

CITY OF AURORA,
COLORADO

2026

Operating and Capital Improvement **Budget**

Prepared by the
Office of Budget and
Financial Planning





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City of Aurora, Colorado

2026 Operating and Capital Improvement Budget Acknowledgements

City Council

Mike Coffman	Mayor
Alison Coombs	Mayor Pro-Tem (Incoming) and At-Large
Steve Sundberg	Mayor Pro-Tem and Ward II (Outgoing)
Gianina Horton	Ward I (Incoming)
Crystal Murillo	Ward I (Outgoing)
Amy Wiles	Ward II (Incoming)
Ruben Medina	Ward III
Stephanie Hancock	Ward IV
Angela Lawson	Ward V
Françoise Bergan	Ward VI
Alli Jackson	At-Large (Incoming)
Amsalu Kassaw	At-Large (Outgoing)
Curtis Gardner	At-Large
Danielle Jurinsky	At-Large (Outgoing)
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You can also access an electronic version of the 2026 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 01, 2025

Christopher P. Morrell

Executive Director

Special Recognition

The following individuals and groups played a key role in the development of the 2026 budget for the City of Aurora. They are recognized here for their hard work and valuable contributions.

Council Appointees

Candace Atkinson, Court Administrator
Pete Schulte, City Attorney
Shawn Day, Presiding Judge

Commission Appointees

Matt Cain, Civil Service Administrator
Elizabeth Cadiz, Chief Public Defender

Deputy City Managers

Marshall Brown (Interim)
Laura Perry
Roberto Venegas

Department Directors and Managers

Aurora Water – Marshall Brown
Aurora911 – Tina Buneta
Communications – Kim Stuart
Development Services – Jacob Cox
Finance – Terri Velasquez
Fire – Alec Oughton
General Management Administration – Kendall Koca
Housing and Community Services – Jessica Prosser
Human Resources – Ryan Lantz
Information Technology – Scott Newman
Library & Cultural Services – Ginger White Brunetti
Parks, Recreation & Open Space – Brian Green
Planning and Business Development – Jeannine Rustad
Police – Todd Chamberlain
Public Works – Kurt Muehlemeyer

Council-Appointed Citizen Committees

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

Department Budget Staff

Aurora Water – Cat Olukotun, Gail Thrasher, Sonya Gonzalez, Alex Weber, Elizabeth Gillitzer-Gallardo, and Matt Spacek
Aurora911 – Yelena Emeson and Richard Goggins
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City Council – Greg Hays
Civil Service Commission – Mark Smith
Communications – Tyler Phillips
Court Administration – Rebecca Knobel-Milliken and Jackie Ehmann
Development Services – Jackie Ehmann, Mark Smith, and Tod Kuntzelman
Finance – Noah Black
Fire – Kathy Stafford
General Management – Jackie Ehmann, Mark Smith
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Human Resources – Andrea Paquette, Noah Black, and Bill Levine
Information Technology – Liz Rehwalt and Laura Ferguson
Judicial – Jodi Wagner and Jackie Ehmann
Library & Cultural Services – Matthew Kipp
Parks, Recreation & Open Space – Tom Tully, Ethan Saidman, and Kate Conte
Planning and Business Development – Marvin Redding
Police – John Schneebeck and Mara Nelson
Public Defender – Fatima Thibou and Jackie Ehmann
Public Works – Elly Watson

2026

CITY COUNCIL MEMBERS AURORA, COLORADO



Mike Coffman
Mayor



Gianina Horton
Ward I



Amy Wiles
Ward II



Ruben Medina
Ward III



Stephanie Hancock
Ward IV



Angela Lawson
Ward V



Françoise Bergan
Ward VI



Rob Andrews
At Large



Alison Coombs
At Large (Mayor Pro Tem)



Curtis Gardner
At Large



Alli Jackson
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**

Aurora Municipal Center | 15151 E. Alameda Parkway | 303.739.7015 | AuroraGov.org

Introduction to the City of Aurora, Colorado 2026 Adopted Budget

This 2026 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 2026 budget as adopted by City Council in the fall of 2025. The figures and narratives published in this document also provide the originally adopted 2025 budget by City Council and an updated status of the 2025 projection at the time the 2026 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 2027 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 communication 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 Strategic Plan provides an update to the ongoing Aurora Strategic Planning process, including an updated operational model;
- 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 2026 General Fund Revenue Overview provides a detailed description of the city’s General Fund revenue outlook for 2026 and beyond;
- The Long-Range General Fund Financial Outlook identifies expected revenues and expenditures for all general government functions through 2030;
- The Fund Summaries provide tables and narratives that explain major changes in funds available for all city funds;

- The Department Budgets provides information on departmental operating appropriations, staffing, and programs;
- The Capital Improvement Program describes the city's five-year capital improvement program for all funds; and
- 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 Jason Batchelor, our City Manager. After that, read the Executive Summary (Section B). It has some great summaries about Aurora's budget. The Strategic Plan is discussed in Section C. The rest of the book contains the detailed information.
- **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 J-91) has information on that. There is also a Public Input section that is in the 2026 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 D).
- **What if I want to dig deep into where the General Fund gets its money?**
 - The General Fund Revenue Section (Section E) will do the trick.
- **What does the future of the General Fund look like from a budget perspective?**
 - The Financial Outlook (Section F) shows revenue and expenditure projections through 2030.
- **I'm interested in the city's capital program. Where do I go?**
 - Great! The Capital Improvement Program (CIP) can be found in Section I.
- **What revenues and expenditures are associated with marijuana?**
 - Good question! The Marijuana Tax Revenue Fund Summary is on page G-26. Additional detail is found in Appendix 5, starting on page J-39.
- **I'm a policy nut! I can't get enough! Do you have financial policies?**
 - Well, sure! Appendix 14 starting on page J-97 has our financial policies.
- **Where can I get more information about the Police budget?**
 - The Police Department pages start on page H-189.
- **What does the debt of Aurora look like?**
 - The Debt section can be found in Appendix 10, page J-67.

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





City of Aurora, Colorado

2026 Operating and Capital Improvement Budget

BUDGET MESSAGE



2026 Adopted Budget Message

The 2026 Adopted Budget is balanced for all funds and includes budget amendments in a number of areas. The sections below provide an overview of those investments. It should be noted there were a number of areas and needs that we were not able to address in this budget. Departments continue to strive to provide the best services possible within the resources that are available.

Economic Factors and City Revenues

The City of Aurora General Fund revenue estimates for the 2026 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 serve as the fundamental drivers of the revenue estimates. BRD chose to forecast revenue based on three economic scenarios created by Moody's, including a baseline, optimistic, and pessimistic scenario. These different forecasts provide sensitivity analysis around more favorable and unfavorable economic conditions.

The 2025 economic outlook is clouded by uncertainty related to federal tariffs, a restructuring of the federal government, interest rate policy, and inflation. Price increases have accelerated in recent months, although the rate of inflation remains below 3.0 percent. The inability to get inflation below the 2.0 percent target could result in interest rates remaining higher than currently expected. Given considerable economic uncertainty, city management decided to use a modified version of the BRD baseline forecast called the adjusted baseline scenario. Adjustments include using a more optimistic forecast of sales tax revenue based on more current collections data and new business activity in the city, using more conservative forecasts of auto use tax and capital-related use tax collections to better reflect low year-to-date revenues for both sources, and decreasing the property tax forecast to reflect the impact of the Taxpayer's Bill of Rights (TABOR) on property tax revenues.

Now beyond the recovery from the pandemic, the national economy showed resiliency last year, including real gross domestic product (GDP) growing by 2.8 percent. However, the national rate of inflation in 2024 was also 2.9 percent. Given renewed concerns about inflation, the Federal Reserve has not cut interest rates in 2025 despite making three cuts in the second half of 2024. More locally, inflation in the Denver-Aurora-Lakewood area measured only 2.3 percent in 2024 and local inflation has remained low into the first half of the current year. In the first quarter of 2025, GDP declined by 0.5 percent. This occurred largely because there was a surge in imports, which are subtracted from GDP calculations, as companies rushed to stock up on inventory of imported goods before the implementation of new tariffs. Under the adjusted baseline scenario, GDP growth is projected to be 1.2 percent in 2025 and 0.5 percent in 2026. In this climate of slow economic growth, moderate growth in retail sales will continue to drive growth in sales and use tax collections. From 2027 through 2030, projected GDP growth will be more robust and will average 2.7 percent annual growth.

Through a combination of econometric modeling, historical trends, current data, and an assessment of expected trends and events that will affect future revenues, the Budget Office staff has prepared a revised 2025 projection that is \$9.1 million (1.7 percent) lower than the 2025 Original Budget. 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. A projected decline in collections of capital-related use tax is the single biggest driver of the decrease in General Fund sources in 2025. As a result, after making this capital transfer, General Fund operating revenues in 2025 are projected to be \$2.2 million (0.5 percent) above the 2025 Original Budget. Under the baseline scenario used to develop the 2026 Adopted Budget, General Fund revenue excluding transfers is projected to grow by 2.7 percent, or \$14.1 million in 2026.

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

Operating Balancing in the General Fund

The budget process revealed a shortfall of approximately \$21.2 million in 2026, incorporating a weakened revenue outlook, cost increases associated with current service levels, and adds to address enhanced services. The 2026 Budget includes funding for the second year of the collective bargaining agreements for both Police and Fire, as well as pay and benefit increases for non-uniformed employees across the city. Like households across the country, the city is experiencing inflationary cost increases for basic goods and services like electricity, parts, and maintenance.

The adopted budget includes \$5.8 million in adds in the General Fund, including \$4.6 million from the proposed budget and a net \$1.2 million in post-proposed changes. The proposed budget adds include the SAFER grant match costs and one-time expenses associated with an additional fire station, funds for establishing the Office of Police Accountability, recognizing increased auction proceeds and related expenses, additional public safety technology, and four Police positions. The post-proposed changes are primarily associated with adjustments associated with not receiving the SAFER grant. These costs for the budget additions are included in the shortfall noted above. More information can be found in Attachment 8 and in the Department Operating Budget pages.

The General Fund is balanced for 2026 with a combination of expenditure reductions, use of one-time reserves, and a limited amount of new revenue. These adjustments were made with the principles of prioritizing services, seeking operational efficiencies, and preserving service levels over the five-year forecast period. Budget adjustments include:

\$10.2 million in budget cuts: Approximately \$6.5 million in council and management-driven expenditure cuts were used, including writing misdemeanor domestic violence cases into county courts rather than into municipal court, assuming four furlough days in 2026, moving costs to the Enhanced E-911 Fund, lowering the Recreation Fund subsidy, and freezing a portion of travel and training. There were also \$3.7 million in department-driven reductions, including reducing custodial services, technology cuts including data center consolidation and solution replacements, holding some positions vacant, downgrading some positions, and transferring some positions to

other funds. In sum, 3.0 FTE were eliminated and another 3.5 FTE were transferred to other funds. More information can be found in Attachment 8 and in the Department Operating Budget pages.

\$1.8 million in new revenue: There were several new sources of revenue included in balancing, including using excess dental insurance funds, accounting for the Lamar signs contract, and increases for auction proceeds. More information can be found in Attachment 8 and in the Department Operating Budget pages.

\$9.2 million in use of General Fund recession reserve: The recession reserve was included at the direction of Council after the COVID-related economic downturn. The 2026 Adopted Budget uses approximately one-third of the reserve. The five-year forecast indicates a “V-shaped” budget shortfall of approximately \$21.2 million in 2026 (before 2026 balancing), decreasing to \$6.3 million in 2027 (after ongoing 2026 balancing). The judicious use of the recession reserve as part of that multi-year budget balancing strategy allows the city to maintain critical service levels while still being good fiscal stewards for the residents and businesses of the city.

Operating Balancing in other Funds

Other funds also had significant operating budget changes.

Effect of General Fund Cuts: Several of the General Fund balancing decisions resulted in moving costs to other funds. In the Parks, Recreation and Open Space funds, 6.5 FTE in the General Fund and Recreation Fund were moved to Open Space and Parks Development funds. Also, there were subsidy decreases in several funds. In the Enhanced E-911 Fund, the annual subsidy was reduced by \$1.5 million. The annual subsidy to the Recreation Fund was reduced by \$1.8 million, including the effect of the closure of the Beck Recreation Center. The transfer to the Cultural Services Fund was reduced by \$111,400, resulting in operating impacts for Fox Arts and the History Museum. More information can be found in Attachment 8 and in the Department Operating Budget pages.

Development Review: In the Development Review Fund, revenues originate from development-related fees for various plan reviews, permits, and inspections. These revenues are seeing dramatic reductions from prior years, resulting in a \$5.0 million deficit in the fund in both 2025 and 2026. Strategies were implemented to reduce expenditures and improve long-term financial sustainability including the reduction of contracted services for plan review, customer payments of credit card fees, and the phased transfer of drainage plan review costs to the Wastewater Fund.

Marijuana Tax Revenue Fund: Besides dealing with overall disappointing revenue, the Marijuana Tax Revenues Fund was affected in mid-2025 when the state lowered the city’s share of state revenue from 10 percent to 3.5 percent. This revenue reduction necessitated a decrease in the fund’s transfer to the Capital Projects Fund by \$2.0 million annually.

Capital Balancing

Capital projects ensure that the City of Aurora is accessible, connected, healthy, and safe. The city continues to prioritize capital investments that build and maintain our infrastructure within fiscal confines. Due to significant revenue decreases in the Capital Projects Fund, proactive capital

planning and balancing actions totaling \$41.8 million were necessary to assure a balanced five-year plan.

The following strategies guided the approach to financial planning for the capital improvement budget:

- **Fiscal Sustainability:** All budgeted capital projects/programs were evaluated to identify available capital budget savings. The evaluation included a review of planned projects for multi-year programs and projects with unspent budget. Several capital programs had sufficient funding to support the continued delivery of planned projects without adding new funding. For the median construction and alley paving programs, a funding “pause” was put into effect to allow for existing planned projects to be completed. The pause in funding will result in a slight deferral of future planned median and alley paving projects.
- **Transportation Safety:** Aurora is continuing to take comprehensive action through a multi-pronged strategy that incorporates engineering, enforcement, and education to improve road safety. The capital budget includes an additional \$2.2 million in programming funding for traffic calming, traffic operations and safety projects. Funding will support the design and construction of up to twelve traffic calming projects, radar speed feedback signs, roundabout design, smart signal upgrades focused on prioritized high injury network and pedestrian priority intersections and other fundamental safety upgrades.
- **Maintain Funding Levels for Infrastructure Maintenance:** Maintenance of the city’s existing assets continues to be a major focus in the city’s capital planning. The capital budget preserves funding levels for street paving, building repair/maintenance, traffic signals and other capital maintenance programs. It should be noted that the Transportation Maintenance Fund budget was not reduced but increased from 2025 to 2026.
- **Strategic Capital Project and Planning Investments:** Other new projects were included in the capital program, including Meadowood Recreation Center Renovation and a Recreation Center Feasibility Study associated with the closure and decommissioning of the Beck Recreation Center.
- **Continue and Complete Delivery of Funded Capital Projects:** The city continues to make progress on implementing several major capital projects:
 - Demolition and replacement of the 40-year-old Fire Station 9
 - Construction of a new Aurora Animal Shelter to increase capacity with Pet Animal Care and Facility Act (PACFA)-complaint kennel space, enhanced viewing and adoption areas, and overall improved functionality. One-time and ongoing funding were added for construction in the budget.
 - Construction of the new Regional Navigation Campus which will include low-barrier emergency shelter, engaged short-term shelter, and workforce transitional

housing. Building repair funds were added in the budget to support long-term capital maintenance needs.

- Construction of various transportation projects including the 6th Avenue turn lane at Aspen Street/Buckley Space Force Base, Aurora Parkway Bridge, Box Elder Creek roadway improvements, Nine Mile Pedestrian Bridge, and the I-70/Picadilly Interchange.

Safe, adequate and well-maintained infrastructure is essential to the city's economic health and impacts every resident's quality of life. It is important to note that many capital needs in the city remain unfunded, requiring long-term solutions to maintain and build new infrastructure citywide to support our growing community.

Longer Term

With all of the balancing work done for 2026, the out-years are relatively balanced, within 0.6 percent throughout 2030. It will be necessary to continue fiscal conservatism to address shortfalls and fund additional unmet needs so we can continue to provide reliable, high-quality services to our community. The capital master plans being developed will provide a roadmap for the facility and infrastructure needs. Once the plan is developed, staff must work to identify a sustainable funding source. Similar to the capital master plans, staff are working to identify department operational needs to identify service levels and the needed resources to provide those services. There are frequent unmet needs between expected service levels and the city's ability to sustainably fund and provide those services. Our efforts in future years will include addressing those unmet capital and operational needs.

Acknowledgements

I would like to thank the residents of Aurora for their participation and input in the budget process. The city benefited from thousands of volunteer hours provided by residents in a variety of functions during the year. In addition, Council and staff received invaluable input from residents as they participated in budget town hall meetings in the spring and ward meetings throughout the year.

Specifically, 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, 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.

Finally, I want to especially express my appreciation to the Mayor and City Council for their work in developing progressive goals and a visionary policy framework 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 residents of Aurora.

Respectfully submitted,

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

Jason Batchelor
City Manager



City of Aurora, Colorado

2026 Operating and Capital Improvement Budget

EXECUTIVE SUMMARY



2026 Adopted Budget Executive Summary

The Executive Summary provides an overview of the 2026 Adopted Budget and the various factors that have influenced its creation. The intent is to help the reader more easily understand the city's 2026 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 2026 ADOPTED BUDGET

The City of Aurora's General Fund revenue estimates for the 2026 budget process were developed in collaboration with the Business Research Division (BRD) of the Leeds School of Business at the University of Colorado Boulder. The BRD creates econometric forecasts of five large revenue sources that together comprise over 80 percent of the total General Fund revenues of the city. Baseline, optimistic, and pessimistic forecasts of national indicators from Moody's Analytics serve as fundamental drivers to econometric revenue estimates created by the BRD. The following section of the Executive Summary discusses in detail the assumptions about the national and local economies that were utilized in guiding the development of the budget.

Economy

National

Now beyond the recovery from the pandemic, the national economy showed resiliency in 2024. Real Gross Domestic Product (GDP) expanded by 2.8 percent, employment grew by 1.3 percent, personal income increased by 5.4 percent, and inflation averaged 2.9 percent. The 2025 economic outlook is clouded by uncertainty related to federal tariffs, a restructuring of the federal government, interest rate policy, and inflation. In the first quarter of 2025, GDP declined by 0.5 percent. This occurred largely because there was a surge in imports, which are subtracted from GDP calculations, as companies rushed to build an inventory of imported goods before the implementation of new tariffs. Because the nation continues to struggle with inflation, the Federal Reserve has not implemented any interest rate cuts in the first six months of 2025 despite making three cuts in the second half of 2024. Under the baseline scenario, real gross domestic product will grow by 1.2 percent in 2025 and 0.5 percent in 2026.

In 2024, retail trade in the United States increased by 2.6 percent. Despite some of the current economic headwinds, U.S. Retail Sales have increased by 3.6 percent through the first six months of 2025. Under the baseline economic scenario, retail trade will grow by 1.7 percent in 2025 and 0.8 percent in 2026.

The labor market has been strong in recent years, with the national unemployment rate measuring 4.0 percent in 2024. As of June 2025, the year-to-date unemployment rate in the United States

measured 4.2 percent. Under the BRD baseline forecast, employment will shrink by 0.7 percent in 2025 and 0.5 percent in 2026.

Colorado and Aurora

Prior to the pandemic-induced recession, Colorado enjoyed more than a decade of strong economic growth that generally outpaced most other states in the nation across a few key economic indicators such as employment, personal income, and GDP growth. At the beginning of 2025, however, Colorado ranked in the bottom half of the states in terms of year-over-year growth in these very same economic indicators. Colorado's real GDP growth of 1.7 percent ranked 36th, its 0.0 percent employment growth ranked 45th, and its 4.8 percent personal income growth ranked 32nd. In 2024, the unemployment rate in the Denver-Aurora area averaged 4.2 percent. As of June 2025, the year-to-date unemployment rate in both Colorado and the metro Denver-Aurora area was 4.7 percent (rates higher than the 4.2 percent national unemployment rate for the same period).

The Leeds Business Confidence Index, a local measure of business expectations, showed that Colorado's business leaders also had concerns about federal policy. The index declined sharply ahead of the second quarter of 2025, dropping from 50.0 before the first quarter of 2025 to 31.9 before the second quarter (a score of 50.0 is neutral). All six components of the index reflected negative perceptions, with the national economy receiving the lowest score (25.9). Tariffs and economic uncertainty were commonly cited as reasons for panelists' responses.

There is both upside and downside risk to the baseline forecast. Federal tariff and deportation policies have the potential to increase inflation, which could require keeping interest rates higher than expected. BRD also cited an extensive list of other potential economic risks, including foreign wars, excessive federal debt, artificial intelligence, and struggles in the commercial real estate sector. That stated, federal policy continues to evolve and it is difficult to evaluate the impact that such policy will have on economic growth. For example, federal tax cuts and federal efforts to boost domestic manufacturing have the potential to boost economic growth above what is projected in the baseline forecast. In short, there is a higher-than-normal amount of uncertainty about what the economic future looks like.

BUDGET OVERVIEW – ALL FUNDS

The city's budgeted funds include the General Fund, Capital Projects Fund, Water and Wastewater funds, Recreation and Golf Courses funds, 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, demonstrate compliance with finance-related legal requirements, and aid financial management by segregating transactions related to certain city functions or activities. Attachments 1 through 3 beginning on page B-15 summarize appropriations and past (actual) spending for the city's funds.

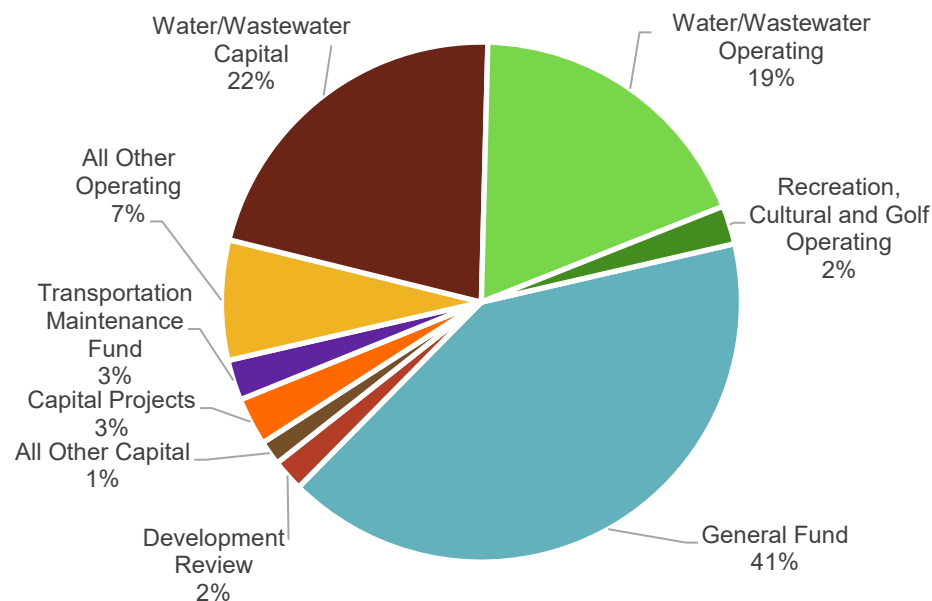
The 2026 Adopted Budget includes a total of \$1.3 billion in appropriations for all funds. This is \$82.1 million less than the 2025 Original Budget of \$1.4 billion, with \$2.6 million coming from decreased operating spending and \$79.5 million from decreased capital spending. The Water Fund has the largest year-to-year decrease, primarily due to reduced debt. A large portion of the capital

decrease is associated with the Capital Projects Fund, Wastewater Fund, and Water Fund.

When looking across operating account categories, debt costs across the city decreased by \$22.4 million (29.9 percent) and were partially offset by a \$19.4 million (4.1 percent) increase in salary and benefits in accordance with the citywide assumptions and the Police and Fire collective bargaining agreements. Additionally, 25.0 FTE have been added to the budget, including 6.0 FTE added as 2025 Spring Supplemental amendments and a net 19.0 FTE added in the budget process. More detail can be found in the staffing section later in the Executive Summary.

Figure 1 illustrates the distribution of total appropriations in 2026. The General Fund accounts for approximately 41 percent of total appropriations, while another 28 percent of the 2025 budget is dedicated to capital projects in several funds. Operating costs for Aurora Water (both the Water and Wastewater funds) make up 19 percent of the city's total budget. The remaining 12 percent is for operations of all other city funds.

Figure 1. 2026 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 2026 General Fund budget.

Table 1. 2026 Expenditure and Budget Summary - General Fund

Sources	Amount	Comment
Base Revenue and Transfers	\$539,548,848	Weakened growth in sales and use tax collections are anticipated in 2026.
New Revenue and Transfers	1,789,833	New revenue to assist with General Fund balancing. More information can be found in Attachment 8 and in the Department Operating Budget pages.
Total Sources	\$541,338,681	Total 2026 Adopted Sources
2025 Original Budget	\$541,556,685	The 2025 Original Budget is the starting point for the 2026 Adopted Budget.
Base Budget Adjustments	(1,693,298)	Amount includes reductions of \$1.7 million to remove 2025 one-time appropriations, partially offset by \$29,000 ongoing portion of 2025 Spring Supplemental.
Cost Drivers	15,028,709	\$16.6 million in personal services adjustments; a decrease of \$1.5 million in other adjustments, including the Capital Projects Fund transfer adjustment, subsidy transfer adjustments, Risk and Fleet fund charges, utility increases, and department-specific contractual increases.
Amendments	4,643,525	Budget amendments include the grant match costs and one-time expenses associated with an additional fire station and funds to establish the Office of Police Accountability, auction proceeds, additional public safety technology, and 4.0 FTE Police positions. More information can be found in Attachment 8 and in the Department Operating Budget pages.
Cuts	(10,205,516)	Cuts in various departments including furloughs, cuts to travel and training, and other budget balancing items. More information can be found in Attachment 8 and in the Department Operating Budget pages.
City Council Budget Workshop Amendments	1,167,102	Elimination of SAFER Grant match, added funding for Fire Station 18 operations, added funds for operation of warning siren contract, and made adjustments to City Council budget.
Total Uses	\$550,497,207	Total 2026 Adopted General Fund Budget
Use of Funds Available	\$(9,158,526)	Use of Recession Reserve

General Fund Revenue

Figure 2 illustrates the sources of revenue within the General Fund. Sales tax revenue remains the backbone of Aurora's General Fund, accounting for 58 percent of total revenue. Use tax is a companion tax to sales tax and is associated with purchases of commodities and equipment. A total of 70 percent of all General Fund revenue is dependent on purchases when use tax revenues (e.g. building materials use tax, automobile use tax and equipment use tax) are included.

Figure 2. 2026 General Fund Sources

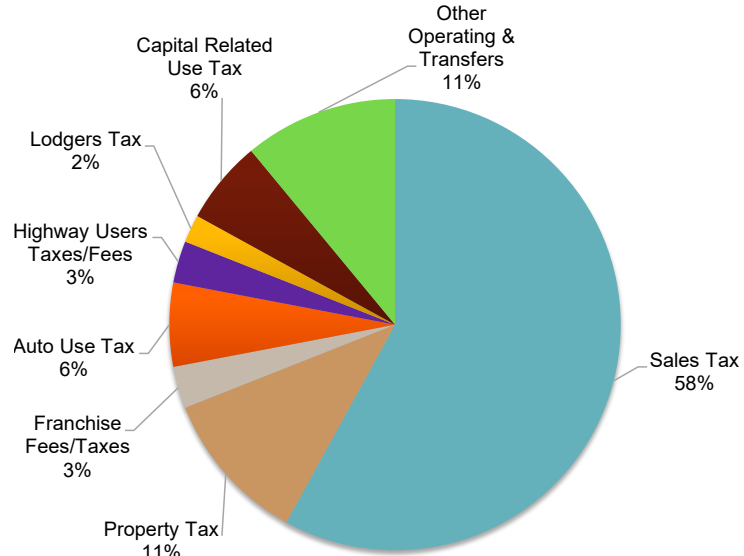


Table 2 provides a summary of General Fund sources of revenue and the anticipated growth in key categories. General Fund revenue in 2026, excluding transfers, is estimated to grow at a rate of 2.7 percent or \$14.1 million over the 2025 year-end projection. The two major components of revenue growth in 2026 are a \$6.7 million increase in sales tax collections and a \$5.8 million increase in capital-related use tax collections. Collections of property tax and auto use tax are also expected to be significant drivers of growth in General Fund revenues in 2026.

Table 2. Summary of Key General Fund Revenue Sources

Sources of Funds	2024 Actual	2025 Projection	2026 Adopted	2024-2025 Change	2025-2026 Change
General Sales Tax	\$ 292,675,825	\$ 309,528,300	\$ 316,201,343	5.8%	2.2%
Property Tax	54,752,408	57,271,566	59,855,945	4.6%	4.5%
Capital-Related Use Tax	31,769,661	27,887,322	33,644,841	(12.2%)	20.6%
Auto Use Tax	30,282,548	31,806,945	33,469,176	5.0%	5.2%
Audit Revenue	11,730,450	12,164,818	7,376,896	3.7%	(39.4%)
Lodger's Tax	8,543,112	7,480,520	8,228,572	(12.4%)	10.0%
Interest	6,286,171	6,610,555	5,648,910	5.2%	(14.5%)
All Other Revenue	82,335,781	74,476,551	76,912,998	(9.5%)	3.3%
General Fund Revenue	\$ 518,375,956	\$ 527,226,577	\$ 541,338,681	1.7%	2.7%
Transfers In from Other Funds	102,708	102,708	-	0.0%	N/A
Total General Fund Sources (including transfers in)	\$ 518,478,664	\$ 527,329,285	\$ 541,338,681	1.7%	2.7%
Transfer Out to Capital Projects Fund	50,596,408	48,989,137	54,703,029	(3.2%)	11.7%
General Fund Operating Revenue (excludes capital transfer)	\$ 467,882,256	\$ 478,340,148	\$ 486,635,652	2.2%	1.7%

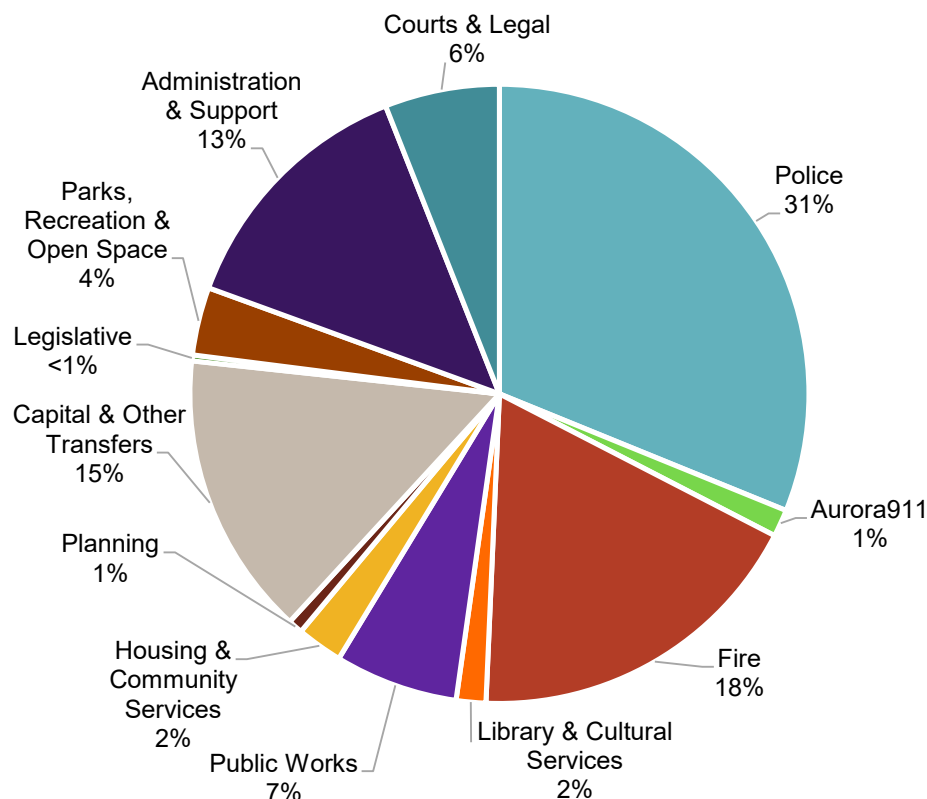
Partly offsetting these increases, audit revenue will decline by \$4.8 million, reflecting a return to more normal levels of recoveries after the record-breaking recoveries projected in 2025. After accounting for General Fund transfers to the Capital Projects Fund, the 2026 budget includes a 1.7 percent increase in General Fund operating revenues. The revenue section starting on page D-1 provides more detail on the Revenue Outlook.

General Fund Appropriations

For 2026, General Fund total appropriations, including transfers, are \$550.5 million, a 1.7 percent increase from the 2025 Original Budget of \$541.6 million. It should be noted that, if not for \$10.2 million in cuts, this increase would be much higher. Much of the increase is due to pay increases in accordance with city policy. The 2026 Adopted Budget is \$1.2 million more than the Proposed Budget, the result of the city not receiving the federal SAFER grant, which resulted in the General Fund covering the full cost of Fire Station 18, including 17.0 FTE.

Public Safety-related departments make up the largest share of the General Fund budget, reflecting the city's priority of maintaining public safety, as Figure 3 illustrates. Attachments 5 and 8 provide additional detail regarding General Fund expenditures and amendments.

Figure 3. General Fund Appropriations



STAFFING – ALL FUNDS

The 2026 Adopted Budget includes an additional 25.0 FTE versus the 2025 Original Budget, with 6.0 FTE added in the 2025 Spring Supplemental as part of the 2025 budget process and another net 19.0 FTE added in the 2026 budget process. Table 3 breaks out all net position changes by fund for 2026.

Table 3. 2026 FTE Adds by Fund

Fund	2025 Original FTE Count	2025 Supp Adj	2026 Adds / Reductions	Net Change	2026 Adopted FTE Count
Comm Development	16.50	-	-	-	16.50
Conservation Trust	17.22	0.10	-	0.10	17.32
Cultural Services	18.50	1.00	-	1.00	19.50
Designated Revenues	22.00	-	(3.50)	(3.50)	18.50
Development Review	164.00	-	(2.00)	(2.00)	162.00
Enhanced E-911	97.00	-	-	-	97.00
Fleet Management	52.00	-	-	-	52.00
General	2,423.24	3.00	18.00	21.00	2,444.24
Gifts and Grants	6.10	-	-	-	6.10
Golf Courses	34.00	0.20	-	0.20	34.20
Marijuana Tax Revenue	3.00	-	-	-	3.00
Open Space	51.44	0.20	4.00	4.20	55.64
Parking and Mobility	3.00	-	-	-	3.00
Parks Development	3.00	0.50	1.50	2.00	5.00
Recreation	93.00	(2.00)	(3.00)	(5.00)	88.00
Risk Management	11.00	-	-	-	11.00
Wastewater	172.58	2.34	2.25	4.59	177.17
Water	333.42	0.66	1.75	2.41	335.83
Totals	3,521.00	6.00	19.00	25.00	3,546.00

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 by fund. Attachment 10 is a detailed list of all positions added with the 2026 amendments to the budget.

Table 4. 2026 FTE Staffing Net Change - General Fund

Department	2025 Supplemental Adjustments	Adds / Reductions	2025 - 2026 Net Change
City Attorney	1.00	-	1.00
Court Administration	-	(3.00)	(3.00)
Finance	1.00	-	1.00
Fire	-	17.00	17.00
General Management		2.00	2.00
Housing and Community Services	-	-	-
Human Resources	1.00	-	1.00
Judicial	-	1.50	1.50
Parks, Recreation & Open Space	-	(3.50)	(3.50)
Police	-	4.00	4.00
Public Works		-	-
Totals	3.00	18.00	21.00

For 2026, The General Fund includes a net 21.0 FTE increase, with 3.0 FTE added in the 2025 Spring Supplemental as part of the 2025 budget process and 18.0 FTE net added in the 2026 budget process. The largest change is the inclusion of 17.0 FTE firefighters for Fire Station 18, the result of the city not receiving the federal SAFER grant. A total of 6.5 FTE have been cut or moved to other funds for budget balancing purposes.

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 Capital Improvement Program section.

Cultural Services Fund

Operating expenditures in 2026 will increase by \$308,200 (7.8 percent) compared to the 2025 Original Budget, with most of the increase associated with supply and service base adjustments associated with Fox Arts Science and Cultural Facilities District (SCFD). The budget includes \$90,400 in cuts, such as four furlough days, travel and training cuts, and adjustments to Fox Arts and the Museum. A summary of the amendments can be found in Attachment 8 of the Executive Summary.

Designated Revenues Fund

Operating expenditures in 2026 will decrease by \$125,500 (1.7 percent) compared to the 2025 Original Budget. This is the result of a net \$94,700 (1.3 percent) increase in base costs offset by a net decrease of \$220,200 in amendments. Among the amendments are the movement of 2.0 FTE Parks, Recreation and Open Space Forestry positions to the Open Space Fund and 1.5 FTE Judicial Problem Solving Court positions to the General Fund. These decreases are offset by a \$200,000 increase for impound lot fee relief in the Police Department.

Development Review Fund

Operating expenditures in 2026 will decrease by \$351,300 (1.3 percent) compared to the 2025 Original Budget. This amount is comprised of \$745,400 (2.8 percent) primarily associated with base pay and benefit increases. This amount is offset by cuts totaling \$1.1 million, primarily associated with a \$580,000 credit card fee reduction, the transfer of 2.0 FTE to the Wastewater Fund, and the effect of one-time citywide travel and training and furlough cuts. A summary of the amendments can be found in Attachment 8 of the Executive Summary.

Enhanced E-911 Fund

Operating expenditures in 2026 will increase by \$1.3 million (8.1 percent) compared to the 2025 Original Budget, with \$1.4 million (8.4 percent) in base adjustments partially offset by \$47,600 in cuts (furloughs and travel/training). The largest base adjustment increase is \$990,300 (18.6 percent) in supplies and services primarily associated with technology-related hosted subscriptions. Personal Services base adjustments are \$384,100 (3.5 percent). Aside from the expenditure adjustments, the E-911 Fund sources will include a \$1.5 million decrease in the subsidy from the General Fund, which is the result of General Fund balancing.

Gifts and Grants Fund

Operating expenditures in 2026 will increase by \$588,500 (5.9 percent) compared to the 2025 Original Budget, comprised of \$594,400 in base adjustments and \$5,900 in net cut amendments. The base adjustments are primarily associated with a \$615,000 (7.3 percent) increase in supplies and services, primarily from a Safe Outdoor Spaces grant in Parks, Recreation, and Open Space. The cut amendments are primarily associated with citywide furloughs in 2026. There was a SAFER Grant amendment in the Fire Department in the 2026 Proposed Budget, but it was eliminated in post-proposed amendments as the city did not receive the SAFER grant. A summary of the amendments can be found in Attachment 8 of the Executive Summary.

Golf Courses Fund

Operating expenditures in 2026 will increase by \$304,600 (2.9 percent) compared to the 2025 Original Budget, with \$360,600 (3.4 percent) in base adjustments partially offset by \$55,900 in cuts (furloughs and travel/training). Most of the increases are in personal services, up \$160,400 (2.6 percent) in accordance with city policy.

Marijuana Tax Revenue Fund

The 2026 operating budget is \$2.0 million (14.6 percent) lower than the 2025 original operating budget due to budget balancing actions in the fund. In 2025, not only did revenues continue to decline, but the state lowered the city's share of state revenue from 10 percent to 3.5 percent. To balance such a large decrease in revenue, the transfer of street maintenance funds to the Capital Projects Fund was reduced by \$2.0 million annually.

Open Space Fund

Operating expenditures in 2026 will increase by \$410,200 (5.5 percent) compared to the 2025 Original Budget, with a \$336,700 (4.5 percent) reduction in base adjustments offset by a net \$746,900 in amendments. The decrease in base adjustments is associated with 2025 one-time costs for park rangers and security being taken out of the budget, partially offset by \$253,400 (4.3 percent) increase in personal services. The amendments include the continuation of the private security pilot program on a one-time basis and the movement of 4.0 FTE from other funds for fund balancing. The movement of FTE is expected to be ongoing. A summary of the amendments can be found in Attachment 8 of the Executive Summary.

Parking and Mobility Fund

The 2026 operating budget is \$163,700 (11.9 percent) higher than the 2025 original operating budget. The primary reason for the increase is a \$147,000 mandated cost base adjustment associated with security at the Iliff parking garage and a \$21,400 (5.1 percent) increase in personal services in accordance with city policy.

Parks Development Fund

The 2026 operating budget is \$307,300 (51.4 percent) higher than the 2025 original operating budget, due to \$112,200 (18.7 percent) increase in base costs and \$195,100 net increase in amendments. The base increase is almost entirely in personal services, the result of a Spring Supplemental moving 0.5 FTE to the fund from the Recreation Fund and typical personal services increases in accordance with city policy. The amendments include the movement of 1.5 FTE project delivery team into the fund from the General Fund, partially offset by citywide cuts (furloughs and travel/training).

Recreation Fund

The 2026 operating budget is \$844,800 (4.7 percent) lower than the 2025 original operating budget, with \$673,800 (3.8 percent) increase in base costs offset by \$1.5 million in budget cuts. The base increase is almost entirely in personal services, the result of the elimination of a \$500,000 vacancy savings assumption from 2025 and the addition of pay and benefit increases in accordance with city policy. The cuts are a result of General Fund balancing and include the closure of the Beck Recreation Center and the elimination of credit card fees, among other reductions. In total, 3.0 FTE are being transferred to other funds. It should be noted that all of the cuts come with a decrease to the subsidy from the General Fund.

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 will decrease \$11.5 million (4.4 percent) from the 2025 Original Budget. Significant budgetary factors addressed include the following:

In the Water Fund, operating expenses for 2026 will decrease \$16.7 million (10.0 percent) compared to the 2025 Original Budget. This decrease is almost entirely the result of base budget adjustments, mostly driven by a \$24.0 million (39.3 percent) reduction in debt costs. This is offset by a \$2.1 million (9.0 percent) increase in capital-related costs for equipment replacement, a \$2.0 (4.6 percent) increase in personal services costs in accordance with city policy, and a \$2.5 million (14.2 percent) increase in utility costs for water storage. There is a net \$480,300 in amendments, including \$976,900 in adds for Aurora Arkansas Farms operating budget and 1.0 FTE Water Resource Principal offset with \$496,600 in one-time cuts associated with four furlough days and travel/training reductions.

In the Wastewater Fund, the 2026 operating budget is \$5.3 million (5.7 percent) higher than the 2025 Original Budget, the majority of which is the result of base adjustments. The net increase in base adjustments is primarily the result of \$3.5 million (8.5 percent) in purchased sewer/storm related utilities, \$1.3 million (6.6 percent) increase in personal services, and \$1.7 million (12.6 percent) increase in debt, offset by \$686,500 (8.2 percent) associated with the elimination of one-time professional services costs, and \$439,900 (15.9 percent) in capital related equipment reductions. There are amendments totaling a net reduction of \$131,400. This includes an increase of \$205,300 moving 2.0 FTE from the Development Review Fund to the Wastewater Fund, offset with \$336,700 in one-time citywide time cuts associated with four furlough days and travel/training reductions.

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 2026 budget contains a list of funded programs.

The CIP budget is balanced; the budget identifies funding sources of all recommended projects for all five years of the plan. Annual capital appropriations from all the city funds are projected to reach \$393.4 million in 2025, while a grand total of \$1.8 billion in capital projects is projected or planned between 2026 and 2030.

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

- Water and Wastewater Funds - \$1.4 billion;
- Capital Projects Fund (CPF) - \$186.4 million;
- Transportation Maintenance Fund (TMF) - \$182.5 million;

- Open Space Fund (OSF) - \$38.6 million;
- Golf Fund - \$33.2 million;
- Enhanced E-911 Fund (E-911) - \$17.3 million;
- Parks Development Fund (PDF) - \$13.5 million; and
- Conservation Trust Fund (CTF) - \$11.0 million.

Water and Wastewater Capital Projects

The Aurora Water Capital Improvement Program, which includes projects in the Water Fund and the Wastewater Fund, represents the vast majority of the city's five-year capital spending plan. Capital spending for Aurora Water amounts to \$1.4 billion for the 2026-2030 period.

In the Water Fund, major capital projects include: Wild Horse Reservoir (\$400.9 million), Improvements to Water Purification Facilities (\$235.6 million), Transmission & Distribution (\$168.4 million), and Water Rights Acquisition (\$63.9 million).

In the Wastewater Fund, major capital projects include: New Sewer Line Construction (\$37.4 million), Westerly Creek Future Phases (\$19.7 million), and Supervisory Control and Data Acquisition (SCADA) improvements (\$18.9 million).

The Aurora Water five-year project detail can be found in Appendix 2.

Capital Projects Fund

The Capital Projects Fund (CPF) provides support for general government capital projects. The CPF, at minimum, receives 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.

The 2026-2030 five-year plan totals \$186.4 million. This is \$31.4 million lower than the \$217.8 million that was in the 2025-2029 five-year plan. It is \$122.4 million lower than the CPF high point (2022) before the Transportation Maintenance Fund (TMF) projects were moved to the TMF. It is \$100.7 million higher than the low point of the fund back in 2012 following the Great Recession.

Due to significant revenue decreases in the fund complicated by the need to find funds for previously unbudgeted purposes, balancing actions were necessary to assure a balanced five-year plan. These balancing actions totaled \$41.8 million and included cutting and pausing projects, finding new revenue, and using funds available set-asides. Even with these balancing actions, there are significant new projects occurring in the city, funded using impact fees or grant funds.

The CIP section of the 2026 Adopted Budget book contains details concerning the Capital Projects Fund, including the balancing actions noted above.

Transportation Maintenance Fund

The Transportation Maintenance Fund (TMF) was created for the 2023 budget, separating the ongoing roadway maintenance budget into a separate fund, which creates a clearer vision for road maintenance. Over the five-year plan, \$182.5 million is projected to be spent, primarily for street maintenance and reconstruction.

Parks, Recreation, and Open Space (PROS) Capital Funds

Conservation Trust Fund

The Conservation Trust Fund (CTF) has \$11.0 million in capital spending in the five-year plan. For 2026, capital construction projects include a match for the Highline Canal under Colfax Avenue and irrigation renovations. Significant projects in the 5-year plan include turf conversions, court repairs, recreation center equipment and maintenance, Plains Conservation Center site improvements, and Americans with Disabilities Act (ADA)-related infrastructure projects.

Golf Courses Fund

The Golf Courses Fund's five-year capital plan includes \$33.2 million for turf care equipment, golf cart fleet replacements, and facility repairs and upgrades.

Open Space Fund (OSF)

The Open Space Fund (OSF) combines the Arapahoe County Open Space (ArCo) and the Adams County Open Space (AdCo) projects. 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. The five-year plan totals \$38.6 million. Significant capital projects in the capital plan include Meadowood Park, Panorama Park, Kalispell Park, Buckley Quincy Park, Confluence Park, Sports Park improvements, Dome Park, Great Plains Park, and various irrigation projects.

Parks Development Fund

The Parks Development Fund (PDF) is projected to spend \$13.5 million over the five-year plan. In the 2026-2030 plan, Utah Park, Parklands Community Park, Community Park Development, Aurora Highlands, Painted Prairie, Red-tailed Hawk Park, Centre Hills Park and Signature Park are the primary projects.

The detailed schedule for the PROS projects is presented in Appendix 2.

Other Capital Funds

The Enhanced E-911 Fund provides for the acquisition, development, and maintenance of the equipment and communication systems related to 911 calls and the 800 MHz radio communication

systems. The 800 MHz portable and mobile radio replacement, mobile data computer infrastructure replacement, and Aurora911 console replacement account for most of the E-911 spending. During the 2026-2030 period, \$17.3 million is projected to be spent.

SUMMARY INFORMATION

There are additional summary tables following these pages:

- Attachment 1 - Citywide revenues, expenditures, and FTE levels;
- Attachment 2 - Total revenues, total uses, and total funds available by fund;
- Attachment 3 - Total operating and capital expenditures by fund from 2023 through 2026;
- Attachment 4 - Comparison of the 2025 Original Budget to the 2025 projection. The 2025 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 2025 and 2026;
- Attachment 7 - Significant base budget changes in various city funds;
- Attachment 8 - Amendments Listing;
- Attachment 9 - Staffing levels by fund;
- Attachment 10 – Detailed staffing changes from amendments;
- Attachment 11 - Five-year Capital Improvement Plan (2026-2030) along with information on appropriations for 2023 through 2025; and
- Attachment 12 - Capital amendments by department and fund.

Attachment 1

Budget in Brief

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Revenues by Source:					
Taxes	471,512,322	470,600,635	491,629,988	483,654,932	497,572,536
Other Revenues	147,603,562	125,339,294	97,578,406	110,195,098	120,798,625
License and Permits	23,775,783	24,113,699	22,617,813	23,433,083	22,576,654
Intergovernmental	88,556,449	124,280,520	55,663,706	81,401,295	54,959,692
Charges for Services	324,893,203	365,395,745	381,321,063	373,397,735	418,762,715
Fines and Forfeitures	5,113,881	4,836,083	4,188,789	3,721,105	3,984,056
Operating Transfers	141,903,172	84,822,486	89,662,972	80,485,284	78,759,338
Sale of Assets	1,235,895	766,383	37,000	448,211	37,000
Proceeds From Borrowing	45,469,805	150,619,730	470,000,000	185,000,000	60,000,000
Total Revenues	\$1,250,064,072	\$1,350,774,575	\$1,612,699,737	\$1,341,736,743	\$1,257,450,616
Operating Expenditures by Category:					
Salaries and Benefits	405,711,343	444,317,695	476,319,491	477,849,497	495,671,034
Supplies and Services	235,498,954	265,406,524	260,060,773	271,898,135	267,941,247
Interfund Charges	28,828,833	32,517,984	35,271,010	35,199,157	35,045,348
Debt Related	40,931,156	40,639,069	74,955,612	49,299,722	52,577,446
Capital Related	14,984,535	38,835,082	8,932,376	11,755,584	11,461,003
Transfers Out	122,458,666	98,089,807	106,093,110	94,392,505	96,359,885
Total Operating Expenditures	\$848,413,487	\$919,806,161	\$961,632,372	\$940,394,600	\$959,055,963
Operating Expenditures by Function:					
Administrative Services	67,826,717	72,689,509	77,142,916	78,524,399	79,810,521
Community Services	280,981,113	306,506,715	319,759,705	330,710,339	334,883,275
Council/Appointees	29,009,612	33,829,341	34,599,782	35,728,874	35,947,814
General Management	27,439,941	30,434,541	34,361,618	34,421,045	35,636,696
Non-Departmental (Transfers)	134,641,506	153,982,596	109,414,740	102,617,456	98,772,290
Operations	308,514,598	322,363,459	386,353,611	358,392,487	374,005,367
Total Operating Expenditures	\$848,413,487	\$919,806,161	\$961,632,372	\$940,394,600	\$959,055,963
Capital Improvement Program	\$375,744,714	\$375,855,139	\$463,830,884	\$393,375,602	\$384,354,334
Total Expenditures	\$1,224,158,201	\$1,295,661,300	\$1,425,463,256	\$1,333,770,202	\$1,343,410,297
FTE by Function:					
Administrative Services	201.0	201.0	203.0	205.0	205.0
Community Services	1,678.0	1,726.0	1,735.0	1,736.0	1,757.0
Council/Appointees	234.5	237.5	237.5	238.5	236.5
General Management	100.5	103.5	106.5	106.5	108.5
Non-Departmental (Transfers)	9.0	9.0	9.0	9.0	9.0
Operations	1,220.0	1,216.0	1,230.0	1,232.0	1,230.0
Total FTE	3,443.0	3,493.0	3,521.0	3,527.0	3,546.0

Attachment 2

2026 Summary of Total Ending Funds (Budgetary Basis)

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

Fund Name	2026 Beg Funds	Revenues	Transfers In	Total Uses *	Net	2026 End Funds
Capital Projects Fund	101,536,305	33,490,540	24,883,037	39,962,082	18,411,495	119,947,800
Community Development Fund	-	4,375,165	241,445	4,616,610	-	-
Conservation Trust Fund	1,660,255	5,075,000	-	5,114,873	(39,873)	1,620,382
Cultural Services Fund	3,728,991	1,534,700	2,524,125	4,248,367	(189,542)	3,539,449
Designated Revenues Fund	15,466,849	6,202,092	1,216,619	7,254,516	164,195	15,631,044
Development Review Fund	3,854,292	25,211,000	-	26,641,190	(1,430,190)	2,424,102
Enhanced E-911 Fund	4,407,055	12,837,191	7,172,785	19,426,642	583,334	4,990,389
Fleet Management Fund	188,550	15,517,724	-	15,333,375	184,349	372,899
General Fund	93,162,772	541,338,681	-	550,497,207	(9,158,526)	84,004,246
Gifts & Grants Fund	20,560,719	5,609,692	126,000	10,492,350	(4,756,658)	15,804,061
Golf Courses Fund	16,189,783	15,242,000	-	17,538,255	(2,296,255)	13,893,528
Marijuana Tax Revenue Fund	4,852,302	10,423,512	-	11,939,733	(1,516,221)	3,336,081
Open Space Fund	5,063,394	15,525,000	-	17,438,884	(1,913,884)	3,149,510
Parking and Mobility Fund	-	610,685	926,220	1,536,905	-	-
Parks Development Fund	18,243,978	1,925,000	-	1,119,280	805,720	19,049,698
Recreation Fund	4,255,050	8,258,300	7,786,115	17,040,076	(995,661)	3,259,389
Risk Management Fund	4,069,079	20,613,459	63,000	20,608,962	67,497	4,136,576
Transportation Maintenance Fund	-	-	33,819,992	33,819,992	-	-
Wastewater Fund	35,829,741	185,480,246	-	153,139,366	32,340,880	68,170,621
Water Fund	161,797,725	269,421,291	-	385,641,632	(116,220,341)	45,577,384
Total	\$494,866,840	\$1,178,691,278	\$78,759,338	\$1,343,410,297	(\$85,959,681)	\$408,907,159

* Total Uses include transfers out.

Attachment 3

Expenditure Summary: All Funds

Fund Name	2023 Operating	2023 Capital	2023 Actual	2024 Operating	2024 Capital	2024 Actual
Non-General Fund						
Capital Projects Fund	-	112,026,482	112,026,482	-	96,203,627	96,203,627
Community Development Fund	4,933,153	-	4,933,153	4,458,281	-	4,458,281
Conservation Trust Fund	1,548,308	4,365,000	5,913,308	1,376,945	4,782,500	6,159,445
Cultural Services Fund	3,242,100	-	3,242,100	3,640,146	-	3,640,146
Designated Revenues Fund	7,282,947	49,625	7,332,572	7,916,299	-	7,916,299
Development Review Fund	27,898,827	-	27,898,827	26,230,429	-	26,230,429
Enhanced E-911 Fund	10,834,876	4,995,000	15,829,876	12,670,482	4,225,302	16,895,784
Fleet Management Fund	13,657,443	-	13,657,443	14,463,125	-	14,463,125
Gifts & Grants Fund	14,221,163	3,037,526	17,258,689	58,554,343	19,317,543	77,871,886
Golf Courses Fund	9,645,069	575,000	10,220,069	10,296,489	800,000	11,096,489
Marijuana Tax Revenue Fund	17,810,273	-	17,810,273	13,582,153	-	13,582,153
Open Space Fund	7,148,283	8,335,148	15,483,431	6,981,985	10,075,000	17,056,985
Parking and Mobility Fund	1,352,017	-	1,352,017	1,379,227	-	1,379,227
Parks Development Fund	3,344	5,098,824	5,102,168	490,713	2,041,902	2,532,615
Recreation Fund	15,658,271	-	15,658,271	16,047,719	-	16,047,719
Risk Management Fund	21,404,016	-	21,404,016	21,176,367	-	21,176,367
Transportation Maintenance Fund	-	63,890,877	63,890,877	-	33,329,518	33,329,518
Wastewater Fund	74,084,222	45,724,738	119,808,960	80,446,541	59,139,690	139,586,231
Water Fund	120,397,384	127,646,494	248,043,878	123,117,618	145,940,057	269,057,675
Total Non-General Fund	\$351,121,696	\$375,744,714	\$726,866,410	\$402,828,862	\$375,855,139	\$778,684,001
General Fund	497,291,791	-	497,291,791	516,977,299	-	516,977,299
Total Budget	\$848,413,487	\$375,744,714	\$1,224,158,201	\$919,806,161	\$375,855,139	\$1,295,661,300

Attachment 3

Expenditure Summary: All Funds

Fund Name	2025 Operating	2025 Capital	2025 Projection	2026 Operating	2026 Capital	2026 Adopted
Non-General Fund						
Capital Projects Fund	-	80,921,687	80,921,687	-	39,962,082	39,962,082
Community Development Fund	4,616,610	-	4,616,610	4,616,610	-	4,616,610
Conservation Trust Fund	1,899,663	3,465,000	5,364,663	1,909,873	3,205,000	5,114,873
Cultural Services Fund	4,181,832	-	4,181,832	4,248,367	-	4,248,367
Designated Revenues Fund	8,199,334	2,204,716	10,404,050	7,254,516	-	7,254,516
Development Review Fund	28,812,892	-	28,812,892	26,641,190	-	26,641,190
Enhanced E-911 Fund	18,343,996	2,421,830	20,765,826	17,726,642	1,700,000	19,426,642
Fleet Management Fund	15,504,728	-	15,504,728	15,333,375	-	15,333,375
Gifts & Grants Fund	12,092,269	360,515	12,452,784	10,492,350	-	10,492,350
Golf Courses Fund	10,595,987	2,050,000	12,645,987	10,898,255	6,640,000	17,538,255
Marijuana Tax Revenue Fund	10,787,778	-	10,787,778	11,939,733	-	11,939,733
Open Space Fund	7,420,594	8,860,000	16,280,594	7,813,884	9,625,000	17,438,884
Parking and Mobility Fund	1,498,763	-	1,498,763	1,536,905	-	1,536,905
Parks Development Fund	682,173	3,094,373	3,776,546	905,518	213,762	1,119,280
Recreation Fund	16,365,295	-	16,365,295	17,040,076	-	17,040,076
Risk Management Fund	20,431,972	-	20,431,972	20,608,962	-	20,608,962
Transportation Maintenance Fund	-	31,289,713	31,289,713	-	33,819,992	33,819,992
Wastewater Fund	95,920,236	73,934,776	169,855,012	98,199,903	54,939,463	153,139,366
Water Fund	139,520,109	184,772,992	324,293,101	151,392,597	234,249,035	385,641,632
Total Non-General Fund	\$396,874,231	\$393,375,602	\$790,249,833	\$408,558,756	\$384,354,334	\$792,913,090
General Fund	543,520,369	-	543,520,369	550,497,207	-	550,497,207
Total Budget	\$940,394,600	\$393,375,602	\$1,333,770,202	\$959,055,963	\$384,354,334	\$1,343,410,297

Attachment 4

2025 Original To Projection Variance

Fund Name	<u>2025 Original</u>		2025 Original	<u>2025 Projection</u>		2025 Projection	Project / Orig Variance
	Operating	Capital		Operating	Capital		
Non-General Fund							
Capital Projects Fund	-	57,442,200	57,442,200	-	80,921,687	80,921,687	23,479,487
Community Development Fund	4,594,824	-	4,594,824	4,616,610	-	4,616,610	21,786
Conservation Trust Fund	1,881,402	3,465,000	5,346,402	1,899,663	3,465,000	5,364,663	18,261
Cultural Services Fund	3,940,191	-	3,940,191	4,181,832	-	4,181,832	241,641
Designated Revenues Fund	7,380,024	1,500,000	8,880,024	8,199,334	2,204,716	10,404,050	1,524,026
Development Review Fund	26,992,472	-	26,992,472	28,812,892	-	28,812,892	1,820,420
Enhanced E-911 Fund	16,402,247	2,421,830	18,824,077	18,343,996	2,421,830	20,765,826	1,941,749
Fleet Management Fund	15,403,870	-	15,403,870	15,504,728	-	15,504,728	100,858
Gifts & Grants Fund	9,903,861	-	9,903,861	12,092,269	360,515	12,452,784	2,548,923
Golf Courses Fund	10,593,624	2,050,000	12,643,624	10,595,987	2,050,000	12,645,987	2,363
Marijuana Tax Revenue Fund	13,973,641	-	13,973,641	10,787,778	-	10,787,778	(3,185,863)
Open Space Fund	7,403,670	8,860,000	16,263,670	7,420,594	8,860,000	16,280,594	16,924
Parking and Mobility Fund	1,373,168	-	1,373,168	1,498,763	-	1,498,763	125,595
Parks Development Fund	598,248	3,094,373	3,692,621	682,173	3,094,373	3,776,546	83,925
Recreation Fund	17,906,979	-	17,906,979	16,365,295	-	16,365,295	(1,541,684)
Risk Management Fund	20,671,799	-	20,671,799	20,431,972	-	20,431,972	(239,827)
Transportation Maintenance Fund	-	31,289,713	31,289,713	-	31,289,713	31,289,713	-
Wastewater Fund	92,934,345	83,934,776	176,869,121	95,920,236	73,934,776	169,855,012	(7,014,109)
Water Fund	168,121,322	269,772,992	437,894,314	139,520,109	184,772,992	324,293,101	(113,601,213)
Total Non-General Fund	\$420,075,687	\$463,830,884	\$883,906,571	\$396,874,231	\$393,375,602	\$790,249,833	(\$93,656,738)
General Fund	541,556,685	-	541,556,685	543,520,369	-	543,520,369	1,963,684
Total Budget	\$961,632,372	\$463,830,884	\$1,425,463,256	\$940,394,600	\$393,375,602	\$1,333,770,202	(\$91,693,054)

Attachment 5

General Fund Expenditures

Department	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Aurora Water	483,586	539,987	626,110	669,336	674,306
Aurora911	9,127,086	9,313,961	8,929,802	9,902,004	7,810,001
City Attorney	9,035,332	9,804,709	10,385,942	10,545,475	10,870,933
City Council	1,415,166	1,469,955	1,661,625	1,661,625	1,597,126
Civil Service Commission	726,927	783,817	740,184	760,388	750,319
Communications	4,113,353	4,552,225	4,766,313	4,767,572	4,719,200
Court Administration	11,604,201	15,147,769	14,510,336	15,820,092	15,308,161
Development Services	1,136,885	1,627,473	1,664,150	1,412,880	1,634,350
Finance	9,995,540	11,719,607	11,272,698	11,662,538	11,412,712
Fire	82,907,527	89,322,443	92,928,501	96,792,254	100,827,852
General Management	9,382,098	11,246,968	14,137,160	14,023,801	15,469,643
Housing and Community Services	8,740,028	11,788,653	12,858,958	13,113,524	13,145,804
Human Resources	6,322,743	6,761,644	7,363,452	7,770,633	7,249,047
Information Technology	24,874,167	28,118,247	30,339,484	31,207,279	31,978,816
Judicial	3,511,529	3,731,202	4,093,030	3,983,010	4,169,611
Library & Cultural Services	6,905,350	7,717,175	8,182,149	7,958,046	8,491,929
Non-Departmental	107,843,908	89,462,041	90,140,171	80,577,824	81,616,794
Parks, Recreation & Open Space	17,993,928	18,494,585	19,421,049	18,722,938	19,494,026
Planning and Business Development	3,799,685	4,280,517	4,518,263	3,697,015	4,212,268
Police	144,401,416	155,888,031	164,983,854	171,522,364	171,113,744
Public Defender	2,146,408	2,190,300	2,412,029	2,418,797	2,564,839
Public Works	30,824,928	33,015,990	35,621,425	34,530,974	35,385,726
Total General Fund Expenditures	\$497,291,791	\$516,977,299	\$541,556,685	\$543,520,369	\$550,497,207

Attachment 6

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

Significant Decreases in 2025 Funds Available		
Fund	Decrease	Comments
Capital Projects	\$ (8,461,531)	Lower revenues and the use of funds available for specific projects
Designated Revenues	\$ (1,344,107)	Draw down of funds for capital projects, primarily for the Aurora Television upgrade to 4K
Development Review	\$ (3,097,404)	Primarily due to contracted technical and professional services to maintain development review timelines, credit card fees, and staff turnover less than historical trends
General	\$ (16,191,084)	Lower revenues and use of funds for budget overages in Public Safety funds
Gifts and Grants	\$ (1,174,890)	Spend down of relief grants and Police Department grants received in prior fiscal years
Parks Development	\$ (1,326,546)	Draw down of funds for capital projects

Significant Increases in 2025 Funds Available		
Fund	Increase	Comments
Golf Courses	\$ 1,045,813	Revenue outperformed expectations due to continued interest in golf
Wastewater	\$ 28,867,064	Proceeds of borrowing in 2025 to be spent in subsequent years
Water	\$ 8,508,764	Proceeds of borrowing in 2025 to be spent in subsequent years

Significant Planned Drawdowns of Funds Available in 2026		
Fund	Drawdown	Comments
Development Review	\$ (1,430,190)	Lower revenue due to a continued slowdown in development activity
General	\$ (9,158,526)	Lower revenues and use of Recession Reserve for 2026 balancing
Gifts and Grants	\$ (4,756,658)	Spend down of grants received in prior fiscal years
Golf Courses	\$ (2,296,255)	Spending funds available on capital projects to repair and replace aging infrastructure at Aurora's golf courses
Marijuana Tax Revenue	\$ (1,516,221)	Lower revenue expectations and spending funds available on the Youth Empowerment Center
Open Space	\$ (1,913,884)	Spending funds available on capital projects
Water	\$ (116,220,341)	Spending funds available on capital projects

Significant Planned Increases in Funds Available in 2026		
Fund	Increase	Comments
Capital Projects	\$ 18,411,495	Additional unspent capital impact fees
Wastewater	\$ 32,340,880	Proceeds of borrowing in 2026 to be spent in subsequent years

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

Attachment 7 Significant Base Budget Adjustments, Non-General Fund

Fund	Item	Amount	Description
Cultural Services	2025 Spring Supplemental	\$ 383,074	Primarily associated with ongoing 2025 Spring Supplemental regarding administration of the Arts District Support Program
Designated Revenues	One-Time Expenditures	\$ (270,675)	Removal of 2025 one-time budgets for Public Defender Competency Initiative Extension; Auto Theft Aid in Police
	Other Adjustments	\$ 363,150	Primarily associated with an eight year Project Waterfall grant (\$250,000/yr) and one-time court technology purchases
Development Review	Personal Services Adjustments	\$ 589,081	Primarily due to citywide compensation adjustments and reclassification of positions
Enhanced E-911	Personal Services Adjustments	\$ 380,054	Primarily due to citywide compensation adjustments as well as increased career progression steps in Aurora911
	Other Adjustments	\$ 992,932	IT software related mandated cost adjustments
Gifts & Grants	One-Time Expenditures	\$ (1,533,370)	Removal of one-time appropriations of grant funds in 2025, primarily for Animal Services, Homelessness, Community Solutions, and HOME ARP programs
	Other Adjustments	\$ 2,154,404	Addition of new grant appropriations for 2025, primarily for Housing and Community Service grants
Marijuana Tax Revenue	Other Adjustments	\$ (2,048,675)	Primarily due to the \$2.0 million reduction of the transfer to the Capital Projects Fund for transportation projects
Open Space	One-Time Expenditures	\$ (633,710)	Removal of one-time appropriations in 2025 for weekend and overnight park patrols and additional security
	Personal Services Adjustments	\$ 208,187	Primarily due to citywide compensation adjustments in Parks, Recreation and Open Space
Recreation	One-Time Expenditures	\$ 500,000	Related to lowering the vacancy savings assumption in Parks, Recreation & Open Spaces
	Personal Services Adjustments	\$ 230,741	Primarily due to citywide compensation adjustments in Parks, Recreation and Open Space
Wastewater	One-Time Expenditures	\$ (801,999)	Removal of 2025 one-time professional services increases and elimination of one-time allocated admin and certification pay
	Personal Services Adjustments	\$ 1,251,346	Related to citywide compensation adjustments
	Other Adjustments	\$ 4,759,823	Primarily debt-related cost adjustments
Water	One-Time Expenditures	\$ (1,446,464)	Removal of 2025 one-time professional services increases and elimination of one-time personnel costs and certification pay
	2025 Spring Supplemental	\$ 256,939	Primarily associated with ongoing 2025 Spring Supplemental for 3.0 FTE to enhance Aurora Water's cybersecurity and information and operation technology environments
	Personal Services Adjustments	\$ 1,912,856	Related to citywide compensation adjustments
	Other Adjustments	\$ (17,932,405)	Due to decreases in mandated costs adjustments, primarily debt obligations

Attachment 8

2026 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One Time	FTE	Revenue
General Fund Proposed Operating Amendments						
Aurora Water	Well-Managed	Four Furlough Days	0	-9,689	0.00	0
Aurora Water	Well-Managed	Reduce Travel/Training Budgets	0	-1,350	0.00	0
Aurora911	Well-Managed	Decrease General Fund Subsidy to Enhanced E-911 Fund for Call-Takers	-1,500,000	0	0.00	0
Aurora911	Well-Managed	Reduce Travel/Training Budgets	0	-27,000	0.00	0
City Attorney	Well-Managed	Four Furlough Days	0	-140,835	0.00	0
City Attorney	Well-Managed	Reduce Travel/Training Budgets	0	-16,575	0.00	0
City Council	Well-Managed	Reduce Travel/Training Budgets	0	-28,500	0.00	0
City Council	Well-Managed	Four Furlough Days	0	-10,599	0.00	0
Civil Service Commission	Well-Managed	Four Furlough Days	0	-7,515	0.00	0
Civil Service Commission	Well-Managed	Reduce Travel/Training Budgets	0	-579	0.00	0
Communications	Well-Managed	Four Furlough Days	0	-48,215	0.00	0
Communications	Well-Managed	Communications Department Budget Reductions: Marketing, Outside Printing, Supplies, and Freelance Professional Support	-92,000	-45,000	0.00	0
Communications	Well-Managed	Reduce Travel/Training Budgets	0	-11,275	0.00	0
Court Administration	Well-Managed	Four Furlough Days	0	-93,126	0.00	0
Court Administration	Well-Managed	Future Domestic Violence Cases Written into State Code	-250,000	0	-3.00	0

Attachment 8

2026 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One Time	FTE	Revenue
General Fund Proposed Operating Amendments						
Court Administration	Well-Managed	Reduce Travel/Training Budgets	0	-10,017	0.00	0
Development Services	Well-Managed	Development Services Department Budget Reductions: Personal Services Salary and Reclass Savings	-50,000	0	0.00	0
Development Services	Well-Managed	Four Furlough Days	0	-21,653	0.00	0
Development Services	Well-Managed	Reduce Travel/Training Budgets	0	-1,465	0.00	0
Finance	Well-Managed	Finance Department Budget Reductions: Supplies, General Operating, and Professional Services	-134,419	0	0.00	0
Finance	Well-Managed	Finance Department Budget Reductions: Variable Hour Salary, Position Cost Share with AURA	-121,460	0	0.00	0
Finance	Well-Managed	Four Furlough Days	0	-151,905	0.00	0
Finance	Well-Managed	Reduce Travel/Training Budgets	0	-24,836	0.00	0
Fire	Well-Managed	Reduce Travel/Training Budgets	0	-43,087	0.00	0
Fire	Safe	Station 18: Add 34.0 FTE Firefighters, Equipment, and Operating Expenses	844,773	1,863,000	0.00	0
Fire	Well-Managed	Four Furlough Days	0	-75,083	0.00	0
General Management	Well-Managed	Reduce Travel/Training Budgets	0	-19,859	0.00	0
General Management	Well-Managed	General Management Department Budget Reductions: Hold Vacant DCM Open and Reduce Sister Cities Professional Services	-20,000	-140,000	0.00	0

Attachment 8

2026 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One Time	FTE	Revenue
General Fund Proposed Operating Amendments						
General Management	Safe	Office of Police Accountability Division: Add 2.0 FTE Police Monitors	323,718	5,699	2.00	0
General Management	Well-Managed	Four Furlough Days	0	-66,638	0.00	0
Housing and Community Services	Economically Strong	Anticipated CDBG and HOME Grant Adjustments	-14,443	0	0.00	0
Housing and Community Services	Well-Managed	Four Furlough Days	0	-104,878	0.00	0
Housing and Community Services	Well-Managed	Housing and Community Services Department Budget Reductions: Office Supplies and Credit Fees	-53,600	0	0.00	0
Housing and Community Services	Well-Managed	Reduce Travel/Training Budgets	0	-14,925	0.00	0
Human Resources	Well-Managed	Four Furlough Days	0	-70,360	0.00	0
Human Resources	Well-Managed	Reduce Travel/Training Budgets	0	-17,076	0.00	0
Human Resources	Well-Managed	Human Resources Department Budget Reductions: Benefits Program	-222,520	0	0.00	0
Human Resources	Well-Managed	Human Resources Department Budget Reductions: Employee Appreciation Awards Programs, Supplies, and Professional Services	-20,742	-128,151	0.00	0
Information Technology	Well-Managed	Reduce Travel/Training Budgets	0	-49,955	0.00	0
Information Technology	Safe	Axon Technology and Equipment	613,304	0	0.00	0
Information Technology	Well-Managed	Cancel Infor Asset Management Support	-49,134	0	0.00	0
Information Technology	Well-Managed	Four Furlough Days	0	-138,739	0.00	0

Attachment 8

2026 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One Time	FTE	Revenue
General Fund Proposed Operating Amendments						
Information Technology	Well-Managed	Technology Cuts Due to Data Center Consolidation	-420,188	0	0.00	0
Information Technology	Well-Managed	Technology Cuts Replaced by Other Solutions	-410,029	0	0.00	0
Judicial	Well-Managed	Reduce Travel/Training Budgets	0	-6,595	0.00	0
Judicial	Well-Managed	Four Furlough Days	0	-46,157	0.00	0
Judicial	Well-Managed	Align Staffing for Problem Solving Courts	0	0	1.50	0
Library & Cultural Services	Well-Managed	Four Furlough Days	0	-88,453	0.00	0
Library & Cultural Services	Well-Managed	Library & Cultural Services Department Budget Reductions: General Fund Special Events and Outreach Reduction	0	-25,000	0.00	0
Library & Cultural Services	Well-Managed	Reduce Travel/Training Budgets	0	-8,266	0.00	0
Non-Departmental	Well-Managed	Future Domestic Violence Cases Written into State Code	-750,000	0	0.00	-45,000
Non-Departmental	Well-Managed	Recreation Fund Budget and Subsidy Reductions, Including Beck Center Closure and Credit Card Fees	-1,478,000	0	0.00	0
Non-Departmental	Well-Managed	PROS Department Budget and Subsidy Reductions: Reallocating Six Positions and Leaving Recreation Manager Position Vacant for One Year	-122,141	-191,798	0.00	0
Non-Departmental	Well-Managed	Non-Departmental Department Budget Reductions: Incentive and Employee Program Reductions	-222,500	0	0.00	0
Non-Departmental	Well-Managed	Reduce Travel/Training Budgets	0	-14,083	0.00	0

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2026 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One Time	FTE	Revenue
General Fund Proposed Operating Amendments						
Non-Departmental	Well-Managed	Four Furlough Days	0	-5,082	0.00	0
Non-Departmental	Well-Managed	Dental Insurance Adjustment (Revenue)	0	0	0.00	700,000
Non-Departmental	Well-Managed	Library & Cultural Services Department Budget and Subsidy Reductions: Cultural Services Fund Fox Arts Reductions and History Museum Cuts/New Revenue	-111,369	0	0.00	0
Non-Departmental	Well-Managed	Lamar Signs Revenue	0	0	0.00	550,000
Parks, Recreation & Open Space	Well-Managed	Reduce Travel/Training Budgets	0	-10,956	0.00	0
Parks, Recreation & Open Space	Well-Managed	Four Furlough Days	0	-115,454	0.00	0
Parks, Recreation & Open Space	Well-Managed	PROS Department Budget and Subsidy Reductions: Reallocating Six Positions and Leaving Recreation Manager Position Vacant for One Year	-392,616	0	-3.50	0
Planning and Business Development	Well-Managed	Reduce Travel/Training Budgets	0	-9,156	0.00	0
Planning and Business Development	Well-Managed	Four Furlough Days	0	-55,705	0.00	0
Planning and Business Development	Well-Managed	Planning and Business Development Budget Reductions: Reduction of Supplies, Software, Technical and Professional Services	-80,600	0	0.00	0
Police	Safe	Add 1.0 FTE Crime Analyst	114,041	0	1.00	0
Police	Safe	Add 3.0 FTE to Replace Three Civil Positions with Career Service Staff	454,808	0	3.00	0

Attachment 8

2026 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One Time	FTE	Revenue
General Fund Proposed Operating Amendments						
Police	Safe	Police Impound Auction True-Up	438,625	0	0.00	584,833
Police	Well-Managed	Four Furlough Days	0	-349,389	0.00	0
Police	Well-Managed	Reduce Travel/Training Budgets	0	-166,310	0.00	0
Public Defender	Well-Managed	Four Furlough Days	0	-33,895	0.00	0
Public Defender	Well-Managed	Reduce Travel/Training Budgets	0	-1,816	0.00	0
Public Works	Well-Managed	Public Works Department Budget Reductions: Facilities Custodial Services and Maintenance Reductions	-470,264	0	0.00	0
Public Works	Well-Managed	Public Works Department Budget Reductions: Streets Position Freezes	0	-185,216	0.00	0
Public Works	Well-Managed	Reduce Travel/Training Budgets	0	-15,550	0.00	0
Public Works	Well-Managed	Public Works Department Budget Reductions: General Operating and Fee Expense Reductions	-70,000	0	0.00	0
Public Works	Well-Managed	Four Furlough Days	0	-316,168	0.00	0
Total General Fund			-\$4,266,756	-\$1,295,235	1.00	\$1,789,833
Total General Fund Proposed Operating Amendments			-\$4,266,756	-\$1,295,235	1.00	\$1,789,833
General Fund City Council Operating Amendments						
City Council		Eliminations and Reductions of Budget from Budget Workshop	-24,762	-77,500	0.00	0
Fire		Station 18 Add: 17.0 FTE, Equipment, and Apparatus - Post-Proposed Appropriation	2,345,637	1,531,500	17.00	0

Attachment 8

2026 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One Time	FTE	Revenue
General Fund City Council Operating Amendments						
Fire		Station 18: Add 34.0 FTE Firefighters, Equipment, and Operating Expenses - Post-Proposed Reversal	-844,773	-1,863,000	0.00	0
Fire		Warning Siren Operational Funding - Post-Proposed Appropriation	100,000	0	0.00	0
Total General Fund			\$1,576,102	-\$409,000	17.00	\$0
Total General Fund City Council Operating Amendments			\$1,576,102	-\$409,000	17.00	\$0
Total General Fund Operating Amendments			-\$2,690,654	-\$1,704,235	18.00	\$1,789,833

Attachment 8

2026 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One Time	FTE	Revenue
Other Funds Proposed Operating Amendments						
Community Development Fund		Anticipated CDBG and HOME Grant Adjustments				
Housing and Community Services	Economically Strong	Anticipated CDBG and HOME Grant Adjustments	115,079	0	0.00	0
Housing and Community Services	Well-Managed	Four Furlough Days	0	-21,783	0.00	0
Total Community Development Fund			\$115,079	-\$21,783	0.00	\$0
Conservation Trust Fund		Reduce Travel/Training Budgets				
Parks, Recreation & Open Space	Well-Managed	Reduce Travel/Training Budgets	0	-711	0.00	0
Parks, Recreation & Open Space	Well-Managed	Four Furlough Days	0	-20,129	0.00	0
Total Conservation Trust Fund			\$0	-\$20,840	0.00	\$0
Cultural Services Fund		Reduce Travel/Training Budgets				
Library & Cultural Services	Well-Managed	Reduce Travel/Training Budgets	0	-1,469	0.00	0
Library & Cultural Services	Well-Managed	Four Furlough Days	0	-27,557	0.00	0
Library & Cultural Services	Well-Managed	Library & Cultural Services Department Budget and Subsidy Reductions: Cultural Services Fund Fox Arts Reductions and History Museum Cuts/New Revenue	-51,369	-10,000	0.00	50,000
Non-Departmental	Well-Managed	Library & Cultural Services Department Budget and Subsidy Reductions: Cultural Services Fund Fox Arts Reductions and History Museum Cuts/New Revenue	0	0	0.00	-111,369
Total Cultural Services Fund			-\$51,369	-\$39,026	0.00	-\$61,369

Attachment 8

2026 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One Time	FTE	Revenue
Other Funds Proposed Operating Amendments						
Designated Revenues Fund		Four Furlough Days				
Judicial	Well-Managed	Four Furlough Days	0	-5,717	0.00	0
Judicial	Well-Managed	Align Staffing for Problem Solving Courts	-152,633	0	-1.50	-15,000
Parks, Recreation & Open Space	Well-Managed	Four Furlough Days	0	-13,548	0.00	0
Parks, Recreation & Open Space	Well-Managed	PROS Department Budget and Subsidy Reductions: Reallocating Six Positions and Leaving Recreation Manager Position Vacant for One Year	-239,152	0	-2.00	0
Police	Safe	Impound Lot Fee Relief for Victims of Auto Theft	0	200,000	0.00	0
Police	Well-Managed	Four Furlough Days	0	-9,137	0.00	0
Total Designated Revenues Fund			-\$391,785	\$171,598	-3.50	-\$15,000
Development Review Fund		Reduce Travel/Training Budgets				
Aurora Water	Well-Managed	Reduce Travel/Training Budgets	0	-400	0.00	0
Aurora Water	Well-Managed	Transfer 2.0 FTE from Development Review Fund to Wastewater Fund	-205,297	0	-2.00	0
Aurora Water	Well-Managed	Four Furlough Days	0	-18,487	0.00	0
Development Services	Well-Managed	Four Furlough Days	0	-224,079	0.00	0
Development Services	Well-Managed	Credit Card Fee Reduction	-580,000	0	0.00	0
Development Services	Well-Managed	Reduce Travel/Training Budgets	0	-9,260	0.00	0
Information Technology	Well-Managed	Reduce Travel/Training Budgets	0	-2,500	0.00	0

Attachment 8

2026 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One Time	FTE	Revenue
Other Funds Proposed Operating Amendments						
Planning and Business Development	Well-Managed	Four Furlough Days	0	-43,822	0.00	0
Planning and Business Development	Well-Managed	Reduce Travel/Training Budgets	0	-6,125	0.00	0
Public Works	Well-Managed	Four Furlough Days	0	-6,734	0.00	0
Total Development Review Fund			-\$785,297	-\$311,407	-2.00	\$0
Enhanced E-911 Fund		Decrease General Fund Subsidy to Enhanced E-911 Fund for Call-Takers				
Aurora911	Well-Managed	Decrease General Fund Subsidy to Enhanced E-911 Fund for Call-Takers	0	0	0.00	-1,500,000
Aurora911	Well-Managed	Four Furlough Days	0	-33,326	0.00	0
Information Technology	Well-Managed	Four Furlough Days	0	-11,351	0.00	0
Information Technology	Well-Managed	Reduce Travel/Training Budgets	0	-2,925	0.00	0
Total Enhanced E-911 Fund			\$0	-\$47,602	0.00	-\$1,500,000
Fleet Management Fund		Four Furlough Days				
General Management	Well-Managed	Four Furlough Days	0	-76,366	0.00	0
General Management	Well-Managed	Reduce Travel/Training Budgets	0	-4,988	0.00	0
Total Fleet Management Fund			\$0	-\$81,354	0.00	\$0
Gifts & Grants Fund		Station 18: Add 34.0 FTE Firefighters, Equipment, and Operating Expenses				

Attachment 8

2026 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One Time	FTE	Revenue
Other Funds Proposed Operating Amendments						
Fire	Safe	Station 18: Add 34.0 FTE Firefighters, Equipment, and Operating Expenses	2,534,317	0	34.00	2,534,317
Housing and Community Services	Economically Strong	Anticipated CDBG and HOME Grant Adjustments	2,609	0	0.00	0
Non-Departmental	Well-Managed	Four Furlough Days	0	-3,773	0.00	0
Planning and Business Development	Well-Managed	Four Furlough Days	0	-4,739	0.00	0
Total Gifts & Grants Fund			\$2,536,926	-\$8,512	34.00	\$2,534,317
Golf Courses Fund		Reduce Travel/Training Budgets				
Parks, Recreation & Open Space	Well-Managed	Reduce Travel/Training Budgets	0	-5,061	0.00	0
Parks, Recreation & Open Space	Well-Managed	Four Furlough Days	0	-50,888	0.00	0
Total Golf Courses Fund			\$0	-\$55,949	0.00	\$0
Marijuana Tax Revenue Fund		Four Furlough Days				
Housing and Community Services	Well-Managed	Four Furlough Days	0	-5,353	0.00	0
Total Marijuana Tax Revenue Fund			\$0	-\$5,353	0.00	\$0
Open Space Fund		Continuation of Pilot Program for Private Security at the Aurora Reservoir in Peak Season and Overnight Patrol in Parks.				
Parks, Recreation & Open Space	Safe	Continuation of Pilot Program for Private Security at the Aurora Reservoir in Peak Season and Overnight Patrol in Parks.	0	389,000	0.00	0

Attachment 8

2026 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One Time	FTE	Revenue
Other Funds Proposed Operating Amendments						
Parks, Recreation & Open Space	Well-Managed	Four Furlough Days	0	-70,026	0.00	0
Parks, Recreation & Open Space	Well-Managed	PROS Department Budget and Subsidy Reductions: Reallocating Six Positions and Leaving Recreation Manager Position Vacant for One Year	430,246	0	4.00	0
Parks, Recreation & Open Space	Well-Managed	Reduce Travel/Training Budgets	0	-2,275	0.00	0
Total Open Space Fund			\$430,246	\$316,699	4.00	\$0
Parking and Mobility Fund		Four Furlough Days				
Public Works	Well-Managed	Four Furlough Days	0	-4,962	0.00	0
Public Works	Well-Managed	Reduce Travel/Training Budgets	0	-2,050	0.00	0
Total Parking and Mobility Fund			\$0	-\$7,012	0.00	\$0
Parks Development Fund		Reduce Travel/Training Budgets				
Non-Departmental	Well-Managed	Reduce Travel/Training Budgets	0	-50	0.00	0
Parks, Recreation & Open Space	Well-Managed	Reduce Travel/Training Budgets	0	-100	0.00	0
Parks, Recreation & Open Space	Well-Managed	Four Furlough Days	0	-6,268	0.00	0
Parks, Recreation & Open Space	Well-Managed	PROS Department Budget and Subsidy Reductions: Reallocating Six Positions and Leaving Recreation Manager Position Vacant for One Year	201,522	0	1.50	0
Total Parks Development Fund			\$201,522	-\$6,418	1.50	\$0
Recreation Fund		PROS Department Budget and Subsidy Reductions:				

Attachment 8

2026 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One Time	FTE	Revenue
Other Funds Proposed Operating Amendments						
		Reallocating Six Positions and Leaving Recreation Manager Position Vacant for One Year				
Non-Departmental	Well-Managed	PROS Department Budget and Subsidy Reductions: Reallocating Six Positions and Leaving Recreation Manager Position Vacant for One Year	0	0	0.00	-313,939
Non-Departmental	Well-Managed	Recreation Fund Budget and Subsidy Reductions, Including Beck Center Closure and Credit Card Fees	0	0	0.00	-1,478,000
Parks, Recreation & Open Space	Well-Managed	Four Furlough Days	0	-109,454	0.00	0
Parks, Recreation & Open Space	Well-Managed	PROS Department Budget and Subsidy Reductions: Reallocating Six Positions and Leaving Recreation Manager Position Vacant for One Year	-122,141	-191,798	0.00	0
Parks, Recreation & Open Space	Well-Managed	Recreation Fund Budget and Subsidy Reductions, Including Beck Center Closure and Credit Card Fees	-1,109,971	0	-3.00	368,029
Parks, Recreation & Open Space	Well-Managed	Reduce Travel/Training Budgets	0	-7,367	0.00	0
Total Recreation Fund			-\$1,232,112	-\$308,619	-3.00	-\$1,423,910
Risk Management Fund						
		Finance Department Budget Reductions: Supplies, General Operating, and Professional Services				
Finance	Well-Managed	Finance Department Budget Reductions: Supplies, General Operating, and Professional Services	-30,000	0	0.00	0
Finance	Well-Managed	Reduce Travel/Training Budgets	0	-2,293	0.00	0
Finance	Well-Managed	Four Furlough Days	0	-18,082	0.00	0
Human Resources	Well-Managed	Four Furlough Days	0	-1,732	0.00	0

Attachment 8

2026 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One Time	FTE	Revenue
Other Funds Proposed Operating Amendments						
Human Resources	Well-Managed	Reduce Travel/Training Budgets	0	-100	0.00	0
Total Risk Management Fund			-\$30,000	-\$22,207	0.00	\$0
Wastewater Fund		Four Furlough Days				
Aurora Water	Well-Managed	Four Furlough Days	0	-292,471	0.00	0
Aurora Water	Well-Managed	Transfer 2.0 FTE from Development Review Fund to Wastewater Fund	205,297	0	2.00	0
Aurora Water	Well-Managed	Reduce Travel/Training Budgets	0	-44,274	0.00	0
Total Wastewater Fund			\$205,297	-\$336,745	2.00	\$0
Water Fund		Add 1.0 FTE Water Resource Principal				
Aurora Water	Well-Managed	Add 1.0 FTE Water Resource Principal	174,944	2,000	1.00	0
Aurora Water	Well-Managed	Reduce Travel/Training Budgets	0	-83,560	0.00	0
Aurora Water	Well-Managed	Add Appropriation for Aurora Arkansas Farms Yearly Operating Budget	800,000	0	0.00	800,000
Aurora Water	Well-Managed	Add 1.0 FTE Assistant City Attorney Sr. (Water)	-201,632	0	0.00	0
Aurora Water	Well-Managed	Four Furlough Days	0	-405,738	0.00	0
City Attorney	Well-Managed	Add 1.0 FTE Assistant City Attorney Sr. (Water)	201,632	0	1.00	0
City Attorney	Well-Managed	Four Furlough Days	0	-7,147	0.00	0
City Attorney	Well-Managed	Reduce Travel/Training Budgets	0	-150	0.00	0
Total Water Fund			\$974,944	-\$494,595	2.00	\$800,000

Attachment 8

2026 Operating Amendments

Department	Strategic Outcome	Title	On-Going	One Time	FTE	Revenue
Other Funds Proposed Operating Amendments						
		Total Other Funds Proposed Operating Amendments	\$1,973,451	-\$1,279,125	35.00	\$334,038
Other Funds City Council Operating Amendments						
Gifts & Grants Fund						
		Station 18: Add 34.0 FTE Firefighters, Equipment, and Operating Expenses - Post-Proposed Reversal				
Fire		Station 18: Add 34.0 FTE Firefighters, Equipment, and Operating Expenses - Post-Proposed Reversal	-2,534,317	0	-34.00	-2,534,317
		Total Gifts & Grants Fund	-\$2,534,317	\$0	-34.00	-\$2,534,317
		Total Other Funds City Council Operating Amendments	-\$2,534,317	\$0	-34.00	-\$2,534,317
		Total Other Funds Operating Amendments	-\$560,866	-\$1,279,125	1.00	-\$2,200,279
		Total Operating Amendments, All Funds	-\$3,251,520	-\$2,983,360	19.00	-\$410,446

Attachment 9

Staffing Summary by Fund

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Community Development Fund	18.50	16.50	16.50	16.50	16.50
Conservation Trust Fund	14.22	14.22	17.22	17.32	17.32
Cultural Services Fund	18.50	18.50	18.50	19.50	19.50
Designated Revenues Fund	22.00	22.00	22.00	22.00	18.50
Development Review Fund	157.00	155.00	164.00	164.00	162.00
Enhanced E-911 Fund	81.00	81.00	97.00	97.00	97.00
Fleet Management Fund	50.00	52.00	52.00	52.00	52.00
General Fund	2,370.24	2,424.24	2,423.24	2,426.24	2,444.24
Gifts & Grants Fund	7.10	6.10	6.10	6.10	6.10
Golf Courses Fund	33.00	33.00	34.00	34.20	34.20
Marijuana Tax Revenue Fund	6.00	6.00	3.00	3.00	3.00
Open Space Fund	45.44	47.44	51.44	51.64	55.64
Parking and Mobility Fund	3.00	3.00	3.00	3.00	3.00
Parks Development Fund	1.00	2.00	3.00	3.50	5.00
Recreation Fund	108.00	104.00	93.00	91.00	88.00
Risk Management Fund	11.00	11.00	11.00	11.00	11.00
Wastewater Fund	164.38	167.98	172.58	175.17	177.17
Water Fund	332.62	329.02	333.42	333.83	335.83
Grand Total	3,443.00	3,493.00	3,521.00	3,527.00	3,546.00

Attachment 10

Amendment Position Details by Fund

General Fund

Department	FTE Change	Position Description
Court Administration	-3.00	Future Domestic Violence Cases Written into State Code
Fire	17.00	Station 18: Add 17.0 FTE and Operating Expense
General Management	2.00	Office of Police Accountability Division: Add 2.0 FTE Police Monitors
Judicial	1.50	Align Staffing for Problem Solving Courts
Parks, Recreation & Open Space (PROS)	-3.50	General Fund Balancing Reductions
Police	1.00	Add 1.0 FTE Crime Analyst
	3.00	Add 3.0 FTE to Replace Three Civil Positions with Career Service Staff
Net FTE Change, General Fund	18.00	

Attachment 10

Amendment Position Details by Fund

Non-General Fund

Department	FTE Change	Position Description
Designated Revenues Fund - Judicial	-1.50	Align Staffing for Problem Solving Courts
Designated Revenues Fund - PROS	-2.00	General Fund Balancing Reductions
Development Review Fund - Aurora Water	-2.00	Transfer 2.0 FTE from Development Review Fund to Wastewater Fund
Open Space Fund - PROS	4.00	General Fund Balancing Reductions
Parks Development Fund - PROS	1.50	General Fund Balancing Reductions
Recreation Fund - PROS	-3.00	Beck Center Closure
Wastewater Fund - Aurora Water	2.00	Transfer 2.0 FTE from Development Review Fund to Wastewater Fund
Water Fund - Aurora Water	1.00	Add 1.0 FTE Water Resource Principal
Water Fund - City Attorney	1.00	Add 1.0 FTE Assistant City Attorney Sr. (Water)
Net FTE Change, Non-General Fund	1.00	

Attachment 11

2023-2030 Capital Improvement Program Summary

Fund \ Department	2023 Actual	2024 Actual	2025 Projected Budget	Five-Year Plan					Total Cost 2026 - 2030
				2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Capital Projects Fund</u>									
Court Administration	0	0	1,063,000	0	0	0	0	0	0
Finance	702,444	1,062,591	796,921	790,438	818,103	846,736	876,372	907,045	4,238,694
Fire	1,993,387	2,000,000	2,350,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Housing and Community Services	0	0	19,700,000	3,700,000	2,200,000	2,200,000	2,200,000	2,200,000	12,500,000
Information Technology	426,000	766,000	3,302,527	2,772,103	2,766,215	2,790,806	2,765,892	2,765,892	13,860,908
Non-Departmental	13,631,405	10,984,432	18,517,549	8,475,359	8,597,479	8,673,140	8,605,920	8,624,494	42,976,392
Parks, Recreation & Open Space	3,056,724	1,323,607	3,047,006	44,790	2,294,790	2,314,790	2,334,790	2,334,790	9,323,950
Planning and Business Development	3,398,397	7,256,484	-655,000	0	0	0	0	0	0
Public Works	88,818,125	72,810,513	32,799,684	22,179,392	17,562,100	25,024,032	14,320,361	14,451,264	93,537,149
Total Capital Projects Fund	112,026,482	96,203,627	80,921,687	39,962,082	36,238,687	43,849,504	33,103,335	33,283,485	186,437,093
<u>Conservation Trust Fund</u>									
Parks, Recreation & Open Space	4,365,000	4,782,500	3,465,000	3,205,000	3,220,000	1,875,000	1,635,000	1,025,000	10,960,000
Total Conservation Trust Fund	4,365,000	4,782,500	3,465,000	3,205,000	3,220,000	1,875,000	1,635,000	1,025,000	10,960,000
<u>Designated Revenues Fund</u>									
Communications	0	0	1,500,000	0	0	0	0	0	0
Housing and Community Services	0	0	504,716	0	0	0	0	0	0
Library & Cultural Services	49,625	0	0	0	0	0	0	0	0
Parks, Recreation & Open Space	0	0	200,000	0	0	0	0	0	0
Total Designated Revenues Fund	49,625	0	2,204,716	0	0	0	0	0	0
<u>Enhanced E-911 Fund</u>									
Information Technology	4,995,000	4,225,302	2,421,830	1,700,000	1,700,000	2,900,000	5,429,720	5,579,800	17,309,520
Total Enhanced E-911 Fund	4,995,000	4,225,302	2,421,830	1,700,000	1,700,000	2,900,000	5,429,720	5,579,800	17,309,520
<u>Gifts & Grants Fund</u>									
Non-Departmental	2,287,526	17,604,810	360,515	0	0	0	0	0	0
Parks, Recreation & Open Space	750,000	1,712,733	0	0	0	0	0	0	0
Total Gifts & Grants Fund	3,037,526	19,317,543	360,515	0	0	0	0	0	0

Attachment 11

2023-2030 Capital Improvement Program Summary

Fund \ Department	2023 Actual	2024 Actual	2025 Projected Budget	Five-Year Plan					Total Cost 2026 - 2030
				2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Golf Courses Fund</u>									
Parks, Recreation & Open Space	575,000	800,000	2,050,000	6,640,000	7,850,000	8,240,000	5,630,000	4,830,000	33,190,000
Total Golf Courses Fund	575,000	800,000	2,050,000	6,640,000	7,850,000	8,240,000	5,630,000	4,830,000	33,190,000
<u>Open Space Fund</u>									
Parks, Recreation & Open Space	8,335,148	10,075,000	8,860,000	9,625,000	7,270,000	12,045,000	6,850,000	2,800,000	38,590,000
Total Open Space Fund	8,335,148	10,075,000	8,860,000	9,625,000	7,270,000	12,045,000	6,850,000	2,800,000	38,590,000
<u>Parks Development Fund</u>									
Parks, Recreation & Open Space	5,098,824	2,041,902	3,094,373	213,762	0	8,648,672	0	4,620,951	13,483,385
Total Parks Development Fund	5,098,824	2,041,902	3,094,373	213,762	0	8,648,672	0	4,620,951	13,483,385
<u>Transportation Maintenance Fund</u>									
Public Works	63,890,877	33,329,518	31,289,713	33,819,992	34,496,392	36,221,210	38,032,271	39,933,885	182,503,750
Total Transportation Maintenance Fund	63,890,877	33,329,518	31,289,713	33,819,992	34,496,392	36,221,210	38,032,271	39,933,885	182,503,750
<u>Wastewater Fund</u>									
Aurora Water	45,724,738	59,139,690	73,934,776	54,939,463	45,656,247	30,408,336	34,750,900	18,564,026	184,318,972
Total Wastewater Fund	45,724,738	59,139,690	73,934,776	54,939,463	45,656,247	30,408,336	34,750,900	18,564,026	184,318,972
<u>Water Fund</u>									
Aurora Water	127,646,494	145,940,057	184,772,992	234,249,035	224,479,954	234,154,391	234,761,941	247,928,797	1,175,574,118
Total Water Fund	127,646,494	145,940,057	184,772,992	234,249,035	224,479,954	234,154,391	234,761,941	247,928,797	1,175,574,118
Total Capital Improvement Program	375,744,714	375,855,139	393,375,602	384,354,334	360,911,280	378,342,113	360,193,167	358,565,944	1,842,366,838

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	2025 Projected Budget	Five-Year Plan					Total Cost 2026 - 2030
		2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Capital Projects Fund</u>							
Finance	0	-34,375	-35,579	-36,825	-38,114	-39,448	-184,341
Fire	350,000	0	0	0	0	0	0
Housing and Community Services	2,700,000	700,000	700,000	700,000	700,000	700,000	3,500,000
Non-Departmental	-1,069,733	-1,602,399	-1,560,603	-1,568,736	-1,559,043	-1,540,469	-7,831,250
Parks, Recreation & Open Space	-1,417,784	-2,270,000	-20,000	0	20,000	20,000	-2,250,000
Planning and Business Development	-655,000	0	0	0	0	0	0
Public Works	12,278,627	-1,168,533	32,569	33,709	-200,110	-198,888	-1,501,253
Total Capital Projects Fund	\$12,186,110	(\$4,375,307)	(\$883,613)	(\$871,852)	(\$1,077,267)	(\$1,058,805)	(\$8,266,844)
<u>Conservation Trust Fund</u>							
Parks, Recreation & Open Space	0	125,000	200,000	200,000	400,000	1,025,000	1,950,000
Total Conservation Trust Fund	\$0	\$125,000	\$200,000	\$200,000	\$400,000	\$1,025,000	\$1,950,000
<u>Enhanced E-911 Fund</u>							
Information Technology	0	500,000	500,000	-1,300,000	2,329,720	5,579,800	7,609,520
Total Enhanced E-911 Fund	\$0	\$500,000	\$500,000	(\$1,300,000)	\$2,329,720	\$5,579,800	\$7,609,520
<u>Golf Courses Fund</u>							
Parks, Recreation & Open Space	0	4,070,000	3,700,000	4,230,000	1,330,000	4,830,000	18,160,000
Total Golf Courses Fund	\$0	\$4,070,000	\$3,700,000	\$4,230,000	\$1,330,000	\$4,830,000	\$18,160,000
<u>Open Space Fund</u>							
Parks, Recreation & Open Space	0	1,630,000	-1,890,000	-400,000	1,600,000	2,800,000	3,740,000
Total Open Space Fund	\$0	\$1,630,000	(\$1,890,000)	(\$400,000)	\$1,600,000	\$2,800,000	\$3,740,000
<u>Parks Development Fund</u>							
Parks, Recreation & Open Space	0	213,762	-81,121	81,121	0	0	213,762
Total Parks Development Fund	\$0	\$213,762	(\$81,121)	\$81,121	\$0	\$0	\$213,762
<u>Wastewater Fund</u>							
Aurora Water	-10,000,000	20,585,498	17,403,622	-15,104,530	-13,931,170	18,564,026	27,517,446

Attachment 12

Capital Amendment Summary by Fund and Department

Fund \ Department	2025 Projected Budget	Five-Year Plan					Total Cost 2026 - 2030
		2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Wastewater Fund</u>							
Total Wastewater Fund	(\$10,000,000)	\$20,585,498	\$17,403,622	(\$15,104,530)	(\$13,931,170)	\$18,564,026	\$27,517,446
<u>Water Fund</u>							
Aurora Water	-85,000,000	-93,214,115	-108,243,641	-66,344,110	-56,933,526	247,928,797	-76,806,595
Total Water Fund	(\$85,000,000)	(\$93,214,115)	(\$108,243,641)	(\$66,344,110)	(\$56,933,526)	\$247,928,797	(\$76,806,595)
Total Capital Improvement Program	(\$82,813,890)	(\$70,465,162)	(\$89,294,753)	(\$79,509,371)	(\$66,282,243)	\$279,668,818	(\$25,882,711)



City of Aurora, Colorado

2026 Operating and Capital Improvement Budget

STRATEGIC PLAN



Aurora's Strategic and Operational Planning Process

OVERVIEW

In 2024, the City of Aurora adopted its Strategy Map as part of a renewed commitment to strategic and operational planning. This framework provides a disciplined, data-informed approach to improving quality of life for our community and enhancing the performance of core public services.

The Strategy Map outlines the City's long-term Vision, Mission, and Core Values, along with five community-focused strategic outcomes: Well-Managed, Healthy, Safe, Economically Strong, Connected and Engaged. These outcomes represent the results City leadership, management, and staff are committed to achieving through efficient and effective public service delivery.

In addition to defining outcomes, the Strategy Map establishes foundational leadership practices to ensure decisions are:

- Collaborative
- Data-informed
- Employee-focused
- Inclusive
- Innovative

STRATEGIC INITIATIVES AND DEPARTMENTAL ALIGNMENT

Through a collaborative process with City Council, Executive Leadership and Management identified Strategic Initiatives that reflect shared priorities. These initiatives are designed to align limited City resources with the most pressing community needs over the next several years.

To support this alignment, Department Heads develop focused plans. These plans assess current priorities and projects, ensuring they contribute to the advancement of the Strategic Initiatives. Departments use three key management lenses to guide this process:

Plan and Execute: Establish effective plans and processes and implement them as designed.

Empower and Improve: Understand the current state, streamline operations, and equip staff with the tools they need to succeed.

Engage Meaningfully: Foster public and employee engagement at all levels to drive progress toward strategic outcomes.

STRATEGIC AND OPERATIONAL PLANNING MODEL

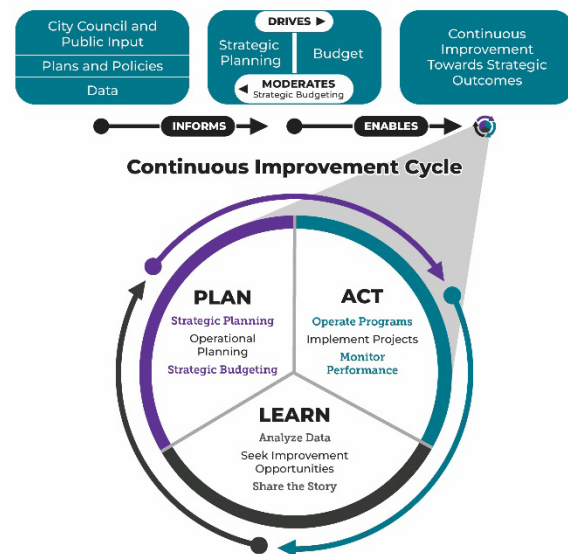
To operationalize the Strategy Map, the City uses a Strategic and Operational Planning model.

This model integrates:

- Public input and City Council direction
- Citywide plans and policies
- Focused department plans
- Meaningful data
- Strategic budgeting practices
- Continuous process improvement

These elements inform both strategic planning and day-to-day operations, ultimately guiding the budget process and enabling continuous improvement.

City of Aurora Strategic and Operational Planning Model



PERFORMANCE MANAGEMENT AND DATA USE

In 2025, the City launched a web-based strategic planning and performance management system designed to track progress toward community outcomes. Once fully implemented, its dashboard features will provide residents with a clear, accessible view of how the City is advancing key initiatives to improve community well-being.

Performance measures are included in the program detail sections of each department's operating budget and are aligned with citywide strategic outcomes. Additionally, Attachment 8 – 2026 Operating Amendments lists the corresponding strategic outcomes for each amendment.

CONCLUSION

Aurora's Strategic and Operational Planning process continues to evolve into a dynamic system that fosters innovation, builds consensus, and promotes accountability. By using data and transparency, the City ensures both the well-being of its residents and the performance of its programs by delivering meaningful, measurable impact for the community.

STRATEGY MAP



City of Aurora staff members are committed to building on the following strategic outcomes and initiatives in partnership with the City Council and the community.

VISION:

Aurora is a world within a city where all individuals, families, and businesses can thrive and be proud to call home.

MISSION:

Engaged, innovative city employees delivering efficient and effective public services that promote culture, community and commerce.

BEDROCK PRACTICES:

Collaborative | Data Informed | Employee Focused | Inclusive | Innovative



1. WELL-MANAGED

Being a high-performing organization committed to great customer service, innovation and continuous improvement through a dedicated and empowered workforce. Holding ourselves accountable to the community through responsible stewardship of taxpayer dollars. Recognizing that building and maintaining critical infrastructure directly impacts the community, today and tomorrow.

- 1.1 Develop leadership at all management levels, focused on servant leadership, financial stewardship, policy development and efficient resource utilization.
- 1.2 Foster a workforce culture of high performance and position the city as an employer of choice.
- 1.3 Prioritize existing and future funding opportunities to maintain, expand and replace the city's critical infrastructure and assets.
- 1.4 Optimize process improvement and technology, empowering employees to innovate, guide data-informed decisions, and enhance service delivery for the community.
- 1.5 Strengthen public trust through organizational transparency, legal and ethical behavior and community engagement.



2. HEALTHY

Connecting our natural and built environments with pedestrian-friendly multimodal networks. Ensuring access to open spaces, recreational opportunities and wellness resources that promote active lifestyles for all ages and abilities. Preserving a sustainable water supply and expanding the infrastructure to carry it to our growing community.

- 2.1 Develop and maintain infrastructure to improve multimodal mobility across the city.
- 2.2 Support, enhance and optimize Parks, Recreation and Open Space for the benefit of the community.
- 2.3 Develop, protect, manage and conserve our limited water supplies through progressive and effective long-range planning and partnerships.



3. SAFE

Recognizing that public safety is a shared responsibility by investing in community partnerships as an integral part of the solution for reducing and eliminating potential risks. Responding to emergencies appropriately to preserve and enhance the community's sense of security and well-being. Promoting safety in our built environment through effective administration of city codes and ordinances.

3.1 Grow public trust by planning and investing in community partnerships.

3.2 Respond to safety and enforcement-related issues using data to deploy the right assets and resources in the right places, at the right time.

3.3 Promote and manage safety for the public in our built environment.



4. ECONOMICALLY STRONG

Having a conducive development climate, a diverse mix of industries and housing options, making Aurora the location of choice for small and large businesses to start up and expand. Fostering economic growth so that our community thrives and remains resilient, even in times of uncertainty.

4.1 Encourage diverse retail, arts and entertainment, and other business, commercial and industrial sectors.

4.2 Incentivize small business development with educational opportunities and a clean and safe environment to operate.

4.3 Ensure development projects are approved efficiently and predictably while meeting city codes and regulations.

4.4 Partner in developing desirable, safe and diverse housing choices.

4.5 Maintain a sustainable financial profile to ensure long-term growth and service levels.



5. CONNECTED AND ENGAGED

Having a community of neighbors that values and celebrates its cultural diversity and sense of belonging. Providing programming, learning resources, and amenities that reflect the rich history and contributions of our vibrant and diverse communities. Actively engaging and communicating with the community to achieve desired and sustainable outcomes.

5.1 Create opportunities to engage in art, cultural, entertainment and enrichment programs that empower individuals and build stronger community bonds.

5.2 Design places and spaces for shared experiences that foster positive social connection.

5.3 Engage with our community to better understand and respond to their quality of life interests, needs and priorities.



City of Aurora, Colorado

2026 Operating and Capital Improvement Budget

PROFILE OF AURORA



2026 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 Business Development, Information Technology, Public Works, and Finance Departments, the US Census Bureau's 2024 American Community Survey (One-Year Estimates) and 2023 American Community Survey (Five-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
- City Manager's Public Safety Group
- Deputy City Manager Venegas
- Deputy City Manager Perry
- General Manager Brown

Aurora in Brief

The City of Aurora covers 165.30 square miles, establishes the eastern border of the metro-Denver area, and includes portions of Adams, Arapahoe, and Douglas Counties. The City has 100.97 square miles of

developed land and 64.33 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: 414,283 (2025 est.)
Up 10,064 (2.48%) from 2023 CO Dept of Labor and Employment estimate

Housing Units: 150,242 (2023 ACS 5-year est.)
Up 2,517 (1.7%) from 2022 ACS 5-Year est

Age		Income/Employment		Education**		Industrial Sectors
Median Age	35.1	Income		Percent of Aurora’s population 25 years and older with at least a:		Largest industries Education/Health Care/ Social Services; Professional/Scientific/ Mgmt/Admin; Retail Trade
% Between Ages		● Per Capita	\$40,424			
● 19 and Under	26.8%	● Median House-	\$84,300	● High School Diploma (or eqv.)	88.1%	
● 20-34 years old	23.1%			● Bachelor’s Degree	37.3%	Product Types Management/Business/ Science and Arts; Sales and Office; Services
● 35-64 years old	37.5%			● Graduate Degree	13.7%	
● 65 years and over	12.6%	Total Civilian Labor Force	245,544			

QUALITY OF LIFE

Home Values and Costs (2025)

Median home value	\$444,500
Median gross rent (per month)	\$1,759

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	29	20
Middle	6	6
High	10	6
Combined grades/Other	18	4
TOTAL	63	36

*Schools located in City of Aurora only.

