garage has reduced to negligible levels. Total revenues, excluding transfers in 2020 are projected to be \$84,500 (15.5 percent) less than the 2020 Original Budget.

Due to the COVID-19 pandemic, there is uncertainty regarding future activity at the RTD stations and a more conservative outlook has been taken. By 2021, total revenue, excluding transfers will decrease by \$115,200 (21.2 percent) from the 2020 Original Budget. Fines and forfeitures are expected to increase compared to the 2020 budget but be slightly less than the 2020 projection. The intergovernmental revenue from RTD will continue to escalate annually at a rate of two percent to address annual increases in operations and maintenance expenses. 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 professional 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. Enforcement staffing levels based on citizen responses and coverage expectations will affect the future growth of the expenditures. Personal Services costs in the out-years drive much of the increase.

In 2020, expenditures are projected to be under budget by \$87,200 (8.4 percent). This is primarily due to decreased contracted services costs as a result of a vacant Parking Enforcement Officer position. In 2021, expenditures will increase by \$600 (<0.1 percent) compared to the 2020 Original Budget. This is due to increased interfund charges and a personal services increase that is offset by a proposed implementation of furlough days in 2021.

Ending Funds Available

A subsidy from the General Fund is necessary for balancing of the fund and may be required for a more extended period than what was originally planned due to lower than expected RTD ridership and other negative impacts due to the COVID-19 pandemic. Until the point that revenue exceeds expenditures, funds available will remain at zero in the Parking and Mobility Fund.

Parks Development Fund Summary

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
SOURCES OF FUNDS					
Revenues					
Investment Income	\$ 200,144	\$ 292,697	\$ 265,125	\$ 265,125	\$ 238,613
Other Revenues	4,383,729	2,002,064	1,300,000	1,309,556	1,300,000
Subtotal Revs Before Transfers In	\$ 4,583,873	\$ 2,294,761	\$ 1,565,125	\$ 1,574,681	\$ 1,538,613
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in FA	\$ 4,583,873	\$ 2,294,761	\$ 1,565,125	\$ 1,574,681	\$ 1,538,613
From Decrease in Funds Available	-	62,769	-	-	-
Total Sources	\$ 4,583,873	\$ 2,357,530	\$ 1,565,125	\$ 1,574,681	\$ 1,538,613
USES OF FUNDS					
Expenditures					
Personal Services	\$ 87,249	\$ 78,303	\$ 93,563	\$ 93,563	\$ -
Capital Projects (Continuing Appropriation)	(29,589)	2,279,227	212,200	212,200	1,000,000
Subtotal Exps Before Transfers Out	\$ 57,660	\$ 2,357,530	\$ 305,763	\$ 305,763	\$ 1,000,000
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 57,660	\$ 2,357,530	\$ 305,763	\$ 305,763	\$ 1,000,000
To Increase Funds Available	4,526,213	-	1,259,362	1,268,918	538,613
Total Uses	\$ 4,583,873	\$ 2,357,530	\$ 1,565,125	\$ 1,574,681	\$ 1,538,613
FUNDS AVAILABLE					
Beginning Funds Available	\$ 7,202,259	\$ 11,728,472	\$ 10,968,964	\$ 11,665,703	\$ 12,934,621
Net Changes in Funds Available	4,526,213	(62,769)	1,259,362	1,268,918	538,613
Total Ending Funds (Budgetary Basis)	\$ 11,728,472	\$ 11,665,703	\$ 12,228,326	\$ 12,934,621	\$ 13,473,234
Components of Funds Available					
Restricted for Parks Development	\$ 11,728,472	\$ 11,665,703	\$ 12,228,326	\$ 12,934,621	\$ 13,473,234

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 projects 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 the Open Space or Conservation Trust Funds. 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.

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Long Range Outlook							
Revenues	\$ 2,294,761	\$ 1,574,681	\$ 1,538,613	\$ 1,545,770	\$ 1,553,144	\$ 1,555,675	\$ 1,558,232
Expenditures, Operating	78,303	93,563	-	-	-	-	-
Expenditures, Capital	2,279,227	212,200	1,000,000	-	308,400	-	-
Surplus/(Deficit)	\$ (62,769)	\$ 1,268,918	\$ 538,613	\$ 1,545,770	\$ 1,244,744	\$ 1,555,675	\$ 1,558,232
Funds Available							
Beginning	\$ 11,728,472	\$ 11,665,703	\$ 12,934,621	\$ 13,473,234	\$ 15,019,004	\$ 16,263,748	\$ 17,819,423
Year-End Inc./.(Dec.)	(62,769)	1,268,918	538,613	1,545,770	1,244,744	1,555,675	1,558,232
Ending Funds (Bud.)	\$ 11,665,703	\$ 12,934,621	\$ 13,473,234	\$ 15,019,004	\$ 16,263,748	\$ 17,819,423	\$ 19,377,655

Factors Affecting Revenue

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. Interest revenue in 2021 is expected to decline, primarily due to a current low interest rate. Future revenues remain steady throughout the five-year plan.

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. Revenues must be spent on neighborhood and community parks in the areas from which the revenues were collected. Revenues are reviewed annually to identify appropriate expenditure opportunities for the next two years.

In 2021, a vacant landscape architect position will be eliminated, zeroing out the operating budget for the remainder of the five-year plan. Red-Tailed Hawk Park Phase II at a cost of \$1.9 million is the primary project in 2019. Village East Park Improvements in 2020 and regional trail projects in 2021 drive the capital spending in those years. Crestridge Park is the sole project in 2023.

Ending Funds Available

For the years with significant capital projects, funds available are expected to decline, such as 2019. In the years without significant capital expenditures, funds available are projected to increase as it builds up funds for large projects. By 2025, funds available are projected to grow to \$19.4 million.

Recreation Fund Summary

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ 497,981	\$ 539,630	\$ 585,000	\$ 585,000	\$ 585,000
Charges for Services	6,272,553	7,216,823	7,462,600	7,462,600	7,431,100
Investment Income	20,710	34,169	30,000	30,000	30,000
Other Revenues	99,400	123,507	86,000	86,000	83,500
Subtotal Revs Before Transfers In	\$ 6,890,644	\$ 7,914,129	\$ 8,163,600	\$ 8,163,600	\$ 8,129,600
Transfers In (from other funds)	5,072,107	5,939,530	6,483,952	6,483,952	6,428,952
Total Sources Before Decrease in FA	\$ 11,962,751	\$ 13,853,659	\$ 14,647,552	\$ 14,647,552	\$ 14,558,552
From Decrease in Funds Available	56,390	-	-	-	-
Total Sources	\$ 12,019,141	\$ 13,853,659	\$ 14,647,552	\$ 14,647,552	\$ 14,558,552
USES OF FUNDS					
Expenditures					
Personal Services	\$ 8,116,187	\$ 8,965,624	\$ 10,583,450	\$ 10,542,161	\$ 10,690,026
Supplies & Services	2,894,183	3,008,021	2,562,331	2,527,397	2,530,081
Utilities	810,687	942,420	1,108,400	1,108,400	1,050,200
Interfund Charges	199,016	211,294	223,177	223,177	240,796
Capital Related	(932)	-	55,000	55,000	-
Subtotal Exps Before Transfers Out	\$ 12,019,141	\$ 13,127,359	\$ 14,532,358	\$ 14,456,135	\$ 14,511,103
Transfers Out (to other funds)	-	13,753	-	-	-
Total Uses Before Increase in FA	\$ 12,019,141	\$ 13,141,112	\$ 14,532,358	\$ 14,456,135	\$ 14,511,103
To Increase Funds Available	-	712,547	115,194	191,417	47,449
Total Uses	\$ 12,019,141	\$ 13,853,659	\$ 14,647,552	\$ 14,647,552	\$ 14,558,552
FUNDS AVAILABLE					
Beginning Funds Available	\$ 1,293,008	\$ 1,236,618	\$ 876,932	\$ 1,949,165	\$ 2,140,582
Net Changes in Funds Available	(56,390)	712,547	115,194	191,417	47,449
Total Ending Funds (Budgetary Basis)	\$ 1,236,618	\$ 1,949,165	\$ 992,126	\$ 2,140,582	\$ 2,188,031
Components of Funds Available					
Assigned for Recreation Services	\$ 1,236,618	\$ 1,949,165	\$ 992,126	\$ 2,140,582	\$ 2,188,031

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. The recent COVID-19 pandemic has significantly affected the fund and its ability to provide recreation services. The long-term impacts of COVID-19 are unknown and entirely uncertain. Because of this uncertainty, the budget for the fund has been kept mostly stable from 2020. Once the recreation picture becomes clearer, the budget will be adjusted to account for necessary changes.

Factors Affecting Revenue

As noted in the summary section, the fund will remain relatively unchanged until more information is known regarding revenue. The only change seen is a decrease associated with the elimination of the Buskers, Brews and BBQ event. In addition, a \$55,000 one-time transfer from the General Fund in 2020 to purchase an Aurora Center for Active Adults (ACAA) van will not recur in 2021.

Factors Affecting Expenditures

As noted in the summary section, the fund will remain relatively unchanged until more information is known regarding expenditures. There were some one-time adjustments in 2020 that will not recur in 2021, including an allocation of personal services to other funding sources, which is the primary reason for the \$106,600 (1.0 percent) increase in personal services compared to the 2020 Original Budget. In addition, the capital-related budget associated with the ACAA van has been eliminated. The elimination of the Buskers, Brews, and BBQ event was the primary catalyst for the \$32,300 decrease in supplies and services. Finally, utility savings primarily associated with electricity is the main driver in the \$58,200 decrease in utilities.

Ending Funds Available

Funds available in 2019 increased significantly due to the successful Central Recreation Center opening in May 2019. Attendance at the center throughout 2019 far exceeded projections resulting in higher revenues. Recreation-related programs and facility usage also remained strong throughout 2019, further contributing to the large jump in charges for service revenue. COVID-19 will affect funds available, although the impact is not yet known. As more information becomes available, decisions will be made to ensure this fund remains solvent.

Risk Management Fund Summary

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
SOURCES OF FUNDS					
Revenues					
Charges for Services	\$ 10,132,125	\$ 10,953,191	\$ 11,719,915	\$ 11,719,915	\$ 12,736,246
Investment Income	271,542	373,053	378,255	393,177	259,297
Other Revenues	487,892	237,574	335,630	336,417	335,630
Subtotal Revs Before Transfers In	\$ 10,891,559	\$ 11,563,818	\$ 12,433,800	\$ 12,449,509	\$ 13,331,173
Transfers In (from other funds)	63,000	63,000	63,000	63,000	63,000
Total Sources Before Decrease in FA	\$ 10,954,559	\$ 11,626,818	\$ 12,496,800	\$ 12,512,509	\$ 13,394,173
From Decrease in Funds Available	-	-	-	-	-
Total Sources	\$ 10,954,559	\$ 11,626,818	\$ 12,496,800	\$ 12,512,509	\$ 13,394,173
USES OF FUNDS					
Expenditures					
Personal Services	\$ 921,363	\$ 976,478	\$ 1,142,262	\$ 960,617	\$ 1,100,455
Supplies & Services	9,602,728	9,194,625	11,091,035	11,229,645	12,107,366
Interfund Charges	9,410	10,158	10,776	10,776	11,710
Capital Related	-	-	7,300	-	7,300
Subtotal Exps Before Transfers Out	\$ 10,533,501	\$ 10,181,261	\$ 12,251,373	\$ 12,201,038	\$ 13,226,831
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 10,533,501	\$ 10,181,261	\$ 12,251,373	\$ 12,201,038	\$ 13,226,831
To Increase Funds Available	421,058	1,445,557	245,427	311,471	167,342
Total Uses	\$ 10,954,559	\$ 11,626,818	\$ 12,496,800	\$ 12,512,509	\$ 13,394,173
FUNDS AVAILABLE					
Beginning Funds Available	\$ 3,783,646	\$ 4,204,704	\$ 5,159,253	\$ 5,650,261	\$ 5,961,732
Net Changes in Funds Available	421,058	1,445,557	245,427	311,471	167,342
Total Ending Funds (Budgetary Basis)	\$ 4,204,704	\$ 5,650,261	\$ 5,404,680	\$ 5,961,732	\$ 6,129,074
Components of Funds Available					
Assigned for Additional Claim Liability	\$ 4,054,014	\$ 5,447,361	\$ 5,149,680	\$ 5,706,832	\$ 5,822,174
Assigned for Firefighter Cardiac Program	150,690	202,900	255,000	254,900	306,900

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.

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Long Range Outlook							
Revenues	\$ 11,626,818	\$ 12,512,509	\$ 13,394,173	\$ 13,745,503	\$ 14,313,146	\$ 14,827,093	\$ 15,272,079
Expenditures	10,181,261	12,201,038	13,226,831	13,763,244	14,335,093	14,838,184	15,296,719
Surplus/(Deficit)	\$ 1,445,557	\$ 311,471	\$ 167,342	\$ (17,741)	\$ (21,947)	\$ (11,091)	\$ (24,640)
Funds Available							
Beginning	\$ 4,204,704	\$ 5,650,261	\$ 5,961,732	\$ 6,129,074	\$ 6,111,333	\$ 6,089,387	\$ 6,078,296
Year-End Inc./.(Dec.)	1,445,557	311,471	167,342	(17,741)	(21,947)	(11,091)	(24,640)
Ending Funds (Bud.)	\$ 5,650,261	\$ 5,961,732	\$ 6,129,074	\$ 6,111,333	\$ 6,089,387	\$ 6,078,296	\$ 6,053,655

Factors Affecting Revenue

In 2020, revenues are projected to be essentially even with the 2020 Original Budget.

In 2021, internal charges to departments will increase by \$1.0 million (8.7 percent) to cover the increase in insurance premiums and claims as outlined below. These internal charges account for 95.1 percent of sources with approximately 77.5 percent charged to the General Fund. Partly offsetting the increase, investment income is expected to decrease by \$133,900 in 2021 due to dropping interest rates.

Factors Affecting Expenditures

Total expenditures are projected to be essentially at the level budgeted in 2020 as higher claims will be offset by lower personal services costs.

In 2021, expenditures are budgeted to be \$975,500 (8.0 percent) higher than the 2020 Original Budget. Insurance premiums will increase \$556,300 (26.3 percent) reflecting market-driven premium trends. Self-insured retention amounts and claims will also increase by \$460,000.

Ending Funds Available

Funds available in this fund can vary significantly from year to year. The preferred amount of funds available brings an additional level of confidence to the claims payable liability based on the annual actuarial report of the fund. In 2017-2018, this amount was not met, but in 2019, the fund balance increased \$1.4 million due to lower premiums and workers compensation claims. In 2020, the fund balance is expected to grow by \$311,500 resulting in a year-end balance of \$6.0 million.

In the five-year outlook, charges to departments are expected to increase by 8.7 percent in 2021 and between 3 and 4 percent in 2022-2025. These increases are to offset average increases of 3.1 percent in workers' compensation claims, 5.3 percent in general claims, 2.0 percent in vehicle accident claims, and 3.3 percent in property claims. Insurance premiums are projected to increase by 6.0 percent annually beginning in 2022.

Wastewater Fund Summary

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
SOURCES OF FUNDS					
Revenues					
Utility Sales	\$ 60,062,238	\$ 61,890,238	\$ 66,153,296	\$ 65,075,498	\$ 66,750,773
Charges for Services	6,706,438	7,027,157	7,245,283	6,888,960	7,184,701
Development Fees	11,647,178	7,188,582	9,076,341	8,422,524	7,387,750
Investment Income	1,092,907	1,693,205	657,360	980,360	846,360
Other Revenues	1,695,071	2,292,150	853,300	1,243,979	1,029,500
Proceeds from Borrowing	30,000,000	-	-	-	44,000,000
Subtotal Revs Before Transfers In	\$ 111,203,832	\$ 80,091,332	\$ 83,985,580	\$ 82,611,321	\$ 127,199,084
Transfers In (from other funds)	16,000,000	-	-	-	
Total Sources Before Decrease in FA	\$ 127,203,832	\$ 80,091,332	\$ 83,985,580	\$ 82,611,321	\$ 127,199,084
From Decrease in Funds Available	-	-	-	-	13,378,843
Total Sources	\$ 127,203,832	\$ 80,091,332	\$ 83,985,580	\$ 82,611,321	\$ 140,577,927
USES OF FUNDS					
Expenditures					
Personal Services	\$ 12,776,807	\$ 13,486,866	\$ 15,045,663	\$ 13,925,570	\$ 14,837,415
Allocated Expenses	3,372,758	3,219,880	2,963,140	2,894,963	2,983,940
Supplies & Services	4,336,676	3,916,715	5,806,091	4,763,835	5,819,800
Utilities	29,074,239	29,554,053	30,392,328	30,392,328	28,274,823
Interfund Charges	950,884	950,905	977,972	950,842	1,038,051
Debt Related	3,181,718	3,634,731	3,174,069	3,189,919	5,296,922
Capital Related	780,471	1,991,870	2,817,728	2,281,735	2,678,128
Capital Projects (Continuing Appropriation)	72,634,160	10,066,112	19,995,615	19,995,615	79,648,848
Subtotal Exps Before Transfers Out	\$ 127,107,713	\$ 66,821,132	\$ 81,172,606	\$ 78,394,807	\$ 140,577,927
Transfers Out (to other funds)	33,399	-	-	-	-
Total Uses Before Increase in FA	\$ 127,141,112	\$ 66,821,132	\$ 81,172,606	\$ 78,394,807	\$ 140,577,927
To Increase Funds Available	62,720	13,270,200	2,812,974	4,216,514	-
Total Uses	\$ 127,203,832	\$ 80,091,332	\$ 83,985,580	\$ 82,611,321	\$ 140,577,927
FUNDS AVAILABLE					
Beginning Funds Available	\$ 14,252,532	\$ 14,315,252	\$ 25,538,205	\$ 27,585,452	\$ 31,801,966
Net Changes in Funds Available	62,720	13,270,200	2,812,974	4,216,514	(13,378,843)
Total Ending Funds (Budgetary Basis)	\$ 14,315,252	\$ 27,585,452	\$ 28,351,179	\$ 31,801,966	\$ 18,423,123
Components of Funds Available					
Assigned to Wastewater Operations	\$ 14,315,252	\$ 27,585,452	\$ 28,351,179	\$ 31,801,966	\$ 18,423,123

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.

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Long Range Outlook							
Revenues	\$80,091,332	\$ 82,611,321	\$ 83,199,084	\$ 88,262,041	\$ 93,525,139	\$ 98,381,498	\$ 103,622,378
Proceeds From Borrowing	-	-	44,000,000	29,000,000	-	-	-
Expenditures - Operating	56,755,020	58,399,192	60,929,079	67,337,782	71,061,144	72,798,248	74,587,173
Expenditures - Capital	10,066,112	19,995,615	79,648,848	38,625,442	25,200,067	48,436,079	17,000,000
Surplus/(Deficit)	\$ 13,270,200	\$ 4,216,514	\$ (13,378,843)	\$ 11,298,818	\$ (2,736,072)	\$ (22,852,829)	\$ 12,035,205
Funds Available							
Beginning	\$ 14,315,252	\$ 27,585,452	\$ 31,801,966	\$ 18,423,123	\$ 29,721,941	\$ 26,985,869	\$ 4,133,040
Year-End Inc./(Dec.)	13,270,200	4,216,514	(13,378,843)	11,298,818	(2,736,072)	(22,852,829)	12,035,205
Ending Funds (Bud.)	\$ 27,585,452	\$ 31,801,966	\$ 18,423,123	\$ 29,721,941	\$ 26,985,869	\$ 4,133,040	\$ 16,168,245

Factors Affecting Revenue

Revenue is comprised primarily of utility sales, development fees, and other charges for services. The 2020 projected revenues include increases of 4.0 percent in sanitary sewer rates and no increase in the stormwater service fee. Total Wastewater Fund sources are expected to come in close to budget.

The 2021 revenues reflect no increases in rates or fees in the Sewer and Stormwater funds.

The long-range outlook includes an annual rate increase of 4.5 percent for sanitary sewer and 3.5 percent increase in the usage fee for stormwater starting in 2022. Development fees are projected to increase by an average of 6.4 percent annually in the sewer connection fee. 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. Debt financing is projected in 2021 and 2022 to finance the Southeast Area Maintenance facility (SEAM) and other infrastructure projects.

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. The 2020 projected operating expenses, which excludes capital projects, are projected to be \$2.8 million (4.5 percent) less than the 2020 Original Budget. This variance is primarily due to significant savings in personal services caused by vacancies and the reduction of temporary salaries during the beginning of the second quarter, due to the COVID-19 contract worker furloughs, as well as savings in Supplies

and Services related to general operating supplies. The 2021 operating budget is \$247,900 (0.4 percent) lower than the 2020 Original Budget. This decrease is largely driven by a reduction in the 2021 payment for Metro Sewer offset by increases in debt related expenses which reflect the debt service on \$15.0 million that has been withdrawn from the \$30.0 million loan to fund the Fitzsimons Peoria Improvements project.

Major capital projects funded in 2021 through 2025 include new infrastructure construction, maintenance and repair to ensure properly maintained systems, and new projects for maintaining current infrastructure and growth. Capital project details and design features are limited, and costs are subject to change as more information becomes available. Significant projects include SEAM Maintenance Facility (\$40.0 million), Sewer Line Construction (\$41.2 million), and First Creek Interceptor (\$30.0 million).

The long range outlook decreases in operating expenses are primarily driven by a reduction from prior year's Metro Sewer costs. Long range capital planning is undertaken to ensure the sewer and stormwater systems have adequate capacity to address current and future needs and will continue to provide reliable services for Aurora's customers.

Ending Funds Available

Ending funds available are projected to decrease \$15.6 million over the next five years. In 2022, proceeds from planned borrowings will result in an increase in ending funds available, followed by a decrease in out-years as those funds are spent.

Water Fund Summary

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
SOURCES OF FUNDS					
Revenues					
Utility Sales	\$ 119,815,497	\$ 119,262,018	\$ 125,673,130	\$ 124,867,958	\$ 130,786,050
Development Fees	46,086,605	37,700,200	45,592,275	43,312,661	34,157,711
Charges for Services	3,223,524	2,448,513	2,319,015	1,991,104	2,508,438
Investment Income	3,865,938	4,691,000	2,118,180	2,431,657	1,900,000
Other Revenues	3,657,850	7,694,922	1,267,861	4,373,642	1,496,006
Proceeds from Borrowing	-	-	-	-	120,000,000
Assets Restricted for Debt Service	374,749	-	-	-	-
Subtotal Revs Before Transfers In	\$ 177,024,163	\$ 171,796,653	\$ 176,970,461	\$ 176,977,022	\$ 290,848,205
Transfers In (from other funds)	-	500,000			-
Total Sources Before Decrease in FA	\$ 177,024,163	\$ 172,296,650	\$ 176,970,461	\$ 176,977,022	\$ 290,848,205
From Decrease in Funds Available	4,616,322	29,297,155	32,432,433	47,949,654	-
Total Sources	\$ 181,640,485	\$ 201,593,805	\$ 209,402,894	\$ 224,926,676	\$ 290,848,205
USES OF FUNDS					
Expenditures					
Personal Services	\$ 26,709,641	\$ 28,631,167	\$ 31,319,358	\$ 29,686,868	\$ 31,086,550
Allocated Expenses	4,728,834	4,897,673	3,952,851	4,020,725	4,072,017
Supplies & Services	21,901,311	18,976,568	22,290,320	21,552,662	21,239,429
Utilities	8,604,048	7,311,906	9,683,824	9,684,627	9,307,862
Interfund Charges	1,835,493	1,998,298	2,144,290	2,171,701	2,327,596
Debt Related	19,122,177	63,143,263	20,373,574	20,373,574	22,857,980
Capital Related	1,045,111	888,193	1,848,784	1,118,319	1,586,634
Capital Projects (Continuing Appropriation)	81,643,772	75,746,737	117,789,893	136,278,200	150,120,608
Subtotal Exps Before Transfers Out	\$ 165,590,387	\$ 201,593,805	\$ 209,402,894	\$ 224,886,676	\$ 242,598,676
Transfers Out (to other funds)	16,050,098	-	-	40,000	-
Total Uses Before Increase in FA	\$ 181,640,485	\$ 201,593,805	\$ 209,402,894	\$ 224,926,676	\$ 242,598,676
To Increase Funds Available	-	-	-	-	48,249,529
Total Uses	\$ 181,640,485	\$ 201,593,805	\$ 209,402,894	\$ 224,926,676	\$ 290,848,205
FUNDS AVAILABLE					
Beginning Funds Available	\$ 88,478,685	\$ 83,862,363	\$ 32,461,646	\$ 54,565,208	\$ 6,615,554
Net Changes in Funds Available	(4,616,322)	(29,297,155)	(32,432,433)	(47,949,654)	48,249,529
Total Ending Funds (Budgetary Basis)	\$ 83,862,363	\$ 54,565,208	\$ 29,213	\$ 6,615,554	\$ 54,865,083
Components of Funds Available					
Assigned to Water Operations	\$ 83,862,363	\$ 54,565,208	\$ 29,213	\$ 6,615,554	\$ 54,865,083

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.

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Long Range Outlook							
Revenues	\$ 172,296,650	\$ 176,977,022	\$ 170,848,205	\$ 181,174,625	\$ 189,895,501	\$ 194,258,550	\$ 201,666,417
Proceeds From Borrowing	-	-	120,000,000	36,000,000	150,000,000	-	-
Expenditures - Operating	125,847,068	88,648,476	92,478,068	105,809,853	121,554,893	121,385,032	125,121,190
Expenditures - Capital	75,746,737	136,278,200	150,120,608	163,189,656	140,552,382	98,922,674	123,650,912
Surplus/(Deficit)	\$ (29,297,155)	\$ (47,949,654)	\$ 48,249,529	\$ (51,824,884)	\$ 77,788,225	\$ (26,049,156)	\$ (47,105,685)
Funds Available							
Beginning	\$ 83,862,363	\$ 54,565,208	\$ 6,615,554	\$ 54,865,083	\$ 3,040,198	\$ 80,828,424	\$ 54,779,268
Year-End Inc./ (Dec.)	(29,297,155)	(47,949,654)	48,249,529	(51,824,884)	77,788,225	(26,049,156)	(47,105,685)
Ending Funds (Bud.)	\$ 54,565,208	\$ 6,615,554	\$ 54,865,083	\$ 3,040,198	\$ 80,828,424	\$ 54,779,268	\$ 7,673,583

Factors Affecting Revenue

Revenue is comprised primarily of utility sales and development fees. The 2020 projection is close to budget. Utility sales are not expected to be affected by the pandemic due to the dry summer. Development fee collections are projected to be \$2.3 million (5.0 percent) lower due to the uncertain economy.

The revenue forecast for 2020 through 2025 is based on population growth assumption, average temperature and precipitation projections. In 2021, total revenues, excluding proceeds from borrowing, are expected to be \$6.1 million (3.5 percent) lower than the 2020 budget. The decrease is mostly attributable to slower growth projected for 2021 compared to the 2020 budget. Development fee collections in 2021 are expected to decrease \$11.4 million (25.1 percent) under the 2020 Original Budget due to a more modest growth projection.

Water rates and fees are not increasing for 2021 due to the pandemic although a change in residential rate structure was approved. The long range outlook includes a 3.5 percent water rate increase in 2022, 2023, and 2025. Debt financing is projected in 2021 to finance the Southeast Area Maintenance Facility (SEAM) and other infrastructure projects.

Factors Affecting Expenses

Expenses in the Water Fund vary from year to year, mainly due to the timing of capital projects. Operating expenses, excluding capital projects, are projected to be lower than the 2020 Original Budget by \$3.0 million (3.3 percent) in 2020. The variance is primarily attributable to significant savings in personal services, due to

vacancies and the reduction of temporary salaries due to the COVID-19 contract worker furloughs. Operating expenses for 2021 will increase \$865,100 (0.9 percent) compared to the 2020 Original Budget, due to an increase in principal payment on the 2016 debt refinancing bonds, and a decrease in supplies and services for the removal of 2020 one-time funding for a variety of equipment.

Major capital projects funded in 2021 through 2025 include new infrastructure, maintenance and repair to ensure properly maintained systems, and new projects for maintaining current infrastructure and growth. Capital project details and design features are limited, and costs are subject to change as more information becomes available. Significant projects include Wild Horse Reservoir (\$113.7 million), Wemlinger Water Purification Facility (\$64.1 million), SEAM (\$60.0 million), and Water Rights Acquisition (\$55.0 million).

The long range outlook increases in operating expenses are primarily driven by increases for debt repayment. Capital planning ensures 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 2025 are projected to be \$1.1 million more than 2020 after a series of fluctuations primarily caused by the level of capital appropriations in any given year. In 2021, 2022, and 2023, borrowings will result in an increase in ending funds available, followed by a decrease in out-years as those funds are spent.





City of Aurora, Colorado

2021 OPERATING AND CAPITAL
IMPROVEMENT BUDGET

DEPARTMENT BUDGETS



2021 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 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, including amendments added by Council at the September 19, 2020 Budget Workshop;
- 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 2018 through 2021 are presented for the operating budget. The 2018 through 2019 data represent actual expenditures reconciled to the city's Comprehensive Annual Financial Report, with minor variances due to rounding.

The 2020 original data represents the original Adopted Budget that was adopted by City Council in the fall of 2019. The 2020 projection data represents a projection of year-end expenditures. The 2021 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. Furlough savings are also projected here. 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.

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

The sum of the prior year's original budget, base budget adjustments, operating budget amendments, and Council amendments result in the department's 2021 operating budget. Details on how the funding is used are included by program in the program section.

Aurora Water

PROGRAM SUMMARY

<p>Administration</p> <p>\$502,409 2 FTE</p> <p>*Provide executive management direction and control for Aurora Water</p>	<p>Debt Service</p> <p>\$28,152,722 0 FTE</p> <p>*Fund debt service payments for the Water and Wastewater funds</p>	<p>Environmental Services</p> <p>\$3,585,199 25.5 FTE</p> <p>*Conduct environmental inspections, and provide water and wastewater compliance assistance</p>
<p>Financial Administration</p> <p>\$48,513,435 36 FTE</p> <p>*Provide administrative, financial, and business analysis support for Aurora Water operations and capital improvement program</p>	<p>Operations & Maintenance</p> <p>\$21,537,308 149 FTE</p> <p>*Operation and maintenance of water delivery system and sanitary sewer and storm drainage collection systems</p>	<p>Planning & Engineering Services</p> <p>\$8,088,262 54 FTE</p> <p>*Provide infrastructure planning and engineering review, inspections, GIS support and manage the capital improvement program</p>
<p>Public Info & Water Conservation</p> <p>\$2,637,201 15 FTE</p> <p>*Provide water information and conservation services to the public</p>	<p>Support Services</p> <p>\$10,563,264 90 FTE</p> <p>*Provide high quality, efficient and cost effective services to internal and external customers, and support operational activities</p>	<p>Treatment</p> <p>\$15,957,165 75.5 FTE</p> <p>*Provide treated water, reuse water treatment services, and operation and maintenance of raw water supply systems</p>
<p>Water Resources</p> <p>\$11,481,631 22 FTE</p> <p>*Manage the planning, acquisition, permitting, and use of the city's water supplies</p>		

DEPARTMENT SUMMARY

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
REGULAR - FTE	445.00	460.50	469.00	469.00	469.00
EXPENDITURES	152,312,270	180,844,306	150,500,265	144,766,062	151,018,596

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.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	445.00	460.50	469.00	469.00	469.00
Personal Services	39,209,339	41,849,034	46,114,256	43,359,635	45,674,376
Allocated Expenses	8,101,592	8,117,553	6,915,991	6,915,688	7,055,957
Supplies and Services	24,323,703	21,404,502	26,057,449	24,287,694	24,920,267
Utilities	37,678,287	36,865,957	40,076,152	40,076,955	37,582,685
Interfund Charges	2,786,377	2,949,203	3,122,262	3,122,543	3,365,647
Debt Related	22,303,894	66,777,994	23,547,643	23,563,493	28,154,902
Capital Related	1,825,581	2,880,063	4,666,512	3,400,054	4,264,762
Transfers Out	16,083,497	0	0	40,000	0
Expenditures Total	\$152,312,270	\$180,844,306	\$150,500,265	\$144,766,062	\$151,018,596

DEPARTMENT NARRATIVE

2020 Current-Year Department Projection

Aurora Water’s projection for 2020 was impacted by the closing of businesses combined with the Colorado Stay-At-Home order related to COVID-19. The economic impact began mid-March and is expected to influence the rest of the 2020 budget year. The current local development has continued to be strong and Aurora Water is continuing operations as normal. Staff was able to continue all normal business functions through the pandemic stay at home order. During this time, water shut-offs were suspended and late fees were waived on customer accounts. The 2020 projection for the Aurora Water Department is less than the 2020 Original Budget by \$5.7 million (3.8 percent) primarily as a result of lower than anticipated expenses in Supplies and Services, due to the reduction of Professional & Technical Services and Operating Supplies and lower than anticipated Repair and Maintenance and Vehicle Replacement costs. Personal Services are also projected lower mainly due to vacancies and the reduction of temporary salaries at the beginning of the second quarter due to the COVID-19 contract worker furloughs.

2021 Department Budget

Due to the unique year in 2020 with COVID-19 challenges, the 2021 budget was built knowing there would still be uncertainty in the economy. Aurora Water foresees no significant changes to operations during the 2021 budget year. Aurora Water began the design of the Southeast Area Maintenance (SEAM) facility in 2018 that will house Aurora Water employees, with long-term growth opportunities to expand to include departments such as Public Works, Fleet, and Parks, Recreation and Open Space (PROS). The SEAM facility is currently in the design development phase with an anticipated completion by the end of 2022.

COVID-19 has had a lesser effect on the Water department due to the fact it is not in the General Fund and relies on rates and fees paid by water customers for revenue. The ambiguity of the economic climate for 2021 has resulted in the budget being set with no rate or fee increases, and no additional FTE requests. The 2021 budget is \$518,300 higher than the 2020 Original Budget. Significant changes in the 2021 budget include the following:

- \$1.1 million decrease in supplies and services due to removal of one-time funding for Video Surveillance and Conveyance Equipment, Binney Ultraviolet System Parts, and Confined Space Entry Training and Rescue Equipment.
- \$2.5 million decrease in utilities, mainly in wastewater collection, due to Metro Sewer 2020 reconciliation of adjustments for

Aurora Water

DEPARTMENT NARRATIVE

projected flows and actual flows.

- \$4.6 million increase in debt related expenses in the Water Fund attributable to an increase in principal payment based on the original structure of the 2016 debt refinancing bonds. Increases in debt related expenses in the Wastewater Fund reflect the debt service on \$15.0 million that have been withdrawn from the \$30.0 million loan to fund the Fitz Peoria improvements project.

BASE ADJUSTMENTS

Base Adjustments	2021
Prior Year One Times	-1,908,042
Compensation Adjustments	-106,926
Mandated Costs	2,493,333
Other Adjustments	39,966
Total Base Adjustments	\$518,331

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Wastewater Fund	54,436,214	56,702,536	61,135,751	58,358,246	60,887,839
Water Fund	97,876,056	124,141,770	89,364,514	86,407,816	90,130,757
Expenditures Total	\$152,312,270	\$180,844,306	\$150,500,265	\$144,766,062	\$151,018,596

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Wastewater Fund	150.56	153.61	156.08	156.08	156.08
Water Fund	294.44	306.89	312.92	312.92	312.92
Staffing Total	445.00	460.50	469.00	469.00	469.00

PROGRAM DETAIL

Administration

The program provides 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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY FUND					
Wastewater Fund	162,981	157,487	200,627	177,085	200,168
Water Fund	247,168	240,923	303,712	329,394	302,241
Expenditures Total	\$410,149	\$398,410	\$504,339	\$506,479	\$502,409

Aurora Water

PROGRAM DETAIL

Administration

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	359,468	365,434	369,415	429,925	367,078
Supplies and Services	43,313	27,417	129,803	19,738	129,803
Interfund Charges	7,368	5,559	5,121	4,316	5,528
Capital Related	0	0	0	52,500	0
Expenditures Total	\$410,149	\$398,410	\$504,339	\$506,479	\$502,409
<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

Debt Service

This program funds debt service payments for the Water and Wastewater funds.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	3,119,717	3,634,731	3,174,069	3,189,919	5,296,922
Water Fund	19,121,777	63,266,611	20,371,394	20,371,394	22,855,800
Expenditures Total	\$22,241,494	\$66,901,342	\$23,545,463	\$23,561,313	\$28,152,722
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Debt Related	22,241,494	66,901,342	23,545,463	23,561,313	28,152,722
Expenditures Total	\$22,241,494	\$66,901,342	\$23,545,463	\$23,561,313	\$28,152,722

Environmental Services

This program provides support for other programs including 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. It conducts multi-disciplinary environmental inspections to ensure compliance with applicable federal, state and local regulatory requirements and programs. Furthermore, the program collects water quality samples and performs a variety of analyses to provide qualitative and quantitative data for use in operational decisions.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	1,582,057	1,643,945	1,971,839	1,613,676	1,977,450
Water Fund	1,314,540	1,438,657	1,604,705	1,503,240	1,607,749
Expenditures Total	\$2,896,597	\$3,082,602	\$3,576,544	\$3,116,916	\$3,585,199

Aurora Water

PROGRAM DETAIL

Environmental Services

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,331,724	2,450,517	2,681,439	2,585,340	2,687,192
Supplies and Services	518,015	473,517	876,076	457,662	876,076
Interfund Charges	17,764	23,346	19,029	16,085	21,931
Capital Related	29,094	135,222	0	57,829	0
Expenditures Total	\$2,896,597	\$3,082,602	\$3,576,544	\$3,116,916	\$3,585,199
<u>STAFFING SUMMARY</u>					
Wastewater Fund	14.65	14.80	14.12	14.12	14.12
Water Fund	9.85	10.70	11.38	11.38	11.38
Staffing Total	24.50	25.50	25.50	25.50	25.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete 90% of required routine monthly construction inspections	100%	100%	90%	100%	90%
Respond to Priority 1 and 2 Incident Responses within 30 minutes 90% of the time	100%	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

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	34,079,841	35,821,829	38,137,988	36,457,096	35,845,089
Water Fund	28,265,811	12,181,615	12,474,423	10,982,457	12,668,346
Expenditures Total	\$62,345,652	\$48,003,444	\$50,612,411	\$47,439,553	\$48,513,435

Aurora Water

PROGRAM DETAIL

Financial Administration

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,508,440	2,839,900	3,186,706	2,931,747	2,735,158
Allocated Expenses	7,969,078	7,978,875	6,773,720	6,775,315	6,914,862
Supplies and Services	2,996,070	4,085,898	2,209,653	2,110,863	2,209,653
Utilities	31,234,852	30,752,701	32,697,752	32,697,752	30,755,185
Interfund Charges	1,545,688	1,671,267	1,771,282	1,771,012	1,925,279
Debt Related	400	-123,348	2,180	2,180	2,180
Capital Related	7,627	798,151	3,971,118	1,150,684	3,971,118
Transfers Out	16,083,497	0	0	0	0
Expenditures Total	\$62,345,652	\$48,003,444	\$50,612,411	\$47,439,553	\$48,513,435
<u>STAFFING SUMMARY</u>					
Wastewater Fund	11.60	13.00	13.00	13.00	13.00
Water Fund	20.90	23.00	23.00	23.00	23.00
Staffing Total	32.50	36.00	36.00	36.00	36.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
85% of all invoices entered and paid within 30 days of invoice date	90%	92%	85%	90%	85%
90% of customer calls will be answered in 30 seconds or less	91%	94%	90%	90%	90%

Operations & Maintenance

The program provides 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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	8,618,441	8,515,173	9,405,153	9,256,918	9,483,156
Water Fund	10,837,307	11,423,601	12,711,519	12,005,312	12,054,152
Expenditures Total	\$19,455,748	\$19,938,774	\$22,116,672	\$21,262,230	\$21,537,308
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	11,152,445	11,837,352	13,224,723	12,466,360	13,386,186
Supplies and Services	3,107,036	2,979,024	4,449,268	3,399,400	3,582,756
Utilities	3,108,249	2,847,916	3,260,800	3,261,472	3,404,300
Interfund Charges	871,190	887,440	928,487	861,027	933,422
Capital Related	1,216,828	1,387,042	253,394	1,273,971	230,644
Expenditures Total	\$19,455,748	\$19,938,774	\$22,116,672	\$21,262,230	\$21,537,308

Aurora Water

PROGRAM DETAIL

Operations & Maintenance

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
Wastewater Fund	71.66	71.16	70.86	70.86	70.86
Water Fund	76.34	79.34	78.14	78.14	78.14
Staffing Total	148.00	150.50	149.00	149.00	149.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Respond (WW) to 80% of emergency calls within 45 minutes from time of call to customer contact	100%	99%	80%	98%	80%
90% of all water main system repairs will have less than eight hours of service interruption	100%	91%	90%	98%	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	89%	92%	80%	89%	80%
Respond to 90% of storm conveyance system flood emergencies, utilizing UDFCD Alert System, within 45 minutes of notification	100%	100%	90%	100%	90%

Planning & Engineering Services

The program develops long range infrastructure and asset management and other technical plans. It develops and manages the GIS and Infor systems for the department. It provides engineering review of developers' utility submittals, processes tap applications and manages infrastructure development. It manages and executes the Aurora Water Capital Improvement Program and performs inspections for both capital and development projects. 1.0 FTE was transferred from Support Services to Planning & Engineering to better serve departmental needs for 2021.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	3,052,264	2,991,724	3,480,904	3,527,619	3,470,202
Water Fund	4,730,270	4,428,711	4,632,241	5,017,966	4,618,060
Expenditures Total	\$7,782,534	\$7,420,435	\$8,113,145	\$8,545,585	\$8,088,262
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,389,162	5,885,037	6,077,254	5,809,911	5,964,835
Supplies and Services	2,301,883	1,404,049	1,850,278	2,470,679	2,030,275
Interfund Charges	63,388	71,891	73,613	80,479	93,152
Capital Related	28,101	59,458	112,000	184,516	0
Expenditures Total	\$7,782,534	\$7,420,435	\$8,113,145	\$8,545,585	\$8,088,262

Aurora Water

PROGRAM DETAIL

Planning & Engineering Services

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
Wastewater Fund	19.20	20.00	21.20	21.20	21.60
Water Fund	28.80	30.00	31.80	31.80	32.40
Staffing Total	48.00	50.00	53.00	53.00	54.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Deliver capital projects on schedule and within established budgets with 5% or less construction contract change orders	0.4%	3.0%	5.0%	3.0%	5.0%
Engineering plan review timeframes shall meet or exceed requirements set forth by Development Services 95% of the time	95%	93%	95%	90%	95%

Public Info & Water Conservation

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

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Water Fund	2,274,980	2,324,149	2,632,973	2,150,869	2,637,201
Expenditures Total	\$2,274,980	\$2,324,149	\$2,632,973	\$2,150,869	\$2,637,201
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,480,598	1,618,632	1,832,701	1,547,566	1,819,119
Supplies and Services	742,100	683,569	786,278	503,550	801,278
Utilities	0	0	0	131	0
Interfund Charges	13,092	21,948	13,994	7,474	16,804
Capital Related	39,190	0	0	52,148	0
Transfers Out	0	0	0	40,000	0
Expenditures Total	\$2,274,980	\$2,324,149	\$2,632,973	\$2,150,869	\$2,637,201
<u>STAFFING SUMMARY</u>					
Water Fund	14.50	15.00	15.00	15.00	15.00
Staffing Total	14.50	15.00	15.00	15.00	15.00

Aurora Water

PROGRAM DETAIL

Public Info & Water Conservation

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<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	100%	99%	90%	100%	90%

Support Services

The program provides high quality, efficient and cost-effective services to internal and external customers, and supports operational activities. It is 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. 1.0 FTE was transferred from Support Services to Planning & Engineering to better serve departmental needs for 2021.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	2,403,397	2,475,578	3,063,320	2,550,496	2,933,836
Water Fund	6,432,776	6,089,942	7,853,711	7,224,095	7,629,428
Expenditures Total	\$8,836,173	\$8,565,520	\$10,917,031	\$9,774,591	\$10,563,264

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	6,794,836	7,123,890	8,377,041	7,682,349	8,342,609
Supplies and Services	1,686,217	919,601	2,088,009	1,328,569	1,976,888
Utilities	20,929	20,803	26,300	26,300	21,400
Interfund Charges	165,086	169,393	188,681	217,403	222,367
Capital Related	169,105	331,833	237,000	519,970	0
Expenditures Total	\$8,836,173	\$8,565,520	\$10,917,031	\$9,774,591	\$10,563,264

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
Wastewater Fund	21.90	23.10	25.35	25.35	24.95
Water Fund	61.10	62.90	65.65	65.65	65.05
Staffing Total	83.00	86.00	91.00	91.00	90.00

Aurora Water

PROGRAM DETAIL

Support Services

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Achieve a level of service for completion of Technical Operations Core Activity work orders within a defined amount of time	94.5%	94.2%	93.0%	92.5%	93.0%
Achieve a level of service for the turn-around time for preventative maintenance service for small equipment which is 5 days or less	3 days	2 days	<6 days	2 days	<5 days
Team average of overall satisfaction from Customer Service Satisfaction Survey will be 90% or above	97.4%	98.5%	90.0%	99.0%	90.0%

Treatment

The program provides treated water (that meets or exceeds regulatory requirements) for Aurora residents and businesses through the water transmission and distribution system. It provides 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) as well as provides reuse water treatment services.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	1,355,516	1,462,069	1,701,851	1,585,437	1,681,016
Water Fund	12,978,778	12,432,817	14,476,915	13,201,379	14,276,149
Expenditures Total	\$14,334,294	\$13,894,886	\$16,178,766	\$14,786,816	\$15,957,165

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	6,925,200	7,227,907	7,681,662	7,310,155	7,678,258
Supplies and Services	5,803,091	5,122,185	6,848,985	5,797,574	6,649,480
Utilities	1,321,180	1,343,098	1,491,200	1,491,200	1,457,300
Interfund Charges	90,754	84,529	109,919	141,388	125,127
Capital Related	194,069	117,167	47,000	46,499	47,000
Expenditures Total	\$14,334,294	\$13,894,886	\$16,178,766	\$14,786,816	\$15,957,165

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
Wastewater Fund	10.75	10.75	10.75	10.75	10.75
Water Fund	61.75	62.75	64.75	64.75	64.75
Staffing Total	72.50	73.50	75.50	75.50	75.50

Aurora Water

PROGRAM DETAIL

Treatment

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 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

The program acquires, administers, develops, and protects the city's raw water supplies in the Colorado, Arkansas, and South Platte basins. It provides 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. It includes funding for water partnerships (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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Water Fund	11,677,825	10,314,744	12,302,921	13,621,710	11,481,631
Expenditures Total	\$11,677,825	\$10,314,744	\$12,302,921	\$13,621,710	\$11,481,631

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,267,466	2,500,365	2,683,315	2,596,282	2,693,941
Allocated Expenses	132,514	138,678	142,271	140,373	141,095
Supplies and Services	7,131,154	5,709,242	6,819,099	8,199,659	6,664,058
Utilities	1,993,077	1,901,439	2,600,100	2,600,100	1,944,500
Interfund Charges	12,047	13,830	12,136	23,359	22,037
Capital Related	141,567	51,190	46,000	61,937	16,000
Expenditures Total	\$11,677,825	\$10,314,744	\$12,302,921	\$13,621,710	\$11,481,631

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
Water Fund	20.00	22.00	22.00	22.00	22.00
Staffing Total	20.00	22.00	22.00	22.00	22.00

Aurora Water

PROGRAM DETAIL

Water Resources

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain a minimum of 50,500 acre-feet of available water in our storage reservoirs at all times	118,909 AF	118,583 AF	125,000 AF	120,000 AF	117,000 AF

City Attorney

PROGRAM SUMMARY

<p>Civil Division</p> <hr/> <p>\$6,285,206 29 FTE</p> <p>*Provide legal counsel to the Mayor & City Council, Council Appointees and City Departments</p>	<p>Criminal Justice Division</p> <hr/> <p>\$3,023,633 32 FTE</p> <p>*Prosecute Aurora ordinance violations</p>
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DEPARTMENT SUMMARY

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
REGULAR - FTE	55.00	60.00	62.00	62.00	61.00
EXPENDITURES	8,752,084	8,547,297	9,588,494	9,158,041	9,308,839

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 ordinances, represent the City in litigation, and provide legal counsel to the Mayor & City Council, Council Appointees and city departments. The Criminal Justice Division handles prosecution of violations of municipal ordinances and regulations.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	55.00	60.00	62.00	62.00	61.00
Personal Services	6,284,051	6,503,234	7,147,126	6,767,373	6,755,697
Supplies and Services	2,350,543	1,899,174	2,305,597	2,254,897	2,405,597
Interfund Charges	117,490	126,889	135,771	135,771	147,545
Capital Related	0	18,000	0	0	0
Expenditures Total	\$8,752,084	\$8,547,297	\$9,588,494	\$9,158,041	\$9,308,839

DEPARTMENT NARRATIVE

2020 Current-Year Department Projection

As the pandemic struck the Civil Division shifted to working remotely. A small core group is based in the office to coordinate and work with those issues that require a physical presence. The Criminal Justice Division was faced with closure of the Municipal Court to the public and now faces a surge of rescheduled cases under very difficult and stressful pandemic related working conditions.

The City Attorney's Office (CAO) has one open attorney position that is being held vacant. The open position is for the Police Legal Advisor. One of our top criminal prosecutors is finishing a round of new prosecutor training and will then begin working with the Civil Division Deputy after the selection of the new Police Chief. The resulting vacancy in the Criminal Justice Division will be left open to continue to generate savings in the General Fund. The CAO is also holding open an administrative assistant and a victim liaison position. The CAO has significantly limited expenditures for supplies, travel, training including continuing legal education, services and outside consultants. In addition to these savings, the City Attorney has committed to follow the lead of the City Manager concerning the two planned furlough days and preservation of vacancy savings. Total 2020 savings in the CAO is \$430,500.

2021 Department Budget

The attorney, administrative assistant and victim witness liaison positions will be held open for 2021 resulting in a one-time budget reduction to the General Fund. Due to the economic downturn, the third year of funding for JAC grant will not be awarded as the program has been suspended. The vacant Legal Secretary position that was dedicated to this effort will be eliminated. Continuing legal education is critical to our operation so further savings in this area is not included in the one-time reduction. This training has let us keep abreast of statewide, national and international pandemic issues during the current crisis. The CAO is in discussions with the departments and outside counsel to establish budgets and to help manage projects costs to meet requested budget reductions. While contained in departmental budgets, we review all outside counsel bills monthly and continuously monitor the budgets established at the beginning of the year. During this difficult time we will be further reviewing these budgets as required. Further, the CAO has committed to follow the lead of the City Manager concerning the salary increase offset by furlough days planned for 2021.

BASE ADJUSTMENTS

Base Adjustments	2021
Prior Year One Times	-359
Compensation Adjustments	-152,387
Mandated Costs	111,774
Total Base Adjustments	(\$40,972)

City Attorney

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Hold Three Vacant Positions Open Through 2021 in the Criminal Justice Division	0.00	-238,683	0	-238,683
Program affected: Criminal Justice Division Duration: One-time This one-time amendment will reduce the budget for 2021 in an amount equal to the position costs for three vacant FTEs. The positions include an Assistant City Attorney, a Victim Witness Liaison, and an Administrative Assistant. Holding these positions vacant will negatively impact daily operations, and the ability to adequately communicate with and represent those citizens who have been impacted as victims and witnesses of crimes, both in the preparation of daily courtroom dockets and the prosecution of those cases, by limiting our available attorney staff, support staff, and direct point of contact liaison for domestic violence (and other) victims and witnesses.				
Budget Cut Total	0.00	-238,683	0	-238,683
General Fund Total	0.00	-238,683	0	-238,683
<u>Gifts & Grants Fund / Budget Cut</u>				
Eliminate Unfunded JAC Grant FTE	-1.00	0	0	0
Program affected: Criminal Justice Division Duration: Ongoing The Juvenile Assessment Center (JAC) was awarded the Transforming Safety Grant from the Denver Foundation in 2018 to provide youth entering the municipal court system in Aurora a holistic approach to addressing behaviors and their underlying causes. In the 2019 spring supplemental, authority for 1.0 FTE was approved for this grant rather than using temporary staffing.				
Due to the economic downturn, the third year of funding for this grant will not be awarded as the program has been suspended. This amendment will eliminate 1.0 FTE vacant Legal Secretary position that was dedicated to this effort.				
Budget Cut Total	-1.00	0	0	0
Gifts & Grants Fund Total	-1.00	0	0	0
Amendment Request Total All Funds	-1.00	-238,683	0	-238,683

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
General Fund	6,691,766	6,878,370	7,439,442	7,021,933	7,093,941
Gifts & Grants Fund	13,081	43,107	32,978	21,932	0
Water Fund	2,047,237	1,625,820	2,116,074	2,114,176	2,214,898
Expenditures Total	\$8,752,084	\$8,547,297	\$9,588,494	\$9,158,041	\$9,308,839

City Attorney

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
General Fund	54.00	58.00	60.00	60.00	60.00
Gifts & Grants Fund	0.00	1.00	1.00	1.00	0.00
Water Fund	1.00	1.00	1.00	1.00	1.00
Staffing Total	55.00	60.00	62.00	62.00	61.00

PROGRAM DETAIL

Civil Division

The Civil Division prepares ordinances and resolutions, represents 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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	3,888,037	3,736,035	4,150,197	3,858,998	4,070,308
Water Fund	2,047,237	1,625,820	2,116,074	2,114,176	2,214,898
Expenditures Total	\$5,935,274	\$5,361,855	\$6,266,271	\$5,973,174	\$6,285,206
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,667,925	3,526,788	3,963,651	3,748,054	3,870,812
Supplies and Services	2,149,859	1,708,178	2,166,849	2,089,349	2,266,849
Interfund Charges	117,490	126,889	135,771	135,771	147,545
Expenditures Total	\$5,935,274	\$5,361,855	\$6,266,271	\$5,973,174	\$6,285,206
<u>STAFFING SUMMARY</u>					
General Fund	26.00	26.00	28.00	28.00	28.00
Water Fund	1.00	1.00	1.00	1.00	1.00
Staffing Total	27.00	27.00	29.00	29.00	29.00

Criminal Justice Division

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

In 2021, the number of FTE is reduced by one vacant Legal Secretary position that was dedicated to the JAC grant.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,803,729	3,142,335	3,289,245	3,162,935	3,023,633
Gifts & Grants Fund	13,081	43,107	32,978	21,932	0
Expenditures Total	\$2,816,810	\$3,185,442	\$3,322,223	\$3,184,867	\$3,023,633

City Attorney

PROGRAM DETAIL

Criminal Justice Division

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,616,126	2,976,446	3,183,475	3,019,319	2,884,885
Supplies and Services	200,684	190,996	138,748	165,548	138,748
Capital Related	0	18,000	0	0	0
Expenditures Total	\$2,816,810	\$3,185,442	\$3,322,223	\$3,184,867	\$3,023,633

<u>STAFFING SUMMARY</u>					
General Fund	28.00	32.00	32.00	32.00	32.00
Gifts & Grants Fund	0.00	1.00	1.00	1.00	0.00
Staffing Total	28.00	33.00	33.00	33.00	32.00

City Council

PROGRAM SUMMARY

City Council	
\$1,351,384	15 FTE
*City Council and associated legislative activities	

DEPARTMENT SUMMARY					
	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
REGULAR - FTE	15.00	15.00	15.00	15.00	15.00
EXPENDITURES	1,267,439	1,247,948	1,406,018	1,358,908	1,351,384

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.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	15.00	15.00	15.00	15.00	15.00
Personal Services	735,058	704,029	839,218	832,608	839,439
Supplies and Services	522,508	535,604	557,903	517,403	502,187
Interfund Charges	9,873	8,315	8,897	8,897	9,758
Expenditures Total	\$1,267,439	\$1,247,948	\$1,406,018	\$1,358,908	\$1,351,384

DEPARTMENT NARRATIVE

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

2020 Current-Year Department Projection

The 2020 Projection for City Council is \$47,100 (3.4 percent) under the 2020 Original Budget due primarily to travel-related savings. In addition, an annual supplemental regarding carrying forward unused travel was not done, which saved another \$42,300. There are no positions being held in City Council for 2020.

2021 Department Budget

The 2021 Adopted Budget is \$54,600 (3.9 percent) under the 2020 Original Budget. There are three cut amendments in this department. The first is a \$15,700 cut of the Council contingency. By eliminating this, Council will be less able to respond to unforeseen needs. The second is an \$18,000 cut in operating supplies and miscellaneous events budget. The impact of this reduction will be that the department is less able to handle unforeseen budget increases. The last is a \$22,000 cut to the Council travel, equating to a \$2,000 cut per Council Member. The impact of this reduction will be a lowered ability for Council-related travel.

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

BASE ADJUSTMENTS

Base Adjustments	2021
Compensation Adjustments	221
Mandated Costs	861
Total Base Adjustments	\$1,082

City Council

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
General Fund / Budget Cut				
Cut City Council Contingency	0.00	-15,716	0	-15,716
Program affected: Council Contingency Duration: Ongoing This budget reduction will fully eliminate the annual Council Contingency, an allotment of budget available for previously unforeseen needs. By eliminating this, Council will be less able to respond to unforeseen needs.				
Reduce City Council Operating Supplies and Miscellaneous Events Budget	0.00	-18,000	0	-18,000
Program affected: City Council Duration: Ongoing This budget amendment will reduce operating supplies, dues and subscriptions and designated items. The impact of this reduction will be that the department is less able to handle unforeseen budget needs.				
Reduce City Council Travel	0.00	-22,000	0	-22,000
Program affected: City Council Duration: Ongoing This budget reduction will reduce City Council travel by \$2,000 per Council Member. The 2021 travel amounts for Council will be \$9,000 for the Mayor and \$5,000 for each Council Member. The impact of this reduction will be a lowered ability for Council-related travel.				
Budget Cut Total	0.00	-55,716	0	-55,716
General Fund Total	0.00	-55,716	0	-55,716
Amendment Request Total All Funds	0.00	-55,716	0	-55,716

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
General Fund	1,267,439	1,247,948	1,406,018	1,358,908	1,351,384
Expenditures Total	\$1,267,439	\$1,247,948	\$1,406,018	\$1,358,908	\$1,351,384

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 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

City Council

PROGRAM DETAIL

City Council

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,258,855	1,245,698	1,390,302	1,343,192	1,351,384
Expenditures Total	\$1,258,855	\$1,245,698	\$1,390,302	\$1,343,192	\$1,351,384
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	735,058	704,029	839,218	832,608	839,439
Supplies and Services	513,924	533,354	542,187	501,687	502,187
Interfund Charges	9,873	8,315	8,897	8,897	9,758
Expenditures Total	\$1,258,855	\$1,245,698	\$1,390,302	\$1,343,192	\$1,351,384
<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

Special funding is set aside for use by Council in the event of unanticipated needs not directly associated with departmental operations. It has been cut from the 2021 Budget.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	8,584	2,250	15,716	15,716	0
Expenditures Total	\$8,584	\$2,250	\$15,716	\$15,716	\$0
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	8,584	2,250	15,716	15,716	0
Expenditures Total	\$8,584	\$2,250	\$15,716	\$15,716	\$0

Civil Service Commission

PROGRAM SUMMARY

Civil Service Commission	
\$947,363	4 FTE
*Manage new applicants and examine promotional certification of civil service employees	
*Conduct disciplinary appeal hearings	

DEPARTMENT SUMMARY					
	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
REGULAR - FTE	4.00	4.00	4.00	4.00	4.00
EXPENDITURES	1,076,974	1,175,156	1,118,044	1,092,460	947,363

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.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	4.00	4.00	4.00	4.00	4.00
Personal Services	674,013	782,438	734,581	702,456	624,549
Supplies and Services	399,603	389,091	379,582	386,123	318,597
Interfund Charges	3,358	3,627	3,881	3,881	4,217
Expenditures Total	\$1,076,974	\$1,175,156	\$1,118,044	\$1,092,460	\$947,363

DEPARTMENT NARRATIVE

2020 Current-Year Department Projection

The 2020 projection for the Civil Service Commission is \$25,600 (2.3 percent) less than the 2020 Original Budget. This variance can be attributed to decreased travel and training costs, temporary salaries associated with Police and Fire academy administration and savings from two scheduled furlough days. The majority of the variance is a result of operational changes and disruptions caused by the COVID-19 pandemic.

2021 Department Budget

The 2021 budget will decrease \$170,700 (15.3 percent) compared to the 2020 Original Budget. The budget decrease is primarily due to the removal of a prior-year \$170,000 one-time amendment. The amendment addressed increased contractual costs and temporary salaries associated with background investigations and other testing related to larger Police and Fire academies. Due to the COVID-19 pandemic, there is uncertainty over the timing and size of future academies that may require supplemental appropriation.

BASE ADJUSTMENTS

Base Adjustments	2021
Prior Year One Times	-170,000
Compensation Adjustments	-1,017
Mandated Costs	336
Total Base Adjustments	(\$170,681)

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
General Fund	1,076,974	1,175,156	1,118,044	1,092,460	947,363
Expenditures Total	\$1,076,974	\$1,175,156	\$1,118,044	\$1,092,460	\$947,363

Civil Service Commission

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 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

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,076,974	1,175,156	1,118,044	1,092,460	947,363
Expenditures Total	\$1,076,974	\$1,175,156	\$1,118,044	\$1,092,460	\$947,363
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	674,013	782,438	734,581	702,456	624,549
Supplies and Services	399,603	389,091	379,582	386,123	318,597
Interfund Charges	3,358	3,627	3,881	3,881	4,217
Expenditures Total	\$1,076,974	\$1,175,156	\$1,118,044	\$1,092,460	\$947,363
<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

<p>Access Aurora</p> <hr/> <p>\$228,059 3 FTE</p> <p>*Provide citizens and visitors with information on city services and community resources; work to resolve customer/resident concerns</p>	<p>Art Media</p> <hr/> <p>\$409,693 5 FTE</p> <p>*Provide brand consistent print and electronic graphic design services to city departments</p>	<p>Aurora Channel</p> <hr/> <p>\$848,502 6 FTE</p> <p>*Provide quality local coverage of the news and activities of the city and community</p>
<p>Mail Center</p> <hr/> <p>\$372,746 3 FTE</p> <p>*Provide centralized mailing, shipping and delivery services to meet the city's needs</p>	<p>Media and Public Relations</p> <hr/> <p>\$1,499,884 9 FTE</p> <p>*Provide internal/external communications, branding and marketing, and public and media relations support for the city</p>	<p>Multimedia Support</p> <hr/> <p>\$95,277 1 FTE</p> <p>*Support audio/visual of key city meetings and maintain TV-related equipment; provide tech support to the Aurora Channel</p>
<p>Printing Services</p> <hr/> <p>\$591,535 3.5 FTE</p> <p>*Provide centralized economical printing services to meet the city's needs</p>		

DEPARTMENT SUMMARY

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
REGULAR - FTE	26.50	29.50	29.50	29.50	30.50
EXPENDITURES	3,714,797	3,954,837	4,330,791	3,928,283	4,045,696

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 stories of the city and community. 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 and public relations projects. The Communications Director serves as liaison to various partner agencies and the department partners with them on mutually beneficial marketing and public relations projects.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	26.50	29.50	29.50	29.50	30.50
Personal Services	2,332,926	2,516,495	2,825,577	2,381,902	2,827,913
Supplies and Services	1,241,665	1,379,243	1,308,891	1,340,715	1,061,957
Interfund Charges	21,131	24,319	26,423	22,590	25,626
Capital Related	119,075	34,780	169,900	183,076	130,200
Expenditures Total	\$3,714,797	\$3,954,837	\$4,330,791	\$3,928,283	\$4,045,696

DEPARTMENT NARRATIVE

2020 Current-Year Department Projection

The Communications Department has been a critical source for collecting, coordinating and dispersing information regarding the COVID-19 pandemic within the City of Aurora as well as to the residents of the city. The department has also been instrumental in the promotion and creation of easy access via the city website to numerous online city services. The department has been the number one source for providing timely information to residents on key issues and City Council actions with the production of a weekly livestreamed show with the Mayor and City Council Members as well as countless updates keeping the city employees apprised of developing policies. Like most departments with essential employees, Communications has adhered to the recommended staffing in the office of 50% or less at one time. Because pandemic coverage and other high profile issues have been the focus for the Communications Department, other marketing work to attract new residents and businesses were adjusted and reduced accordingly. This decision coupled with the citywide mandated hiring freeze have resulted in the 2020 Projection coming in under budget by \$402,500 (9.3 percent).

2021 Department Budget

The 2021 budget for Communications is \$285,100 (6.6 percent) lower than the 2020 Original Budget. This decrease is partially attributable to the departments cuts to professional services and advertising budgets in the amount of \$198,100 (5.1 percent) to support citywide balancing of the 2021 Budget. In addition, employee turnover was high during the 2020 fiscal year. This resulted in pricing adjustments for vacant positions decreasing the overall personal services budget. The last contributing factor was the removal of one-time monies for the 2020 Census efforts (\$26,500), Smoking Cessation Campaign (\$46,800), and other adjustments to the capital related equipment budget. During this difficult time, the department supports the City Manager's decision concerning the proposed salary increase offset by five furlough days planned for 2021.

Budget in the Designated Revenues Fund is adjusted each year, reflecting actual needs for capital upgrades. The 2021 proposed expenditures include the continued conversion of studio lighting to more efficient LED's, additional control room infrastructure to support remote production capabilities, remote production equipment, and additions to master control to allow for more cost-effective closed captioning services.

Communications

DEPARTMENT NARRATIVE

There is one add in this department. At the September 19 Budget Workshop, Council added 1.0 FTE Public Information Officer specifically for police matters. This position adds \$130,000 to the Communications Budget.

BASE ADJUSTMENTS

Base Adjustments	2021
Prior Year One Times	-120,000
Compensation Adjustments	-101,164
Mandated Costs	-797
Grant / Designated Revenue Adjustments	5,000
Total Base Adjustments	(\$216,961)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
1.0 FTE Public Information Officer for Police Matters	1.00	130,000	0	130,000
Program affected: Media and Public Relations				
Duration: Ongoing				
At the September 19 Budget Workshop, Council voted to add 1.0 FTE for an additional PIO specifically for Police matters.				
New Appropriation Total	1.00	130,000	0	130,000
<u>General Fund / Budget Cut</u>				
Reductions to Communications and Aurora TV Services for Professional Services and Advertising	0.00	-198,134	0	-198,134
Program affected: Media and Public Relations and Aurora Channel				
Duration: Ongoing				
These cuts represent the 5% Operating budget cuts offered by the Communications Department in response to the COVID-19 Revenue shortfall projections.				
Budget Cut Total	0.00	-198,134	0	-198,134
General Fund Total	1.00	-68,134	0	-68,134
Amendment Request Total All Funds	1.00	-68,134	0	-68,134

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Designated Revenues Fund	369,245	138,949	294,825	293,598	251,675
General Fund	3,345,552	3,815,888	4,035,966	3,581,085	3,794,021
Gifts & Grants Fund	0	0	0	53,600	0
Expenditures Total	\$3,714,797	\$3,954,837	\$4,330,791	\$3,928,283	\$4,045,696

Communications

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
General Fund	26.50	29.50	29.50	29.50	30.50
Staffing Total	26.50	29.50	29.50	29.50	30.50

PROGRAM DETAIL

Access Aurora

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. Performance measures for this group are being re-evaluated for this group in light of the COVID-19 pandemic. Therefore, no measures are included for this group in the 2021 Adopted Budget.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	197,731	192,719	244,516	146,023	228,059
Expenditures Total	\$197,731	\$192,719	\$244,516	\$146,023	\$228,059
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	178,078	189,774	240,091	143,098	223,634
Supplies and Services	19,653	2,945	4,425	2,925	4,425
Expenditures Total	\$197,731	\$192,719	\$244,516	\$146,023	\$228,059
<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

Art Media

The city's team of graphic designers is responsible for supporting the entire city with design projects. 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 2020-2021 season.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	393,616	394,969	452,302	271,855	409,693
Expenditures Total	\$393,616	\$394,969	\$452,302	\$271,855	\$409,693
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	369,658	370,907	420,826	241,629	378,217
Supplies and Services	23,958	24,062	26,276	25,026	26,276
Capital Related	0	0	5,200	5,200	5,200
Expenditures Total	\$393,616	\$394,969	\$452,302	\$271,855	\$409,693

Communications

PROGRAM DETAIL

Art Media

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	4.00	5.00	5.00	5.00	5.00
Staffing Total	4.00	5.00	5.00	5.00	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%	100%	90%	100%	90%
90% of jobs processed by Art Media completed on-time or early	94%	100%	90%	100%	90%

Aurora Channel

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 informational and promotional videos for city departments and monitors cable television franchises in Aurora. Additionally, AuroraTV.org offers a host of on-demand programming including a livestreamed show with the Mayor and Council Members.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	369,245	138,949	294,825	293,598	251,675
General Fund	508,911	553,519	602,621	572,534	596,827
Expenditures Total	\$878,156	\$692,468	\$897,446	\$866,132	\$848,502
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	473,319	526,127	567,718	538,031	563,524
Supplies and Services	285,592	148,394	163,403	163,003	159,803
Interfund Charges	170	173	1,625	398	175
Capital Related	119,075	17,774	164,700	164,700	125,000
Expenditures Total	\$878,156	\$692,468	\$897,446	\$866,132	\$848,502
<u>STAFFING SUMMARY</u>					
General Fund	5.00	6.00	6.00	6.00	6.00
Staffing Total	5.00	6.00	6.00	6.00	6.00

Communications

PROGRAM DETAIL

Aurora Channel

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<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%	100%	90%
90% of viewers finding the programming on the Aurora Channel(s), YouTube, and/or AuroraTV.org to be 'useful' or 'very useful'	100%	100%	90%	100%	90%

Communications Grants

This program houses funds from grants that the department has obtained for support in specialized projects. In 2020, this program represented the 2020 Census efforts.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	0	0	0	53,600	0
Expenditures Total	\$0	\$0	\$0	\$53,600	\$0
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	0	0	0	40,424	0
Capital Related	0	0	0	13,176	0
Expenditures Total	\$0	\$0	\$0	\$53,600	\$0

Mail Center

The Mail Center delivers and processes USPS mail and packages. In addition, the Mail Center handles all internal mail, including all materials produced by the in-house printshop, as well as picking up and delivering throughout the city. It also handles all citywide 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. As services adjust in response to the COVID-19 pandemic, performance measures are being re-evaluated for this group in the coming year and therefore will be excluded from the 2021 Adopted Budget book.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	357,691	407,761	387,866	309,999	372,746
Expenditures Total	\$357,691	\$407,761	\$387,866	\$309,999	\$372,746

Communications

PROGRAM DETAIL

Mail Center

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	166,542	175,487	182,782	107,721	168,380
Supplies and Services	188,032	210,426	200,977	200,777	200,977
Interfund Charges	3,117	4,842	4,107	1,501	3,389
Capital Related	0	17,006	0	0	0
Expenditures Total	\$357,691	\$407,761	\$387,866	\$309,999	\$372,746
<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

Media and Public Relations

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, and the Progress Report to Citizens (Aurora Opportunities). The group also maintains the city's accounts on various social media sites including Facebook, Twitter, Instagram and Nextdoor. This group also works with the Information Technology Department and 100+ contributors throughout the city to maintain the city's website. Additionally, this program manages the branding and marketing program.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,263,885	1,655,919	1,657,537	1,613,507	1,499,884
Expenditures Total	\$1,263,885	\$1,655,919	\$1,657,537	\$1,613,507	\$1,499,884
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	810,041	963,582	1,041,136	1,002,356	1,125,767
Supplies and Services	443,365	681,020	604,292	599,042	360,958
Interfund Charges	10,479	11,317	12,109	12,109	13,159
Expenditures Total	\$1,263,885	\$1,655,919	\$1,657,537	\$1,613,507	\$1,499,884
<u>STAFFING SUMMARY</u>					
General 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>					
95% of media inquiries receiving a response by next day of business	100%	100%	95%	100%	95%
Average number of engaged users (comments, likes, shares, clicks) per city Facebook post	88	142	40	40	50

Communications

PROGRAM DETAIL

Multimedia Support

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	88,200	92,685	95,860	95,322	95,277
Expenditures Total	\$88,200	\$92,685	\$95,860	\$95,322	\$95,277
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	83,470	87,224	90,239	89,701	90,025
Supplies and Services	4,254	4,914	5,000	5,000	5,000
Interfund Charges	476	547	621	621	252
Expenditures Total	\$88,200	\$92,685	\$95,860	\$95,322	\$95,277
<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%	100%	90%

Printing Services

Printing Services provides centralized printing, as well as 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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	535,518	518,316	595,264	571,845	591,535
Expenditures Total	\$535,518	\$518,316	\$595,264	\$571,845	\$591,535
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	251,818	203,394	282,785	259,366	278,366
Supplies and Services	276,811	307,482	304,518	304,518	304,518
Interfund Charges	6,889	7,440	7,961	7,961	8,651
Expenditures Total	\$535,518	\$518,316	\$595,264	\$571,845	\$591,535
<u>STAFFING SUMMARY</u>					
General Fund	3.50	3.50	3.50	3.50	3.50
Staffing Total	3.50	3.50	3.50	3.50	3.50

Communications

PROGRAM DETAIL

Printing Services

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of jobs processed by Printing Services completed on-time or early	98%	93%	90%	97%	90%

Court Administration

PROGRAM SUMMARY

<p>Case Management</p> <hr/> <p>\$1,836,846 23 FTE</p> <p>*Manage all court records *Process all summonses for entries, settings, and collections *Coordinate jury services</p>	<p>Detention</p> <hr/> <p>\$5,472,744 57 FTE</p> <p>*Provide safe environment for staff and detainees</p>	<p>Marshal</p> <hr/> <p>\$881,878 10 FTE</p> <p>*Provide safe environment for staff and public *Transport prisoners</p>
<p>Office of the Court Administrator</p> <hr/> <p>\$1,339,938 6 FTE</p> <p>*Operational leadership and management of Case Management, Court Information System Services, Marshals, Probation, and Detention</p>	<p>Probation</p> <hr/> <p>\$844,663 11 FTE</p> <p>*Supervise and monitor defendants sentenced to probation programs</p>	

DEPARTMENT SUMMARY

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
REGULAR - FTE	105.00	107.00	107.00	107.00	107.00
EXPENDITURES	9,359,084	10,122,505	10,900,577	10,021,271	10,376,069

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 Municipal Court handles a wide variety of violations such as traffic, zoning, sales tax, building code, and animal control ordinance violations. The Marshal Division enforces court orders, transports prisoners, and provides security for the Municipal Court Building, court personnel, and the public. The Probation Division provides sentencing options and monitors defendants to ensure compliance with court orders. The Detention Center is responsible for the custodial care, safety, and well-being of all persons placed in custody.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	105.00	107.00	107.00	107.00	107.00
Personal Services	7,674,059	8,243,608	9,020,084	8,150,621	8,548,308
Supplies and Services	1,315,789	1,401,632	1,483,378	1,472,471	1,398,628
Interfund Charges	346,180	367,070	397,115	394,073	429,133
Capital Related	23,056	110,195	0	4,106	0
Expenditures Total	\$9,359,084	\$10,122,505	\$10,900,577	\$10,021,271	\$10,376,069

DEPARTMENT NARRATIVE

2020 Current-Year Department Projection

Although many of the Court Administration staff members have been required to keep working during the pandemic, COVID-19 has forced the Court to deliver services online that have typically been provided face to face for decades. Several staff members have been instrumental in finding solutions for online services. Additionally, members of the team have had to adjust to providing services to clients remotely, while others have had to overcome personal anxiety and fear of the pandemic and continue to provide daily services to the public on a face to face basis. To cover the cost of purchasing personal protective equipment, plexiglass shields, and other items needed to keep both staff and the public safe, the Judicial and Court Administration departments together applied for and was awarded a COVID-19 relief grant. Court Administration has helped to offset the financial impact during this economic/pandemic crisis by adjusting work schedules to minimize overtime costs, as well as has held several positions vacant although they will be needed in the months to come. These measures along with two planned furlough days and preservation of vacancy savings provide a total of \$879,300 in budget savings, nearly all in the General Fund. A minor technical supplemental in Designated Revenue may be necessary in 2020.

2021 Department Budget

Due to the financial crisis created by the pandemic, the departmental budget for 2021 has been affected by one-time budgetary cuts, i.e. holding five vacant positions open for the year, reducing training funds, as well as a significant cut in the technology budget. Postponing recruitment of these five vacant positions is expected to directly impact service levels to internal and external customers as provided by all divisions of Court Administration. This will be evident by the expected delay in services (front entrance screenings; finger-print services; sex offender registrations), elimination of services (risk and needs assessments for probation clients) and the decrease in staff performance and morale (lack of training and promotional opportunities). Further, the Court Administration budget incorporates the citywide salary increase offset by furlough days planned for 2021. In total, the 2021 budget will be \$524,500, or 4.8 percent less than the 2020 Original Budget.

Court Administration

BASE ADJUSTMENTS

Base Adjustments	2021
Compensation Adjustments	-106,286
Mandated Costs	32,018
Grant / Designated Revenue Adjustments	-15,510
Total Base Adjustments	(\$89,778)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Hold One Position Vacant in the Detention Division Through 2021	0.00	-71,240	0	-71,240
Program affected: Detention Duration: One-time This amendment will reduce the budget for 2021 in an amount equal to the position cost for 1.0 FTE in the Detention Division. The Sr. Detention Officer position will be held vacant through 2021 which will reduce a promotional opportunity for detention officers via the career progression program. This vacancy will cause the wait time to be extended for various customers, i.e. Law Enforcement (APD), court-ordered fingerprints, sex offender registrations, as well as other city department requests. Evening transports of offenders to other facilities will be delayed.				
Hold One Position Vacant in the Marshal Division Through 2021	0.00	-81,355	0	-81,355
Program affected: Marshal Duration: One-time This amendment will reduce the budget for 2021 in an amount equal to the position cost for 1.0 FTE in the Marshal Division. The Marshal II position will be held vacant through 2021 with impacts to daily prisoner transports, particularly those outside of the metro area. An additional impact to service will be longer wait times at the front entrance due to new COVID-19 screening mandates and the judicial order currently in place.				
Hold One Position Vacant in the Probation Division Through 2021	0.00	-81,355	0	-81,355
Program affected: Probation Duration: One-time This amendment will reduce the budget for 2021 in an amount equal to the position cost for 1.0 FTE in the Probation Division. The Probation Officer II position will be held vacant through 2021 with significant impacts to many facets of the overall supervision of probation clients. The impacts include the elimination of risk and needs assessments per professional standards as well as decreased motivational interviewing which requires a substantial amount of counseling with each client.				
Hold Two Positions Vacant in the Case Management Division Through 2021	0.00	-131,540	0	-131,540
Program affected: Case Management Duration: One-time This amendment will reduce the budget for 2021 in an amount equal to the position costs for 2.0 FTE in the Case Management Division, the second largest division in Court Administration. The Court Clerk II and Court Clerk III positions will be held vacant through 2021 with significant impacts. It is expected that the loss of two frontline staff for the year will increase wait times for our customers, internal and external. Additionally, there is a possibility that staff morale and performance will be impacted.				