** 2024 American Community Survey One-Year Estimates

TAXES

**2025 Colorado
Personal Income Tax
4.40%**

**2025 Colorado
Corporate Income Tax
4.40%**

2025 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

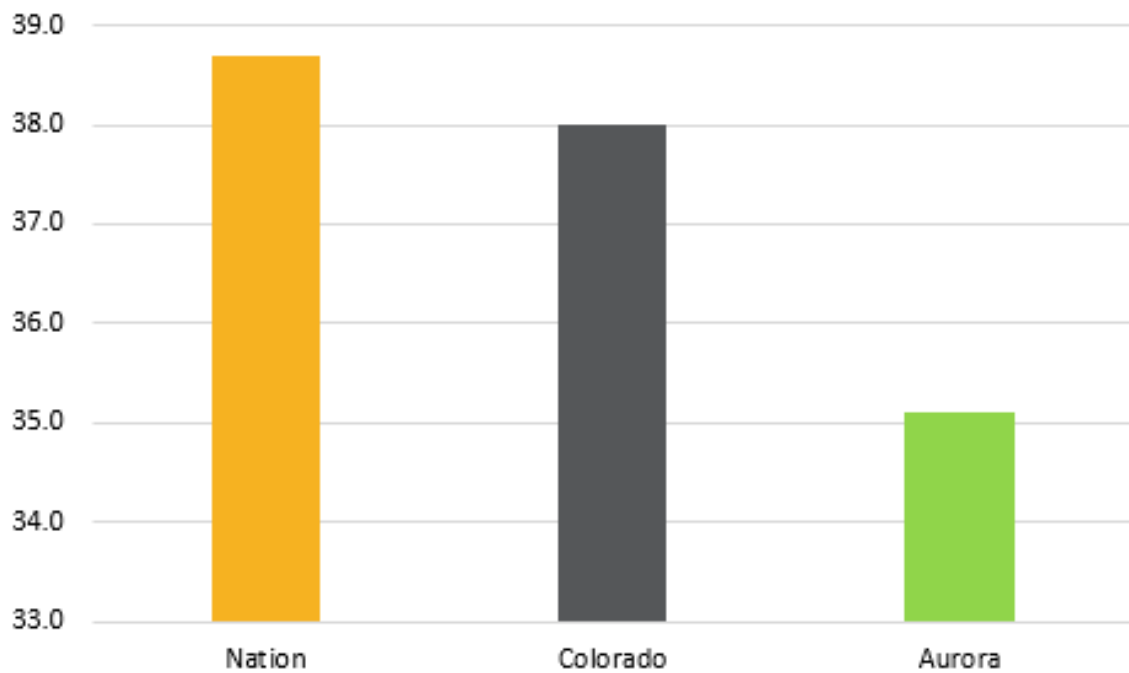
City Roadway Miles

• 161.6 miles of collector	• 173.6 miles of major
• 951.2 miles of local	• 39.3 miles of minor
• 232.7 miles of private	• 88.3 miles of highways
• 37.5 miles of alleys	• 404.8 miles of parking lot drives (not counted in total miles)

Total: 1,684.5 Miles

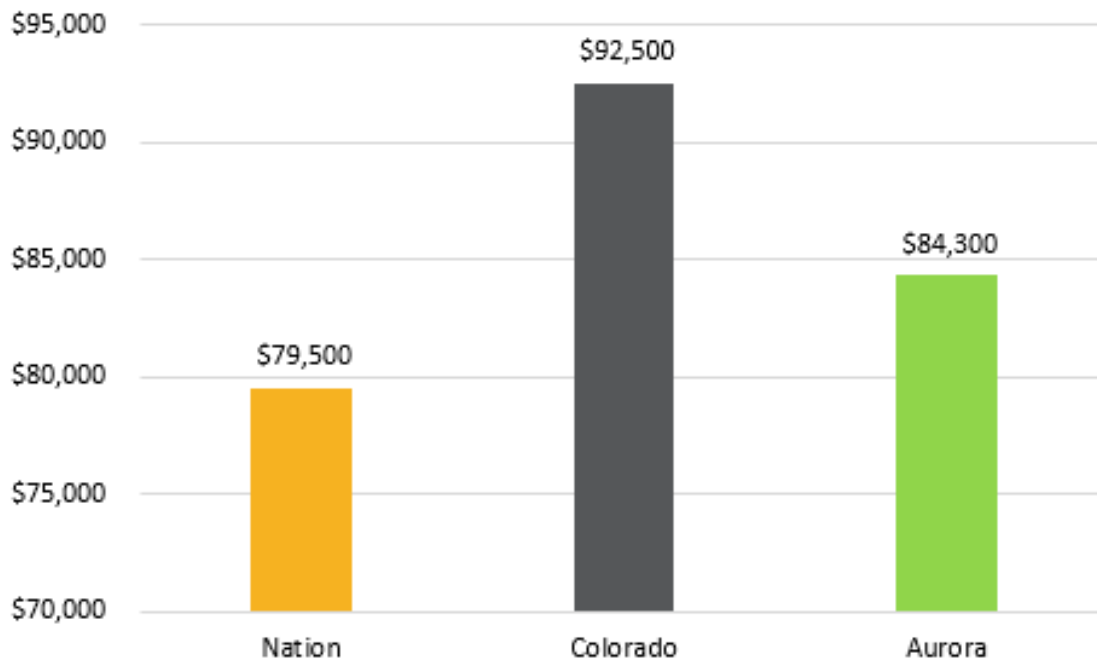
Median Age

Source: 2023 ACS 5-year Estimate



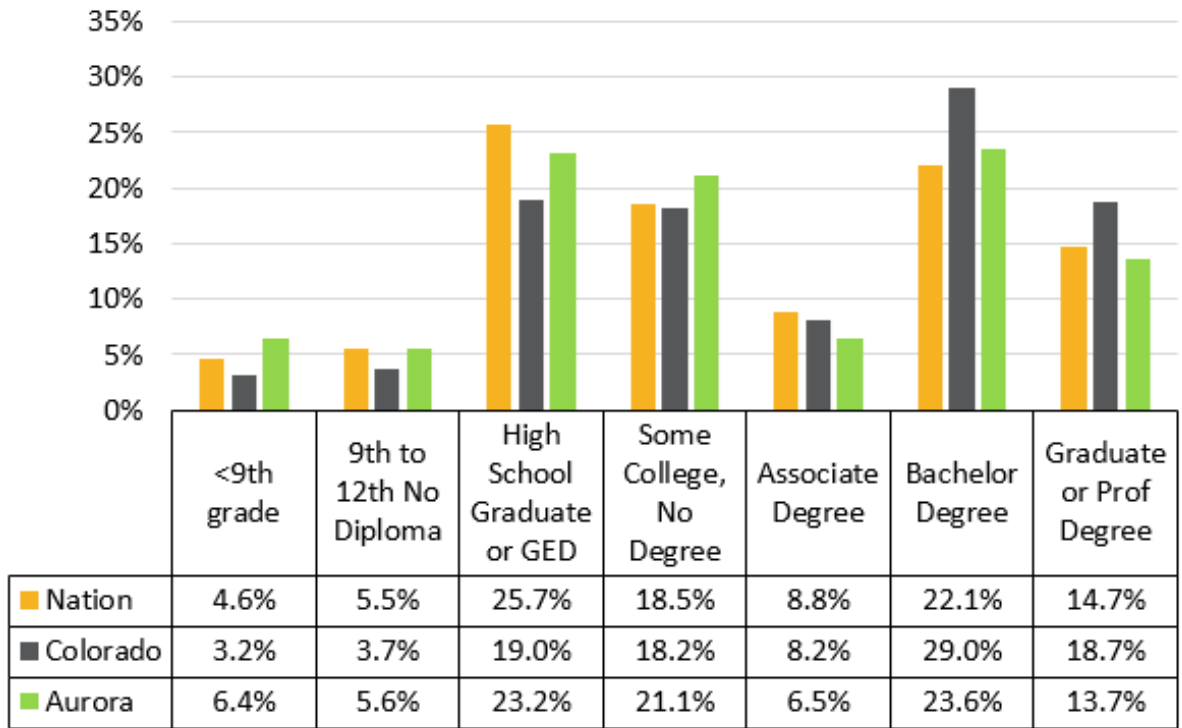
Median Household Income

Source: 2023 ACS 5-year Estimate



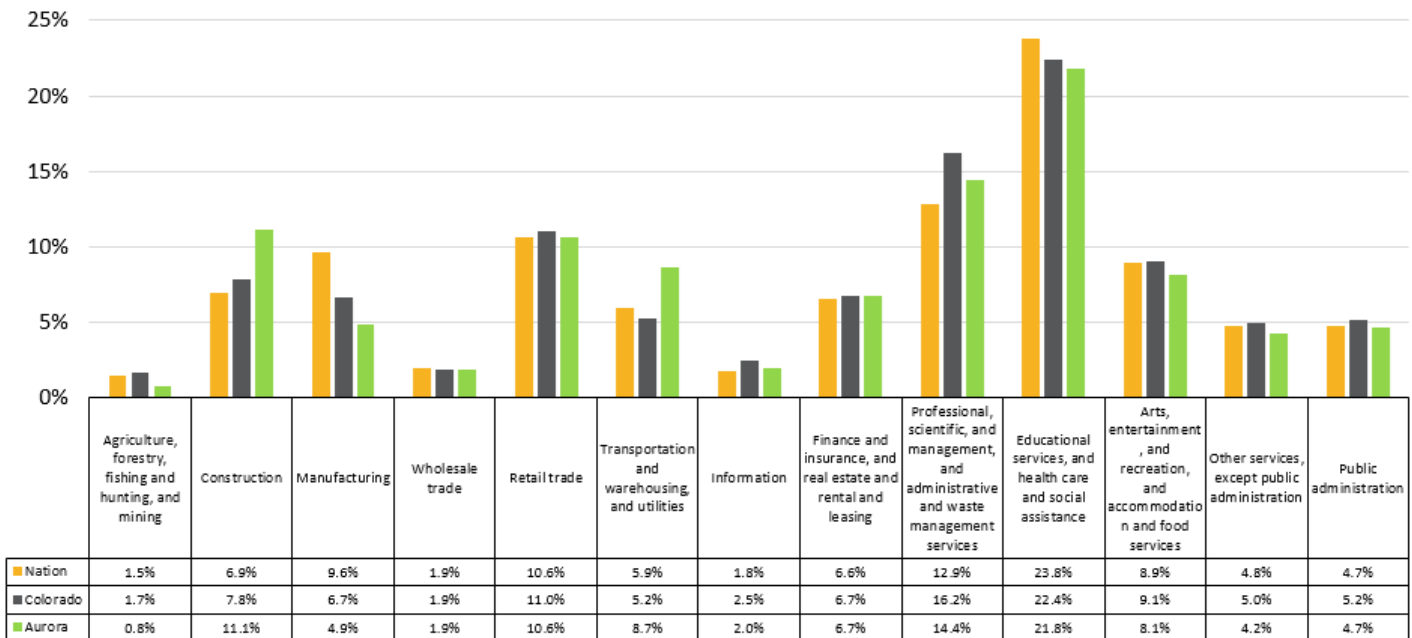
Educational Attainment

Source: 2024 American Community Survey One-Year Estimates, US Census Bureau



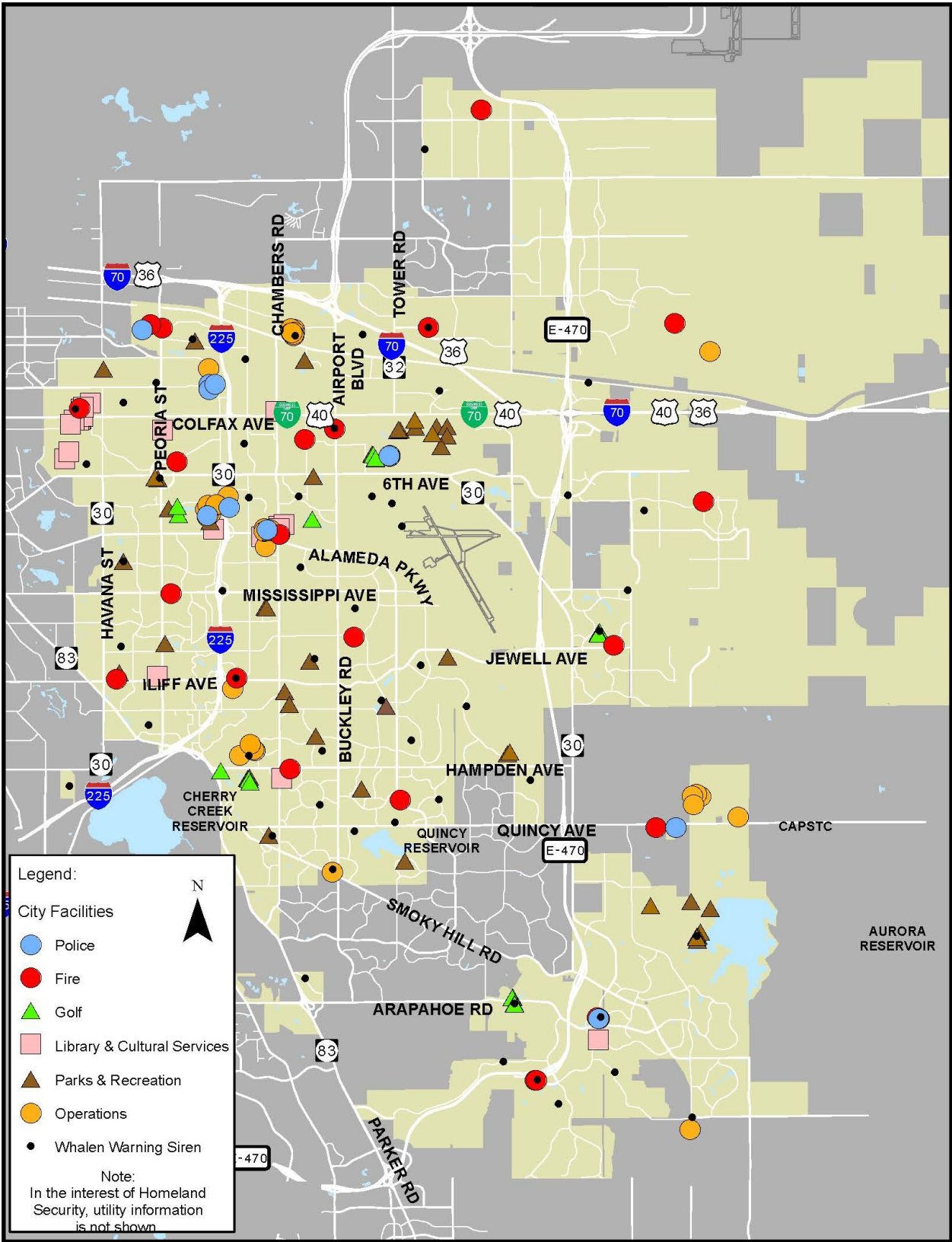
Workforce by Industry

Source: 2024 American Community Survey One-Year Estimates, US Census Bureau



City Facilities

Source: City of Aurora Public Works Department



Fire Stations

Source: City of Aurora Fire Department

Map of FIRE STATIONS

FIRE STATION NO. 1

9801 E. 16th Ave.
• Engine Company 1

FIRE STATION NO. 2

12600 Hoffman Blvd.
• Engine Company 2
• Ladder Company 2
• Hazmat 2
• Battalion Chief 2
• Hazmat Specialty Team

FIRE STATION NO. 3

3172 Peoria St.
• Engine Company 3
• Brush Truck 3

FIRE STATION NO. 4

1110 S. Quentin St.
• Engine Company 4

FIRE STATION NO. 5

1141 N Laredo St.
• Engine Company 5
• Ladder Company 5
• Heavy Rescue 5
• Battalion Chief 1
• Technical Rescue Specialty Team

FIRE STATION NO. 6

15588 E. Hampden Circle
• Engine Company 6
• Ladder Company 6

FIRE STATION NO. 7

2290 S. Blackhawk St.
• Engine Company 7

FIRE STATION NO. 8

250 S. Chambers Rd.
• Engine Company 8
• Ladder Company 8
• Brush Truck 8
• Wildland Specialty Team

FIRE STATION NO. 9

17200 E. Mexico Ave.
• Engine Company 9
• Brush Truck 9
• Swift Water Specialty Team

FIRE STATION NO. 10

3951 S. Reservoir Rd.
• Engine Company 10
• Battalion Chief 3

FIRE STATION NO. 11

2291 S. Joliet St.
• Engine Company 11
• Medical Support Units (4)
• Battalion Chief 5

FIRE STATION NO. 12

19491 E. 34th Dr.
• Engine Company 12
• Brush Truck 12

FIRE STATION NO. 13

23911 E. Arapahoe Rd.
• Engine Company 13
• Ladder Company 13
• Brush Engine 13
• Brush Engine 113
• Brush Truck 13
• Battalion Chief 4
• Wildland Specialty Team

FIRE STATION NO. 14

22298 E. Aurora Parkway
• Engine Company 14

FIRE STATION NO. 15

1880 S. Flat Rock Trail
• Engine Company 15
• Brush Truck 15
• Tender 15

FIRE STATION NO. 16

6500 N. Lisbon St.
• Engine Company 16
• Ladder Company 16

FIRE STATION NO. 17

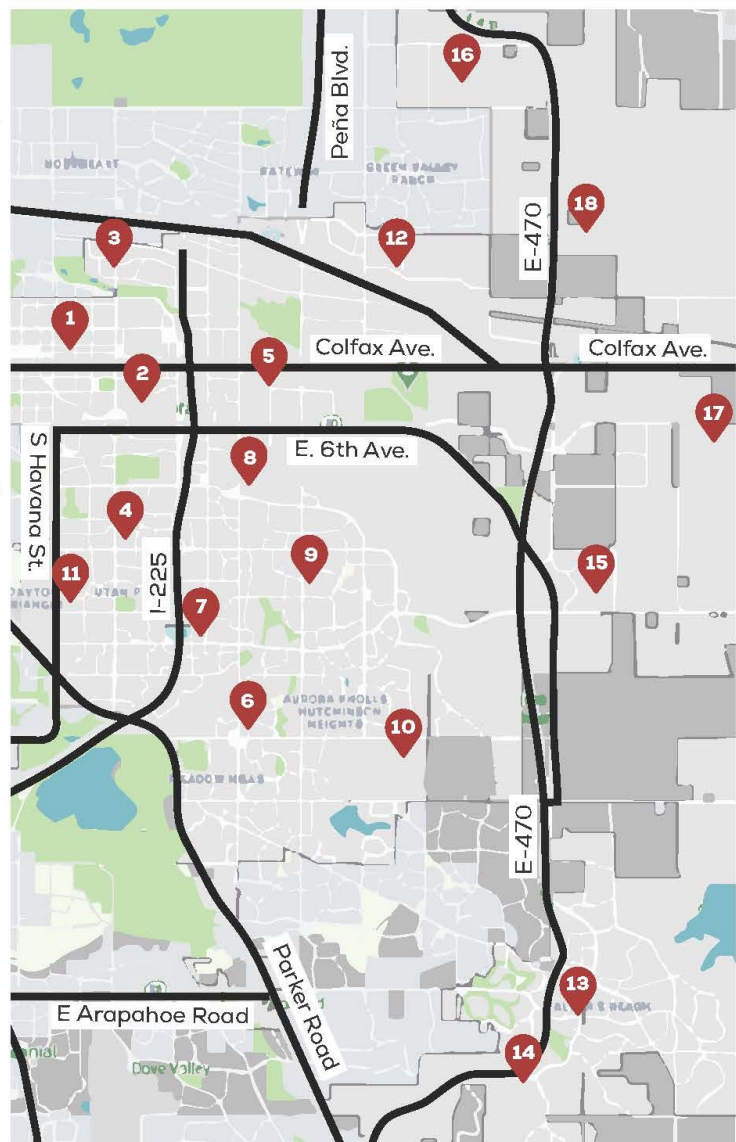
26899 E. 1st Pl.
• Engine Company 17

FIRE STATION NO. 18 -

COMING SOON

3930 E-470
• Engine Company 18

LOCATION MARKER REFERS TO STATION NUMBER



AURORA FIRE RESCUE HEADQUARTERS

15151 E. Alameda Parkway

CITY OF AURORA

PUBLIC SAFETY TRAINING CENTER

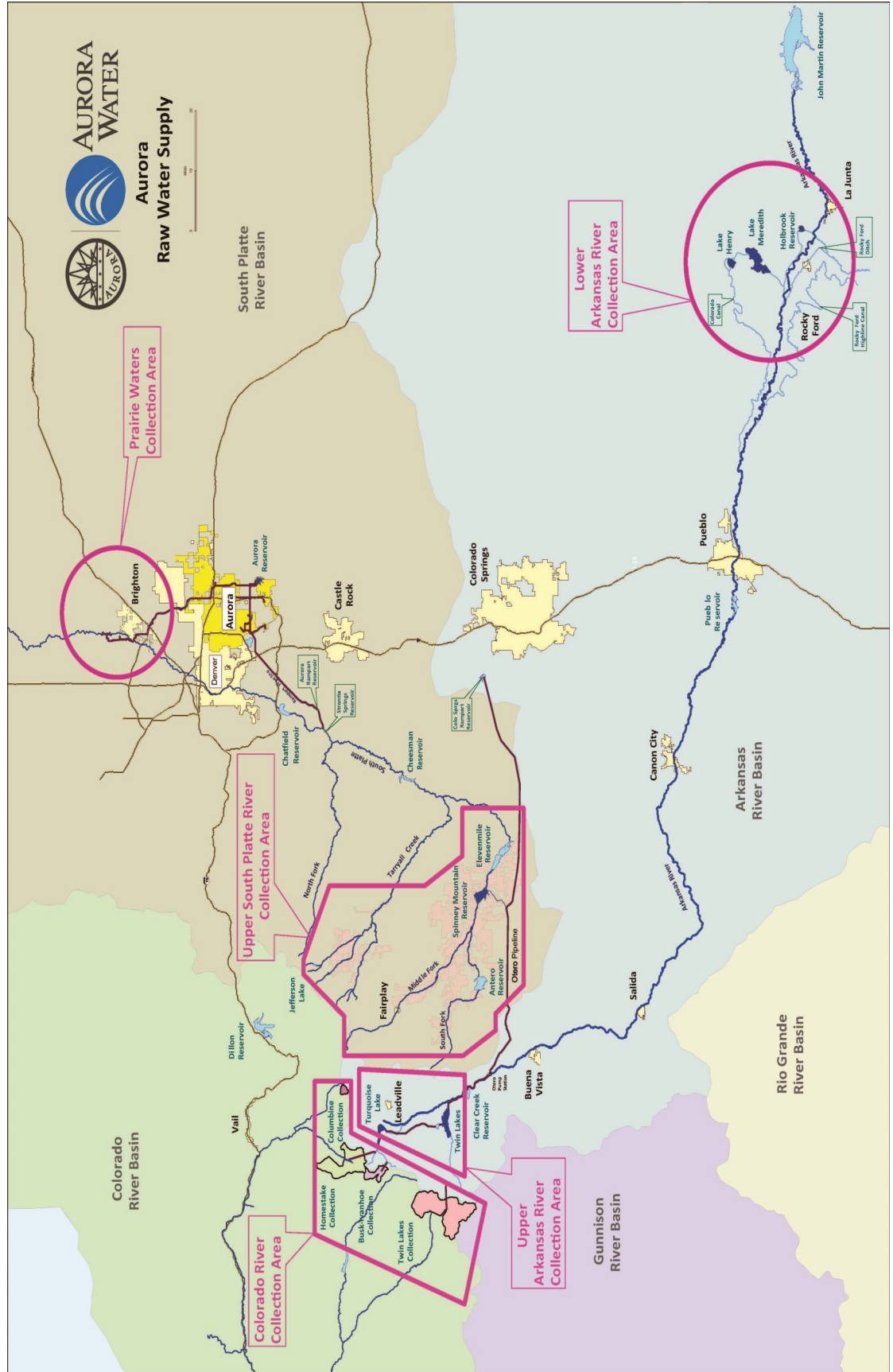
25950 E. Quincy Ave., Aurora, CO 80016

Fire@AuroraGov.org
303.326.8999



Raw Water Supply

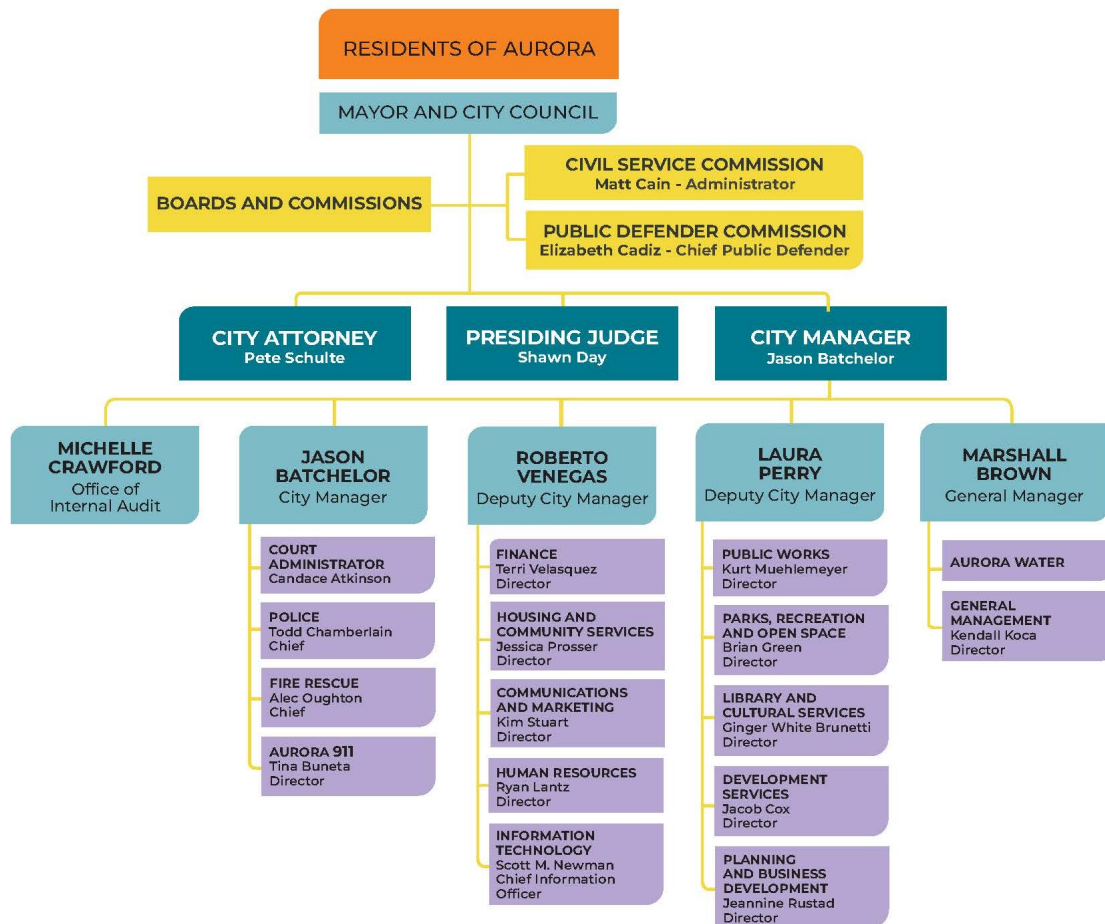
Source: Aurora Water



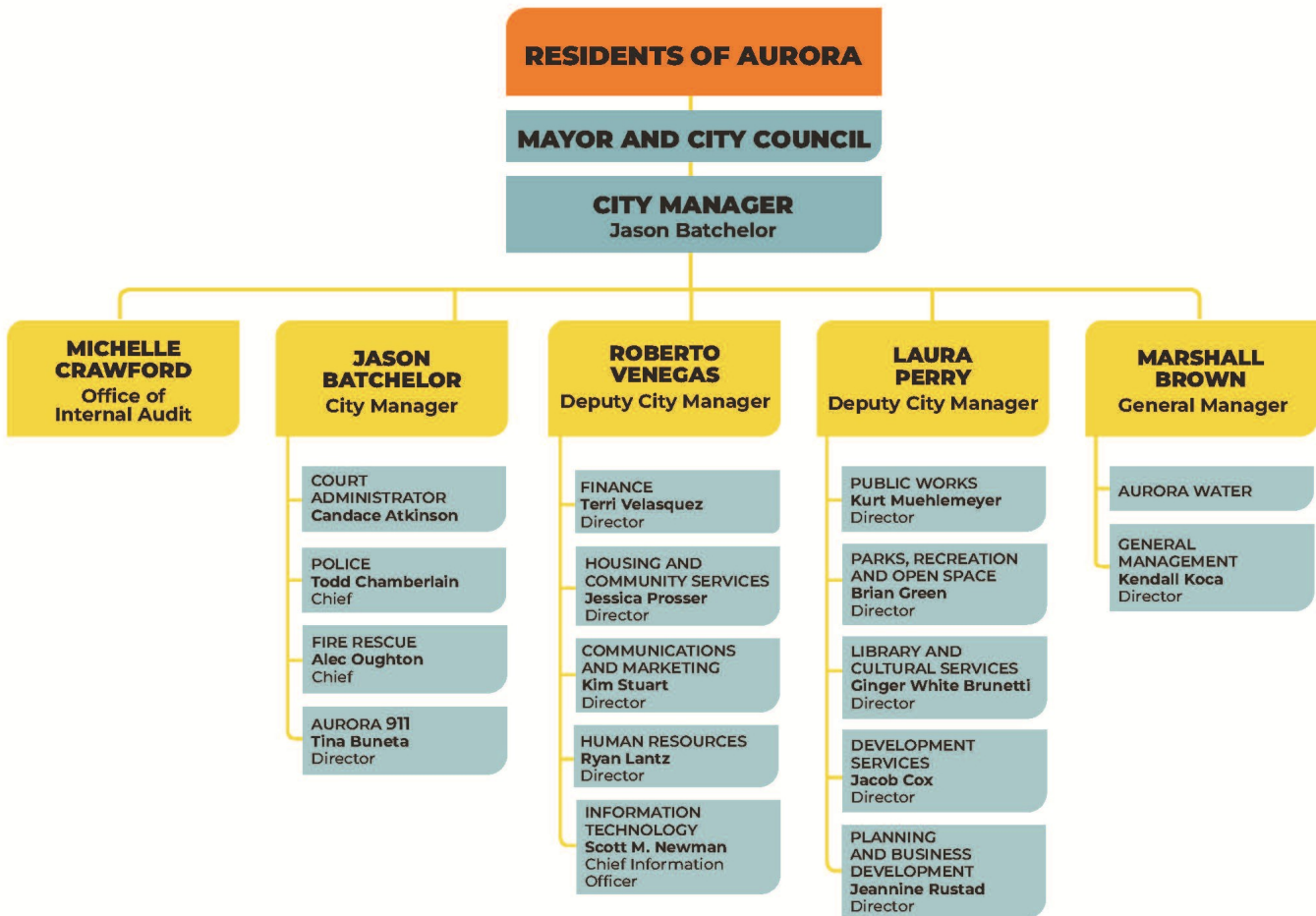
City of Aurora

SUMMARY

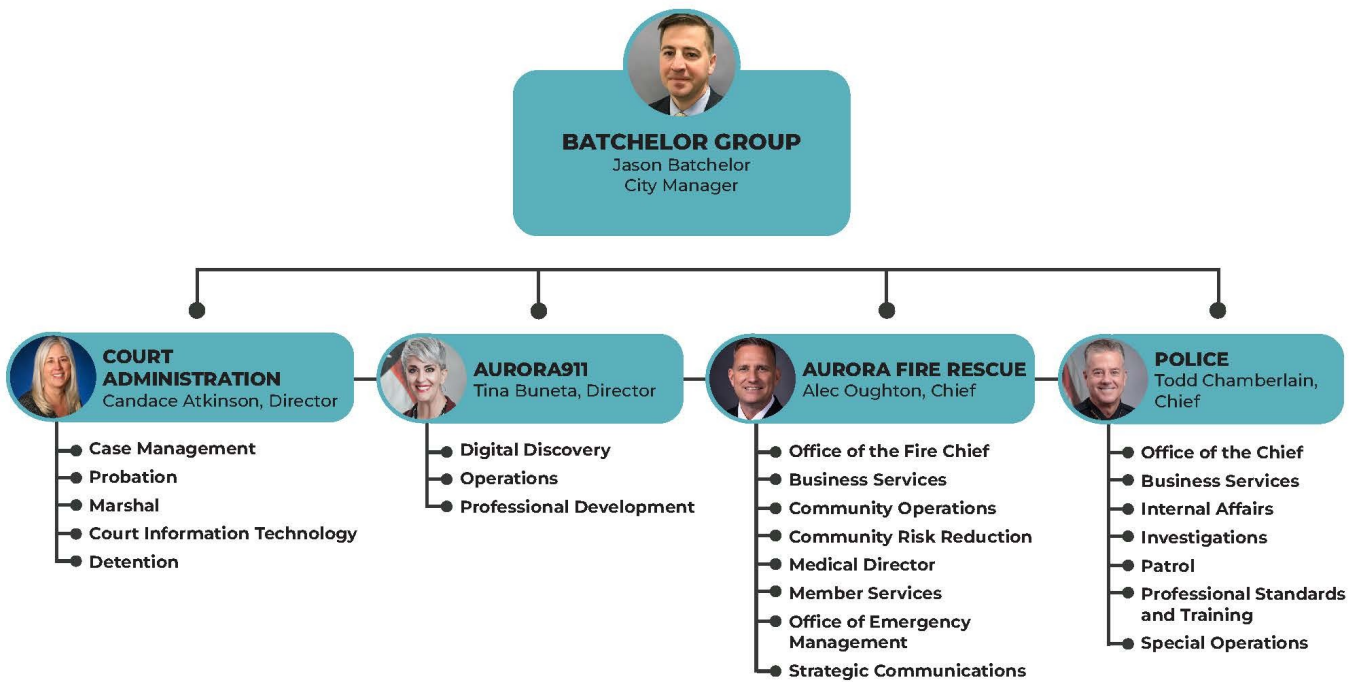
The City Council institutes policies that ensure city operations meet the needs of Aurora citizens. To carry out this mission, the city is structured into five organizational units. Organizational units are composed of departments, commissions, and other offices. These units are made up of divisions,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



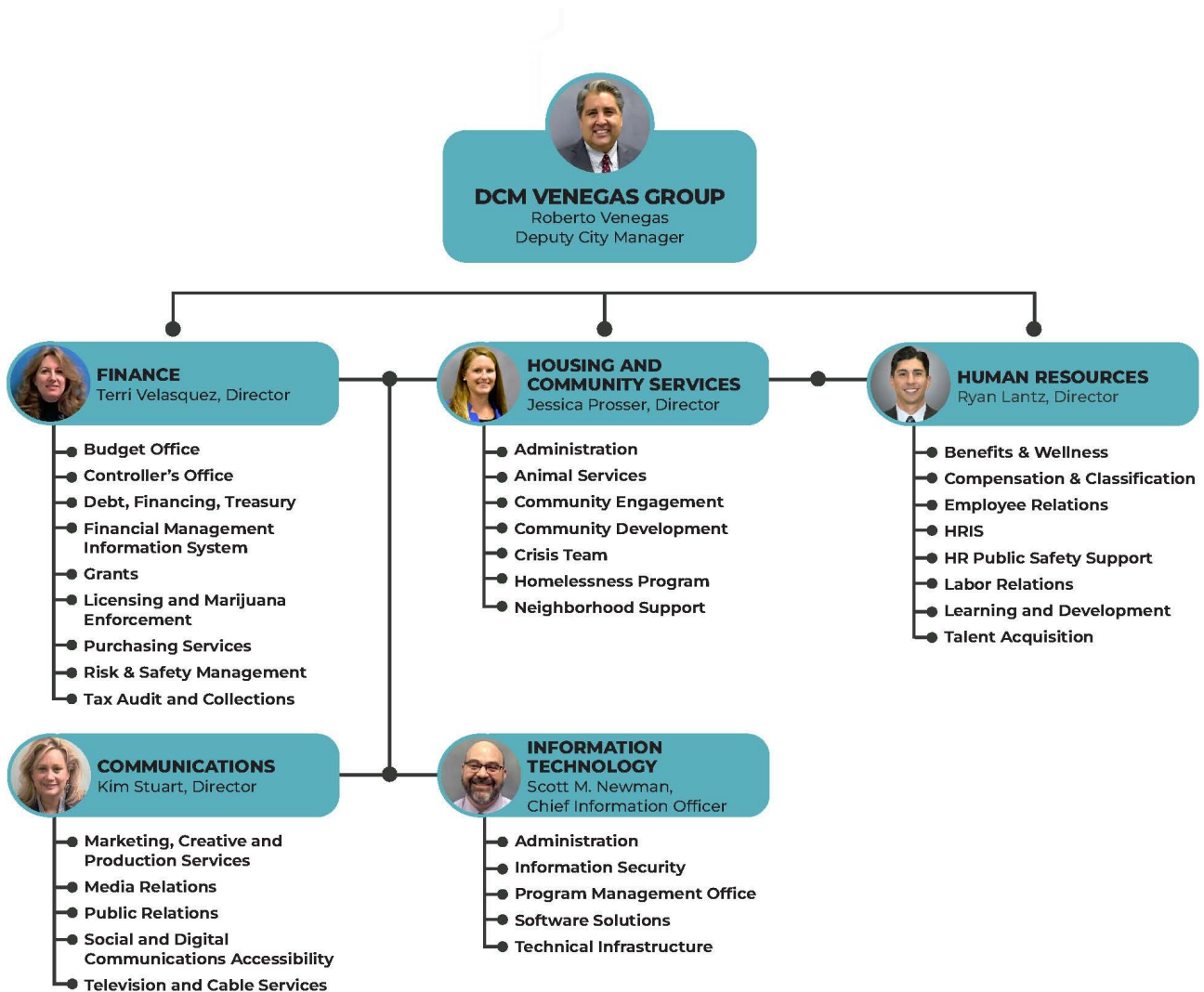
City Manager



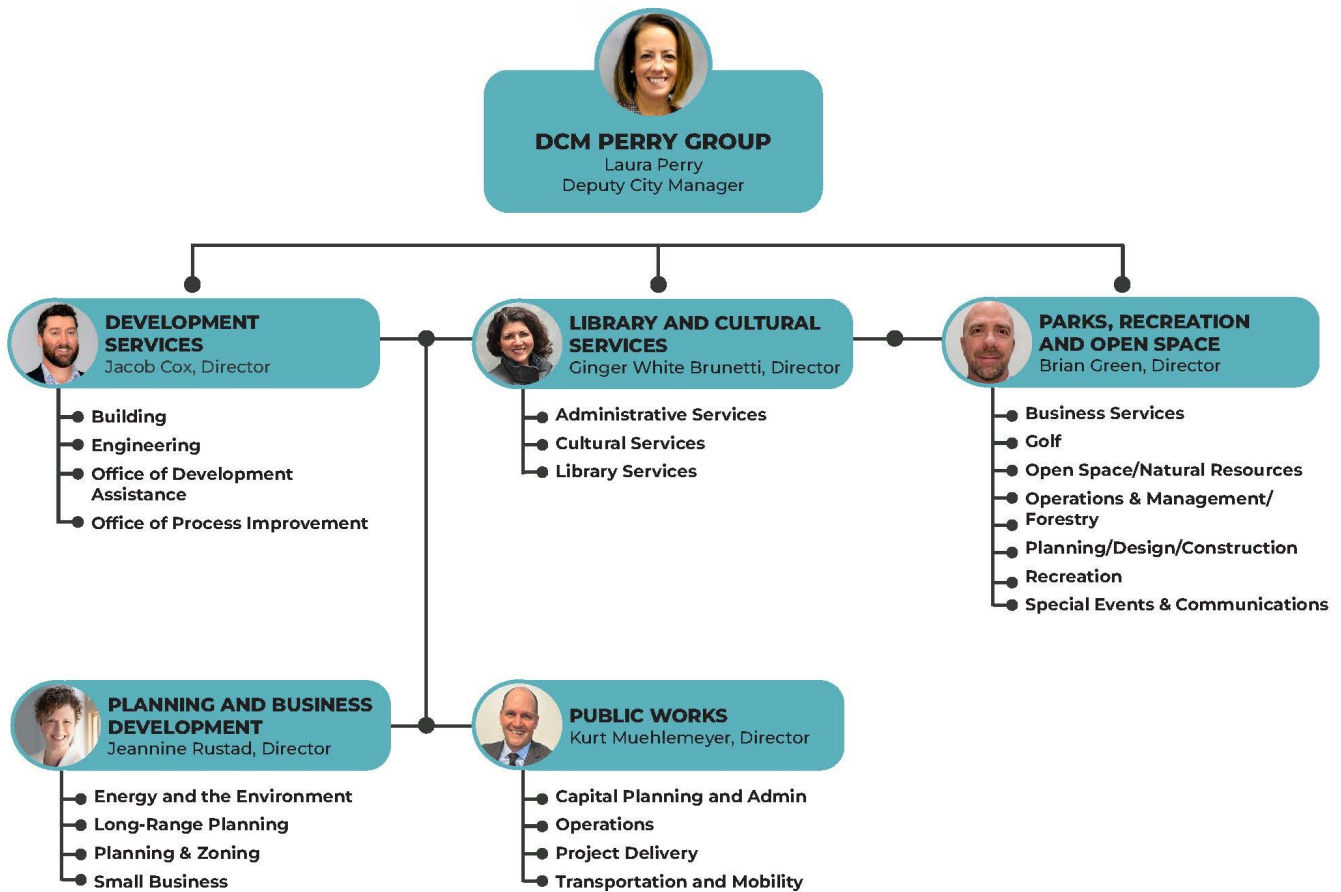
City Manager Batchelor



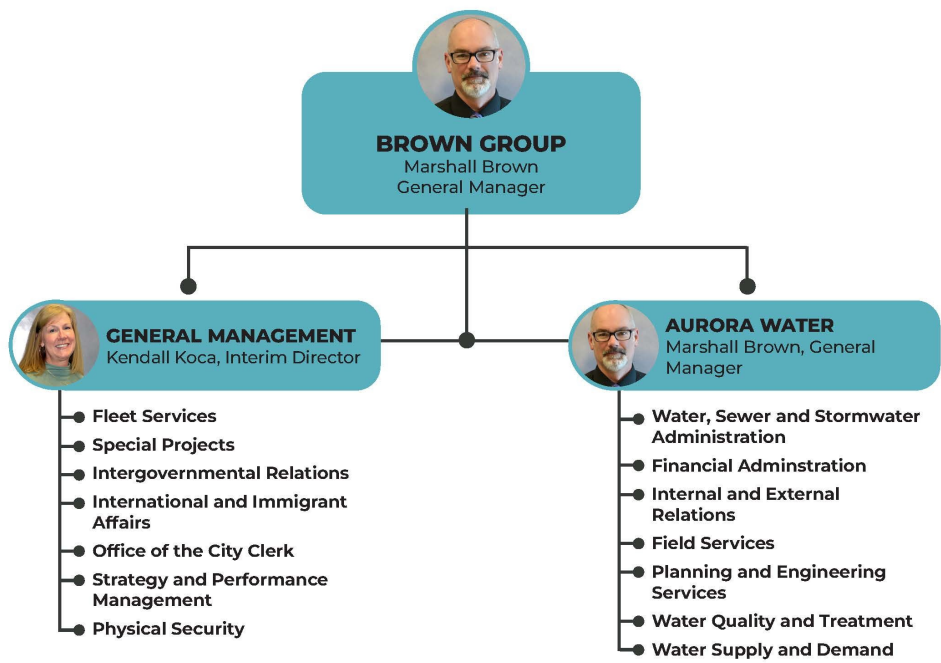
Deputy City Manager Venegas



Deputy City Manager Perry



General Manager Brown





City of Aurora, Colorado

2026 Operating and Capital Improvement Budget

GENERAL FUND REVENUES



2026 General Fund Revenue Overview

The City of Aurora General Fund revenue estimates for the 2026 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). Econometrically-derived forecasts of tax collections calculated by the BRD are used for the five-year horizon ending in 2030 for sales, automobile use, building use, other use, and property taxes which together constitute 81.9 percent of the total General Fund revenues. OBFP forecasts the remaining sources of revenue. 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 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. In many ways, the City of Aurora's economy 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. This is evidenced by the positive 5.3 percent increase in City of Aurora sales tax revenues in 2020, a period in which many municipalities experienced sharp declines in economic activity and revenues. It is believed that the pandemic resulted in more Aurora residents staying and shopping in the city, which benefited sales tax collections.

Some key differences between Aurora and other taxing districts include:

- Different tax bases reflecting differences in exempted expenditure categories
- Differences in the age composition of the population 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
- Local tourism base
- Mix of primary and secondary employers

Forecasts of national indicators that are needed to derive the state and local forecasts are from Moody's Analytics. BRD chose to model three forecasts, including optimistic, baseline, and pessimistic scenarios. In March, Leeds staff decided to use the Moody's S2 scenario (alternative scenario 2 – Downside – 75th Percentile) to develop the baseline revenue scenario. This scenario was constructed with a 75 percent probability that the economy performs better than envisioned in the scenario and a 25 percent chance that it performs worse. The use of a slightly more conservative

scenario for the baseline was deemed appropriate by Leeds given significant uncertainty about the short-term economic outlook, including the impacts of new federal policies. Under this scenario, inflation starts to rise in the second quarter of 2025 as a result of federal tariff and deportation policies. In this scenario, elevated interest rates are expected to suppress credit-sensitive spending. Global conflicts in Ukraine, the Middle East, and China create some supply shortages and result in decreased consumer/business confidence. These factors combine to cause a mild recession (1 percent peak to trough decline) beginning in the second quarter of 2025, lasting through the end of the year. Unemployment peaks at 7.1 percent in Q1 2026, but the labor market recovers to full employment by Q2 2027. In this scenario, U.S. real gross domestic product (GDP) is projected to grow by 1.2 percent in 2025 and 0.5 percent in 2026. Under the BRD's baseline economic scenario, total sales and use tax revenues are expected to increase by 4.0 percent in 2025 and by 2.9 percent in 2026. Due to the general economic momentum in early 2025, none of the three BRD scenarios projected revenues to decline in 2025. Under the pessimistic scenario, worse-than-expected federal policy outcomes drive accelerating inflation, causing the Federal Reserve to raise interest rates. The resulting combination of higher prices and borrowing costs weakens consumer spending. In this scenario, the economy falls into recession in 2025, with unemployment peaking at 8.3 percent in 2026. European economic weakness and retaliatory tariffs compound the problem, causing a 35 percent stock market drop. The economy begins to recover in 2026 but doesn't reach full employment until 2030. Given the assumptions in the pessimistic scenario, sales and use tax revenues will increase by only 2.0 percent in 2025 and then decline by 2.5 percent in 2026. These different forecasts provide sensitivity analysis around relatively favorable and unfavorable economic conditions.

In 2024, real GDP grew by 2.8 percent, but there were still economic concerns as inflation averaged 2.9 percent. In the early months of 2025, inflation continued to decline and was moving toward the 2.0 percent goal of the Federal Reserve. However, as of June 2025, inflation had increased for two consecutive months, reaching 2.7 percent. The Federal Reserve, which implemented three cuts to the federal interest rate in late 2024, has so far voted to keep the federal interest rate unchanged in the first six months of 2025. The Federal Reserve's caution in further reducing interest rates stems from uncertainty over federal tariff implementation and persistent inflation above the target level. GDP declined by an annualized rate of 0.5 percent in the first quarter of 2025 and even proponents of the new federal tariff policy have acknowledged that there may be some economic pain in the short-term as the new policies are implemented. Although the S-2 scenario behind the BRD's baseline scenario was conservative at the time the baseline forecast was made, the version was deemed an appropriate baseline by BRD given significant economic uncertainty. City management decided to use an adjusted version of the BRD baseline forecast. Adjustments were made to reflect the most current revenue data related to sales tax and use tax. For most revenue sources, the adjustments generally used slightly better outlooks for growth in tax collections. Additional changes, specific to individual General Fund revenue sources, are detailed in the following four paragraphs.

For the sales tax revenue projection, all years were adjusted upwards to reflect a new business that has started operating in north Aurora, near Denver International Airport. This company made its first sales tax payment to the City of Aurora in February 2025. Because the data used to generate the BRD econometric forecast was based on data through January 2025, the BRD scenarios will not reflect the revenue generated by this new business. This new company has been consistently generating sales tax each month and has generally been one of the largest sales taxpayers each

month since starting to do business in Aurora. The adjusted baseline forecast projects that this company will generate several million dollars of sales tax revenue in every year of the forecast period.

Remembering that the BRD forecast only had the benefit of one month of actual revenues in 2025, it is interesting to note that the baseline forecast assumed that collections of auto use tax would grow by 14.6 percent in 2025, 3.6 percent in 2026, and 20.2 percent in 2027. In contrast to the projected 14.6 percent growth rate in the current year, actual auto use tax revenues through the first six months of 2025 have grown by only 1.2 percent. Additionally, the Colorado Automobile Dealers Association (CADA) is projecting that new car registrations in Colorado will decrease by 1.0 percent in 2025. Similarly, data from the National Automobile Dealers Association (NADA) show that vehicle sales nationally increased by 4.8 percent year-to-date through June, with sales expected to decline in the second half of the year. Given the relative weakness in these numbers, the adjusted baseline forecast assumes that auto use tax collections will grow by 5.0 percent in 2025. This projection assumes that there will be a temporary increase in monthly collections for several months in the second half of the year, spurred by a temporary surge in consumers making car purchases. This surge relates to consumers who are rushing to buy cars at current pricing before potential tariff-related price increases happen. Indeed, sales tax collections from auto dealers spiked in April (up 22.5 percent compared to April 2024) and May (up 18.7 percent compared to May 2024). Because auto use tax collections flow through the counties, there is typically a delay of several months between the actual sale of a vehicle and Aurora collecting the associated auto use tax. As of June 2025, the city had not seen a spike in auto use tax collections like it had seen in sales tax collections from auto dealers. Regardless, the adjusted baseline projection also moderates the growth rates used by BRD for auto use tax collections in 2026 and 2027. For the years 2028 through 2030, the adjusted baseline forecast assumes that auto use tax collections will grow by 7.8 percent per year. This growth rate is the average rate of growth in auto use tax collections for the ten-year period from 2015 through 2024.

For Capital-Related Use Tax Collections, the adjusted baseline forecast includes a significant change that applies exclusively to building materials use tax (BMUT) revenues and impacts only the 2025 projection. The BRD baseline forecast has BMUT collections increasing by 3.1 percent in 2025. Once again, budget staff had the advantage of additional information when finalizing the 2026 Budget. Specifically, through the first six months of 2025, actual collections of BMUT are down 36.1 percent. Given this additional information, the adjusted baseline forecast assumes collections in the current year will decline by 17.3 percent. Since BMUT revenue is highly volatile from year to year, the adjusted baseline forecast uses forecasts that are slightly higher than the BRD baseline forecast for 2026 through 2030. This slight difference reflects that the adjusted baseline forecast for both BMUT and other use tax collections assumes growth rates that are slightly more optimistic than those used in the BRD baseline forecast.

In the final modification, the adjusted baseline scenario makes a significant reduction to projected property tax revenues to reflect the reality of the Taxpayer's Bill of Rights (TABOR), a provision in the Colorado Constitution that limits revenues that state and local governments may retain and expend. Rather than showing projected property tax revenues generated under the city's historical mill levy, the modification shows the property tax collections that Aurora is allowed to keep under TABOR.

Table 1 displays growth rates for the total of the five top revenue sources for the BRD optimistic, BRD baseline, BRD pessimistic, and OBFP adjusted baseline projections. The table also contains

the growth rates published in the 2025 Original Budget as a final point of comparison. For 2025 through 2030, the adjusted baseline forecast has been chosen as the basis for the 2025 budget. The table also shows increased revenue in each year, calculated as the difference between the adjusted baseline revenue forecast and the 2025 Adopted Budget.

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

Dollar Values in Millions

Percent Change from Prior Year	2024	2025	2026	2027	2028	2029	2030
2025 Budget	16.8%	8.0%	5.3%	4.5%	3.9%	3.8%	3.8%
Baseline	16.8%	6.3%	2.9%	6.8%	5.6%	4.2%	5.2%
Adjusted Baseline	16.8%	4.2%	3.9%	7.6%	5.8%	5.2%	4.9%
Pessimistic	16.8%	4.6%	(1.7%)	3.3%	8.4%	7.5%	7.0%
Optimistic	16.8%	8.3%	6.6%	4.3%	4.5%	3.7%	4.9%
New Revenue Compared to 2025 Budget	\$0.0	(\$15.8)	(\$22.4)	(\$9.6)	(\$1.1)	\$6.0	\$12.0

Note: 2024 growth rates represent actual growth in revenues between 2024 and 2023.

Even though consumer confidence has fallen this year, given concerns about tariffs, inflation, and high interest rates, retail sales in the United States have remained resilient, showing 3.6 percent growth YTD through June. Things in Aurora appear to be doing even better, with year-to-date (YTD) sales tax revenue up 4.9 percent. On top of growth in sales tax, the city is also experiencing YTD growth in collections from property tax and auto use tax. Given expected growth in these General Fund sources, it seems unlikely that 2025 collections for the five sources shown in Table 1 will end the year with negative growth. Indeed, even the pessimistic scenario has positive revenue growth in 2025. Consistent with the idea that economic growth is slowing, 2025 revenue is projected to grow between 4.2 percent (adjusted baseline) and 8.3 percent (optimistic) by year-end.

For 2025 revenues, the significant difference in growth rates between the baseline and adjusted baseline scenario is driven by important contrasting assumptions about current year collections. As noted, the adjusted baseline scenario utilized additional months of actual revenue data to make significant downward revisions to auto use tax and BMUT collections. These adjustments largely offset the projected increase in sales tax collections contained in the adjusted baseline forecast. The largest difference between the baseline and adjusted baseline scenarios relates to property tax revenue. BRD's baseline property tax projection is made without regard to the Taxpayer's Bill of Rights (TABOR), which limits Aurora's ability to collect and retain property tax revenues. In the baseline scenario, the city charges its historical property tax rate of 8.605 mills, which generates an estimated \$66.5 million in property tax revenue given current assessed valuations. In contrast, the adjusted baseline forecast is not based on assumptions about assessed property valuations and mill levy rates. Instead, the adjusted baseline forecast uses a property tax revenue number that represents the city's projected TABOR property tax limit each year from 2025 through 2030. Using this methodology, the adjusted baseline forecast projects that property tax revenue in 2025 will be \$57.3 million (or about \$9.3 million less than in the BRD baseline scenario).

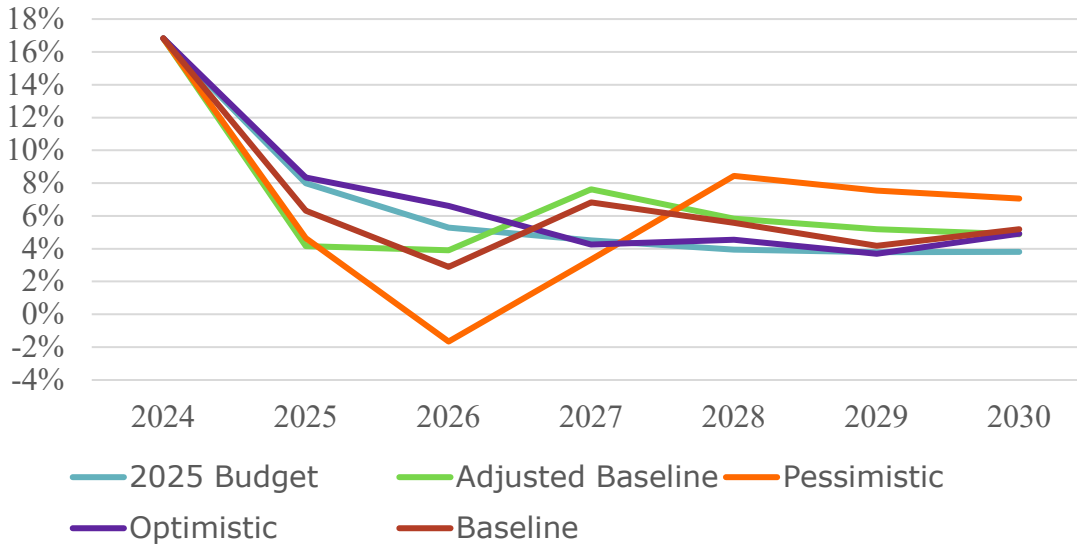
Revenue growth slows further in 2026 under all scenarios. Under the pessimistic scenario, there are significantly worse-than-expected consequences from federal policies, leading to accelerating inflation and a mild recession that sees GDP decline by 0.6 percent in 2026. In this scenario, the

five revenue streams decline by 1.7 percent in 2026. In the baseline economic scenario, GDP grows by 0.5 percent in 2026 and, as a result, retail trade grows by only 0.8 percent. In the baseline scenario, the five revenue streams grow by a combined 2.9 percent in 2026. Although the economic assumptions are the same between the baseline and adjusted baseline scenarios, the five revenue streams grow by 3.9 percent in 2026 under the adjusted baseline scenario. The adjusted baseline forecast has a lower overall revenue forecast in 2025, with significant downward adjustments to property tax, BMUT, and auto use tax. The lower overall 2025 base revenue results in a higher percentage growth. As an example, the BRD baseline forecasts BMUT collections at \$18.7 million in 2025 and \$18.6 million in 2026. In terms of year-over-year change, in this scenario BMUT collections decline by roughly \$100,000 (0.5 percent) in 2026. In contrast, the adjusted baseline forecast lowers the 2025 BMUT projection to \$15.0 million, but lands on a similar \$18.7 million in projected collections in 2026. In this regard, the adjusted baseline forecast has revenues growing by \$3.7 million (24.3 percent), despite projecting a very similar amount of revenue in 2026 as the BRD baseline forecast.

The difference between the adjusted baseline scenario used in the 2026 budget and the assumptions contained in the 2025 budget is shown in the “New Revenue Compared to 2025 Adopted Budget” line at the bottom of Table 1. Essentially, this last line shows that the revenue projections contained in the 2025 budget did not foresee the extent to which the economy would slow down in 2025 and 2026. Given this slow growth, revenues are now significantly lower than previously projected, resulting in the 2026 Budget containing requests to reduce General Fund spending.

Figure 1 displays the growth rates under the five different revenue forecasts graphically, which helps to highlight several important observations:

- All scenarios project an economic slowdown. Under all scenarios, growth of the five major revenue streams in 2025 and 2026 will be less than half of the strong 16.9 percent growth experienced in 2023 and the 16.8 percent growth experienced in 2024. Similarly, each of the five scenarios projects lower growth in 2026 than in 2025.
- A second observation relates to the differences between the baseline and adjusted baseline scenarios. As previously mentioned, the forecasts differ markedly in their assumptions about 2025 collections. The adjusted baseline forecast projects the lower overall amount of revenue in 2025, resulting in a lower growth rate that year - 4.2 percent compared to 6.3 percent in the BRD baseline forecast. Despite a more pessimistic forecast for 2025, the growth rates in the adjusted baseline forecast are higher in every year from 2026 through 2030. Given this, by 2028 the two different forecasts have a very similar level of overall revenue (both at roughly \$505 million). In 2029 and 2030, the adjusted baseline forecast has a higher amount of total revenue despite a large reduction in property tax revenue to account for the TABOR limit that applies to the city’s property tax revenue.
- Finally, apart from the pessimistic scenario, the other four scenarios have similar levels of growth in every year from 2027 through 2030, ranging from 3.8 percent to 7.6 percent annual revenue growth. In contrast, the pessimistic scenario is the only scenario under which 2026 revenues decline. However, the pessimistic scenario also has the highest growth rates for revenue in the 2028 through 2030 period, reflecting the recovery from the recession projected in this scenario.

Figure 1: Percent Change to Prior Year

Current Economic Conditions

Beyond the recovery from the pandemic, the national economy showed resiliency last year. In 2024, real GDP expanded by 2.8 percent, employment grew by 1.3 percent, personal income increased by 5.4 percent, and inflation averaged 2.9 percent. Consumption remained strong, outpacing inflation and resulting in real growth nationally. The nation continues to struggle with inflation and high prices. Inflation hit a low of 2.4 percent in September 2024 but then rose higher in each of the subsequent four months. By January 2025, inflation had increased to 3.0 percent. Given this, the Federal Reserve has not implemented any interest rate cuts in 2025 despite making three cuts in the second half of 2024. More locally, inflation in the Denver-Aurora-Lakewood area measured only 2.3 percent in 2024.

The 2025 economic outlook is clouded by uncertainty around the impacts of tariffs, a restructuring of the federal government, interest rates, and inflation, leading to an expectation of slower economic growth in 2025 and 2026. Under the baseline scenario, economic uncertainty leads to employment shrinking by 0.7 percent in 2025 and another 0.5 percent in 2026. Real gross domestic product (GDP) grows by 1.2 percent in 2025 and 0.5 percent in 2026. GDP growth will range from 2.4 percent to 3.0 percent from 2027 through 2030. Finally, inflation will grow by 2.6 percent in 2025 and 1.8 percent in 2026.

In any given year, sales tax revenue is the primary driver behind the city's revenue performance as this single source represents about 58 percent of total General Fund revenues. Under the adjusted baseline scenario, the City of Aurora anticipates a 5.8 percent increase in sales tax revenue in 2025, which slows down to 2.2 percent growth in 2026. Although sales tax collections are projected to grow 5.8 percent in 2025 - up from 3.7 percent in 2024 - a significant portion of this growth comes from a single company near DIA that began doing business in Aurora recently and has been remitting substantial amounts of sales tax since early 2025. More broadly, however, the baseline economic scenario projects that retail trade will grow by 1.7 percent in 2025 and 0.8 percent in 2026. In a bit of a recovery from the slow growth in 2025 and 2026, retail trade will grow by 6.7

percent in 2027. After this, retail trade will grow in the range of 3.7 percent to 4.0 percent in each of the years from 2028 through 2030.

There is both upside and downside risk to the baseline forecast. Federal tariff and deportation policies have the potential to increase inflation, which could require keeping interest rates higher than expected. BRD also cited an extensive list of other potential economic risks, including foreign wars, excessive federal debt, artificial intelligence, and struggles in the commercial real estate sector. That stated, federal policy continues to evolve and it is difficult to evaluate the impact that such policy will have on economic growth. If federal tariff policy is successful at increasing domestic manufacturing, for example, there may be upside for the economy to exceed the assumptions contained in the baseline forecast. Finally, the One Big Beautiful Bill Act was recently signed into law. While there are many different provisions contained in this legislation, the tax cuts contained in the bill have the potential to boost economic growth above what is projected in the baseline forecast. Conversely, other aspects of this bill, such as projected increases in federal debt, have the potential to reduce economic growth. In short, there is a higher-than-normal amount of uncertainty about what the economic future looks like.

The following discussion provides an overview of General Fund revenue, including an updated 2025 projection and the revenue estimate for the 2026 budget. The revenue estimate used in the 2026 budget is based on the adjusted baseline scenario. See Revenue Attachment A for June year-to-date actuals and the 2025 full-year projected gains and shortfalls by revenue source. A complete list of General Fund actuals and projected revenue from 2022 through 2030 can be found in Revenue Attachment B.

2025 Full-Year Projection Update

In the first quarter of 2025, GDP declined by 0.5 percent. This occurred for two primary reasons. First, there was a surge in imports, which are subtracted from GDP calculations, as companies rushed to build inventories of imported goods before the implementation of new tariffs. Second, decreased government spending also contributed to the decline. The current economic environment includes several other challenges, including high interest rates, low levels of consumer confidence, and low levels of business confidence. Despite these economic headwinds, unemployment is at a relatively low level and U.S. Retail Sales have increased by 3.6 percent on a year-to-date basis. YTD sales tax revenue in Aurora has grown by \$7.2 million (4.9 percent). With this growth, the city's largest General Fund revenue source is roughly on track to meet the 2025 budget through the first six months of the year.

Noteworthy sources of positive variance in the 2025 revenue budget through the first six months of 2025 include: (1) audit revenue, which is \$4.0 million over-budget (114.8 percent); (2) external charges for services revenue, which is \$1.4 million (37.1 percent) over budget, (3) interest income, which has grown significantly in this high-interest-rate environment and is \$1.4 million (80.5 percent) over budget, and; (4) miscellaneous revenues, which are \$1.4 million (100.4 percent) over budget. The increase in miscellaneous revenue reflects \$1.0 million in police pension funds returned to the General Fund because officers did not remain with the city long enough to vest and claim these funds. A total of \$1.7 million of police pension-related forfeiture revenue is expected in 2025.

Offsetting some of this positive variance, YTD capital-related use tax revenues have dropped off dramatically this year. Through June, capital-related use tax revenues are \$4.3 million (25.1

percent) less than what was collected last year. Compounding this decline is the fact that the 2025 Budget assumed capital-related use taxes would grow in 2025. Consequently, collections of capital-related use taxes are \$8.1 million (38.7 percent) below the 2025 budget. Another revenue source that has significantly under-performed expectations is auto use tax, with collections growing by only 1.2 percent through the first six months of 2025. Because the 2025 Budget had assumed significant growth in auto use tax collections, the city is \$2.3 million (13.1 percent) behind budget on auto use tax revenue through the first six months of the year.

One of the first steps in the budget process is to prepare an updated projection for current year revenues. This new projection updates the revenues that were included in the 2025 Budget. Over the first six months of 2025, total General Fund sources are \$3.1 million (1.1 percent) under the 2025 Budget. This negative variance is entirely caused by the shortfall in capital-related use tax. Per city ordinance, capital-related use tax revenue is transferred to the Capital Projects Fund and is therefore not available for General Fund operations. The annual General Fund transfer to the Capital Project Fund (CPF) provides funding for critical city infrastructure needs, including road maintenance and other Council-approved priorities. Because of the significant shortfall in capital-related use tax revenue through the first six months of the year, the CPF transfer is currently \$7.3 million (24.7 percent) below budget. After accounting for the capital transfer, General Fund operating revenues are \$4.2 million (1.6 percent) above the 2025 budget on a year-to-date basis.

Table 2 shows the year-to-date 2025 actuals and how they compare to 2024 actuals and the 2025 budget through June.

Table 2. Year-to-Date Variance to 2024 and Original Budget Through June 2025

Revenue Source	Year-to-Date 2025 Actuals	Higher/(Lower) than YTD 2024	% Change to 2024	Higher/(Lower) than YTD Budget	% Change to Budget
General Sales Tax	\$ 152,999,170	\$ 7,181,603	4.9%	\$ (439,396)	(0.3%)
Property Tax	55,302,580	1,696,463	3.2%	0	0.0%
Capital Related Use Tax	12,832,667	(4,295,299)	(25.1%)	(8,109,944)	(38.7%)
Automobile Use Tax	15,189,397	176,362	1.2%	(2,295,137)	(13.1%)
Audit Revenue	7,469,728	2,451,694	48.9%	3,992,050	114.8%
External Charges	5,215,236	1,368,034	35.6%	1,410,648	37.1%
Lodger's Tax	3,169,965	(780,385)	(19.8%)	(926,037)	(22.6%)
Interest Income	3,180,912	739,232	30.3%	1,418,704	80.5%
Miscellaneous Income	2,872,904	411,643	16.7%	1,439,393	100.4%
All Other Sources	27,049,113	(2,095,104)	(7.2%)	371,022	1.4%
Total General Fund Sources	\$ 285,281,671	\$ 6,854,241	2.5%	\$ (3,138,698)	(1.1%)
Capital Transfer Out	22,419,820	(4,757,546)	(17.5%)	(7,340,968)	(24.7%)
General Fund Operating Revenue	\$ 262,861,851	\$ 11,611,787	4.6%	\$ 4,202,270	1.6%

Based on recent revenue collections, current economic conditions, and future expectations, the revised full-year projection for 2025 is \$8.9 million (1.7 percent) higher than actual General Fund

sources in 2024, which equates to a \$9.1 million (1.7 percent) decrease compared to the 2025 Original Budget. Table 3 shows how the updated 2025 projections compare to 2024 revenue collections and the figures included in the 2025 Original Budget.

**Table 3. 2025 Full-Year Projection Variance to
2024 and 2025 Original Budget**

Revenue Source	Full-Year Projection	Higher/(Lower) than 2024	% Change to 2024	Higher/(Lower) than Budget	% Change to Budget
General Sales Tax	\$ 309,528,300	\$ 16,852,475	5.8%	\$ 1,556,086	0.5%
Capital Related Use Tax	27,887,322	(3,882,339)	(12.2%)	(12,717,076)	(31.3%)
Automobile Use Tax	31,806,945	1,524,397	5.0%	(4,202,719)	(11.7%)
Franchise Fees	17,516,051	646,713	3.8%	(567,001)	(3.1%)
Highway Users Tax	15,267,276	608,487	4.2%	1,043,144	7.3%
Audit Revenue	12,164,818	434,368	3.7%	5,209,462	74.9%
Lodger's Tax	7,480,520	(1,062,592)	(12.4%)	(2,262,500)	(23.2%)
Interest Income	6,610,555	324,384	5.2%	2,163,307	48.6%
Miscellaneous Revenues	4,694,166	11,584	0.2%	1,783,257	61.3%
All Other Sources	94,373,332	(6,606,856)	(6.5%)	(1,112,444)	(1.2%)
Total General Fund Sources	\$ 527,329,285	\$ 8,850,621	1.7%	\$ (9,106,484)	(1.7%)
Capital Transfer Out	48,989,137	(1,607,271)	(3.2%)	(11,304,001)	(18.7%)
General Fund Operating Revenue	\$ 478,340,148	\$ 10,457,892	2.2%	\$ 2,197,517	0.5%

2026 Revenue Estimate

General Fund revenues excluding transfers are estimated to grow at a rate of 2.7 percent, or \$14.1 million in 2026 compared to the 2025 projection. Collections from sales tax and capital-related use tax are projected to be the two dominant drivers of this growth, with the two sources combining for a forecasted \$12.4 million increase over projected 2025 collections. Also contributing to 2026 growth over the 2025 projection are forecasted increases in collections from property tax (\$2.6 million), auto use tax (\$1.7 million), and lodger's tax (\$748,100). A \$4.8 million forecasted decline in revenue from the audit revenue will offset some of the projected increases. Table 4 below depicts projected revenues for several important revenue sources in both 2025 and 2026.

Table 4. Sources of Funds

Sources of Funds	2024 Actual	2025 Projection	2026 Adopted	2024-2025 Change	2025-2026 Change
General Sales Tax	\$ 292,675,825	\$ 309,528,300	\$ 316,201,343	5.8%	2.2%
Property Tax	54,752,408	57,271,566	59,855,945	4.6%	4.5%
Capital-Related Use Tax	31,769,661	27,887,322	33,644,841	(12.2%)	20.6%
Auto Use Tax	30,282,548	31,806,945	33,469,176	5.0%	5.2%
Audit Revenue	11,730,450	12,164,818	7,376,896	3.7%	(39.4%)
Lodger's Tax	8,543,112	7,480,520	8,228,572	(12.4%)	10.0%
Interest	6,286,171	6,610,555	5,648,910	5.2%	(14.5%)
All Other Revenue	82,335,781	74,476,551	76,912,998	(9.5%)	3.3%
General Fund Revenue	\$ 518,375,956	\$ 527,226,577	\$ 541,338,681	1.7%	2.7%
Transfers In from Other Funds	102,708	102,708	-	0.0%	N/A
Total General Fund Sources (including transfers in)	\$ 518,478,664	\$ 527,329,285	\$ 541,338,681	1.7%	2.7%
Transfer Out to Capital Projects Fund	50,596,408	48,989,137	54,703,029	(3.2%)	11.7%
General Fund Operating Revenue (excludes capital transfer)	\$ 467,882,256	\$ 478,340,148	\$ 486,635,652	2.2%	1.7%

Projected revenue growth in 2025, as shown above in Table 4, includes six sources that are forecasted to change by roughly \$1.0 million or more compared to the 2025 projection. Collectively, the changes in these six sources explain most of the revenue variance between the 2025 projection and the 2026 forecast. Each of those revenue sources will be briefly discussed below.

- Sales Tax.** Despite muted expectations for economic growth in 2025, it is anticipated that additional sales tax will be generated by the major new sales taxpayer operating in north Aurora near Denver International Airport. Since its first sales tax payment in February 2025, this new company has been consistently generating sales tax each month and has generally been one of the largest monthly sales taxpayers. This company is projected to generate several million dollars of sales tax revenue in every year of the forecast period. After including sales tax from this new company to the base projection of sales tax, sales tax collections in 2025 are projected to grow by 5.8 percent. However, in 2026, with the revenue from this new sales taxpayer built into the base, growth is projected to be more moderate. Under the baseline economic scenario, real GDP growth is projected to be 0.5 percent in 2026. In this slow growth economy, 2026 projected sales tax collections will increase by 2.2 percent. Growth in sales tax revenue in 2026 is forecast to be \$6.7 million, explaining almost half of the \$14.1 million projected growth in all General Fund revenue sources.
- Capital-Related Use Tax.** In 2023, the city collected a record high \$44.4 million in capital-related use taxes (easily breaking the previous record of \$35.6 million in 2021). The BRD economists have noted that this revenue source is highly volatile, and years of exceptionally high growth in collections are often followed by corrections. Indeed, record collections in 2023 were followed by a 28.5 percent decline in capital-related use tax

revenue in 2024. The BRD baseline forecast has BMUT declining by 0.9 percent in 2025 before growing by 5.7 percent in 2026. However, through the first six months of 2025, collections are down 25.1 percent compared to 2024. Given this, the adjusted baseline forecast uses significantly more conservative assumptions about current year BMUT collections that result in overall capital-related use tax collections declining by 12.2 percent. For 2026, the adjusted baseline forecast projects capital-related use tax revenues will increase by \$5.8 million (20.6 percent), bringing total collections roughly in line with the BRD baseline projection despite the major divergence from the BRD baseline projection in 2025.

- **Audit Revenue.** In the first six months of 2025, Aurora received several substantial audit recoveries. Based on these recoveries and the \$7.5 million in year-to-date recoveries through June, audit revenue for 2025 is projected to total \$12.2 million. If this projection holds, it will be a record high for this revenue source. However, audit revenue is generally one-time in nature; companies generally fix the deficiencies found in the tax audit process, so audit recoveries don't repeat in future years. There can also be volatility related to the timing of larger audits and when associated recoveries are received. Given the one-time nature of the record-breaking recoveries in 2025, audit revenue is projected to decline by \$4.8 million (39.4 percent) in 2026. The \$7.4 million in projected recoveries in 2026 is roughly equal to the average amount of annual recoveries between 2015 and 2024.
- **Auto Use Tax.** Both the 2025 Budget and the BRD's baseline forecast assumed significant growth in auto use tax collections in the two-year period between 2024 and 2026. This increase was based in part on the fact that this revenue stream has grown by an average of 7.8 percent over the last ten years. Further, some industry experts have noted that there is a pent-up demand for new automobiles that has been created by five years of below-average sales, which should create growing demand for new vehicles in 2025. However, through the first six months of 2025, auto use tax collections are only up 1.2 percent. A report from the National Automobile Dealers Association (NADA) noted that new car sales were up 4.8 percent YTD. However, NADA noted that sales in March and April 2025 were boosted by consumers trying to buy vehicles ahead of the implementation of federal tariffs. Given that many of these sales were "pulled ahead" (would have occurred later but for the incentive to buy before tariff-related pricing changes), NADA projected sales in the second half of 2025 would decline after the stronger performance in the first half of the year. More locally, the Colorado Automobile Dealers Association (CADA) is also predicting a decline in new car sales in the second half of the year, despite strong 8.3 percent growth in the first half of 2025. Noting that "some sales were undoubtedly pulled ahead as shoppers entered the market in advance of anticipated price increases due to tariffs", CADA projected that new car sales in 2025 would decline by 1.0 percent. High interest rates, vehicle affordability, and low consumer confidence also remain as headwinds in the short run that may depress new car sales. Given these facts, the adjusted baseline scenario projects auto use tax collections at a considerably lower level than the BRD baseline forecast. Under the adjusted baseline forecast, auto use tax collections will grow from \$30.3 million in 2024 to \$31.8 million in 2025 and \$33.5 million in 2026. Under this scenario, collections will grow by 5.0 percent in 2025 and 5.2 percent in 2026.

- **Property Tax.** As noted previously, the property tax revenue forecast is based on projected growth in the city's TABOR revenue limit (not on the faster growing projection of what revenue would be collected using the city's historic mill levy rate multiplied by rapidly growing property valuations). Based on the assumption that the housing inventory in Aurora will increase by about 2.2 percent (the average growth rate over recent years) and that Denver-Aurora-Lakewood inflation in 2025 will average 2.3 percent, it is projected that the city's TABOR limit in 2025 will grow by 4.5 percent (the sum of inflation plus the change in housing inventory). This growth is equivalent to an additional \$2.6 million in property tax revenue that Aurora can collect and retain under TABOR in 2026.
- **Interest.** As of May 2025, the city was earning a weighted average yield of 4.19 percent on its investment portfolio. This yield is the highest earned by the City of Aurora in recent history (and possibly ever). The yield has risen in 2025 even though the Federal Reserve implemented three rate reductions in the second half of 2024. Given these high yields, Aurora is earning significantly more in interest income than was projected in the 2025 Budget. However, with additional federal interest rate reductions expected over the next 18 months, the weighted average yield for 2026 and subsequent years is projected to fall below 2025 levels. Consequently, interest income will fall from a projected \$6.6 million in 2025 to \$5.6 million in 2026.

There are four amendments in the 2026 budget which will impact General Fund revenues. The Aurora Police Department (APD) has an amendment which includes \$584,800 in additional revenue generated by auctioning impounded vehicles. This increase is part of the 2026 forecast for miscellaneous revenues and will be an ongoing source of additional revenue in the future. Second, there is an amendment in Non-Departmental to generate \$550,000 annually through a contract with Lamar Advertising which will allow the company to place digital billboards on city property. This increase will also show as miscellaneous revenue in the budget. Third, an amendment in Non-Departmental will allow the city to use excess dental insurance funds available as a one-time source of revenue to the General Fund in 2026. These excess dental insurance funds will also be reflected as part of the miscellaneous revenue forecast shown in the budget. Finally, future domestic violence cases are expected to decline following the Aurora City Council's July 2025 decision to revise the state code concerning domestic violence offenses. This decision will push these cases to county court, reducing the revenues generated for the city by these types of cases. This amendment will decrease miscellaneous General Fund revenues by \$45,000 in 2026 and by \$150,000 each year thereafter.

Key Fund Sources

In the 2026 budget, six key revenue sources comprise 88.1 percent of the General Fund. These include sales tax, property tax, capital-related use tax, auto use tax, franchise fees and taxes, and Highway Users Tax Fund disbursements.

Sales Tax: A general sales tax of 3.75 percent is levied on all retail sales, certain services, and rentals of tangible property. A few items, such as food, fuel, and drugs, are excluded from sales tax. Sales taxes generate 58.4 percent of total General Fund sources.

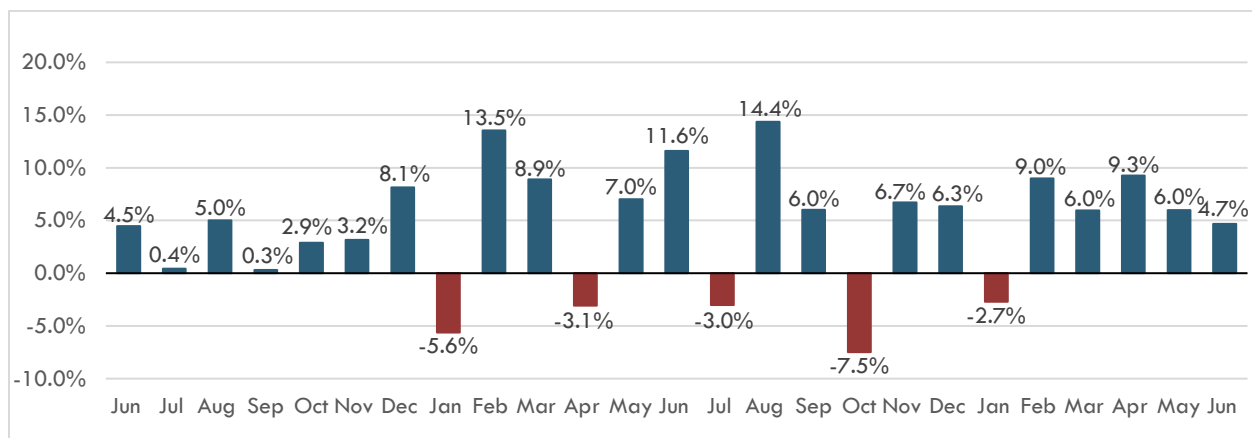
Having successfully moved past the recovery from the pandemic, the national economy showed

resiliency in 2024. Last year, real GDP increased by 2.8 percent and employment grew by 1.3 percent. To address inflation, the Federal Reserve raised interest rates eleven times in 2022 and 2023. Because inflation had fallen significantly from its peak of 9.1 percent in June of 2022, the Federal Reserve initiated three interest rate cuts in the last four months of 2024. At the close of 2024, national retail sales had increased by 2.6 percent and the City of Aurora had experienced 3.7 percent growth in sales tax collections.

Because the national rate of inflation has remained stubbornly above the 2.0 percent target, no additional interest rate cuts were made in the first half of 2025. Further, concerns about the potential inflationary impacts of federal tariff policy have added additional uncertainty to the short-term outlook for both inflation and additional interest rates cuts. Indeed, the annualized rate of inflation increased in both May and June, when compared to the previous month, and reached 2.7 percent in June 2025. Although high interest rates are still constraining economic growth, national retail sales through June 2025 grew by 3.6 percent.

As Figure 2 indicates, growth in sales tax collections started the year with a 2.7 percent decline in January. This was an unfortunate start to the year because January is the single biggest month for sales tax collections each year. Not only are January collections boosted by holiday shopping, but it is also the only month when annual, quarterly, and monthly taxpayers all remit sales taxes. Given January's importance, collections started the year significantly behind the 2025 budget plan. Indeed, the 2025 Budget had assumed sales tax revenues in 2025 would grow by 4.5 percent. Subsequent months brought much stronger results, with collections particularly boosted by a new taxpayer operating in north Aurora near Denver International Airport.

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



Despite the slow start to the year, collections of sales tax are up 4.9 percent year-to-date through June 2025. According to the federal government, gross domestic product (GDP) declined by an annualized rate of 0.5 percent in the first quarter of 2025. This reduction largely reflected an increase in imports as companies tried to purchase foreign goods ahead of anticipated price increases tied to the implementation of federal tariffs. Imports are a deduction from the GDP calculation. This situation reversed in the second quarter, when GDP grew by an annualized rate

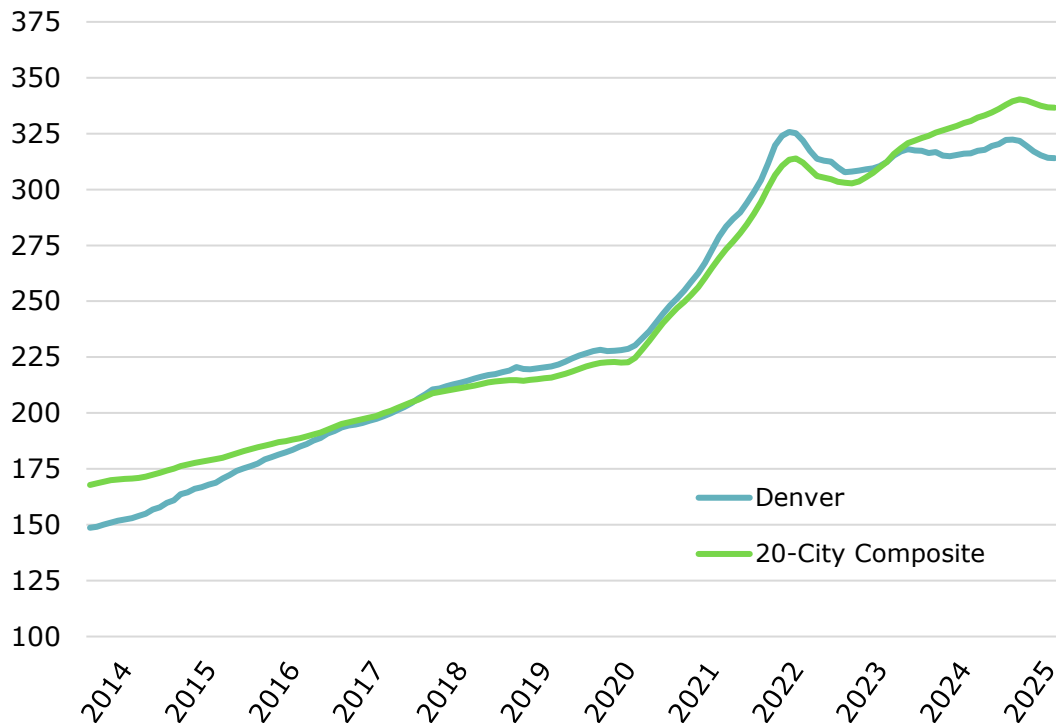
of 3.8 percent. The second quarter's growth reflected rising consumer demand and a decrease in imported goods under new federal tariffs.

The 2025 economic outlook is less certain given the potential negative economic and inflationary impacts of new federal policies, including tariffs. For this reason, the baseline scenario was built using Moody's "Alternative Scenario 2 – Downside 75th percentile". This scenario is designed with a 75 percent probability that actual economic conditions will outperform the projection and was chosen to provide a buffer against the numerous uncertainties associated with federal policies when Leeds economists completed the revenue forecast in March 2025. Under the adjusted baseline revenue scenario, it is projected that the country will enter a mild recession in 2025 caused by the impacts of high interest rates, decreasing consumer and business confidence, high inflation, and rising international conflict including the Russia-Ukraine and Israel-Hamas wars. The recession will be both mild and short-lived, with real GDP in the United States increasing by 1.2 percent in 2025 and 0.5 percent in 2026. Unemployment will peak at 7.1 percent in the first quarter of 2026 and the country will recover to full employment by the second quarter of 2027 (the term "full employment" is the economic situation where all workers who want work are employed). Under the adjusted baseline scenario, year-end sales tax growth in 2025 will be 5.8 percent. This projection was adjusted upward to reflect strong sales tax collections in the first half of the year, including the impact of new businesses opening in the city. Moving into 2026, the adjusted baseline scenario predicts that sales tax growth will slow to 2.2 percent.

Sales tax collections are expected to grow more strongly as the economy recovers in 2027 and beyond, with annual growth ranging from 4.8 to 7.6 percent over the final four years of the forecast period. This reflects a return to more typical levels of GDP growth beginning in 2027 and a projected rebound in the labor market. The strongest growth in retail sales will occur in 2027, reflecting the economy's recovery from slower growth in 2025 and 2026.

Property Tax: Property tax is applied to both residential and non-residential personal property within the city. Applying the mill levy to the assessed valuation determines the amount of taxes collected. Historically, the general mill levy has been set at 8.605 mills.

Property tax collections make up 11.1 percent of total General Fund sources and are based in part on the assessed valuation of property within the city, which are re-valued by the county assessor every odd-numbered year. For example, the most recent reassessment occurred in 2023 and impacted property tax revenues received in 2024. Similarly, a new reassessment will occur in 2025, although the results of the new reassessment were not available when the 2026 budget was developed. Given the biennial reassessment cycle, property tax revenues have historically increased significantly in even-numbered years (after the re-assessments done in the odd-numbered years). For example, total property tax revenue grew by 20.0 percent in 2016, 16.8 percent in 2018, 20.4 percent in 2020, 12.9 percent in 2022, and 7.4 percent in 2024. The assessed value of property in Aurora was \$8.5 billion in the 2024 property tax year and increased to \$8.8 billion in the 2025 property tax year. This relatively small 3.2 percent increase is normal for an odd-numbered year, in between the property reassessments. In contrast, assessed property values in the 2024 property tax year (after the 2023 reassessment) increased by 31.1 percent.

Figure 3. Case-Shiller Home Price Index*Source: S&P Indices*

The Case-Shiller Home Price Index provides an indication of the general trend in local property values. As depicted in Figure 3, home prices in the Metro Denver area increased by 39.8 percent from the middle of 2020 into the middle of 2022. This sharp increase significantly exceeded the two-year growth used in any of the last five reassessment cycles. Given this increase, the Colorado General Assembly has passed several pieces of legislation in recent years to offer relief to property taxpayers and minimize the tax impact of rapidly rising home values.

Case-Shiller data indicates that home prices in the Metro Denver-Aurora area declined by 1.8 percent between July 1, 2022, and June 30, 2024. This is the time period that county assessors are currently analyzing as part of the next reassessment cycle, which will be finalized in late 2025. The Case-Shiller data suggests that property valuations – and hence baseline property tax revenues collected by local governments like the city of Aurora – are likely to decline after the next reassessment cycle is completed (or remain roughly flat if there is enough growth in a city or town to offset the small loss in average property valuations). As can be seen conceptually in Figure 3, despite recent declines in local property values, housing prices in other major metropolitan areas have, on average, grown over the last two years. In fact, during the same time period when Denver-Aurora housing prices declined by 1.8 percent, housing prices in other major metropolitan areas increased by 6.0 percent on average.

Notwithstanding the small decline in housing values experienced since 2022, housing prices in the Denver-Aurora area have grown rapidly over recent years. Because of this, property tax revenues have increased significantly over time, causing the city to exceed the revenue limitation contained

in the Taxpayer's Bill of Rights (TABOR) each year starting in 2020. The city's TABOR revenue limit grows each year by inflation plus the percentage change in housing inventory in the city. To have property tax revenues remain in compliance with TABOR, the city enacted temporary property tax reductions in each of the last five years. Most recently, the City of Aurora lowered the mill levy from its historical rate of 8.605 mills down to a one-time rate of 6.613 mills for 2025, a 23.1 percent reduction compared to the historical rate. The "historical rate" is the long-time mill levy rate of 8.605 which was in place in the early 1990's when TABOR passed (this base rate can now only be increased with voter approval). With the high rate of inflation experienced in recent years, the city's TABOR limit grew by 10.4 percent in 2023 and 7.4 percent in 2024. With inflation now moderating, Aurora's TABOR limit is projected to grow to \$59.9 million in 2026 (an increase of \$2.6 million or 4.5 percent over the 2025 limit). BRD projected that Aurora would collect \$73.0 million in property tax revenue in 2026 if it charged its historical mill levy of 8.605 mills. Since this exceeds the amount of revenue the city is permitted to retain, the 2026 budget uses the smaller TABOR limit numbers as its revenue assumption (and does the same in 2027 through 2030). The city anticipates using temporary property tax reductions to manage property tax revenues and remain in compliance with TABOR in each of the outyears in this budget outlook.

Capital-Related Use Tax: This revenue source consists of both other use tax and building materials use tax. Both use taxes are levied at 3.75 percent, the same rate as the city's sales tax. Other use tax is a specific use tax applied to equipment and other tangible personal property purchased, leased, or rented upon which no legally imposed Aurora sales tax was paid at the time of purchase. Building materials use tax (BMUT) is applied to the value of all materials, fixtures, and supplies used in the construction of a building or improvement to a property within the city. Use taxes are complimentary to sales tax, but are paid directly to the city rather than to a vendor collecting on behalf of the city. Most capital-related use tax revenue is transferred to the Capital Projects Fund in accordance with Council policy.

Capital-related use taxes make up 6.2 percent of total General Fund sources, although this percentage has changed over recent years. For example, a record-breaking \$44.4 million in capital-related use tax collections in 2023 resulted in this revenue source making up 8.7 percent of General Fund sources for this specific year. Capital-related use taxes are highly volatile, and years of exceptionally high growth in collections are often followed by corrections. Consistent with the historical trend, collections fell to \$31.8 million in 2024, a reduction of 28.5 percent compared to the record collections of 2023. The current year is shaping up to be especially soft in terms of capital-related use tax revenue; collections through the first six months of the current year are down 25.1 percent compared to 2024. Given this, the baseline forecast estimates that capital-related use tax collections will be \$27.9 million in 2025. The 2025 projection was adjusted to include lower BMUT revenues than were projected by BRD (but used the BRD's other use tax projection). While BRD projected BMUT revenues in 2025 would increase by 3.1 percent, actual BMUT collections were down 36.1 percent year-to-date through June 2025. Given this trend, the 2025 BMUT projection was adjusted downward and collections are projected to finish 2025 declining by 17.3 percent compared to 2024. Given the one-time nature of capital-related use tax, the projection for 2026 and beyond is based on the BRD projection despite the significant downward revision made to BMUT in 2025.

Two key drivers of building materials use tax revenues are Colorado housing permit values and Colorado nonresidential construction. As interest rates are inversely related to the value of housing permits, high interest rates caused the value of housing permits in Colorado to decline by 11.4

percent in 2022 and 14.5 percent in 2023, before increasing by a modest 1.7 percent in 2024. Housing permit values are projected to increase by 9.2 percent in 2025 before falling by 12.8 percent in 2026. In contrast, non-residential construction increased by 16.8 percent in 2022 and 1.1 percent in 2023, before declining by 30.5 percent in 2024. In the baseline forecast, nonresidential construction is projected to increase by 32.4 percent in 2025 and 2.7 percent in 2026. Colorado state employment is the primary predictor for other use tax revenues and serves as an indicator for general economic activity in the state and the city. Colorado employment is projected to decline by 0.1 percent in 2025 and then grow by only 0.3 percent in 2026. After this period of slow economic growth, Colorado employment will grow by 1.2 to 2.7 percent in each of the remaining years of the forecast period. Given these general economic assumptions, capital-related use tax collections are projected to grow to \$33.6 million in 2026, \$37.2 million in 2027, and \$40.1 million in 2028.

Auto Use Tax: All motor vehicles, trailers, and semi-trailers purchased outside the city by Aurora residents are subject to payment of use tax at the time of registration. Sales of new and used vehicles within the city by licensed vendors are reflected in sales tax collections. The city can receive use tax up to four months after the purchase date while sales tax has a one-month lag.

Auto use tax comprises 6.2 percent of total General Fund sources. From 2015 through 2020, auto use tax collections were consistently in the range of \$18.2 to \$22.3 million per year. Significant COVID-related impacts significantly affected the cost of new vehicles over recent years, resulting in auto-use tax collections increasing significantly over recent years, with annual collections ranging from \$28.4 million to \$32.2 million over the last four years. Auto use tax collections in 2024 totaled \$30.3 million, which represented a decline of 6.4 percent compared to 2023. Vehicle affordability, including the impact of high interest rates, was a major reason behind this decline. The BRD baseline scenario projects that auto use tax collections will rebound in the current year, increasing by an estimated 14.6 percent. BRD staff noted that there is downside risk to the auto use tax forecast given economic volatility that may impact vehicle sales, vehicle imports, and new car prices. Regardless, the baseline forecast also assumes that auto use tax collections will grow throughout the forecast period.

As the budget was being prepared, there was concern about the disconnect between the slow growth the city was experiencing in auto use tax collections and BRD's assumptions that the revenue stream would experience 14.6 percent growth in the current year. With the benefit of additional months of data, budget staff noted that year-to-date auto use collections as of June 2025 were only up \$176,400 (1.2 percent) compared to the first six months of 2024. Given this, staff chose to reduce the BRD's baseline auto use tax forecast for 2025 by \$2.9 million. With this adjustment, it is assumed that auto use tax collections in the current year will be \$31.8 million, representing growth of 5.0 percent compared to 2024 collections. A steeper decrease, more in line with YTD collections, was not projected for the full year given expectations that car sales in the second half of the year would pick up. More specifically, staff is expecting a short, one-time spike in auto use tax caused by consumers rushing to buy in early 2025 ahead of the price increases expected with the implementation of federal tariffs. Indeed, sales tax collected from auto dealers demonstrated this type of short-term spike, growing by 22.5 percent in April and 18.7 percent in May. When an Aurora resident buys an automobile outside of Aurora, instead of paying sales tax, the resident instead pays auto use tax in the county of purchase. Although this auto use tax is ultimately given back to Aurora, it typically takes several months between a car being purchased and the auto use taxes being remitted back to the city by the county where the sale occurred. Given

this delay, it is believed that auto use taxes will see a two-month spike early in the second half of the current year, similar to the spike in sales tax collected from auto dealers.

Given the slow economic growth projected for 2025 and 2026, auto use tax collections are projected to grow by 5.2 percent in 2026. Auto use tax collections will grow by a more robust 10.1 percent in 2027 as the economy resumes a more normal level of economic growth. The adjusted baseline forecast for auto use tax collections in 2028 and beyond assumes 7.8 percent annual growth rate each year, consistent with the ten-year average growth rate for this revenue source.

Franchise Fees and Taxes: Franchise fees and taxes are levied on businesses that deliver public utility services, including natural gas, electricity, telephone, and cable television service, for use of the city's rights-of-way. Franchise fees and taxes are set by ordinance and are renegotiated periodically. All fees are collected monthly, except for cable TV fees, which are collected quarterly. Companies pass on the cost of franchise fees and taxes to customers in the form of a municipal charge. This revenue stream generally follows the ups and downs of local energy prices. Revenues are strongly seasonal and lag three months relative to energy use. Collections from the two different types of 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.

Franchise fees and taxes make up 3.3 percent of total General Fund sources. Overall collections of franchise fees and taxes YTD through May 2025 were \$5.9 million. These collections were \$156,800 (2.7 percent) greater than collections in the first five months of 2024. Growth in YTD revenue was driven by collections from natural gas franchises (up 4.9 percent) and electricity franchises (up 3.5 percent). In contrast, collections from telephone franchises were down 14.6 percent and cable television franchises were down 10.7 percent. For revenue from cable television and telephone franchises, the projection for 2025 and 2026 is based on long-term historical patterns which have seen usage of these services declining. Hence, revenues from these sources are projected to continue declining over the coming years.

Electric and natural gas generally account for over 75.0 percent of franchise fees and taxes. In 2024, the two energy sources accounted for 81.6 percent of all franchise fees and taxes. The U.S. Energy Information Administration (EIA) has projected significant increases in the price of natural gas, for both this year and next. Using lower growth rates than projected by EIA, both to be conservative and to reflect that YTD collections from natural gas utilities are only up 4.9 percent, the projection assumes that collections from natural gas franchises will increase by 15.3 percent in 2025 and by 8.5 percent in 2026. Collections from electric utility franchise fees and taxes are projected to increase by 4.0 percent in 2025 and 5.2 percent in 2026.

Based on all the assumptions about the four types of franchise fees and taxes, collections are projected to increase from \$16.9 million in 2024 to \$17.5 million in 2025. Assuming energy prices rise in 2026, collections from franchise fees and taxes are projected to grow to \$17.8 million in 2026. Based on the historical average growth rate for this revenue source, the collection of franchise fees and taxes is expected to grow by 2.4 percent in 2027 and each year thereafter throughout the remainder of the forecast period.

Highway Users Taxes Fund Revenues (HUTF): Distributions from the state Highway Users Tax Fund (HUTF) make up 3.0 percent of total General Fund sources. The state HUTF was created to provide a sustainable source of funding for state and local transportation infrastructure. The HUTF is funded through various state highway revenues including moneys generated by fuel excise taxes

(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 additional fees created by the FASTER legislation. HUTF distributions are made pursuant to state statutes to the Colorado Department of Transportation, other state agencies, counties, and municipalities. Distributions to individual municipalities are based on a formula that considers the previous year's number of vehicles registered and the relative number of street miles in a municipality.

More recently, the Sustainability of the Transportation System Act (S.B. 21-260) generated significant additional HUTF revenue. This legislation created new ongoing fees on gasoline, diesel fuel, electric vehicles, delivery services, and rideshare services. The Colorado General Assembly subsequently passed H.B. 22-1351, which delayed the implementation of the new transportation fees from July 1, 2022, to April 1, 2023. To hold local governments harmless from this delay, the bill also transferred state funds to the HUTF for one-time distributions to cities and counties. Under this provision, Aurora received almost \$1.2 million in additional state funding in 2022. Aurora has allocated all the new HUTF revenue that it will receive specifically for street maintenance purposes, which will help the city maintain its roads at a consistent rating.

Table 5: Highway Users Tax Fund Revenue Projection

	2024 Actual	2025 Projection	2026 Forecast	2027 Forecast
Baseline HUTF	\$12,885,922	\$12,997,945	\$13,187,184	\$13,371,251
New HUTF	\$1,772,867	\$2,269,331	\$2,799,610	\$3,372,563
TOTAL HUTF	\$14,658,789	\$15,267,276	\$15,986,794	\$16,743,814

Note: In Table 5, "New HUTF" refers to HUTF revenue generated by the Sustainability of the Transportation System Act (S.B. 21-260), as modified by H.B. 22-1351.

Growth in HUTF revenues, outside of new revenue associated with statewide legislation, has generally been modest. Because the statewide gas tax is a flat 22¢ per gallon of gasoline and 20.50¢ per gallon of diesel fuel, state gas tax collections do not adjust over time as energy prices rise (like they would if the gas tax were a percentage of fuel sales instead of a fixed rate per gallon). Additionally, at least two long-term trends are negatively impacting HUTF revenues: the increasing fuel efficiency of new cars and the growing percentage of electric vehicles on the road. The 2025 projection assumes that baseline HUTF revenues will be essentially flat (growing at 0.9 percent). On top of these base revenues, the 2025 projection assumes that \$2.3 million in additional HUTF revenues will be received as a direct result of the new fees and the fee adjustments contained in S.B. 21-260. This "new HUTF" revenue will be greater than what was received in 2024 because some of the fees created by S.B. 21-260 are phased in over time. For example, S.B. 21-260 created a new road use fee that is on top of the already existing gas tax. This fee started at two cents per gallon in 2022 and ramps up by one cent on July 1st of every year until the fee reaches eight cents on July 1, 2028. This phase-in of the usage fee will create significant growth in this new HUTF revenue stream over the next few years. Additionally, most of the other fees contained in S.B. 21-260 are indexed to inflation, so the amount of revenue generated by applicable fees is expected to grow over time. Given this, most growth in total HUTF collections that are projected over the coming years is related to new HUTF revenue, while baseline HUTF revenue is projected to remain relatively flat.

2025 General Fund Revenue Gains and Shortfalls

Revenue Source	2025 YTD Actual thru June	2025 Year-to-Date: Gains/(Shortfalls)				2025 Full-Year Projection	2025 Full-Year: Gains/(Shortfalls)			
		vs. 2024	vs. Budget	% Chg vs. 2024	% Chg vs. Budget		vs. 2024	vs. Budget	% Chg vs. 2024	% Chg vs. Budget
General Sales Taxes	\$ 152,999,170	\$ 7,181,603	\$ (439,396)	4.9%	(0.3%)	\$ 309,528,300	\$ 16,852,475	\$ 1,556,086	5.8%	0.5%
Property Tax	55,302,580	1,696,463	0	3.2%	0.0%	57,271,566	2,519,159	(387,178)	4.6%	(0.7%)
Franchise Fees and Taxes	6,923,342	341,460	(183,674)	5.2%	(2.6%)	17,516,051	646,713	(567,001)	3.8%	(3.1%)
Use Tax - Automobile	15,189,397	176,362	(2,295,137)	1.2%	(13.1%)	31,806,945	1,524,397	(4,202,719)	5.0%	(11.7%)
Capital Related Use Tax	12,832,667	(4,295,299)	(8,109,944)	(25.1%)	(38.7%)	27,887,322	(3,882,339)	(12,717,076)	(12.2%)	(31.3%)
Highway Users Tax	5,997,833	129,784	288,185	2.2%	5.0%	15,267,276	608,487	1,043,144	4.2%	7.3%
Lodgers Tax	3,169,965	(780,385)	(926,037)	(19.8%)	(22.6%)	7,480,520	(1,062,592)	(2,262,500)	(12.4%)	(23.2%)
Fines & Forfeitures	1,374,230	(34,767)	(84,304)	(2.5%)	(5.8%)	2,525,871	(132,941)	(320,800)	(5.0%)	(11.3%)
Audit Revenue	7,469,728	2,451,694	3,992,050	48.9%	114.8%	12,164,818	434,368	5,209,462	3.7%	74.9%
Other Taxes	682,028	(2,229,712)	243,944	(76.6%)	55.7%	991,200	(6,234,048)	63,308	(86.3%)	6.8%
Other Auto Related (SOT, MV Fees)	1,770,254	(308,487)	(208,443)	(14.8%)	(10.5%)	4,400,203	(657,905)	(491,479)	(13.0%)	(10.0%)
Business Licenses & Other Permits	1,716,335	(243,804)	31,686	(12.4%)	1.9%	3,398,387	(713,968)	(437,543)	(17.4%)	(11.4%)
Intergovernmental Revenue	1,635,226	310,415	273,585	23.4%	20.1%	3,528,201	(1,519,913)	(57,448)	(30.1%)	(1.6%)
Internal Charges for Services	6,949,867	(59,994)	10,045	(0.9%)	0.1%	14,202,647	(273,260)	0	(1.9%)	0.0%
External Charges for Services	5,215,236	1,368,034	1,410,648	35.6%	37.1%	7,952,549	406,020	415,988	5.4%	5.5%
Other General Fund Revenue	6,053,816	1,150,874	2,858,097	23.5%	89.4%	11,304,721	335,968	3,946,564	3.1%	53.6%
Total General Fund Revenue	\$ 285,281,671	\$ 6,854,241	\$ (3,138,698)	2.5%	(1.1%)	\$ 527,226,577	\$ 8,850,621	\$ (9,209,192)	1.7%	(1.7%)
Transfers In (from other funds)	0	0	0	N/A	N/A	102,708	0	102,708	N/A	N/A
Total General Fund Sources	\$ 285,281,671	\$ 6,854,241	\$ (3,138,698)	2.5%	(1.1%)	\$ 527,329,285	\$ 8,850,621	\$ (9,106,484)	1.7%	(1.7%)
Est. Capital Transfer Out	22,419,820	(4,757,546)	(7,340,968)	(17.5%)	(24.7%)	48,989,137	(1,607,271)	(11,304,001)	(3.2%)	(18.7%)
General Fund Operating Sources	\$ 262,861,851	\$ 11,611,787	\$ 4,202,270	4.6%	1.6%	\$ 478,340,148	\$ 10,457,892	\$ 2,197,517	2.2%	0.5%

General Fund Sources of Revenue and Percent Changes

General Fund Total Dollars	2022 Actual	2023 Actual	2024 Actual	2025 Projection	2026 Adopted	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
General Sales Tax	\$ 268,778,704	\$ 282,127,085	\$ 292,675,825	\$ 309,528,300	\$ 316,201,343	\$ 340,090,102	\$ 359,022,447	\$ 377,121,683	\$ 395,094,747
Auto Use Tax	30,592,584	32,338,063	30,282,548.00	31,806,945	33,469,176	36,849,563	39,723,829	42,822,288	46,162,426
Capital-Related Use Tax	34,182,980	44,444,325	31,769,661	27,887,322	33,644,841	37,227,365	40,141,838	41,924,906	43,135,834
Sales & Use Taxes Sub-Total	\$ 333,554,268	\$ 358,909,473	\$ 354,728,034	\$ 369,222,567	\$ 383,315,360	\$ 414,167,030	\$ 438,888,114	\$ 461,868,877	\$ 484,393,007
Property Tax	\$ 46,161,109	\$ 50,961,864	\$ 54,752,408	\$ 57,271,566	\$ 59,855,945	\$ 62,796,368	\$ 65,881,240	\$ 69,117,656	\$ 72,513,061
Franchise Fees & Taxes	17,871,432	17,736,758	16,869,338	17,516,051	17,826,966	18,254,813	18,692,929	19,141,559	19,600,956
Occupational Privilege Tax	5,873,097	6,200,395	6,240,470	98,127	-	-	-	-	-
Lodger's Tax	8,317,787	9,139,825	8,543,112	7,480,520	8,228,572	9,051,429	9,380,901	9,722,366	10,076,260
Specific Ownership Tax	3,368,581	3,387,409	3,995,577	3,252,957	3,434,472	3,626,116	3,828,453	4,042,081	4,267,629
Other Taxes	737,328	1,133,385	984,778	893,073	927,160	1,001,784	1,061,579	1,117,165	1,171,646
Audit Revenue	10,822,974	11,227,476	11,730,450	12,164,818	7,376,896	7,589,351	7,809,442	8,035,916	8,268,958
Other Taxes & Related Sub-Total	\$ 93,152,307	\$ 99,787,112	\$ 103,116,133	\$ 98,677,112	\$ 97,650,011	\$ 102,319,861	\$ 106,654,544	\$ 111,176,743	\$ 115,898,510
General Fund Permits	\$ 2,219,152	\$ 2,086,503	\$ 2,550,592	\$ 1,868,721	\$ 1,937,864	\$ 2,054,136	\$ 2,128,085	\$ 2,204,696	\$ 2,284,065
Motor Vehicle Fees	1,028,676	1,143,262	1,062,531	1,147,246	1,153,315	1,159,416	1,165,549	1,171,715	1,177,913
Business Licenses	1,604,956	1,605,012	1,561,763	1,529,666	1,530,125	1,530,584	1,531,043	1,531,502	1,531,962
License & Permit Sub-Total	\$ 4,852,784	\$ 4,834,777	\$ 5,174,886	\$ 4,545,633	\$ 4,621,304	\$ 4,744,136	\$ 4,824,677	\$ 4,907,913	\$ 4,993,940
Highway Users Taxes & Fees	\$ 12,452,875	\$ 12,397,412	\$ 14,658,789	\$ 15,267,276	\$ 15,986,794	\$ 16,743,814	\$ 17,547,256	\$ 18,390,577	\$ 19,305,823
County Road & Bridge	2,189,425	2,155,274	2,796,361	2,762,923	2,715,953	2,751,277	2,897,095	2,934,775	3,216,513
Other Intergovernmental Revenue	1,381,004	2,102,981	2,251,752	765,278	1,011,320	1,003,448	1,003,448	1,003,448	1,003,448
Intergovernmental Sub-Total	\$ 16,023,304	\$ 16,655,667	\$ 19,706,902	\$ 18,795,477	\$ 19,714,067	\$ 20,498,539	\$ 21,447,799	\$ 22,328,800	\$ 23,525,784
Fines & Forfeitures	\$ 2,306,734	\$ 2,678,543	\$ 2,658,812	\$ 2,525,871	\$ 2,563,759	\$ 2,615,035	\$ 2,667,335	\$ 2,720,682	\$ 2,775,096
Internal Charges	11,708,190	12,828,345	14,475,907	14,202,647	15,011,111	15,475,690	15,955,136	16,449,925	16,960,223
External Charges	6,083,378	8,409,363	7,546,529	7,952,549	8,640,734	8,745,780	8,852,549	8,961,073	9,071,381
Interest	2,513,592	4,074,728	6,286,171	6,610,555	5,648,910	5,097,004	4,598,451	4,147,890	4,131,352
Miscellaneous	2,690,290	4,627,893	4,682,582	4,694,166	4,173,425	3,072,481	3,061,230	3,050,866	3,041,280
Other Sub-Total	\$ 25,302,183	\$ 32,618,872	\$ 35,650,001	\$ 35,985,788	\$ 36,037,939	\$ 35,005,990	\$ 35,134,701	\$ 35,330,436	\$ 35,979,332
Total General Fund Revenues	\$ 472,884,846	\$ 512,805,901	\$ 518,375,956	\$ 527,226,577	\$ 541,338,681	\$ 576,735,556	\$ 606,949,835	\$ 635,612,769	\$ 664,790,573
Transfers In (from other funds)	-	687,624	102,708	102,708	-	-	-	-	-
Total General Fund Sources	\$ 472,884,846	\$ 513,493,525	\$ 518,478,664	\$ 527,329,285	\$ 541,338,681	\$ 576,735,556	\$ 606,949,835	\$ 635,612,769	\$ 664,790,573
Transfer Out to Capital Projects Fund	74,448,632	71,694,831	50,596,408	48,989,137	54,703,029	59,828,709	64,167,286	67,500,039	70,048,253
General Fund Operating Revenue	\$ 398,436,214	\$ 441,798,694	\$ 467,882,256	\$ 478,340,148	\$ 486,635,652	\$ 516,906,847	\$ 542,782,549	\$ 568,112,730	\$ 594,742,320

General Fund Sources of Revenue and Percent Changes

General Fund Percent Change	2022 Actual	2023 Actual	2024 Actual	2025 Projection	2026 Adopted	2027 Forecast	2028 Forecast	2028 Forecast	2030 Forecast
General Sales Tax	9.4%	5.0%	3.7%	5.8%	2.2%	7.6%	5.6%	5.0%	4.8%
Auto Use Tax	8.0%	5.7%	(6.4%)	5.0%	5.2%	10.1%	7.8%	7.8%	7.8%
Capital-Related Use Tax	(4.1%)	30.0%	(28.5%)	(12.2%)	20.6%	10.6%	7.8%	4.4%	2.9%
Sales & Use Taxes Sub-Total	7.7%	7.6%	(1.2%)	4.1%	3.8%	8.0%	6.0%	5.2%	4.9%
Property Tax	12.9%	10.4%	7.4%	4.6%	4.5%	4.9%	4.9%	4.9%	4.9%
Franchise Fees & Taxes	14.2%	(0.8%)	(4.9%)	3.8%	1.8%	2.4%	2.4%	2.4%	2.4%
Occupational Privilege Tax	1.0%	5.6%	0.6%	(98.4%)	(100.0%)	N/A	N/A	N/A	N/A
Lodger's Tax	22.5%	9.9%	(6.5%)	(12.4%)	10.0%	10.0%	3.6%	3.6%	3.6%
Specific Ownership Tax	(2.1%)	0.6%	18.0%	(18.6%)	5.6%	5.6%	5.6%	5.6%	5.6%
Other Taxes	4.2%	53.7%	(13.1%)	(9.3%)	3.8%	8.0%	6.0%	5.2%	4.9%
Audit Revenue	6.3%	3.7%	4.5%	3.7%	(39.4%)	2.9%	2.9%	2.9%	2.9%
Other Taxes & Related Sub-Total	11.6%	7.1%	3.3%	(4.3%)	(1.0%)	4.8%	4.2%	4.2%	4.2%
General Fund Permits	0.5%	(6.0%)	22.2%	(26.7%)	3.7%	6.0%	3.6%	3.6%	3.6%
Motor Vehicle Fees	(8.9%)	11.1%	(7.1%)	8.0%	0.5%	0.5%	0.5%	0.5%	0.5%
Business Licenses	(6.6%)	0.0%	(2.7%)	(2.1%)	0.0%	0.0%	0.0%	0.0%	0.0%
License & Permit Sub-Total	(4.0%)	(0.4%)	7.0%	(12.2%)	1.7%	2.7%	1.7%	1.7%	1.8%
Highway Users Taxes & Fees	2.6%	(0.4%)	18.2%	4.2%	4.7%	4.7%	4.8%	4.8%	5.0%
Cigarette Tax*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
County Road & Bridge	11.0%	(1.6%)	29.7%	(1.2%)	(1.7%)	1.3%	5.3%	1.3%	9.6%
Other Intergovernmental Revenue	(12.5%)	52.3%	7.1%	(66.0%)	32.2%	(0.8%)	0.0%	0.0%	0.0%
Intergovernmental Sub-Total	2.1%	3.9%	18.3%	(4.6%)	4.9%	4.0%	4.6%	4.1%	5.4%
Fines & Forfeitures	(27.7%)	16.1%	(0.7%)	(5.0%)	1.5%	2.0%	2.0%	2.0%	2.0%
Internal Charges	52.1%	9.6%	12.8%	(1.9%)	5.7%	3.1%	3.1%	3.1%	3.1%
External Charges	1.3%	38.2%	(10.3%)	5.4%	8.7%	1.2%	1.2%	1.2%	1.2%
Interest	20.9%	62.1%	54.3%	5.2%	(14.5%)	(9.8%)	(9.8%)	(9.8%)	(0.4%)
Miscellaneous	92.1%	72.0%	1.2%	0.2%	(11.1%)	(26.4%)	(0.4%)	(0.3%)	(0.3%)
Other Sub-Total	24.2%	28.9%	9.3%	0.9%	0.1%	(2.9%)	0.4%	0.6%	1.8%
Total General Fund Revenues	8.9%	8.4%	1.1%	1.7%	2.7%	6.5%	5.2%	4.7%	4.6%
Transfers In (from other funds)	(100.0%)	N/A	(100.0%)	(100.0%)	N/A	N/A	N/A	N/A	N/A
Total General Fund Sources	8.2%	8.6%	1.0%	1.7%	2.7%	6.5%	5.2%	4.7%	4.6%
Transfer Out to Capital Projects Fund	(16.7%)	(3.7%)	(29.4%)	(3.2%)	11.7%	9.4%	7.3%	5.2%	3.8%
General Fund Operating Revenue	14.6%	10.9%	5.9%	2.2%	1.7%	6.2%	5.0%	4.7%	4.7%



City of Aurora, Colorado

2026 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.

The Financial Outlook section includes:

- An overview of the outlook for the General Fund from 2026 to 2030;
- Cost drivers impacting the projections;
- Summary and detail tables covering
 - General Fund budget data for the years 2024 through 2030;
 - 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 2025 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 \$5.8 million.

Revenue Outlook: High interest rates and economic uncertainty from new federal policies have led to muted growth expectations in consumer demand for 2025 with total General Fund revenues projected to grow by 1.7 percent. Growth is expected to increase to 2.7 percent in 2026. There are amendments totaling an additional \$1.8 million of General Fund revenues in the 2026 budget, with \$700,000 one-time and \$984,800 ongoing. One-time revenue consists of a \$700,000 influx of excess dental premiums that have accumulated over several years that will be moved to the General Fund. Significant ongoing increases include \$550,000 as a share in the revenue generated by a new agreement allowing Lamar digital marketing signs in Aurora and \$584,800 to align Police auction proceeds to recent trends.

Future projections include steady growth in General Fund revenues of 6.5 percent in 2027 followed by 5.2 percent in 2028, 4.7 percent in 2029, and 4.6 percent in 2030. These projections assume continued economic growth. However, the impact of tariffs and concerns about interest and inflation rates have the potential to trigger an economic recession, posing a risk to this forecast. Alternatively, as uncertainty surrounding new federal policies subsides, the economy could outperform this projection. The revenue section of this budget book provides more detail.

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 2026 budget plus future increases related to compensation and other likely contractual or mandated costs. Two scenarios were prepared in order to compare 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 2027-2030. While the second scenario is unlikely, the exclusion highlights the budget impact of all other costs as shown starting on page F-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 2026. Unless otherwise noted, all assumptions described in this section apply to the years 2027 through 2030.

COST DRIVERS

The compensation increase scenario contains:

- A 3.0 percent increase in salary-related costs for both Civil and Career Service positions for all years 2027 through 2030.
- A 5.0 percent increase in the city contribution for health and dental benefits for all years 2027 through 2030

The following future adjustments are included in both scenarios:

- The cost of risk management, fleet fuel, and fleet maintenance increases by 6.0 percent each year
- The cost increase for utilities in total is estimated at 4.0 percent per year

- Additional funds in 2027 and increasing annually through 2030 for the vehicle replacement plan
- An annual contingency for compensation adjustments based on market salary trends
- Estimates of the impact of the number of payroll hours in each calendar year
- An annual increase for contract and mandated costs, primarily for Information Technology
- Move 2.0 FTE grant compliance and development positions funded by the American Rescue Plan Act (ARPA) grant to the General Fund in 2027
- Add Public Safety funding annually for 2028 through 2030
- A 0.5 percent annual increase until 2030 in the city's contribution to Fire FPPA pension for the defined benefit members. This is required per Colorado state legislation passed in 2020
- Add 17.0 Civil Fire FTE for station 19 (Southshore/Blackstone)
- Fire truck and equipment for station 19 (Southshore/Blackstone)
- Police and Fire Old Hire Pension adjustments per the 2024 actuarial study (updated every two years)
- Police and Fire step increases for current civil employees for 2027 through 2030
- Reduce all future budgets by an additional \$2.0 million to remove domestic violence-related expenditures
- Projected adjustments to subsidized funds to include Cultural Services, E-911, Parking and Mobility, Recreation, and Victim Assistance
- 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 2026 budget is balanced using \$9.2 million of the recession reserve. In future years, additional balancing actions will be required and may be achieved through a combination of higher-than-projected revenues, budget reductions, or further use of the recession reserve.

Item	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Surplus/ (Balancing Actions)	(\$6,336,391)	(\$5,823,635)	(\$6,300,956)	(\$3,738,621)

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	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Compensation	\$9,234,340	\$18,746,576	\$28,544,208	\$38,635,766
Insurance	\$2,064,331	\$4,232,078	\$6,508,203	\$8,898,135

By eliminating pay and benefit increases for the years 2027-2030, revenues will exceed expenditures in every year, which results in a surplus for all years as shown in the table below.

Item	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Surplus/ (Balancing Actions)	\$4,962,280	\$17,155,029	\$28,751,455	\$43,795,280

This demonstrates the impact of compensation on the city's operating budget. As is common for a service-based organization, personnel costs make up 78.5 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 2026.

TABLES

The tables on the following pages present the 2024 actual data, 2025 projection, the 2026 budget, and projections for 2027 through 2030. 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 2026 budget, and potential future adjustments.