Court Administration

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Reduce Security Equipment, Training, and Supplies Budgets	0.00	-69,240	0	-69,240
Program affected: Various				
Duration: One-time				
This one-time amendment reduces, or in one case eliminates, various budgets for 2021. Each has its own impact on the Department. The following budget cuts are included in this amendment:				
1. Reduce the Court IT equipment replacement budget for 2021 by \$50,000. This budget reduction will impact the six-year replacement cycle of video storage. Replacements and on-going security enhancements will be delayed another year, as well as the immediate replacement of failed components.				
2. Eliminate all travel and training budgets for 2021 totaling \$12,440. Staff and team members will not benefit from new information and expertise shared at professional conferences, both locally and nationally. Opportunities to gather examples of the best practices in their fields will also be significantly impacted by this budget cut.				
3. Reduce funding available in the Marshal Division by \$3,300 for repair and maintenance of basic office equipment, i.e. copy machine, printers, etc. This will have minimal impact to overall operations.				
4. Reduce funding used for vendors in the Detention Division by \$3,500. These vendors will be paid via other accounts in an effort to minimize the impact.				
Budget Cut Total	0.00	-434,730	0	-434,730
General Fund Total	0.00	-434,730	0	-434,730
Amendment Request Total All Funds	0.00	-434,730	0	-434,730

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Designated Revenues Fund	0	0	34,088	78,236	18,578
General Fund	9,359,084	10,114,255	10,866,489	9,913,035	10,357,491
Gifts & Grants Fund	0	8,250	0	30,000	0
Expenditures Total	\$9,359,084	\$10,122,505	\$10,900,577	\$10,021,271	\$10,376,069

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
General Fund	105.00	107.00	107.00	107.00	107.00
Staffing Total	105.00	107.00	107.00	107.00	107.00

Court Administration

PROGRAM DETAIL

Case Management

The program serves as custodian of all court records, providing criminal background checks for internal and external customers. It collects all court-related fines, fees, court costs, restitution, bonds, and jury fees. It provides information to all court departments, such as Judicial, the Police Department, City Attorney and the Public Defender. It manages collections for fines through the court website, IVR system and collection agencies. It coordinates jury summonses and services. It coordinates and supervises work programs to satisfy court fines, costs and payment plans. The COVID-19 pandemic as well as civil unrest has had an impact on the number of summonses in 2020 and is expected to have an impact early in 2021 before returning to more typical levels later in 2021.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,823,031	1,808,827	2,007,613	1,858,921	1,836,846
Expenditures Total	\$1,823,031	\$1,808,827	\$2,007,613	\$1,858,921	\$1,836,846
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,565,947	1,564,947	1,710,412	1,596,276	1,556,035
Supplies and Services	257,084	243,880	297,201	262,645	280,811
Expenditures Total	\$1,823,031	\$1,808,827	\$2,007,613	\$1,858,921	\$1,836,846
<u>STAFFING SUMMARY</u>					
General Fund	23.00	23.00	23.00	23.00	23.00
Staffing Total	23.00	23.00	23.00	23.00	23.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Summonses	43,881	37,084	42,000	25,000	36,000

Detention

The program provides custodial care, safety, and well-being for all people detained in the Detention Center. 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. It processes all detainees admitted and released, video and audio monitor everyone in the facility. It transports inmates to and from other city and county jail facilities, and assists the public with bonding of inmates, court-ordered fingerprints and sex offender registrations. The COVID-19 pandemic has had an impact on the number of detainees in 2020.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	4,538,061	5,021,383	5,572,182	4,848,799	5,472,744
Expenditures Total	\$4,538,061	\$5,021,383	\$5,572,182	\$4,848,799	\$5,472,744
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,622,713	3,965,250	4,556,284	3,839,859	4,443,785
Supplies and Services	880,664	1,029,960	1,004,663	997,705	1,015,713
Interfund Charges	11,628	8,978	11,235	11,235	13,246
Capital Related	23,056	17,195	0	0	0
Expenditures Total	\$4,538,061	\$5,021,383	\$5,572,182	\$4,848,799	\$5,472,744

Court Administration

PROGRAM DETAIL

Detention

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<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
<u>PERFORMANCE MEASURE SUMMARY</u>					
Detainees	14,264	13,512	16,660	8,592	15,000

Marshal

This program provides security for the Municipal Court building, court personnel and the public. It enforces court orders, serves warrants, assists with trials, and manages prisoner holding cells. It transfers prisoners from the courtroom to holding cells, completes necessary processing, then releases or transfers said prisoners to the Detention Center and other jail facilities. Additionally, it transports prisoners detained in other jurisdictions on municipal warrants or awaiting trials at the Aurora Municipal Court. The COVID-19 pandemic has had an impact on the performance measures for this program in 2020 and into 2021.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	936,661	995,258	995,720	970,051	881,878
Expenditures Total	\$936,661	\$995,258	\$995,720	\$970,051	\$881,878
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	900,601	969,867	960,857	935,674	853,850
Supplies and Services	26,237	18,006	24,239	22,689	19,939
Interfund Charges	9,823	7,385	10,624	7,582	8,089
Capital Related	0	0	0	4,106	0
Expenditures Total	\$936,661	\$995,258	\$995,720	\$970,051	\$881,878
<u>STAFFING SUMMARY</u>					
General Fund	9.00	10.00	10.00	10.00	10.00
Staffing Total	9.00	10.00	10.00	10.00	10.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Remands	583	399	840	419	440
Transports	2,375	1,785	2,250	483	507

Court Administration

PROGRAM DETAIL

Office of the Court Administrator

This program provides 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. It ensures 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. It serves as information coordinator and staff support for administrative services provided to court employees and customers. This program also handles all grants awarded to the Department.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	0	34,088	78,236	18,578
General Fund	1,224,462	1,369,360	1,343,517	1,349,049	1,321,360
Gifts & Grants Fund	0	8,250	0	30,000	0
Expenditures Total	\$1,224,462	\$1,377,610	\$1,377,605	\$1,457,285	\$1,339,938
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	784,816	868,270	858,019	904,842	861,520
Supplies and Services	114,917	65,633	144,330	177,187	70,620
Interfund Charges	324,729	350,707	375,256	375,256	407,798
Capital Related	0	93,000	0	0	0
Expenditures Total	\$1,224,462	\$1,377,610	\$1,377,605	\$1,457,285	\$1,339,938
<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

This program provides judges with background information, sentencing options, and recommendations when requested. It monitors defendants to ensure compliance with court orders. It coordinates and supervises various community service programs. It provides information on high-profile defendants to the specialized units of the Aurora Police Department to enhance police, victim and community safety. It maintains 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. The number of probation clients has held steady throughout the pandemic.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	836,869	919,427	947,457	886,215	844,663
Expenditures Total	\$836,869	\$919,427	\$947,457	\$886,215	\$844,663
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	799,982	875,274	934,512	873,970	833,118
Supplies and Services	36,887	44,153	12,945	12,245	11,545
Expenditures Total	\$836,869	\$919,427	\$947,457	\$886,215	\$844,663

Court Administration

PROGRAM DETAIL

Probation

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	10.00	11.00	11.00	11.00	11.00
Staffing Total	10.00	11.00	11.00	11.00	11.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
New Cases	663	742	720	746	750

Finance

PROGRAM SUMMARY

<p>Accounting</p> <p>\$1,179,844 9 FTE</p> <p>*Maintain the official financial accounts and records of the city *Ensure compliance with accounting standards</p>	<p>Accounts Payable</p> <p>\$254,290 3 FTE</p> <p>*Review city invoices for accuracy, proper approval, appropriateness and make timely payment to vendors</p>	<p>Administration</p> <p>\$991,877 2 FTE</p> <p>*Provide citywide financial planning, advice, and administration of financial operations</p>
<p>Budget & Financial Planning</p> <p>\$822,811 7.5 FTE</p> <p>*Provide citywide budget guidance and develop the budget, provide analysis, manage the budget process, and perform special projects</p>	<p>Central Cashiering</p> <p>\$332,282 4 FTE</p> <p>*Central receipt and management of all city cash</p>	<p>Debt, Investments & Treasury Management</p> <p>\$468,046 3 FTE</p> <p>*Manage the investment of all city cash; issue and manage all city debt and financing</p>
<p>Marijuana Enforcement</p> <p>\$536,267 3 FTE</p> <p>*Regulate marijuana through licensing, development assistance, plan review and enforcement through regular inspections</p>	<p>Payroll</p> <p>\$548,887 5 FTE</p> <p>*Manage and process the payroll including payment of deductions and benefits, and reconciliation of information</p>	<p>Purchasing and Contracts</p> <p>\$364,597 7.5 FTE</p> <p>*Solicit and execute procurement awards *Enforce and terminate contracts</p>
<p>Tax Audit</p> <p>\$1,342,905 13 FTE</p> <p>*Audit businesses for compliance with city tax laws and collect unpaid taxes through the audit process</p>	<p>Taxpayer Services and Licensing</p> <p>\$1,461,067 15 FTE</p> <p>*Issue and manage general tax and special licensing for city businesses; collect unpaid taxes through collection activities excluding audit</p>	

DEPARTMENT SUMMARY

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
REGULAR - FTE	60.50	62.00	62.00	70.00	72.00
EXPENDITURES	7,312,796	6,957,157	8,568,006	8,035,602	8,302,873

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, 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, purchasing and contracts, payroll, pension administration, grant management, and marijuana enforcement.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	60.50	62.00	62.00	70.00	72.00
Personal Services	5,824,328	6,157,805	6,577,134	7,268,176	7,600,052
Allocated Expenses	-403,580	-415,826	-176,466	-883,377	-996,013
Supplies and Services	1,391,548	1,128,788	2,110,702	1,593,509	1,632,861
Interfund Charges	49,618	54,183	56,636	57,132	61,973
Capital Related	0	32,207	0	162	4,000
Transfers Out	450,882	0	0	0	0
Expenditures Total	\$7,312,796	\$6,957,157	\$8,568,006	\$8,035,602	\$8,302,873

DEPARTMENT NARRATIVE

2020 Current-Year Department Projection

At the start of the year, Aurora was enjoying a strong economy, with low unemployment and strong wage growth. The coronavirus pandemic and the associated shelter at home orders brought about sudden and significant negative economic impacts. Working with city management, city departments, and City Council, the Finance Department has been developing solutions to address an expected \$26.1 million budget shortfall in 2020. This effort has included revising revenue forecasts, making 2020 budget adjustments, and researching how federal CARES Act funding can be best used to address Aurora's current challenges. The Taxpayer Services and Licensing Division has been actively involved in enforcing public health orders from both the State and Tri-County Health, in addition to maintaining normal service levels. The Purchasing and Contracts Division enacted streamlined procurement rules to help the city more quickly respond to emergency pandemic needs and purchase necessary personal protective equipment. Additional savings will be generated by department-wide reductions in travel and training as well as the impact of a hiring freeze. The Finance Department has also indefinitely delayed plans to implement a positive time-keeping system. The \$174,000 in savings from this project will be redirected to help purchase a new Enterprise Resource Planning (ERP) system. In 2020, the Purchasing and Contracts Division was moved from the General Management Department to the Finance Department. Although it was not reflected in the 2020 Original Budget, this move is reflected in both the 2020 projection as well as the 2021 Adopted Budget. In the 2021 Adopted Budget, this move results in an increase of 7.5 FTE, partially offset with allocated admin, reflecting purchasing and contract expenses which are allocated to other departments and funds benefitting from these services.

2021 Department Budget

The Finance Department has one vacant position which will be eliminated in 2021. This position acts as a receptionist at the front desk and provides administrative support for Purchasing and Contracts, Accounting Services, and Payroll. Eliminating this position will negatively impact the Department's quantity, quality, and timeliness in these areas. The Finance Department is also implementing two initiatives to ensure that all taxpayers pay their fair share of city taxes. First, the Finance Department will hire three additional tax auditors. This initiative will generate an estimated \$125,000 more in additional revenues than it will cost. It should be noted, however, that additional auditors will increase workload related to auditor training, review, and audit appeals. Second, the Finance Department is implementing a requirement that a marketplace facilitator collects and remits sales taxes from third parties selling goods and services on the facilitator's platform. Finally, reflecting the significant support and benefit provided by the Finance Department to the Aurora Urban Renewal Authority (AURA), one and a half positions within the Finance Department will be funded with AURA revenue. This will save the General Fund \$158,700 on an ongoing basis. In sum, total Finance Department expenditures will be \$265,100 (3.1 percent) less than the 2020 Original Budget.

Finance

BASE ADJUSTMENTS

Base Adjustments	2021
Prior Year One Times	-750,000
Mid Year Modifications	389,802
Compensation Adjustments	7,113
Mandated Costs	9,297
Grant / Designated Revenue Adjustments	20,000
Other Adjustments	631
Total Base Adjustments	(\$323,157)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Add 3.0 Tax Audit FTE	3.00	271,426	396,426	-125,000
Program affected: Tax Audit Duration: Ongoing Add 3.0 FTE Tax Auditors to the Tax and Licensing Group. The cost of the 3.0 FTE will be \$271,400. Since the auditors will generate an estimated \$396,400 in additional audit revenue, the request will have an estimated net positive impact of \$125,000 on the General Fund.				
Allocate 0.5 FTE Debt/Treasury Financial Analyst to Aurora Urban Renewal Authority	0.00	-43,294	0	-43,294
Program affected: Debt, Investments, and Treasury Management Duration: Ongoing The Debt, Investments, and Treasury Management Division supports the Aurora Urban Renewal Authority (AURA) by analyzing, entering in to, and managing debt instruments that are part of Tax Increment Financing projects. Given this support, the budget amendment will fund half of a financial analyst FTE in the Debt, Investments, and Treasury Management Division with AURA revenue. This will save the General Fund \$43,300 on an ongoing basis.				
Allocate 1.0 FTE Accountant to Aurora Urban Renewal Authority	0.00	-115,360	0	-115,360
Program affected: Accounting Duration: Ongoing The Finance Director, senior accountants, and the Accounting Manager all support the Aurora Urban Renewal Authority (AURA) by tracking and implementing incentive payments, providing related support and analysis, and supplying other operational support. As a result, this budget amendment will fund the salary of one Senior Financial Analyst with AURA revenue. This will save the General Fund roughly \$115,400 on an ongoing basis.				
Eliminate 1.0 FTE Vacant Receptionist	-1.00	-54,748	0	-54,748
Programs affected: Financial Service Administration as well as Purchasing and Contracts Duration: Ongoing Eliminating this position will save \$54,700 in salary and benefits. This position acts as a receptionist at the front desk of the Finance Department and provides administrative support for Purchasing and Contracts, Accounting Services, and Payroll. The position has been vacant since late October of 2019. More recently, this position has been backfilled with a temporary employee. The position will be eliminated with no temporary backfill.				
Elimination of this position will leave no employee regularly at the front desk, although visitors could ring a bell to get assistance. More importantly, the administrative workload supporting Purchasing and Contracts, Accounting Services, Payroll, and Finance Administration will be absorbed by existing Central Cashiering staff. This will have a negative effect on those work areas as well as impacting programs across the city, since Finance customers are principally other city departments.				

Finance

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Marketplace Facilitator - Additional Revenue	0.00	0	700,000	-700,000
Program affected: Taxpayer Services and Licensing Duration: Ongoing A marketplace facilitator is a business or organization that creates an online marketplace that facilitates sales between a third-party seller and a consumer. The marketplace facilitator also processes payments for the transaction between the parties. Examples of businesses that run online marketplaces are Amazon, eBay, Google and Walmart. Since the marketplace facilitator processes the financial transaction, many states including the state of Colorado mandate the facilitator to collect sales tax on behalf of the seller. Many marketplace sellers are smaller out-of-state retail operations that otherwise would not collect sales tax. The City of Aurora adopted ordinance 2020-19, effective August 1, 2020, mandating collection of sales taxes by marketplace facilitators. It is estimated that this mandate will generate an additional \$700,000 per year in sales tax collections.				
Budget Cut Total	2.00	58,024	1,096,426	-1,038,402
General Fund Total	2.00	58,024	1,096,426	-1,038,402
Amendment Request Total All Funds	2.00	58,024	1,096,426	-1,038,402

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Designated Revenues Fund	0	0	0	20,000	20,000
General Fund	7,312,796	6,957,157	8,568,006	8,015,602	8,282,873
Expenditures Total	\$7,312,796	\$6,957,157	\$8,568,006	\$8,035,602	\$8,302,873

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
General Fund	60.50	62.00	62.00	70.00	72.00
Staffing Total	60.50	62.00	62.00	70.00	72.00

PROGRAM DETAIL

Accounting

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 as well as overseeing the citywide purchasing card program.

Finance

PROGRAM DETAIL

Accounting

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,072,428	1,270,473	1,593,516	1,276,110	1,179,844
Expenditures Total	\$1,072,428	\$1,270,473	\$1,593,516	\$1,276,110	\$1,179,844
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	860,972	1,013,575	1,064,120	1,055,687	1,060,873
Allocated Expenses	0	0	0	0	-115,360
Supplies and Services	211,456	256,898	529,396	220,423	234,331
Expenditures Total	\$1,072,428	\$1,270,473	\$1,593,516	\$1,276,110	\$1,179,844
<u>STAFFING SUMMARY</u>					
General Fund	10.00	9.00	9.00	9.00	9.00
Staffing Total	10.00	9.00	9.00	9.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Close month end by the 8th business day of the following month excluding year end	73%	82%	100%	64%	100%

Accounts Payable

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 vendor identification system and production of the IRS form 1099s.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	236,426	241,197	267,951	254,583	254,290
Expenditures Total	\$236,426	\$241,197	\$267,951	\$254,583	\$254,290
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	232,102	231,960	264,651	249,394	250,990
Supplies and Services	4,324	9,237	3,300	5,189	3,300
Expenditures Total	\$236,426	\$241,197	\$267,951	\$254,583	\$254,290
<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>					
Target 30 days for 85% of vendor payments	86%	85%	85%	82%	85%

Finance

PROGRAM DETAIL

Administration

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

This function includes the Finance Director, a Management Assistant, and a 0.5 FTE Administrative Assistant shared with Purchasing. For 2021, the 0.5 FTE Administrative Assistant will be eliminated.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	0	0	20,000	20,000
General Fund	944,262	484,189	1,159,193	970,513	971,877
Expenditures Total	\$944,262	\$484,189	\$1,159,193	\$990,513	\$991,877
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	325,342	332,123	361,538	347,551	342,227
Supplies and Services	121,485	100,633	743,859	589,004	591,188
Interfund Charges	46,553	50,277	53,796	53,796	58,462
Capital Related	0	1,156	0	162	0
Transfers Out	450,882	0	0	0	0
Expenditures Total	\$944,262	\$484,189	\$1,159,193	\$990,513	\$991,877
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.50	2.50	2.50	2.00
Staffing Total	2.00	2.50	2.50	2.50	2.00

Budget & Financial Planning

This function manages the annual budget process, 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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	665,670	678,163	895,424	894,607	822,811
Expenditures Total	\$665,670	\$678,163	\$895,424	\$894,607	\$822,811

Finance

PROGRAM DETAIL

Budget & Financial Planning

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	808,943	788,529	916,232	932,611	946,058
Allocated Expenses	-158,964	-164,052	-178,285	-178,285	-180,724
Supplies and Services	15,691	53,686	157,477	140,281	57,477
Expenditures Total	\$665,670	\$678,163	\$895,424	\$894,607	\$822,811
<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

Central Cashiering

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	288,830	284,324	326,590	305,859	332,282
Expenditures Total	\$288,830	\$284,324	\$326,590	\$305,859	\$332,282
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	237,242	252,919	261,156	264,166	267,848
Supplies and Services	51,588	31,405	65,434	41,693	64,434
Expenditures Total	\$288,830	\$284,324	\$326,590	\$305,859	\$332,282
<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/short target will have no more than 3 items in one month between \$1 and \$10	100%	92%	100%	100%	100%
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%	92%	100%	92%	100%

Finance

PROGRAM DETAIL

Debt, Investments & Treasury Management

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 \$607.2 million as of June 2020. Projected revenue for 2020 from this portfolio is \$11.2 million, versus \$9.0 million and \$12.2 million for 2018 and 2019 respectively.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	455,896	382,762	545,199	459,104	468,046
Expenditures Total	\$455,896	\$382,762	\$545,199	\$459,104	\$468,046
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	371,454	312,232	377,135	348,789	343,048
Allocated Expenses	-244,616	-251,774	-250,000	-285,389	-293,294
Supplies and Services	326,782	319,846	415,434	393,074	415,434
Interfund Charges	2,276	2,458	2,630	2,630	2,858
Expenditures Total	\$455,896	\$382,762	\$545,199	\$459,104	\$468,046
<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>					
Monthly investment yield is +/- 20% of the investment benchmark. The new benchmark is a blend of indices	N/A	-13%	0%	150%	0%

Marijuana Enforcement

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 regular inspections by various departments. Retail, manufacturing, cultivation, testing and transporter comprise the currently allowed marijuana business types. Medical marijuana cultivation and marijuana infused product licenses were approved by the voters in November 2018. The ordinance became effective August 17, 2019. The division is currently assessing delivery and on-site consumption businesses.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	591,740	619,613	718,812	479,602	536,267
Expenditures Total	\$591,740	\$619,613	\$718,812	\$479,602	\$536,267

Finance

PROGRAM DETAIL

Marijuana Enforcement

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	413,194	431,747	429,379	423,318	428,098
Allocated Expenses	0	0	251,819	15,000	25,000
Supplies and Services	178,546	183,744	37,614	41,284	83,169
Capital Related	0	4,122	0	0	0
Expenditures Total	\$591,740	\$619,613	\$718,812	\$479,602	\$536,267
<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

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	494,023	543,865	545,213	553,651	548,887
Expenditures Total	\$494,023	\$543,865	\$545,213	\$553,651	\$548,887
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	486,481	521,967	533,324	545,874	536,998
Supplies and Services	7,542	21,898	11,889	7,777	11,889
Expenditures Total	\$494,023	\$543,865	\$545,213	\$553,651	\$548,887
<u>STAFFING SUMMARY</u>					
General Fund	4.00	5.00	5.00	5.00	5.00
Staffing Total	4.00	5.00	5.00	5.00	5.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Three corrections or less per bi-weekly payroll 100% of the time	100%	92%	100%	92%	100%

Finance

PROGRAM DETAIL

Purchasing and Contracts

This program oversees solicitation, award, enforcement, and termination of city contracts for all goods, services, and construction projects requested by city departments. In 2020, this program was moved from General Management to Finance. For 2021, the 0.5 FTE Administrative Assistant supporting this program will be eliminated.

Due to the combined challenges of a growing city and the pandemic, Purchasing and Contracts did not meet its performance objective in 2020. Moving forward, the program is examining an increase in the decentralized limit and other measures to better and more efficiently address the city's procurement workload.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	0	0	320,438	364,597
Expenditures Total	\$0	\$0	\$0	\$320,438	\$364,597
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	0	740,556	768,045
Allocated Expenses	0	0	0	-434,703	-431,635
Supplies and Services	0	0	0	14,585	28,187
Expenditures Total	\$0	\$0	\$0	\$320,438	\$364,597
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	0.00	8.00	7.50
Staffing Total	0.00	0.00	0.00	8.00	7.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Achieve 90% of stated administrative lead times listed in the purchasing planner guide	93%	90%	90%	74%	90%

Tax Audit

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. The 2021 Adopted Budget also contains an increase of \$271,400 and 3.0 FTE tax auditors. It is estimated that these additional tax auditors will increase tax audit revenue by another \$396,400. Additionally, the audit revenue estimate is increased by approximately \$400,000 for 2021 based on the recent performance of the program's experienced audit staff.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,013,008	1,080,883	1,061,215	1,079,906	1,342,905
Expenditures Total	\$1,013,008	\$1,080,883	\$1,061,215	\$1,079,906	\$1,342,905
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	995,289	1,028,190	1,039,468	1,052,607	1,326,845
Supplies and Services	17,567	52,537	21,747	27,299	16,060
Interfund Charges	152	156	0	0	0
Expenditures Total	\$1,013,008	\$1,080,883	\$1,061,215	\$1,079,906	\$1,342,905

Finance

PROGRAM DETAIL

Tax Audit

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	10.33	10.33	10.00	10.00	13.00
Staffing Total	10.33	10.33	10.00	10.00	13.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
6 month rolling average within at least 85% of average monthly budget/projection 100% of the time	100%	100%	100%	100%	100%

Taxpayer Services and Licensing

This function accepts applications for review and 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. Fees combined with revenues from collection enforcement activities allow this program to more than fully cover its direct expenditures.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,550,513	1,371,688	1,454,893	1,421,229	1,461,067
Expenditures Total	\$1,550,513	\$1,371,688	\$1,454,893	\$1,421,229	\$1,461,067
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,093,309	1,244,563	1,330,131	1,307,623	1,329,022
Supplies and Services	456,567	98,904	124,552	112,900	127,392
Interfund Charges	637	1,292	210	706	653
Capital Related	0	26,929	0	0	4,000
Expenditures Total	\$1,550,513	\$1,371,688	\$1,454,893	\$1,421,229	\$1,461,067
<u>STAFFING SUMMARY</u>					
General Fund	13.67	14.67	15.00	15.00	15.00
Staffing Total	13.67	14.67	15.00	15.00	15.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
82% of general licenses are turned around in 20 days or less	85%	82%	82%	55%	82%
Measures electronic filings as a percentage of total tax filings	N/A	93%	85%	95%	95%
Three month rolling average field tax collections equals (100%) or exceeds CPI adjusted monthly three year average of field tax collections	105%	144%	100%	126%	100%

Fire

PROGRAM SUMMARY

<p>Administration</p> <hr/> <p>\$8,876,848 20 FTE</p> <p>*Provide management support, including strategic planning, budgeting, financial control and overall administrative duties</p>	<p>Arson Investigation</p> <hr/> <p>\$407,223 3 FTE</p> <p>*Investigate fires, explosions and illegal disposal of hazardous materials</p>	<p>Community Engagement</p> <hr/> <p>\$680,268 5 FTE</p> <p>*Perform outreach tasks such as firefighter recruitment, safety education for the public, community health initiatives and media relations</p>
<p>Emergency Management and Planning</p> <hr/> <p>\$405,123 3 FTE</p> <p>*Manage the city's disaster preparedness operations</p>	<p>Fire Emergency Response Services</p> <hr/> <p>\$50,903,066 394 FTE</p> <p>*Respond to all requests for fire and EMS emergency assistance</p>	<p>Fire Inspections</p> <hr/> <p>\$663,568 7 FTE</p> <p>*Conduct fire inspections</p>
<p>Fire Training</p> <hr/> <p>\$1,478,234 10 FTE</p> <p>*Provide training to Fire Department personnel</p>		

DEPARTMENT SUMMARY

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
CIVIL - FTE	387.00	419.00	424.00	424.00	424.00
REGULAR - FTE	17.00	19.50	19.50	18.00	18.00
EXPENDITURES	52,993,682	60,247,763	63,352,812	63,140,675	63,414,330

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, the Office of 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. The Office of 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 provides training to new recruits as well as continuing education for all incumbent firefighters.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	404.00	438.50	443.50	442.00	442.00
Personal Services	46,507,507	51,521,764	54,964,608	54,355,445	56,476,995
Allocated Expenses	0	0	40,000	748,477	0
Supplies and Services	2,577,858	2,352,755	2,091,974	2,041,334	1,848,269
Utilities	232,973	234,625	366,950	215,159	252,600
Interfund Charges	3,263,109	3,781,028	3,864,396	4,148,806	4,405,556
Capital Related	75,009	2,020,365	1,687,658	1,294,228	93,684
Transfers Out	337,226	337,226	337,226	337,226	337,226
Expenditures Total	\$52,993,682	\$60,247,763	\$63,352,812	\$63,140,675	\$63,414,330

DEPARTMENT NARRATIVE

2020 Current-Year Department Projection

The 2020 projection for Aurora Fire Rescue (AFR) is \$212,100 (0.3 percent) less than the 2020 Original Budget. This variance is attributed to the vacancy savings from a citywide hiring freeze on career service positions, savings from two scheduled furloughs for career service and Fire Executive Staff members, and the transfer of the City of Aurora Public Safety Training Center (CAPSTC) Facility Management budget from AFR to the Information Technology Department, including 1.5 FTE.

Salary and benefits for overhire positions to proactively account for department attrition continue to impact the personal services budget for AFR. In addition, interfund charges for fleet repair exceed budget as preventative maintenance and more costly repairs outside of warranty are significant cost drivers for a still ageing AFR fleet. A more aggressive replacement schedule has been implemented yet supply chain production issues (further exacerbated by COVID-19) in the apparatus manufacturing industry have further delayed apparatus deliveries. These overages are mitigated with mid-year budget balancing where reductions to Medical Service Unit (MSU) overtime hours and the delayed purchase of an Air and Light Truck helped the department meet its bottom line. A grant-related technical supplemental in Gifts and Grants may be necessary in 2020.

2021 Department Budget

The 2021 budget will increase slightly by \$61,500 (0.1 percent) compared to the 2020 Original Budget. At the September 19 Budget Workshop, Council restored fifty percent of a City Manager proposed reduction for Medical Service Unit overtime detailed in the amendment section. Total revenue collected by the department is proposed to increase by \$1.2 million as AFR examines new cost recovery mechanisms such as a scene mitigation fee for vehicle accidents and a treat no transport fee for patients that receive medical service from AFR paramedics but do not require transport to an area hospital. The Life Safety division will begin charging for Fire Inspections based on a best practice model that distinguishes inspections based on building occupancy types and square footage.

Fire

BASE ADJUSTMENTS

Base Adjustments	2021
Prior Year One Times	-2,244,266
Mid Year Modifications	-344,695
Compensation Adjustments	2,325,582
Mandated Costs	595,897
Grant / Designated Revenue Adjustments	843,868
Other Adjustments	-842,368
Total Base Adjustments	\$334,018

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Restore 50% of Proposed Medical Service Unit Overtime Cut	0.00	272,500	0	272,500
Program affected: Fire Emergency Response Services Duration: One-time At the September 19 Budget Workshop, Council approved a one-time restoration of \$272,500 of the \$545,000 City Manager proposed reduction for Medical Service Unit overtime.				
New Appropriation Total	0.00	272,500	0	272,500
<u>General Fund / Budget Cut</u>				
Institute First Inspection Fee for Fire Code Inspections	0.00	0	337,500	-337,500
Program affected: Fire Inspections Duration: Ongoing AFR Inspectors are responsible for inspecting approximately 8,000 commercial occupancies throughout the city. Fire Inspectors evaluate every occupancy for International Fire Code (IFC) violations, but AFR only collects a nominal, flat fee when an occupancy requires re-inspection. In 2021, AFR will develop a fee schedule for fire inspections that provides more accurate cost recovery for services and better aligns with industry standards by basing inspection fees and schedules on occupancy types and square footage.				
Institute Scene Mitigation Fee for Vehicle Accidents	0.00	0	375,000	-375,000
Program affected: Administration Duration: Ongoing A Scene Mitigation Fee will recover costs associated with responding to and cleaning up motor vehicle accidents. The role of AFR units on an accident scene is to ensure the safety of everyone at the scene, provide patient care, prevent potential contaminants from entering the storm water system, and properly dispose of any waste products recovered at the scene. AFR responds to over 3,000 motor vehicle accidents a year and prior to this fee receives no cost recovery for their services.				

Fire

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Institute Treat No Transport Fee for EMS Patients	0.00	0	450,000	-450,000
Program affected: Fire Emergency Response Services Duration: Ongoing A Treat No Transport fee is intended to recover costs for Emergency Medical Service (EMS) patients that call 911, receive treatment, but do not need hospital transport. EMS is the primary request for assistance that AFR receives from customers. Currently, a third-party vendor (Falck) provides emergency ambulance services to the community and charges the individuals that are transported a fee. AFR is typically (more than 80% of the time) the first to arrive on-scene and begin patient care activities. In addition, the department maintains continuity of care and medical control for patients that are in critical condition while riding in with the transport agency.				
Reduce Medical Service Unit Overtime by 11,900 Hours	0.00	-545,000	0	-545,000
Program affected: Fire Emergency Response Services Duration: Ongoing In 2020, AFR began implementing the MSU Optimization Program, which operated MSUs on overtime rather than allocating FTE to the program. This new model has proven successful at alleviating demand on fire apparatus during peak times, and the monetary savings for the program went to add a truck company to Southeast Aurora. This amendment reduces the amount of MSU overtime hours by 11,900 hours or 40 percent.				
Budget Cut Total	0.00	-545,000	1,162,500	-1,707,500
General Fund Total	0.00	-272,500	1,162,500	-1,435,000
Amendment Request Total All Funds	0.00	-272,500	1,162,500	-1,435,000

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
General Fund	52,850,172	59,440,671	61,916,711	61,597,698	62,458,706
Gifts & Grants Fund	143,510	807,092	1,436,101	1,542,977	955,624
Expenditures Total	\$52,993,682	\$60,247,763	\$63,352,812	\$63,140,675	\$63,414,330

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
General Fund	16.00	18.50	18.50	17.00	17.00
General Fund Civil FTE	387.00	419.00	424.00	424.00	424.00
Gifts & Grants Fund	1.00	1.00	1.00	1.00	1.00
Staffing Total	404.00	438.50	443.50	442.00	442.00

PROGRAM DETAIL

Administration

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

Fire

PROGRAM DETAIL

Administration

payment of department-wide related costs such as risk charges and Old Hire pension costs. In 2021, there is a reduction of 1.0 Civil FTE in the Administration Program and an increase in Fire Emergency Rescue Services as an 8-hour Captain was assigned to provide direct administrative support to Fire Rescue Operations. This change results in a net zero impact for Civil FTE to AFR.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	7,272,697	8,141,719	8,670,489	8,306,063	8,873,848
Gifts & Grants Fund	0	8,717	1,500	10,000	3,000
Expenditures Total	\$7,272,697	\$8,150,436	\$8,671,989	\$8,316,063	\$8,876,848
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,089,456	5,837,626	6,113,808	5,833,659	6,174,229
Allocated Expenses	-895	0	0	0	0
Supplies and Services	331,424	331,803	402,609	381,132	412,088
Utilities	232,973	234,625	298,750	215,159	252,600
Interfund Charges	1,619,739	1,746,382	1,856,822	1,886,113	2,037,931
Expenditures Total	\$7,272,697	\$8,150,436	\$8,671,989	\$8,316,063	\$8,876,848
<u>STAFFING SUMMARY</u>					
General Fund	7.00	8.00	8.00	8.00	8.00
General Fund Civil FTE	5.00	15.00	13.00	13.00	12.00
Staffing Total	12.00	23.00	21.00	21.00	20.00

Arson Investigation

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	477,914	402,334	389,027	400,155	407,223
Expenditures Total	\$477,914	\$402,334	\$389,027	\$400,155	\$407,223
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	463,079	392,751	381,376	394,208	399,572
Supplies and Services	14,835	9,583	7,651	5,947	7,651
Expenditures Total	\$477,914	\$402,334	\$389,027	\$400,155	\$407,223
<u>STAFFING SUMMARY</u>					
General Fund Civil FTE	4.00	3.00	3.00	3.00	3.00
Staffing Total	4.00	3.00	3.00	3.00	3.00

Fire

PROGRAM DETAIL

Arson Investigation

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
PERFORMANCE MEASURE SUMMARY					
Annual closure rate for arson cases is the national average (26 percent)	N/A	34%	26%	39%	26%

Community Engagement

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. Installation of smoke detectors was put on hold due to the COVID-19 pandemic.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	338,028	652,445	640,474	657,581	680,268
Gifts & Grants Fund	0	2,327	0	173	0
Expenditures Total	\$338,028	\$654,772	\$640,474	\$657,754	\$680,268
EXPENDITURE SUMMARY BY TYPE					
Personal Services	285,659	601,236	617,288	622,533	646,987
Supplies and Services	52,075	47,824	23,186	32,840	29,468
Interfund Charges	294	5,712	0	2,381	3,813
Expenditures Total	\$338,028	\$654,772	\$640,474	\$657,754	\$680,268
STAFFING SUMMARY					
General Fund	0.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	0.00	4.00	4.00	4.00	4.00
Staffing Total	0.00	5.00	5.00	5.00	5.00
PERFORMANCE MEASURE SUMMARY					
Install 100 smoke detectors per year	175	685	100	12	100

Emergency Management and Planning

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 Continuity of 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. Participation in local and regional exercises was reduced significantly due to the COVID-19 pandemic.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	277,262	292,601	299,099	305,464	294,867
Gifts & Grants Fund	140,720	119,601	384,337	101,874	110,256
Expenditures Total	\$417,982	\$412,202	\$683,436	\$407,338	\$405,123

Fire

PROGRAM DETAIL

Emergency Management and Planning

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	388,020	370,008	378,353	374,481	374,618
Allocated Expenses	6,621	0	273,506	0	0
Supplies and Services	18,058	38,560	27,581	30,715	27,581
Interfund Charges	5,283	3,634	3,996	2,142	2,924
Expenditures Total	\$417,982	\$412,202	\$683,436	\$407,338	\$405,123
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	1.00	1.00	1.00	1.00	1.00
Gifts & Grants Fund	1.00	1.00	1.00	1.00	1.00
Staffing Total	3.00	3.00	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%	20%	90%

Fire Emergency Response Services

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. In 2021, there is an addition of 1.0 Civil FTE in the Fire Emergency Response Services Program and a reduction in Administration as an 8-hour Captain was assigned to provide direct administrative support to Fire Rescue Operations. This change results in a net zero impact for Civil FTE to AFR.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	41,732,584	47,604,782	49,475,958	49,900,997	50,060,698
Gifts & Grants Fund	2,790	676,447	1,050,264	1,430,930	842,368
Expenditures Total	\$41,735,374	\$48,281,229	\$50,526,222	\$51,331,927	\$50,903,066
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	38,523,790	42,485,789	45,507,361	45,319,334	46,953,701
Allocated Expenses	-5,726	0	-233,506	748,477	0
Supplies and Services	1,210,190	1,456,871	1,330,330	1,419,215	1,201,364
Interfund Charges	1,594,885	1,980,978	1,957,153	2,213,447	2,317,091
Capital Related	75,009	2,020,365	1,627,658	1,294,228	93,684
Transfers Out	337,226	337,226	337,226	337,226	337,226
Expenditures Total	\$41,735,374	\$48,281,229	\$50,526,222	\$51,331,927	\$50,903,066

Fire

PROGRAM DETAIL

Fire Emergency Response Services

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	1.00	0.00	0.00	0.00	0.00
General Fund Civil FTE	368.00	386.00	393.00	393.00	394.00
Staffing Total	369.00	386.00	393.00	393.00	394.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90th percentile response times for first due truck company to structure fires is under 9 minutes 20 seconds	9:50	9:38	< 9:20	9:33	< 9:20
90th percentile response times for first due unit to medical emergencies is under 6 minutes 20 seconds	6:13	6:20	< 6:20	6:13	< 6:20
90th percentile response times for first due unit to structure fires is under 6 minutes 20 seconds	6:08	6:02	< 6:20	5:36	< 6:20

Fire Inspections

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 revenue for the program comes from court-ordered restitution.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	640,519	591,025	670,855	643,460	663,568
Expenditures Total	\$640,519	\$591,025	\$670,855	\$643,460	\$663,568
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	596,015	545,523	618,057	606,410	628,380
Supplies and Services	12,851	17,015	16,164	16,854	14,164
Interfund Charges	31,653	28,487	36,634	20,196	21,024
Expenditures Total	\$640,519	\$591,025	\$670,855	\$643,460	\$663,568
<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 is 0	1	1	0	1	0

Fire

PROGRAM DETAIL

Fire Training

This function provides the necessary resources, instructors 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 2020, CAPSTC facility management was moved from AFR to the Information Technology Department and resulted in a program reduction of 1.5 FTE, associated personnel costs and supplies and services expenses related to managing and maintaining the facility.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,111,168	1,755,765	1,770,809	1,383,978	1,478,234
Expenditures Total	\$2,111,168	\$1,755,765	\$1,770,809	\$1,383,978	\$1,478,234
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,161,488	1,288,831	1,348,365	1,204,820	1,299,508
Supplies and Services	938,425	451,099	284,453	154,631	155,953
Utilities	0	0	68,200	0	0
Interfund Charges	11,255	15,835	9,791	24,527	22,773
Capital Related	0	0	60,000	0	0
Expenditures Total	\$2,111,168	\$1,755,765	\$1,770,809	\$1,383,978	\$1,478,234
<u>STAFFING SUMMARY</u>					
General Fund	1.00	2.50	2.50	1.00	1.00
General Fund Civil FTE	8.00	9.00	9.00	9.00	9.00
Staffing Total	9.00	11.50	11.50	10.00	10.00

General Management

PROGRAM SUMMARY

<p>Intergovernmental Relations</p> <hr/> <p>\$288,149 1 FTE</p> <p>*Manage federal, state, and local government affairs</p>	<p>Internal Audit</p> <hr/> <p>\$505,693 4 FTE</p> <p>*Employ leading practices in partnership with all city departments to manage risk and produce performance improvement</p>	<p>Office of Development Assistance</p> <hr/> <p>\$1,007,385 8 FTE</p> <p>*Provide assistance to developers *Manage the annexation process and the metropolitan district process</p>
<p>Office of Diversity, Equity and Inclusion</p> <hr/> <p>\$607,160 4 FTE</p> <p>*Lead efforts to enhance diversity, equity, inclusion and cultural competency in the workplace and in providing service to citizens.</p>	<p>Office of International and Immigrant Affairs</p> <hr/> <p>\$581,644 2 FTE</p> <p>*Foster relationships with Aurora's immigrant and refugee community *Liaison to Sister Cities program</p>	<p>Office of the City Clerk</p> <hr/> <p>\$805,228 7 FTE</p> <p>*Manage city code, charter, council agendas, and elections *Provide citywide records management services</p>
<p>Office of the City Manager</p> <hr/> <p>\$1,538,758 7 FTE</p> <p>*Provide direction and oversight of all city operations</p>	<p>Oil and Gas Division</p> <hr/> <p>\$548,843 5 FTE</p> <p>*Conduct plan review and ongoing monitoring of the oil and gas facilities within the city.</p>	

DEPARTMENT SUMMARY

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
REGULAR - FTE	82.00	84.00	90.00	37.00	38.00
EXPENDITURES	22,432,726	19,198,759	21,794,395	4,807,555	5,882,860

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; Office of Development Assistance; Office of Diversity, Equity and Inclusion; Intergovernmental Relations; Internal Audit; Office of City Clerk; Office of International and Immigrant Affairs; and the Oil and Gas Division.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	82.00	84.00	90.00	37.00	38.00
Personal Services	7,770,290	8,444,576	9,567,082	4,218,164	4,799,402
Allocated Expenses	-418,152	-419,088	-434,705	0	0
Supplies and Services	10,690,237	7,768,427	6,881,827	805,432	1,015,326
Utilities	108,926	114,646	121,900	0	0
Interfund Charges	248,186	312,924	285,298	62,601	68,132
Capital Related	2,202,118	1,110,436	2,894,830	-278,642	0
Transfers Out	1,831,121	1,866,838	2,478,163	0	0
Expenditures Total	\$22,432,726	\$19,198,759	\$21,794,395	\$4,807,555	\$5,882,860

DEPARTMENT NARRATIVE

2020 Current-Year Department Projection

The large decrease in the 2020 projection versus the approved budget is due to the reorganization of the Fleet Division to Public Works (\$15.4 million) and Purchasing to Finance (\$389,800). Partly offsetting was the transfer of the Community Relations Division into the new Office of Diversity, Equity and Inclusion in General Management which increased expenses by \$329,300. This transfer will consolidate efforts to lead the City of Aurora in the development and delivery of citywide diversity strategies, programs, initiatives and services that enhance equity, inclusion and cultural competence in the workplace and in the provision of customer service to citizens.

In response to the COVID-19 pandemic, the General Management Department cut expenses by delaying the staffing-up of the Oil and Gas Division, saving \$389,900; holding community events like Global Fest virtually rather than in person which saved \$47,500; holding the Assistant City Manager/Intergovernmental Relations position for \$193,100; and canceling a one-time contract for the capital bond process funding consultant for \$500,000.

2021 Department Budget

Prior-year one times include the reversal of the capital bond process contract mentioned above; elimination of \$500,000 for the second year of extra police vehicle replacements; and reversal of \$110,000 for a new Fleet Division service vehicle. Mid-year modifications reflect the net effect of transferring Fleet to Public Works, split between the General Fund (\$5.3 million) and Fleet Management Fund (\$10.1 million), and Purchasing to Finance (\$389,800), partly offset by the transfer in of Community Relations from Housing and Community Services (\$329,300), and a position transferred from Public Works to the Office of Development Assistance (\$118,700).

The elimination of the Assistant City Manager/Intergovernmental Relations position will result in an ongoing savings of \$193,100 in 2021. The reduction of \$7,500 from federal and state lobbying contracts will also add to the ongoing savings.

There is one add in this department. At the September 19 Budget Workshop, Council added 1.0 FTE Internal Auditor specifically to conduct police matter audits. This auditor adds \$105,000 to the General Management budget.

General Management

BASE ADJUSTMENTS

Base Adjustments	2021
Prior Year One Times	-1,195,900
Mid Year Modifications	-14,776,308
Compensation Adjustments	27,556
Mandated Costs	32,840
Grant / Designated Revenue Adjustments	95,852
Total Base Adjustments	(\$15,815,960)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
1.0 FTE Internal Auditor for Police Matters	1.00	105,000	0	105,000
Program affected: Internal Audit Duration: Ongoing At the 2021 Budget Workshop, City Council added 1.0 FTE additional Internal Auditor specifically for Police matters.				
New Appropriation Total	1.00	105,000	0	105,000
<u>General Fund / Budget Cut</u>				
Eliminate 1.0 FTE Assistant City Manager/Intergovernmental Relations Position	-1.00	-193,075	0	-193,075
Program affected: Intergovernmental Relations Duration: Ongoing The former Assistant City Manager/Intergovernmental Relations position was promoted to Deputy City Manager in 2019. As the expertise now resides at a higher level within the organization, the duties will be split among the Intergovernmental Relations Program Administrator, the budgeted consultants, and other staff as needed.				
Reduce Federal and State Lobbying Contracts	0.00	-7,500	0	-7,500
Program affected: Intergovernmental Relations Duration: Ongoing Intergovernmental Relations manages both state and federal lobbying contracts on behalf of the city. These lobbying contracts ensure Aurora's interests are represented at the State Capitol and in Washington, D.C. Making a slight reduction in both of these contracts will not result in any significant decline in services or the city's ability to effectively advocate for its priorities at the state and federal level.				
Budget Cut Total	-1.00	-200,575	0	-200,575
General Fund Total	0.00	-95,575	0	-95,575
Amendment Request Total All Funds	0.00	-95,575	0	-95,575

General Management

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Development Review Fund	709,778	730,964	899,362	929,422	1,007,385
Fleet Management Fund	9,376,840	10,477,207	10,060,541	-67,849	0
General Fund	8,575,644	9,030,841	10,824,492	3,839,479	4,769,623
Gifts & Grants Fund	49,544	61,787	10,000	106,503	105,852
Marijuana Tax Revenue Fund	3,720,920	-1,102,040	0	0	0
Expenditures Total	\$22,432,726	\$19,198,759	\$21,794,395	\$4,807,555	\$5,882,860

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Development Review Fund	6.00	6.00	7.00	7.00	8.00
Fleet Management Fund	47.00	48.00	48.00	0.00	0.00
General Fund	29.00	30.00	35.00	30.00	30.00
Staffing Total	82.00	84.00	90.00	37.00	38.00

PROGRAM DETAIL

Fleet Management Administration

This program administers and manages the replacement and disposal of vehicles, purchases and provides fueling, provides maintenance and repair of fleet vehicles and equipment, and oversees fleet operations for all vehicles and equipment in the city's fleet inventory. In 2020, this program was moved from General Management to Public Works.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY FUND					
Fleet Management Fund	9,376,840	10,477,207	10,060,541	-67,849	0
Expenditures Total	\$9,376,840	\$10,477,207	\$10,060,541	(\$67,849)	\$0
EXPENDITURE SUMMARY BY TYPE					
Personal Services	3,660,533	4,040,697	4,321,024	0	0
Supplies and Services	5,477,442	6,171,188	5,404,109	-67,849	0
Utilities	108,926	114,646	121,900	0	0
Interfund Charges	129,939	139,542	159,578	0	0
Capital Related	0	11,134	53,930	0	0
Expenditures Total	\$9,376,840	\$10,477,207	\$10,060,541	(\$67,849)	\$0
STAFFING SUMMARY					
Fleet Management Fund	47.00	48.00	48.00	0.00	0.00
Staffing Total	47.00	48.00	48.00	0.00	0.00

General Management

PROGRAM DETAIL

Fleet Management Administration

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<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	97%	97%	95%	90%	95%
Percentage of repairs in the body shop complete within 24 hours	57%	38%	45%	40%	45%
Percentage of repairs in the heavy equipment shop complete within 24 hours	79%	65%	77%	67%	77%
Percentage of repairs in the light equipment shop completed within 24 hours	71%	62%	70%	65%	70%

Fleet Replacement

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. In 2020, this program was moved from General Management to Public Works.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	4,280,221	4,816,099	5,383,991	-522,584	0
Gifts & Grants Fund	4,509	0	0	0	0
Expenditures Total	\$4,284,730	\$4,816,099	\$5,383,991	(\$522,584)	\$0
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	191,780	633,702	2,500	-243,942	0
Interfund Charges	59,711	114,217	62,428	0	0
Capital Related	2,202,118	2,201,342	2,840,900	-278,642	0
Transfers Out	1,831,121	1,866,838	2,478,163	0	0
Expenditures Total	\$4,284,730	\$4,816,099	\$5,383,991	(\$522,584)	\$0

General Management

PROGRAM DETAIL

Intergovernmental Relations

The program manages the federal lobbying contract to ensure Aurora's interests are represented in Washington, D.C. and to secure federal funding for the city. It manages the state lobbying contract and analyzes state legislation to determine effects on the city. It 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. The Assistant City Manager/Intergovernmental Relations position was eliminated in 2021 as addressed in the budget amendment requests section above.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	419,643	380,578	476,238	291,681	288,149
Expenditures Total	\$419,643	\$380,578	\$476,238	\$291,681	\$288,149
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	231,384	188,875	276,141	95,993	95,552
Supplies and Services	188,259	191,703	200,097	195,688	192,597
Expenditures Total	\$419,643	\$380,578	\$476,238	\$291,681	\$288,149
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	1.00
Staffing Total	2.00	2.00	2.00	2.00	1.00

Internal Audit

Internal Audit conducts financial, operational, performance, and compliance audits and investigations. It is also a consulting resource to all city departments and functions. The audit plan performance measure dipped in 2020 as the Manager of Internal Audit was tasked with managing COVID-19-related municipal issues under the City's Disaster Recovery Plan. At the September 19 Budget Workshop, Council added 1.0 FTE Internal Auditor specifically to conduct police matter audits.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	360,519	378,514	409,373	389,726	505,693
Expenditures Total	\$360,519	\$378,514	\$409,373	\$389,726	\$505,693
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	347,269	365,217	380,513	376,016	482,733
Supplies and Services	13,250	13,297	28,860	13,710	22,960
Expenditures Total	\$360,519	\$378,514	\$409,373	\$389,726	\$505,693
<u>STAFFING SUMMARY</u>					
General Fund	3.00	3.00	3.00	3.00	4.00
Staffing Total	3.00	3.00	3.00	3.00	4.00

General Management

PROGRAM DETAIL

Internal Audit

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of audits on the Audit Plan started and/or completed by the end of the year	94%	90%	90%	68%	80%

Office of Development Assistance

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. A Development Project Coordinator (1.0 FTE) was added in 2020. In 2021, a vacant project engineer position will move from Building Services in the Public Works Department to ODA as a project coordinator, found in the Summer Supplemental.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	709,778	730,964	899,362	929,422	1,007,385
Expenditures Total	\$709,778	\$730,964	\$899,362	\$929,422	\$1,007,385

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	700,581	721,368	889,885	918,297	997,616
Supplies and Services	6,279	6,445	6,105	7,753	6,105
Interfund Charges	2,918	3,151	3,372	3,372	3,664
Expenditures Total	\$709,778	\$730,964	\$899,362	\$929,422	\$1,007,385

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
Development Review Fund	6.00	6.00	7.00	7.00	8.00
Staffing Total	6.00	6.00	7.00	7.00	8.00

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of pre-application notes provided within established timelines	100%	98%	100%	95%	100%

General Management

PROGRAM DETAIL

Office of Diversity, Equity and Inclusion

The Office of Diversity, Equity and Inclusion (DEI) is a new initiative as of January 1, 2020. The Assistant City Manager position and 2019 budget were appropriated for this program. The Community Relations Division was transferred from the Housing and Community Services Department into this program mid-year 2020 to expand its focus to all departments across the organization and throughout the city. The DEI Division leads the City of Aurora's efforts in the development and delivery of citywide diversity strategies, programs, initiatives and services that enhance equity, inclusion and cultural competence in the workplace and in providing customer service to citizens.

Performance measures for Community Relations were created in 2019 for diversity training and ReACT events. As the program continues to develop, diversity training will be enhanced during 2021. For 2021 a new measure will be added with the goal of planning and facilitating 4 community events in response to community needs.

Due to creation of the Office of DEI noted above, a portion of the expenditure and FTE history of the Office of the City Manager is being shown in the Office of Diversity, Equity, and Inclusion.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	212,813	215,314	582,434	581,308
Gifts & Grants Fund	0	0	0	0	25,852
Expenditures Total	\$0	\$212,813	\$215,314	\$582,434	\$607,160
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	209,457	209,714	495,511	509,865
Supplies and Services	0	3,356	5,600	86,923	97,295
Expenditures Total	\$0	\$212,813	\$215,314	\$582,434	\$607,160
<u>STAFFING SUMMARY</u>					
General Fund	0.00	1.00	1.00	4.00	4.00
Staffing Total	0.00	1.00	1.00	4.00	4.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Conduct 6 diversity trainings for City of Aurora Staff	N/A	3	6	2	6
Plan and facilitate 4 community events in response to community needs	N/A	N/A	N/A	N/A	4
Plan/facilitate 2 Responding to Aurora's Critical Topics (ReACT) events that open dialogue about community concerns	N/A	2	2	2	2

General Management

PROGRAM DETAIL

Office of International and Immigrant Affairs

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 serves as a liaison to Aurora’s Sister Cities International Program and oversees international protocol-oriented activities. Also included in the OIIA budget is \$50,000 of ongoing funding for the annual Global Fest event. The 2020 projection includes two unbudgeted grants which are expected to be used in 2020, depending on the impact of COVID-19. Through the Natural Helpers Grant awarded by the Denver Foundation, the city will partner with non-profits to support the successful integration, self-reliance and empowerment of newly arrived residents; build trust, celebrate diversity and cultural identity; and ensure that drivers of economic development in Aurora are inclusive of its diverse residents and take into account their needs and concerns. The Youth Natural Leaders Grant is a three-year grant awarded by The Colorado Health Foundation to support a leadership training program for refugee and immigrant high school students with a focus on developing leadership skills, public speaking skills and understanding cultural adjustment, conflict resolution and anti-bullying training.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	384,057	497,009	509,435	465,390	501,644
Gifts & Grants Fund	45,035	61,787	10,000	106,503	80,000
Expenditures Total	\$429,092	\$558,796	\$519,435	\$571,893	\$581,644
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	151,350	194,632	196,299	215,158	188,508
Supplies and Services	277,742	364,164	323,136	356,735	393,136
Expenditures Total	\$429,092	\$558,796	\$519,435	\$571,893	\$581,644
<u>STAFFING SUMMARY</u>					
General Fund	1.50	2.00	2.00	2.00	2.00
Staffing Total	1.50	2.00	2.00	2.00	2.00

Office of the City Clerk

The Office of the City Clerk is responsible for managing the City Code and Charter; managing all City Council meetings including the production of Council agendas and packets; conducting successful coordinated elections; effective administration of Boards and Commissions; coordinating all open records requests and maintaining the citywide records management program for hard copy and electronic records.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	998,893	774,826	818,718	780,687	805,228
Expenditures Total	\$998,893	\$774,826	\$818,718	\$780,687	\$805,228
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	655,040	544,836	583,668	545,051	573,665
Supplies and Services	328,749	213,678	217,596	218,182	212,596
Interfund Charges	15,104	16,312	17,454	17,454	18,967
Expenditures Total	\$998,893	\$774,826	\$818,718	\$780,687	\$805,228

General Management

PROGRAM DETAIL

Office of the City Clerk

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<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

Office of the City Manager

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.

The 2020 Original Budget includes the Assistant City Manager, but in a 2020 Spring Supplemental creating the Office of Diversity, Equity and Inclusion, the budget was transferred to the new division. A portion of the expenditures and FTE history of the Office of City Manager is being shown in the Office of Diversity, Equity, and Inclusion.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,338,675	1,636,106	2,086,239	1,705,636	1,538,758
Expenditures Total	\$1,338,675	\$1,636,106	\$2,086,239	\$1,705,636	\$1,538,758

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,132,809	1,442,429	1,413,136	1,427,225	1,437,620
Supplies and Services	165,352	153,975	630,637	236,636	55,637
Interfund Charges	40,514	39,702	42,466	41,775	45,501
Expenditures Total	\$1,338,675	\$1,636,106	\$2,086,239	\$1,705,636	\$1,538,758

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<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

General Management

PROGRAM DETAIL

Oil and Gas Division

In 2020, a new Oil and Gas Division was established to conduct plan review and ongoing monitoring of the oil and gas industry well sites and facilities within the city. The division is staffed with a manager who also acts as the city’s liaison with the Colorado Oil and Gas Conservation Commission (COGCC). Due to COVID-19 constraints, additional staff members will not be added until the end of 2020 and into 2021. The four planned staff members will conduct plan reviews and construction inspections, as well as ongoing inspections, and track all required monitoring and documentation.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	0	535,382	146,509	548,843
Expenditures Total	\$0	\$0	\$535,382	\$146,509	\$548,843
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	500,382	144,913	513,843
Supplies and Services	0	0	35,000	1,596	35,000
Expenditures Total	\$0	\$0	\$535,382	\$146,509	\$548,843
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	5.00	5.00	5.00
Staffing Total	0.00	0.00	5.00	5.00	5.00

Housing and Community Services

PROGRAM SUMMARY

<p>Administration</p> <p>\$666,180 5.8 FTE</p> <p>*Provides oversight, administration, and management of programs, budget, and personnel</p>	<p>Affordable Housing</p> <p>\$1,925,685 0 FTE</p> <p>*Provides pass-through federal funds and general funds to create/retain affordable housing units in Aurora</p>	<p>Animal Services</p> <p>\$2,589,910 26.5 FTE</p> <p>*Provides shelter, veterinary care, placement through adoption, transfer, or other means; pet licensing and education, and enforcement</p>
<p>Community Development Program Management</p> <p>\$1,334,263 18.5 FTE</p> <p>*Provides oversight, administration, and management of CDBG, HOME, and ESG programs and projects</p>	<p>Co-Responder Program</p> <p>\$265,000 1 FTE</p> <p>*Provides an alternative to the traditional law enforcement response</p>	<p>COVID-19 Relief Grants</p> <p>\$3,164,424 0 FTE</p> <p>*Offset Aurora's covid-related expenses *Fund programs to provide support to residents and small businesses</p>
<p>Emergency Solutions Grants</p> <p>\$231,882 0 FTE</p> <p>*Pass-through federal funds for grants to nonprofit emergency shelter and rapid rehousing /homelessness prevention providers</p>	<p>Home Ownership Assistance Program</p> <p>\$24,000 0 FTE</p> <p>*Funding for direct financial assistance to qualified first-time homebuyers</p>	<p>Homelessness Initiative</p> <p>\$2,711,730 2 FTE</p> <p>*Supports services along the homelessness crisis response system continuum</p>
<p>Neighborhood Stabilization Program</p> <p>\$20,000 0 FTE</p> <p>*Funding to purchase foreclosed, vacant or abandoned residential properties for rehabilitation and sale through NSP</p>	<p>Neighborhood Support Program</p> <p>\$2,806,838 27.7 FTE</p> <p>*Promotes a well-maintained city *Provides education and enforcement of city ordinances *Promotes community engagement</p>	<p>Public Facilities</p> <p>\$400,000 0 FTE</p> <p>*CDBG funding for area-specific benefits such as Northwest Alley Paving</p>
<p>Public Service</p> <p>\$100,000 0 FTE</p> <p>*Funding for partnerships with non-profits involved with varying aspects of public service</p>	<p>Rehabilitation</p> <p>\$1,300,000 0 FTE</p> <p>*Provides a wide range of housing and commercial rehabilitation programs</p>	<p>Transfers and Other Requirements</p> <p>\$71,210 0 FTE</p> <p>*Anticipated/unprogrammed gifts and grants to be transferred to programs *Other one-time grants or programs</p>

DEPARTMENT SUMMARY

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
REGULAR - FTE	82.50	84.50	86.50	83.50	81.50
EXPENDITURES	10,134,216	16,543,588	15,210,780	16,520,394	17,611,122

Housing and Community Services

DESCRIPTION

Housing and Community Services (formerly Neighborhood Services) consists of four divisions: Neighborhood Support (Code Enforcement and Neighborhood Liaison programs), Animal Services, Community Development, and the Homelessness Program. The mission of the Housing and Community 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. The department provides the leadership and coordination of the multi-departmental housing strategy to assure a well-coordinated effort for a continuum of housing that meets the needs of Aurora’s residents.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	82.50	84.50	86.50	83.50	81.50
Personal Services	5,873,581	6,260,403	6,923,398	5,743,171	6,412,242
Allocated Expenses	98,210	63,123	0	-18,801	0
Supplies and Services	3,912,135	9,928,061	8,013,034	10,540,520	10,798,079
Interfund Charges	241,269	250,241	274,348	255,504	276,667
Capital Related	9,021	41,760	0	0	0
Transfers Out	0	0	0	0	124,134
Expenditures Total	\$10,134,216	\$16,543,588	\$15,210,780	\$16,520,394	\$17,611,122

DEPARTMENT NARRATIVE

2020 Current Year Department Projection

In 2020, the Neighborhood Services Department was restructured and renamed Housing and Community Services (HCS) and is coordinating the Aurora Housing Strategy. The Community Relations Division was moved to the Office of Equity, Diversity, and Inclusion shifting 1.0 FTE Neighborhood Liaison, 1.0 FTE Administrative Specialist, and 1.0 FTE Community Relations Manager to General Management.

HCS has continued to conduct operations during the COVID-19 pandemic maintaining a fluid approach to programs and adhering to restrictions as well as adapting to the needs of the community. Code Enforcement, an essential service, responds to zoning and housing complaints and after a pause resumed its proactive work throughout the city. The Systematic Multifamily Housing Inspection program was suspended for 2020 due to COVID-19 and will resume with common areas and exterior inspections this fall. Animal Services has been fully operational with the Launch from Home Program for the Animal Protection Officers (APO); and attending to the shelter needs of the animals and to the community. Veterinarian services were re-structured for greater efficiency and savings. The Neighborhood Liaisons work primarily remotely with work being conducted on-line due to COVID-19 restrictions. The January MLK, Jr. Commemoration was well-attended; the Neighborhood Beautification Grant program was cancelled for 2020; and the high-demand weekly Mobile Food Distribution was established, which has since shifted with Community Relations to the Office of Equity, Diversity, and Inclusion. The Homelessness Program has been in high gear with an increase in people experiencing homelessness or unstable housing, and a growing number of encampments on public and private properties. COVID-19 related PPE expenses have been necessary primarily for Code Enforcement and Animal Services. These expenditures have been covered by CARES funds granted to the city. A supplemental may be necessary in the Marijuana Tax Revenue Fund.

Several positions in the General Fund have either been held open or recruitment has been delayed throughout the year to generate savings. Additionally, travel and training has been held to a minimum and other cost reductions have been realized where possible. These measures along with two planned furlough days will create General Fund budget savings in HCS totaling \$1.1 million.

Community Development has had six vacant positions which are being assessed, re-defined and filled. In 2020, Community Development Block Grant (CDBG) and Emergency Solutions Grants (ESG) programs were both supplemented by the federal CARES Act. One-time grant awards totaling \$6.8 million will help to support increased shelter needs, rental assistance, food

Housing and Community Services

DEPARTMENT NARRATIVE

distribution and small businesses impacted by the pandemic over the next few years. The addition of these grants has pushed the 2020 projection for the CDBG Fund and in turn, the total department, well above the 2020 Original Budget. Technical supplementals in the Gifts and Grants and Community Development funds will be necessary.

2021 Department Budget

Due to the projected General Fund deficit, the 2021 budget has several cost saving measures. Vacant operations staff, including 1.0 FTE Code Enforcement Officer leaving 19; and 1.0 FTE Animal Protection Officer leaving 11 will be eliminated while the vacant Shelter Officer position will be reduced from 1.0 FTE to 0.5 FTE. Staff reductions will shift duties to existing staff and may have an impact on response times, particularly while processes adjust to new staffing levels. Thirty percent of the cost of a Neighborhood Liaison will be charged to CDBG as job duties have evolved and now include work with community groups and refugees in the CDBG target area; and personnel-related expense for the Homelessness Program staff will be charged to the COVID-19 Emergency Solutions Grant for two years. Further, the HCS budget incorporates the citywide salary increase offset by furlough days planned in 2021. The total reduction to the General Fund as a result of all the budget cuts is \$321,400.

At the September 19 Budget Workshop, Council added \$265,000 in ongoing appropriation to fund the development and ramp-up of a new co-responder program as an alternative to the traditional law enforcement response model. Program funding will cover 1.0 FTE Program Manager and contracted services. Across the country models such as these provide a team response, often consisting of a mental health clinician and paramedic/medical personnel to de-escalate situations that are non-violent and non-life threatening.

Community Development will continue to be highly active with affordable housing projects and COVID-19 related needs such as rental assistance and affordable housing gap programs. These programs will also leverage Marijuana Tax Revenue for the Homelessness Program. In 2021, the CDBG and HOME grants are projected to remain at 2020 levels.

For all funds, the total department budget will increase \$2.4 million (15.8 percent) compared to the 2020 Original Budget. Significant 2021 budget reductions include the General Fund budget cuts as well as the elimination of \$1.0 million in one-time funding for affordable housing and transferring the Community Relations budget to General Management as part of a reorganization. These factors reducing the budget are more than offset at the department level as budgets are increased primarily in the Community Development and Gifts and Grants funds to accommodate the spending down of CARES Act grants.

BASE ADJUSTMENTS

Base Adjustments	2021
Prior Year One Times	-1,001,500
Mid Year Modifications	-329,343
Compensation Adjustments	135,449
Mandated Costs	15,930
Grant / Designated Revenue Adjustments	3,190,915
Other Adjustments	16,210
Total Base Adjustments	\$2,027,661

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>Community Development Fund / New Appropriation</u>				
Anticipated CDBG Program Variance	0.30	86,378	0	86,378
Program affected: CDBG funded programs				
Duration: Ongoing				
This amendment makes the necessary adjustments to the 2021 base budget in order to align the Community Development Block Grant (CDBG) program appropriation to the 2021 total anticipated funding level of \$3.0 million. This assumes a grant award equal to 2020 at \$2.9 million and \$100,000 in program revenue. This amendment also moves 30 percent of a Senior Community Program Specialist (Liaison) to the Community				

Housing and Community Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>Community Development Fund / New Appropriation</u>				
Development Fund. Please see Citizens' Advisory Committee on Housing and Community Development for the detailed plan by project in Appendix 8.				
Anticipated HOME Program Variance	0.00	113,193	0	113,193
Program affected: HOME funded programs Duration: Ongoing This amendment makes the necessary adjustments to the 2021 base budget in order to align the HOME program appropriation for 2021 to the total anticipated funding level and program income for a total of \$1.9 million. This includes an anticipated grant award equal to 2020 at \$1.2 million, \$400,000 in program revenue, and \$275,844 in the General Fund match. Please see Citizens' Advisory Committee on Housing and Community Development for the detailed plan by project in Appendix 8.				
New Appropriation Total	0.30	199,571	0	199,571
Community Development Fund Total	0.30	199,571	0	199,571
<u>General Fund / New Appropriation</u>				
Add 1.0 FTE Program Manager and Contracted Services Funding for Co-Responder Program Development and Ramp-Up	1.00	265,000	0	265,000
Program Affected: Co-Responder Program Duration: Ongoing At the September 19 Budget Workshop, Council approved funding to develop a new co-responder program in the Housing and Community Services Department as an alternative to the traditional law enforcement response model. The funding for 2021 will provide ongoing appropriation for 1.0 FTE Program Manager and contracted services. The intent of this new program is to develop and implement an alternative response to low risk, low acuity situations where law enforcement is not required. This program will not replace the Crisis Response Team co-responder model in the Police Department but will provide another alternative when appropriate.				
Restructure Veterinarian Position	-0.50	0	0	0
Program affected: Animal Services Duration: Ongoing This zero dollar amendment will eliminate the 1.0 FTE Veterinarian position and add temporary funding to meet this need with contingent staffing. This amendment will also add 0.5 FTE to the existing 0.5 FTE Vet Technician position making it a full-time position and resulting in a net reduction of 0.5 FTE. This is an efficiency measure for the division as it has been difficult to fill the Veterinarian position as an FTE, yet backfilling the position with contingent staffing has been successful.				

Housing and Community Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Transfer the Everyday Adoption Center Initiative to the General Fund	1.00	149,235	191,134	-41,899
<p>Program affected: Animal Services Duration: Ongoing This amendment will transfer the Everyday Adoption Center (EAC) Initiative from the Gifts and Grants Fund to the General Fund. The budget includes 1.0 FTE Behavior Transfer Coordinator, temporary funding for two contingent Offsite Adoption Coordinators, and funding for operating expenditures. The cost of the EAC in 2021 will be covered by adoption fee revenues generated by the initiative and the transfer in of the remaining Gift and Grants fund balance.</p> <p>PetSmart Charities awarded Aurora Animal Services a one-time lump sum of \$260,000 in 2017 to partner with PetSmart and provide animals for the Everyday Adoption Center in Westminster Colorado. The purpose of the EAC is to help pets thrive in a shelter environment until they find a forever home by supporting best practices in areas such as mentoring, disease control, and strengthening shelter infrastructure. The goal is to support shelter-based projects that reduce pets' length of stay, such as projects and strategies that remove barriers to adoption.</p>				
New Appropriation Total	1.50	414,235	191,134	223,101
<u>General Fund / Budget Cut</u>				
Allocation of Personnel Costs to Emergency Solutions Grants	0.00	-115,000	0	-115,000
<p>Program affected: Homelessness Initiative, Emergency Solutions Grants Duration: 2021 and 2022 This amendment will shift personnel expenses from the General Fund to the Gifts and Grants Fund in 2021 and 2022. The city received \$5.0 million in Emergency Solutions Grant (ESG) COVID-19 funds in 2020 in the form of one-time grants. The money is required to be used for preventing, preparing for, and responding to the COVID-19 pandemic among individuals and families experiencing homelessness, in danger of becoming homeless, or receiving assistance through partner agencies. Homelessness Program staff will spend a portion of their time in 2021 and 2022 helping devise and administer new ESG COVID-19 programs to provide help to those affected by the pandemic as quickly and as effectively as possible.</p>				
Animal Services Budget Reductions	-1.50	-108,823	0	-108,823
<p>Program affected: Animal Services Duration: Ongoing This budget reduction will eliminate 1.0 FTE vacant Animal Protection Officer (APO) position and reduce the 1.0 FTE vacant Shelter Officer position to 0.5 FTE. Both of these reductions will shift more work to the remaining 11 APOs.</p> <p>The Shelter Officer is, in essence, an APO that does not go out into the field. Reducing the hours of the Shelter Officer to part-time will require an APO to be called out of the field or out of dispatch as needed to perform these duties the other part of the time. These cuts may inhibit the ability to get to priority calls in a timely manner while lower priority calls may not be addressed until the following shift or day.</p>				

Housing and Community Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Eliminate 1.0 FTE Vacant Code Enforcement Officer	-1.00	-71,402	0	-71,402
<p>Program affected: Neighborhood Support - Code Enforcement Duration: Ongoing This budget reduction will eliminate 1.0 FTE vacant Code Enforcement Officer (CEO) position shifting work to the remaining 19 CEOs.</p> <p>This reduction will impact Code Enforcement's response to complaints, proactive inspections, enforcement of site plan inspections, timely completion of multi-family systematic housing inspections and to adequately address all the violations/inspections required in the removal of blight and with the overall care of the city.</p>				
Transfer 0.3 FTE Neighborhood Liaison from General Fund to Community Development Fund	-0.30	-26,165	0	-26,165
<p>Program affected: Neighborhood Support - Liaison Duration: Ongoing This amendment will move 30 percent of the cost of a Senior Community Program Specialist (Liaison) to the Community Development Fund resulting in a reduction to the General Fund. As job duties have evolved, this position currently works with neighborhood groups and community members in the CDBG target area making this an appropriate use of the federal grant funding. This shift will not change the position's work responsibilities and will have no impact on services.</p>				
Budget Cut Total	-2.80	-321,390	0	-321,390
General Fund Total	-1.30	92,845	191,134	-98,289
<u>Gifts & Grants Fund / New Appropriation</u>				
Transfer the Everyday Adoption Center Initiative to the General Fund	-1.00	-34,735	0	-34,735
<p>Program affected: Animal Services Duration: Ongoing This amendment will transfer the Everyday Adoption Center (EAC) Initiative from the Gifts and Grants Fund to the General Fund. The budget includes 1.0 FTE Behavior Transfer Coordinator, temporary funding for two contingent Offsite Adoption Coordinators, and funding for operating expenditures. The cost of the EAC in 2021 will be covered by adoption fee revenues generated by the initiative and the transfer in of the remaining Gift and Grants fund balance.</p> <p>PetSmart Charities awarded Aurora Animal Services a one-time lump sum of \$260,000 in 2017 to partner with PetSmart and provide animals for the Everyday Adoption Center in Westminster Colorado. The purpose of the EAC is to help pets thrive in a shelter environment until they find a forever home by supporting best practices in areas such as mentoring, disease control, and strengthening shelter infrastructure. The goal is to support shelter-based projects that reduce pets' length of stay, such as projects and strategies that remove barriers to adoption.</p>				
New Appropriation Total	-1.00	-34,735	0	-34,735

Housing and Community Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>Gifts & Grants Fund / Budget Cut</u>				
Allocation of Personnel Costs to Emergency Solutions Grants	0.00	115,000	0	115,000
Program affected: Homelessness Initiative, Emergency Solutions Grants Duration: 2021 and 2022 This amendment will shift personnel expenses from the General Fund to the Gifts and Grants Fund in 2021 and 2022. The city received \$5.0 million in Emergency Solutions Grant (ESG) COVID-19 funds in 2020 in the form of one-time grants. The money is required to be used for preventing, preparing for, and responding to the COVID-19 pandemic among individuals and families experiencing homelessness, in danger of becoming homeless, or receiving assistance through partner agencies. Homelessness Program staff will spend a portion of their time in 2021 and 2022 helping devise and administer new ESG COVID-19 programs to provide help to those affected by the pandemic as quickly and as effectively as possible.				
Budget Cut Total	0.00	115,000	0	115,000
Gifts & Grants Fund Total	-1.00	80,265	0	80,265
Amendment Request Total All Funds	-2.00	372,681	191,134	181,547

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Community Development Fund	5,904,735	5,476,782	4,761,576	6,690,261	4,961,147
General Fund	5,145,823	5,981,155	7,731,973	6,621,504	6,548,780
Gifts & Grants Fund	338,053	451,278	541,037	741,037	3,814,241
Marijuana Tax Revenue Fund	-1,254,395	4,634,373	2,176,194	2,467,592	2,286,954
Expenditures Total	\$10,134,216	\$16,543,588	\$15,210,780	\$16,520,394	\$17,611,122

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Community Development Fund	20.20	18.20	18.20	18.20	18.50
General Fund	62.30	65.30	67.30	64.30	63.00
Gifts & Grants Fund	0.00	1.00	1.00	1.00	0.00
Staffing Total	82.50	84.50	86.50	83.50	81.50

PROGRAM DETAIL

Administration

Housing and Community Services Administration provides management of the various functions including Code Enforcement, Neighborhood Liaisons, Animal Services, Community Development, and the Homelessness Program. The Administration also provides oversight to assure the progress and coordination of the city's multi-departmental Aurora Housing Strategy. Substantial time and resources are spent towards troubleshooting, managing special projects, and resolving difficult or sensitive issues.

Housing and Community Services

PROGRAM DETAIL

Administration

As part of the 2020 reorganization, 1.0 FTE Administrative Specialist was transferred to the Office of Equity, Diversity, and Inclusion in General Management.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	702,176	819,904	769,591	667,124	666,180
Expenditures Total	\$702,176	\$819,904	\$769,591	\$667,124	\$666,180
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	593,024	670,240	652,816	544,666	540,318
Supplies and Services	18,040	51,734	11,990	17,673	11,990
Interfund Charges	90,676	97,930	104,785	104,785	113,872
Capital Related	436	0	0	0	0
Expenditures Total	\$702,176	\$819,904	\$769,591	\$667,124	\$666,180
<u>STAFFING SUMMARY</u>					
General Fund	6.80	6.80	6.80	5.80	5.80
Staffing Total	6.80	6.80	6.80	5.80	5.80

Affordable Housing

The Affordable Housing Program provides oversight of the Housing Strategy implementation in addition to providing gap funding to eligible developments for the purpose of creating and/or retaining affordable housing units within the City of Aurora. In 2020, it also includes the HOME funded Tenant-Based Rental Assistance program and affordable housing seed funding of \$1.1 million in the General Fund.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	2,862,742	414,178	470,036	4,590,760	1,825,685
General Fund	0	0	1,100,000	1,100,000	100,000
Expenditures Total	\$2,862,742	\$414,178	\$1,570,036	\$5,690,760	\$1,925,685
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	2,862,742	414,178	1,570,036	5,690,760	1,925,685
Expenditures Total	\$2,862,742	\$414,178	\$1,570,036	\$5,690,760	\$1,925,685

Housing and Community Services

PROGRAM DETAIL

Animal Services

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 will be 11 Animal Protection Officers and one Field Services Supervisor in 2021 who provide coverage of 160 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. There are seven Shelter Assistants and one Shelter Supervisor that make up the animal shelter staff that 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. 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.

The division will eliminate 1.0 FTE vacant Animal Protection Officer position, reduce the 1.0 FTE vacant Shelter Officer position to 0.5 FTE, and restructure the Veterinarian position in 2021 bringing the division's FTE count down by two.

Offsite adoptions were below target for 2020 due to the shut-down of retail establishments during the COVID-19 pandemic. Animal Services is hopeful to meet the target in 2021.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,903,566	1,902,533	2,205,624	1,765,206	2,264,776
Gifts & Grants Fund	72,885	92,792	168,645	191,960	325,134
Expenditures Total	\$1,976,451	\$1,995,325	\$2,374,269	\$1,957,166	\$2,589,910
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,633,286	1,665,014	2,012,440	1,671,001	1,998,777
Supplies and Services	313,444	250,074	323,995	256,824	430,123
Interfund Charges	32,219	44,381	37,834	29,341	36,876
Capital Related	-2,498	35,856	0	0	0
Transfers Out	0	0	0	0	124,134
Expenditures Total	\$1,976,451	\$1,995,325	\$2,374,269	\$1,957,166	\$2,589,910
<u>STAFFING SUMMARY</u>					
General Fund	26.50	26.50	27.50	27.50	26.50
Gifts & Grants Fund	0.00	1.00	1.00	1.00	0.00
Staffing Total	26.50	27.50	28.50	28.50	26.50

Housing and Community Services

PROGRAM DETAIL

Animal Services

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain 600 off-site/satellite facility adoptions annually	677	596	600	260	600
Maintain a cat length of stay of 21 days or less	16	17	21	19	21
Maintain a dog length of stay of 14 days or less	12	12	14	12	14
Maintain a save rate of 85% or higher	91%	90%	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	181	174	100	135	120
Response time to priority one calls is under 20 minutes for 85% of all events	78%	85%	85%	83%	85%

Community Development Program Management

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 2021, 30 percent of one Neighborhood Liaison will be moved from the Neighborhood Support program to Community Development for work performed in the CDBG target area. 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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	1,443,793	1,153,674	1,543,946	1,553,186	1,315,462
Gifts & Grants Fund	22,396	21,733	18,482	19,248	18,801
Expenditures Total	\$1,466,189	\$1,175,407	\$1,562,428	\$1,572,434	\$1,334,263
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,448,553	1,478,872	1,512,002	1,163,086	1,271,387
Allocated Expenses	98,210	63,123	0	-18,801	0
Supplies and Services	-120,312	-411,186	2,038	378,569	10,000
Interfund Charges	39,738	44,598	48,388	49,580	52,876
Expenditures Total	\$1,466,189	\$1,175,407	\$1,562,428	\$1,572,434	\$1,334,263
<u>STAFFING SUMMARY</u>					
Community Development Fund	18.20	18.20	18.20	18.20	18.50
Staffing Total	18.20	18.20	18.20	18.20	18.50

Housing and Community Services

PROGRAM DETAIL

Community Relations

The Division of Community Relations worked within the Housing and Community Services (formerly Neighborhood Services) Department to enhance the quality of life by engaging all Aurora residents to build an inclusive community. In 2020, the Community Relations program with 3.0 FTE was transferred to General Management to become part of the Office of Diversity, Equity, and Inclusion. This included 1.0 FTE Community Relations Manager directly transferred from the Community Relations program, one Neighborhood Liaison from the Neighborhood Support program and one Administrative Specialist from the Administration program.

While the Community Relations program was part of Housing and Community Services, the neighborhood liaisons were included in the Community Relations program. With the reorganization, the Liaison function is now reported under the Neighborhood Support program. Therefore, all expenditure and FTE history is now shown in Neighborhood Support.

Several small 2020 gift and grant funds remain in Housing and Community Services for accounting purposes. Starting in 2021, all Community Relations budgets will be shifted.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	150,602	143,921	184,368	0	0
Gifts & Grants Fund	9,322	4,961	51,901	34,082	0
Expenditures Total	\$159,924	\$148,882	\$236,269	\$34,082	\$0
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	128,202	106,790	146,525	0	0
Supplies and Services	31,722	42,092	89,744	34,082	0
Expenditures Total	\$159,924	\$148,882	\$236,269	\$34,082	\$0
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	0.00	0.00
Staffing Total	1.00	1.00	1.00	0.00	0.00

Co-Responder Program

The first year of this program will consist of the development and ramp-up of a new co-responder response model. The intent of the program is to develop and implement an alternative response to low risk, low acuity situations where law enforcement is not required. This program will not replace the Crisis Response Team co-responder model in the Police Department but will provide another alternative when appropriate.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	0	0	0	265,000
Expenditures Total	\$0	\$0	\$0	\$0	\$265,000
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	0	0	105,000
Supplies and Services	0	0	0	0	160,000
Expenditures Total	\$0	\$0	\$0	\$0	\$265,000

Housing and Community Services

PROGRAM DETAIL

Co-Responder Program

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	0.00	0.00	1.00
Staffing Total	0.00	0.00	0.00	0.00	1.00

COVID-19 Relief Grants

Many of the city’s activities in responding to the COVID-19 outbreak were subject to reimbursement through the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act. The city received CARES funds as a passthrough from Adams and Arapahoe counties. The passthrough funds have been used to provide small business and rental assistance, city personnel costs and personal protective equipment (PPE), improving the safety of city facilities and transitioning to a digital service model.

Several city departments also received grants stemming from the CARES Act. The Community Development Block Grant (CDBG) and Emergency Solutions Grants (ESG) programs were both supplemented using one-time funds from the CARES Act. Additional smaller CARES grants have been used to promote social distancing, purchasing PPE, and hire Public Defender personnel.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	0	0	0	1,729,114	0
Gifts & Grants Fund	0	0	0	200,000	3,164,424
Expenditures Total	\$0	\$0	\$0	\$1,929,114	\$3,164,424

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Allocated Expenses	0	0	0	0	115,000
Supplies and Services	0	0	0	1,929,114	3,049,424
Expenditures Total	\$0	\$0	\$0	\$1,929,114	\$3,164,424

Emergency Solutions Grants

The Emergency Solutions Grant (ESG) Program provides federal funding to non-profit Emergency Shelter Sub-recipients in Aurora. It also allocates funds to nonprofit agencies to provide Rapid Re-Housing funds to either place homeless persons into housing or Homelessness Prevention funds to prevent households from becoming homeless during a crisis.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	189,352	298,421	227,949	220,056	231,882
Expenditures Total	\$189,352	\$298,421	\$227,949	\$220,056	\$231,882

Housing and Community Services

PROGRAM DETAIL

Emergency Solutions Grants

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	189,352	298,421	227,949	220,056	231,882
Expenditures Total	\$189,352	\$298,421	\$227,949	\$220,056	\$231,882

Home Ownership Assistance Program

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. Carryforward budget from prior years will be used to cover both 2020 and 2021 expenditures in the Community Development Fund.

Due to favorable housing market conditions, the home buying assistance performance measure target was not achieved in 2020 as purchase prices came in over the HUD limit or other aspects of the transaction did not qualify under HUD regulations. This has led to a reduced target for 2021.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	160,000	0	0	0	0
Gifts & Grants Fund	44,098	33,371	45,500	40,696	24,000
Expenditures Total	\$204,098	\$33,371	\$45,500	\$40,696	\$24,000

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	43,548	32,742	0	40,646	0
Supplies and Services	160,550	629	45,500	50	24,000
Expenditures Total	\$204,098	\$33,371	\$45,500	\$40,696	\$24,000

<u>PERFORMANCE MEASURE SUMMARY</u>					
Provide down payment and/or closing cost assistance to first-time homebuyers	3	2	3	0	2

Housing and Community Services

PROGRAM DETAIL

Homelessness Initiative

The Homelessness Initiative Program provides capacity building, training, partner coordination and funding to address the needs of Aurora's homeless community. The program supports services along the homelessness crisis response system continuum, from prevention to shelter and rapid rehousing. Additionally, the Homelessness Program leads the regional Point in Time Count, participates in county and regional work to end homelessness, and provides evidence-based training, otherwise unattainable to nonprofits, in order to build an utmost effective homelessness services system. In 2020, it also includes one-time funding for COVID-19 Rental Assistance and Affordable Housing Gap Financing.

Homelessness Initiative funding comes from the General Fund, the Marijuana Tax Revenue Fund, and until 2018, the Community Development Fund. City Council's 2.0 percent increase of the city's special sales tax rate on retail marijuana has created an ongoing funding source for homelessness assistance in Aurora. When the carryforward is moved to a different account or eliminated, it can cause actuals to turn negative on a budgetary basis as it did in 2018.

Due to significant turnover of personnel in this program, certain data were not collected for the 2020 performance measures. For 2021, some targets have been set slightly reduced in anticipation of the learning curve for new personnel.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	115,000	-868	0	0	0
General Fund	0	501,048	539,902	522,005	424,776
Marijuana Tax Revenue Fund	-1,254,395	4,634,373	2,176,194	2,467,592	2,286,954
Expenditures Total	(\$1,139,395)	\$5,134,553	\$2,716,096	\$2,989,597	\$2,711,730

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	192,005	228,102	213,828	227,976
Allocated Expenses	0	0	0	0	-115,000
Supplies and Services	-1,139,395	4,942,548	2,487,994	2,775,769	2,598,754
Expenditures Total	(\$1,139,395)	\$5,134,553	\$2,716,096	\$2,989,597	\$2,711,730

<u>STAFFING SUMMARY</u>					
General Fund	0.00	1.00	2.00	2.00	2.00
Staffing Total	0.00	1.00	2.00	2.00	2.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Homelessness Outreach Team responds in the field to Access Aurora/Public Staff requests for homelessness services within 3 working days of initial report 85% of the time	N/A	N/A	85%	N/A	85%
Prevent homelessness for households through the use of House Aurora Partnership funding for eviction prevention services	N/A	151	120	129	100
ReHouse/end homelessness for households through the use of House Aurora Partnership funding	N/A	99	144	108	100

Housing and Community Services

PROGRAM DETAIL

Neighborhood Stabilization Program

The Neighborhood Stabilization Program (NSP) 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. 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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	68,683	7,154	20,000	20,000	20,000
Expenditures Total	\$68,683	\$7,154	\$20,000	\$20,000	\$20,000
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	68,683	7,154	20,000	20,000	20,000
Expenditures Total	\$68,683	\$7,154	\$20,000	\$20,000	\$20,000

Neighborhood Support

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, enforcement on 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. Since 2019, the General Fund has funded all 20.0 FTE Code Enforcement Officers.

With the reorganization from Neighborhood Services Department to Housing and Community Services (HCS), the Neighborhood Liaison function has become a part of the Neighborhood Support Division as it had been in the past. Therefore, all of the expenditure and FTE history is now shown in Neighborhood Support. The Neighborhood Liaisons focus on developing strategies to increase community engagement with local government which provides Aurora residents with a connection to their local government. Neighborhood Liaisons are visible at community meetings and work to administer a portfolio of programs and services aimed at supporting neighborhood development. As can be seen in the performance measures, the pandemic prevented Liaisons from providing outreach and education about neighborhood programs to the level that they had planned in 2020.

For 2020, the new Neighborhood Support program total FTE count was reduced by 1.0 due to the transfer of one Liaison position to the Office of Diversity, Equity, and Inclusion.

For 2021, 1.0 vacant Code Enforcement Officer position will be eliminated bringing the number of code enforcement officers down to 19. Additionally, 30 percent of one Liaison will be charged to the CDBG grant for work performed in the target area.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	139,047	0	0	0	0
General Fund	2,354,676	2,593,468	2,911,278	2,545,959	2,806,838
Expenditures Total	\$2,493,723	\$2,593,468	\$2,911,278	\$2,545,959	\$2,806,838

Housing and Community Services

PROGRAM DETAIL

Neighborhood Support

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,026,968	2,114,740	2,371,513	2,109,944	2,268,784
Supplies and Services	377,036	415,396	456,424	364,217	465,011
Interfund Charges	78,636	63,332	83,341	71,798	73,043
Capital Related	11,083	0	0	0	0
Expenditures Total	\$2,493,723	\$2,593,468	\$2,911,278	\$2,545,959	\$2,806,838
<u>STAFFING SUMMARY</u>					
Community Development Fund	2.00	0.00	0.00	0.00	0.00
General Fund	28.00	30.00	30.00	29.00	27.70
Staffing Total	30.00	30.00	30.00	29.00	27.70
<u>PERFORMANCE MEASURE SUMMARY</u>					
75% percent of neighborhood groups will re-register	N/A	79%	75%	75%	75%
95% of graffiti calls handled within two calendar days	86%	80%	95%	86%	95%
Maintain a voluntary compliance rate of 95%	90%	92%	95%	94%	95%
Maintain the violation rate generated by proactive inspections at greater than 55% (Nov thru Mar) and greater than 60% (Apr thru Oct)	59%	57%	57.5%	60%	57.5%
Present information and provide outreach and education about neighborhood programs and resources at neighborhood and community meetings and on tours (120 annually)	N/A	305	120	84	120
Respond to complaints within 48 hours 90% of time	89%	87%	90%	89%	90%

Public Facilities

Community Development Block Grant funds are used for acquisition, construction, reconstruction, rehabilitation, and installation of public facilities and improvements that are eligible activities. Parks and recreational facilities are also public facilities as are buildings owned by non-profit organizations that serve the public. Rising materials costs have reduced the number of expected alley pavings to 3 for 2021.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	278,798	344,735	300,000	371,344	400,000
Expenditures Total	\$278,798	\$344,735	\$300,000	\$371,344	\$400,000

Housing and Community Services

PROGRAM DETAIL

Public Facilities

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	278,798	344,735	300,000	371,344	400,000
Expenditures Total	\$278,798	\$344,735	\$300,000	\$371,344	\$400,000
<u>PERFORMANCE MEASURE SUMMARY</u>					
Pave alleys in N.W. Aurora	4	4	4	4	3

Public Service

This program may include a range of activities that partner non-profits carry out such as services for homeless persons, services for seniors, fair housing activities, employment services and recreational services.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	15,000	49,500	0	74,000	100,000
Expenditures Total	\$15,000	\$49,500	\$0	\$74,000	\$100,000
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	15,000	49,500	0	74,000	100,000
Expenditures Total	\$15,000	\$49,500	\$0	\$74,000	\$100,000

Rehabilitation

The Rehabilitation Program funds grants and deferred payment loans for rehabilitation programs including the Emergency Home Repair Grant Program, the Minor Home Repair Grant Program, the Home Repair Loan Program, and Storefront Renovations.

Performance measures for the rehabilitation program were significantly impacted by the pandemic. Clients were very weary of letting contractors into their homes for rehab projects and the customer survey collections were suspended. The number of rehab projects is expected to continue to be impacted by the pandemic as reflected in the target for 2021.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	2,126,254	2,430,070	2,062,365	374,655	1,300,000
Expenditures Total	\$2,126,254	\$2,430,070	\$2,062,365	\$374,655	\$1,300,000
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	2,126,254	2,430,070	2,062,365	374,655	1,300,000
Expenditures Total	\$2,126,254	\$2,430,070	\$2,062,365	\$374,655	\$1,300,000

Housing and Community Services

PROGRAM DETAIL

Rehabilitation

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
95% customer satisfaction scores for city employees dealing with home rehabilitations	97%	97%	95%	N/A	95%
Complete the target number of rehab projects	102	55	80	11	45

Transfers and Other Requirements

This program houses anticipated and unprogrammed gifts and grants that are subsequently transferred to the applicable program when awarded as well as other one-time projects. In the Community Development Fund, budget whether spent or not is shown as an expenditure as it continues to carry forward 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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	-1,304,582	1,078,339	365,229	-2,022,798	0
General Fund	34,803	20,281	21,210	21,210	21,210
Gifts & Grants Fund	0	0	28,560	34,995	50,000
Expenditures Total	(\$1,269,779)	\$1,098,620	\$414,999	(\$1,966,593)	\$71,210

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	-1,269,779	1,092,716	414,999	-1,966,593	71,210
Capital Related	0	5,904	0	0	0
Expenditures Total	(\$1,269,779)	\$1,098,620	\$414,999	(\$1,966,593)	\$71,210

Human Resources

PROGRAM SUMMARY

Administration	Human Resources Operations	Risk Management
\$319,792	\$2,768,909	\$12,841,160
1 FTE	21 FTE	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

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
REGULAR - FTE	28.50	29.50	31.00	31.00	31.00
EXPENDITURES	13,044,755	12,505,056	15,049,105	14,876,522	15,929,861

Human Resources

DESCRIPTION

The Human Resources Department provides overall management, organization, and control for Human Resources (HR) and Risk Management. The HR function includes operations, employee relations, Aurora Learn, 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.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	28.50	29.50	31.00	31.00	31.00
Personal Services	2,938,130	2,841,745	3,410,189	3,196,647	3,372,371
Supplies and Services	10,024,456	9,574,575	11,536,800	11,585,059	12,447,152
Interfund Charges	82,169	88,736	94,816	94,816	103,038
Capital Related	0	0	7,300	0	7,300
Expenditures Total	\$13,044,755	\$12,505,056	\$15,049,105	\$14,876,522	\$15,929,861

DEPARTMENT NARRATIVE

2020 Current-Year Department

As a result of COVID-19 and the changing work environment, many services HR provides to our workforce continued with a greater focus on policy development and leave administration. By the end of 2020, HR processed 1258 COVID-related leaves. As the city continues to respond to COVID-19, the hiring freeze has forced departments to re-evaluate their work structure and allocation of workload for their employees. This has resulted in a large increase in reclassification requests and support from HR that directly impacted our workforce. Many staff members were repurposed within HR to provide support for leave administration, compensation, reclassifications, reporting and data analysis. Staff had to adjust to providing virtual engagement opportunities for learning, and HR committees where employee input is critical had to be transitioned appropriately. HR continues to be involved with the city's transition to a teleworking environment with support to administration (policies, workforce tracking, transition to remote work, trainings, and risk management) and providing resources for employee work-life integration and mental health.

HR expenses related to learning and development activities, employee forums, and hiring-related services and background checks were lower than budget due to less hiring and the elimination of group and in-person gatherings for training. In addition, travel and training for HR staff was canceled or postponed and fewer employees made use of RTD FlexPass due to the need for social distancing. Overall expenses are projected to be \$172,600 below budget due to these costs savings which include lower professional fees, supplies and memberships of \$165,100 as well as the delay in implementation of the Physical Therapy Clinic (\$142,880) and other lower personal services costs of \$114,700. Higher loss fund claims totaling \$256,400 will partly offset the reduced expenses.

While negotiations with Police and Fire were planned for 2020, the impact of negotiations is yet to be determined and could have a multi-year impact.

2021 Department Budget

Due to the COVID-19 pandemic the HR Department will reduce expenses by streamlining the number and method of training and recognition programs for employees and alignment with actual expenses based on year-over-year history. This includes reducing the city's contribution to programs such as RTD FlexPass, employee appreciation events and traditional training opportunities for leadership events. Memberships, travel/training, office supplies and professional fees were also reduced where it was possible to do so without impacting the effectiveness of the department. HR's 2021 budgeted expenses will increase \$880,800 over the 2020 Operating Budget. Expenses in the General Fund will decrease \$91,200 mainly due to the aforementioned cost reductions, while the Risk Management Fund expenses which will increase \$975,500. The Risk Management Fund will be impacted by market-driven insurance premium increases of \$556,300 as well as higher deductibles and claims totaling \$460,000 which will be offset by lower benefit expenses of \$39,200.

Human Resources

BASE ADJUSTMENTS

Base Adjustments	2021
Prior Year One Times	-60,000
Mid Year Modifications	20,000
Compensation Adjustments	-57,818
Mandated Costs	62,722
Grant / Designated Revenue Adjustments	-3,479
Other Adjustments	1,016,331
Total Base Adjustments	\$977,756

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Eliminate RTD FlexPass Offsetting City Expense	0.00	-7,000	0	-7,000
Program affected: Human Resources Operations Duration: Ongoing This amendment will eliminate the budget for the RTD FlexPass Program which allows employees to set aside pre-tax amounts for transit purposes and receive a thirty percent discount. A small number of employees participate in this program.				
Eliminate Summer Splash / Employee Appreciation	0.00	-20,000	0	-20,000
Program affected: Human Resources Operations Duration: Ongoing This amendment will eliminate the budget for the annual employee appreciation event. This has been an ongoing event for which budget was added in 2020.				
Reduce Background Checks and Recruiting Software	0.00	-15,000	0	-15,000
Program affected: Human Resources Operations Duration: Ongoing This amendment will achieve budget savings by revamping the background check process to include only those employees who work in financial positions or who work with vulnerable populations. A reduction in the use of recruiting software subscriptions will also be made. These changes are not expected to impact the Recruiting Division's effectiveness.				
Reduce CORE4 Training	0.00	-20,000	0	-20,000
Program affected: Human Resources Operations Duration: Ongoing The CORE4 Leadership Training Program was developed to encourage employees to provide the services and support citizens deserve. Every employee is expected to take the CORE4 course upon hire. The program will be restructured to eliminate costs that are not absolutely essential in conducting the training. The effectiveness of the training program will not be affected.				
Reduce HR Memberships and Supplies	0.00	-16,000	0	-16,000
Program affected: Human Resources Operations Duration: Ongoing Cuts include dues and subscriptions and general office supplies which will be achieved through efficiency savings and are not expected to impact HR operations or training programs.				

Human Resources

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Reduce Professional Services	0.00	-19,000	0	-19,000
Program affected: Human Resources Operations				
Duration: Ongoing				
This amendment includes cuts to professional services which will be achieved through efficiency savings. The cuts are not expected to effect the quality of the services provided to employees or the city.				
Budget Cut Total	0.00	-97,000	0	-97,000
General Fund Total	0.00	-97,000	0	-97,000
Amendment Request Total All Funds	0.00	-97,000	0	-97,000

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Designated Revenues Fund	6,556	17,667	3,479	0	0
General Fund	2,504,699	2,306,129	2,794,253	2,675,484	2,703,030
Risk Management Fund	10,533,500	10,181,260	12,251,373	12,201,038	13,226,831
Expenditures Total	\$13,044,755	\$12,505,056	\$15,049,105	\$14,876,522	\$15,929,861

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
General Fund	18.50	19.50	21.00	21.00	21.00
Risk Management Fund	10.00	10.00	10.00	10.00	10.00
Staffing Total	28.50	29.50	31.00	31.00	31.00

PROGRAM DETAIL

Administration

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	263,414	371,152	313,067	313,159	319,792
Expenditures Total	\$263,414	\$371,152	\$313,067	\$313,159	\$319,792

Human Resources

PROGRAM DETAIL

Administration

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	175,144	218,301	226,678	226,362	226,115
Supplies and Services	15,511	74,273	2,349	2,757	2,349
Interfund Charges	72,759	78,578	84,040	84,040	91,328
Expenditures Total	\$263,414	\$371,152	\$313,067	\$313,159	\$319,792
<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

Human Resources Operations

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. Aurora Learn 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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	6,556	17,667	3,479	0	0
General Fund	2,241,285	1,934,977	2,481,186	2,362,325	2,383,238
Risk Management Fund	307,290	312,462	385,942	364,105	385,671
Expenditures Total	\$2,555,131	\$2,265,106	\$2,870,607	\$2,726,430	\$2,768,909
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,936,703	1,742,152	2,159,285	2,106,067	2,163,566
Supplies and Services	618,428	522,954	711,322	620,363	605,343
Expenditures Total	\$2,555,131	\$2,265,106	\$2,870,607	\$2,726,430	\$2,768,909
<u>STAFFING SUMMARY</u>					
General Fund	17.50	18.50	20.00	20.00	20.00
Risk Management Fund	1.00	1.00	1.00	1.00	1.00
Staffing Total	18.50	19.50	21.00	21.00	21.00

Human Resources

PROGRAM DETAIL

Human Resources Operations

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of initial interviews scheduled within 3 business days from the date of the complaint	92%	91%	90%	91%	90%
90% of investigations completed within stated timelines	94%	99%	90%	93%	90%
95% of job evaluations including analysis and recommendations complete no later than 30 days from receiving the job information questionnaire	100%	98%	95%	N/A	N/A
95% of jobs will have a recruitment plan within 3 days of PCN approval	98%	100%	95%	N/A	N/A
95% of participants indicating the training they had received was relevant and that they plan to apply this training in their work setting	100%	78%	95%	85%	95%
Desired average of 5 days between date of PCN approval and date position is posted	N/A	N/A	N/A	5.8 days	5.0 days
Desired average of 90 days between the date a position is posted and the date of the new hire's 1st day	N/A	N/A	90 days	64 days	90 days
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	95%	97%	100%	95%	100%

Risk Management

This program administers property, general liability and workers' compensation claims internally. It selects and purchases appropriate insurance broker services and commercial insurance products to protect the city. It 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. It coordinates respirator fit testing and hazardous materials physicals mandated by regulators for certain employees whose job duties involve hazardous chemicals or excessive amounts of harmful particulates. It manages the citywide safety program to reduce and mitigate employee injuries. It 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.

The increase in the 2021 budget reflects the rising market rates for insurance premiums as well as higher deductibles and claims paid.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Risk Management Fund	10,226,210	9,868,798	11,865,431	11,836,933	12,841,160
Expenditures Total	\$10,226,210	\$9,868,798	\$11,865,431	\$11,836,933	\$12,841,160

Human Resources

PROGRAM DETAIL

Risk Management

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	826,283	881,292	1,024,226	864,218	982,690
Supplies and Services	9,390,517	8,977,348	10,823,129	10,961,939	11,839,460
Interfund Charges	9,410	10,158	10,776	10,776	11,710
Capital Related	0	0	7,300	0	7,300
Expenditures Total	\$10,226,210	\$9,868,798	\$11,865,431	\$11,836,933	\$12,841,160
<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%	97%	90%	97%	90%

Information Technology

PROGRAM SUMMARY

<p>Administration</p> <hr/> <p>\$516,546 2 FTE</p> <p>*Deliver high quality technical solutions, securely, efficiently, and collaboratively to all city stakeholders</p>	<p>Client Services</p> <hr/> <p>\$1,280,383 9 FTE</p> <p>*Provide citywide software and hardware support and procurement for PC, laptop, peripheral device, and managed print services</p>	<p>Enterprise Solutions</p> <hr/> <p>\$2,412,294 7 FTE</p> <p>*Provide technical support, system maintenance, new solution implementation, and evaluation of citywide business processes</p>
<p>Enterprise Systems</p> <hr/> <p>\$2,392,325 7 FTE</p> <p>*Provide data center operations for the city. Responsible for server infrastructure, databases, and data storage for all city business</p>	<p>Geographic Information Systems</p> <hr/> <p>\$456,954 3 FTE</p> <p>*Provide technical strategy, data creation, systems administration, new solutions, and information to meet city spatial requirements</p>	<p>Information Security</p> <hr/> <p>\$1,008,387 3 FTE</p> <p>*Ensure stored information is managed in a secure and respectful manner in accordance with its sensitivity and risk</p>
<p>Networking</p> <hr/> <p>\$2,131,931 6 FTE</p> <p>*Design, install, monitor and maintain voice and data networks, and security cameras for the city</p>	<p>Project Management Office</p> <hr/> <p>\$1,518,723 8 FTE</p> <p>*Provide IT portfolio and project management and support project execution. Facilitate the project governance process</p>	<p>Public Safety</p> <hr/> <p>\$5,303,335 12.5 FTE</p> <p>*Provide technical support, system maintenance, new solution implementation, and evaluation of public safety business processes</p>

DEPARTMENT SUMMARY

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
REGULAR - FTE	49.00	55.00	56.00	57.50	57.50
EXPENDITURES	13,888,736	16,059,399	18,887,624	17,742,174	17,020,878

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 policies 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.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	49.00	55.00	56.00	57.50	57.50
Personal Services	5,949,132	6,150,233	7,134,942	6,524,208	7,119,045
Supplies and Services	7,724,389	9,483,345	11,258,175	10,958,232	9,700,842
Utilities	15,088	17,897	26,400	47,163	58,400
Interfund Charges	51,257	55,779	58,107	57,354	62,591
Capital Related	148,870	352,145	410,000	155,217	80,000
Expenditures Total	\$13,888,736	\$16,059,399	\$18,887,624	\$17,742,174	\$17,020,878

DEPARTMENT NARRATIVE

2020 Current-Year Department Projection

When the COVID-19 pandemic hit the city in March, the Information Technology (IT) department's efforts were immediately redirected to expand the city's remote working infrastructure and create the associated policies to facilitate the city's continuity of operations. This effort caused an increase in software licensing that facilitated remote working by city employees and provided a stable network and storage environment as demand increased. The annual PC replacement program was redirected to solely purchase laptop computers in support of remote working. In addition, the 2020 IT budget included \$500,000 that IT had programmed for completing payment card industry (PCI) requirements revolving around infrastructure and monitoring, and these activities have been ongoing since the first of the year.

There were two ways that the IT budget was affected in 2020. First, personal services are projected to be \$610,700 (8.6 percent) under the original budget, largely the result of vacancy savings from the city's hiring freeze. The second effect was the elimination of one-time budget. In the city's cost cutting efforts, IT reduced the General Fund budget by \$500,000 in 2020. These cuts were realized by eliminating professional services and contract personnel that were allocated as one-time expenses (approximately \$300,000) in the 2020 budget. This funding intended to lay the groundwork for future infrastructure decisions and replacement of end of life citywide software applications. The remaining \$200,000 in cuts were executed in supplies and services reductions and a decrease in citywide copying expenses in the Xerox program. These cuts overshadowed a budget increase associated with the movement of the City of Aurora Public Safety Training Center (CAPSTC) from Fire to IT, including 1.5 FTE.

2021 Department Budget

Information Technology's total 2021 budget is \$1.9 million (9.9 percent) lower than the 2020 Original Budget, with the majority of the decrease in the General Fund. This budget eliminates the PC replacement program, reduces the Xerox copying program and changes the licensing structure for the use of Microsoft Office 365 for city employees as well as decreases in support of software based on changes in technology. The IT 2021 budget will be focused on supporting and maintaining programs already in place. There will be little budget for professional services that are used to augment IT FTE staff in the fulfillment of software implementations or infrastructure upgrades. Requests for purchase of business applications or additional licensing of current applications will not be funded through IT. The overall impact of COVID-19 pandemic on the IT budget will slow the transition for technology innovation and Smart Cities, and the replacement of various business applications that have reached the end of their useful life or no longer meet the needs of the business.

Information Technology

DEPARTMENT NARRATIVE

IT's 911 Public Safety budget in 2021 is \$154,300 (4.9 percent) greater than the 2020 budget. Most of this increase is related to support and maintenance of major 911 systems and the 2020 implementation of the Next Generation 911 network system for answering 911 calls and facilitating video and pictures related to calls in the future. The Development Review Fund budget is decreasing \$782,900 as one-time Accela-related budget is removed.

BASE ADJUSTMENTS

Base Adjustments	2021
Prior Year One Times	-1,759,723
Mid Year Modifications	334,695
Compensation Adjustments	-48,169
Mandated Costs	398,641
Total Base Adjustments	(\$1,074,556)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Cut Funding for Project/Program Management Tool	0.00	-10,000	0	-10,000
Program affected: Project Management Office Duration: Ongoing This amendment will eliminate the budget for an automated tool for managing IT project implementation and program management. The project management office personnel will continue to implement and monitor projects with the spreadsheets, documents and powerpoints currently used. The entire portfolio will be managed through SharePoint. The impact is the project management efficiencies that would be gained through using an integrated project management tool.				
Delay PC Replacement Program	0.00	-509,054	0	-509,054
Program affected: Client Services Duration: Ongoing This amendment delays the PC replacement program. The PC replacement program is designed to replace 20 percent of the city's computers annually. By delaying the replacement, there will be city computers in use that will age out of warranty and become end of life.				
Office365 Downgrade of Licensing Based on Job Groups	0.00	-92,000	0	-92,000
Program affected: Enterprise Systems Duration: Ongoing This budget reduction will be based on a citywide project and mandate to reduce Office365 licensing for job groups that do not need the Office Suite on the local computer. The impact of this amendment will be minimal as the employees affected will still use the web-based version of Office 365.				
Technology Cuts Replaced by Other Solutions	0.00	-103,602	0	-103,602
Program affected: Enterprise Solutions Duration: Ongoing This amendment will cut budget for software that is replaced by other solutions and is no longer required. These actions should have no effect on the business.				

Information Technology

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
General Fund / Budget Cut				
Xerox Printing Reductions	0.00	-77,534	0	-77,534
Program Affected: Client Services Duration: Ongoing This amendment will reduce citywide budget for overall printing and eliminate printers without sufficient demand. The success of this cut will require a citywide mandate for the overall print strategy as the city shifts focus away from printing.				
Budget Cut Total	0.00	-792,190	0	-792,190
General Fund Total	0.00	-792,190	0	-792,190
Amendment Request Total All Funds	0.00	-792,190	0	-792,190

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Development Review Fund	650,887	449,269	1,418,535	987,758	635,596
Enhanced E-911 Fund	2,625,300	3,023,321	3,138,008	3,069,859	3,292,279
General Fund	10,612,549	12,586,809	14,331,081	13,684,557	13,093,003
Expenditures Total	\$13,888,736	\$16,059,399	\$18,887,624	\$17,742,174	\$17,020,878

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Development Review Fund	0.00	3.00	3.00	3.00	3.00
Enhanced E-911 Fund	5.00	5.00	5.00	5.00	5.00
General Fund	44.00	47.00	48.00	49.50	49.50
Staffing Total	49.00	55.00	56.00	57.50	57.50

PROGRAM DETAIL

Administration

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. The program staffing reduction in 2020 became permanent for the 2021 budget with the authorized position moving to the public safety program.

Information Technology

PROGRAM DETAIL

Administration

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	722,411	1,092,784	1,038,867	846,720	516,546
Expenditures Total	\$722,411	\$1,092,784	\$1,038,867	\$846,720	\$516,546
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	506,238	365,240	352,303	156,669	336,850
Supplies and Services	170,843	664,724	634,872	639,412	124,557
Utilities	2,137	2,349	2,900	2,600	2,600
Interfund Charges	43,193	47,071	48,792	48,039	52,539
Capital Related	0	13,400	0	0	0
Expenditures Total	\$722,411	\$1,092,784	\$1,038,867	\$846,720	\$516,546
<u>STAFFING SUMMARY</u>					
General Fund	3.00	3.00	2.00	2.00	2.00
Staffing Total	3.00	3.00	2.00	2.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Customer experience survey 4.85 out of a possible 5	4.84	4.84	4.85	4.93	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	90%	90%	85%	88%	85%
IT requests for new service (hardware, software service): 85% of service requests completed within established response time	98%	98%	85%	97%	85%
Resolution time for break/fix incidents: 85% of incidents are resolved on time based on issue severity	88%	81%	85%	80%	85%

Client Services

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 user devices including software and security updates, as well as the resolution of client user device issues.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,533,251	1,727,148	1,845,287	1,691,257	1,280,383
Expenditures Total	\$1,533,251	\$1,727,148	\$1,845,287	\$1,691,257	\$1,280,383

Information Technology

PROGRAM DETAIL

Client Services

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	617,858	666,991	692,480	688,629	707,555
Supplies and Services	915,393	1,060,157	1,152,807	1,002,628	572,828
Expenditures Total	\$1,533,251	\$1,727,148	\$1,845,287	\$1,691,257	\$1,280,383
<u>STAFFING SUMMARY</u>					
General Fund	8.00	9.00	9.00	9.00	9.00
Staffing Total	8.00	9.00	9.00	9.00	9.00

Enterprise Solutions

The Enterprise Solutions Program acquires, develops, tests, provides technical training, coordinates vendor interaction, implements best practices, and 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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,427,698	2,274,689	2,841,343	2,550,047	2,412,294
Expenditures Total	\$1,427,698	\$2,274,689	\$2,841,343	\$2,550,047	\$2,412,294
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	945,511	891,376	874,930	809,286	829,475
Supplies and Services	435,692	1,272,344	1,966,413	1,740,761	1,582,819
Capital Related	46,495	110,969	0	0	0
Expenditures Total	\$1,427,698	\$2,274,689	\$2,841,343	\$2,550,047	\$2,412,294
<u>STAFFING SUMMARY</u>					
General Fund	8.00	8.00	7.00	7.00	7.00
Staffing Total	8.00	8.00	7.00	7.00	7.00

Information Technology

PROGRAM DETAIL

Enterprise Systems

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 24/7 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 vendor software and hardware support and maintenance contracts, and performs break-fix services for system and database-related issues.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,006,185	2,052,565	2,848,388	2,293,615	2,392,325
Expenditures Total	\$2,006,185	\$2,052,565	\$2,848,388	\$2,293,615	\$2,392,325
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	667,916	716,225	1,085,955	935,660	976,964
Supplies and Services	1,338,269	1,317,673	1,730,433	1,325,955	1,383,361
Capital Related	0	18,667	32,000	32,000	32,000
Expenditures Total	\$2,006,185	\$2,052,565	\$2,848,388	\$2,293,615	\$2,392,325
<u>STAFFING SUMMARY</u>					
General Fund	5.00	6.00	7.00	7.00	7.00
Staffing Total	5.00	6.00	7.00	7.00	7.00

Geographic Information Systems

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, mapping, 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, Parks, Recreation and Open Space, Finance, and Housing and Community Services.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	414,140	412,815	444,474	457,976	456,954
Expenditures Total	\$414,140	\$412,815	\$444,474	\$457,976	\$456,954
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	325,526	337,917	340,651	351,307	353,131
Supplies and Services	88,614	74,898	103,823	106,669	103,823
Expenditures Total	\$414,140	\$412,815	\$444,474	\$457,976	\$456,954

Information Technology

PROGRAM DETAIL

Geographic Information Systems

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 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

Information Security

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 policies, practices, and controls throughout the city.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	624,032	1,046,619	751,085	988,164	1,008,387
Expenditures Total	\$624,032	\$1,046,619	\$751,085	\$988,164	\$1,008,387

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	279,667	360,842	403,786	400,648	402,612
Supplies and Services	341,865	605,583	347,299	587,516	605,775
Capital Related	2,500	80,194	0	0	0
Expenditures Total	\$624,032	\$1,046,619	\$751,085	\$988,164	\$1,008,387

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	2.00	3.00	3.00	3.00	3.00
Staffing Total	2.00	3.00	3.00	3.00	3.00

Networking

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. In 2021, there is a reduction of 1.0 FTE due to an internal IT reorganization.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,967,446	1,735,816	2,112,949	1,966,226	2,131,931
Expenditures Total	\$1,967,446	\$1,735,816	\$2,112,949	\$1,966,226	\$2,131,931

Information Technology

PROGRAM DETAIL

Networking

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	744,970	616,032	933,181	621,533	762,119
Supplies and Services	1,122,601	1,119,784	1,131,768	1,296,693	1,321,812
Capital Related	99,875	0	48,000	48,000	48,000
Expenditures Total	\$1,967,446	\$1,735,816	\$2,112,949	\$1,966,226	\$2,131,931
<u>STAFFING SUMMARY</u>					
General Fund	6.00	6.00	7.00	7.00	6.00
Staffing Total	6.00	6.00	7.00	7.00	6.00

Project Management Office

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, 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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	650,887	449,269	1,418,535	987,758	635,596
General Fund	616,592	816,302	856,312	818,284	883,127
Expenditures Total	\$1,267,479	\$1,265,571	\$2,274,847	\$1,806,042	\$1,518,723
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	699,622	958,984	1,133,833	1,014,526	1,167,709
Supplies and Services	567,857	306,587	811,014	791,516	351,014
Capital Related	0	0	330,000	0	0
Expenditures Total	\$1,267,479	\$1,265,571	\$2,274,847	\$1,806,042	\$1,518,723
<u>STAFFING SUMMARY</u>					
Development Review Fund	0.00	3.00	3.00	3.00	3.00
General Fund	4.00	4.00	5.00	5.00	5.00
Staffing Total	4.00	7.00	8.00	8.00	8.00

Information Technology

PROGRAM DETAIL

Public Safety

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 systems and hardware vendors for the ongoing maintenance and upgrades of public safety systems on a 24/7 basis. In 2020, the City of Aurora Public Safety Training Center (CAPSTC) administrative management was realigned into the IT department adding 1.5 FTE to the department. This program also gained 1.0 FTE from an internal IT reorganization.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Enhanced E-911 Fund	2,625,300	3,023,321	3,138,008	3,069,859	3,292,279
General Fund	1,300,794	1,428,071	1,592,376	2,072,268	2,011,056
Expenditures Total	\$3,926,094	\$4,451,392	\$4,730,384	\$5,142,127	\$5,303,335
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,161,824	1,236,626	1,317,823	1,545,950	1,582,630
Supplies and Services	2,743,255	3,061,595	3,379,746	3,467,082	3,654,853
Utilities	12,951	15,548	23,500	44,563	55,800
Interfund Charges	8,064	8,708	9,315	9,315	10,052
Capital Related	0	128,915	0	75,217	0
Expenditures Total	\$3,926,094	\$4,451,392	\$4,730,384	\$5,142,127	\$5,303,335
<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	6.50	7.50
Staffing Total	10.00	10.00	10.00	11.50	12.50

Judicial

PROGRAM SUMMARY

<p>Court Reporting</p> <p>\$465,923 5 FTE</p> <p>*Create the official court record for all court proceedings *Maintain court system data</p>	<p>Courtroom Assistants</p> <p>\$623,909 8.5 FTE</p> <p>*Maintain courtroom decorum *Organize people and files for each court</p>	<p>Judicial</p> <p>\$2,037,514 9 FTE</p> <p>*Preside over all court proceedings to ensure the fair and impartial administration of justice</p>
<p>Teen Court</p> <p>\$160,950 2 FTE</p> <p>*Administer the Teen Court Program to divert first-time juvenile offenders from criminal activity</p>	<p>Wellness Court</p> <p>\$327,403 2 FTE</p> <p>*Administer the Wellness Court Program for defendants whose criminal behavior is affected by mental illness</p>	

DEPARTMENT SUMMARY

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
REGULAR - FTE	26.50	26.50	26.50	26.50	26.50
EXPENDITURES	3,186,604	3,292,633	3,613,676	3,443,343	3,615,699

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.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	26.50	26.50	26.50	26.50	26.50
Personal Services	2,934,678	3,025,195	3,274,041	3,070,733	3,235,752
Allocated Expenses	0	85,576	0	81,424	113,100
Supplies and Services	224,734	152,495	308,212	259,763	232,700
Interfund Charges	27,192	29,367	31,423	31,423	34,147
Expenditures Total	\$3,186,604	\$3,292,633	\$3,613,676	\$3,443,343	\$3,615,699

DEPARTMENT NARRATIVE

2020 Current-Year Department Projection

The pandemic has drastically impacted the Judicial Department in every aspect of operations. The Court was forced to shut its doors to the public in March of 2020 and reschedule over 4,000 cases for later in the year. Once the court was able to reopen on June 1, all staff had to report to work as they can only perform their duties while physically in court. This created the need for purchasing personal protective equipment and cleaning products for sanitizing the courtroom, offices and shared file folders. Most significantly, the department purchased laptops, speakers, cameras and installed extensive technology to facilitate virtual hearings and court proceedings, and allow for social distancing with attorneys, defendants, victims, witnesses and all court staff. To cover the cost of these items, the Judicial Department applied for and was awarded a COVID-19 relief grant. To help offset the pandemic-related revenue shortfall, the department has eliminated all travel, training and unnecessary purchases of supplies, meals and equipment. Additionally, the scheduling of relief judges and relief courtroom staff has been reduced, significantly impacting the outlay of relief staff salaries. These measures along with two planned furlough days and preservation of vacancy savings total \$231,700 in budget savings to the General Fund. This department administers the DOLA First Appearance grant which was not included in the 2020 Original Budget due to timing. When including the projection for this grant, the total Judicial 2020 projection is \$170,300 under the original budget. The department will be requesting supplemental appropriation to cover 2020 grant expenditures in a future supplemental process.

2021 Department Budget

The 2021 budget for Judicial includes an ongoing General Fund budget reduction of \$155,500. To accomplish this, there will be reductions in the use of relief staff while still providing the same level of service in administering justice. With the continued use of virtual hearings and court proceedings, the Judicial Department anticipates the ability to continue meeting its objective while keeping all those involved in court proceedings safe and healthy. Additional reductions in operating expenses that have consistently come in below budget will also allow the Judicial Department to meet its projected 2021 budget. Further, the Judicial budget incorporates the citywide salary increase offset by furlough days planned for 2021.

The 2021 budget includes an increase in the Gifts and Grants Fund for the DOLA First Appearance grant and an adjustment for off-cycle pay increases that had not yet been captured in the budget due to the timing. The total Judicial budget for all funds is flat to the 2020 Original Budget with these adjustments offsetting the General Fund cuts.

Judicial

BASE ADJUSTMENTS

Base Adjustments	2021
Compensation Adjustments	54,711
Mandated Costs	2,724
Grant / Designated Revenue Adjustments	100,100
Total Base Adjustments	\$157,535

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Judicial Budget Reductions	0.00	-155,512	0	-155,512
Program affected: Courtroom Assistants and Judicial Duration: Ongoing This amendment will reduce the Judicial budget for temporary labor salaries for relief staffing of judges and courtroom assistants, general operating supplies, and contracted professional services. With the continued use of virtual hearings and court proceedings, the Judicial Department anticipates the ability to continue meeting its objective with less relief staff. Operating budget reductions for supplies and services are in areas where recent annual charges have consistently been below budget.				
Budget Cut Total	0.00	-155,512	0	-155,512
General Fund Total	0.00	-155,512	0	-155,512
Amendment Request Total All Funds	0.00	-155,512	0	-155,512

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Designated Revenues Fund	358,989	332,428	496,435	427,296	483,353
General Fund	2,827,615	2,874,629	3,110,241	2,878,576	3,014,246
Gifts & Grants Fund	0	85,576	7,000	137,471	118,100
Expenditures Total	\$3,186,604	\$3,292,633	\$3,613,676	\$3,443,343	\$3,615,699

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Designated Revenues Fund	4.00	4.00	4.00	4.00	4.00
General Fund	22.50	22.50	22.50	22.50	22.50
Staffing Total	26.50	26.50	26.50	26.50	26.50

Judicial

PROGRAM DETAIL

Court Reporting

This program serves as the official record maker for the municipal court as required by the State of Colorado for courts of record. It produces transcripts as requested and maintains court system data.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	387,859	416,990	420,033	457,726	465,923
Expenditures Total	\$387,859	\$416,990	\$420,033	\$457,726	\$465,923
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	385,848	405,307	416,255	457,726	462,145
Supplies and Services	2,011	11,683	3,778	0	3,778
Expenditures Total	\$387,859	\$416,990	\$420,033	\$457,726	\$465,923
<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

Courtroom Assistants

The courtroom assistant maintains courtroom decorum and serves as a contact person for jurors, defendants, attorneys, witnesses, and the public. The assistant also maintains the flow of persons and files to and from the courtroom and other areas of the courthouse.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	536,898	561,434	620,970	601,191	623,909
Expenditures Total	\$536,898	\$561,434	\$620,970	\$601,191	\$623,909
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	535,956	561,228	619,770	601,191	622,709
Supplies and Services	942	206	1,200	0	1,200
Expenditures Total	\$536,898	\$561,434	\$620,970	\$601,191	\$623,909
<u>STAFFING SUMMARY</u>					
General Fund	8.50	8.50	8.50	8.50	8.50
Staffing Total	8.50	8.50	8.50	8.50	8.50

Judicial

PROGRAM DETAIL

COVID-19 Relief Grants

Many of the city’s activities in responding to the COVID-19 outbreak were subject to reimbursement through the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act. The city received CARES funds as a passthrough from Adams and Arapahoe counties. The passthrough funds have been used to provide small business and rental assistance, city personnel costs and personal protective equipment (PPE), improving the safety of city facilities and transitioning to a digital service model.

Several city departments also received grants stemming from the CARES Act. The Community Development Block Grant (CDBG) and Emergency Solutions Grants (ESG) programs were both supplemented using one-time funds from the CARES Act. Additional smaller CARES grants have been used to promote social distancing, purchasing PPE, and hire Public Defender personnel.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	0	0	0	56,047	0
Expenditures Total	\$0	\$0	\$0	\$56,047	\$0
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	0	0	0	56,047	0
Expenditures Total	\$0	\$0	\$0	\$56,047	\$0

Judicial

The Judicial Division houses the judge positions and is responsible for providing 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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,902,858	1,896,205	2,069,238	1,819,659	1,924,414
Gifts & Grants Fund	0	85,576	0	81,424	113,100
Expenditures Total	\$1,902,858	\$1,981,781	\$2,069,238	\$1,901,083	\$2,037,514
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,783,037	1,824,856	1,932,777	1,764,716	1,847,869
Allocated Expenses	0	85,576	0	81,424	113,100
Supplies and Services	93,910	43,365	106,518	25,000	44,006
Interfund Charges	25,911	27,984	29,943	29,943	32,539
Expenditures Total	\$1,902,858	\$1,981,781	\$2,069,238	\$1,901,083	\$2,037,514
<u>STAFFING SUMMARY</u>					
General Fund	9.00	9.00	9.00	9.00	9.00
Staffing Total	9.00	9.00	9.00	9.00	9.00

Judicial

PROGRAM DETAIL

Teen Court

This program educates youth on the judicial process and provides first-time juvenile offenders the opportunity to correct their mistakes without a criminal conviction through diversion.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	101,195	106,670	157,213	101,175	155,950
Gifts & Grants Fund	0	0	7,000	0	5,000
Expenditures Total	\$101,195	\$106,670	\$164,213	\$101,175	\$160,950
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	88,024	90,880	142,017	85,979	140,626
Supplies and Services	11,890	14,407	20,716	13,716	18,716
Interfund Charges	1,281	1,383	1,480	1,480	1,608
Expenditures Total	\$101,195	\$106,670	\$164,213	\$101,175	\$160,950
<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>					
Actual monthly average over the school year of teen court program participants	310	201	330	200	250

Wellness Court

The Wellness Court provides supervision, behavioral health treatment and an integrated continuum of care through services provided by community resources for defendants whose criminal behavior is affected by mental illness. 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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	257,794	225,758	339,222	326,121	327,403
Expenditures Total	\$257,794	\$225,758	\$339,222	\$326,121	\$327,403
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	141,813	142,924	163,222	161,121	162,403
Supplies and Services	115,981	82,834	176,000	165,000	165,000
Expenditures Total	\$257,794	\$225,758	\$339,222	\$326,121	\$327,403
<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

Library & Cultural Services

PROGRAM SUMMARY

<p>Administration</p> <p>\$869,939 6 FTE</p> <p>*Manages departmental personnel, finances, and public service library functions; houses all general and programming related donations</p>	<p>Art in Public Places</p> <p>\$736,992 1 FTE</p> <p>*Coordinates, manages funding, selects, displays, and maintains public art per City Ordinance 93-63</p>	<p>Arts Programs</p> <p>\$1,718,562 10 FTE</p> <p>*Manages Aurora Fox Arts Center, music, dance and visual arts programs, Bicentennial Art Center, and Aurora Summer Concerts</p>
<p>Cultural Services Division Management</p> <p>\$329,598 2 FTE</p> <p>*Manages all Cultural Services programs</p>	<p>Historic Services</p> <p>\$568,780 6 FTE</p> <p>*Manages all programs and facilities of the Aurora History Museum and Historic Preservation Sites</p>	<p>Library Collection Management and Systems</p> <p>\$1,143,617 4 FTE</p> <p>*Manages acquisition and cataloging of new and donated materials *Weeds collection for obsolete items *Provides technical/computer support</p>
<p>Library Facilities and Public Services</p> <p>\$3,857,568 58 FTE</p> <p>*Provides direct customer services to library users including adult and children's programming as well as public outreach</p>		

DEPARTMENT SUMMARY

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
REGULAR - FTE	85.50	89.00	89.00	89.00	87.00
EXPENDITURES	8,927,684	9,944,709	10,056,557	8,506,852	9,225,056

Library & Cultural Services

DESCRIPTION

The Library & 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.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	85.50	89.00	89.00	89.00	87.00
Personal Services	5,772,258	6,094,826	6,590,034	5,796,401	6,377,580
Supplies and Services	3,017,926	3,543,335	3,211,339	2,436,943	2,677,911
Utilities	41,790	45,169	52,100	34,820	47,700
Interfund Charges	94,339	103,713	112,084	96,958	121,865
Capital Related	1,371	157,666	91,000	141,730	0
Expenditures Total	\$8,927,684	\$9,944,709	\$10,056,557	\$8,506,852	\$9,225,056

DEPARTMENT NARRATIVE

2020 Current-Year Department Projection

The COVID-19 pandemic required a lot of changes, not just to the operations of the Library & Cultural Services Department, but also in how the traditional library serves its community. With stay at home orders making it difficult to go out for anything but essentials, the Aurora libraries shifted their focus to online services for checkout of a wide variety of materials. All the public facilities were closed to support the effort to slow the spread of the virus. Employees no longer needed to assist customers in the libraries were put to work making masks that were distributed to the rest of the essential workers citywide. Still more employees were tasked to assist other departments during the hiring freeze until their regular jobs could be reinstated. With facilities closed and a hiring freeze in place, the department is projected to be under budget by \$1.5 million (15.4 percent) at the end of 2020. A minor grant-related technical supplemental in Gifts and Grants may be necessary in 2020.

2021 Department Budget

The 2021 Budget for Library and Cultural Services is less than the 2020 Original Budget by \$831,500 dollars, a decrease of 8.3 percent. Contributing factors include departmental cuts in the amount of \$360,800 which include a reduction of 2.0 vacant General Fund FTE (\$121,600), reductions in dues and subscriptions (\$9,500), as well as a reduction in the materials acquisition budget (\$229,700). The remainder of the reduction is accounted for by removal of capital related budget, and several one-time appropriations such as the \$250,000 increase for materials acquisition, the Bookmobile Replacement (\$70,000), Credit card reader for copiers (\$21,000), and Funding for Library Programming (\$21,000). During this difficult time, the department supports the City Manager's decision concerning the proposed salary increase offset by five furlough days planned for 2021.

At the Sept 19 Budget Workshop, Council voted to restore a quarter of (\$76,600) the proposed materials acquisition cuts to the Library Budget.

Library & Cultural Services

BASE ADJUSTMENTS

Base Adjustments	2021
Prior Year One Times	-391,000
Compensation Adjustments	-80,522
Mandated Costs	11,113
Other Adjustments	-10,300
Total Base Adjustments	(\$470,709)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Restore 1/4th of Proposed Material Acquisition Cut	0.00	76,600	0	76,600
Program affected: Materials Acquisition Duration: One-Time At the Sept 19 Budget Workshop, City Council moved to restore a quarter of the proposed materials acquisition cuts to the Library Budget.				
New Appropriation Total	0.00	76,600	0	76,600
<u>General Fund / Budget Cut</u>				
Eliminate 2.0 FTE Vacant Library Assistants	-2.00	-121,632	0	-121,632
Program affected: Library Facilities and Public Services Duration: Ongoing These positions were cut in support of the citywide initiative to balance the 2021 budget. They are vacant positions in service to libraries that are opening in a limited capacity.				
Reduce Dues and Subscriptions in the Director's Office and Central Library	0.00	-9,455	0	-9,455
Programs affected: Administration & Library Facilities and Public Services Duration: Ongoing This will terminate our membership in the Urban Libraries Council and cease city payment of institutional memberships to industry organizations such as the Colorado Library Association, and the American Library Association.				
Reduce Materials Acquisition	0.00	-306,305	0	-306,305
Program affected: Library Collection Management and Systems Duration: Ongoing This budget cut eliminates the acquisition of most print material, excepting only best sellers. Digital content and databases will be unaffected as remote access and digital content are in very high demand during the COVID-19 pandemic.				
Budget Cut Total	-2.00	-437,392	0	-437,392
General Fund Total	-2.00	-360,792	0	-360,792
Amendment Request Total All Funds	-2.00	-360,792	0	-360,792

Library & Cultural Services

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Cultural Services Fund	2,979,837	3,403,480	3,384,301	2,479,896	3,353,932
General Fund	5,695,547	6,436,683	6,526,696	5,843,709	5,726,785
Gifts & Grants Fund	252,300	104,546	145,560	183,247	144,339
Expenditures Total	\$8,927,684	\$9,944,709	\$10,056,557	\$8,506,852	\$9,225,056

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Cultural Services Fund	17.00	19.00	19.00	19.00	19.00
General Fund	68.50	70.00	70.00	70.00	68.00
Staffing Total	85.50	89.00	89.00	89.00	87.00

PROGRAM DETAIL

Administration

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, as well as 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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	724,848	840,760	790,871	588,360	725,600
Gifts & Grants Fund	81,473	66,851	61,560	9,662	144,339
Expenditures Total	\$806,321	\$907,611	\$852,431	\$598,022	\$869,939

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY TYPE					
Personal Services	615,259	673,108	657,685	507,515	613,515
Supplies and Services	131,232	168,431	102,165	20,769	180,165
Interfund Charges	59,830	66,072	71,581	69,738	76,259
Capital Related	0	0	21,000	0	0
Expenditures Total	\$806,321	\$907,611	\$852,431	\$598,022	\$869,939

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
STAFFING SUMMARY					
General Fund	6.00	6.00	6.00	6.00	6.00
Staffing Total	6.00	6.00	6.00	6.00	6.00

Library & Cultural Services

PROGRAM DETAIL

Art in Public Places

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	450,749	543,053	737,267	393,817	736,992
Expenditures Total	\$450,749	\$543,053	\$737,267	\$393,817	\$736,992
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	114,654	121,836	122,484	120,826	122,271
Supplies and Services	335,184	420,191	613,541	271,975	613,541
Utilities	529	613	800	574	700
Interfund Charges	382	413	442	442	480
Expenditures Total	\$450,749	\$543,053	\$737,267	\$393,817	\$736,992
<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	100.0%	97.9%	100.0%	100.0%	100.0%
Calls regarding damaged art in need of repair/restoration will be responded to within 10 business days 100% of the time	100.0%	100.0%	100.0%	100.0%	100.0%
Following investigation within 10 business days a work plan and timeline for repair/restoration will be developed within 60 days 100% of the time	100.0%	100.0%	100.0%	100.0%	100.0%
The Art in Public Places Program will have an average monthly minimum of 50 citizen contacts regarding public art through meetings, artists' talks, presentations, tours, etc.	210	105	600	97	600
The Art in Public Places Program will have an average monthly minimum of 500 engagements through social media	6,416	8,902	6,000	3,569	6,000

Library & Cultural Services

PROGRAM DETAIL

Arts Programs

The program presents a performing arts season at the Aurora Fox Arts Center, manages the Bicentennial Art Center, provides classes and workshops in pottery, fine arts, music, dance, and theatre, and organizes Aurora's Rhythms Summer Concerts. The program provides outreach activities for Aurora citizens of all ages.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	1,441,847	1,596,051	1,752,002	1,192,558	1,718,562
Expenditures Total	\$1,441,847	\$1,596,051	\$1,752,002	\$1,192,558	\$1,718,562
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	836,269	934,136	1,068,816	899,206	1,039,793
Supplies and Services	566,217	620,803	632,774	256,108	632,774
Utilities	39,216	41,058	49,500	32,749	43,100
Interfund Charges	145	54	912	4,495	2,895
Expenditures Total	\$1,441,847	\$1,596,051	\$1,752,002	\$1,192,558	\$1,718,562
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	8.00	10.00	10.00	10.00	10.00
Staffing Total	8.00	10.00	10.00	10.00	10.00

Library & Cultural Services

PROGRAM DETAIL

Arts Programs

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Art Classes: Maintain 90.0% customer satisfaction based on feedback from customer service comment cards	99.8%	100.0%	90.0%	100.0%	90.0%
Aurora Fox Arts Center: Increase YTD revenue from facility rentals by 5.0% compared to same period in prior year	-74.4%	89.6%	5.0%	46.5%	5.0%
Aurora Fox Arts Center: Increase YTD season subscriptions by 2.0% compared to same period last year	437.0%	14.0%	2.0%	317.5%	2.0%
Aurora Fox Arts Center: Increase YTD single ticket purchases by 5.0% compared to same period last year	-25.9%	24.0%	5.0%	-56.4%	5.0%
Dance Arts: Maintain 90.0% customer satisfaction based on feedback from customer service comment cards	100.0%	100.0%	90.0%	100.0%	90.0%
Drama Classes: Maintain 90.0% customer satisfaction based on feedback from customer service comment cards	99.5%	100.0%	90.0%	100.0%	90.0%
Music Classes: Maintain 90.0% customer satisfaction based on feedback from customer service comment cards	100.0%	100.0%	90.0%	100.0%	90.0%
Pottery Classes: Maintain 90.0% customer satisfaction based on feedback from customer service comment cards	100.0%	100.0%	90.0%	100.0%	90.0%

Cultural Services Division Management

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 Aurora Cultural Arts Districts (ACAD) sub grants, as well as the Scientific and the Cultural Facilities District Tier II (SCFD) fund certification.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	508,360	551,034	328,730	295,381	329,598
Expenditures Total	\$508,360	\$551,034	\$328,730	\$295,381	\$329,598

Library & Cultural Services

PROGRAM DETAIL

Cultural Services Division Management

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	201,191	206,848	214,273	150,750	212,789
Supplies and Services	283,703	318,209	87,340	133,332	87,340
Interfund Charges	23,466	25,343	27,117	11,299	29,469
Capital Related	0	634	0	0	0
Expenditures Total	\$508,360	\$551,034	\$328,730	\$295,381	\$329,598
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	2.00	2.00	2.00	2.00	2.00

Historic Services

This program identifies, preserves, protects, and provides opportunity for the appreciation of archaeological and historic resources for Aurora residents. The Historic Services responsibilities include curating and exhibiting historically significant displays, recommendation 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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	578,881	713,342	566,302	598,140	568,780
Expenditures Total	\$578,881	\$713,342	\$566,302	\$598,140	\$568,780
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	469,787	491,637	490,397	507,591	490,775
Supplies and Services	106,831	214,700	74,105	89,052	74,105
Utilities	2,045	3,498	1,800	1,497	3,900
Capital Related	218	3,507	0	0	0
Expenditures Total	\$578,881	\$713,342	\$566,302	\$598,140	\$568,780
<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

Library & Cultural Services

PROGRAM DETAIL

Historic Services

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
90.0% of Section 106 reviews completed within statutory requirements	100.0%	90.0%	90.0%	90.0%	90.0%
Aurora History Museum: Maintain 90.0% customer satisfaction based on feedback from customer service comment cards	99.8%	99.6%	90.0%	100.0%	90.0%
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 100.0% of the time	100.0%	100.0%	100.0%	100.0%	100.0%

Library Collection Management and Systems

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, items currently on 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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,409,802	1,751,000	1,610,540	1,576,916	1,143,617
Gifts & Grants Fund	132,727	34,359	84,000	92,389	0
Expenditures Total	\$1,542,529	\$1,785,359	\$1,694,540	\$1,669,305	\$1,143,617

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	241,142	272,703	280,950	228,786	290,089
Supplies and Services	1,299,044	1,509,652	1,411,003	1,438,980	851,030
Interfund Charges	2,343	3,004	2,587	1,539	2,498
Expenditures Total	\$1,542,529	\$1,785,359	\$1,694,540	\$1,669,305	\$1,143,617

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 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

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Material Availability: Maintain 90.0% excellent or above average customer service satisfaction rating	89.9%	95.5%	90.0%	99.0%	90.0%

Library & Cultural Services

PROGRAM DETAIL

Library Facilities and Public Services

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 machines, answering reference questions, and providing front line customer service to patrons. Programming is supported by donations from the Friends of the Aurora Public Library. In the 2021 Adopted Budget, 2.0 vacant Librarian FTE are being cut in support of citywide budget balancing activities.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	3,560,897	3,844,923	4,125,285	3,678,433	3,857,568
Gifts & Grants Fund	38,100	3,336	0	81,196	0
Expenditures Total	\$3,598,997	\$3,848,259	\$4,125,285	\$3,759,629	\$3,857,568
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,293,956	3,394,558	3,755,429	3,381,727	3,608,348
Supplies and Services	295,715	291,349	290,411	226,727	238,956
Interfund Charges	8,173	8,827	9,445	9,445	10,264
Capital Related	1,153	153,525	70,000	141,730	0
Expenditures Total	\$3,598,997	\$3,848,259	\$4,125,285	\$3,759,629	\$3,857,568
<u>STAFFING SUMMARY</u>					
General Fund	58.50	60.00	60.00	60.00	58.00
Staffing Total	58.50	60.00	60.00	60.00	58.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Actual number of items checked out per month	93,090	90,299	100,000	82,877	100,000
Computer Usability: Maintain 90.0% excellent or above average customer service satisfaction rating	87.8%	93.4%	90.0%	98.4%	90.0%
Library Appearance: Maintain 90.0% excellent or above average customer service satisfaction rating	90.5%	94.8%	90.0%	99.1%	90.0%
Library Customer Service: Maintain a 90.0% excellent of above average customer service satisfaction rating	88.9%	95.5%	90.0%	99.0%	90.0%
Library Door Count: Average .20 visits per Capita each month	0.28	0.28	0.20	0.15	0.20
Library Staff Courtesy: Maintain 90.0% excellent or above average customer service satisfaction rating	85.7%	97.3%	90.0%	100.0%	90.0%
Library Wait Time for Staff: Maintain 90.0% excellent or above average customer service satisfaction rating	89.8%	96.9%	90.0%	99.6%	90.0%
Maintain annual library circulation levels above 2.2 per Capita annually	2.2	3.0	2.2	2.8	2.2

Non-Departmental

PROGRAM SUMMARY

<p>Building Leases</p> <p>\$7,098,500 0 FTE</p> <p>*Leases for city buildings</p>	<p>Compensation Reserve</p> <p>\$21,723 5 FTE</p> <p>*Funding for compensation-related increases and vacancy savings assumptions, Development Review Fund unfunded FTE</p>	<p>Developer Incentives</p> <p>\$2,101,404 0 FTE</p> <p>*Incentives and revenue cost-sharing agreements</p>
<p>Snow Removal</p> <p>\$2,861,321 0 FTE</p> <p>*Overtime, equipment, and supplies for snow removal</p>	<p>Special Improvement Districts</p> <p>\$107,229 0 FTE</p> <p>*Expenditures related to Special Improvement Districts</p>	<p>Transfers and Other Requirements</p> <p>\$60,957,037 0 FTE</p> <p>*Transfers to other funds</p>

DEPARTMENT SUMMARY

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
REGULAR - FTE	10.00	10.00	5.00	5.00	5.00
EXPENDITURES	79,378,408	78,979,001	79,584,097	99,131,087	73,147,214

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	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	10.00	10.00	5.00	5.00	5.00
Personal Services	1,583,872	1,764,008	2,326,039	3,249,601	1,176,039
Supplies and Services	7,376,796	9,580,347	10,370,765	42,444,189	11,001,301
Utilities	2,115	2,398	800	800	800
Interfund Charges	164,965	213,183	198,728	306,304	309,220
Debt Related	117,217	104,350	147,259	108,604	106,335
Capital Related	281,466	94,390	50,000	50,000	50,000
Transfers Out	69,851,977	67,220,325	66,490,506	52,971,589	60,503,519
Expenditures Total	\$79,378,408	\$78,979,001	\$79,584,097	\$99,131,087	\$73,147,214

DEPARTMENT NARRATIVE

Non-Departmental is the home for citywide compensation adjustments, transfers, and other expenditures not specifically tied to one department. It is also home to the compensation reserve, which is used to house partial funding for employee compensation, as well as \$1.5 million in anticipated vacancy savings in the General Fund. During the year, the vacancy savings is allocated to non-public safety departments that experience turnover.

There are 5.0 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 10 were previously activated over the past few years and moved to departments in that fund.

2020 Current-Year Department Projection

The impact of the COVID-19-related recession impacted this department more than any other. The single largest change is the inclusion of \$33.9 million in COVID-19 relief grant spending. Excluding this, the 2020 projection for Non-Departmental is \$14.3 million (18.0 percent) under the 2020 Original Budget. The General Fund accounts for \$12.9 million of the decrease. The overwhelming majority of this decrease is in transfers to other funds, primarily the transfer from the General Fund to the Capital Projects Fund (CPF), which decreased \$13.3 million, including \$12.6 million specifically related to General Fund balancing. Personal services is projected to be higher than budget as the \$1.2 million vacancy savings expectation originally budgeted in Non-Departmental has been allotted to departments. Technical supplementals in Gifts and Grants (COVID-19 relief grant) and Marijuana Tax Revenue Fund (additional 1.0 percent marijuana tax) may be necessary.

2021 Department Budget

The 2021 Budget is \$6.4 million (8.1 percent) less than the 2020 Original Budget, nearly all in the General Fund. Transfers to other funds accounts for \$6.0 million of this, including a smaller transfer to the CPF related to the revenue decrease and balancing decisions, and a decrease in the transfer to the Aurora Capital Leasing Corporation associated with the refinance of the Aurora Municipal Center.

There are several General Fund cut amendments totaling \$3.6 million in this department. The largest is a one-time cut of \$2.0 million in the transfer to the CPF as building repair projects are moved to an alternative funding source. Also included in the cuts is another decrease in the CPF transfer of \$640,900 associated with the lowering of median renovation budget in Parks, Recreation and Open Space. As a result of these adjustments, those funds cannot be used for other capital projects.

A cut totaling \$604,700 was made in this department consisting of a series of smaller cuts, mostly to contingency funds related to helping smaller departments with unforeseen personal services issues such as retirements and insurance changes. As a result of these adjustments, any unforeseen needs may necessitate a supplemental.

Non-Departmental

DEPARTMENT NARRATIVE

A \$300,000 court system assessment set-aside was also eliminated. As a result of this reduction, any needed changes in the court system would need to wait until future funds became available.

There is one add in this department. At the September 19 Budget Workshop, Council added \$500,000 one-time for road maintenance.

The Budget Amendment Request section has additional detail on these amendments.

BASE ADJUSTMENTS

Base Adjustments	2021
Prior Year One Times	-2,481,620
Compensation Adjustments	-210,000
Mandated Costs	510,492
Grant / Designated Revenue Adjustments	614,612
Other Adjustments	-1,809,773
Total Base Adjustments	(\$3,376,289)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
One-Time Transfer to the Capital Project Fund for Road Maintenance	0.00	500,000	0	500,000
Program affected: Transfers and Other Requirements				
Duration: One-time				
At the September 19 Budget Workshop, Council added \$500,000 one-time for road maintenance.				
New Appropriation Total	0.00	500,000	0	500,000
<u>General Fund / Budget Cut</u>				
Arise Program Reduction	0.00	-15,000	0	-15,000
Program affected: Transfers and Other Requirements				
Duration: Ongoing				
This budget reduction will reduce funding for the city's Arise program, an employee program designed to allow employees to learn more about the functions of each department in an effort to create future city leaders. The program will still occur, but it will be scaled back in terms of looking for lower cost vendors and using city facilities.				
Eliminate Court System Assessment Set-Aside	0.00	-300,000	0	-300,000
Program affected: Transfers and Other Requirements				
Duration: Ongoing				
At the September 28, 2019 Budget Workshop, Council added \$75,000 to assess the impacts of recent legislation on the Aurora court system. They also added \$300,000 as an ongoing set-aside to fund necessary changes if warranted. Due to revenue shortfalls, the assessment will not be performed, so the funding for the additional changes is not needed. The impact of this reduction is that the court system will need to provide services using existing budget.				

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Move Building Repair Capital Projects to Aurora Municipal Center Re-fi Project and Decrease Transfer to the Capital Projects Fund	0.00	-2,000,000	0	-2,000,000
Program affected: Transfers and Other Requirements Duration: One-time In 2019, city staff re-financed the Aurora Municipal Center (AMC). As part of the re-fi, \$9.0 million was set aside for AMC-related projects, including security. In order to provide budget savings in the General Fund, \$2.0 million of existing Building Repair capital projects will be moved to the re-fi-related allotment of funds and the transfer to Capital Projects Fund will be decreased. The impact of the one-time reduction is that fewer new AMC-related projects will be able to occur.				
Non-Departmental Cuts	0.00	-604,694	0	-604,694
Program affected: Compension Reserve / Transfers and Other Requirements Duration: Ongoing This amendment will reduce/eliminate several contingency items currently housed in Non-Departmental. One item concerns funds related to assisting smaller departments that have unforeseen compensation issues such as retirement payouts and insurance changes. Another item concerns funds set aside for general unforeseen issues. The remainder of the reduction is associated with inmate care, and Core 4. The impact of this reduction will be that Council may see more supplementals due to the inability to adequately cover unforeseen occurrences.				
Reduce CPF Transfer to Account for Lowered Median Renovation Funds	0.00	-640,900	0	-640,900
Program affected: Transfers and Other Requirements Duration: Ongoing As part of Parks, Recreation, and Open Space reductions, median renovations will be reduced by approximately half, currently housed in the Capital Project Fund (CPF). This ongoing reduction will reduce the CPF transfer, thus providing the General Fund with the budget savings. The impact of this reduction is that fewer medians will be able to be renovated.				
Budget Cut Total	0.00	-3,560,594	0	-3,560,594
General Fund Total	0.00	-3,060,594	0	-3,060,594
Amendment Request Total All Funds	0.00	-3,060,594	0	-3,060,594

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Conservation Trust Fund	150,000	150,000	250,000	250,000	250,000
Cultural Services Fund	0	0	22,812	0	22,812
Debt Service (SID) Fund	118,450	105,380	148,431	109,573	107,229
Designated Revenues Fund	1,233,085	3,593,705	3,908,445	2,135,668	4,414,612
Development Review Fund	2,961,747	2,283,548	2,564,274	2,547,230	2,608,881
Enhanced E-911 Fund	0	0	7,500	0	7,500
Fleet Management Fund	0	0	15,213	0	15,213
General Fund	66,420,141	64,465,602	64,156,423	51,277,008	56,079,429
Gifts & Grants Fund	3,309	0	0	33,882,755	0
Golf Courses Fund	0	0	22,219	0	22,219
Marijuana Tax Revenue Fund	8,347,500	8,248,810	8,250,000	8,761,423	9,380,539
Open Space Fund	0	0	4,904	0	4,904

Non-Departmental

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Recreation Fund	0	0	60,223	0	60,223
Wastewater Fund	70,749	52,482	41,240	40,946	41,240
Water Fund	73,427	79,474	132,413	126,484	132,413
Expenditures Total	\$79,378,408	\$78,979,001	\$79,584,097	\$99,131,087	\$73,147,214

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Development Review Fund	10.00	10.00	5.00	5.00	5.00
Staffing Total	10.00	10.00	5.00	5.00	5.00

PROGRAM DETAIL

Building Leases

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	7,254,231	1,784,469	7,723,500	7,023,500	7,098,500
Expenditures Total	\$7,254,231	\$1,784,469	\$7,723,500	\$7,023,500	\$7,098,500
EXPENDITURE SUMMARY BY TYPE					
Transfers Out	7,254,231	1,784,469	7,723,500	7,023,500	7,098,500
Expenditures Total	\$7,254,231	\$1,784,469	\$7,723,500	\$7,023,500	\$7,098,500

Non-Departmental

PROGRAM DETAIL

Compensation Reserve

This program provides contingency/special funding, primarily for employee compensation. The budget includes 5.0 unfunded FTE in the Development Review Fund to allow for hiring flexibility for the departments in the fund. One-time employee bonus funding was included in 2020. In 2021, the vacancy savings assumption was increased from \$1.2 million to \$1.5 million and contingency funding was removed, resulting in the negative budget in the General Fund.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	0	0	22,812	0	22,812
Development Review Fund	30,755	30,998	17,496	0	17,496
Enhanced E-911 Fund	0	0	7,500	0	7,500
Fleet Management Fund	0	0	15,213	0	15,213
General Fund	458,422	487,196	704,897	930,240	-302,297
Golf Courses Fund	0	0	22,219	0	22,219
Open Space Fund	0	0	4,904	0	4,904
Recreation Fund	0	0	60,223	0	60,223
Wastewater Fund	70,749	52,482	41,240	40,946	41,240
Water Fund	73,427	79,474	132,413	126,484	132,413
Expenditures Total	\$633,353	\$650,150	\$1,028,917	\$1,097,670	\$21,723
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	633,353	612,402	844,941	1,036,710	-95,059
Supplies and Services	0	37,748	183,976	60,960	116,782
Expenditures Total	\$633,353	\$650,150	\$1,028,917	\$1,097,670	\$21,723
<u>STAFFING SUMMARY</u>					
Development Review Fund	10.00	10.00	5.00	5.00	5.00
Staffing Total	10.00	10.00	5.00	5.00	5.00

Non-Departmental

PROGRAM DETAIL

COVID-19 Relief Grants

Many of the city’s activities in responding to the COVID-19 outbreak were subject to reimbursement through the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act. The city received CARES funds as a passthrough from Adams and Arapahoe counties. The passthrough funds have been used to provide small business and rental assistance, city personnel costs and personal protective equipment (PPE), improving the safety of city facilities and transitioning to a digital service model.

Several city departments also received grants stemming from the CARES Act. The Community Development Block Grant (CDBG) and Emergency Solutions Grants (ESG) programs were both supplemented using one-time funds from the CARES Act. Additional smaller CARES grants have been used to promote social distancing, purchasing PPE, and hire Public Defender personnel.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	0	0	0	33,882,755	0
Expenditures Total	\$0	\$0	\$0	\$33,882,755	\$0
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	0	0	0	33,882,755	0
Expenditures Total	\$0	\$0	\$0	\$33,882,755	\$0

Developer Incentives

This program includes incentive payments made to developers and companies as well as payments made for revenue cost-sharing agreements.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	62,171	700,000	0	700,000
General Fund	1,335,661	1,259,132	1,411,404	1,151,404	1,401,404
Expenditures Total	\$1,335,661	\$1,321,303	\$2,111,404	\$1,151,404	\$2,101,404
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	1,335,661	1,321,303	2,111,404	1,151,404	2,101,404
Expenditures Total	\$1,335,661	\$1,321,303	\$2,111,404	\$1,151,404	\$2,101,404

Non-Departmental

PROGRAM DETAIL

Snow Removal

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. Because of this, the program is centralized in Non-Departmental.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	1,847,422	2,977,204	2,751,047	2,858,647	2,861,321
Expenditures Total	\$1,847,422	\$2,977,204	\$2,751,047	\$2,858,647	\$2,861,321
EXPENDITURE SUMMARY BY TYPE					
Personal Services	667,710	1,055,633	900,798	900,822	900,798
Supplies and Services	962,990	1,691,025	1,600,721	1,600,721	1,600,721
Utilities	512	775	800	800	800
Interfund Charges	164,787	213,183	198,728	306,304	309,002
Capital Related	51,423	16,588	50,000	50,000	50,000
Expenditures Total	\$1,847,422	\$2,977,204	\$2,751,047	\$2,858,647	\$2,861,321

Special Improvement Districts

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY FUND					
Debt Service (SID) Fund	118,450	105,380	148,431	109,573	107,229
Expenditures Total	\$118,450	\$105,380	\$148,431	\$109,573	\$107,229
EXPENDITURE SUMMARY BY TYPE					
Supplies and Services	1,233	1,030	1,172	969	894
Debt Related	117,217	104,350	147,259	108,604	106,335
Expenditures Total	\$118,450	\$105,380	\$148,431	\$109,573	\$107,229

Non-Departmental

PROGRAM DETAIL

Transfers and Other Requirements

This program centralizes transfers of monies to other funds and other payments. The largest transfer provides funding to the Capital Projects Fund as required by city code. At the September 19 Budget Workshop, Council added \$500,000 one-time for road maintenance.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	150,000	150,000	250,000	250,000	250,000
Designated Revenues Fund	1,233,085	3,531,534	3,208,445	2,135,668	3,714,612
Development Review Fund	2,930,992	2,252,550	2,546,778	2,547,230	2,591,385
General Fund	55,524,405	57,957,569	51,565,575	39,313,217	45,020,501
Gifts & Grants Fund	3,309	0	0	0	0
Marijuana Tax Revenue Fund	8,347,500	8,248,810	8,250,000	8,761,423	9,380,539
Expenditures Total	\$68,189,291	\$72,140,463	\$65,820,798	\$53,007,538	\$60,957,037
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	282,809	95,973	580,300	1,312,069	370,300
Supplies and Services	5,076,912	6,529,209	6,473,492	5,747,380	7,181,500
Utilities	1,603	1,623	0	0	0
Interfund Charges	178	0	0	0	218
Capital Related	230,043	77,802	0	0	0
Transfers Out	62,597,746	65,435,856	58,767,006	45,948,089	53,405,019
Expenditures Total	\$68,189,291	\$72,140,463	\$65,820,798	\$53,007,538	\$60,957,037

Parks, Recreation & Open Space

PROGRAM SUMMARY

<p>Administration</p> <p>\$1,427,509 5 FTE</p> <p>*Oversees planning and management of the PROS department to ensure efficient and effective operations</p>	<p>Aquatics</p> <p>\$3,768,526 18 FTE</p> <p>*Provides safe, fun, and healthy aquatic & concession facilities with activities to enhance the quality of life for the community</p>	<p>Forestry</p> <p>\$2,312,466 18 FTE</p> <p>*Creates a healthy, natural environment by maintaining the Urban Forest and planting new trees throughout the city</p>
<p>Golf</p> <p>\$7,747,823 32 FTE</p> <p>*Provides a superior golf experience *Responsible fiscal management and operational efficiency *Sound environmental principles</p>	<p>Open Space and Natural Resources</p> <p>\$3,868,252 29 FTE</p> <p>*Creates a healthy environment by acquiring and managing open space properties, trails, reservoirs, and programming nature centers</p>	<p>Parks Operations & Management</p> <p>\$12,030,501 81 FTE</p> <p>*Creates healthy environments and encourages active lifestyles by maintaining parks and facilities, and providing great customer service</p>
<p>Planning, Design and Construction</p> <p>\$1,524,686 14 FTE</p> <p>*Creates healthy environments by managing the planning, design and construction processes</p>	<p>Recreation Centers & Fitness</p> <p>\$3,098,267 23 FTE</p> <p>*Provides essential recreation and health/wellness programs, and facilities to promote active, healthy lifestyles</p>	<p>Recreation Division Management</p> <p>\$1,182,936 8 FTE</p> <p>*Oversees planning and management of the Recreation Division to ensure efficient and effective operations fulfilling the department mission</p>
<p>Special Events and Marketing</p> <p>\$1,498,926 9 FTE</p> <p>*Planning and production of citywide special events, and marketing events and programs which are essential to a strong & vibrant community</p>	<p>Special Programs</p> <p>\$2,377,500 21 FTE</p> <p>*Essential programming for preschool, 50+ adults and persons with disabilities to maintain health and encourage social interaction</p>	<p>Sports Programs</p> <p>\$1,774,840 8 FTE</p> <p>*Provides team/individual sports for youth and adults while encouraging an active and healthy lifestyle and positively impacting the economy</p>
<p>Transfers and Other Requirements</p> <p>\$1,124,250 0 FTE</p> <p>*Transfer to ACLC from the Open Space Fund</p>	<p>Youth Development</p> <p>\$1,754,125 11 FTE</p> <p>*Provides programming for youth to ensure a safe environment, promote active and healthy lifestyles, and encourage positive development</p>	

DEPARTMENT SUMMARY

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
REGULAR - FTE	280.00	279.00	279.00	279.00	277.00
EXPENDITURES	40,965,027	42,390,738	46,331,922	44,320,493	45,490,607

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.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	280.00	279.00	279.00	279.00	277.00
Personal Services	23,693,772	24,967,655	28,881,528	27,809,353	28,607,036
Allocated Expenses	0	0	0	-60,000	0
Supplies and Services	7,575,521	8,061,655	7,578,612	6,903,418	7,159,478
Utilities	5,595,449	4,983,708	5,682,494	5,682,494	5,674,400
Interfund Charges	2,049,683	2,119,488	2,303,555	2,228,430	2,325,960
Debt Related	372,187	391,132	410,180	410,180	428,180
Capital Related	356,830	533,347	152,303	23,368	97,303
Transfers Out	1,321,585	1,333,753	1,323,250	1,323,250	1,198,250
Expenditures Total	\$40,965,027	\$42,390,738	\$46,331,922	\$44,320,493	\$45,490,607

DEPARTMENT NARRATIVE

2020 Current-Year Department Projection

Parks, Recreation, and Open Space (PROS) 2020 revenue and expenses have been negatively impacted by the COVID-19 pandemic in almost all funds through temporary closure of parks, open space sites, golf courses, recreation facilities, activities and programming. The 2020 budget projections reflect reduced revenues and expenses following limited reopening of select facilities at reduced capacity. For example, the 2020 original revenue budget for the Golf Courses Fund is \$8.5 million; however, the \$6.9 million revenue projection reflects a \$1.6 million revenue decrease resulting from a nine-week closure. At the same time operating expenses are projected under budget by \$284,700 due to the golf course closures during the same period. The Golf Courses Fund is projected to end the year with a \$1.2 million positive fund balance. The positive for golf is play remains popular and rounds are up compared to 2019 since reopening in mid-May.