General Fund Financial Outlook Through 2030 - Summary							
Description	2024 Actual	2025 Projection	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
SOURCES							
Revenues	518,375,956	527,226,577	539,548,848	575,750,643	605,964,908	634,627,811	663,805,598
Transfers	102,708	102,708	-	-	-	-	-
Amendments	-	-	1,789,833	984,832	984,831	984,831	984,833
Use of Funds Available	-	16,191,084	9,158,526	-	-	-	-
Revenue Adjustments	-	-	-	81	96	127	142
GRAND TOTAL SOURCES	\$518,478,664	\$543,520,369	\$550,497,207	\$576,735,556	\$606,949,835	\$635,612,769	\$664,790,573
USES							
BASE BUDGET							
Regular Civil Salary	96,324,321	125,193,914	147,256,393	151,674,054	156,224,275	160,911,003	165,738,331
Regular Career Salary	117,578,260	111,421,268	107,350,856	110,661,501	114,071,551	117,583,898	121,201,616
Salary Driven Benefits	44,896,347	46,565,836	50,583,559	51,828,159	53,110,636	54,431,591	55,792,175
Non Salary Related Benefits	32,986,014	36,902,438	41,907,642	43,957,914	46,110,899	48,371,523	50,745,181
Variable Hour Compensation	5,503,320	5,593,937	4,112,460	4,235,788	4,362,866	4,493,754	4,628,571
Overtime Compensation	16,775,411	18,384,093	8,475,143	8,729,354	8,991,233	9,260,975	9,538,803
Special Pay	10,310,595	8,562,153	3,486,974	3,957,881	4,031,050	4,106,417	4,184,059
Allocated Admin-Personal Services	(7,297,659)	(7,462,970)	(7,616,713)	(7,845,208)	(8,080,564)	(8,322,980)	(8,572,671)
Subtotal Personal Services	\$317,076,609	\$345,160,669	\$355,556,314	\$367,199,443	\$378,821,946	\$390,836,181	\$403,256,065
Supplies and Services	65,555,685	68,774,757	63,182,392	63,100,539	63,183,152	63,100,852	63,183,478
Utilities	12,607,282	12,216,715	13,523,861	14,064,792	14,627,385	15,212,473	15,820,976
Interfund Charges	25,987,768	28,028,430	27,910,055	29,584,436	31,359,493	33,241,093	35,235,567
Debt Related	17,817	-	-	-	-	-	-
Capital Related	8,859,483	2,947,343	2,941,281	2,941,281	2,941,281	2,941,281	2,941,281
Operating Transfer Out	86,872,670	86,392,455	91,778,193	96,903,873	101,242,408	104,575,203	107,123,417
Subtotal Non Personal Services	\$199,900,705	\$198,359,700	\$199,335,782	\$206,594,921	\$213,353,719	\$219,070,902	\$224,304,719
TOTAL BASE BUDGET	\$516,977,314	\$543,520,369	\$554,892,096	\$573,794,364	\$592,175,665	\$609,907,083	\$627,560,784
AMENDMENTS							
Additions	-	-	4,643,525	2,802,957	2,832,040	2,017,332	2,048,414
Reductions	-	-	(10,205,516)	(7,090,979)	(7,141,987)	(7,194,653)	(7,249,036)
Council Amendments	-	-	1,167,102	1,676,962	1,765,036	2,701,053	2,795,585
Future Adjustments	-	-	-	11,888,643	23,142,706	34,482,910	43,373,447
GRAND TOTAL USES	\$516,977,314	\$543,520,369	\$550,497,207	\$583,071,947	\$612,773,460	\$641,913,725	\$668,529,194
ANNUAL SURPLUS OR (SHORTFALL)	\$1,501,350	\$0	\$0	(\$6,336,391)	(\$5,823,625)	(\$6,300,956)	(\$3,738,621)

General Fund Financial Outlook Through 2030 - Summary							
Description	2024 Actual	2025 Projection	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
FUND SUMMARY							
Beginning Funds Available	107,852,506	109,353,856	93,162,772	84,004,246	77,667,855	71,844,230	65,543,274
Use of Funds Available	-	(16,191,084)	(9,158,526)	-	-	-	-
Increase/(Decrease) in Ending Funds Available	1,501,350	-	-	(6,336,391)	(5,823,625)	(6,300,956)	(3,738,621)
Cumulative Funds Available or (Shortfall)	\$109,353,856	\$93,162,772	\$84,004,246	\$77,667,855	\$71,844,230	\$65,543,274	\$61,804,653

Estimated Future Percent Growth By Expenditure Class					
Assumptions	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Regular Civil Salary	N/A	3.0%	3.0%	3.0%	3.0%
Regular Career Salary	N/A	3.1%	3.1%	3.1%	3.1%
Salary Driven Benefits	N/A	2.5%	2.5%	2.5%	2.5%
Non Salary Related Benefits	N/A	4.9%	4.9%	4.9%	4.9%
Variable Hour Compensation	N/A	3.0%	3.0%	3.0%	3.0%
Overtime Compensation	N/A	3.0%	3.0%	3.0%	3.0%
Special Pay	N/A	13.5%	1.8%	1.9%	1.9%
Allocated Admin-Personal Services	N/A	3.0%	3.0%	3.0%	3.0%
Supplies and Services	N/A	-0.1%	0.1%	-0.1%	0.1%
Utilities	N/A	4.0%	4.0%	4.0%	4.0%
Interfund Charges	N/A	6.0%	6.0%	6.0%	6.0%
Debt Related	N/A	0.0%	0.0%	0.0%	0.0%
Capital Related	N/A	0.0%	0.0%	0.0%	0.0%

General Fund Financial Outlook Through 2030 - Summary

Estimated Future Percent Growth By Revenue Class					
Assumptions	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Business License and Permits	N/A	0.03%	0.03%	0.03%	0.03%
Construction Permits	N/A	6.00%	3.60%	3.60%	3.60%
County Road and Bridge Tax	N/A	1.30%	5.30%	1.30%	9.60%
External Charges for Services	N/A	1.30%	1.31%	1.31%	1.32%
Fines & Forfeitures	N/A	2.00%	2.00%	2.00%	2.00%
Franchise Fees and Taxes	N/A	2.40%	2.40%	2.40%	2.40%
Highway Users Taxes and Fees	N/A	4.74%	4.80%	4.81%	4.98%
Intergovernmental Revenues	N/A	-0.78%	0.00%	0.00%	0.00%
Internal Charges for Services	N/A	3.09%	3.10%	3.10%	3.10%
Investment Income	N/A	-9.77%	-9.78%	-9.80%	-0.40%
Lodgers Tax	N/A	10.00%	3.64%	3.64%	3.64%
Miscellaneous Revenues	N/A	-9.97%	-0.42%	-0.39%	-0.36%
Motor Vehicle Fees	N/A	0.53%	0.53%	0.53%	0.53%
Occupational Privilege Tax	N/A	0.00%	0.00%	0.00%	0.00%
Operating Transfers In	N/A	0.00%	0.00%	0.00%	0.00%
Other Taxes	N/A	8.05%	5.97%	5.24%	4.88%
Property Taxes	N/A	4.91%	4.91%	4.91%	4.91%
Sales Taxes	N/A	7.55%	5.57%	5.04%	4.77%
Specific Ownership Tax	N/A	5.58%	5.58%	5.58%	5.58%
Tax Audit Revenue	N/A	2.88%	2.90%	2.90%	2.90%
Use tax-Automobiles	N/A	10.10%	7.80%	7.80%	7.80%
Use tax-Building Materials	N/A	14.66%	10.70%	4.67%	1.79%
Use tax-Other	N/A	5.64%	3.94%	4.12%	4.48%

General Fund Financial Outlook Through 2030 - Summary of Proposed Additions						
Department	Description	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Fire	Station 18: Add 34.0 FTE Firefighters (SAFER Grant Match), Equipment and Operating Expenses	2,707,773	844,773	844,773	-	-
General Management	Independent Police Monitor Division: Add 2.0 FTE Police Monitors	329,417	333,828	344,276	355,075	366,235
Housing and Community Services	Anticipated CDBG and HOME Grant Adjustments (General Fund Match)	(14,443)	(14,876)	(15,322)	(15,782)	(16,255)
Information Technology	Axon Technology and Equipment	613,304	613,304	613,304	613,304	613,304
Judicial	Align Staffing for Problem Solving Courts	-	-	-	-	-
Police	Add 1.0 FTE Crime Analyst; Add 3.0 FTE to Replace Three Civil Positions with Career Service Staff; Police Impound Auction True-Up	1,007,474	1,025,928	1,045,009	1,064,735	1,085,130
Total Proposed Additions		\$4,643,525	\$2,802,957	\$2,832,040	\$2,017,332	\$2,048,414

General Fund Financial Outlook Through 2030 - Summary of Proposed Reductions						
Department	Description	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Aurora Water	Four Furlough Days; Reduce Travel/Training Budgets	(11,039)	-	-	-	-
Aurora911	Decrease General Fund Subsidy to Enhanced E-911 Fund for Call-Takers; Reduce Travel/Training Budgets	(1,527,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
City Attorney	Four Furlough Days; Reduce Travel/Training Budgets	(157,410)	-	-	-	-
City Council	Four Furlough Days; Reduce Travel/Training Budgets	(39,099)	-	-	-	-
Civil Service Commission	Four Furlough Days; Reduce Travel/Training Budgets	(8,094)	-	-	-	-
Communications	Communications Department Budget Reductions: Marketing, Outside Printing, Supplies, and Freelance Professional Support; Four Furlough Days; Reduce Travel/Training Budgets	(196,490)	(92,000)	(92,000)	(92,000)	(92,000)
Court Administration	Future Domestic Violence Cases Written into State Code: Cut 3.0 Vacant FTE; Four Furlough Days; Reduce Travel/Training Budgets	(353,143)	(258,718)	(267,760)	(277,137)	(286,864)
Development Services	Development Services Department Budget Reductions: Personal Services Salary and Reclass Savings; Four Furlough Days; Reduce Travel/Training Budgets	(73,118)	(51,500)	(53,045)	(54,636)	(56,275)
Finance	Finance Department Budget Reductions: Supplies, General Operating, and Professional Services, Variable Hour Salary, Position Cost Share with AURA; Four Furlough Days; Reduce Travel/Training Budgets	(432,620)	(259,521)	(263,275)	(267,141)	(271,122)
Fire	Four Furlough Days; Reduce Travel/Training Budgets	(118,170)	-	-	-	-
General Management	General Management Department Budget Reductions: Hold Vacant DCM Open and Reduce Sister Cites Professional Services; Four Furlough Days; Reduce Travel/Training Budgets;	(246,497)	(20,000)	(20,000)	(20,000)	(20,000)
Housing and Community Services	Housing and Community Services Budget Reductions: Office Supplies and Credit Fees; Four Furlough Days; Reduce Travel/Training Budgets	(173,403)	(53,600)	(53,600)	(53,600)	(53,600)
Human Resources	Human Resources Department Budget Reductions: Benefits Program, Employee Appreciation Awards Programs,Supplies and Professional Services; Four Furlough Days; Reduce Travel/Training Budgets	(458,849)	(243,262)	(243,262)	(243,262)	(243,262)

General Fund Financial Outlook Through 2030 - Summary of Proposed Reductions						
Department	Description	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Information Technology	Cancel Infor Asset Management Support; Technology Cuts Due to Data Center Consolidation; Technology Cuts Replaced by Other Solutions; Four Furlough Days; Reduce Travel/Training Budgets	(1,068,045)	(879,351)	(879,351)	(879,351)	(879,351)
Judicial	Four Furlough Days; Reduce Travel/Training Budgets	(52,752)	-	-	-	-
Library & Cultural Services	Library & Cultural Services Department Budget Reductions: General Fund Special Events and Outreach Reduction; Four Furlough Days; Reduce Travel/Training Budgets	(121,719)	-	-	-	-
Non-Departmental	Non-Departmental Department Budget Reductions: Incentive and Employee Program Reductions; Dental Insurance Adjustment (Revenue); Lamar Signs (Revenue); Subsidy Adjustments Resulting from Department Budget Cuts for PROS and Library & Cultural Services; Future Domestic Violence Cases Written into State Code; Four Furlough Days; Reduce Travel/Training Budgets	(2,894,973)	(2,706,510)	(2,729,685)	(2,753,555)	(2,778,141)
Parks, Recreation & Open Space	PROS Department Budget and Subsidy Reductions: Reallocating Six Positions and Leaving Recreation Manager Position Vacant for One Year; Four Furlough Days; Reduce Travel/Training Budgets	(519,026)	(405,638)	(419,115)	(433,061)	(447,495)
Planning and Business Development	Planning and Business Development Budget Reductions: Reduction of Supplies, Software, Technical and Professional Services; Four Furlough Days; Reduce Travel/Training Budgets	(145,461)	(80,600)	(80,600)	(80,600)	(80,600)
Police	Four Furlough Days; Reduce Travel/Training Budgets	(515,699)	-	-	-	-
Public Defender	Four Furlough Days; Reduce Travel/Training Budgets	(35,711)	-	-	-	-
Public Works	Public Works Department Budget Reductions: Facilities Custodial Services and Maintenance Reductions, General Operating and Fee Expense Reductions, Streets Position Freezes; Four Furlough Days; Reduce Travel/Training Budgets	(1,057,198)	(540,279)	(540,294)	(540,310)	(540,326)
Total Proposed Reductions		(\$10,205,516)	(\$7,090,979)	(\$7,141,987)	(\$7,194,653)	(\$7,249,036)

General Fund Financial Outlook Through 2030 - Summary of Council Amendments						
Department	Description	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
City Council	Eliminations and Reductions of Budget from Budget Workshop	(102,262)	(24,762)	(24,762)	(24,762)	(24,762)
Fire	Reversal of Station 18 Proposed Amendment to Add 34.0 FTE Firefighters (SAFER Grant Match), Equipment and Operating Expenses; Station 18 Add: 17.0 FTE, Equipment, and Apparatus; Warning Siren Operational Funding	1,269,364	1,701,724	1,789,798	2,725,815	2,820,347
Total Council Amendments		\$1,167,102	\$1,676,962	\$1,765,036	\$2,701,053	\$2,795,585

General Fund Financial Outlook Through 2030 - Potential Future Adjustments						
Description	2025 Projection	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
REVENUE ADJUSTMENTS						
Revenue Rounding Adjustments	-	-	81	96	127	142
TOTAL REVENUE ADJUSTMENTS	\$0	\$0	\$81	\$96	\$127	\$142

FUTURE ADJUSTMENTS						
Additional Funds for Vehicle Replacement	-	-	957,566	2,304,547	2,495,693	2,876,545
Annual Compensation Sustainability Fund	-	-	500,000	1,015,000	1,545,450	2,091,814
Change in Hours Worked for Each Year (below or above 2026 base)	-	-	-	(794,110)	-	-
Contractual Increases / Mandated Costs for Maintaining Current Programs	-	-	3,388,779	6,777,558	10,166,337	13,555,116
Move 2.0 FTE ARPA Grant Funded Positions to the General Fund in 2027	-	-	276,800	286,418	296,088	306,087
Public Safety: Add Funding Annually (2028-2030)	-	-	-	2,497,846	4,782,512	7,717,801
Public Safety: Fire FPPA Pension Ramp-Up 0.5% per year until 2030	-	-	262,581	540,917	835,716	1,147,717
Public Safety: Fire Station 19 (Southshore/Blackstone) 17.0 FTE	-	-	2,345,637	2,446,499	2,534,573	2,625,818
Public Safety: Fire Station 19 (Southshore/Blackstone) Truck and Equipment	-	-	1,531,500	-	-	-
Public Safety: Police and Fire Old Hire Pension Adjustment	-	-	845,313	845,313	1,427,495	1,427,495
Public Safety: Police and Fire Steps for Current Employees	-	-	3,472,172	7,869,930	9,940,898	10,283,950
Reduce Domestic Violence-Related Expenditures for a Total of \$3.0 Million	-	-	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Subsidy Adjustments for the Cultural, E911, Parking and Mobility, Rec, and Victim Assistance Funds	-	-	839,590	1,510,056	2,203,987	2,922,206
Visit Aurora Transfer	-	-	(531,295)	(157,268)	254,161	418,898
TOTAL FUTURE ADJUSTMENTS	\$0	\$0	\$11,888,643	\$23,142,706	\$34,482,910	\$43,373,447



City of Aurora, Colorado

2026 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 budget. The long-range plan shows projections through 2030.

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 fund 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 Annual Comprehensive Financial Report (ACFR) 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 ACFR. 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; and
- **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. 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 2030. These take into account generalized growth rate assumptions for revenue and expenditure amounts.

Narrative

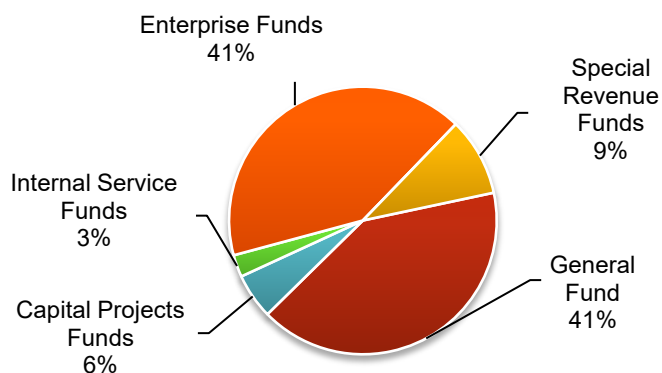
The final section of the document is the narrative. The narrative gives background information including the history and the purpose of the fund. Major changes to revenues, expenditures, and fund balance are discussed in some detail in this section. Information concerning the long-range outlook, including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

Fund Types

The city's fund accounting structure separates funds into fund types based on their specific activities or certain objectives in accordance with special regulations, restrictions or limitations. Definitions for the various fund types are available in the glossary section of this book. The following table shows the type designation for each of the city's various funds. Detailed information for each fund is located within each fund summary. The chart below demonstrates the distribution of expenditure appropriations by fund type, and the chart on the next page is the relationship between departments and fund types.

General Fund Policy Reserve TABOR Reserve	Enterprise Funds Golf Courses Wastewater Water	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
Capital Project Funds Capital Projects Transportation Maintenance	Internal Service Funds Fleet Management Risk Management	

2026 Expenditures by Fund Type



2026 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	674,306	-	-	983,658	-	537,869,085
Aurora911	7,810,001	-	-	10,515,510	-	-
City Attorney	10,870,933	-	-	-	-	680,070
City Council	1,597,126	-	-	-	-	-
Civil Service Commission	750,319	-	-	-	-	-
Communications	4,719,200	-	-	59,999	-	-
Court Administration	15,308,161	-	-	118,328	-	-
Development Services	1,634,350	-	-	16,867,086	-	-
Finance	11,412,712	790,438	20,265,452	24,022	-	-
Fire	100,827,852	2,000,000	-	97,000	-	-
General Management	15,469,643	-	15,322,854	65,000	-	-
Housing and Community Services	13,145,804	3,700,000	-	11,455,748	-	-
Human Resources	7,249,047	-	343,510	13,594	-	-
Information Technology	31,978,816	2,772,103	-	10,223,368	-	-
Judicial	4,169,611	-	-	638,746	-	-
Library & Cultural Services	8,491,929	-	-	4,382,898	-	-
Non-Departmental	81,616,794	8,475,359	10,521	16,890,296	-	254,679
Parks, Recreation & Open Space	19,494,026	44,790	-	42,342,719	-	17,515,419
Planning and Business Development	4,212,268	-	-	3,853,624	-	-
Police	171,113,744	-	-	6,292,470	-	-
Public Defender	2,564,839	-	-	-	-	-
Public Works	35,385,726	55,999,384	-	2,045,360	-	-
Grand Total	\$550,497,207	\$73,782,074	\$35,942,337	\$126,869,426	-	\$556,319,253

General Fund Summary

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
SOURCES OF FUNDS					
Revenues					
Taxes	\$ 458,696,585	\$ 457,844,168	\$ 481,765,109	\$ 467,899,679	\$ 480,965,371
Intergovernmental	16,655,667	19,706,902	17,809,781	18,795,477	19,714,067
Licenses and Permits	4,834,777	5,174,883	4,916,843	4,545,633	4,621,304
Charges for Service	21,245,485	22,057,974	21,739,208	22,155,196	23,651,845
Fines and Forfeitures	2,678,543	2,658,810	2,846,671	2,525,871	2,563,759
Investment Income	4,066,951	6,250,635	4,447,248	6,610,555	5,648,910
Other Revenues	4,627,893	4,682,584	2,910,909	4,694,166	4,173,425
Subtotal Revs Before Transfers In	\$ 512,805,901	\$ 518,375,956	\$ 536,435,769	\$ 527,226,577	\$ 541,338,681
Transfers In (from other funds)	687,624	102,708	-	102,708	-
Total Sources Before Decrease in FA	\$ 513,493,525	\$ 518,478,664	\$ 536,435,769	\$ 527,329,285	\$ 541,338,681
From Decrease in Funds Available	-	-	5,120,916	16,191,084	9,158,526
Total Sources	\$ 513,493,525	\$ 518,478,664	\$ 541,556,685	\$ 543,520,369	\$ 550,497,207
USES OF FUNDS					
Expenditures					
Personal Services	\$ 296,787,233	\$ 324,374,268	\$ 346,753,879	\$ 352,623,639	\$ 362,679,435
Allocated Expenses	(7,475,369)	(8,742,927)	(8,587,786)	(8,945,737)	(8,884,906)
Supplies & Services	59,390,105	66,427,709	62,426,107	70,251,589	62,434,165
Utilities	11,663,310	12,694,567	13,406,100	12,222,650	13,527,547
Interfund Charges	23,116,380	25,987,768	28,107,604	28,028,430	27,910,055
Capital Related	6,416,073	9,363,259	3,357,671	2,947,343	4,471,026
Subtotal Exps Before Transfers Out	\$ 389,897,732	\$ 430,104,644	\$ 445,463,575	\$ 457,127,914	\$ 462,137,322
Transfers Out (to other funds)	107,394,074	86,872,670	96,093,110	86,392,455	88,359,885
Total Uses Before Increase in FA	\$ 497,291,806	\$ 516,977,314	\$ 541,556,685	\$ 543,520,369	\$ 550,497,207
To Increase Funds Available	16,201,719	1,501,350	-	-	-
Total Uses	\$ 513,493,525	\$ 518,478,664	\$ 541,556,685	\$ 543,520,369	\$ 550,497,207
FUNDS AVAILABLE					
Beginning Funds Available	\$ 91,650,787	\$ 107,852,506	\$ 102,228,514	\$ 109,353,856	\$ 93,162,772
Net Changes in Funds Available	16,201,719	1,501,350	(5,120,916)	(16,191,084)	(9,158,526)
Total Ending Funds (Budgetary Basis)	\$ 107,852,506	\$ 109,353,856	\$ 97,107,598	\$ 93,162,772	\$ 84,004,246
Components of Funds Available					
Restricted for TABOR Reserve	\$ 8,724,890	\$ 10,750,545	\$ 9,524,890	\$ 10,750,545	\$ 11,150,545
Committed for Policy Reserve	40,017,927	43,867,311	44,546,358	45,712,791	46,213,732
Committed for Regatta Plaza	5,910,000	5,511,000	5,910,000	5,511,000	5,511,000
Held for Cyberinsurance/ADA Accessibility	5,000,000	5,000,000	-	-	-
Held for Recession Reserve	24,836,275	25,848,866	27,077,834	27,176,018	18,366,334
Held for Operating Reserve	23,363,414	18,376,134	10,048,516	4,012,417	2,762,634

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 public safety 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 consumer activity in Aurora. Sales and use tax from consumer purchases generate approximately two-thirds of the revenue for the General Fund. The projections for these revenue streams come primarily from the Business Research Division of the Leeds School of Business at the University of Colorado Boulder.

The 2025 projection is \$9.1 million (1.7 percent) less than the 2025 Original Budget. Taxes are \$13.9 million (2.9 percent) lower, primarily associated with weaker capital-related use tax driven by a slowing housing economy. Most of the other revenue streams are expected to increase by insubstantial amounts.

For 2026, revenue is expected to grow \$4.9 million (0.9 percent) compared to the 2025 Original Budget, the lowest rate of growth since the COVID-related recession. Over a third of the increase is driven by new revenue totaling \$1.8 million for items such as a one-time influx of excess dental premiums to the General Fund, revenue sharing generated by allowing digital marketing signs, and a true-up of Police auction proceeds.

Factors Affecting Expenditures

The comparison of the 2025 projection to the 2025 Original Budget shows an increase of approximately \$2.0 million (0.4 percent) although there is a fair amount of variability among class types. The largest increase is in supplies and services, up \$7.8 million (12.5 percent), primarily for technology-related costs in Information Technology, supply and technical service costs in Police and repair and maintenance costs in Public Works. Personal services costs are increasing \$5.9 million (1.7 percent) due to overtime costs in the Fire and Police Departments. A large decrease in transfers mostly offset these increases, down \$9.7 million (10.1 percent), primarily due to lower capital-related revenue decreasing the transfer to the Capital Projects Fund. Other expenditure classes are running close to the original budget.

For 2026, additional costs partially offset by budget balancing actions will affect the comparison to the 2025 Original Budget. In sum, an increase of \$8.9 million (1.7 percent) is assumed compared to the 2025 Original Budget.

This amount is \$1.2 million more than the 2026 Proposed Budget due to adjustments made at the October 4, 2025 Budget Workshop. The primary adjustment is the net effect of the city not receiving the firefighter-related SAFER grant.

Most of the increase is associated with a \$15.9 million (4.6 percent) increase in personal services, including an average 4.0 percent increase in wages for Career Service, pay for Civil Service in accordance with the 2026 collective bargaining agreements, and a 5.0 percent increase in the city's contribution to medical insurance premiums. Amendments to the 2026 budget include a \$2.8 million net reduction to personal services, including the effect of four furlough days. This is offset by the inclusion of 17.0 FTE firefighters added due to the failure of receiving the SAFER grant noted above.

Transfers are decreasing \$7.7 million (8.0 percent) primarily due to the lowering of the CPF transfer, and budget cuts to subsidized funds, including a \$1.5 million decrease to the E-911 Fund, and \$1.6 million decrease to the Recreation and Cultural Services funds.

Supplies and services are expected to only change by \$8,100, with base increases of \$2.1 million (primarily for technology) and adds of \$1.1 million (primarily for public safety-related functions), nearly completely offset by budget reductions, including a one-time freeze for travel and training across the city and several department-specific reductions.

Capital Related expenses are expected to increase \$1.1 million (33.2 percent) primarily associated with a one-time addition for a fire truck for the new fire station.

Utilities and interfund charges are expected to remain close to the 2025 Original Budget.

Ending Funds Available

Funds available are expected to decrease in 2025, down \$16.2 million (14.8 percent) from the 2024 ending funds available. In 2026, funds available are expected to be drawn down by another \$9.2 million (9.8 percent) using the recession reserve to balance the General Fund. The operating reserve sits at 0.5 percent in 2026. The fund is balanced for 2026.

Capital Projects Fund Summary

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental / Grants / Taxes	\$ 32,984,776	\$ 26,378,061	\$ 3,687,188	\$ 32,495,878	\$ 11,235,878
Investment Income	5,354,445	8,816,725	4,040,000	5,000,000	5,020,000
Charges for Services	25,330,679	15,384,843	16,767,717	9,727,717	16,834,662
Licenses and Permits	1,740,305	1,257,524	400,000	800,000	400,000
Other Revenues	22,682,645	3,025,976	-	337,137	-
Subtotal Revs Before Transfers In	\$ 88,092,850	\$ 54,863,129	\$ 24,894,905	\$ 48,360,732	\$ 33,490,540
Transfers In (from other funds)	50,834,875	28,181,943	35,003,425	24,099,424	24,883,037
Total Sources Before Decrease in FA	\$ 138,927,725	\$ 83,045,072	\$ 59,898,330	\$ 72,460,156	\$ 58,373,577
From Decrease in Funds Available	-	13,158,555	-	8,461,531	-
Total Sources	\$ 138,927,725	\$ 96,203,627	\$ 59,898,330	\$ 80,921,687	\$ 58,373,577
USES OF FUNDS					
Expenditures					
Capital Projects (Continuing Appropriations)	\$ 112,026,482	\$ 96,203,627	\$ 57,442,200	\$ 80,921,687	\$ 39,962,082
Subtotal Exps Before Transfers Out	\$ 112,026,482	\$ 96,203,627	\$ 57,442,200	\$ 80,921,687	\$ 39,962,082
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 112,026,482	\$ 96,203,627	\$ 57,442,200	\$ 80,921,687	\$ 39,962,082
To Increase Funds Available	26,901,243	-	2,456,130	-	18,411,495
Total Uses	\$ 138,927,725	\$ 96,203,627	\$ 59,898,330	\$ 80,921,687	\$ 58,373,577
FUNDS AVAILABLE					
Beginning Funds Available	\$ 96,255,148	\$ 123,156,391	\$ 127,088,803	\$ 109,997,836	\$ 101,536,305
Net Changes in Funds Available	26,901,243	(13,158,555)	2,456,130	(8,461,531)	18,411,495
Total Ending Funds (Budgetary Basis)	\$ 123,156,391	\$ 109,997,836	\$ 129,544,933	\$ 101,536,305	\$ 119,947,800
Components of Funds Available					
Committed for Specific Projects	\$ 27,768,157	\$ 27,768,157	\$ 28,240,250	\$ 17,902,433	\$ 17,022,443
Restricted for Specific Projects	79,815,629	94,386,209	101,228,457	83,580,209	102,834,241
Assigned for Five Year Capital Needs	15,572,605	(12,156,530)	76,226	53,663	91,116

Purpose of the Fund

The Capital Projects Fund (CPF) provides for general government infrastructure and facilities, including streets, and information systems. Transportation maintenance, which was previously in the CPF, has been moved to the Transportation Maintenance Fund (TMF). 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

For 2025, sources (including transfers in) are projected to be \$12.6 million (21.0 percent) over the 2025 Original Budget, but there is a significant amount of variability among revenue class types.

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 to 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. The Marijuana Tax Revenue Fund also transfers funds for transportation projects. For 2025, those transfers are projected to decrease \$10.9 million (31.2 percent) due to lower capital-related use tax in the General Fund (less by \$11.6 million) and a modification to the state share back in the Marijuana Tax Revenue Fund (less by \$2.0 million). These are offset by a one-time transfer of \$2.4 million for interest associated with the recent Build Up Aurora program.

In 2025, the acquisition of unbudgeted grant and intergovernmental revenue, is projected to be \$22.4 million over the 2025 Original Budget. Much of the increase in intergovernmental revenue is associated with several Transportation Improvement Program (TIP) grants received, including Majestic, 11th Havana to Del Mar, Traffic signal upgrades, and communication upgrades. Grant funds of \$6.9 million for Highway 30 Landfill Remediation and \$3.0 million for Central Library renovation also add to the increase. Charges for service revenue are expected to be \$7.0 million (42.0 percent) lower than the Original Budget due to lower Capital Impact Fees. Other revenues include Aerotropolis Regional Transportation Authority (ARTA) Funds of \$6.4 million.

The 2026 revenue is expected to be \$1.5 million (2.5 percent) lower than the 2025 Original Budget, with a drop in transfers in offsetting an increase in grant funds, and other revenue, including ARTA funds and One-Time incentive-related intergovernmental payments.

Charges for services revenue, primarily comprised of capital impact fees, is expected to stay in the \$16.8 million range throughout the five-year plan.

Factors Affecting Expenditures

The large decrease in transfers has necessitated a significant amount of budget balancing, although one-time projects in 2025 offset the reductions. The projection for 2025 expenditures is \$23.5 million (40.9 percent) more than the 2025 Original Budget, due primarily to grant and intergovernmental spending mentioned previously.

In total, there are \$40.0 million in capital projects in 2026, \$17.5 million (30.4 percent) less than the 2025 Original Budget. Much of the decrease is the elimination of one-time projects in 2025, but there was a fair amount of budget cuts specifically in 2026, including cuts in PROS, Public Works, and Non-Departmental. Public Works has the largest budget of the CPF plan, including building repair projects, more variable transportation projects, traffic signal construction, and engineering direct costs. From 2026 through 2030, capital projects total \$186.4 million. This is \$31.4 million (14.4 percent) less than the previous five-year plan.

In total, there were nearly \$42 million in adjustments necessary to balance the fund over the five-year plan, excluding increased revenue. Detailed information of the expenditure budgets and this balancing can be found in the Capital Improvement Program section of the budget.

Ending Funds Available

Funds available are expected to grow significantly over time, primarily due to unspent restricted capital impact fees.

Additional information on the Capital Projects Fund, including the 2026 to 2030 five-year plan, can be found in the CIP section of the 2026 budget and in the appendices.

Community Development Fund Summary

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ 3,976,052	\$ 3,730,135	\$ 3,730,135	\$ 3,775,165	\$ 3,775,165
Charges for Services	677,825	489,926	600,000	600,000	600,000
Subtotal Revs Before Transfers In	\$ 4,653,877	\$ 4,220,061	\$ 4,330,135	\$ 4,375,165	\$ 4,375,165
Transfers In (from other funds)	279,276	238,220	264,689	241,445	241,445
Total Sources Before Decrease in FA	\$ 4,933,153	\$ 4,458,281	\$ 4,594,824	\$ 4,616,610	\$ 4,616,610
From Decrease in Funds Available	-	-	-	-	-
Total Sources	\$ 4,933,153	\$ 4,458,281	\$ 4,594,824	\$ 4,616,610	\$ 4,616,610
USES OF FUNDS					
Expenditures					
Personal Services	\$ 1,342,054	\$ 1,267,527	\$ 1,239,656	\$ 938,543	\$ 1,105,541
Supplies & Services	3,534,295	3,123,050	3,283,965	3,606,864	3,440,357
Interfund Charges	56,804	67,704	71,203	71,203	70,712
Capital Related	-	-	-	-	-
Subtotal Exps Before Transfers Out	\$ 4,933,153	\$ 4,458,281	\$ 4,594,824	\$ 4,616,610	\$ 4,616,610
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 4,933,153	\$ 4,458,281	\$ 4,594,824	\$ 4,616,610	\$ 4,616,610
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 4,933,153	\$ 4,458,281	\$ 4,594,824	\$ 4,616,610	\$ 4,616,610
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.

	2024 Actual	2025 Projection	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Long Range Outlook							
Revenues	\$ 4,458,281	\$ 4,616,610	\$ 4,616,610	\$ 4,616,610	\$ 4,616,610	\$ 4,616,610	\$ 4,616,610
Expenditures	4,458,281	4,616,610	4,616,610	4,616,610	4,616,610	4,616,610	4,616,610
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.

Total revenue in 2025 is projected to be \$21,800 (0.5 percent) more than the 2025 Original Budget. The 2025 Community Development actual award for CDBG and HOME combined was slightly more than estimated, with CDBG funding increasing by \$30,700 and HOME funding increasing by \$14,300. The General Fund transfer in for the HOME grant match decreased by \$23,200. The revenue assumption for 2026 is \$21,800 higher than the 2025 Original Budget due to the slight increase in the CDBG and HOME grant awards.

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 Public Input in the 2026 Adopted Budget section for the detailed plan by project as approved by the Citizens' Advisory Committee on Housing and Community Development.

In 2026, federal funds will support a range of programs that help create and preserve affordable housing in the city. These investments will focus on:

- Helping build and maintain affordable housing through the city's **Community Investment Financing Program**
- Assisting homeowners with critical repairs through the city's **Owner-Occupied Housing Rehabilitation Program**
- Offering guidance and support through the city's **Housing Counseling Services**
- Making homeownership more achievable with **Down Payment Assistance**
- Partnering with nonprofit housing developers through **Community Housing Development Organization (CHDO) support**, as required by federal guidelines

These efforts are designed to ensure that more residents—especially those with low or moderate incomes—have access to safe, stable, and affordable homes.

HOME-funded programs for 2026 include the Community Investment Financing program for Affordable Housing Development, the Tenant-Based Rental Assistance Program, and general program administration.

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

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ 5,667,409	\$ 4,565,460	\$ 5,304,520	\$ 4,900,000	\$ 4,975,000
Investment Income	248,669	423,162	100,000	280,000	100,000
Subtotal Revs Before Transfers In	\$ 5,916,078	\$ 4,988,622	\$ 5,404,520	\$ 5,180,000	\$ 5,075,000
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in FA	\$ 5,916,078	\$ 4,988,622	\$ 5,404,520	\$ 5,180,000	\$ 5,075,000
From Decrease in Funds Available	-	1,170,824	-	184,663	39,873
Total Sources	\$ 5,916,078	\$ 6,159,446	\$ 5,404,520	\$ 5,364,663	\$ 5,114,873
USES OF FUNDS					
Expenditures					
Personal Services	\$ 1,122,328	\$ 1,198,176	\$ 1,671,394	\$ 1,652,491	\$ 1,700,746
Supplies & Services	158,679	157,451	187,422	209,586	186,711
Interfund Charges	17,539	21,319	22,586	22,586	22,416
Capital Related	(235)	-	-	15,000	-
Capital Projects (Continuing Appropriation)	4,365,000	4,782,500	3,465,000	3,465,000	3,205,000
Subtotal Exps Before Transfers Out	\$ 5,663,311	\$ 6,159,446	\$ 5,346,402	\$ 5,364,663	\$ 5,114,873
Transfers Out (to other funds)	250,000	-	-	-	-
Total Uses Before Increase in FA	\$ 5,913,311	\$ 6,159,446	\$ 5,346,402	\$ 5,364,663	\$ 5,114,873
To Increase Funds Available	2,767	-	58,118	-	-
Total Uses	\$ 5,916,078	\$ 6,159,446	\$ 5,404,520	\$ 5,364,663	\$ 5,114,873
FUNDS AVAILABLE					
Beginning Funds Available	\$ 3,012,975	\$ 3,015,742	\$ 2,093,772	\$ 1,844,918	\$ 1,660,255
Net Changes in Funds Available	2,767	(1,170,824)	58,118	(184,663)	(39,873)
Total Ending Funds (Budgetary Basis)	\$ 3,015,742	\$ 1,844,918	\$ 2,151,890	\$ 1,660,255	\$ 1,620,382
Components of Funds Available					
Restricted for Conservation Trust	\$ 3,015,742	\$ 1,844,918	\$ 2,151,890	\$ 1,660,255	\$ 1,620,382

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.

	2024	2025	2026	2027	2028	2029	2030
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 4,988,622	\$ 5,180,000	\$ 5,075,000	\$ 5,124,750	\$ 5,174,998	\$ 5,225,747	\$ 5,277,005
Expenditures, Operating	1,376,946	1,899,663	1,909,873	1,970,744	2,033,779	2,099,056	2,166,656
Expenditures, Capital	4,782,500	3,465,000	3,205,000	3,220,000	1,875,000	1,635,000	1,025,000
Surplus/(Deficit)	\$ (1,170,824)	\$ (184,663)	\$ (39,873)	\$ (65,994)	\$ 1,266,218	\$ 1,491,691	\$ 2,085,349
Funds Available							
Beginning	\$ 3,015,742	\$ 1,844,918	\$ 1,660,255	\$ 1,620,382	\$ 1,554,388	\$ 2,820,606	\$ 4,312,297
Year-End Inc./(Dec.)	(1,170,824)	(184,663)	(39,873)	(65,994)	1,266,218	1,491,691	2,085,349
Ending Funds (Bud.)	\$ 1,844,918	\$ 1,660,255	\$ 1,620,382	\$ 1,554,388	\$ 2,820,606	\$ 4,312,297	\$ 6,397,646

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 in 2025 is projected to be \$224,500 (4.2 percent) under the Original Budget, reflecting that lottery revenue is less than originally expected. In 2026, revenue is projected to decline by \$329,500 (6.1 percent), due to a downward revision in expected intergovernmental revenue. In the out years, lottery revenue is projected to grow by one percent per year, driving modest growth in projected fund revenues.

Factors Affecting Expenditures

Typically, the majority of the expenditure variation from year-to-year is dependent on the capital expenditures in the fund. For 2025, capital spending is projected to be equal to the Original Budget. In 2026, capital spending is expected to drop by \$260,000 (7.5 percent). Projected capital spending will remain at \$3.2 million in 2027 before declining over the remainder of the five-year plan.

For 2026, capital construction projects include a match for the Highline Canal under Colfax Avenue and irrigation renovations. Significant projects in the 5-year plan include turf conversions, court repairs, recreation center equipment and maintenance, Plains Conservation Center site improvements, and Americans with Disabilities Act

(ADA)-related infrastructure projects. More detail on capital can be found in the Capital Improvement Program section as well as Appendix 2.

Operating expenditures for the 2025 Projection are \$18,300 (1.0 percent) above the Original Budget. Operating expenditures for 2026 are \$28,500 (1.5 percent) higher than the 2025 Original Budget. The growth in spending reflects growth associated with compensation adjustments, offset by citywide budget reduction amendments to reduce travel and training budgets and implement four furlough days for city employees.

Ending Funds Available

In any given year, funds available tend to fluctuate with capital projects expenditures. Funds available are projected to remain at roughly \$1.6 million through 2027, before rising in the out-years. The increase in funds available corresponds to a projected decrease in capital spending starting in 2028. Funds available in 2030 are expected to be \$6.4 million, the most in the five-year plan.

Cultural Services Fund Summary

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental Revenues	\$ 302,408	\$ 457,684	\$ 323,000	\$ 398,000	\$ 363,000
Charges for Services	728,859	913,405	944,500	1,059,740	1,014,500
Investment Income	56,179	109,426	59,250	143,065	70,500
Other Revenues	55,449	76,205	86,700	137,990	86,700
Subtotal Revs Before Transfers In	\$ 1,142,895	\$ 1,556,720	\$ 1,413,450	\$ 1,738,795	\$ 1,534,700
Transfers In (from other funds)	2,676,402	2,607,099	2,544,684	2,860,017	2,524,125
Total Sources Before Decrease in FA	\$ 3,819,297	\$ 4,163,819	\$ 3,958,134	\$ 4,598,812	\$ 4,058,825
From Decrease in Funds Available	-	-	-	-	189,542
Total Sources	\$ 3,819,297	\$ 4,163,819	\$ 3,958,134	\$ 4,598,812	\$ 4,248,367
USES OF FUNDS					
Expenditures					
Personal Services	\$ 1,963,342	\$ 2,244,870	\$ 2,382,756	\$ 2,429,412	\$ 2,427,493
Supplies & Services	1,178,953	1,296,351	1,449,938	1,612,501	1,691,969
Utilities	52,212	52,186	59,000	63,181	79,942
Interfund Charges	39,107	46,743	48,497	51,738	48,963
Capital Related	8,481	-	-	25,000	-
Subtotal Exps Before Transfers Out	\$ 3,242,095	\$ 3,640,150	\$ 3,940,191	\$ 4,181,832	\$ 4,248,367
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 3,242,095	\$ 3,640,150	\$ 3,940,191	\$ 4,181,832	\$ 4,248,367
To Increase Funds Available	577,202	523,669	17,943	416,980	-
Total Uses	\$ 3,819,297	\$ 4,163,819	\$ 3,958,134	\$ 4,598,812	\$ 4,248,367
FUNDS AVAILABLE					
Beginning Funds Available	\$ 2,211,140	\$ 2,788,342	\$ 2,814,605	\$ 3,312,011	\$ 3,728,991
Net Changes in Funds Available	577,202	523,669	17,943	416,980	(189,542)
Total Ending Funds (Budgetary Basis)	\$ 2,788,342	\$ 3,312,011	\$ 2,832,548	\$ 3,728,991	\$ 3,539,449
Components of Funds Available					
Restricted for SCFD	\$ 43,278	\$ 38,703	\$ 102,480	\$ 44,273	\$ 14,172
Committed for Art In Public Places	2,592,823	3,160,808	2,433,141	3,196,627	2,961,396
Assigned for Cultural Services	152,241	112,500	296,927	488,091	563,881

Purpose of the Fund

The Cultural Services Fund accounts for cultural-related services provided to residents 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.

	2024	2025	2026	2027	2028	2029	2030
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 1,556,720	\$ 1,738,795	\$ 1,534,700	\$ 1,558,588	\$ 1,582,877	\$ 1,607,574	\$ 1,632,688
Transfers in	2,607,099	2,860,017	2,524,125	2,611,644	2,750,848	2,749,077	2,835,064
Expenditures	3,640,150	4,181,832	4,248,367	4,369,627	4,494,433	4,622,894	4,755,119
Surplus/(Deficit)	\$ 523,669	\$ 416,980	\$ (189,542)	\$ (199,396)	\$ (160,709)	\$ (266,242)	\$ (287,367)
Funds Available							
Beginning	\$ 2,788,342	\$ 3,312,011	\$ 3,728,991	\$ 3,539,449	\$ 3,340,053	\$ 3,179,344	\$ 2,913,102
Year-End Inc./(Dec.)	523,669	416,980	(189,542)	(199,396)	(160,709)	(266,242)	(287,367)
Ending Funds (Bud.)	\$ 3,312,011	\$ 3,728,991	\$ 3,539,449	\$ 3,340,053	\$ 3,179,344	\$ 2,913,102	\$ 2,625,735

Factors Affecting Revenue

In 2025, revenues are \$640,700 (16.2 percent) higher than the 2025 Original Budget. Transfers accounted for most of the increase, up \$315,300 (12.4 percent) primarily associated with the 2025 Spring Supplemental for the transfer of responsibility for the administration of the Arts District and the People's Building.

The 2026 budget shows a \$100,700 (2.5 percent) increase in total sources compared to the 2025 Original Budget. This is primarily due to an increase in the annual transfer from the Capital Projects Fund for AIPP. Charges for Services revenue will provide an increase of \$70,000 (7.4 percent) from the 2025 Original Budget. This is primarily due to the Aurora History Museum beginning to charge an admission fee, which will become an ongoing revenue source.

Factors Affecting Expenditures

In 2025 total expenses are projected to be \$241,600 (6.1 percent) higher than the 2025 Original Budget. A \$162,600 (11.2 percent) increase in supplies & services primarily associated with production cost increases for the Fox Theater.

In 2026, total expenditures are expected to be \$308,200 (7.8 percent) higher than the 2025 Original Budget. This is primarily due to a \$242,000 (16.7 percent) increase in supplies and services, which is mainly due to production cost increases with at the Fox Theater. This will be slightly offset by department specific amendments, including a one-

time \$10,000 reduction to the Fox Arts program and \$51,400 in ongoing cuts to the Aurora History Museum. That amendment will also have \$50,000 in additional ongoing revenue from admission fees for the Aurora History Museum. Citywide cuts in the Cultural Services Fund consists of four furlough days and a one-time reduction to travel and training budgets.

Ending Funds Available

Funds available are expected to decrease over time as funds are spent on various public art projects. The other two components of this fund generally bring in annual revenue to cover annual expenses and therefore maintain a small fund balance. The 2025 projection will increase funds available \$417,000 (12.6 percent) resulting in an ending fund available of \$3.8 million. In 2026, funds available of \$14,200 will be restricted for Scientific and Cultural Facilities District (SCFD) and \$3.0 million committed to AIPP. By the end of 2030, the projected ending funds available is estimated to be \$2.6 million. The Art in Public Places Commission maintains a five-year plan that envisions potential sites and estimates appropriate budgets for future acquisitions. The plan spends down the committed fund balance on projects that span across all six wards in Aurora.

Designated Revenues Fund Summary

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ 371,883	\$ 1,534,261	\$ 1,029,849	\$ 2,364,849	\$ 729,849
Charges for Services	4,539,344	4,466,152	4,120,130	4,092,561	4,183,640
Fines and Forfeitures	752,015	707,905	753,118	615,613	800,297
Investment Income	252,936	457,839	123,880	323,851	164,880
Other Revenues	166,251	151,930	358,926	438,725	323,426
Subtotal Revs Before Transfers In	\$ 6,082,429	\$ 7,318,087	\$ 6,385,903	\$ 7,835,599	\$ 6,202,092
Transfers In (from other funds)	2,035,961	3,397,487	1,281,619	1,224,344	1,216,619
Total Sources Before Decrease in FA	\$ 8,118,390	\$ 10,715,574	\$ 7,667,522	\$ 9,059,943	\$ 7,418,711
From Decrease in Funds Available	-	-	1,917,218	1,344,107	-
Total Sources	\$ 8,118,390	\$ 10,715,574	\$ 9,584,740	\$ 10,404,050	\$ 7,418,711
USES OF FUNDS					
Expenditures					
Personal Services	\$ 1,834,765	\$ 2,034,244	\$ 2,246,834	\$ 2,057,714	\$ 1,785,774
Supplies & Services	5,367,010	5,830,698	5,101,631	6,110,061	5,440,537
Interfund Charges	25,578	29,013	31,559	31,559	28,205
Capital Related	55,600	22,340	-	-	-
Capital Projects (Continuing Appropriation)	49,625	-	2,204,716	2,204,716	-
Subtotal Exps Before Transfers Out	\$ 7,332,578	\$ 7,916,295	\$ 9,584,740	\$ 10,404,050	\$ 7,254,516
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 7,332,578	\$ 7,916,295	\$ 9,584,740	\$ 10,404,050	\$ 7,254,516
To Increase Funds Available	785,812	2,799,279	-	-	164,195
Total Uses	\$ 8,118,390	\$ 10,715,574	\$ 9,584,740	\$ 10,404,050	\$ 7,418,711
FUNDS AVAILABLE					
Beginning Funds Available	\$ 13,225,865	\$ 14,011,677	\$ 16,810,956	\$ 16,810,956	\$ 15,466,849
Net Changes in Funds Available	785,812	2,799,279	(1,917,218)	(1,344,107)	164,195
Total Ending Funds (Budgetary Basis)	\$ 14,011,677	\$ 16,810,956	\$ 14,893,738	\$ 15,466,849	\$ 15,631,044
Components of Funds Available					
Committed for Designated Activities*	\$ 14,011,677	\$ 16,810,956	\$ 14,893,738	\$ 15,466,849	\$ 15,631,044

* Committed for Designated Activities is not shown in the ACFR

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 as significant sources of designated revenue can be one-time in nature. The 2025 projection for fund sources is \$1.4 million (18.2 percent) higher than the 2025 Original Budget. The primary driver of this anticipated increase is \$1.3 million of additional intergovernmental revenue from the Colorado Opioid Settlement and higher reimbursements from the Arapahoe and Douglas counties for the Aurora Police Department's regional crime labs. Investment income is expected to outperform the budget by \$200,000 (161.4 percent) due to higher interest rates. Lower revenue from fines and forfeitures, driven by a decline in municipal court surcharge collections is partially offsetting these increases.

Transfers into the fund in 2025 are projected to be \$57,300 lower than budgeted because there was less funding available in the Judicial Department's General Fund budget to help support the Special Court Surcharge program in the Designated Revenue Fund.

The 2026 total fund sources are \$248,800 (3.2 percent) lower than the 2025 Original Budget. In addition, the 2026 transfer from the General Fund is \$65,000 (5.1 percent) lower than the 2025 Original Budget.

Due to a larger payment from the Colorado Opioid Settlement in 2025, the city is anticipating \$300,000 less from this revenue source in 2026. This is partially offset by higher anticipated investment income and an increase to the municipal court surcharge, which should generate additional revenue for the respective surcharge programs in the city. The reduction in transfers is associated with a reduction in one-time funding for impound lot fee relief associated with the Auto Theft Relief program. This program will remain in place in 2026 with a decreased need for subsidized funding from the General Fund.

Factors Affecting Expenditures

Expenditures fluctuate year-to-year based on varied program activity and tend to follow the pattern set forth by the revenue. In 2025, total uses of funds are projected to be over the 2025 Original Budget by \$819,300 (8.5 percent). Apart from personnel costs, most expenditures are charged to the supplies and services category, which is projected to be over budget at year-end by \$1.0 million mostly due to greater spending in the Colorado Opioid Settlement program utilizing the additional revenue that was collected in 2025. Higher spending for supplies and services is partially offset by some personnel cost savings from

multiple vacant, budgeted positions in the Special Court Surcharge programs.

The 2026 fund uses are \$2.3 million (24.3 percent) lower than the 2025 Original Budget. This decrease is primarily a result of no ongoing or new capital projects in 2026. Budget was added in 2025 for a capital project to upgrade the Aurora TV channel equipment from high definition to 4K. This project was a one-time cost, resulting in a decreased capital appropriation in 2026. In addition, there are various increases and decreases to individual program budgets, which have an immaterial affect to the anticipated fund balance and are not noteworthy.

Ending Funds Available

The funds available balance is projected to decrease in 2025 by \$1.3 million mostly due to expenditures associated with capital projects. In 2026, the funds available balance is projected to increase by \$164,200 as programs save revenue for future projects. The bulk of the fund balance is designated for tax incentive payments, youth programs, citywide beautification efforts, and community tree projects.

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

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
SOURCES OF FUNDS					
Revenues					
Licenses and Permits	\$ 15,925,550	\$ 16,161,774	\$ 16,145,620	\$ 16,705,672	\$ 16,300,000
Charges for Services	7,980,223	9,033,070	9,692,455	8,725,500	8,711,000
Investment Income	308,690	352,854	300,000	281,705	200,000
Other Revenues	37,582	12,985	-	2,611	-
Subtotal Revs Before Transfers In	\$ 24,252,045	\$ 25,560,683	\$ 26,138,075	\$ 25,715,488	\$ 25,211,000
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in FA	\$ 24,252,045	\$ 25,560,683	\$ 26,138,075	\$ 25,715,488	\$ 25,211,000
From Decrease in Funds Available	3,646,785	669,757	854,397	3,097,404	1,430,190
Total Sources	\$ 27,898,830	\$ 26,230,440	\$ 26,992,472	\$ 28,812,892	\$ 26,641,190
USES OF FUNDS					
Expenditures					
Personal Services	\$ 17,389,176	\$ 18,800,180	\$ 19,926,664	\$ 20,541,443	\$ 20,017,326
Allocated expenses	3,931,248	3,963,516	4,686,082	4,686,082	4,843,115
Supplies & Services	6,104,796	3,021,987	1,894,698	3,155,221	1,311,827
Interfund Charges	342,300	375,593	410,028	397,972	393,922
Capital Related	131,310	69,164	75,000	32,174	75,000
Subtotal Exps Before Transfers Out	\$ 27,898,830	\$ 26,230,440	\$ 26,992,472	\$ 28,812,892	\$ 26,641,190
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 27,898,830	\$ 26,230,440	\$ 26,992,472	\$ 28,812,892	\$ 26,641,190
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 27,898,830	\$ 26,230,440	\$ 26,992,472	\$ 28,812,892	\$ 26,641,190
FUNDS AVAILABLE					
Beginning Funds Available	\$ 11,268,238	\$ 7,621,453	\$ 6,479,466	\$ 6,951,696	\$ 3,854,292
Net Changes in Funds Available	(3,646,785)	(669,757)	(854,397)	(3,097,404)	(1,430,190)
Total Ending Funds (Budgetary Basis)	\$ 7,621,453	\$ 6,951,696	\$ 5,625,069	\$ 3,854,292	\$ 2,424,102
Components of Funds Available					
Committed for Development Review	\$ 7,621,453	\$ 6,951,696	\$ 5,625,069	\$ 3,854,292	\$ 2,424,102

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. Aurora Water, Development Services, Planning and Business Development, Public Works, 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 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.

	2024	2025	2026	2027	2028	2029	2030
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 25,560,683	\$ 25,715,488	\$ 25,211,000	\$ 26,165,663	\$ 27,274,369	\$ 28,438,286	\$ 29,660,239
Expenditures	26,230,440	28,812,892	26,641,190	26,838,322	27,739,563	28,672,974	29,639,719
Surplus/(Deficit)	\$ (669,757)	\$ (3,097,404)	\$ (1,430,190)	\$ (672,659)	\$ (465,194)	\$ (234,688)	\$ 20,520
Funds Available							
Beginning	\$ 7,621,453	\$ 6,951,696	\$ 3,854,292	\$ 2,424,102	\$ 1,751,443	\$ 1,286,249	\$ 1,051,561
Year-End Inc./(Dec.)	(669,757)	(3,097,404)	(1,430,190)	(672,659)	(465,194)	(234,688)	20,520
Ending Funds (Bud.)	\$ 6,951,696	\$ 3,854,292	\$ 2,424,102	\$ 1,751,443	\$ 1,286,249	\$ 1,051,561	\$ 1,072,081

Factors Affecting Revenue

Main revenue drivers in this fund are application fees and building permits. Revenue is dependent on construction and development activity. When planning for the 2025 budget, development activity was strong and revenues showed marked improvements over previous years. However, 2025 revenue is projected to be \$422,600 (1.6 percent) less than the 2025 Original Budget as the volume of building applications and permits has not met previous expectations.

Total revenues are expected to decrease by \$927,100 (3.5 percent) in 2026 compared to the 2025 Original Budget, reflecting a continued slowdown in development activity. Future revenue projections are based on moderate growth in development, redevelopment, and construction.

Factors Affecting Expenditures

The 2025 projected expenditures are \$1.8 million (6.7 percent) higher than the 2025 Original Budget. The main driver is supplies and services, projected to be \$1.3 million over budget. Contracted technical and professional services across multiple departments in order to maintain development review timelines, as well as credit card fees in excess of budget are the primary drivers for the overage. Steps have been taken to identify and reduce lower priority contracts. Lastly, the vacancy assumption included in the 2025 Original Budget as an expense reduction measure adds to the overage, as departments continue retaining staff to maintain service levels.

The 2026 budget is \$351,300 (1.3 percent) less than the 2025 Original Budget. This decrease is primarily a result of the following: the implementation of four furlough days; citywide reductions in travel and training appropriations; reduced contracted services; reduced credit card fee expenses that will be passed on to the customer; and an amendment to transfer 2.0 FTE from the Development Review Fund to the Wastewater Fund. These decreases are offset by base compensation increases in accordance with city policy and an increase in central administrative costs allocated to the fund. The Budget Amendment Request section of each department has additional detail on the amendments.

Ending Funds Available

Funds available are projected to continue to decrease annually from 2025 through 2029 with increased staffing costs as the main driver for expenses. The fund balance begins to increase starting in 2030. It is worth noting that the 2027 projected expense appropriation reflects an additional 6.0 FTE to be transferred from the Development Review Fund to the Wastewater Fund. Development-related revenue is anticipated to grow moderately starting in 2027 through 2030, resulting in a projected fund balance of \$1.1 million in 2030.

Enhanced E-911 Fund Summary

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
SOURCES OF FUNDS					
Revenues					
Charges for Services	\$ 8,066,959	\$ 9,748,210	\$ 12,444,163	\$ 11,348,438	\$ 12,525,191
Investment Income	202,234	313,161	230,340	413,774	312,000
Subtotal Revs Before Transfers In	\$ 8,269,193	\$ 10,061,371	\$ 12,674,503	\$ 11,762,212	\$ 12,837,191
Transfers In (from other funds)	6,628,381	6,621,358	8,263,084	9,263,084	7,172,785
Total Sources Before Decrease in FA	\$ 14,897,574	\$ 16,682,729	\$ 20,937,587	\$ 21,025,296	\$ 20,009,976
From Decrease in Funds Available	932,305	213,057	-	-	-
Total Sources	\$ 15,829,879	\$ 16,895,786	\$ 20,937,587	\$ 21,025,296	\$ 20,009,976
USES OF FUNDS					
Expenditures					
Personal Services	\$ 7,941,361	\$ 9,550,527	\$ 11,046,235	\$ 12,994,985	\$ 11,385,623
Supplies & Services	2,833,468	3,086,393	5,319,055	5,312,054	6,306,409
Utilities	19,610	19,068	21,600	21,600	19,368
Interfund Charges	11,926	14,496	15,357	15,357	15,242
Capital Related	28,514	-	-	-	-
Capital Projects (Continuing Appropriation)	4,995,000	4,225,302	2,421,830	2,421,830	1,700,000
Subtotal Exps Before Transfers Out	\$ 15,829,879	\$ 16,895,786	\$ 18,824,077	\$ 20,765,826	\$ 19,426,642
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 15,829,879	\$ 16,895,786	\$ 18,824,077	\$ 20,765,826	\$ 19,426,642
To Increase Funds Available	-	-	2,113,510	259,470	583,334
Total Uses	\$ 15,829,879	\$ 16,895,786	\$ 20,937,587	\$ 21,025,296	\$ 20,009,976
FUNDS AVAILABLE					
Beginning Funds Available	\$ 5,292,947	\$ 4,360,642	\$ 2,533,105	\$ 4,147,585	\$ 4,407,055
Net Changes in Funds Available	(932,305)	(213,057)	2,113,510	259,470	583,334
Total Ending Funds (Budgetary Basis)	\$ 4,360,642	\$ 4,147,585	\$ 4,646,615	\$ 4,407,055	\$ 4,990,389
Components of Funds Available					
Restricted for E-911 Technology	\$ 4,360,642	\$ 4,147,585	\$ 4,646,615	\$ 4,407,055	\$ 4,990,389

Purpose of the Fund

The Enhanced E-911 (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 911 answering system, 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.

	2024 Actual	2025 Projection	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Long Range Outlook							
Revenues	\$ 10,061,371	\$ 11,762,212	\$ 12,837,191	\$ 13,251,156	\$ 13,966,449	\$ 14,723,428	\$ 15,524,567
Transfers in	6,621,358	9,263,084	7,172,785	7,373,969	7,682,688	7,949,169	8,223,644
Expenditures, Operating	12,670,484	18,343,996	17,726,642	18,322,156	18,938,094	19,575,170	20,234,126
Expenditures, Capital	4,225,302	2,421,830	1,700,000	1,700,000	2,900,000	5,429,720	5,579,800
Surplus/(Deficit)	\$ (213,057)	\$ 259,470	\$ 583,334	\$ 602,969	\$ (188,957)	\$ (2,332,293)	\$ (2,065,715)
Funds Available							
Beginning	\$ 4,360,642	\$ 4,147,585	\$ 4,407,055	\$ 4,990,389	\$ 5,593,358	\$ 5,404,401	\$ 3,072,108
Year-End Inc./(Dec.)	(213,057)	259,470	583,334	602,969	(188,957)	(2,332,293)	(2,065,715)
Ending Funds (Bud.)	\$ 4,147,585	\$ 4,407,055	\$ 4,990,389	\$ 5,593,358	\$ 5,404,401	\$ 3,072,108	\$ 1,006,393

Factors Affecting Revenue

In 2025, before transfers, E-911 Fund revenue is projected to be \$912,300 (7.2 percent) lower than originally budgeted, primarily due to assumptions made before any remittance data was available for the increased city surcharge. Although the surcharge was raised from \$1.20 to \$1.79 on June 1, 2024, the 2025 Original Budget was developed prior to the effective date and was based on optimistic expectations of the increased revenue stream.

The General Fund transfer to the E-911 Fund covers the cost of 81.0 FTE. Transfers into the fund in 2025 are expected to exceed the 2025 Original Budget by \$1.0 million, primarily to offset higher overtime costs resulting from increased emergency call volumes and Aurora's ongoing population growth.

The 2026 revenue forecast before transfers is \$162,700 (1.3 percent) higher than the 2025 Original Budget, due to assumed population growth and an anticipated annual surcharge rate increase. The General Fund transfer to the E-911 Fund will decrease from \$8.3 million to \$7.2 million to help with General Fund balancing in 2026.

Factors Affecting Expenditures

In 2025, total expenditures are projected to be \$1.9 million (10.3 percent) higher than the 2025 Original Budget, driven by increased overtime costs in Aurora 911. This is a result of a heavier operational load, a sharp rise in daily emergency texts, 24/7 minimum staffing requirements, and numerous emergency call specialists on extended leave. In 2025, the result is that the E-911

Fund's personal services projection is \$1.9 million (17.6 percent) higher than budgeted.

The 2026 E-911 total expense budget exceeds the 2025 Original Budget by \$602,600 (3.2 percent). Projected career progressions and compensation increases results in a \$339,400 increase to the personal services budget. In addition, anticipated cost increases for the applications, hardware, and infrastructure to maintain the city's 911 systems added approximately \$987,400 to the 2026 budget. Reductions of \$721,800 in the 2026 capital budget will partially offset these increases.

The five-year capital budget plan includes six life cycle replacement and infrastructure upgrade projects essential to maintaining reliable emergency response operations. These projects include replacing Police first-responder portable radios; updating mobile data computers used in Aurora Fire Rescue's 911 response; upgrading infrastructure servers that support Aurora 911's computer-aided dispatch system; replacing both Aurora Fire Rescue's portable radios and Aurora 911's radio consoles; and upgrading the tower-to-tower radio communications system.

Ending Funds Available

Due to the increasing costs associated with multiple capital projects, funds available are forecasted to decrease from \$4.4 million to \$1.0 million in 2030. The plan for the use of funds is ongoing and will continue to evolve annually as new information becomes available.

Fleet Management Fund Summary

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
SOURCES OF FUNDS					
Revenues					
Charges for Services	\$ 13,000,869	\$ 13,997,437	\$ 15,405,384	\$ 15,566,439	\$ 15,517,724
Other Revenues	6,742	5,984	-	16,945	-
Subtotal Revs Before Transfers In	\$ 13,007,611	\$ 14,003,421	\$ 15,405,384	\$ 15,583,384	\$ 15,517,724
Transfers In (from other funds)	310,000	342,000	35,542	35,542	-
Total Sources Before Decrease in FA	\$ 13,317,611	\$ 14,345,421	\$ 15,440,926	\$ 15,618,926	\$ 15,517,724
From Decrease in Funds Available	339,832	117,707	-	-	-
Total Sources	\$ 13,657,443	\$ 14,463,128	\$ 15,440,926	\$ 15,618,926	\$ 15,517,724
USES OF FUNDS					
Expenditures					
Personal Services	\$ 4,929,601	\$ 5,578,678	\$ 6,126,609	\$ 5,933,226	\$ 6,209,672
Supplies & Services	8,416,030	8,463,390	8,836,920	9,151,594	8,694,393
Utilities	151,201	128,432	143,800	131,587	134,532
Interfund Charges	190,190	229,455	242,611	242,611	240,848
Capital Related	(29,579)	63,173	53,930	45,710	53,930
Subtotal Exps Before Transfers Out	\$ 13,657,443	\$ 14,463,128	\$ 15,403,870	\$ 15,504,728	\$ 15,333,375
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 13,657,443	\$ 14,463,128	\$ 15,403,870	\$ 15,504,728	\$ 15,333,375
To Increase Funds Available	-	-	37,056	114,198	184,349
Total Uses	\$ 13,657,443	\$ 14,463,128	\$ 15,440,926	\$ 15,618,926	\$ 15,517,724
FUNDS AVAILABLE					
Beginning Funds Available	\$ 531,891	\$ 192,059	\$ 69,164	\$ 74,352	\$ 188,550
Net Changes in Funds Available	(339,832)	(117,707)	37,056	114,198	184,349
Total Ending Funds (Budgetary Basis)	\$ 192,059	\$ 74,352	\$ 106,220	\$ 188,550	\$ 372,899
Components of Funds Available					
Assigned for Fleet Operations	\$ 192,059	\$ 74,352	\$ 106,220	\$ 188,550	\$ 372,899

Purpose of the Fund

The Fleet Management Fund is an internal service fund responsible for the centralized fuel and maintenance costs for more than 3,500 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.

	2024 Actual	2025 Projection	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Long Range Outlook							
Revenues	\$ 14,345,421	\$ 15,618,926	\$ 15,517,724	\$ 16,063,765	\$ 16,832,040	\$ 17,640,945	\$ 18,492,740
Expenditures	14,463,128	15,504,728	15,333,375	16,063,765	16,832,040	17,640,945	18,492,740
Surplus/(Deficit)	\$ (117,707)	\$ 114,198	\$ 184,349	\$ -	\$ -	\$ -	\$ -
Funds Available							
Beginning	\$ 192,059	\$ 74,352	\$ 188,550	\$ 372,899	\$ 372,899	\$ 372,899	\$ 372,899
Year-End Inc./(Dec.)	(117,707)	114,198	184,349	-	-	-	-
Ending Funds (Bud.)	\$ 74,352	\$ 188,550	\$ 372,899	\$ 372,899	\$ 372,899	\$ 372,899	\$ 372,899

Factors Affecting Revenue

Revenues include service charges to departments for city owned vehicle repair and maintenance, fuel, and overhead. In 2025, revenue, excluding transfers, is projected to be \$178,000 (1.2 percent) greater than the 2025 Original Budget. The increase is primarily due to higher charges related to sublets and parts offset by lower fuel and labor costs being allocated to other departments based on usage.

Revenue for 2026, excluding transfers, will increase \$112,300 (0.7 percent) compared to the 2025 Original Budget. Higher sublet, labor, and overhead costs are the main drivers behind the increase. Overhead charges are used to help recover non-billable costs incurred by the fund for items such as utilities, replacement of tools and supplies, as well as management and administrative costs. Based on the U.S. Energy Information Administration (EIA) outlook and the fact that fuel prices for the 2026 budget are locked in at favorable rates for the entire year, a decrease in fuel charges is anticipated. Transfers may be needed to help balance the fund like they were in 2025, but are not planned for 2026 and beyond.

Factors Affecting Expenditures

Expense projections in 2025 are \$100,900 (0.7 percent) higher than the 2025 budget primarily due to higher sublet and parts costs, offset by lower fuel and labor costs.

The 2026 expense budget will decrease \$70,500 (0.5 percent) compared to the 2025 Original Budget. This is largely attributed to much lower fuel costs due to the locked rate, four scheduled furlough days, and one-time reductions in training and travel funding. This is offset by increases for sublets, labor, overhead, and base compensation increases.

Ending Funds Available

Funds available are projected to increase \$114,200 in 2025 and \$184,300 in 2026. In 2027, this will result in a beginning fund balance of \$372,900 that is expected to carry forward through 2030, as all out-year budgets are balanced. Fund balance may be added or used in years as costs for parts, sublets, and fuel can fluctuate drastically.

Gifts and Grants Fund Summary

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ 11,979,220	\$ 41,471,523	\$ 6,347,273	\$ 8,561,524	\$ 5,080,192
Charges for Services	250,868	92,299	-	190,704	-
Investment Income	1,252,205	1,625,397	2,000	931,524	2,000
Other Revenues	511,850	932,119	266,628	1,107,627	527,500
Subtotal Revs Before Transfers In	\$ 13,994,143	\$ 44,121,338	\$ 6,615,901	\$ 10,791,379	\$ 5,609,692
Transfers In (from other funds)	-	-	126,000	486,515	126,000
Total Sources Before Decrease in FA	\$ 13,994,143	\$ 44,121,338	\$ 6,741,901	\$ 11,277,894	\$ 5,735,692
From Decrease in Funds Available	3,264,545	33,750,545	3,522,475	1,174,890	4,756,658
Total Sources	\$ 17,258,688	\$ 77,871,883	\$ 10,264,376	\$ 12,452,784	\$ 10,492,350
USES OF FUNDS					
Expenditures					
Personal Services	\$ 2,046,646	\$ 1,885,730	\$ 1,234,073	\$ 1,523,251	\$ 1,198,919
Allocated Expenses	135,487	438,681	277,298	202,313	289,679
Supplies & Services	10,922,742	29,189,432	8,388,086	10,318,597	9,003,046
Interfund Charges	-	3,714	4,404	108	706
Capital Related	1,116,287	26,936,783	-	48,000	-
Capital Projects (Continuing Appropriations)	3,037,526	19,317,543	360,515	360,515	-
Subtotal Exps Before Transfers Out	\$ 17,258,688	\$ 77,771,883	\$ 10,264,376	\$ 12,452,784	\$ 10,492,350
Transfers Out (to other funds)	-	100,000	-	-	-
Total Uses Before Increase in FA	\$ 17,258,688	\$ 77,871,883	\$ 10,264,376	\$ 12,452,784	\$ 10,492,350
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 17,258,688	\$ 77,871,883	\$ 10,264,376	\$ 12,452,784	\$ 10,492,350
FUNDS AVAILABLE					
Beginning Funds Available	\$ 58,750,699	\$ 55,486,154	\$ 21,735,609	\$ 21,735,609	\$ 20,560,719
Net Changes in Funds Available	(3,264,545)	(33,750,545)	(3,522,475)	(1,174,890)	(4,756,658)
Total Ending Funds (Budgetary Basis)	\$ 55,486,154	\$ 21,735,609	\$ 18,213,134	\$ 20,560,719	\$ 15,804,061
Components of Funds Available					
Restricted for Future Gift and Grant Expenditures	\$ 55,486,154	\$ 21,735,609	\$ 18,213,134	\$ 20,560,719	\$ 15,804,061

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, around 90 percent of the revenue comes in the form of intergovernmental revenue received from various government agencies.

The overwhelming headline since 2021 in the Gifts and Grants Fund has been the significant influx of relief funds granted to the city as a result of the COVID-19 induced economic recession. The city was awarded \$33.9 million associated with the Coronavirus Aid, Relief, and Economic Security Act (CARES) in 2021 and \$65.4 million from the American Rescue Plan Act (ARPA) in 2022. The receipt of these funds drove spending in this fund through 2024 by when all ARPA funds had to be obligated (committed to be spent).

The 2025 projected revenue for the fund is \$4.5 million (67.3 percent) higher than the 2025 Original Budget. It is typical for total grant awards to come in more than budgeted as departments are rightfully conservative with anticipated grant assumptions. The primary driver for the 2025 increase is the \$3.8 million pass-through Home Investment Partnerships, American Rescue Plan (HOME-ARP) grant funds from Adams County for the construction of the Homeless Navigation Campus, which will support those experiencing homelessness or housing instability. In addition, the city is anticipating an additional \$929,500 above budget for investment income. This is mostly due to higher interest rates.

Grant revenue for 2026 is expected to decrease by \$1.0 million (14.9 percent) compared to the 2025 Original Budget. The decrease is driven by more pessimistic expectations for grant awards in the Police and Housing and Community Services departments. As mentioned, grant awards are often hard to predict and as a result, we take a conservative approach for future revenue expectations.

Factors Affecting Expenditures

Expenditures, like revenues, can vary significantly from year to year. Typically, spending tends to follow the pattern set forth by the revenue but, due to the significant relief grant awards over recent years, annual expenditures have outpaced the annual revenue amount as granted funds

are spent down.

In 2025, expenditures are projected to be \$2.2 million (21.3 percent) higher than the 2025 Original Budget primarily due to the additional spending related to the Homeless Navigation Campus, for which the city received additional revenue from Adams County. This is partially offset by lower anticipated spending on grants within the Police Department, for which there is also lower revenue than budgeted. This additional projected spending will require a supplemental.

In 2026, expenditures are \$228,000 (2.2 percent) higher than the 2025 Original Budget. This is primarily related to the Parks, Recreation, and Open Space (PROS) Department, which plans to spend down remaining fund balance from a previously received grant for Safe Outdoor Spaces. Net of this increase, most departments in the city are lowering expectations for grant funding and spending in 2026, which partially offsets the higher anticipated spending in PROS.

Ending Funds Available

Due to the significant influx of COVID-19 relief funds and the multi-year nature of spending, there has been a steady decline in the fund balance over the last few years. As COVID-19 relief funds and other large grants continue to be spent down, the city anticipates that the fund balance will continue to decline into the near future. Funds available are expected to be down to \$15.8 million by the end of 2026. Due to the difficulty of predicting future revenue and expenditures associated with the Gifts and Grants Fund, there is no long-range projection associated with the fund.

Golf Courses Fund Summary

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
SOURCES OF FUNDS					
Revenues					
Charges for Services	\$ 12,430,483	\$ 13,984,216	\$ 12,999,000	\$ 13,261,300	\$ 14,890,500
Investment Income	262,463	501,819	200,000	425,000	350,000
Other Revenues	378,895	19,202	4,000	5,500	1,500
Proceeds from sale of assets	1,600	2,835	-	-	-
Subtotal Revs Before Transfers In	\$ 13,073,441	\$ 14,508,072	\$ 13,203,000	\$ 13,691,800	\$ 15,242,000
Transfers In (from other funds)	250,000	-	-	-	-
Total Sources Before Decrease in FA	\$ 13,323,441	\$ 14,508,072	\$ 13,203,000	\$ 13,691,800	\$ 15,242,000
From Decrease in Funds Available	-	-	-	-	2,296,255
Total Sources	\$ 13,323,441	\$ 14,508,072	\$ 13,203,000	\$ 13,691,800	\$ 17,538,255
USES OF FUNDS					
Expenditures					
Personal Services	\$ 5,260,748	\$ 5,762,121	\$ 6,074,592	\$ 5,970,083	\$ 6,234,997
Allocated Expenses	-	-	-	-	170,000
Supplies & Services	2,341,534	2,493,107	2,332,044	2,476,571	2,271,037
Utilities	936,676	1,236,846	1,231,900	1,231,900	1,315,084
Interfund Charges	289,303	323,214	362,605	362,630	347,154
Debt Related	461,975	478,447	495,180	457,500	462,680
Capital Related	354,835	2,759	97,303	97,303	97,303
Capital Projects (Continuing Appropriation)	575,000	800,000	2,050,000	2,050,000	6,640,000
Subtotal Exps Before Transfers Out	\$ 10,220,071	\$ 11,096,494	\$ 12,643,624	\$ 12,645,987	\$ 17,538,255
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 10,220,071	\$ 11,096,494	\$ 12,643,624	\$ 12,645,987	\$ 17,538,255
To Increase Funds Available	3,103,370	3,411,578	559,376	1,045,813	-
Total Uses	\$ 13,323,441	\$ 14,508,072	\$ 13,203,000	\$ 13,691,800	\$ 17,538,255
FUNDS AVAILABLE					
Beginning Funds Available	\$ 8,629,022	\$ 11,732,392	\$ 13,120,725	\$ 15,143,970	\$ 16,189,783
Net Changes in Funds Available	3,103,370	3,411,578	559,376	1,045,813	(2,296,255)
Total Ending Funds (Budgetary Basis)	\$ 11,732,392	\$ 15,143,970	\$ 13,680,101	\$ 16,189,783	\$ 13,893,528
Components of Funds Available					
Assigned for Golf	\$ 11,732,392	\$ 15,143,970	\$ 13,680,101	\$ 16,189,783	\$ 13,893,528

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 greens fees, driving range fees, and cart rentals, as well as pro shop sales and concessions. As an enterprise fund, expenses are managed in accordance with revenues.

	2024	2025	2026	2027	2028	2029	2030
	Actual	Projection	Adopted	Projected	Projected	Projected	Adopted
Long Range Outlook							
Revenues	\$ 14,508,072	\$ 13,691,800	\$ 15,242,000	\$ 16,100,000	\$ 16,700,000	\$ 17,200,000	\$ 17,800,000
Expenditures, Operating	10,296,494	10,595,987	10,898,255	10,732,332	11,040,235	11,359,713	11,691,215
Expenditures, Capital	800,000	2,050,000	6,640,000	7,850,000	8,240,000	5,630,000	4,830,000
Surplus/(Deficit)	\$ 3,411,578	\$ 1,045,813	\$ (2,296,255)	\$ (2,482,332)	\$ (2,580,235)	\$ 210,287	\$ 1,278,785
Funds Available							
Beginning	\$ 11,732,392	\$ 15,143,970	\$ 16,189,783	\$ 13,893,528	\$ 11,411,196	\$ 8,830,961	\$ 9,041,248
Year-End Inc./(Dec.)	3,411,578	1,045,813	(2,296,255)	(2,482,332)	(2,580,235)	210,287	1,278,785
Ending Funds (Bud.)	\$ 15,143,970	\$ 16,189,783	\$ 13,893,528	\$ 11,411,196	\$ 8,830,961	\$ 9,041,248	\$ 10,320,033

Factors Affecting Revenue

In any given year, most revenue comes from greens fees and cart rental fees. Fee revenue, classified under charges for services, has remained strong following a significant increase during the COVID-19 pandemic. With continued high interest in golf, the 2025 projection is \$488,800 (3.7 percent) above the 2025 Original Budget, reflecting continued robust revenue earned at city golf courses.

In 2026, revenues are expected to increase \$2.0 million (15.4 percent) over the 2025 Original Budget, based on anticipated increases in certain golf-related service fees and continuing strong public interest in golf. These factors are expected to drive revenue growth throughout the forecast period. Additionally, beginning in 2024, the \$250,000 annual transfer from the Conservation Trust Fund to the Golf Courses Fund was discontinued, allowing the Golf Fund to independently support its capital projects moving forward.

Factors Affecting Expenses

For 2025, projected expenses are higher than the 2025 Original Budget by \$2,400 (0.0 percent), due to projected increases in spending on supplies and services. This increase is predominantly driven by the increased purchase of merchandise for sale in pro shops at city golf courses.

For the 2026 budget, expenditures are \$4.9 million (38.7 percent) higher than the 2025 Original Budget. Of this projected increase, \$4.6 million is allocated to increased

capital spending aimed at improving the maintenance of city golf courses. Planned capital projects for 2026 include the purchase of mowers and other maintenance equipment, cart path repair, tree trimming and removal, and the acquisition of new golf carts.

Ending Funds Available

The 2025 ending funds available are projected to be higher than the 2025 Original Budget by \$2.5 million. This is largely due to 2024 golf revenues outperforming projections by \$2.2 million, resulting in the Golf Courses Fund beginning 2025 with \$2.0 million more than originally projected. Continued strong revenues in 2025 will further boost available funds. However, due to the need to repair and replace aging infrastructure at Aurora's golf courses, significant capital investments are planned in 2026, which will reduce available fund balances over the following three years.

Marijuana Tax Revenue Fund Summary

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
SOURCES OF FUNDS					
Revenues					
Taxes	\$ 10,793,335	\$ 9,752,792	\$ 9,864,879	\$ 9,291,287	\$ 9,676,287
Intergovernmental	1,794,637	1,664,562	1,637,443	1,031,234	562,225
Investment income	460,281	409,636	202,000	325,408	185,000
Other Revenue	-	-	-	-	-
Subtotal Revs Before Transfers In	\$ 13,048,253	\$ 11,826,990	\$ 11,704,322	\$ 10,647,929	\$ 10,423,512
Transfers In (from other funds)	279,998	-	-	-	-
Total Sources Before Decrease in FA	\$ 13,328,251	\$ 11,826,990	\$ 11,704,322	\$ 10,647,929	\$ 10,423,512
From Decrease in Funds Available	4,482,023	1,755,166	2,269,319	139,849	1,516,221
Total Sources	\$ 17,810,274	\$ 13,582,156	\$ 13,973,641	\$ 10,787,778	\$ 11,939,733
USES OF FUNDS					
Expenditures					
Personal Services	\$ 278,072	\$ 329,503	\$ 373,278	\$ 318,645	\$ 388,045
Supplies and Services	3,854,130	3,258,953	3,600,363	2,469,133	3,551,688
Subtotal Exps Before Transfers Out	\$ 4,132,202	\$ 3,588,456	\$ 3,973,641	\$ 2,787,778	\$ 3,939,733
Transfers Out (to other funds)	13,678,072	9,993,700	10,000,000	8,000,000	8,000,000
Total Uses Before Increase in FA	\$ 17,810,274	\$ 13,582,156	\$ 13,973,641	\$ 10,787,778	\$ 11,939,733
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 17,810,274	\$ 13,582,156	\$ 13,973,641	\$ 10,787,778	\$ 11,939,733
FUNDS AVAILABLE					
Beginning Funds Available	\$ 11,229,340	\$ 6,747,317	\$ 4,253,884	\$ 4,992,151	\$ 4,852,302
Net Changes in Funds Available	(4,482,023)	(1,755,166)	(2,269,319)	(139,849)	(1,516,221)
Total Ending Funds (Budgetary Basis)	\$ 6,747,317	\$ 4,992,151	\$ 1,984,565	\$ 4,852,302	\$ 3,336,081
Components of Funds Available					
Committed for Youth Violence Prevention	\$ 2,619,187	\$ 2,298,960	\$ 1,062,800	\$ 2,740,690	\$ 2,048,674
Unassigned	4,128,130	2,693,189	921,765	2,111,612	1,287,407

Purpose of the Fund

With the voter approval of Amendment 64 in 2012, the Aurora City Council elected to permit the retail sale of marijuana in 2014, which provided new revenue sources for the city. In the same year, Aurora voters approved a 5.75 percent city sales tax on retail marijuana products and a 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, but not exceed 10.0 percent, without further voter approval. 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. Effective July 1, 2020, City Council increased the city's sales tax rate to 8.75 percent to support community service agencies and programs directly related to youth violence prevention. Additionally, effective July 1, 2025, the city's share of the 15.0 percent state special sales tax based on retail marijuana sales within the city limits was reduced from 10.0 percent to 3.5 percent. The 0.25 percent sales tax dedicated to public safety is in the General Fund.

	2024	2025	2026	2027	2028	2029	2030
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 11,826,990	\$ 10,647,929	\$ 10,423,512	\$ 10,497,162	\$ 10,594,777	\$ 10,693,369	\$ 10,792,947
Expenditures	13,582,156	10,787,778	11,939,733	9,810,752	10,030,861	9,852,849	9,926,796
Surplus/(Deficit)	\$ (1,755,166)	\$ (139,849)	\$ (1,516,221)	\$ 686,410	\$ 563,916	\$ 840,520	\$ 866,151
Funds Available							
Beginning	\$ 6,747,317	\$ 4,992,151	\$ 4,852,302	\$ 3,336,081	\$ 4,022,491	\$ 4,586,408	\$ 5,426,927
Year-End Inc./(Dec.)	(1,755,166)	(139,849)	(1,516,221)	686,410	563,916	840,520	866,151
Ending Funds (Bud.)	\$ 4,992,151	\$ 4,852,302	\$ 3,336,081	\$ 4,022,491	\$ 4,586,408	\$ 5,426,927	\$ 6,293,079

Factors Affecting Revenue

In 2025, the City of Aurora's retail marijuana revenue is projected to be \$1.1 million (9.0 percent) short of the original budget. Retail sales continue to decline across the metro area, with a projected 4.2 percent decrease compared to 2024 actuals. In addition, a 2025 change by the Colorado State Legislature reduced the city's share of state revenue from 10 percent to 3.5 percent, reducing expected shareback revenue by \$507,100 from August through December.

The 2026 revenue forecast is \$1.3 million (10.9 percent) lower than the 2025 Original Budget. This forecast assumes modest growth in sales tax revenues but reflects a full year of reduced state shareback revenue. Investment income, which partially offsets the decline, is also expected to decrease as fund balances are spent down.

Factors Affecting Expenditures

Council-approved projects include ongoing appropriation of \$4.0 million for debt payments on the Central and Southeast Recreation Centers and another \$4.0 million for road and transportation projects. These commitments account for the \$8.0 million transfer to other funds, which is \$2.0 million less than the 2025 Original Budget due to declining retail sales and the reduction in the city's share of state retail marijuana sales tax.

Both the 2025 projection and the 2026 budget are lower than the 2025 Original Budget by \$1.2 million (29.8

percent) and \$33,900 (0.9 percent), respectively. These reductions are primarily due to a delay in establishing the new Youth Empowerment Center. The remaining funds are projected to be spent down gradually through 2029. Additional decreases in marijuana tax revenue, along with related adjustments in the Homelessness and Youth Violence Prevention Program funding, also contribute to the variance. Additional details about each subfund can be found in Appendix 5.

Ending Funds Available

Funds available are forecasted to decrease by \$139,800 (2.8 percent) in 2025 and \$1.5 million (31.2 percent) in 2026, reflecting drawdowns of General and Youth Violence Prevention subfunds and lower forecasted revenues. This will result in a projected fund balance of \$3.3 million by the end of 2026. Looking ahead, funds available are expected to increase annually after 2026 due to fewer financial commitments in the general subfund.

Open Space Fund Summary

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ 14,291,922	\$ 14,912,836	\$ 15,366,581	\$ 14,979,378	\$ 15,125,000
Investment Income	641,746	1,107,718	335,485	735,000	400,000
Subtotal Revs Before Transfers In	\$ 14,933,668	\$ 16,020,554	\$ 15,702,066	\$ 15,714,378	\$ 15,525,000
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in FA	\$ 14,933,668	\$ 16,020,554	\$ 15,702,066	\$ 15,714,378	\$ 15,525,000
From Decrease in Funds Available	549,756	1,036,428	561,604	566,216	1,913,884
Total Sources	\$ 15,483,424	\$ 17,056,982	\$ 16,263,670	\$ 16,280,594	\$ 17,438,884
USES OF FUNDS					
Expenditures					
Personal Services	\$ 4,379,773	\$ 4,764,771	\$ 5,854,370	\$ 5,786,330	\$ 6,467,972
Supplies & Services	1,257,949	1,047,473	1,165,304	1,250,268	1,178,029
Interfund Charges	114,928	139,697	147,996	147,996	146,883
Utilities	-	-	-	-	21,000
Debt Related	1,122,768	1,123,437	-	-	-
Capital Related	272,858	(93,396)	236,000	236,000	-
Capital Projects (Continuing Appropriation)	8,335,148	10,075,000	8,860,000	8,860,000	9,625,000
Subtotal Exps Before Transfers Out	\$ 15,483,424	\$ 17,056,982	\$ 16,263,670	\$ 16,280,594	\$ 17,438,884
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 15,483,424	\$ 17,056,982	\$ 16,263,670	\$ 16,280,594	\$ 17,438,884
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 15,483,424	\$ 17,056,982	\$ 16,263,670	\$ 16,280,594	\$ 17,438,884
FUNDS AVAILABLE					
Beginning Funds Available	\$ 7,215,794	\$ 6,666,038	\$ 4,630,457	\$ 5,629,610	\$ 5,063,394
Net Changes in Funds Available	(549,756)	(1,036,428)	(561,604)	(566,216)	(1,913,884)
Total Ending Funds (Budgetary Basis)	\$ 6,666,038	\$ 5,629,610	\$ 4,068,853	\$ 5,063,394	\$ 3,149,510
Components of Funds Available					
Restricted for Open Space	\$ 6,666,038	\$ 5,629,610	\$ 4,068,853	\$ 5,063,394	\$ 3,149,510

Purpose of the Fund

The Open Space Fund receives funding from Arapahoe and Adams County Open Space Taxes at the rate of 25 cents per 100 dollars. In 2020, Adams County, and later Arapahoe County in 2021, permanently reauthorized the open space and use tax until repealed. Revenues and expenditures for the two counties are tracked separately within the fund. Arapahoe County's ordinance defines the Arapahoe County Open Space Tax to be for expenditures in park land acquisitions and improvements, construction, maintenance (not to exceed 20.0 percent of revenues), education, 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 to be for expenditures on park land acquisitions and improvements, construction, maintenance, management and patrol of parks and open space, and recreation facility improvements.

	2024	2025	2026	2027	2028	2029	2030
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 16,020,554	\$ 15,714,378	\$ 15,525,000	\$ 15,831,500	\$ 16,298,365	\$ 16,779,155	\$ 17,274,287
Expenditures, Operating	6,981,982	7,420,594	7,813,884	7,639,076	7,882,720	8,135,125	8,396,612
Expenditures, Capital	10,075,000	8,860,000	9,625,000	7,270,000	12,045,000	6,850,000	2,800,000
Surplus/(Deficit)	\$ (1,036,428)	\$ (566,216)	\$ (1,913,884)	\$ 922,424	\$ (3,629,355)	\$ 1,794,030	\$ 6,077,675
Funds Available							
Beginning	\$ 6,666,038	\$ 5,629,610	\$ 5,063,394	\$ 3,149,510	\$ 4,071,934	\$ 442,579	\$ 2,236,609
Year-End Inc./(Dec.)	(1,036,428)	(566,216)	(1,913,884)	922,424	(3,629,355)	1,794,030	6,077,675
Ending Funds (Bud.)	\$ 5,629,610	\$ 5,063,394	\$ 3,149,510	\$ 4,071,934	\$ 442,579	\$ 2,236,609	\$ 8,314,284

Factors Affecting Revenue

The majority of the year-to-year variation in this fund is related to intergovernmental revenue tied to sales tax. The 2025 projection is \$12,300 (0.1 percent) higher than the 2025 Original Budget, with a decrease in intergovernmental revenue being offset by an increase in interest. The 2026 projection includes a \$177,100 (1.1 percent) decrease, primarily due to anticipated declines in intergovernmental revenues from both Adams and Arapahoe Counties, partially offset by increased interest earnings.

Factors Affecting Expenditures

The majority of the expenditure variation from year to year is primarily dependent on capital project expenditures in the fund. Capital expenditures vary significantly from year to year. The department completed a system-wide park and recreation master plan recently, which informs future capital project priorities and related spending.

Capital spending is expected to total \$9.6 million in 2026, peak at \$12.0 million in 2028, and decline to a low of \$2.8 million in 2030. Significant capital projects in the capital plan include Meadowood Park, Panorama Park, Kalispell Park, Buckley Quincy Park, Confluence Park, Sports Park improvements, Dome Park, Great Plains Park, and various irrigation projects.

The \$16,900 (0.1 percent) variance between the 2025

original operating budget and the 2025 projection is due to vacancy savings from staff turnover, which partially offset an \$85,000 (7.3 percent) increase in supplies and services related to additional parks operations and maintenance spending.

The 2026 operating budget is \$410,200 (5.5 percent) higher than the 2025 original operating budget, with increases in personal services and supplies budget offsetting a decrease in capital-related budget associated with private security not recurring. Personal services are increasing \$613,600 (10.5 percent), with \$253,400 coming from base adjustments, including a spring supplemental, and \$360,200 in amendments moving costs from the General Fund as part of fund balancing. Supplies and Services are showing a slight increase that includes a small increase in Open Space and Natural Resources mandated costs and the elimination of a one-time budget for a private security pilot program, offset with a \$389,000 amendment associated with the same topic.

Ending Funds Available

The use of funds available typically follows the capital plan. In years with relatively low capital spending, funds available increase. In years with more capital spending, funds available decrease. Funds available are projected to drop to \$3.1 million through 2026, then ebb and flow with capital spending. By 2030, they are expected to be \$8.3 million.

Parking and Mobility Fund Summary

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
SOURCES OF FUNDS					
Revenues					
Charges for Services	\$ 44,785	\$ 29,279	\$ 28,000	\$ 19,032	\$ 25,491
Intergovernmental	108,551	110,722	112,936	112,936	115,194
Fines and Forfeitures	355,722	441,526	439,000	470,721	470,000
Other Revenue	256	5,275	-	170	-
Subtotal Revs Before Transfers In	\$ 509,314	\$ 586,802	\$ 579,936	\$ 602,859	\$ 610,685
Transfers In (from other funds)	837,918	792,425	793,232	895,904	926,220
Total Sources Before Decrease in FA	\$ 1,347,232	\$ 1,379,227	\$ 1,373,168	\$ 1,498,763	\$ 1,536,905
From Decrease in Funds Available	4,789	-	-	-	-
Total Sources	\$ 1,352,021	\$ 1,379,227	\$ 1,373,168	\$ 1,498,763	\$ 1,536,905
USES OF FUNDS					
Expenditures					
Personal Services	\$ 396,631	\$ 406,207	\$ 423,741	\$ 426,935	\$ 440,196
Supplies and Services	849,260	936,653	903,074	1,025,445	1,048,024
Interfund Charges	41,814	37,357	46,353	46,383	48,685
Capital Related	64,316	(990)	-	-	-
Subtotal Exps Before Transfers Out	\$ 1,352,021	\$ 1,379,227	\$ 1,373,168	\$ 1,498,763	\$ 1,536,905
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 1,352,021	\$ 1,379,227	\$ 1,373,168	\$ 1,498,763	\$ 1,536,905
To Increase Funds Available	-	-	-	-	-
Total Uses	\$ 1,352,021	\$ 1,379,227	\$ 1,373,168	\$ 1,498,763	\$ 1,536,905
FUNDS AVAILABLE					
Beginning Funds Available	\$ 4,789	\$ -	\$ -	\$ -	\$ -
Net Changes in Funds Available	(4,789)	-	-	-	-
Total Ending Funds (Budgetary Basis)	\$ -	\$ -	\$ -	\$ -	\$ -

Purpose of the Fund

The Parking and Mobility Fund is a special revenue fund that was created to implement the Aurora Parking and Mobility Business Plan endorsed by City Council in 2015. The Park Aurora Program is a service 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.

	2024 Actual	2025 Projection	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Long Range Outlook							
Revenues	\$ 586,802	\$ 602,859	\$ 610,685	\$ 622,899	\$ 635,357	\$ 648,064	\$ 661,025
Transfers In	792,425	895,904	926,220	933,654	940,284	947,411	955,060
Expenditures	1,379,227	1,498,763	1,536,905	1,556,553	1,575,641	1,595,475	1,616,085
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funds Available							
Beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Year-End Inc./(Dec.)	-	-	-	-	-	-	-
Ending Funds (Bud.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Factors Affecting Revenue

The original assumptions for revenue related to the fund were based on projected Regional Transportation District (RTD) light rail ridership on the R Line, station area redevelopment that would increase parking demand, citations issued, and collection rates. RTD ridership has been negatively impacted the last few years, and there is less reliance on parking options. In addition, rates for monthly passes and self-parking were reduced as part of an intergovernmental agreement with RTD tied to garage utilization rates.

In 2025, citation revenue has continued to improve and is on track to exceed the original budget. 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 Iliff Garage and on-street paid parking continues to be low, and is not showing signs of recovery to pre-pandemic levels. Total revenues, excluding transfers in 2025 are projected to be \$22,900 (4.0 percent) more than the 2025 Original Budget. An additional \$102,700 (12.9 percent) transfer from the General Fund will be required to balance the fund.

By 2026, total revenue, excluding transfers will increase by \$30,700 (5.3 percent) from the 2025 Original Budget. This is due to an increase in fines and forfeitures as the city enforces parking regulations. The intergovernmental revenue from RTD is projected to escalate at a rate of two percent to address annual increases in operational expenses. The General Fund subsidy will increase \$133,000 (16.8 percent) 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.

In 2025, expenditures are projected to be over budget by \$125,600 (9.1 percent). This is primarily due to a requirement for twenty-four hour security services at the Iliff Garage that was implemented after budget development. In 2026, expenditures will increase by \$163,700 (11.9 percent) compared to the 2025 Original Budget. This is primarily due an increase in base adjustments for the security services at the Iliff Garage, compensation, and fleet-related interfund charges offset by four scheduled furlough days and minor reductions in travel and training funding.

Ending Funds Available

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

Parks Development Fund Summary

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
SOURCES OF FUNDS					
Revenues					
Investment Income	\$ 632,705	\$ 982,429	\$ 216,300	\$ 750,000	\$ 225,000
Other Revenues	2,681,975	1,968,460	1,700,000	1,700,000	1,700,000
Subtotal Revs Before Transfers In	\$ 3,314,680	\$ 2,950,889	\$ 1,916,300	\$ 2,450,000	\$ 1,925,000
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in FA	\$ 3,314,680	\$ 2,950,889	\$ 1,916,300	\$ 2,450,000	\$ 1,925,000
From Decrease in Funds Available	1,787,487	-	1,776,321	1,326,546	-
Total Sources	\$ 5,102,167	\$ 2,950,889	\$ 3,692,621	\$ 3,776,546	\$ 1,925,000
USES OF FUNDS					
Expenditures					
Personal Services	\$ 3,343	\$ 181,293	\$ 344,848	\$ 429,173	\$ 652,068
Allocated Expenses	-	53,004	53,000	53,000	53,000
Supplies and Services	-	256,415	200,400	200,000	200,450
Capital Projects (Continuing Appropriation)	5,098,824	2,041,902	3,094,373	3,094,373	213,762
Subtotal Exps Before Transfers Out	\$ 5,102,167	\$ 2,532,614	\$ 3,692,621	\$ 3,776,546	\$ 1,119,280
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 5,102,167	\$ 2,532,614	\$ 3,692,621	\$ 3,776,546	\$ 1,119,280
To Increase Funds Available	-	418,275	-	-	805,720
Total Uses	\$ 5,102,167	\$ 2,950,889	\$ 3,692,621	\$ 3,776,546	\$ 1,925,000
FUNDS AVAILABLE					
Beginning Funds Available	\$ 20,939,736	\$ 19,152,249	\$ 18,469,287	\$ 19,570,524	\$ 18,243,978
Net Changes in Funds Available	(1,787,487)	418,275	(1,776,321)	(1,326,546)	805,720
Total Ending Funds (Budgetary Basis)	\$ 19,152,249	\$ 19,570,524	\$ 16,692,966	\$ 18,243,978	\$ 19,049,698
Components of Funds Available					
Restricted for Parks Development	\$ 19,152,249	\$ 19,570,524	\$ 16,692,966	\$ 18,243,978	\$ 19,049,698

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 areas from where the funding originates. 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.

	2024	2025	2026	2027	2028	2029	2030
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							
Revenues	\$ 2,950,889	\$ 2,450,000	\$ 1,925,000	\$ 1,927,250	\$ 1,929,523	\$ 1,931,818	\$ 1,934,136
Expenditures, Operating	490,712	682,173	905,518	928,080	951,364	975,394	1,000,192
Expenditures, Capital	2,041,902	3,094,373	213,762	-	8,648,672	-	4,620,951
Surplus/(Deficit)	\$ 418,275	\$ (1,326,546)	\$ 805,720	\$ 999,170	\$ (7,670,514)	\$ 956,424	\$ (3,687,007)
Funds Available							
Beginning	\$ 19,152,249	\$ 19,570,524	\$ 18,243,978	\$ 19,049,698	\$ 20,048,868	\$ 12,378,354	\$ 13,334,778
Year-End Inc./(Dec.)	418,275	(1,326,546)	805,720	999,170	(7,670,514)	956,424	(3,687,007)
Ending Funds (Bud.)	\$ 19,570,524	\$ 18,243,978	\$ 19,049,698	\$ 20,048,868	\$ 12,378,354	\$ 13,334,778	\$ 9,647,771

Factors Affecting Revenue

Development revenue makes up the majority of revenue in any given year and tends to be sporadic. In 2025, revenues are projected to be \$533,700 (27.9 percent) greater than the 2025 Original Budget due to higher interest revenue. In 2026 and into the future, revenue is expected to remain in line with the 2025 Original Budget.

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.

Significant Capital Projects in 2026 include Utah Park. In the 2026-2030 plan, Parklands Community Park, Community Park Development, Aurora Highlands, Painted Prairie, Red-tailed Hawk Park, Centre Hills Park and Signature Park are the primary projects. The detailed schedule for the PDF projects is presented in Appendix 2.

On the operating side, spending in 2025 is expected to be \$83,900 (2.3 percent) more than the 2025 Original Budget due to additional planning and design-related personal services.

In 2026, the overall operating budget is increasing \$307,200 (89.1 percent) in personal services, the result of \$112,000 in base adjustments including a spring supplemental and \$195,300 in adds moving costs from the General Fund to this fund for budget balancing.

Ending Funds Available

For the years with significant capital projects, funds available are expected to decline, such as in 2023 and 2025. In the years without significant capital expenditures, the accumulation of funds for large projects will increase the funds available, such as in 2024 and 2026. By 2030, funds available are projected to be \$9.6 million.

Recreation Fund Summary

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ 360,435	\$ 341,456	\$ 185,000	\$ 205,000	\$ 85,000
Charges for Services	6,481,777	7,450,727	7,264,550	6,826,548	8,051,300
Investment Income	57,358	116,092	58,000	95,300	88,000
Other Revenues	113,798	160,479	60,500	50,925	34,000
Subtotal Revs Before Transfers In	\$ 7,013,368	\$ 8,068,754	\$ 7,568,050	\$ 7,177,773	\$ 8,258,300
Transfers In (from other funds)	8,349,782	9,189,991	9,511,984	9,437,588	7,786,115
Total Sources Before Decrease in FA	\$ 15,363,150	\$ 17,258,745	\$ 17,080,034	\$ 16,615,361	\$ 16,044,415
From Decrease in Funds Available	295,118	-	826,945	-	995,661
Total Sources	\$ 15,658,268	\$ 17,258,745	\$ 17,906,979	\$ 16,615,361	\$ 17,040,076
USES OF FUNDS					
Expenditures					
Personal Services	\$ 10,999,811	\$ 11,018,177	\$ 12,750,081	\$ 11,099,694	\$ 12,347,464
Supplies & Services	2,822,690	3,397,298	3,393,718	3,506,649	3,007,050
Utilities	1,353,009	1,225,509	1,339,000	1,331,708	1,224,822
Interfund Charges	337,053	406,759	411,858	427,244	460,740
Capital Related	131,953	-	12,322	-	-
Subtotal Exps Before Transfers Out	\$ 15,644,516	\$ 16,047,743	\$ 17,906,979	\$ 16,365,295	\$ 17,040,076
Transfers Out (to other funds)	13,752	-	-	-	-
Total Uses Before Increase in FA	\$ 15,658,268	\$ 16,047,743	\$ 17,906,979	\$ 16,365,295	\$ 17,040,076
To Increase Funds Available	-	1,211,002	-	250,066	-
Total Uses	\$ 15,658,268	\$ 17,258,745	\$ 17,906,979	\$ 16,615,361	\$ 17,040,076
FUNDS AVAILABLE					
Beginning Funds Available	\$ 3,089,100	\$ 2,793,982	\$ 3,577,214	\$ 4,004,984	\$ 4,255,050
Net Changes in Funds Available	(295,118)	1,211,002	(826,945)	250,066	(995,661)
Total Ending Funds (Budgetary Basis)	\$ 2,793,982	\$ 4,004,984	\$ 2,750,269	\$ 4,255,050	\$ 3,259,389
<u>Components of Funds Available</u>					
Assigned for Recreation Services	\$ 2,793,982	\$ 4,004,984	\$ 2,750,269	\$ 4,255,050	\$ 3,259,389

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. In recent years, the tight labor market has impacted the ability to hire and retain seasonal staff, which reduced the hours of operation of most Recreation facilities and programs.

	2024 Actual	2025 Projection	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Long Range Outlook							
Revenues	\$ 8,068,754	\$ 7,177,773	\$ 8,258,300	\$ 8,582,949	\$ 8,961,904	\$ 9,357,901	\$ 9,771,705
Transfers In	9,189,991	9,437,588	7,786,115	8,058,629	8,532,479	8,831,116	9,140,205
Expenditures	16,047,743	16,365,295	17,040,076	17,548,874	18,268,215	18,821,922	19,396,050
Surplus/(Deficit)	\$ 1,211,002	\$ 250,066	\$ (995,661)	\$ (907,297)	\$ (773,832)	\$ (632,905)	\$ (484,140)
Funds Available							
Beginning	\$ 2,793,982	\$ 4,004,984	\$ 4,255,050	\$ 3,259,389	\$ 2,352,093	\$ 1,578,260	\$ 945,355
Year-End Inc./(Dec.)	1,211,002	250,066	(995,661)	(907,297)	(773,832)	(632,905)	(484,140)
Ending Funds (Bud.)	\$ 4,004,984	\$ 4,255,050	\$ 3,259,389	\$ 2,352,093	\$ 1,578,260	\$ 945,355	\$ 461,215

Factors Affecting Revenue

For 2025, total Recreation Fund revenue including transfers is projected to decrease by \$464,700 (2.7 percent) compared to the 2025 Original Budget. This decrease is almost entirely attributable to lower-than-projected user fee revenue across various recreation programs.

For 2026, total sources are expected to decrease by \$1.0 million (6.1 percent) compared to the 2025 Original Budget. This decrease includes a \$1.7 million (18.1 percent) reduction in the General Fund transfer to the Recreation Fund. The smaller General Fund transfer reflects the closure of the Beck Recreation Center and other cost-cutting initiatives by the department. Offsetting the reduction in the General Fund transfer, revenue from charges for services is projected to increase by \$786,800 (10.8 percent), driven by an increase in some recreation-related user fees.

Factors Affecting Expenditures

Compared to the 2025 Original Budget, 2025 projected expenditures are down \$1.5 million (8.6 percent). Projected savings relate entirely to personal services. Some of this is due to significantly high turnover, as well as difficulty in hiring both temporary and permanent positions, especially in the Aquatics and Recreation Centers & Fitness programs. The 2025 projection is also based on the closure of the Beck Recreation Center on August 1, 2025, which will create additional savings in personal service costs.

For 2026, expenditures are expected to be \$866,900 (4.8 percent) lower than the 2025 Original Budget. This reduction largely reflects the closure of the Beck Recreation Center, which will generate \$910,000 of savings across a wide variety of spending categories and will include the elimination of 3.0 FTE. The 2026 budget also includes \$200,000 in cost reductions associated with an initiative to have customers pay credit card fees, one-time savings of \$191,800 associated with leaving a Recreation Manager position vacant through 2026, as well as \$122,100 associated with reductions in spending on temporary positions. Additionally, spending in 2026 reflects the impact of citywide budget reduction amendments to reduce travel and training and implement four furlough days for city employees. These savings are partially offset by other changes, including citywide pay and benefit increases.

Ending Funds Available

Funds available are projected to rise slightly in 2025, up \$250,100 (6.2 percent), primarily associated with the under-spending on personal services mentioned previously. For 2026, funds available are projected to decline by \$995,700 (23.4 percent) compared to the projected balance at the end of 2025. Although funds available are projected to drop over the coming years, it should be noted that the current amount of funds available is very high by historical standards. Regardless, the department will continue to actively manage spending in accordance with revenues to maintain an appropriate funds available moving forward.

Risk Management Fund Summary

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
SOURCES OF FUNDS					
Revenues					
Charges for Services	\$ 15,767,651	\$ 18,460,226	\$ 19,620,648	\$ 19,620,648	\$ 19,473,159
Investment Income	520,987	825,405	608,751	900,000	787,500
Other Revenues	838,065	1,630,208	352,800	352,800	352,800
Subtotal Revs Before Transfers In	\$ 17,126,703	\$ 20,915,839	\$ 20,582,199	\$ 20,873,448	\$ 20,613,459
Transfers In (from other funds)	4,863,000	63,000	549,000	549,000	63,000
Total Sources Before Decrease in FA	\$ 21,989,703	\$ 20,978,839	\$ 21,131,199	\$ 21,422,448	\$ 20,676,459
From Decrease in Funds Available	-	197,527	-	-	-
Total Sources	\$ 21,989,703	\$ 21,176,366	\$ 21,131,199	\$ 21,422,448	\$ 20,676,459
USES OF FUNDS					
Expenditures					
Personal Services	\$ 1,290,307	\$ 1,451,159	\$ 1,756,684	\$ 1,481,453	\$ 1,570,887
Supplies & Services	20,099,741	19,708,230	18,889,829	18,932,533	19,020,224
Interfund Charges	13,967	16,977	17,986	17,986	17,851
Capital Related	-	-	7,300	-	-
Subtotal Exps Before Transfers Out	\$ 21,404,015	\$ 21,176,366	\$ 20,671,799	\$ 20,431,972	\$ 20,608,962
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 21,404,015	\$ 21,176,366	\$ 20,671,799	\$ 20,431,972	\$ 20,608,962
To Increase Funds Available	585,688	-	459,400	990,476	67,497
Total Uses	\$ 21,989,703	\$ 21,176,366	\$ 21,131,199	\$ 21,422,448	\$ 20,676,459
FUNDS AVAILABLE					
Beginning Funds Available	\$ 2,690,442	\$ 3,276,130	\$ 2,760,392	\$ 3,078,603	\$ 4,069,079
Net Changes in Funds Available	585,688	(197,527)	459,400	990,476	67,497
Total Ending Funds (Budgetary Basis)	\$ 3,276,130	\$ 3,078,603	\$ 3,219,792	\$ 4,069,079	\$ 4,136,576
Components of Funds Available					
Assigned for Additional Claim Liability	\$ 2,969,882	\$ 2,772,355	\$ 2,807,944	\$ 3,710,031	\$ 3,724,728
Assigned for Firefighter Cardiac Program	306,248	306,248	411,848	359,048	411,848

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.

	2024	2025	2026	2027	2028	2029	2030
	Actual	Projection	Adopted	Projected	Projected	Projected	Projected
Long Range Outlook							-
Revenues	\$ 20,978,839	\$ 21,422,448	\$ 20,676,459	\$ 21,717,127	\$ 22,899,524	\$ 24,215,926	\$ 25,611,132
Expenditures	21,176,366	20,431,972	20,608,962	21,806,227	23,073,953	24,416,320	25,837,757
Surplus/(Deficit)	\$ (197,527)	\$ 990,476	\$ 67,497	\$ (89,100)	\$ (174,429)	\$ (200,394)	\$ (226,625)
Funds Available							
Beginning	\$ 3,276,130	\$ 3,078,603	\$ 4,069,079	\$ 4,136,576	\$ 4,047,476	\$ 3,873,047	\$ 3,672,653
Year-End Inc./(Dec.)	(197,527)	990,476	67,497	(89,100)	(174,429)	(200,394)	(226,625)
Ending Funds (Bud.)	\$ 3,078,603	\$ 4,069,079	\$ 4,136,576	\$ 4,047,476	\$ 3,873,047	\$ 3,672,653	\$ 3,446,028

Factors Affecting Revenue

In 2025, revenues are projected to be \$291,200 (1.4 percent) more than the 2025 Original Budget due to higher interest rates causing additional interest income.

In 2026, revenues, excluding transfers, are expected to remain stable, increasing \$31,300 (0.1 percent). Internal charges to departments will decrease by \$147,500 (0.8 percent) to account for a change in the way the city treats the Incurred But Not Reported (IBNR) calculation. This lowering of the IBNR threshold will also be noticed in fund expenditures. These internal charges account for 94.5 percent of revenues with approximately 77.4 percent charged to the General Fund. Investment income will be \$178,700 (19.9 percent) due to higher interest rates noted above. Sources in 2026 include a decrease in the General Fund transfer of \$486,000, the result of a one-time general liability claim that is not recurring.

In the out-years, charges for services are expected to increase 6.0 percent per year, which drives most of the revenue growth.

Factors Affecting Expenditures

Total expenditures in 2025 are projected to be \$239,800 (1.2 percent) lower than the 2025 Original Budget. The primary driver is vacancy savings in the Safety Program and anticipated underspending related to contractual services, with claim expenditures projected to be very close to budget. In 2026, spending is projected to decrease by \$62,800 (0.3 percent), reflecting an anticipated decline in spending related to IBNR expense as well as the impact of citywide budget reduction amendments to reduce travel and training budgets and implement four furlough days for city employees.

In the out-years, the cost related to claims and risk insurance are expected to increase 6.0 percent per year, which drives most of the expenditure growth.

Ending Funds Available

Funds available can vary significantly from year to year. Funds available brings an additional level of confidence to the claims payable liability based on the annual actuarial report of the fund. Funds available are expected to spike in

Transportation Maintenance Fund Summary

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
SOURCES OF FUNDS					
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	43,263	-	-	-	-
Charges for Services	-	-	-	-	-
Miscellaneous Revenues	30,921	-	-	-	-
Proceeds from Borrowing	-	-	-	-	-
Subtotal Revs Before Transfers In	\$ 74,184	\$ -	\$ -	\$ -	\$ -
Transfers In (from other funds)	63,859,956	33,286,255	31,289,713	31,289,713	33,819,992
Total Sources Before Decrease in FA	\$ 63,934,140	\$ 33,286,255	\$ 31,289,713	\$ 31,289,713	\$ 33,819,992
From Decrease in Funds Available	-	43,263	-	-	-
Total Sources	\$ 63,934,140	\$ 33,329,518	\$ 31,289,713	\$ 31,289,713	\$ 33,819,992
USES OF FUNDS					
Expenditures					
Capital Projects (Continuing Appropriations)	\$ 63,890,877	\$ 33,329,518	\$ 31,289,713	\$ 31,289,713	\$ 33,819,992
Subtotal Exps Before Transfers Out	\$ 63,890,877	\$ 33,329,518	\$ 31,289,713	\$ 31,289,713	\$ 33,819,992
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 63,890,877	\$ 33,329,518	\$ 31,289,713	\$ 31,289,713	\$ 33,819,992
To Increase Funds Available	43,263	-	-	-	-
Total Uses	\$ 63,934,140	\$ 33,329,518	\$ 31,289,713	\$ 31,289,713	\$ 33,819,992
FUNDS AVAILABLE					
Beginning Funds Available	\$ -	\$ 43,263	\$ -	\$ -	\$ -
Net Changes in Funds Available	43,263	(43,263)	-	-	-
Total Ending Funds (Budgetary Basis)	\$ 43,263	\$ -	\$ -	\$ -	\$ -
Components of Funds Available					
Committed for Specific Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for Specific Projects	-	-	-	-	-
Assigned for Five Year Capital Needs	-	-	-	-	-

Purpose of the Fund

The Transportation Maintenance Fund was created for the 2023 budget, shifting the five ongoing transportation maintenance budgets into a separate fund, which provides a clearer vision for road maintenance. These budgets include Concrete Repair, Street Asphalt Overlay, Chip Seal / Crack Seal, and Street Reconstruction. The Capital Projects Fund budget and out-year projections are being decreased a commensurate amount. It will be funded via a transfer from the General Fund equal to the amount of the year's expenditures, thus will have no funds available.

	2024 Actual	2025 Projection	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Long Range Outlook							
Revenues	\$ 33,286,255	\$ 31,289,713	\$ 33,819,992	\$ 34,496,392	\$ 36,221,210	\$ 38,032,271	\$ 39,933,885
Expenditures, Operating	-	-	-	-	-	-	-
Expenditures, Capital	33,329,518	31,289,713	33,819,992	34,496,392	36,221,210	38,032,271	39,933,885
Surplus/(Deficit)	\$ (43,263)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funds Available							
Beginning	\$ 43,263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Year-End Inc./(Dec.)	-	-	-	-	-	-	-
Ending Funds (Bud.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Factors Affecting Revenue

Typically, this fund will receive a transfer from the General Fund equal to the amount of that year's expenditure needs. The 2025 projection is equal to the 2025 Original Budget. The 2026 Transfer is \$2.5 million (7.5 percent) more than the 2025 Original Budget.

Ending Funds Available

This fund will be funded equal to the amount of the year's expenditures via a transfer from the General Fund, so it will have no funds available.

Factors Affecting Expenditures

In 2025, the projection is equal to the 2025 Original Budget. In 2026, the total expenditure is \$2.5 million (8.1 percent) more than the 2025 Original Budget. In the out years, maintenance projects average around \$37.2 million annually.

Wastewater Fund Summary

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
SOURCES OF FUNDS					
Revenues					
Utility Sales	\$ 73,551,377	\$ 82,616,144	\$ 85,152,050	\$ 86,390,072	\$ 95,026,875
Development Fees	15,784,201	13,182,469	12,646,647	13,552,056	15,831,256
Charges for Services	8,145,742	8,435,086	9,346,998	10,118,878	10,537,575
Investment Income	3,683,668	3,130,546	1,053,744	1,578,284	2,038,571
Other Revenues	2,514,734	2,623,616	1,764,239	2,082,786	2,045,969
Proceeds from Borrowing	45,469,805	-	70,000,000	85,000,000	60,000,000
Subtotal Revs Before Transfers In	\$ 149,149,527	\$ 109,987,861	\$ 179,963,678	\$ 198,722,076	\$ 185,480,246
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in FA	\$ 149,149,527	\$ 109,987,861	\$ 179,963,678	\$ 198,722,076	\$ 185,480,246
From Decrease in Funds Available	-	29,598,377	-	-	-
Total Sources	\$ 149,149,527	\$ 139,586,238	\$ 179,963,678	\$ 198,722,076	\$ 185,480,246
USES OF FUNDS					
Expenditures					
Personal Services	\$ 16,426,117	\$ 18,987,316	\$ 20,943,401	\$ 19,261,472	\$ 22,238,627
Allocated Expenses	4,667,156	5,432,332	5,261,230	5,407,590	5,334,135
Supplies & Services	5,330,122	6,621,085	8,361,660	8,909,130	7,630,929
Utilities	33,379,379	36,014,106	40,576,650	45,537,348	44,041,837
Interfund Charges	1,022,259	1,559,260	1,727,242	1,751,443	1,655,744
Debt Related	10,563,039	10,374,422	13,291,234	10,369,250	14,965,581
Capital Related	2,696,155	1,458,027	2,772,928	4,684,003	2,333,050
Capital Projects (Continuing Appropriation)	45,724,738	59,139,690	83,934,776	73,934,776	54,939,463
Subtotal Exps Before Transfers Out	\$ 119,808,965	\$ 139,586,238	\$ 176,869,121	\$ 169,855,012	\$ 153,139,366
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 119,808,965	\$ 139,586,238	\$ 176,869,121	\$ 169,855,012	\$ 153,139,366
To Increase Funds Available	29,340,562	-	3,094,557	28,867,064	32,340,880
Total Uses	\$ 149,149,527	\$ 139,586,238	\$ 179,963,678	\$ 198,722,076	\$ 185,480,246
FUNDS AVAILABLE					
Beginning Funds Available	\$ 7,220,492	\$ 36,561,054	\$ 1,770,984	\$ 6,962,677	\$ 35,829,741
Net Changes in Funds Available	29,340,562	(29,598,377)	3,094,557	28,867,064	32,340,880
Total Ending Funds (Budgetary Basis)	\$ 36,561,054	\$ 6,962,677	\$ 4,865,541	\$ 35,829,741	\$ 68,170,621
Components of Funds Available					
Assigned to Wastewater Operations	\$ 36,561,054	\$ 6,962,677	\$ 4,865,541	\$ 35,829,741	\$ 68,170,621

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.

	2024 Actual	2025 Projection	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Long Range Outlook							
Revenues	\$109,987,861	\$ 113,722,076	\$ 125,480,246	\$ 137,864,341	\$ 150,908,276	\$ 165,731,628	\$ 177,576,298
Proceeds From Borrowing	-	85,000,000	60,000,000	65,000,000	-	-	-
Expenditures - Operating	80,446,548	95,920,236	98,199,903	105,628,510	108,506,915	111,495,619	114,604,674
Expenditures - Capital	59,139,690	73,934,776	54,939,463	45,656,247	30,408,336	34,750,900	18,564,026
Surplus/(Deficit)	\$ (29,598,377)	\$ 28,867,064	\$ 32,340,880	\$ 51,579,584	\$ 11,993,025	\$ 19,485,110	\$ 44,407,599
Funds Available							
Beginning	\$ 36,561,054	\$ 6,962,677	\$ 35,829,741	\$ 68,170,621	\$ 119,750,205	\$ 131,743,231	\$ 151,228,340
Year-End Inc./(Dec.)	(29,598,377)	28,867,064	32,340,880	51,579,584	11,993,025	19,485,110	44,407,599
Ending Funds (Bud.)	\$ 6,962,677	\$ 35,829,741	\$ 68,170,621	\$ 119,750,205	\$ 131,743,231	\$ 151,228,340	\$ 195,635,939

Factors Affecting Revenue

Revenue is comprised primarily of utility sales, development fees, and other charges for services. The 2025 projected revenues for the Wastewater Fund are \$18.8 million (10.4 percent) above the budgeted revenues for the year, primarily associated with a \$15.0 million (21.4 percent) increase in debt proceeds.

The 2026 Budget is \$5.5 million (3.1 percent) higher than the 2025 Original Budget. This is attributed to a 8.0 percent increase in sewer rates and a 5.0 percent increase in stormwater rates. This includes a \$60.0 million debt issuance in 2026.

Annual forecasts through 2030 are based on an historical average customer growth prepared by Aurora Water staff. Sewer and stormwater connection fees are projected to have inflationary increases in the out-years. The amount of actual future rate and fee increases, if any, will be determined in future budgets.

Factors Affecting Expenditures

The 2025 operating expenses, which excludes capital projects, are projected to be higher than the 2025 Original Budget by 3.0 million (3.2 percent). This variance is primarily due to a \$5.0 million (12.2 percent) increase in utilities costs and a \$1.9 million (68.9 percent) increase in capital-related expenses partially offset by \$1.7 million (8.0 percent) for vacancy-related personal service savings and \$2.9 million (22.0 percent) savings in debt costs.

Operating expenses for 2026 increased by \$5.3 million (5.7 percent). A \$3.5 million (8.5 percent) increase in utilities, a \$1.3 million (6.2 percent) increase in personal services in

accordance with city policy and an increase in debt of \$1.7 million (13.0 percent) drive the increase. They are partially offset with supplies and services decreases of \$730,700 (8.7 percent) associated with lower engineering-related professional services, and capital-related decreases of \$439,900 (15.9 percent) associated with one-time equipment purchases not recurring. Included in the personal services amount is the transfer of 2.0 FTE from the Development Review Fund.

The 2025 capital projection is \$10.0 million (11.9 percent) lower than the 2025 Original Budget due to realignment of project timelines and reduced spending. Major capital projects funded in 2026 through 2030 include new infrastructure and repair to ensure properly maintained systems, and new projects for enhancing current infrastructure and growth. Significant projects include New Sewer Line Construction (\$37.4 million), Westerly Creek Future Phases (\$19.7 million), and SCADA improvements (\$18.9 million).

The operating expenses in the long-range outlook are primarily driven by increases for debt repayment. Long-range capital planning is undertaken to ensure the sewer and stormwater systems have capacity to address future needs and ensure reliable services.

Ending Funds Available

Funds available tends to be driven by debt issuances, rising when they occur, and then falling as the funds are spent on capital projects. Future debt issuance must be considered to avoid an ending negative balance in future years.

Water Fund Summary

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
SOURCES OF FUNDS					
Revenues					
Utility Sales	\$ 121,922,633	\$ 152,071,241	\$ 161,868,192	\$ 160,680,384	\$ 183,507,315
Development Fees	73,940,196	68,700,068	60,333,826	62,067,099	76,103,537
Charges for Services	4,049,054	6,173,227	3,328,068	3,014,578	4,211,938
Investment Income	5,770,016	4,847,498	3,378,841	3,852,094	2,030,101
Other Revenues	6,028,831	13,605,181	3,209,742	3,187,710	3,568,400
Proceeds from Borrowing	-	150,619,730	400,000,000	100,000,000	-
Subtotal Revs Before Transfers In	\$ 211,710,730	\$ 396,016,945	\$ 632,118,669	\$ 332,801,865	\$ 269,421,291
Transfers In (from other funds)	-	-	-	-	-
Total Sources Before Decrease in FA	\$ 211,710,730	\$ 396,016,945	\$ 632,118,669	\$ 332,801,865	\$ 269,421,291
From Decrease in Funds Available	36,333,139	-	-	-	116,220,341
Total Sources	\$ 248,043,869	\$ 396,016,945	\$ 632,118,669	\$ 332,801,865	\$ 385,641,632
USES OF FUNDS					
Expenditures					
Personal Services	\$ 35,738,162	\$ 39,917,652	\$ 41,986,422	\$ 38,864,750	\$ 43,921,890
Allocated Expenses	7,008,588	7,783,795	5,525,722	6,061,368	5,507,962
Supplies & Services	26,490,157	28,239,753	36,293,828	35,355,603	37,070,783
Utilities	15,025,071	13,117,329	17,223,109	13,556,454	19,674,861
Interfund Charges	2,586,752	3,308,773	3,590,799	3,583,911	3,637,222
Debt Related	28,718,219	29,232,564	61,169,198	38,472,972	37,149,185
Capital Related	4,830,426	1,517,742	2,332,244	3,625,051	4,430,694
Capital Projects (Continuing Appropriation)	127,646,494	145,940,057	269,772,992	184,772,992	234,249,035
Subtotal Exps Before Transfers Out	\$ 248,043,869	\$ 269,057,665	\$ 437,894,314	\$ 324,293,101	\$ 385,641,632
Transfers Out (to other funds)	-	-	-	-	-
Total Uses Before Increase in FA	\$ 248,043,869	\$ 269,057,665	\$ 437,894,314	\$ 324,293,101	\$ 385,641,632
To Increase Funds Available	-	126,959,280	194,224,355	8,508,764	-
Total Uses	\$ 248,043,869	\$ 396,016,945	\$ 632,118,669	\$ 332,801,865	\$ 385,641,632
FUNDS AVAILABLE					
Beginning Funds Available	\$ 62,662,820	\$ 26,329,681	\$ 44,714,241	\$ 153,288,961	\$ 161,797,725
Net Changes in Funds Available	(36,333,139)	126,959,280	194,224,355	8,508,764	(116,220,341)
Total Ending Funds (Budgetary Basis)	\$ 26,329,681	\$ 153,288,961	\$ 238,938,596	\$ 161,797,725	\$ 45,577,384
Components of Funds Available					
Assigned to Water Operations	\$ 26,329,681	\$ 153,288,961	\$ 238,938,596	\$ 161,797,725	\$ 45,577,384

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, to provide safe drinking water to customers.

	2024 Actual	2025 Projection	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Long Range Outlook							
Revenues	\$ 245,397,215	\$ 232,801,865	\$ 269,421,291	\$ 282,593,203	\$ 299,150,465	\$ 317,508,323	\$ 335,247,417
Proceeds From Borrowing	150,619,730	100,000,000	-	200,000,000	-	200,000,000	-
Expenditures - Operating	123,117,608	139,520,109	151,392,597	166,886,649	169,667,017	185,627,838	188,625,700
Expenditures - Capital	145,940,057	184,772,992	234,249,035	224,479,954	234,154,391	234,761,941	247,928,797
Surplus/(Deficit)	\$ 126,959,280	\$ 8,508,764	\$ (116,220,341)	\$ 91,226,600	\$ (104,670,943)	\$ 97,118,544	\$ (101,307,080)
Funds Available							
Beginning	\$ 26,329,681	\$ 153,288,961	\$ 161,797,725	\$ 45,577,384	\$ 136,803,984	\$ 32,133,041	\$ 129,251,585
Year-End Inc./(Dec.)	126,959,280	8,508,764	(116,220,341)	91,226,600	(104,670,943)	97,118,544	(101,307,080)
Ending Funds (Bud.)	\$ 153,288,961	\$ 161,797,725	\$ 45,577,384	\$ 136,803,984	\$ 32,133,041	\$ 129,251,585	\$ 27,944,505

Factors Affecting Revenue

Revenue is comprised primarily of utility sales and development fees. The 2025 revenue projections are \$683,200 (0.3 percent) higher than budgeted, excluding debt proceeds. The 2025 Original Budget debt issuance was reduced from \$400.0 million to \$100.0 million. Utility sales are slightly lower than the 2025 Original Budget but higher than previous years due to less precipitation in 2025 which is driving increased water usage. Development fees are higher than originally budgeted driven by continued growth within the city.

In 2026, total revenues are expected to be \$362.7 million lower than the 2025 Original Budget, due primarily to no debt issuance in 2026. Excluding debt, revenues are increasing \$37.3 million (16.1 percent). A majority of the increase can be attributed to a rate increase of 5.4 percent in water.

Annual forecasts through 2030 are based on historical average customer growth prepared by Aurora Water staff, average temperature, and precipitation projections. The long-range outlook of actual future rate and fee increases, if any, will be determined in future budgets.

Factors Affecting Expenditures

Expenses in the Water Fund vary from year to year, mainly due to the timing of capital projects. The 2025 operating expenses, which exclude capital projects, are projected to be lower than the 2025 Original Budget by \$28.6 million (17.0 percent). A \$22.7 million decrease in debt payments drive most of the decrease.

Operating expenses for 2026 will decrease a net \$16.7 million (10.0 percent) compared to the 2025 Original

Budget, primarily due to a \$24.0 million decrease in debt payments. Offsetting this decrease is a \$1.9 million (4.6 percent) increase in personal services in accordance with city policy, a \$2.5 million (14.2 percent) increase in utilities for purchased water / storage and a \$2.1 million increase in capital-related expenses for equipment replacement. There is 1.0 FTE Water Resource Principal position added in the 2026 budget.

The 2025 capital projection is \$85.0 million (31.5 percent) lower than the Original Budget due to realignment of project timelines and reduced spending. Major capital projects funded in 2026 through 2030 include new infrastructure and repair to ensure properly maintained systems, and new projects for enhancing current infrastructure and growth. Capital projects costs are subject to change as more information becomes available. Significant projects include Wild Horse Reservoir (\$400.9 million), Improvements to Water Purification Facilities (\$235.6 million), Transmission & Distribution (\$168.4 million), and Water Rights Acquisition (\$63.9 million).

The long-range outlook increases in operation expenses are primarily driven by increases for debt repayment. Long-range capital planning ensures sufficient and reliable water supplies for Aurora's water customers. This includes significant spending on water and storage acquisition, as well as project improvements to the Water Purification facilities.

Ending Funds Available

Funds available will fluctuate from 2025 to 2030 based on receipt of debt proceeds and the subsequent expense on capital projects. Aurora Water will continue to reevaluate the capital project plan and debt issuances in the upcoming years to avoid negative fund balances.





City of Aurora, Colorado

2026 Operating and Capital Improvement Budget

DEPARTMENT OPERATING BUDGETS



2026 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 post-proposed requests;
- An operating expenditure summary for each fund in the department;
- A staffing summary for each fund in the department; and
- A program description with expenditures by fund, expenditures by type, and staffing for each program in the department. Inactive programs are not displayed.

Data for the years 2023 through 2026 are presented for the operating budget. The 2023 and 2024 data represent actual expenditures reconciled to the city's Annual Comprehensive Financial Report, with minor variances due to rounding.

The 2025 original data represents the Adopted Budget that was approved by City Council in the fall of 2024. The 2025 projection data represents a projection of year-end expenditures. The 2026 numbers represent the Adopted Budget.

The city operating budget is developed with the prior-year budget as a starting point. Base budget adjustments are made in the budget to maintain service levels from the prior year. Examples include higher fuel and insurance costs. The Base Budget Adjustments section summarizes the significant adjustments into several categories listed and described below:

- **One-Time Removals.** Adjustments for items placed in or removed from the prior-year 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 original budget with the addition of base budget adjustments equals the Base Budget. The Base Budget is amended with programmatic adjustments provided in specific detail in the Amendments section following the base budget adjustments. The Amendments section details expenditure, revenue and FTE adjustments that affect how the department operates. While the majority of items affect expenditures, some amendments have impacts to city revenues. For example, an elimination of a recreation program would also likely reduce fee revenue from the program. Therefore, the ‘Net’ column demonstrates the net impact to the fund from a budget amendment.

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

The sum of the prior-year original budget, base budget adjustments, and operating budget amendments will result in the department’s 2026 operating budget. Details on how the funding is used are included by program in the program section.

Aurora Water

PROGRAM SUMMARY

Administration \$699,383 2 FTE *Provide executive management direction and control for Aurora Water	Debt Service \$52,114,766 0 FTE *Fund debt service payments for the Water and Wastewater funds	Environmental Services \$8,243,949 33 FTE *Conduct environmental inspections to adhere to the city's MS4 permit and assist with rules, regulations and standards
Financial Administration \$83,276,052 29 FTE *Provide financial support and business analysis for Aurora Water operations and capital improvement program	Internal & External Relations \$6,857,976 35 FTE *Provides customer service, public and community relations and intergovernmental relations services for department	Operations & Maintenance \$26,420,404 148 FTE *Operation and maintenance of water delivery system and sanitary sewer and storm drainage collection systems
Planning & Engineering Services \$15,134,365 83 FTE *Provide infrastructure planning, engineering review, capital project delivery, inspections, and technology administration	Support Services \$13,082,481 81 FTE *Provide internal services including emergency, warehouse, trades, facilities, locates, meter/hydrant and technology for water infrastructure	Treatment \$21,654,888 77 FTE *Provide treated water, reuse water treatment services, and operation and maintenance of raw water supply systems
Water Supply & Demand \$22,854,287 34 FTE *Plans for, acquires, develops, and protects the city's raw water supplies and manages water information and conservation programs		

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
REGULAR - FTE	509.00	509.00	518.00	521.00	522.00
EXPENDITURES	\$196,262,956	\$204,339,175	\$261,895,382	\$236,882,453	\$250,338,551

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	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	509.00	509.00	518.00	521.00	522.00
Personal Services	53,155,879	60,030,564	63,809,908	59,352,282	66,920,223
Allocated Expenses	11,675,745	13,216,127	10,786,952	11,468,958	10,842,097
Supplies and Services	32,610,024	34,510,261	44,643,433	44,480,781	44,688,057
Utilities	48,404,454	49,131,435	57,799,759	59,093,802	63,716,698
Interfund Charges	4,231,944	4,868,033	5,289,726	5,335,354	5,292,966
Debt Related	39,281,259	39,606,986	74,460,432	48,842,222	52,114,766
Capital Related	6,903,651	2,975,769	5,105,172	8,309,054	6,763,744
Expenditures Total	\$196,262,956	\$204,339,175	\$261,895,382	\$236,882,453	\$250,338,551

DEPARTMENT NARRATIVE

2025 Department Projection Variance

The Water Department budget resides in multiple funds including the Water and Wastewater funds, the Development Review Fund (DRF), and the General Fund.” The Aurora Water Department 2025 projection is \$25.0 million (9.6 percent) less than the 2025 Original Budget across all funds.

Lowered Water Fund debt service makes up the majority of the savings, down \$22.7 million (37.1 percent). Personal service savings of \$3.0 million (7.2 percent) add to the Water Fund savings.

The Wastewater Fund's operating expense is projected to be \$3.1 million (3.4 percent) higher than the 2025 Original Budget due primarily to additional utilities costs, up \$5.0 million (12.2 percent). This is partially offset with \$2.9 million (22.0 percent) in debt savings. A supplemental will be necessary for this fund.

The Development Review Fund is projected to be \$195,900 (17.6 percent) over the 2025 Original Budget due primarily to additional professional services costs being incurred. A supplemental will be necessary for this fund.

The General Fund is projected to be \$43,200 (6.9 percent) over the 2025 Original Budget due primarily to additional personal services costs being incurred. A supplemental will be necessary for this fund.

2026 Department Budget Variance

The Aurora Water Department 2026 budget is \$11.6 million (4.4 percent) lower than the 2025 Original Budget with \$11.5 million coming from base adjustments and \$80,700 net decrease coming from amendments.

The Wastewater Fund base adjustments total \$5.5 million (5.9 percent), with a \$3.5 million (8.5 percent) increase in purchased sewer/storm utilities, a \$1.7 million (12.6 percent) increase in debt, and a \$1.3 million (6.3 percent) increase in personal services increases in accordance with city policy, being slightly offset by decreases in capital related and supplies and services.

Amendments in the Wastewater Fund total to a net reduction of \$131,400 as discussed in the at the end of this section and in the following Budget Amendment Requests section.

Aurora Water

DEPARTMENT NARRATIVE

The Water Fund has a decrease of \$17.1 million (10.2 percent) built into the base adjustments, with significant variations within account types. The largest driver is a \$24.0 million (39.3 percent) decrease associated with debt-related expenses. Utilities are increasing \$2.5 million (14.2 percent) associated with purchased water storage. Capital related expenses are increasing \$2.1 million (90.0 percent) due to equipment replacement. Personal services costs are increasing \$2.1 million (5.1 percent) in accordance with city policy.

Amendments in the Water fund net to an increase of \$286,000 with budget cuts offset by new appropriations as discussed at the end of this section and in the following Budget Amendment section.

Aurora Water budgets in the General Fund and Development Review Fund have insubstantial base changes but do have budget cuts as well.

In total, there is a net \$80,700 in amendments in Aurora Water, with \$775,300 in adds offset by \$856,000 in cuts. Among the adds are the transfer of 2.0 FTE engineers from the Development Review Fund to the Wastewater Fund and the addition of 1.0 FTE Water Resources Principal. Also included is an \$800,000 add offset with revenue for the annual operating costs of Arkansas Farms. There is an amendment including the reduction of \$201,600 associated with the creation of a Water Assistant City Attorney in the City Attorney budget funded from a decrease in Water Resources legal services. There are also budget cuts including a \$726,400 one-time decrease associated with four furlough days and a \$130,000 one-time decrease associated with travel and training. Details for these amendments can be found in the Budget Amendment Requests section.

BASE ADJUSTMENTS

Base Adjustments	2026
Prior Year One Times	-2,248,463
Mid Year Modifications	444,775
Compensation Adjustments	3,471,781
Mandated Costs	-17,776,552
Other Adjustments	4,632,285
Total Base Adjustments	(\$11,476,174)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026					
	Wastewater Fund		Water Fund		Total	
	FTE	Budget	FTE	Budget	FTE	Budget

New Appropriation

Add 1.0 FTE Assistant City Attorney Sr. (Water)	0.00	-	0.00	(201,632)	0.00	(201,632)

Programs affected: Water Resources, Civil Division

Strategic Outcome: Well-Managed

Duration: Ongoing

Add 1.0 FTE Assistant City Attorney Sr. in the Water Fund to provide in-house water acquisition and related litigation services that would historically be done and billed by outside counsel. This is a continuation of efforts to bring more water legal support in-house and reduce reliance on outside attorneys. Cost for this position will be completely offset by reduction in outside legal fees paid by the Aurora Water Department.

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026					
	Wastewater Fund		Water Fund		Total	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>New Appropriation</i>						
Add 1.0 FTE Water Resource Principal	0.00	-	1.00	176,944	1.00	176,944
Program affected: Engineering Services Strategic Outcome: Well-Managed Duration: \$174,900 Ongoing, \$2,000 One-time The Wild Horse Reservoir project requires a full time leadership position to provide coordination between the design, communication, permitting and construction teams, oversight of project goals/risks/metrics, strategic input/decision making, and communication/relationship building with internal and external stakeholders (including the BLM and cooperating agencies). The ability for Aurora Water to meet the 2075 system demands reliability depends on the approval and construction of the Wild Horse Reservoir project. In addition, the project is expected to cost well over a billion dollars and therefore needs high level leadership to ensure efficient and effective design and delivery.						
Add Appropriation for Aurora Arkansas Farms Yearly Operating Budget	0.00	-	0.00	800,000	0.00	800,000
Program affected: Water Supply & Demand Strategic Outcome: Well-Managed Duration: Ongoing This acquisition of the Aurora Arkansas Farms requires additional appropriations in order to properly manage the property, This includes additional assessments, IGA payments, and professional and technical service needs. These additional funds are offset by the new lease revenue from the property.						
New Appropriation Total	0.00	-	1.00	775,312	1.00	775,312
<i>Budget Cut</i>						
Four Furlough Days	0.00	(292,471)	0.00	(405,738)	0.00	(726,385)
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.						
Reduce Travel/Training Budgets	0.00	(44,274)	0.00	(83,560)	0.00	(129,584)
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.						

Aurora Water

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026					
	Wastewater Fund		Water Fund		Total	
	FTE	Budget	FTE	Budget	FTE	Budget
<i>Budget Cut</i>						
Transfer 2.0 FTE from Development Review Fund to Wastewater Fund	2.00	205,297	0.00	-	0.00	-
Programs affected: Planning and Engineering and Engineering Services DRF Strategic Outcome: Well Managed City Duration: Ongoing Move 2.0 FTE Engineer from the Development Review Fund to the Wastewater Fund as part of a multiyear reorganization.						
Budget Cut Total	2.00	(131,448)	0.00	(489,298)	0.00	(855,969)
Amendment Request Total	2.00	(131,448)	1.00	286,014	1.00	(80,657)

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Development Review Fund	1,844,986	689,388	1,115,734	1,311,654	983,658
General Fund	483,586	539,987	626,110	669,336	674,306
Wastewater Fund	74,035,856	80,444,620	92,803,048	95,920,236	98,143,913
Water Fund	119,898,528	122,665,180	167,350,490	138,981,227	150,536,674
Expenditures Total	\$196,262,956	\$204,339,175	\$261,895,382	\$236,882,453	\$250,338,551

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Development Review Fund	8.00	8.00	8.00	8.00	6.00
General Fund	7.00	7.00	7.00	7.00	7.00
Wastewater Fund	164.38	167.98	172.58	175.17	177.17
Water Fund	329.62	326.02	330.42	330.83	331.83
Staffing Total	509.00	509.00	518.00	521.00	522.00

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.

Aurora Water

PROGRAM DETAIL

Administration

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	212,052	380,759	280,314	301,836	279,513
Water Fund	319,707	397,469	412,359	444,512	419,870
Expenditures Total	\$531,759	\$778,228	\$692,673	\$746,348	\$699,383
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	509,663	552,578	551,933	534,754	563,282
Supplies and Services	16,113	81,238	128,137	198,769	124,961
Interfund Charges	5,983	8,736	12,603	12,825	11,140
Capital Related	0	135,676	0	0	0
Expenditures Total	\$531,759	\$778,228	\$692,673	\$746,348	\$699,383
<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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	10,589,624	10,373,511	13,291,234	15,485,949	14,965,581
Water Fund	28,671,827	29,147,785	61,167,018	38,470,792	37,149,185
Expenditures Total	\$39,261,451	\$39,521,296	\$74,458,252	\$53,956,741	\$52,114,766
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	51,692	1,610	0	0	0
Utilities	0	0	0	5,116,699	0
Debt Related	39,209,759	39,519,686	74,458,252	48,840,042	52,114,766
Expenditures Total	\$39,261,451	\$39,521,296	\$74,458,252	\$53,956,741	\$52,114,766

Aurora Water

PROGRAM DETAIL

Environmental Services

This program provides support for other programs including analyzing data, conducting regulatory reviews, wet utility locates, performing internal assessments and assisting with regulatory compliance and environmental permitting to ensure water, wastewater and stormwater programs in meeting applicable federal, state and local regulatory requirements. It conducts multi-disciplinary environmental inspections to verify 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. In 2025, 7.0 FTE were moved to this program from the Support Services program.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	2,103,455	2,074,582	2,385,585	2,204,947	2,506,027
Water Fund	2,508,952	2,183,369	4,958,934	1,926,004	5,737,922
Expenditures Total	\$4,612,407	\$4,257,951	\$7,344,519	\$4,130,951	\$8,243,949
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,062,163	3,287,081	3,350,293	3,080,508	4,225,489
Allocated Expenses	0	-1	0	0	0
Supplies and Services	879,222	865,154	3,938,804	949,895	3,962,974
Interfund Charges	36,362	44,317	55,422	57,464	55,486
Capital Related	634,660	61,400	0	43,084	0
Expenditures Total	\$4,612,407	\$4,257,951	\$7,344,519	\$4,130,951	\$8,243,949
<u>STAFFING SUMMARY</u>					
Wastewater Fund	16.12	14.62	14.62	14.62	14.62
Water Fund	12.88	11.38	11.38	18.38	18.38
Staffing Total	29.00	26.00	26.00	33.00	33.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete 95% of required routine monthly construction inspections	100%	100%	95%	100%	95%
Respond to priority one and two incident responses within 30 minutes 95% of the time	100%	100%	95%	100%	95%
Zero Water Quality or NPDES Discharge Permit violations and zero Reclaimed Water Control Regulation (regulation 84) violations	0	0	0	1	0

Aurora Water

PROGRAM DETAIL

Financial Administration

The Financial Administration Division provides business system and financial support for Aurora Water. Primary duties include 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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	41,961,374	43,371,201	50,997,526	51,550,295	54,392,203
Water Fund	24,120,822	21,670,475	22,370,677	24,048,680	28,883,849
Expenditures Total	\$66,082,196	\$65,041,676	\$73,368,203	\$75,598,975	\$83,276,052
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	4,359,951	3,735,289	2,655,350	3,247,988	3,266,895
Allocated Expenses	11,256,094	12,751,031	10,249,236	11,189,170	10,281,456
Supplies and Services	5,368,433	2,585,882	4,581,481	4,975,935	4,545,148
Utilities	41,756,217	42,728,304	48,367,559	48,671,305	55,898,507
Interfund Charges	2,294,648	2,795,533	2,954,869	2,954,869	2,931,146
Debt Related	0	2,800	2,180	2,180	0
Capital Related	1,046,853	442,837	4,557,528	4,557,528	6,352,900
Expenditures Total	\$66,082,196	\$65,041,676	\$73,368,203	\$75,598,975	\$83,276,052
<u>STAFFING SUMMARY</u>					
Wastewater Fund	17.80	10.40	11.60	11.60	11.60
Water Fund	30.60	15.60	17.40	17.40	17.40
Staffing Total	48.40	26.00	29.00	29.00	29.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
85% of all invoices entered and paid within 30 days of invoice date	88%	91%	85%	90%	85%
95% of all customer payments are entered and posted correctly to customer accounts each month.	0	0	95%	99%	95%

Aurora Water

PROGRAM DETAIL

Internal & External Relations

Provides first point of contact for customer services, including billing, operations service center, and general Aurora Water inquiries. Manages Access Aurora for city-wide inquiries. Manages utility communications functions, including public, media, water education and outreach for youth and community relations outreach. Oversees utility intergovernmental relations roles, including local, county, state, and federal legislative activities. Provides workforce development initiatives for utility employees with emphasis on training and employee engagement.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	483,586	539,987	626,110	669,336	674,306
Wastewater Fund	25,207	1,490,459	2,112,509	2,021,629	2,142,862
Water Fund	1,346,717	2,822,884	4,010,916	3,887,824	4,040,808
Expenditures Total	\$1,855,510	\$4,853,330	\$6,749,535	\$6,578,789	\$6,857,976
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,491,290	2,945,935	3,919,468	3,574,123	3,994,550
Supplies and Services	361,122	1,904,282	2,827,230	3,001,760	2,856,551
Interfund Charges	3,098	3,113	2,837	2,906	4,875
Capital Related	0	0	0	0	2,000
Expenditures Total	\$1,855,510	\$4,853,330	\$6,749,535	\$6,578,789	\$6,857,976
<u>STAFFING SUMMARY</u>					
General Fund	7.00	7.00	7.00	7.00	7.00
Wastewater Fund	0.00	9.00	9.40	9.50	9.50
Water Fund	7.00	18.00	18.60	18.50	18.50
Staffing Total	14.00	34.00	35.00	35.00	35.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of customer calls will be answered in 30 seconds or less	88%	87%	90%	92%	90%
Respond to initial media and public inquiries within one business day/final response within three business days	99%	100%	100%	100%	100%

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, storage facilities, sanitary sewer collection system, wastewater pumping facilities, and stormwater conveyance system.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	10,277,929	10,671,661	11,358,605	12,262,338	11,489,681
Water Fund	15,293,805	14,626,107	15,648,739	13,548,127	14,930,723
Expenditures Total	\$25,571,734	\$25,297,768	\$27,007,344	\$25,810,465	\$26,420,404

Aurora Water

PROGRAM DETAIL

Operations & Maintenance

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	13,067,553	15,272,667	16,807,074	14,869,320	17,246,349
Allocated Expenses	1,754	0	0	0	0
Supplies and Services	4,363,946	3,719,476	3,959,148	3,984,480	3,799,757
Utilities	3,059,369	3,314,582	4,295,100	2,354,292	3,411,879
Interfund Charges	1,353,678	1,462,499	1,581,178	1,596,409	1,597,575
Capital Related	3,725,434	1,528,544	364,844	3,005,964	364,844
Expenditures Total	\$25,571,734	\$25,297,768	\$27,007,344	\$25,810,465	\$26,420,404
<u>STAFFING SUMMARY</u>					
Wastewater Fund	68.81	70.31	70.31	69.55	69.55
Water Fund	76.79	77.69	77.69	78.45	78.45
Staffing Total	145.60	148.00	148.00	148.00	148.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
92% of all water main system repairs will have less than eight hours of service interruption	98%	100%	92%	99%	92%
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	90%	89%	80%	88%	80%
Respond (WW) to 80% of emergency calls within 45 minutes from time of call to customer contact	98%	98%	80%	90%	80%
Respond to 90% of storm conveyance system flood emergencies, utilizing UDFCD Alert System, within 45 minutes of notification	100%	100%	90%	100%	90%

Aurora Water

PROGRAM DETAIL

Planning & Engineering Services

The program develops long range infrastructure, asset management and other technical plans. It develops and manages the technological solutions for Aurora Water. It provides engineering review of developers' utility submittals, processes tap applications, develops infrastructure specifications, and inspects infrastructure installation. It manages and executes the Aurora Water Capital Improvement Program. In 2025, 2.0 FTE were added in the 2025 Spring Supplemental, including 1.0 FTE Security Analyst and 1.0 FTE Network Engineer. The 2026 budget includes an amendment to add 1.0 FTE Water Resource Principal for the Wild Horse Program.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	1,844,986	689,388	1,115,734	1,311,654	983,658
Wastewater Fund	3,985,392	6,466,142	6,432,818	6,518,592	6,332,462
Water Fund	5,952,555	7,604,405	8,549,415	8,634,933	7,818,245
Expenditures Total	\$11,782,933	\$14,759,935	\$16,097,967	\$16,465,179	\$15,134,365

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	9,293,135	10,558,082	11,368,684	11,355,887	12,076,863
Allocated Expenses	63,492	70,332	75,339	75,348	76,506
Supplies and Services	2,115,886	3,816,259	4,494,482	4,867,547	2,820,770
Utilities	-2,133	0	0	0	0
Interfund Charges	106,725	112,264	159,462	166,397	160,226
Capital Related	205,828	202,998	0	0	0
Expenditures Total	\$11,782,933	\$14,759,935	\$16,097,967	\$16,465,179	\$15,134,365

<u>STAFFING SUMMARY</u>					
Development Review Fund	8.00	8.00	8.00	8.00	6.00
Wastewater Fund	25.60	27.60	30.60	33.20	35.20
Water Fund	38.40	41.40	41.40	40.80	41.80
Staffing Total	72.00	77.00	80.00	82.00	83.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
Deliver capital projects on schedule and within established budgets with 5.0% or less construction contract change orders	0.2%	0.2%	5.0%	2.0%	5.0%
Engineering plan review timeframes shall meet or exceed requirements set forth by Development Services 90% of the time (Drainage)	89%	82%	90%	90%	90%
Engineering plan review timeframes shall meet or exceed requirements set forth by Development Services 90% of the time (Utilities)	96%	94%	90%	95%	90%

Aurora Water

PROGRAM DETAIL

Support Services

The program provides high quality, efficient, and cost-effective services to internal and external customers, and support operational activities. It is responsible for: emergency operations plans; warehouse services, specialized trades support; facilities maintenance; vehicle and equipment utilization, preventative repairs, and maintenance of small equipment; all water utility locates; water meter-related activities; fire hydrant use permits; and operational technology management of networks, radio communications, automation, process control, data, access control, cyber resilience and security systems associated with the city's water infrastructure. In 2025, 7.0 FTE were moved to the Environmental Services program and 1.0 FTE Network Engineer was added in the 2025 Spring Supplemental. For 2026, the completion of technical operations core activity work orders measure was decreased from 90% to 86% to bring it more in line with the historical actuals.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	2,952,273	3,434,338	3,884,405	3,680,780	4,008,051
Water Fund	7,314,841	8,458,350	9,497,355	8,792,723	9,074,430
Expenditures Total	\$10,267,114	\$11,892,688	\$13,381,760	\$12,473,503	\$13,082,481
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	8,348,692	9,308,388	10,187,620	8,869,789	9,884,337
Supplies and Services	1,310,193	1,993,650	2,830,251	3,019,105	2,848,015
Utilities	24,735	22,238	27,900	23,456	13,760
Interfund Charges	280,289	263,234	335,989	345,173	336,369
Capital Related	303,205	305,178	0	215,980	0
Expenditures Total	\$10,267,114	\$11,892,688	\$13,381,760	\$12,473,503	\$13,082,481
<u>STAFFING SUMMARY</u>					
Wastewater Fund	24.50	24.50	24.50	25.15	25.15
Water Fund	62.50	62.50	62.50	55.85	55.85
Staffing Total	87.00	87.00	87.00	81.00	81.00
<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	86%	87%	90%	86%	86%
Achieve a level of service for the turn-around time for preventative maintenance service for small equipment which is 3 days or less	1.9 Days	1.36 Days	<3.0 Days	1.3 Days	<3.0 Days
Team average of overall satisfaction from Customer Service Satisfaction Survey will be 90% or above	100%	97.3%	90%	96.1%	90%

Aurora Water

PROGRAM DETAIL

Treatment

The program provides treated water (that meets or surpasses 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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Wastewater Fund	1,928,550	2,181,967	2,060,052	1,893,870	2,027,533
Water Fund	17,200,849	17,013,317	18,583,909	17,500,231	19,627,355
Expenditures Total	\$19,129,399	\$19,195,284	\$20,643,961	\$19,394,101	\$21,654,888
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	8,693,510	9,595,352	9,839,225	9,132,481	10,321,931
Supplies and Services	7,786,586	7,556,686	8,586,957	8,621,391	9,480,374
Utilities	1,525,433	1,519,456	1,989,900	1,100,263	1,672,439
Interfund Charges	113,984	139,744	130,479	138,868	152,144
Debt Related	71,500	84,500	0	0	0
Capital Related	938,386	299,546	97,400	401,098	28,000
Expenditures Total	\$19,129,399	\$19,195,284	\$20,643,961	\$19,394,101	\$21,654,888
<u>STAFFING SUMMARY</u>					
Wastewater Fund	10.75	10.75	10.75	10.75	10.75
Water Fund	65.25	65.25	66.25	66.25	66.25
Staffing Total	76.00	76.00	77.00	77.00	77.00
<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%

Aurora Water

PROGRAM DETAIL

Water Supply & Demand

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 regarding water supply, storage and demand to meet the city's existing and future water resource needs while protecting the city's water rights portfolio. It administers water demand management programs, including direct customer interaction on water use awareness to achieve greater efficiencies and enforces the Aurora Water Shortage Response Plan. The program is the Department lead regarding certain partnerships (e.g. Aurora-Colorado Springs Joint Water Authority and Busk-Ivanhoe Water System Authority) formed by agreement for the purpose of acquiring, developing, protecting and operating water resources, systems, and facilities in whole or in part for the benefit of the parties. The 2026 budget includes one amendment to add new appropriation of \$800,000 for operational expenses offset by revenues related to the Aurora Arkansas Farms lease. This amendment nets to zero given assumed revenue. The storage performance measure has been reduced by 10,000 acre-feet to bring it more in line with precipitation and snow-pack assumptions.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
EXPENDITURE SUMMARY BY FUND					
Water Fund	17,168,453	18,741,019	22,151,168	21,727,401	22,854,287
Expenditures Total	\$17,168,453	\$18,741,019	\$22,151,168	\$21,727,401	\$22,854,287
EXPENDITURE SUMMARY BY TYPE					
Personal Services	4,329,922	4,775,192	5,130,261	4,687,432	5,340,527
Allocated Expenses	354,405	394,765	462,377	204,440	484,135
Supplies and Services	10,356,831	11,986,024	13,296,943	14,861,899	14,249,507
Utilities	2,040,833	1,546,855	3,119,300	1,827,787	2,720,113
Interfund Charges	37,177	38,593	56,887	60,443	44,005
Capital Related	49,285	-410	85,400	85,400	16,000
Expenditures Total	\$17,168,453	\$18,741,019	\$22,151,168	\$21,727,401	\$22,854,287
STAFFING SUMMARY					
Water Fund	35.00	33.00	34.00	34.00	34.00
Staffing Total	35.00	33.00	34.00	34.00	34.00
PERFORMANCE MEASURE SUMMARY					
Maintain a minimum of 60,000 acre-feet of available water in our storage reservoirs at all times	81,930 AF	111,905 AF	100,000 AF	96,000 AF	90,000 AF
Maintain an average of 500 acre-feet over five years of new water acquired	1,269 AF	2,869 AF	500 AF	2,247 AF	500 AF
Team average of CORE4 Value ratings from Water Conservation Customer Survey will be 90% or above	99.8%	100%	>=90%	98%	>=90%

Aurora911

PROGRAM SUMMARY

Aurora911		Professional Development	
\$18,273,011	91 FTE	\$52,500	0 FTE
*Provides all 9-1-1 and public safety field response		*Provides all departmental professional development	

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
REGULAR - FTE	91.00	91.00	91.00	91.00	91.00
EXPENDITURES	\$16,722,029	\$18,196,136	\$19,137,338	\$22,063,134	\$18,325,511

Aurora911

DESCRIPTION

Aurora911 is responsible for receiving incoming 9-1-1, non-emergency, and administrative calls, analyzing the caller's needs, and connecting the caller to the correct city resource. These resources include, but are not limited to: police, fire, ambulance, alternative response (such as AMRT and Nurse Navigation), mental health resources, or referral to other city departments. Aurora911 personnel often provide life-saving medical intervention and safety instructions to callers prior to the arrival of emergency field responders. Aurora911 dispatches calls for service and facilitates all radio communications within the City of Aurora and is the custodian and primary user of the Computer-Aided Dispatch (CAD) system. Aurora911 has recently created a Records and Reporting Unit to fulfill requests for CORA and Criminal Justice records.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	91.00	91.00	91.00	91.00	91.00
Personal Services	9,335,662	10,923,770	10,331,235	12,166,916	10,515,510
Supplies and Services	499,460	336,766	210,109	300,224	306,808
Interfund Charges	258,526	314,242	332,910	332,910	330,408
Transfers Out	6,628,381	6,621,358	8,263,084	9,263,084	7,172,785
Expenditures Total	\$16,722,029	\$18,196,136	\$19,137,338	\$22,063,134	\$18,325,511

DEPARTMENT NARRATIVE

2025 Projection Variance

The Aurora911 budget primarily resides in two funds, the General Fund and the Enhanced E-911 (E-911) Fund. The combined 2025 projection is \$2.9 million (15.3 percent) higher than the 2025 Original Budget. As the city has grown, the demand for fire and police services has increased, which in turn has driven growth in the Aurora911 budget.

The department is projected to incur more than \$1.4 million in overtime costs - driven by a heavier operational load, a sharp rise in daily emergency texts, 24/7 minimum staffing requirements, and numerous Emergency Communications Professionals on extended leave - which accounts for the bulk of the \$1.8 million overage in the personal services budget. Because the department historically held vacancy savings, no specific overtime budget line was ever established. However, with all authorized FTE filled, vacancy savings is now unavailable to offset the overtime required to maintain operational continuity in a 24/7 service environment.

The supplies and services projection is \$90,100 (42.9 percent) over the 2025 Original Budget. However, the overage is completely offset by savings resulting from Aurora911 no longer covering the cost of new-hire background investigations in 2025.

As most personnel costs in the Enhanced E-911 Fund are supported by transfers from the General Fund, the additional overtime has increased the transfer projection by \$1.0 million (12.1 percent). Supplementals will be necessary in both funds.

2026 Department Budget Variance

The 2026 budget for Aurora911 is \$811,800 (4.2 percent) lower than the 2025 Original Budget. This includes a \$184,300 increase in personal service expenditures, driven by citywide pay and benefit increases for 2026 as well as emergency call professional career progressions.

The supplies and services budget is expected to rise by \$96,700 primarily due to the realignment of appropriation to match where expenditures will be incurred. Because Aurora911 is no longer covering the cost of new-hire background investigations, personal services appropriation for variable hour staffing was shifted to supplies and services to cover recruitment needs and increased costs for mental health services. The hourly rate for contract mental health support increased 45 percent in 2025. Part of the increase will fund a more comprehensive, ongoing mental health solution.

Finally, there is a \$1.1 million reduction in the transfer from the General Fund, reflecting a phased plan for the Enhanced

Aurora911

DEPARTMENT NARRATIVE

E-911 Fund to fully assume responsibility for personnel costs.

Amendments to the Enhanced E-911 Fund for citywide reductions partially offset the increases discussed. Aurora911 will also implement four planned furlough days and one-time reductions to travel and training budgets.

BASE ADJUSTMENTS

Base Adjustments	2026
Prior Year One Times	-989
Compensation Adjustments	342,289
Mandated Costs	-2,502
Other Adjustments	409,701
Total Base Adjustments	\$748,499

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Enhanced E-911 Fund / Budget Cut</u>				
Decrease General Fund Subsidy to Enhanced E-911 Fund for Call-Takers	0.00	0	-1,500,000	1,500,000
Program affected: Aurora911 Strategic Outcome: Well-Managed Duration: Ongoing As a management consolidation step, all Aurora911 departmental staff have been moved to the Enhanced E-911 Fund, and subsidized by a transfer from the General Fund This amendment will cut \$1.5 million of that subsidy, instead using Enhanced E-911 Funds to cover those costs. It is not expected to have significant customer-facing impacts, although the Enhanced E-911 Fund will have less funds for needs related to that fund.				
Four Furlough Days	0.00	-33,326	0	-33,326
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Budget Cut Total	0.00	-33,326	-1,500,000	1,466,674
Enhanced E-911 Fund Total	0.00	-33,326	-1,500,000	1,466,674

Aurora911

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Decrease General Fund Subsidy to Enhanced E-911 Fund for Call-Takers	0.00	-1,500,000	0	-1,500,000
Program affected: Aurora911 Strategic Outcome: Well-Managed Duration: Ongoing As a management consolidation step, all Aurora911 departmental staff have been moved to the Enhanced E-911 Fund, and subsidized by a transfer from the General Fund This amendment will cut \$1.5 million of that subsidy, instead using Enhanced E-911 Funds to cover those costs. It is not expected to have significant customer-facing impacts, although the Enhanced E-911 Fund will have less funds for needs related to that fund.				
Reduce Travel/Training Budgets	0.00	-27,000	0	-27,000
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-1,527,000	0	-1,527,000
General Fund Total	0.00	-1,527,000	0	-1,527,000
Amendment Request Total All Funds	0.00	-1,560,326	-1,500,000	-60,326

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Enhanced E-911 Fund	7,362,090	8,818,453	10,207,536	12,161,130	10,515,510
General Fund	9,127,086	9,313,961	8,929,802	9,902,004	7,810,001
Gifts & Grants Fund	232,853	63,722	0	0	0
Expenditures Total	\$16,722,029	\$18,196,136	\$19,137,338	\$22,063,134	\$18,325,511

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Enhanced E-911 Fund	75.00	75.00	91.00	91.00	91.00
General Fund	16.00	16.00	0.00	0.00	0.00
Staffing Total	91.00	91.00	91.00	91.00	91.00

Aurora911

PROGRAM DETAIL

Aurora911

Provides all public safety radio communications, 911 call-taking, dispatch services, and records management of incoming calls for service and dispatch communications. In 2025, all FTE were moved to the Enhanced E-911 Fund, improving budgetary transparency.

Performance data for Aurora911 declined this year due to several factors. In late spring, Police protocols were reimplemented, and staff are still midway through the transition, resulting in a 65% compliance rate for this component of overall compliance. Medical and Fire compliance are projected at 80%, though these channels represent a smaller share of total call volume. A third-party quality assurance firm is assisting the department in improving compliance rates.

While call volume has decreased from 834 to 721 calls per day, call answer times continue to be affected by technological limitations in redirecting and automating non-emergency calls, processing calls requiring translation services, and navigating changes to police call intake procedures involving structured protocols. Planned technology acquisitions to address these challenges are not yet in place. Additionally, increased block absences have reduced staff availability, leading to higher overtime costs and decreased operational capacity.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Enhanced E-911 Fund	7,362,090	8,818,453	10,207,536	12,161,130	10,515,510
General Fund	9,127,086	9,242,599	8,859,802	9,822,002	7,757,501
Gifts & Grants Fund	232,853	63,722	0	0	0
Expenditures Total	\$16,722,029	\$18,124,774	\$19,067,338	\$21,983,132	\$18,273,011
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	9,335,662	10,923,770	10,331,235	12,166,916	10,515,510
Supplies and Services	499,460	265,404	140,109	220,222	254,308
Interfund Charges	258,526	314,242	332,910	332,910	330,408
Transfers Out	6,628,381	6,621,358	8,263,084	9,263,084	7,172,785
Expenditures Total	\$16,722,029	\$18,124,774	\$19,067,338	\$21,983,132	\$18,273,011
<u>STAFFING SUMMARY</u>					
Enhanced E-911 Fund	75.00	75.00	91.00	91.00	91.00
General Fund	16.00	16.00	0.00	0.00	0.00
Staffing Total	91.00	91.00	91.00	91.00	91.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of all monthly quality assurance audits will conform to established department standards	85%	80.4%	90%	70%	90%
Call Answering #1: 90% of all 911 calls answered within 15 seconds	87%	84%	90%	84%	90%
Call Answering #2: 95% of all 911 calls answered within 20 seconds	90%	87%	95%	86%	95%
Call Answering #3: 99% of all 911 calls will be answered within 40 seconds	96%	93%	99%	92%	99%

Aurora911

PROGRAM DETAIL

Professional Development

Provides professional development for all incoming Aurora911 employees and ongoing training throughout the year. The program allows for better management of department-related training costs.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	71,362	70,000	80,002	52,500
Expenditures Total	\$0	\$71,362	\$70,000	\$80,002	\$52,500
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	0	71,362	70,000	80,002	52,500
Expenditures Total	\$0	\$71,362	\$70,000	\$80,002	\$52,500

City Attorney

PROGRAM SUMMARY

Civil Division	Criminal Justice Division
\$6,417,761 34 FTE	\$5,133,242 37 FTE
*Provide legal counsel to the Mayor & City Council, Council Appointees, and City Departments	*Prosecute Aurora ordinance violations

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
REGULAR - FTE	66.00	69.00	69.00	70.00	71.00
EXPENDITURES	\$9,447,189	\$10,252,072	\$10,849,919	\$11,084,357	\$11,551,003

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 and 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	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	66.00	69.00	69.00	70.00	71.00
Personal Services	8,551,335	9,485,580	10,072,447	10,371,054	10,791,959
Supplies and Services	719,875	552,587	550,859	486,690	534,134
Interfund Charges	175,979	213,905	226,613	226,613	224,910
Expenditures Total	\$9,447,189	\$10,252,072	\$10,849,919	\$11,084,357	\$11,551,003

DEPARTMENT NARRATIVE

2025 Department Projection Variance

The City Attorney's Office resides in two funds, the General Fund and the Water Fund. On a bottom-line basis, the department's 2025 projection is over the original budget by \$234,400 (2.2 percent). Breaking this down by fund, the department is projected to be \$159,500 (1.5 percent) over budget in the General Fund, entirely due to projected spending covered by revisions to the budget since adoption. This includes the 2025 Spring Supplemental which added 1.0 FTE Assistant City Attorney to the Civil Division and budget transfers for appropriation held in Non-Departmental until the amount needed is known. These transfers occur citywide and cover things like actual market rate adjustments and health savings account contributions. After taking these things into account, the City Attorney Department spending is projected to be on budget in the General Fund. The projection includes an unbudgeted expenditure of \$55,000 for digital evidence storage software, covered by vacancy savings. Going forward, the budget for this software is in the Information Technology Department.

In the Water Fund, the department is projected to be \$74,900 over the original budget. This variance is due to the decision to hire a new water attorney later in 2025 as an additional step towards reducing reliance on outside attorneys. This position is included as an amendment in the 2026 budget.

2026 Department Budget Variance

The 2026 budget for the City Attorney's Office is \$701,100 (6.5 percent) greater than the 2025 Original Budget. Base adjustments total \$664,200 with \$642,400 in the General Fund and \$21,800 in the Water Fund. A breakout at the department level can be found in the following Base Adjustments section which shows that compensation adjustments of \$528,000 are the single largest factor. This increase reflects an update to adjust all budgeted positions to the current pay rate plus an increase for the citywide assumptions for pay and benefits for 2026. The next largest increase is for Mid Year Modifications impacting the General Fund for the attorney added in the 2025 Spring Supplemental. Other changes in the base net to a negligible decline.

The department's 2026 budget amendments net to an increase of \$36,900. General Fund amendments total a reduction of \$157,400 while Water Fund amendments add up to an increase of \$194,300. Included are amendments for citywide reductions due to projections for slower revenue growth. The City Attorney's Office will participate in the four planned furlough days and one-time reductions in travel and training budgets. There is one offsetting amendment in the Water Fund to add 1.0 FTE Assistant City Attorney Sr. to provide in-house water acquisition and related litigation services. Although this amendment is an increase to the City Attorney's budget, the cost of adding this FTE is completely offset by a reduction to the budget for outside legal services in the Aurora Water Department. Please see the Budget Amendment Requests section for more details.

City Attorney

BASE ADJUSTMENTS

Base Adjustments	2026
Mid Year Modifications	137,878
Compensation Adjustments	527,984
Mandated Costs	-1,703
Total Base Adjustments	\$664,159

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Four Furlough Days	0.00	-140,835	0	-140,835
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Reduce Travel/Training Budgets	0.00	-16,575	0	-16,575
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-157,410	0	-157,410
General Fund Total	0.00	-157,410	0	-157,410
<u>Water Fund / New Appropriation</u>				
Add 1.0 FTE Assistant City Attorney Sr. (Water)	1.00	201,632	0	201,632
Programs affected: Water Resources, Civil Division Strategic Outcome: Well-Managed Duration: Ongoing Add 1.0 FTE Assistant City Attorney Sr. in the Water Fund to provide in-house water acquisition and related litigation services that would historically be done and billed by outside counsel. This is a continuation of efforts to bring more water legal support in-house and reduce reliance on outside attorneys. Cost for this position will be completely offset by reduction in outside legal fees paid by the Aurora Water Department.				
New Appropriation Total	1.00	201,632	0	201,632

City Attorney

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Water Fund / Budget Cut</u>				
Four Furlough Days	0.00	-7,147	0	-7,147
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Reduce Travel/Training Budgets	0.00	-150	0	-150
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-7,297	0	-7,297
Water Fund Total	1.00	194,335	0	194,335
Amendment Request Total All Funds	1.00	36,925	0	36,925

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
General Fund	9,035,332	9,804,709	10,385,942	10,545,475	10,870,933
Water Fund	411,857	447,363	463,977	538,882	680,070
Expenditures Total	\$9,447,189	\$10,252,072	\$10,849,919	\$11,084,357	\$11,551,003

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
General Fund	63.00	66.00	66.00	67.00	67.00
Water Fund	3.00	3.00	3.00	3.00	4.00
Staffing Total	66.00	69.00	69.00	70.00	71.00

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.

City Attorney

PROGRAM DETAIL

Civil Division

The 2025 projected FTE includes the Assistant City Attorney added in the spring supplemental in furtherance of the plan to build out the litigation section in the Civil Division. The 2026 budget includes an amendment to add 1.0 FTE Assistant City Attorney-Senior to provide in-house water acquisition and related litigation services that would historically be done and billed by outside counsel. This is a continuation of efforts to bring more water legal support in-house in an effort to reduce reliance on outside attorneys. Cost for this position will be offset by reduction in outside legal fees paid by the Water Fund. See the amendment detail section for more information.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	4,819,224	5,217,920	5,417,833	5,555,271	5,737,691
Water Fund	411,857	447,363	463,977	538,882	680,070
Expenditures Total	\$5,231,081	\$5,665,283	\$5,881,810	\$6,094,153	\$6,417,761
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	4,898,243	5,278,042	5,439,931	5,666,467	5,988,985
Supplies and Services	156,859	173,336	215,266	201,073	203,866
Interfund Charges	175,979	213,905	226,613	226,613	224,910
Expenditures Total	\$5,231,081	\$5,665,283	\$5,881,810	\$6,094,153	\$6,417,761
<u>STAFFING SUMMARY</u>					
General Fund	29.00	29.00	29.00	30.00	30.00
Water Fund	3.00	3.00	3.00	3.00	4.00
Staffing Total	32.00	32.00	32.00	33.00	34.00

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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	4,216,108	4,586,789	4,968,109	4,990,204	5,133,242
Expenditures Total	\$4,216,108	\$4,586,789	\$4,968,109	\$4,990,204	\$5,133,242
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,653,092	4,207,538	4,632,516	4,704,587	4,802,974
Supplies and Services	563,016	379,251	335,593	285,617	330,268
Expenditures Total	\$4,216,108	\$4,586,789	\$4,968,109	\$4,990,204	\$5,133,242
<u>STAFFING SUMMARY</u>					
General Fund	34.00	37.00	37.00	37.00	37.00
Staffing Total	34.00	37.00	37.00	37.00	37.00

City Council

PROGRAM SUMMARY

City Council		Council Contingency	
\$1,589,626	15 FTE	\$7,500	0 FTE
*City Council and associated legislative activities		*Contingency for unanticipated items	

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
REGULAR - FTE	15.00	15.00	15.00	15.00	15.00
EXPENDITURES	\$1,415,166	\$1,469,955	\$1,661,625	\$1,661,625	\$1,597,126

City Council

DESCRIPTION

City Council's role is to set goals and provide leadership to facilitate attainment of constituent satisfaction. This is accomplished by addressing constituent service requests in a timely manner, assuring broad resident input/representation on issues, enacting ordinances for the benefit of constituent health and safety, and representing Aurora's interests at the local, state, regional, and national level.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	15.00	15.00	15.00	15.00	15.00
Personal Services	877,026	918,779	982,269	982,269	1,028,644
Supplies and Services	526,607	537,157	664,504	664,504	553,742
Interfund Charges	11,533	14,019	14,852	14,852	14,740
Expenditures Total	\$1,415,166	\$1,469,955	\$1,661,625	\$1,661,625	\$1,597,126

DEPARTMENT NARRATIVE

2025 Department Projection Variance

The department is expected to be on budget in 2025.

2026 Department Budget Variance

The City Council 2026 budget is decreasing \$64,500 (3.9 percent) from the 2025 Original Budget due primarily to \$76,900 in base budget increases, including \$57,000 (5.8 percent) in pay and benefit increases in accordance with city policy, \$20,000 in adjustments associated with dues and subscription changes, and a small risk adjustment. These base increases are offset by \$141,400 in budget cuts.

There are two one-time cut amendments as part of the 2026 Adopted Budget. These include the effect of four furlough days cutting \$10,600 and travel, training and business meals cuts of \$28,500. These reductions were taken from each department in the city. There are \$102,300 in post-proposed cuts that were part of the October 4, 2025 Budget Workshop. These cuts were in Council contingency, dues, subscriptions, and designated costs, such as donations.

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

BASE ADJUSTMENTS

Base Adjustments	2026
Compensation Adjustments	56,974
Mandated Costs	-112
Other Adjustments	20,000
Total Base Adjustments	\$76,862

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Eliminations and Reductions of Budget from Budget Workshop	0.00	-102,262	0	-102,262

Programs affected: City Council, Council Contingency
Strategic Outcome: Well-Managed

City Council

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Duration: \$24,800 Ongoing, \$77,500 One-time There are a series of one-time and ongoing reductions made by Council at the October 4, 2025 Budget Workshop. These include: - Eliminate Donation to Aurora Singers (\$2,500 Ongoing) - Eliminate Donation to Cherry Creek Schools Foundation Gala (\$3,000 Ongoing) - Eliminate Regional Economic Advancement Dues (\$2,000 One-time) - Eliminate Regional Air Quality Council Dues (\$67,000 One-time) - Eliminate US Conference of Mayors (\$19,300 Ongoing) - Reduce Council Contingency (\$8,500 One-time)				
New Appropriation Total	0.00	-102,262	0	-102,262
<u>General Fund / Budget Cut</u>				
Four Furlough Days	0.00	-10,599	0	-10,599
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Reduce Travel/Training Budgets	0.00	-28,500	0	-28,500
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-39,099	0	-39,099
General Fund Total	0.00	-141,361	0	-141,361
Amendment Request Total All Funds	0.00	-141,361	0	-141,361

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
General Fund	1,415,166	1,469,955	1,661,625	1,661,625	1,597,126
Expenditures Total	\$1,415,166	\$1,469,955	\$1,661,625	\$1,661,625	\$1,597,126

City Council

STAFFING SUMMARY BY FUND					
Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
General Fund	15.00	15.00	15.00	15.00	15.00
Staffing Total	15.00	15.00	15.00	15.00	15.00

PROGRAM DETAIL

City Council

This program supports the legislative (policy making) component of Aurora City Government. It includes: addressing constituent service requests in a timely manner, assuring broad resident input and representation on issues, enacting ordinances for the benefit of residents' health and safety, and representing Aurora's interests at the local, state, regional, and national level.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	1,412,666	1,465,399	1,645,625	1,645,625	1,589,626
Expenditures Total	\$1,412,666	\$1,465,399	\$1,645,625	\$1,645,625	\$1,589,626
EXPENDITURE SUMMARY BY TYPE					
Personal Services	877,026	918,779	982,269	982,269	1,028,644
Supplies and Services	524,107	532,601	648,504	648,504	546,242
Interfund Charges	11,533	14,019	14,852	14,852	14,740
Expenditures Total	\$1,412,666	\$1,465,399	\$1,645,625	\$1,645,625	\$1,589,626
STAFFING SUMMARY					
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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	2,500	4,556	16,000	16,000	7,500
Expenditures Total	\$2,500	\$4,556	\$16,000	\$16,000	\$7,500
EXPENDITURE SUMMARY BY TYPE					
Supplies and Services	2,500	4,556	16,000	16,000	7,500
Expenditures Total	\$2,500	\$4,556	\$16,000	\$16,000	\$7,500

Civil Service Commission

PROGRAM SUMMARY

Civil Service Commission

\$750,319 4 FTE

*Screen and certify entry-level applicants and annual promotional lists for civil service ranks
*Conduct disciplinary appeal hearings

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
REGULAR - FTE	4.00	4.00	4.00	4.00	4.00
EXPENDITURES	\$726,927	\$783,817	\$740,184	\$760,388	\$750,319

Civil Service Commission

DESCRIPTION

The Civil Service Commission is responsible for administering and establishing policy for three areas within the Civil Service System. The Commission establishes the Aurora Police Department (APD) and Aurora Fire Rescue (AFR) entry-level certification list and hears appeals from disqualified applicants. The Commission also certifies annual promotional lists for the civil service ranks, including overseeing the creation and administration of custom examinations for each rank. Lastly, the Commission hears appeals of discipline, along with the Commission's disciplinary hearings counsel, from civil service ranks of APD/AFR in a courtroom-style setting and weighs the evidence presented by the city and civil service member to either uphold or modify the discipline.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	4.00	4.00	4.00	4.00	4.00
Personal Services	542,679	555,257	603,947	549,163	614,710
Supplies and Services	179,218	222,446	129,760	204,748	129,181
Interfund Charges	5,030	6,114	6,477	6,477	6,428
Expenditures Total	\$726,927	\$783,817	\$740,184	\$760,388	\$750,319

DEPARTMENT NARRATIVE

2025 Department Projection Variance

The Civil Service Commission is projected to be \$20,200 (2.7 percent) greater than the 2025 Original Budget. This variance is due to a greater volume of testing for civil service applicants and legal fees related to disciplinary hearings. A supplemental will be necessary to adjust the General Fund appropriation.

2026 Department Budget Variance

The Civil Service 2026 Budget is \$10,100 (1.4 percent) greater than the 2025 Original Budget. Base adjustments totaling \$18,200 are offset by amendments for \$8,100 in reductions. As noted in the Base Adjustments section below, there are compensation adjustments of \$18,300 and a small reduction in risk-related mandated costs. The compensation adjustments are driven by the citywide assumptions for pay and benefit increases for 2026.

The following Budget Amendment Requests section includes details on two amendments for reductions to the 2026 budget. The Civil Service Commission will participate in the four planned furlough days and one-time reductions in travel and training budgets.

BASE ADJUSTMENTS

Base Adjustments	2026
Compensation Adjustments	18,278
Mandated Costs	-49
Total Base Adjustments	\$18,229

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Four Furlough Days	0.00	-7,515	0	-7,515
Program affected: Various				

Civil Service Commission

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Reduce Travel/Training Budgets	0.00	-579	0	-579
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-8,094	0	-8,094
General Fund Total	0.00	-8,094	0	-8,094
Amendment Request Total All Funds	0.00	-8,094	0	-8,094

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
General Fund	726,927	783,817	740,184	760,388	750,319
Expenditures Total	\$726,927	\$783,817	\$740,184	\$760,388	\$750,319

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 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 applicant certification as well as hearing appeals from disqualified applicants. Additionally, it provides yearly promotion testing and certification of APD ranks from Agent through Captain, and AFR ranks from Engineer through Captain. It is also responsible for the review of disciplinary appeals from civil service personnel.

Civil Service Commission

PROGRAM DETAIL

Civil Service Commission

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	726,927	783,817	740,184	760,388	750,319
Expenditures Total	\$726,927	\$783,817	\$740,184	\$760,388	\$750,319
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	542,679	555,257	603,947	549,163	614,710
Supplies and Services	179,218	222,446	129,760	204,748	129,181
Interfund Charges	5,030	6,114	6,477	6,477	6,428
Expenditures Total	\$726,927	\$783,817	\$740,184	\$760,388	\$750,319
<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

Art Media \$508,174 5 FTE *Provide brand-consistent print and digital graphic design services to city departments	Aurora TV & Cable Services \$753,707 5 FTE *Provide quality news coverage, televise City Council meetings, produce digital content, and oversee the city's cable franchise agreement	Mail Center \$460,734 2 FTE *Provide centralized mailing, shipping, and delivery services to meet the city's needs
Marketing, Branding, and Digital Strategy \$563,966 2 FTE *Strategically promote Aurora to various audiences in the community and throughout the metro area *Manages digital communications	Media Relations \$474,241 3 FTE *Build and maintain relationships with media outlets, manage press communications, and facilitate coverage of city events and initiatives	Multimedia Support \$131,734 1 FTE *Support audio/visual of key city meetings and maintain TV-related equipment; provide tech support to the Aurora Channel
Printing Services \$495,836 1.5 FTE *Provide centralized economical printing services to meet the city's needs	Public Relations & Administration \$1,225,650 6 FTE *Department management and administration *Provide internal/external communications and public relations	Social & Digital Communications Accessibility \$165,157 1 FTE *Provide web and digital accessibility compliance

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
REGULAR - FTE	26.50	26.50	26.50	26.50	26.50
EXPENDITURES	\$4,255,119	\$4,670,102	\$4,826,257	\$4,827,516	\$4,779,199

Communications

DESCRIPTION

The Communications Department is responsible for conducting internal and external communications and marketing work for the city. This includes professional media and public relations support for all city departments as well as the citywide branding and marketing program. 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 information in an accurate and timely manner. Information is provided via city social media accounts, the city website, city-produced publications, Aurora TV and its productions, and earned and paid media. The department focuses on strategically managing critical issues and presenting stories of the city and community. Department functions include: Public Relations, Media Relations, Social and Digital Communications and Accessibility Compliance, Marketing, Branding and Digital Strategy, Aurora TV, 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.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	26.50	26.50	26.50	26.50	26.50
Personal Services	3,015,998	3,395,487	3,480,252	3,501,222	3,570,585
Supplies and Services	1,010,844	1,095,065	1,306,736	1,286,140	1,167,461
Interfund Charges	31,576	36,068	39,269	40,154	41,153
Debt Related	141,101	121,142	0	0	0
Capital Related	55,600	22,340	0	0	0
Expenditures Total	\$4,255,119	\$4,670,102	\$4,826,257	\$4,827,516	\$4,779,199

DEPARTMENT NARRATIVE

2025 Department Projection Variance

The Communications Department 2025 projection is \$1,300 (<0.1 percent) higher than the 2025 Original Budget due to the annual compensation market review and resulting pay adjustment in the General Fund. This adjustment was not included in the department's original budget. The Designated Revenues Fund is projected to be on budget in Communications for 2025.

2026 Department Budget Variance

The 2026 Communications Department General Fund budget is \$47,100 (1.0 percent) lower than the 2025 Original Budget, primarily due to cuts in professional services, marketing and advertising, external printing, and a one-time reduction in travel and training to support citywide budget balancing. The department also supports the City Manager's direction to offset salary increases with four furlough days. These reductions are partially offset by annual citywide increases for pay and benefits. There are no material budget changes in the Designated Revenues Fund. Please see the Budget Amendment Requests section for more details.

BASE ADJUSTMENTS

Base Adjustments	2026
Compensation Adjustments	138,548
Mandated Costs	10,884
Total Base Adjustments	\$149,432

Communications

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Communications Department Budget Reductions: Marketing, Outside Printing, Supplies, and Freelance Professional Support	0.00	-137,000	0	-137,000
Program affected: Various throughout Communications Strategic Outcome: Well-Managed Duration: \$92,000 Ongoing, \$45,000 One-time In an effort to balance the shortfalls in the General Fund, several belt-tightening adjustments have been made across the General Fund departments. This amendment will reduce marketing and advertising (one-time), outside printing, freelance professional support, and limit timed responses to unplanned projects. Customers may experience delays in work output.				
Four Furlough Days	0.00	-48,215	0	-48,215
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Reduce Travel/Training Budgets	0.00	-11,275	0	-11,275
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-196,490	0	-196,490
General Fund Total	0.00	-196,490	0	-196,490
Amendment Request Total All Funds	0.00	-196,490	0	-196,490

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Designated Revenues Fund	141,766	117,877	59,944	59,944	59,999
General Fund	4,113,353	4,552,225	4,766,313	4,767,572	4,719,200
Expenditures Total	\$4,255,119	\$4,670,102	\$4,826,257	\$4,827,516	\$4,779,199

Communications

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
General Fund	26.50	26.50	26.50	26.50	26.50
Staffing Total	26.50	26.50	26.50	26.50	26.50

PROGRAM DETAIL

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, accessible, attractive, and brand-consistent designs at an economical cost to the city, including the design of all materials for the Fox Arts Center.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	446,522	511,879	493,879	501,915	508,174
Expenditures Total	\$446,522	\$511,879	\$493,879	\$501,915	\$508,174
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	422,977	491,885	467,379	474,477	480,049
Supplies and Services	23,545	19,994	26,500	27,438	28,125
Expenditures Total	\$446,522	\$511,879	\$493,879	\$501,915	\$508,174
<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 jobs processed by Art Media are completed on-time or early when error free and accurate ticket timelines are submitted by client	98%	90%	90%	90%	90%

Communications

PROGRAM DETAIL

Aurora TV & Cable Services

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, supports the city's digital and social media video needs, televises and streams City Council meetings, and monitors cable television franchises in Aurora. Additionally, AuroraTV.org offers a host of on-demand programming.

There is no data available for this performance measure in 2023 or 2024 as this is a new measure as of 2025.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	141,766	117,877	59,944	59,944	59,999
General Fund	605,027	703,660	713,806	698,686	693,708
Expenditures Total	\$746,793	\$821,537	\$773,750	\$758,630	\$753,707
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	584,429	686,751	679,803	663,259	662,155
Supplies and Services	106,534	112,078	93,638	95,062	91,188
Interfund Charges	230	368	309	309	364
Capital Related	55,600	22,340	0	0	0
Expenditures Total	\$746,793	\$821,537	\$773,750	\$758,630	\$753,707
<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>					
Percentage of council meetings supported with consistent execution of cable and digital production	N/A	N/A	100%	100%	100%

Mail Center

The Mail Center works with various mail service vendors to ensure the most cost-efficient options are always utilized and ensures compliance with USPS rules, delivers and processes USPS mail and packages, and works with outside mail service companies to prep special and large-scale mail projects. In addition, the Mail Center handles all internal mail, including all materials produced by the in-house print shop, as well as pick up and delivery throughout the city. It also handles all citywide freight and select large package deliveries each week. Mail technicians pick up water bill payments from remote city facilities. The employment of mail technicians as couriers has allowed the city to save on external document delivery costs.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	368,680	495,944	452,733	457,650	460,734
Expenditures Total	\$368,680	\$495,944	\$452,733	\$457,650	\$460,734

Communications

PROGRAM DETAIL

Mail Center

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	158,686	188,461	194,303	200,197	202,822
Supplies and Services	205,115	304,712	253,867	252,890	253,767
Interfund Charges	4,879	2,771	4,563	4,563	4,145
Expenditures Total	\$368,680	\$495,944	\$452,733	\$457,650	\$460,734
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	2.00	2.00	2.00	2.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Business operation tasks are completed on time (mail processing, special projects, mail house processing, delivery processing)	98%	98%	98%	98%	98%

Marketing, Branding, and Digital Strategy

This group leads the digital strategy for all department work and promotes the city of Aurora and all it has to offer to residents of Aurora and the broader metro area. The target audiences are current and future residents, business leaders, realtors, and other influencers with the goal of raising awareness of the city's many attributes and cultivating a better understanding of our community. They also oversee the strategic implementation of marketing campaigns and materials, and work with partner organizations to maximize the use of resources and strengthen Aurora's brand.

There is no data available for this performance measure in 2023 or 2024 as this is a new measure as of 2025.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	315,159	465,244	585,203	602,017	563,966
Expenditures Total	\$315,159	\$465,244	\$585,203	\$602,017	\$563,966
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	121,067	268,203	292,369	300,966
Supplies and Services	315,159	344,177	317,000	309,648	263,000
Expenditures Total	\$315,159	\$465,244	\$585,203	\$602,017	\$563,966
<u>STAFFING SUMMARY</u>					
General Fund	1.00	2.00	2.00	2.00	2.00
Staffing Total	1.00	2.00	2.00	2.00	2.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Weekly data analysis of engagement and performance	N/A	N/A	90%	95%	90%

Communications

PROGRAM DETAIL

Media Relations

The Media Relations staff, including the Deputy Director, serve as the city's liaisons to the media on citywide issues. In coordination with the Director, staff provide strategy on media matters, respond to media inquiries, proactively pitch positive city stories, work to mitigate negative media, prepare talking points, and provide speechwriting support for city leadership on Council-approved items.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	196,350	473,883	427,415	474,241
Expenditures Total	\$0	\$196,350	\$473,883	\$427,415	\$474,241
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	196,350	465,163	427,415	465,671
Supplies and Services	0	0	8,720	0	8,570
Expenditures Total	\$0	\$196,350	\$473,883	\$427,415	\$474,241
<u>STAFFING SUMMARY</u>					
General Fund	0.00	3.00	3.00	3.00	3.00
Staffing Total	0.00	3.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
100% of media inquiries receiving a response by next day of business	100%	100%	100%	100%	100%

Multimedia Support

Multimedia Support handles audio and visual needs for high-level meetings scheduled in the Aurora Municipal Center, including the City Council Chambers, in coordination with facilities operations. This FTE also supports Aurora TV's virtual meetings and technical operations.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	110,719	118,611	126,704	128,051	131,734
Expenditures Total	\$110,719	\$118,611	\$126,704	\$128,051	\$131,734
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	109,829	116,301	120,605	125,113	123,186
Supplies and Services	436	1,001	5,200	1,154	5,150
Interfund Charges	454	1,309	899	1,784	3,398
Expenditures Total	\$110,719	\$118,611	\$126,704	\$128,051	\$131,734
<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

Communications

PROGRAM DETAIL

Printing Services

Printing Services provides centralized printing, as well as high volume and special copy and production services in support of all city departments, including materials for the Fox Arts Center. The Print Shop processes more than 3,400 print jobs each year, averaging more than 280 projects each month.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	590,348	517,516	488,165	487,964	495,836
Expenditures Total	\$590,348	\$517,516	\$488,165	\$487,964	\$495,836
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	264,118	213,078	140,167	140,670	142,063
Supplies and Services	174,811	170,754	334,711	334,007	340,586
Interfund Charges	10,318	12,542	13,287	13,287	13,187
Debt Related	141,101	121,142	0	0	0
Expenditures Total	\$590,348	\$517,516	\$488,165	\$487,964	\$495,836
<u>STAFFING SUMMARY</u>					
General Fund	1.50	1.50	1.50	1.50	1.50
Staffing Total	1.50	1.50	1.50	1.50	1.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of jobs processed by Printing Services completed on-time or early when accurate ticket timelines are submitted by client	90%	90%	90%	90%	90%

Public Relations & Administration

The Director oversees and provides strategic direction to department divisions, manages the budget, oversees personnel matters, and serves as liaison to members of the community and media as well as city partners. The Public Relations group prepares materials including News Aurora, This is Aurora, internal city communications, and many other key publications and projects. The group also maintains the city's accounts on social media sites including Facebook, X (formerly Twitter), Instagram, and Nextdoor. This group also oversees the use of Engage Aurora and works with the Information Technology Department and 150+ contributors throughout the city to maintain the content on the city's website.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,676,898	1,472,188	1,268,542	1,302,169	1,225,650
Expenditures Total	\$1,676,898	\$1,472,188	\$1,268,542	\$1,302,169	\$1,225,650
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,475,959	1,311,403	986,231	1,021,017	1,033,516
Supplies and Services	185,244	141,707	262,100	260,941	172,075
Interfund Charges	15,695	19,078	20,211	20,211	20,059
Expenditures Total	\$1,676,898	\$1,472,188	\$1,268,542	\$1,302,169	\$1,225,650

Communications

PROGRAM DETAIL

Public Relations & Administration

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	11.00	6.00	6.00	6.00	6.00
Staffing Total	11.00	6.00	6.00	6.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Number of engaged users (comments, likes, shares, clicks) per city Facebook post	104	117	100	289	100

Social & Digital Communications Accessibility

This citywide program supports website and digital accessibility compliance and includes staff training, compliance testing tools, and standards and procedures to meet federal and state requirements and improve access for people with disabilities.

There is no data available for this performance measure in 2023 or 2024 as this is a new measure as of 2025.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	70,833	163,398	161,705	165,157
Expenditures Total	\$0	\$70,833	\$163,398	\$161,705	\$165,157
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	70,191	158,398	156,705	160,157
Supplies and Services	0	642	5,000	5,000	5,000
Expenditures Total	\$0	\$70,833	\$163,398	\$161,705	\$165,157
<u>STAFFING SUMMARY</u>					
General Fund	0.00	1.00	1.00	1.00	1.00
Staffing Total	0.00	1.00	1.00	1.00	1.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of PDF remediation requests completed by the deadline	N/A	N/A	95%	100%	95%

Court Administration

PROGRAM SUMMARY

Court Services \$2,436,109 22 FTE *Manage all court records *Process all summonses for entries, settings, and collections *Coordinate jury services	Detention \$7,799,910 54 FTE *Provide safe environment for staff and detainees	Marshal \$1,896,297 13 FTE *Provide safe environment for staff and public *Transport prisoners
Office of the Court Administrator \$2,283,965 8 FTE *Provide leadership and manage Court Services, Court Information System Services, Marshals, Probation, and Detention	Probation \$1,010,208 9 FTE *Supervise and monitor defendants sentenced to probation programs	

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
REGULAR - FTE	109.00	109.00	109.00	109.00	106.00
EXPENDITURES	\$11,604,201	\$15,210,306	\$14,525,399	\$15,835,155	\$15,426,489

Court Administration

DESCRIPTION

The Court Administration Department is comprised of five divisions that provide a variety of services and programs. The Office of the Court Administrator oversees administrative and court technology services. The Court Services 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 Division transports prisoners and is responsible for the custodial care, safety, and well-being of all persons placed in custody.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	109.00	109.00	109.00	109.00	106.00
Personal Services	9,386,876	11,207,773	11,998,954	12,471,433	12,810,965
Allocated Expenses	-7,640	-9,602	-8,380	-12,201	-12,334
Supplies and Services	1,454,853	2,026,752	1,880,023	2,303,000	1,973,271
Interfund Charges	515,870	630,285	654,802	664,123	654,587
Capital Related	254,242	39,506	0	0	0
Transfers Out	0	1,315,592	0	408,800	0
Expenditures Total	\$11,604,201	\$15,210,306	\$14,525,399	\$15,835,155	\$15,426,489

DEPARTMENT NARRATIVE

2025 Department Projection Variance

The Court Administration Department budget resides primarily in the General Fund with a small budget in the Designated Revenues Fund for technology-related expenditures. On a bottom-line basis, Court Administration is projected to be \$1.3 million (9.0 percent) over the 2025 Original Budget. By breaking this out by fund, it shows that the General Fund spending will be over the original budget while the Designated Revenues Fund will be on budget. The appropriation in the Designated Revenues Fund is for spending against the court technology surcharge fund. When considering just the General Fund, the department is projected to be \$1.3 million (9.0 percent) over the original budget primarily due to projected spending covered by the 2025 Spring Supplemental adding \$388,400 ongoing and \$112,000 one-time for operations. A one-time transfer to the Capital Projects Fund of \$408,800 in 2024 budget savings was also included for a total of \$909,200. After accounting for supplemental appropriations, the department is projecting to be over budget by \$400,000. In recent committee meetings City Council members have requested that the Court Administrator pursue contracted services for two purposes. The first is to contract for a financial audit to check the court's accounting system and recommend standard reports. The second is to document all business processes and information managed by the current case management system, then prepare a request for proposal (RFP) to estimate the cost of purchasing a system from an outside vendor.

2026 Department Budget Variance

The 2026 budget is \$901,100 (6.2 percent) more than the 2025 Original Budget. Base adjustments totaling \$1.3 million are offset by amendments for \$353,100 in reductions. A breakout of the base budget adjustments at the department level can be found in the following Base Adjustments section which shows that compensation adjustments of \$766,700 are the single largest factor. This increase reflects an update to adjust all budgeted positions to the current pay rate plus an increase for the citywide assumptions for pay and benefits for 2026. The next largest increase is for Mid Year Modifications adding \$388,400 to capture the ongoing effect of the spring supplemental noted above. The adjustment to Grant/Designated Revenue is primarily to adjust the budget up to cover anticipated spending of existing surcharge funds for technology needs in 2026. Base adjustments also include a small adjustment to the appropriation moved to the First Appearance Court grant budget as well as minor adjustments to the fleet and risk charge-backs.

The following Budget Amendment Requests section includes three amendments for reductions to the 2026 budget. Court Administration will participate in the four planned furlough days and one-time reductions in travel and training budgets. Most detention personnel will be exempted from taking the furloughs due to the 24-hour nature of the operation. The third

Court Administration

DEPARTMENT NARRATIVE

amendment will eliminate 3.0 vacant FTE in response to the City Council decision to write domestic violence cases into the state code starting in July 2025. This will reduce workload throughout the court system and allow for staffing reductions in 2026. In addition to the three identified in Court Administration totaling \$250,000, an additional reduction of \$750,000 is included in Non-Departmental to be assigned to the City Attorney, Judicial, and Public Defender departments during 2026 as the data determines. See the budget amendments for further detail.

BASE ADJUSTMENTS

Base Adjustments	2026
Mid Year Modifications	388,411
Compensation Adjustments	766,726
Mandated Costs	-215
Grant / Designated Revenue Adjustments	103,265
Other Adjustments	-3,954
Total Base Adjustments	\$1,254,233

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Four Furlough Days	0.00	-93,126	0	-93,126
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Future Domestic Violence Cases Written into State Code	-3.00	-250,000	0	-250,000
Program affected: Various throughout City Attorney, Court Administration, Judicial, and Public Defender Strategic Outcome: Well-Managed Duration: Ongoing Due to the decision by Aurora City Council to write domestic violence cases into the state code as of July 2025, the amount of time spent on domestic violence (DV) cases across the judicial system will diminish as the existing cases are resolved and new cases are heard in county court. In response to the anticipated workload reduction, Court Administration will eliminate 3.0 vacant FTE positions. One position is in the Court Services program and two are in Probation. An expected service impact will be longer waits in county court. Due to this decision, the 2026 budget includes \$1.0 million in total reductions across the judicial system. The reduction for Court Administration has been identified as \$250,000 while the remaining \$750,000 is included in Non-Departmental and will be assigned to the City Attorney, Judicial, and Public Defender departments during 2026 as the data determines. The amendment in Non-Departmental also accounts for a slight reduction in DV-related fees and fines.				

Court Administration

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Reduce Travel/Training Budgets	0.00	-10,017	0	-10,017
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	-3.00	-353,143	0	-353,143
General Fund Total	-3.00	-353,143	0	-353,143
Amendment Request Total All Funds	-3.00	-353,143	0	-353,143

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Designated Revenues Fund	0	62,537	15,063	15,063	118,328
General Fund	11,604,201	15,147,769	14,510,336	15,820,092	15,308,161
Expenditures Total	\$11,604,201	\$15,210,306	\$14,525,399	\$15,835,155	\$15,426,489

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
General Fund	109.00	109.00	109.00	109.00	106.00
Staffing Total	109.00	109.00	109.00	109.00	106.00

PROGRAM DETAIL

Court Services

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, and collection agencies. It coordinates jury summonses and services. It coordinates and supervises work programs to satisfy court fines, costs and payment plans.

Due to the decision by City Council to write domestic violence (DV) cases into the state code as of July 2025, an overall decline in workload and time spent on DV cases is assumed. As a result, one vacant position has been held vacant in 2025 and is eliminated in the 2026 budget.

Starting on August 30, 2025, Aurora Police can issue a citation for vehicle registration violations. This, along with improved hiring and retention of Police Officers, will drive up the number of summonses (filings) in 2025 and into 2026. This increase will be offset slightly by a decline in summonses for DV cases.

Court Administration

PROGRAM DETAIL

Court Services

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,006,582	2,180,152	2,414,422	2,351,606	2,436,109
Expenditures Total	\$2,006,582	\$2,180,152	\$2,414,422	\$2,351,606	\$2,436,109
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,693,547	1,864,254	2,095,051	2,036,555	2,122,767
Allocated Expenses	-7,640	-9,602	-8,380	-12,201	-12,334
Supplies and Services	320,675	325,500	327,751	327,252	325,676
Expenditures Total	\$2,006,582	\$2,180,152	\$2,414,422	\$2,351,606	\$2,436,109
<u>STAFFING SUMMARY</u>					
General Fund	23.00	23.00	23.00	23.00	22.00
Staffing Total	23.00	23.00	23.00	23.00	22.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Summonses	20,846	19,542	18,006	22,254	23,416

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 and monitors the facility via video and audio. 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.

Improved hiring and retention of Police Officers will contribute to an increase in summonses in 2025 and into 2026. This will, in turn, drive up intakes.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	5,317,615	6,820,823	7,172,329	7,535,007	7,799,910
Expenditures Total	\$5,317,615	\$6,820,823	\$7,172,329	\$7,535,007	\$7,799,910
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	4,456,207	5,610,488	5,976,795	6,305,010	6,504,239
Supplies and Services	589,589	1,185,731	1,181,409	1,205,345	1,278,383
Interfund Charges	17,577	24,604	14,125	24,652	17,288
Capital Related	254,242	0	0	0	0
Expenditures Total	\$5,317,615	\$6,820,823	\$7,172,329	\$7,535,007	\$7,799,910
<u>STAFFING SUMMARY</u>					
General Fund	57.00	54.00	54.00	54.00	54.00
Staffing Total	57.00	54.00	54.00	54.00	54.00

Court Administration

PROGRAM DETAIL

Detention

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Intakes	10,260	10,210	11,129	12,132	12,720

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.

Improved hiring and retention of Police Officers will contribute to an increase in summonses in 2025 and into 2026. This will, in turn, drive up remands and transports as more detainees are brought into hearing. Additionally, DV offenders will need to be transported to the appropriate county.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,332,864	1,624,489	1,698,185	1,927,424	1,896,297
Expenditures Total	\$1,332,864	\$1,624,489	\$1,698,185	\$1,927,424	\$1,896,297
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,255,188	1,543,785	1,653,706	1,828,098	1,851,664
Supplies and Services	65,772	66,237	30,139	86,192	28,964
Interfund Charges	11,904	14,467	14,340	13,134	15,669
Expenditures Total	\$1,332,864	\$1,624,489	\$1,698,185	\$1,927,424	\$1,896,297
<u>STAFFING SUMMARY</u>					
General Fund	10.00	13.00	13.00	13.00	13.00
Staffing Total	10.00	13.00	13.00	13.00	13.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Remands	234	303	327	199	240
Transports	1,469	1,052	1,266	1,095	1,283

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: Court Services, 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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	62,537	15,063	15,063	118,328
General Fund	1,895,717	3,496,709	2,064,463	2,924,241	2,165,637
Expenditures Total	\$1,895,717	\$3,559,246	\$2,079,526	\$2,939,304	\$2,283,965
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,035,281	1,193,874	1,122,610	1,249,481	1,331,332
Supplies and Services	374,047	419,060	330,579	654,686	331,003
Interfund Charges	486,389	591,214	626,337	626,337	621,630
Capital Related	0	39,506	0	0	0
Transfers Out	0	1,315,592	0	408,800	0
Expenditures Total	\$1,895,717	\$3,559,246	\$2,079,526	\$2,939,304	\$2,283,965
<u>STAFFING SUMMARY</u>					
General Fund	8.00	8.00	8.00	8.00	8.00
Staffing Total	8.00	8.00	8.00	8.00	8.00

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.

Due to the decision by City Council to write domestic violence cases into the state code as of July 2025, the number of cases assigned to Probation will begin to decline over the second half of 2025 and continue to decline throughout 2026. As a result, two positions have been held vacant in 2025 and will be eliminated in the 2026 budget.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,051,423	1,025,596	1,160,937	1,081,814	1,010,208
Expenditures Total	\$1,051,423	\$1,025,596	\$1,160,937	\$1,081,814	\$1,010,208

Court Administration

PROGRAM DETAIL

Probation

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	946,653	995,372	1,150,792	1,052,289	1,000,963
Supplies and Services	104,770	30,224	10,145	29,525	9,245
Expenditures Total	\$1,051,423	\$1,025,596	\$1,160,937	\$1,081,814	\$1,010,208
<u>STAFFING SUMMARY</u>					
General Fund	11.00	11.00	11.00	11.00	9.00
Staffing Total	11.00	11.00	11.00	11.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Total Caseload	655	726	577	375	185

Development Services

PROGRAM SUMMARY

Building Division \$12,456,409 95 FTE *Review building plans, perform inspections, and administer permitting *Permit and inspect right-of-way infrastructure construction	Development Services Administration \$468,104 3 FTE *Provide oversight, administration, and management of budget and personnel	Engineering - Development Services \$3,738,425 25 FTE *Review and approve civil plans and land development plans
Office of Development Assistance \$1,167,160 9 FTE *Provide assistance to developers *Manage the annexation process and the metropolitan district process	Office of Process Improvement \$671,338 5 FTE *Provide methods, resources, and training to optimize business processes for timeliness, code compliance, and quality	

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
REGULAR - FTE	133.00	132.00	137.00	137.00	137.00
EXPENDITURES	\$19,009,838	\$19,365,368	\$18,895,700	\$19,624,487	\$18,501,436

Development Services

DESCRIPTION

The Development Services Department is responsible for ensuring quality development and compliance with city standards while contributing to the city's overall quality and sustainability of the built environment. The department includes: Administration, oversight and management duties, financial and budget; the Building Division, responsible for issuing permits, conducting plan reviews, and inspecting residential and commercial construction for compliance with adopted building codes, and the Public Improvement Inspection program; Engineering and Land Services Review, reviews and approves civil engineering, traffic, and land development plans, subdivision plats and easements; the Office of Development Assistance, provides support to the development community through project management, pre-application meetings, and oversight of the annexation process and Title 32 Metro Districts; and the Office of Process Improvement, optimizes business processes, provides governance, training, and change management for workflow software systems used across the city.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	133.00	132.00	137.00	137.00	137.00
Personal Services	14,813,694	16,541,234	17,646,927	17,340,442	17,879,839
Supplies and Services	3,789,581	2,465,488	845,744	1,941,686	241,019
Utilities	1,168	1,800	1,400	2,334	1,723
Interfund Charges	274,085	287,682	326,629	307,851	303,855
Capital Related	131,310	69,164	75,000	32,174	75,000
Expenditures Total	\$19,009,838	\$19,365,368	\$18,895,700	\$19,624,487	\$18,501,436

DEPARTMENT NARRATIVE

2025 Department Projection Variance

The Development Services budget resides in the General Fund and the Development Review Fund. Across all funds, the department is projected to be \$728,800 (3.9 percent) over the 2025 Original Budget. General Fund expenditures are projected to be under the original budget by \$251,300 (15.1 percent) due to vacancy savings and lower operational spending of supplies and services.

The Development Review Fund is projected to be \$980,100 (5.7 percent) over the original budget. This is primarily due to credit card fees and contracted professional services used to maintain service levels. A supplemental will be necessary to adjust the Development Review Fund appropriation.

2026 Department Budget Variance

The total 2026 budget for Development Services is \$394,300 (2.1 percent) less than the 2025 Original Budget. The variance is a net of all base adjustments and amendments. The following Base Adjustments section shows the compensation adjustment increase of \$528,600. This is offset by the removal of prior-year one-time budgets and mandated cost adjustments totaling a decrease of \$36,500. The compensation increase is driven by adjustments to wage rates resulting from citywide assumptions for pay and benefit increases for 2026. The mandated cost adjustments include net changes for interfund charges related to fleet, risk, and utilities.

Amendments for 2026 are responsible for a net reduction of \$886,500 in appropriation for Development Services. Included are amendments for department specific and citywide reductions due to projections for slower revenue growth. There is an amendment in the Development Review Fund to reduce the credit card fee appropriation by \$580,000 as the city will pass the fee on to the customer going forward. There is also an amendment to reclassify three positions down to lower levels to help balance the shortfalls in the General Fund. Development Services will also participate in the citywide reduction for four planned furlough days and one-time reductions in travel and training budgets. Please see the Budget Amendment Requests section for more details.

Development Services

BASE ADJUSTMENTS

Base Adjustments	2026
Prior Year One Times	-14,000
Compensation Adjustments	528,644
Mandated Costs	-22,451
Total Base Adjustments	\$492,193

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Development Review Fund / Budget Cut</u>				
Credit Card Fee Reduction	0.00	-580,000	0	-580,000
Program affected: Building Division Strategic Outcome: Well-Managed Duration: Ongoing Due to slower revenue growth projections for the Development Review Fund, adjustments have been made to balance the budget. This amendment lapses the credit card fee appropriation in Development Services. The fees will now be passed on to the customer during the credit card transaction, allowing a significant reduction to fund expenses without impacting service levels.				
Four Furlough Days	0.00	-224,079	0	-224,079
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Reduce Travel/Training Budgets	0.00	-9,260	0	-9,260
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-813,339	0	-813,339
Development Review Fund Total	0.00	-813,339	0	-813,339

Development Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Development Services Department Budget Reductions: Personal Services Salary and Reclass Savings	0.00	-50,000	0	-50,000
Program affected: Various Throughout Development Services Strategic Outcome: Well-Managed Duration: Ongoing In an effort to balance the shortfalls in the General Fund, several belt-tightening adjustments have been made across the General Fund departments. This amendment will provide savings by budgeting for three vacant positions at a lower level requiring a lower salary. It is not expected to have significant customer-facing impacts.				
Four Furlough Days	0.00	-21,653	0	-21,653
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Reduce Travel/Training Budgets	0.00	-1,465	0	-1,465
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-73,118	0	-73,118
General Fund Total	0.00	-73,118	0	-73,118
Amendment Request Total All Funds	0.00	-886,457	0	-886,457

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Development Review Fund	17,872,953	17,737,895	17,231,550	18,211,607	16,867,086
General Fund	1,136,885	1,627,473	1,664,150	1,412,880	1,634,350
Expenditures Total	\$19,009,838	\$19,365,368	\$18,895,700	\$19,624,487	\$18,501,436

Development Services

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Development Review Fund	119.00	119.00	124.00	124.00	124.00
General Fund	14.00	13.00	13.00	13.00	13.00
Staffing Total	133.00	132.00	137.00	137.00	137.00

PROGRAM DETAIL

Building Division

The Building Division issues building permits, conducts inspections of residential and commercial construction for compliance with adopted building codes, reviews site development and construction plans, administers contractor and supervisor licensing, and administers the Public Improvements Inspection program. The Public Improvements Inspection program issues permits for developer-installed public infrastructure in new construction, inspects and warranties improvements including asphalt and concrete roadways, curb and gutter, walks, and curb ramps, and may inspect repair, replacement, maintenance, and restoration operations for dry utilities such as phone, power, cable, gas, and fiber optic lines. In 2025, 1.0 FTE was moved from the Office of Development Assistance program.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	11,674,358	12,255,999	11,131,666	13,466,576	10,822,059
General Fund	1,136,885	1,627,473	1,664,150	1,412,880	1,634,350
Expenditures Total	\$12,811,243	\$13,883,472	\$12,795,816	\$14,879,456	\$12,456,409

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	10,499,852	11,835,735	11,658,211	12,371,532	11,936,586
Allocated Expenses	-241,080	0	0	0	0
Supplies and Services	2,309,623	1,718,729	776,305	2,207,294	180,661
Utilities	1,168	1,800	1,400	2,334	1,723
Interfund Charges	241,680	248,293	284,900	266,122	262,439
Capital Related	0	78,915	75,000	32,174	75,000
Expenditures Total	\$12,811,243	\$13,883,472	\$12,795,816	\$14,879,456	\$12,456,409

<u>STAFFING SUMMARY</u>					
Development Review Fund	76.00	78.00	81.00	82.00	82.00
General Fund	14.00	13.00	13.00	13.00	13.00
Staffing Total	90.00	91.00	94.00	95.00	95.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of calls are answered within the established standard of 30 seconds or less	92%	97%	90%	95%	90%
Complete 90% of the building inspections on the day requested	96%	96%	90%	95%	90%
Complete review of building plans within established timeframes 90% of the time	99%	99%	90%	95%	90%

Development Services

PROGRAM DETAIL

Development Services Administration

This program ensures effective departmental functioning and supports all divisions through efficient resource management and coordination. The program provides executive management direction of the Building Division, Engineering Development Review, Land Services Review, Office of Development Assistance (ODA), and the Office of Process Improvement (OPI). The budget includes funding for the director and two support staff.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	0	0	451,878	375,534	468,104
Expenditures Total	\$0	\$0	\$451,878	\$375,534	\$468,104
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	451,878	375,534	468,104
Expenditures Total	\$0	\$0	\$451,878	\$375,534	\$468,104
<u>STAFFING SUMMARY</u>					
Development Review Fund	0.00	0.00	3.00	3.00	3.00
Staffing Total	0.00	0.00	3.00	3.00	3.00

Engineering - Development Services

The Development Services function of Engineering Services includes Plans Review and Land Services. Engineering Plans Review reviews and approves civil engineering plans. Land Services provides technical review of land development plans including land records, mathematical calculations, survey data, and review of subdivision plans, easements, site plans, and license agreements. The performance measure was added after the 2025 budget development period.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	5,008,908	4,143,864	3,698,708	2,994,875	3,738,425
Expenditures Total	\$5,008,908	\$4,143,864	\$3,698,708	\$2,994,875	\$3,738,425
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,210,563	3,509,591	3,604,073	3,251,895	3,649,911
Allocated Expenses	241,080	0	0	0	0
Supplies and Services	1,397,920	609,947	58,534	-293,121	52,684
Interfund Charges	28,035	34,077	36,101	36,101	35,830
Capital Related	131,310	-9,751	0	0	0
Expenditures Total	\$5,008,908	\$4,143,864	\$3,698,708	\$2,994,875	\$3,738,425
<u>STAFFING SUMMARY</u>					
Development Review Fund	29.00	27.00	25.00	25.00	25.00
Staffing Total	29.00	27.00	25.00	25.00	25.00

Development Services

PROGRAM DETAIL

Engineering - Development Services

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Review 85% of civil plans within established timeframes	N/A	80%	85%	95%	85%

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. In 2025, 1.0 FTE was moved to the Building Division program, and 1.0 FTE was moved to the Office of Process Improvement program.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	827,584	919,430	1,414,944	1,020,906	1,167,160
Expenditures Total	\$827,584	\$919,430	\$1,414,944	\$1,020,906	\$1,167,160
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	820,453	907,328	1,401,211	1,014,365	1,154,500
Supplies and Services	2,761	6,790	8,105	913	7,074
Interfund Charges	4,370	5,312	5,628	5,628	5,586
Expenditures Total	\$827,584	\$919,430	\$1,414,944	\$1,020,906	\$1,167,160
<u>STAFFING SUMMARY</u>					
Development Review Fund	10.00	10.00	11.00	9.00	9.00
Staffing Total	10.00	10.00	11.00	9.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of pre-application notes provided within established timelines	100%	99%	95%	99%	95%

Development Services

PROGRAM DETAIL

Office of Process Improvement

The Office of Process Improvement (OPI) optimizes business processes, aligning with the city's strategic goals of timeliness, code compliance, and quality. Through disciplines like LEAN and Six Sigma, it forms and leads cross-departmental teams with subject matter experts to implement operational improvements for internal and external city customers. The OPI also delivers business governance, training, and change management for the workflow software systems (Accela and AMANDA) used across multiple departments for licensing, project tracking, permitting, plan code reviews, and inspections. In 2025, 1.0 FTE was moved from the Office of Development Assistance program.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	362,103	418,602	534,354	353,716	671,338
Expenditures Total	\$362,103	\$418,602	\$534,354	\$353,716	\$671,338
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	282,826	288,580	531,554	327,116	670,738
Supplies and Services	79,277	130,022	2,800	26,600	600
Expenditures Total	\$362,103	\$418,602	\$534,354	\$353,716	\$671,338
<u>STAFFING SUMMARY</u>					
Development Review Fund	4.00	4.00	4.00	5.00	5.00
Staffing Total	4.00	4.00	4.00	5.00	5.00

Finance

PROGRAM SUMMARY

Accounting \$1,965,223 13 FTE *Maintain the official financial accounts and records of the city *Ensure compliance with accounting standards	Accounts Payable \$319,391 3 FTE *Review city invoices for accuracy, proper approval, appropriateness, and make timely payment to vendors	Administration \$896,739 3 FTE *Provide citywide financial planning, advice, and administration of financial operations
Budget & Financial Planning \$1,169,841 7.5 FTE *Provide citywide budget guidance and develop the budget; provide analysis; manage the budget process; and perform special projects	Business Licensing \$1,257,802 9 FTE *Manage business and special licensing for city businesses; conduct investigations and enforcement; provide customer service	Central Cashiering \$371,153 3 FTE *Manage the collection and deposit of all cash, check, and eCommerce transactions
Debt, Investments & Treasury Management \$562,942 3 FTE *Manage the investment of all city cash; issue and manage all city debt and financing	Payroll \$1,307,346 10 FTE *Manage and process the payroll including payment of deductions and benefits, and reconciliation of information	Purchasing and Contracts \$587,930 8.5 FTE *Solicit and execute procurement awards *Enforce and terminate contracts
Risk Management \$20,265,452 10 FTE *Administer general liability claims and workers' compensation claims, employee safety program, and occupational health services	Tax Audit \$1,758,834 13 FTE *Audit businesses for compliance with city tax laws and collect unpaid taxes through the audit process	Taxpayer Services \$1,239,533 10 FTE *Administer the city's taxes; process returns; collect unpaid taxes; provide customer service

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
REGULAR - FTE	93.00	93.00	92.00	93.00	93.00
EXPENDITURES	\$31,093,299	\$32,647,411	\$31,628,456	\$31,795,075	\$31,702,186

Finance

DESCRIPTION

The Finance Department provides support and advice to the City Manager, City Council, and city departments. Finance includes: general financial functions, accounting, budget and financial analysis, business and marijuana licensing, debt and treasury management, grants management, payroll and pension administration, procurement and contract services, risk and safety management, and tax audit and collection for the city government.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	93.00	93.00	92.00	93.00	93.00
Personal Services	10,792,533	12,202,503	12,535,644	12,275,300	12,696,409
Allocated Expenses	-1,198,386	-1,284,383	-1,316,895	-1,326,830	-1,373,362
Supplies and Services	21,408,832	21,320,597	20,279,432	20,733,604	20,260,783
Interfund Charges	90,320	108,694	117,575	113,001	114,711
Capital Related	0	0	12,700	0	3,645
Transfers Out	0	300,000	0	0	0
Expenditures Total	\$31,093,299	\$32,647,411	\$31,628,456	\$31,795,075	\$31,702,186

DEPARTMENT NARRATIVE

2025 Department Projection Variance

The Finance Department budget resides primarily in the Risk Management Fund and the General Fund with a lesser amount in the Designated Revenues Fund. Across all funds, the Finance Department is projected to be \$166,600 (0.5 percent) over the 2025 Original Budget. This is the result of budget savings in the Risk Management Fund being more than offset by additional expenditures in the General Fund.

The Risk Management Fund is projected to be under the original budget by \$204,500 (1.0 percent), which is primarily due to vacancy savings in the Safety Program and anticipated underspending related to contracted services, with claims expenditures projected to be very close to budget.

The department is projected to be over the original budget in the General Fund by \$389,800 (3.5 percent). This is because of continued unbudgeted costs associated with the Enterprise Resource Planning (ERP) Workday phase II implementation project and the integration of the budget system with the new ERP. A spring 2026 supplemental will be necessary to address this overage. Also, the department FTE count has increased from 92.0 to 93.0 with the addition of a Payroll Supervisor position added in the 2025 spring supplemental to administer the new Paid Time Off (PTO) program. The addition of this FTE has a zero dollar impact as the personnel costs are being offset by the ongoing savings from a revised approach to budgeting and paying Short-Term Disability benefits.

2026 Department Budget Variance

The Finance Department's 2026 budget is \$73,700 (0.2 percent) higher than the 2025 Original Budget. There is a \$556,700 increase in base adjustments offset by amendments totaling a reduction of \$483,000. The base adjustments are primarily compensation adjustments of \$821,000 to adjust all budgeted positions to the current pay rate plus an increase for the citywide assumptions for pay and benefits for 2026. The compensation increase is mainly offset by mid-year modifications totaling \$210,000 to eliminate the adjustment for short-term disability included in the spring supplemental noted above. A breakout of these can be found in the following Base Adjustments section. The amendments are addressed in the Budget Amendment Requests section, which includes four amendments for reductions in the General Fund and three in the Risk Management Fund. Finance will participate in the citywide reductions for four planned furlough days and the one-time reduction in travel and training in both funds. There are also department specific reductions impacting budgets for supplies, general operating, professional services, and variable hour salary. Additionally, the cost of an accountant position will be shared with the Aurora Urban Renewal Authority (AURA).

Finance

BASE ADJUSTMENTS

Base Adjustments	2026
Mid Year Modifications	-210,000
Compensation Adjustments	821,023
Mandated Costs	-56,359
Other Adjustments	2,061
Total Base Adjustments	\$556,725

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Finance Department Budget Reductions: Supplies, General Operating, and Professional Services	0.00	-134,419	0	-134,419
Program affected: Various Across Finance Strategic Outcome: Well-Managed Duration: Ongoing Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across the city. This amendment will cut office supplies, general operating supplies, and professional services in various Finance programs. It is not expected to have significant customer-facing impacts.				
Finance Department Budget Reductions: Variable Hour Salary, Position Cost Share with AURA	0.00	-121,460	0	-121,460
Program affected: Various Throughout Finance Strategic Outcome: Well-Managed Duration: Ongoing In an effort to balance the shortfalls in the General Fund, several belt-tightening adjustments have been made across the General Fund departments. This amendment will reduce variable hour budgets in Business Licensing, Tax Audit, and Taxpayer Services. It also will fund one-half of an accounting position with Aurora Urban Renewal (AURA) funds. It is not expected to have significant customer-facing impacts, although it will lower bench strength in the programs losing variable hour budget.				
Four Furlough Days	0.00	-151,905	0	-151,905
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Reduce Travel/Training Budgets	0.00	-24,836	0	-24,836
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-432,620	0	-432,620

Finance

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
General Fund Total	0.00	-432,620	0	-432,620
<u>Risk Management Fund / Budget Cut</u>				
Finance Department Budget Reductions: Supplies, General Operating, and Professional Services	0.00	-30,000	0	-30,000
Program affected: Various Across Finance Strategic Outcome: Well-Managed Duration: Ongoing Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across the city. This amendment will cut office supplies, general operating supplies, and professional services in various Finance programs. It is not expected to have significant customer-facing impacts.				
Four Furlough Days	0.00	-18,082	0	-18,082
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Reduce Travel/Training Budgets	0.00	-2,293	0	-2,293
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-50,375	0	-50,375
Risk Management Fund Total	0.00	-50,375	0	-50,375
Amendment Request Total All Funds	0.00	-482,995	0	-482,995

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Designated Revenues Fund	17,292	15,522	23,694	5,000	24,022
General Fund	9,995,540	11,719,607	11,272,698	11,662,538	11,412,712
Risk Management Fund	21,080,467	20,912,282	20,332,064	20,127,537	20,265,452
Expenditures Total	\$31,093,299	\$32,647,411	\$31,628,456	\$31,795,075	\$31,702,186

Finance

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
General Fund	83.00	83.00	82.00	83.00	83.00
Risk Management Fund	10.00	10.00	10.00	10.00	10.00
Staffing Total	93.00	93.00	92.00	93.00	93.00

PROGRAM DETAIL

Accounting

This program oversees all financial activity of the city, maintains the official accounting records, and produces the annually required city financial statements. It also supports the research and development of grant opportunities across city departments and oversees citywide grant management and compliance. Accounting is also responsible for designing, implementing, and monitoring financial controls as well as overseeing the citywide purchasing card program. The program includes the Financial Management Information Systems group that supports city financial systems by providing training, researching and developing continuous improvement initiatives, testing new functionality, and generally supporting end users across the city.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,788,155	2,326,750	1,982,170	2,506,838	1,965,223
Expenditures Total	\$1,788,155	\$2,326,750	\$1,982,170	\$2,506,838	\$1,965,223
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,537,358	2,059,704	1,854,195	2,005,387	1,903,608
Allocated Expenses	-126,432	-134,304	-140,120	-140,120	-202,463
Supplies and Services	377,229	401,350	268,095	641,571	264,078
Expenditures Total	\$1,788,155	\$2,326,750	\$1,982,170	\$2,506,838	\$1,965,223
<u>STAFFING SUMMARY</u>					
General Fund	13.00	13.00	13.00	13.00	13.00
Staffing Total	13.00	13.00	13.00	13.00	13.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Close month end by the 8th business day of the following month excluding year end	100%	100%	100%	100%	100%

Finance

PROGRAM DETAIL

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 program. 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 1099.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	301,333	352,196	305,668	454,800	319,391
Expenditures Total	\$301,333	\$352,196	\$305,668	\$454,800	\$319,391
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	236,670	280,817	301,284	322,401	316,427
Supplies and Services	64,663	71,379	4,384	132,399	2,964
Expenditures Total	\$301,333	\$352,196	\$305,668	\$454,800	\$319,391
<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	85%	85%	85%	85%	85%

Administration

Headed by the Director of Finance, 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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	17,292	15,522	23,694	5,000	24,022
General Fund	720,728	1,114,504	922,519	776,668	872,717
Expenditures Total	\$738,020	\$1,130,026	\$946,213	\$781,668	\$896,739
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	501,660	557,549	541,878	538,386	555,547
Supplies and Services	166,373	187,720	314,543	153,490	252,075
Interfund Charges	69,987	84,757	89,792	89,792	89,117
Transfers Out	0	300,000	0	0	0
Expenditures Total	\$738,020	\$1,130,026	\$946,213	\$781,668	\$896,739
<u>STAFFING SUMMARY</u>					
General Fund	3.00	3.00	3.00	3.00	3.00
Staffing Total	3.00	3.00	3.00	3.00	3.00

Finance

PROGRAM DETAIL

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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,214,541	1,361,435	1,144,132	1,249,750	1,169,841
Expenditures Total	\$1,214,541	\$1,361,435	\$1,144,132	\$1,249,750	\$1,169,841
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,209,417	1,261,479	1,167,865	1,172,943	1,210,919
Allocated Expenses	-201,156	-215,592	-227,239	-227,239	-236,837
Supplies and Services	206,280	315,548	203,506	304,046	195,759
Expenditures Total	\$1,214,541	\$1,361,435	\$1,144,132	\$1,249,750	\$1,169,841
<u>STAFFING SUMMARY</u>					
General Fund	8.50	8.50	7.50	7.50	7.50
Staffing Total	8.50	8.50	7.50	7.50	7.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain appropriate reserve levels - Tabor, Policy, Operating	Yes	Yes	Yes	Yes	Yes

Business Licensing

This function accepts applications for review and issues and manages all city general business, grants special licenses, and provides corresponding customer service. This function also identifies and follows-up on businesses that may not be licensed and performs periodic compliance checks. Licensing assists law enforcement by acting as a gatekeeper and enforcement entity to prevent or remove problematic operations in the city. This includes participating in investigations of commercial operations to ensure compliance with state and local laws and taking enforcement action as needed. The cost for this function is covered by fees and identification of audit leads.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	979,675	1,089,991	1,250,334	1,105,273	1,257,802
Expenditures Total	\$979,675	\$1,089,991	\$1,250,334	\$1,105,273	\$1,257,802

Finance

PROGRAM DETAIL

Business Licensing

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	946,596	1,059,355	1,133,865	1,078,750	1,149,456
Allocated Expenses	0	0	25,000	0	25,000
Supplies and Services	30,339	28,584	86,035	24,361	79,094
Interfund Charges	2,740	2,052	3,544	2,162	2,362
Capital Related	0	0	1,890	0	1,890
Expenditures Total	\$979,675	\$1,089,991	\$1,250,334	\$1,105,273	\$1,257,802
<u>STAFFING SUMMARY</u>					
General Fund	9.00	9.00	9.00	9.00	9.00
Staffing Total	9.00	9.00	9.00	9.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
82% of general licenses are turned around in 20 days or less	84%	81%	82%	86%	82%

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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	353,148	442,067	386,609	435,571	371,153
Expenditures Total	\$353,148	\$442,067	\$386,609	\$435,571	\$371,153
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	247,091	353,278	321,303	350,520	305,997
Supplies and Services	106,057	88,789	65,306	85,051	65,156
Expenditures Total	\$353,148	\$442,067	\$386,609	\$435,571	\$371,153
<u>STAFFING SUMMARY</u>					
General Fund	3.00	3.00	3.00	3.00	3.00
Staffing Total	3.00	3.00	3.00	3.00	3.00

Finance

PROGRAM DETAIL

Central Cashiering

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<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 General Ledger 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	100%	100%	100%	100%	100%

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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	460,579	510,369	585,772	493,241	562,942
Expenditures Total	\$460,579	\$510,369	\$585,772	\$493,241	\$562,942
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	411,123	446,738	464,202	461,897	471,322
Allocated Expenses	-369,510	-387,479	-404,854	-389,789	-405,461
Supplies and Services	415,557	446,966	522,034	419,304	492,724
Interfund Charges	3,409	4,144	4,390	1,829	4,357
Expenditures Total	\$460,579	\$510,369	\$585,772	\$493,241	\$562,942
<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>					
City of Aurora portfolio fair value net return exceeds Bank of America Merrill Lynch 1-3 Year Treasury Index. Positive(+) = outperformed, Negative(-) = underperformed	+0.09%	+0.18%	+0.50%	+0.52%	+0.50%

Finance

PROGRAM DETAIL

Payroll

This function is responsible for producing the city payroll and associated reports. This function reviews time card batches produced by departments, completes all quarterly and annual tax filings, and generates payments for all payroll, associated taxes, pensions, deferred compensation, garnishments, and insurance premiums.

The 2025 Spring Supplemental process included an amendment adding 1.0 FTE Payroll Supervisor as part of the PTO change project. The cost of this was offset by the ongoing savings from a revised approach to budgeting and paying Short-Term Disability benefits, implemented under the new Paid Time Off (PTO) plan.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,128,290	1,168,419	1,151,834	1,303,257	1,307,346
Expenditures Total	\$1,128,290	\$1,168,419	\$1,151,834	\$1,303,257	\$1,307,346
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,060,598	1,138,293	1,136,482	1,281,890	1,295,484
Supplies and Services	67,692	30,126	15,352	21,367	11,862
Expenditures Total	\$1,128,290	\$1,168,419	\$1,151,834	\$1,303,257	\$1,307,346
<u>STAFFING SUMMARY</u>					
General Fund	9.00	9.00	9.00	10.00	10.00
Staffing Total	9.00	9.00	9.00	10.00	10.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Three corrections or less per bi-weekly payroll 100% of the time	85%	100%	100%	100%	100%

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.

There is no Purchasing performance data for prior years due to the metric being implemented halfway through 2025.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	507,748	577,821	584,518	438,278	587,930
Expenditures Total	\$507,748	\$577,821	\$584,518	\$438,278	\$587,930
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	994,374	1,064,591	1,123,313	959,943	1,116,798
Allocated Expenses	-501,288	-547,008	-569,682	-569,682	-553,601
Supplies and Services	14,662	60,238	30,887	48,017	24,733
Expenditures Total	\$507,748	\$577,821	\$584,518	\$438,278	\$587,930

Finance

PROGRAM DETAIL

Purchasing and Contracts

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	8.50	8.50	8.50	8.50	8.50
Staffing Total	8.50	8.50	8.50	8.50	8.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Achieve an average of 9 out of 10 customer satisfaction score from departments.	N/A	N/A	N/A	9	9

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, 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.

There is no Risk Management performance target for 2025 due to the metric target being determined in Q4 of 2025.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Risk Management Fund	21,080,467	20,912,282	20,332,064	20,127,537	20,265,452
Expenditures Total	\$21,080,467	\$20,912,282	\$20,332,064	\$20,127,537	\$20,265,452
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,172,419	1,331,375	1,604,517	1,343,420	1,414,845
Supplies and Services	19,894,081	19,563,930	18,702,261	18,766,131	18,832,756
Interfund Charges	13,967	16,977	17,986	17,986	17,851
Capital Related	0	0	7,300	0	0
Expenditures Total	\$21,080,467	\$20,912,282	\$20,332,064	\$20,127,537	\$20,265,452
<u>STAFFING SUMMARY</u>					
Risk Management Fund	10.00	10.00	10.00	10.00	10.00
Staffing Total	10.00	10.00	10.00	10.00	10.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Reduce backing incident rate by 10% as part of the City's GOAL (Get Out and Look) initiative	N/A	50	N/A	31	28

Finance

PROGRAM DETAIL

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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,490,292	1,628,065	1,703,664	1,717,725	1,758,834
Expenditures Total	\$1,490,292	\$1,628,065	\$1,703,664	\$1,717,725	\$1,758,834
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,440,363	1,515,554	1,684,503	1,603,442	1,746,824
Supplies and Services	49,929	112,511	19,161	114,283	12,010
Expenditures Total	\$1,490,292	\$1,628,065	\$1,703,664	\$1,717,725	\$1,758,834
<u>STAFFING SUMMARY</u>					
General Fund	13.00	13.00	13.00	13.00	13.00
Staffing Total	13.00	13.00	13.00	13.00	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

This function collects past due taxes, processes tax returns, and provides customer information and assistance. 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. Revenues from collection enforcement activities allow this program to more than fully cover its direct expenditures.

The tax collections performance measure data results for 2024 and the projection for 2025 are below expectations due to a couple of changes in the process. First, collection cases generated have been delayed until the taxpayer has received at least two mailed notices. This allows taxpayers to self-cure their deficiency before a revenue agent gets involved. Second, the Tax Division is proactively reviewing smaller accounts rather than engaging the Collections Division on accounts that are likely to owe little or no taxes. This allows them to focus on accounts that have a potential for material taxes due. The impact of these changes will be diminished by 2026 since the calculation is based on a 3-year rolling average.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,051,051	1,147,990	1,255,478	1,181,137	1,239,533
Expenditures Total	\$1,051,051	\$1,147,990	\$1,255,478	\$1,181,137	\$1,239,533

Finance

PROGRAM DETAIL

Taxpayer Services

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,034,864	1,133,770	1,202,237	1,156,321	1,209,182
Supplies and Services	15,970	13,456	47,868	23,584	27,572
Interfund Charges	217	764	1,863	1,232	1,024
Capital Related	0	0	3,510	0	1,755
Expenditures Total	\$1,051,051	\$1,147,990	\$1,255,478	\$1,181,137	\$1,239,533
<u>STAFFING SUMMARY</u>					
General Fund	10.00	10.00	10.00	10.00	10.00
Staffing Total	10.00	10.00	10.00	10.00	10.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Measures electronic filings as a percentage of total tax filings	99.6%	99.8%	99.8%	99.9%	99.9%
Three month rolling average field tax collections equals (95%) or exceeds CPI adjusted monthly three-year average of field tax collections	95%	78%	95%	85%	95%

Fire

PROGRAM SUMMARY

Administration \$11,961,847 22 FTE *Provide management support, including strategic planning, budgeting, financial control, and overall administrative duties	Community Operations Section \$82,026,498 448 FTE *Respond to all requests for fire and EMS emergency assistance	Community Risk Reduction \$813,277 5 FTE *Plan, prepare, and develop programming intended to reduce community risk and educate the public
Community Risk Reduction Inspections \$869,635 7 FTE *Conduct fire inspections	Community Risk Reduction Investigation \$581,571 3 FTE *Investigate fires, explosions, and illegal disposal of hazardous materials	Emergency Management and Planning \$602,258 3 FTE *Manage the city's disaster preparedness operations
Emergency Medical Services (EMS) Bureau \$1,504,144 4 FTE *Direct medical protocol, hiring, quality improvement, training, and technology	Fire Training \$1,953,049 9.5 FTE *Provide training to Fire Department personnel	Member Services Section \$612,573 2 FTE *Develop department's professional standards and support employees through recruitment, training, and health and safety initiatives

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
CIVIL - FTE	445.00	460.00	461.00	461.00	478.00
REGULAR - FTE	19.50	23.50	25.50	25.50	25.50
EXPENDITURES	\$82,916,927	\$90,014,803	\$93,025,501	\$96,939,754	\$100,924,852

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. The department organizational structure has two sections supporting external customers and two sections supporting internal customers. The Community Operations Section (COS) is responsible for firefighting and rescue activities in the community, and is supported by a dedicated Emergency Medical Services Division tasked with providing both advanced and basic medical assistance. The Community Risk Reduction Section (CRR) focuses on all-hazards risk reduction and promotes community awareness through timely education and outreach. This section includes the Fire Inspection Division and the Investigations Division, which conduct fire inspections and ensure fire code compliance. The Member Services Section (MSS) manages the department's human resources, including recruitment, training for recruits and incumbents, and safety and wellness programs. The Business Services Section (BSS) provides administrative support in areas such as finance, payroll, procurement, logistics, fleet management, and staffing.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	464.50	483.50	486.50	486.50	503.50
Personal Services	72,978,815	77,982,791	81,278,505	85,516,138	87,796,829
Allocated Expenses	1	0	0	0	0
Supplies and Services	3,492,096	4,924,484	4,071,157	3,939,304	4,443,432
Utilities	282,363	265,593	320,500	255,004	277,182
Interfund Charges	5,333,778	6,067,914	6,484,939	6,348,118	6,374,509
Debt Related	70,029	72,141	0	0	0
Capital Related	283,445	225,480	394,000	404,790	1,556,500
Transfers Out	476,400	476,400	476,400	476,400	476,400
Expenditures Total	\$82,916,927	\$90,014,803	\$93,025,501	\$96,939,754	\$100,924,852

DEPARTMENT NARRATIVE

2025 Department Projection Variance

The Aurora Fire Rescue (AFR) Department budget resides in the General Fund and the Gifts and Grants Fund. Across both funds, the department is projected to be \$3.9 million (4.2 percent) over the 2025 Original Budget. General Fund expenditures are projected to be over the original budget by \$3.9 million (4.2 percent) due to an additional fire academy to staff the opening of Fire Station 18 and overtime required to meet the AFR-mandated staffing model. A supplemental will be necessary to adjust the General Fund appropriation. The Gifts and Grants Fund is projected to be \$50,500 (52.1 percent) over the 2025 Original Budget. This is primarily due to the timing of grant awards and better than expected donations, resulting in more equipment expenses. All expenses will be offset with revenue. A supplemental will be necessary for the Gifts and Grants Fund.