Similarly, the General Fund has been negatively impacted by the COVID-19 pandemic by the reduced Aurora Reservoir operations and picnic shelter rentals between mid-March and late-June. The projected 2020 revenue loss associated with general admission and facility rental fees is \$416,400.

The largest impact on PROS 2020 revenues is in the Recreation Fund where facility closures and limited recreation centers reopening has significantly decreased revenues compared to the 2020 budget. For example, Recreation Fund revenue for January through July 2020 totaled \$1.7 million as compared to \$4.6 million for the same period in 2019; nearly a \$3.0 million revenue loss. Over 570 seasonal recreation seasonal staff were furloughed in late April to reduce operating expenses. Nearly 300 seasonal employees have returned to work with the reopening of golf courses, outdoor pools, and the large recreation centers. The Recreation Fund will be managed with fewer programs and reduced facility operations to ensure a balanced budget through the end of 2020. Overall, PROS will monitor revenues and manage spending to make certain all funds maintain a positive fund balance.

2021 Department Budget

Negative revenue and expense impacts due to the COVID-19 pandemic are expected to continue into 2021 resulting in reduced revenues that support operations and capital construction projects. Prevailing public health restrictions will limit recreation

Parks, Recreation & Open Space

DEPARTMENT NARRATIVE

programming and facility operations as well. Expense budgets will be reduced in nearly all funds to offset the anticipated revenue shortfalls. For example, in 2021, over \$3.7 million of capital projects budget has been deferred to later years to reduce 2021 expenses. Many playground renovation projects are deferred between 1 to 3 years, Central Community Park design is deferred to 2024 with construction to follow in 2025, and Triple Creek Trail acquisition and construction budgets have been reduced over the next five years.

Operating budget cuts include two vacant full-time parks planning and design positions, and funding for the Buskers, Brews, and BBQ special event. Golf operations are expected to remain open throughout 2021; revenues and expenses are anticipated to be comparable to pre-COVID-19 pandemic operations. Recreation operations will continue to operate at limited capacity resulting in reduced programming offerings and likely reduced revenues. The ability to generate 2021 revenues will depend on the 2021 COVID-19 pandemic duration and prevailing public health orders. Because it is impossible to predict the financial impacts of changing public health orders on specific recreation programs and facilities, the 2021 recreation budget remains nearly identical to 2020. Recreation operations will be managed to ensure a balanced budget through the end of 2021.

BASE ADJUSTMENTS

Base Adjustments	2021
Prior Year One Times	-105,000
Compensation Adjustments	23,681
Mandated Costs	-84,939
Grant / Designated Revenue Adjustments	-491,100
Other Adjustments	120,000
Total Base Adjustments	(\$537,358)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Eliminate 2.0 Vacant FTE - Landscape Architect and Landscape Designer	-0.75	-65,777	0	-65,777
Program affected: Planning, Design, and Construction Duration: Ongoing Due to anticipated reduced revenues and corresponding reduced landscaping demands, PROS will eliminate one Landscape Architect position and one Landscape Designer position. Both positions, which are housed in three different funds, are currently vacant. The impact of this cut would be that landscape design work may take longer than it would otherwise.				
Eliminate Busker Brews BBQ Event	0.00	-30,000	0	-30,000
Program affected: Special Events Duration: Ongoing The annual Buskers, Brews and BBQ event will be discontinued due to concerns surrounding the COVID-19 pandemic along with the events multi-layered logistics and high production costs. Hosting the sanctioned BBQ competition portion takes tremendous logistical and budgetary efforts. This type of event is also not unique to Aurora and appeals to only a very small audience.				
OSNR Professional Services Reduction	0.00	-53,443	0	-53,443
Program affected: Open Space and Natural Resources Duration: Ongoing This is an ongoing cut of Open Space and Natural Resources (OSNR) professional services. The impact of this cut is a reduction in the division's capacity to address unexpected project needs.				

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Budget Cut Total	-0.75	-149,220	0	-149,220
General Fund Total	-0.75	-149,220	0	-149,220
<u>Open Space Fund / Budget Cut</u>				
Eliminate 2.0 Vacant FTE - Landscape Architect and Landscape Designer	-0.50	-40,679	0	-40,679
Program affected: Planning, Design, and Construction Duration: Ongoing Due to anticipated reduced revenues and corresponding reduced landscaping demands, PROS will eliminate one Landscape Architect position and one Landscape Designer position. Both positions, which are housed in three different funds, are currently vacant. The impact of this cut would be that landscape design work may take longer than it would otherwise.				
Budget Cut Total	-0.50	-40,679	0	-40,679
Open Space Fund Total	-0.50	-40,679	0	-40,679
<u>Parks Development Fund / Budget Cut</u>				
Eliminate 2.0 Vacant FTE - Landscape Architect and Landscape Designer	-0.75	-74,058	0	-74,058
Program affected: Planning, Design, and Construction Duration: Ongoing Due to anticipated reduced revenues and corresponding reduced landscaping demands, PROS will eliminate one Landscape Architect position and one Landscape Designer position. Both positions, which are housed in three different funds, are currently vacant. The impact of this cut would be that landscape design work may take longer than it would otherwise.				
Budget Cut Total	-0.75	-74,058	0	-74,058
Parks Development Fund Total	-0.75	-74,058	0	-74,058
<u>Recreation Fund / Budget Cut</u>				
Eliminate Busker Brews BBQ Event	0.00	-40,000	-24,000	-16,000
Program affected: Special Events Duration: Ongoing The annual Buskers, Brews and BBQ event will be discontinued due to concerns surrounding the COVID-19 pandemic along with the events multi-layered logistics and high production costs. Hosting the sanctioned BBQ competition portion takes tremendous logistical and budgetary efforts. This type of event is also not unique to Aurora and appeals to only a very small audience.				
Budget Cut Total	0.00	-40,000	-24,000	-16,000
Recreation Fund Total	0.00	-40,000	-24,000	-16,000
Amendment Request Total All Funds	-2.00	-303,957	-24,000	-279,957

Parks, Recreation & Open Space

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Conservation Trust Fund	1,087,164	999,094	1,176,357	1,089,780	1,206,256
Designated Revenues Fund	886,129	849,640	1,068,686	822,947	1,077,980
Development Review Fund	53,004	53,004	53,000	53,000	53,000
General Fund	13,821,528	14,244,954	15,088,816	14,072,024	14,919,524
Gifts & Grants Fund	506,621	418,489	1,000,182	940,182	484,162
Golf Courses Fund	7,616,341	7,700,903	8,037,153	7,752,496	7,963,394
Open Space Fund	4,887,830	4,905,255	5,342,030	5,040,366	5,335,411
Parks Development Fund	87,251	78,305	93,563	93,563	0
Recreation Fund	12,019,159	13,141,094	14,472,135	14,456,135	14,450,880
Expenditures Total	\$40,965,027	\$42,390,738	\$46,331,922	\$44,320,493	\$45,490,607

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Conservation Trust Fund	12.72	13.22	13.22	13.22	13.22
Designated Revenues Fund	9.46	12.96	12.96	12.96	12.96
General Fund	91.59	90.09	90.09	90.09	89.34
Golf Courses Fund	38.00	33.00	33.00	33.00	33.00
Open Space Fund	33.48	34.98	34.98	34.98	34.48
Parks Development Fund	0.75	0.75	0.75	0.75	0.00
Recreation Fund	94.00	94.00	94.00	94.00	94.00
Staffing Total	280.00	279.00	279.00	279.00	277.00

PROGRAM DETAIL

Administration

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	1,099,585	1,262,691	1,338,961	1,227,455	1,316,151
Gifts & Grants Fund	375	19,795	10,000	10,000	15,000
Open Space Fund	76,729	82,868	88,669	88,669	96,358
Expenditures Total	\$1,176,689	\$1,365,354	\$1,437,630	\$1,326,124	\$1,427,509
EXPENDITURE SUMMARY BY TYPE					
Personal Services	515,237	599,238	634,011	646,620	588,056
Supplies and Services	91,125	119,888	146,411	23,231	126,411
Interfund Charges	570,327	612,923	657,208	656,273	713,042
Capital Related	0	33,305	0	0	0
Expenditures Total	\$1,176,689	\$1,365,354	\$1,437,630	\$1,326,124	\$1,427,509

Parks, Recreation & Open Space

PROGRAM DETAIL

Administration

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	5.00	5.00	5.00	5.00	5.00
Staffing Total	5.00	5.00	5.00	5.00	5.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of department service level standards met	89%	90%	90%	79%	90%
Respond to 100% of Council requests regarding routine maintenance issues within the established deadline	100%	100%	100%	100%	100%

Aquatics

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Recreation Fund	3,142,744	3,307,993	3,884,344	3,877,818	3,768,526
Expenditures Total	\$3,142,744	\$3,307,993	\$3,884,344	\$3,877,818	\$3,768,526
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,433,394	2,619,424	3,196,068	3,196,068	3,127,860
Supplies and Services	458,558	426,147	364,588	358,062	364,588
Utilities	234,868	251,570	307,300	307,300	265,000
Interfund Charges	15,924	10,852	16,388	16,388	11,078
Expenditures Total	\$3,142,744	\$3,307,993	\$3,884,344	\$3,877,818	\$3,768,526
<u>STAFFING SUMMARY</u>					
Recreation Fund	19.00	19.00	18.00	18.00	18.00
Staffing Total	19.00	19.00	18.00	18.00	18.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
80% of customers will rate the cleanliness of a facility as either "excellent" or "good"	87%	80%	80%	95%	80%
80% of customers will rate their overall program/class experience as either "excellent" or "good"	85%	80%	80%	80%	80%

Parks, Recreation & Open Space

PROGRAM DETAIL

Forestry

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	609,493	705,343	867,459	643,944	875,232
General Fund	1,297,636	1,462,170	1,507,425	976,164	1,437,234
Expenditures Total	\$1,907,129	\$2,167,513	\$2,374,884	\$1,620,108	\$2,312,466

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,110,038	1,222,416	1,493,132	1,238,176	1,501,474
Supplies and Services	497,235	729,986	647,322	217,628	647,322
Utilities	1,071	1,757	1,000	1,000	1,800
Interfund Charges	186,940	168,329	233,430	163,304	161,870
Capital Related	111,845	45,025	0	0	0
Expenditures Total	\$1,907,129	\$2,167,513	\$2,374,884	\$1,620,108	\$2,312,466

<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	6.00	11.00	11.00	11.00	11.00
General Fund	7.00	7.00	7.00	7.00	7.00
Staffing Total	13.00	18.00	18.00	18.00	18.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of forestry inspections to be completed within 10 business days	98%	98%	90%	78%	90%
Resolve all identified high priority tree issues at the site within 10 business days of inspection	100%	100%	100%	100%	100%
Service 480 trees per month (5,500 trees per year)	422	480	480	628	480

Golf

The Golf Program operates as an enterprise 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. Despite suffering from a revenue loss during a nine-week closure early in the COVID-19 pandemic, golf has remained popular and rounds are up compared to 2019 since re-opening in mid-May.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Golf Courses Fund	7,417,953	7,504,477	7,821,268	7,534,107	7,747,823
Expenditures Total	\$7,417,953	\$7,504,477	\$7,821,268	\$7,534,107	\$7,747,823

Parks, Recreation & Open Space

PROGRAM DETAIL

Golf

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,920,638	4,025,396	4,313,413	4,210,791	4,304,246
Supplies and Services	1,681,975	1,638,434	1,554,502	1,498,112	1,554,502
Utilities	998,413	947,921	1,023,000	1,023,000	1,056,100
Interfund Charges	200,548	211,137	222,870	223,656	233,492
Debt Related	372,187	391,132	410,180	410,180	428,180
Capital Related	44,192	90,457	97,303	-31,632	97,303
Transfers Out	200,000	200,000	200,000	200,000	74,000
Expenditures Total	\$7,417,953	\$7,504,477	\$7,821,268	\$7,534,107	\$7,747,823

<u>STAFFING SUMMARY</u>					
Golf Courses Fund	37.00	32.00	32.00	32.00	32.00
Staffing Total	37.00	32.00	32.00	32.00	32.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Year-end net income is greater than the 3 year average	Yes	Yes	Yes	Yes	Yes

Open Space and Natural Resources

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	547,749	465,268	580,502	510,716	583,320
General Fund	1,342,643	1,457,984	1,496,740	1,486,178	1,429,988
Gifts & Grants Fund	72,825	69,207	10,000	32,671	20,000
Open Space Fund	1,569,010	1,489,455	1,797,686	1,799,870	1,813,216
Recreation Fund	24,971	24,911	21,728	21,728	21,728
Expenditures Total	\$3,557,198	\$3,506,825	\$3,906,656	\$3,851,163	\$3,868,252

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,533,707	2,520,109	3,117,628	3,090,194	3,139,411
Supplies and Services	624,965	581,035	488,564	482,238	445,121
Utilities	97,459	106,861	96,300	96,300	106,800
Interfund Charges	196,095	170,100	204,164	182,431	176,920
Capital Related	104,972	128,720	0	0	0
Expenditures Total	\$3,557,198	\$3,506,825	\$3,906,656	\$3,851,163	\$3,868,252

Parks, Recreation & Open Space

PROGRAM DETAIL

Open Space and Natural Resources

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	6.00	6.50	6.50	6.50	6.50
General Fund	7.32	7.32	7.32	7.32	7.32
Open Space Fund	13.68	15.18	15.18	15.18	15.18
Staffing Total	27.00	29.00	29.00	29.00	29.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of customer ratings resulting in "3" or "4" on a "1-4" scale from Environmental Education user satisfaction surveys	97%	95%	90%	100%	90%
Respond to 100% of non-emergency ranger patrol inquiries within 2 days	100%	100%	100%	100%	100%
Respond to 100% of wildlife/citizen interactions within 2 days	100%	90%	100%	98%	100%
Year-end revenue is greater than the 3-year average	Yes	No	Yes	No	Yes

Parks Operations & Management

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 citizens' lives.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	408,362	397,555	448,402	431,447	474,654
Designated Revenues Fund	276,636	144,297	201,227	179,003	202,748
General Fund	9,540,415	9,473,327	10,096,465	9,912,809	10,179,607
Open Space Fund	1,070,610	1,125,836	1,173,133	942,059	1,173,492
Expenditures Total	\$11,296,023	\$11,141,015	\$11,919,227	\$11,465,318	\$12,030,501
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,565,357	5,655,430	6,470,424	6,003,633	6,540,738
Supplies and Services	1,265,670	1,542,760	1,253,944	1,247,855	1,253,944
Utilities	3,687,819	2,984,749	3,453,794	3,453,794	3,459,500
Interfund Charges	680,424	722,236	741,065	760,036	776,319
Capital Related	96,753	235,840	0	0	0
Expenditures Total	\$11,296,023	\$11,141,015	\$11,919,227	\$11,465,318	\$12,030,501

Parks, Recreation & Open Space

PROGRAM DETAIL

Parks Operations & Management

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	5.58	5.58	5.58	5.58	5.58
Designated Revenues Fund	3.46	1.96	1.96	1.96	1.96
General Fund	66.39	64.89	64.89	64.89	64.89
Open Space Fund	8.57	8.57	8.57	8.57	8.57
Staffing Total	84.00	81.00	81.00	81.00	81.00

Planning, Design and Construction

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. The 2021 budget includes the elimination of 2.0 landscape FTE.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	131,053	136,271	147,453	147,617	148,282
Development Review Fund	53,004	53,004	53,000	53,000	53,000
General Fund	201,741	221,383	266,588	169,786	195,309
Open Space Fund	1,049,896	1,087,096	1,159,292	1,086,518	1,128,095
Parks Development Fund	87,251	78,305	93,563	93,563	0
Expenditures Total	\$1,522,945	\$1,576,059	\$1,719,896	\$1,550,484	\$1,524,686

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,492,352	1,545,183	1,679,424	1,510,870	1,484,016
Supplies and Services	16,006	12,339	21,833	22,726	21,833
Interfund Charges	14,587	18,537	18,639	16,888	18,837
Expenditures Total	\$1,522,945	\$1,576,059	\$1,719,896	\$1,550,484	\$1,524,686

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	1.14	1.14	1.14	1.14	1.14
General Fund	2.88	2.88	2.88	2.88	2.13
Open Space Fund	11.23	11.23	11.23	11.23	10.73
Parks Development Fund	0.75	0.75	0.75	0.75	0.00
Staffing Total	16.00	16.00	16.00	16.00	14.00

Parks, Recreation & Open Space

PROGRAM DETAIL

Planning, Design and Construction

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
100% of Capital Grant Policies and Procedures are on track based on established due dates	100%	100%	100%	100%	100%
95% of Capital Project Schedules are accurate and on track based on predetermined timelines	100%	97%	95%	91%	95%
95% of GIS and Development Review work orders are complete by the established due date	98%	90%	95%	97%	95%

Recreation Centers & Fitness

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, Moorhead, and Central. 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. The decrease of 1.0 FTE is due to programmatic reorganization of personnel within PROS.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	86,659	79,992	0	0	0
Recreation Fund	1,981,387	2,640,555	3,094,001	3,094,001	3,098,267
Expenditures Total	\$2,068,046	\$2,720,547	\$3,094,001	\$3,094,001	\$3,098,267

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,409,291	1,791,714	2,312,814	2,312,814	2,271,163
Supplies and Services	436,096	548,288	376,875	376,875	376,875
Utilities	219,578	366,100	402,600	402,600	449,600
Interfund Charges	3,081	692	1,712	1,712	629
Transfers Out	0	13,753	0	0	0
Expenditures Total	\$2,068,046	\$2,720,547	\$3,094,001	\$3,094,001	\$3,098,267

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
Recreation Fund	22.00	24.00	24.00	24.00	23.00
Staffing Total	22.00	24.00	24.00	24.00	23.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
85% of customers will rate the cleanliness of a facility as either "excellent" or "good"	87%	95%	85%	95%	85%
85% of customers will rate their overall program/class experience as either "excellent" or "good"	85%	87%	85%	87%	85%

Parks, Recreation & Open Space

PROGRAM DETAIL

Recreation Division Management

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	151,197	52,946	30,000	15,000	5,000
Recreation Fund	1,133,210	1,090,667	1,142,899	1,133,425	1,177,936
Expenditures Total	\$1,284,407	\$1,143,613	\$1,172,899	\$1,148,425	\$1,182,936

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	609,118	558,999	629,468	614,468	634,268
Supplies and Services	534,780	419,795	367,722	358,248	357,722
Interfund Charges	140,509	164,819	175,709	175,709	190,946
Expenditures Total	\$1,284,407	\$1,143,613	\$1,172,899	\$1,148,425	\$1,182,936

<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-end revenue is greater than the 3 year adjusted average	Yes	Yes	Yes	No	Yes

Special Events and Marketing

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. As a result of the COVID-19 pandemic, data is not available for some performance measures related to special events and volunteers.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	339,508	367,399	382,637	299,632	361,235
Gifts & Grants Fund	0	2,757	0	0	50,000
Golf Courses Fund	198,388	196,426	215,885	218,389	215,571
Recreation Fund	896,711	968,656	933,484	933,484	872,120
Expenditures Total	\$1,434,607	\$1,535,238	\$1,532,006	\$1,451,505	\$1,498,926

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	693,559	789,355	826,842	776,678	812,003
Supplies and Services	738,272	739,861	702,062	672,062	682,062
Utilities	125	123	100	100	200
Interfund Charges	2,651	5,899	3,002	2,665	4,661
Expenditures Total	\$1,434,607	\$1,535,238	\$1,532,006	\$1,451,505	\$1,498,926

Parks, Recreation & Open Space

PROGRAM DETAIL

Special Events and Marketing

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	3.00	3.00	3.00	3.00	3.00
Golf Courses Fund	1.00	1.00	1.00	1.00	1.00
Recreation Fund	5.00	5.00	5.00	5.00	5.00
Staffing Total	9.00	9.00	9.00	9.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
80% of volunteers will rate their overall volunteer experience as either "excellent" or "good"	91%	85%	80%	N/A	80%
90% of event attendees of Signature Events will rate their overall experience as either "excellent" or "good"	95%	90%	90%	N/A	90%
90% of event organizers will rate their overall event venue experience as either "excellent" or "good"	100%	100%	90%	N/A	90%
Achieve a 20% "open rate" for Golf's monthly e-newsletter	21%	20%	20%	36%	20%
Achieve a 25% "open rate" for PROS news monthly e-newsletter	25%	25%	25%	33%	25%
Achieve a monthly average organic reach of 1,200 on PROS Facebook page	2,723	2,500	1,200	1,859	1,200
Achieve a monthly average organic reach of 275 on Golf Facebook page	437	275	275	516	275

Special Programs

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	-31,209	6,534	30,000	30,000	30,000
Recreation Fund	2,282,462	2,380,975	2,336,455	2,336,455	2,347,500
Expenditures Total	\$2,251,253	\$2,387,509	\$2,366,455	\$2,366,455	\$2,377,500

Parks, Recreation & Open Space

PROGRAM DETAIL

Special Programs

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,815,223	1,862,520	1,992,375	1,992,375	2,047,214
Supplies and Services	347,725	434,873	228,577	228,577	228,577
Utilities	53,193	56,625	62,500	62,500	64,600
Interfund Charges	35,112	33,491	28,003	28,003	37,109
Capital Related	0	0	55,000	55,000	0
Expenditures Total	\$2,251,253	\$2,387,509	\$2,366,455	\$2,366,455	\$2,377,500
<u>STAFFING SUMMARY</u>					
Recreation Fund	21.00	21.00	21.00	21.00	21.00
Staffing Total	21.00	21.00	21.00	21.00	21.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
80% of customers will rate the cleanliness of a facility as either "excellent" or "good"	87%	80%	80%	95%	80%
80% of customers will rate their overall program/class experience as either "excellent" or "good"	85%	80%	80%	87%	80%

Sports Programs

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Recreation Fund	1,777,649	1,650,104	1,863,390	1,863,390	1,774,840
Expenditures Total	\$1,777,649	\$1,650,104	\$1,863,390	\$1,863,390	\$1,774,840
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	983,936	976,149	1,080,561	1,080,561	1,048,703
Supplies and Services	526,891	444,166	487,764	487,764	495,514
Utilities	264,307	229,316	293,700	293,700	230,300
Interfund Charges	3,447	473	1,365	1,365	323
Capital Related	-932	0	0	0	0
Expenditures Total	\$1,777,649	\$1,650,104	\$1,863,390	\$1,863,390	\$1,774,840
<u>STAFFING SUMMARY</u>					
Recreation Fund	11.00	9.00	8.00	8.00	8.00
Staffing Total	11.00	9.00	8.00	8.00	8.00

Parks, Recreation & Open Space

PROGRAM DETAIL

Sports Programs

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
PERFORMANCE MEASURE SUMMARY					
80% of customers will rate the cleanliness of a facility as either "excellent" or "good"	87%	85%	80%	95%	80%
80% of customers will rate their overall program/class experience as either "excellent" or "good"	85%	80%	80%	87%	80%

Transfers and Other Requirements

This program includes the transfer 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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY FUND					
Open Space Fund	1,121,585	1,120,000	1,123,250	1,123,250	1,124,250
Expenditures Total	\$1,121,585	\$1,120,000	\$1,123,250	\$1,123,250	\$1,124,250
EXPENDITURE SUMMARY BY TYPE					
Transfers Out	1,121,585	1,120,000	1,123,250	1,123,250	1,124,250
Expenditures Total	\$1,121,585	\$1,120,000	\$1,123,250	\$1,123,250	\$1,124,250

Youth Development

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. The increase of 1.0 FTE is due to programmatic reorganization of personnel within PROS.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY FUND					
Gifts & Grants Fund	226,774	187,258	920,182	852,511	364,162
Recreation Fund	780,025	1,077,233	1,195,834	1,195,834	1,389,963
Expenditures Total	\$1,006,799	\$1,264,491	\$2,116,016	\$2,048,345	\$1,754,125
EXPENDITURE SUMMARY BY TYPE					
Personal Services	611,922	801,722	1,135,368	1,136,105	1,107,884
Allocated Expenses	0	0	0	-60,000	0
Supplies and Services	356,223	424,083	938,448	930,040	605,007
Utilities	38,616	38,686	42,200	42,200	40,500
Interfund Charges	38	0	0	0	734
Expenditures Total	\$1,006,799	\$1,264,491	\$2,116,016	\$2,048,345	\$1,754,125

Parks, Recreation & Open Space

PROGRAM DETAIL

Youth Development

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
Recreation Fund	8.00	8.00	10.00	10.00	11.00
Staffing Total	8.00	8.00	10.00	10.00	11.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
80% of customers will rate the cleanliness of a facility as either "excellent" or "good"	87%	85%	80%	95%	80%
80% of customers will rate their overall program/class experience as either "excellent" or "good"	85%	85%	80%	87%	80%

Planning & Development Services

PROGRAM SUMMARY

<p>Administration</p> <hr/> <p>\$343,655 2 FTE</p> <p>*Department administration and special projects</p>	<p>Aurora Urban Renewal</p> <hr/> <p>\$485,566 3.5 FTE</p> <p>*Promote and manage 21 urban renewal project areas</p>	<p>Business Services</p> <hr/> <p>\$676,650 5 FTE</p> <p>*Assist Aurora businesses and coordinate business programs *Business Advisory Board *Small Business Dev. Center (Host)</p>
<p>COVID-19 Relief Grants</p> <hr/> <p>\$50,000 0 FTE</p> <p>*Offset Aurora's covid-related expenses *Fund programs to provide support to residents and small businesses</p>	<p>Development Services</p> <hr/> <p>\$1,382,685 5.5 FTE</p> <p>*Economic development incentives *Contracts with AEDC and ACED *Retail analysis and assistance</p>	<p>Multimodal Transportation Team</p> <hr/> <p>\$509,252 4 FTE</p> <p>*Transportation planning *Liaison with regional transportation partners & RTD *Bike/Ped program</p>
<p>Planning</p> <hr/> <p>\$2,780,229 25 FTE</p> <p>*Customer service/data services *Amend and update zoning code *Process land use applications *Update Comprehensive Plan</p>		

DEPARTMENT SUMMARY

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
REGULAR - FTE	42.50	46.00	47.00	47.00	45.00
EXPENDITURES	5,426,200	5,850,807	6,465,479	5,817,625	6,228,037

Planning & Development Services

DESCRIPTION

The Planning and Development Services Department provides economic development, long-range planning, transportation, environmental, and development review and permitting services for the city. The Department is organized into three divisions; Development Services, Long Range Planning, and Current Planning. 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 Long-Range Planning division manages a variety of long-range planning initiatives to provide a framework for long-term growth, including the Aurora Places Comprehensive Plan, the Northeast Aurora Transportation Study (NEATS) and master plans for specific areas of the city such as City Center. The Current Planning Division facilitates the efficient processing of land use and development applications with an emphasis on achieving quality development, customer service, and a balance between development and neighborhood interests.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	42.50	46.00	47.00	47.00	45.00
Personal Services	4,069,260	4,281,855	5,133,093	4,466,959	4,899,480
Allocated Expenses	0	0	0	0	23,875
Supplies and Services	1,069,880	1,281,926	1,224,391	1,045,625	1,175,585
Utilities	11,984	4,721	3,900	15,300	15,800
Interfund Charges	90,076	97,305	104,095	104,741	113,297
Transfers Out	185,000	185,000	0	185,000	0
Expenditures Total	\$5,426,200	\$5,850,807	\$6,465,479	\$5,817,625	\$6,228,037

DEPARTMENT NARRATIVE

2020 Current-Year Department Projection

The 2020 projection for Planning and Development Services is under the 2020 Original Budget by \$647,900 (10.0 percent). The majority of the variance is in personal services as a result of 2.0 FTE held vacant in the General Fund and 3.0 FTE held vacant in the Development Review Fund. The variance also includes a reduction in office supplies, professional and technical services and conferences being canceled due to the COVID-19 pandemic.

2021 Department Budget

The 2021 budget will decrease \$237,400 (3.7 percent) compared to the 2020 Original Budget. To assist with the city's budget balancing efforts in response to the COVID-19 pandemic, the department will implement the following budget cuts to reduce operating costs: cut 1.0 FTE GIS Planner and 1.0 FTE Management Assistant; reclass 0.25 FTE Project Manager from the General Fund to the Designated Revenues Fund; reduce costs for the International Council of Shopping Centers (ICSC) conference, professional development, travel and training, professional and technical services and office supplies. The Development Review Fund will continue to hold vacant 3.0 FTE to assist with further reduction of costs. Planned furlough days are also included to assist with cost savings in 2021.

BASE ADJUSTMENTS

Base Adjustments	2021
Prior Year One Times	-26,000
Compensation Adjustments	-54,930
Mandated Costs	21,102
Grant / Designated Revenue Adjustments	48,000
Total Base Adjustments	(\$11,828)

Planning & Development Services

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
BUDGET AMENDMENT REQUESTS				
<u>Designated Revenues Fund / Budget Cut</u>				
Transfer 0.25 FTE Project Manager from General Fund to Designated Revenues Fund (AURA)	0.25	30,238	30,238	0
Program affected: Development Services Duration: Ongoing This amendment transfers 0.25 FTE and associated personal services costs from the General Fund to the Designated Revenues Fund. The additional funding in the Designated Revenues Fund will come from revenue generated by the Aurora Urban Renewal Authority. This transfer will have no operational impact.				
Budget Cut Total	0.25	30,238	30,238	0
Designated Revenues Fund Total	0.25	30,238	30,238	0
<u>General Fund / Budget Cut</u>				
Eliminate 1.0 FTE Vacant GIS Planner	-1.00	-81,355	0	-81,355
Program affected: Planning Duration: Ongoing This amendment reduces 1.0 FTE GIS Planner and associated personal services appropriation. This cut will adversely affect the Planning program as other staff will have to take on additional duties to keep up with GIS related demand.				
Eliminate 1.0 FTE Vacant Management Assistant	-1.00	-69,328	0	-69,328
Program affected: Administration Duration: Ongoing This amendment reduces 1.0 FTE Management Assistant and associated personal services appropriation. The Planning and Development Director will have to reallocate administrative support functions to other staff as a result of this cut.				
One-Time Reduction of International Council of Shopping Center (ICSC) Conference Appropriation	0.00	-74,931	0	-74,931
Program affected: Various Duration: One-time This amendment reduces General Fund appropriation for miscellaneous operating expenses related to the International Council of Shopping Centers conference, other travel and training, professional/technical services, and office supplies.				
Transfer 0.25 FTE Project Manager from General Fund to Designated Revenue Fund (AURA)	-0.25	-30,238	0	-30,238
Program affected: Development Services Duration: Ongoing This amendment transfers 0.25 FTE and associated personal services costs from the General Fund to the Designated Revenue Fund. The additional funding in the Designated Revenue Fund will come from revenue generated by the Aurora Urban Renewal Authority. This transfer will have no operational impact.				
Budget Cut Total	-2.25	-255,852	0	-255,852
General Fund Total	-2.25	-255,852	0	-255,852
Amendment Request Total All Funds	-2.00	-225,614	30,238	-255,852

Planning & Development Services

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Designated Revenues Fund	377,672	402,118	456,678	449,343	485,566
Development Review Fund	1,802,508	2,084,155	2,444,027	2,005,063	2,390,445
General Fund	2,958,436	3,071,569	3,196,877	2,995,296	2,934,894
Gifts & Grants Fund	287,584	292,965	367,897	367,923	417,132
Expenditures Total	\$5,426,200	\$5,850,807	\$6,465,479	\$5,817,625	\$6,228,037

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Designated Revenues Fund	3.25	3.25	3.25	3.25	3.50
Development Review Fund	17.00	20.00	22.00	22.00	22.00
General Fund	20.25	20.75	19.75	19.75	17.50
Gifts & Grants Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	42.50	46.00	47.00	47.00	45.00

PROGRAM DETAIL

Administration

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 Management Assistant, and the Budget Coordinator. Most staff time is spent overseeing special projects and supervising department issues. In 2021, there is a reduction of 1.0 FTE Management Assistant position in this program as presented in the Budget Amendment Requests section.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
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EXPENDITURE SUMMARY BY FUND					
General Fund	377,798	467,157	415,675	387,713	343,655
Expenditures Total	\$377,798	\$467,157	\$415,675	\$387,713	\$343,655

EXPENDITURE SUMMARY BY TYPE					
Personal Services	361,191	373,573	385,955	365,873	313,557
Supplies and Services	2,501	78,354	13,895	6,015	12,895
Interfund Charges	14,106	15,230	15,825	15,825	17,203
Expenditures Total	\$377,798	\$467,157	\$415,675	\$387,713	\$343,655

STAFFING SUMMARY					
General Fund	3.00	3.00	3.00	3.00	2.00
Staffing Total	3.00	3.00	3.00	3.00	2.00

Planning & Development Services

PROGRAM DETAIL

Aurora Urban Renewal

The function of this program is to 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. In 2021, 0.25 FTE Project Manager has been transferred to the Designated Revenues Fund in this program from the General Fund in Development Services as presented in the Budget Amendment Requests section.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	377,672	402,118	456,678	449,343	485,566
Expenditures Total	\$377,672	\$402,118	\$456,678	\$449,343	\$485,566
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	377,622	402,118	453,349	449,343	482,237
Supplies and Services	50	0	3,329	0	3,329
Expenditures Total	\$377,672	\$402,118	\$456,678	\$449,343	\$485,566
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	3.25	3.25	3.25	3.25	3.50
Staffing Total	3.25	3.25	3.25	3.25	3.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
98% of all disbursements and district questions resolved with agreed upon time frames	100%	100%	98%	98%	98%

Business Services

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 and other audiences with an emphasis in urban renewal and targeted development areas. They also serve as a liaison for business input and recognition through the Business Advisory Board and provide 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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	206,415	225,686	311,117	284,333	309,518
Gifts & Grants Fund	287,584	292,965	367,897	237,923	367,132
Expenditures Total	\$493,999	\$518,651	\$679,014	\$522,256	\$676,650

Planning & Development Services

PROGRAM DETAIL

Business Services

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	380,041	418,264	509,954	449,869	507,590
Allocated Expenses	0	0	0	-52,386	0
Supplies and Services	113,958	100,387	169,060	124,773	169,060
Expenditures Total	\$493,999	\$518,651	\$679,014	\$522,256	\$676,650
<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	97%	94%	95%	95%	95%

COVID-19 Relief Grants

Many of the city's activities in responding to the COVID-19 outbreak were subject to reimbursement through the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act. The city received CARES funds as a passthrough from Adams and Arapahoe counties. The passthrough funds have been used to provide small business and rental assistance, city personnel costs and personal protective equipment (PPE), improving the safety of city facilities and transitioning to a digital service model.

Several city departments also received grants stemming from the CARES Act. The Community Development Block Grant (CDBG) and Emergency Solutions Grants (ESG) programs were both supplemented using one-time funds from the CARES Act. Additional smaller CARES grants have been used to promote social distancing, purchasing PPE, and hire Public Defender personnel.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	0	0	0	130,000	50,000
Expenditures Total	\$0	\$0	\$0	\$130,000	\$50,000
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Allocated Expenses	0	0	0	52,386	23,875
Supplies and Services	0	0	0	77,614	26,125
Expenditures Total	\$0	\$0	\$0	\$130,000	\$50,000

Planning & Development Services

PROGRAM DETAIL

Development Services

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. In 2021, 0.25 FTE Project Manager has been transferred from the General Fund in this program to the Designated Revenues Fund in Aurora Urban Renewal as presented in the Budget Amendment Requests section.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,444,923	1,414,414	1,478,642	1,429,889	1,382,685
Expenditures Total	\$1,444,923	\$1,414,414	\$1,478,642	\$1,429,889	\$1,382,685
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	474,207	472,810	603,476	505,328	565,619
Supplies and Services	773,732	751,883	871,266	724,261	801,266
Utilities	11,984	4,721	3,900	15,300	15,800
Transfers Out	185,000	185,000	0	185,000	0
Expenditures Total	\$1,444,923	\$1,414,414	\$1,478,642	\$1,429,889	\$1,382,685
<u>STAFFING SUMMARY</u>					
General Fund	5.25	5.75	5.75	5.75	5.50
Staffing Total	5.25	5.75	5.75	5.75	5.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
98% of all disbursements and client questions resolved within agreed upon timeframes	100%	100%	98%	98%	98%

Multimodal Transportation Team

This 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).

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	436,182	505,050	519,939	510,862	509,252
Expenditures Total	\$436,182	\$505,050	\$519,939	\$510,862	\$509,252

Planning & Development Services

PROGRAM DETAIL

Multimodal Transportation Team

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	426,649	492,427	509,759	500,562	499,872
Supplies and Services	9,533	12,623	10,180	10,300	9,380
Expenditures Total	\$436,182	\$505,050	\$519,939	\$510,862	\$509,252
<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

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. The Data Services Team provides internal and external customers with socio-economic data, addressing, and map products. The program also provides long-range planning solutions, including land use and urban design plans for specific areas of the city, and amendments to the zoning code and comprehensive plan. In 2021, there is a reduction of 1.0 FTE GIS Planner position in this program as presented in the Budget Amendment Requests section.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	1,802,508	2,084,155	2,444,027	2,005,063	2,390,445
General Fund	493,118	459,262	471,504	382,499	389,784
Expenditures Total	\$2,295,626	\$2,543,417	\$2,915,531	\$2,387,562	\$2,780,229
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,049,550	2,122,663	2,670,600	2,195,984	2,530,605
Supplies and Services	170,106	338,679	156,661	102,662	153,530
Interfund Charges	75,970	82,075	88,270	88,916	96,094
Expenditures Total	\$2,295,626	\$2,543,417	\$2,915,531	\$2,387,562	\$2,780,229
<u>STAFFING SUMMARY</u>					
Development Review Fund	17.00	20.00	22.00	22.00	22.00
General Fund	5.00	5.00	4.00	4.00	3.00
Staffing Total	22.00	25.00	26.00	26.00	25.00

Planning & Development Services

PROGRAM DETAIL

Planning

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Bucket List: 95% of "bucket list" building permit applications will be checked for compliance with the zoning code in 7 days or less	97%	97%	98%	95%	95%
Data Services: 95% of the work products will be provided by the customer's due date	96%	95%	95%	95%	95%
Data Services: 97% of respondents will rate their experience with Data Services as 5 on a scale of 1 to 5	99%	99%	95%	97%	97%
Development Review: Meet stated review timeframes for 95% of all submittals	91%	88%	98%	95%	95%

Police

PROGRAM SUMMARY

<p>Administration-Chief</p> <hr/> <p>\$12,673,151 24 FTE</p> <p>*Leads and directs Police services for the community *Includes Internal Affairs, Wellness, & Media Relations</p>	<p>Business Services Division</p> <hr/> <p>\$8,696,425 90.5 FTE</p> <p>*Provides financial support; manages grants, facilities, equipment and IT systems; maintain records, property, evidence and vehicle impound</p>	<p>Community Resources Section</p> <hr/> <p>\$3,411,104 24 FTE</p> <p>*Provides School Resource Officers (SROs) in neighborhood high schools *Engages and educates youth * Hosts the Citizens Police Academy</p>
<p>Compliance & Professional Standard Division</p> <hr/> <p>\$2,108,808 13 FTE</p> <p>*Investigates officer candidates, manages recruiting, conducts field training and manages policy and accreditation</p>	<p>COVID-19 Relief Grants</p> <hr/> <p>\$383,773 0 FTE</p> <p>*Offset Aurora's covid-related expenses *Fund programs to provide support to residents and small businesses</p>	<p>District 1</p> <hr/> <p>\$21,525,653 168 FTE</p> <p>*Provides patrol and investigative services within the District 1 area *Applies specialized resources to solve quality of life issues</p>
<p>District 2</p> <hr/> <p>\$16,813,160 131 FTE</p> <p>*Provides patrol and investigative services within the District 2 area *Applies specialized resources to solve quality of life issues</p>	<p>District 3</p> <hr/> <p>\$15,014,275 117 FTE</p> <p>*Provides patrol and investigative services within the District 3 area *Applies specialized resources to solve quality of life issues</p>	<p>Investigations Bureau</p> <hr/> <p>\$14,665,928 102 FTE</p> <p>*Conducts criminal investigations, collects evidence, assists victims of crimes and responds to persons in mental health crisis</p>
<p>Investigative Support Section</p> <hr/> <p>\$5,910,322 38 FTE</p> <p>*Provides investigative and operations resources in support of specialized tasks</p>	<p>Narcotics Section</p> <hr/> <p>\$4,178,342 24 FTE</p> <p>*Detects and investigates crimes related to drugs, prostitution and organized crime</p>	<p>Operations Support Section</p> <hr/> <p>\$5,206,006 36 FTE</p> <p>*Plans, directs and controls highly specialized investigative and tactical teams</p>
<p>Regional Crime Lab</p> <hr/> <p>\$1,673,804 11 FTE</p> <p>*Processes, preserves and analyzes physical evidence</p>	<p>Special Operations Bureau</p> <hr/> <p>\$1,918,969 7 FTE</p> <p>*Leads special operations sections, including Investigative Support, Narcotics, RAVEN, and the Traffic Section</p>	<p>Traffic Section</p> <hr/> <p>\$6,366,791 43 FTE</p> <p>*Promotes transportation safety through directed enforcement of traffic laws and supports special events</p>
<p>Training Section</p> <hr/> <p>\$8,266,000 62 FTE</p> <p>*Conducts recruit academies and annual in-service training</p>		

Police

DEPARTMENT SUMMARY					
	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
CIVIL - FTE	714.00	729.00	744.00	744.00	744.00
REGULAR - FTE	142.50	146.50	146.50	146.50	146.50
EXPENDITURES	113,304,955	121,280,734	128,772,136	128,141,401	128,812,511

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 Major Investigations Section, Community Resources Section, Crime Lab, Electronics Support Section, Traffic Section, Investigation Support Section, Narcotics Section, Crisis Response Team and the Regional Anti-Violence Enforcement Network (RAVEN). 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.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	856.50	875.50	890.50	890.50	890.50
Personal Services	100,048,431	107,125,357	113,523,760	113,481,590	112,503,694
Supplies and Services	6,671,995	6,225,651	7,527,316	6,604,243	8,455,212
Utilities	661	491	400	456	700
Interfund Charges	6,263,546	6,819,132	7,144,156	7,157,283	7,646,512
Capital Related	270,322	1,060,103	525,111	846,436	155,000
Transfers Out	50,000	50,000	51,393	51,393	51,393
Expenditures Total	\$113,304,955	\$121,280,734	\$128,772,136	\$128,141,401	\$128,812,511

DEPARTMENT NARRATIVE

2020 Current-Year Department Projection

The Aurora Police Department’s 2020 projection is \$630,700 (0.5 percent) lower than the 2020 Original Budget. The department made necessary adjustments to staff schedules and call handling to mitigate the risk of COVID-19 to officers and the public. However, the department must maintain minimum staffing and continuity of operations for public safety. Therefore, the impact of COVID-19 on the police projection for 2020 is largely attributable to travel and training events that were canceled, and the citywide career service selective hiring freeze and furlough days. In addition, gifts and grants expenditures are projected to be \$244,800 (6.4 percent) lower than originally budgeted, primarily the result of program delays due to COVID-19.

Police Chief Vanessa Wilson implemented three new initiatives in 2020 that will be continued in 2021. Two initiatives, the Violent Crime Task Force and the Non-Fatal Shooting Review Group, are targeted investigations and enforcement groups toward violent gun crime, gang activity and other street crimes that have a nexus to violent crime. The third, the Chief’s Youth Advisory Team, will be comprised of students selected from the local school districts, Young Aspiring Americans for Social and Political Activism (YAASPA), NAACP Youth Group, and the Aurora Youth Commission. They will meet monthly with the Chief to discuss current issues, concerns and ideas from the youth perspective.

SB20-217: Enhance Law Enforcement Integrity was signed into law by Governor Polis in June 2020 and requires that all officers be issued a body-worn camera beginning in July 2023. APD currently issues body worn cameras to all patrol and public facing officers. The department will begin expanding the program in 2021 to comply with the state mandate by 2023. The significant cost of the expansion will be offset in 2021 by a Federal Body-Worn Camera Expansion grant.

Chief Wilson has made additional changes to ensure the integrity of the department and enhance community relations. Three directives are effective as of June 2020. First, the carotid control hold is no longer trained on or authorized. Second, officers are obligated to intervene when they witness a use of force that they believe clearly exceeds that allowed by law. Third, Chief Wilson implemented an “officer relief process” by which an officer who has been involved in a physical struggle will be

Police

DEPARTMENT NARRATIVE

relieved by an officer arriving on scene who is less emotionally involved.

Chief Wilson is also creating a Community Relations section for 2021 with a Community Relations Officer that reports directly to the Chief's office. This will provide for more direct engagement with the community on issues that are important to them.

2021 Department Budget

The Aurora Police Department's total 2021 budget is \$40,400 (<0.1 percent) higher than the 2020 Original Budget. Increased grant awards associated with coronavirus emergency funding and the body-worn camera program are more than offset by decreases in personal services. At the September 19 Budget Workshop, Council reduced the department's personal services budget by \$500,000 to reflect increased turnover and added \$62,300 one-time to expand the Mandatory Mental Wellness Checks program.

The Police Department has been mandated by voters to achieve minimum sworn staffing of two officers per thousand residents of Aurora. Since then, the city has been following a strategic hiring schedule to comply with this mandate. The city is currently ahead of this schedule in authorized staffing obligations. In 2021, the city will forego the addition of 15 new officer positions annually for savings of about \$2.0 million.

Even with this reduction in new positions, the police department meets the staffing mandate. However, attrition and population levels will need to be reevaluated for the 2022 budget and planned future compliance. Additionally, reducing the number of new recruits impacts the department's ability to staff special assignments for targeted policing, such as the domestic violence and crisis response units, and investigations.

BASE ADJUSTMENTS

Base Adjustments	2021
Prior Year One Times	-2,607,597
Mid Year Modifications	-10,000
Compensation Adjustments	1,379,837
Mandated Costs	621,762
Grant / Designated Revenue Adjustments	1,094,123
Total Base Adjustments	\$478,125

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Budget Reduction to Reflect Increased Police Turnover	0.00	-500,000	0	-500,000
Program Affected: Administration-Chief Duration: Ongoing At the September 19 Budget Workshop, Council reduced the personal services budget to reflect increased turnover in the Police Department.				

Police

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Expansion of Mandatory Mental Wellness Checks Program	0.00	62,250	0	62,250
Program affected: Administration-Chief				
Duration: One-time				
At the September 19 Budget Workshop, Council expanded the Mandatory Mental Wellness Checks program to help prevent lasting emotional and psychological issues experienced by first responders due to their exposure to high levels of stress and trauma. Early intervention to trauma exposure is key to a responder's overall resiliency. Annual Mental Wellness Checks offer an opportunity for responders to meet with a culturally competent mental health clinician to discuss coping strategies, solutions, and obtain further resources to help deal with the various stressors of being a responder. These mandated check-ins also assist in reducing the long existing cultural stigma of responders seeking help by normalizing the use of psychological services by all.				
New Appropriation Total	0.00	-437,750	0	-437,750
General Fund Total	0.00	-437,750	0	-437,750
Amendment Request Total All Funds	0.00	-437,750	0	-437,750

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Designated Revenues Fund	3,102,491	1,504,006	1,533,509	1,480,505	1,769,685
General Fund	108,093,693	116,421,887	123,434,276	123,101,297	122,318,901
Gifts & Grants Fund	2,108,771	3,354,841	3,804,351	3,559,599	4,723,925
Expenditures Total	\$113,304,955	\$121,280,734	\$128,772,136	\$128,141,401	\$128,812,511

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Designated Revenues Fund	11.00	8.00	8.00	8.00	8.00
Designated Revenues Fund Civil FTE	5.15	1.00	1.00	1.00	1.00
General Fund	131.50	137.50	137.50	137.50	137.50
General Fund Civil FTE	706.45	725.60	740.90	740.90	740.90
Gifts & Grants Fund	0.00	1.00	1.00	1.00	1.00
Gifts & Grants Fund Civil FTE	2.40	2.40	2.10	2.10	2.10
Staffing Total	856.50	875.50	890.50	890.50	890.50

PROGRAM DETAIL

Administration-Chief

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. In 2021, there is a net addition of 1.0 FTE as a result of

Police

PROGRAM DETAIL

Administration-Chief

strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	11,510,729	12,570,557	12,828,981	13,520,416	12,673,151
Expenditures Total	\$11,510,729	\$12,570,557	\$12,828,981	\$13,520,416	\$12,673,151
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	6,938,151	7,634,725	7,751,973	8,414,438	7,106,849
Supplies and Services	577,756	636,768	473,939	480,452	548,739
Utilities	0	21	0	0	0
Interfund Charges	3,994,822	4,299,043	4,603,069	4,625,526	5,017,563
Expenditures Total	\$11,510,729	\$12,570,557	\$12,828,981	\$13,520,416	\$12,673,151
<u>STAFFING SUMMARY</u>					
General Fund	5.00	6.00	6.00	6.00	6.00
General Fund Civil FTE	17.00	18.00	17.00	17.00	18.00
Staffing Total	22.00	24.00	23.00	23.00	24.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Female applications for employment will be at least 15% of the application pool	17%	21%	15%	19%	15%
Under-represented minority applications for employment will be at least 54% of the application pool	44%	42%	54%	42%	54%

Business Services Division

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. In 2021, there is a net addition of 3.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	7,441,077	8,048,284	8,201,726	8,593,901	8,520,446
Gifts & Grants Fund	123,266	157,951	231,527	295,249	175,979
Expenditures Total	\$7,564,343	\$8,206,235	\$8,433,253	\$8,889,150	\$8,696,425

Police

PROGRAM DETAIL

Business Services Division

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	6,016,744	6,564,398	7,019,995	7,295,152	7,091,719
Supplies and Services	1,465,545	1,344,770	1,394,130	1,408,589	1,446,211
Interfund Charges	16,712	31,252	19,128	36,471	39,495
Capital Related	65,342	265,815	0	148,938	119,000
Expenditures Total	\$7,564,343	\$8,206,235	\$8,433,253	\$8,889,150	\$8,696,425
<u>STAFFING SUMMARY</u>					
General Fund	75.50	75.50	80.50	80.50	82.50
General Fund Civil FTE	7.00	7.00	7.00	7.00	8.00
Staffing Total	82.50	82.50	87.50	87.50	90.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Error rate on National Incident-Based Reporting System (NIBRS) submissions is less than 5%	2.1%	1.1%	<5.0%	1%	<5.0%
The Property and Evidence Unit will dispose of 3,600 items per month, or 43,200 per year	35,811	39,904	43,200	44,253	43,200

Community Resources Section

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. In 2021, there is a net reduction of 1.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	301,566	259,388	344,037	322,692	410,330
General Fund	2,644,073	2,812,275	2,945,249	2,897,684	2,841,381
Gifts & Grants Fund	169,469	133,785	180,200	66,828	159,393
Expenditures Total	\$3,115,108	\$3,205,448	\$3,469,486	\$3,287,204	\$3,411,104
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,842,160	2,986,742	3,227,211	3,103,056	3,136,672
Supplies and Services	236,497	118,165	203,574	87,430	209,249
Interfund Charges	36,451	57,897	38,701	59,753	65,183
Capital Related	0	42,644	0	36,965	0
Expenditures Total	\$3,115,108	\$3,205,448	\$3,469,486	\$3,287,204	\$3,411,104

Police

PROGRAM DETAIL

Community Resources Section

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<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	2.00	2.00	2.00
General Fund Civil FTE	22.00	21.00	22.00	22.00	21.00
Staffing Total	24.00	23.00	25.00	25.00	24.00

Compliance & Professional Standard Division

The Compliance and Professional Standards Division provides guidance to the agency on policy, training, background investigations, and recruiting. 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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,460,397	2,266,416	2,384,583	2,403,365	2,108,808
Expenditures Total	\$2,460,397	\$2,266,416	\$2,384,583	\$2,403,365	\$2,108,808

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,303,784	2,085,532	2,186,373	2,281,957	1,903,404
Supplies and Services	134,213	158,284	181,185	107,572	186,834
Interfund Charges	14,600	22,600	17,025	13,836	18,570
Capital Related	7,800	0	0	0	0
Expenditures Total	\$2,460,397	\$2,266,416	\$2,384,583	\$2,403,365	\$2,108,808

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	0.00	0.00	0.00
General Fund Civil FTE	11.00	15.00	13.00	13.00	13.00
Staffing Total	12.00	16.00	13.00	13.00	13.00

Police

PROGRAM DETAIL

COVID-19 Relief Grants

Many of the city’s activities in responding to the COVID-19 outbreak were subject to reimbursement through the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act. The city received CARES funds as a passthrough from Adams and Arapahoe counties. The passthrough funds have been used to provide small business and rental assistance, city personnel costs and personal protective equipment (PPE), improving the safety of city facilities and transitioning to a digital service model.

Several city departments also received grants stemming from the CARES Act. The Community Development Block Grant (CDBG) and Emergency Solutions Grants (ESG) programs were both supplemented using one-time funds from the CARES Act. Additional smaller CARES grants have been used to promote social distancing, purchasing PPE, and hire Public Defender personnel.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY FUND					
Gifts & Grants Fund	0	0	0	195,658	383,773
Expenditures Total	\$0	\$0	\$0	\$195,658	\$383,773
EXPENDITURE SUMMARY BY TYPE					
Personal Services	0	0	0	96,051	62,369
Supplies and Services	0	0	0	99,607	321,404
Expenditures Total	\$0	\$0	\$0	\$195,658	\$383,773

District 1

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. In 2021, there is a net reduction of 2.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	19,245,566	20,716,892	21,662,290	20,881,166	21,525,653
Expenditures Total	\$19,245,566	\$20,716,892	\$21,662,290	\$20,881,166	\$21,525,653
EXPENDITURE SUMMARY BY TYPE					
Personal Services	18,626,344	20,066,408	20,998,079	20,199,060	20,832,591
Supplies and Services	55,518	51,846	55,100	42,450	42,210
Interfund Charges	563,704	598,638	609,111	639,656	650,852
Expenditures Total	\$19,245,566	\$20,716,892	\$21,662,290	\$20,881,166	\$21,525,653
STAFFING SUMMARY					
General Fund	4.00	4.00	3.00	3.00	3.00
General Fund Civil FTE	154.00	160.00	167.00	167.00	165.00
Staffing Total	158.00	164.00	170.00	170.00	168.00

Police

PROGRAM DETAIL

District 1

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
PERFORMANCE MEASURE SUMMARY					
Monthly median response time to high priority calls is 5.5 minutes or less	4.1	4.3	<= 5.5	5.5	<= 5.5

District 2

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. In 2021, there is a net addition of 4.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	14,228,238	15,114,014	16,224,052	16,231,480	16,813,160
Expenditures Total	\$14,228,238	\$15,114,014	\$16,224,052	\$16,231,480	\$16,813,160

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY TYPE					
Personal Services	13,756,451	14,552,493	15,646,009	15,736,920	16,285,489
Supplies and Services	54,412	65,018	53,680	44,591	49,150
Utilities	661	470	400	456	700
Interfund Charges	415,498	496,033	523,963	449,513	477,821
Capital Related	1,216	0	0	0	0
Expenditures Total	\$14,228,238	\$15,114,014	\$16,224,052	\$16,231,480	\$16,813,160

STAFFING SUMMARY					
General Fund	3.00	3.00	3.00	3.00	3.00
General Fund Civil FTE	114.00	116.00	124.00	124.00	128.00
Staffing Total	117.00	119.00	127.00	127.00	131.00

PERFORMANCE MEASURE SUMMARY					
Monthly median response time to high priority calls is 5.5 minutes or less	5.3	5.0	<= 5.5	6.5	<= 5.5

Police

PROGRAM DETAIL

District 3

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. In 2021, there is a net reduction of 1.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	13,058,796	14,096,272	15,074,707	14,682,061	15,014,275
Expenditures Total	\$13,058,796	\$14,096,272	\$15,074,707	\$14,682,061	\$15,014,275
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	12,582,794	13,631,119	14,581,319	14,237,361	14,560,267
Supplies and Services	36,672	38,787	48,498	30,272	44,015
Interfund Charges	439,330	426,366	444,890	414,428	409,993
Expenditures Total	\$13,058,796	\$14,096,272	\$15,074,707	\$14,682,061	\$15,014,275
<u>STAFFING SUMMARY</u>					
General Fund	3.00	3.00	3.00	3.00	3.00
General Fund Civil FTE	110.00	107.00	115.00	115.00	114.00
Staffing Total	113.00	110.00	118.00	118.00	117.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Monthly median response time to high priority calls is 6.5 minutes or less	6.1	5.8	<= 6.5	6.8	<= 6.5

Investigations Bureau

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, Crime Scene Investigations 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. In 2020, a Domestic Violence Investigative Unit was created to follow up on cases that are severe, recurring or increasing in severity in order to prevent domestic violence from escalating. In 2021, there is a net addition of 1.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	1,032,340	1,075,960	1,119,128	1,073,180	1,274,787
General Fund	10,930,437	12,520,875	12,744,792	12,863,539	12,557,682
Gifts & Grants Fund	173,311	258,693	824,617	308,072	833,459
Expenditures Total	\$12,136,088	\$13,855,528	\$14,688,537	\$14,244,791	\$14,665,928

Police

PROGRAM DETAIL

Investigations Bureau

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	10,914,168	12,378,192	12,463,524	12,516,029	12,387,987
Supplies and Services	1,063,157	1,167,365	1,773,844	1,384,015	2,055,362
Interfund Charges	158,763	198,794	222,233	160,475	186,579
Capital Related	0	111,177	228,936	184,272	36,000
Expenditures Total	\$12,136,088	\$13,855,528	\$14,688,537	\$14,244,791	\$14,665,928
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	8.00	8.00	8.00	8.00	8.00
Designated Revenues Fund Civil FTE	0.15	0.00	0.00	0.00	0.00
General Fund	20.00	24.00	21.00	21.00	21.00
General Fund Civil FTE	64.85	66.00	71.00	71.00	72.00
Gifts & Grants Fund	0.00	1.00	1.00	1.00	1.00
Staffing Total	93.00	99.00	101.00	101.00	102.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Clear 60% or more homicide cases annually	82%	73%	60%	74%	60%

Investigative Support Section

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 of criminal street gangs and their members. The CATPA Metropolitan Auto Theft Team (C-MATT) participates in the multi-agency task force formed to reduce motor vehicle theft and associated criminal enterprises in the Denver/Aurora area. The Crisis Response Team (CRT) is a team of specially trained officers and mental health clinicians who respond to mental health calls for service.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	4,090,451	4,645,323	4,786,346	4,808,329	4,761,818
Gifts & Grants Fund	272,264	455,644	379,827	597,950	1,148,504
Expenditures Total	\$4,362,715	\$5,100,967	\$5,166,173	\$5,406,279	\$5,910,322
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	4,182,743	4,914,406	5,010,390	4,999,553	5,059,015
Supplies and Services	52,584	50,823	33,170	272,352	708,392
Interfund Charges	127,388	135,738	122,613	134,374	142,915
Expenditures Total	\$4,362,715	\$5,100,967	\$5,166,173	\$5,406,279	\$5,910,322

Police

PROGRAM DETAIL

Investigative Support Section

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	27.60	31.60	34.90	34.90	34.90
Gifts & Grants Fund Civil FTE	2.40	0.00	2.10	2.10	2.10
Staffing Total	31.00	32.60	38.00	38.00	38.00

Narcotics Section

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,984,970	3,170,211	3,373,951	3,321,693	3,363,790
Gifts & Grants Fund	25,862	1,148,100	951,954	825,689	814,552
Expenditures Total	\$3,010,832	\$4,318,311	\$4,325,905	\$4,147,382	\$4,178,342

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,713,050	3,156,538	3,090,929	3,334,879	3,074,292
Supplies and Services	224,635	528,846	1,160,675	559,646	1,031,397
Interfund Charges	73,147	82,824	74,301	72,771	72,653
Capital Related	0	550,103	0	180,086	0
Expenditures Total	\$3,010,832	\$4,318,311	\$4,325,905	\$4,147,382	\$4,178,342

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
General Fund Civil FTE	17.00	22.00	22.00	22.00	22.00
Staffing Total	19.00	24.00	24.00	24.00	24.00

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
95% of marijuana reports with investigations are initiated in three business days	98%	98%	95%	100%	95%

Police

PROGRAM DETAIL

Operations Support Section

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. In 2021, there is a net addition of 1.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	4,666,527	5,071,986	5,017,373	5,223,467	5,206,006
Expenditures Total	\$4,666,527	\$5,071,986	\$5,017,373	\$5,223,467	\$5,206,006
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	4,423,836	4,814,265	4,779,297	4,942,257	4,926,758
Supplies and Services	73,536	90,224	65,865	74,296	74,320
Interfund Charges	169,155	164,953	172,211	206,914	204,928
Capital Related	0	2,544	0	0	0
Expenditures Total	\$4,666,527	\$5,071,986	\$5,017,373	\$5,223,467	\$5,206,006
<u>STAFFING SUMMARY</u>					
General Fund Civil FTE	35.00	35.00	35.00	35.00	36.00
Staffing Total	35.00	35.00	35.00	35.00	36.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
SWAT active control of scene within two hours of request 100% of the time	50%	75%	100%	75%	100%

Regional Crime Lab

The Forensic Services Detail moved to the Unified Metropolitan Forensic Crime Lab in 2019. The Detail provides 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 also provides DNA services at its new facility as of April 2020. In 2021, there is a net reduction of 4.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,614,688	1,717,599	2,115,634	1,433,372	1,673,804
Expenditures Total	\$1,614,688	\$1,717,599	\$2,115,634	\$1,433,372	\$1,673,804

Police

PROGRAM DETAIL

Regional Crime Lab

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,357,635	1,346,491	1,607,498	1,050,856	1,180,761
Supplies and Services	202,200	290,092	450,569	326,866	436,974
Interfund Charges	4,853	6,180	6,174	4,257	4,676
Capital Related	0	24,836	0	0	0
Transfers Out	50,000	50,000	51,393	51,393	51,393
Expenditures Total	\$1,614,688	\$1,717,599	\$2,115,634	\$1,433,372	\$1,673,804
<u>STAFFING SUMMARY</u>					
General Fund	12.00	13.00	12.00	12.00	10.00
General Fund Civil FTE	2.00	3.00	3.00	3.00	1.00
Staffing Total	14.00	16.00	15.00	15.00	11.00

Special Operations Bureau

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 Regional Anti-Violence Enforcement Network (RAVEN), Narcotics Section, Investigative Support Section, and the Traffic Section. In 2021, there is a net addition of 1.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	296,706	144,773	70,344	84,633	84,568
General Fund	1,010,022	1,043,025	995,182	1,146,456	1,101,876
Gifts & Grants Fund	860,862	724,819	760,486	823,688	732,525
Expenditures Total	\$2,167,590	\$1,912,617	\$1,826,012	\$2,054,777	\$1,918,969
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,376,477	1,135,649	1,173,977	1,229,660	1,188,254
Supplies and Services	752,016	725,132	600,245	781,045	678,540
Interfund Charges	32,097	51,836	51,790	44,072	52,175
Capital Related	7,000	0	0	0	0
Expenditures Total	\$2,167,590	\$1,912,617	\$1,826,012	\$2,054,777	\$1,918,969
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	1.00	0.00	0.00	0.00	0.00
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	7.00	5.00	5.00	5.00	6.00
Gifts & Grants Fund Civil FTE	0.00	2.40	0.00	0.00	0.00
Staffing Total	9.00	8.40	6.00	6.00	7.00

Police

PROGRAM DETAIL

Traffic Section

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, and Day and Night Traffic Units.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	1,471,879	23,885	0	0	0
General Fund	5,371,250	5,826,047	5,919,093	5,784,455	5,891,051
Gifts & Grants Fund	483,737	475,849	475,740	446,465	475,740
Expenditures Total	\$7,326,866	\$6,325,781	\$6,394,833	\$6,230,920	\$6,366,791
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	6,001,351	5,939,331	6,061,536	5,895,573	6,009,824
Supplies and Services	1,172,194	170,836	159,861	145,444	161,981
Interfund Charges	153,321	167,083	173,436	189,903	194,986
Capital Related	0	48,531	0	0	0
Expenditures Total	\$7,326,866	\$6,325,781	\$6,394,833	\$6,230,920	\$6,366,791
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	2.00	0.00	0.00	0.00	0.00
Designated Revenues Fund Civil FTE	4.00	0.00	0.00	0.00	0.00
General Fund	1.00	1.00	1.00	1.00	1.00
General Fund Civil FTE	43.00	43.00	42.00	42.00	42.00
Staffing Total	50.00	44.00	43.00	43.00	43.00

Training Section

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. In 2021, there is a net reduction of 3.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	6,836,472	6,802,111	9,160,317	9,309,913	8,266,000
Expenditures Total	\$6,836,472	\$6,802,111	\$9,160,317	\$9,309,913	\$8,266,000

Police

PROGRAM DETAIL

Training Section

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	6,012,743	5,919,068	7,925,650	8,148,788	7,697,443
Supplies and Services	571,060	788,695	872,981	759,616	460,434
Interfund Charges	63,705	79,895	65,511	105,334	108,123
Capital Related	188,964	14,453	296,175	296,175	0
Expenditures Total	\$6,836,472	\$6,802,111	\$9,160,317	\$9,309,913	\$8,266,000
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
General Fund Civil FTE	75.00	76.00	63.00	63.00	60.00
Staffing Total	77.00	78.00	65.00	65.00	62.00

Public Defender

PROGRAM SUMMARY

<p>COVID-19 Relief Grants</p> <p>\$70,629 0 FTE</p> <p>*Offset Aurora's covid-related expenses *Fund programs to provide support to residents and small businesses</p>	<p>Public Defender</p> <p>\$1,527,031 15.5 FTE</p> <p>*Constitutionally mandated representation of indigent clients charged with municipal offenses where jail is a possible punishment.</p>
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DEPARTMENT SUMMARY					
	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
REGULAR - FTE	11.50	15.50	15.50	15.50	15.50
EXPENDITURES	1,041,083	1,267,711	1,550,635	1,555,239	1,597,660

Public Defender

DESCRIPTION

The Aurora Public Defender's Office (APDO) is constitutionally mandated to provide effective and efficient legal representation to poor people accused of municipal ordinance violations, where jail is a possible sentence. The APDO is required to provide representation to indigent clients that is equal to representation provided to non-indigent defendants. The APDO is an independent agency overseen by the Aurora Public Defender Commission which is a seven-member Commission whose members are appointed by the Aurora City Council.

The APDO is budgeted for 15.5 FTE positions; including the Chief Public Defender and 9 attorneys; an Executive Specialist and 2.5 administrative positions; one paralegal; and one investigator.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	11.50	15.50	15.50	15.50	15.50
Personal Services	936,495	1,136,206	1,422,015	1,452,729	1,507,737
Allocated Expenses	0	-85,576	0	-81,425	-113,100
Supplies and Services	98,225	210,209	121,267	118,773	121,267
Interfund Charges	6,363	6,872	7,353	7,353	7,991
Transfers Out	0	0	0	57,809	73,765
Expenditures Total	\$1,041,083	\$1,267,711	\$1,550,635	\$1,555,239	\$1,597,660

DEPARTMENT NARRATIVE

2020 Current-Year Department Projection

The Aurora Public Defender's Office (APDO) is constitutionally required to accept all cases where criminal municipal ordinance violations are alleged, jail is being sought by the prosecution and the client is indigent. Workload is driven by the prosecution's charging decisions, including whether or not the city is seeking jail as a possible punishment. At the 2020 Budget Workshop, Council added budget for an assessment of the Aurora court system, to include the Public Defender's Office. Due to the economic downturn, this assessment was put on hold for 2020 and has been excluded in the 2021 budget. Although an in depth workload study has not been conducted to determine appropriate caseloads, office data suggest overly burdensome caseloads at existing staffing levels. The pandemic has increased the office workload while at the same time, the city has instituted a selective hiring freeze to help offset the financial impact of the pandemic. As a result, 1.0 FTE Public Defender position is being held vacant for most of 2020 and into 2021.

The Courthouse was closed to the public from March 17, 2020 until June 1, 2020 with jury trials suspended until August 3, 2020; jury trials were suspended again effective November 9, 2020 until January 19, 2021. As a result, close to 600 jury trials have been continued during this time resulting in a major backlog in cases. It is expected that the office will see a continued spike in cases and workload partially because of the backlog and the increase in the newly unemployed who will now qualify for representation.

The Public Defender's Office was able to obtain grant funding to hire temporary support for the First Appearance Court. Even when the Courthouse is closed, it is necessary to go to court every day to represent arrestees at their first appearance. Additionally, the APDO applied for and has been awarded a COVID-19 relief grant for one year to cover a temporary attorney to help address the high workload that has been exasperated by the pandemic. The department will be requesting supplemental appropriation to cover 2020 grant expenditures in a future supplemental process.

2021 Department Budget

The economic downturn that followed the onset of the pandemic has made it necessary for citywide budget reductions in 2021. The APDO has agreed to continue to hold the vacant Public Defender position open throughout 2021 as a one-time General Fund budget reduction of \$86,200. This is a 10% reduction in Public Defender Attorney FTE staff at a time when the office is averaging over 125 active cases per attorney at any given time, with potentially more to come as explained above. The grant funded temporary staffing will continue for most of 2021 and will help to partially offset the impact of holding the position

Public Defender

DEPARTMENT NARRATIVE

vacant. Further, the Public Defender’s Office budget incorporates the citywide salary increase offset by furlough days planned for 2021. Base budget adjustments were also made to increase the 2021 position budgets and incorporate current wages, partially offsetting the budget reduction. In total, the 2021 General Fund budget will be \$23,600, or 1.5 percent less than the 2020 Original Budget.

But for the pandemic driven budget issues, the Aurora Public Defender Commission would have requested additional funding, not only for FTEs, but to address the pay deficit between the Public Defender’s Office and comparable prosecution and indigent defense delivery systems in this state.

BASE ADJUSTMENTS

Base Adjustments	2021
Compensation Adjustments	61,982
Mandated Costs	638
Grant / Designated Revenue Adjustments	70,629
Total Base Adjustments	\$133,249

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Hold One Position Vacant Through 2021	0.00	-86,224	0	-86,224
Program affected: Public Defender				
Duration: One-time				
This amendment will reduce the budget for 2021 in an amount equal to the position costs for one vacant Deputy Public Defender FTE. Holding this position vacant will exacerbate the workload issues making it difficult to meet our representation mandate of representing all clients where criminal municipal ordinance violations are alleged, jail is being sought by the prosecution and the client is indigent.				
Budget Cut Total	0.00	-86,224	0	-86,224
General Fund Total	0.00	-86,224	0	-86,224
Amendment Request Total All Funds	0.00	-86,224	0	-86,224

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
General Fund	1,041,083	1,267,711	1,550,635	1,541,113	1,527,031
Gifts & Grants Fund	0	0	0	14,126	70,629
Expenditures Total	\$1,041,083	\$1,267,711	\$1,550,635	\$1,555,239	\$1,597,660

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
General Fund	11.50	15.50	15.50	15.50	15.50

Public Defender

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Staffing Total	11.50	15.50	15.50	15.50	15.50

PROGRAM DETAIL

COVID-19 Relief Grants

Many of the city’s activities in responding to the COVID-19 outbreak were subject to reimbursement through the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act. The city received CARES funds as a passthrough from Adams and Arapahoe counties. The passthrough funds have been used to provide small business and rental assistance, city personnel costs and personal protective equipment (PPE), improving the safety of city facilities and transitioning to a digital service model.

Several city departments also received grants stemming from the CARES Act. The Community Development Block Grant (CDBG) and Emergency Solutions Grants (ESG) programs were both supplemented using one-time funds from the CARES Act. Additional smaller CARES grants have been used to promote social distancing, purchasing PPE, and hire Public Defender personnel.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	0	0	0	14,126	70,629
Expenditures Total	\$0	\$0	\$0	\$14,126	\$70,629
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	0	14,126	70,629
Expenditures Total	\$0	\$0	\$0	\$14,126	\$70,629

Public Defender

PROGRAM DETAIL

Public Defender

To comply with that Constitutional mandate, the Aurora Public Defender Commission through the Aurora Public Defender's Office is required to

...ensure that indigent clients are represented independently of any political consideration or private interests, provide legal services to indigent persons accused of violation of municipal ordinances that are commensurate with those available to nonindigents, and conduct the office in accordance with the Colorado Code of Professional Standards relating to the administration of criminal justice, the defense function. Aurora Municipal Code, Sec. 50-166.

In addition to jail visits and meetings with clients and witnesses, APDO represents clients at first appearances, bond returns, pre-trials, court and jury trials, sentencing, citation hearings and appeals.

Performance measures have been impacted by several factors recently. First, a change in process for 2020 coordinated between Judicial and the Public Defender helped to reduce the number of appearances in court. The true impact of the process change is obscured by the impact of the pandemic on the court appearance data. The number of cases is lower in 2020 as jail sentencing has declined in response to the pandemic. Some increase is expected in 2021 yet case interviews remain high due to additional contacts required resulting from court date resets and increased meetings needed when using remote communications.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,041,083	1,267,711	1,550,635	1,541,113	1,527,031
Expenditures Total	\$1,041,083	\$1,267,711	\$1,550,635	\$1,541,113	\$1,527,031
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	936,495	1,136,206	1,422,015	1,438,603	1,437,108
Allocated Expenses	0	-85,576	0	-81,425	-113,100
Supplies and Services	98,225	210,209	121,267	118,773	121,267
Interfund Charges	6,363	6,872	7,353	7,353	7,991
Transfers Out	0	0	0	57,809	73,765
Expenditures Total	\$1,041,083	\$1,267,711	\$1,550,635	\$1,541,113	\$1,527,031
<u>STAFFING SUMMARY</u>					
General Fund	11.50	15.50	15.50	15.50	15.50
Staffing Total	11.50	15.50	15.50	15.50	15.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Appearances in court	15,300	15,098	28,723	10,391	11,222
Case Interviews	6,356	5,300	7,115	7,100	7,810
Cases (open and in-custody arraignments)	7,409	7,712	8,949	6,030	6,512
Cost per case	\$140	\$155	\$173	\$238	\$220

Public Safety Communications

PROGRAM SUMMARY

Public Safety Communications	
\$12,261,011	90 FTE
*Provides all Fire and Police radio communications and dispatch	

DEPARTMENT SUMMARY					
	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
REGULAR - FTE	91.00	91.00	91.00	91.00	90.00
EXPENDITURES	11,320,199	11,712,280	12,548,639	12,370,901	12,261,011

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.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	91.00	91.00	91.00	91.00	90.00
Personal Services	6,223,304	7,005,865	7,409,799	7,161,323	7,162,777
Supplies and Services	248,052	164,269	26,981	95,955	103,710
Interfund Charges	173,778	187,260	200,064	201,828	218,632
Capital Related	-35,737	0	0	0	0
Transfers Out	4,710,802	4,354,886	4,911,795	4,911,795	4,775,892
Expenditures Total	\$11,320,199	\$11,712,280	\$12,548,639	\$12,370,901	\$12,261,011

DEPARTMENT NARRATIVE

2020 Current-Year Department Projection

The onset of the COVID-19 pandemic created unique operational challenges for Public Safety Communications, and the ability to continue providing life-safety services to the community. 911 call processing and dispatching is currently not able to occur through remote working, which means Public Safety Communications (PSC) personnel must always report to work in person. In an effort to maintain operational staffing and support physical distancing during the pandemic, PSC physically split their staff between the main and backup 911 centers for the months of April and May. As a part of this adaptation, PSC deployed a 12-hour shift schedule in an effort to minimize the number of people coming in and out of the centers each day and reduce the amount of overtime needed to maintain operations. Another fiscal savings adopted by PSC was to leave 1.0 FTE Communications Supervisor position unfilled and divide the unassigned responsibilities between the existing supervisory staff, increasing their scope of work. The fiscal impact of COVID-19 on the city in 2020 has resulted in the need for two citywide furlough days. Challenged by its 24/7 operations, PSC will explore creative solutions of fulfilling the furlough days while limiting the impact on service levels. Finally, PSC has experienced turnover directly related to the pandemic, due to the demanding nature of shift work, and the inability to work remotely. It is anticipated attrition will continue, due to external factors such as the public school system practices, and availability of 24-hour child care. These factors have resulted in a 2020 projection that is \$177,700 (1.4 percent) under the 2020 Original Budget.

2021 Department Budget

The Public Safety Communications (PSC) 2021 budget will be \$287,600 (2.3 percent) lower than the 2020 Original Budget. In 2021, PSC will eliminate 1.0 FTE vacant Communications Supervisor position (\$93,100) and permanently deploy that position's workload to the existing supervisory staff. The elimination of the supervisor position reduces the availability of supervisory staff to assist with operational workload on behalf of call takers and dispatchers, and increases the scope of their operational oversight. PSC will maintain its practice of 12-hour shift schedules, in an effort to support the \$38,000 reduction in the department's overtime budget. Finally, PSC will cut \$22,000 in holiday benefits to supervisors, and instead award them with holiday leave hours to use at a later date. Planned furlough days in 2021 will create another round of challenges with balancing the intended benefit of furlough, with the community's expectation of timely and accessible service to public safety resources during an emergency. In addition, PSC has experienced turnover directly related to the pandemic, due to the demanding nature of shift work, and the inability to work remotely. It is likely for attrition to continue into 2021, if external factors such as the public school system practices, and availability of 24-hour child care, continue to be present. Turnover-related budget adjustments account for the remaining decreases in the department's 2021 budget.