2026 Department Budget Variance

The total 2026 budget for AFR is \$7.9 million (8.5 percent) more than the 2025 Original Budget. The variance is a net of all base adjustments and amendments. The following Base Adjustments section shows the removal of prior-year one-time funding and mandated cost adjustments totaling a decrease of \$207,400. The mandated cost adjustments include net changes for interfund charges related to fleet, risk, and utilities. This is offset by an increase in compensation adjustments of \$4.2 million. The compensation increase is driven by adjustments to wage rates resulting from citywide assumptions for pay and benefit increases for 2026, as well as the contract under the 2025-2026 collective bargaining agreement.

Amendments for 2026 are responsible for a net addition of \$3.9 million in funding for AFR. The most significant amendment is the addition of 17.0 FTE, operating equipment, and fire apparatus to be assigned to the new Station 18. The City Manager originally proposed an add of 34.0 FTE to staff Stations 18 and 19, but this amount was reduced when the city was informed it had not been awarded a federal SAFER grant. AFR will also participate in the citywide reduction of four planned furlough days for career service and executive staff employees and one-time reductions in travel and training budgets. Lastly, at the October 4 budget workshop, City Council added appropriation to fund continued operation of city emergency warning sirens. Please see the Budget Amendment Requests section for more details.

Fire

BASE ADJUSTMENTS

Base Adjustments	2026
Prior Year One Times	-369,000
Compensation Adjustments	4,247,770
Mandated Costs	161,614
Total Base Adjustments	\$4,040,384

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Station 18 Add: 17.0 FTE, Equipment, and Apparatus - Post-Proposed Appropriation	17.00	3,877,137	0	3,877,137
Program affected: Community Operations Section Strategic Outcome: Safe Duration: \$2.3 million Ongoing, \$1.5 million One-time This post-proposed amendment appropriates funds for 17.0 FTE, equipment costs, and a new apparatus for Station 18. The approved funding will enable AFR to have all 17.0 FTE trained through an academy and staffed to Station 18 in 2026.				
Station 18: Add 34.0 FTE Firefighters, Equipment, and Operating Expenses	0.00	2,707,773	0	2,707,773
Program affected: Community Operations Section Strategic Outcome: Safe Duration: \$3.4 million Ongoing, \$1.9 million One-time This amendment appropriates funds for 34.0 FTE, equipment costs, and a new apparatus. AFR applied for the SAFER grant, and if awarded, it would offset the personal services expense of \$2.5 million in the first year of the grant. The required city match for the first year of the grant is \$844,800. It also appropriates \$663,000 for equipment for the FTE and \$1,200,000 for a new apparatus for Station 18. The approved funding will enable AFR to have all 34.0 FTE trained through an academy in 2026 in order to staff Station 18 in 2026 and Station 19 in 2027.				
Station 18: Add 34.0 FTE Firefighters, Equipment, and Operating Expenses - Post-Proposed Reversal	0.00	-2,707,773	0	-2,707,773
Program affected: Community Operations Section Strategic Outcome: Safe Duration: -\$3.4 million Ongoing, -\$1.9 million One-time This post-proposed amendment reverses the appropriation in the proposed budget due to not being awarded the federal SAFER grant.				
Warning Siren Operational Funding - Post-Proposed Appropriation	0.00	100,000	0	100,000
Program affected: Emergency Management and Planning Strategic Outcome: Safe Duration: \$100,000 Ongoing This post-proposed amendment appropriates funds to support the ongoing maintenance of the emergency warning sirens. These funds will cover the routine maintenance contract to keep the system operational. Continued investment is needed to preserve system readiness and ensure the sirens can effectively alert the public during emergencies.				
New Appropriation Total	17.00	3,977,137	0	3,977,137

Fire

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Four Furlough Days	0.00	-75,083	0	-75,083
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Reduce Travel/Training Budgets	0.00	-43,087	0	-43,087
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-118,170	0	-118,170
General Fund Total	17.00	3,858,967	0	3,858,967
<u>Gifts & Grants Fund / New Appropriation</u>				
Station 18: Add 34.0 FTE Firefighters, Equipment, and Operating Expenses	34.00	2,534,317	2,534,317	0
Program affected: Community Operations Section Strategic Outcome: Safe Duration: \$3.4 million Ongoing, \$1.9 million One-time This amendment appropriates funds for 34.0 FTE, equipment costs, and a new apparatus. AFR applied for the SAFER grant, and if awarded, it would offset the personal services expense of \$2.5 million in the first year of the grant. The required city match for the first year of the grant is \$844,800. It also appropriates \$663,000 for equipment for the FTE and \$1,200,000 for a new apparatus for Station 18. The approved funding will enable AFR to have all 34.0 FTE trained through an academy in 2026 in order to staff Station 18 in 2026 and Station 19 in 2027.				
Station 18: Add 34.0 FTE Firefighters, Equipment, and Operating Expenses - Post-Proposed Reversal	-34.00	-2,534,317	-2,534,317	0
Program affected: Community Operations Section Strategic Outcome: Safe Duration: -\$3.4 million Ongoing, -\$1.9 million One-time This post-proposed amendment reverses the appropriation in the proposed budget due to not being awarded the federal SAFER grant.				
New Appropriation Total	0.00	0	0	0
Gifts & Grants Fund Total	0.00	0	0	0
Amendment Request Total All Funds	17.00	3,858,967	0	3,858,967

Fire

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
General Fund	82,907,527	89,322,443	92,928,501	96,792,254	100,827,852
Gifts & Grants Fund	9,400	692,360	97,000	147,500	97,000
Expenditures Total	\$82,916,927	\$90,014,803	\$93,025,501	\$96,939,754	\$100,924,852

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
General Fund	18.50	23.50	25.50	25.50	25.50
General Fund Civil FTE	445.00	460.00	461.00	461.00	478.00
Gifts & Grants Fund	1.00	0.00	0.00	0.00	0.00
Staffing Total	464.50	483.50	486.50	486.50	503.50

PROGRAM DETAIL

Administration

This division provides management support to Aurora Fire Rescue in planning, organizing, budgeting, financial control, warehouse logistics, fleet, staffing and overall administrative duties. This program also includes appropriation for anticipated grants and payment of department-wide related costs such as risk charges and old hire pension costs.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	9,688,354	10,582,860	11,866,880	11,889,338	11,956,847
Gifts & Grants Fund	8,644	4,287	5,000	5,000	5,000
Expenditures Total	\$9,696,998	\$10,587,147	\$11,871,880	\$11,894,338	\$11,961,847
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	6,441,444	6,955,912	7,969,089	8,075,315	8,173,590
Supplies and Services	484,826	353,576	413,993	445,422	416,765
Utilities	265,688	243,539	301,100	243,359	253,517
Interfund Charges	2,435,011	2,961,979	3,118,198	3,130,242	3,117,975
Debt Related	70,029	72,141	0	0	0
Capital Related	0	0	69,500	0	0
Expenditures Total	\$9,696,998	\$10,587,147	\$11,871,880	\$11,894,338	\$11,961,847
<u>STAFFING SUMMARY</u>					
General Fund	8.00	8.00	9.00	9.00	9.00
General Fund Civil FTE	12.00	13.00	13.00	13.00	13.00
Staffing Total	20.00	21.00	22.00	22.00	22.00

Fire

PROGRAM DETAIL

Community Operations Section

This section 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 the 2025 Projection, 2.0 FTE were moved from the Fire Training program. In 2026, an amendment adds 17.0 FTE to this program. In 2025, the Operations Section began reporting response time to include the time to dispatch calls, which is the national standard. The times presented below now include dispatch time. The Operations Section is reviewing all calls that do not meet the standard to improve times in the future.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	66,697,525	72,278,380	73,932,698	77,873,876	81,984,498
Gifts & Grants Fund	-213,370	0	42,000	0	42,000
Expenditures Total	\$66,484,155	\$72,278,380	\$73,974,698	\$77,873,876	\$82,026,498
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	61,462,265	66,071,125	68,225,466	72,268,424	74,683,275
Allocated Expenses	1	122	0	0	0
Supplies and Services	1,751,303	2,572,683	2,008,473	1,767,073	2,202,582
Utilities	0	1,305	0	0	1,365
Interfund Charges	2,779,073	2,950,265	3,234,359	3,115,922	3,131,376
Capital Related	15,113	206,480	30,000	246,057	1,531,500
Transfers Out	476,400	476,400	476,400	476,400	476,400
Expenditures Total	\$66,484,155	\$72,278,380	\$73,974,698	\$77,873,876	\$82,026,498
<u>STAFFING SUMMARY</u>					
General Fund Civil FTE	415.00	428.00	429.00	431.00	448.00
Staffing Total	415.00	428.00	429.00	431.00	448.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90th percentile response times for first due unit to structure fires is under 6 minutes 24 seconds	7:55	8:18	<6:24	8:24	<6:24

Fire

PROGRAM DETAIL

Community Risk Reduction

The Community Risk Reduction (CRR) Section provides educational programming to the public, including fire and injury prevention programs in Aurora schools, After the Fire community programming, and fire prevention work. CRR provides a collection of resources, educational materials and practical advice related to fire safety, emergency preparedness and life-saving practices for adults and children. By promoting awareness, education and proactive safety measures, CRR aims to help build an empowered, resilient, and well-informed Aurora.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	635,395	635,249	831,489	648,264	763,277
Gifts & Grants Fund	33,542	63,361	50,000	92,500	50,000
Expenditures Total	\$668,937	\$698,610	\$881,489	\$740,764	\$813,277
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	591,960	575,008	713,369	613,758	729,093
Supplies and Services	56,714	102,451	65,988	115,235	65,338
Interfund Charges	20,263	21,151	27,632	11,771	13,846
Capital Related	0	0	74,500	0	5,000
Expenditures Total	\$668,937	\$698,610	\$881,489	\$740,764	\$813,277
<u>STAFFING SUMMARY</u>					
General Fund	1.00	2.00	3.00	3.00	3.00
General Fund Civil FTE	3.00	2.00	2.00	2.00	2.00
Staffing Total	4.00	4.00	5.00	5.00	5.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Engage in fifty two community education interactions annually.	N/A	51	52	120	52

Community Risk Reduction Inspections

This section 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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	793,459	896,817	817,180	853,389	869,635
Expenditures Total	\$793,459	\$896,817	\$817,180	\$853,389	\$869,635
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	721,800	754,211	747,942	802,771	794,654
Supplies and Services	24,564	52,471	15,564	11,516	15,214
Interfund Charges	47,095	90,135	53,674	39,102	59,767
Expenditures Total	\$793,459	\$896,817	\$817,180	\$853,389	\$869,635

Fire

PROGRAM DETAIL

Community Risk Reduction Inspections

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	6.00	6.00	6.00	6.00	6.00
General Fund Civil FTE	1.00	1.00	1.00	1.00	1.00
Staffing Total	7.00	7.00	7.00	7.00	7.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Annual inspection rate of business properties is 70%	84%	85%	70%	82%	70%

Community Risk Reduction Investigation

This section investigates the cause and origin of fires, explosions, and hazardous materials incidents within the city. Investigators 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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	543,400	551,387	569,727	575,506	581,571
Gifts & Grants Fund	312	0	0	0	0
Expenditures Total	\$543,712	\$551,387	\$569,727	\$575,506	\$581,571
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	524,689	541,287	561,476	557,396	573,470
Supplies and Services	19,023	10,100	8,251	18,110	8,101
Expenditures Total	\$543,712	\$551,387	\$569,727	\$575,506	\$581,571
<u>STAFFING SUMMARY</u>					
General Fund Civil FTE	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>					
Annual closure rate for arson cases is the national average of 22%	64%	44%	22%	30%	22%

Fire

PROGRAM DETAIL

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 intracity grant acquisition and oversight related to emergency management within the city. The Office of Emergency Management did not meet the performance measure of 400 hours because an employee vacancy reduced the amount of trainings the small team was able to attend.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	374,286	469,322	500,217	375,091	602,258
Gifts & Grants Fund	49,273	92,640	0	50,000	0
Expenditures Total	\$423,559	\$561,962	\$500,217	\$425,091	\$602,258
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	412,101	552,147	465,027	418,742	467,077
Allocated Expenses	0	-122	0	0	0
Supplies and Services	7,382	6,022	30,544	927	130,444
Interfund Charges	4,076	3,915	4,646	5,422	4,737
Expenditures Total	\$423,559	\$561,962	\$500,217	\$425,091	\$602,258
<u>STAFFING SUMMARY</u>					
General Fund	1.00	2.00	2.00	2.00	2.00
General Fund Civil FTE	1.00	1.00	1.00	1.00	1.00
Gifts & Grants Fund	1.00	0.00	0.00	0.00	0.00
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	90%	80%	90%	80%	90%

Emergency Medical Services (EMS) Bureau

The Emergency Medical Services (EMS) Division develops and reviews the medical protocols, delivers and coordinates all medical response related training, monitors certifications, and provides quality assurance and improvement analysis with recommendations.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,521,744	1,223,728	1,393,868	1,476,130	1,504,144
Expenditures Total	\$1,521,744	\$1,223,728	\$1,393,868	\$1,476,130	\$1,504,144

Fire

PROGRAM DETAIL

Emergency Medical Services (EMS) Bureau

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	869,833	522,823	572,531	650,929	623,968
Supplies and Services	651,911	676,201	821,337	815,870	871,833
Interfund Charges	0	5,704	0	9,331	8,343
Capital Related	0	19,000	0	0	0
Expenditures Total	\$1,521,744	\$1,223,728	\$1,393,868	\$1,476,130	\$1,504,144
<u>STAFFING SUMMARY</u>					
General Fund	0.00	2.00	2.00	2.00	2.00
General Fund Civil FTE	0.00	2.00	2.00	2.00	2.00
Staffing Total	0.00	4.00	4.00	4.00	4.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Annual cardiac arrest survival rate is greater than the national 7% average	6.6%	7%	7%	13%	7%

Fire Training

The Fire Training Division falls under the Member Services Section. This division provides the necessary resources, instructors, and equipment to conduct basic firefighting training for new recruits. In addition, this function provides continuing education to incumbent firefighters that allows the department to meet not only state required emergency medical training and fire training levels, but national standards as well. This branch also manages the City of Aurora Public Safety Training Center (CAPSTC). In the 2025 Projection, 2.0 FTE were moved to the Community Operations Section program. Competing priorities during the year, accompanied with changes to the incumbent staff and training processes lead to a lower than expected ISO completion for 2025.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,068,850	2,066,027	2,426,211	2,310,151	1,953,049
Gifts & Grants Fund	128,999	114,126	0	0	0
Expenditures Total	\$2,197,849	\$2,180,153	\$2,426,211	\$2,310,151	\$1,953,049
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,625,861	1,569,225	1,642,699	1,587,725	1,353,354
Supplies and Services	486,198	556,071	497,682	515,720	518,930
Utilities	16,675	20,749	19,400	11,645	22,300
Interfund Charges	48,260	34,108	46,430	36,328	38,465
Capital Related	20,855	0	220,000	158,733	20,000
Expenditures Total	\$2,197,849	\$2,180,153	\$2,426,211	\$2,310,151	\$1,953,049
<u>STAFFING SUMMARY</u>					
General Fund	2.50	3.50	3.50	3.50	3.50
General Fund Civil FTE	8.00	8.00	8.00	6.00	6.00
Staffing Total	10.50	11.50	11.50	9.50	9.50

Fire

PROGRAM DETAIL

Fire Training

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of line personnel have completed all required ISO training	91%	88%	90%	84%	90%

Member Services Section

The Member Services Section (MSS) develops the department's professional standards and ensures that AFR employees have the knowledge, skills, and abilities to perform their jobs safely and effectively. A Health and Safety Officer promotes a culture of wellness and safety for all AFR employees and helps implement programming and policies to enhance these elements. This program facilitates the firefighter recruitment and hiring process and coordinates outreach to job candidates interested in working for Aurora Fire Rescue.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	584,514	618,673	590,231	790,509	612,573
Gifts & Grants Fund	2,000	391,469	0	0	0
Expenditures Total	\$586,514	\$1,010,142	\$590,231	\$790,509	\$612,573
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	328,862	423,307	380,906	541,078	398,348
Supplies and Services	10,175	586,835	209,325	249,431	214,225
Capital Related	247,477	0	0	0	0
Expenditures Total	\$586,514	\$1,010,142	\$590,231	\$790,509	\$612,573
<u>STAFFING SUMMARY</u>					
General Fund Civil FTE	2.00	2.00	2.00	2.00	2.00
Staffing Total	2.00	2.00	2.00	2.00	2.00

General Management

PROGRAM SUMMARY

Fleet Management Administration \$15,322,854 52 FTE *Administer and manage operations for the city's fleet of vehicles and equipment	Fleet Replacement \$8,642,029 0 FTE *Replacement of city fleet vehicles and equipment	General Management Administration \$735,999 4 FTE *Administer and direct several General Management divisions *Oversee special projects and strategy and performance functions
Intergovernmental Relations \$359,096 1 FTE *Manage federal, state, and local government affairs	Internal Audit \$625,235 4 FTE *Perform assurance audits and advisory engagements of high-risk areas of the city operation and services	Office of International and Immigrant Affairs \$747,744 2 FTE *Foster relationships with Aurora's immigrant and refugee community *Liaison to Sister Cities program
Office of Police Accountability \$329,417 2 FTE * Monitor investigations regarding sworn personnel, making recommendations regarding findings, and public reporting on findings	Office of the City Clerk \$1,245,662 8 FTE *Manage city code, charter, council agendas, and elections *Provide citywide records management services	Office of the City Manager \$1,954,508 8 FTE *Provide direction and oversight of all city operations
Security Management Office \$894,953 1 FTE *Provide security for Aurora's assets *Ensure proper access and controls are in place		

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
REGULAR - FTE	74.00	77.00	80.00	80.00	82.00
EXPENDITURES	\$23,184,822	\$25,764,439	\$29,535,361	\$29,593,529	\$30,857,497

General Management

DESCRIPTION

It is the responsibility of General Management to ensure that all departments operate efficiently and effectively to meet the strategic outcomes established by City Council. Several diverse divisions are housed in General Management and fall into two separate groups for management purposes. One group is comprised of The Office of the City Manager, the Deputy City Managers, the Office of Police Accountability Division, and Internal Audit. The other group reports to the Director of General Management Administration and is comprised of all fleet operations, Intergovernmental Relations, the Office of the City Clerk, the Office of International and Immigrant Affairs, Special Projects, Strategy and Performance, and the Security Management Office.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	74.00	77.00	80.00	80.00	82.00
Personal Services	7,988,054	9,059,115	10,763,586	10,173,638	11,173,192
Allocated Expenses	22,602	0	0	0	0
Supplies and Services	9,844,582	9,840,385	10,545,122	11,251,279	10,518,161
Utilities	151,201	128,432	143,800	131,587	134,532
Interfund Charges	277,205	320,337	337,475	340,758	337,528
Capital Related	1,349,401	2,994,522	2,534,830	2,485,719	2,534,830
Transfers Out	3,551,777	3,421,648	5,210,548	5,210,548	6,159,254
Expenditures Total	\$23,184,822	\$25,764,439	\$29,535,361	\$29,593,529	\$30,857,497

DEPARTMENT NARRATIVE

2025 Department Projection Variance

The General Management budget resides primarily in the General Fund and the Fleet Management Fund, with a lesser amount in the Gifts and Grants Fund. Across all funds, General Management is projected to be \$58,200 (0.2 percent) over the 2025 Original Budget. Savings in the General Fund is more than offset by additional expenditures in the Fleet Management and Gifts and Grants funds.

The General Fund projection for 2025 is \$113,400 (0.8 percent) less than the original budget. This is entirely due to savings from the vacant Deputy City Manager (DCM) position. Savings from the DCM position has contributed to the vacancy savings transfer needed to fulfill the budgeted requirement with some savings redirected to cover one-time needs in the department. The Fleet Management Fund is \$116,500 (0.8 percent) over the original budget which will require supplemental appropriation if the expected overage occurs. This is primarily due to higher projected sublet and parts expenditures, partially offset by lower fuel costs. The Gift and Grants Fund is projected to be over the annual \$10,000 budget by \$55,000 due to anticipated sponsorship funds and related expenditures in line with 2024 for the annual global community event which will require supplemental appropriation.

2026 Department Budget Variance

The total 2026 budget for General Management is \$1.3 million (4.5 percent) higher than the 2025 Original Budget. Total base adjustments of \$1.3 million are driving this increase with \$1.2 million in the General Fund, \$55,000 in the Gifts and Grants Fund, and \$16,000 in the Fleet Management Fund. A breakout of all department base adjustments can be found in the following Base Adjustments section, which shows that Other Adjustments of \$948,700 in the General Fund are the single largest factor. As projected in the five-year plan (proforma) included in the 2025 Adopted Budget, this adjustment will cover the increase in lease payments transferred to the Aurora Capital Leasing Corporation (ACLC) for the replacement of heavy equipment and other vehicles. The next largest increase is for Compensation Adjustments across all funds of \$390,900 to adjust all budgeted positions to the current pay rate plus an increase for the citywide assumptions for pay and benefits for 2026. The Mandated Costs adjustment shows a reduction of \$62,000 driven by fleet vehicle and equipment costs. This is a net of a \$451,900 decrease for fuel and parts, partially offset by a \$314,300 increase for fleet sublets. All other mandated adjustments net to an increase of \$75,500 for fleet and risk interfund charges in the operating divisions as well as increases for supplies and contracted costs. The increase in the Gifts and Grants Fund will bring the budget for the annual global community event up to a more historical level of donations and spending.

General Management

DEPARTMENT NARRATIVE

The department's 2026 budget amendments net to an increase of \$1,600 with General Fund amendments totaling an increase of \$82,900, offset by amendments totaling a decrease in the Fleet Management Fund of \$81,400. Included are amendments for department specific and citywide reductions due to projections for slower revenue growth. For General Management specifically, the vacant DCM position budget is reduced assuming it will be vacant for half the year. Another amendment in the Office of International and Immigrant Affairs will reduce the budget for the Sister Cities program by \$20,000, leaving a budget of \$100,000. All General Management divisions will participate in the four planned furlough days and one-time reductions in travel and training budgets. There is one offsetting amendment in the General Fund to reinstate the Office of Police Accountability Division. This amendment for \$329,400 will add 2.0 FTE and one-time computer equipment costs. Please see the Budget Amendment Requests section for more details.

BASE ADJUSTMENTS

Base Adjustments	2026
Prior Year One Times	-12,000
Compensation Adjustments	390,892
Mandated Costs	-62,028
Grant / Designated Revenue Adjustments	55,000
Other Adjustments	948,706
Total Base Adjustments	\$1,320,570

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Fleet Management Fund / Budget Cut</u>				
Four Furlough Days	0.00	-76,366	0	-76,366
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Reduce Travel/Training Budgets	0.00	-4,988	0	-4,988
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-81,354	0	-81,354
Fleet Management Fund Total	0.00	-81,354	0	-81,354

General Management

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Office of Police Accountability Division: Add 2.0 FTE Police Monitors	2.00	329,417	0	329,417
Program affected: Office of Police Accountability Duration: \$323,700 Ongoing, \$5,700 One-time Strategic Outcome: Safe This amendment will establish the Office of Police Accountability. This division was initially added in the 2022 budget, but was not staffed as the city entered the Consent Decree. Council eliminated the budget and staffing in the 2023 Adopted Budget. When the city exits the Consent Decree, the Consent Decree Monitor will be replaced by the Office of Police Accountability. The division will be comprised of 2.0 FTE including 1.0 FTE Manager of the Office of Police Accountability and 1.0 FTE Analyst. The division will have several functions such as monitoring investigations into complaints, officer-involved shootings, and in-custody deaths involving public safety personnel; making recommendations about findings and discipline associated with complaints involving sworn personnel; public reporting on patterns of complaints, discipline, and enforcement police activities; partnering with the Aurora Police Department to engage the community through outreach and education.				
New Appropriation Total	2.00	329,417	0	329,417
<u>General Fund / Budget Cut</u>				
Four Furlough Days	0.00	-66,638	0	-66,638
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
General Management Department Budget Reductions: Hold Vacant DCM Open and Reduce Sister Cities Professional Services	0.00	-160,000	0	-160,000
Program affected: Office of the City Manager and Office of International and Immigrant Affairs Strategic Outcome: Well-Managed Duration: \$20,000 Ongoing, \$140,000 One-time In an effort to balance the shortfalls in the General Fund, several belt-tightening adjustments have been made across departments. This amendment will hold the vacant Deputy City Manager position frozen for half of 2026 and also reduce the professional services payment for Aurora Sister Cities. It is not expected to have significant customer-facing impacts.				
Reduce Travel/Training Budgets	0.00	-19,859	0	-19,859
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-246,497	0	-246,497

General Management

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
General Fund Total	2.00	82,920	0	82,920
Amendment Request Total All Funds	2.00	1,566	0	1,566

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Fleet Management Fund	13,657,443	14,463,125	15,388,201	15,504,728	15,322,854
General Fund	9,382,098	11,246,968	14,137,160	14,023,801	15,469,643
Gifts & Grants Fund	145,281	54,346	10,000	65,000	65,000
Expenditures Total	\$23,184,822	\$25,764,439	\$29,535,361	\$29,593,529	\$30,857,497

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Fleet Management Fund	50.00	52.00	52.00	52.00	52.00
General Fund	24.00	25.00	28.00	28.00	30.00
Staffing Total	74.00	77.00	80.00	80.00	82.00

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. The Body Shop and Light Equipment Shop performance measures are considerably above target due to lower Police related accidents and the assistance of outside vendors completing repairs.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
EXPENDITURE SUMMARY BY FUND					
Fleet Management Fund	13,657,443	14,463,125	15,388,201	15,504,728	15,322,854
Expenditures Total	\$13,657,443	\$14,463,125	\$15,388,201	\$15,504,728	\$15,322,854
EXPENDITURE SUMMARY BY TYPE					
Personal Services	4,929,601	5,578,675	6,110,940	5,933,226	6,199,151
Supplies and Services	8,416,030	8,463,390	8,836,920	9,151,594	8,694,393
Utilities	151,201	128,432	143,800	131,587	134,532
Interfund Charges	190,190	229,455	242,611	242,611	240,848
Capital Related	-29,579	63,173	53,930	45,710	53,930
Expenditures Total	\$13,657,443	\$14,463,125	\$15,388,201	\$15,504,728	\$15,322,854

General Management

PROGRAM DETAIL

Fleet Management Administration

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>STAFFING SUMMARY</u>					
Fleet Management Fund	50.00	52.00	52.00	52.00	52.00
Staffing Total	50.00	52.00	52.00	52.00	52.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of city's fleet vehicle and equipment assets available and in service	95%	96%	90%	95%	90%
Percentage of repairs in the body shop complete within 24 hours	66%	73%	45%	65%	45%
Percentage of repairs in the heavy equipment shop complete within 24 hours	61%	67%	65%	65%	65%
Percentage of repairs in the light equipment shop completed within 24 hours	66%	86%	65%	82%	65%

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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	5,217,285	6,525,511	7,693,948	7,693,948	8,642,029
Expenditures Total	\$5,217,285	\$6,525,511	\$7,693,948	\$7,693,948	\$8,642,029
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	273,348	93,228	2,500	43,391	1,875
Interfund Charges	13,180	1,338	0	0	0
Capital Related	1,378,980	2,931,349	2,480,900	2,440,009	2,480,900
Transfers Out	3,551,777	3,499,596	5,210,548	5,210,548	6,159,254
Expenditures Total	\$5,217,285	\$6,525,511	\$7,693,948	\$7,693,948	\$8,642,029

General Management

PROGRAM DETAIL

General Management Administration

The General Management Administration program houses the Director of General Management beginning in the 2025 budget. The director oversees several areas to include all fleet operations, Intergovernmental Relations, Office of International and Immigrant Affairs, Office of the City Clerk, the Security Management Office, Strategy and Performance, and Special Projects.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	0	692,228	516,989	735,999
Expenditures Total	\$0	\$0	\$692,228	\$516,989	\$735,999
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	692,228	497,789	716,799
Supplies and Services	0	0	0	19,200	19,200
Expenditures Total	\$0	\$0	\$692,228	\$516,989	\$735,999
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	4.00	4.00	4.00
Staffing Total	0.00	0.00	4.00	4.00	4.00

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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	265,626	317,185	355,185	344,513	359,096
Expenditures Total	\$265,626	\$317,185	\$355,185	\$344,513	\$359,096
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	127,754	135,138	139,777	139,933	146,988
Supplies and Services	137,872	182,047	215,408	204,580	212,108
Expenditures Total	\$265,626	\$317,185	\$355,185	\$344,513	\$359,096
<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

General Management

PROGRAM DETAIL

Internal Audit

The office of internal audit, overseen by the city auditor, is an independent function reporting administratively to the city manager and functionally to the management and finance policy committee. The scope of internal audit services covers all city departments, including all council appointees, offices, boards, activities, agencies, and programs. The office conducts audit engagements to assess areas such as operational efficiency, reliability of reporting, compliance with laws and regulations, asset safeguarding, and ethical culture.

The percentage of audits on the audit plan started and/or completed by the end of the year has not met target in the last couple years. A large citywide audit on expenses has taken significant resources to complete due to the decentralization of records and oversight. This, in combination with staffing challenges made it difficult to achieve the stated goal. As the division works through a revised approach to estimating audit hours for 2026, the target has been slightly reduced to 55%.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	464,724	526,405	598,975	619,473	625,235
Expenditures Total	\$464,724	\$526,405	\$598,975	\$619,473	\$625,235
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	413,656	480,209	558,162	576,420	588,422
Supplies and Services	51,068	46,196	40,813	43,053	36,813
Expenditures Total	\$464,724	\$526,405	\$598,975	\$619,473	\$625,235
<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>					
Percentage of audit recommendations accepted	N/A	100%	100%	100%	100%
Percentage of audits on the Audit Plan started and/or completed by the end of the year	55%	50%	65%	50%	55%

Office of International and Immigrant Affairs

The Office of International and Immigrant Affairs (OIIA) is responsible for conducting various activities with an international focus. OIIA manages international relations and official protocol activities and events. The office develops and maintains relationships between the city and Aurora's immigrant and refugee communities, leads city efforts in the implementation of the immigrant integration plan, and serves as a liaison to the Aurora Sister Cities program. In addition, OIIA manages the city's Language Access Plan and hosts the annual global community event.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	582,817	638,811	684,072	693,412	682,744
Gifts & Grants Fund	145,281	54,346	10,000	65,000	65,000
Expenditures Total	\$728,098	\$693,157	\$694,072	\$758,412	\$747,744

General Management

PROGRAM DETAIL

Office of International and Immigrant Affairs

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	270,966	288,754	331,834	341,174	354,656
Supplies and Services	457,132	404,403	362,238	417,238	393,088
Expenditures Total	\$728,098	\$693,157	\$694,072	\$758,412	\$747,744
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	2.00	2.00	2.00	2.00	2.00

Office of Police Accountability

The Office of Police Accountability has several functions: monitoring investigations into complaints, officer-involved shootings, and in-custody deaths involving public safety personnel; making recommendations about findings and discipline associated with complaints involving sworn personnel; public reporting on patterns of complaints, discipline, and enforcement police activities; partnering with the Aurora Police Department to engage the community through outreach and education.

The 2026 budget includes an amendment to add 2.0 FTE to reinstate this division that was originally added to General Management in the 2022 budget but was later eliminated by City Council in the 2023 Adopted Budget due to the timing of entering the Consent Decree.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	0	0	0	329,417
Expenditures Total	\$0	\$0	\$0	\$0	\$329,417
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	0	0	313,718
Supplies and Services	0	0	0	0	15,699
Expenditures Total	\$0	\$0	\$0	\$0	\$329,417
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	0.00	0.00	2.00
Staffing Total	0.00	0.00	0.00	0.00	2.00

General Management

PROGRAM DETAIL

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; and coordinating all open records requests and maintaining the citywide records management program for hard copy and electronic records.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,020,319	1,126,054	1,127,518	1,239,985	1,245,662
Expenditures Total	\$1,020,319	\$1,126,054	\$1,127,518	\$1,239,985	\$1,245,662
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	659,755	735,497	829,229	859,959	886,586
Supplies and Services	337,942	363,060	269,158	350,895	330,164
Interfund Charges	22,622	27,497	29,131	29,131	28,912
Expenditures Total	\$1,020,319	\$1,126,054	\$1,127,518	\$1,239,985	\$1,245,662
<u>STAFFING SUMMARY</u>					
General Fund	8.00	8.00	8.00	8.00	8.00
Staffing Total	8.00	8.00	8.00	8.00	8.00

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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,831,327	2,113,002	2,108,923	2,012,678	1,954,508
Expenditures Total	\$1,831,327	\$2,113,002	\$2,108,923	\$2,012,678	\$1,954,508
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,586,322	1,840,842	1,967,773	1,670,585	1,819,416
Allocated Expenses	22,602	0	0	0	0
Supplies and Services	171,190	288,061	75,417	276,360	69,853
Interfund Charges	51,213	62,047	65,733	65,733	65,239
Transfers Out	0	-77,948	0	0	0
Expenditures Total	\$1,831,327	\$2,113,002	\$2,108,923	\$2,012,678	\$1,954,508

General Management

PROGRAM DETAIL

Office of the City Manager

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	9.00	10.00	8.00	8.00	8.00
Staffing Total	9.00	10.00	8.00	8.00	8.00

Security Management Office

The Security Management Office provides physical security for Aurora's assets, ensures proper access and controls are in place, oversees all on-site security and contracts, and provides security for all city events.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	0	876,311	902,803	894,953
Expenditures Total	\$0	\$0	\$876,311	\$902,803	\$894,953

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	133,643	154,552	147,456
Supplies and Services	0	0	742,668	744,968	744,968
Interfund Charges	0	0	0	3,283	2,529
Expenditures Total	\$0	\$0	\$876,311	\$902,803	\$894,953

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

Housing and Community Services

PROGRAM SUMMARY

Administration \$1,429,291 9.3 FTE *Provides oversight, administration, and management of programs, budget, and personnel	Animal Services \$3,702,520 30 FTE *Provides shelter; veterinary care; placement through adoption, transfer, or other means; pet licensing and education; and enforcement	Community Engagement \$548,019 3.7 FTE *Resources for human, community, social, and cultural services
Homelessness Initiative \$7,059,426 9 FTE *Supports services along the homelessness crisis response system continuum	Housing and Community Development \$5,498,651 16.5 FTE *Utilizes local and federal funds to promote housing and community development programs	Intervention Programs \$3,420,183 5 FTE *Supports youth violence prevention and crisis teams
Neighborhood Support \$2,943,462 25 FTE *Promotes a well-maintained city *Provides education and enforcement of city ordinances *Promotes community engagement		

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
REGULAR - FTE	93.50	99.50	98.50	98.50	98.50
EXPENDITURES	\$20,300,620	\$25,361,735	\$23,421,721	\$22,452,606	\$24,601,552

Housing and Community Services

DESCRIPTION

Housing and Community Services consists of seven divisions: Administration, Animal Services, Community Engagement, Intervention Programs, Homelessness, Housing and Community Development, and Neighborhood Support (Code Enforcement). 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, animal services, 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 also 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	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	93.50	99.50	98.50	98.50	98.50
Personal Services	7,787,115	8,422,882	9,533,285	8,867,444	9,602,164
Allocated Expenses	3,946	117,232	14,443	-116,385	1
Supplies and Services	12,007,252	16,067,061	13,322,171	12,945,186	14,241,347
Utilities	0	182,970	0	260,548	191,999
Interfund Charges	367,307	405,853	425,822	428,810	440,041
Capital Related	75,000	165,737	0	-58,997	0
Transfers Out	60,000	0	126,000	126,000	126,000
Expenditures Total	\$20,300,620	\$25,361,735	\$23,421,721	\$22,452,606	\$24,601,552

DEPARTMENT NARRATIVE

2025 Department Projection Variance

The Housing and Community Services (HCS) Department resides in multiple funds, including the General Fund, Community Development Fund, Marijuana Tax Revenue Fund, Gifts and Grants Fund, and the Designated Revenues Fund. The 2025 HCS bottom-line projection is \$969,100 (4.1 percent) lower than the 2025 Original Budget. This adjustment reflects net changes across several funds: increases in the Community Development Fund (\$21,800, 0.5 percent higher); Designated Revenues Fund (\$373,600 higher); and General Fund (\$254,600, 2.0 percent higher); as well as decreases in the Gifts and Grants Fund (\$433,200, 21.7 percent lower) and Marijuana Tax Revenue Fund (\$1.2 million, 29.8 percent lower), compared to the 2025 Original Budget.

The variance in the Community Development Fund is attributable to a slight increase in the 2025 HOME and CDBG grant awards, which led to a higher projection than originally budgeted. The variance in the Designated Revenues Fund is due to an eight-year agreement with Project Waterfall that provides the city with \$250,000 to support homeless services at the new Homeless Navigation Campus. This budget was added through a 2025 Spring Supplemental. The remainder of the projection relates to three HCS Broncos Funding projects approved in September 2023.

In the General Fund, nearly \$855,100 of the projection is attributable to abatement and ongoing security costs associated with the Nome, Hannover, and Dallas properties in northwest Aurora. An additional \$285,000 is related to operating expenses for the Navigation Campus. These areas of overspending are partially offset by savings across other areas of the department.

The Gifts and Grants Fund is below budget due to lower spending of available funds in Animal Services and unspent HOME funds in Community Development. The Marijuana Tax Revenue Fund is under budget due to delays related to the establishment of a new Youth Empowerment Center.

Supplementals will be required in the General Fund and to adjust the budget for HUD grant awards and related program income.

Housing and Community Services

DEPARTMENT NARRATIVE

2026 Department Projection Variance

The HCS Department's 2026 budget is \$1.2 million (5.0 percent) higher than the 2025 Original Budget. This reflects a combination of increases in the General Fund (\$286,800, 2.2 percent), Community Development Fund (\$21,800, 0.5 percent), Designated Revenue Fund (\$250,000), and the Gifts and Grants Fund (\$655,100, 32.8 percent); along with a slight decrease in the Marijuana Tax Revenue Fund (\$33,900, 0.9 percent).

The increase in the General Fund is primarily driven by mandated cost increases, including a new utilities budget for the Homeless Navigation Campus and a higher Abatement budget due to a 60 percent increase in the price the city pays counties for lien filings. The increase also reflects citywide assumptions for 2026 pay and benefit increases. These increases are partially offset by multiple budget-cut amendments, which are detailed below.

The increase in the Community Development Fund is due to the previously mentioned increase in the 2025 CDBG and HOME grant awards and the city's required match. The variance in the Designated Revenue Fund is related to the \$250,000 annual Project Waterfall award. The increase in the Gifts and Grants Fund is primarily due to additional budget for the Crow Safe Outdoor Spaces program and large estate gifts to Animal Services that were received but not spent in 2025. The 2026 decrease in the Marijuana Tax Revenue Fund is entirely due to lower projected marijuana sales tax revenue.

In the 2026 budget, several amendments are included: a net total of -\$187,800 in the General Fund, \$93,300 in the Community Development Fund, \$2,600 in the Gifts and Grants Fund, and -\$5,400 in the Marijuana Tax Revenue Fund.

Amendments to the General Fund, Community Development Fund, and Marijuana Tax Revenue Fund reflect citywide reductions due to slower projected revenue growth. Housing and Community Services will also implement four planned furlough days and one-time reductions to travel and training budgets. An additional amendment in the Community Development Fund reflects the annual adjustment based on estimated 2026 grant awards for the Community Development Block Grant and the HOME Investment Partnerships Grant.

Please see the Budget Amendment Requests section for more details.

BASE ADJUSTMENTS

Base Adjustments	2026
Prior Year One Times	-1,121,535
Compensation Adjustments	-142,392
Mandated Costs	255,170
Grant / Designated Revenue Adjustments	2,261,032
Other Adjustments	24,850
Total Base Adjustments	\$1,277,125

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Community Development Fund / New Appropriation</u>				
Anticipated CDBG and HOME Grant Adjustments	0.00	115,079	0	115,079
Program Affected: Housing and Community Development				
Strategic Outcome: Economically Strong				
Duration: Ongoing				
This amendment makes the necessary adjustments to appropriation for the 2026 anticipated grant awards and program income for the Community Development Block Grant (CDBG) and HOME Investment Partnership Grant (HOME).				
New Appropriation Total	0.00	115,079	0	115,079

Housing and Community Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Community Development Fund / Budget Cut</u>				
Four Furlough Days	0.00	-21,783	0	-21,783
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Budget Cut Total	0.00	-21,783	0	-21,783
Community Development Fund Total	0.00	93,296	0	93,296
<u>General Fund / New Appropriation</u>				
Anticipated CDBG and HOME Grant Adjustments	0.00	-14,443	0	-14,443
Program Affected: Housing and Community Development Strategic Outcome: Economically Strong Duration: Ongoing This amendment makes the necessary adjustments to appropriation for the 2026 anticipated grant awards and program income for the Community Development Block Grant (CDBG) and HOME Investment Partnership Grant (HOME).				
New Appropriation Total	0.00	-14,443	0	-14,443
<u>General Fund / Budget Cut</u>				
Four Furlough Days	0.00	-104,878	0	-104,878
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Housing and Community Services Department Budget Reductions:	0.00	-53,600	0	-53,600
Office Supplies and Credit Fees				
Program affected: Various Across Housing and Community Services Strategic Outcome: Well-Managed Duration: Ongoing In an effort to balance the shortfalls in the General Fund, several belt-tightening adjustments have been made across the General Fund departments. This amendment will cut office supplies, general operating supplies, and repair and maintenance equipment budget in programs such as Community Engagement, Homelessness, and Intervention programs. It is not expected to have significant customer-facing impacts.				

Housing and Community Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Reduce Travel/Training Budgets	0.00	-14,925	0	-14,925
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-173,403	0	-173,403
General Fund Total	0.00	-187,846	0	-187,846
<u>Gifts & Grants Fund / New Appropriation</u>				
Anticipated CDBG and HOME Grant Adjustments	0.00	2,609	0	2,609
Program Affected: Housing and Community Development Strategic Outcome: Economically Strong Duration: Ongoing This amendment makes the necessary adjustments to appropriation for the 2026 anticipated grant awards and program income for the Community Development Block Grant (CDBG) and HOME Investment Partnership Grant (HOME).				
New Appropriation Total	0.00	2,609	0	2,609
Gifts & Grants Fund Total	0.00	2,609	0	2,609
<u>Marijuana Tax Revenue Fund / Budget Cut</u>				
Four Furlough Days	0.00	-5,353	0	-5,353
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Budget Cut Total	0.00	-5,353	0	-5,353
Marijuana Tax Revenue Fund Total	0.00	-5,353	0	-5,353
Amendment Request Total All Funds	0.00	-97,294	0	-97,294

Housing and Community Services

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Community Development Fund	4,933,153	4,458,281	4,594,824	4,616,610	4,616,610
Designated Revenues Fund	155,649	546,084	0	373,629	250,000
General Fund	8,740,028	11,788,653	12,858,958	13,113,524	13,145,804
Gifts & Grants Fund	2,339,589	4,980,264	1,994,298	1,561,065	2,649,405
Marijuana Tax Revenue Fund	4,132,201	3,588,453	3,973,641	2,787,778	3,939,733
Expenditures Total	\$20,300,620	\$25,361,735	\$23,421,721	\$22,452,606	\$24,601,552

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Community Development Fund	18.50	16.50	16.50	16.50	16.50
General Fund	69.00	77.00	79.00	79.00	79.00
Marijuana Tax Revenue Fund	6.00	6.00	3.00	3.00	3.00
Staffing Total	93.50	99.50	98.50	98.50	98.50

PROGRAM DETAIL

Administration

Housing and Community Services Administration provides management of the various functions including: Code Enforcement, Neighborhood Engagement Coordinators, Animal Services, Housing and Community Development, Youth Violence Prevention, the Aurora Mobile Response Team, 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 troubleshooting, managing special projects, and resolving difficult or sensitive issues.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	947,305	1,231,477	1,350,713	1,399,558	1,429,291
Expenditures Total	\$947,305	\$1,231,477	\$1,350,713	\$1,399,558	\$1,429,291
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	710,597	989,316	1,138,827	1,202,320	1,225,719
Allocated Expenses	0	1,775	0	727	0
Supplies and Services	100,891	75,298	36,990	21,615	29,990
Interfund Charges	135,817	165,088	174,896	174,896	173,582
Expenditures Total	\$947,305	\$1,231,477	\$1,350,713	\$1,399,558	\$1,429,291
<u>STAFFING SUMMARY</u>					
General Fund	6.30	8.30	9.30	9.30	9.30
Staffing Total	6.30	8.30	9.30	9.30	9.30

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 safeguard public health and safety. 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 shelter maintains a save rate of 85 percent or higher, reflecting its strong commitment to animal welfare and its success in placing animals through adoption, foster care, and owner reunification.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,640,041	3,057,096	3,164,905	2,840,115	3,150,520
Gifts & Grants Fund	12,361	56,818	552,000	158,948	552,000
Expenditures Total	\$2,652,402	\$3,113,914	\$3,716,905	\$2,999,063	\$3,702,520
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,218,638	2,479,648	2,823,593	2,572,199	2,789,741
Supplies and Services	283,875	410,085	829,142	401,227	830,583
Interfund Charges	74,889	66,929	64,170	84,634	82,196
Capital Related	75,000	157,252	0	-58,997	0
Expenditures Total	\$2,652,402	\$3,113,914	\$3,716,905	\$2,999,063	\$3,702,520
<u>STAFFING SUMMARY</u>					
General Fund	27.00	30.00	30.00	30.00	30.00
Staffing Total	27.00	30.00	30.00	30.00	30.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Maintain a save rate of 85% or higher	85%	87%	85%	89%	85%

Housing and Community Services

PROGRAM DETAIL

Community Engagement

The Community Engagement Division is responsible for developing an organizational framework and programs that support long-lasting relationships between communities and the city, thereby cultivating trust and encouraging vibrant civic participation. The Community Engagement Coordinators serve as a bridge between the city, residents, developers, and community partners on a variety of engagement projects, and address topics affecting quality of life. Additionally, they develop and administer a portfolio of neighborhood engagement programs to provide resources and capacity-building opportunities to neighborhood groups.

In 2025, the Civic Engagement Commission significantly increased its membership to 13 members, and for 2026, the division aims to sustain stable membership near the 15-member cap. The division aims to provide 14 educational programs throughout the year, resulting in a more active and representative body that is better positioned to support civic participation and advance community engagement initiatives across the city.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	502,249	510,674	512,032	526,082	548,019
Marijuana Tax Revenue Fund	112,239	0	0	0	0
Expenditures Total	\$614,488	\$510,674	\$512,032	\$526,082	\$548,019
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	402,775	404,050	413,734	428,286	461,611
Allocated Expenses	522	0	0	0	0
Supplies and Services	208,984	105,530	95,078	97,295	86,408
Interfund Charges	2,207	1,094	3,220	501	0
Expenditures Total	\$614,488	\$510,674	\$512,032	\$526,082	\$548,019
<u>STAFFING SUMMARY</u>					
General Fund	3.70	3.70	3.70	3.70	3.70
Staffing Total	3.70	3.70	3.70	3.70	3.70
<u>PERFORMANCE MEASURE SUMMARY</u>					
# of members on Civic Engagement Commission	N/A	2	N/A	13	13
Number of education programs and feedback opportunities offered	N/A	N/A	N/A	14	14

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 unhoused and housing-insecure community. The program supports services across the homelessness crisis response continuum from prevention, to shelter, to rapid rehousing. Additionally, the Homelessness Initiative leads the regional Point in Time Count and participates in county and regional efforts to build a comprehensive, effective homelessness services system.

Homelessness Initiative funding comes from the General Fund and the Marijuana Tax Revenue Fund. City Council's dedication of 2.0 percent of the city's special sales tax rate on retail marijuana provides a stable, ongoing funding source for homelessness assistance in Aurora, enabling the Homelessness team to support a growing number of individuals experiencing housing instability and to expand goals for the upcoming year.

With the Homeless Navigation Campus now open and fully operational in 2025, the city has strengthened its service capacity and centralized access to shelter, outreach, and supportive services. As long as the Homelessness Response Program (HRP) grant continues, the city anticipates an increased number of individuals transitioning into stable housing through enhanced campus operations and coordinated services. Additionally, the Aurora Flexible Housing Fund will now provide assistance to a minimum of 300 households annually, an increase from the previous goal of 200, made possible by the expanded resources and support available for housing stability.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	0	0	250,000	250,000
General Fund	1,753,412	2,857,520	3,170,196	3,042,652	3,336,344
Gifts & Grants Fund	1,216,667	389,097	651,000	1,319,504	1,326,271
Marijuana Tax Revenue Fund	2,766,895	2,205,026	2,185,258	2,099,418	2,146,811
Expenditures Total	\$5,736,974	\$5,451,643	\$6,006,454	\$6,711,574	\$7,059,426
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	461,778	707,904	855,025	808,641	893,433
Allocated Expenses	10,634	3,842	43,978	-228	0
Supplies and Services	5,199,084	4,548,229	4,970,063	5,505,396	5,836,648
Utilities	0	182,970	0	260,548	191,999
Interfund Charges	5,478	8,698	11,388	11,217	11,346
Transfers Out	60,000	0	126,000	126,000	126,000
Expenditures Total	\$5,736,974	\$5,451,643	\$6,006,454	\$6,711,574	\$7,059,426
<u>STAFFING SUMMARY</u>					
General Fund	5.00	8.00	9.00	9.00	9.00
Staffing Total	5.00	8.00	9.00	9.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Aurora Flexible Housing Fund will provide assistance to a minimum of 300 households annually	220	192	200	330	300
The Outreach team will house a minimum of 40 people annually	N/A	N/A	24	41	40

Housing and Community Services

PROGRAM DETAIL

Housing and Community Development

The Housing and Community Development Division (HCD) is responsible for creating and carrying out the city's Housing Strategy, which includes the addition and preservation of affordable housing units for the residents of the city, the creation of jobs, and support to the city's small business community. HCD utilizes local funding, federal grant dollars, and other government sources to manage programs that benefit low- and moderate-income individuals in Aurora. Through its Housing Development Team, HCD creates and preserves affordable housing units in Aurora. This is achieved by partnering with developers to build and rehabilitate housing units, as well as administering rehabilitation programs that provide grants and deferred payment loans to homeowners for rehabilitation projects on owner-occupied residences. Through its Housing Programs Team, HCD also offers counseling for reverse mortgages, foreclosure prevention, first-time homebuyer purchases, as well as rent, mortgage, and down payment assistance programs. The division further supports pass-through funding for partner agencies to provide shelter, rapid re-housing, and homelessness prevention services to persons who are homeless or at risk of becoming homeless.

For 2025, HCD updated its performance measures to better reflect its goals, tracking the amount of funds provisioned through the city's Community Investment Financing and the percentage of those funds utilized, reflecting the division's capacity to deploy resources efficiently and in alignment with community needs.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Community Development Fund	4,933,153	441,968	4,594,824	4,616,610	4,616,610
General Fund	19,778	570,627	121,210	103,199	110,907
Gifts & Grants Fund	1,041,343	4,536,899	791,298	82,613	771,134
Expenditures Total	\$5,994,274	\$5,549,494	\$5,507,332	\$4,802,422	\$5,498,651
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,509,762	1,286,597	1,286,489	1,055,427	1,196,674
Allocated Expenses	-76,428	111,615	-29,535	-116,884	1
Supplies and Services	4,504,136	4,083,578	4,179,175	3,792,676	4,231,264
Interfund Charges	56,804	67,704	71,203	71,203	70,712
Expenditures Total	\$5,994,274	\$5,549,494	\$5,507,332	\$4,802,422	\$5,498,651
<u>STAFFING SUMMARY</u>					
Community Development Fund	18.50	16.50	16.50	16.50	16.50
Staffing Total	18.50	16.50	16.50	16.50	16.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Amount of funds provisioned through city's Community Investment Financing	N/A	N/A	N/A	\$7,000,000	\$7,000,000
Percentage of funds utilized through city's Community Investment Financing	N/A	N/A	N/A	75%	75%

Housing and Community Services

PROGRAM DETAIL

Intervention Programs

The Crisis Teams Program includes the contracted non-sworn medical and clinical staff of the three co-response teams: Aurora Mobile Response Team (AMRT), Crisis Response Team (CRT), and the Targeted Violence Prevention Program (TVP). Program staffing includes 1.0 FTE Program Administrator and 1.0 FTE Data Analyst to administer all programs. The programs operate to provide a spectrum of trauma informed crisis care through emergency services. AMRT pairs a licensed mental health professional with Emergency Medical Technicians (EMT) to respond to non-violent calls for service that have no mention of weapons or necessitated criminal action. The CRT pairs mental health trained sworn members of the Aurora Police Department with mental health professionals to respond and prioritize behavioral health calls for service. The TVP is a program aimed at preventing targeted and mass violence through a public health approach by combining the expertise of a sworn officer, a mental health professional, and a case manager. The Crisis Team Program is funded by the General Fund.

The City of Aurora's Youth Violence Prevention Program (YVPP) is a dynamic initiative that works collaboratively with community agencies, the Aurora Police Department, multiple city departments, and at-risk youth to reduce youth violence and support safer pathways for young people and their families. The program addresses key risk factors through prevention and intervention services designed to strengthen stability, expand access to supportive resources, and promote long-term positive outcomes. YVPP continues to utilize evidence-based models and nationally recognized strategies that support reductions in youth violence within communities.

Youth Violence Prevention Program funding is supported by the Marijuana Tax Revenue Fund. City Council's dedication of 1.0 percent of the city's special sales tax rate on retail marijuana provides an ongoing source of funding for youth violence reduction efforts in Aurora. Additional grant funding may be used as needed to support program costs, including youth violence interrupter services.

For 2025, the program's performance measure focuses on the percent of repeat offenders after participation in the Intervention Program. While the program aims to maintain or lower recidivism, the target percentage for 2026 is higher than the 2025 projection due to anticipated economic and funding uncertainties that may affect the availability and consistency of supportive services. This target reflects prudent planning rather than a shift in program philosophy, and the YVPP remains committed to providing effective and responsive intervention support for Aurora's youth.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	155,649	546,084	0	123,629	0
General Fund	438,431	753,897	1,674,602	1,557,284	1,627,261
Marijuana Tax Revenue Fund	1,253,067	1,383,427	1,788,383	688,360	1,792,922
Expenditures Total	\$1,847,147	\$2,683,408	\$3,462,985	\$2,369,273	\$3,420,183
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	466,401	500,380	618,284	532,605	605,710
Supplies and Services	1,380,746	2,183,028	2,844,701	1,836,668	2,814,473
Expenditures Total	\$1,847,147	\$2,683,408	\$3,462,985	\$2,369,273	\$3,420,183
<u>STAFFING SUMMARY</u>					
General Fund	2.00	2.00	2.00	2.00	2.00
Marijuana Tax Revenue Fund	6.00	6.00	3.00	3.00	3.00
Staffing Total	8.00	8.00	5.00	5.00	5.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percent of repeat offenders after participation in Intervention Program	N/A	N/A	N/A	2.5%	5%

Housing and Community Services

PROGRAM DETAIL

Neighborhood Support

Neighborhood Support's mission is to be a proactive, positive link between the city and residents, and to encourage a positive physical image of Aurora's neighborhoods through education, the Graffiti Off Neighborhoods Program (GON), and by proactive and complaint-based enforcement of the city's Zoning Code. Inspection activities include enforcement of the Unified Development Ordinances (UDO) for zoning violations (on residential and commercial properties), Systematic Multi-Family Rental Inspection Program, and land use issues. The cost of Code Enforcement is offset by revenue from abatement fees and vacant property registration, as well as Systematic Housing Inspection fines and fees.

While increasing demands in other service areas - such as abatement associated with properties in northwest Aurora - have reduced the division's capacity to be fully proactive, the division remains committed to responsive service delivery. The division focuses on meeting a three business day response time to resident inquiries and complaints, ensuring timely, consistent, and high-quality service across all neighborhoods.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,438,812	2,807,362	2,865,300	3,644,634	2,943,462
Expenditures Total	\$2,438,812	\$2,807,362	\$2,865,300	\$3,644,634	\$2,943,462
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,017,164	2,054,987	2,397,333	2,267,966	2,429,276
Supplies and Services	329,536	647,550	367,022	1,290,309	411,981
Interfund Charges	92,112	96,340	100,945	86,359	102,205
Capital Related	0	8,485	0	0	0
Expenditures Total	\$2,438,812	\$2,807,362	\$2,865,300	\$3,644,634	\$2,943,462
<u>STAFFING SUMMARY</u>					
General Fund	25.00	25.00	25.00	25.00	25.00
Staffing Total	25.00	25.00	25.00	25.00	25.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Respond to complaints, and maintain average response time of 3 business days 90% of time	N/A	N/A	90%	54.1%	90%

Human Resources

PROGRAM SUMMARY

Administration \$1,696,528 6.5 FTE *Central Human Resources administration and special projects	Benefits and Wellness \$913,986 6 FTE *Administers the city's benefits in compliance with federal and state regulations. Supports absence programs and open enrollment	Compensation \$518,993 4 FTE *Provides programs that ensure employee pay, classifications, and other compensation methods are competitive and equitable
Employee Relations \$589,392 4 FTE *Investigation and reporting on employee discrimination, harassment, and ADA investigations. Provide guidance and resources for resolution	HR Information Systems \$694,904 6 FTE *Responsible for planning, maintaining, assisting in developments, implementing, and evaluating the city's HRIS processes	HR Public Safety Support \$1,835,272 6 FTE *Civil Service recruiting, hiring, and onboarding, including background investigations for all public safety positions
Learning and Development \$727,628 5 FTE *Promotes a culture of continuous learning through delivery of employee training and certification programs	Talent Acquisition \$610,211 4 FTE *Oversees the recruitment, hiring, and onboarding process for all career service employees	Veteran Affairs \$2,572 0 FTE *Commissioners advise Council on veteran concerns and issues for the city
Volunteer Center \$16,665 0 FTE *Oversees citywide volunteer programs and opportunities advertised to the community		

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
REGULAR - FTE	38.50	38.50	40.50	41.50	41.50
EXPENDITURES	\$6,646,292	\$7,028,729	\$7,716,781	\$8,082,406	\$7,606,151

Human Resources

DESCRIPTION

The Human Resources Department provides overall management, organization, and control for Human Resources (HR). The HR function supports the city's business management, strategy, workforce management, and planning through the following operations: employee relations; labor relations; talent acquisition, hiring and onboarding employees; employee training and development; benefits, wellness and leave of absence management; compensation and classification; and Human Resources Information Systems (HRIS). This department continues to evolve and grow with the recent addition of the HR Public Safety Support team. The HR Department is also committed to strengthening the City's organizational culture while providing a safe and approachable environment through services and education for the benefit of all employees.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	38.50	38.50	40.50	41.50	41.50
Personal Services	5,028,403	5,706,030	6,043,174	6,047,627	6,374,021
Supplies and Services	1,508,960	1,190,294	1,533,336	1,894,508	1,092,913
Interfund Charges	108,929	132,405	140,271	140,271	139,217
Expenditures Total	\$6,646,292	\$7,028,729	\$7,716,781	\$8,082,406	\$7,606,151

DEPARTMENT NARRATIVE

2025 Department Projection Variance

The Human Resources (HR) Department is projected to spend \$365,600 (5.5 percent) more than appropriated in the 2025 Original Budget across all funds. This higher-than-anticipated spending is entirely related to the General Fund and is attributable to two primary factors. First, spending by the Benefits program now includes \$223,000 (covering salary, benefits, and retirement) for 1.0 FTE Leave Management Administrator, as well as packaged software to help implement the city's new Paid Time Off (PTO) plan. These expenses were not included in the 2025 Original Budget but were approved as part of a spring 2025 supplemental. These increases are offset by cost savings on the disability benefits side, achieved by eliminating payments to a third-party disability company and bringing administration and funding in-house. Second, HR continues to face several unfunded non-full-time positions and projects, including Variable-Hour staff needed to maintain service levels citywide, and projects like a new Supervisor Training Program, employee engagement and experience, and a new leave administration program. These have historically contributed to overspending and are again driving expenditures beyond the 2025 budget. A spring 2026 supplemental may be required to address the projected budget overage.

2026 Department Budget Variance

Across all funds, HR expenses will be \$110,500 (1.4 percent) lower than the 2025 Original Budget. Base adjustments total an increase of \$350,100. A breakout of the base adjustments at the department level can be found in the following Base Adjustments section, which shows that compensation adjustments of \$513,500 are the single largest factor. The increase reflects an update to adjust all budgeted positions to the current pay rate plus an increase for the citywide assumptions for pay and benefits for 2026. This increase was partially offset by a reduction of \$200,000 associated with one-time funding provided to HR Public Safety Support in 2025 that is not continuing into 2026.

The department's 2026 budget amendments net to a decrease of \$460,700, of which \$458,800 is in the General Fund. Included are amendments for citywide reductions due to projections for slower revenue growth. The department will participate in the four planned furlough days and one-time reductions in travel and training budgets. In addition, the department will make \$222,500 in ongoing General Fund cuts to the Benefits program by eliminating budgets for brokerage services and the use of packaged software. Finally, the department will make \$148,900 in one-time General Fund cuts to a variety of programs, including reductions in employee awards programs, employee appreciation events, and professional service support. Please see the Budget Amendment Requests section for more details.

Human Resources

BASE ADJUSTMENTS

Base Adjustments	2026
Prior Year One Times	-200,000
Mid Year Modifications	-47,520
Compensation Adjustments	513,459
Mandated Costs	89,592
Other Adjustments	-5,480
Total Base Adjustments	\$350,051

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Four Furlough Days	0.00	-70,360	0	-70,360
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Human Resources Department Budget Reductions: Benefits Program	0.00	-222,520	0	-222,520
Program affected: Benefits and Wellness Strategic Outcome: Well-Managed Duration: Ongoing In an effort to balance the shortfalls in the General Fund, several belt-tightening adjustments have been made across the General Fund departments. This amendment will re-purpose ongoing budget in the Benefits program for IMA brokerage services and AbsenceTracker software resulting in a reduction to HR's budget. The AbsenceTracker software is used to track paid time off for city employees and will be transitioned to increased in-house administration.				
Human Resources Department Budget Reductions: Employee Appreciation Awards Programs, Supplies, and Professional Services	0.00	-148,893	0	-148,893
Program affected: Various Across Human Resources Strategic Outcome: Well-Managed Duration: \$20,700 Ongoing, \$128,200 One-time In an effort to balance the shortfalls in the General Fund, several belt-tightening adjustments have been made across the General Fund departments. This amendment will reduce funds set aside for employee appreciation and Core 4 training, as well as general operating supplies and professional services in various Human Resources programs. It is not expected to have significant customer-facing impacts.				
Reduce Travel/Training Budgets	0.00	-17,076	0	-17,076
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				

Human Resources

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Budget Cut Total	0.00	-458,849	0	-458,849
General Fund Total	0.00	-458,849	0	-458,849
<u>Risk Management Fund / Budget Cut</u>				
Four Furlough Days	0.00	-1,732	0	-1,732
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Reduce Travel/Training Budgets	0.00	-100	0	-100
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-1,832	0	-1,832
Risk Management Fund Total	0.00	-1,832	0	-1,832
Amendment Request Total All Funds	0.00	-460,681	0	-460,681

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
General Fund	6,322,743	6,761,644	7,363,452	7,770,633	7,249,047
Gifts & Grants Fund	0	3,000	13,594	7,338	13,594
Risk Management Fund	323,549	264,085	339,735	304,435	343,510
Expenditures Total	\$6,646,292	\$7,028,729	\$7,716,781	\$8,082,406	\$7,606,151

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
General Fund	37.50	37.50	39.50	40.50	40.50
Risk Management Fund	1.00	1.00	1.00	1.00	1.00
Staffing Total	38.50	38.50	40.50	41.50	41.50

Human Resources

PROGRAM DETAIL

Administration

HR Administration provides oversight of HR operations, employee and labor relations, collective bargaining agreement (CBA) negotiations with Civil Service, employee and community engagement, as well as general support to all city departments pertaining to HR development and strategic planning.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,120,465	1,502,390	1,622,934	1,769,785	1,684,228
Gifts & Grants Fund	0	3,000	12,300	7,200	12,300
Expenditures Total	\$1,120,465	\$1,505,390	\$1,635,234	\$1,776,985	\$1,696,528
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	760,299	982,792	1,044,637	1,131,576	1,131,022
Supplies and Services	251,237	390,193	450,326	505,138	426,289
Interfund Charges	108,929	132,405	140,271	140,271	139,217
Expenditures Total	\$1,120,465	\$1,505,390	\$1,635,234	\$1,776,985	\$1,696,528
<u>STAFFING SUMMARY</u>					
General Fund	5.50	6.50	6.50	6.50	6.50
Staffing Total	5.50	6.50	6.50	6.50	6.50

Benefits and Wellness

The Benefits and Wellness Division is responsible for managing the city's benefit programs including medical, dental, vision, life, and disability for both active and retired employees. The Benefits and Wellness Division also administers leave of absence programs and the Wellness Program, including operation of the Peak Wellness Center, administering the "Win with Wellness" program, and coordination of fitness classes and events. In 2026, there is an increase of 1.0 FTE approved as a spring 2025 supplemental which added 1.0 FTE Leave Management Administrator. This new position has been essential to helping the city implement a new Paid Time Off (PTO) plan. The cost of this new position is fully offset by budget savings resulting from the transition away from third-party leave administration.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	18,760	318,802	601,250	926,127	570,476
Risk Management Fund	323,549	264,085	339,735	304,435	343,510
Expenditures Total	\$342,309	\$582,887	\$940,985	\$1,230,562	\$913,986
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	117,888	298,011	578,417	625,140	716,518
Supplies and Services	224,421	284,876	362,568	605,422	197,468
Expenditures Total	\$342,309	\$582,887	\$940,985	\$1,230,562	\$913,986

Human Resources

PROGRAM DETAIL

Benefits and Wellness

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	0.00	4.00	4.00	5.00	5.00
Risk Management Fund	1.00	1.00	1.00	1.00	1.00
Staffing Total	1.00	5.00	5.00	6.00	6.00

Compensation

The Compensation Division plans, designs, implements, and evaluates all compensation and classification programs for the city. The division provides advice related to methodologies and researches initiatives that support equitable pay structures.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	58,526	308,794	557,790	477,870	518,993
Expenditures Total	\$58,526	\$308,794	\$557,790	\$477,870	\$518,993
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	26,628	286,012	532,278	455,120	503,156
Supplies and Services	31,898	22,782	25,512	22,750	15,837
Expenditures Total	\$58,526	\$308,794	\$557,790	\$477,870	\$518,993
<u>STAFFING SUMMARY</u>					
General Fund	0.00	4.00	4.00	4.00	4.00
Staffing Total	0.00	4.00	4.00	4.00	4.00

Employee Relations

This program is responsible for fostering a positive work environment, supporting professional development for employees, addressing workplace challenges, providing resources and education for conflict resolution, investigating complaints of workplace discrimination and harassment, administering accommodation requests, managing and maintaining city policies, managing the Career Service Commission, and ensuring compliance with employment laws.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	534,631	515,432	593,336	587,624	589,392
Expenditures Total	\$534,631	\$515,432	\$593,336	\$587,624	\$589,392
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	488,461	514,337	554,107	543,139	563,614
Supplies and Services	46,170	1,095	39,229	44,485	25,778
Expenditures Total	\$534,631	\$515,432	\$593,336	\$587,624	\$589,392

Human Resources

PROGRAM DETAIL

Employee Relations

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 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

HR Information Systems

The HRIS division is responsible for the management and operations of the city's Human Capital Management (HCM) system. Additional responsibilities include system reporting and data analytics, management of personnel files, HR related records requests, and documenting and improving business processes and procedures.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	536,684	560,224	675,920	681,990	694,904
Expenditures Total	\$536,684	\$560,224	\$675,920	\$681,990	\$694,904
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	533,743	558,634	674,720	680,469	694,004
Supplies and Services	2,941	1,590	1,200	1,521	900
Expenditures Total	\$536,684	\$560,224	\$675,920	\$681,990	\$694,904
<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

HR Public Safety Support

This division is responsible for recruiting, hiring, and onboarding for positions within public safety departments and divisions. This program is tasked with background investigations for all public safety positions, including employees working in or with public safety departments, along with background investigation coordination and support for all non-public safety positions.

As part of the ongoing efforts to meet the requirements of the Consent Decree, this division was established mid-2023 with limited initial funding. In 2025, significant additional funding was provided to HR Public Safety Support, including additional funding for 2.0 new FTE, VHBE support, and funding of one-time costs. The budget for this program reflects a reduction of \$200,000 associated with one-time expenses in 2025 that will not be funded in 2026.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,526,612	1,661,591	1,960,602	2,001,309	1,835,272
Expenditures Total	\$1,526,612	\$1,661,591	\$1,960,602	\$2,001,309	\$1,835,272

Human Resources

PROGRAM DETAIL

HR Public Safety Support

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,234,611	1,516,926	1,517,702	1,518,609	1,595,072
Supplies and Services	292,001	144,665	442,900	482,700	240,200
Expenditures Total	\$1,526,612	\$1,661,591	\$1,960,602	\$2,001,309	\$1,835,272
<u>STAFFING SUMMARY</u>					
General Fund	4.00	4.00	6.00	6.00	6.00
Staffing Total	4.00	4.00	6.00	6.00	6.00

Learning and Development

This division promotes a culture of continuous learning by offering quality customer service and employee development through the delivery of extensive employee training and certification programs and administers a self-service learning management system for all employees. The division also manages and coordinates volunteers and volunteer services, and various employee recognition programs and events.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	741,406	653,510	711,568	747,203	727,628
Expenditures Total	\$741,406	\$653,510	\$711,568	\$747,203	\$727,628
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	592,024	561,966	633,690	645,362	670,815
Supplies and Services	149,382	91,544	77,878	101,841	56,813
Expenditures Total	\$741,406	\$653,510	\$711,568	\$747,203	\$727,628
<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

Talent Acquisition

The Talent Acquisition group oversees the recruitment, hiring, and onboarding process for employees and provides ongoing support of city employees on matters related to human resources.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	529,907	593,751	621,457	568,235	610,211
Expenditures Total	\$529,907	\$593,751	\$621,457	\$568,235	\$610,211

Human Resources

PROGRAM DETAIL

Talent Acquisition

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	396,703	432,065	505,677	448,212	496,092
Supplies and Services	133,204	161,686	115,780	120,023	114,119
Expenditures Total	\$529,907	\$593,751	\$621,457	\$568,235	\$610,211
<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

Veteran Affairs

The Veteran Affairs Commissioners advise City Council on veteran concerns and issues as well as projects for those who have served in the armed forces.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,415	1,615	3,649	1,370	1,278
Gifts & Grants Fund	0	0	1,294	138	1,294
Expenditures Total	\$2,415	\$1,615	\$4,943	\$1,508	\$2,572
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	2,415	1,615	4,943	1,508	2,572
Expenditures Total	\$2,415	\$1,615	\$4,943	\$1,508	\$2,572

Volunteer Center

This division supports all City of Aurora volunteer programs for each department. Administration includes 30+ programs with 50+ volunteer opportunities to the community via the Volunteer Management System.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	16,434	35,237	14,946	9,120	16,665
Expenditures Total	\$16,434	\$35,237	\$14,946	\$9,120	\$16,665
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	7,368	22,081	1,946	0	3,728
Supplies and Services	9,066	13,156	13,000	9,120	12,937
Expenditures Total	\$16,434	\$35,237	\$14,946	\$9,120	\$16,665

Information Technology

PROGRAM SUMMARY

Administration \$1,549,863 3.5 FTE *Deliver high-quality technical solutions to all city stakeholders securely, efficiently, and collaboratively	Client Services \$2,972,287 7 FTE *Provide citywide software and hardware support and procurement for PC, laptop, peripheral devices, and managed print services	Enterprise Solutions \$5,543,208 15 FTE *Provide technical support, system maintenance, new solution implementation, and evaluation of citywide business processes
Enterprise Systems \$5,781,271 8 FTE *Provide data center operations for the city, including management of server infrastructure, databases, and data storage for all city business	Geographic Information Systems \$901,876 5 FTE *Provide technical strategy, data creation, systems administration, new solutions, and information to meet city spatial requirements	Information Security \$2,765,906 6 FTE *Ensure stored information is managed in a secure and respectful manner in accordance with its sensitivity and risk
Networking \$4,826,712 6 FTE *Design, install, monitor, and maintain voice and data networks, and security cameras for the city	Project Management Office \$1,427,083 8 FTE *Provide IT portfolio and project management and support project execution. Facilitate the project governance process	Public Safety \$14,733,978 12 FTE *Provide technical support, system maintenance, new solution implementation, and evaluation of public safety business processes

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
REGULAR - FTE	69.50	69.50	70.50	70.50	70.50
EXPENDITURES	\$30,087,126	\$33,013,369	\$37,797,679	\$38,646,918	\$40,502,184

Information Technology

DESCRIPTION

The Information Technology (IT) Department is responsible for effectively delivering high-quality technical solutions securely and efficiently for all city stakeholders whether conducting business in the office or remotely. 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, radio system, data center, database and server operations, and support of desktop and mobile computing;
- 2) Solutions delivery, encompassing application implementation and support for systems such as human resources, financial, workflow management, E-911, and computer-aided dispatch, as well as public safety applications used by Police, Fire, and Code Enforcement;
- 3) Project management, which aligns the IT portfolio, projects, and resources with the city goals and requirements;
- 4) Information security, involving the implementation of citywide security policies and processes, including both physical and digital 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	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	69.50	69.50	70.50	70.50	70.50
Personal Services	8,689,979	9,549,831	10,812,446	10,208,909	11,345,447
Allocated Expenses	-63,480	-70,332	-75,339	-75,344	-76,506
Supplies and Services	20,104,554	22,427,909	26,842,554	28,237,946	29,035,792
Utilities	22,760	21,573	27,600	27,989	21,973
Interfund Charges	76,924	90,369	100,918	100,918	95,478
Debt Related	850,536	228,540	0	0	0
Capital Related	405,853	765,479	89,500	146,500	80,000
Expenditures Total	\$30,087,126	\$33,013,369	\$37,797,679	\$38,646,918	\$40,502,184

DEPARTMENT NARRATIVE

2025 Department Projection Variance

The Information Technology (IT) Department budget resides in the General Fund, Development Review Fund, and the Enhanced E-911 Fund. Overall, the department's 2025 projection is \$849,200 (2.2 percent) greater than the 2025 Original Budget. The primary cause of this overage is a greater dependence on professional and technical services to meet IT service demands, new and improved fiber and telephone services, and increased costs for public safety applications and hardware. A supplemental will be needed to cover this.

The General Fund projection is \$867,800 (2.9 percent) higher than the 2025 Original Budget. Personal services savings partially offset increases in supplies and services. Significant overages occurred in communication services due to new and improved citywide services, including costs associated with the connection of the consolidated data center, which enhances network reliability and performance across departments. Additional unplanned expenditures occurred in professional and technical services, as the department relies on contract personnel to meet the city's growing demand for IT support. This includes staffing for the IT service desk, contract networking and solutions delivery, upgrades to city audiovisual equipment, and information and cyber security services. In the Public Safety program, the purchase of body-worn cameras, tasers, and case management software for both the City Prosecutor and Public Defender contributed approximately \$500,000 to the overage. A supplemental appropriation will be needed to cover these costs.

The Development Review and Enhanced E-911 funds are both projected to stay within the 2025 Original Budget.

Information Technology

DEPARTMENT NARRATIVE

2026 Department Budget Variance

The 2026 budget is \$2.7 million (7.2 percent) higher than the 2025 Original Budget, driven primarily by increased mandated costs. These include rising expenses for support applications, infrastructure, and security, as well as the first year of support for applications implemented in 2025 and funded by the General Fund, the Enhanced E-911 Fund and the Development Review Fund. Additional base adjustments added \$450,400 to the budget, largely due to citywide increases in pay and benefits.

The 2026 budget also includes a \$613,300 General Fund addition to expand the city's long-term contract with Axon Technology for body-worn cameras and other public safety technology.

Amendments also reflect citywide reductions in response to projected slower revenue growth. The IT Department will participate in four planned furlough days and implement one-time reductions in travel and training. In addition, ongoing savings are expected from software consolidation through the city's move to a centralized data center and the elimination of software programs that are no longer needed by the city.

Please see the Budget Amendment Requests section for more details.

BASE ADJUSTMENTS

Base Adjustments	2026
Prior Year One Times	-9,500
Mid Year Modifications	-162,000
Compensation Adjustments	560,076
Mandated Costs	2,725,613
Other Adjustments	61,833
Total Base Adjustments	\$3,176,022

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Development Review Fund / Budget Cut</u>				
Reduce Travel/Training Budgets	0.00	-2,500	0	-2,500
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-2,500	0	-2,500
Development Review Fund Total	0.00	-2,500	0	-2,500

Information Technology

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Enhanced E-911 Fund / Budget Cut</u>				
Four Furlough Days	0.00	-11,351	0	-11,351
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Reduce Travel/Training Budgets	0.00	-2,925	0	-2,925
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-14,276	0	-14,276
Enhanced E-911 Fund Total	0.00	-14,276	0	-14,276
<u>General Fund / New Appropriation</u>				
Axon Technology and Equipment	0.00	613,304	0	613,304
Program: Public Safety Strategic Outcome: Healthy and Safe Duration: Ongoing This is an ongoing request to support the expansion of the city's long-term contract with Axon Company to enhance public safety operations and increase overall efficiency. The additions include body-worn cameras, AI-assisted report-writing software to streamline the police reporting process, conducted energy weapons (tasers) for Detention, case management software for the Public Defender's Office, and an in-car video system with integrated mobile license plate readers. These technologies are aimed at improving officer safety and reducing administrative burdens.				
New Appropriation Total	0.00	613,304	0	613,304
<u>General Fund / Budget Cut</u>				
Cancel Infor Asset Management Support	0.00	-49,134	0	-49,134
Program Affected: Enterprise Applications Strategic Outcome: Well-Managed Duration: Ongoing The maintenance contract for the Infor Asset Management software has been cancelled due to the implementation of a new system. While this reduction is not expected to impact daily operations, it does carry some risk, as direct vendor support will no longer be available. If support is needed, professional services can be utilized to address any issues that arise.				

Information Technology

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Four Furlough Days	0.00	-138,739	0	-138,739
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Reduce Travel/Training Budgets	0.00	-49,955	0	-49,955
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Technology Cuts Due to Data Center Consolidation	0.00	-420,188	0	-420,188
Program affected: Networking & Enterprise Systems Strategic Outcome: Well-Managed Duration: Ongoing This amendment will cut budget for software that is being replaced or consolidated as part of the city's move to a centralized data center. While the Information Technology department is able to implement these reductions through improved efficiencies, they do require internal adjustments. These actions should have no effect on core business functions.				
Technology Cuts Replaced by Other Solutions	0.00	-410,029	0	-410,029
Program affected: Enterprise Solutions Strategic Outcome: Well-Managed Duration: Ongoing This amendment will eliminate budget for software that is replaced by other solutions and is no longer required. These actions should have little impact on the business requiring behind the scenes adjustments in workflows and support.				
Budget Cut Total	0.00	-1,068,045	0	-1,068,045
General Fund Total	0.00	-454,741	0	-454,741
Amendment Request Total All Funds	0.00	-471,517	0	-471,517

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Development Review Fund	1,740,173	1,043,093	1,270,999	1,256,773	1,319,751
Enhanced E-911 Fund	3,472,786	3,852,029	6,187,196	6,182,866	7,203,617
General Fund	24,874,167	28,118,247	30,339,484	31,207,279	31,978,816
Expenditures Total	\$30,087,126	\$33,013,369	\$37,797,679	\$38,646,918	\$40,502,184

Information Technology

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Enhanced E-911 Fund	6.00	6.00	6.00	6.00	6.00
General Fund	63.50	63.50	64.50	64.50	64.50
Staffing Total	69.50	69.50	70.50	70.50	70.50

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, and supports citywide technology purchases, IT budget management, and payment processing. It also provides administrative support for all IT personnel for payroll processing, training, travel, and human resources issues.

The Information Technology Department achieved one of its primary performance goals through strategic prioritization of resources. Thus, the department has increased the 2026 goal for on-time resolution of incidents to 97%. The remaining goals were not met in 2025. As the department undertakes modernization of its infrastructure, efforts will focus on maintaining high performance and customer experience metrics while continuing long-term improvements.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,198,854	1,217,935	1,533,757	1,471,563	1,549,863
Expenditures Total	\$1,198,854	\$1,217,935	\$1,533,757	\$1,471,563	\$1,549,863
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	333,411	382,773	518,241	517,355	532,045
Supplies and Services	797,295	480,497	923,955	805,258	934,977
Utilities	3,150	2,505	6,000	6,389	2,605
Interfund Charges	64,998	75,873	85,561	85,561	80,236
Capital Related	0	276,287	0	57,000	0
Expenditures Total	\$1,198,854	\$1,217,935	\$1,533,757	\$1,471,563	\$1,549,863
<u>STAFFING SUMMARY</u>					
General Fund	2.50	3.50	3.50	3.50	3.50
Staffing Total	2.50	3.50	3.50	3.50	3.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
Customer experience survey 4.85 out of a possible 5	4.22	4.61	4.85	4.7	4.85
IT requests for new service (hardware, software service): 85% of service requests completed within established response time	57%	79%	85%	78%	85%
Resolution time for break/fix incidents: 97% of incidents are resolved on time based on issue severity	82%	87%	85%	97%	97%

Information Technology

PROGRAM DETAIL

Client Services

The Client Services Program has full responsibility for city endpoint computing including all desktop computers, laptops, peripherals, and managed print services. 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 operation of the IT service desk, which serves as the face of the IT Department and addresses employee technology issues.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,466,432	2,710,965	2,897,733	2,799,898	2,972,287
Expenditures Total	\$2,466,432	\$2,710,965	\$2,897,733	\$2,799,898	\$2,972,287
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	551,725	684,494	771,521	715,819	1,054,300
Supplies and Services	1,686,171	1,797,931	2,126,212	2,084,079	1,917,987
Debt Related	228,536	228,540	0	0	0
Expenditures Total	\$2,466,432	\$2,710,965	\$2,897,733	\$2,799,898	\$2,972,287
<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

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, which ensures that users have timely and appropriate access to applications containing work product and city information related to their duties.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	1,740,173	1,043,093	1,270,999	1,256,773	1,319,751
General Fund	3,294,699	4,452,552	4,188,925	4,374,040	4,223,457
Expenditures Total	\$5,034,872	\$5,495,645	\$5,459,924	\$5,630,813	\$5,543,208
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,903,285	1,953,177	2,331,844	2,223,080	2,403,153
Allocated Expenses	-63,480	-70,332	-75,339	-75,344	-76,506
Supplies and Services	2,420,728	2,967,188	3,203,419	3,483,077	3,216,561
Debt Related	622,000	0	0	0	0
Capital Related	152,339	645,612	0	0	0
Expenditures Total	\$5,034,872	\$5,495,645	\$5,459,924	\$5,630,813	\$5,543,208

Information Technology

PROGRAM DETAIL

Enterprise Solutions

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<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

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 lines of business operations in 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 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, hardware support, and maintenance contracts, and performs break-fix services for system and database-related issues.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	4,595,873	5,483,241	5,932,735	5,637,532	5,781,271
Expenditures Total	\$4,595,873	\$5,483,241	\$5,932,735	\$5,637,532	\$5,781,271
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	954,521	1,159,188	1,308,907	1,068,829	1,278,168
Supplies and Services	3,641,352	4,290,160	4,591,828	4,536,703	4,471,103
Capital Related	0	33,893	32,000	32,000	32,000
Expenditures Total	\$4,595,873	\$5,483,241	\$5,932,735	\$5,637,532	\$5,781,271
<u>STAFFING SUMMARY</u>					
General Fund	8.00	8.00	8.00	8.00	8.00
Staffing Total	8.00	8.00	8.00	8.00	8.00

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 Aurora911, Police, Aurora Fire Rescue, Aurora Water, Planning, Public Works, Parks, Recreation & Open Space, Finance, and Housing and Community Services.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	624,313	716,508	884,371	785,183	901,876
Expenditures Total	\$624,313	\$716,508	\$884,371	\$785,183	\$901,876

Information Technology

PROGRAM DETAIL

Geographic Information Systems

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	515,046	539,643	670,634	641,088	688,349
Supplies and Services	109,267	176,865	204,237	134,595	213,527
Capital Related	0	0	9,500	9,500	0
Expenditures Total	\$624,313	\$716,508	\$884,371	\$785,183	\$901,876
<u>STAFFING SUMMARY</u>					
General Fund	4.00	4.00	5.00	5.00	5.00
Staffing Total	4.00	4.00	5.00	5.00	5.00

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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,532,341	2,723,287	2,595,614	2,976,982	2,765,906
Expenditures Total	\$2,532,341	\$2,723,287	\$2,595,614	\$2,976,982	\$2,765,906
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	819,512	892,468	941,959	963,734	991,140
Supplies and Services	1,712,829	1,830,819	1,653,655	2,013,248	1,774,766
Expenditures Total	\$2,532,341	\$2,723,287	\$2,595,614	\$2,976,982	\$2,765,906
<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

Information Technology

PROGRAM DETAIL

Networking

The Networking program designs, installs, monitors, and maintains the city's voice and data networks, as well as security camera services, encompassing fiber optic, copper, and wireless technologies. 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 provides break-fix services for network-related issues.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	4,184,892	4,556,449	4,553,418	5,757,293	4,826,712
Expenditures Total	\$4,184,892	\$4,556,449	\$4,553,418	\$5,757,293	\$4,826,712
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	876,989	888,861	995,788	988,142	1,016,098
Supplies and Services	3,307,903	3,647,901	3,509,630	4,721,151	3,762,614
Capital Related	0	19,687	48,000	48,000	48,000
Expenditures Total	\$4,184,892	\$4,556,449	\$4,553,418	\$5,757,293	\$4,826,712
<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

Project Management Office

The Information Technology Project Management Office (PMO) governs and manages the City of Aurora's portfolio of IT projects. The program delivers project, portfolio, and program management services, and oversees the processes, tools, templates, and roles needed to ensure consistent project delivery. It also maintains and promotes the IT project management framework and provides coaching and support to project teams.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,238,858	1,259,025	1,387,637	1,362,274	1,427,083
Expenditures Total	\$1,238,858	\$1,259,025	\$1,387,637	\$1,362,274	\$1,427,083
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,230,479	1,244,930	1,333,621	1,340,626	1,377,167
Supplies and Services	8,379	14,095	54,016	21,648	49,916
Expenditures Total	\$1,238,858	\$1,259,025	\$1,387,637	\$1,362,274	\$1,427,083
<u>STAFFING SUMMARY</u>					
General Fund	9.00	8.00	8.00	8.00	8.00
Staffing Total	9.00	8.00	8.00	8.00	8.00

Information Technology

PROGRAM DETAIL

Public Safety

The Public Safety Program provides technical support, system maintenance, and project implementation of technology systems and software to assist the city's Public Safety agencies in the conduct of their missions supporting the citizens of Aurora. This support not only includes Aurora911, Police, and Fire, but also the Office of Emergency Management, the Unified Forensic Lab, and the City of Aurora Public Safety Training Center. Functions include supporting 911 call-taking, dispatching, staff scheduling, records management systems, command and control systems, and data analytic platforms. 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, systems, and hardware vendors for the ongoing maintenance and upgrades of public safety systems on a 24/7 basis.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Enhanced E-911 Fund	3,472,786	3,852,029	6,187,196	6,182,866	7,203,617
General Fund	4,737,905	4,998,285	6,365,294	6,042,514	7,530,361
Expenditures Total	\$8,210,691	\$8,850,314	\$12,552,490	\$12,225,380	\$14,733,978
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,505,011	1,804,297	1,939,931	1,750,236	2,005,027
Supplies and Services	6,420,630	7,222,453	10,575,602	10,438,187	12,694,341
Utilities	19,610	19,068	21,600	21,600	19,368
Interfund Charges	11,926	14,496	15,357	15,357	15,242
Capital Related	253,514	-210,000	0	0	0
Expenditures Total	\$8,210,691	\$8,850,314	\$12,552,490	\$12,225,380	\$14,733,978
<u>STAFFING SUMMARY</u>					
Enhanced E-911 Fund	6.00	6.00	6.00	6.00	6.00
General Fund	6.00	6.00	6.00	6.00	6.00
Staffing Total	12.00	12.00	12.00	12.00	12.00

Judicial

PROGRAM SUMMARY

Court Reporting \$553,301 5 FTE *Create the official court record for all court proceedings *Maintain court system data	Courtroom Assistants \$781,641 9 FTE *Maintain courtroom decorum *Organize people and files for each court	HEART Court \$224,400 1.5 FTE *Administer court for homeless with certain ordinance violations *Provide assistance as participants advance through program phases
Judicial \$2,808,814 9 FTE *Preside over all court proceedings to ensure the fair and impartial administration of justice	Teen Court \$138,660 1 FTE *Administer the Teen Court Program to divert first-time juvenile offenders from criminal activity	Wellness Court \$301,541 1.5 FTE *Administer Court for defendants whose criminal behavior is affected by mental illness with targeted services for military

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
REGULAR - FTE	27.00	27.00	27.00	27.00	27.00
EXPENDITURES	\$4,156,678	\$4,453,043	\$4,927,238	\$4,628,940	\$4,808,357

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, courtroom assistants, and court reporters. The courtroom assistants maintain courtroom decorum and serve as the point of contact for all participants in court proceedings. The court reporters serve as the official record-makers for the municipal court. The Judicial Department also oversees the special courts including the Teen, Wellness, Armed Forces Treatment, and Housing Employment Assistance Recovery Team (HEART) courts.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	27.00	27.00	27.00	27.00	27.00
Personal Services	3,663,296	3,889,422	4,269,492	4,148,602	4,304,262
Allocated Expenses	175,430	197,016	243,107	184,886	197,697
Supplies and Services	178,526	197,394	240,300	180,479	207,705
Interfund Charges	40,728	49,505	52,446	52,446	52,051
Transfers Out	98,698	119,706	121,893	62,527	46,642
Expenditures Total	\$4,156,678	\$4,453,043	\$4,927,238	\$4,628,940	\$4,808,357

DEPARTMENT NARRATIVE

2025 Department Projection Variance

The Judicial Department budget resides in multiple funds, including the General Fund, Designated Revenues Fund, and the Gifts and Grants Fund. On a bottom-line basis, the department's 2025 projection is under the 2025 Original Budget by \$298,300 (6.1 percent) with spending in each fund projected to be under budget.

The Special Courts program, including Teen Court and the Wellness and Armed Forces Treatment Courts, are funded by surcharges in the Designated Revenues Fund. Expenditures for these courts are projected to be \$130,100 (22.7 percent) under the original budget with savings in personnel costs and contracted services. In the General Fund, the department is projected to be \$110,000 (2.7 percent) under the original budget primarily due to the timing of ramping up enforcement and diversion to the new Housing Employment Assistance Recovery Team (HEART) Court. The Gifts and Grants Fund expenditures are projected to be \$58,200 (22.3 percent) under the original budget due to normal fluctuations in staffing needed for the First Appearance Court. The Department of Local Affairs (DOLA) First Appearance Grant notice of funds was received for the period of July 1, 2025 to June 30, 2026 which is expected to be the last allotment of funds. This is a reimbursement grant, any funds not earned in 2025 will be earned in 2026 before the grant period ends.

2026 Department Budget Variance

The Judicial Department budget for 2026 is \$118,900 (2.4 percent) less than the 2025 Original Budget. Base adjustments add \$92,200 while amendments including \$211,100 in reductions more than offset the base increase. A breakout of the base adjustments can be found in the following section which shows that compensation adjustments of \$155,100 are required to adjust all budgeted positions to the current pay rate plus an increase for the citywide assumptions for pay and benefits for 2026. This is partially offset by a reduction in the Grant/Designated Revenue adjustments of \$61,500. This reflects an adjustment to reduce the budget for the DOLA First Appearance Grant that will end halfway through the year with no option to renew.

The department's 2026 budget amendments total to a reduction of \$211,100 with budget cuts of \$52,800 in the General Fund and reductions in the Designated Revenues Fund of \$158,400. Included are amendments for citywide reductions due to projections for slower revenue growth. Judicial will participate in the four planned furlough days and one-time reductions in travel and training budgets. An amendment to align staffing for Problem Solving Courts between funds will further reduce the department budget. See the Budget Amendment Requests section for more details.

Judicial

BASE ADJUSTMENTS

Base Adjustments	2026
Prior Year One Times	-1,000
Compensation Adjustments	155,071
Mandated Costs	-395
Grant / Designated Revenue Adjustments	-61,455
Total Base Adjustments	\$92,221

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / New Appropriation</u>				
Align Staffing for Problem Solving Courts	-1.50	-152,633	-15,000	-137,633
Programs affected: HEART Court, Teen Court, Wellness Court Strategic Outcome: Safe Duration: Ongoing This amendment will align staffing between the new Housing Employment Assistance Recovery Team (HEART) Court, Teen Court, and Wellness Court. When the HEART Court budget was set up in 2025, it included flexible personal services funding to be utilized once the exact staffing needs and types were determined. The Teen and Wellness courts are accounted for in the Designated Revenues Fund while the HEART Court is in the General Fund. This amendment will shift staffing between funds with 1.0 FTE going from the Wellness Court to the HEART Court and 1.0 FTE from the Teen Court to be split 50 percent to the Wellness Court and 50 percent to the HEART Court. The flexible staffing appropriation is reduced to offset the cost of the 1.5 FTE shifting into the General Fund, resulting in a zero-dollar impact in that fund. A variable hour staffing budget is set up in Teen Court resulting in a net budget reduction of \$152,600 in the Designated Revenues Fund.				
New Appropriation Total	-1.50	-152,633	-15,000	-137,633
<u>Designated Revenues Fund / Budget Cut</u>				
Four Furlough Days	0.00	-5,717	0	-5,717
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Budget Cut Total	0.00	-5,717	0	-5,717
Designated Revenues Fund Total	-1.50	-158,350	-15,000	-143,350

Judicial

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / New Appropriation</u>				
Align Staffing for Problem Solving Courts	1.50	0	0	0
Programs affected: HEART Court, Teen Court, Wellness Court Strategic Outcome: Safe Duration: Ongoing This amendment will align staffing between the new Housing Employment Assistance Recovery Team (HEART) Court, Teen Court, and Wellness Court. When the HEART Court budget was set up in 2025, it included flexible personal services funding to be utilized once the exact staffing needs and types were determined. The Teen and Wellness courts are accounted for in the Designated Revenues Fund while the HEART Court is in the General Fund. This amendment will shift staffing between funds with 1.0 FTE going from the Wellness Court to the HEART Court and 1.0 FTE from the Teen Court to be split 50 percent to the Wellness Court and 50 percent to the HEART Court. The flexible staffing appropriation is reduced to offset the cost of the 1.5 FTE shifting into the General Fund, resulting in a zero-dollar impact in that fund. A variable hour staffing budget is set up in Teen Court resulting in a net budget reduction of \$152,600 in the Designated Revenues Fund.				
New Appropriation Total	1.50	0	0	0
<u>General Fund / Budget Cut</u>				
Four Furlough Days	0.00	-46,157	0	-46,157
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Reduce Travel/Training Budgets	0.00	-6,595	0	-6,595
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-52,752	0	-52,752
General Fund Total	1.50	-52,752	0	-52,752
Amendment Request Total All Funds	0.00	-211,102	-15,000	-196,102

Judicial

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Designated Revenues Fund	371,021	412,619	573,208	443,117	440,201
General Fund	3,511,529	3,731,202	4,093,030	3,983,010	4,169,611
Gifts & Grants Fund	274,128	309,222	261,000	202,813	198,545
Expenditures Total	\$4,156,678	\$4,453,043	\$4,927,238	\$4,628,940	\$4,808,357

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Designated Revenues Fund	4.00	4.00	4.00	4.00	2.50
General Fund	23.00	23.00	23.00	23.00	24.50
Staffing Total	27.00	27.00	27.00	27.00	27.00

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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	490,056	530,312	549,296	552,169	553,301
Expenditures Total	\$490,056	\$530,312	\$549,296	\$552,169	\$553,301
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	487,131	522,057	539,518	542,349	545,268
Supplies and Services	2,925	8,255	9,778	9,820	8,033
Expenditures Total	\$490,056	\$530,312	\$549,296	\$552,169	\$553,301
<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

Judicial

PROGRAM DETAIL

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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	681,811	728,498	750,109	810,976	781,641
Expenditures Total	\$681,811	\$728,498	\$750,109	\$810,976	\$781,641
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	681,811	728,498	747,109	810,976	781,641
Supplies and Services	0	0	3,000	0	0
Expenditures Total	\$681,811	\$728,498	\$750,109	\$810,976	\$781,641
<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

HEART Court

The HEART Court provides outreach to those experiencing homelessness who are charged with a non-domestic violence, non-Victim Rights Act offenses such as trespassing, unauthorized camping, or open alcohol container violations. The court will hold participants accountable and connect them to needed assistance through a program that involves four intensive phases with specific goals for advancement. Initially, the court will be in session the first and third Wednesday of each month. Once the Navigation Center is fully functioning, this program will operate in conjunction with that program and evolve in response to the need.

The 2026 budget aligns the FTE between Teen Court, Wellness Court, and HEART Court by shifting existing FTE between funds. The Teen and Wellness courts are accounted for in the Designated Revenues Fund while the HEART Court is in the General Fund. An amendment will shift 1.5 FTE into the HEART Court with a zero-dollar impact. The cost of the FTE is offset by a reduction to the flexible staffing funding added in the 2025 budget to be utilized once the exact staffing need was determined.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	0	7,969	220,000	108,512	224,400
Expenditures Total	\$0	\$7,969	\$220,000	\$108,512	\$224,400
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	0	110,000	57,672	173,606
Allocated Expenses	0	0	90,000	30,100	45,794
Supplies and Services	0	469	5,000	5,740	5,000
Transfers Out	0	7,500	15,000	15,000	0
Expenditures Total	\$0	\$7,969	\$220,000	\$108,512	\$224,400

Judicial

PROGRAM DETAIL

HEART Court

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	0.00	0.00	0.00	0.00	1.50
Staffing Total	0.00	0.00	0.00	0.00	1.50

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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,339,662	2,464,423	2,573,625	2,511,353	2,610,269
Gifts & Grants Fund	274,128	309,222	260,000	202,313	198,545
Expenditures Total	\$2,613,790	\$2,773,645	\$2,833,625	\$2,713,666	\$2,808,814
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,232,432	2,334,407	2,465,342	2,387,339	2,504,212
Allocated Expenses	175,430	197,016	153,107	154,786	151,903
Supplies and Services	68,420	82,842	58,306	74,037	56,456
Interfund Charges	38,810	47,174	49,977	49,977	49,601
Transfers Out	98,698	112,206	106,893	47,527	46,642
Expenditures Total	\$2,613,790	\$2,773,645	\$2,833,625	\$2,713,666	\$2,808,814
<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.

The 2026 budget aligns the FTE between Teen Court, Wellness Court, and HEART Court by shifting existing FTE between funds. The Teen and Wellness courts are accounted for in the Designated Revenues Fund while the HEART Court is in the General Fund. An amendment will shift 1.0 FTE from the Teen Court to be split 50% to the Wellness Court and 50% to the HEART Court. The reduction to Teen Court from transferring the FTE is partially offset by adding appropriation for variable-hour staffing.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	110,828	123,686	209,170	129,295	138,660
Expenditures Total	\$110,828	\$123,686	\$209,170	\$129,295	\$138,660
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	105,114	114,820	193,485	122,012	122,994
Supplies and Services	3,796	6,535	13,216	4,814	13,216
Interfund Charges	1,918	2,331	2,469	2,469	2,450
Expenditures Total	\$110,828	\$123,686	\$209,170	\$129,295	\$138,660
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	2.00	2.00	2.00	2.00	1.00
Staffing Total	2.00	2.00	2.00	2.00	1.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Actual monthly average over the school year of teen court program participants	250	228	250	250	250

Judicial

PROGRAM DETAIL

Wellness Court

The Wellness Court and Armed Forces Treatment Court provide supervision, behavior health treatment, and an integrated continuum of care through services provided by community partners for justice involved individuals affected by mental illness. Both courts serve targeted populations with targeted services. Each court seeks to increase long-term public safety, reduce recidivism, and lower the costs for 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, sobriety, self-sufficiency, and to become law-abiding residents.

The 2026 budget aligns the FTE between Teen Court, Wellness Court, and HEART Court by shifting existing FTE between funds. The Teen and Wellness courts are accounted for in the Designated Revenues Fund while the HEART Court is in the General Fund. An amendment will shift 0.5 FTE from the Wellness Court to the HEART Court.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	260,193	288,933	364,038	313,822	301,541
Gifts & Grants Fund	0	0	1,000	500	0
Expenditures Total	\$260,193	\$288,933	\$365,038	\$314,322	\$301,541
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	156,808	189,640	214,038	228,254	176,541
Supplies and Services	103,385	99,293	151,000	86,068	125,000
Expenditures Total	\$260,193	\$288,933	\$365,038	\$314,322	\$301,541
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	2.00	2.00	2.00	2.00	1.50
Staffing Total	2.00	2.00	2.00	2.00	1.50

Library & Cultural Services

PROGRAM SUMMARY

Administration \$1,737,343 9.5 FTE *Manages departmental administration, finances, and personnel; houses all general and programming related donations	Art in Public Places \$805,639 1 FTE *Coordinates, manages funding, selects, displays, and maintains public art per City Ordinance 93-63	Arts Programs \$2,731,779 12.5 FTE *Manages Aurora Fox Arts Center, music, dance and visual arts programs, Bicentennial Art Center, and Aurora Summer Concerts
Historic Services \$674,774 6 FTE *Manages all programs and facilities of the Aurora History Museum and Historic Sites	Library Collection Management and Systems \$1,702,117 6 FTE *Manages acquisition and cataloging of new and donated materials *Weeds collection for obsolete items *Provides technical support	Library Services \$5,223,175 61 FTE *Provides direct customer services to library users including adult and children's programming as well as public outreach

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
REGULAR - FTE	90.00	95.00	95.00	96.00	96.00
EXPENDITURES	\$10,294,405	\$11,579,027	\$12,258,752	\$12,531,104	\$12,874,827

Library & Cultural Services

DESCRIPTION

The Library & Cultural Services Department provides educational and arts programs for all ages that enhance the quality of life of residents and the desirability of Aurora as a place to live, work, and play. The Administration area 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 Services program oversees operation of multiple library branches. The Cultural Services Division operates the Aurora History Museum and historic sites, the Bicentennial Arts Center, the Aurora Fox Arts Center, and Aurora's summer concerts.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	90.00	95.00	95.00	96.00	96.00
Personal Services	7,092,323	8,021,118	8,878,901	8,652,907	9,133,512
Supplies and Services	2,969,797	3,238,598	3,114,349	3,594,100	3,457,835
Utilities	61,223	61,140	65,700	71,834	89,355
Interfund Charges	145,965	176,218	188,802	187,263	183,125
Debt Related	75,709	81,953	0	0	0
Capital Related	-50,612	0	11,000	25,000	11,000
Expenditures Total	\$10,294,405	\$11,579,027	\$12,258,752	\$12,531,104	\$12,874,827

DEPARTMENT NARRATIVE

2025 Department Projection Variance

The Library and Cultural Services Department budget is located primarily in the Cultural Services Fund and the General Fund, along with a smaller portion in the Gifts & Grants Fund. Across all funds for 2025, the department is projected to be \$272,400 (2.2 percent) greater than the 2025 Original Budget. The General Fund is expected to be \$224,100 (2.7 percent) under the Original Budget, primarily associated with vacancy savings through May, with several positions being filled mid-year. The Gifts and Grants Fund is projected to be \$231,800 over the 2025 Original Budget primarily associated with the spring supplemental for Friends of Aurora Public Library donations and sponsorship funds. Finally, the Cultural Services Fund is \$264,600 (6.8 percent) over the original budget, primarily due to the spring supplemental related to the transfer of responsibility for the Arts District and its support program. This included the addition of 1.0 FTE to go along with the department taking responsibility of the People's Building.

2026 Department Budget Variance

The 2026 budget for Library and Cultural Services is higher than the 2025 Original Budget by \$616,100 (5.0 percent) across all funds. This increase is mainly split between the General Fund, which is increasing \$309,800 (3.8 percent) and the Cultural Services Fund, which is increasing by \$310,000 (7.9 percent). This is in large part due to base adjustments that were made which include mid-year modifications, compensation adjustments, and mandated costs. Mid-year modifications consisted of spring supplemental amendments, which include transferring 1.0 FTE from the Recreation Fund to the Cultural Services Fund to manage the administration of the Arts District and on-site facilities. Compensation adjustments consist of market rate increases plus citywide assumptions for pay and benefit increases in 2026. The mandated cost increase was mainly due to a cost increase for library systems and software subscriptions.

These base adjustments were partly offset by budget reduction amendments. These are addressed in the Budget Amendment Requests section, which include three amendments for reductions in both the General Fund and Cultural Service Fund to the 2026 budget. Library & Cultural Services will participate in the four planned furlough days and a one-time reduction in travel and training in both funds. There are additional reductions in the Cultural Services Fund to Aurora Fox Arts and the History Museum. In the General Fund, there is an additional reduction for Library-related special events and outreach. More information on these amendments can be found below.

Library & Cultural Services

BASE ADJUSTMENTS

Base Adjustments	2026
Mid Year Modifications	383,074
Compensation Adjustments	317,916
Mandated Costs	127,199
Total Base Adjustments	\$828,189

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Cultural Services Fund / Budget Cut</u>				
Four Furlough Days	0.00	-27,557	0	-27,557
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Library & Cultural Services Department Budget and Subsidy	0.00	-61,369	50,000	-111,369
Reductions: Cultural Services Fund Fox Arts Reductions and History Museum Cuts/New Revenue Program affected: Arts Program, Historic Services, Transfers and Other Requirements Strategic Outcome: Well-Managed Duration: -\$162,700 ongoing, -\$10,000 one-time, \$50,000 new revenue ongoing This amendment will cut budget for Aurora Fox Arts operating budget and will reduce variable hour pay budget associated with the Aurora History Museum. It will also create an admission fee for the museum. This will provide General Fund savings due to lowering of the Cultural Services Fund subsidy. This will affect the timing of the hours of the History Museum as well as making it more expensive for patrons.				
Reduce Travel/Training Budgets	0.00	-1,469	0	-1,469
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-90,395	50,000	-140,395
Cultural Services Fund Total	0.00	-90,395	50,000	-140,395

Library & Cultural Services

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Four Furlough Days	0.00	-88,453	0	-88,453
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Library & Cultural Services Department Budget Reductions: General	0.00	-25,000	0	-25,000
Fund Special Events and Outreach Reduction				
Program affected: Library Services Strategic Outcome: Well-Managed Duration: One-time This amendment will cut budget for Library-related special events and outreach. This equates to a 28.0 percent decrease in the line item. Library patrons will have fewer special events and outreach options.				
Reduce Travel/Training Budgets	0.00	-8,266	0	-8,266
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-121,719	0	-121,719
General Fund Total	0.00	-121,719	0	-121,719
Amendment Request Total All Funds	0.00	-212,114	50,000	-262,114

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Cultural Services Fund	3,242,100	3,640,146	3,917,199	4,181,832	4,227,192
General Fund	6,905,350	7,717,175	8,182,149	7,958,046	8,491,929
Gifts & Grants Fund	146,955	221,706	159,404	391,226	155,706
Expenditures Total	\$10,294,405	\$11,579,027	\$12,258,752	\$12,531,104	\$12,874,827

Library & Cultural Services

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Cultural Services Fund	18.50	18.50	18.50	19.50	19.50
General Fund	71.50	76.50	76.50	76.50	76.50
Staffing Total	90.00	95.00	95.00	96.00	96.00

PROGRAM DETAIL

Administration

This program manages strategic direction and implementation of all Library and Cultural Service programs and services. Budget, accounting, payroll/hiring, meeting rooms, cash handling, purchasing, and procurement card processing are handled here. This program actively fundraises and focuses on marketing and public relations for a wide variety of programs within the department. Additional functions include system-wide library programming, training, and volunteers. This program acts as liaison to the Council-appointed Aurora Library Board and Cultural Affairs Commission, in addition to the separate Friends of the Aurora Public Library nonprofit fundraising organization.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	0	22,883	0	10,277	15,000
General Fund	1,265,097	1,396,042	1,483,520	1,488,860	1,566,637
Gifts & Grants Fund	51,008	115,396	159,404	224,629	155,706
Expenditures Total	\$1,316,105	\$1,534,321	\$1,642,924	\$1,723,766	\$1,737,343
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,004,160	1,186,026	1,279,721	1,300,094	1,348,957
Supplies and Services	223,779	238,070	234,265	310,030	263,999
Interfund Charges	88,166	110,225	117,938	113,642	113,387
Capital Related	0	0	11,000	0	11,000
Expenditures Total	\$1,316,105	\$1,534,321	\$1,642,924	\$1,723,766	\$1,737,343
<u>STAFFING SUMMARY</u>					
General Fund	7.50	9.50	9.50	9.50	9.50
Staffing Total	7.50	9.50	9.50	9.50	9.50

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 metropolitan district's required public art plan on behalf of the City of Aurora as well as all transit-oriented art development. The City Council-appointed Art in Public Places Commission sets annual goals for community outreach and education.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	418,441	472,966	800,259	868,025	805,639
Expenditures Total	\$418,441	\$472,966	\$800,259	\$868,025	\$805,639
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	188,360	212,833	184,981	249,065	190,973
Supplies and Services	229,026	258,899	613,741	617,583	613,390
Utilities	482	538	800	640	545
Interfund Charges	573	696	737	737	731
Expenditures Total	\$418,441	\$472,966	\$800,259	\$868,025	\$805,639
<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	98.0%	97.0%	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, artist talks, presentations, tours, etc.	67	52	50	50	50
The Art in Public Places Program will have an average monthly minimum of 500 engagements through social media	502	542	500	500	500

Library & Cultural Services

PROGRAM DETAIL

Arts Programs

The program presents a performing arts season at the Aurora Fox Arts Center, manages Aurora Dance Arts, manages the Bicentennial Art Center, provides classes and workshops in pottery, fine arts, music, dance, and theatre, and organizes Aurora's Rhythms Summer Concerts. An important source of funding for the Arts Programs is Science and Cultural Facilities District (SCFD) grant funding. The program provides outreach activities for Aurora residents of all ages. In the 2025 Spring Supplemental, 1.0 FTE was added to the program associated with the management of the People's Building.

The Fox Arts Center has been below the YTD season subscription increase target for a few years due to being slow to rebound from the COVID-19 pandemic, but is showing slow and steady progress.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	2,183,910	2,255,790	2,390,930	2,498,546	2,731,779
Expenditures Total	\$2,183,910	\$2,255,790	\$2,390,930	\$2,498,546	\$2,731,779
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,202,666	1,351,223	1,524,367	1,459,610	1,634,489
Supplies and Services	888,794	809,045	764,003	902,637	971,960
Utilities	48,916	49,475	54,800	60,298	77,098
Interfund Charges	38,534	46,047	47,760	51,001	48,232
Capital Related	5,000	0	0	25,000	0
Expenditures Total	\$2,183,910	\$2,255,790	\$2,390,930	\$2,498,546	\$2,731,779
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	11.50	11.50	11.50	12.50	12.50
Staffing Total	11.50	11.50	11.50	12.50	12.50

Library & Cultural Services

PROGRAM DETAIL

Arts Programs

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Art Classes: Maintain 100% customer satisfaction based on feedback from customer service comment cards	100.0%	100.0%	90.0%	100.0%	100.0%
Aurora Fox Arts Center: Increase YTD season subscriptions by 2.0% compared to same period last year	-7.4%	-1.9%	2.0%	1.0%	2.0%
Aurora Fox Arts Center: Increase YTD single ticket purchases by 5.0% compared to same period last year	15.3%	2.0%	5.0%	5.0%	5.0%
Dance Arts: Maintain 100% customer satisfaction based on feedback from customer service comment cards	100.0%	100.0%	90.0%	100.0%	100.0%
Drama Classes: Maintain 100% customer satisfaction based on feedback from customer service comment cards	98.0%	100.0%	90.0%	100.0%	100.0%
Music Classes: Maintain 100% customer satisfaction based on feedback from customer service comment cards	100.0%	100.0%	90.0%	100.0%	100.0%
Pottery Classes: Maintain 100% customer satisfaction based on feedback from customer service comment cards	100.0%	100.0%	90.0%	100.0%	100.0%

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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	639,749	888,507	726,010	804,984	674,774
Expenditures Total	\$639,749	\$888,507	\$726,010	\$804,984	\$674,774

Library & Cultural Services

PROGRAM DETAIL

Historic Services

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	572,321	677,899	667,230	720,165	597,670
Supplies and Services	61,133	208,435	55,380	82,576	74,805
Utilities	2,814	2,173	3,400	2,243	2,299
Capital Related	3,481	0	0	0	0
Expenditures Total	\$639,749	\$888,507	\$726,010	\$804,984	\$674,774
<u>STAFFING SUMMARY</u>					
Cultural Services Fund	6.00	6.00	6.00	6.00	6.00
Staffing Total	6.00	6.00	6.00	6.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Aurora History Museum: Maintain 100% customer satisfaction based on feedback from customer service comment cards	100.0%	100.0%	90.0%	100.0%	100.0%
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 library materials and a database of collection and patron records. The collection includes books, electronic and streaming content, WiFi hotspots, music, databases, and other items. The program consists of the following functions: technical support of proprietary library software, materials acquisition, cataloging and processing of those materials, and technology for public and internal use.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,553,862	1,775,034	1,560,139	1,667,640	1,702,117
Gifts & Grants Fund	95,947	99,283	0	98,335	0
Expenditures Total	\$1,649,809	\$1,874,317	\$1,560,139	\$1,765,975	\$1,702,117
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	496,551	552,206	571,550	577,072	592,816
Supplies and Services	1,151,612	1,317,795	984,330	1,184,836	1,105,581
Interfund Charges	1,646	4,316	4,259	4,067	3,720
Expenditures Total	\$1,649,809	\$1,874,317	\$1,560,139	\$1,765,975	\$1,702,117

Library & Cultural Services

PROGRAM DETAIL

Library Collection Management and Systems

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	5.00	6.00	6.00	6.00	6.00
Staffing Total	5.00	6.00	6.00	6.00	6.00

Library Services

This program's budget includes the management of all library public services. Staff tasks include: checking out over 1.5 million items annually; facilitating use of in-house materials and public use equipment such as computers, copiers and fax machines; answering reference questions; providing front-line customer services; and programming including Summer Reading, story times and a variety of other learning opportunities.

The Library Door Count average monthly visits per capita have been below target for a few years due to being slow to rebound since the COVID-19 pandemic, but is showing slow and steady growth.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	4,086,391	4,546,099	5,138,490	4,801,546	5,223,175
Gifts & Grants Fund	0	7,027	0	68,262	0
Expenditures Total	\$4,086,391	\$4,553,126	\$5,138,490	\$4,869,808	\$5,223,175

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,628,265	4,040,931	4,651,052	4,346,901	4,768,607
Supplies and Services	415,453	406,354	462,630	496,438	428,100
Utilities	9,011	8,954	6,700	8,653	9,413
Interfund Charges	17,046	14,934	18,108	17,816	17,055
Debt Related	75,709	81,953	0	0	0
Capital Related	-59,093	0	0	0	0
Expenditures Total	\$4,086,391	\$4,553,126	\$5,138,490	\$4,869,808	\$5,223,175

<u>STAFFING SUMMARY</u>					
General Fund	59.00	61.00	61.00	61.00	61.00
Staffing Total	59.00	61.00	61.00	61.00	61.00

Library & Cultural Services

PROGRAM DETAIL

Library Services

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Actual number of items checked out per month	97,960	93,167	100,000	100,000	100,000
Computer Usability: Maintain 90% excellent or above average customer service satisfaction rating	95.0%	98.0%	90.0%	90.0%	90.0%
Library Appearance: Maintain 90% excellent or above average customer service satisfaction rating	90.0%	92.0%	90.0%	90.0%	90.0%
Library Door Count: Average .20 visits per capita each month	0.12	0.14	0.20	0.16	0.20
Library Staff Courtesy: Maintain 90% excellent or above average customer service satisfaction rating	100.0%	100.0%	90.0%	90.0%	90.0%
Maintain annual library circulation levels above 2.2 per capita annually	3.0	2.7	2.2	2.5	2.2

Non-Departmental

PROGRAM SUMMARY

American Rescue Plan Act (ARPA) \$1,688,708 2 FTE *Support to those impacted by COVID-19 *Assist economic recovery, including critical infrastructure needs	Building Leases \$7,098,500 0 FTE *Leases for city buildings	Compensation Reserve (\$141,288) 4 FTE *Funding for compensation-related increases and vacancy savings assumptions, Development Review Fund unfunded FTE
Developer Incentives \$1,951,404 0 FTE *Incentives and revenue cost-sharing agreements	Snow Removal \$3,047,232 0 FTE *Overtime, equipment, and supplies for snow removal	Transfers and Other Requirements \$85,127,734 3 FTE *Transfers to other funds

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
REGULAR - FTE	9.00	9.00	9.00	9.00	9.00
EXPENDITURES	\$134,641,506	\$153,982,596	\$109,414,740	\$102,617,456	\$98,772,290

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	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	9.00	9.00	9.00	9.00	9.00
Personal Services	3,977,711	3,609,085	1,315,493	3,802,667	845,583
Allocated Expenses	3,317,277	3,540,108	4,277,998	4,277,998	4,402,644
Supplies and Services	15,863,671	31,445,342	11,737,012	15,691,410	11,144,563
Utilities	2,484	3,495	800	800	800
Interfund Charges	756,216	203,997	472,353	283,586	283,997
Capital Related	751,358	30,953,004	50,000	50,000	50,000
Transfers Out	109,972,789	84,227,565	91,561,084	78,510,995	82,044,703
Expenditures Total	\$134,641,506	\$153,982,596	\$109,414,740	\$102,617,456	\$98,772,290

DEPARTMENT NARRATIVE

2025 Department Projection Variance

Non-Departmental is the home for citywide compensation adjustments, transfers, and other expenditures not specifically tied to one department. It is found in nearly every fund. In 2025, the total city projection is \$6.8 million (6.2 percent) lower than the 2025 Original Budget. The largest variance is found in transfers out, down \$13.1 million (14.3 percent) primarily associated with a decrease in the transfer from the General Fund to the Capital Projects Fund due to lower than originally budgeted capital-related revenue. In the General Fund, this is partially offset with a \$2.1 million increase in personal services budget, as the vacancy savings assumption originally budgeted in Non-Departmental gets assigned to departments.

Several other variances are worthy of note. The Gifts and Grants Fund is \$3.9 million over the original budget due to spending against the HUD-Home Adams County grant that is covered by a spring supplemental appropriation. In the Marijuana Tax Revenues Fund, total expenses are projected to be \$2.0 million (20.0 percent) less than budget as revenue shortfalls in that fund necessitated the reduction of the transfer to the Capital Projects Fund. In the Designated Revenues Fund, the 2025 projection is \$692,900 (19.5 percent) over the original budget due to a one-time incentive payment. A supplemental will be needed for this. Finally, Development Review Fund spending is projected to be \$820,500 over the original budget, as the vacancy savings assumption originally budgeted in Non-Departmental gets assigned to departments.

2026 Department Budget Variance

Across all funds, 2026 Non-Departmental expenses will be \$10.6 million (9.7 percent) lower than the 2025 Original Budget. Across all funds, the base budget is \$7.7 million less. In both cases, changes in the General Fund associated with decreased transfers cause nearly all of the decrease. A breakout of all base adjustments can be found in the following Base Adjustments section.

In the General Fund, personal services base compensation adjustments are increasing a net of \$513,600 (34.5 percent) as a technical increase associated with short-term disability and health savings account costs are partially offset by a one-time \$400,000 decrease in bonus pay. The supplies and service base budget is expected to decrease \$368,900 (5.6 percent) primarily associated with a decrease in the Visit Aurora payment due to lower lodger's tax.

In the Marijuana Tax Revenues Fund, the same \$2.0 million decrease noted for 2025 will happen in 2026 and into the future.

No other funds have substantial adjustments from the 2025 Original to the 2026 Adopted Budget.

There are several amendments in Non-Departmental that cross multiple funds. This includes a series of budget cuts associated

Non-Departmental

DEPARTMENT NARRATIVE

with citywide budget balancing. The largest includes the subsidy reduction of \$1.5 million associated with Recreation Fund budget cuts including the closure of the Beck Recreation Center. There is also a \$750,000 vacancy savings assumption built into the department as the city moves away from domestic violence cases in municipal court. There are also two amendments that will bring revenue to the General Fund, \$700,000 for the use of dental insurance funds available and \$550,000 associated with a Lamar Signs contract. Finally, there are one-time citywide cuts associated with four furlough days and the reduction of travel and training budgets. More detail on these can be found in the Budget Amendment Requests section.

BASE ADJUSTMENTS

Base Adjustments	2026
Prior Year One Times	-571,342
Mid Year Modifications	220,678
Compensation Adjustments	288,945
Mandated Costs	25,411
Grant / Designated Revenue Adjustments	-12,089
Other Adjustments	-7,695,257
Total Base Adjustments	(\$7,743,654)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Cultural Services Fund / Budget Cut</u>				
Library & Cultural Services Department Budget and Subsidy	0.00	0	-111,369	111,369
Reductions: Cultural Services Fund Fox Arts Reductions and History				
Museum Cuts/New Revenue				
Program affected: Arts Program, Historic Services, Transfers and Other Requirements Strategic Outcome: Well-Managed Duration: -\$162,700 ongoing, -\$10,000 one-time, \$50,000 new revenue ongoing This amendment will cut budget for Aurora Fox Arts operating budget and will reduce variable hour pay budget associated with the Aurora History Museum. It will also create an admission fee for the museum. This will provide General Fund savings due to lowering of the Cultural Services Fund subsidy. This will affect the timing of the hours of the History Museum as well as making it more expensive for patrons.				
Budget Cut Total	0.00	0	-111,369	111,369
Cultural Services Fund Total	0.00	0	-111,369	111,369
<u>General Fund / Budget Cut</u>				
Dental Insurance Adjustment (Revenue)	0.00	0	700,000	-700,000
Program affected: Transfers and Other Requirements Strategic Outcome: Well-Managed Duration: One-time In an effort to balance the shortfalls in the General Fund, several belt-tightening adjustments have been made across the General Fund departments. This revenue-only amendment will allow the city to use excess dental insurance funds available on a one-time basis as a means of balancing. It is not expected to have significant customer-facing impacts.				

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Four Furlough Days	0.00	-5,082	0	-5,082
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Future Domestic Violence Cases Written into State Code	0.00	-750,000	-45,000	-795,000
Program affected: Various throughout City Attorney, Court Administration, Judicial, and Public Defender Strategic Outcome: Well-Managed Duration: Ongoing Due to the decision by Aurora City Council to write domestic violence cases into the state code as of July 2025, the amount of time spent on domestic violence (DV) cases across the judicial system will diminish as the existing cases are resolved and new cases are heard in county court. In response to the anticipated workload reduction, Court Administration will eliminate 3.0 vacant FTE positions. One position is in the Court Services program and two are in Probation. An expected service impact will be longer waits in county court. Due to this decision, the 2026 budget includes \$1.0 million in total reductions across the judicial system. The reduction for Court Administration has been identified as \$250,000 while the remaining \$750,000 is included in Non-Departmental and will be assigned to the City Attorney, Judicial, and Public Defender departments during 2026 as the data determines. The amendment in Non-Departmental also accounts for a slight reduction in DV-related fees and fines.				
Lamar Signs Revenue	0.00	0	550,000	-550,000
Program affected: Transfers and Other Requirements Strategic Outcome: Well-Managed Duration: Ongoing The city has a contract with Lamar Signs, which will allow the company to place digital billboards in Aurora and allow the city to keep 25 percent of revenues. The expected revenue will be \$550,000 annually.				
Library & Cultural Services Department Budget and Subsidy	0.00	-111,369	0	-111,369
Reductions: Cultural Services Fund Fox Arts Reductions and History Museum Cuts/New Revenue Program affected: Arts Program, Historic Services, Transfers and Other Requirements Strategic Outcome: Well-Managed Duration: -\$162,700 ongoing, -\$10,000 one-time, \$50,000 new revenue ongoing This amendment will cut budget for Aurora Fox Arts operating budget and will reduce variable hour pay budget associated with the Aurora History Museum. It will also create an admission fee for the museum. This will provide General Fund savings due to lowering of the Cultural Services Fund subsidy. This will affect the timing of the hours of the History Museum as well as making it more expensive for patrons.				

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Non-Departmental Department Budget Reductions: Incentive and Employee Program Reductions	0.00	-222,500	0	-222,500
Program affected: Development Incentives, Transfers and Other Requirements Strategic Outcome: Well-Managed Duration: Ongoing In an effort to balance the shortfalls in the General Fund, several belt-tightening adjustments have been made across the General Fund departments. This amendment will reduce budget associated with an incentive that is now closed, as well as funds associated with employee-related programs such as ARISE and Core 4. It is not expected to have significant customer-facing impacts.				
PROS Department Budget and Subsidy Reductions: Reallocating Six Positions and Leaving Recreation Manager Position Vacant for One Year	0.00	-313,939	0	-313,939
Program affected: Various Throughout Parks, Recreation, & Open Space (PROS), Non-Departmental Transfers and Other Requirements Strategic Outcome: Well-Managed Duration: \$122,100 Ongoing, \$191,800 One-time In order to provide relief to the General Fund and Recreation Fund, PROS will move two FTE from the Aurora Sports Park General Fund into the Open Space Fund. One Recreation Manager position will be frozen for one year. Seventy-five percent of the cost of 2.0 FTE from the Project Delivery team will be moved from the General Fund to the Parks Development Fund. This should have minimal customer-facing effects, but will limit the availability of Open Space and Parks Development Funds for other purposes. Finally, funding for two Forestry Program staff are being moved from the Designated Revenues Fund to the Open Space Fund to address concerns about the long-term sustainability of Forestry Program funding from the Designated Revenue Fund.				
Recreation Fund Budget and Subsidy Reductions, Including Beck Center Closure and Credit Card Fees	0.00	-1,478,000	0	-1,478,000
Program affected: Recreation Centers & Fitness, Non-Departmental Transfers and Other Requirements Strategic outcome: Well-Managed Duration: Ongoing Due to structural issues related to the Beck Recreation Center, the facility will be closed permanently after July 31, 2025. In 2026, this closure will generate \$1.1 million in cost savings to the Recreation Fund. Due to the closure of this facility, the General Fund subsidy to the Recreation Fund will be decreased by \$1.5 million. The associated revenue loss to the Recreation Fund will be partly offset by \$348,000 in new revenue generated by fee increases which will be implemented by Parks, Recreation, and Open Space (PROS) starting in 2026.				
Reduce Travel/Training Budgets	0.00	-14,083	0	-14,083
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-2,894,973	1,205,000	-4,099,973
General Fund Total	0.00	-2,894,973	1,205,000	-4,099,973

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Gifts & Grants Fund / Budget Cut</u>				
Four Furlough Days	0.00	-3,773	0	-3,773
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Budget Cut Total	0.00	-3,773	0	-3,773
Gifts & Grants Fund Total	0.00	-3,773	0	-3,773
<u>Parks Development Fund / Budget Cut</u>				
Reduce Travel/Training Budgets	0.00	-50	0	-50
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-50	0	-50
Parks Development Fund Total	0.00	-50	0	-50
<u>Recreation Fund / Budget Cut</u>				
PROS Department Budget and Subsidy Reductions: Reallocating Six Positions and Leaving Recreation Manager Position Vacant for One Year	0.00	0	-313,939	313,939
Program affected: Various Throughout Parks, Recreation, & Open Space (PROS), Non-Departmental Transfers and Other Requirements Strategic Outcome: Well-Managed Duration: \$122,100 Ongoing, \$191,800 One-time In order to provide relief to the General Fund and Recreation Fund, PROS will move two FTE from the Aurora Sports Park General Fund into the Open Space Fund. One Recreation Manager position will be frozen for one year. Seventy-five percent of the cost of 2.0 FTE from the Project Delivery team will be moved from the General Fund to the Parks Development Fund. This should have minimal customer-facing effects, but will limit the availability of Open Space and Parks Development Funds for other purposes. Finally, funding for two Forestry Program staff are being moved from the Designated Revenues Fund to the Open Space Fund to address concerns about the long-term sustainability of Forestry Program funding from the Designated Revenue Fund.				

Non-Departmental

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Recreation Fund / Budget Cut</u>				
Recreation Fund Budget and Subsidy Reductions, Including Beck Center Closure and Credit Card Fees	0.00	0	-1,478,000	1,478,000
Program affected: Recreation Centers & Fitness, Non-Departmental Transfers and Other Requirements Strategic outcome: Well-Managed Duration: Ongoing Due to structural issues related to the Beck Recreation Center, the facility will be closed permanently after July 31, 2025. In 2026, this closure will generate \$1.1 million in cost savings to the Recreation Fund. Due to the closure of this facility, the General Fund subsidy to the Recreation Fund will be decreased by \$1.5 million. The associated revenue loss to the Recreation Fund will be partly offset by \$348,000 in new revenue generated by fee increases which will be implemented by Parks, Recreation, and Open Space (PROS) starting in 2026.				
Budget Cut Total	0.00	0	-1,791,939	1,791,939
Recreation Fund Total	0.00	0	-1,791,939	1,791,939
Amendment Request Total All Funds	0.00	-2,898,796	-698,308	-2,200,488

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Conservation Trust Fund	250,000	0	0	0	0
Cultural Services Fund	0	0	22,992	0	21,175
Designated Revenues Fund	3,316,681	3,303,297	3,556,736	4,249,640	3,569,647
Development Review Fund	3,301,603	3,540,108	3,457,485	4,277,998	3,540,792
Enhanced E-911 Fund	0	0	7,515	0	7,515
Fleet Management Fund	0	0	15,669	0	10,521
General Fund	107,843,908	89,462,041	90,140,171	80,577,824	81,616,794
Gifts & Grants Fund	6,115,877	47,676,454	1,657,606	5,511,994	1,663,708
Golf Courses Fund	0	0	22,836	0	22,836
Marijuana Tax Revenue Fund	13,678,072	9,993,700	10,000,000	8,000,000	8,000,000
Open Space Fund	0	0	5,052	0	3,142
Parks Development Fund	0	0	0	0	150
Recreation Fund	0	0	90,526	0	84,167
Wastewater Fund	48,366	1,921	131,297	0	55,990
Water Fund	86,999	5,075	306,855	0	175,853
Expenditures Total	\$134,641,506	\$153,982,596	\$109,414,740	\$102,617,456	\$98,772,290

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Development Review Fund	4.00	4.00	4.00	4.00	4.00
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	9.00	9.00	9.00	9.00	9.00

Non-Departmental

PROGRAM DETAIL

American Rescue Plan Act (ARPA)

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law by the President. The \$1.9 trillion legislation included \$360.0 billion in aid for state and local governments. The intent of the aid is to ensure state, local, and tribal governments have sufficient resources to respond to the COVID-19 public health emergency and its ongoing economic impacts.

As part of this legislation, the City of Aurora received \$65.4 million in one-time assistance with the opportunity to apply for additional grants. The majority of the funds are allocated to specific needs. All funds need to be encumbered by 2024 and spent by 2026.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	85,173	0	116,725	25,000
Gifts & Grants Fund	6,115,877	47,676,454	1,657,606	5,511,994	1,663,708
Expenditures Total	\$6,115,877	\$47,761,627	\$1,657,606	\$5,628,719	\$1,688,708
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	576,860	243,733	255,606	261,923	261,708
Allocated Expenses	-22,602	0	0	0	0
Supplies and Services	5,561,619	20,543,557	1,402,000	5,366,796	1,427,000
Capital Related	0	26,874,337	0	0	0
Transfers Out	0	100,000	0	0	0
Expenditures Total	\$6,115,877	\$47,761,627	\$1,657,606	\$5,628,719	\$1,688,708
<u>STAFFING SUMMARY</u>					
Gifts & Grants Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	2.00	2.00	2.00	2.00	2.00

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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	7,093,148	7,098,750	7,098,500	7,098,500	7,098,500
Expenditures Total	\$7,093,148	\$7,098,750	\$7,098,500	\$7,098,500	\$7,098,500
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Transfers Out	7,093,148	7,098,750	7,098,500	7,098,500	7,098,500
Expenditures Total	\$7,093,148	\$7,098,750	\$7,098,500	\$7,098,500	\$7,098,500

Non-Departmental

PROGRAM DETAIL

Compensation Reserve

This program provides contingency/special funding, primarily for employee compensation. The budget includes unfunded FTE in the Development Review Fund to provide hiring flexibility for the departments in the fund. Vacancy savings assumptions are also held here.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Cultural Services Fund	0	0	22,992	0	21,175
Designated Revenues Fund	473	0	0	0	0
Development Review Fund	44,875	0	-893,768	0	-935,107
Enhanced E-911 Fund	0	0	7,515	0	7,515
Fleet Management Fund	0	0	15,669	0	10,521
General Fund	2,361,858	2,393,615	116,722	1,993,048	412,470
Golf Courses Fund	0	0	22,836	0	22,836
Open Space Fund	0	0	5,052	0	3,142
Parks Development Fund	0	0	0	0	150
Recreation Fund	0	0	90,526	0	84,167
Wastewater Fund	48,366	1,921	131,297	0	55,990
Water Fund	86,999	5,075	306,855	0	175,853
Expenditures Total	\$2,542,571	\$2,400,611	(\$174,304)	\$1,993,048	(\$141,288)
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,724,017	2,191,005	-767,220	1,699,721	-545,587
Allocated Expenses	83,151	0	0	0	0
Supplies and Services	734,930	209,606	404,149	293,327	404,299
Interfund Charges	473	0	188,767	0	0
Expenditures Total	\$2,542,571	\$2,400,611	(\$174,304)	\$1,993,048	(\$141,288)
<u>STAFFING SUMMARY</u>					
Development Review Fund	4.00	4.00	4.00	4.00	4.00
Staffing Total	4.00	4.00	4.00	4.00	4.00

Developer Incentives

This program includes incentive payments made to developers and companies as well as payments made for revenue cost-sharing agreements.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	491,684	715,532	700,000	855,000	700,000
General Fund	985,202	909,484	1,401,404	1,051,404	1,251,404
Expenditures Total	\$1,476,886	\$1,625,016	\$2,101,404	\$1,906,404	\$1,951,404

Non-Departmental

PROGRAM DETAIL

Developer Incentives

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Supplies and Services	1,476,886	1,625,016	2,101,404	1,906,404	1,951,404
Expenditures Total	\$1,476,886	\$1,625,016	\$2,101,404	\$1,906,404	\$1,951,404

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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	3,261,831	2,483,248	3,004,062	3,008,320	3,047,232
Expenditures Total	\$3,261,831	\$2,483,248	\$3,004,062	\$3,008,320	\$3,047,232

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	887,243	601,282	1,068,955	1,073,213	1,111,714
Supplies and Services	2,125,833	1,666,376	1,600,721	1,600,721	1,600,721
Utilities	825	799	800	800	800
Interfund Charges	224,743	203,997	283,586	283,586	283,997
Capital Related	23,187	10,794	50,000	50,000	50,000
Expenditures Total	\$3,261,831	\$2,483,248	\$3,004,062	\$3,008,320	\$3,047,232

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. A significant amount of one-time funds are transferred as well, which causes the large variances from year to year.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	250,000	0	0	0	0
Designated Revenues Fund	2,824,524	2,502,592	2,856,736	3,277,915	2,844,647
Development Review Fund	3,256,728	3,540,108	4,351,253	4,277,998	4,475,899
General Fund	94,141,869	76,588,242	78,519,483	67,426,552	69,807,188
Marijuana Tax Revenue Fund	13,678,072	9,993,700	10,000,000	8,000,000	8,000,000
Expenditures Total	\$114,151,193	\$92,624,642	\$95,727,472	\$82,982,465	\$85,127,734

Non-Departmental

PROGRAM DETAIL

Transfers and Other Requirements

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	789,591	573,065	758,152	767,810	17,748
Allocated Expenses	3,256,728	3,540,108	4,277,998	4,277,998	4,402,644
Supplies and Services	5,964,403	7,412,085	6,228,738	6,524,162	5,761,139
Utilities	1,659	2,696	0	0	0
Interfund Charges	531,000	0	0	0	0
Capital Related	728,171	4,067,873	0	0	0
Transfers Out	102,879,641	77,028,815	84,462,584	71,412,495	74,946,203
Expenditures Total	\$114,151,193	\$92,624,642	\$95,727,472	\$82,982,465	\$85,127,734
<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

Parks, Recreation & Open Space

PROGRAM SUMMARY

Administration \$1,974,883 4 FTE *Oversees planning and management of the PROS Department to ensure efficient and effective operations	Aquatics \$4,354,446 17 FTE *Provides safe, fun, and healthy aquatic and concession facilities with activities to enhance the quality of life for the community	Forestry \$2,827,175 16 FTE *Creates a healthy, natural environment by maintaining the urban forest and planting new trees throughout the city
Golf \$10,638,429 33.2 FTE *Provides a superior golf experience through a well-maintained and fiscally responsible golf enterprise	Open Space and Natural Resources \$7,022,276 46.2 FTE *Creates a healthy environment by acquiring and managing open space properties, trails, reservoirs, and nature centers	Parks Operations & Management \$15,693,177 83.1 FTE *Creates healthy environments and encourages active lifestyles by maintaining parks and facilities, and providing great customer service
Planning, Design and Construction \$3,108,069 21.5 FTE *Creates healthy environments by managing the planning, design, and construction processes on park and open space properties	Recreation Centers & Fitness \$5,175,574 33 FTE *Provides essential recreation, health and wellness programs, as well as facilities to promote active, healthy lifestyles	Recreation Division Management \$1,021,035 6 FTE *Oversees Recreation Division planning and management to ensure efficient and effective operations and support the department's mission
Special Events and Marketing \$1,615,943 9 FTE *Planning and production of citywide special events, marketing events, and programs which are essential to a strong and vibrant community	Special Programs \$2,597,907 16 FTE *Essential programming for preschool, older adults, and persons with disabilities to maintain health and encourage social interaction	Sports Programs \$2,032,731 9 FTE *Provides team/individual sports for youth and adults to positively impact the economy while encouraging an active and healthy lifestyle
Youth Development \$1,606,757 5 FTE *Provides programming for youth to ensure a safe environment, promote active and healthy lifestyles, and encourage positive development		

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
REGULAR - FTE	309.00	305.00	303.00	302.00	299.00
EXPENDITURES	\$53,589,685	\$56,372,167	\$59,683,903	\$57,793,181	\$59,668,402

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, establishing a high quality of life for residents. Specific services and facilities provided by the department include: urban and special use parks, athletic fields, park and ballfield facility management; multifaceted public golf courses; operation and management of natural open space facilities including trails, water-based activity facilities, and nature centers; 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, healthy lifestyles leading to better quality of life in Aurora.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	309.00	305.00	303.00	302.00	299.00
Personal Services	30,544,999	32,807,186	37,352,395	35,152,498	37,653,378
Allocated Expenses	0	0	0	0	170,000
Supplies and Services	11,000,598	12,302,919	11,225,049	11,853,854	10,758,332
Utilities	4,993,832	6,467,166	6,720,800	6,616,988	6,861,389
Interfund Charges	2,914,559	3,166,932	3,557,176	3,536,305	3,665,320
Debt Related	511,834	528,307	495,180	457,500	462,680
Capital Related	2,487,343	-23,780	333,303	175,986	97,303
Transfers Out	1,136,520	1,123,437	0	50	0
Expenditures Total	\$53,589,685	\$56,372,167	\$59,683,903	\$57,793,181	\$59,668,402

DEPARTMENT NARRATIVE

2025 Department Projection Variance

The PROS 2025 projection is \$1.9 million (3.2 percent) lower than the 2025 Original Budget, with the Recreation Fund under by \$1.5 million (8.1 percent) and the General Fund under by \$698,100 (3.6 percent). Several PROS funds are projected to slightly exceed the original budget, reflecting two spring 2025 supplementals: one appropriating Broncos funds to PROS and to reclassify a vacant position to create a Deputy Director of Administration. Given these supplementals, PROS does not anticipate overspending its appropriation in any of its funds except potentially in the Golf Courses Fund. Higher-than-anticipated water costs may result in relatively small over-budget expenditures in the Golf Courses Fund and, if this happens, a 2026 Spring Supplemental will be requested to address the situation. Projected spending in the General Fund and Recreation Fund reflects the challenging labor market and the difficulty PROS has experienced in filling and retaining various positions, including permanent staff, variable hour employees, and seasonal positions. The projected under-budget spending in both funds also reflects specific situations, such as: (1) the Beck Recreation Center pool has been closed all year, (2) the Beck Recreation Center will be permanently closed after July 31, 2025, resulting in reduced expenditures for the Center over the last five months of the current year, and (3) several other pools operated by PROS were temporarily closed in 2025 to address repair needs, resulting in reduced expenditures on temporary staff.

2026 Department Budget Variance

The PROS 2026 budget is \$15,500 (0.0 percent) lower than the 2025 Original Budget. The 2026 budget contains \$1.4 million in base adjustments, including an additional \$1.1 million related to compensation adjustments. The compensation adjustments reflect an update to adjust all budgeted positions to the current pay rate plus an increase for citywide assumptions for pay and benefits for 2026.

The department's 2026 budget amendments net to a \$1.4 million decrease, with spending reduced by \$1.5 million in the Recreation Fund, \$519,000 in the General Fund, which is offset by a \$746,900 increase in the Open Space Fund. Included are amendments for citywide reductions due to projections for slower revenue growth. PROS will participate in the four planned furlough days and one-time reductions in travel and training budgets. In addition, the 2026 budget includes an amendment related to the closure of Beck Recreation Center, which will be permanently closed after July 31, 2025, due to the cost-

Parks, Recreation & Open Space

DEPARTMENT NARRATIVE

prohibitive repairs required to keep the recreation center open. The closure of Beck Recreation Center will result in \$1.1 million in spending reductions in 2026. Another amendment will: (1) reallocate six PROS positions to provide financial relief to the General, Recreation, and Designated Revenues Funds, (2) keep a Recreation Manager position vacant through 2026, saving \$191,800, and (3) permanently reduce the budget for variable-hour employees in several fitness and aquatics programs by \$122,100. Finally, the PROS budget includes a \$389,000 one-time increase from the Open Space Fund in 2026 to continue a pilot program to improve safety by providing private security at the Aurora Reservoir and at city parks overnight. Please see the Budget Amendment Requests section for more detail.

BASE ADJUSTMENTS

Base Adjustments	2026
Prior Year One Times	-331,500
Mid Year Modifications	99,889
Compensation Adjustments	1,090,369
Mandated Costs	611,887
Grant / Designated Revenue Adjustments	80,000
Other Adjustments	-118,999
Total Base Adjustments	\$1,431,646

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Conservation Trust Fund / Budget Cut</u>				
Four Furlough Days	0.00	-20,129	0	-20,129
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Reduce Travel/Training Budgets	0.00	-711	0	-711
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-20,840	0	-20,840
Conservation Trust Fund Total	0.00	-20,840	0	-20,840

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / Budget Cut</u>				
Four Furlough Days	0.00	-13,548	0	-13,548
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
PROS Department Budget and Subsidy Reductions: Reallocating Six Positions and Leaving Recreation Manager Position Vacant for One Year	-2.00	-239,152	0	-239,152
Program affected: Various Throughout Parks, Recreation, & Open Space (PROS), Non-Departmental Transfers and Other Requirements Strategic Outcome: Well-Managed Duration: \$122,100 Ongoing, \$191,800 One-time In order to provide relief to the General Fund and Recreation Fund, PROS will move two FTE from the Aurora Sports Park General Fund into the Open Space Fund. One Recreation Manager position will be frozen for one year. Seventy-five percent of the cost of 2.0 FTE from the Project Delivery team will be moved from the General Fund to the Parks Development Fund. This should have minimal customer-facing effects, but will limit the availability of Open Space and Parks Development Funds for other purposes. Finally, funding for two Forestry Program staff are being moved from the Designated Revenues Fund to the Open Space Fund to address concerns about the long-term sustainability of Forestry Program funding from the Designated Revenue Fund.				
Budget Cut Total	-2.00	-252,700	0	-252,700
Designated Revenues Fund Total	-2.00	-252,700	0	-252,700
<u>General Fund / Budget Cut</u>				
Four Furlough Days	0.00	-115,454	0	-115,454
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
PROS Department Budget and Subsidy Reductions: Reallocating Six Positions and Leaving Recreation Manager Position Vacant for One Year	-3.50	-392,616	0	-392,616
Program affected: Various Throughout Parks, Recreation, & Open Space (PROS), Non-Departmental Transfers and Other Requirements Strategic Outcome: Well-Managed Duration: \$122,100 Ongoing, \$191,800 One-time In order to provide relief to the General Fund and Recreation Fund, PROS will move two FTE from the Aurora Sports Park General Fund into the Open Space Fund. One Recreation Manager position will be frozen for one year. Seventy-five percent of the cost of 2.0 FTE from the Project Delivery team will be moved from the General Fund to the Parks Development Fund. This should have minimal customer-facing effects, but will limit the availability of Open Space and Parks Development Funds for other purposes. Finally, funding for two Forestry Program staff are being moved from the Designated Revenues Fund to the Open Space Fund to address concerns about the long-term sustainability of Forestry Program funding from the Designated Revenue Fund.				
Reduce Travel/Training Budgets	0.00	-10,956	0	-10,956
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	-3.50	-519,026	0	-519,026
General Fund Total	-3.50	-519,026	0	-519,026
<u>Golf Courses Fund / Budget Cut</u>				
Four Furlough Days	0.00	-50,888	0	-50,888
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Reduce Travel/Training Budgets	0.00	-5,061	0	-5,061
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-55,949	0	-55,949
Golf Courses Fund Total	0.00	-55,949	0	-55,949

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Open Space Fund / New Appropriation</u>				
Continuation of Pilot Program for Private Security at the Aurora Reservoir in Peak Season and Overnight Patrol in Parks.	0.00	389,000	0	389,000
Program affected: Open Space and Natural Resources Strategic Outcome: Safe Duration: One-Time This amendment will add additional weekend security at Aurora Reservoir during peak summer hours and two overnight security patrols in parks.				
New Appropriation Total	0.00	389,000	0	389,000
<u>Open Space Fund / Budget Cut</u>				
Four Furlough Days	0.00	-70,026	0	-70,026
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
PROS Department Budget and Subsidy Reductions: Reallocating Six Positions and Leaving Recreation Manager Position Vacant for One Year	4.00	430,246	0	430,246
Program affected: Various Throughout Parks, Recreation, & Open Space (PROS), Non-Departmental Transfers and Other Requirements Strategic Outcome: Well-Managed Duration: \$122,100 Ongoing, \$191,800 One-time In order to provide relief to the General Fund and Recreation Fund, PROS will move two FTE from the Aurora Sports Park General Fund into the Open Space Fund. One Recreation Manager position will be frozen for one year. Seventy-five percent of the cost of 2.0 FTE from the Project Delivery team will be moved from the General Fund to the Parks Development Fund. This should have minimal customer-facing effects, but will limit the availability of Open Space and Parks Development Funds for other purposes. Finally, funding for two Forestry Program staff are being moved from the Designated Revenues Fund to the Open Space Fund to address concerns about the long-term sustainability of Forestry Program funding from the Designated Revenue Fund.				
Reduce Travel/Training Budgets	0.00	-2,275	0	-2,275
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	4.00	357,945	0	357,945
Open Space Fund Total	4.00	746,945	0	746,945

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Parks Development Fund / Budget Cut</u>				
Four Furlough Days	0.00	-6,268	0	-6,268
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
PROS Department Budget and Subsidy Reductions: Reallocating Six Positions and Leaving Recreation Manager Position Vacant for One Year	1.50	201,522	0	201,522
Program affected: Various Throughout Parks, Recreation, & Open Space (PROS), Non-Departmental Transfers and Other Requirements Strategic Outcome: Well-Managed Duration: \$122,100 Ongoing, \$191,800 One-time In order to provide relief to the General Fund and Recreation Fund, PROS will move two FTE from the Aurora Sports Park General Fund into the Open Space Fund. One Recreation Manager position will be frozen for one year. Seventy-five percent of the cost of 2.0 FTE from the Project Delivery team will be moved from the General Fund to the Parks Development Fund. This should have minimal customer-facing effects, but will limit the availability of Open Space and Parks Development Funds for other purposes. Finally, funding for two Forestry Program staff are being moved from the Designated Revenues Fund to the Open Space Fund to address concerns about the long-term sustainability of Forestry Program funding from the Designated Revenue Fund.				
Reduce Travel/Training Budgets	0.00	-100	0	-100
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	1.50	195,154	0	195,154
Parks Development Fund Total	1.50	195,154	0	195,154
<u>Recreation Fund / Budget Cut</u>				
Four Furlough Days	0.00	-109,454	0	-109,454
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				

Parks, Recreation & Open Space

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Recreation Fund / Budget Cut</u>				
PROS Department Budget and Subsidy Reductions: Reallocating Six Positions and Leaving Recreation Manager Position Vacant for One Year	0.00	-313,939	0	-313,939
Program affected: Various Throughout Parks, Recreation, & Open Space (PROS), Non-Departmental Transfers and Other Requirements Strategic Outcome: Well-Managed Duration: \$122,100 Ongoing, \$191,800 One-time In order to provide relief to the General Fund and Recreation Fund, PROS will move two FTE from the Aurora Sports Park General Fund into the Open Space Fund. One Recreation Manager position will be frozen for one year. Seventy-five percent of the cost of 2.0 FTE from the Project Delivery team will be moved from the General Fund to the Parks Development Fund. This should have minimal customer-facing effects, but will limit the availability of Open Space and Parks Development Funds for other purposes. Finally, funding for two Forestry Program staff are being moved from the Designated Revenues Fund to the Open Space Fund to address concerns about the long-term sustainability of Forestry Program funding from the Designated Revenue Fund.				
Recreation Fund Budget and Subsidy Reductions, Including Beck Center Closure and Credit Card Fees	-3.00	-1,109,971	368,029	-1,478,000
Program affected: Recreation Centers & Fitness, Non-Departmental Transfers and Other Requirements Strategic outcome: Well-Managed Duration: Ongoing Due to structural issues related to the Beck Recreation Center, the facility will be closed permanently after July 31, 2025. In 2026, this closure will generate \$1.1 million in cost savings to the Recreation Fund. Due to the closure of this facility, the General Fund subsidy to the Recreation Fund will be decreased by \$1.5 million. The associated revenue loss to the Recreation Fund will be partly offset by \$348,000 in new revenue generated by fee increases which will be implemented by Parks, Recreation, and Open Space (PROS) starting in 2026.				
Reduce Travel/Training Budgets	0.00	-7,367	0	-7,367
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	-3.00	-1,540,731	368,029	-1,908,760
Recreation Fund Total	-3.00	-1,540,731	368,029	-1,908,760
Amendment Request Total All Funds	-3.00	-1,447,147	368,029	-1,815,176

Parks, Recreation & Open Space

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Conservation Trust Fund	1,298,308	1,376,945	1,881,402	1,899,663	1,909,873
Designated Revenues Fund	1,095,321	1,186,224	1,460,263	1,569,201	1,199,983
Development Review Fund	66,668	0	0	0	0
General Fund	17,993,928	18,494,585	19,421,049	18,722,938	19,494,026
Gifts & Grants Fund	680,493	1,497,507	537,082	537,330	517,082
Golf Courses Fund	9,645,069	10,296,489	10,570,788	10,595,987	10,875,419
Open Space Fund	7,148,283	6,981,985	7,398,618	7,420,594	7,810,742
Parks Development Fund	3,344	490,713	598,248	682,173	905,368
Recreation Fund	15,658,271	16,047,719	17,816,453	16,365,295	16,955,909
Expenditures Total	\$53,589,685	\$56,372,167	\$59,683,903	\$57,793,181	\$59,668,402

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Conservation Trust Fund	14.22	14.22	17.22	17.32	17.32
Designated Revenues Fund	11.00	11.00	11.00	11.00	9.00
Development Review Fund	1.00	0.00	0.00	0.00	0.00
General Fund	95.34	93.34	93.34	93.34	89.84
Golf Courses Fund	33.00	33.00	34.00	34.20	34.20
Open Space Fund	45.44	47.44	51.44	51.64	55.64
Parks Development Fund	1.00	2.00	3.00	3.50	5.00
Recreation Fund	108.00	104.00	93.00	91.00	88.00
Staffing Total	309.00	305.00	303.00	302.00	299.00

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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	1,434,257	1,741,854	1,769,868	1,689,089	1,780,000
Gifts & Grants Fund	14,392	401	48,000	48,000	48,000
Open Space Fund	114,928	139,697	147,996	147,996	146,883
Expenditures Total	\$1,563,577	\$1,881,952	\$1,965,864	\$1,885,085	\$1,974,883
EXPENDITURE SUMMARY BY TYPE					
Personal Services	578,599	734,437	712,756	654,904	733,037
Supplies and Services	134,374	116,115	160,411	156,585	156,855
Interfund Charges	849,942	1,031,400	1,092,697	1,073,596	1,084,991
Capital Related	662	0	0	0	0
Expenditures Total	\$1,563,577	\$1,881,952	\$1,965,864	\$1,885,085	\$1,974,883

Parks, Recreation & Open Space

PROGRAM DETAIL

Administration

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	5.00	4.00	4.00	4.00	4.00
Staffing Total	5.00	4.00	4.00	4.00	4.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of department service level standards met	88%	98%	90%	93%	90%
Respond to 100% of Council requests regarding routine maintenance issues within the established deadline	100%	100%	100%	100%	100%

Aquatics

Aquatics provides a safe, healthy aquatics environment for residents of all ages and strives to improve their quality of life through family exercise, 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.

Below-benchmark performance in the Aquatics program relates to reduced programming. Aquatics has been hampered by the inability to attract lifeguards, which reduces the hours the facilities can be open. Additionally, the permanent closure of Beck Recreation Center and the temporary closure of Utah Park Pool have further limited program offerings and access, reducing both participation and revenue. Rising operational costs have also strained the budget.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	0	0	365,023	357,674	365,676
Gifts & Grants Fund	3,871	0	0	0	0
Recreation Fund	3,962,168	4,174,904	3,453,745	3,545,065	3,988,770
Expenditures Total	\$3,966,039	\$4,174,904	\$3,818,768	\$3,902,739	\$4,354,446
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,189,313	3,439,454	3,147,708	3,200,751	3,707,864
Supplies and Services	503,486	485,362	374,082	444,157	368,611
Utilities	262,113	239,554	283,400	241,500	260,887
Interfund Charges	11,127	10,534	13,578	16,331	17,084
Expenditures Total	\$3,966,039	\$4,174,904	\$3,818,768	\$3,902,739	\$4,354,446
<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	0.00	0.00	3.00	3.00	3.00
Recreation Fund	20.00	18.00	14.00	14.00	14.00
Staffing Total	20.00	18.00	17.00	17.00	17.00

Parks, Recreation & Open Space

PROGRAM DETAIL

Aquatics

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
80% of customers will rate the cleanliness of a facility as either "excellent" or "good"	83%	85%	80%	81%	80%
80% of customers will rate their overall program/class experience as either "excellent" or "good"	76%	73%	80%	76%	80%

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 benefits to the community, like clean air and shade for homes, which reduces utility bills and increases property values. In 2026, 2.0 FTE will be moved from the Forestry Program to the Open Space and Natural Resources Program, as part of the General Fund Balancing Reductions amendment.

In 2025, the Forestry Division began switching its digital system from Amanda to ESRI. The change is still in progress and has caused some reporting and data issues, since staff are using both systems at once. A new superintendent joined in August to help improve operations and accuracy. The division also updated its tree care contracts to include all types of tree work, not just trimming. While this means fewer total jobs completed and has resulted in the projection that the program will miss its goal for forestry inspections, it has led to safer and healthier trees across the city.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	1,079,785	1,006,601	1,460,263	1,427,176	1,199,983
General Fund	1,511,946	1,407,375	1,654,502	1,624,773	1,627,192
Gifts & Grants Fund	0	976,310	0	248	0
Expenditures Total	\$2,591,731	\$3,390,286	\$3,114,765	\$3,052,197	\$2,827,175

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,558,921	1,588,045	1,872,089	1,762,677	1,684,681
Supplies and Services	718,724	1,598,469	950,922	997,766	950,511
Utilities	2,111	3,000	3,200	3,200	3,245
Interfund Charges	221,763	200,772	288,554	288,554	188,738
Capital Related	90,212	0	0	0	0
Expenditures Total	\$2,591,731	\$3,390,286	\$3,114,765	\$3,052,197	\$2,827,175

<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	11.00	11.00	11.00	11.00	9.00
General Fund	7.00	7.00	7.00	7.00	7.00
Staffing Total	18.00	18.00	18.00	18.00	16.00

Parks, Recreation & Open Space

PROGRAM DETAIL

Forestry

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
90% of forestry inspections to be completed within 10 business days	85%	85%	90%	76%	90%
Resolve all identified high priority tree issues at the site within 10 business days of inspection	100%	100%	100%	100%	100%
Service 450 trees per month (5,400 trees per year)	333	369	450	457	450

Golf

The Golf Program operates as an enterprise to enhance the quality of life for Aurora's residents, provide a wholesome leisure activity, promote a positive image, and facilitate economic development - all essential elements to a thriving community. In 2026, there is a net increase of 0.2 FTE as a result of a 2025 Spring Supplemental to create a new Deputy Director of Administration position in PROS.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Golf Courses Fund	9,494,054	10,112,879	10,334,946	10,382,247	10,638,429
Expenditures Total	\$9,494,054	\$10,112,879	\$10,334,946	\$10,382,247	\$10,638,429
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,150,103	5,634,896	5,931,777	5,870,343	6,090,984
Allocated Expenses	0	0	0	0	170,000
Supplies and Services	2,301,162	2,436,722	2,216,181	2,362,571	2,155,224
Utilities	936,676	1,236,846	1,231,900	1,231,900	1,315,084
Interfund Charges	289,303	323,214	362,605	362,630	347,154
Debt Related	461,975	478,447	495,180	457,500	462,680
Capital Related	354,835	2,754	97,303	97,303	97,303
Expenditures Total	\$9,494,054	\$10,112,879	\$10,334,946	\$10,382,247	\$10,638,429
<u>STAFFING SUMMARY</u>					
Golf Courses Fund	32.00	32.00	33.00	33.20	33.20
Staffing Total	32.00	32.00	33.00	33.20	33.20
<u>PERFORMANCE MEASURE SUMMARY</u>					
Year-end net income is greater than the 3 year average	Yes	Yes	Yes	Yes	Yes

Parks, Recreation & Open Space

PROGRAM DETAIL

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. OSNR also provides educational opportunities which help get kids outdoors via the Morrison Nature Center at Star K Ranch, the Senac Creek Nature Center at Aurora Reservoir, and the Plains Conservation Center. In 2026, 2.0 FTE will be moved from the Forestry Program to the Open Space and Natural Resources Program, in part to balance spending and revenues in the Designated Revenues Fund. Additionally, there is a net increase of 0.2 FTE as a result of a 2025 Spring Supplemental to create a new Deputy Director of Administration position in PROS.

The OSNR program anticipates missing its revenue-related performance goal in 2025. This under-performance relates to revenue from Aurora Reservoir, which remains below the three-year average due to reduced operating hours introduced in 2024. These changes, aimed at optimizing resources and addressing staffing and misuse issues, led to fewer visitor admissions and rental opportunities, lowering revenue and resulting in operational cost savings.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	601,011	565,287	692,834	685,976	709,143
General Fund	2,279,971	1,733,713	1,979,558	1,730,998	2,036,289
Gifts & Grants Fund	163,975	119,627	120,000	120,000	20,000
Open Space Fund	2,814,111	2,681,368	4,107,777	4,208,511	4,231,081
Recreation Fund	223	0	24,946	20,646	25,763
Expenditures Total	\$5,859,291	\$5,099,995	\$6,925,115	\$6,766,131	\$7,022,276
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,753,596	3,909,423	4,772,705	4,734,933	5,148,331
Supplies and Services	1,197,206	933,897	1,499,989	1,535,853	1,412,878
Utilities	92,725	106,639	105,000	105,000	134,872
Interfund Charges	258,667	241,910	311,421	312,559	326,195
Capital Related	557,097	-91,874	236,000	77,786	0
Expenditures Total	\$5,859,291	\$5,099,995	\$6,925,115	\$6,766,131	\$7,022,276
<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	6.50	6.50	6.50	6.50	6.50
General Fund	8.32	9.32	9.32	9.32	9.32
Open Space Fund	23.18	24.18	28.18	28.38	30.38
Staffing Total	38.00	40.00	44.00	44.20	46.20

Parks, Recreation & Open Space

PROGRAM DETAIL

Open Space and Natural Resources

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<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	100%	100%	90%	90%	90%
Respond to 100% of non-emergency ranger patrol inquiries within 2 days	100%	100%	100%	100%	100%
Respond to 100% of wildlife/resident interactions within 2 days	100%	100%	100%	100%	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 for maintaining a healthy balance in residents' lives. In 2026, there is a net increase of 0.1 FTE as a result of a 2025 Spring Supplemental to create a new Deputy Director of Administration position in PROS.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	524,455	635,887	632,852	667,582	641,409
Designated Revenues Fund	15,536	80,818	0	0	0
General Fund	12,088,756	12,750,506	12,924,235	12,749,730	13,191,198
Open Space Fund	1,660,880	1,650,253	1,605,111	1,548,296	1,860,570
Expenditures Total	\$14,289,627	\$15,117,464	\$15,162,198	\$14,965,608	\$15,693,177
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,997,664	7,222,142	7,955,115	7,707,715	8,169,636
Supplies and Services	3,466,427	2,964,008	2,125,685	2,277,870	2,119,607
Utilities	2,609,311	3,895,172	4,041,700	3,945,180	4,183,366
Interfund Charges	929,917	982,073	1,039,698	1,033,946	1,220,568
Capital Related	1,286,308	54,069	0	897	0
Expenditures Total	\$14,289,627	\$15,117,464	\$15,162,198	\$14,965,608	\$15,693,177
<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	6.58	6.58	6.58	6.68	6.68
General Fund	68.89	64.89	64.89	64.89	62.89
Open Space Fund	10.53	11.53	11.53	11.53	13.53
Staffing Total	86.00	83.00	83.00	83.10	83.10

Parks, Recreation & Open Space

PROGRAM DETAIL

Planning, Design and Construction

The Planning, Design and Construction Program oversees the plans, designs, and construction of healthy outdoor environments for Aurora. All new construction and renovations to parks, trails, and open space areas are managed by this program's diverse workgroup. These dynamic spaces allow Aurora residents to maintain active, healthy lifestyles, and provide city residents with a higher quality of life. In 2025, there is a net increase of 0.5 FTE as a result of a 2025 Spring Supplemental to create a new Deputy Director of Administration position in PROS.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Conservation Trust Fund	172,842	175,771	190,693	188,431	193,645
Development Review Fund	66,668	0	0	0	0
General Fund	344,600	441,053	651,506	491,350	436,848
Gifts & Grants Fund	0	11,271	0	0	0
Open Space Fund	1,435,596	1,387,230	1,537,734	1,515,791	1,572,208
Parks Development Fund	3,344	490,713	598,248	682,173	905,368
Expenditures Total	\$2,023,050	\$2,506,038	\$2,978,181	\$2,877,745	\$3,108,069
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,969,588	2,141,657	2,667,571	2,597,972	2,799,443
Supplies and Services	29,928	325,674	277,079	246,437	276,178
Interfund Charges	23,010	27,436	33,531	33,286	32,448
Capital Related	524	11,271	0	0	0
Transfers Out	0	0	0	50	0
Expenditures Total	\$2,023,050	\$2,506,038	\$2,978,181	\$2,877,745	\$3,108,069
<u>STAFFING SUMMARY</u>					
Conservation Trust Fund	1.14	1.14	1.14	1.14	1.14
Development Review Fund	1.00	0.00	0.00	0.00	0.00
General Fund	3.13	5.13	5.13	5.13	3.63
Open Space Fund	11.73	11.73	11.73	11.73	11.73
Parks Development Fund	1.00	2.00	3.00	3.50	5.00
Staffing Total	18.00	20.00	21.00	21.50	21.50
<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%
90% of capital project schedules are on track based on predetermined timelines	92%	94%	90%	96%	90%
90% of GIS and development review work orders are complete by the established due date	90%	98%	90%	96%	90%

Parks, Recreation & Open Space

PROGRAM DETAIL

Recreation Centers & Fitness

The Recreation Centers and Fitness Program provides recreational health and wellness services to promote healthy, active lifestyles. This program also manages the larger recreation centers: Beck, Moorhead, Southeast and Central. The engaging programs offered at these centers include cooking, dog obedience training, fitness, aerobics, and yoga. In 2026, there is a reduction of 2.0 FTE in this program as a result of the amendment closing Beck Recreation Center.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	13,333	0	0	0	0
Recreation Fund	4,563,433	4,688,905	5,950,892	5,114,855	5,175,574
Expenditures Total	\$4,576,766	\$4,688,905	\$5,950,892	\$5,114,855	\$5,175,574

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,846,362	2,603,413	3,897,852	3,030,544	3,426,182
Supplies and Services	798,611	1,426,561	1,294,908	1,317,771	1,116,915
Utilities	733,359	591,243	675,700	684,108	550,542
Interfund Charges	67,729	67,688	82,432	82,432	81,935
Capital Related	116,953	0	0	0	0
Transfers Out	13,752	0	0	0	0
Expenditures Total	\$4,576,766	\$4,688,905	\$5,950,892	\$5,114,855	\$5,175,574

<u>STAFFING SUMMARY</u>					
Recreation Fund	39.00	40.00	35.00	35.00	33.00
Staffing Total	39.00	40.00	35.00	35.00	33.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
80% of customers will rate the cleanliness of a facility as either "excellent" or "good"	91%	95%	80%	88%	80%
80% of customers will rate their overall program/class experience as either "excellent" or "good"	92%	92%	80%	96%	90%

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 residents through the division with extensive community engagement and assessment.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	0	0	5,000	5,000	5,000
Recreation Fund	1,251,079	1,177,315	1,460,587	1,372,118	1,016,035
Expenditures Total	\$1,251,079	\$1,177,315	\$1,465,587	\$1,377,118	\$1,021,035

Parks, Recreation & Open Space

PROGRAM DETAIL

Recreation Division Management

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	614,383	581,814	711,990	642,872	469,992
Supplies and Services	408,951	367,756	460,323	440,972	259,973
Interfund Charges	227,745	227,745	293,274	293,274	291,070
Expenditures Total	\$1,251,079	\$1,177,315	\$1,465,587	\$1,377,118	\$1,021,035
<u>STAFFING SUMMARY</u>					
Recreation Fund	7.00	6.00	6.00	6.00	6.00
Staffing Total	7.00	6.00	6.00	6.00	6.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Year-end revenue is greater than the 3 year adjusted average	Yes	Yes	Yes	Yes	Yes

Special Events and Marketing

Special Events and Marketing connects with both residents and visitors by creating dynamic special events and innovative marketing techniques to cultivate a positive image of Aurora. Given strong recent performance, the benchmark performance for Golf's monthly e-newsletter "open rate" was raised from 35% in 2025 to 60% in 2026. Also, several PROS Facebook posts went viral this year, including posts about free events, which generated a significant but one-time increase in views on Facebook in 2025.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	334,398	420,084	441,380	436,998	422,499
Gifts & Grants Fund	13,296	738	0	0	0
Golf Courses Fund	151,015	183,610	235,842	213,740	236,990
Recreation Fund	533,008	662,652	947,969	948,884	956,454
Expenditures Total	\$1,031,717	\$1,267,084	\$1,625,191	\$1,599,622	\$1,615,943
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	780,755	886,899	987,391	951,031	979,576
Supplies and Services	245,909	376,802	633,010	643,801	631,725
Utilities	149	155	300	300	156
Interfund Charges	4,904	3,228	4,490	4,490	4,486
Expenditures Total	\$1,031,717	\$1,267,084	\$1,625,191	\$1,599,622	\$1,615,943
<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

Parks, Recreation & Open Space

PROGRAM DETAIL

Special Events and Marketing

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Achieve a 35% "open rate" for PROS news monthly e-newsletter	50%	52%	35%	54%	35%
Achieve a 60% "open rate" for Golf's monthly e-newsletter	60%	84%	35%	96%	60%
Achieve a monthly average organic reach of 2,000 on PROS Facebook page	2,087	2,095	2,000	4,287	2,000
Achieve a monthly average organic reach of 500 on Golf Facebook page	540	715	500	500	500

Special Programs

Special Programs provide programs ranging from preschool to adults age 50 and over, including young adults and children with disabilities, and promote active and healthy lifestyles along with enrichment programs for older adults. These programs are essential for developing a sense of community. In 2025, PROS moved positions from one program to another within the recreation fund resulting in an increase of 1.0 FTE in Special Programs bringing the FTE count up to 17.0 FTE. The 2026 amendment to close the Beck Center, eliminated a vacant FTE bringing the FTE count in the program back down to 16.0.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Gifts & Grants Fund	323,353	47,138	0	0	0
Recreation Fund	2,330,849	2,299,341	2,489,967	2,421,470	2,597,907
Expenditures Total	\$2,654,202	\$2,346,479	\$2,489,967	\$2,421,470	\$2,597,907

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,055,179	1,988,416	2,211,547	2,133,578	2,290,441
Supplies and Services	457,101	249,217	179,508	188,980	178,473
Utilities	72,242	65,780	67,500	67,500	69,626
Interfund Charges	27,816	43,066	31,412	31,412	59,367
Capital Related	41,864	0	0	0	0
Expenditures Total	\$2,654,202	\$2,346,479	\$2,489,967	\$2,421,470	\$2,597,907

<u>STAFFING SUMMARY</u>					
Recreation Fund	18.00	17.00	16.00	17.00	16.00
Staffing Total	18.00	17.00	16.00	17.00	16.00

<u>PERFORMANCE MEASURE SUMMARY</u>					
80% of customers will rate the cleanliness of a facility as either "excellent" or "good"	80%	94%	80%	92%	80%
80% of customers will rate their overall program/class experience as either "excellent" or "good"	80%	93%	80%	93%	80%

Parks, Recreation & Open Space

PROGRAM DETAIL

Sports Programs

Sports programs provide organized teams and individual sports programs for youth and adults in a safe and structured environment to encourage active and healthy lifestyles while learning lifelong skills. Staff also coordinate regional, state, and national sports tournaments within many community facilities. These essential programs play a vital role in the health of Aurora's economy. In 2025, there is a net decrease of 1.0 FTE as a result of a 2025 Spring Supplemental which moved administration of the Arts District to the Library & Cultural Services Department.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Recreation Fund	1,832,894	1,993,493	2,125,512	1,991,865	2,032,731
Expenditures Total	\$1,832,894	\$1,993,493	\$2,125,512	\$1,991,865	\$2,032,731
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,176,846	1,239,519	1,404,675	1,161,543	1,277,486
Supplies and Services	355,096	410,673	447,237	530,211	446,733
Utilities	250,410	291,284	272,700	298,900	305,720
Interfund Charges	683	2,157	900	1,211	2,792
Debt Related	49,859	49,860	0	0	0
Expenditures Total	\$1,832,894	\$1,993,493	\$2,125,512	\$1,991,865	\$2,032,731
<u>STAFFING SUMMARY</u>					
Recreation Fund	10.00	10.00	10.00	9.00	9.00
Staffing Total	10.00	10.00	10.00	9.00	9.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
80% of customers will rate the cleanliness of a facility as either "excellent" or "good"	80%	91%	80%	92%	80%
80% of customers will rate their overall program/class experience as either "excellent" or "good"	80%	92%	80%	92%	80%

Parks, Recreation & Open Space

PROGRAM DETAIL

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 also manages smaller recreation centers such as Meadowood and Expo, where youth activities are the primary focus. 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. In 2025, there is a reduction of 1.0 FTE in this program as a result of the amendment closing Beck Recreation Center. There is an additional decrease of 1.0 FTE as a result of a 2025 Spring Supplemental which created a new Deputy Director of Administration position by reclassifying a Recreation Coordinator position. Due to key vacancies, there was not sufficient survey data collected to provide meaningful reporting of Youth Development performance in 2024.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	98,805	0	142,025	0
Gifts & Grants Fund	148,273	342,022	364,082	364,082	444,082
Recreation Fund	1,184,617	1,051,109	1,362,835	950,392	1,162,675
Expenditures Total	\$1,332,890	\$1,491,936	\$1,726,917	\$1,456,499	\$1,606,757
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	873,690	837,071	1,079,219	703,635	875,725
Supplies and Services	383,623	611,663	605,714	710,880	684,649
Utilities	34,736	37,493	39,400	39,400	37,891
Interfund Charges	1,953	5,709	2,584	2,584	8,492
Capital Related	38,888	0	0	0	0
Expenditures Total	\$1,332,890	\$1,491,936	\$1,726,917	\$1,456,499	\$1,606,757
<u>STAFFING SUMMARY</u>					
Recreation Fund	9.00	8.00	7.00	5.00	5.00
Staffing Total	9.00	8.00	7.00	5.00	5.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
80% of customers will rate the cleanliness of a facility as either "excellent" or "good"	94%	N/A	80%	91%	80%
80% of customers will rate their overall program/class experience as either "excellent" or "good"	92%	N/A	80%	93%	80%

Planning and Business Development

PROGRAM SUMMARY

Administration \$508,393 3 FTE *Department administration and special projects	Aurora Urban Renewal \$525 4 FTE *Promote and manage 21 urban renewal project areas	Business Services \$954,171 7 FTE *Assist Aurora businesses and coordinate business programs *Business Advisory Board *Small Business Dev. Center
Energy & Environment \$480,341 3 FTE *Conduct plan review and ongoing monitoring of the oil and gas facilities within the city	Multimodal Transportation Team \$671,209 4 FTE *Transportation planning *Liaison with regional transportation partners and RTD *Bike/Pedestrian Program	Planning \$4,160,155 30 FTE *Customer service/data services *Amend and update zoning code *Process land use applications *Update Comprehensive Plan
Retail and Redevelopment \$1,291,098 5 FTE *Economic development incentives *Contracts with AEDC and ACED *Retail analysis and assistance		

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
REGULAR - FTE	55.00	55.00	56.00	56.00	56.00
EXPENDITURES	\$7,405,197	\$7,858,869	\$8,369,055	\$7,616,816	\$8,065,892

Planning and Business Development

DESCRIPTION

The Planning and Business Development Department provides economic development; long range planning; transportation, environmental, and development review; and permitting services for the city. The department is organized in four divisions: Business Development, Long-Range Planning, Current Planning, and Energy and Environment (formally Oil and Gas). The Business Development Division promotes private investment, development, and job creation in Aurora by implementing and coordinating components of the city economic development strategy through urban renewal, economic development, and the Aurora-South Metro Denver Small Business Development Center(s). 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 the 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. The Energy and Environment Division was established to conduct plan review and ongoing monitoring of the oil and gas industry well sites and facilities, which provides protection for Aurora citizens and the environment by facilitating appropriate boundaries for oil and gas operations.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	55.00	55.00	56.00	56.00	56.00
Personal Services	6,224,332	6,870,538	7,438,772	6,956,581	7,544,571
Allocated Expenses	-571,752	-612,216	-635,403	-653,105	-663,777
Supplies and Services	1,366,612	1,265,880	1,357,362	1,133,490	1,002,481
Utilities	24,108	19,592	32,600	4,325	6,614
Interfund Charges	137,157	165,075	175,724	175,525	176,003
Capital Related	74,740	0	0	0	0
Transfers Out	150,000	150,000	0	0	0
Expenditures Total	\$7,405,197	\$7,858,869	\$8,369,055	\$7,616,816	\$8,065,892

DEPARTMENT NARRATIVE

2025 Department Projection Variance

The Planning and Business Development budget resides in the General Fund, Development Review Fund, and the Gifts and Grants Fund. Across all funds, the department is projected to be \$752,200 (9.0 percent) under the 2025 Original Budget. General Fund expenditures are projected to be under the original budget by \$821,200 (18.2 percent) due to vacancy savings and three mid-year 2025 Spring Supplemental appropriation adjustments totaling \$298,400. The mid-year adjustments will permanently transfer the responsibility and funding of the Arts District Support Program from Planning and Business Development to Library and Cultural Services and will also allocate additional personnel expenses to the Aurora Urban Renewal Authority to align with workload. The Development Review Fund is projected to be \$92,700 (2.7 percent) under the 2025 Original Budget. This is primarily due to vacancy savings and is partially offset by additional consulting services needed to maintain service levels. The Gifts and Grants Fund is projected to be \$161,700 (38.0 percent) over the 2025 Original Budget. This is due to a mid-year, one-time 2025 Spring Supplemental of \$425,000 to establish first-year funding for the Regional Transportation District Older Adults Mobility Services Partnership, offset by funds in other grant programs that will no longer be needed. A supplemental will be necessary to adjust the Gifts and Grants Fund appropriation.

2026 Department Budget Variance

The total 2026 budget for Planning and Business Development is \$303,200 (3.6 percent) less than the 2025 Original Budget. The variance is a net of all base adjustments and amendments. The following Base Adjustments section shows the removal of prior-year one-time funding, the mid-year 2025 Spring Supplemental mentioned in the 2025 Department Projection Variance section above, mandated cost adjustments, and other adjustments totaling a decrease of \$313,100. This is offset by an increase in compensation adjustments of \$210,100. The mandated cost adjustments include net changes for interfund charges related to fleet, risk, and utilities. Other adjustments include a change to personnel expense funding allocated to the Aurora Urban Renewal Authority. The compensation increase is driven by adjustments to wage rates resulting from citywide assumptions for pay and benefit increases for 2026. When looking at base adjustments from a fund perspective, the General Fund budget will

Planning and Business Development

DEPARTMENT NARRATIVE

be reduced by \$160,500, the Gifts and Grants Fund budget will decrease by \$12,200, and the Development Review Fund budget will increase by \$69,700.

Amendments for 2026 are responsible for a net reduction of \$200,100 in funding for Planning and Business Development. Included are amendments for department-specific and citywide reductions due to projections for slower revenue growth. The one department-specific amendment reduces appropriations for supplies, software, and technical and professional services with no expected impact to customer service. Planning and Business Development will also participate in the four planned furlough days and one-time reductions in travel and training budgets. See the Budget Amendment Requests section for more details.

BASE ADJUSTMENTS

Base Adjustments	2026
Prior Year One Times	-2,000
Mid Year Modifications	-298,402
Compensation Adjustments	210,065
Mandated Costs	-2,007
Other Adjustments	-10,672
Total Base Adjustments	(\$103,016)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Development Review Fund / Budget Cut</u>				
Four Furlough Days	0.00	-43,822	0	-43,822
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Reduce Travel/Training Budgets	0.00	-6,125	0	-6,125
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-49,947	0	-49,947
Development Review Fund Total	0.00	-49,947	0	-49,947

Planning and Business Development

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Four Furlough Days	0.00	-55,705	0	-55,705
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Planning and Business Development Budget Reductions: Reduction of Supplies, Software, Technical and Professional Services	0.00	-80,600	0	-80,600
Program affected: Various Throughout Planning and Business Development Strategic Outcome: Well-Managed Duration: Ongoing In an effort to balance the shortfalls in the General Fund, several belt-tightening adjustments have been made across the General Fund departments. This amendment will cut supplies, software, and Technical / Professional Services throughout Planning and Business Development. It is not expected to have significant customer-facing impacts.				
Reduce Travel/Training Budgets	0.00	-9,156	0	-9,156
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-145,461	0	-145,461
General Fund Total	0.00	-145,461	0	-145,461
<u>Gifts & Grants Fund / Budget Cut</u>				
Four Furlough Days	0.00	-4,739	0	-4,739
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Budget Cut Total	0.00	-4,739	0	-4,739
Gifts & Grants Fund Total	0.00	-4,739	0	-4,739
Amendment Request Total All Funds	0.00	-200,147	0	-200,147

Planning and Business Development

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Development Review Fund	3,072,444	3,202,982	3,425,802	3,333,123	3,445,524
General Fund	3,799,685	4,280,517	4,518,263	3,697,015	4,212,268
Gifts & Grants Fund	533,068	375,370	424,990	586,678	408,100
Expenditures Total	\$7,405,197	\$7,858,869	\$8,369,055	\$7,616,816	\$8,065,892

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Development Review Fund	25.00	24.00	25.00	25.00	25.00
General Fund	28.00	29.00	29.00	29.00	29.00
Gifts & Grants Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	55.00	55.00	56.00	56.00	56.00

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 Business Development Director, the Management Assistant, and the Budget Coordinator. Most staff time is spent overseeing special projects and supervising department issues.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
EXPENDITURE SUMMARY BY FUND					
General Fund	429,831	464,411	481,550	482,287	508,393
Expenditures Total	\$429,831	\$464,411	\$481,550	\$482,287	\$508,393
EXPENDITURE SUMMARY BY TYPE					
Personal Services	396,962	430,408	436,941	449,007	470,695
Supplies and Services	12,357	9,070	18,195	6,865	11,483
Interfund Charges	20,512	24,933	26,414	26,415	26,215
Expenditures Total	\$429,831	\$464,411	\$481,550	\$482,287	\$508,393
STAFFING SUMMARY					
General Fund	3.00	3.00	3.00	3.00	3.00
Staffing Total	3.00	3.00	3.00	3.00	3.00

Planning and Business Development

PROGRAM DETAIL

Aurora Urban Renewal

The function of this program is to implement plans and strategies, promote redevelopment opportunities, as well as 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 the 2025 Projection, 0.5 FTE was moved from the Retail and Redevelopment program.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	14,039	4,065	700	-66,035	525
Expenditures Total	\$14,039	\$4,065	\$700	(\$66,035)	\$525
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	538,139	568,442	580,855	586,970	663,777
Allocated Expenses	-524,100	-564,564	-580,855	-653,105	-663,777
Supplies and Services	0	187	700	100	525
Expenditures Total	\$14,039	\$4,065	\$700	(\$66,035)	\$525
<u>STAFFING SUMMARY</u>					
General Fund	3.50	3.50	3.50	4.00	4.00
Staffing Total	3.50	3.50	3.50	4.00	4.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
98% of all disbursements and district questions resolved within agreed upon time frame	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 serve as a liaison for business input and recognition through the Business Advisory Board. Additionally, they 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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	360,222	411,125	471,357	373,811	546,071
Gifts & Grants Fund	533,068	375,370	424,990	331,678	408,100
Expenditures Total	\$893,290	\$786,495	\$896,347	\$705,489	\$954,171

Planning and Business Development

PROGRAM DETAIL

Business Services

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	691,674	784,332	848,835	669,414	857,740
Allocated Expenses	-47,652	-47,652	-54,548	0	0
Supplies and Services	249,268	49,815	102,060	36,075	96,431
Expenditures Total	\$893,290	\$786,495	\$896,347	\$705,489	\$954,171
<u>STAFFING SUMMARY</u>					
General Fund	5.00	5.00	5.00	5.00	5.00
Gifts & Grants Fund	2.00	2.00	2.00	2.00	2.00
Staffing Total	7.00	7.00	7.00	7.00	7.00

Energy & Environment

This program is staffed with a manager who also acts as the city's liaison with the Colorado Energy & Carbon Management Commission (ECMC). Staff members conduct plan reviews, construction inspections, ongoing inspections, and track all required monitoring and documentation.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	491,404	458,990	484,265	461,880	480,341
Expenditures Total	\$491,404	\$458,990	\$484,265	\$461,880	\$480,341
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	391,009	423,342	439,619	438,355	449,960
Supplies and Services	22,870	33,715	41,600	21,882	27,450
Interfund Charges	2,785	1,933	3,046	1,643	2,931
Capital Related	74,740	0	0	0	0
Expenditures Total	\$491,404	\$458,990	\$484,265	\$461,880	\$480,341
<u>STAFFING SUMMARY</u>					
General Fund	3.00	3.00	3.00	3.00	3.00
Staffing Total	3.00	3.00	3.00	3.00	3.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Percentage of planned inspections completed	100%	100%	100%	100%	100%
Percentage of shut-in (non-producing) wells permanently plugged	98%	98%	99%	99%	99%
Percentage of submitted permit applications approved within Operator Agreement timeframes	100%	100%	100%	100%	100%

Planning and Business Development

PROGRAM DETAIL

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/pedestrian), 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).

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	609,854	636,720	665,211	602,405	671,209
Expenditures Total	\$609,854	\$636,720	\$665,211	\$602,405	\$671,209
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	600,095	628,570	654,231	596,250	663,074
Supplies and Services	9,759	8,150	10,980	6,155	8,135
Expenditures Total	\$609,854	\$636,720	\$665,211	\$602,405	\$671,209
<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. Due to staffing and elevated workloads, performance targets were not all met in 2024.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	3,072,444	3,202,982	3,425,802	3,333,123	3,445,524
General Fund	399,730	692,387	754,937	742,685	714,631
Gifts & Grants Fund	0	0	0	255,000	0
Expenditures Total	\$3,472,174	\$3,895,369	\$4,180,739	\$4,330,808	\$4,160,155
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	3,029,304	3,398,252	3,810,014	3,696,023	3,829,632
Supplies and Services	329,010	358,908	224,461	487,318	183,666
Interfund Charges	113,860	138,209	146,264	147,467	146,857
Expenditures Total	\$3,472,174	\$3,895,369	\$4,180,739	\$4,330,808	\$4,160,155

Planning and Business Development

PROGRAM DETAIL

Planning

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>STAFFING SUMMARY</u>					
Development Review Fund	25.00	24.00	25.00	25.00	25.00
General Fund	4.00	5.00	5.00	5.00	5.00
Staffing Total	29.00	29.00	30.00	30.00	30.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Bucket List: 98% of "bucket list" building permit applications will be checked for compliance with the zoning code in 7 days or less	98%	96%	98%	94%	98%
Data Services: 95% of respondents will rate their experience with Data Services as 5 on a scale of 1 to 5	95%	99%	95%	98%	95%
Data Services: 95% of the work products will be provided by the customer's due date	95%	97%	95%	98%	95%
Development Review: Meet stated review time frame for 95% of all submittals	95%	80%	95%	95%	95%

Retail and Redevelopment

Resources in this program provide incentives and programs to support economic development and primary job creation, including participating in and facilitating needed 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 Regional Economic Partnership (AC-REP). In addition, the program recruits and supports new and existing businesses, in conjunction with existing economic development organizations. In the 2025 Projection, 0.5 FTE was moved to the Aurora Urban Renewal program.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,494,605	1,612,819	1,660,243	1,099,982	1,291,098
Expenditures Total	\$1,494,605	\$1,612,819	\$1,660,243	\$1,099,982	\$1,291,098
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	577,149	637,192	668,277	520,562	609,693
Supplies and Services	743,348	806,035	959,366	575,095	674,791
Utilities	24,108	19,592	32,600	4,325	6,614
Transfers Out	150,000	150,000	0	0	0
Expenditures Total	\$1,494,605	\$1,612,819	\$1,660,243	\$1,099,982	\$1,291,098

Planning and Business Development

PROGRAM DETAIL

Retail and Redevelopment

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	5.50	5.50	5.50	5.00	5.00
Staffing Total	5.50	5.50	5.50	5.00	5.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
98% of all disbursements and client questions resolved within agreed upon time frame	100%	100%	98%	98%	98%

Police

PROGRAM SUMMARY

Administration-Chief \$22,128,296 29 FTE *Leads and directs Police services for the community *Includes Internal Affairs, Wellness, & Public Information Office	Business Services Division \$15,237,033 108 FTE *Provides financial support; manages grants, facilities, equipment, and IT systems; maintains records, property, evidence and vehicle impound	Community Engagement Bureau \$6,407,979 36 FTE *Hosts community outreach programs *Provides School Resource Officers (SROs) in neighborhood high schools
District 1 \$19,353,417 119 FTE *Provides patrol within the District 1 area *Applies specialized resources to solve quality of life issues	District 2 \$18,296,629 109 FTE *Provides patrol within the District 2 area *Applies specialized resources to solve quality of life issues	District 3 \$16,963,549 101 FTE *Provides patrol within the District 3 area *Applies specialized resources to solve quality of life issues
Investigations Bureau \$25,675,493 152 FTE *Conducts criminal investigations, collects evidence, and assists victims of crimes	Professional Standards and Training Division \$7,401,378 38 FTE *Conducts recruiting, backgrounds, and manages policy and compliance *Supports departmental technology	Regional Crime Lab \$3,096,305 13 FTE *Processes, preserves, and analyzes physical evidence
Special Operations Bureau \$5,242,807 23 FTE *Leads special operations sections, including Homeland Security and the Emergency Response Team	Strategic Enforcement Section \$4,824,106 26 FTE *Provides investigative and operations resources in support of specialized tasks	Tactical Response Section \$5,567,678 27 FTE *Plans, directs, and controls highly specialized investigative and tactical teams
Traffic Section \$7,467,077 43 FTE *Promotes transportation safety through directed enforcement of traffic laws and supports special events	Training Section \$19,744,467 140 FTE *Conducts recruit academies and annual in-service training	

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
CIVIL - FTE	748.00	748.00	748.00	748.00	748.00
REGULAR - FTE	187.00	205.00	212.00	212.00	216.00
EXPENDITURES	\$150,020,205	\$160,571,197	\$171,176,209	\$175,963,353	\$177,406,214

Police

DESCRIPTION

The Aurora Police Department is a full-service law enforcement agency serving the residents 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 five divisions. The Patrol Division manages the Districts, including Patrol functions, District Investigations, the Community Relations Section, School Resources Section, and the Aurora SAVE program. The Investigations Division includes the Violent Crimes Section, Special Victims Section, Criminal Investigations Section, Regional Anti-Violence Enforcement Network (RAVEN), Investigative Support Section, and Unified Forensic Lab. The Special Operations Division includes the Homeland Security Section, Strategic Enforcement Section, Traffic Section, and Tactical Response Section. The Professional Standards and Training Division programs include the Selection and Policy Section, Electronic Support Section, Training Section, Field Training Section, and Office of Constitutional Policing. The Business Services Division programs include the Records Section, Property and Technical Services Section, Vehicle Impound Unit, Equipment and Facilities Section, and Administrative Services Section. Other support programs and functions for the department include the Internal Affairs Bureau, Employee Support (Wellness) Unit, and Public Affairs Unit.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	935.00	953.00	960.00	960.00	964.00
Personal Services	126,699,807	136,575,650	147,312,833	150,737,658	153,049,894
Allocated Expenses	-83,151	0	0	0	0
Supplies and Services	11,503,877	11,800,308	11,224,588	12,485,737	11,709,650
Utilities	3,300	3,207	4,400	3,533	7,038
Interfund Charges	9,602,574	11,314,456	11,999,287	12,218,571	12,042,421
Debt Related	688	0	0	0	0
Capital Related	1,909,009	543,475	301,000	183,753	263,110
Transfers Out	384,101	334,101	334,101	334,101	334,101
Expenditures Total	\$150,020,205	\$160,571,197	\$171,176,209	\$175,963,353	\$177,406,214

DEPARTMENT NARRATIVE

2025 Department Projection Variance

The Aurora Police Department's 2025 projection is \$4.8 million (2.8 percent) above the 2025 Original Budget, most of which is driven by projected over-budget spending in the General Fund.

In the General Fund, projected expenditures are \$6.5 million (4.0 percent) higher than the budget. This overspend is attributed to higher personnel costs, additional unbudgeted software, technology, and equipment, as well as annual vacation and sick leave payouts at year-end for retiring officers. The department anticipates savings of approximately \$8.0 million from vacant, budgeted positions; however, this is more than offset by additional overtime, shift differential, standby pay, and accrued vacation and sick leave payouts, resulting in an additional \$3.3 million in over-budget pay. Finally, department operations in 2025 necessitated additional, over-budget purchases of ballistic vests and other officer equipment, as well as report-writing software and firearms storage boxes for vehicles, to meet department goals. This will cost an additional \$3.2 million above budget. A supplemental will be necessary to adjust the General Fund appropriation.

The 2025 projection in the Designated Revenues Fund is below the 2025 Original Budget by \$83,900 (5.8 percent). This is due to staff vacancies in the Victim Assistance program. Significant savings are projected in the Gifts and Grants Fund as grant spending is spread over a period of several years and actual spend-down has lagged the plan for this year. These unspent funds will be carried forward in fund balance and spent in future years.

2026 Department Budget Variance

The Aurora Police Department's 2026 budget is \$6.2 million (3.6 percent) higher than the 2025 Original Budget. The notable changes to the base adjustments are almost exclusively in the General Fund and include:

Police

DEPARTMENT NARRATIVE

- \$5.8 million for personal service adjustments for both career and civil service staff, including costs associated with the Civil Service Collective Bargaining Agreement and citywide compensation adjustments;
- \$266,800 in adjustments primarily related to mandated cost increases, including fleet, risk and supplies and services budget; and
- A reduction of \$493,900 for one-time budget from 2025 not recurring in 2026.

The department's 2026 budget amendments net to an increase of \$682,600, \$491,800 in the General Fund and \$190,900 in the Designated Revenues Fund. In the General Fund, the department is adding 3.0 FTE to replace sworn positions with civilian staff so that sworn officers can focus more of their attention on police functions and 1.0 FTE to add an additional Crime Analyst. There is one other addition to the General Fund in 2026, which will increase the budget for auctions of impounded vehicles. This additional appropriation will be more than offset by additional revenue generated from the sale of vehicles. Included are amendments for citywide reductions due to slower revenue growth projections. The Aurora Police Department will participate in the one-time reductions in travel and training budgets and the career service section of the department will participate in the four planned furlough days. In the Designated Revenues Fund, \$200,000 has been added as a one-time appropriation to continue impound lot fee relief by spending down funding that was previously transferred from the General Fund for this purpose. Thus, there is no impact to the General Fund for this amendment in 2026.

More information on these amendments can be found in the Budget Amendment Requests section.

BASE ADJUSTMENTS

Base Adjustments	2026
Prior Year One Times	-493,876
Compensation Adjustments	5,774,455
Mandated Costs	266,788
Total Base Adjustments	\$5,547,367

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / New Appropriation</u>				
Impound Lot Fee Relief for Victims of Auto Theft	0.00	200,000	0	200,000
Programs affected: Transfers and Other Requirements & Business Services Division Strategic Outcome: Safe Duration: One-time In the 2023 budget, Council added one-time appropriation of \$1,000,000 for impound fee support in the Designated Revenues Fund via a transfer from the Marijuana Fund to provide more support for victims of auto theft. In 2024, Council added another one-time appropriation of \$400,000 via a transfer from the General Fund. This one-time appropriation adds \$200,000 of spending authority in 2026 to continue the program. No transfer is needed as this is only to spend down remaining program funds.				
New Appropriation Total	0.00	200,000	0	200,000

Police

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Designated Revenues Fund / Budget Cut</u>				
Four Furlough Days	0.00	-9,137	0	-9,137
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Budget Cut Total	0.00	-9,137	0	-9,137
Designated Revenues Fund Total	0.00	190,863	0	190,863
<u>General Fund / New Appropriation</u>				
Add 1.0 FTE Crime Analyst	1.00	114,041	0	114,041
Program affected: RAVEN Strategic Outcome: Safe Duration: Ongoing This amendment will add 1.0 FTE Crime Analyst. This analyst is the key to finding correlations between cases and weapons to reduce crime and hold individuals responsible for violent crimes that occur in Aurora.				
Add 3.0 FTE to Replace Three Civil Positions with Career Service Staff	3.00	454,808	0	454,808
Program affected: Business Services Strategic Outcome: Safe Duration: Ongoing This amendment will add 3.0 FTEs to manage and coordinate functions previously held by sworn members, which will free up officers to be allocated to other assignments. The Manager of Fleet, Facilities, and Equipment replaces a sworn lieutenant, and is responsible for coordinating the department's buildings, vehicles, and police equipment. The Manager of Property and Evidence also replaces a sworn lieutenant, and oversees the department's high liability functions of evidence management or vehicle impound. The Quartermaster replaces a sworn officer, and is responsible for the distribution and tracking of department issued equipment.				
Police Impound Auction True-Up	0.00	438,625	584,833	-146,208
Program affected: Business Services Division Strategic Outcome: Safe Duration: Ongoing The Police department is bringing in additional revenue by auctioning impounded vehicles and 75 percent of this revenue is to pay for the city's contract with the impound lot vendor. This amendment will provide additional appropriation for this expense, with the corresponding revenue to pay for it.				
New Appropriation Total	4.00	1,007,474	584,833	422,641

Police

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Four Furlough Days	0.00	-349,389	0	-349,389
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Reduce Travel/Training Budgets	0.00	-166,310	0	-166,310
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-515,699	0	-515,699
General Fund Total	4.00	491,775	584,833	-93,058
Amendment Request Total All Funds	4.00	682,638	584,833	97,805

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Designated Revenues Fund	1,876,060	2,002,846	1,443,540	1,359,664	1,568,260
General Fund	144,401,416	155,888,031	164,983,854	171,522,364	171,113,744
Gifts & Grants Fund	3,742,729	2,680,320	4,748,815	3,081,325	4,724,210
Expenditures Total	\$150,020,205	\$160,571,197	\$171,176,209	\$175,963,353	\$177,406,214

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Designated Revenues Fund	7.00	7.00	7.00	7.00	7.00
General Fund	180.00	198.00	205.00	205.00	209.00
General Fund Civil FTE	745.90	745.90	745.90	745.90	745.90
Gifts & Grants Fund Civil FTE	2.10	2.10	2.10	2.10	2.10
Staffing Total	935.00	953.00	960.00	960.00	964.00

Police

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 Bureau and Public Information Unit. 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 2025, there is a net decrease of 4.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	15,307,509	18,120,878	22,333,034	18,949,582	21,878,296
Gifts & Grants Fund	250,000	165,660	250,000	287,300	250,000
Expenditures Total	\$15,557,509	\$18,286,538	\$22,583,034	\$19,236,882	\$22,128,296
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	8,595,256	9,922,957	13,690,854	10,346,085	13,357,888
Supplies and Services	885,947	1,068,918	1,205,647	1,195,703	1,123,453
Interfund Charges	5,992,114	7,255,105	7,686,533	7,695,094	7,646,955
Capital Related	84,192	39,558	0	0	0
Expenditures Total	\$15,557,509	\$18,286,538	\$22,583,034	\$19,236,882	\$22,128,296
<u>STAFFING SUMMARY</u>					
General Fund	9.00	11.00	11.00	10.00	10.00
General Fund Civil FTE	14.00	22.00	22.00	19.00	19.00
Staffing Total	23.00	33.00	33.00	29.00	29.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Female applications for employment will be at least 15% of the application pool	20%	18%	15%	19%	15%
Under-represented minority applications for employment will be at least 54% of the application pool	55%	66%	54%	64%	54%

Police

PROGRAM DETAIL

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 residents 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 2025, there is a net decrease of 3.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel. In 2026, there is an increase of 3.0 FTE as a result of adding civilian FTEs to previously held sworn positions.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	1,000,000	475,000	150,000	150,000	300,000
General Fund	13,162,583	13,519,076	12,582,238	14,323,674	13,116,841
Gifts & Grants Fund	490,330	481,106	1,821,155	570,215	1,820,192
Expenditures Total	\$14,652,913	\$14,475,182	\$14,553,393	\$15,043,889	\$15,237,033
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	9,840,656	10,762,127	11,036,408	11,240,003	11,087,742
Supplies and Services	4,326,589	3,543,825	3,440,988	3,676,417	4,079,466
Interfund Charges	39,967	91,187	60,997	64,469	69,825
Debt Related	688	0	0	0	0
Capital Related	445,013	78,043	15,000	63,000	0
Expenditures Total	\$14,652,913	\$14,475,182	\$14,553,393	\$15,043,889	\$15,237,033
<u>STAFFING SUMMARY</u>					
General Fund	87.00	100.00	102.00	103.00	106.00
General Fund Civil FTE	6.00	6.00	6.00	2.00	2.00
Staffing Total	93.00	106.00	108.00	105.00	108.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Error rate on National Incident-Based Reporting System (NIBRS) submissions is less than 5%	1%	1.2%	<5%	1%	<5%
The Property and Evidence Unit will dispose of 3,600 items per month, or 43,200 per year	29,554	40,688	43,200	40,000	43,200

Police

PROGRAM DETAIL

Community Engagement Bureau

The Community Engagement Bureau builds collaborative partnerships with the community, including the AuroraSAVE program. The bureau achieves this by managing events and programs to educate the public and build relationships with individuals and organizations through the Community Relations Section. The bureau also includes School Resource Officers (SROs) who strive to safeguard Aurora schools, and the Crisis Response Team (CRT), which is a team of officers and mental health clinicians who are trained and skilled in de-escalating situations involving people experiencing mental health crises. In 2025, there is a decrease of 1.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	4,996,437	5,721,498	6,062,408	6,087,735	6,125,943
Gifts & Grants Fund	218,678	129,639	282,036	374,429	282,036
Expenditures Total	\$5,215,115	\$5,851,137	\$6,344,444	\$6,462,164	\$6,407,979
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	4,423,238	5,376,718	5,781,982	5,741,937	5,865,225
Supplies and Services	600,501	343,370	398,230	527,648	395,367
Interfund Charges	88,992	131,049	164,232	192,579	147,387
Capital Related	102,384	0	0	0	0
Expenditures Total	\$5,215,115	\$5,851,137	\$6,344,444	\$6,462,164	\$6,407,979
<u>STAFFING SUMMARY</u>					
General Fund	3.00	4.00	4.00	4.00	4.00
General Fund Civil FTE	19.00	33.00	33.00	32.00	32.00
Staffing Total	22.00	37.00	37.00	36.00	36.00

District 1

District 1, one of three decentralized districts, provides patrol services and specialized functions, including 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 2025, there is a net increase of 9.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel. In addition, recruits that are currently shown in the Training Section will move to operational programs upon completion of training throughout 2026.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	19,310,981	19,504,081	17,623,238	22,451,157	19,353,417
Expenditures Total	\$19,310,981	\$19,504,081	\$17,623,238	\$22,451,157	\$19,353,417

Police

PROGRAM DETAIL

District 1

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	18,429,553	18,525,653	16,678,016	21,445,833	18,303,275
Supplies and Services	47,028	66,322	42,408	57,813	61,049
Utilities	0	444	0	483	4,166
Interfund Charges	834,400	911,662	902,814	947,028	984,927
Expenditures Total	\$19,310,981	\$19,504,081	\$17,623,238	\$22,451,157	\$19,353,417
<u>STAFFING SUMMARY</u>					
General Fund	3.00	2.00	2.00	2.00	2.00
General Fund Civil FTE	149.00	108.00	108.00	117.00	117.00
Staffing Total	152.00	110.00	110.00	119.00	119.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Monthly median response time to high priority calls is 5.5 minutes or less	6.2	7.1	<=5.5	5.3	<=5.5

District 2

District 2, one of three decentralized districts, provides patrol services and specialized functions including 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 2025, there is a net increase of 7.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel. In addition, recruits that are currently shown in the Training Section will move to operational programs upon completion of training throughout 2026.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	15,364,954	16,498,510	16,415,771	19,812,707	18,296,629
Expenditures Total	\$15,364,954	\$16,498,510	\$16,415,771	\$19,812,707	\$18,296,629
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	14,763,535	15,806,726	15,764,823	19,125,601	17,491,717
Supplies and Services	36,109	68,623	39,995	52,521	50,487
Utilities	364	0	1,500	0	0
Interfund Charges	564,946	623,161	609,453	634,585	754,425
Expenditures Total	\$15,364,954	\$16,498,510	\$16,415,771	\$19,812,707	\$18,296,629
<u>STAFFING SUMMARY</u>					
General Fund	10.00	2.00	2.00	2.00	2.00
General Fund Civil FTE	127.00	100.00	100.00	107.00	107.00
Staffing Total	137.00	102.00	102.00	109.00	109.00

Police

PROGRAM DETAIL

District 2

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Monthly median response time to high priority calls is 5.5 minutes or less	7.7	8.3	<=5.5	6.3	<=5.5

District 3

District 3, one of three decentralized districts, provides patrol services and specialized functions, including 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 2025, there is a net increase of 8.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel. In addition, recruits that are currently shown in the Training Section will move to operational programs upon completion of training throughout 2026.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	14,253,912	14,671,604	14,700,705	17,572,733	16,963,549
Expenditures Total	\$14,253,912	\$14,671,604	\$14,700,705	\$17,572,733	\$16,963,549
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	13,569,700	13,946,834	14,011,509	16,812,908	16,177,529
Supplies and Services	40,325	32,548	34,682	45,253	45,105
Interfund Charges	643,887	692,222	654,514	714,572	740,915
Expenditures Total	\$14,253,912	\$14,671,604	\$14,700,705	\$17,572,733	\$16,963,549
<u>STAFFING SUMMARY</u>					
General Fund	3.00	2.00	2.00	2.00	2.00
General Fund Civil FTE	125.00	91.00	91.00	99.00	99.00
Staffing Total	128.00	93.00	93.00	101.00	101.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Monthly median response time to high priority calls is 6.5 minutes or less	8.0	8.3	<=6.5	6.7	<=6.5

Police

PROGRAM DETAIL

Investigations Bureau

Investigations Bureau detectives conduct criminal investigations. This includes generalized investigations as well as specialty investigations indicated by their unit titles: Major Crimes/Homicide Unit, Gun Violence Suppression Team, Crime Gun Intelligence Center, Domestic Violence Unit, Crimes Against Children Unit, Crime Scene Unit, Special Victims Unit, and the Sex Crimes Unit. The Victim Services Unit provides on-scene and follow-up crisis intervention to victims of violent crimes. In 2025, there is an increase of 6.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	698,888	825,474	863,691	779,915	835,690
General Fund	20,775,423	23,162,704	22,600,599	24,212,596	24,759,803
Gifts & Grants Fund	163,812	80,668	80,000	750,683	80,000
Expenditures Total	\$21,638,123	\$24,068,846	\$23,544,290	\$25,743,194	\$25,675,493
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	20,253,256	22,466,877	22,281,053	23,865,602	24,400,945
Supplies and Services	875,338	1,101,911	759,883	1,421,020	756,607
Utilities	0	77	0	0	80
Interfund Charges	338,337	412,006	453,354	456,572	460,751
Capital Related	121,192	87,975	50,000	0	57,110
Transfers Out	50,000	0	0	0	0
Expenditures Total	\$21,638,123	\$24,068,846	\$23,544,290	\$25,743,194	\$25,675,493
<u>STAFFING SUMMARY</u>					
Designated Revenues Fund	7.00	7.00	7.00	7.00	7.00
General Fund	25.00	32.00	32.00	33.00	33.00
General Fund Civil FTE	70.00	107.00	107.00	112.00	112.00
Staffing Total	102.00	146.00	146.00	152.00	152.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Clear 60% or more homicide cases annually	74%	66%	60%	92%	60%

Police

PROGRAM DETAIL

Professional Standards and Training Division

The Professional Standards and Training Division provides guidance to the agency on policy, training, background investigations, recruiting, and performance standards. 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 Selection and Policy Section conducts staff inspections and publishes department policies. The section also manages the department's Early Intervention System identifying stressors affecting department personnel and conducts background investigations on all potential department employees. This section also houses the Recruiting Unit to reach the future officers of Aurora. The Electronic Support Section manages the technology used throughout the department. The Office of Constitutional Policing is responsible for assessing compliance and adherence to the Consent Decree and Department policies, trainings, and practices. In 2025, there is a net increase of 4.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	12	0	0	0
General Fund	7,431,556	6,920,963	6,281,826	8,366,840	7,151,378
Gifts & Grants Fund	180,365	212,725	250,000	428,928	250,000
Expenditures Total	\$7,611,921	\$7,133,700	\$6,531,826	\$8,795,768	\$7,401,378
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	6,511,234	4,809,624	5,236,038	6,318,405	6,136,094
Supplies and Services	990,746	1,985,779	997,373	2,287,893	1,002,840
Utilities	849	844	900	900	877
Interfund Charges	67,973	66,111	61,515	67,817	55,567
Capital Related	41,119	271,342	236,000	120,753	206,000
Expenditures Total	\$7,611,921	\$7,133,700	\$6,531,826	\$8,795,768	\$7,401,378
<u>STAFFING SUMMARY</u>					
General Fund	7.00	10.00	15.00	15.00	15.00
General Fund Civil FTE	21.00	19.00	19.00	23.00	23.00
Staffing Total	28.00	29.00	34.00	38.00	38.00

Regional Crime Lab

APD is a joint partner of the Unified Forensic Lab (UFL), which includes Arapahoe County, Douglas County, and the 18th Judicial District. The lab provides DNA analysis, chemistry services, latent print examination, questioned document analysis, such as handwriting and counterfeiting, photographic support, and firearms and tool mark examinations.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	135,164	303,378	429,849	429,749	429,849
General Fund	1,977,993	2,210,565	2,391,224	2,385,244	2,394,456
Gifts & Grants Fund	398,523	219,780	272,000	41,257	272,000
Expenditures Total	\$2,511,680	\$2,733,723	\$3,093,073	\$2,856,250	\$3,096,305

Police

PROGRAM DETAIL

Regional Crime Lab

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,368,265	1,587,211	1,651,524	1,700,621	1,649,198
Supplies and Services	729,548	932,623	1,190,901	904,981	1,205,876
Interfund Charges	14,826	1,178	19,255	19,255	9,838
Capital Related	167,648	-18,682	0	0	0
Transfers Out	231,393	231,393	231,393	231,393	231,393
Expenditures Total	\$2,511,680	\$2,733,723	\$3,093,073	\$2,856,250	\$3,096,305
<u>STAFFING SUMMARY</u>					
General Fund	12.00	13.00	13.00	13.00	13.00
General Fund Civil FTE	1.00	0.00	0.00	0.00	0.00
Staffing Total	13.00	13.00	13.00	13.00	13.00

Special Operations Bureau

The Special Operations Bureau provides unified command and control over many of the high visibility, high liability functions in the department. This division also maintains criminal intelligence records. Major functions include Homeland Security, Strategic Enforcement Section, Tactical Response Section, Traffic Section, and liaison to the Office of Emergency Management. In 2025, there is a net increase of 5.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel. In 2026, there is a increase of 1.0 FTE for a Crime Analyst.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	2,548,027	3,672,843	3,087,342	5,136,880	4,127,807
Gifts & Grants Fund	1,048,214	1,086,479	1,138,642	242,686	1,115,000
Expenditures Total	\$3,596,241	\$4,759,322	\$4,225,984	\$5,379,566	\$5,242,807
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,530,975	3,871,329	2,854,329	4,983,698	3,938,703
Supplies and Services	707,524	705,261	1,207,999	231,137	1,141,650
Utilities	0	0	0	1,075	0
Interfund Charges	117,167	114,369	163,656	163,656	162,454
Capital Related	240,575	68,363	0	0	0
Expenditures Total	\$3,596,241	\$4,759,322	\$4,225,984	\$5,379,566	\$5,242,807
<u>STAFFING SUMMARY</u>					
General Fund	1.00	2.00	2.00	3.00	4.00
General Fund Civil FTE	14.00	15.00	15.00	19.00	19.00
Staffing Total	15.00	17.00	17.00	22.00	23.00

Police

PROGRAM DETAIL

Strategic Enforcement Section

The Strategic Enforcement Section conducts specialized investigations and maintains specialized criminal intelligence records. The Gang Intervention Unit focuses on gang members involved in criminal activity and has established relationships with numerous regional enforcement agencies. The Fugitive Apprehension & Narcotics Unit actively searches for individuals with high priority arrest warrants and enforces state narcotics laws through proactive investigative measures and case filings. In 2025, there is a net decrease of 23.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	7,230,420	6,773,757	8,130,878	4,576,441	4,676,124
Gifts & Grants Fund	621,498	60,798	147,982	153,301	147,982
Expenditures Total	\$7,851,918	\$6,834,555	\$8,278,860	\$4,729,742	\$4,824,106
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	6,761,094	6,134,666	7,460,360	3,936,138	4,194,012
Supplies and Services	422,578	342,329	396,050	355,963	383,698
Utilities	2,087	1,842	2,000	1,075	1,915
Interfund Charges	264,985	349,514	420,450	436,566	244,481
Capital Related	401,174	6,204	0	0	0
Expenditures Total	\$7,851,918	\$6,834,555	\$8,278,860	\$4,729,742	\$4,824,106
<u>STAFFING SUMMARY</u>					
General Fund	4.00	4.00	4.00	2.00	2.00
General Fund Civil FTE	39.90	42.90	42.90	21.90	21.90
Gifts & Grants Fund Civil FTE	2.10	2.10	2.10	2.10	2.10
Staffing Total	46.00	49.00	49.00	26.00	26.00

Tactical Response Section

The Tactical Response 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, and drug/contraband searches. In 2025, there is a net decrease of 6.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	6,330,759	5,800,794	6,304,489	6,008,105	5,567,678
Expenditures Total	\$6,330,759	\$5,800,794	\$6,304,489	\$6,008,105	\$5,567,678

Police

PROGRAM DETAIL

Tactical Response Section

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,579,806	5,182,705	5,590,441	5,220,152	4,926,735
Supplies and Services	243,457	171,964	171,197	235,981	173,292
Interfund Charges	320,556	322,833	440,143	449,264	364,943
Capital Related	84,232	20,584	0	0	0
Transfers Out	102,708	102,708	102,708	102,708	102,708
Expenditures Total	\$6,330,759	\$5,800,794	\$6,304,489	\$6,008,105	\$5,567,678
<u>STAFFING SUMMARY</u>					
General Fund Civil FTE	36.00	33.00	33.00	27.00	27.00
Staffing Total	36.00	33.00	33.00	27.00	27.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
SWAT active control of scene within two hours of request 100% of the time	100%	100%	100%	67%	100%

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, Traffic Services Unit, and Day and Night Traffic Units. In 2025, there is a net decrease of 2.0 FTE as a result of strategic resource deployment efforts by APD through programmatic reorganization of personnel.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	42,008	398,982	0	0	2,721
General Fund	6,705,961	6,980,653	6,852,912	7,774,949	6,957,356
Gifts & Grants Fund	294,729	243,442	507,000	232,526	507,000
Expenditures Total	\$7,042,698	\$7,623,077	\$7,359,912	\$8,007,475	\$7,467,077
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	6,638,194	6,951,169	6,922,965	7,594,718	6,991,392
Allocated Expenses	-83,151	0	0	0	0
Supplies and Services	122,411	427,798	192,931	168,741	192,925
Interfund Charges	240,793	246,022	244,016	244,016	282,760
Capital Related	124,451	-1,912	0	0	0
Expenditures Total	\$7,042,698	\$7,623,077	\$7,359,912	\$8,007,475	\$7,467,077

Police

PROGRAM DETAIL

Traffic Section

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>STAFFING SUMMARY</u>					
General Fund	13.00	13.00	13.00	13.00	13.00
General Fund Civil FTE	37.00	32.00	32.00	30.00	30.00
Staffing Total	50.00	45.00	45.00	43.00	43.00

Training Section

The Training Section conducts both 16-week lateral academies and 26-week basic academies between four to seven 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. The high amount of FTEs in the Training Section is mainly due to timing as new recruits are initially budgeted in the program and are moved to operational programs upon completion of training.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	9,004,901	12,330,105	19,617,190	13,863,721	19,744,467
Gifts & Grants Fund	5,766	-2	0	0	0
Expenditures Total	\$9,010,667	\$12,330,103	\$19,617,190	\$13,863,721	\$19,744,467
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	7,430,146	11,231,054	18,352,531	12,405,957	18,529,439
Supplies and Services	1,409,861	1,009,012	1,146,304	1,324,666	1,097,835
Interfund Charges	73,631	98,037	118,355	133,098	117,193
Capital Related	97,029	-8,000	0	0	0
Expenditures Total	\$9,010,667	\$12,330,103	\$19,617,190	\$13,863,721	\$19,744,467
<u>STAFFING SUMMARY</u>					
General Fund	3.00	3.00	3.00	3.00	3.00
General Fund Civil FTE	87.00	137.00	137.00	137.00	137.00
Staffing Total	90.00	140.00	140.00	140.00	140.00

Public Defender

PROGRAM SUMMARY

Public Defender

\$2,564,839 17.5 FTE

*Constitutionally mandated representation of indigent clients charged with municipal offenses where jail is a possible punishment

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
REGULAR - FTE	17.50	17.50	17.50	17.50	17.50
EXPENDITURES	\$2,386,378	\$2,443,965	\$2,635,601	\$2,518,797	\$2,564,839

Public Defender

DESCRIPTION

The Public Defender is required to provide effective and conflict-free defense representation as mandated by the state and federal constitutions, state law and the municipal code. The Public Defender is overseen by the Aurora Public Defender Commission, who ensures that representation meets legal standards and is not subject to judicial and political influence. Services are primarily provided in person on site at the Aurora Municipal Courthouse where Public Defender attorneys, administrative staff and other supporting professionals operate alongside the City Attorney-Criminal Division, Judicial Department and Court Administration.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	17.50	17.50	17.50	17.50	17.50
Personal Services	2,079,679	2,273,453	2,368,783	2,389,044	2,437,056
Allocated Expenses	-167,790	-187,414	-144,727	-142,585	-139,929
Supplies and Services	464,958	346,341	399,272	260,065	255,531
Interfund Charges	9,531	11,585	12,273	12,273	12,181
Expenditures Total	\$2,386,378	\$2,443,965	\$2,635,601	\$2,518,797	\$2,564,839

DEPARTMENT NARRATIVE

2025 Department Projection Variance

The Public Defender Department budget resides primarily in the General Fund and the Designated Revenues Fund. Across all funds, the department is projected to be \$116,800 (4.4 percent) under the 2025 Original Budget. General Fund expenditures are projected to be slightly over the original budget by \$6,800 (0.3 percent) entirely due to spending covered by revisions to the budget since adoption. This includes budget transfers for appropriation held in Non-Departmental until the amount needed is known. These transfers occur citywide and cover things like actual market rate adjustments and health savings account contributions. After taking these things into account, the Public Defender Department spending is projected to be on budget in the General Fund.

The Designated Revenues Fund is projected to be \$123,500 (55.3 percent) under the original budget. This budget consisted of funds awarded to the Public Defender by the Colorado Competency Fines Committee (CCFC). The projection assumes that the remaining fund balance will be spent in 2025. The original 2025 budget assumed a renewal of this grant funding consistent with prior years. However, further funds will not be awarded.

2026 Department Budget Variance

The 2026 budget is \$70,800 (2.7 percent) lower than the 2025 Original Budget. Base adjustments account for \$35,100 of the reduction with the remainder attributed to citywide budget cut amendments. A breakout of the base adjustments can be found in the following section which shows an increase for compensation adjustments of \$165,200 to bring all budgeted positions to the current pay rate plus an increase for the citywide assumptions for pay and benefits for 2026. The compensation increase is offset by the removal of prior year one-time appropriation of \$215,700 for the Colorado Competency Fines Committee funds in the Designated Revenues Fund. The balance of funds will be spent in 2025 and are not expected to be renewed. Base adjustments also include additional appropriation to cover an increase in the rate for conflict attorneys, a small adjustment to the appropriation moved to the First Appearance Court grant budget as well as minor adjustments to the risk charge-backs.

The department's 2026 budget amendments total to a reduction of \$35,700. Included are amendments for citywide reductions due to projections for slower revenue growth. The Public Defender's Office will participate in the four planned furlough days and one-time reductions in travel and training budgets. See the Budget Amendment Requests section for more details.

Public Defender

BASE ADJUSTMENTS

Base Adjustments	2026
Prior Year One Times	-215,747
Compensation Adjustments	165,245
Mandated Costs	10,653
Other Adjustments	4,798
Total Base Adjustments	(\$35,051)

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Four Furlough Days	0.00	-33,895	0	-33,895
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Reduce Travel/Training Budgets	0.00	-1,816	0	-1,816
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-35,711	0	-35,711
General Fund Total	0.00	-35,711	0	-35,711
Amendment Request Total All Funds	0.00	-35,711	0	-35,711

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Designated Revenues Fund	239,180	253,593	223,500	100,000	0
General Fund	2,146,408	2,190,300	2,412,029	2,418,797	2,564,839
Gifts & Grants Fund	790	72	72	0	0
Expenditures Total	\$2,386,378	\$2,443,965	\$2,635,601	\$2,518,797	\$2,564,839

Public Defender

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
General Fund	17.50	17.50	17.50	17.50	17.50
Staffing Total	17.50	17.50	17.50	17.50	17.50

PROGRAM DETAIL

Public Defender

The Aurora Public Defender (APDO) ensures that no individual faces the loss of liberty without access to qualified legal counsel in the Aurora Municipal Court as mandated by the 6th Amendment, Colorado law and the Municipal Code.

APDO attorneys, assisted by administrative and other supporting professionals, provide competent legal counsel at all stages, including jury trial, sentencing, and post-conviction on appeal or where the city seeks revocation of probation or a suspended jail sentence.

The Public Defender is available to accommodate the court's docketing schedule Monday through Friday and on weekends/holidays for in-custody hearings. This includes Wellness and Armed Forces Treatment Courts as well as the competency docket. APDO has also partnered with Aurora Mental Health and Recovery since founding Aurora Sustained in 2021 to ensure that individuals held in detention are screened daily for mental health and competency prior to court. The Public Defender screens all applicants to determine indigency subject to final determination by the court. The budget for the Public Defender's office also funds conflict counsel, currently provided by the Office of Alternate Defense Counsel.

The Aurora Public Defender Commission oversees the budget as well as the hiring and compensation for the Chief and all Deputy Public Defenders. In so doing, the commission shields defense representation from political or judicial influence and ensures that it meets professional standards and is commensurate with defense representation provided by private criminal defense lawyers.

The following performance measure data shows that most results and expectations are in line with recent trends. Note that for measure numbers 3 and 4, data is not available for 2024 actuals due to difficulties stemming from a change in how the data is tracked and collected.

The performance measure data for Cases Opened shows an up-tick in the 2025 projection and the expectation for 2026. Proactive policing efforts along with improved hiring and retention of police officers have resulted in increased summonses and warrant arrests on trespass, camping ban, and property offenses such as shoplifting. This, in combination with worsening economic conditions and persistent homelessness is expected to drive an increase in the number of cases opened for individuals who qualify for the Public Defender.

The Competency Evaluations Conducted measure shows a declining trend in detention center mental health screenings conducted by the Public Defender mental health professional and Aurora Mental Health and Recovery contractors. Implementation of a designated competency docket and continued collaboration with court system partners has contributed to the steady decline of needed competency evaluations. A statewide shift away from the use of competency evaluations to resolve competency in low level non-violent cases has further contributed to a decline and is expected to continue.

Note: It is insightful to add performance measure numbers 5 and 6 together for total time (case and preparatory). As time required in court increases, available time for preparing cases decreases but overall, the total time spent remains steady from 2024 to 2025 and this is not expected to change significantly for 2026.

Public Defender

PROGRAM DETAIL

Public Defender

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	239,180	253,593	223,500	100,000	0
General Fund	2,146,408	2,190,300	2,412,029	2,418,797	2,564,839
Gifts & Grants Fund	790	72	72	0	0
Expenditures Total	\$2,386,378	\$2,443,965	\$2,635,601	\$2,518,797	\$2,564,839
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,079,679	2,273,453	2,368,783	2,389,044	2,437,056
Allocated Expenses	-167,790	-187,414	-144,727	-142,585	-139,929
Supplies and Services	464,958	346,341	399,272	260,065	255,531
Interfund Charges	9,531	11,585	12,273	12,273	12,181
Expenditures Total	\$2,386,378	\$2,443,965	\$2,635,601	\$2,518,797	\$2,564,839
<u>STAFFING SUMMARY</u>					
General Fund	17.50	17.50	17.50	17.50	17.50
Staffing Total	17.50	17.50	17.50	17.50	17.50
<u>PERFORMANCE MEASURE SUMMARY</u>					
1. Number of Cases Opened	2,100	1,904	1,900	2,240	2,643
2. Number of Cases Closed	2,072	2,107	2,200	2,035	1,974
3. In Custody Resolved at First Appearance - Div 8	2,300	0	2,100	1,980	1,980
4. Total Number of Cases Closed incl. Div 8	4,372	0	4,300	4,015	4,015
5. Case Activity - In Court Hours	10,701	9,367	11,500	11,283	12,185
6. Preparatory Activity - Out of Court Case or Client Hours	8,985	8,572	9,000	7,960	7,403
7. Mental Health Professional Hours	1,600	1,516	2,100	1,579	1,563
8. Competency Evaluations Conducted	83	79	65	59	44
9. In Custody Mental Health Screenings	925	1,593	1,100	1,552	1,505

Public Works

PROGRAM SUMMARY

Business Services and Capital Planning \$2,176,714 6 FTE *Office of the Director *Financial oversight and planning *Administrative and managerial duties	Facilities Operations \$6,056,680 33 FTE *Maintenance and repair of city buildings	Park Aurora \$1,537,905 3 FTE * Manage parking facilities * Administer parking permit program * Parking enforcement
Project Delivery \$2,888,904 30 FTE *Design and construct CIP projects *Transportation and Facilities Engineering	Public Utilities \$8,936,307 1 FTE *Street light/traffic signal energy bills *Public buildings' utility bills	Real Property Services \$1,621,476 12 FTE *Property transactions involving acquisition, disposal, right-of-way, development and land surveying services
Street Operations \$9,318,760 92 FTE *Maintenance of city streets *Cleaning of city streets *Snow removal *Materials review and testing	Transportation and Mobility \$4,894,340 39 FTE *Traffic Engineering * Install, maintain, and operate traffic control devices throughout Aurora *City-owned street lights	

DEPARTMENT SUMMARY

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
REGULAR - FTE	214.00	215.00	216.00	216.00	216.00
EXPENDITURES	\$32,246,922	\$34,427,880	\$37,509,571	\$36,475,550	\$37,431,086

Public Works

DESCRIPTION

Public Works is responsible for providing a variety of infrastructure services to Aurora residents and visitors. Service programs under the management of Public Works are: Business Services, Engineering, Facilities, Streets, Traffic, Real Property, Parking and Mobility, and Materials Lab. Specific responsibilities of the department include: planning, survey, design, and construction management of capital improvement projects on behalf of the city; 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.

BUDGET SUMMARY BY TYPE

Description of Expenditures	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Regular - FTE	214.00	215.00	216.00	216.00	216.00
Personal Services	17,134,852	19,742,278	24,353,102	22,786,329	24,775,055
Allocated Expenses	-5,086,548	-5,996,102	-5,973,043	-6,257,660	-6,124,679
Supplies and Services	7,745,566	8,439,363	5,903,770	7,982,280	5,763,707
Utilities	8,635,760	8,203,659	8,885,200	7,630,018	8,731,413
Interfund Charges	3,463,097	3,934,296	4,314,671	4,332,978	4,259,719
Capital Related	354,195	104,386	25,871	1,605	25,871
Expenditures Total	\$32,246,922	\$34,427,880	\$37,509,571	\$36,475,550	\$37,431,086

DEPARTMENT NARRATIVE

2025 Department Projection Variance

The Public Works budget resides in the General Fund, Development Review Fund, Parking and Mobility Fund, and the Designated Revenues Fund. Across all funds, the department is projected to be \$1.0 million (2.8 percent) under the 2025 Original Budget. General Fund expenditures are projected to be under the original budget by \$1.1 million (3.1 percent), primarily due to vacancy savings and lower projected spending in Public Lighting utilities. The Development Review Fund is projected to be \$69,200 (14.1 percent) under the original budget. This is primarily due to the partial-year vacancy savings of one position. The Parking and Mobility Fund is projected to be \$125,600 (9.1 percent) over the original budget. This is due to an unanticipated need for 24-hour security services at the Iliff Garage. The need was identified after budget development in the fall of 2024. A supplemental will be necessary to adjust the Parking and Mobility Fund appropriation. The Designated Revenues Fund is projected to be on budget for 2025.

2026 Department Budget Variance

The total 2026 budget for Public Works is \$78,500 (0.2 percent) less than the 2025 Original Budget. The variance is a net of all base adjustments and amendments. The following Base Adjustments section shows the compensation adjustments and mandated costs with a total increase of \$1.2 million. This is partially offset by the removal of prior-year one-time budgets and other adjustments totaling a decrease of \$207,600. The compensation adjustment is driven by annual citywide increases for pay and benefits. The mandated cost adjustments include net changes for interfund charges related to fleet, risk, and utilities, as well as department specific adjustments to contracted rates for supplies and services. Other adjustments involve changes to Patch Crew and Street Sweeping expense allocations to the Water department, as well as personnel expense allocations to the Capital Projects Fund.

Amendments for 2026 are responsible for a net reduction of \$1.1 million in funding for Public Works. Included are amendments for department specific and citywide reductions due to projections for slower revenue growth. There is an amendment in the General Fund to reduce custodial and maintenance appropriations by \$470,300. There is also an amendment to freeze two street specialist positions for one year. Public Works will also participate in the four planned furlough days and one-time reductions in travel and training budgets. See the Budget Amendment Requests section for more details.

Public Works

BASE ADJUSTMENTS

Base Adjustments	2026
Prior Year One Times	-56,000
Compensation Adjustments	989,533
Mandated Costs	210,562
Other Adjustments	-151,636
Total Base Adjustments	\$992,459

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Development Review Fund / Budget Cut</u>				
Four Furlough Days	0.00	-6,734	0	-6,734
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Budget Cut Total	0.00	-6,734	0	-6,734
Development Review Fund Total	0.00	-6,734	0	-6,734
<u>General Fund / Budget Cut</u>				
Four Furlough Days	0.00	-316,168	0	-316,168
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				
Public Works Department Budget Reductions: Facilities Custodial Services and Maintenance Reductions	0.00	-470,264	0	-470,264
Program affected: Facilities Operations Strategic Outcome: Well-Managed Duration: Ongoing In an effort to balance the shortfalls in the General Fund, several belt-tightening adjustments have been made across the General Fund departments. This amendment will cut custodial services and other maintenance operations in and around the Aurora Municipal Center. Reducing custodial services citywide would lower the level of service provided to each facility but would produce a significant monetary savings. The exact impacts are not known as the frequency of janitorial services was established pre-COVID, when fewer employees were working remotely at some buildings. However, when the frequency of custodial service has been reduced in the past, there was an increase in employee complaints to Facilities Operations. Reduced cleaning can also accelerate deterioration of assets.				

Public Works

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>General Fund / Budget Cut</u>				
Public Works Department Budget Reductions: General Operating and Fee Expense Reductions	0.00	-70,000	0	-70,000
Program affected: Various Throughout Public Works Strategic Outcome: Well-Managed Duration: Ongoing In an effort to balance the shortfalls in the General Fund, several belt-tightening adjustments have been made across the General Fund departments. This amendment will reduce general operating supplies and subscription budget. It also lowers streets dump fees, as streets has identified a vendor who will take waste asphalt for free and no longer needs to haul these materials to a landfill. These reductions are not expected to have significant customer-facing impacts.				
Public Works Department Budget Reductions: Streets Position Freezes	0.00	-185,216	0	-185,216
Program affected: Streets Strategic Outcome: Well-Managed Duration: One-time This amendment will freeze two vacant street specialist positions. The positions have been vacant for an extended time. The specialist positions have been historically hard to fill because of the required education, experience, and training. It is unlikely this position would be filled over the next 12 months making the impact minimal.				
Reduce Travel/Training Budgets	0.00	-15,550	0	-15,550
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-1,057,198	0	-1,057,198
General Fund Total	0.00	-1,057,198	0	-1,057,198
<u>Parking and Mobility Fund / Budget Cut</u>				
Four Furlough Days	0.00	-4,962	0	-4,962
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments with few exceptions. This amendment will reduce position budgets for four furlough days. Most civil service positions, Aurora911 Emergency Communications Operations professionals, detention staff, and essential water utility workers will not be required to take these furloughs due to the 24-hour requirements of these jobs. Aurora customers will not be able to access non-essential Aurora services on furlough days.				

Public Works

BUDGET AMENDMENT REQUESTS

Fund \ Type \ Description	2026			
	FTE	Budget	Revenue	Net
<u>Parking and Mobility Fund / Budget Cut</u>				
Reduce Travel/Training Budgets	0.00	-2,050	0	-2,050
Program affected: Various Strategic Outcome: Well-Managed Duration: One-Time Due to slower revenue growth projections for 2025 and 2026, several belt-tightening adjustments have been made across all city departments. This amendment will reduce citywide travel and training budgets by 25 percent. It is not expected to have significant customer-facing impacts, although it will limit travel and training opportunities across the city.				
Budget Cut Total	0.00	-7,012	0	-7,012
Parking and Mobility Fund Total	0.00	-7,012	0	-7,012
Amendment Request Total All Funds	0.00	-1,070,944	0	-1,070,944

EXPENDITURE SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Designated Revenues Fund	69,977	15,700	24,076	24,076	24,076
Development Review Fund	0	16,963	490,902	421,737	484,379
General Fund	30,824,928	33,015,990	35,621,425	34,530,974	35,385,726
Parking and Mobility Fund	1,352,017	1,379,227	1,373,168	1,498,763	1,536,905
Expenditures Total	\$32,246,922	\$34,427,880	\$37,509,571	\$36,475,550	\$37,431,086

STAFFING SUMMARY BY FUND

Fund	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
Development Review Fund	0.00	0.00	3.00	3.00	3.00
General Fund	211.00	212.00	210.00	210.00	210.00
Parking and Mobility Fund	3.00	3.00	3.00	3.00	3.00
Staffing Total	214.00	215.00	216.00	216.00	216.00

PROGRAM DETAIL

Business Services and Capital Planning

Business Services 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. More than half of this program's funding is Risk Management charges for the department. The Director, Assistant Director, and Parking Magistrates are also included in this program.

Public Works

PROGRAM DETAIL

Business Services and Capital Planning

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,718,849	1,799,552	2,179,433	2,110,122	2,176,714
Expenditures Total	\$1,718,849	\$1,799,552	\$2,179,433	\$2,110,122	\$2,176,714
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	665,477	568,052	888,547	804,650	949,271
Allocated Expenses	-198,120	-212,544	-219,733	-219,733	-271,062
Supplies and Services	82,660	23,875	6,084	21,436	5,834
Interfund Charges	1,168,832	1,420,169	1,504,535	1,503,769	1,492,671
Expenditures Total	\$1,718,849	\$1,799,552	\$2,179,433	\$2,110,122	\$2,176,714
<u>STAFFING SUMMARY</u>					
General Fund	5.00	5.00	6.00	6.00	6.00
Staffing Total	5.00	5.00	6.00	6.00	6.00

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 the 2025 Projection, there was 1.0 FTE moved from the Transportation and Mobility program.