Public Safety Communications

BASE ADJUSTMENTS

Base Adjustments	2021
Prior Year One Times	200,000
Compensation Adjustments	-217,246
Mandated Costs	18,568
Other Adjustments	-135,903
Total Base Adjustments	(\$134,581)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Elimination of 1.0 FTE Vacant Communications Supervisor	-1.00	-93,053	0	-93,053
Program affected: Public Safety Communications Duration: Ongoing This amendment will eliminate 1.0 FTE vacant Communications Supervisor position. The workload assigned to this position will be distributed amongst the other supervisors, which will increase the scope of responsibility and oversight for the existing members of the team. It will also reduce the availability of supervisor staff to assist with operational workload on behalf of call takers and dispatchers.				
Elimination of Holiday Benefits	0.00	-22,000	0	-22,000
Program affected: Public Safety Communications Duration: Ongoing This amendment will eliminate Communications Supervisor holiday benefits. In the 911 profession, it is virtually impossible to normally observe holidays. Currently, staff receives holiday benefits, which has alleviated the need to schedule additional days off during critical staffing situations. Beginning in 2021, employees will be credited holiday time in a bank of hours to use later.				
Reduction of Overtime	0.00	-37,994	0	-37,994
Program affected: Public Safety Communications Duration: Ongoing This amendment will reduce the Communications Supervisor overtime budget. Overtime occurs as new call takers are hired and trained, as they are not able to work independently for approximately six months from the date of hire. Overtime also occurs during instances of unexpected staffing shortage (such as sick leave or COVID-19 quarantine), which must be filled with little notice. The department has identified an ideal staffing model which supports exceptional service and reduces the need for overtime.				
Budget Cut Total	-1.00	-153,047	0	-153,047
General Fund Total	-1.00	-153,047	0	-153,047
Amendment Request Total All Funds	-1.00	-153,047	0	-153,047

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Enhanced E-911 Fund	4,708,934	5,454,540	5,467,456	5,437,791	5,450,645
General Fund	6,611,265	6,257,740	7,081,183	6,933,110	6,810,366
Expenditures Total	\$11,320,199	\$11,712,280	\$12,548,639	\$12,370,901	\$12,261,011

Public Safety Communications

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Enhanced E-911 Fund	75.00	75.00	75.00	75.00	75.00
General Fund	16.00	16.00	16.00	16.00	15.00
Staffing Total	91.00	91.00	91.00	91.00	90.00

PROGRAM DETAIL

Public Safety Communications

Provides all Fire and Police radio communications, 911 call-taking, dispatch services, and records management of incoming calls for service and dispatch communications. In 2021, 1.0 FTE Communications Supervisor has been eliminated from this program.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Enhanced E-911 Fund	4,708,934	5,454,540	5,467,456	5,437,791	5,450,645
General Fund	6,611,265	6,257,740	7,081,183	6,933,110	6,810,366
Expenditures Total	\$11,320,199	\$11,712,280	\$12,548,639	\$12,370,901	\$12,261,011
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	6,223,304	7,005,865	7,409,799	7,161,323	7,162,777
Supplies and Services	248,052	164,269	26,981	95,955	103,710
Interfund Charges	173,778	187,260	200,064	201,828	218,632
Capital Related	-35,737	0	0	0	0
Transfers Out	4,710,802	4,354,886	4,911,795	4,911,795	4,775,892
Expenditures Total	\$11,320,199	\$11,712,280	\$12,548,639	\$12,370,901	\$12,261,011
<u>STAFFING SUMMARY</u>					
Enhanced E-911 Fund	75.00	75.00	75.00	75.00	75.00
General Fund	16.00	16.00	16.00	16.00	15.00
Staffing Total	91.00	91.00	91.00	91.00	90.00

Public Safety Communications

PROGRAM DETAIL

Public Safety Communications

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of all monthly quality assurance audits will conform to established department standards	98%	97%	90%	97%	90%
Call Answering #1: 90% of all 911 calls answered within 15 seconds	N/A	N/A	90%	85%	90%
Call Answering #2: 95% of all 911 calls answered within 20 seconds	N/A	N/A	95%	88%	95%
Call Answering #3: 99% of all 911 calls will be answered within 40 seconds	N/A	N/A	N/A	N/A	99%
Call Handling #1: 95% of Fire and EMS related 911 calls will be created in the CAD system within 60 seconds of call arrival	N/A	N/A	N/A	N/A	95%
Call Handling #2: 95% of Fire and EMS calls will be dispatched within 30 seconds of call creation	N/A	N/A	N/A	N/A	95%
Call Handling #3: 95% of all Fire and EMS events will be initiated and dispatched to appropriate apparatus within 90 seconds	64%	48%	92%	30%	95%

Public Works

PROGRAM SUMMARY

<p>Administration</p> <hr/> <p>\$1,354,803 5 FTE</p> <p>*Administrative, budget, and managerial duties</p>	<p>Building Division</p> <hr/> <p>\$8,180,569 69 FTE</p> <p>*Building plans review, inspections, and permitting</p>	<p>Engineering Services</p> <hr/> <p>\$4,609,131 54 FTE</p> <p>*Design and construct CIP projects *Review and approve civil plans *Traffic and Facilities Engineering *City-owned street lights</p>
<p>Facilities Operations</p> <hr/> <p>\$5,237,752 32 FTE</p> <p>*Maintenance and repair of city buildings</p>	<p>Fleet Management Administration</p> <hr/> <p>\$10,414,561 48 FTE</p> <p>*Administer and manage fleet operations for the city's fleet of vehicles and equipment</p>	<p>Fleet Replacement</p> <hr/> <p>\$5,035,138 0 FTE</p> <p>*Replacement of city fleet vehicles and equipment</p>
<p>Parking and Mobility</p> <hr/> <p>\$1,036,043 3 FTE</p> <p>* Manage parking facilities * Administer parking permit program * Parking enforcement</p>	<p>Public Improvements</p> <hr/> <p>\$1,248,735 14 FTE</p> <p>*Permit and inspect infrastructure construction *Review and test developer and city infrastructure projects</p>	<p>Public Utilities</p> <hr/> <p>\$7,565,330 0 FTE</p> <p>*Street light/traffic signal energy bills *Public buildings' utility bills</p>
<p>Real Property Services</p> <hr/> <p>\$1,367,574 14 FTE</p> <p>*Property transactions involving acquisition, disposal, right-of-way, development and land surveying services</p>	<p>Street Operations</p> <hr/> <p>\$7,665,398 90 FTE</p> <p>*Maintenance of city streets *Cleaning of city streets *Snow removal</p>	<p>Traffic Operations</p> <hr/> <p>\$2,441,429 24 FTE</p> <p>*Install, maintain, and operate traffic control devices throughout Aurora</p>

DEPARTMENT SUMMARY

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
REGULAR - FTE	285.00	310.00	315.00	363.00	353.00
EXPENDITURES	38,074,515	41,740,425	44,176,398	56,996,862	56,156,463

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, Materials Lab, and Fleet. Specific responsibilities of the department include: planning, survey, design, and construction management of capital improvement projects on behalf of 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. In addition, the Fleet Division within Public Works manages the city's vehicle and equipment fleet.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Regular - FTE	285.00	310.00	315.00	363.00	353.00
Personal Services	25,694,426	27,143,638	29,667,919	31,863,516	32,667,864
Allocated Expenses	-3,789,792	-3,806,927	-4,508,080	-4,507,777	-4,976,195
Supplies and Services	6,210,606	7,290,335	5,861,474	12,851,084	12,075,356
Utilities	6,813,351	6,816,545	8,050,300	6,899,998	7,662,900
Interfund Charges	2,844,698	3,064,814	3,239,914	3,457,060	3,650,379
Capital Related	301,226	1,232,020	597,871	3,323,569	2,385,701
Transfers Out	0	0	1,267,000	3,109,412	2,690,458
Expenditures Total	\$38,074,515	\$41,740,425	\$44,176,398	\$56,996,862	\$56,156,463

DEPARTMENT NARRATIVE

2020 Current-Year Department Projection

The Public Works projection for 2020 is shaped by the movement of the Fleet Division to Public Works and by budgetary responses taken as a result of the economic downturn caused by the ongoing COVID-19 pandemic. The 2020 projection is \$12.8 million more than the 2020 Original Budget largely due to a city reorganization of the Fleet Division that moved 48.0 FTE and \$15.4 million of expense appropriation from General Management to Public Works through a 2020 Summer Supplemental technical adjustment. Additionally, the Development Review Fund is projected to be \$1.0 million more than the 2020 Original Budget. Development-related activity remains strong despite the ongoing COVID-19 pandemic and as a result there have been increased costs related to meeting response times to citizens and the development community. A supplemental will be required in the Development Review Fund.

The projected 2020 budget variance is partially offset by actions taken by Public Works in response to the economic downturn. Excluding the effect of the Fleet Division reorganization, the Public Works 2020 projection would be \$2.8 million (6.4 percent) less than the 2020 Original Budget. Expense reduction actions taken by Public Works include: holding most vacant positions open; furloughing contract employees; ending and reducing third-party professional and technical service contracts; reductions in spending in areas of training and operating supplies; and deferring or eliminating some equipment and software purchases. Lastly, the city expects to see savings related to public utilities including street lighting. This savings plan has resulted in reduced staffing which negatively impacts responses to citizen inquiries and requests; increases development review and inspection timelines; increases backlog for projects related to transportation, traffic, street maintenance, and facilities; and reduces available staffing for snow and ice control.

2021 Department Budget

The 2021 budget is \$12.0 million (27.1 percent) higher than the 2020 Original Budget because of the Fleet Division moving to Public Works in 2020. However, the 2021 budget also reflects \$1.4 million in reductions related to an anticipated continued economic downturn because of the COVID-19 pandemic. The most significant of the adjustments include the elimination of 4.0 vacant FTE positions in Engineering and 5.0 vacant FTE positions in Operations. Elimination of these positions will result in a reduction in the number of capital improvement projects that the department is able to take on at one time; projects on the backlog list will remain in deferral for a longer period of time; response time to facilities and streets work orders will increase;

Public Works

DEPARTMENT NARRATIVE

staffing for in-house overlay, pothole repairs, and snow removal will be reduced; ability to respond to Citizen and Council inquiries will be negatively impacted; and wait times for phone calls to the Public Works Operations Call Center will increase.

In 2021, Public Works will continue to focus on Council priority programs and goals including street operations, excellent infrastructure, business development, and transit-oriented development (TOD). Despite the ongoing pandemic, workload levels remain high and development-related activity is robust. Vacancies in key positions will compound the struggles associated with the unprecedented workload level. However, the department remains dedicated to providing excellent service to its customers.

BASE ADJUSTMENTS

Base Adjustments	2021
Prior Year One Times	-2,030,620
Mid Year Modifications	14,715,849
Compensation Adjustments	-162,179
Mandated Costs	621,432
Other Adjustments	206,712
Total Base Adjustments	\$13,351,194

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Allocation of FTE to Capital Projects	0.00	-462,532	0	-462,532
Program affected: Engineering Services, Facilities Operations Duration: Ongoing This amendment will allocate staff time of Facilities Project Managers and Facilities Operations Supervisors to the capital projects for which they provide project management. Approximately 30% of staff time for Facilities Project Managers (\$228,400) will be allocated to AMC Campus Improvement Projects. Approximately 50% of staff time for Facilities Operations Supervisors (\$234,200) will be allocated to Major Building Repair Projects. This allocation will reduce the amount of capital funding available for projects but will also more accurately reflect costs related to oversight of the programs.				
Engineering Reductions, Including the Elimination of 4.0 Vacant FTE	-4.00	-424,259	0	-424,259
Program affected: Engineering Services Duration: Ongoing This cut will eliminate 3.0 vacant FTE positions: 1.0 Facilities Project Manager; 1.0 Transportation Project Engineer; and 1.0 Traffic Calming Engineer. There is an existing backlog of projects in all affected workgroups: Transportation Projects, Traffic Engineering, and Facilities Engineering. Elimination of these positions will result in a reduction in the number of capital improvement projects that the department is able to take on at one time. This cut will increase the number of projects on backlog and projects will remain on the backlog list for a longer period of time. The department's ability to respond to citizen and Council inquiries in a timely manner will also be negatively impacted. This cut will also eliminate 1.0 vacant Sustainability Engineer FTE. This position was approved in the 2020 budget in accordance with a recommendation by Internal Audit. Without this position, the department lacks the ability to monitor the city's energy usage across more than 135 buildings and staff cannot proactively evaluate and plan projects to conserve resources.				

Public Works

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2021			
	FTE	Budget	Revenue	Net
General Fund / Budget Cut				
Operations Reductions, Including the Elimination of 5.0 Vacant FTE	-5.00	-354,338	0	-354,338
Program affected: Street Operations, Facilities Operations, Traffic Operations Duration: Ongoing This cut will eliminate 5.0 vacant FTE: 1.0 Administrative Specialist; 1.0 Facilities Maintenance and Operations Technician; 2.0 Streets Maintenance and Operations Workers; and 1.0 Street Operations Senior Project Manager. This reduction will result in increased response time to facilities and streets work orders; reduced staffing for in-house overlay, pothole repairs, and snow removal; reduced ability to respond to citizen and Council inquiries; reduced staffing for planning and oversight of annual street maintenance programs; and longer wait times for phone calls to the Public Works Operations Call Center.				
Supplies and Services Reduction	0.00	-130,000	0	-130,000
Program affected: Street Operations, Facilities Operations, Traffic Operations, Materials Lab, Real Property Duration: Ongoing This cut will reduce supplies and services in various workgroups by \$130,000. This cut will limit the department's ability to use third-party professional services when workload is high or when needed expertise does not exist in-house. It will also reduce the budget available for routine supplies required to respond to work orders in Traffic Operations and Facilities Operations.				
Budget Cut Total	-9.00	-1,371,129	0	-1,371,129
General Fund Total	-9.00	-1,371,129	0	-1,371,129
Amendment Request Total All Funds	-9.00	-1,371,129	0	-1,371,129

EXPENDITURE SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Designated Revenues Fund	5,661	5,093	23,076	24,237	23,076
Development Review Fund	10,598,492	11,675,908	10,858,068	11,882,808	10,853,249
Fleet Management Fund	0	0	0	10,249,990	10,414,561
General Fund	26,552,015	29,012,660	32,259,849	33,891,583	33,829,534
Parking and Mobility Fund	918,347	1,046,764	1,035,405	948,244	1,036,043
Expenditures Total	\$38,074,515	\$41,740,425	\$44,176,398	\$56,996,862	\$56,156,463

STAFFING SUMMARY BY FUND

Fund	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
Development Review Fund	76.00	88.00	91.00	91.00	90.00
Fleet Management Fund	0.00	0.00	0.00	48.00	48.00
General Fund	206.00	219.00	221.00	221.00	212.00
Parking and Mobility Fund	3.00	3.00	3.00	3.00	3.00
Staffing Total	285.00	310.00	315.00	363.00	353.00

Public Works

PROGRAM DETAIL

Administration

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	1,189,892	1,257,954	1,320,372	1,280,020	1,354,803
Expenditures Total	\$1,189,892	\$1,257,954	\$1,320,372	\$1,280,020	\$1,354,803
EXPENDITURE SUMMARY BY TYPE					
Personal Services	544,078	563,132	597,335	554,024	556,947
Allocated Expenses	-164,508	-172,572	-185,707	-185,707	-186,725
Supplies and Services	26,318	24,926	5,084	8,891	5,084
Interfund Charges	784,004	842,468	903,660	902,812	979,497
Expenditures Total	\$1,189,892	\$1,257,954	\$1,320,372	\$1,280,020	\$1,354,803
STAFFING SUMMARY					
General Fund	5.00	5.00	5.00	5.00	5.00
Staffing Total	5.00	5.00	5.00	5.00	5.00

Building Division

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY FUND					
Development Review Fund	8,470,026	8,800,967	8,106,626	9,393,887	8,180,569
Expenditures Total	\$8,470,026	\$8,800,967	\$8,106,626	\$9,393,887	\$8,180,569
EXPENDITURE SUMMARY BY TYPE					
Personal Services	7,218,804	7,330,085	7,183,994	7,755,975	7,240,332
Supplies and Services	1,106,473	1,347,019	728,867	1,509,704	728,867
Utilities	916	763	0	1,329	0
Interfund Charges	100,641	123,100	118,765	126,879	136,370
Capital Related	43,192	0	75,000	0	75,000
Expenditures Total	\$8,470,026	\$8,800,967	\$8,106,626	\$9,393,887	\$8,180,569
STAFFING SUMMARY					
Development Review Fund	61.00	68.00	69.00	69.00	69.00
Staffing Total	61.00	68.00	69.00	69.00	69.00

Public Works

PROGRAM DETAIL

Building Division

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of calls are answered within the established standard of 30 seconds or less	96%	94%	90%	94%	90%
Complete 90% of the building inspections on the day requested	98%	99%	90%	99%	90%
Complete review of building plans within established timeframes 90% of the time	99%	99%	90%	99%	90%

Engineering Services

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 2021, there is a reduction of 4.0 FTE in this program as presented in the Budget Amendment Requests section, a reduction of 1.0 FTE that was transferred to the Office of Development Assistance in the General Management Department and an addition of 1.0 FTE that was transferred from the Street Operations Program within Public Works.

Performance measures were negatively affected due to the difficulty in recruiting qualified engineers in 2020. The COVID-19 pandemic further exacerbated the issue as vacant positions were not filled as a result of the selective hiring freeze.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	2,128,466	2,874,941	2,751,442	2,488,921	2,672,680
General Fund	2,165,875	1,937,551	3,939,122	3,052,576	1,936,451
Expenditures Total	\$4,294,341	\$4,812,492	\$6,690,564	\$5,541,497	\$4,609,131

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,052,603	5,532,195	6,908,529	5,794,333	6,454,243
Allocated Expenses	-1,188,828	-1,310,333	-1,820,877	-1,820,877	-2,057,076
Supplies and Services	408,086	479,383	184,525	230,840	179,525
Interfund Charges	23,080	31,247	29,387	28,819	32,439
Capital Related	-600	80,000	122,000	41,382	0
Transfers Out	0	0	1,267,000	1,267,000	0
Expenditures Total	\$4,294,341	\$4,812,492	\$6,690,564	\$5,541,497	\$4,609,131

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
Development Review Fund	15.00	20.00	22.00	22.00	21.00
General Fund	30.00	35.00	36.00	36.00	33.00
Staffing Total	45.00	55.00	58.00	58.00	54.00

Public Works

PROGRAM DETAIL

Engineering Services

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete 90% of citizen traffic requests within the standard 2 week timeframe	91%	95%	90%	88%	90%
Complete 90% of DRCOG TIP projects within contract time and budget	90%	98%	90%	90%	90%
Complete 90% of non-DRCOG TIP projects within contract time and budget	78%	67%	90%	60%	90%
Complete 95% of Traffic Control Plan (TCP) reviews within the 5 business day working window	97%	98%	95%	98%	95%
Complete review of civil plans within established time frames 95% of the time	83%	70%	95%	50%	95%

Facilities Operations

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. In 2021, there is a reduction of 2.0 FTE in this program as presented in the Budget Amendment Requests section.

Performance measures were negatively affected due to the difficulty in recruiting and retaining qualified personnel in 2020. The COVID-19 pandemic further exacerbated the issue as vacant positions were not filled and personnel were redirected to respond to protests and pandemic related projects.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	5,113,946	5,649,189	5,391,114	5,050,217	5,237,752
Expenditures Total	\$5,113,946	\$5,649,189	\$5,391,114	\$5,050,217	\$5,237,752
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,485,831	2,521,643	2,731,739	2,426,895	2,597,051
Allocated Expenses	0	0	0	0	-234,157
Supplies and Services	2,569,697	3,038,239	2,603,092	2,575,375	2,824,876
Utilities	5,996	0	0	0	0
Interfund Charges	52,143	49,918	56,283	47,842	49,982
Capital Related	279	39,389	0	105	0
Expenditures Total	\$5,113,946	\$5,649,189	\$5,391,114	\$5,050,217	\$5,237,752
<u>STAFFING SUMMARY</u>					
General Fund	34.00	34.00	34.00	34.00	32.00
Staffing Total	34.00	34.00	34.00	34.00	32.00

Public Works

PROGRAM DETAIL

Facilities Operations

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete 80% of scheduled preventative maintenance services on all equipment within the designated period	83%	77%	80%	50%	80%
Custodial contract services meet or exceed minimum performance requirements in 90% of all facility inspections	96%	95%	90%	94%	90%

Fleet Management Administration

This program administers and manages the replacement and disposal of vehicles, purchases and provides fueling, provides maintenance and repair of fleet vehicles and equipment, and oversees fleet operations for all vehicles and equipment in the city's fleet inventory. In 2020, this program was moved from General Management to Public Works.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Fleet Management Fund	0	0	0	10,249,990	10,414,561
Expenditures Total	\$0	\$0	\$0	\$10,249,990	\$10,414,561
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	0	4,233,557	3,998,281
Supplies and Services	0	0	0	5,569,122	6,080,298
Utilities	0	0	0	108,978	121,300
Interfund Charges	0	0	0	148,578	160,752
Capital Related	0	0	0	189,755	53,930
Expenditures Total	\$0	\$0	\$0	\$10,249,990	\$10,414,561
<u>STAFFING SUMMARY</u>					
Fleet Management Fund	0.00	0.00	0.00	48.00	48.00
Staffing Total	0.00	0.00	0.00	48.00	48.00

Public Works

PROGRAM DETAIL

Fleet Management Administration

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<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	97%	97%	95%	90%	95%
Percentage of repairs in the body shop complete within 24 hours	57%	38%	45%	40%	45%
Percentage of repairs in the heavy equipment shop complete within 24 hours	79%	65%	77%	67%	77%
Percentage of repairs in the light equipment shop completed within 24 hours	71%	62%	70%	65%	70%

Fleet Replacement

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. In 2020, this program was moved from General Management to Public Works.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	0	0	5,406,575	5,035,138
Expenditures Total	\$0	\$0	\$0	\$5,406,575	\$5,035,138
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	0	0	0	720,931	2,500
Interfund Charges	0	0	0	128,475	111,280
Capital Related	0	0	0	2,714,757	2,230,900
Transfers Out	0	0	0	1,842,412	2,690,458
Expenditures Total	\$0	\$0	\$0	\$5,406,575	\$5,035,138

Public Works

PROGRAM DETAIL

Parking and Mobility

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Parking and Mobility Fund	918,347	1,046,764	1,035,405	948,244	1,036,043
Expenditures Total	\$918,347	\$1,046,764	\$1,035,405	\$948,244	\$1,036,043
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	287,809	302,121	281,288	296,972	280,681
Supplies and Services	625,407	739,226	748,224	643,968	748,224
Interfund Charges	5,131	5,417	5,893	7,304	7,138
Expenditures Total	\$918,347	\$1,046,764	\$1,035,405	\$948,244	\$1,036,043
<u>STAFFING SUMMARY</u>					
Parking and Mobility 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>					
Fulfill 95% of parking permit requests within 5 business days	99%	99%	95%	99%	95%
Process 90% of administrative (initial) parking citation disputes within 3 business days	99%	99%	90%	99%	90%
Respond to citizen enforcement requests within 24 hours 90% of the time	99%	99%	90%	99%	90%
Respond to citizen inquires within 24 hours 90% of the time (excl. weekends and holidays)	N/A	99%	90%	99%	90%

Public Works

PROGRAM DETAIL

Public Improvements

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. Resources permitting, this division may also inspect 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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,205,360	1,232,845	1,303,581	1,208,980	1,248,735
Expenditures Total	\$1,205,360	\$1,232,845	\$1,303,581	\$1,208,980	\$1,248,735
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,266,084	1,282,266	1,399,748	1,349,739	1,358,069
Allocated Expenses	-199,368	-205,716	-212,980	-212,980	-208,623
Supplies and Services	93,577	44,798	72,946	33,271	57,946
Interfund Charges	45,067	48,608	43,867	38,950	41,343
Capital Related	0	62,889	0	0	0
Expenditures Total	\$1,205,360	\$1,232,845	\$1,303,581	\$1,208,980	\$1,248,735
<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	94%	90%	95%	87%	95%
Complete 95% of specified city requirement for materials testing on all assigned capital improvement projects	90%	88%	95%	84%	95%
Complete 95% review of development testing for extension agreements and right of way improvements within 2 business days of receiving testing results	90%	85%	95%	99%	95%
Perform 95% or more of inspections within 24 hours of request	83%	82%	95%	85%	95%

Public Works

PROGRAM DETAIL

Public Utilities

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).

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	6,897,910	6,918,273	8,061,920	6,874,982	7,565,330
Expenditures Total	\$6,897,910	\$6,918,273	\$8,061,920	\$6,874,982	\$7,565,330
EXPENDITURE SUMMARY BY TYPE					
Supplies and Services	95,214	106,291	19,520	78,088	28,430
Utilities	6,802,696	6,811,982	8,042,400	6,786,153	7,536,900
Capital Related	0	0	0	10,741	0
Expenditures Total	\$6,897,910	\$6,918,273	\$8,061,920	\$6,874,982	\$7,565,330

Real Property Services

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	1,247,598	1,203,310	1,361,550	1,346,108	1,367,574
Expenditures Total	\$1,247,598	\$1,203,310	\$1,361,550	\$1,346,108	\$1,367,574
EXPENDITURE SUMMARY BY TYPE					
Personal Services	1,176,604	1,159,836	1,290,697	1,293,970	1,314,601
Supplies and Services	34,011	36,356	62,283	35,063	47,283
Interfund Charges	8,281	7,118	8,570	5,746	5,690
Capital Related	28,702	0	0	11,329	0
Expenditures Total	\$1,247,598	\$1,203,310	\$1,361,550	\$1,346,108	\$1,367,574
STAFFING SUMMARY					
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

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete 80% of Building Permit Review within the assigned deadline	75%	83%	80%	85%	80%
Complete 80% of Easement Releases within the assigned deadline	86%	75%	80%	75%	80%
Complete 80% of Site Plan Review within the assigned deadline	66%	99%	80%	99%	80%
Complete 80% of Subdivision Plat Review within the assigned deadline	78%	96%	80%	96%	80%

Street Operations

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 program also performs snow removal. 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. In 2021, there is a reduction of 3.0 FTE in this program as presented in the Budget Amendment Requests section and a reduction of 1.0 FTE that was transferred to the Engineering Services Program within Public Works.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	5,661	5,093	23,076	24,237	23,076
General Fund	6,478,600	8,527,878	8,331,792	7,356,202	7,642,322
Expenditures Total	\$6,484,261	\$8,532,971	\$8,354,868	\$7,380,439	\$7,665,398

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,900,750	6,697,672	7,374,850	6,450,816	6,998,129
Allocated Expenses	-2,237,088	-2,118,306	-2,288,516	-2,288,213	-2,289,614
Supplies and Services	924,634	1,078,819	966,076	984,885	951,466
Utilities	3,743	3,800	7,900	3,538	4,700
Interfund Charges	1,688,440	1,829,219	1,919,558	1,887,684	2,000,717
Capital Related	203,782	1,041,767	375,000	341,729	0
Expenditures Total	\$6,484,261	\$8,532,971	\$8,354,868	\$7,380,439	\$7,665,398

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	85.00	93.00	94.00	94.00	90.00
Staffing Total	85.00	93.00	94.00	94.00	90.00

Public Works

PROGRAM DETAIL

Street Operations

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<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	100%	100%	90%	100%	90%
Respond to and repair 90% of pothole requests within 24 hours	100%	65%	90%	65%	90%

Traffic Operations

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.

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,252,834	2,285,660	2,550,398	2,315,923	2,441,429
Expenditures Total	\$2,252,834	\$2,285,660	\$2,550,398	\$2,315,923	\$2,441,429

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,761,863	1,754,688	1,899,739	1,707,235	1,869,530
Supplies and Services	327,189	395,278	470,857	460,946	420,857
Interfund Charges	137,911	127,719	153,931	133,971	125,171
Capital Related	25,871	7,975	25,871	13,771	25,871
Expenditures Total	\$2,252,834	\$2,285,660	\$2,550,398	\$2,315,923	\$2,441,429

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<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

	2018 Actual	2019 Actual	2020 Original	2020 Projection	2021 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Respond to reported missing traffic signs within 30 minutes during regular business hours and within 60 minutes outside of business hours 90% of the time	93%	97%	90%	98%	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	96%	98%	95%	98%	95%



City of Aurora, Colorado

2021 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 2019 through 2025 are presented. The 2019 data represents carryforward appropriations reconciled to the city's Comprehensive Annual Financial Report. The 2020 data represent an estimate of how the 2020 budget will end the year. The 2021 figures represent the city's capital budget. All 2022 through 2025 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 2021 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, 2018-2025
 - 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:

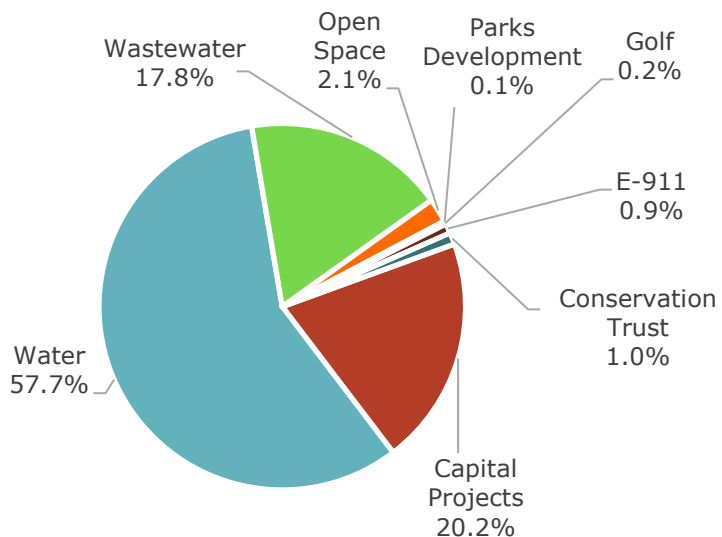
- Public facilities construction, remodeling, and renovation;
- Street overlay and reconstruction;
- Major water and wastewater infrastructure projects;
- Park land acquisition, development, and improvements;
- Major facilities repair and enhancement;
- Technology improvements and infrastructure;
- Traffic 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 2021 to 2025 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.

Chart 1. Capital Improvement Projects by Fund – Five-Year Plan



- **Capital Projects Fund.** The Capital Projects Fund (CPF) provides for general government infrastructure and facilities including streets, information

Capital Improvement Program - Overview

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 20.2 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 1.0 percent of the CIP five-year plan.
- **Enhanced E-911 Fund.** The Enhanced E-911 Fund provides for the acquisition, deployment 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 0.9 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 no Gifts and Grants Fund projects in the CIP five-year plan.
- **Golf Courses Fund.** The Golf Courses Fund is an enterprise fund that provides for the operation and maintenance of city-owned 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 2.1 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 0.1 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 17.8 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 57.7 percent of the five-year CIP.

FINANCIAL OVERVIEW OF THE CAPITAL IMPROVEMENT PLAN

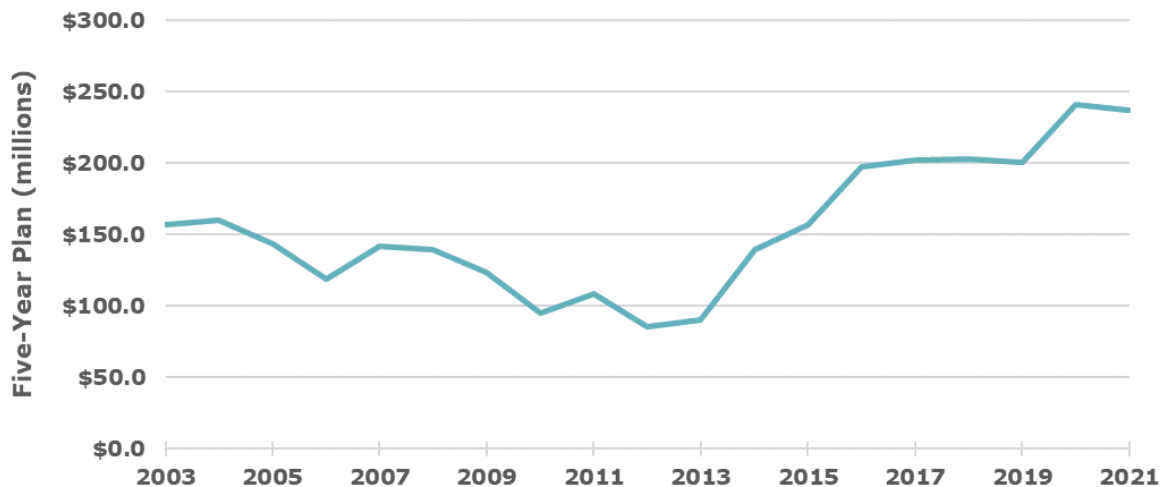
Annual capital appropriations from all the city funds are projected to reach \$213.6 million in 2020, while a grand total of \$1.2 billion in capital projects is projected or planned between 2021 and 2025. The plan for each fund and major changes are discussed in the following sections.

Capital Projects Fund (CPF)

History of the CPF

The 2021-2025 five-year plan totals \$237.0 million. This is \$3.9 million (1.6 percent) less than the \$240.9 million that was in the 2020-2024 five-year plan, as shown in Chart 2.

Chart 2. CPF Five-Year Plan by Year



The Effect of the Coronavirus-Related Recession on the CPF

The recession that was projected in response to Coronavirus created shortfalls of \$26.1 million in 2020 and \$32.9 million in 2021 in the General Fund. Approximately \$12.6 million of the 2020 balancing occurred in the CPF, assisting the General Fund by lowering the CPF transfer. Of that \$12.6 million, \$6.0 million was a decrease in funds available or expected revenue, \$2.5 million was a project that was moved from 2021 to 2025, and the remaining \$4.1 million was from the elimination of 2020 budgeted projects and carryforward budget from prior years. Appendix 1 has a summary of balancing. The Amendment detail section provides further information.

In balancing 2021 and the future, two CPF adjustments have been made. The first is an ongoing decrease of the median renovation budget in Parks, Recreation and Open Space from \$1.25 million to \$609,100. The second is a one-time movement of \$2.0 million in previously budgeted building repair projects from the CPF to a \$9.0 million allotment of funds created as a result of the re-

Capital Improvement Program - Overview

finance of the AMC Building for AMC projects. The Amendments detail section provides further information.

In addition to these cuts, there were other delays of projects, mostly in Public Works, from the early years into the out-years of the five-year plan in order to balance each year of the Capital Projects Fund. The Amendments detail section provides further information.

2021 CPF Plan

Revenue

Table 1. 2021 Capital Projects Fund Revenue

Item	Amount
General Fund Transfer – Ordinance	\$ 34,597,742
General Fund Transfer – Ongoing Reduction	(640,900)
General Fund Transfer – One-Time Reduction	(2,000,000)
General Fund Transfer – One-Time Transfer	500,000
Marijuana Tax Revenue Fund Transfer	250,000
Golf Loan Payback Transfer	74,000
Capital Impact Fee Revenue	6,423,070
Adams Co. Transportation Sales Tax	2,491,219
Interest Earnings	1,200,000
Street Occupancy Fee	400,000
Other Revenues	82,325
Total Sources of Funds	\$ 43,377,456

For 2021, CPF revenue is shown in Table 1. Approximately 74.8 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 public safety. As part of 2021 General Fund balancing, reductions of \$2.0 million one-time and \$640,900 ongoing are assumed in the transfer. At the September 19, 2020 Budget Workshop, Council added a \$500,000 transfer from the General Fund for road maintenance. Additional revenues are composed of other small transfers, intergovernmental revenue from the Adams County Transportation Tax, capital impact fees, interest income, street occupancy fees, and other miscellaneous revenues.

In addition to the General Fund ordinance transfer, other smaller transfers are projected, including \$250,000 from the Marijuana Tax Revenue Fund for medians and transportation priority projects, and \$74,000 from the Golf Courses Fund as the final repayment for a golf project completed with CPF funds.

Capital Improvement Program - Overview

Intergovernmental revenue projections are based on the Adams County transportation sales tax. 2020 revenue assume a 20 percent decline from the high seen in 2019 due to COVID. In 2020, one-time revenues totaling \$788,800 are projected, including a \$214,400 grant for a Chambers Bridge Grant and \$574,400 for Fitz Snowplow IGA revenue. Offsetting one-time projects were also included for this revenue.

Interest-related revenues have been low since the recession due to a very low rate of return. The 2020 projection assumes a 1/3 drop in interest due to extremely low interest rates.

Other revenues include:

- Capital Impact Fees are expected to be \$6.4 million. This is significantly higher than prior years due to a Council-approved increase in the fees in 2019. This revenue can have one-time spikes but are difficult to predict. The fee revenue is expected to build to \$8.2 million in 2025;
- \$400,000 for a street occupancy fee;
- \$45,000 in charge revenue associated with the Building Repair Subfund; and
- \$37,300 in cell tower revenue, an annual amount tied to a lease payment for a cell tower on Aurora property.

Expenditures

Table 2 shows the breakdown of 2021 CPF expenditures by department. The \$30.6 million Public Works appropriation consists of \$23.0 million in road maintenance, repair, improvement and replacement projects, including \$500,000 added by Council at the September 19, 2020 budget workshop, \$2.0 million for TIP and priority transportation projects, \$1.7 million for personnel costs, \$1.3 million for traffic signals, \$1.3 million for Police District 2 debt service and security enhancements, \$857,500 of building repair-related projects, \$340,000 for bike/ped projects, and \$235,000 for a loan repayment to E-470 for 6th Avenue. After Public Works, the next largest user of funds is Non-Departmental, with \$4.9 million primarily for public safety debt service and an Aerotropolis Regional Transportation Area (ARTA) revenue intergovernmental agreement and Fire, with \$2.0 million for fire station debt service.

Table 2. 2021 Capital Projects Fund Expenditures by Department

Department	Amount
Finance	\$ 612,359
Fire	2,000,000
Information Technology	426,000
Non-Departmental	4,878,815
Parks, Recreation and Open Space	646,425
Public Works	30,634,345
Total	39,197,944

Capital Improvement Program - Overview

As noted previously, Parks, Recreation and Open Space and Public Works are lower due to COVID-related balancing in the General Fund.

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 3.

Table 3. Capital Projects Fund Expenditure Adjustments from Previous Five-Year Plan

Department	Calendar Adjustment	Amendment	Total Change	Comment
Finance	\$97,633	(\$75,366)	\$22,267	Direct cost adjustment in accordance with city policy
Fire	(\$280,000)	\$0	(\$280,000)	One-time EVOC shelter removed
IT	(\$100,000)	\$0	(\$100,000)	One-time CAPSTC ventilation system project removed
Non-Dept	\$4,402,657	(\$10,231)	\$4,392,425	One-time TOD development support removed, Increase for ARTA IGA payments, Slight decrease in AIPP
Planning	(\$537,260)	\$0	(\$537,260)	One-time Dallas Street and Colfax projects removed
PROS	(\$2,059,535)	(\$2,563,600)	(\$4,623,135)	Several one-time projects moving out of five-year plan, including Southeast parking lot and trails, Plains Conservation improvements, and Sand Creek Park Shelter. Amendment is \$640,900 annual decrease in median maintenance.
Public Works	(\$5,357,853)	\$2,592,833	(\$2,765,020)	Many one-time budgets moving out of five-year plan, including priority transportation projects, TIP and ADA projects, Police training facility demolition, and building repair, among others. Includes \$2.6 million in adds, primarily associated with street overlay and security projects, offsetting a one-time decrease in building repair projects.
Total	(\$3,834,358)	(\$56,364)	(\$3,890,723)	

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 2020 to 2024 and the new five-year plan includes projects from 2021 to 2025, any adjustment in budget occurring *solely* due to the elimination of 2020 and the subsequent adding of 2025 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. The most significant amendments to the five-year plan include:

- In Finance, a decrease of \$75,400 is due to direct (personnel) costs as a result of the decision to decrease the wage assumptions in 2021 and 2022.
- In Parks, Recreation, and Open Space, a decrease of \$2.6 million is the effect of the \$640,900 median reduction from 2021-2024.
- In Public Works:
 - A net increase of \$2.6 million is included as amendments, including:
 - \$1.2 million was added for street overlay;
 - \$600,000 in security project funding;
 - \$500,000 added by Council for road maintenance at the September 19 budget workshop;
 - \$500,000 added to the five-year plan as half of the 2020 ADA Accommodation project was moved to 2023;
 - \$500,000 in Miscellaneous Streets;
 - \$400,000 in Traffic Signal Construction;
 - \$250,000 in Roadway safety projects;
 - \$235,000 for TOD projects and street condition testing;
 - (\$222,200) decrease in direct (personnel) costs as a result of the decision to decrease the wage assumptions in 2021 and 2022; and
 - (\$1.4 million) net decrease in building repair projects as a \$2.0 million decrease for projects being covered with AMC-related refinance funds will offset a \$580,000 increase in building repair projects.

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.

The OSF provides the city with a valuable opportunity to increase funding for parks and trail development. Significant capital projects in 2021 include Highline Canal, trail replacement, and Moorhead Debt. Future capital expenditures are projected to be between \$5.2 to \$6.9 million range. Significant capital projects during the five-year plan include projects such as Sports Park Parking Lot, Aurora Reservoir, Rocky Ridge Park, Central Rec Park, and Moorhead debt service. The detailed schedule for the Open Space Fund projects is presented in the Appendix 2.

Conservation Trust Fund

In 2021, the Conservation Trust Fund (CTF) is projected to receive approximately \$4.0 million in revenue from state lottery proceeds and interest income. Infrastructure projects dominate 2021 spending, accounting for \$1.5 million of the \$2.3 million total for the year. During the 2021-2025 five-year plan, \$12.1 million is projected to be spent, with more of an even split between infrastructure and construction. 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, deployment and maintenance of the equipment and communication systems related to 911 calls and the 800 MHz radio communication systems. During the period 2021-2025, \$10.0 million is projected to be spent. The majority of the capital is for the debt service payment for the radio system, projected at \$7.3 million of the total. 2024 is the last year of that payment.

Golf Courses Fund

The Golf Courses Fund's five-year capital plan addresses numerous golf infrastructure projects. There are \$2.1 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 75.5 percent of the city's planned five-year capital spending. The 2021 budget includes updates to the plan to incorporate needs identified through master planning, recent development trends and updated engineering estimates. Planned capital spending for Aurora Water amounts to \$885.3 million for the 2021-2025 period. In the Water Fund, major capital projects include: Wild Horse Reservoir (\$113.7 million), SEAM Maintenance Facility (\$60.0 million), Water Rights Acquisition (\$55.0 million), New T&D Water Mains (\$43.8 million), Griswold Water Purification Facility (\$40.7 million), and Raw Water Rehab (\$40.1 million). In the Wastewater Fund, major capital projects include: New Sewer Line Construction (\$41.2 million), SEAM Maintenance Facility (\$40.0 million), and First Creek Interceptor (\$30.0 million). 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,

Capital Improvement Program - Overview

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

All of the projects in the E-911 Fund are considered routine projects, including 800 MHz radio system upgrade, computer aided dispatch (CAD) replacement, console replacement, mobile data computer (MDC) infrastructure replacement, and uninterruptible power system (UPS) replacement. The majority of the \$10.0 million budgeted in the E-911 five-year plan is the annual debt-service payment associated with the 800 MHz communication project, accounting for \$7.3 million of the total. 2024 is the last year of that payment.

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 \$17.8 million of spending is planned from 2021 through 2025, including security projects. 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 4 details the project management expenses included in the 2021 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 4. Summary of Operating-Related Appropriations in the CIP

Department	Fund	Item	2021 Amount	Description
Finance	CPF	Direct Costs Financial Services	\$180,700	Funding for operating expenses to provide financial and budget oversight for the city's CPF
Finance	CPF	Direct Costs Purchasing Services	\$431,600	Funding for operating related expenses associated with purchasing services benefiting the CPF
Public Works	CPF	Direct Costs Engineering and Design	\$1,557,200	Funding for operating expenses associated with engineering and design of Public Works' CPF projects
Public Works	CPF	Direct Costs Facilities Management	\$157,300	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 elimination of some projects and the movement of others out in the plan, the AIPP transfer decreased slightly. For the 2021-2025 five-year plan, the AIPP transfer will be over \$1.4 million.

Capital Improvement Program
Capital Projects Fund Five-Year Plan 2021-2025

Capital Projects Fund Five-Year Plan

	2020 Projection	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	Total 2021 - 2025
Beginning Funds Available	\$ 28,719,399	\$ 19,926,263	\$ 24,105,775	\$ 31,902,019	\$ 39,825,702	\$ 47,687,888	N/A
SOURCES OF FUNDS							
Transfers In							
General Fund	\$ 36,344,933	\$ 34,597,742	\$ 39,723,319	\$ 44,084,517	\$ 46,364,710	\$ 47,812,905	\$ 212,583,193
One-Time Transfers	(9,610,200)	(2,140,900)	(640,900)	(640,900)	(640,900)	(640,900)	(4,704,500)
Green Fund Payback	-	-	1,000,000	-	-	-	1,000,000
Total Transfer from General Fund	\$ 26,734,733	\$ 32,456,842	\$ 40,082,419	\$ 43,443,617	\$ 45,723,810	\$ 47,172,005	\$ 208,878,693
Golf Loan Payback	200,000	74,000	-	-	-	-	74,000
Marijuana Tax Revenue Fund	850,000	250,000	1,600,000	1,600,000	1,600,000	1,600,000	6,650,000
Other Transfers	-	-	-	-	-	-	-
Total Transfers In	\$ 27,784,733	\$ 32,780,842	\$ 41,682,419	\$ 45,043,617	\$ 47,323,810	\$ 48,772,005	\$ 215,602,693
Intergovernmental Revenues							
Adams County Transportation Sales Tax	2,430,458	\$ 2,491,219	2,553,500	\$ 2,617,337	2,682,770	\$ 2,749,840	\$ 13,094,666
Spring Supp - Chambers Grant	214,400	-	-	-	-	-	-
Total Intergovernmental Revenues	\$ 2,644,858	\$ 2,491,219	\$ 2,553,500	\$ 2,617,337	\$ 2,682,770	\$ 2,749,840	\$ 13,094,666
Total Interest	\$ 1,000,000	\$ 1,200,000	\$ 1,220,000	\$ 1,240,000	\$ 1,260,000	\$ 1,280,000	6,200,000
Charges for Service / Licenses & Permits / Other							
Street Occupancy Fee	\$ 500,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
Building Repair Subfund Charges	45,000	45,000	45,000	45,000	45,000	45,000	225,000
Cell Tower Revenue	37,325	37,325	44,790	44,790	44,790	44,790	216,485
Fitz Snowplow IGA Revenue	574,448						
Capital Impact Fee Revenue	5,130,768	6,423,070	7,738,719	7,893,494	8,051,363	8,212,391	38,319,037
Total Other Revenues	\$ 6,287,541	\$ 6,905,395	\$ 8,228,509	\$ 8,383,284	\$ 8,541,153	\$ 8,702,181	\$ 40,760,522
TOTAL SOURCES OF FUNDS	\$ 37,717,132	\$ 43,377,456	\$ 53,684,428	\$ 57,284,238	\$ 59,807,734	\$ 61,504,025	\$ 275,657,880

Capital Improvement Program
Capital Projects Fund Five-Year Plan 2021-2025

Capital Projects Fund Five-Year Plan

	2020 Projection	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	Total 2021 - 2025
USES OF FUNDS							
Finance	\$ 612,990	\$ 612,359	\$ 636,853	\$ 655,959	\$ 675,637	\$ 695,907	\$ 3,276,715
Fire	1,548,100	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
General Management	-	-	-	-	-	-	-
Information Technology	486,622	426,000	426,000	426,000	426,000	426,000	2,130,000
Non-Departmental	3,107,387	4,878,815	5,821,708	6,617,169	7,502,952	10,027,311	34,847,955
Parks & Open Space	2,263,852	646,425	653,890	653,890	653,890	1,294,790	3,902,885
Planning and Development Services	537,260	-	-	-	-	-	-
Public Works	37,954,057	30,634,345	36,349,733	39,007,536	40,687,069	36,126,386	182,805,069
TOTAL USES OF FUNDS	\$ 46,510,268	\$ 39,197,944	\$ 45,888,184	\$ 49,360,554	\$ 51,945,548	\$ 50,570,394	\$ 236,962,624
Net Sources Less Uses	\$ (8,793,136)	\$ 4,179,512	\$ 7,796,244	\$ 7,923,684	\$ 7,862,186	\$ 10,933,631	\$ 38,695,256
Funds Available for Future Projects	\$ 19,926,263	\$ 24,105,775	\$ 31,902,019	\$ 39,825,702	\$ 47,687,888	\$ 58,621,519	
Funds Available Breakdown							
Committed for DIA Noise, Other	\$ 610,458	\$ 610,458	\$ 610,458	\$ 610,458	\$ 610,458	\$ 610,458	
Committed for Green Fund	-	-	1,000,000	1,000,000	1,000,000	1,000,000	
Committed for Traffic Signal revenue received, but not built	562,740	562,740	562,740	562,740	562,740	562,740	
Committed for PW IGAs	985,000	985,000	985,000	985,000	985,000	985,000	
Committed for Evidence Storage	-	-	-	-	-	2,700,000	
Committed for Fence Replacement	503,808	503,808	503,808	503,808	503,808	503,808	
Committed for Future Spending	2,900,000	900,000	-	-	-	-	
Restricted for Capital Impact Fees	14,288,758	20,524,074	28,150,080	35,914,729	43,836,672	51,990,882	
Assigned for 5-Year Capital Needs	\$ 75,499	\$ 19,695	\$ 89,932	\$ 248,967	\$ 189,210	\$ 268,632	

**2021 - 2025 Capital Improvement Program
Summary by Fund**

Fund	2020		Five-Year Plan					Total Cost 2021 - 2025
	Carryforward Appropriation¹	Projected Budget²	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
Capital Projects Fund	78,608,134	46,510,268	39,197,944	45,888,184	49,360,554	51,945,548	50,570,394	236,962,624
Conservation Trust Fund	3,849,651	778,887	2,345,000	3,042,500	2,492,500	2,412,500	1,815,000	12,107,500
Enhanced E-911 Fund	1,183,748	5,813,000	3,182,000	1,817,250	3,220,000	1,816,500	0	10,035,750
Gifts & Grants Fund	2,042,519	2,795,000	0	0	0	0	0	0
Golf Courses Fund	156,296	850,000	700,000	575,000	350,000	250,000	250,000	2,125,000
Open Space Fund	12,668,963	340,489	2,118,517	5,530,583	5,182,648	5,292,500	6,935,000	25,059,248
Parks Development Fund	2,986,269	212,200	1,000,000	0	308,400	0	0	1,308,400
Wastewater Fund	71,803,460	19,995,615	79,648,848	38,625,442	25,200,067	48,436,079	17,000,000	208,910,436
Water Fund	120,763,190	136,278,200	150,120,608	163,189,656	140,552,382	98,922,674	123,650,912	676,436,232
Total Capital Improvement Program	\$294,062,230	\$213,573,659	\$278,312,917	\$258,668,615	\$226,666,551	\$209,075,801	\$200,221,306	\$1,172,945,190

2021 - 2025 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2020		Five-Year Plan					Total Cost 2021 - 2025
	Carryforward Appropriation ¹	Projected Budget ²	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
<u>Capital Projects Fund</u>								
<i>Finance</i>								
34017 Direct Costs Financial Services	0	178,285	180,724	187,953	193,592	199,399	205,381	967,049
34026 Remodel for Check 21 Systems	29,718	0	0	0	0	0	0	0
34501 Direct Costs-Purchasing Svcs	0	434,705	431,635	448,900	462,367	476,238	490,526	2,309,666
34702 Financial Systems (Accounting, T&L, and Budget)	79,545	0	0	0	0	0	0	0
34704 Positive Timekeeping	556,645	0	0	0	0	0	0	0
Total Finance	\$665,908	\$612,990	\$612,359	\$636,853	\$655,959	\$675,637	\$695,907	\$3,276,715
<i>Fire</i>								
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	6,613	0	0	0	0	0	0	0
58737 Fire Station 15 Build	451,900	-451,900	0	0	0	0	0	0
58738 Cross Creek Fire Station	799,579	0	0	0	0	0	0	0
Total Fire	\$1,258,092	\$1,548,100	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$10,000,000
<i>Information Technology</i>								
37714 Systems and Network Replacement	181,754	326,000	326,000	326,000	326,000	326,000	326,000	1,630,000
37721 Telephone Infrastructure Expansion	0	100,000	100,000	100,000	100,000	100,000	100,000	500,000
37753 Learning Management Software	39,378	-39,378	0	0	0	0	0	0
37754 Regional Crime Lab Technology Costs	29,829	0	0	0	0	0	0	0
37757 CAPSTC Ventilation System	0	100,000	0	0	0	0	0	0
Total Information Technology	\$250,961	\$486,622	\$426,000	\$426,000	\$426,000	\$426,000	\$426,000	\$2,130,000
<i>Non-Departmental</i>								
(New) SEAM Fleet Bay and Fueling Cost Share	0	0	0	0	0	0	2,500,000	2,500,000
25082 Art in Public Places (Transfer to Cultural Fund)	0	65,630	230,345	282,478	291,084	314,237	329,916	1,448,060
25194 Colfax Improvements	551,530	0	0	0	0	0	0	0
25196 Facility Modifications to 1521 Dayton Street	75,000	-75,000	0	0	0	0	0	0

2021 - 2025 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2020		Five-Year Plan					Total Cost 2021 - 2025
	Carryforward Appropriation ¹	Projected Budget ²	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
<u>Capital Projects Fund</u>								
<i>Non-Departmental</i>								
25210 HW 30 Landfill Remediation	186,240	387,584	0	0	0	0	0	0
25407 ARTA Payment	0	929,173	2,848,470	4,039,230	4,826,085	5,688,715	5,697,395	23,099,895
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	1,200,000	300,000	300,000	0	0	0	0	300,000
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	879,272	0	0	0	0	0	0	0
25751 Ward VI Recreation Related Site Remediation	1,000,000	0	0	0	0	0	0	0
Total Non-Departmental	\$4,937,172	\$3,107,387	\$4,878,815	\$5,821,708	\$6,617,169	\$7,502,952	\$10,027,311	\$34,847,955
<i>Parks, Recreation & Open Space</i>								
61826 Direct Costs - Design, Engineering, etc.	1	0	0	0	0	0	0	0
61842 Infrastructure Trails-CPF	5,898	0	0	0	0	0	0	0
61893 Infrastructure Parks-CPF	1	0	0	0	0	0	0	0
61969 Median Maintenance	133,822	37,325	37,325	44,790	44,790	44,790	44,790	216,485
62700 SE Parking Lot and Trails-CPF	0	1,617,000	0	0	0	0	0	0
62807 DeLaney Farm Site Improvements-CPF	53,045	0	0	0	0	0	0	0
62808 Westerly Creek Improvements-CPF	203,500	-138,000	0	0	0	0	0	0
62846 Median Development-CPF	2,464,206	880,000	609,100	609,100	609,100	609,100	1,250,000	3,686,400
62847 Triple Creek State Grant-CPF	350,000	-350,000	0	0	0	0	0	0
62853 Tollgate Ext IGA G21199 TIP	1,793,393	0	0	0	0	0	0	0
62855 Tollgate Ext IGA M21086 TIP	19,004	0	0	0	0	0	0	0
62856 Tollgate Ext IGA M21199 TIP	321,488	0	0	0	0	0	0	0
62857 Metro Center TIP Match	1	0	0	0	0	0	0	0
62875 City Center Park Rebuild-CPF	7,939	-7,939	0	0	0	0	0	0
62876 Buckley USAF Buffer Acq-CPF	791,000	-96,500	0	0	0	0	0	0
62892 Inclusive Adult Playground Equipment	25,000	0	0	0	0	0	0	0
62918 Beck Gym Floor Replacement-CPF	90,000	-90,000	0	0	0	0	0	0

2021 - 2025 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2020		Five-Year Plan					Total Cost 2021 - 2025
	Carryforward Appropriation ¹	Projected Budget ²	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
Capital Projects Fund								
<i>Parks, Recreation & Open Space</i>								
62919 Iliff Garage Roundabout Landscape-CPF	160,000	0	0	0	0	0	0	0
62920 Aurora Reservoir Improvements-CPF	38,034	-38,034	0	0	0	0	0	0
62926 Tollgate Creek - CPF	65,085	0	0	0	0	0	0	0
63740 Plains Conservation Ctr Improve-CPF	0	250,000	0	0	0	0	0	0
63743 Sand Creek Park Shelter-CPF	0	125,000	0	0	0	0	0	0
63749 Tollgate Crossing Park Curbs-CPF	0	75,000	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$6,521,417	\$2,263,852	\$646,425	\$653,890	\$653,890	\$653,890	\$1,294,790	\$3,902,885
<i>Planning & Development Services</i>								
67703 1400 Dallas Street Improvement	0	150,000	0	0	0	0	0	0
67704 Colfax Corridor Streetscapes Improvements	0	387,260	0	0	0	0	0	0
67810 People's Bldg Construction	2,671	0	0	0	0	0	0	0
Total Planning & Development Services	\$2,671	\$537,260	\$0	\$0	\$0	\$0	\$0	\$0
<i>Public Works</i>								
(New) Traffic Management System	0	0	0	0	2,500,000	1,000,000	0	3,500,000
49600 Conservatory Metro District	841	0	0	0	0	0	0	0
49676 Chambers Sand Crk Bridge Rehab	0	268,000	0	0	0	0	0	0
49678 I-70 / Picadilly 30 Percent Design	0	939,000	0	0	0	0	0	0
49680 HSIP Grant 19/20	284,400	0	0	0	0	0	0	0
49681 Imboden Road	1,500,000	0	0	0	0	0	0	0
49682 Picadilly -Smith to 26th Agreement	850,000	0	0	0	0	0	0	0
49683 37th Street Agreement	300,000	0	0	0	0	0	0	0
49684 Security Enhancements	0	767,000	440,000	440,000	500,000	1,220,000	500,000	3,100,000
49685 Police Training Facility Demolition	0	960,000	0	0	0	0	0	0
49686 Jewell Avenue Ped Crossing	458,636	0	0	0	0	0	0	0
49687 Gun Club Priority Proj SARIA	2,800,000	0	0	0	0	0	0	0
49689 Trf Signal Bike Detection System	746,350	0	0	0	0	0	0	0

2021 - 2025 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2020		Five-Year Plan					Total Cost 2021 - 2025
	Carryforward Appropriation ¹	Projected Budget ²	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
<u>Capital Projects Fund</u>								
<i>Public Works</i>								
49690 CCTV Expansion Grant	317,113	0	0	0	0	0	0	0
49691 Signal System Upgrade Grant	969,606	0	0	0	0	0	0	0
49692 Travel Time Monitoring Grant	44,498	0	0	0	0	0	0	0
49693 ADA Accomodation Equity and Access	580,973	0	0	0	500,000	0	0	500,000
49695 NW Aurora Mobility and Access Implementation	750,000	300,000	0	0	0	0	0	0
49696 E-470 Loan Repayment	6,500	0	235,000	235,000	235,000	235,000	235,000	1,175,000
49699 Transportation Priority Projects	17,144,058	4,100,000	0	1,600,000	1,600,000	1,600,000	1,600,000	6,400,000
49702 Miscellaneous Street Improvements	4,183,317	1,401,400	1,420,000	1,420,000	1,480,000	2,100,000	1,480,000	7,900,000
49710 Traffic Signal Construction	5,436,178	1,229,000	700,000	1,400,000	2,350,000	1,450,000	1,850,000	7,750,000
49711 Traffic Studies	185,014	-185,014	0	0	0	0	0	0
49712 Street Asphalt Overlay Program	3,397,080	13,210,000	15,310,000	15,410,000	15,310,000	16,570,000	16,690,000	79,290,000
49713 Concrete Repair Program	457,204	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	1,233,347	1,965,000	1,992,420	949,000	1,254,000	0	0	4,195,420
49775 Traffic Signal Timing Study	37,787	0	0	0	0	0	0	0
49779 Direct Costs - Design, Engineering, etc.	2	1,563,092	1,557,244	1,619,534	1,668,120	1,718,163	1,769,708	8,332,769
49786 Traffic Signal Component Replacement	532,974	540,000	550,000	560,000	570,000	580,000	590,000	2,850,000
49793 Street Maintenance - Asphalt Overlay In House	679,458	816,357	840,848	866,073	892,055	918,817	946,382	4,464,175
49794 Street Maintenance - Chip Seal/Crack Seal	10,513	2,550,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	8,250,000
49821 Bridge Maintenance	479,954	550,000	50,000	1,550,000	50,000	1,550,000	50,000	3,250,000
49861 Signals-Insurance Recoveries	199,236	-199,236	0	0	0	0	0	0
49872 Direct Costs - Building Repair CPF	0	155,271	157,313	163,606	168,514	173,569	178,776	841,778
49875 Building Repair Projects - CPF	4,590,741	2,917,520	857,520	2,857,520	3,417,520	3,537,520	3,997,520	14,667,600
49889 I225 Light Rail-Reimburse	159,398	0	0	0	0	0	0	0
49919 FLD 13 Alameda Embankmnt PW#4	1	0	0	0	0	0	0	0
49923 FasTracks Projects	248,432	-248,432	0	0	0	0	0	0

2021 - 2025 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2020 Carryforward Appropriation ¹	2020 Projected Budget ²	Five-Year Plan					Total Cost 2021 - 2025
			2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
<u>Capital Projects Fund</u>								
<i>Public Works</i>								
49937 Bicycle Aurora Phase 1 Funding	443,244	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000
49940 Buckley AFB Accel-Decel Lanes	773,305	0	0	0	0	0	0	0
49945 Montview Overlay	150,026	-150,026	0	0	0	0	0	0
49946 Streets Condition Testing	0	0	0	0	30,000	120,000	30,000	180,000
49952 Southlands Signal Orch/Arap	59,922	-59,922	0	0	0	0	0	0
49955 Police District 2 Debt Service	774,418	825,000	825,000	825,000	825,000	825,000	825,000	4,125,000
49957 Single Point of Entry Remodel	465,795	0	0	0	0	0	0	0
49959 Traffic Signal - Quincy/Plains	58,260	-58,260	0	0	0	0	0	0
49961 Quincy / Gun Club Intersection TIP	219,354	0	0	0	0	0	0	0
49963 Geotechnical Testing Contract	9,943	-9,943	0	0	0	0	0	0
49964 Bike/Ped Improvements - TOD first/last mile	540,508	200,000	140,000	140,000	200,000	1,535,000	200,000	2,215,000
49965 Courts MJC Roof	240,105	-240,105	0	0	0	0	0	0
49967 Light Rail Station Restrooms	707,650	-707,650	0	0	0	0	0	0
49968 6th Avenue Sidewalk from Del Mar Circle to Potomac	1	0	0	0	0	0	0	0
49969 Alameda Avenue left turn lane	37,933	-37,933	0	0	0	0	0	0
49970 Quincy Widening	522,521	0	0	0	0	0	0	0
49973 Appraisals	260,000	-260,000	0	0	0	0	0	0
49974 Police Security Enhancements	942,160	0	0	0	0	0	0	0
49979 Fence Design Project	130,700	-130,700	0	0	0	0	0	0
49981 Traffic Signal Inspection and Repair	100,000	50,000	50,000	100,000	0	0	0	150,000
49983 Traffic Calming Improvements	1,573,846	890,571	325,000	500,000	273,327	0	0	1,098,327
49986 Heritage Eagle Bend Intersection Project	26,846	-26,846	0	0	0	0	0	0
49987 Westerly Creek Lighting / Traffic Calming Projects	37,535	-37,535	0	0	0	0	0	0
49991 STAMPS Grant	50,000	0	0	0	0	0	0	0
49992 Picadilly I-70 Interchange	87	0	0	0	0	0	0	0
49993 Roadway Safety Improvements	580,491	0	0	530,000	0	370,000	0	900,000

2021 - 2025 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2020		Five-Year Plan					Total Cost 2021 - 2025
	Carryforward Appropriation ¹	Projected Budget ²	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
<u>Capital Projects Fund</u>								
<i>Public Works</i>								
49994 Harvest Extension: Alexander to Orchard	4,324,509	0	0	0	0	0	0	0
49995 Westerly Creek	3,359,143	0	0	0	0	0	0	0
49997 Road Maintenance IGA	0	574,448	0	0	0	0	0	0
Total Public Works	\$64,971,913	\$37,954,057	\$30,634,345	\$36,349,733	\$39,007,536	\$40,687,069	\$36,126,386	\$182,805,069
Total Capital Projects Fund	\$78,608,134	\$46,510,268	\$39,197,944	\$45,888,184	\$49,360,554	\$51,945,548	\$50,570,394	\$236,962,624
<u>Conservation Trust Fund</u>								
<i>Parks, Recreation & Open Space</i>								
(New) Infrastructure Recreation-CTF	658,956	221,045	1,050,000	720,000	970,000	420,000	470,000	3,630,000
61703 Infrastructure Parks-CTF	585,704	285,000	425,000	512,500	562,500	537,500	570,000	2,607,500
61726 Acquisitions - CTF	232,899	-231,115	0	0	0	0	0	0
61794 Infrastructure Trails-CTF	327,125	22,249	0	25,000	25,000	25,000	25,000	100,000
61847 Infrastructure Open Space-CTF	176,787	150,000	20,000	35,000	35,000	30,000	50,000	170,000
61886 Construction Open Space-CTF	1,000,008	250,000	700,000	600,000	200,000	500,000	600,000	2,600,000
61887 Construction Parks-CTF	868,172	81,708	150,000	1,150,000	700,000	900,000	100,000	3,000,000
Total Parks, Recreation & Open Space	\$3,849,651	\$778,887	\$2,345,000	\$3,042,500	\$2,492,500	\$2,412,500	\$1,815,000	\$12,107,500
Total Conservation Trust Fund	\$3,849,651	\$778,887	\$2,345,000	\$3,042,500	\$2,492,500	\$2,412,500	\$1,815,000	\$12,107,500
<u>Enhanced E-911 Fund</u>								
<i>Information Technology</i>								
37729 800 MHz Radio System Upgrade	201,129	1,813,000	1,817,000	1,817,250	1,813,750	1,816,500	0	7,264,500
37733 MDC Infrastructure Replacement	4,123	0	480,000	0	1,406,250	0	0	1,886,250
37734 Computer Aided Dispatch Upgrade	738,999	3,000,000	0	0	0	0	0	0
37742 Uninterruptible Power System Replacement	0	1,000,000	0	0	0	0	0	0
37748 Public Safety Fiber	239,497	0	0	0	0	0	0	0
37755 PS Communications Console Replacement	0	0	885,000	0	0	0	0	885,000

2021 - 2025 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2020		Five-Year Plan					Total Cost 2021 - 2025
	Carryforward Appropriation ¹	Projected Budget ²	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
<u>Enhanced E-911 Fund</u>								
<i>Information Technology</i>								
Total Information Technology	\$1,183,748	\$5,813,000	\$3,182,000	\$1,817,250	\$3,220,000	\$1,816,500	\$0	\$10,035,750
Total Enhanced E-911 Fund	\$1,183,748	\$5,813,000	\$3,182,000	\$1,817,250	\$3,220,000	\$1,816,500	\$0	\$10,035,750
<u>Gifts & Grants Fund</u>								
<i>Parks, Recreation & Open Space</i>								
(New) Canterbury Park- ArCo Grt	0	500,000	0	0	0	0	0	0
(New) High Line Canal Colfax-I-70- AdCo Grt	0	500,000	0	0	0	0	0	0
(New) Parklane Pool Construction- AdCo Grt	0	775,000	0	0	0	0	0	0
(New) Plains Conservation Ctr- GOCO Grt	0	350,000	0	0	0	0	0	0
(New) Plains Conservation Ctr-ArCo Grt	0	500,000	0	0	0	0	0	0
(New) Sand Creek Shelter- AdCo Grt	0	170,000	0	0	0	0	0	0
61710 Cherry Creek Bike Path-Grant	179,532	0	0	0	0	0	0	0
62005 Sand Creek Pk Shelter Design Grt-AdCO	32,000	0	0	0	0	0	0	0
62006 High Line Canal Signage Grant-AdCO	15,000	0	0	0	0	0	0	0
62007 Tollgate Crossing Park Grant-ArCO	445,000	0	0	0	0	0	0	0
62859 Tollgate Trail ArCo Grant	458,193	0	0	0	0	0	0	0
62866 Moorhead Park Playground-AdCO Grant	150,000	0	0	0	0	0	0	0
62888 Triple Creek Planning-ArCo Grant	98,896	0	0	0	0	0	0	0
62890 Sand Creek Park GOCO Inspire Grant	101,358	0	0	0	0	0	0	0
62905 Side Creek Elem Sch Yard Grt-GOCO	90,007	0	0	0	0	0	0	0
62907 High Line Canal OS Acq-AdCo	1,746	0	0	0	0	0	0	0
62908 High Line Canal at Interstate 70-AdCo	433,431	0	0	0	0	0	0	0
63728 Red-tailed Hawk Park Make-A-Wish	1	0	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$2,005,164	\$2,795,000	\$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

2021 - 2025 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2020		Five-Year Plan					Total Cost 2021 - 2025
	Carryforward Appropriation ¹	Projected Budget ²	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
<u>Gifts & Grants Fund</u>								
<i>Public Works</i>								
49917 RAQC Charging Ahead, Phase 1	36,000	0	0	0	0	0	0	0
Total Public Works	\$36,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gifts & Grants Fund	\$2,042,519	\$2,795,000	\$0	\$0	\$0	\$0	\$0	\$0
<u>Golf Courses Fund</u>								
<i>Parks, Recreation & Open Space</i>								
61606 Golf-Infra CTF Support	10,527	150,000	150,000	175,000	150,000	175,000	250,000	900,000
63733 Golf Infrastructure Capital Projects	145,769	700,000	550,000	400,000	200,000	75,000	0	1,225,000
Total Parks, Recreation & Open Space	\$156,296	\$850,000	\$700,000	\$575,000	\$350,000	\$250,000	\$250,000	\$2,125,000
Total Golf Courses Fund	\$156,296	\$850,000	\$700,000	\$575,000	\$350,000	\$250,000	\$250,000	\$2,125,000
<u>Open Space Fund</u>								
<i>Parks, Recreation & Open Space</i>								
(New) Infrastructure Recreation-AdCo	748,501	666,450	501,017	865,583	650,148	0	0	2,016,748
(New) Infrastructure Trails-AdCo	6,008	0	0	0	25,000	25,000	0	50,000
61835 Infrastructure Trails-ArCo	1,079,360	600,000	400,000	550,000	300,000	300,000	525,000	2,075,000
61892 Construction Open Space-ArCo	3,304,297	-1,481,000	150,000	350,000	1,375,000	600,000	2,800,000	5,275,000
61902 Construction Parks-ArCo	4,501,581	572,610	0	2,850,000	1,625,000	2,550,000	2,000,000	9,025,000
61903 Infrastructure Parks-ArCo	1,725,575	-106,816	615,000	715,000	915,000	1,065,000	1,065,000	4,375,000
61906 Infrastructure Open Space-ArCo	705,568	-106,101	100,000	100,000	140,000	130,000	220,000	690,000
62744 Construction Open Space-AdCo	275,278	300,000	300,000	100,000	100,000	100,000	150,000	750,000
62745 Infrastructure Open Space-AdCo	209,654	-89,654	15,000	0	15,000	35,000	30,000	95,000
62771 Construction Parks-AdCo	0	0	0	0	0	400,000	0	400,000
62800 Infrastructure Parks-AdCo	113,141	-15,000	37,500	0	37,500	87,500	145,000	307,500
Total Parks, Recreation & Open Space	\$12,668,963	\$340,489	\$2,118,517	\$5,530,583	\$5,182,648	\$5,292,500	\$6,935,000	\$25,059,248
Total Open Space Fund	\$12,668,963	\$340,489	\$2,118,517	\$5,530,583	\$5,182,648	\$5,292,500	\$6,935,000	\$25,059,248

2021 - 2025 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	2020		Five-Year Plan					Total Cost 2021 - 2025
	Carryforward Appropriation ¹	Projected Budget ²	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
<u>Parks Development Fund</u>								
<i>Parks, Recreation & Open Space</i>								
61894 Construction Parks-PDF	2,986,269	212,200	1,000,000	0	308,400	0	0	1,308,400
Total Parks, Recreation & Open Space	\$2,986,269	\$212,200	\$1,000,000	\$0	\$308,400	\$0	\$0	\$1,308,400
Total Parks Development Fund	\$2,986,269	\$212,200	\$1,000,000	\$0	\$308,400	\$0	\$0	\$1,308,400
Total Capital Improvement Program (Excluding Aurora Water)	\$101,495,580	\$57,299,844	\$48,543,461	\$56,853,517	\$60,914,102	\$61,717,048	\$59,570,394	\$287,598,522

2021 - 2025 Capital Improvement Program Aurora Water Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2019 ¹	2020 Projected Budget ²	Five-Year Plan					Total Cost 2021 - 2025
			2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
<u>Wastewater Fund</u>								
Collection	13,211,862	6,380,004	27,590,033	30,900,000	17,050,000	35,300,000	7,000,000	117,840,033
Operations & General Management	21,501,874	1,240,000	45,910,000	600,000	0	0	0	46,510,000
Storm Water	37,089,724	12,375,611	6,148,815	7,125,442	8,150,067	13,136,079	10,000,000	44,560,403
Total Wastewater Fund	\$71,803,460	\$19,995,615	\$79,648,848	\$38,625,442	\$25,200,067	\$48,436,079	\$17,000,000	\$208,910,436
<u>Water Fund</u>								
Operations & General Management	29,959,459	6,195,736	63,501,608	5,807,656	4,363,887	5,220,303	376,912	79,270,366
Pumping	5,385,614	7,208,614	1,000,000	4,750,000	11,000,000	12,000,000	0	28,750,000
Source of Supply Other	9,670,889	18,163,886	23,950,000	42,000,000	10,100,000	10,500,000	11,750,000	98,300,000
Source of Supply Storage	23,317,124	13,612,657	0	17,188,000	34,945,000	40,159,000	63,830,000	156,122,000
Source of Supply Water	14,163,614	43,738,307	22,950,000	19,150,000	52,500,000	8,000,000	0	102,600,000
Transmission & Distribution	19,319,844	20,400,000	19,070,000	20,020,000	22,619,495	17,019,371	15,670,000	94,398,866
Treatment	18,946,646	26,959,000	19,649,000	54,274,000	5,024,000	6,024,000	32,024,000	116,995,000
Total Water Fund	\$120,763,190	\$136,278,200	\$150,120,608	\$163,189,656	\$140,552,382	\$98,922,674	\$123,650,912	\$676,436,232
Total Aurora Water	\$192,566,650	\$156,273,815	\$229,769,456	\$201,815,098	\$165,752,449	\$147,358,753	\$140,650,912	\$885,346,668
Total Capital Improvement Program	\$294,062,230	\$213,573,659	\$278,312,917	\$258,668,615	\$226,666,551	\$209,075,801	\$200,221,306	\$1,172,945,190

1 Figures represent previous years unspent appropriation as of December 31, 2019, as reported in the 2019 Comprehensive Annual Financial Report.

2 Figures represent an estimate of how the 2020 adopted budget will be amended by year-end 2020. This column includes the 2020 adopted budget plus budget transfers, Fall 2019 and Spring 2020 budget amendments and contemplated amendments, transfers and lapses for the remainder of 2020. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.