Performance measures for preventative maintenance have been negatively affected by an unprecedented workload level, key position retirements, and difficulty in recruiting new staff.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	6,593,092	7,068,588	6,265,026	7,057,135	6,056,680
Expenditures Total	\$6,593,092	\$7,068,588	\$6,265,026	\$7,057,135	\$6,056,680
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	2,753,397	2,671,094	3,221,689	3,138,372	3,373,654
Allocated Expenses	-255,048	-272,268	-281,535	-281,535	-379,482
Supplies and Services	4,057,715	4,616,793	3,255,718	4,134,300	3,003,661
Interfund Charges	37,028	52,969	69,154	65,998	58,847
Expenditures Total	\$6,593,092	\$7,068,588	\$6,265,026	\$7,057,135	\$6,056,680
<u>STAFFING SUMMARY</u>					
General Fund	32.00	32.00	32.00	33.00	33.00
Staffing Total	32.00	32.00	32.00	33.00	33.00

Public Works

PROGRAM DETAIL

Facilities Operations

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete 80% of scheduled preventative maintenance services on all equipment within the designated period	96%	80%	80%	75%	80%

Park Aurora

Park Aurora 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. Park Aurora is included in the Transportation and Mobility Division.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	0	0	1,000	1,000	1,000
Parking and Mobility Fund	1,352,017	1,379,227	1,373,168	1,498,763	1,536,905
Expenditures Total	\$1,352,017	\$1,379,227	\$1,374,168	\$1,499,763	\$1,537,905
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	396,631	406,207	423,741	426,935	440,196
Supplies and Services	849,256	936,653	904,074	1,026,445	1,049,024
Interfund Charges	41,814	37,357	46,353	46,383	48,685
Capital Related	64,316	-990	0	0	0
Expenditures Total	\$1,352,017	\$1,379,227	\$1,374,168	\$1,499,763	\$1,537,905
<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 five business days	99%	99%	95%	99%	95%
Process 90% of administrative (initial) parking citation disputes within three business days	99%	99%	90%	99%	90%
Respond to citizen inquires within 24 hours 90% of the time (excl. weekends and holidays)	99%	99%	90%	99%	90%

Public Works

PROGRAM DETAIL

Project Delivery

The Project Delivery program includes the Transportation and Facilities Project Delivery teams. The division plans, designs, constructs, and manages capital improvement, Transportation Improvement Program (TIP), roadway, bridge, facilities, and fence projects for Public Works and various departments. The program continues to not make performance targets due to ongoing elevated workload levels.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	3,069,785	2,929,375	2,353,516	2,304,036	2,888,904
Expenditures Total	\$3,069,785	\$2,929,375	\$2,353,516	\$2,304,036	\$2,888,904
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	4,220,670	5,250,258	4,757,629	4,752,760	4,923,476
Allocated Expenses	-2,068,324	-2,520,644	-2,568,762	-2,568,762	-2,167,477
Supplies and Services	908,976	194,018	154,141	108,171	123,799
Utilities	316	0	0	0	0
Interfund Charges	8,147	6,093	10,508	11,867	9,106
Capital Related	0	-350	0	0	0
Expenditures Total	\$3,069,785	\$2,929,375	\$2,353,516	\$2,304,036	\$2,888,904
<u>STAFFING SUMMARY</u>					
General Fund	38.00	38.00	30.00	30.00	30.00
Staffing Total	38.00	38.00	30.00	30.00	30.00
<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete 90% of construction, remodel and repair projects within contract time and budget	95%	100%	90%	95%	90%
Complete 90% of DRCOG TIP projects within contract time and budget	70%	82%	90%	80%	90%
Complete 90% of non-DRCOG TIP projects within contract time and budget	70%	75%	90%	75%	90%

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 streetlights and traffic signals. It also covers non-routine street light maintenance costs (e.g. cut underground wires, knock downs, etc.). The Street Light Program Manager is included in this function. Maintenance of city-owned streetlights is managed by the Traffic Operations section within the Transportation and Mobility Division.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	8,707,040	8,345,368	9,053,404	8,231,390	8,936,307
Expenditures Total	\$8,707,040	\$8,345,368	\$9,053,404	\$8,231,390	\$8,936,307

Public Works

PROGRAM DETAIL

Public Utilities

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	0	64,250	133,912	174,136	175,947
Supplies and Services	70,053	86,792	39,092	432,312	39,042
Utilities	8,630,989	8,194,326	8,880,400	7,624,942	8,721,318
Capital Related	5,998	0	0	0	0
Expenditures Total	\$8,707,040	\$8,345,368	\$9,053,404	\$8,231,390	\$8,936,307
<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

Real Property Services

Real Property Services 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; and demolition and relocation. The program also supports the city with development of property inventory and maintenance of property records. The program is meeting or nearly meeting performance targets but has seen a decline in response time as a result of the workload increasing in volume and complexity. Real Property is included in the Project Delivery Division.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
General Fund	1,587,969	1,389,444	1,532,895	1,556,994	1,621,476
Expenditures Total	\$1,587,969	\$1,389,444	\$1,532,895	\$1,556,994	\$1,621,476
<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,396,238	1,288,591	1,466,564	1,488,474	1,552,123
Supplies and Services	82,721	60,064	52,225	61,670	50,929
Utilities	770	3,931	0	0	4,252
Interfund Charges	17,591	10,151	14,106	6,850	14,172
Capital Related	90,649	26,707	0	0	0
Expenditures Total	\$1,587,969	\$1,389,444	\$1,532,895	\$1,556,994	\$1,621,476
<u>STAFFING SUMMARY</u>					
General Fund	12.00	12.00	12.00	12.00	12.00
Staffing Total	12.00	12.00	12.00	12.00	12.00

Public Works

PROGRAM DETAIL

Real Property Services

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete 80% of dispositions within 180 calendar days	100%	100%	80%	80%	80%
Complete 80% of Oil and Gas Leases within 75 business days	100%	100%	80%	80%	80%
Complete 80% of survey requests within 30 days of initial request	70%	80%	80%	77%	80%

Street Operations

Street Operations provides three key functions: Street Maintenance, Street Sweeping and Materials Lab. 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; and 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. The Materials Lab prepares subsurface soils investigations for city improvement projects; 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.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Designated Revenues Fund	69,977	15,700	23,076	23,076	23,076
General Fund	6,689,427	7,998,233	9,371,039	8,766,832	9,295,684
Expenditures Total	\$6,759,404	\$8,013,933	\$9,394,115	\$8,789,908	\$9,318,760

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	5,913,822	7,010,805	8,845,348	7,818,308	8,747,790
Allocated Expenses	-2,565,056	-2,990,646	-2,903,013	-3,187,630	-2,886,872
Supplies and Services	1,240,360	1,779,746	991,574	1,610,394	982,816
Utilities	3,685	5,402	4,800	5,076	5,843
Interfund Charges	2,044,244	2,206,872	2,455,406	2,543,760	2,469,183
Capital Related	122,349	1,754	0	0	0
Expenditures Total	\$6,759,404	\$8,013,933	\$9,394,115	\$8,789,908	\$9,318,760

<u>STAFFING SUMMARY</u>					
General Fund	94.00	94.00	92.00	92.00	92.00
Staffing Total	94.00	94.00	92.00	92.00	92.00

Public Works

PROGRAM DETAIL

Street Operations

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 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	97%	100%	90%	95%	90%
Respond to and repair 90% of pothole requests within 24 hours	100%	100%	90%	95%	90%

Transportation and Mobility

The Transportation and Mobility program includes the Traffic Engineering, Traffic Operations, and Engineering Services teams. Traffic Engineering responsibilities include capital improvement projects; evaluating need for traffic signs and signals; reviewing signal timing; coordinating construction detours and lane closures; collecting traffic volume count data; and coordinating with other jurisdictions on traffic improvement projects. Traffic Operations 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 as well as managing maintenance of city-owned streetlights. Engineering Services maintains record drawings and reports for infrastructure. In the 2025 Projection, 1.0 FTE was moved to the Facilities Operations program.

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>EXPENDITURE SUMMARY BY FUND</u>					
Development Review Fund	0	16,963	490,902	421,737	484,379
General Fund	2,458,766	3,485,430	4,866,112	4,504,465	4,409,961
Expenditures Total	\$2,458,766	\$3,502,393	\$5,357,014	\$4,926,202	\$4,894,340

<u>EXPENDITURE SUMMARY BY TYPE</u>					
Personal Services	1,788,617	2,483,021	4,615,672	4,182,694	4,612,598
Allocated Expenses	0	0	0	0	-419,786
Supplies and Services	453,825	741,422	500,862	587,552	508,602
Interfund Charges	145,441	200,685	214,609	154,351	167,055
Capital Related	70,883	77,265	25,871	1,605	25,871
Expenditures Total	\$2,458,766	\$3,502,393	\$5,357,014	\$4,926,202	\$4,894,340

<u>STAFFING SUMMARY</u>					
Development Review Fund	0.00	0.00	3.00	3.00	3.00
General Fund	29.00	30.00	37.00	36.00	36.00
Staffing Total	29.00	30.00	40.00	39.00	39.00

Public Works

PROGRAM DETAIL

Transportation and Mobility

	2023 Actual	2024 Actual	2025 Original	2025 Projection	2026 Adopted
<u>PERFORMANCE MEASURE SUMMARY</u>					
Complete 90% of citizen traffic requests within the standard 2 week timeframe	86%	93%	90%	92%	90%
Complete 95% of Traffic Control Plan (TCP) reviews within the 5 business day working window	96%	97%	95%	97%	95%
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	97%	98%	90%	97%	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	97%	99%	95%	98%	95%





City of Aurora, Colorado

2026 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;
- A listing of budget adjustments to capital projects in all funds (Capital Program Amendments Detail); and
- A listing of Non-Routine Project Pages.

Data for the years 2024 through 2030 are presented. The 2024 data represents carryforward appropriations reconciled to the city's Comprehensive Annual Financial Report. The 2025 data represent an estimate of how the 2025 budget will end the year. The 2026 figures represent the city's capital budget. All 2027 through 2030 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 2026 Adopted Budget. The additional information that can be found outside of the CIP section includes:

- Section B: Executive Summary
 - The CIP Summary by fund and department, 2023-2030
 - 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.

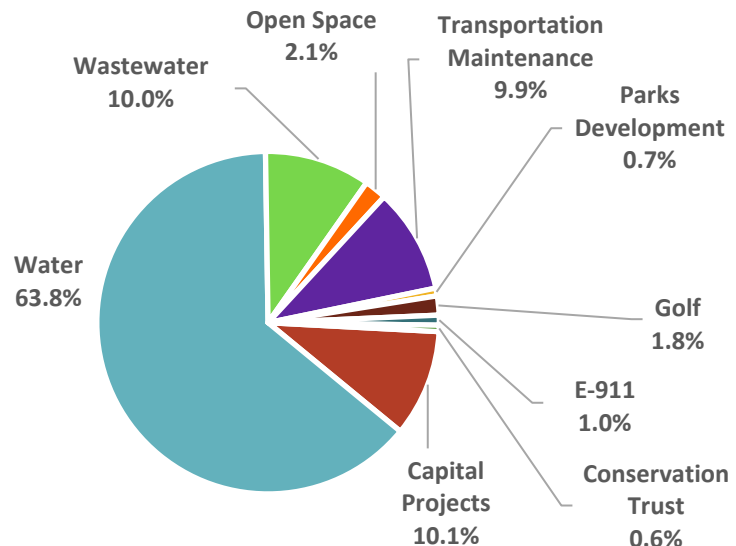
The CIP functions as a capital-spending plan for all five years. The CIP is updated annually as part of the budget process. It includes appropriations to support approved capital projects for the current budget year and reflects the input received from citizens and staff. It also contains appropriations 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 2026 to 2030 five-year plan. Some of these funds also include annual operating appropriations. Listed below is a brief description of the funds associated with the CIP.

- **Capital Projects Fund.** The Capital Projects Fund (CPF) provides for general government infrastructure and facilities including streets, information systems

Chart 1. Capital Improvement Projects by Fund – Five-Year Plan



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. In 2023, five Transportation Maintenance budgets were removed from the CPF to create the new Transportation Maintenance Fund. The CPF accounts for 10.1 percent of the five-year CIP.

- **Conservation Trust Fund.** Pursuant to Colorado law, the Conservation Trust Fund (CTF) is used for the acquisition, development, and maintenance of new conservation sites, 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 0.6 percent of the five-year CIP.
- **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 1.0 percent of the five-year CIP.
- **Gifts and Grants Fund.** The Gifts and Grants Fund accounts for gifts and grants to the city from other governments or 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 five-year CIP.
- **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 1.8 percent of the five-year CIP.
- **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 five-year CIP.
- **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 0.7 percent of the five-year CIP.
- **Transportation Maintenance Fund.** The Transportation Maintenance Fund (TMF) was created for the 2023 budget, separating the five ongoing transportation maintenance budgets into a separate fund, in order to create a clearer vision for road maintenance. These budgets include Concrete Repair, Street Asphalt Overlay, Chip Seal / Crack Seal, and Street Reconstruction. Transportation Maintenance projects account for 9.9 percent of the five-year CIP.

- **Wastewater Fund.** The Wastewater Fund is an enterprise fund that provides for the infrastructure and operations used in treating and reusing water collected in the sanitary sewer system. Also included in the fund is infrastructure and operations of the City's storm drainage systems necessary to manage critical water resources and minimize flooding risks in compliance with state and federal regulations. Wastewater projects account for 10.0 percent of the five-year CIP.
- **Water Fund.** The Water Fund is an enterprise fund that provides for the acquisition of water rights and development of storage and conveyance infrastructure as well as for the operation and maintenance of water purification facilities, distribution systems and other associated infrastructure. Water Fund projects are 63.8 percent of the five-year CIP.

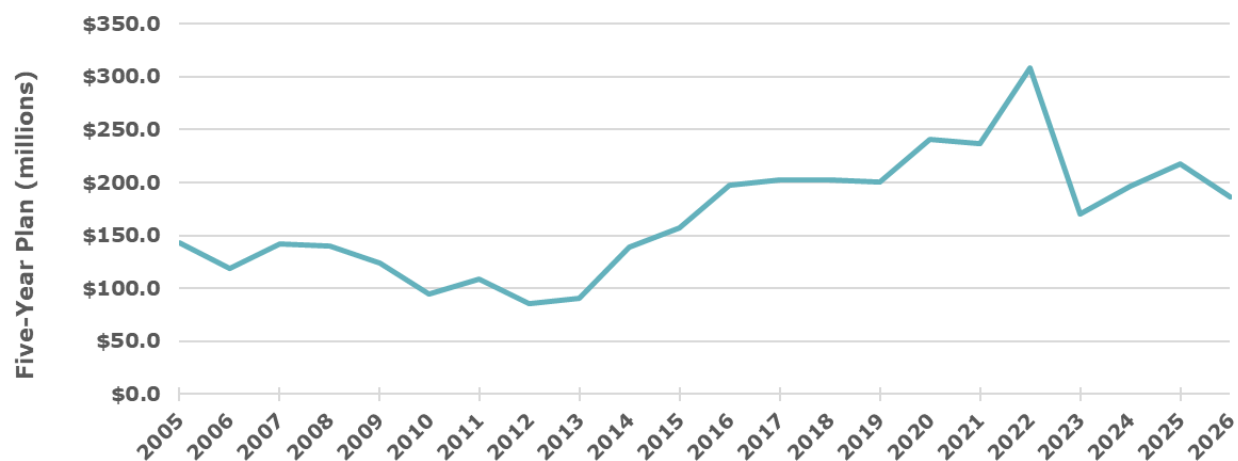
FINANCIAL OVERVIEW OF THE CAPITAL IMPROVEMENT PLAN

Annual capital appropriations from all the city funds are projected to reach \$393.4 million in 2025, while a grand total of \$1.8 billion in capital projects is projected or planned between 2026 and 2030. The plan for each fund and major changes are discussed in the following sections.

Capital Projects Fund (CPF)

The 2026-2030 five-year plan totals \$186.4 million. This is \$31.4 million lower than the \$217.8 million that was in the 2025-2029 five-year plan as shown in Chart 2. It is \$122.4 million lower than the CPF high point (2022) before the Transportation Maintenance Fund (TMF) projects were moved to the TMF. It is \$100.7 million higher than the low point of the fund back in 2012 following the Great Recession.

Chart 2. CPF Five-Year Plan by Year



Capital Projects Fund Balancing

Due to significant revenue decreases in the fund and complicated by the need to find funds for previously unbudgeted purposes, balancing actions were necessary to assure a balanced five-year plan. These balancing actions totaled \$41.8 million and included cutting and pausing projects, and using funds available set-asides. Even with these balancing actions, there are significant new projects occurring in the city, funded using impact fees or grant funds. This section will go into more detail on this balancing.

Revenue

Transfers from other funds into the Capital Projects Fund (CPF) are a significant portion of fund sources. There are two transfers that occur annually, one from the General Fund and one from the Marijuana Tax Revenue Fund (MTRF). Since the Transportation Maintenance Fund revenue was moved out of the CPF, transfers have averaged around \$40 million. For 2025, transfers are projected to drop to a low of \$23.8 million, the result of decreased General Fund and Marijuana Fund revenues. This is expected to remain muted throughout the five-year plan, averaging \$29.4 million annually

General Fund Transfer

City ordinance requires that the CPF receives 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. For the General Fund Transfer, lower building material use tax and general weaker revenue throughout dropped the CPF transfer by \$12.1 million in 2025 and another \$9.4 million in 2026. From 2025 to 2029, this transfer decreased a total of \$38.7 million compared to the previous five-year plan.

Marijuana Tax Revenue Fund Transfer

A \$6.0 million transfer from the MTRF has historically been included including \$1.6 million for transportation priority projects and \$4.4 million for infrastructure maintenance. Both are expected to decline starting in 2025 and remain at lower amounts throughout the five-year plan. Starting in 2027, the \$1.6 million transfer associated with transportation priority projects will no longer be transferred. The transfer from the MTRF for road maintenance is lower than previously projected by \$2.0 million annually, the result of budget balancing in that fund due to a state adjustment lowering shared marijuana revenue from 10 percent to 3.5 percent.

Other Transfers

In 2025, \$2.4 million is coming into the fund, the result of interest in the Aurora Capital Leasing Corporation accumulating that can be used to assist with budget balancing.

Other Revenue Sources

Capital Impact Fees are expected to drop to \$9.1 million in 2025 due to softening building. They are projected to be \$16.5 million throughout the five-year plan. This revenue stream has grown

Capital Improvement Program - Overview

recently since Council approved an increase in the fees in 2019. This revenue can have one-time spikes and troughs, making them difficult to predict, thus the static projection.

Intergovernmental revenue and grants also flow into the CPF. There are some ongoing lines, including the Adams County transportation sales tax and ARTA Funds. Both of these streams have been stronger than previously projected and have been increased, which assists with balancing. There are also one-time revenue and grants, including incentive-related funds (expected across two years), TIP grant funds, and the Majestic receivable.

Interest-related revenues have risen since rates of return have increased. Interest revenue over \$5.0 million is assumed throughout the five-year plan. This is also higher than originally projected, which assists with balancing

Other revenues in 2026 include:

- \$294,900 for charges for service for the new Enterprise Resource Planning system;
- \$400,000 for a street occupancy fee;
- \$45,000 in charge revenue associated with the Building Repair Subfund; and
- \$44,800 in cell tower revenue, an annual amount tied to a lease payment for a cell tower on Aurora property.

For 2026, CPF revenue is shown in Table 1.

Table 1. 2026 Capital Projects Fund Revenue

Item	Amount
General Fund Transfer – Ordinance	\$ 20,883,000
Marijuana Tax Revenue Fund Transfer	4,000,000
Capital Impact Fee Revenue	16,450,000
Adams Co. Transportation Sales Tax	4,305,000
Incentive Funds	3,430,900
Aurora Regional Transportation Authority (ARTA) Funds	3,500,000
Interest Earnings	5,020,000
ERP Charges for Service	294,800
Street Occupancy Fee	400,000
Other Revenues	89,800
Total Sources of Funds	\$ 58,373,600

Capital Improvement Program - Overview

Expenditures

The revenue shortfalls mentioned earlier caused a significant amount of budget balancing, both in 2025 and across the five-year plan.

Table 2 denotes significant 2025 projection changes by department. Additional detail can be found in the amendments section.

Table 2. 2025 Projection Changes By Department

Department	2025 Original	2025 Projection	Total Change	Comment
Court Admin	\$ -	\$1,063,000	\$1,063,000	Court Admin Building Improvements
Finance	796,900	796,900	-	No Change
Fire	2,000,000	2,350,000	350,000	Additional Funds for Fire Station Project
Housing and Community Services	17,000,000	19,700,000	2,700,000	\$2.2 million, including \$200,000 ongoing for animal shelter, \$500,000 ongoing for Navigation Campus repair
IT	3,302,500	3,302,500	-	No Change
Non-Dept	12,659,100	18,517,500	5,858,400	\$6.9 million for HW 30 Landfill grant from Spring Supplemental and \$1.3 million primarily for additional ARTA fund offset by \$2.4 million in budget cuts
PROS	4,464,800	3,047,000	(1,417,800)	Budget cuts primarily associated with Highline Canal
Planning and Business Services	-	(655,000)	(655,000)	Budget Cut associated with Mid-Block Lighting
Public Works	17,218,900	32,799,684	14,430,800	\$3.3 million in spring supplemental for various projects funded with grant funds, \$17.7 million in subsequent adjustments primarily spending of TIP grants and Capital Impact Fees offset with \$6.6 million in budget cuts
Total	\$57,442,200	\$80,921,584	\$23,479,384	

Table 3 shows the breakdown of 2026 CPF expenditures by department.

Table 3. 2026 Capital Projects Fund Expenditures by Department

Department	Amount
Finance	\$ 790,400
Fire	2,000,000
Housing and Community Services	3,700,000
Information Technology	2,772,100
Non-Departmental	8,475,400
Parks, Recreation and Open Space	44,800
Public Works	22,179,400
Total	\$ 39,962,100

Even though the roadway maintenance projects in Public Works were moved to the TMF, they still have the largest budget in the fund. The \$22.2 million Public Works appropriation includes building repair projects, more variable transportation projects, traffic signal construction, and engineering direct costs, and has been reduced for balancing cuts. After Public Works, the next largest user of funds is Non-Departmental, which totals \$8.5 million, including funds for Aerotropolis Regional Transportation Authority (ARTA) payments, transportation-related Certificate of Participation debt, public safety debt, and the annual Art in Public Places transfer. The ARTA payment has been reduced \$1.5 million annually for balancing purposes. The other departments budgets remain relatively steady with the exception of Parks, Recreation and Open Space, which paused the median beautification program in 2026, saving \$2.3 million.

Five-Year CPF

In any given year, CPF expenditures in each department are increased or decreased, depending on various factors. The adjustments are comprised of two types: calendar adjustments or amendments, as noted in Table 4.

Table 4. Capital Projects Fund Adjustments from Previous Five-Year Plan

Department	Calendar Adjustment	Amendment	Total Change	Comment
Finance	\$149,600	(\$184,300)	(\$34,800)	Direct cost adjustment in accordance with city policy
Housing and Community Services	(15,500,000)	3,500,000	(12,000,000)	One-time out and Ongoing Funds in for Animal Shelter, Navigation Campus
Information Technology	(536,600)	-	(536,600)	Primarily one-time Enterprise Resource Planning (ERP) funds coming out
Non-Dept	(2,494,200)	(7,831,300)	(10,325,400)	One time SEAM Fleet Bay coming out, ARTA payment cuts in five-year plan
PROS	(2,150,000)	(2,250,000)	(4,400,000)	One-Time median and freedom memorial funds coming out, median fund cuts and pauses
Public Works	(2,568,700)	(1,501,300)	(4,069,900)	One time TIP, traffic management and traffic signal projects out, Amendments primarily associated with pauses of Bike Aurora, and smaller road projects, E-470 loan payment paid off
Total	(\$23,099,900)	(\$8,266,800)	(\$31,366,800)	

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 2025 to 2029 and the new five-year plan includes projects from 2026 to 2030, any adjustment in budget occurring *solely* due to the elimination of 2025 and the subsequent adding of 2030 are calendar adjustments. Often, 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 any 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 net decrease of \$184,300 is included for direct cost adjustments in accordance with city policy;
- In Housing and Community Services, a \$1.0 million increase associated with ongoing funds for an animal shelter (\$200,000 annually) and a \$2.5 million increase associated with ongoing funds for Navigation Campus repair (\$500,000 annually);
- In Non-Departmental, \$7.8 million was removed, primarily decreasing \$1,500,000 annually associated with the ARTA Payment and a slight decrease in the AIPP transfer;
- In Parks, Recreation and Open Space (PROS), \$2.3 million was removed for a median fund pause; and
- In Public Works, a net decrease of \$1.5 million is included as amendments, including \$168,700 net for direct (people) costs and the net cut of \$1.7 million in various projects.

OTHER FUNDS

Conservation Trust Fund

The Conservation Trust Fund (CTF) has \$11.0 million in capital spending in the five-year plan. For 2026, capital construction projects include a match for the Highline Canal under Colfax Avenue and irrigation renovations. Significant projects in the 5-year plan include turf conversions, court repairs, recreation center equipment and maintenance, Plains Conservation Center site improvements, and Americans with Disabilities Act (ADA)-related infrastructure projects. The detailed schedule for the CTF projects is presented in Appendix 2.

Enhanced E-911 Fund

The Enhanced E-911 Fund provides for the acquisition, development, and maintenance of the equipment and communication systems related to 911 calls and the 800 MHz radio communication systems. The 800 MHz portable and mobile radio replacement, mobile data computer infrastructure replacement, and Aurora911 console replacement account for most of the E-911 spending. During the 2026-2030 period, \$17.3 million is projected to be spent.

Golf Courses Fund

The Golf Courses Fund's five-year capital plan includes \$33.2 million for turf care equipment, golf cart fleet replacements, and facility repairs and upgrades.

Open Space Fund (OSF)

The Open Space Fund (OSF) combines the Arapahoe County Open Space Fund (ArCo Fund) and the Adams County (AdCo) projects. 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. The five-year plan totals \$38.6 million. Significant capital projects in the capital plan include Meadowood Park, Panorama Park, Kalispell Park, Buckley Quincy Park, Confluence Park, Sports Park improvements, Dome Park, Great Plains Park, and various irrigation projects. The detailed schedule for the Open Space Fund projects is presented in Appendix 2.

Parks Development Fund

The Parks Development Fund (PDF) is projected to spend \$13.5 million over the five-year plan. Significant Capital Projects in 2026 include Utah Park. In the 2026-2030 plan, Parklands Community Park, Community Park Development, Aurora Highlands, Painted Prairie, Red-tailed Hawk Park, Centre Hills Park and Signature Park are the primary projects. The detailed schedule for the PDF projects is presented in Appendix 2.

Transportation Maintenance Fund

The Transportation Maintenance Fund (TMF) was created for the 2023 budget, separating the ongoing roadway maintenance budget into a separate fund, which creates a clearer vision for road maintenance. Over the five-year plan, \$182.5 million is projected to be spent, primarily for street maintenance and reconstruction.

Water/Wastewater Funds

The Aurora Water Capital Improvement Program, which includes projects in the Water Fund and the Wastewater Fund, represents the vast majority of the city's five-year capital spending plan. Capital spending for Aurora Water amounts to \$1.4 billion for the 2026-2030 period.

In the Water Fund, major capital projects include: Wild Horse Reservoir (\$400.9 million), Improvements to Water Purification Facilities (\$235.6 million), Transmission & Distribution (\$168.4 million), and Water Rights Acquisition (\$63.9 million).

In the Wastewater Fund, major capital projects include: New Sewer Line Construction (\$37.4 million), Westerly Creek Future Phases (\$19.7 million), and SCADA improvements (\$18.9 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 Improvements 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 miscellaneous street improvements and traffic signal repairs. Traffic signalization includes budget for new and component replacement of traffic signals. 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.

Projects Related to Information Technology

The majority of the projects in the E-911 Fund are considered routine projects, including 911 Systems Cybersecurity Program, 800 MHz radio system upgrade, and mobile data computer (MDC) infrastructure replacement.

Projects Related to Building Repair

The building repair projects, previously in the Building Repair Fund for repairs and maintenance of city owned buildings, are primarily routine in nature. A total of \$34.2 million of spending is budgeted from 2026 through 2030, including security projects, building improvement and public safety facility projects. Detail behind these projects can be found in Appendix 2.

Project Management Related Appropriations in the Capital Improvement Program

The Capital Improvement Program (CIP) includes appropriations for project management expenses related directly to capital projects. Table 6 details the project management expenses

Capital Improvement Program - Overview

included in the 2026 CIP plan. These costs are capitalized into project expenditures, which are included in the capital budget and therefore not reported in the operating section of the budget book.

Table 6. Summary of Operating-Related Appropriations in the CIP

Department	Fund	Item	2026 Amount	Description
Finance	CPF	Direct Costs Financial Services	\$236,800	Funding for operating expenses to provide financial and budget oversight for the city's CPF
Finance	CPF	Direct Costs Purchasing Services	\$553,600	Funding for operating related expenses associated with purchasing services benefiting the CPF
Public Works	CPF	Direct Costs Engineering and Design	\$1,896,100	Funding for operating expenses associated with engineering and design of Public Works' CPF projects
Public Works	CPF	Direct Costs Facilities Management	\$313,000	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 engineering and design direct costs 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.

Projects Related to 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. For the 2026-2030 five-year plan, the AIPP transfer will be approximately \$2.6 million. This amount is somewhat less than the previous plan due to eliminating projects for budget balancing

Capital Projects Fund Five-Year Plan

	2025 Amended	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	Total 2026 - 2030
Beginning Funds Available	\$ 109,997,836	\$ 101,536,305	\$ 119,947,799	\$ 141,621,338	\$ 158,432,767	\$ 187,658,040	N/A
SOURCES OF FUNDS							
Transfers In							
General Fund Ordinance	\$ 44,951,906	\$ 50,544,319	\$ 55,097,046	\$ 58,826,601	\$ 61,482,280	\$ 63,659,371	\$ 289,609,617
Non-Ordinance Transfers	(232,100)	(640,900)	(640,900)	(640,900)	(640,900)	(640,900)	(3,204,500)
Funds for Road Maintenance	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
HUTF Senate Bill 260	2,269,331	2,799,610	3,372,563	3,981,545	4,658,659	5,029,782	19,842,159
Move \$ to Transportation Maintenance Fund	(31,289,713)	(33,819,992)	(34,496,392)	(36,221,212)	(38,032,271)	(39,933,885)	(182,503,752)
Total Transfer from General Fund	\$ 17,699,424	\$ 20,883,037	\$ 25,332,317	\$ 27,946,034	\$ 29,467,768	\$ 30,114,368	\$ 133,743,524
Marijuana Tax Revenue Fund	1,600,000	1,600,000	-	-	-	-	1,600,000
Marijuana Fund Specifically for Road Maintenance	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	12,000,000
ACLC Transfer	2,400,000	-	-	-	-	-	-
Total Transfers In	\$ 24,099,424	\$ 24,883,037	\$ 27,732,317	\$ 30,346,034	\$ 31,867,768	\$ 32,514,368	\$ 147,343,524
Intergovernmental Revenues / Grants / Taxes							
Adams County Transportation Sales Tax	4,200,000	4,305,000	4,412,600	4,522,500	4,653,600	4,769,900	\$ 22,663,600
Incentive Funds	2,221,875	3,430,878	-	-	-	-	3,430,878
Majestic receivable	5,215,000	-	-	-	-	-	-
ARTA Funds	6,361,400	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	17,500,000
District Funds	392,700	-	-	-	-	-	-
Spring Supp/TIP/Grant Funds	14,104,903	-	-	-	-	-	-
Total Intergovernmental / Grants / Other	\$ 32,495,878	\$ 11,235,878	\$ 7,912,600	\$ 8,022,500	\$ 8,153,600	\$ 8,269,900	\$ 43,594,478
Total Interest	\$ 5,000,000	\$ 5,020,000	\$ 5,040,000	\$ 5,060,000	\$ 5,080,000	\$ 5,100,000	\$ 25,300,000
Charges for Service / Licenses & Permits / Other							
Street Occupancy Fee	\$ 800,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
ERP Charges for Service	522,927	294,872	287,518	292,608	287,451	287,451	1,449,900
Building Repair Subfund Charges	45,000	45,000	45,000	45,000	45,000	45,000	225,000
Cell Tower Revenue	44,790	44,790	44,790	44,790	44,790	44,790	223,950
Public Works Insurance Proceeds	337,137	-	-	-	-	-	-
Capital Impact Fee Revenue	9,115,000	16,450,000	16,450,000	16,450,000	16,450,000	16,450,000	82,250,000
Total Other Revenues	\$ 10,864,854	\$ 17,234,662	\$ 17,227,308	\$ 17,232,398	\$ 17,227,241	\$ 17,227,241	\$ 86,148,850
TOTAL SOURCES OF FUNDS	\$ 72,460,156	\$ 58,373,577	\$ 57,912,225	\$ 60,660,932	\$ 62,328,609	\$ 63,111,509	\$ 302,386,852

Capital Projects Fund Five-Year Plan

	2025	2026	2027	2028	2029	2030	Total
	Amended	Adopted	Planned	Planned	Planned	Planned	2026 - 2030
USES OF FUNDS							
Court Administration	\$ 1,063,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	796,921	790,438	818,103	846,736	876,372	907,045	4,238,694
Fire	2,350,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Housing and Community Services	19,700,000	3,700,000	2,200,000	2,200,000	2,200,000	2,200,000	12,500,000
Information Technology	3,302,527	2,772,103	2,766,215	2,790,806	2,765,892	2,765,892	13,860,908
Non-Departmental	18,517,549	8,475,359	8,597,479	8,673,140	8,605,920	8,624,494	42,976,392
Parks & Open Space	3,047,006	44,790	2,294,790	2,314,790	2,334,790	2,334,790	9,323,950
Planning and Business Development	(655,000)	-	-	-	-	-	-
Public Works	32,799,684	22,179,392	17,562,100	25,024,032	14,320,361	14,451,264	93,537,149
TOTAL USES OF FUNDS	\$ 80,921,687	\$ 39,962,082	\$ 36,238,687	\$ 43,849,504	\$ 33,103,335	\$ 33,283,485	\$ 186,437,093
Net Sources Less Uses	\$ (8,461,531)	\$ 18,411,495	\$ 21,673,538	\$ 16,811,429	\$ 29,225,274	\$ 29,828,024	\$ 107,488,228
Funds Available for Future Projects	\$ 101,536,305	\$ 119,947,799	\$ 141,621,338	\$ 158,432,767	\$ 187,658,040	\$ 217,486,064	
Funds Available Breakdown							
Committed for DIA Noise, Other	\$ 1,342,056	\$ 1,342,056	\$ 1,342,056	\$ 1,342,056	\$ 1,342,056	\$ 1,342,056	
Committed for Green Fund/Cybersecurity/Nav Campus	-	-	-	-	-	-	
Committed for Traffic Signal revenue received, but not built	873,164	873,164	873,164	873,164	873,164	873,164	
Committed for PW IGAs/Signals	2,209,690	2,209,690	2,209,690	2,209,690	2,209,690	2,209,690	
Committed for Public Safety Needs	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	
Committed for Local Matches	7,037,000	8,057,000	17,497,000	19,847,000	32,737,000	32,737,000	
Use of Local Matches	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	
Balancing 2025 (Cutting Local matches)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	
Balancing 2026		(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	
Balancing 2027	-	-	(6,150,000)	(6,150,000)	(6,150,000)	(6,150,000)	
Balancing 2028	-	-	-	(4,200,000)	(4,200,000)	(4,200,000)	
Balancing 2029	-	-	-	-	(2,400,000)	(2,400,000)	
Committed for ERP	5,929,131	4,829,141	3,727,685	2,606,728	1,505,528	404,328	
Committed for Court Improvements	661,392	661,392	661,392	661,392	661,392	661,392	
Restricted for Capital Impact Fees	83,580,209	102,834,241	122,320,644	142,090,639	161,960,234	181,898,221	
Assigned for 5-Year Capital Needs	\$ 53,663	\$ 91,116	\$ 89,707	\$ 102,098	\$ 68,977	\$ 11,060,214	

2026 - 2030 Capital Improvement Program
Summary by Fund

Fund	Carryforward Appropriation ¹	2025 Projected Budget ²	Five-Year Plan					Total Cost 2026 - 2030
			2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
Capital Projects Fund	211,839,036	80,921,687	39,962,082	36,238,687	43,849,504	33,103,335	33,283,485	186,437,093
Conservation Trust Fund	11,734,552	3,465,000	3,205,000	3,220,000	1,875,000	1,635,000	1,025,000	10,960,000
Designated Revenues Fund	0	2,204,716	0	0	0	0	0	0
Enhanced E-911 Fund	5,720,940	2,421,830	1,700,000	1,700,000	2,900,000	5,429,720	5,579,800	17,309,520
Gifts & Grants Fund	17,851,497	360,515	0	0	0	0	0	0
Golf Courses Fund	806,664	2,050,000	6,640,000	7,850,000	8,240,000	5,630,000	4,830,000	33,190,000
Open Space Fund	26,082,243	8,860,000	9,625,000	7,270,000	12,045,000	6,850,000	2,800,000	38,590,000
Parks Development Fund	9,953,580	3,094,373	213,762	0	8,648,672	0	4,620,951	13,483,385
Transportation Maintenance Fund	19,623,721	31,289,713	33,819,992	34,496,392	36,221,210	38,032,271	39,933,885	182,503,750
Wastewater Fund	36,097,284	73,934,776	54,939,463	45,656,247	30,408,336	34,750,900	18,564,026	184,318,972
Water Fund	95,486,201	184,772,992	234,249,035	224,479,954	234,154,391	234,761,941	247,928,797	1,175,574,118
Total Capital Improvement Program	\$435,195,718	\$393,375,602	\$384,354,334	\$360,911,280	\$378,342,113	\$360,193,167	\$358,565,944	\$1,842,366,838

2026 - 2030 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2025 Projected Budget ²	Five-Year Plan					Total Cost 2026 - 2030	
			2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned		
<u>Capital Projects Fund</u>									
<i>Court Administration</i>									
10704	Courts Building Improvements	0	1,063,000	0	0	0	0	0	
Total Court Administration		\$0	\$1,063,000	\$0	\$0	\$0	\$0	\$0	
<i>Finance</i>									
34017	Direct Costs Financial Services	0	227,239	236,837	245,126	253,705	262,585	271,775	1,270,028
34026	Remodel for Check 21 Systems	18,615	0	0	0	0	0	0	0
34501	Direct Costs-Purchasing Svcs	0	569,682	553,601	572,977	593,031	613,787	635,270	2,968,666
34702	Financial Systems (Accounting, T&L, and Budget)	364,468	0	0	0	0	0	0	0
Total Finance		\$383,083	\$796,921	\$790,438	\$818,103	\$846,736	\$876,372	\$907,045	\$4,238,694
<i>Fire</i>									
(New)	Fire Station 17 Bunker Gear Storage Room	0	350,000	0	0	0	0	0	0
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
58738	Cross Creek Fire Station	71,379	0	0	0	0	0	0	0
Total Fire		\$71,379	\$2,350,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$10,000,000
<i>Housing and Community Services</i>									
(New)	Navigation Campus Building Repair	0	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000
64633	Animal Shelter Project	0	19,200,000	3,200,000	1,700,000	1,700,000	1,700,000	1,700,000	10,000,000
Total Housing and Community Services		\$0	\$19,700,000	\$3,700,000	\$2,200,000	\$2,200,000	\$2,200,000	\$2,200,000	\$12,500,000
<i>Information Technology</i>									
(New)	Camera Replacements	0	0	100,000	100,000	100,000	100,000	100,000	500,000
37714	Systems and Network Replacement	0	400,000	326,000	326,000	326,000	326,000	326,000	1,630,000
37721	Handsets	0	105,000	0	0	0	0	0	0

2026 - 2030 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title		2025		Five-Year Plan					Total Cost 2026 - 2030
		Carryforward Appropriation ¹	Projected Budget ²	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Capital Projects Fund</u>									
<i>Information Technology</i>									
37721	Technology Infrastructure Expansion	282,389	300,000	300,000	300,000	300,000	300,000	300,000	1,500,000
37754	Regional Crime Lab Technology Costs	29,464	0	0	0	0	0	0	0
37757	CAPSTC Ventilation System	22,009	0	0	0	0	0	0	0
37758	Enterprise Resource Planning System Replacement	792,166	1,846,286	1,394,862	1,388,974	1,413,565	1,388,651	1,388,651	6,974,703
37763	Wifi Access Replacements	0	651,241	651,241	651,241	651,241	651,241	651,241	3,256,205
Total Information Technology		\$1,126,028	\$3,302,527	\$2,772,103	\$2,766,215	\$2,790,806	\$2,765,892	\$2,765,892	\$13,860,908
<i>Non-Departmental</i>									
(New)	Highway 30 Landfill Remediation Grant	0	6,928,164	0	0	0	0	0	0
(New)	People's Building Grant Match	0	200,000	0	0	0	0	0	0
25082	Art in Public Places (Transfer to Cultural Fund)	0	689,481	467,708	493,534	569,195	501,975	520,549	2,552,961
25194	Colfax Improvements	408,334	0	0	0	0	0	0	0
25210	HW 30 Landfill Remediation	30,831	250,000	250,000	250,000	250,000	250,000	250,000	1,250,000
25407	ARTA Payment	0	6,361,400	3,757,651	3,853,945	3,853,945	3,853,945	3,853,945	19,173,431
25720	DIA Noise Mitigation	76,640	- 76,640	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	1,800,000	- 1,800,000	0	0	0	0	0	0
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	184,856	- 184,856	0	0	0	0	0	0
25753	Greenhouse Set-Aside Funds	350,000	- 350,000	0	0	0	0	0	0

2026 - 2030 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title		Carryforward Appropriation ¹	2025 Projected Budget ²	Five-Year Plan					Total Cost 2026 - 2030
				2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Capital Projects Fund</u>									
<i>Non-Departmental</i>									
25754	Transportation Maintenance COP Payment	13,232	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	12,500,000
25755	SEAM Fleet Bay and Fueling Cost Share	0	2,500,000	0	0	0	0	0	0
Total Non-Departmental		\$3,832,383	\$18,517,549	\$8,475,359	\$8,597,479	\$8,673,140	\$8,605,920	\$8,624,494	\$42,976,392
<i>Parks, Recreation & Open Space</i>									
61969	Median Maintenance	248,176	44,790	44,790	44,790	44,790	44,790	44,790	223,950
62023	Fire Stations Xeric Landscape - CPF	414,591	20,000	0	0	20,000	40,000	40,000	100,000
62027	HL Canal Underpass TIP match - CPF	800,000	- 800,000	0	0	0	0	0	0
62046	Smoky Hill Median-CPF	132,597	0	0	0	0	0	0	0
62048	Colorado Freedom Memorial Project	0	450,000	0	0	0	0	0	0
62700	SE Parking Lot and Trails-CPF	1,369,199	0	0	0	0	0	0	0
62807	DeLaney Farm Site Improvements-CPF	141	0	0	0	0	0	0	0
62846	Median Development-CPF	3,688,235	3,950,000	0	2,250,000	2,250,000	2,250,000	2,250,000	9,000,000
62980	HLC Tip Match-CPF	611,408	- 601,784	0	0	0	0	0	0
63740	Plains Conservation Ctr Improve-CPF	53,659	0	0	0	0	0	0	0
63743	Sand Creek Park Shelter-CPF	16,000	- 16,000	0	0	0	0	0	0
Total Parks, Recreation & Open Space		\$7,334,006	\$3,047,006	\$44,790	\$2,294,790	\$2,314,790	\$2,334,790	\$2,334,790	\$9,323,950

2026 - 2030 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title		2025		Five-Year Plan					Total Cost 2026 - 2030
		Carryforward Appropriation ¹	Projected Budget ²	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Capital Projects Fund</u>									
<i>Planning and Business Development</i>									
67447	Multi Modal Transportation Master Plan	2,001,335	0	0	0	0	0	0	0
67449	Aurora Aerotropolis	89,073	0	0	0	0	0	0	0
67452	13th Ave Light Rail TOD	2,350,000	0	0	0	0	0	0	0
67453	DOLA 13th Av Transit Developmt	4,900,000	0	0	0	0	0	0	0
67703	1400 Dallas Street Improvement	6,522	0	0	0	0	0	0	0
67704	Colfax Corridor Streetscapes Improvements	34,908	0	0	0	0	0	0	0
67810	People's Bldg Construction	2,671	0	0	0	0	0	0	0
67812	GOH Mid-Block Lighting	655,000	- 655,000	0	0	0	0	0	0
Total Planning and Business Development		\$10,039,509	- \$655,000	\$0	\$0	\$0	\$0	\$0	\$0
<i>Public Works</i>									
(New)	Beck Recreation Center Demo / Feasibility Study	0	1,950,000	0	0	0	0	0	0
(New)	Box Elder Creek	0	170,000	0	0	0	0	0	0
(New)	Infill Development	0	0	500,000	0	0	0	0	500,000
(New)	Meadowood Recreation Center Project	0	2,500,000	0	0	0	0	0	0
(New)	Tower Metro District IGA	0	296,000	0	0	0	0	0	0
(New)	Traffic Signal Retiming	0	0	1,000,000	0	0	0	0	1,000,000
00423	64th Avenue ARI Incentive	0	2,818,320	0	0	0	0	0	0
49600	Conservatory Metro District	841	0	0	0	0	0	0	0
49628	People's Building Project	0	100,000	0	0	0	0	0	0
49630	Central Library Renovation Project	0	3,300,000	0	0	0	0	0	0

2026 - 2030 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2025 Projected Budget ²	Five-Year Plan					Total Cost 2026 - 2030	
			2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned		
<u>Capital Projects Fund</u>									
<i>Public Works</i>									
49631	Aurora TMV TRO&T	0	1,596,000	0	0	0	0	0	0
49632	Comm Infrastructure Impr RTO&T	0	1,007,000	0	0	0	0	0	0
49633	FY25 Traffic Signal Equip Upgrade	0	1,021,000	0	0	0	0	0	0
49635	Colorado Ave West of Havana Sidewalk	0	296,000	0	0	0	0	0	0
49636	Sidewalk infill 22nd Place from Tower to Carmel	0	50,000	0	0	0	0	0	0
49639	Majestic Project	5,215,000	400,000	0	0	0	0	0	0
49642	13th Avenue Multimodal TIP	1,500,000	0	0	0	0	0	0	0
49643	Gun Club Mutimodal TIP	2,500,000	0	0	0	0	0	0	0
49644	Alameda I-225 Bridge Design TIP	3,000,000	0	0	0	0	0	0	0
49645	Peoria Bridge Design TIP	2,961,658	0	0	0	0	0	0	0
49646	Laredo Bridge Over Highline TIP	2,223,700	0	0	0	0	0	0	0
49647	Animal Shelter Update/Expansion	2,000,000	0	0	0	0	0	0	0
49648	Building Improvement Master Plan / Implementation	1,989,979	0	0	1,000,000	3,475,000	0	0	4,475,000
49649	Central Library Room Upgrade	250,000	0	0	0	0	0	0	0
49650	Multimodal Implementation	600,000	0	0	1,000,000	3,475,000	0	0	4,475,000
49651	Parker Quincy Smoky Hill TIP	9,171,000	0	0	0	0	0	0	0
49652	Public Safety Master Plan / Implementation	715,917	0	0	1,000,000	3,475,000	0	0	4,475,000
49653	11th Havana Del Mar HSIP	4,211,579	1,149,633	0	0	0	0	0	0
49654	Police Firing Range PEMB	857,216	0	0	0	0	0	0	0
49655	Advanced Traffic Signal Controllers	419,550	0	0	0	0	0	0	0

2026 - 2030 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2025 Projected Budget ²	Five-Year Plan					Total Cost 2026 - 2030
			2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Capital Projects Fund</u>								
<i>Public Works</i>								
49656	Chase Drain Rebate Program	98,890	0	0	0	0	0	0
49657	Missing Sidewalks PH1 TIP	3,085,000	0	0	0	0	0	0
49658	Missing Sidewalks PH 2 TIP	6,252,798	0	0	0	0	0	0
49659	Smith Road Multimodal Corridor Design	3,801,993	0	0	0	0	0	0
49660	Traffic Management System	3,462,550	- 495,000	1,000,000	0	0	0	1,000,000
49663	Advanced Traffic Signal System	377,204	0	0	0	0	0	0
49664	Picadilly Road Agreements	10,760,000	0	0	0	0	0	0
49666	I70 Picadilly FASTER Grant	5,365,734	0	0	0	0	0	0
49667	I70 Picadilly BUILD Grant	7,552,191	0	0	0	0	0	0
49674	Montview Redesign IGA	14,885	0	0	0	0	0	0
49675	Nine Mile Ped Bridge	11,886,953	910,000	0	0	0	0	0
49677	Aurora Parkway SARIA	276,613	4,000,000	0	0	0	0	0
49678	I-70 / Picadilly 30 Percent Design	38,095,508	0	0	0	0	0	0
49680	HSIP Grant 19/20	99,572	0	0	0	0	0	0
49681	Imboden Road	8,656	0	0	0	0	0	0
49682	Picadilly -Smith to 26th Agreement	850,000	0	0	0	0	0	0
49684	Security Enhancements	1,682,796	500,000	500,000	500,000	500,000	500,000	2,500,000
49686	Jewell Avenue Ped Crossing	248,999	0	0	0	0	0	0
49687	Gun Club Priority Proj SARIA	3,389,158	0	0	0	0	0	0
49688	Gartrell Priority Proj SARIA	67,755	0	0	0	0	0	0
49691	Signal System Upgrade Grant	475,752	0	0	0	0	0	0
49693	ADA Accomodation Equity and Access	749,764	1,000,000	0	0	0	0	0

2026 - 2030 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2025 Projected Budget ²	Five-Year Plan					Total Cost 2026 - 2030	
			2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned		
<u>Capital Projects Fund</u>									
<i>Public Works</i>									
49695	NW Aurora Mobility and Access Implementation	35,040	0	0	0	0	0	0	
49696	E-470 Loan Repayment	36,800	235,000	235,000	235,000		0	0	705,000
49699	Transportation Priority Projects	6,026,734	1,600,000	1,600,000	0	0	0	0	1,600,000
49702	Miscellaneous Street Improvements	3,164,141	1,748,000	1,480,000	1,480,000	1,480,000	1,480,000	1,480,000	7,400,000
49705	Sidewalk/ADA Improvements	410,000	0	0	0	0	0	0	0
49710	Traffic Operations and Safety	7,287,878	3,536,213	3,250,000	2,850,000	2,850,000	2,725,000	2,725,000	14,400,000
49712	Street Asphalt Overlay Program	5,718,420	0	0	0	0	0	0	0
49743	Transportation Improvement Program	9,984,710	- 5,457,333	0	0	0	0	0	0
49753	Northwest Aurora Alley Paving Program	456,622	78,810	607,750	638,138	670,045	703,547	738,724	3,358,204
49779	Direct Costs - Design and Engineering CPF	0	1,877,186	1,896,134	1,962,499	2,031,186	2,102,278	2,175,858	10,167,955
49786	Traffic Signal Component Replacement	800,043	690,000	1,025,000	735,000	745,000	755,000	765,000	4,025,000
49794	Street Maintenance - Chip Seal/Crack Seal	4,067	0	0	0	0	0	0	0
49821	Bridge Maintenance	1,182,486	50,000	1,050,000	50,000	50,000	50,000	50,000	1,250,000
49872	Direct Costs - Building Repair CPF	4	226,828	312,988	323,943	335,281	347,016	359,162	1,678,390
49875	Building Repair Projects - CPF	7,004,469	4,034,657	5,367,520	4,432,520	4,347,520	4,302,520	4,302,520	22,752,600
49884	6th Ave Lft Turn Lane Buckley	0	2,000,000	0	0	0	0	0	0
49937	Bicycle Aurora Phase I Funding	959,621	- 500,000	0	200,000	200,000	200,000	200,000	800,000
49940	Buckley AFB Accel-Decel Lanes	663,440	0	0	0	0	0	0	0
49946	Streets Condition Testing	150,000	30,000	30,000	30,000	30,000	30,000	30,000	150,000

2026 - 2030 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title		Carryforward Appropriation ¹	2025 Projected Budget ²	Five-Year Plan					Total Cost 2026 - 2030
				2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Capital Projects Fund</u>									
<i>Public Works</i>									
49955	Police District 2 Debt Service	782,979	825,000	825,000	825,000	825,000	825,000	825,000	4,125,000
49957	Single Point of Entry Remodel	465,795	- 215,795	0	0	0	0	0	0
49964	Multimodal Connections - TOD first/last mile	1,470,008	- 800,000	0	200,000	200,000	200,000	200,000	800,000
49970	Quincy Widening	339,799	0	0	0	0	0	0	0
49974	Police Security Enhancements	10,046	0	0	0	0	0	0	0
49981	Traffic Signal Inspection and Repair	43,499	0	0	0	0	0	0	0
49983	Traffic Calming Improvements	2,278,227	1,347,500	1,300,000	100,000	100,000	100,000	100,000	1,700,000
49992	Picadilly I-70 Interchange	87	0	0	0	0	0	0	0
49993	Roadway Safety Improvements	1,032,803	- 150,000	200,000	0	0	0	0	200,000
49995	Westerly Creek	925,335	- 925,335	0	0	0	0	0	0
49997	Road Maintenance IGA	1,600,384	0	0	0	0	0	0	0
Total Public Works		\$189,052,648	\$32,799,684	\$22,179,392	\$17,562,100	\$25,024,032	\$14,320,361	\$14,451,264	\$93,537,149
Total Capital Projects Fund		\$211,839,036	\$80,921,687	\$39,962,082	\$36,238,687	\$43,849,504	\$33,103,335	\$33,283,485	\$186,437,093
<u>Conservation Trust Fund</u>									
<i>Parks, Recreation & Open Space</i>									
(New)	Infrastructure Recreation-CTF	1,761,592	140,000	340,000	320,000	320,000	350,000	350,000	1,680,000
(New)	Systemwide Planning - CTF	682,766	300,000	300,000	300,000	300,000	500,000	300,000	1,700,000
61703	Infrastructure Parks-CTF	2,662,629	1,925,000	785,000	1,635,000	1,080,000	735,000	375,000	4,610,000
61794	Infrastructure Trails-CTF	289,592	0	0	0	0	0	0	0
61847	Infrastructure Open Space-CTF	278,156	70,000	20,000	115,000	25,000	0	0	160,000
61850	Systemwide Improvements - CTF	20,472	0	0	0	0	0	0	0

2026 - 2030 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

			Five-Year Plan						
Fund\Department\Project\Title		Carryforward Appropriation ¹	2025 Projected Budget ²	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	Total Cost 2026 - 2030
<u>Conservation Trust Fund</u>									
<i>Parks, Recreation & Open Space</i>									
61886	Construction Open Space-CTF	2,307,711	780,000	1,510,000	500,000	150,000	50,000	0	2,210,000
61887	Construction Parks-CTF	3,671,634	250,000	250,000	350,000	0	0	0	600,000
63754	Aur Res Infrastructure-CTF	60,000	0	0	0	0	0	0	0
Total Parks, Recreation & Open Space		\$11,734,552	\$3,465,000	\$3,205,000	\$3,220,000	\$1,875,000	\$1,635,000	\$1,025,000	\$10,960,000
Total Conservation Trust Fund		\$11,734,552	\$3,465,000	\$3,205,000	\$3,220,000	\$1,875,000	\$1,635,000	\$1,025,000	\$10,960,000
<u>Designated Revenues Fund</u>									
<i>Communications</i>									
19028	Aurora Television 4K Upgrade	0	1,500,000	0	0	0	0	0	0
Total Communications		\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
<i>Housing and Community Services</i>									
64629	Youth Empowerment Center	0	504,716	0	0	0	0	0	0
Total Housing and Community Services		\$0	\$504,716	\$0	\$0	\$0	\$0	\$0	\$0
<i>Parks, Recreation & Open Space</i>									
62985	Utah BBAI Court-Broncos Funds	0	200,000	0	0	0	0	0	0
Total Parks, Recreation & Open Space		\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0
Total Designated Revenues Fund		\$0	\$2,204,716	\$0	\$0	\$0	\$0	\$0	\$0
<u>Enhanced E-911 Fund</u>									
<i>Information Technology</i>									
(New)	911 Technology Infrastructure	0	0	500,000	500,000	500,000	500,000	500,000	2,500,000
(New)	Aurora911 Console and AFR Portable Replacements	0	0	0	0	1,200,000	1,200,000	1,200,000	3,600,000

2026 - 2030 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

			Five-Year Plan					Total Cost 2026 - 2030
Fund\Department\Project\Title	Carryforward Appropriation¹	2025 Projected Budget²	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Enhanced E-911 Fund</u>								
<i>Information Technology</i>								
(New) Radio Tower Infrastructure Replacement	0	0	0	0	0	0	1,486,000	1,486,000
37729 800 MHz Radio System Upgrade	48,050	0	0	0	0	0	0	0
37733 MDC Infrastructure Replacement	1,601,106	871,830	0	0	0	2,529,720	1,193,800	3,723,520
37734 Computer Aided Dispatch Upgrade	0	350,000	0	0	0	0	0	0
37742 Uninterruptible Power System Replacement	1,335	0	0	0	0	0	0	0
37747 Radio System Infrastructure Upgrade	2,189,383	0	0	0	0	0	0	0
37748 Public Safety Fiber	19,900	0	0	0	0	0	0	0
37760 911 Systems Cybersecurity Prog	443,898	0	0	0	0	0	0	0
37761 E-911 Call Management System	1,217,268	0	0	0	0	0	0	0
37762 800 MHz Portable and Mobile Replacement	200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,000,000
Total Information Technology	\$5,720,940	\$2,421,830	\$1,700,000	\$1,700,000	\$2,900,000	\$5,429,720	\$5,579,800	\$17,309,520
Total Enhanced E-911 Fund	\$5,720,940	\$2,421,830	\$1,700,000	\$1,700,000	\$2,900,000	\$5,429,720	\$5,579,800	\$17,309,520
<u>Gifts & Grants Fund</u>								
<i>Non-Departmental</i>								
25514 ADA Imp Council Chambers	172,412	0	0	0	0	0	0	0
25522 6.1o Park Renovations by Ward	0	250,393	0	0	0	0	0	0
25522 Park Renovations By Ward	3,167,194	0	0	0	0	0	0	0
25523 6.1p Fire Station Improvements	0	110,122	0	0	0	0	0	0
25523 Fire Station Improvements	9,261,322	0	0	0	0	0	0	0
25524 Animal Shelter Renovations	3,543,131	0	0	0	0	0	0	0

2026 - 2030 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

			Five-Year Plan					
			2026	2027	2028	2029	2030	Total Cost 2026 - 2030
Fund\Department\Project\Title	Carryforward Appropriation ¹	2025 Projected Budget ²	Adopted	Planned	Planned	Planned	Planned	
<u>Gifts & Grants Fund</u>								
<i>Non-Departmental</i>								
Total Non-Departmental	\$16,144,059	\$360,515	\$0	\$0	\$0	\$0	\$0	\$0
<i>Parks, Recreation & Open Space</i>								
61710	Cherry Creek Bike Path-Grant	2,584	0	0	0	0	0	0
62015	HLC/Laredo ArCo Grant	180,000	0	0	0	0	0	0
62039	Sand Creek Trail Grant-AdCo	229,890	0	0	0	0	0	0
62930	PCC Gnt 2020-2021 ArCo	493,609	0	0	0	0	0	0
62979	Star K Nature Plan Grant AdCo	300,000	0	0	0	0	0	0
62983	Murphy Creek Trail-ArCo	500,000	0	0	0	0	0	0
Total Parks, Recreation & Open Space	\$1,706,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Planning and Business Development</i>								
67416	Brownfields RLF	1,355	0	0	0	0	0	0
Total Planning and Business Development	\$1,355	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gifts & Grants Fund	\$17,851,497	\$360,515	\$0	\$0	\$0	\$0	\$0	\$0
<u>Golf Courses Fund</u>								
<i>Parks, Recreation & Open Space</i>								
61606	Golf-Infra CTF Support	166,766	0	0	0	0	0	0
63733	Golf Infrastructure Capital Projects	639,898	2,050,000	6,640,000	7,850,000	8,240,000	5,630,000	4,830,000
Total Parks, Recreation & Open Space	\$806,664	\$2,050,000	\$6,640,000	\$7,850,000	\$8,240,000	\$5,630,000	\$4,830,000	\$33,190,000
Total Golf Courses Fund	\$806,664	\$2,050,000	\$6,640,000	\$7,850,000	\$8,240,000	\$5,630,000	\$4,830,000	\$33,190,000
<u>Open Space Fund</u>								
<i>Parks, Recreation & Open Space</i>								
(New)	Infrastructure Recreation-AdCo	1,727	0	0	0	0	0	0

2026 - 2030 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

Fund\Department\Project\Title	Carryforward Appropriation ¹	2025 Projected Budget ²	Five-Year Plan					Total Cost 2026 - 2030
			2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Open Space Fund</u>								
<i>Parks, Recreation & Open Space</i>								
(New) Infrastructure Trails-AdCo	28,448	0	0	0	0	0	0	0
(New) Systemwide Planning - Open Space	1,581,321	500,000	0	0	0	0	0	0
61835 Infrastructure Trails-ArCo	828,255	750,000	500,000	300,000	0	150,000	0	950,000
61892 Construction Open Space-ArCo	6,080,975	1,700,000	1,000,000	200,000	0	0	0	1,200,000
61902 Construction Parks-ArCo	13,336,498	3,550,000	5,250,000	2,750,000	6,700,000	4,000,000	250,000	18,950,000
61903 Infrastructure Parks-ArCo	2,089,341	700,000	2,040,000	1,715,000	1,365,000	640,000	2,140,000	7,900,000
61906 Infrastructure Open Space-ArCo	391,470	270,000	100,000	1,225,000	100,000	50,000	50,000	1,525,000
62044 Parks Parking Lot Paving ArCo	155,677	1,000,000	250,000	500,000	500,000	0	0	1,250,000
62744 Construction Open Space-AdCo	948,224	200,000	100,000	50,000	50,000	50,000	50,000	300,000
62745 Infrastructure Open Space-AdCo	170,000	50,000	75,000	120,000	20,000	0	0	215,000
62771 Construction Parks-AdCo	300,000	0	0	0	3,000,000	1,500,000	0	4,500,000
62800 Infrastructure Parks-AdCo	170,307	140,000	310,000	410,000	310,000	460,000	310,000	1,800,000
Total Parks, Recreation & Open Space	\$26,082,243	\$8,860,000	\$9,625,000	\$7,270,000	\$12,045,000	\$6,850,000	\$2,800,000	\$38,590,000
Total Open Space Fund	\$26,082,243	\$8,860,000	\$9,625,000	\$7,270,000	\$12,045,000	\$6,850,000	\$2,800,000	\$38,590,000
<u>Parks Development Fund</u>								
<i>Parks, Recreation & Open Space</i>								
(New) Community Parks Development	0	0	0	0	8,468,466	0	4,000,000	12,468,466
(New) Infrastructure Parks-PDF	316,595	0	0	0	0	0	0	0
(New) Systemwide Planning - PDF	285,695	0	0	0	0	0	0	0
61760 Cherry Creek Bike Path-PDF	0	51,882	0	0	0	0	0	0
61894 Construction Parks-PDF	9,351,290	3,042,491	213,762	0	180,206	0	620,951	1,014,919
Total Parks, Recreation & Open Space	\$9,953,580	\$3,094,373	\$213,762	\$0	\$8,648,672	\$0	\$4,620,951	\$13,483,385

2026 - 2030 Capital Improvement Program Projects as Adopted by City Council without Aurora Water

			Five-Year Plan					Total Cost 2026 - 2030	
Fund\Department\Project\Title		Carryforward Appropriation ¹	2025 Projected Budget ²	2026 Adopted	2027 Planned	2028 Planned	2029 Planned		2030 Planned
<u>Parks Development Fund</u>									
Total Parks Development Fund		\$9,953,580	\$3,094,373	\$213,762	\$0	\$8,648,672	\$0	\$4,620,951	\$13,483,385
<u>Transportation Maintenance Fund</u>									
<i>Public Works</i>									
48001	Concrete Repair Program - TMF	1,238,525	2,224,000	2,224,000	2,268,480	2,381,904	2,500,999	2,626,049	12,001,432
48002	Street Maintenance and Reconstruction -TMF	17,466,379	28,119,331	30,649,610	31,262,602	32,825,730	34,467,017	36,190,368	165,395,327
48004	Street Maintenance - Asphalt Overlay In House TMF	918,817	946,382	946,382	965,310	1,013,576	1,064,255	1,117,468	5,106,991
Total Public Works		\$19,623,721	\$31,289,713	\$33,819,992	\$34,496,392	\$36,221,210	\$38,032,271	\$39,933,885	\$182,503,750
Total Transportation Maintenance Fund		\$19,623,721	\$31,289,713	\$33,819,992	\$34,496,392	\$36,221,210	\$38,032,271	\$39,933,885	\$182,503,750
Total Capital Improvement Program (Excluding Aurora Water)		\$303,612,233	\$134,667,834	\$95,165,836	\$90,775,079	\$113,779,386	\$90,680,326	\$92,073,121	\$482,473,748

2026 - 2030 Capital Improvement Program Aurora Water Projects as Adopted by City Council

Fund\Department\Project\Title	Carryforward Appropriation 2024 ¹	2025 Projected Budget ²	Five-Year Plan					Total Cost 2026 - 2030
			2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Wastewater Fund</u>								
Collection	27,968,272	30,705,167	20,625,854	16,815,638	7,978,336	18,673,900	7,712,026	71,805,754
Operations & General Management	2,051,050	3,305,000	8,109,000	7,503,000	4,911,000	6,418,000	3,186,000	30,127,000
Storm Water	6,077,962	39,924,609	26,204,609	21,337,609	17,519,000	9,659,000	7,666,000	82,386,218
Total Wastewater Fund	\$36,097,284	\$73,934,776	\$54,939,463	\$45,656,247	\$30,408,336	\$34,750,900	\$18,564,026	\$184,318,972
<u>Water Fund</u>								
Operations & General Management	5,728,453	5,970,000	7,311,000	6,975,000	4,583,000	5,698,000	4,026,000	28,593,000
Source of Supply Other	9,832,938	41,050,000	63,092,144	37,804,000	17,140,000	14,680,000	6,440,000	139,156,144
Source of Supply Storage	23,233,243	37,915,000	55,315,388	54,654,000	96,944,000	134,161,000	187,211,000	528,285,388
Source of Supply Water	4,584,045	24,400,000	21,200,000	26,200,000	7,500,000	10,300,000	10,300,000	75,500,000
Transmission & Distribution	36,689,032	51,267,992	45,596,186	32,549,954	23,902,391	41,583,941	24,778,797	168,411,269
Treatment	15,418,490	24,170,000	41,734,317	66,297,000	84,085,000	28,339,000	15,173,000	235,628,317
Total Water Fund	\$95,486,201	\$184,772,992	\$234,249,035	\$224,479,954	\$234,154,391	\$234,761,941	\$247,928,797	\$1,175,574,118
Total Aurora Water	\$131,583,485	\$258,707,768	\$289,188,498	\$270,136,201	\$264,562,727	\$269,512,841	\$266,492,823	\$1,359,893,090
Total Capital Improvement Program	\$438,389,077	\$393,375,602	\$384,354,334	\$360,911,280	\$378,342,113	\$360,193,167	\$358,565,944	\$1,842,366,838

1 Figures represent previous years unspent appropriation as of December 31, 2024, as reported in the 2024 Annual Comprehensive Financial Report.

2 Figures represent an estimate of how the 2025 adopted budget will be amended by year-end 2025. This column includes the 2025 adopted budget plus budget transfers, Fall 2024 and Spring 2025 budget amendments and contemplated amendments, transfers and lapses for the remainder of 2025. 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.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	227,239	235,192	243,424	251,944	260,762	269,889
2026 Budget	227,239	236,837	245,126	253,705	262,585	271,775
Budget Change	\$0	\$1,645	\$1,702	\$1,761	\$1,823	\$1,886

Project: Direct Costs-Purchasing Svcs (34501)

Changes reflect adjustments to direct cost projections in accordance with city policy.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	569,682	589,621	610,258	631,617	653,724	676,604
2026 Budget	569,682	553,601	572,977	593,031	613,787	635,270
Budget Change	\$0	(\$36,020)	(\$37,281)	(\$38,586)	(\$39,937)	(\$41,334)

Finance

Changes Total:	\$0	(\$34,375)	(\$35,579)	(\$36,825)	(\$38,114)	(\$39,448)

Fire

Project: Fire Station 17 Bunker Gear Storage Room (New)

Funds added to build a bunker gear storage room in the garage of Station 17 which will maintain the longevity of the gear and protect it from diesel engine exhaust and other particulates.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	350,000	0	0	0	0	0
Budget Change	\$350,000	\$0	\$0	\$0	\$0	\$0

Fire

Changes Total:	\$350,000	\$0	\$0	\$0	\$0	\$0

Housing and Community Services

Project: Animal Shelter Project (64633)

The funds for the previously approved animal shelter were found to be lacking. This amendment to the animal shelter project will add \$2.0 million one time from Capital Impact Fees and \$200,000 annually for additional debt service.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	17,000,000	3,000,000	1,500,000	1,500,000	1,500,000	1,500,000
2026 Budget	19,200,000	3,200,000	1,700,000	1,700,000	1,700,000	1,700,000
Budget Change	\$2,200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000

Capital Program Amendments Detail

Capital Projects Fund

Housing and Community Services

Project: Navigation Campus Building Repair (New)

This capital amendment will provide a source of funds to use for building repair-related expenses at the Navigation Campus.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	500,000	500,000	500,000	500,000	500,000	500,000
Budget Change	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000

Housing and Community Services

Changes Total:	\$2,700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000

Non-Departmental

Project: Art in Public Places (Transfer to Cultural Fund) (25082)

Lower AIPP due to the reduction of various capital projects due to Capital Projects Fund balancing. This includes capital in the Capital Projects Fund and the Transportation Maintenance Fund.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	689,481	570,107	554,137	637,931	561,018	561,018
2026 Budget	689,481	467,708	493,534	569,195	501,975	520,549
Budget Change	\$0	(\$102,399)	(\$60,603)	(\$68,736)	(\$59,043)	(\$40,469)

Project: ARTA Payment (25407)

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.

Initially, the expectation was for this area to grow faster than it is actually growing. This decreased budget represents the less aggressive growth rates in 2026-2030. That being said, 2025 shows a one-time blip in receipts, thus the increase in that year alone.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	5,219,637	5,257,651	5,353,945	5,353,945	5,353,945	5,353,945
2026 Budget	6,361,400	3,757,651	3,853,945	3,853,945	3,853,945	3,853,945
Budget Change	\$1,141,763	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)

Capital Program Amendments Detail

Capital Projects Fund

Non-Departmental

Project: DIA Noise Mitigation (25720)

This project carryforward has not been used in several years, so it is being eliminated for Capital Projects Fund balancing.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	-76,640	0	0	0	0	0
Budget Change	(\$76,640)	\$0	\$0	\$0	\$0	\$0

Project: Greenhouse Set-Aside Funds (25753)

This project, initially budgeted in 2023, has never been used. It is being eliminated for Capital Projects Fund balancing.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	-350,000	0	0	0	0	0
Budget Change	(\$350,000)	\$0	\$0	\$0	\$0	\$0

Project: People's Building Grant Match (New)

Funds set aside in 2025 for a local match of a pending grant application.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	200,000	0	0	0	0	0
Budget Change	\$200,000	\$0	\$0	\$0	\$0	\$0

Project: TOD Development Support (25748)

This project was created in 2015 but never used. It has been eliminated for budget balancing.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	-1,800,000	0	0	0	0	0
Budget Change	(\$1,800,000)	\$0	\$0	\$0	\$0	\$0

Project: Xcel Street Light Study (25750)

This carryforward budget has not been used recently. It is being lapsed for balancing purposes.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	-184,856	0	0	0	0	0
Budget Change	(\$184,856)	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Capital Projects Fund

Non-Departmental

Non-Departmental

Changes Total:	(\$1,069,733)	(\$1,602,399)	(\$1,560,603)	(\$1,568,736)	(\$1,559,043)	(\$1,540,469)

Parks, Recreation & Open Space

Project: Fire Stations Xeric Landscape - CPF (62023)

Due to ongoing infrastructure repairs at fire stations including security fences, the water wise landscaping projects will be moved out to 2029 and 2030.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	20,000	20,000	20,000	20,000	20,000	20,000
2026 Budget	20,000	0	0	20,000	40,000	40,000
Budget Change	\$0	(\$20,000)	(\$20,000)	\$0	\$20,000	\$20,000

Project: HL Canal Underpass TIP match - CPF (62027)

This project is Aurora's share of a joint project with Arapahoe and Adams Counties to construct an underpass along the Highline Canal as it crosses Colfax near Colfax and Airport Blvd. There will be a lapse of 2025 carryforward in CPF and replaced with funds from the Conservation Trust Fund.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	-800,000	0	0	0	0	0
Budget Change	(\$800,000)	\$0	\$0	\$0	\$0	\$0

Project: HLC Tip Match-CPF (62980)

The pedestrian bridge over I-70 is complete. This is a lapse of carryforward appropriation.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	-601,784	0	0	0	0	0
Budget Change	(\$601,784)	\$0	\$0	\$0	\$0	\$0

Project: Median Development-CPF (62846)

In 2026, there will be a pause on median landscaping to support balancing the Capital Projects Fund.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	3,950,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
2026 Budget	3,950,000	0	2,250,000	2,250,000	2,250,000	2,250,000
Budget Change	\$0	(\$2,250,000)	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Capital Projects Fund

Parks, Recreation & Open Space

Project: Sand Creek Park Shelter-CPF (63743)

This project is complete. This is a lapse of carryforward.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	-16,000	0	0	0	0	0
Budget Change	(\$16,000)	\$0	\$0	\$0	\$0	\$0

Parks, Recreation & Open Space

Changes Total:	(\$1,417,784)	(\$2,270,000)	(\$20,000)	\$0	\$20,000	\$20,000

Planning and Business Development

Project: GOH Mid-Block Lighting (67812)

This project was created in 2021, but has never been used. It is being lapsed for balancing purposes.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	-655,000	0	0	0	0	0
Budget Change	(\$655,000)	\$0	\$0	\$0	\$0	\$0

Planning and Business Development

Changes Total:	(\$655,000)	\$0	\$0	\$0	\$0	\$0

Public Works

Project: 11th Havana Del Mar HSIP (49653)

The City secured additional grant funding for the 11th/Del Mar/Havana pedestrian improvements project to reduce the city's overmatch.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	1,149,633	0	0	0	0	0
Budget Change	\$1,149,633	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: 64th Avenue ARI Incentive (00423)

The agreement with the 64th Avenue ARI Authority aims to support an intergovernmental initiative to repay the authority's debt incurred from improvements to the 64th Avenue bridge over E-470 and the extension of 64th Avenue to Jackson Gap Street. Funding for these improvements comes from several sources, including the City of Aurora, ARI Mill Levy revenues from the district, Adams County, and the E-470 Public Highway Authority. The City is funding the project using revenue generated from the City Use Tax and Lodgers Tax collected within the districts.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	2,818,320	0	0	0	0	0
Budget Change	\$2,818,320	\$0	\$0	\$0	\$0	\$0

Project: 6th Ave Lft Turn Lane Buckley (49884)

Funding added for design and construction of a turn lane on westbound 6th Avenue at Aspen Street, which is the north main entrance to Buckley Space Force Base (BSFB), to reduce peak period congestion and queuing along 6th Avenue.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	2,000,000	0	0	0	0	0
Budget Change	\$2,000,000	\$0	\$0	\$0	\$0	\$0

Project: Aurora Parkway SARIA (49677)

Funds added for the city's contribution to the Aurora Parkway bridge over E-470 project, in partnership with the South Aurora Regional Improvement Authority.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	4,000,000	0	0	0	0	0
Budget Change	\$4,000,000	\$0	\$0	\$0	\$0	\$0

Project: Beck Recreation Center Demo / Feasibility Study (New)

Funds added for the decommissioning and demolition of Beck Recreation Center and a feasibility study for a new recreation center in Northeast Aurora . The study will assess financial viability, market demands, and gather input from residents to ensure the new facility meets community needs.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	1,950,000	0	0	0	0	0
Budget Change	\$1,950,000	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: Bicycle Aurora Phase 1 Funding (49937)

Funds lapsed in 2025 and 2026 for Capital Projects Fund balancing. Recommendations from the phase 1 Master Plan have been implemented. Future funds will implement recommendations from the Connect Aurora Master Plan.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	200,000	200,000	200,000	200,000	200,000	200,000
2026 Budget	-500,000	0	200,000	200,000	200,000	200,000
Budget Change	(\$700,000)	(\$200,000)	\$0	\$0	\$0	\$0

Project: Box Elder Creek (New)

Funds set aside in 2025 for a local match for pending grant application.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	170,000	0	0	0	0	0
Budget Change	\$170,000	\$0	\$0	\$0	\$0	\$0

Project: Building Repair Projects - CPF (49875)

Funds appropriated in 2025 for funds received from insurance reimbursements.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	3,997,520	5,367,520	4,432,520	4,347,520	4,302,520	4,302,520
2026 Budget	4,034,657	5,367,520	4,432,520	4,347,520	4,302,520	4,302,520
Budget Change	\$37,137	\$0	\$0	\$0	\$0	\$0

Project: Central Library Renovation Project (49630)

Funds appropriated for a Community Project Funding (CPF) Grant received for renovations at Central Library to create a better-functioning children's area, space for teens, and makerspace for youth STEAM activities (science, technology, engineering, arts, mathematics).

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	3,300,000	0	0	0	0	0
Budget Change	\$3,300,000	\$0	\$0	\$0	\$0	\$0

Project: Direct Costs - Building Repair CPF (49872)

Changes reflect adjustments to direct cost projections in accordance with city policy.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	226,828	234,767	242,984	251,488	260,290	269,400
2026 Budget	226,828	312,988	323,943	335,281	347,016	359,162
Budget Change	\$0	\$78,221	\$80,959	\$83,793	\$86,726	\$89,762

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: Direct Costs - Design and Engineering CPF (49779)

Changes reflect adjustments to direct costs projections in accordance with city policy.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	1,877,186	1,942,888	2,010,889	2,081,270	2,154,114	2,229,508
2026 Budget	1,877,186	1,896,134	1,962,499	2,031,186	2,102,278	2,175,858
Budget Change	\$0	(\$46,754)	(\$48,390)	(\$50,084)	(\$51,836)	(\$53,650)

Project: E-470 Loan Repayment (49696)

The loan is paid off in 2028.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	235,000	235,000	235,000	235,000	235,000	235,000
2026 Budget	235,000	235,000	235,000	235,000	0	0
Budget Change	\$0	\$0	\$0	\$0	(\$235,000)	(\$235,000)

Project: Fleet Expansion at SEAM (New)

Project no longer needed. Project funded in 2025 Non-Departmental.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	1,000,000	0	0	0	0
2026 Budget	0	0	0	0	0	0
Budget Change	\$0	(\$1,000,000)	\$0	\$0	\$0	\$0

Project: Majestic Project (49639)

The Majestic project provides for the early construction of East 38th Avenue from Himalaya Road to Odessa. This is an additional amount, funded with new IGA revenue.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	400,000	0	0	0	0	0
Budget Change	\$400,000	\$0	\$0	\$0	\$0	\$0

Project: Meadowood Recreation Center Project (New)

Funds added in 2025 to facilitate the relocation of dance programs from Expo Recreation Center to Meadowood Recreation Center.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	2,500,000	0	0	0	0	0
Budget Change	\$2,500,000	\$0	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: Multimodal Connections - TOD first/last mile (49964)

Carryforward funds lapsed in 2025 and 2026 to be transferred to Traffic Calming and Traffic Operations and Safety Projects.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	200,000	700,000	200,000	200,000	200,000	200,000
2026 Budget	-800,000	0	200,000	200,000	200,000	200,000
Budget Change	(\$1,000,000)	(\$700,000)	\$0	\$0	\$0	\$0

Project: Nine Mile Ped Bridge (49675)

Funds added as the City secured additional grant funding to reduce the city's overmatch.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	910,000	0	0	0	0	0
Budget Change	\$910,000	\$0	\$0	\$0	\$0	\$0

Project: Northwest Aurora Alley Paving Program (49753)

Carryforward funds lapsed in 2025 for Capital Projects Fund balancing. Due to design and construction timing for prior year projects, additional funds were carried forward and can be lapsed.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	578,810	607,750	638,138	670,045	703,547	738,724
2026 Budget	78,810	607,750	638,138	670,045	703,547	738,724
Budget Change	(\$500,000)	\$0	\$0	\$0	\$0	\$0

Project: People's Building Project (49628)

Funds added in 2025 for a local match for grant funds for the People's Building lower-level renovation.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	100,000	0	0	0	0	0
Budget Change	\$100,000	\$0	\$0	\$0	\$0	\$0

Project: Roadway Safety Improvements (49993)

Funds lapsed in 2025 and 2026 to be transferred to Traffic Calming and Traffic Operations and Safety projects

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	500,000	0	0	0	0
2026 Budget	-150,000	200,000	0	0	0	0
Budget Change	(\$150,000)	(\$300,000)	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: Single Point of Entry Remodel (49957)

Funds lapsed in 2025 for Capital Projects Fund balancing as the schematic design of this project was completed.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	-215,795	0	0	0	0	0
Budget Change	(\$215,795)	\$0	\$0	\$0	\$0	\$0

Project: Tower Metro District IGA (New)

Funds added in 2025 for the transfer of revenues received by the city, from the Tower Metropolitan District, to the Aerotropolis Regional Transportation Authority (ARTA) per the Intergovernmental Agreement dated October 23, 2024.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	296,000	0	0	0	0	0
Budget Change	\$296,000	\$0	\$0	\$0	\$0	\$0

Project: Traffic Calming Improvements (49983)

Additional funding for the Traffic Calming Program transferred from TOD First and Last Mile and Roadway Safety Improvements projects to respond to Council and citizen inquiries. The program includes outreach, study, analysis, and improvements.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	832,500	800,000	100,000	100,000	100,000	100,000
2026 Budget	1,347,500	1,300,000	100,000	100,000	100,000	100,000
Budget Change	\$515,000	\$500,000	\$0	\$0	\$0	\$0

Project: Traffic Operations and Safety (49710)

Funds transferred in 2025 and 2026 TOD First and Last Mile and Roadway Safety Improvements projects for smart signal and fundamental safety upgrades.

In addition, \$175,000 added in 2025 for developer contributions received for signal projects.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	2,726,213	2,750,000	2,850,000	2,850,000	2,725,000	2,725,000
2026 Budget	3,536,213	3,250,000	2,850,000	2,850,000	2,725,000	2,725,000
Budget Change	\$810,000	\$500,000	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Capital Projects Fund

Public Works

Project: Transportation Improvement Program (49743)

2025 adjustments include local match funds moved to 13th Avenue TIP, Gun Club Multimodal TIP, Alameda I-225 Bridge TIP, and Peoria Bridge TIP, and Parker Quincy Smoky Hill TIP projects as well as the lapse of match set-aside funds not needed to aid in Capital Projects Fund balancing.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	-271,000	0	0	0	0	0
2026 Budget	-5,457,333	0	0	0	0	0
Budget Change	(\$5,186,333)	\$0	\$0	\$0	\$0	\$0

Project: Westerly Creek (49995)

Project complete, lapsing remaining budget

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	-925,335	0	0	0	0	0
Budget Change	(\$925,335)	\$0	\$0	\$0	\$0	\$0

Public Works						
Changes Total:	\$12,278,627	(\$1,168,533)	\$32,569	\$33,709	(\$200,110)	(\$198,888)

Capital Projects Fund Amendment Totals:

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
Changes Total:	\$12,186,110	(\$4,375,307)	(\$883,613)	(\$871,852)	(\$1,077,267)	(\$1,058,805)

Capital Program Amendments Detail

Conservation Trust Fund

Parks, Recreation & Open Space

Project: Construction Open Space-CTF (61886)

Adding Conservation Trust Fund budget to replace the Capital Project Fund budget as the match for the High Line Canal trail under Colfax. This is a partnership with Adams and Arapahoe Counties.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	780,000	710,000	500,000	150,000	50,000	0
2026 Budget	780,000	1,510,000	500,000	150,000	50,000	0
Budget Change	\$0	\$800,000	\$0	\$0	\$0	\$0

Project: Infrastructure Parks-CTF (61703)

Park Infrastructure projects includes ADA compliance, security lighting, and water conservation projects. Removing funds from 2026 turf conversion and lighting projects to focus on ongoing projects.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	1,925,000	1,660,000	1,635,000	1,080,000	685,000	0
2026 Budget	1,925,000	785,000	1,635,000	1,080,000	735,000	375,000
Budget Change	\$0	(\$875,000)	\$0	\$0	\$50,000	\$375,000

Project: Infrastructure Recreation-CTF (New)

Conservation Trust Fund revenues (Colorado Lottery proceeds) may be used for capital related recreation projects. The annual budget in 2028 will support capital fitness equipment replacements.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	140,000	140,000	120,000	120,000	0	0
2026 Budget	140,000	340,000	320,000	320,000	350,000	350,000
Budget Change	\$0	\$200,000	\$200,000	\$200,000	\$350,000	\$350,000

Project: Systemwide Planning - CTF (New)

Continuation of appropriations for PROS system planning in 2030. These funds allow for the necessary surveys, planning and contracts to expedite projects when they are funded fully.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	300,000	300,000	300,000	300,000	500,000	0
2026 Budget	300,000	300,000	300,000	300,000	500,000	300,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$300,000

Parks, Recreation & Open Space

Changes Total:	\$0	\$125,000	\$200,000	\$200,000	\$400,000	\$1,025,000

Capital Program Amendments Detail

Conservation Trust Fund

Conservation Trust Fund Amendment Totals:

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
Changes Total:	\$0	\$125,000	\$200,000	\$200,000	\$400,000	\$1,025,000

Capital Program Amendments Detail

Enhanced E-911 Fund

Information Technology

Project: 800 MHz Portable and Mobile Replacement (37762)

Starting in 2024, the current Police radios will be considered end-of-life, and no longer able to accept Motorola firmware upgrades. This project funds a small amount of radios for a break/fix supply in 2024 and future funds to execute a lease for the lifecycle replacement of portable 800 MHz radio devices.

Added the 6th year of the lease.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	0
2026 Budget	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$1,200,000

Project: 911 Technology Infrastructure (New)

This is an ongoing requirement to maintain, improve, and enhance 911 systems that includes infrastructure, applications, and security that support the city's 911 system in response to 911 calls for service.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	0	500,000	500,000	500,000	500,000	500,000
Budget Change	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000

Project: Aurora911 Console and AFR Portable Replacements (New)

The radio console and AFR portable radio upgrades are Motorola products. They are grouped together to execute an estimated seven-year lease beginning in 2028. \$3.2 million for the console project and \$4,218,100 for 333 portable radios. Based on previous lease agreements for the radio system, this lease would cost approximately \$1.2 million per year.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	3,000,000	0	0
2026 Budget	0	0	0	1,200,000	1,200,000	1,200,000
Budget Change	\$0	\$0	\$0	(\$1,800,000)	\$1,200,000	\$1,200,000

Capital Program Amendments Detail

Enhanced E-911 Fund

Information Technology

Project: MDC Infrastructure Replacement (37733)

The 2030 projection is added for the replacement cycle of the AFR ruggedized computers used to respond to 911 calls with th cost increases included.

The 2029 projection is added for the replacement cycle of the APD ruggedized computers used to respond to 911 calls.

In 2025 the replacement computers increased in price 10% and \$4355/vehicle installation has been added.

A 2024 amendment will account for the additional costs for installation of new mounts/docks/antennas in the vehicles as Panasonic has changed the design of the computers. An additional \$13,065 was also added as a contingency for the implementation.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	871,830	0	0	0	1,900,000	0
2026 Budget	871,830	0	0	0	2,529,720	1,193,800
Budget Change	\$0	\$0	\$0	\$0	\$629,720	\$1,193,800

Project: Radio Tower Infrastructure Replacement (New)

This cost is \$10M and is projected for financing for 7 years. Based on past experience that financing would be \$1,486,000 per year for 7 years.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	0	0
2026 Budget	0	0	0	0	0	1,486,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$1,486,000

Information Technology

Changes Total:	\$0	\$500,000	\$500,000	(\$1,300,000)	\$2,329,720	\$5,579,800

Enhanced E-911 Fund Amendment Totals:

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
Changes Total:	\$0	\$500,000	\$500,000	(\$1,300,000)	\$2,329,720	\$5,579,800

Capital Program Amendments Detail

Golf Courses Fund

Parks, Recreation & Open Space

Project: Golf Infrastructure Capital Projects (63733)

Golf related capital projects and purchases funded through revenues from golf operations include periodic facility enhancements/repairs and equipment purchases. For 2026-2030 Golf will be upgrading equipment, cart paths, irrigation systems, cart fleets and other associated infrastructure. This work is intended to enhance the customer experience and insure the facilities are properly maintained.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	2,050,000	2,570,000	4,150,000	4,010,000	800,000	0
2026 Budget	2,050,000	6,640,000	7,850,000	8,240,000	5,630,000	4,830,000
Budget Change	\$0	\$4,070,000	\$3,700,000	\$4,230,000	\$4,830,000	\$4,830,000

Project: Saddle Rock Capital-GF (61626)

Delaying the irrigation replacement at Saddle Rock until after the irrigation is done at Meadowhills and Springhill Golf Courses.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	0	0	3,500,000	0
2026 Budget	0	0	0	0	0	0
Budget Change	\$0	\$0	\$0	\$0	(\$3,500,000)	\$0

Parks, Recreation & Open Space

Changes Total:	\$0	\$4,070,000	\$3,700,000	\$4,230,000	\$1,330,000	\$4,830,000

Golf Courses Fund Amendment Totals:

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
Changes Total:	\$0	\$4,070,000	\$3,700,000	\$4,230,000	\$1,330,000	\$4,830,000

Capital Program Amendments Detail

Open Space Fund

Parks, Recreation & Open Space

Project: Construction Open Space-AdCo (62744)

Budget added to 2030 for continued capital maintenance of the High Line Canal in Adams County.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	200,000	100,000	50,000	50,000	50,000	0
2026 Budget	200,000	100,000	50,000	50,000	50,000	50,000
Budget Change	\$0	\$0	\$0	\$0	\$0	\$50,000

Project: Construction Open Space-ArCo (61892)

Budget moved from smaller trail projects to renovate Panorama and Meadowood parks.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	1,700,000	1,250,000	500,000	200,000	100,000	0
2026 Budget	1,700,000	1,000,000	200,000	0	0	0
Budget Change	\$0	(\$250,000)	(\$300,000)	(\$200,000)	(\$100,000)	\$0

Project: Construction Parks-AdCo (62771)

Moving budget for Altura Park from 2027 to 2029. This work will address irrigation renovation and add amenities.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	0	1,500,000	3,000,000	0	0
2026 Budget	0	0	0	3,000,000	1,500,000	0
Budget Change	\$0	\$0	(\$1,500,000)	\$0	\$1,500,000	\$0

Project: Construction Parks-ArCo (61902)

Adding funds for the renovation of Meadowood and Panorama parks. Work to include playground repairs and other infrastructure.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	3,550,000	2,500,000	2,750,000	6,700,000	4,000,000	0
2026 Budget	3,550,000	5,250,000	2,750,000	6,700,000	4,000,000	250,000
Budget Change	\$0	\$2,750,000	\$0	\$0	\$0	\$250,000

Project: Infrastructure Open Space-AdCo (62745)

Adams County Open Space Fund projects include small renovations, revegetation, and repairs to the city's open space properties. Budget added in 2026 for open space restoration.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	50,000	0	210,000	20,000	0	0
2026 Budget	50,000	75,000	120,000	20,000	0	0
Budget Change	\$0	\$75,000	(\$90,000)	\$0	\$0	\$0

Capital Program Amendments Detail

Open Space Fund

Parks, Recreation & Open Space

Project: Infrastructure Open Space-ArCo (61906)

Arapahoe County Open Space Fund projects include small renovations, revegetation, and repairs to the city's open space properties. Budget added in 2029 and 2030 to complete the five year plan.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	270,000	100,000	1,225,000	100,000	0	0
2026 Budget	270,000	100,000	1,225,000	100,000	50,000	50,000
Budget Change	\$0	\$0	\$0	\$0	\$50,000	\$50,000

Project: Infrastructure Parks-AdCo (62800)

Park infrastructure projects include small projects including ADA compliance improvements, security lighting, park signage, tree planting, irrigation updates, playground repairs, and conversion of turf to native grasses. Budget has been moved from 2026, 2027, and 2028 to 2029 and 2030 to develop a more comprehensive signage condition assessment and replacement plan

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	140,000	380,000	510,000	430,000	210,000	0
2026 Budget	140,000	310,000	410,000	310,000	460,000	310,000
Budget Change	\$0	(\$70,000)	(\$100,000)	(\$120,000)	\$250,000	\$310,000

Project: Infrastructure Parks-ArCo (61903)

Park infrastructure projects include small projects including ADA compliance improvements, security lighting, park signage, tree planting, irrigation updates, playground and court upgrades, and conversion of turf to native grasses. Budget is being moved from 2026, 2028, and 2029 to 2030 for a more comprehensive signage review and replacement plan.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	700,000	2,090,000	1,615,000	1,445,000	740,000	0
2026 Budget	700,000	2,040,000	1,715,000	1,365,000	640,000	2,140,000
Budget Change	\$0	(\$50,000)	\$100,000	(\$80,000)	(\$100,000)	\$2,140,000

Project: Infrastructure Trails-AdCo (New)

Moving funds from small trail projects to larger, more comprehensive projects.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	0	25,000	0	0	0	0
2026 Budget	0	0	0	0	0	0
Budget Change	\$0	(\$25,000)	\$0	\$0	\$0	\$0

Capital Program Amendments Detail

Open Space Fund

Parks, Recreation & Open Space

Project: Infrastructure Trails-ArCo (61835)

Moving funds from small trail projects to larger, more comprehensive projects.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	750,000	550,000	300,000	0	150,000	0
2026 Budget	750,000	500,000	300,000	0	150,000	0
Budget Change	\$0	(\$50,000)	\$0	\$0	\$0	\$0

Project: Parks Parking Lot Paving ArCo (62044)

The parking lots in highest need have been repaired. Pausing this work for 2026.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	1,000,000	1,000,000	500,000	500,000	0	0
2026 Budget	1,000,000	250,000	500,000	500,000	0	0
Budget Change	\$0	(\$750,000)	\$0	\$0	\$0	\$0

Parks, Recreation & Open Space

Changes Total:	\$0	\$1,630,000	(\$1,890,000)	(\$400,000)	\$1,600,000	\$2,800,000

Open Space Fund Amendment Totals:

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
Changes Total:	\$0	\$1,630,000	(\$1,890,000)	(\$400,000)	\$1,600,000	\$2,800,000

Capital Program Amendments Detail

Parks Development Fund

Parks, Recreation & Open Space

Project: Construction Parks-PDF (61894)

Park Development Fund revenues (contributions by developers) are available for construction and improvements to city parks in the area from which the fees were collected. Changes to the five-year plan reflect appropriation of available revenues for Utah tennis courts, and moving funds for Altura to 2028.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	3,042,491	0	81,121	99,085	0	620,951
2026 Budget	3,042,491	213,762	0	180,206	0	620,951
Budget Change	\$0	\$213,762	(\$81,121)	\$81,121	\$0	\$0

Parks, Recreation & Open Space						
Changes Total:	\$0	\$213,762	(\$81,121)	\$81,121	\$0	\$0

Parks Development Fund Amendment Totals:

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
Changes Total:	\$0	\$213,762	(\$81,121)	\$81,121	\$0	\$0

Capital Program Amendments Detail

Wastewater Fund

Aurora Water

Collection

The current five-year plan (\$71.8 million) is \$24.9 million or 25.8 percent lower than the prior five-year plan (\$96.7 million). The current plan for Collection was updated to include priority development and system rehabilitation sanitary sewer projects. Developer reimbursements increased by \$0.3 million. New Sewer Line Construction decreased by \$8.6 million. Miscellaneous Lift Station/Force Main Rehabilitation increased by \$2.9 million. The remaining annual rehabilitation and improvement projects decreased by a total of \$19.5 million for the current five-year plan and the breakdown is as follows: Collection Sewer Rehabilitation \$1.1 million, Miscellaneous Sewer Replacements \$14.2 million, Manhole Lining and Rehabilitation \$1.1 million, and Interceptor Rehabilitation \$3.0 million.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	33,305,167	6,617,211	11,795,699	21,591,057	23,406,820	0
2026 Budget	30,705,167	20,625,854	16,815,638	7,978,336	18,673,900	7,712,026
Budget Change	(\$2,600,000)	\$14,008,643	\$5,019,939	(\$13,612,721)	(\$4,732,920)	\$7,712,026

Collection Program

Changes Total:	(\$2,600,000)	\$14,008,643	\$5,019,939	(\$13,612,721)	(\$4,732,920)	\$7,712,026

Operations & General Management

The current five-year plan (\$30.1 million) is \$12.9 million or 74.5 percent higher than the prior five-year plan (\$17.3 million). The current plan for Operations & General Management was updated to include priority projects identified in the Integrated Water Master Plan (IWMP), including operating and system rehabilitation related projects. Increases in 2026 through 2030 are largely due to Annual SCADA Rehabilitation projects \$1.3 million and new SCADA Improvements projects \$15.5 million. Decreases totaling \$3.8 million in the program can be contributed to the following: Sand Creek Water Reuse Plant \$2.3 million, Structures Demolition \$0.9 million, Wastewater Utility Plan Update \$0.5 million, and Southeast Area Maintenance Facility \$0.2 million.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	3,305,000	5,340,000	2,000,000	1,910,000	4,710,000	0
2026 Budget	3,305,000	8,109,000	7,503,000	4,911,000	6,418,000	3,186,000
Budget Change	\$0	\$2,769,000	\$5,503,000	\$3,001,000	\$1,708,000	\$3,186,000

Operations & General Management Program

Changes Total:	\$0	\$2,769,000	\$5,503,000	\$3,001,000	\$1,708,000	\$3,186,000

Capital Program Amendments Detail

Wastewater Fund

Aurora Water

Storm Water

The current five-year plan (\$82.4 million) is \$44.4 million or 35.0 percent lower than the prior five-year plan (\$126.8 million). The current plan for Stormwater was updated to include the reprioritization of development and system improvement related projects. Significant changes to the current five-year plan are largely driven by decreases for the Crossing Structure Projects \$20.9 million, Upper First Creek Detention Pond \$18.5 million, and the Detention Pond Improvements \$8.4 million. Significant increase to the current five-year plan include the Westerly Creek Future Phase projects \$10.8 million.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	47,324,609	22,396,754	14,456,926	22,011,809	20,565,250	0
2026 Budget	39,924,609	26,204,609	21,337,609	17,519,000	9,659,000	7,666,000
Budget Change	(\$7,400,000)	\$3,807,855	\$6,880,683	(\$4,492,809)	(\$10,906,250)	\$7,666,000

Storm Water Program

Changes Total:	(\$7,400,000)	\$3,807,855	\$6,880,683	(\$4,492,809)	(\$10,906,250)	\$7,666,000

Aurora Water

Changes Total:	(\$10,000,000)	\$20,585,498	\$17,403,622	(\$15,104,530)	(\$13,931,170)	\$18,564,026

Wastewater Fund Amendment Totals:

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
Changes Total:	(\$10,000,000)	\$20,585,498	\$17,403,622	(\$15,104,530)	(\$13,931,170)	\$18,564,026

Capital Program Amendments Detail

Water Fund

Aurora Water

Operations & General Management

The current five-year plan (\$28.6 million) is \$10.8 million or 60.6 percent higher than the prior five-year plan (\$17.8 million). The current plan for Operations & General Management was updated to include priority projects identified in the Integrated Water Master Plan (IWMP), including operating and system rehabilitation related projects. Increases in 2026 through 2030 are largely due to Annual SCADA Rehabilitation projects \$1.3 million and new SCADA Improvements projects \$15.1 million. Decreases are primarily contributed to the following projects: Automated Meter Reading System \$3.3 million and Energy Projects \$1.9 million.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	8,970,000	2,530,000	1,090,000	2,250,000	2,960,000	0
2026 Budget	5,970,000	7,311,000	6,975,000	4,583,000	5,698,000	4,026,000
Budget Change	(\$3,000,000)	\$4,781,000	\$5,885,000	\$2,333,000	\$2,738,000	\$4,026,000

Operations & General Management Program

Changes Total:	(\$3,000,000)	\$4,781,000	\$5,885,000	\$2,333,000	\$2,738,000	\$4,026,000

Source of Supply Other

The current five-year plan (\$139.2 million) is \$40.7 million or 22.6 percent lower than the prior five-year plan (\$179.9 million). The current plan for Source of Supply Other was updated to include priority projects identified in the Integrated Water Master Plan (IWMP), including significant changes related to the Rampart Water Delivery System, Prairie Water (PW) North Campus Expansion, and Direct Potable Reuse Source Water. Major decreases to the current five-year plan can be contributed reduction of funding for construction for the Rampart Water Delivery System \$40.8 million and the PW North Campus Expansion \$22.5 million. Major increases to the current plan include the Direct Potable Reuse Source Water \$25.3 million that was added in 2027 through 2030.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	77,050,000	67,900,000	14,750,000	13,900,000	6,250,000	0
2026 Budget	41,050,000	63,092,144	37,804,000	17,140,000	14,680,000	6,440,000
Budget Change	(\$36,000,000)	(\$4,807,856)	\$23,054,000	\$3,240,000	\$8,430,000	\$6,440,000

Source of Supply Other Program

Changes Total:	(\$36,000,000)	(\$4,807,856)	\$23,054,000	\$3,240,000	\$8,430,000	\$6,440,000

Capital Program Amendments Detail

Water Fund

Aurora Water

Source of Supply Storage

The current five-year plan (\$528.3 million) is \$47.7 million or 8.3 percent lower than the prior five-year plan (\$576.0 million). The current plan for Source of Supply Storage was updated to include priority projects identified in the Integrated Water Master Plan (IWMP) based on delivery schedules for projects related to water storage, mostly acquisitions and growth-related projects. Major contributing factors to the decreases in the current five-year plan are primarily based on Wild Horse Reservoir \$88.0 million, Aquifer Storage & Recovery \$10.5 million, and Kirby-Dersham/Challenger \$9.2 million. These decreases are offset primarily due to the following projects: Aurora Reservoir Improvements \$43.7 million, Lower South Platte Storage/Everist \$12.6 million, Wetlands \$5.3 million, and Homestake Capital Projects \$4.9 million.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	40,415,000	112,595,000	164,915,000	130,045,000	128,060,000	0
2026 Budget	37,915,000	55,315,388	54,654,000	96,944,000	134,161,000	187,211,000
Budget Change	(\$2,500,000)	(\$57,279,612)	(\$110,261,000)	(\$33,101,000)	\$6,101,000	\$187,211,000

Source of Supply Storage Program

Changes Total:	(\$2,500,000)	(\$57,279,612)	(\$110,261,000)	(\$33,101,000)	\$6,101,000	\$187,211,000

Source of Supply Water

The current five-year plan (\$75.5 million) is \$67.9 million or 47.4 percent lower than the prior five-year plan (\$143.4 million). The current plan for Source of Supply Water was updated to include priority projects identified in the Integrated Water Master Plan (IWMP) for acquisition and system rehabilitation-related projects. The current five-year plan for Water Rights Acquisitions decreased by \$37.1 million. Raw Water Rehabilitation decreased by \$23.4 million due to all projects pushed out of the current five-year plan. The Recovery of Yield storage project in the Arkansas River Ditch System decreased by \$7.4 million.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	34,900,000	27,500,000	28,000,000	20,000,000	33,000,000	0
2026 Budget	24,400,000	21,200,000	26,200,000	7,500,000	10,300,000	10,300,000
Budget Change	(\$10,500,000)	(\$6,300,000)	(\$1,800,000)	(\$12,500,000)	(\$22,700,000)	\$10,300,000

Source of Supply Water Program

Changes Total:	(\$10,500,000)	(\$6,300,000)	(\$1,800,000)	(\$12,500,000)	(\$22,700,000)	\$10,300,000

Capital Program Amendments Detail

Water Fund

Aurora Water

Transmission & Distribution

The current five-year plan (\$168.4 million) is \$77.2 million or 31.4 percent lower than the prior five-year plan (\$245.6 million). In 2025, the Pumping program was moved into the Transmission & Distribution program. The current plan for Transmission & Distribution (T&D) was updated to include priority projects identified in the Integrated Water Master Plan (IWMP), including development and system rehabilitation related projects. Adjustments to the five-year plan were predominately driven by changes in project prioritization and delivery to meet the demand schedules identified in the IWMP. Major contributing factors to the decrease are as follows: Line Replacement \$38.1 million, Transmission & Vault Rehabilitation \$23.6 million, and Pump Station Improvements \$23.5 million. Increases to the current five-year plan were primarily driven by the Prairie Water Pipeline (PWP) Raw Water Pump Station Expansion \$18.5 million and Kings Pointe Pump Station Zone 7 \$5.0 million.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	63,267,992	47,293,650	40,485,195	35,502,801	59,049,767	0
2026 Budget	51,267,992	45,596,186	32,549,954	23,902,391	41,583,941	24,778,797
Budget Change	(\$12,000,000)	(\$1,697,464)	(\$7,935,241)	(\$11,600,410)	(\$17,465,826)	\$24,778,797

Transmission & Distribution Program

Changes Total:	(\$12,000,000)	(\$1,697,464)	(\$7,935,241)	(\$11,600,410)	(\$17,465,826)	\$24,778,797

Treatment

The current five-year plan (\$235.6 million) is \$123.8 million or 34.5 percent lower than the prior five-year plan (\$359.5 million). The current plan for Treatment was updated to include priority projects related to Water Purification Facility (WPF) improvements: Griswold improvements decreased by \$54.6 million, Binney improvements decreased by \$87.0 million, and Wemlinger improvements increased by \$18.0 million. Direct Potable Reuse (DPR) decreased by \$0.3 million.

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
2025 Budget	45,170,000	69,644,500	83,483,400	98,800,700	62,375,700	0
2026 Budget	24,170,000	41,734,317	66,297,000	84,085,000	28,339,000	15,173,000
Budget Change	(\$21,000,000)	(\$27,910,183)	(\$17,186,400)	(\$14,715,700)	(\$34,036,700)	\$15,173,000

Treatment Program

Changes Total:	(\$21,000,000)	(\$27,910,183)	(\$17,186,400)	(\$14,715,700)	(\$34,036,700)	\$15,173,000

Aurora Water						
Changes Total:	(\$85,000,000)	(\$93,214,115)	(\$108,243,641)	(\$66,344,110)	(\$56,933,526)	\$247,928,797

Water Fund Amendment Totals:

	2025 Projected	2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned
Changes Total:	(\$85,000,000)	(\$93,214,115)	(\$108,243,641)	(\$66,344,110)	(\$56,933,526)	\$247,928,797

AURORA WATER

Arkansas Basin Land Acquisition

PROJECT INFORMATION

Location: Arkansas Basin
Proj. Type: Acquisition
Category: Utilities - Acquisition

Proj. Manager: Rick Kienitz
Start Date: Ongoing
End Date: Ongoing
Bond Funded:

Description:

Acquisition of additional land and associated water rights (when applicable) in the Arkansas River Basin. This ensures supply of trans-mountain water to maximize the deliveries through Otero Pump Station from the Colorado/Arkansas basins.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Aurora Water								
Water Fund	\$15,267	\$50,000	\$1,200,000	\$1,200,000	\$1,200,000	\$4,000,000	\$4,000,000	\$11,600,000
Total Cost	\$15,267	\$50,000	\$1,200,000	\$1,200,000	\$1,200,000	\$4,000,000	\$4,000,000	\$11,600,000

Operating Impact:

No operating impacts are anticipated.

Binney WPF Improvements

PROJECT INFORMATION

Location: Binney WPF (Southeast Aurora)
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Utilities - Treatment Plant

Proj. Manager: Swirvine Nyirenda
Start Date: Ongoing
End Date: Ongoing
Bond Funded:

Description:

Various improvements/renovation/modifications to Binney Water Purification Facility (WPF) to include: Sodium hydroxide tank, 3D BIM implementation, clarifier basins cover, and perimeter fence.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Aurora Water								
Water Fund	\$4,937,838	\$4,225,000	\$9,760,000	\$1,280,000	\$1,360,000	\$800,000	\$800,000	\$14,000,000
Total Cost	\$4,937,838	\$4,225,000	\$9,760,000	\$1,280,000	\$1,360,000	\$800,000	\$800,000	\$14,000,000

Operating Impact:

No operating impacts are anticipated.

AURORA WATER

Direct Potable Reuse Source Water

PROJECT INFORMATION

Location: SCWRF and Metro Water Recovery NTP
Proj. Type: New Construction/Development/Infrastructure
Category: Utilities - Infrastructure

Proj. Manager: John Clark
Start Date: Quarter 1, 2027
End Date: Ongoing
Bond Funded:

Description:

Direct Potable Reuse (DPR) source water program will provide for projects related to connecting DPR water sources to be treated at an Aurora Water advanced water treatment facility.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Aurora Water								
Water Fund	\$0	\$0	\$0	\$2,700,000	\$7,740,000	\$10,560,000	\$4,320,000	\$25,320,000
Total Cost	\$0	\$0	\$0	\$2,700,000	\$7,740,000	\$10,560,000	\$4,320,000	\$25,320,000

Operating Impact:

Operating impacts may include new pump stations and pipelines, pumping, instrument monitoring, tank management, ESWCP compliance and reporting.

Griswold Water Purification Facility

PROJECT INFORMATION

Location: Griswold Water Purification Facility
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Utilities - Treatment Plant

Proj. Manager: Swirvine Nyirenda
Start Date: Ongoing
End Date: Ongoing
Bond Funded:

Description:

Various improvements and renovation projects to Griswold Water Purification Facility to include: Filters, contact basins, effluent valves, flow meters, roofing, finished water reservoir, perfluoroalkyl and polyfluoroalkyl substances (PFAS) Cherry Creek wells, carbon dioxide (CO2) project, and electrical improvements.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Aurora Water								
Water Fund	\$6,786,247	\$13,020,000	\$8,885,317	\$15,402,000	\$26,370,000	\$26,594,000	\$13,428,000	\$90,679,317
Total Cost	\$6,786,247	\$13,020,000	\$8,885,317	\$15,402,000	\$26,370,000	\$26,594,000	\$13,428,000	\$90,679,317

Operating Impact:

No operating impacts are anticipated.

AURORA WATER

Homestake Capital Projects

PROJECT INFORMATION

Location: Various
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Utilities - Storage

Proj. Manager: Mathew Allsopp
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

This project is part of an agreement with Colorado Springs for the Homestake Water System. As part of the Homestake Agreement, Aurora and Colorado Springs participate in a shared water system to manage an existing water supply. The total water supply at Homestake is approximately 30,000 acre feet, split fifty-fifty between Aurora and Colorado Springs.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Aurora Water								
Water Fund	\$5,113,653	\$6,335,000	\$5,972,000	\$6,245,000	\$4,220,000	\$4,880,000	\$3,815,000	\$25,132,000
Total Cost	\$5,113,653	\$6,335,000	\$5,972,000	\$6,245,000	\$4,220,000	\$4,880,000	\$3,815,000	\$25,132,000

Operating Impact:

The Homestake projects are funded by both Operating and Capital Improvement Program funding. The capital funding outlined above is primarily for 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 Zone 7

PROJECT INFORMATION

Location:
Proj. Type: Improvements to System/Facility/Infrastructure
Category: Utilities - Pump Station

Proj. Manager: Dean Bedford
Start Date: Quarter 3, 2022
End Date: Ongoing
Bond Funded:

Description:

The City of Aurora is experiencing continued growth in the southeastern portion of the City, east of Parker Road. This area is located in Pressure Zone 7 and is known as the Kings Point development. In order to keep up with development and maintain water service to the area it was determined in the Integrated Water Master Plan that a pump station would be needed to provide adequate pressure to the Zone 7 area. Modeling of a new pump station in the area indicates that when the new pump station activates it can cause a drop in pressure within the Zone 5 feed and distribution system. The storage tank will be fed from the pressure zone 5 located to the west of the identified location and the storage tank will provide the flooded suction for the pump station. In addition, the pump station will be sized to provide water to the upper zones as a back up to the Robertsedale, Marina, and Blackstone Pump Stations. This project will be the development, design and construction of the new Storage Tank as well as the new Kings Point Pump Station.

AURORA WATER

Kings Point Pump Station Zone 7

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Aurora Water								
Water Fund	\$241,374	\$6,000,000	\$5,600,000	\$7,200,000	\$7,200,000	\$0	\$0	\$20,000,000
Total Cost	\$241,374	\$6,000,000	\$5,600,000	\$7,200,000	\$7,200,000	\$0	\$0	\$20,000,000

Operating Impact:

No operating impacts are anticipated within the five-year CIP.

Lower South Platte Storage - Everist

PROJECT INFORMATION

Location: Weld County
Proj. Type: New Construction/Development/Infrastructure
Category: Utilities - Storage

Proj. Manager: Rich Vidmar
Start Date: Quarter 4, 2008
End Date: Quarter 4, 2034
Bond Funded: No

Description:

Everist is part of the Lower South Platte/Prairie Waters integrated resource system. Current project funding includes storage capacity purchases and infrastructure necessary to use this storage. Storage capacity for augmentation and other uses is anticipated to be approximately 11,000 acre-feet.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Aurora Water								
Water Fund	\$571,444	\$3,100,000	\$6,000,000	\$2,200,000	\$12,800,000	\$15,000,000	\$1,425,000	\$37,425,000
Total Cost	\$571,444	\$3,100,000	\$6,000,000	\$2,200,000	\$12,800,000	\$15,000,000	\$1,425,000	\$37,425,000

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.

AURORA WATER

Misc Stormwater Developmt Proj

PROJECT INFORMATION

Location: Various
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Infrastructure

Proj. Manager: Andrea Long
Start Date: Quarter 1, 2024
End Date: Ongoing
Bond Funded:

Description:

Existing or proposed stormwater infrastructure improvements to support development or re-development throughout the city.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Aurora Water								
Wastewater Fund	\$0	\$3,500,000	\$3,200,000	\$2,400,000	\$2,400,000	\$3,109,000	\$3,109,000	\$14,218,000
Total Cost	\$0	\$3,500,000	\$3,200,000	\$2,400,000	\$2,400,000	\$3,109,000	\$3,109,000	\$14,218,000

Operating Impact:

The maintenance costs will be determined as the new infrastructure is put in place. The costs will vary as to the type of infrastructure needed.

New Sewer Line Construction

PROJECT INFORMATION

Location: Various
Proj. Type: New Construction/Development/Infrastructure
Category: Utilities - Collection

Proj. Manager: Andrea Long
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

The New Sewer Line Construction is a project that will consist of various sub-projects involving sewer lines and related interceptor improvements. In the five-year plan, this includes the design and construction of new sewer lines in the Sand Creek Basin as defined by the Wastewater Master Plan, anticipated to be implemented as follows:

SC7: near E Colfax and E Airport Road SC8: near E Airport Road and US 225

SC8: near E Airport Road and US 225

SC9: near E 4th Ave and N Sable Blvd from N Billings St to E 6th Ave

CC1: near S Parker Rd and S Chambers Way

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Aurora Water								
Wastewater Fund	\$427,428	\$9,300,000	\$15,000,000	\$1,140,000	\$5,580,000	\$9,900,000	\$5,760,000	\$37,380,000
Total Cost	\$427,428	\$9,300,000	\$15,000,000	\$1,140,000	\$5,580,000	\$9,900,000	\$5,760,000	\$37,380,000

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 future redundant pipelines for future growth improving the distribution system.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Aurora Water								
Water Fund	\$5,576,177	\$7,241,750	\$50,000	\$50,000	\$1,345,000	\$11,905,000	\$7,185,000	\$20,535,000
Total Cost	\$5,576,177	\$7,241,750	\$50,000	\$50,000	\$1,345,000	\$11,905,000	\$7,185,000	\$20,535,000

Operating Impact:

No operating impacts are anticipated in the current 5-year plan.

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 16.67 million gallons per day (MGD) to 50 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 50 MGD capacity is reached.

AURORA WATER

Prairie Waters North Campus Expansion

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Aurora Water								
Water Fund	\$7,202,800	\$15,700,000	\$13,020,000	\$13,200,000	\$6,000,000	\$0	\$0	\$32,220,000
Total Cost	\$7,202,800	\$15,700,000	\$13,020,000	\$13,200,000	\$6,000,000	\$0	\$0	\$32,220,000

Operating Impact:

The capital funding outlined above is primarily for infrastructure related projects. All other components (electricity, supplies, etc.) will be funded in the Water Fund operating budget.

Annual Operating Costs		2027	2028	2029	2030	Total
	New Personnel (FTE)	0.00	0.00	0.00	0.00	
	Personal Services	0	0	0	0	0
	Other	40,000	40,000	0	0	80,000
	Total Operating Costs	\$40,000	\$40,000	\$0	\$0	\$80,000

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: Dean Bedford
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 Rampart Delivery System capacity to 125 MGD.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Aurora Water								
Water Fund	\$329,491	\$19,800,000	\$40,000,000	\$18,000,000	\$0	\$0	\$0	\$58,000,000
Total Cost	\$329,491	\$19,800,000	\$40,000,000	\$18,000,000	\$0	\$0	\$0	\$58,000,000

Operating Impact:

No operating impacts are anticipated within the five-year CIP.

AURORA WATER

Wemlinger WPF Improvements

PROJECT INFORMATION

Location: Wemlinger Water Purification Facility
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Utilities - Treatment Plant

Proj. Manager: Swirvine Nyirenda
Start Date: Ongoing
End Date: Ongoing
Bond Funded:

Description:

Various improvements/renovation/modifications to Wemlinger Water Purification Facility to include construction for the following: Chemical Feed, Electrical and Communications, Flocculation & Sediment, and Filter Rehabilitation.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Aurora Water								
Water Fund	\$3,012,908	\$6,575,000	\$22,655,000	\$49,615,000	\$56,355,000	\$945,000	\$945,000	\$130,515,000
Total Cost	\$3,012,908	\$6,575,000	\$22,655,000	\$49,615,000	\$56,355,000	\$945,000	\$945,000	\$130,515,000

Operating Impact:

No operating impacts are anticipated.

Westerly Creek Future Phases

PROJECT INFORMATION

Location: Various locations within the Westerly Creek basin
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Utilities - Storm Drain

Proj. Manager: Andrea Long
Start Date: Quarter 1, 2018
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.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
<u>Aurora Water</u>								
Wastewater Fund	\$616,265	\$2,830,000	\$1,560,000	\$10,944,000	\$7,240,000	\$0	\$0	\$19,744,000
Total Cost	\$616,265	\$2,830,000	\$1,560,000	\$10,944,000	\$7,240,000	\$0	\$0	\$19,744,000

Operating Impact:

No operating impacts are anticipated.

AURORA WATER

Wild Horse Reservoir

PROJECT INFORMATION

Location: Park County
Proj. Type: New Construction/Development/Infrastructure
Category: Utilities - Storage

Proj. Manager: Rich Vidmar
Start Date: Quarter 1, 2014
End Date: Quarter 4, 2033
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 finalization of permitting in 2026 and will require additional capital budget until completion.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Aurora Water								
Water Fund	\$15,517,626	\$14,050,000	\$13,427,000	\$17,279,000	\$75,382,000	\$113,633,000	\$181,163,000	\$400,884,000
Total Cost	\$15,517,626	\$14,050,000	\$13,427,000	\$17,279,000	\$75,382,000	\$113,633,000	\$181,163,000	\$400,884,000

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 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
<u>Fire</u>								
Capital Projects Fund	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$10,000,000
Total Cost	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$10,000,000

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.