Capital Program Amendments Detail

Capital Projects Fund

Finance

Project: Direct Costs Financial Services (34017)

Changes reflect adjustments to direct cost projections in accordance with city policy.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	178,285	183,634	189,143	194,817	200,661	206,681
2021 Budget	178,285	180,724	187,953	193,592	199,399	205,381
Budget Change	\$0	(\$2,910)	(\$1,190)	(\$1,225)	(\$1,262)	(\$1,300)

Project: Direct Costs-Purchasing Svcs (34501)

Changes reflect adjustments to direct cost projections in accordance with city policy.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	434,705	447,746	461,179	475,014	489,264	503,942
2021 Budget	434,705	431,635	448,900	462,367	476,238	490,526
Budget Change	\$0	(\$16,111)	(\$12,279)	(\$12,647)	(\$13,026)	(\$13,416)

Finance

Changes Total:	\$0	(\$19,021)	(\$13,469)	(\$13,872)	(\$14,288)	(\$14,716)
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Fire

Project: Fire Station 15 Build (58737)

The Fire Station project is complete. This remaining budget is being lapsed for General Fund balancing.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-451,900	0	0	0	0	0
Budget Change	(\$451,900)	\$0	\$0	\$0	\$0	\$0

Fire

Changes Total:	(\$451,900)	\$0	\$0	\$0	\$0	\$0
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Information Technology

Project: CAPSTC Track Shelter (37756)

This project is being eliminated for General Fund balancing.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	280,000	0	0	0	0	0
2021 Budget	0	0	0	0	0	0
Budget Change	(\$280,000)	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Capital Projects Fund

Information Technology

Project: Learning Management Software (37753)

The Learning Management Software project is complete. This remaining budget is being lapsed for General Fund balancing.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-39,378	0	0	0	0	0
Budget Change	(\$39,378)	\$0	\$0	\$0	\$0	\$0

Information Technology

Changes Total:	(\$319,378)	\$0	\$0	\$0	\$0	\$0
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Non-Departmental

Project: Art in Public Places (Transfer to Cultural Fund) (25082)

The Metro Center Tunnel AIPP project is being lapsed from the 2020 budget for General Fund balancing. Future year adjustments are due to shifting projects for year-to-year balancing.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	365,630	276,157	290,565	291,441	300,064	300,064
2021 Budget	65,630	230,345	282,478	291,084	314,237	329,916
Budget Change	(\$300,000)	(\$45,812)	(\$8,087)	(\$357)	\$14,173	\$29,852

Project: Facility Modifications to 1521 Dayton Street (25196)

The Dayton project is complete. This remaining budget is being lapsed for General Fund balancing.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-75,000	0	0	0	0	0
Budget Change	(\$75,000)	\$0	\$0	\$0	\$0	\$0

Project: HW 30 Landfill Remediation (25210)

The closed Highway 30 Landfill operated from 1969-1975. It was closed in accordance with the regulations at the time. In 2016, CDPHE issued a compliance advisory to the city for soil gas and groundwater contamination. Based on preliminary results of the investigation indicating significant levels of some contaminants, CDPHE and the city entered into an Order on Consent mandating further investigation and potential remediation. In 2016, staff estimated that the investigation and remediation would cost approximately \$600,000. Methane contamination detected in the first quarter of 2019 created potentially unsafe conditions on adjacent property. A methane mitigation system was installed under an emergency purchase order in the summer of 2019 resulting in unforeseen additional costs to the project. This appropriation will address the gap in project funding.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	387,584	0	0	0	0	0
Budget Change	\$387,584	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Capital Projects Fund

Non-Departmental

Project: SEAM Fleet Bay and Fueling Cost Share (New)

In order to assist with General Fund balancing, the SEAM project has been moved from 2021 to 2025.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	2,500,000	0	0	0	0
2021 Budget	0	0	0	0	0	2,500,000
Budget Change	\$0	(\$2,500,000)	\$0	\$0	\$0	\$2,500,000

Non-Departmental

Changes Total:	\$12,584	(\$2,545,812)	(\$8,087)	(\$357)	\$14,173	\$2,529,852
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Parks, Recreation & Open Space

Project: Aurora Reservoir Improvements-CPF (62920)

Project to relocate 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. Project deferred for General Fund balancing.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-38,034	0	0	0	0	0
Budget Change	(\$38,034)	\$0	\$0	\$0	\$0	\$0

Project: Beck Gym Floor Replacement-CPF (62918)

Lower priority project budget cut for General Fund balancing.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-90,000	0	0	0	0	0
Budget Change	(\$90,000)	\$0	\$0	\$0	\$0	\$0

Project: Buckley USAF Buffer Acq-CPF (62876)

The Buffer project is complete. This remaining budget is being lapsed for General Fund balancing.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-96,500	0	0	0	0	0
Budget Change	(\$96,500)	\$0	\$0	\$0	\$0	\$0

**Capital Improvement Program -
Amendments Detail**

Capital Program Amendments Detail

Capital Projects Fund

Parks, Recreation & Open Space

Project: City Center Park Rebuild-CPF (62875)

Project complete- lapse remaining funds to balance General Fund.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-7,939	0	0	0	0	0
Budget Change	(\$7,939)	\$0	\$0	\$0	\$0	\$0

Project: Median Development-CPF (62846)

The Median Development project is being reduced for General Fund balancing. The full amount is returned in 2025, funded via CPF funds available.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
2021 Budget	880,000	609,100	609,100	609,100	609,100	1,250,000
Budget Change	(\$370,000)	(\$640,900)	(\$640,900)	(\$640,900)	(\$640,900)	\$0

Project: Triple Creek State Grant-CPF (62847)

This project funds acquisitions of property along Sand, Senac and Coal Creeks (Triple Creek) for open space preservation and a future trail corridor. The project is complete. This remaining budget is being lapsed for General Fund balancing.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-350,000	0	0	0	0	0
Budget Change	(\$350,000)	\$0	\$0	\$0	\$0	\$0

Project: Westerly Creek Improvements-CPF (62808)

The carryforward budget for this project is being reduced by \$138,000 for General Fund balancing. Funding to be replaced by project 61710- Cherry Creek Bike Path grant.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-138,000	0	0	0	0	0
Budget Change	(\$138,000)	\$0	\$0	\$0	\$0	\$0

Parks, Recreation & Open Space

Changes Total:	(\$1,090,473)	(\$640,900)	(\$640,900)	(\$640,900)	(\$640,900)	\$0
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Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: ADA Accomodation Equity and Access (49693)

In order to balance each year of the Capital Projects Fund, the ADA assessment project was eliminated in 2020 and half of the funds were deferred to 2023.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	1,000,000	0	0	0	0	0
2021 Budget	0	0	0	500,000	0	0
Budget Change	(\$1,000,000)	\$0	\$0	\$500,000	\$0	\$0

Project: Alameda Avenue left turn lane (49969)

This completed project has been lapsed and reappropriated for the I-70 / Picadilly 30 Percent Design Project.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-37,933	0	0	0	0	0
Budget Change	(\$37,933)	\$0	\$0	\$0	\$0	\$0

Project: Appraisals (49973)

This completed project has been lapsed and reappropriated for the I-70 / Picadilly 30 Percent Design Project.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-260,000	0	0	0	0	0
Budget Change	(\$260,000)	\$0	\$0	\$0	\$0	\$0

Project: Bike/Ped Improvements - TOD first/last mile (49964)

In order to balance each year of the Capital Projects Fund, this project was decreased in the earlier years of the five-year plan and moved to 2024. Additional budget was added in 2024 for anticipated "first and final" mile improvements near the commuter and light rail stations.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	200,000	200,000	200,000	200,000	1,200,000	200,000
2021 Budget	200,000	140,000	140,000	200,000	1,535,000	200,000
Budget Change	\$0	(\$60,000)	(\$60,000)	\$0	\$335,000	\$0

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: Building Repair Projects - CPF (49875)

As part of 2020 General Fund Balancing, \$2.0 million in Building Repair projects were moved to re-fi funds housed in ACLC and the transfer to the CPF was decreased by that same amount. In addition, in order to balance each year of the Capital Projects Fund, this project was decreased in the earlier years of the five-year plan and moved to 2024. Additional funds were added in 2025 to accommodate additional projects.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	2,917,520	2,917,520	2,917,520	3,417,520	3,417,520	3,417,520
2021 Budget	2,917,520	857,520	2,857,520	3,417,520	3,537,520	3,997,520
Budget Change	\$0	(\$2,060,000)	(\$60,000)	\$0	\$120,000	\$580,000

Project: Courts MJC Roof (49965)

This completed project has been lapsed and reappropriated for the I-70 / Picadilly 30 Percent Design Project.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-240,105	0	0	0	0	0
Budget Change	(\$240,105)	\$0	\$0	\$0	\$0	\$0

Project: Direct Costs - Building Repair CPF (49872)

Changes reflect adjustments to direct cost projections in accordance with city policy.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	155,271	159,929	164,727	169,669	174,759	180,002
2021 Budget	155,271	157,313	163,606	168,514	173,569	178,776
Budget Change	\$0	(\$2,616)	(\$1,121)	(\$1,155)	(\$1,190)	(\$1,226)

Project: Direct Costs - Design, Engineering, etc. (49779)

Changes reflect adjustments to direct costs projections in accordance with city policy.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	1,563,092	1,609,985	1,658,284	1,708,033	1,759,274	1,812,052
2021 Budget	1,563,092	1,557,244	1,619,534	1,668,120	1,718,163	1,769,708
Budget Change	\$0	(\$52,741)	(\$38,750)	(\$39,913)	(\$41,111)	(\$42,344)

Project: E-470 Loan Repayment (49696)

The E-470 Authority offered to allow Aurora to not make the 2020 loan payment.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	235,000	235,000	235,000	235,000	235,000	235,000
2021 Budget	0	235,000	235,000	235,000	235,000	235,000
Budget Change	(\$235,000)	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: FasTracks Projects (49923)

To assist General Fund balancing, the FasTracks project funding related to art will be spent out of the Art in Public Places org that resides in the Cultural Service Fund as opposed to the Capital Projects Fund.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-248,432	0	0	0	0	0
Budget Change	(\$248,432)	\$0	\$0	\$0	\$0	\$0

Project: Fence Design Project (49979)

The fence project is complete. This remaining budget is being lapsed for General Fund balancing.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-130,700	0	0	0	0	0
Budget Change	(\$130,700)	\$0	\$0	\$0	\$0	\$0

Project: Geotechnical Testing Contract (49963)

The project is complete. This remaining budget is being lapsed for General Fund balancing.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-9,943	0	0	0	0	0
Budget Change	(\$9,943)	\$0	\$0	\$0	\$0	\$0

Project: Heritage Eagle Bend Intersection Project (49986)

This completed project has been lapsed and reappropriated for the I-70 / Picadilly 30 Percent Design Project.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-26,846	0	0	0	0	0
Budget Change	(\$26,846)	\$0	\$0	\$0	\$0	\$0

Project: I-70 / Picadilly 30 Percent Design (49678)

Aurora received Federal Funds for the I-70/Picadilly interchange Project. The city match is \$16 million. This is the 30 percent design for the project. Several completed projects were lapsed and reappropriated for this project. The remaining \$15.1 million is set aside in the General Fund.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	939,000	0	0	0	0	0
Budget Change	\$939,000	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: Light Rail Station Restrooms (49967)

This lower priority project is being eliminated for General Fund balancing.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-707,650	0	0	0	0	0
Budget Change	(\$707,650)	\$0	\$0	\$0	\$0	\$0

Project: Miscellaneous Street Improvements (49702)

In order to balance each year of the Capital Projects Fund, this project was decreased slightly in the earlier part of the 5-year plan. Increased funds were added in 2024 for additional projects.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	1,426,400	1,480,000	1,480,000	1,480,000	1,480,000	1,480,000
2021 Budget	1,401,400	1,420,000	1,420,000	1,480,000	2,100,000	1,480,000
Budget Change	(\$25,000)	(\$60,000)	(\$60,000)	\$0	\$620,000	\$0

Project: Montview Overlay (49945)

This project has been lapsed and reappropriated for the I-70 / Picadilly 30 Percent Design Project.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-150,026	0	0	0	0	0
Budget Change	(\$150,026)	\$0	\$0	\$0	\$0	\$0

Project: Road Maintenance IGA (49997)

As part of a street maintenance agreement with the Fitzsimons Redevelopment Authority, the authority is funding the purchase of street maintenance equipment for operations within their development. Funds are appropriated for a payment received for two tandem axle trucks outfitted for road maintenance and snow and ice control.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	574,448	0	0	0	0	0
Budget Change	\$574,448	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: Roadway Safety Improvements (49993)

In order to balance each year of the Capital Projects Fund, this project was decreased in the earlier years of the five-year plan and moved to 2024. Funds are increased in 2024 for additional projects.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	650,000	0	0	0
2021 Budget	0	0	530,000	0	370,000	0
Budget Change	\$0	\$0	(\$120,000)	\$0	\$370,000	\$0

Project: Security Enhancements (49684)

In order to balance each year of the Capital Projects Fund, this project was decreased in the earlier years of the five-year plan and moved to 2024. Increased funds were added in 2024 for additional projects.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	767,000	500,000	500,000	500,000	500,000	500,000
2021 Budget	767,000	440,000	440,000	500,000	1,220,000	500,000
Budget Change	\$0	(\$60,000)	(\$60,000)	\$0	\$720,000	\$0

Project: Signals-Insurance Recoveries (49861)

This carryforward budget is being eliminated for General Fund balancing.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-199,236	0	0	0	0	0
Budget Change	(\$199,236)	\$0	\$0	\$0	\$0	\$0

Project: Southlands Signal Orch/Arap (49952)

The signal project is complete. This remaining budget is being lapsed for General Fund balancing.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-59,922	0	0	0	0	0
Budget Change	(\$59,922)	\$0	\$0	\$0	\$0	\$0

Project: Street Asphalt Overlay Program (49712)

At the September 19 Budget Workshop, Council added \$500,000 for road maintenance funded via a transfer from the General Fund. In addition, funds were added to 2024-2025 in order to address some of the significant project backlog.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	13,210,000	14,810,000	15,410,000	15,310,000	16,010,000	16,010,000
2021 Budget	13,210,000	15,310,000	15,410,000	15,310,000	16,570,000	16,690,000
Budget Change	\$0	\$500,000	\$0	\$0	\$560,000	\$680,000

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: Streets Condition Testing (49946)

In order to balance each year of the Capital Projects Fund, this project was decreased in the earlier years of the five-year plan and moved to 2024.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	30,000	30,000	30,000	30,000	30,000	30,000
2021 Budget	0	0	0	30,000	120,000	30,000
Budget Change	(\$30,000)	(\$30,000)	(\$30,000)	\$0	\$90,000	\$0

Project: Traffic Signal - Quincy/Plains (49959)

The signal project is complete. This remaining budget is being lapsed for General Fund balancing.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-58,260	0	0	0	0	0
Budget Change	(\$58,260)	\$0	\$0	\$0	\$0	\$0

Project: Traffic Signal Construction (49710)

Additional funds added in 2025 to address project backlog.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	1,229,000	700,000	1,400,000	2,350,000	1,450,000	1,450,000
2021 Budget	1,229,000	700,000	1,400,000	2,350,000	1,450,000	1,850,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$400,000

Project: Traffic Studies (49711)

The studies are complete. This remaining budget is being lapsed for General Fund balancing.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-185,014	0	0	0	0	0
Budget Change	(\$185,014)	\$0	\$0	\$0	\$0	\$0

Project: Westerly Creek Lighting / Traffic Calming Projects (49987)

The project is complete. This remaining budget is being lapsed for General Fund balancing.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-37,535	0	0	0	0	0
Budget Change	(\$37,535)	\$0	\$0	\$0	\$0	\$0

**Capital Improvement Program -
Amendments Detail**

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Public Works

Changes Total:	(\$2,128,154)	(\$1,825,357)	(\$429,871)	\$458,932	\$2,772,699	\$1,616,430
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Capital Projects Fund Amendment Totals:

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
Changes Total:	(\$3,977,321)	(\$5,031,090)	(\$1,092,327)	(\$196,197)	\$2,131,684	\$4,131,566

Capital Program Amendments Detail

Conservation Trust Fund

Parks, Recreation & Open Space

Project: Acquisitions - CTF (61726)

Eliminates 2019 and 2020 budgets for yet unspecified property acquisitions.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	-231,115	0	0	0	0	0
Budget Change	(\$231,115)	\$0	\$0	\$0	\$0	\$0

Project: Construction Open Space-CTF (61886)

Eliminates lower priority Aurora Reservoir gazebo replacement. Expense reductions or deferrals offset projected revenue reductions, because of COVID 19, in funding sources (Conservation Trust Fund, General Fund, and Open Space Fund) also used for ongoing park and open space maintenance operations. Specific project cuts or deferrals ensure adequate funds available to maintain existing park and open space assets in the event revenues experience decline in 2020 and 2021.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	630,000	700,000	600,000	500,000	100,000	0
2021 Budget	250,000	700,000	600,000	200,000	500,000	600,000
Budget Change	(\$380,000)	\$0	\$0	(\$300,000)	\$400,000	\$600,000

Project: Construction Parks-CTF (61887)

Eliminates lower priority unspecified projects at Olympic Park (2019 and 2020), defers Central Community Park design (2020 to 2024), defers Side Creek Park renovation (2020), defers yet to be identified playground renovations, and cuts remaining budget from the completed Moorhead Park playground renovation (2019), and defers miscellaneous signage and resurfacing budgets for yet identified park projects. Expense reductions or deferrals offset projected revenue reductions, because of COVID 19, in funding sources (Conservation Trust Fund, General Fund, and Open Space Fund) also used for ongoing park and open space maintenance operations. Specific project cuts or deferrals ensure adequate funds available to maintain existing park and open space assets in the event revenues experience decline in 2020 and 2021.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	1,950,000	700,000	450,000	300,000	850,000	0
2021 Budget	81,708	150,000	1,150,000	700,000	900,000	100,000
Budget Change	(\$1,868,292)	(\$550,000)	\$700,000	\$400,000	\$50,000	\$100,000

Capital Program Amendments Detail

Conservation Trust Fund

Parks, Recreation & Open Space

Project: Infrastructure Open Space-CTF (61847)

Eliminates small amounts in yet undesignated small open space projects due to projected revenue reductions, because of COVID 19, in funding sources (Conservation Trust Fund, General Fund, and Open Space Fund) also used for ongoing park and open space maintenance operations. Specific project cuts or deferrals ensure adequate funds available to maintain existing park and open space assets in the event revenues experience decline in 2020 and 2021. Adds budget to 2025, the new year of the 5-year plan to include funding for High Line Canal Trail and Plains Conservation Center improvements.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	150,000	20,000	50,000	50,000	40,000	0
2021 Budget	150,000	20,000	35,000	35,000	30,000	50,000
Budget Change	\$0	\$0	(\$15,000)	(\$15,000)	(\$10,000)	\$50,000

Project: Infrastructure Parks-CTF (61703)

Reduces or defers miscellaneous court replacement (2023), playground resurfacing (all years), and signage (all years) budgets for yet identified park projects. Expense reductions or deferrals offset projected revenue reductions, because of COVID 19, in funding sources (Conservation Trust Fund, General Fund, and Open Space Fund) also used for ongoing park and open space maintenance operations. Specific project cuts or deferrals ensure adequate funds available to maintain existing park and open space assets in the event revenues experience decline in 2020 and 2021. The large increase in 2025 adds budget for the new year (2025) of the 5-year plan.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	635,000	575,000	620,000	970,000	520,000	0
2021 Budget	285,000	425,000	512,500	562,500	537,500	570,000
Budget Change	(\$350,000)	(\$150,000)	(\$107,500)	(\$407,500)	\$17,500	\$570,000

Project: Infrastructure Recreation-CTF (New)

Cuts 2020 budget remaining from the completed Moorhead Recreation Center renovation and yet unspecified recreation infrastructure projects. Further reduces the budget available for yet identified recreation infrastructure projects (2021-2024) and adds available budget for the new year (2025) of the five-year plan. Expense reductions or deferrals offset projected revenue reductions, because of COVID 19, in funding sources (Conservation Trust Fund, General Fund, and Open Space Fund) also used for ongoing park and open space maintenance operations. Specific project cuts or deferrals ensure adequate funds available to maintain existing park and open space assets in the event revenues experience decline in 2020 and 2021.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	1,080,000	1,250,000	970,000	1,220,000	720,000	0
2021 Budget	221,045	1,050,000	720,000	970,000	420,000	470,000
Budget Change	(\$858,955)	(\$200,000)	(\$250,000)	(\$250,000)	(\$300,000)	\$470,000

Capital Program Amendments Detail

Conservation Trust Fund

Parks, Recreation & Open Space

Project: Infrastructure Trails-CTF (61794)

Defers 2020 budget to 2025 for yet identified small trail projects. Expense reductions or deferrals offset projected revenue reductions, because of COVID 19, in funding sources (Conservation Trust Fund, General Fund, and Open Space Fund) also used for ongoing park and open space maintenance operations. Specific project cuts or deferrals ensure adequate funds available to maintain existing park and open space assets in the event revenues experience decline in 2020 and 2021. Adds budget to 2025, the new year of the 5-year plan to include funding for yet unspecified trail improvements and open space restoration projects.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	25,000	25,000	25,000	25,000	25,000	0
2021 Budget	22,249	0	25,000	25,000	25,000	25,000
Budget Change	(\$2,751)	(\$25,000)	\$0	\$0	\$0	\$25,000

Parks, Recreation & Open Space

Changes Total:	(\$3,691,113)	(\$925,000)	\$327,500	(\$572,500)	\$157,500	\$1,815,000
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Conservation Trust Fund Amendment Totals:

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
Changes Total:	(\$3,691,113)	(\$925,000)	\$327,500	(\$572,500)	\$157,500	\$1,815,000

Capital Program Amendments Detail

Enhanced E-911 Fund

Information Technology

Project: PS Communications Console Replacement (37755)

Console Replacement Project deferred to 2021 to aid in 2020 balancing and better align current work schedule.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	885,000	0	0	0	0	0
2021 Budget	0	885,000	0	0	0	0
Budget Change	(\$885,000)	\$885,000	\$0	\$0	\$0	\$0

Information Technology

Changes Total:	(\$885,000)	\$885,000	\$0	\$0	\$0	\$0
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Enhanced E-911 Fund Amendment Totals:

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
Changes Total:	(\$885,000)	\$885,000	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Gifts & Grants Fund

Parks, Recreation & Open Space

Project: Canterbury Park- ArCo Grt (New)

Add budget in 2020 for Arapahoe County grant award to fund Canterbury Park renovation project.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	500,000	0	0	0	0	0
Budget Change	\$500,000	\$0	\$0	\$0	\$0	\$0

Project: High Line Canal Colfax-I-70- AdCo Grt (New)

Add budget in 2020 for Adams County grant for funding trail construction between Colfax and Interstate 70.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	500,000	0	0	0	0	0
Budget Change	\$500,000	\$0	\$0	\$0	\$0	\$0

Project: Parklane Pool Construction- AdCo Grt (New)

Add budget in 2020 for Adams County grant award to fund Parklane bathhouse and splashpad construction project.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	775,000	0	0	0	0	0
Budget Change	\$775,000	\$0	\$0	\$0	\$0	\$0

Project: Plains Conservation Ctr- GOCO Grt (New)

Add budget in 2020 for anticipated Great Outdoors Colorado grant to begin funding improvements identified in the Plains Conservation Center Master Plan, including the Prairie Meander and the Prairie Wetland Laboratory.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	350,000	0	0	0	0	0
Budget Change	\$350,000	\$0	\$0	\$0	\$0	\$0

Project: Plains Conservation Ctr-ArCo Grt (New)

Add budget in 2020 for Arapahoe County grant award to begin funding improvements identified in the Plains Conservation Center Master Plan, including the Prairie Meander and the Prairie Wetland Laboratory.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	500,000	0	0	0	0	0
Budget Change	\$500,000	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Gifts & Grants Fund

Parks, Recreation & Open Space

Project: Sand Creek Shelter- AdCo Grt (New)

Add budget in 2020 for Adams County grant award to fund large Sand Creek Regional Park picnic shelter construction project.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	0	0	0
2021 Budget	170,000	0	0	0	0	0
Budget Change	\$170,000	\$0	\$0	\$0	\$0	\$0

Parks, Recreation & Open Space

Changes Total:	\$2,795,000	\$0	\$0	\$0	\$0	\$0
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Gifts & Grants Fund Amendment Totals:

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
Changes Total:	\$2,795,000	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Golf Courses Fund

Parks, Recreation & Open Space

Project: Golf Infrastructure Capital Projects (63733)

Golf related capital projects funded through revenues from golf operations include periodic facility enhancements and other infrastructure repairs. The additional appropriation includes funding for course maintenance equipment purchases, replacing golf cart fleets, cart path improvements, and irrigation system updates. The \$300,000 increase in 2022 results from moving budget for golf cart purchases for the Murphy Creek GC from 2024.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	700,000	550,000	100,000	100,000	400,000	0
2021 Budget	700,000	550,000	400,000	200,000	75,000	0
Budget Change	\$0	\$0	\$300,000	\$100,000	(\$325,000)	\$0

Project: Golf-Infra CTF Support (61606)

This project is funded through a transfer from Conservation Trust Fund to support the Golf Program. Projects include irrigation improvements, concrete enhancements, and equipment and golf cart replacement. Changes in funding is due to changes in priorities and availability of revenues from golf operations. Additional appropriation added in 2025 completes the five-year plan.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	150,000	150,000	150,000	150,000	175,000	0
2021 Budget	150,000	150,000	175,000	150,000	175,000	250,000
Budget Change	\$0	\$0	\$25,000	\$0	\$0	\$250,000

Parks, Recreation & Open Space

Changes Total:	\$0	\$0	\$325,000	\$100,000	(\$325,000)	\$250,000
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Golf Courses Fund Amendment Totals:

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
Changes Total:	\$0	\$0	\$325,000	\$100,000	(\$325,000)	\$250,000

Capital Program Amendments Detail

Open Space Fund

Parks, Recreation & Open Space

Project: Acquisitions-ArCo (61901)

Eliminates 2020 budget for yet unspecified property acquisitions. Expense reductions or deferrals offset projected revenue reductions, because of COVID 19, in funding sources (Conservation Trust Fund, General Fund, and Open Space Fund) also used for ongoing park and open space maintenance operations. Specific project cuts or deferrals ensure adequate funds available to maintain existing park and open space assets in the event revenues experience decline in 2020 and 2021.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	200,000	0	0	0	0	0
2021 Budget	0	0	0	0	0	0
Budget Change	(\$200,000)	\$0	\$0	\$0	\$0	\$0

Project: Construction Open Space-AdCo (62744)

Adams County related Open Space Fund projects include small renovation projects and funds for Highline Canal improvements. A fifth-year of funding for small Open Space projects was added in 2025 to complete the five-year

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	300,000	300,000	100,000	100,000	100,000	0
2021 Budget	300,000	300,000	100,000	100,000	100,000	150,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$150,000

Project: Construction Open Space-ArCo (61892)

Primarily defers budgets from 2019 thru 2021 for Aurora Reservoir trail replacement and Triple Creek Trail construction to 2023, 2024, and 2025. Expense reductions or deferrals offset projected revenue reductions, because of COVID 19, in funding sources (Conservation Trust Fund, General Fund, and Open Space Fund) also used for ongoing park and open space maintenance operations. Specific project cuts or deferrals ensure adequate funds available to maintain existing park and open space assets in the event revenues experience decline in 2020 and 2021. Adds budget to 2025, the new year of the 5-year plan to include funding for Triple Creek Trail improvements (\$1.5 million), Plains Conservation Center (\$500,000), and Signature Park master plan (\$500,000).

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	750,000	1,000,000	550,000	1,050,000	350,000	0
2021 Budget	-1,481,000	150,000	350,000	1,375,000	600,000	2,800,000
Budget Change	(\$2,231,000)	(\$850,000)	(\$200,000)	\$325,000	\$250,000	\$2,800,000

Capital Program Amendments Detail

Open Space Fund

Parks, Recreation & Open Space

Project: Construction Parks-AdCo (62771)

Defers Parklane Park renovation design from 2023 to 2024. Expense reductions or deferrals offset projected revenue reductions, because of COVID 19, in funding sources (Conservation Trust Fund, General Fund, and Open Space Fund) also used for ongoing park and open space maintenance operations. Specific project cuts or deferrals ensure adequate funds available to maintain existing park and open space assets in the event revenues experience decline in 2020 and 2021.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	0	0	50,000	350,000	0
2021 Budget	0	0	0	0	400,000	0
Budget Change	\$0	\$0	\$0	(\$50,000)	\$50,000	\$0

Project: Construction Parks-ArCo (61902)

Defers numerous park and playground renovation projects from 2020-2021 to later years (2023-2025). The deferred renovation projects include Fletcher, Freedom, Crestridge, Horseshoe, Highland Hollows, Kingsboro, Parklane, Rocky Ridge, and Sidecreek parks. Adds new parks in later years to include Bellewood, Eagle, Los Ninos, Panorama, and Village East park and playground projects over the five-year plan. In 2022, \$1.0 million was added for pavement repairs at Aurora Sports Park. In addition, Central Community Park construction project is moved to 2025 (\$1.8 million). Expense reductions or deferrals offset projected revenue reductions, because of COVID 19, in funding sources (Conservation Trust Fund, General Fund, and Open Space Fund) also used for ongoing park and open space maintenance operations. Specific project cuts or deferrals ensure adequate funds available to maintain existing park and open space assets in the event revenues experience decline in 2020 and 2021.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	1,870,000	1,491,600	600,000	600,000	850,000	0
2021 Budget	572,610	0	2,850,000	1,625,000	2,550,000	2,000,000
Budget Change	(\$1,297,390)	(\$1,491,600)	\$2,250,000	\$1,025,000	\$1,700,000	\$2,000,000

Project: Infrastructure Open Space-AdCo (62745)

Budgets for small yet to be identified trail projects have been cut or deferred to later years. Expense reductions or deferrals offset projected revenue reductions, because of COVID 19, in funding sources (Conservation Trust Fund, General Fund, and Open Space Fund) also used for ongoing park and open space maintenance operations. Specific project cuts or deferrals ensure adequate funds available to maintain existing park and open space assets in the event revenues experience decline in 2020 and 2021. Adds budget to 2025, the new year of the 5-year plan to include funding for yet unspecified open space restoration projects.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	0	30,000	0	30,000	50,000	0
2021 Budget	-89,654	15,000	0	15,000	35,000	30,000
Budget Change	(\$89,654)	(\$15,000)	\$0	(\$15,000)	(\$15,000)	\$30,000

Capital Program Amendments Detail

Open Space Fund

Parks, Recreation & Open Space

Project: Infrastructure Open Space-ArCo (61906)

Budgets for yet to be identified trail and opens space projects (trail repairs) have been cut or deferred to later years. Expense reductions or deferrals offset projected revenue reductions, because of COVID 19, in funding sources (Conservation Trust Fund, General Fund, and Open Space Fund) also used for ongoing park and open space maintenance operations. Specific project cuts or deferrals ensure adequate funds available to maintain existing park and open space assets in the event revenues experience decline in 2020 and 2021. Adds budget to 2025, the new year of the 5-year plan to include funding for yet unspecified open space restoration projections.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	200,000	220,000	220,000	220,000	200,000	0
2021 Budget	-106,101	100,000	100,000	140,000	130,000	220,000
Budget Change	(\$306,101)	(\$120,000)	(\$120,000)	(\$80,000)	(\$70,000)	\$220,000

Project: Infrastructure Parks-AdCo (62800)

Budgets for yet to be identified small park projects (signage and playground features) have been cut or deferred to later years. Expense reductions or deferrals offset projected revenue reductions, because of COVID 19, in funding sources (Conservation Trust Fund, General Fund, and Open Space Fund) also used for ongoing park and open space maintenance operations. Specific project cuts or deferrals ensure adequate funds available to maintain existing park and open space assets in the event revenues experience decline in 2020 and 2021. Adds budget to 2025, the new year of the 5-year plan to include funding for yet unspecified projections. These projects include turf conversion, irrigation, miscellaneous playgrounds, park signage and path replacement, and other infrastructure replacement projects.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	50,000	95,000	0	45,000	95,000	0
2021 Budget	-15,000	37,500	0	37,500	87,500	145,000
Budget Change	(\$65,000)	(\$57,500)	\$0	(\$7,500)	(\$7,500)	\$145,000

Project: Infrastructure Parks-ArCo (61903)

Budgets for yet to be identified park projects (ballfield renovation, playground features, and signage) have been cut or deferred to later years. Ballfield renovations saw the largest cut over 5-years at \$1.2 million. Expense reductions or deferrals offset projected revenue reductions, because of COVID 19, in funding sources (Conservation Trust Fund, General Fund, and Open Space Fund) also used for ongoing park and open space maintenance operations. Specific project cuts or deferrals ensure adequate funds available to maintain existing park and open space assets in the event revenues experience decline in 2020 and 2021. Adds budget to 2025, the new year of the 5-year plan to include funding for yet unspecified projections. These projects include turf conversion, irrigation, miscellaneous playgrounds, park signage and path replacement, and other infrastructure replacement projects.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	805,000	765,000	1,615,000	1,415,000	1,915,000	0
2021 Budget	-106,816	615,000	715,000	915,000	1,065,000	1,065,000
Budget Change	(\$911,816)	(\$150,000)	(\$900,000)	(\$500,000)	(\$850,000)	\$1,065,000

Capital Program Amendments Detail

Open Space Fund

Parks, Recreation & Open Space

Project: Infrastructure Trails-ArCo (61835)

Budgets for yet to be identified trail construction projects have been cut or deferred to later years. Expense reductions or deferrals offset projected revenue reductions, because of COVID 19, in funding sources (Conservation Trust Fund, General Fund, and Open Space Fund) also used for ongoing park and open space maintenance operations. Specific project cuts or deferrals ensure adequate funds available to maintain existing park and open space assets in the event revenues experience decline in 2020 and 2021. Adds budget to 2025, the new year of the 5-year plan to include funding for yet unspecified trail replacement projections.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	600,000	500,000	600,000	600,000	600,000	0
2021 Budget	600,000	400,000	550,000	300,000	300,000	525,000
Budget Change	\$0	(\$100,000)	(\$50,000)	(\$300,000)	(\$300,000)	\$525,000

Parks, Recreation & Open Space

Changes Total:	(\$5,100,961)	(\$2,784,100)	\$980,000	\$397,500	\$757,500	\$6,935,000
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Open Space Fund Amendment Totals:

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
Changes Total:	(\$5,100,961)	(\$2,784,100)	\$980,000	\$397,500	\$757,500	\$6,935,000

Capital Program Amendments Detail

Parks Development Fund

Parks, Recreation & Open Space

Project: Construction Parks-PDF (61894)

In 2021, \$1.0 million is added for trail construction projects to leverage power line mitigation funds in SE Aurora and other regional trail grant funds. Crestridge Park (\$308,400) renovation budget was deferred from 2021 to 2023. Expense reductions or deferrals offset projected revenue reductions, because of COVID 19, in funding sources (Conservation Trust Fund, General Fund, and Open Space Fund) also used for ongoing park and open space maintenance operations. Specific project cuts or deferrals ensure adequate funds available to maintain existing park and open space assets in the event revenues experience decline in 2020 and 2021.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	212,200	308,400	0	0	0	0
2021 Budget	212,200	1,000,000	0	308,400	0	0
Budget Change	\$0	\$691,600	\$0	\$308,400	\$0	\$0

Parks, Recreation & Open Space

Changes Total:	\$0	\$691,600	\$0	\$308,400	\$0	\$0
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Parks Development Fund Amendment Totals:

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
Changes Total:	\$0	\$691,600	\$0	\$308,400	\$0	\$0

Capital Program Amendments Detail

Wastewater Fund

Aurora Water

Collection

The current five-year total (\$117.8 million) is \$60.0 million or 104 percent higher than the prior five-year total (\$57.8 million). Of the \$60.0 million increase, \$36.4 million was included for New Sewer Line Construction (E Colfax to E Airport Blvd - \$12.8 million, S Parker Rd to S Chambers Way - \$3.0 million, East Airport Blvd to US 225 - \$19.0 million), \$13 million for Senac Creek Interceptor, \$4.5 million for Annual Sewer Rehab, \$4.0 million for Interceptor Rehab, and \$2.8 million for various Lift Station Improvements.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	6,380,004	28,855,984	18,927,608	0	3,642,751	0
2021 Budget	6,380,004	27,590,033	30,900,000	17,050,000	35,300,000	7,000,000
Budget Change	\$0	(\$1,265,951)	\$11,972,392	\$17,050,000	\$31,657,249	\$7,000,000

Collection Program

Changes Total:	\$0	(\$1,265,951)	\$11,972,392	\$17,050,000	\$31,657,249	\$7,000,000
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Operations & General Management

The current five-year total (\$46.5 million) is \$3.1 million or 7 percent higher than the previous five-year total (\$43.4 million). The key driver is a \$3.5 million increase to construct the Sand Creek Improvements Project. In addition, costs increased for King Pointe Tower (\$600,000) and the Billing System Implementation (\$150,000).

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	1,240,000	42,200,000	0	0	0	0
2021 Budget	1,240,000	45,910,000	600,000	0	0	0
Budget Change	\$0	\$3,710,000	\$600,000	\$0	\$0	\$0

Operations & General Management Program

Changes Total:	\$0	\$3,710,000	\$600,000	\$0	\$0	\$0
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Storm Water

The current five-year total (\$44.6 million) is \$0.8 million or 2 percent less than the prior five-year total (\$45.4 million). The \$0.8 million decrease, can be attributed to the addition of Virginia Drive Tributary (\$7.0 million) and Crossing Structure (\$7.0 million) Projects in 2024 and 2025, offset by completed stormwater development projects in 2020.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	12,375,611	10,046,262	8,416,973	8,580,750	5,986,079	0
2021 Budget	12,375,611	6,148,815	7,125,442	8,150,067	13,136,079	10,000,000
Budget Change	\$0	(\$3,897,447)	(\$1,291,531)	(\$430,683)	\$7,150,000	\$10,000,000

Storm Water Program

Changes Total:	\$0	(\$3,897,447)	(\$1,291,531)	(\$430,683)	\$7,150,000	\$10,000,000
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Capital Program Amendments Detail

Wastewater Fund

<i>Aurora Water</i>						
<i>Aurora Water</i>						
Changes Total:	\$0	(\$1,453,398)	\$11,280,861	\$16,619,317	\$38,807,249	\$17,000,000

Wastewater Fund Amendment Totals:

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
Changes Total:	\$0	(\$1,453,398)	\$11,280,861	\$16,619,317	\$38,807,249	\$17,000,000

Capital Program Amendments Detail

Water Fund

Aurora Water

Operations & General Management

The current five-year total (\$79.3 million) is \$2.6 million or 3 percent less than the prior five-year total (\$81.8 million). The key driver is a \$2.0 million decrease for completion of the Water Master Plan (\$1.0 million) and Solar Projects (\$1.0 million).

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	6,195,736	67,001,608	4,207,656	4,213,887	220,303	0
2021 Budget	6,195,736	63,501,608	5,807,656	4,363,887	5,220,303	376,912
Budget Change	\$0	(\$3,500,000)	\$1,600,000	\$150,000	\$5,000,000	\$376,912

Operations & General Management Program

Changes Total:	\$0	(\$3,500,000)	\$1,600,000	\$150,000	\$5,000,000	\$376,912
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Pumping

The current five-year total (\$28.8 million) is \$3.5 million or 11 percent less than the prior five-year total (\$32.3 million). This decrease can be attributed to the completion of Gun Club Station Improvements project (\$4.0 million).

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	4,500,000	1,750,000	9,000,000	4,000,000	13,000,000	0
2021 Budget	7,208,614	1,000,000	4,750,000	11,000,000	12,000,000	0
Budget Change	\$2,708,614	(\$750,000)	(\$4,250,000)	\$7,000,000	(\$1,000,000)	\$0

Pumping Program

Changes Total:	\$2,708,614	(\$750,000)	(\$4,250,000)	\$7,000,000	(\$1,000,000)	\$0
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Source of Supply Other

The current five-year total (\$98.3 million) is \$26.7 million or 21 percent less than the prior five-year total (\$104.1 million). This decrease can be primarily attributed to funding the Wemlinger Blended Water Pipeline project with anticipated carryforward from 2020 (\$19 million).

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	20,872,500	34,659,500	33,945,500	19,571,500	15,940,000	0
2021 Budget	18,163,886	23,950,000	42,000,000	10,100,000	10,500,000	11,750,000
Budget Change	(\$2,708,614)	(\$10,709,500)	\$8,054,500	(\$9,471,500)	(\$5,440,000)	\$11,750,000

Source of Supply Other Program

Changes Total:	(\$2,708,614)	(\$10,709,500)	\$8,054,500	(\$9,471,500)	(\$5,440,000)	\$11,750,000
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Capital Program Amendments Detail

Water Fund

Aurora Water

Source of Supply Storage

The current five-year total (\$156.1 million) is \$74.4 million or 91 percent higher than the prior five-year total (\$81.8 million). Of the \$74.4 million increase, \$43.9 million was included for Wild Horse Reservoir Construction in 2025 and \$49.8 million for Wildhorse Conveyances Construction in 2023 and 2024 (phase funded).

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	13,612,657	15,067,000	19,918,000	19,357,000	13,817,000	0
2021 Budget	13,612,657	0	17,188,000	34,945,000	40,159,000	63,830,000
Budget Change	\$0	(\$15,067,000)	(\$2,730,000)	\$15,588,000	\$26,342,000	\$63,830,000

Source of Supply Storage Program

Changes Total:	\$0	(\$15,067,000)	(\$2,730,000)	\$15,588,000	\$26,342,000	\$63,830,000
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Source of Supply Water

The 2020 projection is \$18.5 million higher than the original budget, due to a future supplemental to acquire additional Water Rights. The current five-year total (\$102.6 million) is \$6.5 million or 7 percent higher than the prior five-year total (\$96.2 million). Of the \$6.5 million increase, \$19.5 million was included for the Rampart PCCP Repair at Quincy & Orchard, \$6.0 million for Quincy Bypass Channel Improvements, and \$5.5 million for Strontia PRV Isolation Valve. These increases were offset by the completion of Raw Water Rehabilitation (\$5.3 million) and Water Rights Acquisition (\$20.0 million) in 2020.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	25,250,000	16,200,000	7,700,000	41,500,000	5,500,000	0
2021 Budget	43,738,307	22,950,000	19,150,000	52,500,000	8,000,000	0
Budget Change	\$18,488,307	\$6,750,000	\$11,450,000	\$11,000,000	\$2,500,000	\$0

Source of Supply Water Program

Changes Total:	\$18,488,307	\$6,750,000	\$11,450,000	\$11,000,000	\$2,500,000	\$0
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Transmission & Distribution

The current five-year total (\$94.4 million) is \$27.6 million or 41 percent higher than the prior five-year total (\$66.8 million). Of the \$27.6 million increase, \$29.4 million was included for New Water Mains (60" 6th Ave to Colfax - \$7.8 million, Transport Waterline - 18.0 million, Future TBD Projects - \$3.6 million).

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	20,400,000	14,700,000	7,500,000	4,900,000	19,250,702	0
2021 Budget	20,400,000	19,070,000	20,020,000	22,619,495	17,019,371	15,670,000
Budget Change	\$0	\$4,370,000	\$12,520,000	\$17,719,495	(\$2,231,331)	\$15,670,000

Transmission & Distribution Program

Changes Total:	\$0	\$4,370,000	\$12,520,000	\$17,719,495	(\$2,231,331)	\$15,670,000
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Capital Program Amendments Detail

Water Fund

Aurora Water

Treatment

The current five-year total (\$117.0 million) is \$11.0 million or 10 percent higher than the prior five-year total (\$106.0 million). The key driver is a \$32.0 million increase to Flocculation & Sediment Improvement at Wemlinger WPF. In addition, a new project was added for Pretreatment at Quincy Reservoir (\$5.0 million). These increases were largely offset by the completion of Griswold Plant Renovations (\$24.8 million) in 2020.

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
2020 Budget	26,959,000	39,299,000	32,124,000	4,324,000	3,324,000	0
2021 Budget	26,959,000	19,649,000	54,274,000	5,024,000	6,024,000	32,024,000
Budget Change	\$0	(\$19,650,000)	\$22,150,000	\$700,000	\$2,700,000	\$32,024,000

Treatment Program

Changes Total:	\$0	(\$19,650,000)	\$22,150,000	\$700,000	\$2,700,000	\$32,024,000
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Aurora Water Changes Total:	\$18,488,307	(\$38,556,500)	\$48,794,500	\$42,685,995	\$27,870,669	\$123,650,912
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Water Fund Amendment Totals:

	2020 Projected	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned
Changes Total:	\$18,488,307	(\$38,556,500)	\$48,794,500	\$42,685,995	\$27,870,669	\$123,650,912

AURORA WATER

Aquifer Storage and Recovery Development

PROJECT INFORMATION

Location: Various	Proj. Manager: Rich Vidmar
Proj. Type: New Construction/Development/Infrastructure	Start Date: Quarter 1, 2019
Category: Utilities - Storage	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 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Aurora Water</u>								
Water Fund	1,498,552	0	0	4,000,000	4,000,000	0	0	8,000,000
Total Cost	\$1,498,552	\$0	\$0	\$4,000,000	\$4,000,000	\$0	\$0	\$8,000,000

Operating Impact:

No operating impacts are anticipated within the five-year CIP.

First Creek Interceptor

PROJECT INFORMATION

Location: Northeast Aurora	Proj. Manager: Andrea Long
Proj. Type: Upgrade or Expand System/Facility/Infrastructure	Start Date: Quarter 1, 2018
Category: Utilities - Collection	End Date: Quarter 4, 2023
	Bond Funded: No

Description:

The existing Prologis Lift Station is over capacity and cannot meet the needs of impending development. The Prologis Lift Station was designed and constructed in 2003 and was anticipated to serve the Eastgate and Prologis subdivisions through 2011. This project includes a gravity interceptor from the Prologis Lift Station to the First Creek Lift Station, which will provide system reliability by conveying flows by gravity to the First Creek Lift Station.

AURORA WATER

First Creek Interceptor

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Aurora Water</u>								
Wastewater Fund	5,529,251	2,400,000	0	20,000,000	10,000,000	0	0	30,000,000
Total Cost	\$5,529,251	\$2,400,000	\$0	\$20,000,000	\$10,000,000	\$0	\$0	\$30,000,000

Operating Impact:

No operating impacts are anticipated.

Griswold Water Purification Facility

PROJECT INFORMATION

Location:	Griswold Water Purification Facility	Proj. Manager:	Elizabeth Carter
Proj. Type:	Upgrade or Expand System/Facility/Infrastructure	Start Date:	Ongoing
Category:	Utilities - Treatment Plant	End Date:	Ongoing
		Bond Funded:	

Description:

Various improvements and renovation projects to Griswold Water Purification Facility to include: Construction of the Solids Handling System Improvements, Finished Water Reservoir Condition Assessment and Quincy Reservoir Pretreatment.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Aurora Water</u>								
Water Fund	5,559,539	24,750,000	11,500,000	21,550,000	4,550,000	1,550,000	1,550,000	40,700,000
Total Cost	\$5,559,539	\$24,750,000	\$11,500,000	\$21,550,000	\$4,550,000	\$1,550,000	\$1,550,000	\$40,700,000

Operating Impact:

No operating impacts are anticipated.

AURORA WATER

Homestake Capital Projects

PROJECT INFORMATION

Location:	Various	Proj. Manager:	Mathew Allsopp
Proj. Type:	Upgrade or Expand System/Facility/Infrastructure	Start Date:	Ongoing
Category:	Utilities - Storage	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 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Aurora Water</u>								
Water Fund	3	2,552,657	0	3,745,000	3,340,000	2,590,000	150,000	9,825,000
Total Cost	\$3	\$2,552,657	\$0	\$3,745,000	\$3,340,000	\$2,590,000	\$150,000	\$9,825,000

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.

Kings Point Pump Station

PROJECT INFORMATION

Location:	Southeast Aurora	Proj. Manager:	Dean Bedford
Proj. Type:	Upgrade or Expand System/Facility/Infrastructure	Start Date:	Quarter 1, 2023
Category:	Utilities - Pump Station	End Date:	Quarter 2, 2026
		Bond Funded:	No

Description:

Design and construction of Kings Point Pump Station (Zone 7) & Storage Tanks (Zone 5). This project is triggered by Kings Point development and regional infrastructure needed to support growth.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Aurora Water</u>								
Water Fund	0	0	0	0	1,000,000	4,000,000	0	5,000,000
Total Cost	\$0	\$0	\$0	\$0	\$1,000,000	\$4,000,000	\$0	\$5,000,000

AURORA WATER

Kings Point Pump Station

Operating Impact:

No operating impacts are anticipated.

Lower South Platte Storage - Everist

PROJECT INFORMATION

Location: Weld County

Proj. Manager: Rich Vidmar

Proj. Type: New Construction/Development/Infrastructure

Start Date: Quarter 4, 2008

Category: Utilities - Storage

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 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Aurora Water</u>								
Water Fund	511,972	500,000	0	1,448,000	0	1,000,000	10,000,000	12,448,000
Total Cost	\$511,972	\$500,000	\$0	\$1,448,000	\$0	\$1,000,000	\$10,000,000	\$12,448,000

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.

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 4, 2024

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 at the end of its 15 year useful life. The meter reading system needs to be replaced over the next four years 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.

AURORA WATER

Meter Replacement Program

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Aurora Water</u>								
Water Fund	4,699,204	4,000,000	0	4,000,000	4,000,000	4,000,000	0	12,000,000
Total Cost	\$4,699,204	\$4,000,000	\$0	\$4,000,000	\$4,000,000	\$4,000,000	\$0	\$12,000,000

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	2022	2023	2024	2025	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	0	600,000
Total Operating Costs	\$200,000	\$200,000	\$200,000	\$0	\$600,000

New Sewer Line Construction

PROJECT INFORMATION

Location:	Various	Proj. Manager:	Tony Tran
Proj. Type:	New Construction/Development/Infrastructure	Start Date:	Ongoing
Category:	Utilities - Collection	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:

- SC7: near E Colfax and E Airport Road
- SC8: near E Airport Road and US 225
- SC9: near E 4th Ave and N Sable Blvd
- SC10: near Billings St and N Sable Blvd
- CC1: near S Parker Rd and S Chambers Way

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Aurora Water</u>								
Wastewater Fund	20,546	0	100,000	350,000	4,200,000	33,400,000	3,100,000	41,150,000
Total Cost	\$20,546	\$0	\$100,000	\$350,000	\$4,200,000	\$33,400,000	\$3,100,000	\$41,150,000

AURORA WATER

New Sewer Line Construction

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. Manager:	Dean Bedford
Proj. Type:	New Construction/Development/Infrastructure	Start Date:	Quarter 1, 2017
Category:	Utilities - Pipe Line	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 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Aurora Water</u>								
Water Fund	14,213,148	11,300,000	9,300,000	2,000,000	15,000,000	9,500,000	8,000,000	43,800,000
Total Cost	\$14,213,148	\$11,300,000	\$9,300,000	\$2,000,000	\$15,000,000	\$9,500,000	\$8,000,000	\$43,800,000

Operating Impact:

No operating impacts are anticipated.

Prairie Waters North Campus Expansion

PROJECT INFORMATION

Location:	North Campus	Proj. Manager:	John Clark
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.

AURORA WATER

Prairie Waters North Campus Expansion

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Aurora Water</u>								
Water Fund	5,764	4,562,500	13,300,000	0	1,000,000	6,500,000	9,500,000	30,300,000
Total Cost	\$5,764	\$4,562,500	\$13,300,000	\$0	\$1,000,000	\$6,500,000	\$9,500,000	\$30,300,000

Operating Impact:

No operating impacts are anticipated.

Rampart Water Delivery System

PROJECT INFORMATION

Location: Rampart Reservoir to Quincy Res to Aurora Res
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Utilities - Pipe Line

Proj. Manager: Shiva Sapkota
Start Date: Quarter 1, 2020
End Date: Ongoing
Bond Funded: No

Description:

This project will add an additional third pipeline (75" diameter) from Rampart Reservoir to Intertie 3 and up-size the existing 40" steel from Intertie 3 to Intertie 4, which will increase the RDS capacity to 125 MGD.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Aurora Water</u>								
Water Fund	0	1,500,000	500,000	9,000,000	8,500,000	0	0	18,000,000
Total Cost	\$0	\$1,500,000	\$500,000	\$9,000,000	\$8,500,000	\$0	\$0	\$18,000,000

Operating Impact:

No operating impacts are anticipated within the five-year CIP.

AURORA WATER

SEAM Facility

PROJECT INFORMATION

Location: Southeast Aurora	Proj. Manager: Dan Mikesell
Proj. Type: New Construction/Development/Infrastructure	Start Date: Quarter 1, 2018
Category: Utilities - Infrastructure	End Date: Quarter 4, 2023
	Bond Funded: No

Description:

The 2016-2017 Central Facilities Space Study determined that Central Facilities is space constrained and will not be able to meet the needs of continued growth. 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 department. Based on the findings of the Space Study, the recommendation is a new facility in Southeast Aurora, where existing infrastructure is limited for Water, Public Works, Fleet and Parks, Recreation and Open Space employees. The Southeast Area Maintenance Facility (SEAM Facility) will be located in Southeast Aurora off Quincy Road. The Facility will house Aurora Water employees, with long-term growth opportunities to expand to include departments such as Public Works, Fleet and Parks, Recreation and Open Space.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Aurora Water</u>								
Wastewater Fund	14,114,977	0	40,000,000	0	0	0	0	40,000,000
Water Fund	23,572,000	0	60,000,000	0	0	0	0	60,000,000
Total Cost	\$37,686,977	\$0	\$100,000,000	\$0	\$0	\$0	\$0	\$100,000,000

Operating Impact:

Aurora Water's operating impact will be based on space occupied following construction of the facility, which has yet to be determined. The facility will be funded by water, sewer and storm funds.

Senac Creek Interceptor

PROJECT INFORMATION

Location: SEAM	Proj. Manager: Sarah Young
Proj. Type: New Construction/Development/Infrastructure	Start Date: Quarter 1, 2021
Category: Internal	End Date: Quarter 4, 2021
	Bond Funded: No

Description:

The SEAM facility is currently under design and planned for construction in 2020-2023. A study was performed to evaluate the most cost effective way to handle the wastewater discharge from the facility including lift station or gravity system. The study included the known maintenance issues such as the upstream lift station that serves the Binney Water Purification Facility as well as the Southshore development. The study concluded that the most cost effective option (including long term O&M) was a gravity interceptor that will go from the existing Senac Lift Station up to the Murphy Creek development. This interceptor will also provide service to future developments north of the SEAM facility.

AURORA WATER

Senac Creek Interceptor

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Aurora Water</u>								
Wastewater Fund	0	0	13,000,000	0	0	0	0	13,000,000
Total Cost	\$0	\$0	\$13,000,000	\$0	\$0	\$0	\$0	\$13,000,000

Operating Impact:

No operating impacts are anticipated.

Storage Tank

PROJECT INFORMATION

Location: Southeast Aurora

Proj. Manager: Dean Bedford

Proj. Type: New Construction/Development/Infrastructure

Start Date: Ongoing

Category: Utilities - Storage

End Date: Ongoing

Bond Funded: No

Description:

Aurora Water conducted an internal T&D analysis that evaluated the entire T&D system to determine the system impacts from recent growth. The Black Stone tank has reached its capacity and there is still additional growth expected in Zone 7 (e.g. Rocking Horse, Kings Point, Southshore). The three options that will be evaluated are a new Zone 7 tank similar to Blackstone, a Zone 5 Kings Point Tank, or Zone 8 tank. All three options will be evaluated in greater detail and a preferred alternative will be selected and designed.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Aurora Water</u>								
Water Fund	0	1,800,000	1,000,000	8,000,000	0	0	0	9,000,000
Total Cost	\$0	\$1,800,000	\$1,000,000	\$8,000,000	\$0	\$0	\$0	\$9,000,000

Operating Impact:

No operating impacts are anticipated within the five-year CIP.

AURORA WATER

Wemlinger Blended Water Pipeline

PROJECT INFORMATION

Location:	Southeast Aurora	Proj. Manager:	Elizabeth Carter
Proj. Type:	New Construction/Development/Infrastructure	Start Date:	Ongoing
Category:	Utilities - Pipe Line	End Date:	Ongoing
		Bond Funded:	No

Description:

This project allows Aurora Reservoir to be filled at the same time the Wemlinger Water Purification Facility (WPF) is fed by gravity. It also allows for the blending of partially treated Binney WPF water to be pumped to Wemlinger WPF for final treatment when all stages of the project are completed. The project requires parallel 54 inch and 60 inch pipelines to concurrently fill Aurora Reservoir and supply Wemlinger WPF.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Aurora Water</u>								
Water Fund	0	300,000	500,000	32,000,000	0	0	0	32,500,000
Total Cost	\$0	\$300,000	\$500,000	\$32,000,000	\$0	\$0	\$0	\$32,500,000

Operating Impact:

No operating impacts are anticipated within the five-year CIP.

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:

- 2021 - Alameda/Havana Pond
- 2022 - Dakota Ave Tributary
- 2023 - Virginia Dr Tributary

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Aurora Water</u>								
Wastewater Fund	5,217,835	3,442,235	700,000	3,533,878	5,550,067	7,000,000	500,000	17,283,945
Total Cost	\$5,217,835	\$3,442,235	\$700,000	\$3,533,878	\$5,550,067	\$7,000,000	\$500,000	\$17,283,945

AURORA WATER

Westerly Creek Future Phases

Operating Impact:

No operating impacts are anticipated.

Wild Horse Reservoir

PROJECT INFORMATION

Location: Park County

Proj. Manager: Rich Vidmar

Proj. Type: New Construction/Development/Infrastructure

Start Date: Quarter 1, 2014

Category: Utilities - Storage

End Date: Quarter 4, 2025

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 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Aurora Water</u>								
Water Fund	13,157,998	5,000,000	0	5,500,000	25,350,000	31,300,000	51,500,000	113,650,000
Total Cost	\$13,157,998	\$5,000,000	\$0	\$5,500,000	\$25,350,000	\$31,300,000	\$51,500,000	\$113,650,000

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

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 (1141 Laredo St), #15 (Murphy Creek), and #16 (Gaylord). Fire Station #5 was operational in December 2019 and replaced an existing station that was deemed structurally obsolete. Fire Station #15 replaced a temporary station in May 2018. Fire Station #16 is a new build that was operational in December 2018.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
Fire								
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

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 opened in late 2018 with a single engine company. A second company (Ladder 16) was added to the station in the 2019 budget with funding assistance from the Staffing for Adequate Fire & Emergency Response (SAFER) Grant.

NON-DEPARTMENTAL

ARTA Payment

PROJECT INFORMATION

Location: Eastern part of city
Proj. Type: Not Assigned
Category: Development Related

Proj. Manager: TBD
Start Date: Quarter 1, 2020
End Date: Quarter 4, 2045
Bond Funded: No

Description:

The Aerotropolis Regional Transportation Authority (ARTA) was established on February 27, 2018 under an intergovernmental agreement between Adams County, the City of Aurora, and the Aerotropolis Area Coordinating Metropolitan District. Under the agreement, the City will collect, and remit any use tax and impact fees received within ARTA’s geographic boundaries.

This represents the ARTA Impact Fees and Use Tax going back to ARTA. This expenditure line is consistent with the ARTA financing documents.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Non-Departmental</u>								
Capital Projects Fund	0	929,173	2,848,470	4,039,230	4,826,085	5,688,715	5,697,395	23,099,895
Total Cost	\$0	\$929,173	\$2,848,470	\$4,039,230	\$4,826,085	\$5,688,715	\$5,697,395	\$23,099,895

Operating Impact:

This is the Aerotropolis Regional Transportation Authority (ARTA) Impact Fees and Use Tax going back to ARTA.

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 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<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

NON-DEPARTMENTAL

Public Safety Training Facility

Operating Impact:

All operating costs for this project will come from currently budgeted funds, so no future operating impacts are expected.

PARKS, RECREATION & OPEN SPACE

Construction - Open Space

PROJECT INFORMATION

Location:	Various	Proj. Manager:	Tracy Young
Proj. Type:	Improvements to System/Facility/Infrastructure	Start Date:	Ongoing
Category:	Infrastructure	End Date:	Ongoing
		Bond Funded:	No

Description:

This project is for improvements to existing City owned open space properties and new construction for continued trail extension. Projects associated with this include Highline Canal, Aurora Reservoir, Plains Conservation Center improvements, Triple Creek trail development, and other 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 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Parks, Recreation & Open Space</u>								
Capital Projects Fund	2,428,464	198,966	0	0	0	0	0	0
Conservation Trust Fund	1,000,008	250,000	700,000	600,000	200,000	500,000	600,000	2,600,000
Gifts & Grants Fund	490,193	1,520,000	0	0	0	0	0	0
Open Space Fund	3,571,749	-1,181,000	450,000	450,000	1,475,000	700,000	2,950,000	6,025,000
Total Cost	\$7,490,414	\$787,966	\$1,150,000	\$1,050,000	\$1,675,000	\$1,200,000	\$3,550,000	\$8,625,000

Operating Impact:

Operating impacts are project dependent and based on scale, scope, and timing. The Plains Conservation Center improvement may result in additional operating cost as the area is further developed and educational programming expands.

Construction Parks

PROJECT INFORMATION

Location:	Various	Proj. Manager:	Tracy Young
Proj. Type:	New Construction/Development/Infrastructure	Start Date:	Ongoing
Category:	Infrastructure	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 numerous existing parks and playgrounds.

PARKS, RECREATION & OPEN SPACE

Construction Parks

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
Parks, Recreation & Open Space								
Capital Projects Fund	7,939	1,684,061	0	0	0	0	0	0
Conservation Trust Fund	868,172	131,708	150,000	1,150,000	700,000	900,000	100,000	3,000,000
Gifts & Grants Fund	546,359	500,000	0	0	0	0	0	0
Open Space Fund	4,501,581	572,610	0	2,850,000	1,625,000	2,950,000	2,000,000	9,425,000
Parks Development Fund	2,986,269	212,200	1,000,000	0	308,400	0	0	1,308,400
Total Cost	\$8,910,320	\$3,100,579	\$1,150,000	\$4,000,000	\$2,633,400	\$3,850,000	\$2,100,000	\$13,733,400

Operating Impact:

The majority of expenditures in 2021 through 2024 are related to park and playground renovation efforts and will not result in additional operating expense. Central Community Park construction is planned for 2025. Related operating expenses would follow a warranty period and most likely begin in 2027 or later.

PUBLIC WORKS

ADA Accomodation Equity and Access

PROJECT INFORMATION

Location:	To be determined based on need and funding	Proj. Manager:	TBD
Proj. Type:	Improvements to System/Facility/Infrastructure	Start Date:	Ongoing
Category:	Infrastructure	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 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Public Works</u>								
Capital Projects Fund	580,973	0	0	0	500,000	0	0	500,000
Total Cost	\$580,973	\$0	\$0	\$0	\$500,000	\$0	\$0	\$500,000

Operating Impact:

Improvements to existing infrastructure will not have operating impacts.

Police District 2 Debt Service

PROJECT INFORMATION

Location:	District 2, Central Aurora	Proj. Manager:	Elly Watson
Proj. Type:	Improvements to System/Facility/Infrastructure	Start Date:	Quarter 2, 2015
Category:	Public Safety	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 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Public Works</u>								
Capital Projects Fund	774,418	825,000	825,000	825,000	825,000	825,000	825,000	4,125,000
Total Cost	\$774,418	\$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.

PUBLIC WORKS

Traffic Management System

PROJECT INFORMATION

Location: TBD **Proj. Manager:** TBD
Proj. Type: New Construction/Development/Infrastructure **Start Date:** Ongoing
Category: Infrastructure **End Date:** Ongoing
Bond Funded: No

Description:

In response to a street network that is increasing in technological complexity and growing in size, the city is setting aside funds towards improvements to the traffic signal system which could include software upgrades, technological infrastructure improvements, and a traffic management center.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Public Works</u>								
Capital Projects Fund	0	0	0	0	2,500,000	1,000,000	0	3,500,000
Total Cost	\$0	\$0	\$0	\$0	\$2,500,000	\$1,000,000	\$0	\$3,500,000

Operating Impact:

Operational impacts will occur in future years outside of the 5-year plan.

Transportation Priority Projects

PROJECT INFORMATION

Location: Various locations citywide **Proj. Manager:** Steve Gardner
Proj. Type: Upgrade or Expand System/Facility/Infrastructure **Start Date:** Ongoing
Category: Infrastructure **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 2019	2020 Projected	Five-Year Plan					Total 2021-2025
			2021	2022	2023	2024	2025	
<u>Public Works</u>								
Capital Projects Fund	17,144,058	4,100,000	0	1,600,000	1,600,000	1,600,000	1,600,000	6,400,000
Total Cost	\$17,144,058	\$4,100,000	\$0	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	\$6,400,000

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

2021 OPERATING AND CAPITAL
IMPROVEMENT BUDGET

APPENDICES





City of Aurora, Colorado

2021 CITY MANAGER'S
ADOPTED BUDGET

Appendix 1

Operating Budget Reconciliations





Operating Budget Reconciliation Overview

2021 OPERATING RECONCILIATION

The purpose of the operating reconciliation is to illustrate the steps involved in the creation of the 2021 Operating Budget. The process includes several entries:

- 2020 Original Budget;
- Removals of one-time costs previously included in the budget;
- Items from 2020 Supplemental ordinances that were approved to be ongoing items in 2021;
- Estimated personal services adjustments (PS Deltas) representing 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)

RECONCILIATION OF 2019 CAFR GENERAL FUND BALANCE TO 2021 BUDGET BOOK UNASSIGNED FUNDS AVAILABLE

The purpose of this reconciliation is to illustrate the differences between the General Fund 2019 actual fund balance as reported in the Comprehensive Annual Financial Report (CAFR) to the 2019 actual unassigned funds available reported in the General Fund Summary.

2020/2021 BUDGET BALANCING SUMMARY

Because of the revenue shortfall associated with COVID-19 and the resulting recession, 2020 was projected to be out of balance by \$26.1 million and 2021 was projected to be out of balance by \$32.9 million. This section includes summaries of the balancing decisions made to eliminate the shortfalls.

CITY COUNCIL ADJUSTMENTS TO CITY MANAGER’S 2021 PROPOSED BUDGET

At the September 19, 2020 Budget Workshop, City Council made various adjustments to the 2021 Proposed Budget. This is a summary of those changes.

Appendix 1 2021 Operating Reconciliation by Fund and Department

Fund \ Department	2020 Original Final	2020 Onetimes / Init Adj	2019 Fall 2020 Spr Supp	2021 PS Deltas	2021 Other Adj	2021 Base Final	2021 Base Adds	2021 Base Cuts	2021 Proposed Estimate	2021 Proposed Adjust	2021 Adopted Final
COMMUNITY DEVELOPMENT FUND											
Housing and Community Services total:	4,761,576	0	0	90,062	-90,062	4,761,576	199,571	0	4,961,147	0	4,961,147
COMMUNITY DEVELOPMENT FUND TOTAL:	4,761,576	0	0	90,062	-90,062	4,761,576	199,571	0	4,961,147	0	4,961,147
CONSERVATION TRUST FUND											
Non-Departmental total:	250,000	0	0	0	0	250,000	0	0	250,000	0	250,000
Parks, Recreation & Open Space total:	1,176,357	0	0	28,725	1,174	1,206,256	0	0	1,206,256	0	1,206,256
CONSERVATION TRUST FUND TOTAL:	1,426,357	0	0	28,725	1,174	1,456,256	0	0	1,456,256	0	1,456,256
CULTURAL SERVICES FUND											
Library & Cultural Services total:	3,384,301	-10,300	0	-20,042	-27	3,353,932	0	0	3,353,932	0	3,353,932
Non-Departmental total:	22,812	0	0	0	0	22,812	0	0	22,812	0	22,812
CULTURAL SERVICES FUND TOTAL:	3,407,113	-10,300	0	-20,042	-27	3,376,744	0	0	3,376,744	0	3,376,744
DEBT SERVICE (SID) FUND											
Non-Departmental total:	148,431	0	0	0	-41,202	107,229	0	0	107,229	0	107,229
DEBT SERVICE (SID) FUND TOTAL:	148,431	0	0	0	-41,202	107,229	0	0	107,229	0	107,229
DESIGNATED REVENUES FUND											
Communications total:	294,825	-46,700	0	0	3,550	251,675	0	0	251,675	0	251,675
Court Administration total:	34,088	0	0	0	-15,510	18,578	0	0	18,578	0	18,578
Finance total:	0	0	0	0	20,000	20,000	0	0	20,000	0	20,000
Human Resources total:	3,479	0	0	0	-3,479	0	0	0	0	0	0
Judicial total:	496,435	0	0	-2,210	-10,872	483,353	0	0	483,353	0	483,353
Non-Departmental total:	3,908,445	0	0	0	506,167	4,414,612	0	0	4,414,612	0	4,414,612
Parks, Recreation & Open Space total:	1,068,686	0	0	10,194	-900	1,077,980	0	0	1,077,980	0	1,077,980
Planning & Development Services total:	456,678	0	0	-1,350	0	455,328	0	30,238	485,566	0	485,566

Appendix 1 2021 Operating Reconciliation by Fund and Department

Fund \ Department	2020 Original Final	2020 Onetimes / Init Adj	2019 Fall 2020 Spr Supp	2021 PS Deltas	2021 Other Adj	2021 Base Final	2021 Base Adds	2021 Base Cuts	2021 Proposed Estimate	2021 Proposed Adjust	2021 Adopted Final
DESIGNATED REVENUES FUND											
Police total:	1,533,509	0	0	70,418	165,758	1,769,685	0	0	1,769,685	0	1,769,685
Public Works total:	23,076	0	0	0	0	23,076	0	0	23,076	0	23,076
DESIGNATED REVENUES FUND TOTAL:	7,819,221	-46,700	0	77,052	664,714	8,514,287	0	30,238	8,544,525	0	8,544,525
DEVELOPMENT REVIEW FUND											
General Management total:	899,362	0	118,683	-10,952	292	1,007,385	0	0	1,007,385	0	1,007,385
Information Technology total:	1,418,535	-780,000	0	-2,939	0	635,596	0	0	635,596	0	635,596
Non-Departmental total:	2,564,274	0	0	0	44,607	2,608,881	0	0	2,608,881	0	2,608,881
Parks, Recreation & Open Space total:	53,000	0	0	0	0	53,000	0	0	53,000	0	53,000
Planning & Development Services total:	2,444,027	-28,000	0	-33,406	7,824	2,390,445	0	0	2,390,445	0	2,390,445
Public Works total:	10,858,068	0	-118,683	98,740	15,124	10,853,249	0	0	10,853,249	0	10,853,249
DEVELOPMENT REVIEW FUND TOTAL:	18,237,266	-808,000	0	51,443	67,847	17,548,556	0	0	17,548,556	0	17,548,556
ENHANCED E-911 FUND											
Information Technology total:	3,138,008	0	0	4,978	149,293	3,292,279	0	0	3,292,279	0	3,292,279
Non-Departmental total:	7,500	0	0	0	0	7,500	0	0	7,500	0	7,500
Public Safety Communications total:	5,467,456	200,000	0	-216,811	0	5,450,645	0	0	5,450,645	0	5,450,645
ENHANCED E-911 FUND TOTAL:	8,612,964	200,000	0	-211,833	149,293	8,750,424	0	0	8,750,424	0	8,750,424
FLEET MANAGEMENT FUND											
General Management total:	10,060,541	0	-10,060,541	0	0	0	0	0	0	0	0
Non-Departmental total:	15,213	0	0	0	0	15,213	0	0	15,213	0	15,213
Public Works total:	0	-261,620	10,060,541	-61,123	676,763	10,414,561	0	0	10,414,561	0	10,414,561
FLEET MANAGEMENT FUND TOTAL:	10,075,754	-261,620	0	-61,123	676,763	10,429,774	0	0	10,429,774	0	10,429,774
GENERAL FUND											

Appendix 1 2021 Operating Reconciliation by Fund and Department

Fund \ Department	2020 Original Final	2020 Onetimes / Init Adj	2019 Fall 2020 Spr Supp	2021 PS Deltas	2021 Other Adj	2021 Base Final	2021 Base Adds	2021 Base Cuts	2021 Proposed Estimate	2021 Proposed Adjust	2021 Adopted Final
GENERAL FUND											
City Attorney total:	7,439,442	-359	0	-118,233	11,774	7,332,624	0	-238,683	7,093,941	0	7,093,941
City Council total:	1,406,018	0	0	221	861	1,407,100	0	-55,716	1,351,384	0	1,351,384
Civil Service Commission total:	1,118,044	-170,000	0	-1,017	336	947,363	0	0	947,363	0	947,363
Communications total:	4,035,966	-73,300	0	-101,164	653	3,862,155	0	-198,134	3,664,021	130,000	3,794,021
Court Administration total:	10,866,489	0	0	-106,286	32,018	10,792,221	0	-434,730	10,357,491	0	10,357,491
Finance total:	8,568,006	-750,000	389,802	7,113	9,928	8,224,849	0	58,024	8,282,873	0	8,282,873
Fire total:	61,916,711	-920,496	-344,695	2,326,157	-246,471	62,731,206	0	-545,000	62,186,206	272,500	62,458,706
General Management total:	10,824,492	-1,195,900	-4,834,450	38,508	32,548	4,865,198	0	-200,575	4,664,623	105,000	4,769,623
Housing and Community Services total:	7,731,973	-1,001,500	-329,343	43,822	10,983	6,455,935	149,235	-321,390	6,283,780	265,000	6,548,780
Human Resources total:	2,794,253	-60,000	20,000	-16,011	61,788	2,800,030	0	-97,000	2,703,030	0	2,703,030
Information Technology total:	14,331,081	-979,723	334,695	-50,208	249,348	13,885,193	0	-792,190	13,093,003	0	13,093,003
Judicial total:	3,110,241	0	0	56,921	2,596	3,169,758	0	-155,512	3,014,246	0	3,014,246
Library & Cultural Services total:	6,526,696	-391,000	0	-60,480	12,361	6,087,577	0	-437,392	5,650,185	76,600	5,726,785
Non-Departmental total:	64,156,423	-2,481,620	0	-210,000	-2,324,780	59,140,023	0	-3,560,594	55,579,429	500,000	56,079,429
Parks, Recreation & Open Space total:	15,088,816	-25,000	0	1,801	3,127	15,068,744	0	-149,220	14,919,524	0	14,919,524
Planning & Development Services total:	3,196,877	0	0	-19,409	13,278	3,190,746	0	-255,852	2,934,894	0	2,934,894
Police total:	123,434,276	-2,607,597	-10,000	1,321,096	618,876	122,756,651	0	0	122,756,651	-437,750	122,318,901
Public Defender total:	1,550,635	0	0	61,982	638	1,613,255	0	-86,224	1,527,031	0	1,527,031
Public Safety Communications total:	7,081,183	0	0	-435	-117,335	6,963,413	0	-153,047	6,810,366	0	6,810,366
Public Works total:	32,259,849	-1,769,000	4,773,991	-199,189	135,012	35,200,663	0	-1,371,129	33,829,534	0	33,829,534
GENERAL FUND TOTAL:	387,437,471	-12,425,495	0	2,975,189	-1,492,461	376,494,704	149,235	-8,994,364	367,649,575	911,350	368,560,925
GIFTS & GRANTS FUND											
City Attorney total:	32,978	0	0	-32,978	0	0	0	0	0	0	0

Appendix 1 2021 Operating Reconciliation by Fund and Department

Fund \ Department	2020 Original Final	2020 Onetimes / Init Adj	2019 Fall 2020 Spr Supp	2021 PS Deltas	2021 Other Adj	2021 Base Final	2021 Base Adds	2021 Base Cuts	2021 Proposed Estimate	2021 Proposed Adjust	2021 Adopted Final
GIFTS & GRANTS FUND											
Fire total:	1,436,101	-1,323,770	0	-575	843,868	955,624	0	0	955,624	0	955,624
General Management total:	10,000	0	0	0	95,852	105,852	0	0	105,852	0	105,852
Housing and Community Services total:	541,037	0	0	1,565	3,191,374	3,733,976	-34,735	115,000	3,814,241	0	3,814,241
Judicial total:	7,000	0	0	0	111,100	118,100	0	0	118,100	0	118,100
Library & Cultural Services total:	145,560	0	0	0	-1,221	144,339	0	0	144,339	0	144,339
Parks, Recreation & Open Space total:	1,000,182	-25,000	0	0	-491,020	484,162	0	0	484,162	0	484,162
Planning & Development Services total:	367,897	2,000	0	-765	48,000	417,132	0	0	417,132	0	417,132
Police total:	3,804,351	0	0	-11,677	931,251	4,723,925	0	0	4,723,925	0	4,723,925
Public Defender total:	0	0	0	0	70,629	70,629	0	0	70,629	0	70,629
GIFTS & GRANTS FUND TOTAL:	7,345,106	-1,346,770	0	-44,430	4,799,833	10,753,739	-34,735	115,000	10,834,004	0	10,834,004
GOLF COURSES FUND											
Non-Departmental total:	22,219	0	0	0	0	22,219	0	0	22,219	0	22,219
Parks, Recreation & Open Space total:	8,037,153	0	0	-9,481	-64,278	7,963,394	0	0	7,963,394	0	7,963,394
GOLF COURSES FUND TOTAL:	8,059,372	0	0	-9,481	-64,278	7,985,613	0	0	7,985,613	0	7,985,613
MARIJUANA TAX REVENUE FUND											
Housing and Community Services total:	2,176,194	0	0	0	110,760	2,286,954	0	0	2,286,954	0	2,286,954
Non-Departmental total:	8,250,000	0	0	0	1,130,539	9,380,539	0	0	9,380,539	0	9,380,539
MARIJUANA TAX REVENUE FUND TOTAL:	10,426,194	0	0	0	1,241,299	11,667,493	0	0	11,667,493	0	11,667,493
OPEN SPACE FUND											
Non-Departmental total:	4,904	0	0	0	0	4,904	0	0	4,904	0	4,904
Parks, Recreation & Open Space total:	5,342,030	0	0	25,371	8,689	5,376,090	0	-40,679	5,335,411	0	5,335,411
OPEN SPACE FUND TOTAL:	5,346,934	0	0	25,371	8,689	5,380,994	0	-40,679	5,340,315	0	5,340,315

Appendix 1 2021 Operating Reconciliation by Fund and Department

Fund \ Department	2020 Original Final	2020 Onetimes / Init Adj	2019 Fall 2020 Spr Supp	2021 PS Deltas	2021 Other Adj	2021 Base Final	2021 Base Adds	2021 Base Cuts	2021 Proposed Estimate	2021 Proposed Adjust	2021 Adopted Final
PARKING AND MOBILITY FUND											
Public Works total:	1,035,405	0	0	-607	1,245	1,036,043	0	0	1,036,043	0	1,036,043
PARKING AND MOBILITY FUND TOTAL:	1,035,405	0	0	-607	1,245	1,036,043	0	0	1,036,043	0	1,036,043
PARKS DEVELOPMENT FUND											
Parks, Recreation & Open Space total:	93,563	0	0	-19,505	0	74,058	0	-74,058	0	0	0
PARKS DEVELOPMENT FUND TOTAL:	93,563	0	0	-19,505	0	74,058	0	-74,058	0	0	0
RECREATION FUND											
Non-Departmental total:	60,223	0	0	0	0	60,223	0	0	60,223	0	60,223
Parks, Recreation & Open Space total:	14,472,135	-55,000	0	-13,424	87,169	14,490,880	0	-40,000	14,450,880	0	14,450,880
RECREATION FUND TOTAL:	14,532,358	-55,000	0	-13,424	87,169	14,551,103	0	-40,000	14,511,103	0	14,511,103
RISK MANAGEMENT FUND											
Human Resources total:	12,251,373	0	0	-41,807	1,017,265	13,226,831	0	0	13,226,831	0	13,226,831
RISK MANAGEMENT FUND TOTAL:	12,251,373	0	0	-41,807	1,017,265	13,226,831	0	0	13,226,831	0	13,226,831
WASTEWATER FUND											
Aurora Water total:	61,135,751	-350,266	0	-64,725	167,079	60,887,839	0	0	60,887,839	0	60,887,839
Non-Departmental total:	41,240	0	0	0	0	41,240	0	0	41,240	0	41,240
WASTEWATER FUND TOTAL:	61,176,991	-350,266	0	-64,725	167,079	60,929,079	0	0	60,929,079	0	60,929,079
WATER FUND											
Aurora Water total:	89,364,514	-1,557,776	0	-42,201	2,366,220	90,130,757	0	0	90,130,757	0	90,130,757
City Attorney total:	2,116,074	0	0	-1,176	100,000	2,214,898	0	0	2,214,898	0	2,214,898
Non-Departmental total:	132,413	0	0	0	0	132,413	0	0	132,413	0	132,413
WATER FUND TOTAL:	91,613,001	-1,557,776	0	-43,377	2,466,220	92,478,068	0	0	92,478,068	0	92,478,068

Appendix 1
2021 Operating Reconciliation by Fund and Department

Fund \ Department	2020 Original Final	2020 Onetimes / Init Adj	2019 Fall 2020 Spr Supp	2021 PS Deltas	2021 Other Adj	2021 Base Final	2021 Base Adds	2021 Base Cuts	2021 Proposed Estimate	2021 Proposed Adjust	2021 Adopted Final
GRAND TOTAL OPERATING BUDGET:	653,806,450	-16,661,927	0	2,717,488	9,660,560	649,522,571	314,071	-9,003,863	640,832,779	911,350	641,744,129

Appendix 1 - 2020 / 2021 Budget Balancing Summary

Balancing note: This shows the primary decisions assumed in the balancing of the General Fund in 2020 and is not meant to show every balancing adjustment.

2020 General Fund Balancing = \$26.1 million

Expenditure Decisions	Amount	Comments
Operating		
General City Cuts		
Selective Hiring Freeze	\$ (6,200,000)	Additional vacancy savings
Utility Savings	(1,300,000)	Running less than budget in several utility accounts, including electricity
Non-Departmental Savings	(2,200,000)	Lease Savings, fleet savings, strategic court assessment
Furloughs	(1,000,000)	Two days, (Sept 4, Oct 16)
Reduce Travel & Training	(500,000)	
Specific Department Cuts	(1,700,000)	Multiple sources; capital bond program in General Management and technology projects in IT
Total Operating Cuts	\$ (12,900,000)	

Capital		
Use CPF Funds Available	\$ (3,000,000)	From 2019 Ending Funds Available
Cancel Rec Center Road Commitment	(2,000,000)	From 2019 previously Committed Funds Available
Additional Building Material Use Tax	(1,000,000)	Adjusted projection in 2020
Capital Projects Cut / Deferred (additional detail in Capital Amendments Detail in CIP Section G)		
Move SEAM Payment	(2,500,000)	Payment deferred from 2021 to 2025
Fire Reductions	(451,900)	Fire Station 15 Project complete
IT Reductions	(319,400)	CAPSTC Track Shelter, completed learning management
Non-Departmental Reductions	(375,000)	Art in Public Places decrease, 1521 Dayton project complete
PROS Reductions	(1,090,400)	Primarily completed projects, lower priority projects
Public Works Reductions	(1,871,600)	Multiple completed and lower priority projects
Total Capital Cuts	\$ (12,608,300)	Decrease transfer to CPF

Total Expenditure Cuts	\$ (25,508,300)
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Revenues		
CARES, Other Sources	\$ (3,000,000)	Save for 2021 use
Marijuana Fund Transfer	(2,000,000)	1 year transfer of Southeast Rec Center debt payment
Total Revenues	\$ (5,000,000)	

Total Balancing	\$ (30,508,300)
Less Addl savings for 2021 Balancing	4,413,300
Net Balancing	\$ (26,095,000)

Appendix 1 - 2020 / 2021 Budget Balancing Summary

Balancing note: This shows the primary decisions assumed in the balancing of the General Fund in 2021 and is not meant to show every balancing adjustment.

2021 General Fund Balancing = \$32.9 Million		
Expenditure Decisions	Amount	Comments
Base / Proforma Reductions (will not show as department cut, either base or proforma assumption adjustment)		
0% Pay	\$ (6,500,000)	0% net
0% Health Insurance	(1,400,000)	0% net
Utility Savings	(800,000)	Electricity, fuel lock to provide savings
Police	(2,047,000)	Eliminate from 2021 proforma, 15 police officers
On the Spot Performance Award	(400,000)	Eliminate from 2021 proforma
Other Savings	<u>(1,140,000)</u>	Debt, vacancy savings increase, vehicle leases
Total Base / Proforma Reductions	\$ (12,287,000)	
Department Cuts (will show in Department Pages)		
Ongoing / Multi-Year Cuts		
City Council	\$ (55,716)	See department pages
Communications	(198,134)	See department pages
Finance	58,024	See department pages, net 2.0 FTE add, cost shift to AURA
Fire	(545,000)	See department pages
General Management	(200,575)	See department pages, 1.0 FTE cut
Housing and Community Services	(321,390)	See department pages, 3.0 FTE cut, 0.3 FTE cost shift to CDBG
Human Resources	(97,000)	See department pages
Information Technology	(792,190)	See department pages
Judicial	(155,512)	See department pages
Library & Cultural Services	(437,392)	See department pages, 2.0 FTE cut
Non-Departmental	(1,560,594)	See department pages, included PROS median cut
Parks, Recreation, and Open Space (PROS)	(149,220)	See department pages 0.75 FTE cut, median cut in Non-Dept
Planning and Development Services	(180,921)	See department pages, 2.0 FTE cut, 0.25 FTE shifts to AURA
Public Safety Communications	(153,047)	See department pages, 1.0 FTE cut
Public Works	<u>(1,371,129)</u>	See department pages, 9.0 FTE cut
Total Ongoing Cuts	\$ (6,159,796)	
One-Time Cuts		
Department Cuts		
City Attorney	\$ (238,683)	See department pages, 3.0 FTE held vacant
Court Administration	(434,730)	See department pages, 5.0 FTE held vacant
Non-Departmental	(2,000,000)	Use \$2.0M of \$9.0M re-fi building funds
Planning	(74,931)	See department pages
Public Defender	<u>(86,224)</u>	See department pages, 1.0 FTE held vacant
Total One-Time Cuts	\$ (2,834,568)	
Total Department Cuts	\$ (8,994,364)	
Total Expenditure Adjustments	\$ (21,281,364)	
Revenue Adjustments		
Finance Tax Audit Revenue	\$ (1,096,426)	See Finance department pages
Non-Dept Service Fee Study Assumption	(400,000)	Assumption from fall service fee study
Fire New Revenue	<u>(1,162,500)</u>	See Fire department pages
Total New Revenues	\$ (2,658,926)	
Use Operating Reserve Funds Available	\$ (3,544,845)	
Use Additional Sources from 2020	<u>(4,413,300)</u>	
Total Funds Available Use	\$ (7,958,145)	
Decrease in Technology Funds	(1,000,000)	Purchase of computers coming from CARES funds
Total Balancing	\$ (32,898,435)	

City Council Adjustments to City Manager's 2021 Proposed Budget

Fund / Department		Adjustments	FTE Change	Sources	Uses	
				Revenue / Transfers In	One-Time Budget	Ongoing Budget
General Fund						
Council Adjustments						
Communications		1.0 FTE Public Information Officer for Police Matters	1.00	\$ -	\$ -	\$ 130,000
Fire		Restore 50% of Proposed Medical Service Unit Overtime Cut	-	-	272,500	-
General Management		1.0 FTE Internal Auditor for Police Matters	1.00	-	-	105,000
Housing and Community Services		Add 1.0 FTE Program Manager and Contracted Services Funding for Co-Responder Program Development and Ramp-Up	1.00	-	-	265,000
Library and Cultural Services		Restore 1/4th of Proposed Material Acquisition Cut	-	-	76,600	-
Non-Departmental		One-Time Transfer from General Fund to Capital Projects Fund for Road Maintenance	-	-	500,000	-
Police		Expansion of Mandatory Mental Wellness Checks Program	-	-	62,250	-
Police		Budget Reduction to Reflect Increased Police Turnover	-	-	-	(500,000)
Total General Fund Council Adjustments			3.00	\$ -	\$ 911,350	\$ -
<i>2021 General Fund Bottom Line Funds Available Adjustment</i>					\$ (911,350)	\$ -
Capital Projects Fund						
Council Adjustments						
Public Works		Additional Road Maintenance Funding	-	\$ 500,000	\$ 500,000	\$ -
Total Capital Projects Fund Council Adjustments			-	\$ 500,000	\$ 500,000	\$ -
<i>2021 Capital Projects Fund Bottom Line Funds Available Adjustment</i>					\$ -	\$ -
TOTAL COUNCIL ADJUSTMENTS FOR ALL FUNDS			3.00	\$ 500,000	\$ 1,411,350	\$ -

Reconciliation of 2019 CAFR General Fund Balance, 12/31/19 to 2021 Budget Book Unassigned Funds Available, 12/31/19

	Funds	Source
Ending 2019 GAAP General Fund Balance, CAFR, 12/31/19	\$ 122,822,891	(2019 CAFR, p. 105)
Less: Adjustments to CAFR 2019 GAAP General Fund Balance		
(GAAP-Related Accounting Items - Budget Book does not make GAAP-related adjustments)		
Adjustment for fund perspective difference	(9,987,621)	(2019 CAFR, p. 105)
Adjustment of Investments to Fair Value - not available for appropriation	(472,828)	(2019 CAFR, p. 105)
Asset held for resale value reassessment	5,511,000	(2019 CAFR, p. 105)
Assets not available for appropriation	(2,210,449)	(2019 CAFR, p. 105)
Current Year Operating Encumbrances - previously appropriated and spent in the following year	(5,510,262)	(2019 CAFR, p. 105)
Inventories	(212,096)	(2019 CAFR, p. 105)
Sales, Use & Lodgers Tax Accrual - not available for appropriation	(29,412,084)	(2019 CAFR, p. 105)
Total of GAAP-Related Adjustments	(42,294,340)	
Ending Actual Funds Available, General Fund Balance, CAFR Non-GAAP, 12/31/19	\$ 80,528,551	(2019 CAFR, p. 105)
Less: Reservations and Designations, 12/31/19		
Estimated Designations (designated for CAFR and Budget purposes)		
Restricted for TABOR	2,146,979	(2019 CAFR p. 105; 2021 Budget Book, p. F-4)
Committed for Policy Reserve	30,087,656	(2019 CAFR p. 105; 2021 Budget Book, p. F-4)
Unassigned Funds Available for Appropriation After Restrictions and Council Commitments Held for 2019 Operating Reserve - 2019 CAFR	48,293,916	(2019 CAFR, p. 105)
Committed for Regatta Plaza	8,400,000	(2021 Budget Book, p. F-4)
Unassigned but Held for I-70 / Picadilly Interchange	15,100,000	(2021 Budget Book, p. F-4)
Unassigned but Held for Technology Projects	5,900,000	(2021 Budget Book, p. F-4)
2019 Unassigned but Held for Operating Reserve (Budgetary Basis) - 2021 Budget Book	\$ 18,893,916	(2021 Budget Book, p. F-4)

Note: The amount reported in the 2019 CAFR as Unassigned Funds Available includes a total of \$8,400,000 that is restricted for City of Aurora commitments for Regatta Plaza Redevelopment.





City of Aurora, Colorado

2021 CITY MANAGER'S
ADOPTED BUDGET

Appendix 2

Capital Improvement Program Detail





Capital Improvement Program Detail Overview

2021 BUILDING REPAIR SUBFUND

This detailed 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, security, HVAC and electrical distribution repair.

2021 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.

2021 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 maintenance and modernization of the current system and expansion for future population growth. Projects are categorized by programs in each fund.

Building Repair Subfund Program Detail

Project/Title	2020 Projected	Five-Year Plan					Total Cost 2021 -2025
		2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
BUDGET							
Building Repair Projects - CPF	\$ 3,684,520	\$ 1,297,520	\$ 3,297,520	\$ 3,917,520	\$ 4,757,520	\$ 4,497,520	\$ 17,767,600
Direct Cost Facility Engineering - CPF	155,271	157,313	163,606	168,514	173,569	178,776	841,778
Budget Carryforward	4,590,741	1,563,368	96,731	49,240	102,149	15,073	1,826,562
Total Budget Available	\$ 8,430,532	\$ 3,018,201	\$ 3,557,857	\$ 4,135,274	\$ 5,033,238	\$ 4,691,369	\$ 20,435,940
USES							
Direct Cost Facilities Engineering Services	\$ 155,271	\$ 157,313	\$ 163,606	\$ 168,514	\$ 173,569	\$ 178,776	\$ 841,778
Programmatic Maintenance							
Catastrophic Failure Reserve	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Project Management / Supervision	-	234,157	240,011	249,611	259,596	269,980	1,253,355
Facility Upkeep Projects							
Roof Repair / Replacement	298,260	300,000	300,000	300,000	400,000	500,000	1,800,000
Interior / Exterior Painting	556,650	345,000	345,000	345,000	345,000	400,000	1,780,000
Flooring and Carpet Repair / Replacement	235,340	300,000	300,000	300,000	300,000	400,000	1,600,000
System Maintenance and Repairs	225,000	250,000	250,000	250,000	300,000	300,000	1,350,000
Subtotal Maintenance Projects	\$ 1,465,250	\$ 1,579,157	\$ 1,585,011	\$ 1,594,611	\$ 1,754,596	\$ 2,019,980	\$ 8,533,355
Stand Alone Projects							
Abatements (Various Projects)	\$ 23,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ACAA Floor	24,000	-	-	-	-	-	-
AMC Chiller	90,000	-	-	-	-	-	-
Animal Shelter ERU	209,950	-	-	-	-	-	-
Automation Netwk / Access Ctrl (various loc)	250,000	-	150,000	150,000	150,000	150,000	600,000
Beck Pool PDU	225,000	-	-	-	-	-	-
CAPSTC Pond Eval	50,000	-	-	-	-	-	-
Central Facilities Storage Room Heater	15,000	-	-	-	-	-	-
Central Facilities Fire Alarm	-	100,000	-	-	-	-	100,000
Concrete Repair	217,134	100,000	100,000	150,000	150,000	150,000	650,000
Courts Chiller Water Treatment Controller	15,000	-	-	-	-	-	-
Courts Renovation Projects	141,893	-	-	-	-	-	-
Detention Center and Police HQ Generator Design	69,000	-	-	-	-	-	-
District 2 Misc Projects	84,975	-	-	-	-	-	-
District 3 Fence Supplement	120,000	-	-	-	-	-	-
Electric Gear and Panels (Utah, Aqua, South Sat)	44,000	-	-	-	-	-	-

Building Repair Subfund Program Detail

Project/Title	2020 Projected	Five-Year Plan					Total Cost 2021 -2025
		2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
Elevator Modernization	416,172	75,000	300,000	300,000	300,000	150,000	1,125,000
Fire 2 / 4 / 7 / 12 Misc	121,255	-	-	-	-	-	-
Fire Facilities	-	50,000	50,000	100,000	100,000	150,000	450,000
Fire Panel Updates	15,598	-	-	-	-	-	-
Fire Station 10 Leak / Crawl Space	19,970	-	-	-	-	-	-
Fox Theater Sign Grant Match / Roof / Paint	176,800	-	-	-	-	-	-
Greenhouse Tube Heaters	35,000	-	-	-	-	-	-
Gully House Building	8,675	-	-	-	-	-	-
HVAC / Mech Sys Repairs (various locations)	-	200,000	300,000	450,000	500,000	500,000	1,950,000
Infor (facilities migration)	25,224	-	-	-	-	-	-
Lowry Solar Building Furnace	8,000	-	-	-	-	-	-
Miscellaneous Small Projects, Permits, Etc	24,500	-	-	-	-	-	-
MLK Security Lighting (Gardner) and JCI / Chiller	34,075	-	-	-	-	-	-
North Sat Card Readers	9,400	-	-	-	-	-	-
Overhead Door Replacement	200,000	-	150,000	200,000	200,000	200,000	750,000
Police Facilities	-	50,000	50,000	100,000	100,000	150,000	450,000
Police Firing Range	309,388	-	-	-	-	-	-
Radiant tube heaters (North, FS2, FS8)	220,800	-	-	-	-	-	-
Replace Generators (various facilities)	-	50,000	50,000	100,000	150,000	150,000	500,000
Security Enhancements	767,000	440,000	440,000	500,000	1,220,000	500,000	3,100,000
Storage of Inventory	15,774	20,000	20,000	20,000	20,000	20,000	100,000
Summer Valley Rec Panel	5,000	-	-	-	-	-	-
Sump Pump Replacement (A Hills/Hoffman)	12,000	-	-	-	-	-	-
Tallyn's Reach Portable Generator	142,610	-	-	-	-	-	-
Tallyn's Reach 1st Floor Crac Unit	125,000	-	-	-	-	-	-
Tallyn's Reach 911 UPS	750,000	-	-	-	-	-	-
Tallyn's Reach Mech Room MAU	20,000	-	-	-	-	-	-
Water Heaters (various buildings)	18,000	-	-	-	-	-	-
Misc Design Work ¹	-	50,000	50,000	50,000	50,000	50,000	250,000
TBD Projects ²	-	50,000	100,000	150,000	150,000	275,000	725,000
Subtotal Stand Alone Projects	\$ 5,246,643	\$ 1,185,000	\$ 1,760,000	\$ 2,270,000	\$ 3,090,000	\$ 2,445,000	\$ 10,750,000
Total Budget Used	\$ 6,867,164	\$ 2,921,470	\$ 3,508,617	\$ 4,033,125	\$ 5,018,165	\$ 4,643,756	\$ 20,125,133
Budget to Carryforward to Following Year	\$ 1,563,368	\$ 96,731	\$ 49,240	\$ 102,149	\$ 15,073	\$ 47,613	

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	2020 Projected Budget ¹	Five-Year Plan					Total Cost 2021 - 2025
		2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
<u>Acquisitions</u>							
<i>Buckley AFB Buffer</i>							
62876 Buckley USAF Buffer Acq-CPF	-96,500	0	0	0	0	0	0
Total Buckley AFB Buffer	-96,500	0	0	0	0	0	0
<i>E-470 Remnant Acquisitions</i>							
61726 Acquisitions - CTF	-231,115	0	0	0	0	0	0
Total E-470 Remnant Acquisitions	-231,115	0	0	0	0	0	0
Total Acquisitions	-327,615	\$0	\$0	\$0	\$0	\$0	\$0
<u>Construction - Parks</u>							
<i>Bellewood Park</i>							
(New) Bellewood Park Renovation- ArCo	0	0	0	400,000	0	0	400,000
Total Bellewood Park	0	0	0	400,000	0	0	400,000
<i>Canterbury Park</i>							
(New) Canterbury Park- ArCo Grt	500,000	0	0	0	0	0	0
63731 Canterbury Park-CTF	250,000	0	0	0	0	0	0
Total Canterbury Park	750,000	0	0	0	0	0	0
<i>Central Community Park</i>							
62921 Central Community Park-ArCO	-552,810	0	0	0	75,000	1,750,000	1,825,000
63732 Central Community Park-CTF	0	0	0	0	200,000	0	200,000
Total Central Community Park	-552,810	0	0	0	275,000	1,750,000	2,025,000
<i>City Center Park</i>							
62875 City Center Park Rebuild-CPF	-7,939	0	0	0	0	0	0
Total City Center Park	-7,939	0	0	0	0	0	0
<i>Const Parks Small Projects</i>							
61936 Const Parks Small Proj-ArCo	6,220	0	50,000	50,000	50,000	250,000	400,000
61954 Const Parks Small Proj-CTF	-196,910	150,000	50,000	50,000	50,000	100,000	400,000
Total Const Parks Small Projects	-190,690	150,000	100,000	100,000	100,000	350,000	800,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2020 Projected Budget ¹	Five-Year Plan					Total Cost 2021 - 2025
		2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
Construction - Parks							
<i>Crestridge Park</i>							
(New) Crestridge Park Renovation-ArCo	0	0	0	175,000	0	0	175,000
(New) Crestridge Park Renovation-PDF	0	0	0	308,400	0	0	308,400
Total Crestridge Park	0	0	0	483,400	0	0	483,400
<i>Eagle Park</i>							
(New) Eagle Park-ArCo	0	0	0	0	425,000	0	425,000
Total Eagle Park	0	0	0	0	425,000	0	425,000
<i>Fletcher Park</i>							
(New) Fletcher Park Improvements-ArCo	0	0	0	350,000	0	0	350,000
Total Fletcher Park	0	0	0	350,000	0	0	350,000
<i>Fletcher/Freedom Park</i>							
62909 Freedom Park Improvements-ArCo	0	0	200,000	0	0	0	200,000
Total Fletcher/Freedom Park	0	0	200,000	0	0	0	200,000
<i>Freedom Park</i>							
(New) Freedom Park-CTF	0	0	100,000	0	0	0	100,000
Total Freedom Park	0	0	100,000	0	0	0	100,000
<i>Great Plains</i>							
63734 Great Plains Restrooms-ArCo	120,000	0	0	0	0	0	0
Total Great Plains	120,000	0	0	0	0	0	0
<i>Havana Heights Park</i>							
63735 Havana Heights Park Renovation-CTF	50,000	0	0	0	0	0	0
62914 Havana Heights Park Renovation-PDF	4,200	0	0	0	0	0	0
Total Havana Heights Park	54,200	0	0	0	0	0	0
<i>Havana Park</i>							
(New) Havana Park Improvements-CTF	0	0	450,000	0	0	0	450,000
Total Havana Park	0	0	450,000	0	0	0	450,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2020 Projected Budget ¹	Five-Year Plan					Total Cost 2021 - 2025
		2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
Construction - Parks							
<i>Highland Hollows Park</i>							
(New) Highland Hollows Park-ArCO	0	0	0	0	500,000	0	500,000
Total Highland Hollows Park	0	0	0	0	500,000	0	500,000
<i>Hoffman Park</i>							
62881 Hoffman Park Renovation-ArCo	300,000	0	0	0	0	0	0
Total Hoffman Park	300,000	0	0	0	0	0	0
<i>Horseshoe Park</i>							
(New) Horseshoe Park Improvements-ArCo	0	0	600,000	0	0	0	600,000
Total Horseshoe Park	0	0	600,000	0	0	0	600,000
<i>Kingsboro Park</i>							
63738 Kingsboro Park Improvements-ArCo	0	0	0	300,000	0	0	300,000
63739 Kingsboro Park Improvements-PDF	3,900	0	0	0	0	0	0
Total Kingsboro Park	3,900	0	0	300,000	0	0	300,000
<i>Los Nino's Park</i>							
(New) Los Ninos- ArCo	0	0	0	0	300,000	0	300,000
Total Los Nino's Park	0	0	0	0	300,000	0	300,000
<i>Lowry Park</i>							
(New) Lowry Park Improvements-ArCo	0	0	0	350,000	0	0	350,000
Total Lowry Park	0	0	0	350,000	0	0	350,000
<i>Olympic Park Infra Improvemnts</i>							
62917 Olympic Park Upgrades-CTF	-320,000	0	0	0	0	0	0
Total Olympic Park Infra Improvemnts	-320,000	0	0	0	0	0	0
<i>Panorama</i>							
(New) Panorama Park Improvements CTF	0	0	0	100,000	0	0	100,000
Total Panorama	0	0	0	100,000	0	0	100,000
<i>Parklane Park</i>							
(New) Parklane Park Improvements-AdCO	0	0	0	0	400,000	0	400,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2020 Projected Budget ¹	Five-Year Plan					Total Cost 2021 - 2025
		2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
Construction - Parks							
<i>Total Parklane Park</i>	0	0	0	0	400,000	0	400,000
Red-tailed Hawk Park							
61904 Red-tailed Hawk Park-ArCo	-800	0	0	0	0	0	0
<i>Total Red-tailed Hawk Park</i>	-800	0	0	0	0	0	0
Regional Projects - PDF							
(New) Regional Projects- PDF	0	1,000,000	0	0	0	0	1,000,000
<i>Total Regional Projects - PDF</i>	0	1,000,000	0	0	0	0	1,000,000
Rocky Ridge Park							
(New) Rocky Ridge Park-ArCo	0	0	0	0	900,000	0	900,000
<i>Total Rocky Ridge Park</i>	0	0	0	0	900,000	0	900,000
Sand Creek Park							
62828 Sand Creek Park-CTF	-1,382	0	0	0	0	0	0
<i>Total Sand Creek Park</i>	-1,382	0	0	0	0	0	0
SE Parks							
62700 SE Parking Lot and Trails-CPF	1,617,000	0	0	0	0	0	0
<i>Total SE Parks</i>	1,617,000	0	0	0	0	0	0
Seven Hills Park							
(New) Seven Hills Park-CTF	0	0	0	0	500,000	0	500,000
<i>Total Seven Hills Park</i>	0	0	0	0	500,000	0	500,000
Seven Hills Park and Greenbelt							
(New) Seven Hills Green Belt- ArCo	0	0	0	0	300,000	0	300,000
<i>Total Seven Hills Park and Greenbelt</i>	0	0	0	0	300,000	0	300,000
Sidecreek Park							
63745 Sidecreek Park-ArCo	500,000	0	1,000,000	0	0	0	1,000,000
63747 Sidecreek Park-PDF	49,400	0	0	0	0	0	0
<i>Total Sidecreek Park</i>	549,400	0	1,000,000	0	0	0	1,000,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2020 Projected Budget ¹	Five-Year Plan					Total Cost 2021 - 2025
		2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
<u>Construction - Parks</u>							
<i>Sports Park Infra Improvements</i>							
62811 Sports Park Improvements-ArCo	0	0	1,000,000	0	0	0	1,000,000
(New) Sports Park Improvements-CTF	0	0	550,000	0	0	0	550,000
Total Sports Park Infra Improvements	0	0	1,550,000	0	0	0	1,550,000
<i>Terrace Park</i>							
(New) Terrace Park- CTF	0	0	0	0	150,000	0	150,000
Total Terrace Park	0	0	0	0	150,000	0	150,000
<i>Tollgate Crossing Park</i>							
63748 Tollgate Crossing Park - CTF	300,000	0	0	0	0	0	0
63749 Tollgate Crossing Park Curbs-CPF	75,000	0	0	0	0	0	0
62867 Tollgate Crossing Park-ArCo	200,000	0	0	0	0	0	0
Total Tollgate Crossing Park	575,000	0	0	0	0	0	0
<i>Village East Park Imp</i>							
(New) Village East Park Improvement-CTF	0	0	0	550,000	0	0	550,000
63752 Village East Park Improvement-PDF	154,700	0	0	0	0	0	0
Total Village East Park Imp	154,700	0	0	550,000	0	0	550,000
<i>Westerly Park Creek Crk Brdg</i>							
63751 Utah Park Westerly Crk Bridge	50,000	0	0	0	0	0	0
Total Westerly Park Creek Crk Brdg	50,000	0	0	0	0	0	0
Total Construction - Parks	3,100,579	\$1,150,000	\$4,000,000	\$2,633,400	\$3,850,000	\$2,100,000	\$13,733,400
<u>Construction OS</u>							
<i>Aurora Reservoir</i>							
61991 Aurora Reservoir Construction-ArCo	0	0	0	975,000	400,000	500,000	1,875,000
62920 Aurora Reservoir Improvements-CPF	-38,034	0	0	0	0	0	0
61958 Aurora Reservoir Improvements-CTF	0	0	0	100,000	0	0	100,000
Total Aurora Reservoir	-38,034	0	0	1,075,000	400,000	500,000	1,975,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2020 Projected Budget ¹	Five-Year Plan					Total Cost 2021 - 2025
		2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
Construction OS							
<i>Const OS Small Projects</i>							
62756 Const OS Small Projects-AdCo	100,000	0	100,000	0	0	50,000	150,000
61931 Const OS Small Projects-ArCo	100,000	100,000	100,000	100,000	100,000	100,000	500,000
61952 Const OS Small Projects-CTF	50,000	100,000	0	0	0	0	100,000
Total Const OS Small Projects	250,000	200,000	200,000	100,000	100,000	150,000	750,000
<i>Delaney Farm</i>							
62830 DeLaney Farm Site Improvements-ArCo	-42,998	0	0	0	0	0	0
Total Delaney Farm	-42,998	0	0	0	0	0	0
<i>Grandview Dog Park</i>							
(New) Grandview Dog Park Improvements-CTF	0	0	0	0	400,000	0	400,000
Total Grandview Dog Park	0	0	0	0	400,000	0	400,000
<i>Highline Canal Trail</i>							
(New) High Line Canal Colfax-I-70- AdCo Grt	500,000	0	0	0	0	0	0
62872 High Line Canal Improvements-AdCo	200,000	300,000	0	100,000	100,000	100,000	600,000
62821 High Line Canal Improvements-ArCo	-209,050	0	200,000	200,000	0	200,000	600,000
62827 High Line Canal Improvements-CTF	200,000	100,000	100,000	100,000	100,000	100,000	500,000
Total Highline Canal Trail	690,950	400,000	300,000	400,000	200,000	400,000	1,700,000
<i>Plains Conservation Center</i>							
62873 PCC Site Improvements-CTF	0	500,000	500,000	0	0	0	1,000,000
(New) Plains Conservation Ctr- GOCO Grt	350,000	0	0	0	0	0	0
63740 Plains Conservation Ctr Improve-CPF	250,000	0	0	0	0	0	0
(New) Plains Conservation Ctr Improvements-CTF	0	0	0	0	0	500,000	500,000
(New) Plains Conservation Ctr-ArCo Grt	500,000	0	0	0	0	0	0
Total Plains Conservation Center	1,100,000	500,000	500,000	0	0	500,000	1,500,000
<i>Sand Creek Park</i>							
63743 Sand Creek Park Shelter-CPF	125,000	0	0	0	0	0	0
(New) Sand Creek Shelter- AdCo Grt	170,000	0	0	0	0	0	0

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2020 Projected Budget ¹	Five-Year Plan					Total Cost 2021 - 2025
		2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
Construction OS							
<i>Total Sand Creek Park</i>	295,000	0	0	0	0	0	0
<i>Signature Park</i>							
61933 Signature Park-ArCo	-351,976	0	0	0	0	500,000	500,000
<i>Total Signature Park</i>	-351,976	0	0	0	0	500,000	500,000
<i>Triple Creek Trail</i>							
62829 Triple Creek Improvements-ArCo	-976,976	50,000	50,000	100,000	100,000	1,500,000	1,800,000
<i>Total Triple Creek Trail</i>	-976,976	50,000	50,000	100,000	100,000	1,500,000	1,800,000
<i>Westerly Creek</i>							
62808 Westerly Creek Improvements-CPF	-138,000	0	0	0	0	0	0
<i>Total Westerly Creek</i>	-138,000	0	0	0	0	0	0
Total Construction OS	787,966	\$1,150,000	\$1,050,000	\$1,675,000	\$1,200,000	\$3,550,000	\$8,625,000
Greenways / Trails							
<i>Infrastructure Trails Small Projects</i>							
62874 Trail Replacement-ArCo	500,000	400,000	500,000	250,000	250,000	500,000	1,900,000
62753 Trails Small Projects-AdCo	0	0	0	25,000	25,000	0	50,000
61940 Trails Small Projects-ArCo	100,000	0	50,000	50,000	50,000	25,000	175,000
61959 Trails Small Projects-CTF	25,000	0	25,000	25,000	25,000	25,000	100,000
<i>Total Infrastructure Trails Small Projects</i>	625,000	400,000	575,000	350,000	350,000	550,000	2,225,000
<i>Sand Creek Trail</i>							
61960 Sand Creek Trail-CTF	-2,751	0	0	0	0	0	0
<i>Total Sand Creek Trail</i>	-2,751	0	0	0	0	0	0
<i>Triple Creek Trail</i>							
62847 Triple Creek State Grant-CPF	-350,000	0	0	0	0	0	0
<i>Total Triple Creek Trail</i>	-350,000	0	0	0	0	0	0
Total Greenways / Trails	272,249	\$400,000	\$575,000	\$350,000	\$350,000	\$550,000	\$2,225,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2020 Projected Budget ¹	Five-Year Plan					Total Cost 2021 - 2025
		2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
<u>Infrastructure - Open Space</u>							
<i>Open Space Restoration</i>							
62765 Open Space Restoration-AdCo	-40,921	0	0	0	20,000	0	20,000
62764 Open Space Restoration-ArCo	-206,101	40,000	40,000	80,000	80,000	100,000	340,000
62912 Open Space Restoration-CTF	100,000	20,000	20,000	20,000	20,000	20,000	100,000
Total Open Space Restoration	-147,022	60,000	60,000	100,000	120,000	120,000	460,000
<i>OS Infra Small Projects</i>							
62751 Infra OS Small Projects-AdCo	-48,733	15,000	0	15,000	15,000	30,000	75,000
61944 Infra OS Small Projects-ArCo	100,000	60,000	60,000	60,000	50,000	120,000	350,000
61961 Infra OS Small Projects-CTF	50,000	0	15,000	15,000	10,000	30,000	70,000
Total OS Infra Small Projects	101,267	75,000	75,000	90,000	75,000	180,000	495,000
Total Infrastructure - Open Space	-45,755	\$135,000	\$135,000	\$190,000	\$195,000	\$300,000	\$955,000
<u>Infrastructure-Recreation</u>							
<i>Moorhead Improvements</i>							
62843 Moorhead Center Improvements-AdCo	666,450	501,017	865,583	650,148	0	0	2,016,748
63718 Moorhead Center Improvements-CTF	310,311	780,000	400,000	600,000	0	0	1,780,000
Total Moorhead Improvements	976,761	1,281,017	1,265,583	1,250,148	0	0	3,796,748
<i>Parklane Park</i>							
(New) Parklane Pool Construction- AdCo Grt	775,000	0	0	0	0	0	0
Total Parklane Park	775,000	0	0	0	0	0	0
<i>Rec Infra</i>							
62918 Beck Gym Floor Replacement-CPF	-90,000	0	0	0	0	0	0
63742 Recreation Fitness Equipment - CTF	50,000	70,000	70,000	120,000	120,000	120,000	500,000
63703 Recreation/Aquatics Infrastructure-CTF	-139,266	200,000	250,000	250,000	300,000	350,000	1,350,000
Total Rec Infra	-179,266	270,000	320,000	370,000	420,000	470,000	1,850,000
Total Infrastructure-Recreation	1,572,495	\$1,551,017	\$1,585,583	\$1,620,148	\$420,000	\$470,000	\$5,646,748

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2020 Projected Budget ¹	Five-Year Plan					Total Cost 2021 - 2025
		2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
<i>Parks Infrastructure</i>							
<i>Athletic Field Renovation</i>							
61950 Athletic Field Renovation-ArCo	-659	75,000	75,000	75,000	75,000	75,000	375,000
Total Athletic Field Renovation	-659	75,000	75,000	75,000	75,000	75,000	375,000
<i>Ballfields</i>							
(New) Ballfield Renovation-ArCo	0	0	0	150,000	150,000	0	300,000
Total Ballfields	0	0	0	150,000	150,000	0	300,000
<i>Blue Grass Conversion</i>							
63750 Turf Conversion-ArCO	150,000	100,000	100,000	100,000	100,000	100,000	500,000
62782 Turf Conversion-CTF	50,000	200,000	100,000	200,000	150,000	50,000	700,000
Total Blue Grass Conversion	200,000	300,000	200,000	300,000	250,000	150,000	1,200,000
<i>Const Parks Small Projects</i>							
63744 Security Lighting - CTF	50,000	50,000	50,000	50,000	50,000	50,000	250,000
Total Const Parks Small Projects	50,000	50,000	50,000	50,000	50,000	50,000	250,000
<i>Court Replacement</i>							
61945 Court Replacement-ArCo	-16,824	0	200,000	0	200,000	0	400,000
61962 Court Replacement-CTF	0	0	0	0	0	200,000	200,000
Total Court Replacement	-16,824	0	200,000	0	200,000	200,000	600,000
<i>Infrastructure Parks - AdCo</i>							
62755 Infra Parks Small Projects-AdCo	-25,000	0	0	0	0	100,000	100,000
Total Infrastructure Parks - AdCo	-25,000	0	0	0	0	100,000	100,000
<i>Irrigation Controller Renovation</i>							
63737 Irrigation Controller Renovation-ArCO	25,000	25,000	25,000	25,000	25,000	25,000	125,000
61967 Irrigation Controller Renovation-CTF	25,000	25,000	25,000	25,000	25,000	25,000	125,000
Total Irrigation Controller Renovation	50,000	50,000	50,000	50,000	50,000	50,000	250,000
<i>Irrigation Renovation</i>							
61949 Irrigation Replacement-ArCo	0	100,000	0	100,000	0	100,000	300,000
Total Irrigation Renovation	0	100,000	0	100,000	0	100,000	300,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2020 Projected Budget ¹	Five-Year Plan					Total Cost 2021 - 2025
		2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
<i>Parks Infrastructure</i>							
<i>Median Maintenance</i>							
62846 Median Development-CPF	880,000	609,100	609,100	609,100	609,100	1,250,000	3,686,400
61969 Median Maintenance	37,325	37,325	44,790	44,790	44,790	44,790	216,485
<i>Total Median Maintenance</i>	917,325	646,425	653,890	653,890	653,890	1,294,790	3,902,885
<i>Park Path Replacement</i>							
62910 Park Path Replacement-AdCo	0	20,000	0	20,000	20,000	20,000	80,000
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	20,000	20,000	20,000	20,000	80,000
<i>Total Park Path Replacement</i>	50,000	70,000	70,000	90,000	90,000	90,000	410,000
<i>Park Tree Planting</i>							
62911 Park Tree Planting-AdCo	0	10,000	0	10,000	10,000	10,000	40,000
62810 Park Tree Planting-ArCo	20,000	20,000	20,000	20,000	20,000	40,000	120,000
61964 Park Tree Planting-CTF	10,000	0	10,000	10,000	10,000	10,000	40,000
<i>Total Park Tree Planting</i>	30,000	30,000	30,000	40,000	40,000	60,000	200,000
<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	-130,634	100,000	100,000	100,000	100,000	100,000	500,000
61968 Infra Parks Small Projects-CTF	50,000	0	50,000	50,000	50,000	50,000	200,000
62794 O&M Infrastructure-AdCo	0	0	0	0	50,000	0	50,000
62793 O&M Infrastructure-ArCo	115,000	115,000	115,000	115,000	115,000	115,000	575,000
62783 O&M Infrastructure-CTF	0	50,000	50,000	50,000	50,000	50,000	250,000
<i>Total Parks Infra Small Projects</i>	84,366	315,000	365,000	365,000	415,000	365,000	1,825,000
<i>Playground Renovation</i>							
61946 Playground Renovation-ArCo	-280,000	0	0	150,000	200,000	400,000	750,000
63741 Playground Renovation-CTF	0	0	100,000	50,000	75,000	0	225,000
61965 Playground Resurfacing-CTF	50,000	50,000	50,000	50,000	50,000	50,000	250,000
<i>Total Playground Renovation</i>	-230,000	50,000	150,000	250,000	325,000	450,000	1,225,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2020	Five-Year Plan					Total Cost 2021 - 2025
	Projected Budget ¹	2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
<u>Parks Infrastructure</u>							
<i>Signage</i>							
62809 Park Signage-AdCo	10,000	7,500	0	7,500	7,500	15,000	37,500
61948 Park Signage-ArCo	-38,699	30,000	30,000	30,000	30,000	60,000	180,000
61732 Park Signage-CTF	-50,000	0	7,500	7,500	7,500	15,000	37,500
<i>Total Signage</i>	-78,699	37,500	37,500	45,000	45,000	90,000	255,000
Total Parks Infrastructure	1,030,509	\$1,723,925	\$1,881,390	\$2,168,890	\$2,343,890	\$3,074,790	\$11,192,885
Total Parks, Recreation & Open Space	\$6,390,428	\$6,109,942	\$9,226,973	\$8,637,438	\$8,358,890	\$10,044,790	\$42,378,033

¹ Figures represent an estimate of how the 2020 adopted budget will be amended by year-end 2020. This column includes the 2020 adopted budget plus budget transfers, Fall 2019 and Spring 2020 budget amendments and contemplated amendments, transfers and lapses for the remainder of 2020. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.

2021 - 2025 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward Appropriation 2019 ¹	2020 Projected Budget ²	Five-Year Plan					Total Cost 2021 - 2025	
			2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned		
<u>Wastewater Fund</u>									
<u>Collection</u>									
52516	2nd Creek Interceptor	560,574	0	0	0	0	0	0	
52422	Annual Sewer Rehab	250,000	250,000	2,850,000	250,000	2,250,000	250,000	2,250,000	7,850,000
52107	First Creek Interceptor	5,529,251	2,400,000	0	20,000,000	10,000,000	0	0	30,000,000
52111	First Creek Lift Station	1,161,080	0	0	0	0	200,000	500,000	700,000
52106	High Point LS Improvements	80	0	0	1,500,000	0	200,000	500,000	2,200,000
52482	Interceptor Rehab	3,848,735	0	4,000,000	0	0	0	0	4,000,000
52361	Kings Point South Interceptor	7,333	0	0	0	0	0	0	0
52462	Manhole Lining & Rehab	24	0	100,000	0	100,000	500,000	0	700,000
52461	Misc Sewer Replacement	1,644,726	730,004	6,490,033	8,500,000	350,000	0	0	15,340,033
52391	Miscellaneous Lift Station/Force Main Rehab	189,435	0	450,000	300,000	150,000	300,000	150,000	1,350,000
52581	New Sewer Line Construction	20,546	0	100,000	350,000	4,200,000	33,400,000	3,100,000	41,150,000
52346	Reimbursement	0	3,000,000	600,000	0	0	250,000	0	850,000
52110	Second Creek Regional Lift Station	78	0	0	0	0	200,000	500,000	700,000
52336	Senac Creek Interceptor	0	0	13,000,000	0	0	0	0	13,000,000
	Program Total	13,211,862	6,380,004	27,590,033	30,900,000	17,050,000	35,300,000	7,000,000	117,840,033
<u>Operations & General Management</u>									
52339	Billing System - Sewer	0	0	900,000	0	0	0	0	900,000
52338	Billing System - Storm	0	0	450,000	0	0	0	0	450,000
52658	Sand Creek Water Reuse Plant	3,154,524	1,240,000	4,560,000	0	0	0	0	4,560,000
52349	SCADA Improvements - Sewer	1,449,466	0	0	600,000	0	0	0	600,000
52354	SEAM Maintenance Facility-Sewer	8,821,861	0	25,000,000	0	0	0	0	25,000,000
52355	SEAM Maintenance Facility-Storm	5,293,116	0	15,000,000	0	0	0	0	15,000,000
52493	Senac/Murphy Creek Improvements	2,558,365	0	0	0	0	0	0	0
52366	UPS Replacement - Sewer	195,915	0	0	0	0	0	0	0
52552	Waste Water Utility Plan Update-SS	28,627	0	0	0	0	0	0	0
	Program Total	21,501,874	1,240,000	45,910,000	600,000	0	0	0	46,510,000
<u>Storm Water</u>									
52359	Buckley AFB Stream Improvements	39,744	735,535	0	1,191,564	0	0	0	1,191,564

2021 - 2025 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward Appropriation 2019 ¹	2020 Projected Budget ²	Five-Year Plan					Total Cost 2021 - 2025	
			2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned		
<u>Wastewater Fund</u>									
52492	Cherry Creek @ Arapahoe Rd Drainage Improvements	200,000	0	0	0	0	0	0	
52570	Concrete Channel Rehab	298,616	350,000	0	300,000	0	0	0	
(New)	Crossing Structure Projects (Bridge/Culverts)	0	0	0	0	750,000	7,000,000	7,750,000	
52535	Easterly Creek Outfall Improvements	2,723,033	600,000	1,948,815	0	0	0	400,000	
52895	Fitzsimons Drainage Improvements	22,039,093	1,000,000	0	0	0	0	0	
52438	Hutchinson Channel Rehab	0	500,000	1,000,000	1,000,000	0	0	0	
52539	Lower Westerly Imp-SD	163,360	0	0	0	0	0	0	
52463	Miscellaneous Stream Restoration	103,891	0	0	500,000	0	0	0	
52509	Peninsula Townhomes	3,538,109	1,500,000	0	0	0	0	0	
52345	Reimbursements	0	1,682,308	0	0	200,000	900,000	200,000	
52358	Sand Creek OSP Public Works 6th Ave Extension	52,036	0	0	0	0	0	0	
52465	Storm Corrugated Metal Pipe Rehab	1,227,064	200,000	1,500,000	200,000	1,500,000	200,000	1,500,000	
52580	Storm Drain System Improvement	542	1,965,533	600,000	0	500,000	0	0	
52369	Storm Reinforced Concrete Pipe Rehab	81,000	0	0	0	0	0	0	
(New)	TBD Stormwater Development Projects	0	0	0	0	3,886,079	0	3,886,079	
52353	Upper 1st Creek: Det Pond-DV	400,063	400,000	400,000	400,000	400,000	400,000	400,000	
52586	Upper 1st Creek: Det Pond-SI	1,005,338	0	0	0	0	0	0	
52364	Westerly Creek Future Phases	5,217,835	3,442,235	700,000	3,533,878	5,550,067	7,000,000	500,000	
Program Total		37,089,724	12,375,611	6,148,815	7,125,442	8,150,067	13,136,079	10,000,000	44,560,403
Wastewater Fund		71,803,460	19,995,615	79,648,848	38,625,442	25,200,067	48,436,079	17,000,000	208,910,436
Total Wastewater Fund		\$71,803,460	\$19,995,615	\$79,648,848	\$38,625,442	\$25,200,067	\$48,436,079	\$17,000,000	\$208,910,436
<u>Water Fund</u>									
<u>Operations & General Management</u>									
52303	Asset Management Program - Water	31,502	0	0	0	0	0	0	
52340	Billing System - Water	0	0	3,150,000	0	0	0	0	
52201	Lowry Meter	43,978	0	0	0	0	0	0	
52768	Meter Replacement Program	4,699,204	4,000,000	0	4,000,000	4,000,000	4,000,000	0	
52348	SCADA Improvements - Water	1,449,466	0	0	600,000	0	0	0	
52805	SEAM Maintenance Facility-Water	23,572,000	0	60,000,000	0	0	0	0	

2021 - 2025 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund		Carryforward Appropriation 2019 ¹	2020 Projected Budget ²	Five-Year Plan					Total Cost 2021 - 2025
				2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
<u>Water Fund</u>									
52344	Solar Projects	0	1,000,000	150,000	1,000,000	150,000	1,000,000	150,000	2,450,000
52367	UPS Replacement - Water	127,057	0	0	0	0	0	0	0
52466	Vault/Valve Rehabilitation	36,252	195,736	201,608	207,656	213,887	220,303	226,912	1,070,366
52342	Water Master Plan	0	1,000,000	0	0	0	0	0	0
Program Total		29,959,459	6,195,736	63,501,608	5,807,656	4,363,887	5,220,303	376,912	79,270,366
<u>Pumping</u>									
(New)	210-PWP Raw Water Pump Station Exp	0	0	0	0	1,000,000	0	0	1,000,000
52374	Aurora Hills PROS Pump Station	15,187	0	0	0	0	0	0	0
52376	Aurora Pump Station Upgrades	4,245,565	28,716	0	0	0	0	0	0
(New)	Kings Point Pump Station	0	0	0	0	1,000,000	4,000,000	0	5,000,000
52302	Pump Station Improvements	1,124,862	7,179,898	1,000,000	4,750,000	9,000,000	8,000,000	0	22,750,000
Program Total		5,385,614	7,208,614	1,000,000	4,750,000	11,000,000	12,000,000	0	28,750,000
<u>Source of Supply Other</u>									
52495	54"/40" Rampart Appurtenances Rehab	5,756,052	1,351,386	0	0	0	250,000	2,000,000	2,250,000
52488	North Campus Well Rehab	1,186,314	6,450,000	3,150,000	250,000	600,000	250,000	250,000	4,500,000
52108	PW North Campus Expansion	5,764	4,562,500	13,300,000	0	1,000,000	6,500,000	9,500,000	30,300,000
52356	PW Pipelines	61,968	0	0	0	0	0	0	0
52498	Rampart Tunnel Rehab	187,056	0	0	0	0	500,000	0	500,000
52347	Rampart Water Delivery System	0	1,500,000	500,000	9,000,000	8,500,000	0	0	18,000,000
52350	Water Delivery Infrastructure	247,272	0	2,500,000	750,000	0	0	0	3,250,000
52560	Well Field Land Acquisition	2,226,463	4,000,000	4,000,000	0	0	3,000,000	0	7,000,000
52341	Wemlinger Blended Water Pipeline	0	300,000	500,000	32,000,000	0	0	0	32,500,000
Program Total		9,670,889	18,163,886	23,950,000	42,000,000	10,100,000	10,500,000	11,750,000	98,300,000
<u>Source of Supply Storage</u>									
52352	Aquifer Storage and Recovery Development	1,498,552	0	0	4,000,000	4,000,000	0	0	8,000,000
52370	Aurora Reservoir Improvements	510,550	2,500,000	0	0	0	0	0	0
52377	Box Creek Reservoir	12,723	0	0	50,000	50,000	50,000	50,000	200,000
52394	Everist/Flood Repairs-FEMA PW#5	1	0	0	0	0	0	0	0
52669	Homestake Capital Projects	3	2,552,657	0	3,745,000	3,340,000	2,590,000	150,000	9,825,000

2021 - 2025 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund	Carryforward Appropriation 2019 ¹	2020 Projected Budget ²	Five-Year Plan					Total Cost 2021 - 2025	
			2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned		
<u>Water Fund</u>									
52700	Homestake/Eagle River Project	28,895	1,000,000	0	1,200,000	1,200,000	1,200,000	1,200,000	4,800,000
52385	Lower SP Storage/Everist	511,972	500,000	0	1,448,000	0	1,000,000	10,000,000	12,448,000
52383	Lower SP Storage/Walker	929,550	500,000	0	1,000,000	0	0	0	1,000,000
52565	LSP Storage/Clare-WA	4,677,249	1,000,000	0	0	0	0	0	0
52384	LSP/Kirby-Dersham/Challenger	730,637	0	0	0	335,000	3,089,000	0	3,424,000
52564	Wetlands-Water	1,258,994	560,000	0	245,000	670,000	930,000	930,000	2,775,000
52396	Wild Horse Reservoir	13,157,998	5,000,000	0	5,500,000	25,350,000	31,300,000	51,500,000	113,650,000
	Program Total	23,317,124	13,612,657	0	17,188,000	34,945,000	40,159,000	63,830,000	156,122,000
<u>Source of Supply Water</u>									
52379	Arkansas Basin Land Acquisition	786,000	0	2,000,000	2,500,000	2,000,000	0	0	6,500,000
52351	Heritage Eagle Bend	2,808,737	0	0	0	0	0	0	0
52959	Raw Water Rehab	9,381,853	5,250,000	10,700,000	11,400,000	15,000,000	3,000,000	0	40,100,000
52382	Rocky Ford II	996,638	0	250,000	250,000	500,000	0	0	1,000,000
52381	Water Rights Acquisition	190,386	38,488,307	10,000,000	5,000,000	35,000,000	5,000,000	0	55,000,000
	Program Total	14,163,614	43,738,307	22,950,000	19,150,000	52,500,000	8,000,000	0	102,600,000
<u>Transmission & Distribution</u>									
52368	6th & Buckley PRV - WA	508,412	0	0	0	0	0	0	0
52392	Distribution System Improvements to Binney WPF	724,240	0	0	0	0	0	0	0
52954	Line Replacement	1,316,344	5,000,000	4,500,000	4,250,000	4,250,000	4,250,000	4,500,000	21,750,000
52416	New T&D Water Mains	14,213,148	11,300,000	9,300,000	2,000,000	15,000,000	9,500,000	8,000,000	43,800,000
52467	Pressure Reducing Valve Rehab Replacement	1,150,000	1,200,000	1,970,000	3,470,000	1,470,000	1,470,000	1,470,000	9,850,000
(New)	Reimbursements	0	0	0	0	199,495	799,371	0	998,866
52343	Storage Tank	0	1,800,000	1,000,000	8,000,000	0	0	0	9,000,000
52932	Transmission & Vault Rehab	1,407,700	1,100,000	2,300,000	2,300,000	1,700,000	1,000,000	1,700,000	9,000,000
	Program Total	19,319,844	20,400,000	19,070,000	20,020,000	22,619,495	17,019,371	15,670,000	94,398,866
<u>Treatment</u>									
52504	Binney WPF Improvements	885,731	1,125,000	6,675,000	5,500,000	0	0	0	12,175,000
52616	Griswold Water Purification Facility	5,559,539	24,750,000	11,500,000	21,550,000	4,550,000	1,550,000	1,550,000	40,700,000
52486	Wemlinger WPF Improvements	12,501,376	1,084,000	1,474,000	27,224,000	474,000	4,474,000	30,474,000	64,120,000

**2021 - 2025 Capital Improvement Program
Aurora Water Detail By Project**

Fund\Program\Subfund	Carryforward Appropriation 2019 ¹	2020 Projected Budget ²	Five-Year Plan					Total Cost 2021 - 2025
			2021 Adopted	2022 Planned	2023 Planned	2024 Planned	2025 Planned	
Water Fund								
Program Total	18,946,646	26,959,000	19,649,000	54,274,000	5,024,000	6,024,000	32,024,000	116,995,000
Water Fund	120,763,190	136,278,200	150,120,608	163,189,656	140,552,382	98,922,674	123,650,912	676,436,232
Total Water Fund	\$120,763,190	\$136,278,200	\$150,120,608	\$163,189,656	\$140,552,382	\$98,922,674	\$123,650,912	\$676,436,232
Total Aurora Water	\$192,566,650	\$156,273,815	\$229,769,456	\$201,815,098	\$165,752,449	\$147,358,753	\$140,650,912	\$885,346,668

1 Figures represent previous years unspent appropriation as of December 31, 2019, as reported in the 2019 Comprehensive Annual Financial Report.

2 Figures represent an estimate of how the 2020 adopted budget will be amended by year-end 2020. This column includes the 2020 adopted budget plus budget transfers, Fall 2019 and Spring 2020 budget amendments and contemplated amendments, transfers and lapses for the remainder of 2020. 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

2021 CITY MANAGER'S
ADOPTED BUDGET

Appendix 3

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 2021, the following changes have been made to the City Council budget:

Personal Services

- Base changes: Personal Services shows no substantial increase from the 2020 Original Budget. There is a small increase in risk management budget.
- There are three cuts assumed in the 2021 Adopted Budget:
 - *Cut City Council Operating Supplies, Miscellaneous dues, and Miscellaneous Events Budget (-\$18,000)*
 - *Cut City Council Travel \$2,000 per person (-\$22,000)*
 - *Cut Council Contingency (\$15,716)*

The table on the following page provides a line-item account of the change in the City Council budget from 2020 to 2021.

Appendix 3 - City Council Budget Detail

	2020 Original	2021 Base Adj	2021 Cuts	2021 Adopted
Personal Services	\$ 839,218	\$ 221	\$ -	\$ 839,439
Dues and Subscriptions				
Aurora Chamber	75,000			75,000
Aurora Health Access	2,500			2,500
Colorado Municipal League (CML)	113,030			113,030
Denver Regional Council of Gov'ts (DRCOG)	76,300			76,300
Metro Mayors Caucus	28,957			28,957
National League of Cities (NLC)	18,592			18,592
NOISE	3,444			3,444
Regional Air Quality Council (RAQC)	26,000			26,000
Regional Econ Advancement Partnership	2,000			2,000
U.S. Conference of Mayors	17,511			17,511
Centennial NOISE	1,000			1,000
Miscellaneous	1,000		(1,000)	-
Unallocated Dues and Subscriptions	5,350		(3,000)	2,350
Subtotal, Dues and Subscriptions	370,684	-	(4,000)	366,684
Travel, Training and Conferences				
Council Individual Travel Budgets	81,000		(22,000)	59,000
Federal Annual Lobbying Trip	15,000			15,000
Subtotal, Travel, Training and Conference	96,000	-	(22,000)	74,000
Designated Items				
Adams Co. Mayors and Commissioners Youth Award	850			850
AMHC Benefit Luncheon Table	1,000			1,000
APS Foundation Annual Gala Table	3,000			3,000
Arapahoe County Fair	5,000			5,000
Armed Forces Luncheon	2,500			2,500
Aurora Chamber - Business Directory	600			600
Aurora Chamber Table	1,400			1,400
Aurora Econ Dev Council (AEDC) A-List Table	2,000			2,000
Aurora Guide	1,150			1,150
Aurora Scholars	5,000			5,000
Aurora Singers	2,500			2,500
Aurora Symphony Orchestra	2,500			2,500
CCA Foundation Scholarship Luncheon Table	1,250			1,250
CCS Foundation Annual Gala Table	3,000			3,000
Citizen Academy Expenses	1,000			1,000
Community Asset CCSD Youth	1,500			1,500
Metro Mayor Youth Award - Arapahoe	1,000			1,000
National Civic League sponsorship - All America City	2,500			2,500
State of the City Table (Aurora Rotary)	1,300			1,300
State of the City Regional Breakfast	1,400			1,400
Visit Aurora Guide	4,000			4,000
Miscellaneous civic, nonprofit events	4,000		(4,000)	-
Subtotal, Designated Items	48,450	-	(4,000)	44,450
Council Contingency	15,716		(15,716)	-
All other expenses*	35,950	861	(10,000)	25,950
GRAND TOTAL	\$ 1,406,018	\$ 1,082	\$ (55,716)	\$ 1,351,384

*Temporary services, supplies and services, internal service charges, printing, etc.



City of Aurora, Colorado

2021 CITY MANAGER'S
ADOPTED BUDGET

Appendix 4

Operating Transfers





Schedule of Annual Operating Transfers

Operating Transfer Out	Operating Transfer In	Amount	Comments
Fund Name	Fund Name	2021 Adopted	
General	ACLC	\$ 10,335,412	AMC lease payment (\$7,098,500); Fleet lease payments (\$2,690,458); Fire SCBA (\$337,226); History Museum (\$157,835); and Crime Lab (\$51,393)
General	Capital Projects	32,456,842	\$34.6 million for 100 percent of building material and other use taxes, 4 percent of all other General Fund revenue; In addition, \$2.6 million was taken out of transfer for capital balancing reductions. At the September 19 Budget Workshop Council added \$500,000 for road maintenance
General	Community Development	275,844	City match for HOME grant
General	Cultural Services	1,345,163	Annual transfer to Cultural Services Fund
General	Designated Revenues	238,958	Annual transfer to Designated Revenues Fund for Victim Assistance program and one-time grant-related transfer for Special Courts
General	Enhanced E-911	4,775,892	Annual transfer to Enhanced E-911 Fund
General	Parking and Mobility	606,707	Annual transfer to Parking and Mobility Fund
General	Recreation	6,428,952	Annual transfer to Recreation Fund
General	Risk Management	63,000	Annual transfer to Risk Management Fund for Fire respiratory protection compliance physicals
Conservation Trust	Golf Courses	250,000	Funding for Conservation Trust approved capital projects in the Golf Courses Fund
Development Review	General	2,274,944	Payment of overhead for administrative support
Gifts & Grants	General	124,134	Everyday Adoption Center funds available as program is being moved to General Fund
Golf Courses	Capital Projects	74,000	Repayment of Aurora Hills Pump Station - Final year of payment
Marijuana Tax Revenue	ACLC	8,000,000	Transfer from Marijuana Tax Revenue to ACLC for road project debt payments (\$4,000,000) and Recreation Center funding (\$4,000,000)
Marijuana Tax Revenue	Capital Projects	250,000	Transfer from Marijuana Tax Revenue to Capital Projects to fund median projects
Marijuana Tax Revenue	Designated Revenues	1,130,539	1.0 percent retail marijuana sales tax to support community service agencies and programs directly related to youth violence prevention
Open Space	ACLC	1,124,250	Debt service payment for 2014 COPs for Sports Park expansion
Total Transfer Out	Total Transfer In	\$ 69,754,637	





City of Aurora, Colorado

2021 CITY MANAGER'S
ADOPTED BUDGET

Appendix 5

Marijuana Tax Revenue Fund Detail





Marijuana Tax Revenue Fund Detail

	2018 - Prior	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
BEGINNING Funds Available	\$ -	\$ 1,026,801	\$ 1,797,671	\$ 3,691,771	\$ 4,990,846	\$ 6,940,302	\$ 9,018,255	\$ 11,232,862
REVENUE								
Revenue Total	\$ 27,415,753	\$ 11,319,294	\$ 13,123,115	\$ 12,966,568	\$ 13,513,448	\$ 13,684,722	\$ 13,866,207	\$ 14,048,688
APPROPRIATIONS / COMMITMENTS								
Transportation Projects	\$ 3,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service for Recreation Centers	5,997,500	3,998,809	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	500,000	250,000	250,000	250,000	-	-	-	-
Concrete and Asphalt Repair	2,000,000	-	-	-	-	-	-	-
Road Projects	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Transportation Maintenance	2,100,000	-	-	-	-	-	-	-
General Fund 2020 Balancing	-	-	2,000,000	-	-	-	-	-
Transfer to Designated Revenues Fund for Community Service Agencies and Programs Related to Youth Violence Prevention	-	-	511,423	1,130,539	1,183,011	1,194,841	1,206,790	1,218,858
Homelessness Services:								
3 years of \$1.5M	4,500,000	-	-	-	-	-	-	-
2.0% special sales tax	2,811,452	2,299,615	2,467,592	2,286,954	2,380,981	2,411,928	2,444,810	2,477,787
Appropriations/Commitments Total	\$ 26,388,952	\$ 10,548,424	\$ 11,229,015	\$ 11,667,493	\$ 11,563,992	\$ 11,606,769	\$ 11,651,600	\$ 11,696,645
EXCESS (DEFICIENCY) OF TOTAL REVENUE OVER TOTAL EXPENDITURES	\$ 1,026,801	\$ 770,870	\$ 1,894,100	\$ 1,299,075	\$ 1,949,456	\$ 2,077,953	\$ 2,214,607	\$ 2,352,043
UNASSIGNED REVENUE	\$ 1,026,801	\$ 1,797,671	\$ 3,691,771	\$ 4,990,846	\$ 6,940,302	\$ 9,018,255	\$ 11,232,862	\$ 13,584,905

Note: In 2018 and 2019, appendix 5 differs from total uses in the Marijuana Tax Revenue Fund Summary as appendix 5 includes committed funds available whereas the fund summary does not. Accumulated committed funds available were added to the fund expenditure budget in 2019.

Through 2025, City Council has appropriated/committed \$106.4 million of the \$119.9 million projected revenue. This includes an ongoing appropriation of \$8.0 million annually 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. In 2020, \$2.0 million previously committed to road construction at the recreation center site in Southeast Aurora will be transferred to the General Fund to help close an unprecedented revenue shortfall. This one-time redirection of funds will not delay the recreation center project. The five-year outlook also includes a \$250,000 transfer to the Capital Projects Fund for median projects through 2021. A 2.0 percent special sales tax designated for Homelessness Services was implemented in July 2017 and is projected to generate \$2.3 million to \$2.5 million annually. In July 2020, a 1.0 percent special sales tax was implemented and is projected to generate \$511,400 in 2020 and \$1.1 million to \$1.2 million annually over the five-year forecast. The 2021 budget includes a transfer from the Marijuana Tax Revenue Fund to the Designated Revenues Fund to set aside the additional revenue for community service agencies and programs directly related to youth violence prevention.





City of Aurora, Colorado

2021 CITY MANAGER'S
ADOPTED BUDGET

Appendix 6

Court Surcharge Program Summary





Appendix 6 - Court Surcharge Program Summary

Program Summary

The City of Aurora's court surcharge programs are housed in the Designated Revenues Fund where revenues are restricted for specific purposes by city ordinance.

The city's court surcharge programs consist of Problem Solving Courts, Aurora for Youth, Victim Assistance, 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 (e.g. traffic tickets), and prior to 2019, allocations of Photo Red Light (PRL) fine collections. PRL collections were first used to fund the administration of that program, with the remainder allocated to surcharge programs. In 2018, Aurora voters ended the city's PRL Program and collections associated with photo red light violations ended on December 31, 2018. The five court surcharge programs have since been funded at a lower level, yet it was understood that further adjustments could be required.

The \$50.00 surcharge is allocated to each program as follows: Problem Solving Courts (Teen and Wellness Courts) \$9.50, Aurora for Youth \$10.00, Nexus \$14.50, Victim Assistance \$15.00, and Court Technology \$1.00.

In 2020, City Council created a new revenue source by increasing the city's retail marijuana sales tax rate by 1.0 percent effective July 1, 2020. This increase is projected to generate \$511,400 in 2020 and \$1.1 million in 2021. The marijuana revenue projection includes slow growth for 2022-2025. The 2021 budget allocates \$219,300 of the new revenue one-time in 2020 to Nexus and Victim Assistance to solve current year fund balances issues resulting from the sudden decline in issued tickets as well as the closure of the court system. All remaining funds will be set aside for community service agencies and programs directly related to youth violence prevention as shown in the table below. Council will determine more specific fund utilization which will be addressed in the supplemental budget process.

The COVID-19 pandemic and rising racial tensions within the community have shifted the Police Department's focus away from traffic enforcement and as a result, ticket surcharge revenue is projected to decline significantly in 2020. The 2021 budget assumes traffic enforcement will increase in 2021 and surcharge revenue will return to 2019 levels by 2022. Due to a lack of sustainable funding, four of the five court surcharge programs are projected to run out of fund balance in the five-year outlook: Victim Assistance and Nexus in 2021, Aurora for Youth in 2022, and Problem-Solving Courts in 2023. The court surcharge program funding structure is currently under review by Council and budgets will be adjusted as required.

Youth Violence Prevention Set Aside

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sources							
Transfer from Mrj Tax Rev Fund	\$ -	\$ 292,140	\$ 1,130,539	\$ 1,183,011	\$ 1,194,841	\$ 1,206,790	\$ 1,218,858
Total Sources	\$ -	\$ 292,140	\$ 1,130,539	\$ 1,183,011	\$ 1,194,841	\$ 1,206,790	\$ 1,218,858
Expenditures							
Program Set Aside	\$ -	\$ 292,140	\$ 1,130,539	\$ 1,183,011	\$ 1,194,841	\$ 1,206,790	\$ 1,218,858
Total Expenditures	\$ -	\$ 292,140	\$ 1,130,539	\$ 1,183,011	\$ 1,194,841	\$ 1,206,790	\$ 1,218,858
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Appendix 6 - Court Surcharge Program Summary

Problem Solving Courts

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Beginning Funds Available	\$ 569,534	\$ 639,973	\$ 452,559	\$ 302,881	\$ 88,411	\$ (140,272)	\$ (382,677)
Sources							
Court Fees	\$ 6,719	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400
Ticket Surcharges (\$9.50)	274,456	164,673	247,010	274,456	274,456	274,456	274,456
Other Revenues	806	-	-	-	-	-	-
Interest	22,786	12,000	7,500	2,000	500	-	-
Transfer from General Fund	98,100	57,809	73,765	-	-	-	-
Total Sources	\$ 402,866	\$ 239,882	\$ 333,675	\$ 281,856	\$ 280,356	\$ 279,856	\$ 279,856
Expenditures							
Teen Court	\$ 106,669	\$ 101,175	\$ 155,950	\$ 162,052	\$ 167,994	\$ 174,174	\$ 180,602
Wellness Court	225,758	326,121	327,403	334,274	341,045	348,087	355,410
Total Expenditures	\$ 332,427	\$ 427,296	\$ 483,353	\$ 496,326	\$ 509,039	\$ 522,261	\$ 536,012
Ending Funds Available	\$ 639,973	\$ 452,559	\$ 302,881	\$ 88,411	\$ (140,272)	\$ (382,677)	\$ (638,833)

The City of Aurora's Problem Solving Courts currently consists 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.

Declining court surcharge revenues and the elimination of the PRL Program have resulted in projected revenues that fall behind program costs in the five-year forecast. While additional adjustments were expected in order to keep the program solvent in the long run, the unanticipated decline in court surcharge revenues through the first half of 2020 has accelerated the depletion of fund balance. The outlook shows that ending funds available will be depleted by the end of 2023 due to the annual revenue shortfall. Council will address this shortfall as part of the court surcharge program funding review process.

Appendix 6 - Court Surcharge Program Summary

Aurora for Youth (AFY)

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Beginning Funds Available	\$ 565,198	\$ 487,256	\$ 267,889	\$ 43,427	\$ (164,572)	\$ (384,014)	\$ (614,953)
Sources							
Ticket Surcharges (\$10.00)	\$ 296,596	\$ 177,958	\$ 266,936	\$ 296,596	\$ 296,596	\$ 296,596	\$ 296,596
Interest	40,148	10,000	3,500	300	-	-	-
Total Sources	\$ 336,744	\$ 187,958	\$ 270,436	\$ 296,896	\$ 296,596	\$ 296,596	\$ 296,596
Expenditures							
Public Education	\$ 269,914	\$ 322,692	\$ 410,330	\$ 420,323	\$ 431,462	\$ 442,955	\$ 454,811
Aurora Gang Reduction Impact Prgm	144,773	84,633	84,568	84,572	84,576	84,580	84,585
Total Expenditures	\$ 414,686	\$ 407,325	\$ 494,898	\$ 504,895	\$ 516,038	\$ 527,535	\$ 539,396
Ending Funds Available	\$ 487,256	\$ 267,889	\$ 43,427	\$ (164,572)	\$ (384,014)	\$ (614,953)	\$ (857,753)

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. The Juvenile Assessment Center and Volunteers of America Camp POSTCARD (Police Officers Striving To Create And Reinforce Dreams) are funded to work towards this goal.

The discontinuation of the PRL Program and the related revenue loss necessitated budget cuts in the Aurora for Youth program to include the elimination of agency funding for Friends for Youth and Gang Rescue and Support Project (GRASP). While additional adjustments were expected in order to keep the program solvent in the long run, the unanticipated decline in court surcharge revenues through the first half of 2020 has accelerated the drawdown of fund balance. As shown in the five-year outlook, ending funds available are expected to be depleted by the end of 2022. Council will address this shortfall as part of the court surcharge program funding review process.

Appendix 6 - Court Surcharge Program Summary

Victim Assistance

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Beginning Funds Available	\$ 266,850	\$ 107,616	\$ -	\$ (188,594)	\$ (355,619)	\$ (542,599)	\$ (750,337)
Sources							
Ticket Surcharges (\$15.00)	\$ 444,228	\$ 266,537	\$ 399,806	\$ 444,228	\$ 444,228	\$ 444,228	\$ 444,228
Interest	1,910	400	-	-	-	-	-
Transfer from General Fund	145,764	162,982	165,193	169,323	176,096	183,140	190,466
Transfer from Mrj Tax Rev Fund	-	208,694	-	-	-	-	-
Total Sources	\$ 591,902	\$ 638,613	\$ 564,999	\$ 613,551	\$ 620,324	\$ 627,368	\$ 634,694
Expenditures							
Personal Services	\$ 572,479	\$ 609,951	\$ 620,953	\$ 647,130	\$ 673,015	\$ 699,936	\$ 727,933
Supplies/Other	28,657	31,032	32,640	33,446	34,289	35,170	36,090
Allocation to Victim Witness Board	150,000	105,246	100,000	100,000	100,000	100,000	100,000
Total Expenditures	\$ 751,137	\$ 746,229	\$ 753,593	\$ 780,576	\$ 807,304	\$ 835,106	\$ 864,023
Ending Funds Available	\$ 107,616	\$ -	\$ (188,594)	\$ (355,619)	\$ (542,599)	\$ (750,337)	\$ (979,666)

The Victim Assistance program provides 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. Most of the program's expenditures are personal services related. The 2021 budget funds 6.0 FTE Victim Advocates, 1.0 FTE Program Supervisor, and 1.0 FTE Administrative Assistant. 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.

Reduced funding associated with the elimination of the PRL Program and declining traffic ticket numbers has necessitated adjustments to the program budget to include the reduction in agency award funding and a transfer in from the General Fund to subsidize Victim Services personnel expenditures. While additional adjustments were expected in order to keep the program solvent in the long run, the unanticipated decline in court surcharge revenues through the first half of 2020 has accelerated the depletion of fund balance. The 2021 budget approves the use of \$208,700 of the new 1.0 percent marijuana sales tax revenue for solving the program's fund balance issue one-time in 2020, resulting in a year-end fund balance of zero. The five-year forecast shows that at the current level, the budget is higher than the projected revenue each year. Council will address this shortfall as part of the court surcharge program funding review process.

Appendix 6 - Court Surcharge Program Summary

Nexus

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Beginning Funds Available	\$ 644,666	\$ 328,764	\$ -	\$ (113,670)	\$ (184,414)	\$ (255,158)	\$ (325,902)
Sources							
Ticket Surcharges (\$14.50)	\$ 429,256	\$ 257,553	\$ 386,330	\$ 429,256	\$ 429,256	\$ 429,256	\$ 429,256
Interest	10,684	3,000	-	-	-	-	-
Transfer from Mrj Tax Rev Fund	-	10,589	-	-	-	-	-
Total Sources	\$ 439,940	\$ 271,142	\$ 386,330	\$ 429,256	\$ 429,256	\$ 429,256	\$ 429,256
Expenditures							
Aid to Agencies	\$ 755,843	\$ 599,906	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Total Expenditures	\$ 755,843	\$ 599,906	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Ending Funds Available	\$ 328,764	\$ -	\$ (113,670)	\$ (184,414)	\$ (255,158)	\$ (325,902)	\$ (396,646)

Each year the city makes awards to agencies with a nexus to law enforcement. Agencies who have received funding in the past include: Mile High Behavioral Healthcare, Aurora Mental Health Center, Gateway Domestic Violence Services, SungateKids, STRIDE Community Health Center (formerly Metro Community Provider Network), and Arapahoe House. Arapahoe House discontinued detox services in 2017 and Aurora Mental Health Center took over detox services in Aurora. The Nexus program was established by ordinance in 2006, and the agencies are currently 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 by the end of August, and awards are announced in the fall.

The Nexus program budget was decreased to \$600,000 in 2020, followed by \$500,000 in 2021 and beyond. The unanticipated decline in court surcharge revenues through the first half of 2020 has accelerated the depletion of fund balance. The 2021 budget approves the use of \$10,600 of the new 1.0 percent marijuana sales tax revenue for solving the program's fund balance issue one-time in 2020, resulting in a year-end fund balance of zero. The five-year forecast shows that at the current level, the budget is higher than the projected revenue each year. Council will address this shortfall as part of the court surcharge program funding review process.

The following table shows the amount of awards for agencies from 2015-2020. Due to a lack of sustainable funding, the Pilot Triage Program administered by Aurora Mental Health Center was eliminated in mid-2019 and the Fire Department paramedics took over the medical role for the Aurora Cold-Weather Outreach Team, thereby ending the nexus funds for Stride Community Health Center.

AGENCY	2015	2016	2017	2018	2019	2020
Mile High Behavioral Healthcare	\$ 287,940	\$ 287,940	\$ 287,940	\$ 287,940	\$ 287,940	\$ 262,025
Aurora Mental Health Center	177,720	177,720	238,019	341,760	233,423	177,166
Gateway Domestic Violence Services	119,885	119,885	119,885	119,885	119,885	109,095
SungateKids	58,000	58,000	58,000	58,000	58,000	51,620
STRIDE Community Health Center	56,595	56,595	56,595	56,595	56,595	-
Arapahoe House*	164,310	164,310	88,241	(9,667)	-	-
Other Expenses	45,347	-	-	-	-	-
TOTAL PROGRAM AWARDS	\$ 909,797	\$ 864,450	\$ 848,680	\$ 854,513	\$ 755,843	\$ 599,906

* Arapahoe House closed for services in July 2017

Appendix 6 - Court Surcharge Program Summary

Court Technology

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Beginning Funds Available	\$ 48,295	\$ 78,236	\$ 18,578	\$ 26,089	\$ 28,845	\$ 28,888	\$ 28,916
Sources							
Ticket Surcharge (\$1.00)	\$ 28,630	\$ 17,178	\$ 25,767	\$ 28,630	\$ 28,630	\$ 28,630	\$ 28,630
Interest	1,310	1,400	322	215	258	286	286
Total Sources	\$ 29,941	\$ 18,578	\$ 26,089	\$ 28,845	\$ 28,888	\$ 28,916	\$ 28,916
Expenditures							
Expenditures	\$ -	\$ 78,236	\$ 18,578	\$ 26,089	\$ 28,845	\$ 28,888	\$ 28,916
Total Expenditures	\$ -	\$ 78,236	\$ 18,578	\$ 26,089	\$ 28,845	\$ 28,888	\$ 28,916
Ending Funds Available	\$ 78,236	\$ 18,578	\$ 26,089	\$ 28,845	\$ 28,888	\$ 28,916	\$ 28,916

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 ensure service improvements such as new processes for COVID-19 pandemic and unplanned current and future protests. The COVID-19 pandemic has forced the Court to make court proceedings virtual for safety as well as lawful reasons to keep the judicial process flowing. This virtual process is being adopted as the business role of court proceedings not just now, but for the future with safety and convenience in mind for employees and the public. The protests have made the Court aware of the need to enhance court security systems with exterior lighting for the court and detention facilities for safety and as a deterrent to protesters. The funds are also used for any unforeseen and unplanned future technology.

Appendix 6 - Court Surcharge Program Summary

Photo Red Light Program

	2019 Actual	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sources							
Fines and Forfeitures	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRL Allocation Out	-	-	-	-	-	-	-
Interest	346	-	-	-	-	-	-
Transfer from General Fund	23,463	-	-	-	-	-	-
Total Sources	\$ 23,884	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures							
Personnel Expenditures	\$ 23,860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vendor Invoices	-	-	-	-	-	-	-
Process Servers (officers + mail)	-	-	-	-	-	-	-
Other Expenditures	25	-	-	-	-	-	-
Total Expenditures	\$ 23,884	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Safety was the City of Aurora's main drive for operating the Photo Red Light system. The PRL Program was initiated to address specific intersections that were particularly heavy with accidents caused by drivers running red lights. These cameras took several simultaneous photographs of the car and the driver during a red light violation. Commissioned Police Officers working the PRL detail analyzed 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 had a statutory fine of \$75.00, but additional fees could be added if personal service of the ticket is required and for failure to respond to the notice.

The PRL Program carried no fund balance. All revenue generated by the program was first used to cover expenditures including contract invoices from the vendor, process and personal service costs, and staff time. Then the remainder was transferred out to the city's court surcharge programs.

In November 2018, Aurora residents voted to discontinue the issuance of photo red light tickets to drivers that enter an intersection after the traffic light turns red. 2019 expenditures include all residual costs associated with the cessation of the program.





City of Aurora, Colorado

2021 CITY MANAGER'S
ADOPTED BUDGET

Appendix 7

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
14	Marked Patrol Tahoes	Police	Existing Annual Budget Cash Funded	\$798,000
2	Unmarked Tahoes	Police	Existing Annual Budget Cash Funded	\$114,000
9	Full-Size Pickups	Fire (1), Public Works (1), Police (1), PROS (6)	Existing Annual Budget Cash Funded	\$442,400
7	Misc. Trailers/Equipment	Public Works (2), PROS (5)	Existing Annual Budget Cash Funded	\$492,000
1	Full-Size Van	Public Works	Existing Annual Budget Cash Funded	\$36,000
4	Unmarked Sedans	Police	Existing Annual Budget Cash Funded	\$120,000
2	Marked Sedan	Fire (1), Police (1)	Existing Annual Budget Cash Funded	\$60,000
1	Mid-Size SUV	Police	Existing Annual Budget Cash Funded	\$38,000
2	Dump Trucks	Public Works	Existing Annual Budget Cash Funded	\$598,000
2	Fire Engines & Equipment	Fire	Execute leases in 2021; payments starting in 2022	\$1,687,800
1	Fire Tender	Fire	Execute leases in 2021; payments starting in 2022	\$750,000
1	Fire Brush Truck & Equipment	Fire	Execute leases in 2021; payments starting in 2022	\$411,700
3	Dump Trucks	Public Works	Execute leases in 2021; payments starting in 2022	\$904,800
1	Asphalt Milling Machine	Public Works	Execute leases in 2021; payments starting in 2022	\$630,000

NOTE: Leased Fire Department vehicle costs include equipment necessary for functionality.





City of Aurora, Colorado

2021 CITY MANAGER'S
ADOPTED BUDGET

Appendix 8

Community Development Program Detail





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 levels for HUD programs are uncertain as they are dependent on annual congressional approval. Due to this uncertainty, the 2021 budget includes funding equal to the actual 2020 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.

2021 CDBG FUNDING – PROGRAMMED FUNDS

ADMINISTRATION: (Subject to a 20% Administrative Cap of \$607,866) \$607,866

- **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:

- **Housing Rehabilitation Program Staff and Operating Expenses** (Community Development) \$285,000
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.
- **Commercial Exterior Renovation Program** (Community Development) \$300,000
This program provides financial 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-served 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 8 – Community Development Program Detail

- **Emergency Home Repair Program** (Community Development) \$200,000
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 \$9,000 for sewer line repairs and up to \$6,000 for all other repairs.
- **Minor Home Repair Program** (Community Development) \$350,000
This citywide program provides financial and technical assistance to income-eligible, owner-occupied homeowners to make minor repairs to their homes. Repairs include items such as removal of non-city-owned hazardous trees, adding handicap access to the home, and replacing windows. The funds are provided in the form of a grant to the homeowner with a maximum project cost of \$15,000.
- **Home Repair Loan Program** (Community Development) \$450,000
This citywide program provides financial and technical assistance to income-eligible, owner-occupied homeowners in need of more extensive home repairs. The funds are provided in the form of a low-interest loan to the homeowner with project costs not to exceed \$45,000.
- **Gap Financing Reserve Program** (Community Development) \$86,467
This citywide program will provide gap financing to organizations or developers who are building or rehabilitating rental housing throughout the city.

PUBLIC SERVICE: (15% public service cap waived by HUD in 2021)

- **Home Ownership Assistance Program (HOAP)** (Community Development) \$260,000
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.
- **Public Service Operations/Rehabilitation Program** (Community Development) \$100,000
This program provides financial assistance to agencies that provide a public service to Aurora residents. Projects can include direct financial assistance to help with funding needs of an organization or the rehabilitation of a facility in need of repair that serves Aurora residents.

PUBLIC FACILITY PROGRAMS AND OTHER PROJECTS:

- **Northwest Aurora Alley Paving Program** (Community Development / Public Works) \$400,000
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 approx. 185 gravel alleys identified for replacement with concrete. At the end of 2020 the program will have completed 148 of the 185 alleys.

CDBG TOTAL: \$3,039,333

Appendix 8 – Community Development Program Detail

2021 HOME INVESTMENT PARTNERSHIP (HOME) FUNDING – PROGRAMMED FUNDS

ADMINISTRATION: (Subject to a 10% Administrative Cap of \$162,596) \$162,596

- **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 PROGRAMS:

- **Affordable Housing Gap Financing Reserve Program** (Community Development) \$1,439,218
This citywide program will provide gap financing to organizations or developers who are building or rehabilitating rental housing throughout the city. The city's money will leverage other funds such as bank loans and state tax credits to make housing projects financially feasible and to help build affordable units in Aurora.

- **Tenant-Based Rental Assistance (TBRA) Program** (Community Development) \$300,000
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 rent for a period not to exceed 24 months. TBRA is not long-term financial assistance to the household. Qualified applicants 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 costs 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 include but are not limited to one-on-one counseling by HUD Certified Housing Counselors, and mandatory attendance at all available financial fitness classes and the first-time homebuyer class. The intent of the program is to educate applicants to become self-sufficient and responsible renters and future homeowners.

- **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. Loans for this program may not exceed \$10,000. **Sufficient carryforward of funds exists to cover the 2021 funding requirements.**

HOME TOTAL: \$1,901,814

Appendix 8 – Community Development Program Detail

2021 HEARTH EMERGENCY SOLUTIONS GRANTS (HESG)

ADMINISTRATION: (Subject to a 7.5% Administrative Cap of \$18,801) \$18,801

- **HOME Program Administration** (Community Development)
Provides funds for salaries, benefits, training, supplies and operating expenses for the general administration of the city’s HESG Program.

HESG CORE Programs:

Providers will be selected through a request for proposal process.

- Shelter funding capped at 60% \$150,410
- Rapid Re-housing / Homeless Prevention capped at 32.5% \$81,472

HESG TOTAL: \$250,683

Attachment A
Community Development Program Detail

2021 Community Development Block Grant - CDBG

		2020 ADOPTED BUDGET	2020 ACTUAL AWARD	2021 ADOPTED BUDGET
CDBG Entitlement Grant		\$ 2,852,955	\$ 2,939,333	\$ 2,939,333
Program Income		100,000	100,000	100,000
Projected Funding		2,952,955	3,039,333	3,039,333
Prior Year Carry Forward		100,000	100,000	-
Total ESTIMATED CDBG Funds Available		\$ 3,052,955	\$ 3,139,333	\$ 3,039,333
Programmed Funds		2,960,590	3,139,333	3,039,333
Unprogrammed Funds (Balance)		92,365	0	0
City of Aurora Org#	Applicant/Description			
	ADMINISTRATION: (20% Admin Cap CDBG Funding + Program Income)			
64011	Staff/Operating Expenses	\$ 590,590	\$ 607,866	\$ 607,866
	Sub-Total Capped-Admin	590,590	607,866	607,866
	PUBLIC SERVICE:			
64050	Home Ownership Assistance Program (HOAP) - Staff/Operating Expenses	\$ 300,000	\$ 300,000	\$ 260,000
64536	Public Service Operations/Rehab	-	-	100,000
	Sub-Total Subject to Public Service Cap	300,000	300,000	360,000
	REHABILITATION:			
64059	Rehab Program/Staff/Ops Expense	\$ 500,000	\$ 482,724	\$ 285,000
64135	Commercial Exterior Renovation Program	850,000	842,365	300,000
64090/64534	Emergency Grant Repair Program	200,000	100,000	200,000
64533	Minor Home Repair Program	-	91,948	350,000
64532	Home Repair Loan Program	-	-	450,000
64528	Rehab Gap Financing Reserve	-	100,000	86,467
64357	Lead-Based Paint Program*	5,000	5,000	-
64383	Handicap Accessibility Grant Program*	75,000	15,030	-

**Attachment A
Community Development Program Detail**

2021 Community Development Block Grant - CDBG (Continued)

		2020 ADOPTED BUDGET	2020 ACTUAL AWARD	2021 ADOPTED BUDGET
	REHABILITATION (CONTINUED):			
64727	Connections at 6th Avenue**	-	200,000	-
64474	Hazardous Tree Removal Program*	90,000	-	-
64454	Radon Mitigation Program*	50,000	-	-
	Sub-Total	1,770,000	1,837,067	1,671,467
	PUBLIC FACILITIES AND OTHER PROJECTS:			
64268	Northwest Aurora Alley Paving Program	\$ 300,000	\$ 394,400	\$ 400,000
	Sub-Total	300,000	394,400	400,000
	Expenditure Totals	\$ 2,960,590	\$ 3,139,333	\$ 3,039,333
	CDBG Funds Available	3,052,955	3,139,333	3,039,333
	Unprogrammed Balance	\$ 92,365	\$ -	\$ -

* Beginning in 2021, programs will be combined into Minor Home Repair Program and Home Repair Loan Program.

** One-time project

**Attachment B
Community Development Program Detail**

2021 HOME Investment Partnership Program

		2020 ADOPTED BUDGET	2020 ACTUAL AWARD	2021 ADOPTED BUDGET
HOME Grant		\$ 1,133,568	\$ 1,225,970	\$ 1,225,970
Program Income		400,000	400,000	400,000
Projected Funding		1,533,568	1,625,970	1,625,970
Prior Year Excess Program Income		100,000	100,000	-
City General Fund Match		255,053	275,844	275,844
Total HOME Funds Available		\$ 1,888,621	\$ 2,001,814	\$ 1,901,814
Programmed Funds		1,523,392	2,001,814	1,901,814
Unprogrammed Funds		365,229	-	-
City of Aurora Org#	Description			
	ADMINISTRATION: (10% Admin Cap HOME Funding + Program income)			
64297	HOME Administration	\$ 153,356	\$ 162,596	\$ 162,596
	Sub-Total	153,356	162,596	162,596
	Affordable Housing Initiatives			
64527	Affordable Housing Gap Financing Reserve	\$ -	\$ 1,539,218	\$ 1,439,218
64490	Tenant-Based Rental Assistance Program (TBRA)	300,000	300,000	300,000
	Sub-Total	300,000	1,839,218	1,739,218
	REHABILITATION:			
64299	Single Family Rehabilitation Loan Program*	\$ 900,000	\$ -	\$ -
	Sub-Total	900,000	-	-
	HOME OWNERSHIP:			
64296	Home Ownership Assistance (HOAP) Loans	\$ -	\$ -	\$ -
	Sub-Total	-	-	-
64298	Community Housing Development Organization (CHDO) Activities**	\$ 170,036	\$ -	\$ -
	Sub-Total	170,036	-	-

**Attachment B
Community Development Program Detail**

2021 HOME Investment Partnership Program (Continued)

	2020 ADOPTED BUDGET	2020 ACTUAL AWARD	2021 ADOPTED BUDGET
Expenditure Totals	\$ 1,523,392	\$ 2,001,814	\$ 1,901,814
HOME Funds Available	1,888,621	2,001,814	1,901,814
Balance	\$ 365,229	\$ -	\$ -

* Beginning in 2021, program will be moved into Minor Home Repair Program and Home Repair Loan Program in CDBG.

** HUD waived 2021 funding requirements. Funds were instead allocated to the Affordable Housing Gap Financing Reserve Program to fund future housing projects.

2021 Hearth Emergency Solutions Grant

City of Aurora Org#	Description	2021 ADOPTED BUDGET
	HESG Projected Grant Amount	\$ 250,683
	HESG Core Programs	
TBD	HESG - Shelter - CAPPED at 60%	150,410
TBD	HESG - Rapid Re-housing - CAPPED at 32.5%	81,472
64435	HESG Administration (7.5% Administrative Cap)	18,801
	Expenditure Totals	\$ 250,683
	HESG Funds Available	250,683
	Balance	\$ -



City of Aurora, Colorado

2021 CITY MANAGER'S
ADOPTED BUDGET

Appendix 9

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

	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Beginning Funds Available	\$ 596,542	\$ 474,524	\$ 361,039	\$ 273,321	\$ 182,893	\$ 93,245
Revenues						
Investment Income	\$ 10,705	\$ 1,200	\$ 913	\$ 679	\$ 437	\$ 198
Other Revenue	30,000	-	5,000	5,000	5,000	5,000
Transfers in	12,513	57,586	83,509	86,046	92,233	96,563
Total Revenues	\$ 53,218	\$ 58,786	\$ 89,422	\$ 91,725	\$ 97,670	\$ 101,761
Expenditures						
Personal Services	\$ 120,826	\$ 122,271	\$ 125,939	\$ 129,717	\$ 133,609	\$ 137,617
Maintenance	49,410	40,000	41,200	42,436	43,709	45,020
Other Charges	5,000	10,000	10,000	10,000	10,000	10,000
Total Expenditures	\$ 175,236	\$ 172,271	\$ 177,139	\$ 182,153	\$ 187,318	\$ 192,637
Ending Funds Available	\$ 474,524	\$ 361,039	\$ 273,321	\$ 182,893	\$ 93,245	\$ 2,369

Typically, 25 percent of the AIPP transfers go into the Art Administration & Maintenance (AA&M) component of the AIPP Program. Transfers in will increase in 2021 due to anticipated increases in capital spending. Funds from Metro District and Transit Oriented Development (TOD) sites are projected here and remain flat. With increased activity, the funding in AA&M is being used at a rate greater than funds transferred in. Funds available are projected to be spent down to \$2,400 through the five-year plan.

Art Acquisition

	2020 Projection	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Beginning Funds Available	\$ 1,305,626	\$ 1,392,854	\$ 1,024,192	\$ 1,130,993	\$ 1,060,439	\$ 992,434
Revenues						
Investment Income	\$ 18,714	\$ 23,300	\$ 14,583	\$ 16,133	\$ 15,109	\$ 14,123
Other Revenue	131,465	-	300,000	-	-	-
Transfers in	155,630	172,759	211,859	218,313	235,678	247,437
Total Revenues	\$ 305,809	\$ 196,059	\$ 526,442	\$ 234,446	\$ 250,787	\$ 261,560
Expenditures						
Acquisitions - Scheduled	\$ 213,581	\$ 559,722	\$ 414,640	\$ 300,000	\$ 313,792	\$ 30,000
Other Expenses	5,000	5,000	5,000	5,000	5,000	5,000
Total Expenditures	\$ 218,581	\$ 564,722	\$ 419,640	\$ 305,000	\$ 318,792	\$ 35,000
Ending Funds Available	\$ 1,392,854	\$ 1,024,192	\$ 1,130,993	\$ 1,060,439	\$ 992,434	\$ 1,218,994

Typically, 75 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 continue to include the Southeast Recreation Center, the Metro Station tunnel, Iliff Station Roundabout, and other projects to be determined.





City of Aurora, Colorado

2021 CITY MANAGER'S
ADOPTED BUDGET

Appendix 10 Debt





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 Courses), 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 or personal property used in the operations of the City of Aurora. 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, Wastewater, and Golf Courses fund 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 or General 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. Debt issued by these districts 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 2019, Moody's upgraded the city's General Obligation rating to Aaa, the highest rating possible. In 2020, S&P affirmed the city's AA+ rating and Fitch affirmed the Water Fund's AA+ rating. The city's Certificates of Participation ratings (subject to appropriation) are one notch below the city's General Obligation ratings. Rated series are outlined in the table below.

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.

**CITY OF AURORA, COLORADO
2020 SCHEDULE OF DEBT RATINGS (unaudited)**

Debt Issue	Unenhanced Rating by Agency		
	Moody's	S&P	Fitch
Aurora Capital Leasing Corporation Certificates of Participation, Series 2020	NR	AA	NR
Water Enterprise First Lien Water Refunding Revenue Bonds Series 2016A	NR	AA+	AA+
Aurora Capital Leasing Corporation Certificates of Participation, Series 2019	Aa1	AA	NR
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	Aa1	NR	AA-
Aurora Capital Leasing Corporation Certificates of Participation, Series 2014C	Aa1	AA	NR

Appendix 10 - Debt & Capital Leases

The city's legal debt margin as of December 31, 2019 was \$159.9 million, as follows.

2019 Computation of Legal Debt Margin		
In Accordance with Aurora Charter Article XI		
Assessed valuation, all Counties:	\$ 5,329,349,735	
Debt limit - 3% of assessed valuation		\$ 159,880,492
Amount of debt outstanding:		
Total bonded debt	\$ 485,189,816	
Other debt	241,566,861	
Total	\$ 726,756,677	
Deductions allowed by law:		
General obligation bonds exempt from limit	3,185,000 (a)	
Revenue bonds	482,004,816 (b)	
Capitalized lease obligations	40,436,092 (b)	
Certificates of participation	171,724,426 (b)	
Revenue notes	29,406,343 (b)	
Total deductions	\$ 726,756,677	
Amount of debt applicable to debt limit		-
Legal Debt Margin		\$ 159,880,492 (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 2019 Comprehensive Annual Financial Report

CURRENT STATUS

The authorized amount of current debt (including all financial instruments) as of December 31, 2020 is \$822.2 million with \$807.2 million issued. The principal balance is \$702.7 million. Principal payments in 2021 total \$26.8 million and interest payments are \$28.5 million. See the 'Outstanding Debt Issues' table on page I-86 for a current listing of the status of outstanding issues.

Recent Debt Financing

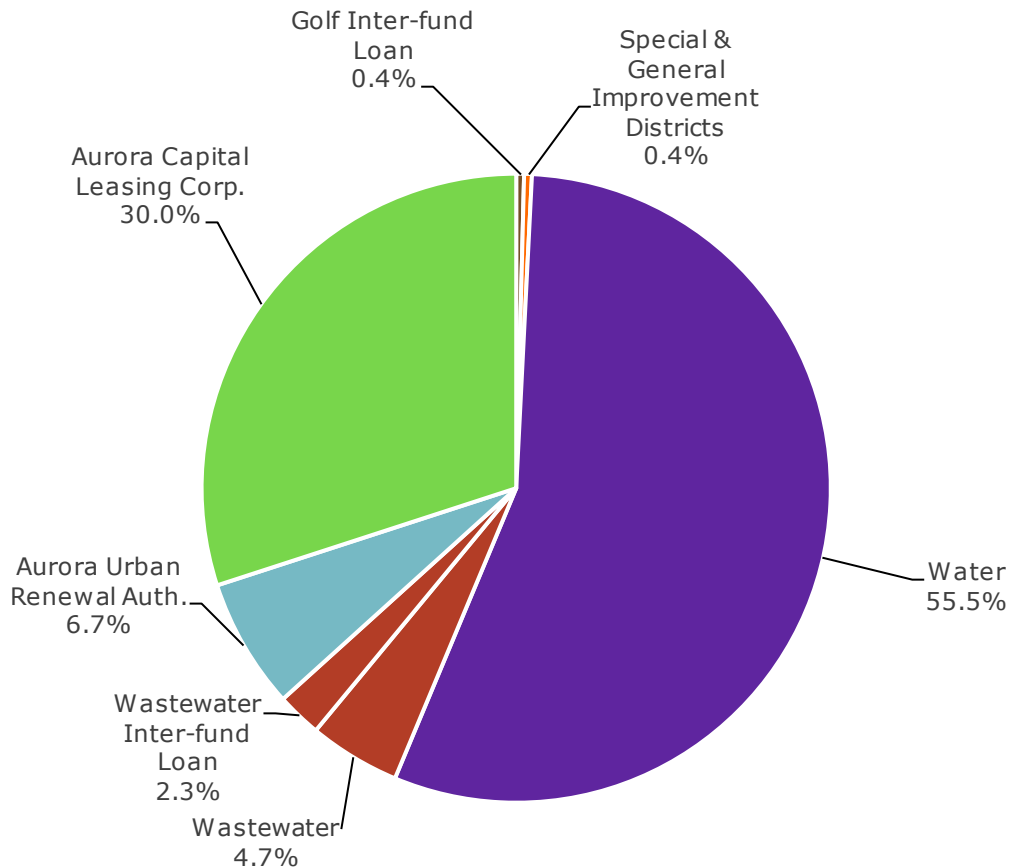
In August 2020, the Wastewater Enterprise converted the \$13.0 million outstanding floating rate Series 2018B revenue bonds to a fixed-rate obligation (Series 2018B-2). The bonds mature in 2030 at a fixed interest rate of 1.231%. The Series 2018B has an authorized but not issued amount of \$15.0 million in variable rate bonds remaining to be issued in 2021.

In October 2020, the city, through ACLC, issued Certificates of Participation in the amount of \$33.8 million to fund construction of the Southeast Recreation Center. The bonds were sold by the Royal Bank of Canada (RBC) and structured on a twenty-five-year term at a fixed rate of 2.39 percent. A portion of the AMC was pledged as collateral and the new recreation center is scheduled to open in 2023.

OUTSTANDING DEBT

The outstanding principal balance administered by the City of Aurora as of December 31, 2020 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 2020 year-end balance; 2021 scheduled payments of principal and interest; and the resulting principal balance at the conclusion of 2021.

December 31, 2020 Outstanding Principal



Appendix 10 - Debt & Capital Leases

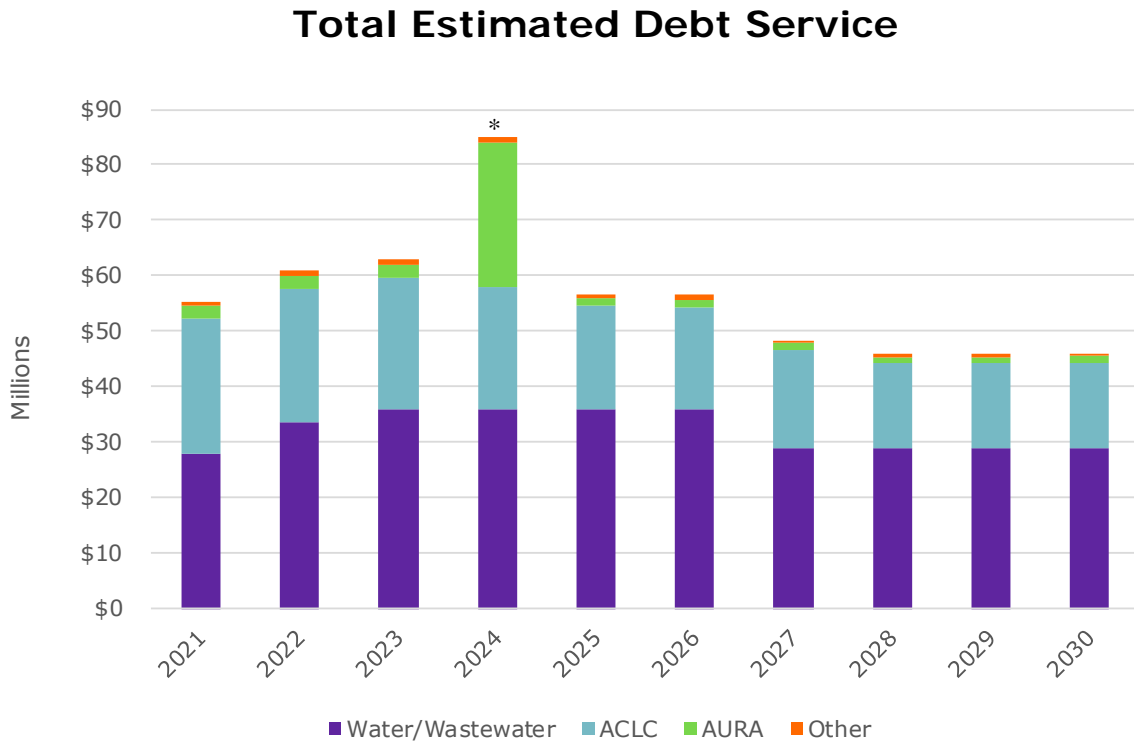
Outstanding Debt Issues (Unaudited)

Entity	Authorized and Issued	Final Maturity	12/31/2020 Balance	2021 Principal Payment	2021 Interest Payment	12/31/2021 Balance
City Funds						
Special Assessment						
2012 SID 1-10 (Dam East)	\$ 1,230,000	2022	180,000	10,000	7,030	170,000
Total Special Assessment	1,230,000		180,000	10,000	7,030	170,000
Interfund Loans						
South East Area Maintenance Project (from Water)	16,000,000	2026	16,000,000	0	400,000	16,000,000
Murphy Creek Golf Course Construction (from Sewer)	3,909,000	2026	2,659,000	375,000	53,180	2,284,000
Total Interfund Loans	19,909,000		18,659,000	375,000	453,180	18,284,000
Wastewater Fund First Lien Sewer Revenue Bonds						
2018B Fitzsimons Stormwater Outfall Project ¹	28,000,000	2030	13,000,000	1,230,397	159,141	11,769,603
2018A Fitzsimons Stormwater Outfall Project	2,000,000	2030	2,000,000	174,140	60,700	1,825,860
2016 Refinance Series 2006 Bonds	28,900,000	2026	17,805,000	2,855,000	277,758	14,950,000
Total Wastewater Fund	58,900,000		32,805,000	4,259,537	497,599	28,545,463
Water Fund						
2016 Water Refunding Revenue Bonds	437,025,000	2046	389,675,000	4,855,000	18,000,800	384,820,000
Total Water Fund	437,025,000		389,675,000	4,855,000	18,000,800	384,820,000
Total City Funds	\$ 517,064,000		\$ 441,319,000	\$ 9,499,537	\$ 18,958,609	\$ 431,819,463
Blended Component Units						
Aurora Capital Leasing Corporation (ACLC)						
Public Placements - Certificates of Participation (COPs)						
2020 Recreation Center	33,770,000	2045	33,770,000	740,000	1,257,491	33,030,000
2019 AMC Refunding and Improvements	62,935,000	2031	59,175,000	4,220,000	2,879,250	54,955,000
2017B Three Fire Stations and Equipment	27,675,000	2037	24,935,000	995,000	1,003,119	23,940,000
2017 Central Recreation Center	28,865,000	2042	26,600,000	720,000	1,277,800	25,880,000
2015 Public Safety Training Facility	24,340,000	2040	21,000,000	740,000	757,625	20,260,000
2014C Sports Park Expansion/E-911	21,775,000	2024	10,425,000	2,420,000	521,250	8,005,000
Total ACLC Public Placements	199,360,000		175,905,000	9,835,000	7,696,535	166,070,000
Direct Private Placements - External Capital Leases						
2019A-1 Heavy Fleet Eq. (Pumpers, Brush Truck, Misc.)	3,883,279	2026	3,316,272	528,782	58,632	2,787,490
2018-A Heavy Fleet Eq. (Aerial, Engine, Dump Truck)	1,750,000	2025	1,233,166	241,232	35,515	991,935
2018 Stephen D. Hogan Parkway	19,000,000	2027	15,002,618	1,954,975	457,580	13,047,643
2017-C Heavy Fleet Eq. (Aerial, Grader)	1,220,000	2024	709,018	172,076	14,039	536,942
2017-A D2 Police Station Phase I and II	10,095,000	2032	8,410,000	605,000	218,824	7,805,000
2016-B Moorhead Recreation Center	8,643,000	2023	3,704,143	1,234,714	46,302	2,469,429
2016-A Heavy Fleet Eq. (Dump Trucks, Fire Pumper)	2,060,597	2023	902,413	296,455	13,175	605,958
2015-B Heavy Fleet Eq. (Fire Eng., Dump Trucks, Misc)	3,182,736	2022	941,284	466,731	15,776	474,553
2014-B History Museum Expansion	1,383,800	2024	596,496	143,483	14,352	453,013
Total ACLC Direct Private Placements	51,218,412		34,815,411	5,643,448	874,195	29,171,963
ACLC Internal Loan - Capital Leases						
2018B Forensic Crime Lab Spectrometer	359,677	2025	238,761	45,424	5,969	193,337
2018A Recreation Center Equipment Replacement	65,215	2023	39,278	12,771	982	26,507
Total ACLC Internal Loans	424,892		278,039	58,195	6,951	219,844
Total ACLC	251,003,304		210,998,450	15,536,643	8,577,681	195,461,807
Aurora Urban Renewal Authority (AURA)						
2016 The Point (Ragatta Plaza)	21,500,000	2041	20,690,000	825,000	362,075	19,865,000
2014 Hyatt Hotel and Parking Garage	27,750,000	2024	26,670,000	715,000	509,717	25,955,000
Total AURA	49,250,000		47,360,000	1,540,000	871,792	45,820,000
General Improvement Districts (GID)						
2017 GID 01-2016 Cobblewood	650,000	2032	306,000	21,000	10,006	285,000
2011 GID 02-2009 Pier Point 7	2,600,000	2031	1,700,000	125,000	74,460	1,575,000
2010 GID 03-2008 Meadow Hills	520,000	2031	320,000	25,000	15,968	295,000
2010 GID 01-2008 Peoria Park Fence	375,000	2031	247,000	17,000	13,462	230,000
2009 GID 01-2007 Cherry Creek Fence	700,000	2029	400,000	35,000	21,000	365,000
Total GIDS	4,845,000		2,973,000	223,000	134,896	2,750,000
Total Blended Component Units	\$ 305,098,304		\$ 261,331,450	\$ 17,299,643	\$ 9,584,369	\$ 244,031,807
Grand Total - All Financial Instruments	\$ 822,162,304		\$ 702,650,450	\$ 26,799,180	\$ 28,542,978	\$ 675,851,270

(1) \$28,000,000 authorized of a revolving drawdown loan with \$13 million drawn down as of 12/31/2020

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, 2020 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

2021 CITY MANAGER'S
ADOPTED BUDGET

Appendix 11

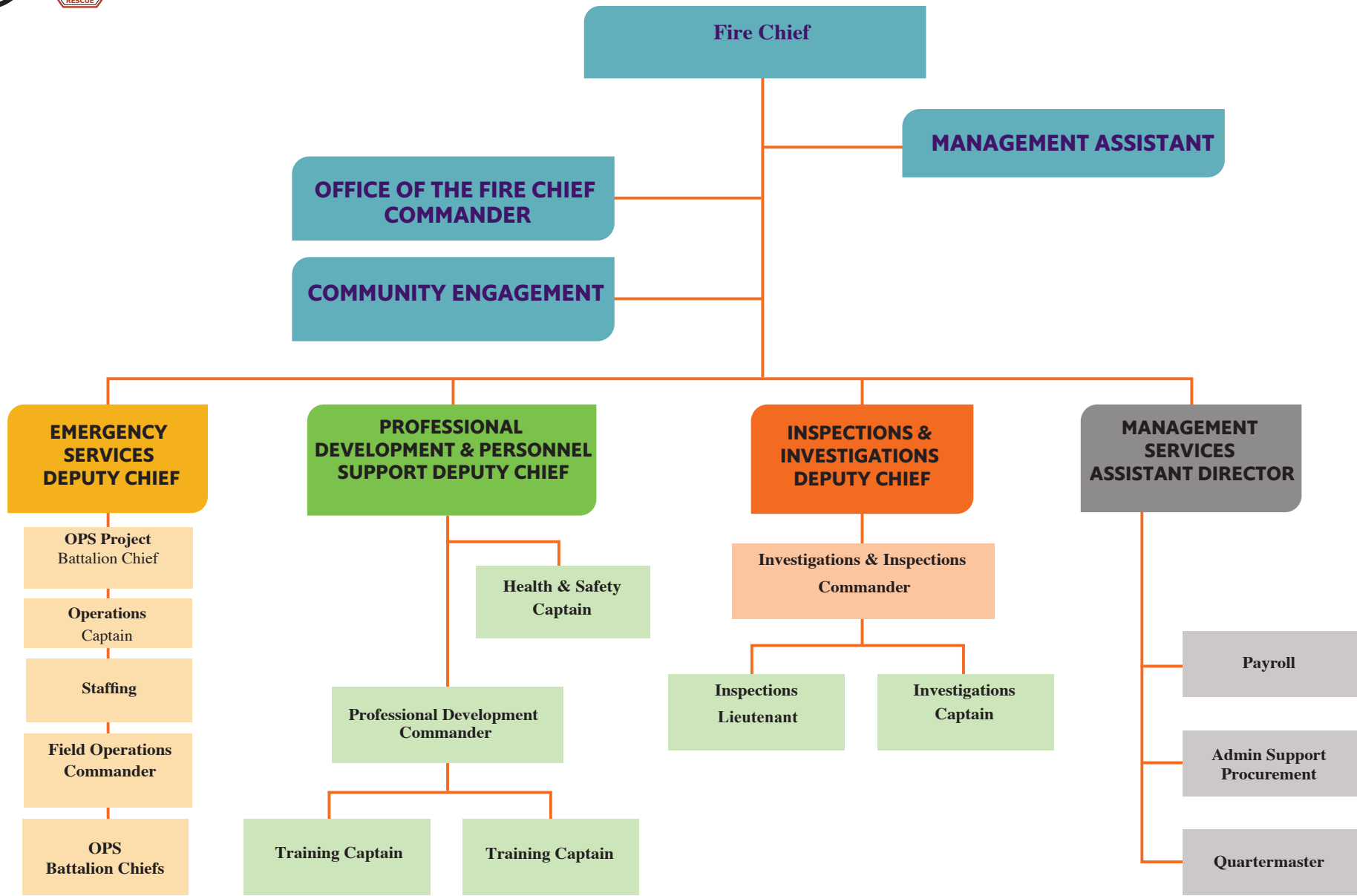
Police and Fire Organizational Charts

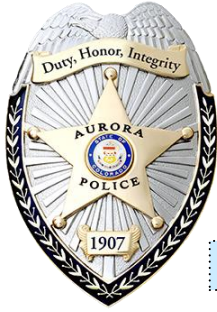






AURORA FIRE RESCUE CHIEF DIRECT REPORTS

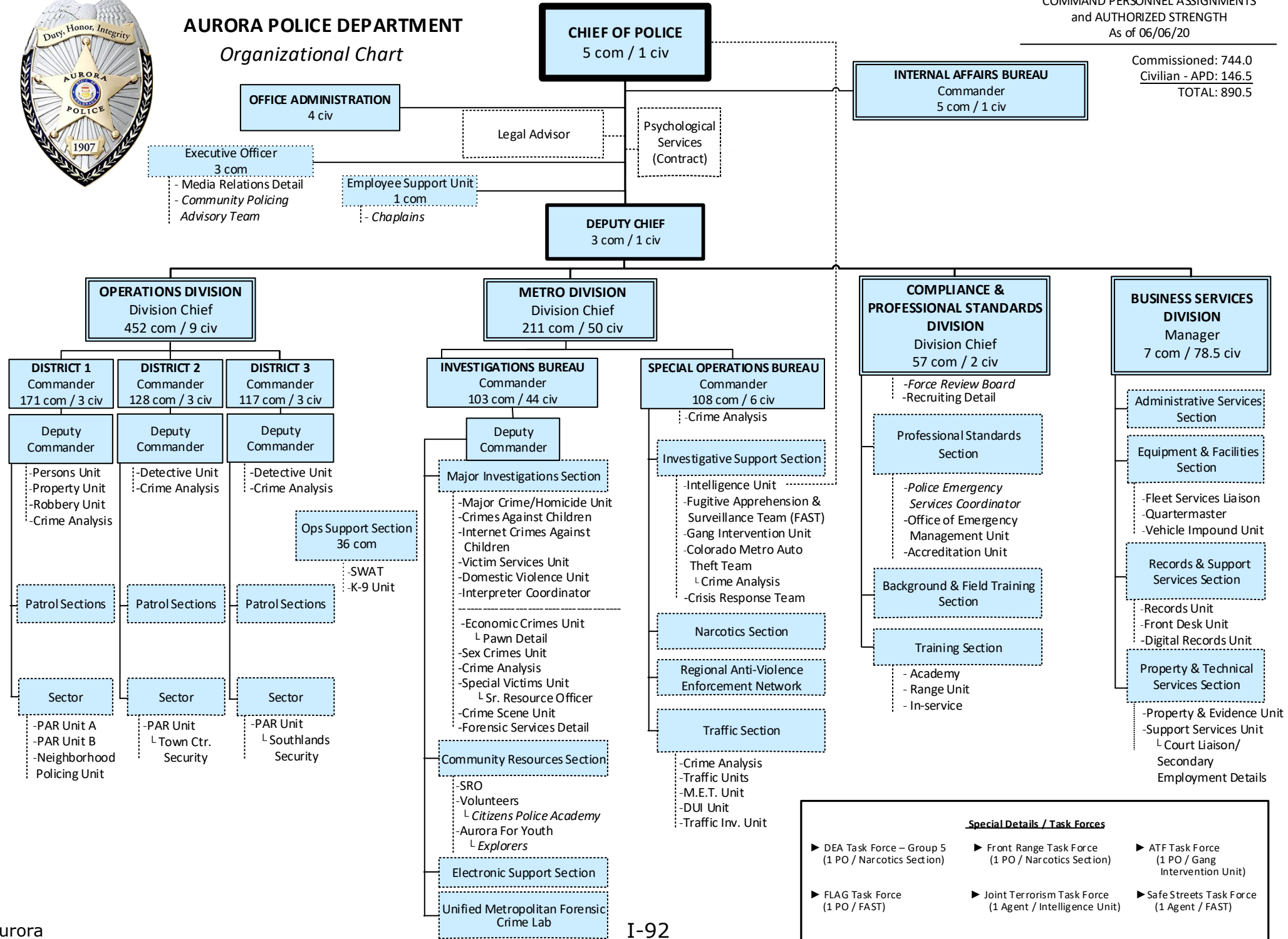




AURORA POLICE DEPARTMENT
Organizational Chart

COMMAND PERSONNEL ASSIGNMENTS
and AUTHORIZED STRENGTH
As of 06/06/20

Commissioned: 744.0
Civilian - APD: 146.5
TOTAL: 890.5





City of Aurora, Colorado

2021 CITY MANAGER'S
ADOPTED BUDGET

Appendix 12

Budget Ordinance Summary





Budget Ordinance Summary

ORDINANCE PROCESS

The following pages describe the 2020 and 2021 budget ordinances. The initial budget ordinance for each year is adopted in the fall of the prior 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. Due to the uncertainty caused by the pandemic, the spring 2020 supplemental process was delayed until the summer and reviewed concurrently with the 2021 budget. Copies of the official ordinances are kept on file by the City Clerk and in the OBFP.

2021 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 2021 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.

2020 AMENDING ORDINANCES

Amending ordinances are used to modify the amounts approved with the budget ordinances. There were two 2020 amending ordinances: the 2020 Summer Supplemental Amendment Ordinance and the 2020 Fall Supplemental Amendment Ordinance. Only the significant 2020 amendments are specifically identified in the following section.

Summer Supplemental Budget Appropriation Amendment Ordinance (Introduced 10/05/2020, Approved 10/19/2020, Effective 11/21/2020): This ordinance amended the original budget for 2020 in a special summer process to account for technical adjustments. The items in this supplemental are taken into account in the 2020 projection, as published in this budget book.

Supplemental requests to transfer budget from one part of the organization to another as a result of a reorganization:

- Transfer the Purchasing program from General Management to Finance.
- Transfer the Community Relations Division from Housing and Community Services to the Office of Diversity, Equity and Inclusion in General Management.
- Transfer the City of Aurora Public Safety Training Center (CAPSTC) function from Fire to Information Technology.

Supplemental requests to appropriate new or existing grant funding. These supplementals are either net-zero or provide budget for grants that were received in a prior year where the funds are part of the grant fund balance:

- The appropriation of **\$214,400** in the Capital Projects Fund for the rehabilitation of the Chambers Road Bridge over Sand Creek.
- The appropriation of **\$202,600** in the Gifts and Grants Fund for various projects in the Communications, Court Administration, General Management, and Judicial departments. Projects include the State Census, Youth Natural Leaders Program, and Natural Helpers Program.

Fall Supplemental Budget Appropriation Amendment Ordinance (Introduced 12/07/2020, Approved 12/21/2020; Effective 01/23/2021): This is the second of two scheduled appropriation adjustments. This supplemental amended the 2020 budget only. Although most of these items were known at the time of the creation of the 2021 budget and therefore were included in the 2020 department expenditure projection, some supplemental items were identified too late for inclusion in the department projection.

Supplemental requests related to 2020 balancing totaled **\$13.9 million** in lapses across various funds and included completed, deferred, reduced, and eliminated projects:

- Capital Projects Fund: Reduction (lapse) of **\$4.9 million** for various projects to include the completion of Fire Station 15, Median Development in PROS, and ADA Assessment and Light Rail Restrooms in Public Works.
- Open Space Fund: Reduction (lapse) of **\$5.0 million** for various PROS projects to include Triple Creek Trail, Central Community Park, and Signature Park.
- Conservation Trust Fund: Reduction (lapse) of **\$3.1 million** for various PROS projects to include Central Community Park, Olympic Park Infrastructure, and Aurora Reservoir Gazebo.

Appendix 12 – Budget Ordinance Summary

- E-911 Fund: Reduction (lapse) of **\$885,000** for the deferred Public Safety Communications Console Replacement project.

Other significant supplemental items included:

- The appropriation of capital grant awards totaling **\$1.9 million** in the Gifts and Grants Fund for various PROS projects, including Parklane Pool renovation.
- The appropriation of one-time CDBG COVID-19 grant receipts of **\$1.7 million** in the Community Development Fund to help prevent, prepare for, and respond to COVID-19.
- The transfer of **\$1.5 million** from the General Fund to the Capital Projects Fund and the appropriation of **\$1.7 million** in the Capital Projects Fund for the I-70/Picadilly Interchange project.
- The appropriation and offsetting revenue of **\$1.2 million** in the Capital Projects Fund for the design of two Southeast Aurora Regional Improvement Authority (SARIA) projects: Gartrell Bridge and Aurora Parkway Bridge. This phase is fully funded by SARIA.
- The appropriation of cash receipts totaling **\$889,400** in the Capital Projects Fund for street maintenance equipment in accordance with the Fitzsimons Redevelopment Authority IGA.





City of Aurora, Colorado

2021 CITY MANAGER'S
ADOPTED BUDGET

Appendix 13

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 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 2021 budget during 2020 is the projected amount approved by City Council during the adoption of the 2020 budget less one-time items and various adjustments. These changes may include: 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 April 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 prepare proposed budgets/adjustments;
- Departments present budget adjustments to City Manager;
- Executive staff evaluate projections and determine budget adjustments;
- 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

2021 CITY MANAGER'S
ADOPTED BUDGET

Appendix 14

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 2020 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

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); 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); and
- Aurora Capital Leasing Corporation Capital Projects Fund (not budgeted).

The difference between the basis of accounting and the **basis of budgeting** for Governmental Funds are as follows:

- Encumbrances are treated as expenditures in the year they are encumbered, not when the expenditure occurs.
- Grants are considered revenue when awarded, 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.
- 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 refunding and prepayment 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 by the City in a trustee capacity for others and cannot be used to support the city government's own programs. Fiduciary funds are not budgeted. The City has two fiduciary fund types, pension trust funds and custodial 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);
- General Employees’ Retirement Plan Fund (GERP); and
- Executive Retirement Plan Fund (ERP) and Old Hire Fire and Police Fund (OHFP) starting in 2020.

Custodial funds are used to account for assets held by the City for others but not in a trust. Custodial funds include:

- Police Evidentiary Cash starting in 2020.

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. When Policy Reserves are used, they should be restored within two fiscal years.
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. Gifts & 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-subsidary 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.

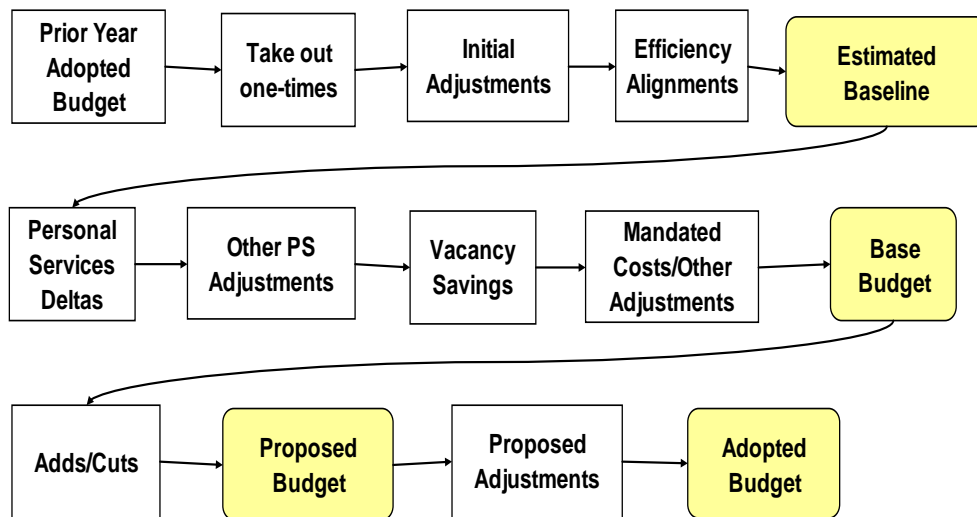
4. Debt should be self-supporting whenever possible, whereby debt service payments are funded from revenues specifically dedicated to retiring the bonds.
5. The total outstanding general obligation indebtedness of the City, less legally excludable outstanding debt, shall not exceed 3 percent of the assessed 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.
 - a. If the movement of budget authority does not change the intent of the budget (i.e. changing the budget from a debt class to a transfer class), no supplemental is needed.
 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

2021 CITY MANAGER'S
ADOPTED BUDGET

Appendix 15

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)

	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 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)

	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 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 15 - General Improvement District Budgets

Peoria Park Subdivision General Improvement District (1-2008)

	2021	2022	2023	2024	2025
	Adopted	Projected	Projected	Projected	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)

	2021	2022	2023	2024	2025
	Adopted	Projected	Projected	Projected	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 15 - General Improvement District Budgets

Aurora Conference Center General Improvement District (2-2011)

	2021	2022	2023	2024	2025
	Adopted	Projected	Projected	Projected	Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue					
Property Tax	14,000,000	14,000,000	15,600,000	15,600,000	17,200,000
Total Revenue	\$ 14,000,000	\$ 14,000,000	\$ 15,600,000	\$ 15,600,000	\$ 17,200,000
Expenditures					
Capital Improvements	14,000,000	14,000,000	15,600,000	15,600,000	17,200,000
Total Expenditures	\$ 14,000,000	\$ 14,000,000	\$ 15,600,000	\$ 15,600,000	\$ 17,200,000
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 now completed Gaylord hotel. As development around the Gaylord in the Aurora Conference Center GID continues, the property tax will increase as estimated in years 2021-2024.

Cobblewood General Improvement District (1-2016)

	2021	2022	2023	2024	2025
	Adopted	Projected	Projected	Projected	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

2021 CITY MANAGER'S
ADOPTED BUDGET

Appendix 16

Aurora Urban Renewal Authority





ALAMEDA CENTER URBAN RENEWAL AREA

	<u>Inception Through 2018</u>	<u>2019 Actuals</u>	<u>2020 Projection</u>	<u>2021 Forecast</u>
Beginning Funds Available	\$ 56,056	\$ 872,993	\$ 867,422	\$ 600,213
<u>Revenues</u>				
Earnings on Invest	(65)	12,918	7,632	7,785
Property Taxes-Current	10,332	4,490	-	-
General Sales Taxes	18,111	18,111	(18,111)	20,000
Use Tx Rev-Building Materials	27,526	783,018	4,908	5,006
Occupational Privilege Taxes	152	468	-	-
Total Revenues	\$ 56,056	\$ 819,006	\$ (5,571)	\$ 32,791
<u>Expenses</u>				
Advertising	-	184	-	-
Development Incentives	-	1,258	-	300,000
IGA Payments	-	627	-	-
Total Expenditures	\$ -	\$ 2,068	\$ -	\$ 300,000
Ending Funds Available	\$ 56,056	\$ 872,993	\$ 867,422	\$ 600,213

In late 2015, the Aurora City Council approved the creation of a 6.8 acre URA 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. A public finance and redevelopment agreement was approved in February 2019. The redevelopment project, Parkside, is currently under construction and includes 216 market-rate apartments, 34,500 square feet of commercial space, and a new bank building.

AURORA CONFERENCE CENTER URBAN RENEWAL AREA

	Inception Through 2018	2019 Actuals	2020 Projection	2021 Forecast
Beginning Funds Available	\$ 17,134	\$ 416,500	\$ 2,944,223	\$ 2,944,223
<u>Revenues</u>				
Earnings on Invest	3,228	103,156	26,796	27,332
Property Taxes-Current	1,419,347	15,020,193	26,119,596	26,641,988
Specific Ownership Taxes	81	-	-	-
General Sales Taxes	242,319	4,336,721	2,645,376	2,698,284
State Sales Tax	-	3,222,171	2,397,609	2,445,562
Lodgers Tax	-	6,567,362	3,214,725	3,279,020
Use Tx Rev-Building Materials	7,153,618	59,158	27,940	28,499
Use Tx Rev-Equip & Other	729,917	1,157,841	-	-
Occupational Privilege Taxes	-	63,975	46,179	47,102
Total Revenues	\$ 9,548,510	\$ 30,530,577	\$ 34,478,221	\$ 35,167,786
<u>Expenses</u>				
Services-Professional	-	135	-	-
Development Incentives	9,531,375	30,130,891	31,950,498	32,589,508
Transfer to General Impr Distr	-	186	-	-
Total Expenditures	\$ 9,531,375	\$ 30,131,212	\$ 31,950,498	\$ 32,589,508
Ending Funds Available	\$ 17,134	\$ 416,500	\$ 2,944,223	\$ 5,522,501

The Aurora Conference Center URA 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, and began being collected in January 2013. The hotel and conference center opened in late 2018.

BUCKINGHAM SQUARE URBAN RENEWAL AREA

	Inception Through 2018	2019 Actuals	2020 Projection	2021 Forecast
Beginning Funds Available	\$ 2,879,479	\$ 2,943,491	\$ 2,943,491	\$ 3,592,697
Revenues				
Fees-Other	10,000	-	-	-
Earnings on Invest-Pool	154,182	105,196	71,840	73,277
Property Taxes-Current	12,886,158	2,292,446	2,320,109	2,366,511
General Sales Taxes	4,930,470	619,762	463,457	472,726
Use Tx Rev-Building Materials	627,956	-	-	-
Occupational Privilege Taxes	290,145	34,819	27,675	28,228
Total Revenues	\$ 18,898,911	\$ 3,052,223	\$ 2,883,080	\$ 2,940,742
Expenses				
Capital Related	816	-	-	50,000
Non-Capital Purchases	301,331	-	-	-
Services-Professional	4,839	-	-	-
Trnsp,Meals,Lodg-Trng/Conf/Mtg	150	-	-	-
Training & Conf-Registrations	235	-	-	-
Development Incentives	12,084,152	1,766,810	1,615,359	1,647,666
IGA Payments	3,229,938	1,221,400	618,516	630,886
Transfer to-General Fund	18,654	-	-	-
Transfer to Desig Revenue Fund	379,317	-	-	-
Total Expenditures	16,019,433	2,988,210	2,233,875	2,328,552
Ending Funds Available	\$ 2,879,479	\$ 2,943,491	\$ 3,592,697	\$ 4,204,886

The Buckingham URA 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 URA was created with the goals of eliminating slum and blight, remediating environmental contamination and redeveloping the former Buckingham Square Mall into a designated activity center for the Havana Street Corridor. The urban renewal goals that were met include the redevelopment of an aging, mostly vacant mall into a thriving retail lifestyle center, the creation of some 700 jobs, the addition of a significant sales tax revenue generating project, and the implementation of a major activity node along the Havana corridor, among others.

The Buckingham URA consists of three Tax Increment Areas. TIF areas 1 and 2 have been established for the Gardens on Havana retail center (TIF 1) and the Centro Apartments (TIF 2). A total 22 percent of incremental sales tax and 70 percent of incremental property tax is pledged to support the project while 30 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 AURA.

TIF area 3 was established in 2012 for the redevelopment of the 1470 South Havana building into the 86 unit Bella Vita assisted/independent living project. 100 percent of property and use tax funds flow to AURA. The TIF funds are being used to repay AURA's cost of constructing the Ironton extension, a crucial connection road for the URA.

CITY CENTER II URBAN RENEWAL AREA

	<u>Inception Through 2018</u>	<u>2019 Actuals</u>	<u>2020 Projection</u>	<u>2021 Forecast</u>
Beginning Funds Available	\$ 11,913	\$ 12,317	\$ 23,790	\$ 23,790
<u>Revenues</u>				
Earnings on Invest	783	404	116	118
Property Taxes-Current	11,131	-	11,357	11,584
Total Revenues	\$ 11,913	\$ 404	\$ 11,473	\$ 11,702
<u>Expenses</u>				
Services-Professional	-	-	-	11,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 11,000
Ending Funds Available	\$ 11,913	\$ 12,317	\$ 23,790	\$ 24,493

The City Center II URA was created in 2009 and includes approximately 128 acres bounded roughly by S. Sable Street on the west, E. Alameda Parkway on the north, W. Tollgate Creek on the east, and E. Center Avenue on the south. TIF area 1 was established in 2009 for the intended first phase of the Metro Center project, located at the southwest corner of E. Alameda Parkway and S. Chambers Road on 24.6 acres. When the developer failed to generate sufficient tenant interest in order to begin work in TIF area 1, the development focus shifted to the west side of the property. TIF areas 2, 3, and 4 were established in late 2015, all located at the southeast corner of E. Alameda Avenue and S. Sable Boulevard on roughly 16.5 total acres. A new owner purchased the property in December 2019 and has submitted a master plan application. Preliminary plans call for a range of uses including residential, retail, office, and hotel.

COLORADO SCIENCE AND TECHNOLOGY PARK URBAN RENEWAL AREA

	Inception Through 2018	2019 Actuals	2020 Projection	2021 Forecast
Beginning Funds Available	\$ 1,369,720	\$ 1,765,303	\$ 1,765,303	\$ 2,247,979
<u>Revenues</u>				
Earnings on Invest-Pool	61,722	41,249	44,212	47,306
Earnings on Inv to FV	(11,556)	22,280	(13,406)	(13,406)
Property Taxes-Current	6,419,850	2,417,142	3,219,167	2,398,012
Property Taxes-Delinquent	673,160			
General Sales Taxes	367,016	76,145	35,708	44,635
Use Tx Rev-Building Materials	1,928,183	10,821	27,749	28,443
Occupational Privilege Taxes	84,636	21,776	19,693	20,185
Total Revenues	\$ 9,523,011	\$ 2,589,413	\$ 3,333,122	\$ 2,525,175
<u>Expenses</u>				
Services-Professional and other	9,768		-	25,000
Collection Fees (County)	106,395	36,257	48,288	36,363
Development Incentives	8,031,728	2,146,113	2,800,919	2,138,964
Misc Expenses	5,400	11,460	1,240	1,240
Total Expenditures	\$8,153,291	\$2,193,830	\$2,850,447	\$2,201,567
Ending Funds Available	\$ 1,369,720	\$ 1,765,303	\$ 2,247,979	\$ 2,571,587

The Colorado Science and Technology Park URA (CSTP) was created in 2008. It is located north of Montview Boulevard between Peoria Street and Fitzsimons Parkway. This URA 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 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 projects on the campus. As revenues increase, AURA will use revenues to support personal services provided by the city in addition to developer incentives and AURA 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. Construction of specific infrastructure to support the building was given consideration as payment in lieu of taxes. TIF projections in 2018 and beyond are premised on the possible future construction of a hotel, and the build out of 850 units of housing that are currently being planned. Fitzsimons Redevelopment Authority 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. In 2020, Bioscience 5 was completed along with the Bioscience 3 parking garage.

CORNERSTAR URBAN RENEWAL AREA

	<u>Inception Through 2018</u>	<u>2019 Actuals</u>	<u>2020 Projection</u>	<u>2021 Forecast</u>
Beginning Funds Available	\$ (576)	\$ 686	\$ -	\$ -
<u>Revenues</u>				
Earnings on Invest	4,572	1,262	(686)	-
General Sales Taxes	9,996,256	1,088,047	912,845	1,004,130
Use Tx Rev-Building Materials	826,507			
Total Revenues	\$ 10,827,336	\$ 1,089,309	\$ 912,159	\$ 1,004,130
<u>Expenses</u>				
Development Incentives	10,827,912	1,088,047	912,845	1,004,130
Total Expenses	\$ 10,827,912	\$ 1,088,047	\$ 912,845	\$ 1,004,130
Ending Funds Available	\$ (576)	\$ 686	\$ -	\$ -

The CornerStar URA was created in 2008 with a single TIF area. It is located at the southwest corner of Parker Road and Arapahoe Road on 158 acres. This URA includes 685,000 square feet of planned retail space. Office space and apartments are excluded from the URA. The TIF area only includes the retail development. Also, only the sales and use tax increment is included within the urban renewal plan. All incremental revenues generated are pledged to offset the drainage improvements at the site. The total amount of the incentive is \$17.5 million net present value. The developer incentive for this project includes 30 percent of sales tax for the term and 100 percent of use tax for the first two years. The use tax collection and payment period ended September 2009, and the pledge of incremental sales tax revenues will end effective September 30, 2023.

FITZSIMONS URBAN RENEWAL AREA

	Inception Through 2018	2019 Actuals	2020 Projection	2021 Forecast
Beginning Funds Available	\$ 11,098,758	\$ 7,117,226	\$ 9,486,186	
Revenues				
Internal Transfers In (out)	124,648	(6,450,000)	-	-
Interest Income	(1,980)	-	-	-
Earnings on Investment	701,215	415,321	73,013	74,473
Interfund Loan Principal Rev	415,000	-	-	-
Property Taxes-Current	13,001,269	2,691,476	2,191,045	2,234,866
General Sales Taxes	5,964,782	1,001,454	678,327	691,893
Lodgers Tax	2,654,220	427,608	199,532	203,523
Use Tx Rev-Building Materials	862,517	1,948	8,168	8,331
Occupational Privilege Taxes	4,716,728	581,692	512,419	522,667
Transfer from-AURA	372,802	-	-	-
Total Revenues	\$ 28,811,200	\$ (1,330,501)	\$ 3,662,504	\$ 3,735,754
Expenses				
Capital Projects and Related	13,421	-	-	3,000,000
Debt Interest-Interfund Loan	43,903	-	-	-
Supplies	792	-	-	-
Non-Capital Purchases	4,850	-	-	-
Services	1,526,592	91,822	380,841	388,458
Miscellaneous - Operating	17,263	120	20,000	20,400
Collection Fees	141,633	40,372	32,865	33,523
Development Incentives	11,404,779	2,098,097	145,891	148,808
IGA Payments	800,000	-	-	-
Other Misc Expenditures	257,191	18,499	173,947	177,426
Transfer to-General Fund	13,430	-	-	-
Transfer to-Gifts and Grants	11,875	-	-	-
Transfer to Desig Revenue Fund	2,528,911	402,120	540,000	550,800
Transfer to-Capital Projects	500,000	-	-	-
Transfer to-AURA	447,802	-	-	-
Total Expenditures	\$17,712,443	\$2,651,030	\$1,293,544	\$4,319,415
Ending Funds Available	\$ 11,098,758	\$ 7,117,226	\$ 9,486,186	\$ 8,902,525

The Fitzsimons URA 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 URA. This URA has only one TIF area that includes collections from both Adams and Arapahoe Counties. In 2014, the URA was decreased by another 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.

The Developer Incentives line includes the incremental taxes paid under the Fitzsimons Village redevelopment agreement.. 2019 includes \$6.45 million taken from Fitzsimons URA revenues to be reimbursed by a future loan, allocated for the Fitzsimons Gateway Hotel eligible public improvements. In June of 2019, AURA agreed to the reimbursement agreement to "front-fund" eligible public improvements for the hotel. In May of 2019 AURA authorized to set aside \$1.0 million for affordable housing investments within the Fitzsimons area. We also anticipate future projects such as refinancing or other campus capital projects in future years.

FITZSIMONS II URBAN RENEWAL AREA

	Inception Through 2018	2019 Actuals	2020 Projection	2021 Forecast
Beginning Funds Available	\$ 1,544,511	\$ 1,553,030	\$ 1,553,030	\$ 1,172,872
Revenues				
Internal Transfers In (out)	232,500	-	-	-
Earnings on Invest	54,451	81,068	15,461	15,771
Grant Rev-Other	173,917	-	-	-
Direct Federal Funding	227,344	-	-	-
Grant Rev-State	127,228	-	-	-
Other Revenues	409,392	-	-	-
Property Taxes-Current	1,270,690	1,372,210	1,597,641	1,629,594
General Sales Taxes	371,197	334,407	215,227	219,531
Lodgers Tax	1,401,021	659,350	241,084	245,906
Use Tx Rev-Building Materials	1,389,522	1,147,015	8,680	8,854
Occupational Privilege Taxes	20,736	11,867	7,281	7,427
Transfer from-General Fund	633,452	-	-	-
Transfer from-AURA	1,624,601	-	256,836	200,000
Total Revenues	\$ 7,936,051	\$ 3,605,917	\$ 2,342,210	\$ 2,327,082
Expenses				
Debt Principal-Notes Payable	-	435,000	645,000	715,000
Debt Interest-Notes Payable	2,437,513	1,087,212	848,264	509,712
Debt-Issue Costs/Undr writ disc	619,690	-	-	-
Services-Professional	751,393	-	3,333	3,400
Services-Legal	48,751	-	50,005	51,005
Development Incentives	-	1,637,926	918,929	937,308
IGA Payments	12,490	-	-	-
Other Misc Expenditures	349,208	-	-	-
Rental-Building / Office	201,937	-	-	-
Transfer to-General Fund	66,862	-	-	-
Transfer to-Gifts and Grants	42,872	-	-	-
Transfer to-AURA	826,404	437,260	256,836	200,000
Reg-FT Career Salary	1,034,420	-	-	-
Total Expenditures	\$ 6,391,540	\$ 3,597,398	\$ 2,722,368	\$ 2,416,425
Ending Funds Available	\$ 1,544,511	\$ 1,553,030	\$ 1,172,872	\$ 1,083,529

The initial Fitzsimons URA 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. A new URA 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 URA 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 project, co-located with the Aurora Conference Center, and includes a stand-alone public parking facility. All incremental revenue sources are pledged towards the repayment of the City's debt, issued for the construction of the AURA owned conference center and parking garage.

TIF area 2 does not have a redevelopment agreement in place and currently does not have any development plans.

TIF area 3 is the 363-unit Legacy at Fitzsimons project, a 5-story multifamily rental project located within Fitzsimons Village. The redevelopment agreement for the \$5.7 million incentive was approved in April, 2019. The development is currently under construction.

TIF area 4 is the Forum at Fitzsimons project. A 2014 redevelopment agreement provided for 397 multifamily rental units and 27,000 square feet of first floor retail/commercial space. The project was completed in 2019 and the redevelopment agreement dedicates 100 percent of building use taxes, 80 percent of property taxes and 70 percent of sales taxes to the developer.

FITZSIMONS GATEWAY A URBAN RENEWAL AREA

	Inception Through 2018	2019 Actuals	2020 Projection	2021 Forecast
Beginning Funds Available	\$ -	\$ -	\$ 5,930,786	\$ 2,160,486
Revenues				
Internal Transfer	-	6,450,000	-	-
Earnings on Invest-Pool	-	-	58,808	60,279
Earnings on Inv to FV	-	39,425	(39,425)	-
Property Taxes-Current	-	-	-	233,666
Lodger's Tax	-	-	-	137,970
Use Tx Rev-Building Materials	-	-	432,846	16,554
Occupational Privilege Taxes	-	-	-	4,800
Total Revenues	\$ -	\$ 6,489,425	\$ 452,229	\$ 453,269
Expenses				
Development Incentives	-	558,639	4,222,529	1,668,832
Debt Service Related	-	-	-	186,900
Total Expenses	\$ -	\$ 558,639	\$ 4,222,529	\$ 1,855,732
Ending Funds Available	\$ -	\$ 5,930,786	\$ 2,160,486	\$ 758,023

The Fitzsimons Gateway A URA was approved in November 2015. It is a 2.03 acre URA located one parcel east of the southeast corner of East Colfax Avenue and North Peoria Street. In June of 2019, the AURA board approved an agreement to reimburse the developer for up to \$6.45 million in approved public improvement costs to develop a 140-room Hyatt House hotel. The funds for the reimbursement are allocated from the Fitzsimons Adam's County fund and may possibly be replaced with debt that will be issued by the Finance Department. The debt will be repaid over time from the TIF funds. The extended stay hotel is expected to be complete by the 2nd quarter of 2021.

FLETCHER PLAZA URBAN RENEWAL AREA

	<u>Inception Through 2018</u>	<u>2019 Actuals</u>	<u>2020 Projection</u>	<u>2021 Forecast</u>
Beginning Funds Available	\$ 46,050	\$ 49,795	\$ 31,199	\$ 31,199
<u>Revenues</u>				
Earnings on Investments	928	1,582	304	310
General Sales Taxes	55,918	16,928	6,112	7,029
Use Tx Rev-Building Materials	4,871	-	115	117
Total Revenues	\$ 61,716	\$ 18,509	\$ 6,531	\$ 7,456
<u>Expenses</u>				
Services	11,644	2,560	1,566	1,597
Miscellaneous - Operating	4,023	12,204	23,561	13,500
Total Expenses	\$ 15,667	\$ 14,764	\$ 25,127	\$ 15,097
Ending Funds Available	\$ 46,050	\$ 49,795	\$ 31,199	\$ 23,557

The Fletcher Plaza URA was adopted on January 27, 2003. The Colfax Avenue area around Fletcher Plaza is the historic center of Original Aurora, and based on extensive planning effort that started in 1992, has become a focal point for acknowledgement of Aurora's historic beginnings. The plan area as adopted roughly approximates the boundaries of the Aurora Cultural Arts District and is considered a "key place" in Aurora Places, Aurora's new comprehensive plan, adopted September 2018. Public investment in the area including the Aurora Fox Arts Center, Martin Luther King, Jr. Library/Municipal Services Center, public art, alleyway paving, Fletcher Plaza, and more recently, the People's Building have contributed to the area's redevelopment and prevented continued deterioration of property.

The city amended the Fletcher Plaza urban renewal plan in June 2014 to confirm the conditions of blight as required under State law and delineate a TIF area covering the equivalent of approximately one square block. This area contains a brewery, as well as neighboring parcels targeted for reinvestment, including two new food 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, and compliment the offerings of the Aurora Cultural Arts District.

HAVANA NORTH URBAN RENEWAL AREA

	Inception Through 2018	2019 Actuals	2020 Projection	2021 Forecast
Beginning Funds Available	\$ 203,861	\$ 203,861	\$ 107,469	\$ 166,030
Revenues				
Earnings on Investment	2,034	1,567	1,942	1,981
Insurance Recoveries	495	-	-	-
Other Revenues	469	565,638	-	-
Property Taxes-Current	5,718	3,670	73,452	74,921
General Sales Taxes	299,232	65,433	89,983	91,783
Use Tx Rev-Building Materials	8,110	-	-	-
Proceeds-LT Interfund Loan	1,291,315	-	-	-
Transfer from-General Fund	197,222	50,000	-	-
Transfer from-AURA	258,784	-	-	-
Total Revenues	\$ 2,063,378	\$ 686,307	\$ 165,377	\$ 168,685
Expenses				
Debt Principal-Notes Payable	200,000	3,800,000	-	-
Debt Interest-Interfund Loan	494,896	70,986	-	-
Dbt Prin LT Intrfnd Pay Contra	(200,000)	(3,800,000)	-	-
Fnds to Restrictd Contra	(4,003,861)	-	-	-
Non-Capital Purchases	227	-	-	-
Services & Other Purchases	26,838	9,227	-	-
Other Misc Expenditures	1,297,335	3,975	-	-
Funds to Restricted Assets	4,003,861	-	-	-
Transfer to-General Fund	-	202,099	50,009	-
Transfer to-AURA	40,221	496,414	56,806	100,000
Total Expenditures	\$ 1,859,517	\$ 782,700	\$ 106,816	\$ 100,000
Ending Funds Available	\$ 203,861	\$ 107,469	\$ 166,030	\$ 234,715

In 2011, the Aurora City Council adopted the Havana North Urban Renewal Plan. In 2012 the AURA board approved TIF Area 1, which pledges 100 percent of the incremental sales and use tax to AURA for a 25 year period, to be utilized towards future improvements to the area.

AURA purchased the Fan Fare property in February of 2014, for \$4.0 million dollars 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, Dillon Place LLC, chosen to move forward.

The AURA board approved the Public Finance and Redevelopment Agreement for a \$12.0 million incentive in August, 2019, in addition to the purchase and sale agreement to sell the 10.3 acre AURA owned site to the Dillon Place for \$4.0 million dollars, plus accrued interest through closing date. The budget figures reflect the TIF projections from the Argenta proforma. AURA's loan to the city Water Department was paid off in full with the transfer of property to the developer. The Argenta project will include a mix of for-sale townhomes, condominiums and approximately 20,000 square feet of commercial/retail space. Project infrastructure work is underway.

HORIZON UPTOWN URBAN RENEWAL AREA

	<u>Inception</u>		<u>2019</u>		<u>2020</u>		<u>2021</u>	
	<u>Through 2018</u>		<u>Actuals</u>		<u>Projection</u>		<u>Forecast</u>	
Beginning Funds Available	\$	-	\$	-	\$	-	\$	224,970
<u>Revenues</u>								
Earnings on Invest	-	-	-	-	2,000	-	-	2,040
Property Taxes-Current	-	-	-	-	155,333	-	-	158,440
Use Tx Rev-Building Materials	-	-	-	-	67,637	-	-	68,990
Total Revenues	\$	-	\$	-	\$	224,970	\$	229,470
<u>Expenses</u>								
IGA Payments	-	-	-	-	-	-	-	50,000
Total Expenditures	\$	-	\$	-	\$	-	\$	50,000
Ending Funds Available	\$	-	\$	-	\$	224,970	\$	404,440

The Horizon Uptown URA 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 calls 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 include incremental use and property taxes 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 tax increment incentive. The city portion of the incremental use and property tax revenues was to be withheld until the developer delivered a total of 300,000 square feet of Class A office buildings.

In 2018 the developer re-engaged with AURA to discuss current plans. The revised project now calls for 3,004 residential units, 540,000 square feet of retail, and 3.1 million square feet of commercial office space. Public improvements have also changed. Given the significant changes to the project and the unachievable timelines in the 2010 public finance and redevelopment agreement, the developer and AURA are discussing an amendment to the public finance and redevelopment agreement.

ILIFF STATION URBAN RENEWAL AREA

	<u>Inception Through 2018</u>	<u>2019 Actuals</u>	<u>2020 Projection</u>	<u>2021 Forecast</u>
Beginning Funds Available	\$ 1,854,957	\$ 2,196,659	\$ 2,168,424	\$ 2,168,424
<u>Revenues</u>				
Earnings on Invest	29,436	70,988	26,993	27,533
Property Taxes-Current	-	346,551	960,060	979,261
Use Tx Rev-Building Materials	1,969,398	4,801	15,704	16,018
Total Revenues	\$ 1,998,834	\$ 422,340	\$ 1,002,757	\$ 1,022,812
<u>Expenses</u>				
Development Incentives	-	-	1,030,992	500,000
IGA Payments	-	80,638	-	-
Transfer to-Cultural Services	143,877	-	-	-
Total Expenditures	\$ 143,877	\$ 80,638	\$ 1,030,992	\$ 500,000
Ending Funds Available	\$ 1,854,957	\$ 2,196,659	\$ 2,168,424	\$ 2,691,237

The Iliff Station URA was established in April 2014. This was 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 which allocate incremental property, sales, use, lodger's and occupational privilege taxes to AURA to support urban renewal projects. TIF area 1 covers the portion of the URA north of East Harvard Avenue and has been developed as a 315 unit 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 URA south of East Harvard Avenue and contains a 424-unit apartment project, Parq at Iliff, and a recently-completed 110-room Hampden Inn and Suites. Development in TIF area 2 has been market-driven and no related incentive agreements are in place.

PLAZA 1 URBAN RENEWAL AREA

	Inception Through 2018	2019 Actuals	2020 Projection	2021 Forecast
Beginning Funds Available	\$ (32,783)	\$ (131,763)	\$ (670,940)	\$ (670,940)
Revenues				
Earnings on Invest-Pool	80,635	46,432	42,817	43,888
Earnings on Inv to FV	(12,880)	24,544	(11,663)	-
NonBudgetary Transfer In	-	5,511,000	-	-
Other Revenues	9,905	67,049	2,081	-
Property Taxes-Current	-	36,256	149,613	153,353
General Sales Taxes	-	87,726	446,459	491,105
Use Tx Rev-Building Materials	57,403	14,366	35,472	35,472
Occupational Privilege Taxes	-	897	6,115	6,268
Transfer from Capital Projects	500,000	-	-	-
Transfer from AURA	84,654	-	27,404	-
Total Revenues	\$ 719,717	\$ 5,788,271	\$ 698,298	\$ 730,085
Expenses				
Debt Interest-Interfund Loan	752,500	376,250	376,250	362,075
Non-Capital Purchases	-	-	5,300	5,500
Services-Professional	-	5,511,000	-	-
Postage Shipping	-	-	17	-
IGA Payments	-	-	30,862	-
Other Misc Expenditures	-	-	6,947	-
Developer Incentives	-	-	818,099	409,980
Total Expenses	\$ 752,500	\$ 5,887,250	\$ 1,237,475	\$ 777,555
Ending Funds Available	\$ (32,783)	\$ (131,763)	\$ (670,940)	\$ (718,410)

The Nine Mile Station URA 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. A Public Finance & Redevelopment Agreement for Plaza 1 TIF was executed in 2017 and since that time the former King Soopers store and fuel station structures have been demolished and relocated to within the TIF 1 boundary. In addition to the new, larger King Soopers building, approximately 22,000 square feet of new retail has been constructed.

PLAZA 2 URBAN RENEWAL AREA

	<u>Inception Through 2018</u>	<u>2019 Actuals</u>	<u>2020 Projection</u>	<u>2021 Forecast</u>
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -
<u>Revenues</u>				
	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>				
	-	-	-	-
Total Expenses	\$ -	\$ -	\$ -	\$ -
Ending Funds Available	\$ -	\$ -	\$ -	\$ -

The Nine Mile Station URA 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. Plaza 2 contained the former King Soopers fuel station until it was demolished in late 2020 and AURA will soon take title to the site. The Point General Development Plan calls for approximately 60,000 square feet of retail within Plaza 2.

PLAZA 3 URBAN RENEWAL AREA

	<u>Inception</u>		<u>2019</u>		<u>2020</u>		<u>2021</u>	
	<u>Through 2018</u>		<u>Actuals</u>		<u>Projection</u>		<u>Forecast</u>	
Beginning Funds Available	\$	-	\$	302	\$	302	\$	302
<u>Revenues</u>								
General Sales Taxes	-	-	302	-	-	-	-	-
Use Tx Rev-Building Materials	-	-	-	-	-	-	1,129,022	-
Land Sales Proceeds	-	-	-	-	-	-	4,807,064	-
Total Revenues	\$	-	\$	302	\$	-	\$	5,936,086
<u>Expenses</u>								
	-	-	-	-	-	-	-	-
Total Expenses	\$	-	\$	-	\$	-	\$	-
Ending Funds Available	\$	-	\$	302	\$	302	\$	5,936,388

The Nine Mile Station URA 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. A Public Finance & Redevelopment Agreement for Plaza 1 TIF was executed in 2017 and since that time the former King Soopers store and fuel station structures have been demolished and relocated to within the TIF 1 boundary. In addition to the new, larger King Soopers building, approximately 22,000 square feet of new retail has been constructed.

PLAZA 4 URBAN RENEWAL AREA

	<u>Inception</u>		<u>2019</u>		<u>2020</u>		<u>2021</u>	
	<u>Through 2018</u>		<u>Actuals</u>		<u>Projection</u>		<u>Forecast</u>	
Beginning Funds Available		\$	-	\$	1,518	\$	1,518	
<u>Revenues</u>								
Occupational Privilege Tax	-		1,518		-		-	
Use Tx Rev-Building Material	-		16		-		-	
Total Revenues	\$	-	\$	1,518	\$	-	\$	-
<u>Expenses</u>								
	-		-		-		-	
Total Expenses	\$	-	\$	-	\$	-	\$	-
Ending Funds Available	\$	-	\$	1,518	\$	1,518	\$	1,518

The Nine Mile Station URA 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. Plaza 4 contained the former King Soopers store until it was demolished in 2020. The Point General Development Plan plans for a office and/or hotel uses with some retail. Plaza 4 URA is likely to be developed following the development of URAs 2 and 3.

WESTERLY CREEK URBAN RENEWAL AREA

	Inception Through 2018	2019 Actuals	2020 Projection	2021 Forecast
Beginning Funds Available	\$ 1,371,366	\$ 2,055,437	\$ 3,076,606	\$ 3,076,606
Revenues				
Earnings on Invest	19,737	63,561	26,276	26,802
Property Taxes-Current	121,153	861,727	2,910,769	2,968,985
General Sales Taxes	1,250,568	872,237	683,924	786,513
Lodgers Tax	-	-	131	133
Use Tx Rev-Building Materials	1,840,450	177,697	12,320	300,000
Occupational Privilege Taxes	-	-	1,528	1,559
Total Revenues	\$ 3,231,908	\$ 1,975,222	\$ 3,634,948	\$ 4,083,991
Expenses				
Sponsored Conference Expenses	1,000	-	-	-
Services-Professional	96,499	98,500	9,833	12,000
Services-Legal	-	-	4,860	4,957
Services-Technical	-	-	1,287	1,312
Development Incentives	1,748,627	1,089,034	2,402,818	2,763,241
IGA Payments	14,416	53,601	60,559	61,770
Other Misc Expenditures	-	50,016	132,057	50,000
Utilities	-	-	2,365	2,413
Total Expenditures	\$ 1,860,542	\$ 1,291,150	\$ 2,613,779	\$ 2,895,693
Ending Funds Available	\$ 1,371,366	\$ 2,055,437	\$ 3,076,606	\$ 4,264,905

The Westerly Creek Urban Renewal Area was created in 2013 and is located in northwest Aurora. WCV URA is geographically comprised of an area bounded by Montview Boulevard, East 26th Avenue, Dayton Street, Westerly Creek, and north of 25th Avenue between Dayton and Peoria Street.

In 2015, AURA amended the urban renewal plan. The WCV URP now includes four Tax Increment Areas. These include: Stanley Market Place (TIF area 1), Stanley Residential (TIF area 2), Stapleton-Aurora Residential (TIF area 3), and Stapleton-Aurora Phase II (TIF area 4). Stanley Market Place, now completed and stabilized, is the renovation of the former Stanley Aviation manufacturing facility into a 96,000 SF unique, destination urban retail marketplace. Stanley Residential is an approved but not yet constructed 200 unit market rate multifamily project on the southern edge of the Stanley property. Stapleton-Aurora Residential is a 322 unit single family and attached residential development located between E. 25th Avenue and E. 26th Avenue from Fulton to Peoria. Stapleton-Aurora Phase II, TIF Area 4, extends from Moline to Peoria, and includes a 265-unit market rate multifamily project, currently under construction, in addition to a planned dual branded hotel. AURA has financial incentive agreements in place to share tax revenues with the developers of projects in TIF Areas #1 and 3. Any incremental TIF revenues generated within TIF Areas 2 and 4, currently flow to and remains with AURA. In December of 2020, AURA acquired approximately 2.5 acres of land at the NW corner of E. 25th Avenue and Peoria Street. Plans include issuing a future RFP to attract a mixed-use, commercial development. The adjacent 3.4 acre site within TIF Area 4 is planned for a 148,000 SF dual branded, limited service/extended stay hotel, with construction anticipated to begin in 2021.



City of Aurora, Colorado

2021 CITY MANAGER'S
ADOPTED BUDGET

Appendix 17

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

	2018	2019	2020	2020	2021
	Actual	Actual	Original	Projection	Adopted
Beginning Cash & Cash Equivalents	\$ 84,688	\$ 81,838	\$ 121,675	\$ 121,470	\$ 190,519
Revenue					
Transmission Service Charge	50,000	100,000	200,000	200,000	310,000
Other	102	4,398	94	114	114
	\$ 50,102	\$ 104,398	\$ 200,094	\$ 200,114	\$ 310,114
Expenditures					
Operating	52,952	64,766	173,270	131,065	275,318
Capital	-	-	-	-	-
	\$ 52,952	\$ 64,766	\$ 173,270	\$ 131,065	\$ 275,318
Ending Cash & Cash Equivalents	\$ 81,838	\$ 121,470	\$ 148,499	\$ 190,519	\$ 225,315

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

	2018	2019	2020	2020	2021
	Actual	Actual	Original	Projection	Adopted
Beginning Cash	\$ 438,496	\$ 505,573	\$ 390,300	\$ 436,365	\$ 605,332
Revenue					
Operating assessments	450,000	450,000	450,000	450,000	550,000
Other	31,637	32,518	25,000	42,892	25,000
	\$ 481,637	\$ 482,518	\$ 475,000	\$ 492,892	\$ 575,000
Expenditures					
Operating	337,195	332,094	361,823	323,925	368,406
Capital	77,365	219,632	57,000	-	390,500
	\$ 414,560	\$ 551,726	\$ 418,823	\$ 323,925	\$ 758,906
Ending Cash	\$ 505,573	\$ 436,365	\$ 446,477	\$ 605,332	\$ 421,426

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

2021 CITY MANAGER'S
ADOPTED BUDGET

Appendix 18 Glossary





Glossary of Terms

2 per 1000

2 per 1000 is a City of Aurora mandated target of staffing two sworn police officers for every one thousand city residents.

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 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 the amount of spending for a department, fund, or capital project legally authorized 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.

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 each capital project is dedicated to the program for the acquisition and maintenance of public art.

Aurora Capital Leasing Corporation (ACLC)

The ACLC is a Colorado nonprofit corporation that purchases, leases, or acquires personal property of any kind for the use and benefit of the City of Aurora. The ACLC enters into lease purchase agreements with the city called certificates of participation (COPs) to finance construction of new facilities.

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 prior year's original budget plus base budget adjustments equal the Base Budget. The addition of the Base Budget and budget amendment requests equal the 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 approved 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.

CARES Act

The CARES Act is the federal Coronavirus Aid, Relief, and Economic Security Act passed by Congress in March 2020. The CARES Act established the Coronavirus Relief Fund through which it provides payments to state, local, and tribal governments navigating the impact of the COVID-19 pandemic.

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.

Community Development Fund

The Community Development Fund is composed of the United States Department of Housing and Urban Development grant awards consisting of the Community Development Block Grant and Home Investment Partnerships Grant. All funds are spent on qualifying programs within the city.

Comprehensive Annual Financial Report (CAFR)

The CAFR is a set of city financial statements that comply with the accounting requirements established by the Governmental Accounting Standards Board (GASB) and must be audited by an independent auditor using generally accepted government auditing standards.

Conservation Trust Fund (CTF)

Pursuant to Colorado law, the 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.

Cultural Services Fund

The Cultural Services Fund accounts for cultural services provided to citizens such as programs in performing arts, fine arts, history, and public art.

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.

Designated Revenues Fund

The Designated Revenues Fund was established in 1997 to manage various revenues restricted for specific purposes, which are neither gifts or grants. Surcharge-funded programs, certain incentive programs, and the Aurora Channel are examples.

Development Review Fund

The Development Review Fund provides support for new development within the city that includes 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.

Enhanced E-911 Fund

The Enhanced E-911 Fund provides for personnel answering 911 (emergency) calls and the acquisition, development and maintenance of 911 equipment and systems to receive, dispatch, and respond to citizens' 911 calls.

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 account with funds from assets that the government holds as a trustee and that it cannot use to fund its own programs. Fiduciary funds include pension and employee benefit trust funds, agency funds, external investment trust funds and private-purpose trust funds.

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.

Fleet Management Fund

The Fleet Management Fund is an internal service fund responsible for the centralized fuel and maintenance costs for city-owned motorized vehicles and equipment. Operations are funded by charges to departments to recover costs associated with the provision of these services.

Full-Time Equivalent (FTE)

The FTE value represents a budgeted, benefited position and is based on the number of hours per week an employee works. Generally, an employee who works 40 hours per week is considered to be one FTE. *Note: 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 currently available financial assets while 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 and Grants Fund

The Gifts and 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 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.

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 may 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.

Mandated Costs

Expenses the city must fund to maintain service levels. Examples include increasing fuel prices or insurance costs.

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.

Marijuana Tax Revenue Fund

The Marijuana Tax Revenue Fund was created in 2017 in order to account for the city’s retail marijuana sales tax collections, as well as the city’s share of the state special sales tax based on the sale of retail marijuana within the city’s boundaries. Per ordinance, revenue generated by the two percent special sales tax rate is designed for homelessness services and housing projects, with the remaining amount available for appropriation as determined by City Council.

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.

Nexus

The Nexus program awards yearly grants to community service agencies with a nexus or connection to law enforcement. The program is funded by municipal surcharge revenue that may only be directed to agencies who can demonstrate a strong service commitment to law enforcement. The eligible agencies are set by ordinance.

Open Space Fund

The Open Space Fund is funded by Arapahoe and Adams County Open Space taxes. The fund appropriates funding for park land acquisitions and improvements, construction, maintenance, and management and patrol of parks and open space. Revenues and expenditures for the two counties are tracked separately within the fund.

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, 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 does not include supplemental budget requests.

Parking and Mobility Fund

The Parking and Mobility Fund is a special revenue fund that was created to implement the Park Aurora Parking and Mobility Business Plan. The goal of the plan is to provide efficient parking management operations and a safe and positive parking environment for customers while supporting the transit-oriented development, urban center, and the place-making goals of the community.

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.

Policy Reserves

Policy reserves are reserves held in the General Fund, equal to ten 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.

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, and expenditures. 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 current year 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 the modified accrual accounting method. The two types of proprietary funds are the enterprise fund and the internal service fund.

Recreation Fund

The Recreation Fund accounts for recreational services provided to citizens and is funded by user fees and a General Fund transfer.

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.

Risk Management 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 judgements made against the city.

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 Improvement District

Special improvement districts are formed to construct improvements and assess the cost upon the property benefited by the improvements. Improvements may consist of constructing, grading, paving, pouring, curbing, guttering, lining, or otherwise improving the whole or any part of any street or providing street lighting or drainage facilities in the city.

Special Revenue Funds

Special revenue funds are used to account for revenues received by the city that are required by law, contract, or city policy to be spent for a specific purpose. An example is a tax that is designated for the purchase and maintenance of open space.

Staffing Summary

The staffing summary provides the number of 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

A 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.

Taxpayer Bill of Rights (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 three percent of the fiscal year's spending and is held in the General Fund. Any spending of the TABOR reserve must be restored by the end of the following fiscal year. Assets may be used for the TABOR Reserve.

Tax Increment Financing (TIF)

TIF is often used to finance redevelopment projects in urban renewal areas. TIF allows a local authority to leverage taxes to assist in financing redevelopment projects, such as infrastructure and environmental cleanup in blighted areas.

Transportation Improvement Program (TIP)

The TIP identifies the priority of federally funded highway, transit, and alternative mode transportation (trails) improvements to be 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 may 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.

Visit Aurora

Visit Aurora is the official destination marketing organization for the City of Aurora and acts as the primary liaison between meeting planners and hotel partners.

Wastewater 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.

Water 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.

ACRONYMS

ACAD	Aurora Cultural Arts District	CBI	Colorado Bureau of Investigation
ACED	Adams County Economic Development	CCIC	Colorado Crime Information Center
ACLC	Aurora Capital Leasing Corporation	CCSD	Cherry Creek School District
ACOF	Aurora Community of Faith	CDBG	Community Development Block Grant
AdCo	Adams County Open Space Fund	CDOT	Colorado Department of Transportation
ADA	Americans with Disabilities Act	CHCD	Citizens' Advisory Committee on Housing, Community Development
AEDC	Aurora Economic Development Council	CHDO	Community Housing Development Organizations
AFB	Air Force Base	CIP	Capital Improvement Program
AFR	Aurora Fire Rescue	CLG	Certified Local Government
AFY	Aurora For Youth	CMATT	CATPA Metropolitan Auto Theft Team
A-GRIP	Aurora Youth Development and Gang Reduction Implementation Plan	CML	Colorado Municipal League
AIPP	Art In Public Places	COP	Certificate of Participation
AKCRT	Aurora Key Community Response Team	COOP	Continuity of Operations Plan
AMC	Aurora Municipal Center	CPF	Capital Projects Fund
APA	Aurora Police Association	CPI	Consumer Price Index
APAC	Aurora Police Activities Club	CSI	Crime Scene Investigation
APD	Aurora Police Department	CTF	Conservation Trust Fund
ArCo	Arapahoe County Open Space Fund	CWAC	Citizens' Water Advisory Committee
AURA	Aurora Urban Renewal Authority	DARE	Drug Abuse Resistance Education
BID	Business Improvement District	DBC	Department Budget Coordinator
BMUT	Building Materials Use Tax	DCM	Deputy City Manager
BRD	Building Repaid Fund	DIA	Denver International Airport
CABC	Citizens' Advisory Budget Committee	DMIF	Destination Marketing Improvement Fee
CAD	Computer Aided Dispatch	DR	Disaster Recovery
CAPSTC	City of Aurora Public Safety Training Center	DRCOG	Denver Regional Council of Governments
CAFR	Comprehensive Annual Financial Report	DRF	Development Review Fund
CATPA	Colorado Auto Theft Prevention Authority	DUI	Driving Under the Influence

Appendix 18 – Glossary

EA	Environmental Assessment	HUTF	Highway Users Taxes and Fees
EEOC	Equal Employment Opportunity Commission	HVAC	Heating Ventilation Air Conditioning
EMS	Emergency Medical Services	IAFF	International Association of Fire Fighters
EOEP	Elected Officials and Executive Personnel’s Defined Benefit Plan	ICMA	International City/County Management Association
ERP	Enterprise Resource Planning	IGA	Intergovernmental Agreement
ESG	Emergency Solutions Grant	IRS	Internal Revenue Service
ESWU	Employee Support and Wellness Unit	IT	Information Technology
FAST	Fugitive Apprehension and Surveillance Team	IWMP	Integrated Water Master Plan
FRA	Fitzsimons Redevelopment Authority	IVR	Interactive Voice Recognition
FRB	Force Review Board	JAG	Justice Assistance Grant
FTE	Full-Time Equivalent	MDC	Mobile Data Computer
G & G	Gift and Grants Fund	MET	Motorcycle Enforcement Team
GDP	Gross Domestic Product	MGD	Millions of Gallons per Day
GERP	General Employees Retirement Plan	MHz	Megahertz
GFOA	Government Finance Officers Association	MSU	Medical Service Unit
GID	General Improvements District	NCIC	National Crime Information Center
GIS	Geographic Information System	NFPA	National Fire Protection Association
GO	General Obligation	NIBRS	National Incident-Based Reporting System
GOCO	Great Outdoors Colorado Trust Fund	NLC	National League of Cities
GON	Graffiti Off Neighborhoods	NPDES	National Pollutant Discharge Elimination System
GRASP	Gang Rescue and Support Project	NSP	Neighborhood Stabilization Program
GREAT	Gang Resistance Education and Training	O&M	Operations and Maintenance
HCS	Housing and Community Services	OAR	Original Aurora Renewal
HIDTA	High Intensity Drug Trafficking Area	OBFP	Office of Budget and Financial Planning
HOAP	Home Ownership Assistance Program	ODA	Office of Development Assistance
HOME	Home Investment Partnership	OEM	Office of Emergency Management
HR	Human Resources	OIIA	Office of International and Immigrant Affairs
HRC	Human Relations Commission	OPT	Occupational Privilege Tax
HUD	United States Department of Housing and Urban Development	OSF	Open Space Fund

Appendix 18 – Glossary

OSNR	Open Space and Natural Resources	TOD	Transit-Oriented Development
PAR	Police Area Representative	UPS	Uninterruptible Power Supply
PCIDSS	Payment Card Industry’s Digital Security Standard	USPS	United States Postal Service
PDF	Parks Development Fund	WISE	Water Infrastructure and Supply Efficiency
PEG	Public, Educational, and Government Franchise Fee	VA	Veterans Affairs
PPE	Personal Protective Equipment	VALET	Victim Assistance Law Enforcement Training
PRL	Photo Red Light	VoIP	Voice over Internet Protocol
PROS	Parks, Recreation, and Open Space	VPN	Virtual Private Network
PS Comm	Public Safety Communications	WPF	Water Purification Facility
PSS	Professional Standards Section		
PUC	Public Utilities Commission		
PWP	Prairie Waters Project		
RAQC	Regional Air Quality Council		
RFID	Radio Frequency Identification		
RTD	Regional Transportation District		
SAFER	Staffing for Adequate Fire and Emergency Response		
CADA	Supervisory Control and Data Acquisition		
SCBA	Self-Contained Breathing Apparatus		
SCFD	Scientific and Cultural Facilities District		
SEAM	Southeast Area Maintenance Facility		
SID	Special Improvement District		
SRO	School Resource Officer		
SWAT	Special Weapons and Tactics Team		
SWMP	Storm Water Master Plan		
T & D	Transmission and Distribution		
TABOR	Taxpayer Bill of Rights		
TEMS	Tactical Emergency Medical Support		
TIF	Tax Increment Finance		
TIP	Transportation Improvement Program		