HOUSING AND COMMUNITY SERVICES

Animal Shelter Project

PROJECT INFORMATION

Location: TBD
Proj. Type: New Construction/Development/Infrastructure
Category: Infrastructure

Proj. Manager: John Wesolowski
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

Design and construction of a new animal shelter building (est. 1 to 2 stories, 35,000 to 40,000 SF). Potential program elements include Lobby/Waiting area, Reception, clinic/medical area with surgical suites, administrative area with record storage, break room, accessible restrooms, animal housing areas, animal bathing areas, animal meeting rooms, as well as the development of a greenfield site to potentially include landscaping, dog walk/run spaces, outdoor seating areas, improved vehicular and pedestrian site access, surface parking, detention areas, and associated site improvements. Project site layout should allow for future expansion of facility. Existing facility will continue operations to house selected elements of program.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Housing and Community Services								
Capital Projects Fund	\$0	\$19,200,000	\$3,200,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000	\$10,000,000
Total Cost	\$0	\$19,200,000	\$3,200,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000	\$10,000,000

Operating Impact:

The new facility will triple the number of kennels available, this will subsequently increase the supplies and staffing to account for the increased number of animals in the facility (approximately 29.0 FTE, which includes a 1.0 FTE from the conversion of a contract veterinarian). Existing facility will continue operations to house selected elements of program.

Annual Operating Costs		2027	2028	2029	2030	Total
	New Personnel (FTE)	0.00	29.00	29.00	29.00	
	Personal Services	0	2,850,000	2,941,200	3,035,300	8,826,500
	Other	0	700,000	721,000	742,600	2,163,600
	Total Operating Costs	\$0	\$3,550,000	\$3,662,200	\$3,777,900	\$10,990,100

INFORMATION TECHNOLOGY

911 Technology Infrastructure

PROJECT INFORMATION

Location: Citywide
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Public Safety

Proj. Manager: Josh Smith
Start Date: Quarter 2, 2026
End Date: Ongoing
Bond Funded: No

Description:

This ongoing capital request is to maintain, upgrade, enhance, provide security for 911 systems and infrastructure as required to provide 911 services to the citizens of Aurora.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Information Technology								
Enhanced E-911 Fund	\$0	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
Total Cost	\$0	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000

Operating Impact:

When the projects are identified they will roll into current systems that operating budget has been allocated for.

Technology Infrastructure Expansion

PROJECT INFORMATION

Location: Citywide
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Infrastructure

Proj. Manager: Josh Smith
Start Date: Quarter 1, 2003
End Date: Ongoing
Bond Funded: No

Description:

Funding for technology-related infrastructure needs, including but not limited to switches, firewalls, routers, and servers. As demand for city technology services continues to grow, this ongoing funding allows for expansion of services, upgrades, and end of life replacements as required.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
<u>Information Technology</u>								
Capital Projects Fund	\$282,389	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
Total Cost	\$282,389	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000

Operating Impact:

These are ongoing projects with costs already incorporated in the base operating budget.

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 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Non-Departmental								
Capital Projects Fund	\$0	\$6,361,400	\$3,757,651	\$3,853,945	\$3,853,945	\$3,853,945	\$3,853,945	\$19,173,431
Total Cost	\$0	\$6,361,400	\$3,757,651	\$3,853,945	\$3,853,945	\$3,853,945	\$3,853,945	\$19,173,431

Operating Impact:

This is the Aerotropolis Regional Transportation Authority (ARTA) Impact Fees and Use Tax going back to ARTA. There is no additional operating impact.

Public Safety Training Facility

PROJECT INFORMATION

Location: Powhaton and Quincy (near reservoir entrance)
Proj. Type: New Construction/Development/Infrastructure
Category: Public Safety

Proj. Manager: Tom McMinimee
Start Date: Quarter 2, 2012
End Date: Quarter 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 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
<u>Non-Departmental</u>								
Capital Projects Fund	\$0	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$7,500,000
Total Cost	\$0	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$7,500,000

Operating Impact:

All operating costs for this project will come from currently budgeted funds, so no future operating impacts are expected.

PARKS, RECREATION & OPEN SPACE

Construction - Open Space

PROJECT INFORMATION

Location: Various
Proj. Type: Improvements to System/Facility/Infrastructure
Category: Infrastructure

Proj. Manager: Nicole Ankeney
Start Date: Ongoing
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, 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 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Parks, Recreation & Open Space								
Capital Projects Fund	\$869,800	- \$816,000	\$0	\$0	\$0	\$0	\$0	\$0
Conservation Trust Fund	\$2,176,946	\$730,000	\$1,460,000	\$450,000	\$100,000	\$50,000	\$0	\$2,060,000
Gifts & Grants Fund	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Open Space Fund	\$7,028,392	\$1,900,000	\$1,100,000	\$350,000	\$50,000	\$50,000	\$50,000	\$1,600,000
Total Cost	\$10,375,138	\$1,814,000	\$2,560,000	\$800,000	\$150,000	\$100,000	\$50,000	\$3,660,000

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. Type: New Construction/Development/Infrastructure
Category: Infrastructure

Proj. Manager: Nicole Ankeney
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

This project provides improvements to existing parks and new park additions in the city's existing parks or on lands set aside for park development. Detail is in the individual project pages in the Parks, Recreation & Open Space Detail by Project report in the appendix. The two largest improvements were Meadowood and Panorama playground renovations.

PARKS, RECREATION & OPEN SPACE

Construction Parks

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Parks, Recreation & Open Space								
Capital Projects Fund	\$1,369,199	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Conservation Trust Fund	\$3,671,634	\$250,000	\$250,000	\$350,000	\$0	\$0	\$0	\$600,000
Designated Revenues Fund	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0
Open Space Fund	\$13,664,483	\$3,550,000	\$5,250,000	\$2,750,000	\$6,700,000	\$5,500,000	\$250,000	\$20,450,000
Parks Development Fund	\$9,351,290	\$3,042,491	\$213,762	\$0	\$180,206	\$0	\$620,951	\$1,014,919
Total Cost	\$28,056,606	\$7,042,491	\$5,713,762	\$3,100,000	\$6,880,206	\$5,500,000	\$870,951	\$22,064,919

Operating Impact:

The majority of expenditures in 2025 through 2029 are related to park and playground renovation efforts and will not result in additional operating expenses. There will be a need to add Parks O&M maintenance and irrigation FTE over multiple years to serve the new parks. Future operating impacts for water, maintenance, and staffing expense will continue beyond the five-year plan.

Annual Operating Costs		2027	2028	2029	2030	Total
	New Personnel (FTE)	5.00	5.00	5.00	5.00	
	Personal Services	550,000	566,500	583,500	612,500	2,312,500
	Other	380,000	532,000	691,000	719,000	2,322,000
	Total Operating Costs	\$930,000	\$1,098,500	\$1,274,500	\$1,331,500	\$4,634,500

PUBLIC WORKS

Multimodal Implementation

PROJECT INFORMATION

Location: TBD
Proj. Type: Improvements to System/Facility/Infrastructure
Category: Infrastructure

Proj. Manager: TBD
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

Aurora received grant funds for a multimodal Master Plan study. These funds have been added for the implementation of needs resulting from the plan.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
<u>Public Works</u>								
Capital Projects Fund	\$600,000	\$0	\$0	\$1,000,000	\$3,475,000	\$0	\$0	\$4,475,000
Total Cost	\$600,000	\$0	\$0	\$1,000,000	\$3,475,000	\$0	\$0	\$4,475,000

Operating Impact:

The impact of future operating impacts has yet to be determined.

Northwest Aurora Alley Paving Program

PROJECT INFORMATION

Location: Northwest Aurora
Proj. Type: Upgrade or Expand System/Facility/Infrastructure
Category: Infrastructure

Proj. Manager: Cathy Valencia
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

Program involves the paving of alleyways in Northwest Aurora.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
<u>Public Works</u>								
Capital Projects Fund	\$456,622	\$78,810	\$607,750	\$638,138	\$670,045	\$703,547	\$738,724	\$3,358,204
Total Cost	\$456,622	\$78,810	\$607,750	\$638,138	\$670,045	\$703,547	\$738,724	\$3,358,204

Operating Impact:

Improvements to existing infrastructure will not have operating impact.

PUBLIC WORKS

Police District 2 Debt Service

PROJECT INFORMATION

Location: District 2, Central Aurora
Proj. Type: Improvements to System/Facility/Infrastructure
Category: Public Safety

Proj. Manager: Elly Watson
Start Date: Quarter 2, 2015
End Date: Ongoing
Bond Funded: Partial - COPS

Description:

This project purchased and renovated an existing building to serve as Police District 2. This alleviated overcrowding in the previous District 2/Headquarters building on the Aurora Municipal Center campus. The project is funded through a ten-year debt service payment.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
<u>Public Works</u>								
Capital Projects Fund	\$782,979	\$825,000	\$825,000	\$825,000	\$825,000	\$825,000	\$825,000	\$4,125,000
Total Cost	\$782,979	\$825,000	\$825,000	\$825,000	\$825,000	\$825,000	\$825,000	\$4,125,000

Operating Impact:

Operating expenses were built into previous budgets, including utilities, custodial, trash service, routine building maintenance, etc.

Public Safety Master Plan / Implementation

PROJECT INFORMATION

Location: Citywide
Proj. Type: Improvements to System/Facility/Infrastructure
Category: Infrastructure

Proj. Manager: Elly Watson
Start Date: Ongoing
End Date: Ongoing
Bond Funded: No

Description:

A Public Safety Master Plan was completed in 2025. Funds were added in future years for implementation of needs resulting from the plan.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Public Works								
Capital Projects Fund	\$715,917	\$0	\$0	\$1,000,000	\$3,475,000	\$0	\$0	\$4,475,000
Total Cost	\$715,917	\$0	\$0	\$1,000,000	\$3,475,000	\$0	\$0	\$4,475,000

Operating Impact:

The master plan will not have an operating impact. The impact of future improvements is to be determined.

PUBLIC WORKS

Traffic Management System

PROJECT INFORMATION

Location: TBD
Proj. Type: New Construction/Development/Infrastructure
Category: Infrastructure

Proj. Manager: Carlie Campuzano
Start Date: Ongoing
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/or a traffic management center. Funds were also used as a local match for a grant-funded hardware and equipment for a traffic management center.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Public Works								
Capital Projects Fund	\$3,462,550	- \$495,000	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
Total Cost	\$3,462,550	- \$495,000	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000

Operating Impact:

Operational impacts will occur in future years outside of the 5-year plan.

Traffic Operations and Safety

PROJECT INFORMATION

Location: Citywide
Proj. Type: New Construction/Development/Infrastructure
Category: Infrastructure

Proj. Manager: Gabrielle Renner
Start Date: Quarter 1, 1994
End Date: Ongoing
Bond Funded:

Description:

This ongoing program includes new and rebuild traffic signal construction; smart signal upgrades; controllers; and safety upgrades such as stop bars, flashing beacons, and red protection technology.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
<u>Public Works</u>								
Capital Projects Fund	\$7,287,878	\$3,536,213	\$3,250,000	\$2,850,000	\$2,850,000	\$2,725,000	\$2,725,000	\$14,400,000
Total Cost	\$7,287,878	\$3,536,213	\$3,250,000	\$2,850,000	\$2,850,000	\$2,725,000	\$2,725,000	\$14,400,000

PUBLIC WORKS

Traffic Operations and Safety

Operating Impact:
Upgrades to existing signals have negligible operating impact; new signals average \$4,500 a year in general maintenance and electricity costs.

Transportation Priority Projects

PROJECT INFORMATION

Location:

Various locations citywide

Proj. Type:

Upgrade or Expand System/Facility/Infrastructure

Category:

Infrastructure

Proj. Manager:

Jana Krell

Start Date:

Ongoing

End Date:

Ongoing

Bond Funded:

No

Description:
This program funds a number of transportation-related projects which were prioritized by City Council. The projects will help improve travel times, mitigate congested locations, complete last mile station connections and provide safe, multi-modal routes for citizens.

FINANCIAL INFORMATION

Capital Funding:

Department / Fund	Carryforward 2024	2025 Projected	Five-Year Plan					Total 2026-2030
			2026	2027	2028	2029	2030	
Public Works								
Capital Projects Fund	\$6,026,734	\$1,600,000	\$1,600,000	\$0	\$0	\$0	\$0	\$1,600,000
Total Cost	\$6,026,734	\$1,600,000	\$1,600,000	\$0	\$0	\$0	\$0	\$1,600,000

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

2026 Operating and Capital Improvement Budget

APPENDICES





City of Aurora, Colorado

2026 Operating and Capital Improvement Budget

Appendix 1 Operating Budget Reconciliations





Operating Budget Reconciliation Overview

2026 OPERATING RECONCILIATION

The purpose of the operating reconciliation is to illustrate the steps involved in the creation of the 2026 Operating Budget. The process includes several entries:

- 2025 Original Budget;
- Removal of one-time costs previously included in the budget;
- Items from the 2025 Supplemental ordinances that were approved to be ongoing items in 2026;
- 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
- Post proposed adjustments.

RECONCILIATION OF 2024 ACFR TO 2026 GENERAL FUND SUMMARY

The purpose of this reconciliation is to illustrate the differences between the General Fund 2024 actual fund balance as reported in the Annual Comprehensive Financial Report (ACFR) to the 2024 actual unassigned funds available reported in the General Fund Summary.

Appendix 1

2026 Operating Reconciliation by Fund and Department

Fund \ Department	2025 Original Final	2025 Onetimes / Init Adj	2024 Fall 2025 Spr Supp	2026 PS Deltas	2026 Other Adj	2026 Base Final	2026 Base Adds	2026 Base Cuts	2026 Proposed Estimate	2026 Proposed Adjust	2026 Adopted Final
COMMUNITY DEVELOPMENT FUND											
Housing and Community Services total:	4,594,824	340,298	0	-411,317	-491	4,523,314	115,079	-21,783	4,616,610	0	4,616,610
COMMUNITY DEVELOPMENT FUND TOTAL:	4,594,824	340,298	0	-411,317	-491	4,523,314	115,079	-21,783	4,616,610	0	4,616,610
CONSERVATION TRUST FUND											
Parks, Recreation & Open Space total:	1,881,402	-7,400	21,718	35,163	-170	1,930,713	0	-20,840	1,909,873	0	1,909,873
CONSERVATION TRUST FUND TOTAL:	1,881,402	-7,400	21,718	35,163	-170	1,930,713	0	-20,840	1,909,873	0	1,909,873
CULTURAL SERVICES FUND											
Library & Cultural Services total:	3,917,199	0	383,074	21,406	-4,092	4,317,587	0	-90,395	4,227,192	0	4,227,192
Non-Departmental total:	22,992	0	0	-1,817	0	21,175	0	0	21,175	0	21,175
CULTURAL SERVICES FUND TOTAL:	3,940,191	0	383,074	19,589	-4,092	4,338,762	0	-90,395	4,248,367	0	4,248,367
DESIGNATED REVENUES FUND											
Communications total:	59,944	0	0	0	55	59,999	0	0	59,999	0	59,999
Court Administration total:	15,063	0	0	0	103,265	118,328	0	0	118,328	0	118,328
Finance total:	23,694	0	0	0	328	24,022	0	0	24,022	0	24,022
Housing and Community Services total:	0	0	0	0	250,000	250,000	0	0	250,000	0	250,000
Judicial total:	573,208	0	0	25,362	-19	598,551	-152,633	-5,717	440,201	0	440,201
Non-Departmental total:	3,556,736	0	0	0	12,911	3,569,647	0	0	3,569,647	0	3,569,647
Parks, Recreation & Open Space total:	1,460,263	-5,000	0	-2,580	0	1,452,683	0	-252,700	1,199,983	0	1,199,983
Police total:	1,443,540	-50,000	0	-12,753	-3,390	1,377,397	200,000	-9,137	1,568,260	0	1,568,260
Public Defender total:	223,500	-215,675	0	-7,825	0	0	0	0	0	0	0
Public Works total:	24,076	0	0	0	0	24,076	0	0	24,076	0	24,076
DESIGNATED REVENUES FUND TOTAL:	7,380,024	-270,675	0	2,204	363,150	7,474,703	47,367	-267,554	7,254,516	0	7,254,516
DEVELOPMENT REVIEW FUND											

Appendix 1
2026 Operating Reconciliation by Fund and Department

Fund \ Department	2025 Original Final	2025 Onetimes / Init Adj	2024 Fall 2025 Spr Supp	2026 PS Deltas	2026 Other Adj	2026 Base Final	2026 Base Adds	2026 Base Cuts	2026 Proposed Estimate	2026 Proposed Adjust	2026 Adopted Final
DEVELOPMENT REVIEW FUND											
Aurora Water total:	1,115,734	0	0	92,108	0	1,207,842	0	-224,184	983,658	0	983,658
Development Services total:	17,231,550	-14,000	0	479,251	-16,376	17,680,425	0	-813,339	16,867,086	0	16,867,086
Information Technology total:	1,270,999	0	0	-14,226	65,478	1,322,251	0	-2,500	1,319,751	0	1,319,751
Non-Departmental total:	3,457,485	0	0	-41,339	124,646	3,540,792	0	0	3,540,792	0	3,540,792
Planning and Business Development total:	3,425,802	-2,000	0	71,076	593	3,495,471	0	-49,947	3,445,524	0	3,445,524
Public Works total:	490,902	-2,000	0	2,211	0	491,113	0	-6,734	484,379	0	484,379
DEVELOPMENT REVIEW FUND TOTAL:	26,992,472	-18,000	0	589,081	174,341	27,737,894	0	-1,096,704	26,641,190	0	26,641,190
ENHANCED E-911 FUND											
Aurora911 total:	10,207,536	-989	0	342,289	0	10,548,836	0	-33,326	10,515,510	0	10,515,510
Information Technology total:	6,187,196	0	0	37,765	992,932	7,217,893	0	-14,276	7,203,617	0	7,203,617
Non-Departmental total:	7,515	0	0	0	0	7,515	0	0	7,515	0	7,515
ENHANCED E-911 FUND TOTAL:	16,402,247	-989	0	380,054	992,932	17,774,244	0	-47,602	17,726,642	0	17,726,642
FLEET MANAGEMENT FUND											
General Management total:	15,388,201	-12,000	0	176,577	-148,570	15,404,208	0	-81,354	15,322,854	0	15,322,854
Non-Departmental total:	15,669	0	0	-5,148	0	10,521	0	0	10,521	0	10,521
FLEET MANAGEMENT FUND TOTAL:	15,403,870	-12,000	0	171,429	-148,570	15,414,729	0	-81,354	15,333,375	0	15,333,375
GENERAL FUND											
Aurora Water total:	626,110	0	0	59,235	0	685,345	0	-11,039	674,306	0	674,306
Aurora911 total:	8,929,802	0	0	0	407,199	9,337,001	0	-1,527,000	7,810,001	0	7,810,001
City Attorney total:	10,385,942	0	137,878	506,226	-1,703	11,028,343	0	-157,410	10,870,933	0	10,870,933
City Council total:	1,661,625	0	0	56,974	19,888	1,738,487	0	-39,099	1,699,388	-102,262	1,597,126
Civil Service Commission total:	740,184	0	0	18,278	-49	758,413	0	-8,094	750,319	0	750,319

Appendix 1
2026 Operating Reconciliation by Fund and Department

Fund \ Department	2025 Original Final	2025 Onetimes / Init Adj	2024 Fall 2025 Spr Supp	2026 PS Deltas	2026 Other Adj	2026 Base Final	2026 Base Adds	2026 Base Cuts	2026 Proposed Estimate	2026 Proposed Adjust	2026 Adopted Final
GENERAL FUND											
Communications total:	4,766,313	0	0	138,548	10,829	4,915,690	0	-196,490	4,719,200	0	4,719,200
Court Administration total:	14,510,336	0	388,411	766,726	-4,169	15,661,304	0	-353,143	15,308,161	0	15,308,161
Development Services total:	1,664,150	0	0	49,393	-6,075	1,707,468	0	-73,118	1,634,350	0	1,634,350
Finance total:	11,272,698	0	-210,000	775,274	7,360	11,845,332	0	-432,620	11,412,712	0	11,412,712
Fire total:	92,928,501	-369,000	0	4,247,770	161,614	96,968,885	2,707,773	-118,170	99,558,488	1,269,364	100,827,852
General Management total:	14,137,160	0	0	214,315	1,035,248	15,386,723	329,417	-246,497	15,469,643	0	15,469,643
Housing and Community Services total:	12,858,958	-29,535	0	248,566	255,661	13,333,650	-14,443	-173,403	13,145,804	0	13,145,804
Human Resources total:	7,363,452	-200,000	-47,520	507,852	84,112	7,707,896	0	-458,849	7,249,047	0	7,249,047
Information Technology total:	30,339,484	-9,500	-162,000	536,537	1,729,036	32,433,557	613,304	-1,068,045	31,978,816	0	31,978,816
Judicial total:	4,093,030	0	0	129,709	-376	4,222,363	0	-52,752	4,169,611	0	4,169,611
Library & Cultural Services total:	8,182,149	0	0	296,510	134,989	8,613,648	0	-121,719	8,491,929	0	8,491,929
Non-Departmental total:	90,140,171	-571,542	220,678	513,637	-5,791,177	84,511,767	0	-2,894,973	81,616,794	0	81,616,794
Parks, Recreation & Open Space total:	19,421,049	-44,890	0	397,992	238,901	20,013,052	0	-519,026	19,494,026	0	19,494,026
Planning and Business Development total:	4,518,263	0	-298,402	151,140	-13,272	4,357,729	0	-145,461	4,212,268	0	4,212,268
Police total:	164,983,854	-443,876	0	5,811,813	270,178	170,621,969	1,007,474	-515,699	171,113,744	0	171,113,744
Public Defender total:	2,412,029	0	0	173,070	15,451	2,600,550	0	-35,711	2,564,839	0	2,564,839
Public Works total:	35,621,425	-54,000	0	965,905	-90,406	36,442,924	0	-1,057,198	35,385,726	0	35,385,726
GENERAL FUND TOTAL:	541,556,685	-1,722,343	29,045	16,565,470	-1,536,761	554,892,096	4,643,525	-10,205,516	549,330,105	1,167,102	550,497,207
GIFTS & GRANTS FUND											
Fire total:	97,000	0	0	0	0	97,000	2,534,317	0	2,631,317	-2,534,317	97,000
General Management total:	10,000	0	0	0	55,000	65,000	0	0	65,000	0	65,000
Housing and Community Services total:	1,994,298	-1,432,298	0	239	2,084,557	2,646,796	2,609	0	2,649,405	0	2,649,405
Human Resources total:	13,594	0	0	0	0	13,594	0	0	13,594	0	13,594

Appendix 1
2026 Operating Reconciliation by Fund and Department

Fund \ Department	2025 Original Final	2025 Onetimes / Init Adj	2024 Fall 2025 Spr Supp	2026 PS Deltas	2026 Other Adj	2026 Base Final	2026 Base Adds	2026 Base Cuts	2026 Proposed Estimate	2026 Proposed Adjust	2026 Adopted Final
GIFTS & GRANTS FUND											
Judicial total:	261,000	-1,000	0	0	-61,455	198,545	0	0	198,545	0	198,545
Library & Cultural Services total:	159,404	0	0	0	-3,698	155,706	0	0	155,706	0	155,706
Non-Departmental total:	1,657,606	0	0	9,875	0	1,667,481	0	-3,773	1,663,708	0	1,663,708
Parks, Recreation & Open Space total:	537,082	-100,000	0	0	80,000	517,082	0	0	517,082	0	517,082
Planning and Business Development total:	424,990	0	0	-12,151	0	412,839	0	-4,739	408,100	0	408,100
Police total:	4,748,815	0	0	-24,605	0	4,724,210	0	0	4,724,210	0	4,724,210
Public Defender total:	72	-72	0	0	0	0	0	0	0	0	0
GIFTS & GRANTS FUND TOTAL:	9,903,861	-1,533,370	0	-26,642	2,154,404	10,498,253	2,536,926	-8,512	13,026,667	-2,534,317	10,492,350
GOLF COURSES FUND											
Non-Departmental total:	22,836	0	0	0	0	22,836	0	0	22,836	0	22,836
Parks, Recreation & Open Space total:	10,570,788	-40,500	33,905	185,388	181,787	10,931,368	0	-55,949	10,875,419	0	10,875,419
GOLF COURSES FUND TOTAL:	10,593,624	-40,500	33,905	185,388	181,787	10,954,204	0	-55,949	10,898,255	0	10,898,255
MARIJUANA TAX REVENUE FUND											
Housing and Community Services total:	3,973,641	0	0	20,120	-48,675	3,945,086	0	-5,353	3,939,733	0	3,939,733
Non-Departmental total:	10,000,000	0	0	0	-2,000,000	8,000,000	0	0	8,000,000	0	8,000,000
MARIJUANA TAX REVENUE FUND TOTAL:	13,973,641	0	0	20,120	-2,048,675	11,945,086	0	-5,353	11,939,733	0	11,939,733
OPEN SPACE FUND											
Non-Departmental total:	5,052	0	0	-1,910	0	3,142	0	0	3,142	0	3,142
Parks, Recreation & Open Space total:	7,398,618	-633,710	33,905	210,097	54,887	7,063,797	389,000	357,945	7,810,742	0	7,810,742
OPEN SPACE FUND TOTAL:	7,403,670	-633,710	33,905	208,187	54,887	7,066,939	389,000	357,945	7,813,884	0	7,813,884
PARKING AND MOBILITY FUND											
Public Works total:	1,373,168	0	0	21,417	149,332	1,543,917	0	-7,012	1,536,905	0	1,536,905

Appendix 1

2026 Operating Reconciliation by Fund and Department

Fund \ Department	2025 Original Final	2025 Onetimes / Init Adj	2024 Fall 2025 Spr Supp	2026 PS Deltas	2026 Other Adj	2026 Base Final	2026 Base Adds	2026 Base Cuts	2026 Proposed Estimate	2026 Proposed Adjust	2026 Adopted Final
PARKING AND MOBILITY FUND											
PARKING AND MOBILITY FUND TOTAL:	1,373,168	0	0	21,417	149,332	1,543,917	0	-7,012	1,536,905	0	1,536,905
PARKS DEVELOPMENT FUND											
Non-Departmental total:	0	200	0	0	0	200	0	-50	150	0	150
Parks, Recreation & Open Space total:	598,248	0	84,757	27,209	0	710,214	0	195,154	905,368	0	905,368
PARKS DEVELOPMENT FUND TOTAL:	598,248	200	84,757	27,209	0	710,414	0	195,104	905,518	0	905,518
RECREATION FUND											
Non-Departmental total:	90,526	0	0	-6,359	0	84,167	0	0	84,167	0	84,167
Parks, Recreation & Open Space total:	17,816,453	500,000	-74,396	237,100	17,483	18,496,640	0	-1,540,731	16,955,909	0	16,955,909
RECREATION FUND TOTAL:	17,906,979	500,000	-74,396	230,741	17,483	18,580,807	0	-1,540,731	17,040,076	0	17,040,076
RISK MANAGEMENT FUND											
Finance total:	20,332,064	0	0	45,749	-61,986	20,315,827	0	-50,375	20,265,452	0	20,265,452
Human Resources total:	339,735	0	0	5,607	0	345,342	0	-1,832	343,510	0	343,510
RISK MANAGEMENT FUND TOTAL:	20,671,799	0	0	51,356	-61,986	20,661,169	0	-52,207	20,608,962	0	20,608,962
WASTEWATER FUND											
Aurora Water total:	92,803,048	-801,999	187,836	1,317,215	4,769,261	98,275,361	0	-131,448	98,143,913	0	98,143,913
Non-Departmental total:	131,297	0	0	-65,869	-9,438	55,990	0	0	55,990	0	55,990
WASTEWATER FUND TOTAL:	92,934,345	-801,999	187,836	1,251,346	4,759,823	98,331,351	0	-131,448	98,199,903	0	98,199,903
WATER FUND											
Aurora Water total:	167,350,490	-1,446,464	256,939	2,003,223	-17,913,528	150,250,660	775,312	-489,298	150,536,674	0	150,536,674
City Attorney total:	463,977	0	0	21,758	0	485,735	201,632	-7,297	680,070	0	680,070
Non-Departmental total:	306,855	0	0	-112,125	-18,877	175,853	0	0	175,853	0	175,853
WATER FUND TOTAL:	168,121,322	-1,446,464	256,939	1,912,856	-17,932,405	150,912,248	976,944	-496,595	151,392,597	0	151,392,597

Appendix 1
2026 Operating Reconciliation by Fund and Department

Fund \ Department	2025 Original Final	2025 Onetimes / Init Adj	2024 Fall 2025 Spr Supp	2026 PS Deltas	2026 Other Adj	2026 Base Final	2026 Base Adds	2026 Base Cuts	2026 Proposed Estimate	2026 Proposed Adjust	2026 Adopted Final
GRAND TOTAL OPERATING BUDGET:	961,632,372	-5,646,952	956,783	21,233,651	-12,885,011	965,290,843	8,708,841	-13,576,506	960,423,178	-1,367,215	959,055,963

City Council Adjustments to City Manager's 2026 Proposed Budget

		FTE Change	Sources	Uses	
Fund / Department	Adjustments		Revenue / Transfers In	One-Time Budget	Ongoing Budget
General Fund					
City Council	Eliminate Donation to Aurora Singers	-	-	-	(2,500)
City Council	Eliminate Donation to CCS Foundation Gala	-	-	-	(3,000)
City Council	Eliminate Regional Economic Advancement Dues	-	\$ -	\$ (2,000)	\$ -
City Council	Eliminate Regional Air Quality Council Dues	-	-	(67,000)	-
City Council	Eliminate US Conference of Mayors	-	-	-	(19,262)
City Council	Reduce Council Contingency	-	-	(8,500)	-
Fire	Elimination of Safer Grant Budget	-	-	(1,863,000)	(844,773)
Fire	Fire Station 18 Funding	17.00	-	1,531,500	2,345,637
Fire	Funds for Operation of Warning Siren Contract	-	-	-	100,000
Total General Fund Council Adjustments		17.00	\$ -	\$ (409,000)	\$ 1,576,102
Gifts and Grants Fund					
Fire	Elimination of Safer Grant Budget	(34.00)	\$ (2,534,317)	\$ -	\$ (2,534,317)
Total Gifts and Grants Fund Council Adjustments		(34.00)	\$ (2,534,317)	\$ -	\$ (2,534,317)
TOTAL COUNCIL ADJUSTMENTS FOR ALL FUNDS		(17.00)	(2,534,317)	\$ (409,000)	\$ (958,215)

Reconciliation of 2024 ACFR General Fund Balance, 12/31/24 to 2026 Budget Document Unassigned Funds Available, 12/31/24

	Funds	Source
Ending 2024 GAAP General Fund Balance, ACFR, 12/31/24	\$ 169,906,469	(2024 ACFR, p. 129)
Less: Adjustments to ACFR 2024 GAAP General Fund Balance		
(GAAP-Related Accounting Items - Budget Document does not make GAAP-related adjustments)		
Adjustment for Fund Perspective Difference	(17,501,956)	(2024 ACFR, p. 129)
Adjustment of Investments to Fair Value	395,686	(2024 ACFR, p. 129)
Asset Held for Resale Value Reassessment	5,511,000	(2024 ACFR, p. 129)
Assets Not Available for Appropriation	(1,801,711)	(2024 ACFR, p. 129)
Current Year Operating Encumbrances	(11,398,574)	(2024 ACFR, p. 129)
Inventories	-	(2024 ACFR, p. 129)
Sales, Use and Lodgers Tax Accrual	(35,757,058)	(2024 ACFR, p. 129)
Total of GAAP-Related Adjustments	<u>(60,552,613)</u>	
Ending Actual Funds Available, General Fund Balance, ACFR Non-GAAP, 12/31/24	\$ 109,353,856	(2024 ACFR, p. 129)
Less: Reservations and Designations, 12/31/24		
Estimated Designations (Designated for ACFR and Budget Purposes)		
Restricted for TABOR	10,750,545	(2024 ACFR p. 129; 2026 Budget Document, p. G-4)
Committed for Policy Reserve	43,867,311	(2024 ACFR p. 129; 2026 Budget Document, p. G-4)
Unassigned Funds Available for Appropriation After Restrictions and Council Commitments Held for 2024 Operating Reserve - 2024 ACFR	54,736,000	(2024 ACFR, p. 129)
Committed for Regatta Plaza	5,511,000	(2026 Budget Document, p. G-4)
Unassigned but Held for Cyber Insurance	5,000,000	(2026 Budget Document, p. G-4)
Unassigned but Held for Recession Reserve	25,848,866	(2026 Budget Document, p. G-4)
2024 Unassigned but Held for Operating Reserve (Budgetary Basis) - 2026 Budget Document	\$ 18,376,134	(2026 Budget Document, p. G-4)





City of Aurora, Colorado

2026 Operating and Capital Improvement Budget

Appendix 2

Capital Improvement Program Detail





Capital Improvement Program Detail Overview

2026 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.

2026 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.

2026 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	2025 Projected	Five-Year Plan					Total Cost 2026-2030
		2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
BUDGET							
Building Repair Projects - CPF	\$ 4,034,657	\$ 5,367,520	\$ 4,432,520	\$ 4,347,520	\$ 4,302,520	\$ 4,302,520	\$ 22,752,600
Security Enhancements	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000
Building Improvements Plan/Implementation	-	-	1,000,000	3,475,000	-	-	4,475,000
Public Safety Imp. Plan/Implementation	-	-	1,000,000	3,475,000	-	-	4,475,000
Direct Cost Facility Engineering - CPF	226,828	312,988	323,943	335,281	347,016	359,162	1,678,390
Budget Carryforward	9,403,182	423,852	822	47,764	293,928	178,524	944,890
Total Budget Available	\$ 14,164,667	\$ 6,604,360	\$ 7,257,285	\$ 12,180,565	\$ 5,443,464	\$ 5,340,206	\$ 36,825,880
USES							
Direct Cost Facilities Engineering Services	\$ 226,828	\$ 312,988	\$ 323,943	\$ 335,281	\$ 347,016	\$ 359,162	\$ 1,678,390
Programmatic Maintenance							
Building Improvements Plan/Implementation	\$ -	\$ -	\$ 1,000,000	\$ 3,475,000	\$ -	\$ -	\$ 4,475,000
Public Safety Plan/Implementation	715,917	-	1,000,000	3,475,000	-	-	4,475,000
Catastrophic Failure Reserve	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000
Security Enhancements	2,902,796	500,000	500,000	500,000	500,000	500,000	2,500,000
<u>Facility Upkeep Projects</u>							
Roof Design /Repair / Replacement	483,000	1,500,000	700,000	450,000	650,000	600,000	3,900,000
Interior/Exterior Painting	75,000	300,000	345,000	345,000	345,000	345,000	1,680,000
Flooring and Carpet Repair/ Replacement	50,000	300,000	300,000	350,000	400,000	400,000	1,750,000
System Maintenance and Repairs	600,000	550,000	550,000	550,000	600,000	600,000	2,850,000
Subtotal Maintenance Projects	\$ 5,026,713	\$ 3,350,000	\$ 4,595,000	\$ 9,345,000	\$ 2,695,000	\$ 2,645,000	\$ 22,630,000
Stand Alone Projects							
Access Control	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Allocated Admin Charges	338,712	300,550	315,578	331,356	347,924	365,320	1,660,728
AMC Data Center UPS/Cooling		700,000	-	-	-	-	700,000
Appliance Repair/Replacement	-	10,000	10,000	10,000	10,000	10,000	50,000
ARNC	750,000	-	-	-	-	-	-
Asset Hierarchy / Inventory for NextGen	110,000	200,000	-	-	-	-	200,000
Aurora Reservoir Structural Repairs	30,000	-	-	-	-	-	-
CAPSTC Nederman	42,500	-	-	-	-	-	-
CAPSTC Pond	-	345,000	-	-	-	-	345,000
Central A RTU	388,822	-	-	-	-	-	-
Central Library Earmark Match	350,000	-	-	-	-	-	-
City Owned Fence/Wall	10,000	10,000	10,000	10,000	10,000	10,000	50,000

Building Repair Subfund Program Detail

Project/Title	2025 Projected	Five-Year Plan					Total Cost 2026-2030
		2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
Concrete (various locations)	150,000	200,000	200,000	200,000	200,000	200,000	1,000,000
Cost Estimating On-Call Services	125,000	125,000	125,000	125,000	125,000	125,000	625,000
Courts Heating Pipes	550,000	-	-	-	-	-	-
District 2 Cooler / heating coils	155,873	-	-	-	-	-	-
Electric/Fire Gear/ Panels (various)	30,000	30,000	30,000	30,000	30,000	30,000	150,000
Elevator Modernization/Repairs	1,050,000	100,000	1,000,000	400,000	400,000	400,000	2,300,000
EVSE Study	75,000	-	-	-	-	-	-
Fire Emergency Phone Replacements	-	300,000	-	-	-	-	300,000
Fire Facilities Allocation	-	100,000	100,000	100,000	100,000	100,000	500,000
Fire Fencing / Fire 9 Conting	626,352	-	-	-	-	-	-
Fire Station 12 Phase 2	900,000	-	-	-	-	-	-
Fleet Remodel (Central Bldg A)	250,000	-	-	-	-	-	-
Fox Remodel	536,000	-	-	-	-	-	-
Library & Cultural Services Improvements	254,000	-	-	-	-	-	-
MLK Library Design / CA	47,000	-	-	-	-	-	-
Nome Police	300,000	-	-	-	-	-	-
North Sat Workshop Roof Design	114,000	-	-	-	-	-	-
North Satellite Security Gate	120,000	-	-	-	-	-	-
Overhead Door Repair/Replacement	-	200,000	200,000	200,000	200,000	200,000	1,000,000
On-Call Arch and PM Support	166,000	-	-	-	-	-	-
Police Condensers	250,000	-	-	-	-	-	-
Police D1 Parking Lot Design	50,115	-	-	-	-	-	-
Police Facilities Allocation	-	100,000	100,000	100,000	100,000	100,000	500,000
ProjectMates, EV, Infor Annual Software Costs	100,000	100,000	100,000	100,000	100,000	100,000	500,000
Retrofit Light Install (EECBG)	100,000	-	-	-	-	-	-
South Satellite Security Gate	-	20,000	-	-	-	-	20,000
Sports Park Fire Rebuild (reimbursement received)	432,000	-	-	-	-	-	-
Talyn's Roof Assessment and 30% design	58,000	-	-	-	-	-	-
Working Spaces Inventory	27,900	-	-	-	-	-	-
TBD Projects 1	-	-	-	500,000	500,000	500,000	1,500,000
Subtotal Stand Alone Projects	\$ 8,487,274	\$ 2,940,550	\$ 2,290,578	\$ 2,206,356	\$ 2,222,924	\$ 2,240,320	\$ 11,900,728
Total Budget Used	\$ 13,740,815	\$ 6,603,538	\$ 7,209,521	\$ 11,886,637	\$ 5,264,940	\$ 5,244,482	\$ 36,209,118
Budget to Carryforward to Following Year	\$ 423,852	\$ 822	\$ 47,764	\$ 293,928	\$ 178,524	\$ 95,723	

Notes:

1. TBD Projects will be determined as needs arise.

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2025 Projected Budget ¹	Five-Year Plan					Total Cost 2026 - 2030
		2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Construction - Parks</u>							
<i>Altura Park</i>							
62932 Altura Park-AdCo	0	0	0	0	1,500,000	0	1,500,000
(New) Altura Park-PDF	0	0	0	137,607	0	0	137,607
<i>Total Altura Park</i>	0	0	0	137,607	1,500,000	0	1,637,607
<i>Broncos Funding</i>							
62985 Utah BBall Court-Broncos Funds	200,000	0	0	0	0	0	0
<i>Total Broncos Funding</i>	200,000	0	0	0	0	0	0
<i>Buckley Quincy Park</i>							
(New) Buckley Quincy Park ArCo	0	0	0	3,000,000	0	0	3,000,000
<i>Total Buckley Quincy Park</i>	0	0	0	3,000,000	0	0	3,000,000
<i>Central Community Park</i>							
62925 Central Community Park-PDF	454,218	0	0	0	0	0	0
<i>Total Central Community Park</i>	454,218	0	0	0	0	0	0
<i>Centre Hills Park</i>							
62933 Centre Hills Park-PDF	1,093,089	0	0	0	0	0	0
<i>Total Centre Hills Park</i>	1,093,089	0	0	0	0	0	0
<i>Dome Park</i>							
62960 Dome Park-ArCo	0	0	0	2,700,000	0	0	2,700,000
<i>Total Dome Park</i>	0	0	0	2,700,000	0	0	2,700,000
<i>Freedom Park</i>							
62870 Freedom Park Improvements-PDF	93,475	0	0	0	0	0	0
<i>Total Freedom Park</i>	93,475	0	0	0	0	0	0
<i>Great Plains</i>							
63734 Great Plains Restrooms-ArCo	0	0	0	0	2,000,000	0	2,000,000
<i>Total Great Plains</i>	0	0	0	0	2,000,000	0	2,000,000
<i>Havana Park</i>							
63758 Havana Park Improvements-PDF	27,546	0	0	0	0	0	0

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2025 Projected Budget ¹	Five-Year Plan					Total Cost 2026 - 2030
		2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
Construction - Parks							
<i>Total Havana Park</i>	27,546	0	0	0	0	0	0
<i>Highland Hollows Park</i>							
62941 Highland Hollows Park-ArCO	500,000	0	0	0	0	0	0
<i>Total Highland Hollows Park</i>	500,000	0	0	0	0	0	0
<i>Kalispell Park</i>							
(New) Kalispell Park-ArCo	0	0	500,000	0	0	0	500,000
62943 Kalispell Park-CTF	0	0	250,000	0	0	0	250,000
62944 Kalispell Park-PDF	276,223	0	0	0	0	0	0
<i>Total Kalispell Park</i>	276,223	0	750,000	0	0	0	750,000
<i>Los Ninos Park</i>							
62042 Los Ninos- ArCo	300,000	0	0	0	0	0	0
<i>Total Los Ninos Park</i>	300,000	0	0	0	0	0	0
<i>Lowry Park</i>							
62946 Lowry Park-PDF	0	0	0	42,599	0	0	42,599
<i>Total Lowry Park</i>	0	0	0	42,599	0	0	42,599
<i>Meadowood Park</i>							
(New) Meadowood Park - ArCo	0	2,250,000	0	0	0	0	2,250,000
62948 Meadowood Park-PDF	29,047	0	0	0	0	0	0
62947 Meadowood Playground-CTF	0	250,000	0	0	0	0	250,000
<i>Total Meadowood Park</i>	29,047	2,500,000	0	0	0	0	2,500,000
<i>Panorama Park</i>							
(New) Panorama ArCo	0	1,750,000	0	0	0	0	1,750,000
<i>Total Panorama Park</i>	0	1,750,000	0	0	0	0	1,750,000
<i>Playground Renovation</i>							
(New) Hilltop Park - ArCo	0	0	0	0	1,500,000	0	1,500,000
<i>Total Playground Renovation</i>	0	0	0	0	1,500,000	0	1,500,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2025 Projected Budget ¹	Five-Year Plan					Total Cost 2026 - 2030
		2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Construction - Parks</u>							
<i>Red-tailed Hawk Park</i>							
62033 Red-tailed Hawk Park-PDF	945,382	0	0	0	0	0	0
<i>Total Red-tailed Hawk Park</i>	945,382	0	0	0	0	0	0
<i>Sidecreek Park</i>							
63747 Sidecreek Park-PDF	17,220	0	0	0	0	0	0
<i>Total Sidecreek Park</i>	17,220	0	0	0	0	0	0
<i>Signature Park</i>							
(New) Signature Park - PDF	0	0	0	0	0	620,951	620,951
61933 Signature Park-ArCo	0	0	0	1,000,000	0	0	1,000,000
<i>Total Signature Park</i>	0	0	0	1,000,000	0	620,951	1,620,951
<i>Sports Park Infra Improvements</i>							
62811 Sports Park Improvements-ArCo	250,000	1,250,000	1,500,000	0	500,000	250,000	3,500,000
62775 Sports Park Improvements-CTF	250,000	0	100,000	0	0	0	100,000
<i>Total Sports Park Infra Improvements</i>	500,000	1,250,000	1,600,000	0	500,000	250,000	3,600,000
<i>Summer Valley Park</i>							
62957 Summer Valley Park-ArCo	0	0	750,000	0	0	0	750,000
<i>Total Summer Valley Park</i>	0	0	750,000	0	0	0	750,000
<i>Utah Park</i>							
62958 Utah Park-ArCo	2,500,000	0	0	0	0	0	0
62959 Utah Park-PDF	106,291	213,762	0	0	0	0	213,762
<i>Total Utah Park</i>	2,606,291	213,762	0	0	0	0	213,762
Total Construction - Parks	7,042,491	\$5,713,762	\$3,100,000	\$6,880,206	\$5,500,000	\$870,951	\$22,064,919
<u>Construction OS</u>							
<i>Aurora Reservoir</i>							
61958 Aurora Reservoir Improvements-CTF	30,000	60,000	50,000	50,000	0	0	160,000
<i>Total Aurora Reservoir</i>	30,000	60,000	50,000	50,000	0	0	160,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2025 Projected Budget ¹	Five-Year Plan					Total Cost 2026 - 2030
		2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Construction OS</u>							
<i>Coal Creek Upgrades</i>							
61941 Coal Creek Arena-ArCo	0	0	100,000	0	0	0	100,000
<i>Total Coal Creek Upgrades</i>	0	0	100,000	0	0	0	100,000
<i>Fencing</i>							
61942 Fencing-ArCo	0	800,000	0	0	0	0	800,000
<i>Total Fencing</i>	0	800,000	0	0	0	0	800,000
<i>Highline Canal Trail</i>							
62872 High Line Canal Improvements-AdCo	200,000	100,000	50,000	50,000	50,000	50,000	300,000
62821 High Line Canal Improvements-ArCo	200,000	200,000	0	0	0	0	200,000
62827 High Line Canal Improvements-CTF	200,000	900,000	50,000	50,000	50,000	0	1,050,000
62027 HL Canal Underpass TIP match - CPF	-800,000	0	0	0	0	0	0
<i>Total Highline Canal Trail</i>	-200,000	1,200,000	100,000	100,000	100,000	50,000	1,550,000
<i>Plains Conservation Center</i>							
62032 PCC Site Improvements-ArCo	0	0	100,000	0	0	0	100,000
62873 PCC Site Improvements-CTF	500,000	500,000	350,000	0	0	0	850,000
<i>Total Plains Conservation Center</i>	500,000	500,000	450,000	0	0	0	950,000
<i>Pronghorn Ntrl Area Restoratn</i>							
61943 Pronghorn Preserve-ArCo	0	0	100,000	0	0	0	100,000
<i>Total Pronghorn Ntrl Area Restoratn</i>	0	0	100,000	0	0	0	100,000
<i>Sand Creek Park</i>							
63743 Sand Creek Park Shelter-CPF	-16,000	0	0	0	0	0	0
<i>Total Sand Creek Park</i>	-16,000	0	0	0	0	0	0
<i>Triple Creek Trail</i>							
62829 Triple Creek Improvements-ArCo	1,500,000	0	0	0	0	0	0
<i>Total Triple Creek Trail</i>	1,500,000	0	0	0	0	0	0
Total Construction OS	1,814,000	\$2,560,000	\$800,000	\$150,000	\$100,000	\$50,000	\$3,660,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2025 Projected Budget ¹	Five-Year Plan					Total Cost 2026 - 2030
		2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Greenways / Trails</u>							
<i>Infrastructure Trails Small Projects</i>							
61760 Cherry Creek Bike Path-PDF	51,882	0	0	0	0	0	0
62874 Trail Replacement-ArCo	750,000	500,000	300,000	0	150,000	0	950,000
<i>Total Infrastructure Trails Small Projects</i>	801,882	500,000	300,000	0	150,000	0	950,000
Total Greenways / Trails	801,882	\$500,000	\$300,000	\$0	\$150,000	\$0	\$950,000
<u>Infrastructure - Open Space</u>							
<i>Open Space Restoration</i>							
62765 Open Space Restoration-AdCo	0	0	120,000	20,000	0	0	140,000
62764 Open Space Restoration-ArCo	100,000	100,000	900,000	100,000	50,000	50,000	1,200,000
62912 Open Space Restoration-CTF	20,000	20,000	25,000	25,000	0	0	70,000
<i>Total Open Space Restoration</i>	120,000	120,000	1,045,000	145,000	50,000	50,000	1,410,000
<i>OS Infra Small Projects</i>							
62830 DeLaney Farm Site Improvements-ArCo	0	0	100,000	0	0	0	100,000
61735 Delaney Farm Site Improvements-CTF	50,000	50,000	50,000	50,000	0	0	150,000
62751 Infra OS Small Projects-AdCo	50,000	75,000	0	0	0	0	75,000
61944 Infra OS Small Projects-ArCo	170,000	0	125,000	0	0	0	125,000
61961 Infra OS Small Projects-CTF	50,000	0	90,000	0	0	0	90,000
<i>Total OS Infra Small Projects</i>	320,000	125,000	365,000	50,000	0	0	540,000
Total Infrastructure - Open Space	440,000	\$245,000	\$1,410,000	\$195,000	\$50,000	\$50,000	\$1,950,000
<u>Infrastructure-Recreation</u>							
<i>Rec Infra</i>							
63742 Recreation Fitness Equipment - CTF	140,000	140,000	120,000	120,000	150,000	150,000	680,000
63703 Recreation Infrastructure-CTF	0	200,000	200,000	200,000	200,000	200,000	1,000,000
<i>Total Rec Infra</i>	140,000	340,000	320,000	320,000	350,000	350,000	1,680,000
Total Infrastructure-Recreation	140,000	\$340,000	\$320,000	\$320,000	\$350,000	\$350,000	\$1,680,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2025 Projected Budget ¹	Five-Year Plan					Total Cost 2026 - 2030
		2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Parks Infrastructure</u>							
<i>Athletic Field Renovation</i>							
61950 Athletic Field Renovation-ArCo	75,000	75,000	75,000	175,000	75,000	75,000	475,000
<i>Total Athletic Field Renovation</i>	75,000	75,000	75,000	175,000	75,000	75,000	475,000
<i>Ballfield Renovation</i>							
62971 Ballfield Renovation-CTF	300,000	0	0	0	0	0	0
<i>Total Ballfield Renovation</i>	300,000	0	0	0	0	0	0
<i>Blue Grass Conversion</i>							
62758 Turf Conversion-AdCo	0	100,000	100,000	50,000	50,000	50,000	350,000
63750 Turf Conversion-ArCO	100,000	100,000	100,000	100,000	75,000	75,000	450,000
62782 Turf Conversion-CTF	650,000	0	800,000	400,000	0	0	1,200,000
<i>Total Blue Grass Conversion</i>	750,000	200,000	1,000,000	550,000	125,000	125,000	2,000,000
<i>Bridge Inspect/Repairs</i>							
62972 Bridge Inspections/Repairs-CTF	0	150,000	0	0	150,000	0	300,000
<i>Total Bridge Inspect/Repairs</i>	0	150,000	0	0	150,000	0	300,000
<i>Const Parks Small Projects</i>							
62044 Parks Parking Lot Paving ArCo	1,000,000	250,000	500,000	500,000	0	0	1,250,000
63744 Security Lighting - CTF	75,000	0	75,000	75,000	75,000	75,000	300,000
<i>Total Const Parks Small Projects</i>	1,075,000	250,000	575,000	575,000	75,000	75,000	1,550,000
<i>Court Replacement</i>							
61945 Court Replacement-ArCo	0	500,000	500,000	0	0	500,000	1,500,000
61962 Court Replacement-CTF	200,000	0	175,000	0	100,000	0	275,000
<i>Total Court Replacement</i>	200,000	500,000	675,000	0	100,000	500,000	1,775,000
<i>Irrigation Controller Renovation</i>							
63737 Irrigation Controller Renovation-ArCO	25,000	0	0	0	0	0	0
61967 Irrigation Controller Renovation-CTF	225,000	0	0	0	0	0	0
<i>Total Irrigation Controller Renovation</i>	250,000	0	0	0	0	0	0

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2025 Projected Budget ¹	Five-Year Plan					Total Cost 2026 - 2030
		2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Parks Infrastructure</u>							
<i>Irrigation Renovation</i>							
(New) Irrigation Replacement-AdCo	0	200,000	200,000	200,000	150,000	150,000	900,000
61949 Irrigation Replacement-ArCo	100,000	1,325,000	950,000	950,000	350,000	350,000	3,925,000
62028 Irrigation Replacement-CTF	200,000	225,000	275,000	275,000	100,000	0	875,000
<i>Total Irrigation Renovation</i>	300,000	1,750,000	1,425,000	1,425,000	600,000	500,000	5,700,000
<i>Median Maintenance</i>							
62846 Median Development-CPF	3,950,000	0	2,250,000	2,250,000	2,250,000	2,250,000	9,000,000
61969 Median Maintenance	44,790	44,790	44,790	44,790	44,790	44,790	223,950
<i>Total Median Maintenance</i>	3,994,790	44,790	2,294,790	2,294,790	2,294,790	2,294,790	9,223,950
<i>Park Path Replacement</i>							
61963 Park Path Replacement-CTF	0	100,000	0	50,000	0	0	150,000
<i>Total Park Path Replacement</i>	0	100,000	0	50,000	0	0	150,000
<i>Park Tree Planting</i>							
62911 Park Tree Planting-AdCo	10,000	10,000	10,000	10,000	10,000	10,000	50,000
62810 Park Tree Planting-ArCo	40,000	40,000	40,000	40,000	40,000	40,000	200,000
61964 Park Tree Planting-CTF	10,000	10,000	10,000	10,000	10,000	0	40,000
<i>Total Park Tree Planting</i>	60,000	60,000	60,000	60,000	60,000	50,000	290,000
<i>Parks Infra Small Projects</i>							
62781 ADA Compliance-CTF	250,000	250,000	250,000	250,000	250,000	250,000	1,250,000
<i>Total Parks Infra Small Projects</i>	250,000	250,000	250,000	250,000	250,000	250,000	1,250,000
<i>Playground Renovation</i>							
62784 Playground Resurfacing-AdCo	100,000	0	100,000	50,000	0	100,000	250,000
61946 Playground Resurfacing-ArCo	300,000	0	50,000	100,000	100,000	100,000	350,000
<i>Total Playground Renovation</i>	400,000	0	150,000	150,000	100,000	200,000	600,000
<i>Signage</i>							
62809 Park Signage-AdCo	30,000	0	0	0	250,000	0	250,000
61948 Park Signage-ArCo	60,000	0	0	0	0	1,000,000	1,000,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2025 Projected Budget ¹	Five-Year Plan					Total Cost 2026 - 2030
		2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Parks Infrastructure</u>							
61732 Park Signage-CTF	15,000	50,000	50,000	20,000	50,000	50,000	220,000
<i>Total Signage</i>	105,000	50,000	50,000	20,000	300,000	1,050,000	1,470,000
Total Parks Infrastructure	7,759,790	\$3,429,790	\$6,554,790	\$5,549,790	\$4,129,790	\$5,119,790	\$24,783,950
<u>Parks Planning and Design</u>							
<i>Regional Projects</i>							
(New) Aurora Highlands - PDF	0	0	0	2,403,557	0	0	2,403,557
(New) Community Parks Development	0	0	0	0	0	4,000,000	4,000,000
(New) Confluence Park - AdCo	0	0	0	3,000,000	0	0	3,000,000
(New) Painted Prairie - PDF	0	0	0	2,046,024	0	0	2,046,024
(New) Parklands Community Park - PDF	0	0	0	4,018,885	0	0	4,018,885
<i>Total Regional Projects</i>	0	0	0	11,468,466	0	4,000,000	15,468,466
<i>Springhill Park</i>							
62048 Colorado Freedom Memorial Project	450,000	0	0	0	0	0	0
<i>Total Springhill Park</i>	450,000	0	0	0	0	0	0
Total Parks Planning and Design	450,000	\$0	\$0	\$11,468,466	\$0	\$4,000,000	\$15,468,466
<u>Systemwide Improvements - CPF</u>							
<i>Regional Projects</i>							
62023 Fire Stations Xeric Landscape - CPF	20,000	0	0	20,000	40,000	40,000	100,000
<i>Total Regional Projects</i>	20,000	0	0	20,000	40,000	40,000	100,000
Total Systemwide Improvements - CPF	20,000	\$0	\$0	\$20,000	\$40,000	\$40,000	\$100,000
<u>System-wide Planning</u>							
<i>PROS System Master Plan</i>							
62949 Park Master Planning Implementation-AdCo	500,000	0	0	0	0	0	0
(New) Systemwide Planning - CTF	0	0	0	0	200,000	0	200,000
<i>Total PROS System Master Plan</i>	500,000	0	0	0	200,000	0	200,000

Parks, Recreation & Open Space Detail By Project

Program\SubProgram\Fund	2025 Projected Budget ¹	Five-Year Plan					Total Cost 2026 - 2030
		2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>System-wide Planning</u>							
<i>Regional Projects</i>							
62045 Project Dev Fund - CTF	300,000	300,000	300,000	300,000	300,000	300,000	1,500,000
<i>Total Regional Projects</i>	300,000	300,000	300,000	300,000	300,000	300,000	1,500,000
Total System-wide Planning	800,000	\$300,000	\$300,000	\$300,000	\$500,000	\$300,000	\$1,700,000
<u>Trails</u>							
<i>Highline Canal Trail</i>							
62980 HLC Tip Match-CPF	-601,784	0	0	0	0	0	0
<i>Total Highline Canal Trail</i>	-601,784	0	0	0	0	0	0
Total Trails	-601,784	\$0	\$0	\$0	\$0	\$0	\$0
Total Parks, Recreation & Open Space	\$18,666,379	\$13,088,552	\$12,784,790	\$24,883,462	\$10,819,790	\$10,780,741	\$72,357,335

- ¹ Figures represent an estimate of how the 2025 adopted budget will be amended by year-end 2025. This column includes the 2025 adopted budget plus budget transfers, Fall 2024 and Spring 2025 budget amendments and contemplated amendments, transfers and lapses for the remainder of 2025. A negative figure is generally the result of the application of a budget reduction to a project with unspent prior year appropriation.

2026 - 2030 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund		Carryforward Appropriation 2024 ¹	2025 Projected Budget ²	Five-Year Plan					Total Cost 2026 - 2030
				2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Wastewater Fund</u>									
<u>Collection</u>									
52422	Annual Sewer Rehab	155,776	1,100,000	400,000	2,200,000	280,000	2,000,000	280,000	5,160,000
52107	First Creek Interceptor	6,157,780	-1,000,000	0	0	0	0	0	0
52595	Interceptor Connections - Sewer	3,760,440	0	0	0	0	0	0	0
52482	Interceptor Rehab	79,506	2,250,000	240,000	1,800,000	240,000	1,800,000	240,000	4,320,000
52462	Manhole Lining & Rehab	384,125	1,000,000	120,000	400,000	120,000	400,000	120,000	1,160,000
52461	Misc Sewer Replacement	9,021,132	11,604,000	920,000	6,800,000	133,000	1,048,000	0	8,901,000
52391	Miscellaneous Lift Station/Force Main Rehab	4,047,016	6,774,928	3,264,000	3,764,000	883,000	2,728,000	480,000	11,119,000
52581	New Sewer Line Construction	427,428	9,300,000	15,000,000	1,140,000	5,580,000	9,900,000	5,760,000	37,380,000
52346	Reimbursement	823,911	-323,761	681,854	711,638	742,336	797,900	832,026	3,765,754
52336	Senac Creek Interceptor	3,111,158	0	0	0	0	0	0	0
Program Total		27,968,272	30,705,167	20,625,854	16,815,638	7,978,336	18,673,900	7,712,026	71,805,754
<u>Operations & General Management</u>									
52219	Annual SCADA Improvements-Sewer	0	0	250,000	250,000	250,000	250,000	250,000	1,250,000
52658	Sand Creek Water Reuse Plant	866,804	300,000	1,680,000	752,000	480,000	2,480,000	480,000	5,872,000
52349	SCADA Improvements - Sewer	715,378	1,800,000	4,099,000	5,573,000	3,053,000	3,080,000	1,800,000	17,605,000
52354	SEAM Maintenance Facility-Sewer	125,375	0	380,000	0	0	0	0	380,000
52355	SEAM Maintenance Facility-Storm	68,074	0	228,000	0	0	0	0	228,000
52365	Structures Demolition - Sewer	120,311	680,000	832,000	928,000	1,128,000	608,000	656,000	4,152,000
52552	Waste Water Utility Plan Update-SS	155,108	525,000	640,000	0	0	0	0	640,000
Program Total		2,051,050	3,305,000	8,109,000	7,503,000	4,911,000	6,418,000	3,186,000	30,127,000
<u>Storm Water</u>									
52359	Buckley AFB Stream Improvements	162,133	0	0	0	0	0	0	0
52492	Cherry Creek @ Arapahoe Rd Drainage Improvements	0	0	400,000	400,000	0	0	0	800,000
52570	Concrete Channel Rehab	541,735	1,150,000	960,000	860,000	1,480,000	480,000	920,000	4,700,000
52309	Crossing Structure Projects	796,312	11,500,000	7,600,000	0	0	0	0	7,600,000
52599	Detention Ponds/Improvements	1,099,587	3,650,000	1,880,000	0	0	0	0	1,880,000
52535	Easterly Creek Outfall Improvements	510,727	200,000	1,160,000	4,000,000	2,400,000	0	0	7,560,000
53565	Misc Stormwater Developmt Proj	0	3,500,000	3,200,000	2,400,000	2,400,000	3,109,000	3,109,000	14,218,000

2026 - 2030 Capital Improvement Program

Aurora Water Detail By Project

Fund\Program\Subfund		Carryforward Appropriation 2024 ¹	2025 Projected Budget ²	Five-Year Plan					Total Cost 2026 - 2030
				2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Wastewater Fund</u>									
52463	Miscellaneous Stream Restoration	335,905	0	2,404,000	404,000	404,000	400,000	400,000	4,012,000
52509	Peninsula Townhomes	100,202	200,000	0	0	0	0	0	0
52345	Reimbursements	268,945	2,294,609	824,609	769,609	595,000	950,000	1,557,000	4,696,218
52465	Storm Corrugated Metal Pipe Rehab	286,887	1,200,000	960,000	920,000	2,000,000	4,120,000	680,000	8,680,000
52580	Storm Drain System Improvement	945,031	3,650,000	4,000,000	440,000	600,000	440,000	600,000	6,080,000
52369	Storm Reinforced Concrete Pipe Rehab	352,977	750,000	1,256,000	200,000	400,000	160,000	400,000	2,416,000
52353	Upper 1st Creek: Det Pond-DV	61,256	9,000,000	0	0	0	0	0	0
52364	Westerly Creek Future Phases	616,265	2,830,000	1,560,000	10,944,000	7,240,000	0	0	19,744,000
Program Total		6,077,962	39,924,609	26,204,609	21,337,609	17,519,000	9,659,000	7,666,000	82,386,218
Wastewater Fund		36,097,284	73,934,776	54,939,463	45,656,247	30,408,336	34,750,900	18,564,026	184,318,972
Total Wastewater Fund		\$36,097,284	\$73,934,776	\$54,939,463	\$45,656,247	\$30,408,336	\$34,750,900	\$18,564,026	\$184,318,972
<u>Water Fund</u>									
<u>Operations & General Management</u>									
52218	Annual SCADA Improvements-Water	0	0	250,000	250,000	250,000	250,000	250,000	1,250,000
52344	Energy Projects	834,534	2,100,000	480,000	0	0	0	0	480,000
52768	Meter Replacement Program	2,859,661	1,650,000	800,000	800,000	800,000	800,000	800,000	4,000,000
52348	SCADA Improvements - Water	941,209	1,800,000	3,921,000	5,573,000	3,173,000	3,480,000	1,800,000	17,947,000
52805	SEAM Maintenance Facility-Water	491,253	0	1,116,000	0	0	0	0	1,116,000
52212	Structures Demolition - Water	0	0	400,000	0	0	0	0	400,000
52466	Vault/Valve Rehabilitation	427,829	420,000	344,000	352,000	360,000	368,000	376,000	1,800,000
52342	Water Master Plan	173,967	0	0	0	0	800,000	800,000	1,600,000
Program Total		5,728,453	5,970,000	7,311,000	6,975,000	4,583,000	5,698,000	4,026,000	28,593,000
<u>Source of Supply Other</u>									
52495	54"/40" Rampart Appurtenances Rehab	636,495	2,000,000	0	0	0	0	0	0
52211	Direct Potable Reuse Source Water	0	0	0	2,700,000	7,740,000	10,560,000	4,320,000	25,320,000
52488	North Campus Well Rehab	791,508	300,000	3,640,000	1,320,000	1,080,000	2,760,000	760,000	9,560,000
52202	NorthCampus Well Drought Grant	0	0	1,600,000	0	0	0	0	1,600,000
52108	PW North Campus Expansion	7,202,800	15,700,000	13,020,000	13,200,000	6,000,000	0	0	32,220,000
52356	PW Pipelines	0	0	320,000	960,000	240,000	0	0	1,520,000
52498	Rampart Tunnel Rehab	284,798	0	0	0	0	400,000	400,000	800,000

2026 - 2030 Capital Improvement Program

Aurora Water Detail By Project

Fund\Program\Subfund		Carryforward Appropriation 2024 ¹	2025 Projected Budget ²	Five-Year Plan					Total Cost 2026 - 2030
				2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Water Fund</u>									
52347	Rampart Water Delivery System	329,491	19,800,000	40,000,000	18,000,000	0	0	0	58,000,000
52350	Water Delivery Infrastructure	15,902	650,000	1,056,000	664,000	1,120,000	0	0	2,840,000
52560	Well Field Land Acquisition	26,449	1,200,000	960,000	960,000	960,000	960,000	960,000	4,800,000
52341	Wemlinger Blended Water Pipeline	545,495	1,400,000	2,496,144	0	0	0	0	2,496,144
Program Total		9,832,938	41,050,000	63,092,144	37,804,000	17,140,000	14,680,000	6,440,000	139,156,144
<u>Source of Supply Storage</u>									
52352	Aquifer Storage and Recovery Development	510,040	-500,000	0	0	0	0	0	0
52370	Aurora Reservoir Improvements	0	300,000	24,070,000	19,500,000	900,000	0	0	44,470,000
52377	Box Creek Reservoir	524,539	0	200,000	0	0	0	0	200,000
52669	Homestake Capital Projects	5,113,653	6,335,000	5,972,000	6,245,000	4,220,000	4,880,000	3,815,000	25,132,000
52700	Homestake/Eagle River Project	1	0	0	0	0	0	0	0
52203	Johns Ranch Reservoir	0	400,000	0	0	0	0	0	0
52385	Lower SP Storage/Everist	571,444	3,100,000	6,000,000	2,200,000	12,800,000	15,000,000	1,425,000	37,425,000
52383	Lower SP Storage/Walker	566,696	6,000,000	3,478,388	2,736,000	0	0	0	6,214,388
52565	LSP Storage/Clare-WA	27,491	6,500,000	0	4,206,000	994,000	0	400,000	5,600,000
52384	LSP/Kirby-Dersham/Challenger	307,332	1,500,000	0	0	0	0	400,000	400,000
52564	Wetlands-Water	94,421	230,000	2,168,000	2,488,000	2,648,000	648,000	8,000	7,960,000
52396	Wild Horse Reservoir	15,517,626	14,050,000	13,427,000	17,279,000	75,382,000	113,633,000	181,163,000	400,884,000
Program Total		23,233,243	37,915,000	55,315,388	54,654,000	96,944,000	134,161,000	187,211,000	528,285,388
<u>Source of Supply Water</u>									
52379	Arkansas Basin Land Acquisition	15,267	50,000	1,200,000	1,200,000	1,200,000	4,000,000	4,000,000	11,600,000
52351	Heritage Eagle Bend	50,000	-50,000	0	0	0	0	0	0
52959	Raw Water Rehab	4,492,528	3,400,000	0	0	0	0	0	0
52381	Water Rights Acquisition	26,250	21,000,000	20,000,000	25,000,000	6,300,000	6,300,000	6,300,000	63,900,000
Program Total		4,584,045	24,400,000	21,200,000	26,200,000	7,500,000	10,300,000	10,300,000	75,500,000
<u>Transmission & Distribution</u>									
53564	210-PWP Raw Water PS Expansion	2,974,275	3,500,000	12,000,000	10,000,000	0	0	0	22,000,000
52121	23 Waterline Replacement Grant	1,465,783	0	0	0	0	0	0	0
52870	Kings Point Pump Station Zone 7	241,374	6,000,000	5,600,000	7,200,000	7,200,000	0	0	20,000,000

2026 - 2030 Capital Improvement Program Aurora Water Detail By Project

Fund\Program\Subfund		Carryforward Appropriation 2024 ¹	2025 Projected Budget ²	Five-Year Plan					Total Cost 2026 - 2030
				2026 Adopted	2027 Planned	2028 Planned	2029 Planned	2030 Planned	
<u>Water Fund</u>									
52120	Lead Service Lines - Capital	3,942,344	3,000,000	3,000,000	3,000,000	0	0	0	6,000,000
52954	Line Replacement	9,774,340	11,000,000	16,100,000	6,600,000	6,600,000	7,100,000	6,000,000	42,400,000
52416	New T&D Water Mains	5,576,177	7,241,750	50,000	50,000	1,345,000	11,905,000	7,185,000	20,535,000
52467	Pressure Reducing Valve Rehab Replacement	5,214,992	4,170,000	993,000	1,176,000	1,505,000	2,073,000	641,000	6,388,000
52302	Pump Station Improvements	1,285,179	11,600,000	3,342,106	1,320,000	4,613,000	17,020,000	8,818,000	35,113,106
52335	Reimbursements	909,244	1,356,242	1,796,080	1,403,954	1,839,391	1,885,941	1,894,797	8,820,163
52932	Transmission & Vault Rehab	5,305,324	3,400,000	2,715,000	1,800,000	800,000	1,600,000	240,000	7,155,000
Program Total		36,689,032	51,267,992	45,596,186	32,549,954	23,902,391	41,583,941	24,778,797	168,411,269
<u>Treatment</u>									
52504	Binney WPF Improvements	4,937,838	4,225,000	9,760,000	1,280,000	1,360,000	800,000	800,000	14,000,000
52210	Direct Potable Reuse Treatment	570,264	350,000	434,000	0	0	0	0	434,000
52616	Griswold Water Purification Facility	6,786,247	13,020,000	8,885,317	15,402,000	26,370,000	26,594,000	13,428,000	90,679,317
52200	PFAS Infrastructr CDPHE Grant	111,233	0	0	0	0	0	0	0
52486	Wemlinger WPF Improvements	3,012,908	6,575,000	22,655,000	49,615,000	56,355,000	945,000	945,000	130,515,000
Program Total		15,418,490	24,170,000	41,734,317	66,297,000	84,085,000	28,339,000	15,173,000	235,628,317
Water Fund		95,486,201	184,772,992	234,249,035	224,479,954	234,154,391	234,761,941	247,928,797	1,175,574,118
Total Water Fund		\$95,486,201	\$184,772,992	\$234,249,035	\$224,479,954	\$234,154,391	\$234,761,941	\$247,928,797	\$1,175,574,118
Total Aurora Water		\$131,583,485	\$258,707,768	\$289,188,498	\$270,136,201	\$264,562,727	\$269,512,841	\$266,492,823	\$1,359,893,090

1 Figures represent previous years unspent appropriation as of December 31, 2024, as reported in the 2024 Annual Comprehensive Financial Report.

2 Figures represent an estimate of how the 2025 adopted budget will be amended by year-end 2025. This column includes the 2025 adopted budget plus budget transfers, Fall 2024 and Spring 2025 budget amendments and contemplated amendments, transfers and lapses for the remainder of 2025. 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

2026 Operating and Capital Improvement Budget

Appendix 3

Operating Transfers





Schedule of Annual Operating Transfers

Operating Transfer Out	Operating Transfer In	Amount	Comments
Fund Name	Fund Name	2026 Adopted	
General	Aurora Capital Leasing Corporation (ACLC)	14,068,255	AMC lease payment (\$7,098,500); Fleet lease payments (\$6,159,254); Fire SCBA (\$476,400); Tactical Response (\$102,708); and Crime Lab (\$231,393)
General	Capital Projects	20,883,037	Annual transfer to Capital Projects, including additional road maintenance and Highway User Tax funds
General	Transportation Maintenance	33,819,992	Annual transfer to Transportation Maintenance Fund
General	Community Development	241,445	City match for HOME Investment Partnership Program grant
General	Cultural Services	2,056,417	Annual transfer to Cultural Services Fund
General	Designated Revenues Fund	1,216,619	Special transfer for Victim Assistance (\$509,726); Incentives (\$500,000); Impound Fee Support (\$100,000); and Special Courts (\$106,893)
General	Enhanced E-911	7,172,785	Annual transfer to Enhanced E-911 Fund
General	Gifts and Grants	126,000	Department of Labor State Housing Voucher Grant Match
General	Parking and Mobility	926,220	Annual transfer to Parking and Mobility Fund
General	Recreation	7,786,115	Annual transfer to Recreation Fund
General	Risk Management	63,000	Annual transfer to Risk Fund for respiratory protection compliance physicals
Marijuana Tax Revenue	ACLC	4,000,000	Transfer from Marijuana Tax Revenue Fund to ACLC for Recreation Center funding
Marijuana Tax Revenue	Capital Projects	4,000,000	Transfer from Marijuana Tax Revenue Fund to Capital Projects Fund for infrastructure maintenance
Total Transfer Out	Total Transfer In	\$ 96,359,885	





City of Aurora, Colorado

2026 Operating and Capital Improvement Budget

Appendix 4

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 2026, the following changes have been made to the City Council budget:

Base Changes

- There is a personal services increase of \$57,000 associated with pay increases and health care costs;
- There were several dues and subscriptions that were increased;
- Risk management budget was decreased by \$100.

Proposed Amendments

- There are two cuts built into the 2026 Proposed Budget. The one-time impact of four furlough days are included in the budget at a savings of \$10,600. In addition, there is a one-time cut of 25 percent for travel, training and meals budget providing budget savings of \$28,500.

Post-Proposed Amendments

- There are a series of one-time and ongoing reductions made by Council at the October 4, 2025 Budget Workshop. These include:
 - Eliminate Donation to Aurora Singers (\$2,500 Ongoing)
 - Eliminate Donation to Cherry Creek Schools Foundation Gala (\$3,000 Ongoing)
 - Eliminate Regional Economic Advancement Dues (\$2,000 One-time)
 - Eliminate Regional Air Quality Council Dues (\$67,000 One-time)
 - Eliminate US Conference of Mayors (\$19,300 Ongoing)
 - Reduce Council Contingency (\$8,500 One-time)

The table on the following page provides a line-item account of the change in the City Council budget from 2025 to 2026.

Appendix 4 - City Council Budget Detail

	2025 Original	2026 Base Adj	2026 Amends	2026 Adopted
Personal Services	\$ 982,269	\$ 56,974	\$ (10,599)	\$1,028,644
Dues and Subscriptions				
Aurora Chamber	81,956	2,535	-	84,491
Aurora Health Alliance	2,500	-	-	2,500
Colorado Municipal League (CML)	129,740	-	-	129,740
Denver Regional Council of Gov'ts (DRCOG)	106,000	2,100	-	108,100
Metro Mayors Caucus	35,265	8,616	-	43,881
National League of Cities (NLC)	18,592	3,741	-	22,333
NOISE	3,444	-	-	3,444
Regional Air Quality Council (RAQC)	67,000	-	(67,000)	67,000
Regional Econ Advancement Partnership	2,000	-	(2,000)	2,000
U.S. Conference of Mayors	19,262	-	(19,262)	19,262
Centennial NOISE	2,310	-	-	2,310
Unallocated Dues and Subscriptions	10,000	3,008	-	13,008
Subtotal, Dues and Subscriptions	478,069	20,000	(88,262)	409,807
Travel, Training and Conferences				
Council Individual Travel Budgets	81,000	-	(24,000)	57,000
Federal Annual Lobbying Trip	15,000	-	-	15,000
Subtotal, Travel, Training and Conference	96,000	-	(24,000)	72,000
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	2,000	-	-	2,000
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
Subtotal, Designated Items	45,450	-	(5,500)	39,950
Council Contingency	16,000	-	(8,500)	7,500
All other expenses*	43,837	(112)	(4,500)	39,225
GRAND TOTAL	\$1,661,625	\$ 76,862	\$ (141,361)	\$1,597,126

*Temporary services, supplies and services, internal service charges, printing, etc.



City of Aurora, Colorado

2026 Operating and Capital Improvement Budget

Appendix 5

Marijuana Tax Revenue Fund Detail





Marijuana Tax Revenue Fund Detail

The Marijuana Tax Revenue Fund includes ongoing appropriation of \$4.0 million to service debt (\$2.0 million each for the Central and Southeast Recreation Centers), and ongoing funding for transportation projects and road maintenance of \$4.0 million until 2026, then decreasing to \$2.4 million through 2030. A 2.0 percent special sales tax designated for Homelessness Services was implemented in July 2017 and is projected to generate \$2.1 million to \$2.2 million annually. In 2026, funding will support the operation of the new homeless navigation campus and \$550,000 for the Flexible Housing Fund. Due to the unpredictability of marijuana tax revenues, an emergency reserve has been established in the Homelessness Program to offset further unforeseen revenue decreases and cover unanticipated expenditures. In July 2020, a 1.0 percent special sales tax was implemented for Youth Violence Prevention and is projected to generate \$1.0 to \$1.1 million annually. In 2026, total expenditures for the Youth Violence Prevention Program are expected to be \$1.8 million. A part of this budget is designated as a flex fund to enable the division to respond to urgent community needs. Through 2030, a total of \$1.8 million will be committed for the lease and operation of a Youth Empowerment Center. The \$1.3 million in accumulated funds available plus anticipated 2026 revenues would result in \$1.6 million of funds available by year-end. Unused funds will revert to the Youth Violence Prevention reserve.

General Subfund

	2024 Actual	2025 Projection	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Beginning Funds Available	\$ 4,234,868	\$ 2,693,191	\$ 2,111,611	\$ 1,287,406	\$ 2,127,724	\$ 3,033,209	\$ 4,004,513
Sources							
Sales Tax (5.5%)	\$ 5,885,100	\$ 5,640,863	\$ 5,889,980	\$ 5,948,880	\$ 6,008,369	\$ 6,068,453	\$ 6,129,137
State Shareback	1,664,562	1,031,234	562,225	567,848	573,526	579,261	585,054
Excise Tax (5.0%)	657,641	573,590	573,590	573,590	573,590	573,590	573,590
Investment Income General	244,720	172,734	150,000	150,000	150,000	150,000	150,000
Total Sources	\$ 8,452,023	\$ 7,418,421	\$ 7,175,795	\$ 7,240,318	\$ 7,305,485	\$ 7,371,304	\$ 7,437,781
Expenditures							
Debt Service for Recreation Centers	\$ 3,993,700	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
Transportation Projects and Road Maintenance	6,000,000	4,000,000	4,000,000	2,400,000	2,400,000	2,400,000	2,400,000
Total Expenditures	\$ 9,993,700	\$ 8,000,000	\$ 8,000,000	\$ 6,400,000	\$ 6,400,000	\$ 6,400,000	\$ 6,400,000
Ending Funds Available	\$ 2,693,191	\$ 2,111,611	\$ 1,287,406	\$ 2,127,724	\$ 3,033,209	\$ 4,004,513	\$ 5,042,294

Appendix 5 - Marijuana Tax Revenue Fund Detail

Homeless Subfund

	2024 Actual	2025 Projection	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sources							
Special Sales Tax (2.0%)	\$ 2,140,031	\$ 2,051,223	\$ 2,141,811	\$ 2,163,229	\$ 2,184,861	\$ 2,206,710	\$ 2,228,777
Investment Income	64,995	48,195	5,000	2,000	2,000	2,000	2,000
Transfer from General Fund		-	-	-	-	-	-
Total Sources	\$ 2,205,026	\$ 2,099,418	\$ 2,146,811	\$ 2,165,229	\$ 2,186,861	\$ 2,208,710	\$ 2,230,777
Expenditures							
Homelessness Services	1,705,026	1,599,418	1,646,811	1,665,229	1,686,861	1,708,710	1,730,777
Emergency Reserve	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Expenditures	\$ 2,205,026	\$ 2,099,418	\$ 2,146,811	\$ 2,165,229	\$ 2,186,861	\$ 2,208,710	\$ 2,230,777
Ending Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Youth Violence Prevention Subfund

	2024 Actual	2025 Projection	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Beginning Funds Available	\$ 2,512,448	\$ 2,298,960	\$ 2,740,690	\$ 2,048,674	\$ 1,894,766	\$ 1,553,198	\$ 1,422,413
Sources							
Special Sales Tax (1.0%)	\$ 1,070,020	\$ 1,025,611	\$ 1,070,906	\$ 1,081,615	\$ 1,092,431	\$ 1,103,355	\$ 1,114,389
Investment Income	99,921	104,479	30,000	10,000	10,000	10,000	10,000
Total Sources	\$ 1,169,941	\$ 1,130,090	\$ 1,100,906	\$ 1,091,615	\$ 1,102,431	\$ 1,113,355	\$ 1,124,389
Expenditures							
Personal Services	\$ 329,504	\$ 318,645	\$ 388,045	\$ 401,627	\$ 415,684	\$ 430,232	\$ 445,291
Youth Violence Services	1,053,924	319,715	1,354,877	768,896	948,316	728,907	760,728
YVP Flex Fund	-	50,000	50,000	75,000	80,000	85,000	90,000
Total Expenditures	\$ 1,383,429	\$ 688,360	\$ 1,792,922	\$ 1,245,523	\$ 1,444,000	\$ 1,244,139	\$ 1,296,019
Ending Funds Available	\$ 2,298,960	\$ 2,740,690	\$ 2,048,674	\$ 1,894,766	\$ 1,553,198	\$ 1,422,413	\$ 1,250,784



City of Aurora, Colorado

2026 Operating and Capital Improvement Budget

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 include Special Courts, Victim Assistance, Public Safety Assistance Agencies, and Court Technology. These programs are funded by individual program fees and surcharges assessed by the Municipal Court on all standard city fines for ordinance violations (e.g. traffic tickets). In 2026, the surcharge was increased from \$50.00 to \$65.00 to account for inflation, as authorized in Section 50-37 of the City Code. Although the ordinance was amended in 2019 to allow annual inflationary adjustments, no increases had been made since then, so the 2026 update reflects eight years of inflation. The \$65.00 surcharge is distributed as follows: Special Courts (Teen Court, Wellness Court, and Armed Forces Treatment Court) - \$19.50, Victim Assistance - \$30.55, Public Safety Assistance Agencies - \$13.65, and Court Technology - \$1.30.

In 2024, collections of court surcharge revenues continued the multi-year trend of declining or stagnant growth with a 10.6 percent decrease from the prior year. Collections have fallen 40.7 percent since their 2021 peak. The 2025 projection assumes an additional 3.0 percent decline in surcharge revenue, while the 2026 budget reflects a 30.0 percent increase, driven entirely by the inflationary rate adjustment. The remaining years of the five-year proforma assume minimal growth to reflect recent trends in municipal court charges and small annual inflationary increases to the surcharge rate, with revenues expected to remain below historical averages. The related revenue shortfall in the Special Courts program will be addressed through a transfer from the General Fund to ensure all programs are balanced in the five-year outlook.

The following pages provide a description of each court surcharge program as well as financial data to include a five-year proforma.

Special Courts

	2024 Actual	2025 Projection	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Beginning Funds Available	\$ 482,292	\$ 412,789	\$ 236,883	\$ 150,664	\$ 11,636	\$ (131,011)	\$ (277,665)
Sources							
Court Fees	\$ 4,990	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Ticket Surcharges (\$19.50)	190,352	184,684	240,089	246,553	253,940	261,328	268,715
Interest	28,068	15,000	2,000	-	-	-	-
Transfer from General Fund	119,706	62,527	106,893	60,251	60,251	60,251	60,251
Total Sources	\$ 343,116	\$ 267,211	\$ 353,982	\$ 311,804	\$ 319,191	\$ 326,579	\$ 333,966
Expenditures							
Teen Court	\$ 123,686	\$ 129,295	\$ 138,660	\$ 143,112	\$ 147,723	\$ 152,499	\$ 157,447
Wellness/Armed Forces Treatm. Courts	288,933	313,822	301,541	307,720	314,115	320,734	327,586
Total Expenditures	\$ 412,619	\$ 443,117	\$ 440,201	\$ 450,832	\$ 461,838	\$ 473,233	\$ 485,033
Ending Funds Available	\$ 412,789	\$ 236,883	\$ 150,664	\$ 11,636	\$ (131,011)	\$ (277,665)	\$ (428,732)

The City of Aurora's Special Courts currently consists of the Aurora Teen Court, the Municipal Wellness Court, and the Armed Forces Treatment Court. The Aurora Teen Court is an educational alternative sentencing 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 and the Armed Forces Treatment Court provide 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 and the Armed Forces Treatment Court provide 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.

Court surcharge revenue has stabilized at historically low levels, resulting in projected revenues that fall behind program costs in the five-year forecast. The inflationary surcharge increase in 2026 will partially improve the outlook, but the projection reflects the depletion of funds available by the end of 2028, requiring an increase to the annual General Fund subsidy or another fund balancing measure to keep the program solvent.

Victim Assistance

	2024 Actual	2025 Projection	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Beginning Funds Available	\$ 57,448	\$ -	\$ 6,283	\$ 56,459	\$ 91,035	\$ 110,525	\$ 113,959
Sources							
Ticket Surcharges (\$30.55)	\$ 298,218	\$ 289,338	\$ 376,140	\$ 386,266	\$ 397,840	\$ 409,414	\$ 420,987
Interest	1,209	-	-	-	-	-	-
Transfer from General Fund	468,599	496,860	509,726	509,726	509,726	509,726	509,726
Total Sources	\$ 768,026	\$ 786,198	\$ 885,866	\$ 895,992	\$ 907,566	\$ 919,140	\$ 930,713
Expenditures							
Personal Services	\$ 640,436	\$ 636,412	\$ 695,577	\$ 719,780	\$ 744,825	\$ 770,743	\$ 797,563
Supplies/Other	64,538	43,503	40,113	41,636	43,251	44,963	46,777
Allocation to Victim Witness Board	120,500	100,000	100,000	100,000	100,000	100,000	100,000
Total Expenditures	\$ 825,474	\$ 779,915	\$ 835,690	\$ 861,416	\$ 888,076	\$ 915,706	\$ 944,340
Ending Funds Available	\$ -	\$ 6,283	\$ 56,459	\$ 91,035	\$ 110,525	\$ 113,959	\$ 100,332

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 2026 budget funds 6.0 FTE Victim Advocates and 1.0 FTE Victim Advocate Liaison. The VSU also maintains an active roster of 13 community volunteer advocates and intermittently relies on interns from area universities for programmatic support. The program is actively seeking more volunteers.

Low traffic ticket issuance has resulted in revenues that have fallen behind program costs for several years. This trend prompted City Council to re-imagine Victim Assistance program funding and increase the court surcharge allocation to this program in 2021. Nevertheless, projected revenues continue to fall short of projected expenditures in 2025 and throughout the five-year forecast. The annual revenue shortfall will be covered by a General Fund subsidy of \$496,900 in 2025 and \$509,700 in 2026 and each year thereafter. The subsidy is projected to be consistent throughout this forecast period as minimal increases to revenue are projected to keep pace with inflationary cost increases in the medium term.

Public Safety Assistance Agencies (PSAA)

	2024 Actual	2025 Projection	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Beginning Funds Available	\$ 323,055	\$ 298,941	\$ 296,441	\$ 325,856	\$ 365,164	\$ 374,860	\$ 385,203
Sources							
Ticket Surcharges (\$13.65)	\$ 133,247	\$ 129,279	\$ 168,062	\$ 172,587	\$ 177,758	\$ 182,930	\$ 188,101
Interest	11,400	10,000	6,000	6,000	6,000	6,000	6,000
Transfers	(14,957)	14,957	-	-	-	-	-
Total Sources	\$ 129,690	\$ 154,236	\$ 174,062	\$ 178,587	\$ 183,758	\$ 188,930	\$ 194,101
Expenditures							
Aid to Agencies	\$ 153,804	\$ 156,736	\$ 144,647	\$ 139,279	\$ 174,062	\$ 178,587	\$ 183,758
Total Expenditures	\$ 153,804	\$ 156,736	\$ 144,647	\$ 139,279	\$ 174,062	\$ 178,587	\$ 183,758
Ending Funds Available	\$ 298,941	\$ 296,441	\$ 325,856	\$ 365,164	\$ 374,860	\$ 385,203	\$ 395,546

Each year, through the Public Safety Assistance Agencies (PSAA) surcharge program, the city provides funding to agencies that support law enforcement efforts. Past recipients include Aurora Mental Health Center, Gateway Domestic Violence Services, Mile High Behavioral Healthcare, STRIDE Community Health Center, and SungateKids.

Since 2021, declining court surcharge revenues have led City Council to reimagine PSAA program funding by reducing annual awards and focusing more directly on law enforcement support. The steeper-than-expected revenue decline in 2022 caused budgeted award levels to exceed available funding, prompting a one-time General Fund transfer of \$373,400 to cover 2022 and 2023 expenses.

Beginning in 2024, budgeted expenditures have been aligned with the most recent full year of actual revenues to sustain the program without ongoing General Fund support. Awards are typically announced each fall of the prior year.

Finally, starting in 2025, a portion of PSAA program funding will support services at the Aurora Regional Navigation Campus. Developed in conjunction with Advance Pathways, the facility will offer more than 330 beds in a tiered shelter system designed to meet individuals where they are and help them progress toward independence. The city chose to work with Advance Pathways to operate the campus because of the organization's holistic approach to addressing homelessness.

The following table shows the amount of awards for agencies from 2020-2025.

AGENCY	2020	2021	2022	2023	2024	2025
Mile High Behavioral Healthcare	262,025	-	130,260	76,074	112,377	-
Aurora Mental Health Center	177,166	106,186	55,152	11,385	17,552	25,000
SungateKids	51,620	51,620	55,000	20,625	23,875	-
Gateway Domestic Violence Services	109,095	109,095	-	-	-	-
Advance, Inc.	-	-	-	-	-	130,000
TOTAL PROGRAM AWARDS	\$ 599,906	\$ 266,901	\$ 240,412	\$ 108,084	\$ 153,804	\$ 155,000

Court Technology

	2024 Actual	2025 Projection	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Beginning Funds Available	\$ 153,917	\$ 109,394	\$ 110,143	\$ 9,621	\$ -	\$ -	\$ -
Sources							
Ticket Surcharge (\$1.30)	\$ 12,690	\$ 12,312	\$ 16,006	\$ 16,437	\$ 16,929	\$ 17,422	\$ 17,914
Interest	5,324	3,500	1,800	1,800	1,800	1,800	1,800
Total Sources	\$ 18,014	\$ 15,812	\$ 17,806	\$ 18,237	\$ 18,729	\$ 19,222	\$ 19,714
Expenditures							
Expenditures	\$ 62,537	\$ 15,063	\$ 118,328	\$ 27,858	\$ 18,729	\$ 19,222	\$ 19,714
Total Expenditures	\$ 62,537	\$ 15,063	\$ 118,328	\$ 27,858	\$ 18,729	\$ 19,222	\$ 19,714
Ending Funds Available	\$ 109,394	\$ 110,143	\$ 9,621	\$ -	\$ -	\$ -	\$ -

The Information Technology (IT) 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.

The court technology fee of \$1.30 helps mitigate the cost of providing services by the municipal court administration. These funds are used for Court Technology needs to ensure service improvements for employees and citizens. The improvements in technology and business practices as well as a desire to best serve the community means the court needs to improve the way it does business and access to Justice. The virtual court appearance process has been adopted as the new business model of court proceedings for the safety and convenience of employees and the public.

In 2026, the court technology team will continue to work towards becoming a paperless court. The court IT team is moving applications to a web based system that will be easily maintained and modified. Technology purchases will continue to be made from the surcharge program revenue to achieve this goal. In addition, the team is upgrading security equipment in the courthouse and detention facility. Finally, court administration will also be working on access to case information on its web site to enhance transparency to the public.





City of Aurora, Colorado

2026 Operating and Capital Improvement 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
12	Marked Patrol Tahoes	Police	Existing Annual Budget Cash Funded	\$966,400
4	Unmarked Patrol Tahoes	Police	Existing Annual Budget Cash Funded	\$316,000
4	Chevy Tahoes	Fire	Existing Annual Budget Cash Funded	\$324,000
6	2500 Chevy Silverados	PROS(3), Public Works(3)	Existing Annual Budget Cash Funded	\$390,000
4	Chevy Blazers	PROS(2), Public Works(2)	Existing Annual Budget Cash Funded	\$172,000
4	Misc. Trailers/Equipment	Various	Existing Annual Budget Cash Funded	\$182,000
1	Aerial upgrade from Decon	Fire	Execute leases in 2026; payments starting in 2027	\$1,706,740
5	Aerial April Prebuild	Fire	Execute leases in 2026; payments starting in 2027	\$1,674,654
2	Pumper Prebuild Done	Fire	Execute leases in 2026; payments starting in 2027	\$1,103,150
3	Pumper April Prebuild	Fire	Execute leases in 2026; payments starting in 2027	\$1,103,150

NOTE: This list does not contain vehicles to be purchased with one-time funding in the Police and Fire Department Budgets.





City of Aurora, Colorado

2026 Operating and Capital Improvement 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 2026 budget includes funding equal to the actual 2025 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.

2026 CDBG FUNDING – PROGRAMMED FUNDS

ADMINISTRATION: (Subject to a 20% Administrative Cap of \$560,415) \$560,415

- **CDBG Program Administration**
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** \$75,000
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.
- **Essential Home Repair Grant Program** \$150,000
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 \$12,000 for sewer line repairs and up to \$8,000 for all other repairs.
- **Minor Home Repair Program** \$250,000
This citywide program provides financial and technical assistance to make minor home repairs for income-eligible homeowners that reside in their homes. Repairs include items such as removal of non-city-owned hazardous trees, adding handicap access to the home,

Appendix 8 – Community Development Program Detail

and replacing windows. The funds are provided in the form of a grant to the homeowner with a maximum project cost of \$24,999.

- **Home Repair Loan Program** \$150,000
This citywide program provides financial and technical assistance to make more extensive home repairs for income-eligible homeowners that reside in their homes. The funds are provided in the form of a low-interest loan to the homeowner with project costs not to exceed \$45,000.

PUBLIC SERVICE: (15% public service cap)

- **Home Ownership Assistance Program (HOAP)** \$405,312
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.

OTHER PROGRAMS:

- **Community Investment Financing Reserve** \$1,211,350
The Community Investment Financing Reserve funds are set aside for the construction of affordable housing units in the City of Aurora. The Housing and Community Development team works to identify developers that are working to develop and preserve affordable housing in the city. This will help the city to meet its Proposition 123 commitments and reduce the identified gap in affordable units.

CDBG TOTAL: \$2,802,077

2026 HOME INVESTMENT PARTNERSHIP (HOME) FUNDING – PROGRAMMED FUNDS

ADMINISTRATION: (Subject to a 10% Administrative Cap of \$157,309) \$157,309

- **HOME Program Administration**
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** \$1,296,261
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** \$200,000
This citywide program will provide HOME funds for direct assistance to households whose gross income is 60% or less of the Area Median Income (AMI), who need help paying 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

Appendix 8 – Community Development Program Detail

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. 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, the first-time homebuyer class, and attendance to all available financial fitness classes. The intent of the program is to educate applicants to become self-sufficient and responsible renters and future homeowners.

- **Community Housing Development Organization (CHDO) Activities** \$160,963
This citywide program provides funds to qualified CHDO's operating in Aurora to construct or rehabilitate affordable housing units to benefit low- to moderate-income individuals and families. HUD requires a minimum of 15% of the city's annual HOME grant be set aside for this purpose.

HOME TOTAL: \$1,814,533

2026 HEARTH EMERGENCY SOLUTIONS GRANTS (HESG)

ADMINISTRATION: (Subject to a 7.5% Administrative Cap of \$17,608) \$17,608

- **HESG Program Administration**
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% \$140,869
- Rapid Re-housing / Homeless Prevention capped at 32.5% \$76,304

HESG TOTAL: \$234,781

Attachment A

Community Development Program Detail

2026 Community Development Block Grant - CDBG

		2025 ADOPTED BUDGET	2025 ACTUAL AWARD	2026 ADOPTED BUDGET
CDBG Entitlement Grant		\$ 2,671,379	\$ 2,702,077	\$ 2,702,077
Program Income		100,000	100,000	100,000
Total ESTIMATED CDBG Funds Available		<u>\$ 2,771,379</u>	<u>\$ 2,802,077</u>	<u>\$ 2,802,077</u>
City of Aurora Org#	Applicant/Description			
	ADMINISTRATION: (20% Admin Cap CDBG Funding + Program Income)			
64011	Staff/Operating Expenses	\$ 554,276	\$ 560,415	\$ 560,415
	Sub-Total Capped-Admin	554,276	560,415	560,415
	PUBLIC SERVICE:			
64050	Home Ownership Assistance Program (HOAP) - Staff/Operating Expenses	\$ 400,707	\$ 405,312	\$ 405,312
	Sub-Total Subject to Public Service Cap	400,707	405,312	405,312
	REHABILITATION:			
64059	Rehab Program/Staff/Ops Expense	\$ 200,000	\$ 75,000	\$ 75,000
64534	Essential Home Repair Grant Program	100,000	150,000	150,000
64533	Minor Home Repair Program	150,000	250,000	250,000
64532	Home Repair Loan Program	-	150,000	150,000
	OTHER:			
TBD	Community Investment Financing Reserve	1,366,396	1,211,350	1,211,350
	Sub-Total	1,816,396	1,836,350	1,836,350
	Expenditure Totals	\$ 2,771,379	\$ 2,802,077	\$ 2,802,077
	CDBG Funds Available	<u>2,771,379</u>	<u>2,802,077</u>	<u>2,802,077</u>
	Unprogrammed Balance	\$ -	\$ -	\$ -

Attachment B

Community Development Program Detail

2026 HOME Investment Partnership Program

		2025 ADOPTED BUDGET	2025 ACTUAL AWARD	2026 ADOPTED BUDGET
HOME Grant		\$ 1,058,756	\$ 1,073,088	\$ 1,073,088
Program Income		500,000	500,000	500,000
Projected Funding		1,558,756	1,573,088	1,573,088
City General Fund Match		264,689	241,445	241,445
Total ESTIMATED HOME Funds Available		\$ 1,823,445	\$ 1,814,533	\$ 1,814,533
City of Aurora Org#	Description			
	ADMINISTRATION: (10% Admin Cap HOME Funding + Program income)			
64297	HOME Administration	\$ 155,876	\$ 157,309	\$ 157,309
	Sub-Total	155,876	157,309	157,309
	Affordable Housing Initiatives			
64527	Affordable Housing Gap Financing Reserve	\$ 264,689	\$ 1,296,261	\$ 1,296,261
64490	Tenant-Based Rental Assistance Program (TBRA)	200,000	200,000	200,000
TBD	CHDO Activities	1,202,880	-	-
64298	Community Housing Development Organization (CHDO) Activities		160,963	160,963
	Sub-Total	1,667,569	1,657,224	1,657,224
	Expenditure Totals	\$ 1,823,445	\$ 1,814,533	\$ 1,814,533
	HOME Funds Available	1,823,445	1,814,533	1,814,533
	Unprogrammed Balance	\$ -	\$ -	\$ -

Attachment B

Community Development Program Detail

2026 Hearth Emergency Solutions Grant

City of Aurora Org#	Description	2026 ADOPTED BUDGET
	HESG Projected Grant Amount	\$ 234,781
	HESG Core Programs	
TBD	HESG - Shelter - CAPPED at 60%	\$ 140,869
TBD	HESG - Rapid Re-housing - CAPPED at 32.5%	76,304
64435	HESG Administration (7.5% Administrative Cap)	17,608
	Expenditure Totals	\$ 234,781
	HESG Funds Available	234,781
	Unprogrammed Balance	\$ -



City of Aurora, Colorado

2026 Operating and Capital Improvement 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

	2025 Projection	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Beginning Funds Available	\$ 707,061	\$ 675,083	\$ 625,102	\$ 573,388	\$ 532,144	\$ 464,691
Revenues						
Investment Income	\$ 46,249	\$ 27,700	\$ 25,649	\$ 23,527	\$ 21,835	\$ 19,067
Other Revenue	51,351	50,000	50,000	50,000	50,000	50,000
Transfers in	177,418	116,927	123,384	142,299	125,494	130,137
Total Revenues	\$ 275,018	\$ 194,627	\$ 199,033	\$ 215,826	\$ 197,329	\$ 199,204
Expenditures						
Personal Services	\$ 249,065	\$ 190,973	\$ 196,702	\$ 202,603	\$ 208,681	\$ 214,942
Maintenance	51,745	40,000	40,000	40,000	41,200	42,436
Other Charges	6,185	13,636	14,045	14,466	14,900	15,347
Total Expenditures	\$ 306,995	\$ 244,609	\$ 250,747	\$ 257,070	\$ 264,782	\$ 272,725
Ending Funds Available	\$ 675,083	\$ 625,102	\$ 573,388	\$ 532,144	\$ 464,691	\$ 391,170

Typically, 25 percent of the AIPP transfers go into the Art Administration & Maintenance (AA&M) component of the AIPP Program. Transfers in varies by year depending on capital spending. Funds from Metro District and Transit Oriented Development (TOD) sites are projected here and remain flat.

Art Acquisition

	2025 Projection	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Beginning Funds Available	\$ 2,449,530	\$ 2,502,846	\$ 2,317,598	\$ 2,149,868	\$ 2,037,208	\$ 1,873,009
Revenues						
Investment Income	\$ 82,093	\$ 25,000	\$ 23,150	\$ 21,474	\$ 20,349	\$ 18,709
Transfers in	532,253	350,781	370,151	426,896	376,481	390,412
Total Revenues	\$ 614,346	\$ 375,781	\$ 393,300	\$ 448,370	\$ 396,830	\$ 409,121
Expenditures						
Acquisitions - Scheduled	\$ 560,030	\$ 560,030	\$ 560,030	\$ 560,030	\$ 560,030	\$ 560,030
Other Expenses	1,000	1,000	1,000	1,000	1,000	1,000
Total Expenditures	\$ 561,030	\$ 561,030	\$ 561,030	\$ 561,030	\$ 561,030	\$ 561,030
Ending Funds Available	\$ 2,502,846	\$ 2,317,598	\$ 2,149,868	\$ 2,037,208	\$ 1,873,009	\$ 1,721,099

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 include the Central Recreation Center, the new Animal Shelter, 9 Mile Pedestrian Bridge, and other projects to be determined.





City of Aurora, Colorado

2026 Operating and Capital Improvement Budget

Appendix 10 Debt





Debt & Capital Leases

The City of Aurora, like other communities, delivers 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 these 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 the immediate advancement of construction or improvements versus 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 (generational equity).

CITY FINANCING ENTITIES

The City Charter defines the types of bonded indebtedness the city may incur. Several city operating units use term financing to fund capital projects. 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 voter-approved 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

General obligation bonds are generally issued for infrastructure projects including streets, parks, and public buildings. State Statute 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

Revenue bonds are associated with capital improvement projects of revenue-based enterprises including Water, Wastewater, and Golf Courses. A dedicated stream of fee-based revenues (net of operating expenses) is pledged to pay both the principal and interest on the revenue bonds. This type of debt is an obligation of the respective enterprise, not of the City of Aurora or its General Fund and does not require voter approval.

Refunding Bonds

Refunding bonds are issued to refinance outstanding bonds in order to realize debt service savings over the remaining term of the obligation. Generally, the city's bonds are structured such that bonds may be refunded 10-years after issuance and beyond. The city's current Debt, Disclosure and Post-Issuance Compliance Policy currently states that present value savings must equal or exceed 3.0 percent for the city to refund bonds.

Lease-Purchase Financing

Lease-purchase financing is used to facilitate the purchase acquisition of real and personal property used in the operations of the city. ACLC owns and leases to the city several buildings, large fleet vehicles (i.e. fire trucks and other long-lived rolling stock) and other capital equipment. Lease payments are subject to annual appropriation and, as such, are not considered "debt" under Colorado law. At the end of the lease term, title to the asset financed is transferred to the city. This financing method takes the form of capital leases, direct bank loans, and Certificates of Participation (COPs). Similar to bonds, COPs carry a credit rating, and are sold to investors via an underwriter.

Development Revenue Bonds

Development revenue bonds 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 are conduit borrowings and 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

One goal in the management of the city’s debt is to maintain or improve the city's bond rating as determined by the rating agencies (Moody’s, Fitch and Standard & Poor’s). The city’s Debt, Disclosure and Post-Issuance Compliance 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 maintain the city’s debt service at fiscally responsible levels.

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. In accordance with IRS regulations, 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, with the exception of market conditions, affecting investor appetite and 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 are considered (e.g. users and user charges for utilities) and the covenants and protections offered to investors.

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.

Appendix 10 - Debt & Capital Leases

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 valuation of its creditworthiness. It is the city's goal to maintain high credit ratings for its bonds. Credit ratings indicate the financial strength of the organization being evaluated. High ratings increase the attractiveness of the city's bonds in the fixed-income market. Typically, this translates to lower borrowing rates, which ultimately results in lower costs to the taxpayer/ratepayer. Certain transactions are not rated because the rating agency was not contracted by the city to provide a rating.

The Wastewater Fund's Series 2025 revenue bonds were rated AAA and AA+ by Fitch and S&P, respectively. Also in 2025, both S&P and Fitch affirmed the Water Fund's AA+ rating. Lastly in 2025 Moody's affirmed the City's Aaa rating and assigned a rating of Aa2 to the 2025 Animal Shelter Certificates of Participation. The city's Certificates of Participation ratings (subject to appropriation) are one notch or more below the city's General Obligation ratings. Rated series are outlined on the following page.

CITY OF AURORA, COLORADO
2025 SCHEDULE OF DEBT RATINGS (unaudited)

Debt Issue	Unenhanced Rating by Agency		
	Moody's	S&P	Fitch
Aurora Capital Leasing Corporation Certificates of Participation, Series 2025	Aa2	NR	NR
Aurora Capital Leasing Corporation Certificates of Participation, Series 2022	Aa1	NR	NR
Aurora Capital Leasing Corporation Certificates of Participation, Series 2020	NR	AA	NR
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
Water Enterprise First-Lien Water Revenue Bonds 2024	NR	AA+	AA+
Water Enterprise First-Lien Water Revenue Bonds 2021	NR	AA+	AA+
Water Enterprise First-Lien Water Refunding Revenue Bonds 2021B	NR	AA+	AA+
Water Enterprise First Lien Water Refunding Revenue Bonds Series 2016A	NR	AA+	AA+
Wastewater Enterprise First-Lien Sewer Revenue Bonds 2025	NR	AA+	AAA
Wastewater Enterprise First-Lien Sewer Revenue Bonds 2023	NR	AA+	AAA
Wastewater Enterprise First-Lien Sewer Revenue Bonds 2021	NR	AA+	AAA

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 general obligation debt, capital lease obligations, enterprise fund revenue bonds,

Appendix 10 - Debt & Capital Leases

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 per the city charter. Water bond maturities are specified by the ordinance authorizing issuance of the bonds. The city's legal debt margin as of December 31, 2024 was \$251.7 million, as shown below.

2024 Computation of Legal Debt Margin			
In Accordance with Aurora Charter Article XI			
Assessed valuation, all Counties:	\$ 8,390,103,028		
Debt limit - 3% of assessed valuation		\$ 251,703,091	
Amount of debt outstanding:			
Total bonded debt	\$ 816,944,017		
Other debt	231,226,705		
Total		\$ 1,048,170,722	
Deductions allowed by law:			
General obligation bonds exempt from limit	2,025,000	(a)	
Revenue bonds	814,919,017	(b)	
Financed purchase agreement obligations	29,960,721	(b)	
Certificates of participation	181,416,373	(b)	
Revenue notes	19,849,611	(b)	
Total deductions		\$ 1,048,170,722	
Amount of debt applicable to debt limit		-	
Legal Debt Margin		\$ 251,703,091	(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 2024 Annual Comprehensive Financial Report

CURRENT STATUS

The authorized and issued amount of current debt (including all financial instruments) as of December 31, 2025 is \$1.5 billion, of which \$0 is subject to the legal debt margin (see the 2024 calculation above) with a principal balance of \$1.1 billion. Principal payments in 2026 total \$44.3 million and interest payments are \$36.3 million. See the 'Outstanding Debt Issues' table on page J-77 for a current listing of the status of outstanding issues.

Recent Debt Financing

On January 13, 2025, the city entered a loan agreement with AURA in the amount of \$5 million to finance the 13th Ave Station Project. The agreement has an interest rate of 1 percent and will be repaid with Tax Increment Financing (TIF) revenues from the project area.

On April 1, 2025, the Golf Fund entered a lease-purchase agreement with BOK Financial to finance the acquisition of \$1.4 million in golf carts and maintenance equipment. The loan matures in 2030 at an interest rate of 4.07 percent.

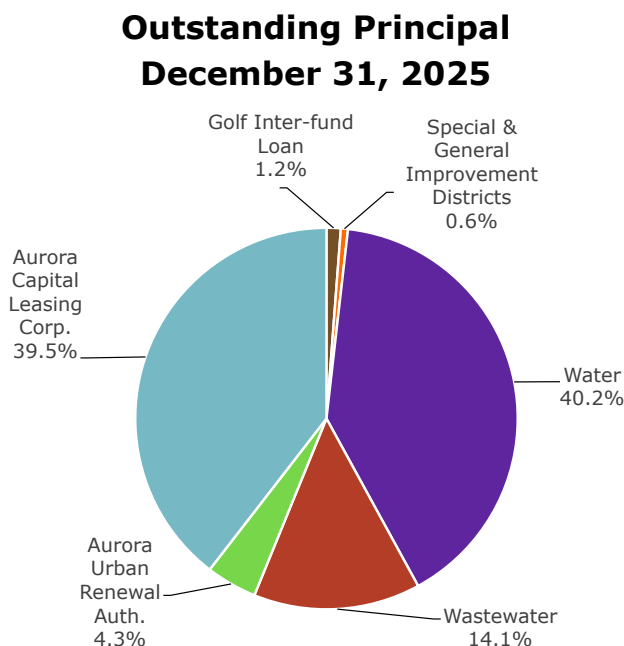
On September 11, 2025, the city through ACLC issued \$26.46 million Series 2025 Certificates of Participation to finance the construction of a new animal care facility. The transaction was underwritten by Stifel at an “all-in” interest cost of 4.84 percent with a final maturity of 2054. The certificates are rated Aa2 by Moody’s.

On October 17, 2025, the city through ACLC entered into a private lease-purchase agreement with Banc of America Public Capital Corp. to finance the acquisition of \$5.76 million in heavy fleet vehicles and associated equipment. The transaction matures in 2032 at an “All-in” total interest cost of 3.44 percent.

On November 19, 2025, the Wastewater Enterprise issued \$84.53 million Series 2025 First-Lien Revenue Bonds to finance the costs of numerous capital projects. The bonds were underwritten by Mesirow Financial at an “all-in” interest cost of 4.22 percent with a final maturity of 2055. The bonds are rated AA+ by S&P and AAA by Fitch.

OUTSTANDING DEBT

The outstanding principal balance administered by the City of Aurora as of December 31, 2025, 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 2025 year-end balance; 2026 scheduled payments of principal and interest; and the resulting principal balance at the conclusion of 2026.



Outstanding Debt Issues

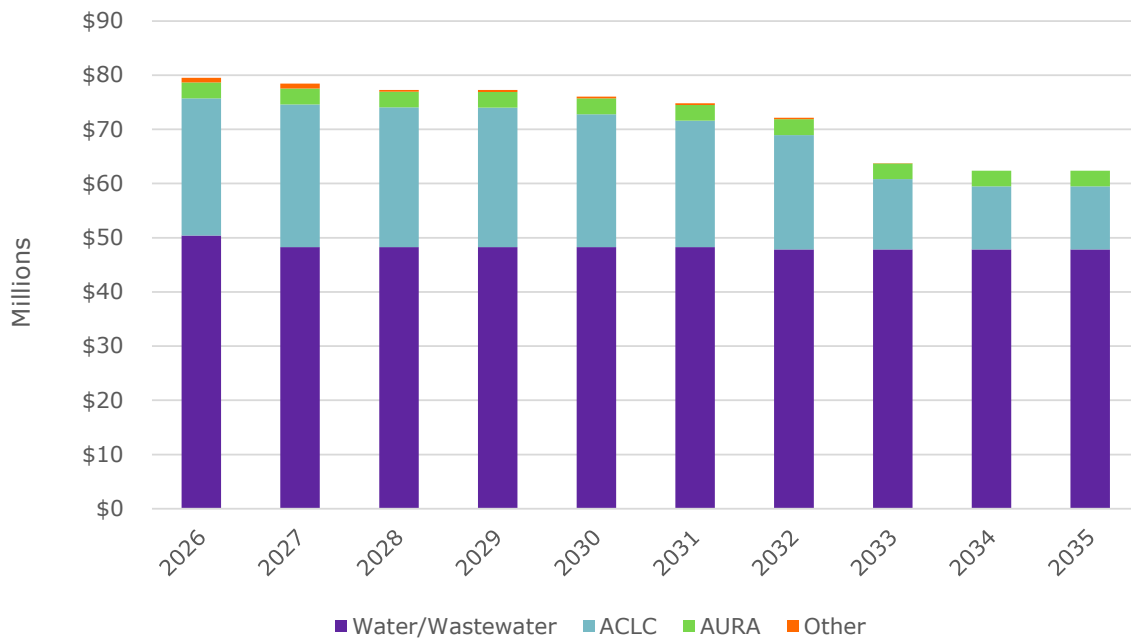
(Unaudited)

Entity	Authorized and Issued	Final Maturity	12/31/2025 Balance	2026 Principal Payment	2026 Interest Payment	12/31/2026 Balance
<u>City Funds</u>						
Interfund Loans						
Murphy Creek Golf Course Construction (from Sewer)	\$ 3,909,000	2026	\$ 534,000	\$ 534,000	\$ 10,680	\$ 0
Total Interfund Loans	3,909,000		534,000	534,000	10,680	0
Wastewater Fund First Lien Sewer Revenue Bonds						
2025 Series First Lien Sewer for Various Capital Projects	84,530,000	2055	84,530,000	0	2,573,322	84,530,000
2023 Series First Creek Interceptor (Sewer and Storm)	43,780,000	2053	43,780,000	0	1,867,450	43,780,000
2021 Series South East Area Maint Facility (Sewer)	48,970,000	2051	48,970,000	0	2,005,800	48,970,000
2018B Fitzsimons Stormwater Outfall Project	28,000,000	2030	15,249,673	2,972,730	195,505	12,276,943
2018A Fitzsimons Stormwater Outfall Project	2,000,000	2030	1,074,727	202,268	32,618	872,459
2016 Refinance Series 2006 Bonds	28,900,000	2026	3,085,000	3,085,000	48,126	0
Total Wastewater Fund	236,180,000		196,689,400	6,259,998	6,722,821	190,429,402
Water Fund						
2024 First-Lien Water Improv. Revenue Bonds	138,420,000	2054	133,935,000	2,170,000	6,404,700	131,765,000
2021B First-Lien Water Improv. Rev. Refunding Bonds (2016)	265,230,000	2046	250,085,000	3,640,000	5,601,395	246,445,000
2021 Series South East Area Maint Facility (Water)	122,760,000	2051	122,760,000	0	2,762,100	122,760,000
2016 Water Refunding Revenue Bonds	437,025,000	2046	125,935,000	12,015,000	4,846,300	113,920,000
Total Water Fund	963,435,000		632,715,000	17,825,000	19,614,495	614,890,000
Total City Funds	\$1,203,524,000		\$ 829,938,400	\$ 24,618,998	\$ 26,347,996	\$ 805,319,402
<u>Blended Component Units</u>						
Aurora Capital Leasing Corporation (ACLC)						
<u>Public Placements - Certificates of Participation (COPs)</u>						
2025 Animal Care Facility	\$ 26,460,000	2054	\$ 25,090,000	\$ 405,000	\$ 1,258,812	\$ 24,685,000
2022 Road Improvements	31,975,000	2042	28,920,000	1,120,000	1,376,700	27,800,000
2020 Recreation Center	33,770,000	2045	29,315,000	1,025,000	973,700	28,290,000
2019 AMC Refunding and Improvements	62,935,000	2031	36,025,000	5,295,000	1,801,250	30,730,000
2017B Three Fire Stations and Equipment	27,675,000	2037	19,440,000	1,270,000	728,369	18,170,000
2017 Central Recreation Center	28,865,000	2042	22,700,000	885,000	1,113,400	21,815,000
2015 Public Safety Training Facility	24,340,000	2040	17,030,000	880,000	618,675	16,150,000
Total ACLC Public Placements	236,020,000		178,520,000	10,880,000	7,870,906	167,640,000
<u>Direct Private Placements - External Capital Leases</u>						
2025-B Heavy Fleet Eq. (Loaders, Dump Trucks, Misc.)	5,759,975	2032	5,759,975	814,874	175,958	4,945,101
2025-A Golf Carts and Maintenance Equipment	1,428,924	2030	1,428,924	263,449	58,157	1,165,475
2024-A Heavy Fleet Eq. (Fire Pumpers, Dump Trucks, Misc.)	6,563,564	2031	5,674,810	945,816	208,097	4,728,994
2023-A Heavy Fleet Eq. (Asphalt Milling Machine)	7,097,346	2030	5,758,671	1,069,408	213,589	4,689,263
2022-A Heavy Fleet Eq. (BearCats, Dump Trucks, Fire Hazmat)	6,176,450	2029	3,631,838	873,313	94,410	2,758,525
2021-A Heavy Fleet Eq. (Dump Trucks, Fire Pumpers/Ladder)	8,303,140	2028	3,609,388	1,190,419	38,404	2,418,969
2019A-1 Heavy Fleet Eq. (Pumpers, Brush Truck, Misc.)	3,883,279	2026	577,208	577,208	10,205	0
2017-A D2 Police Station Phase I and II	10,095,000	2032	5,225,000	690,000	133,891	4,535,000
Total ACLC Direct Private Placements	51,057,678		31,665,814	6,424,487	932,711	25,241,327
ACLC Internal Loan - Capital Leases						
2024A Various Golf Maintenance Equipment	1,070,546	2029	868,324	208,484	23,445	659,840
Total ACLC Internal Loans	1,070,546		868,324	208,484	23,445	659,840
Total ACLC	288,148,224		211,054,138	17,512,971	8,827,062	193,541,167
Aurora Urban Renewal Authority (AURA)						
2022 Hyatt Conf. Center and Parking Garage Refinancing	20,645,000	2039	18,045,000	985,000	732,627	17,060,000
2016 The Point (Ragatta Plaza)	21,500,000	2041	16,420,000	900,000	287,350	15,520,000
Total AURA	42,145,000		34,465,000	1,885,000	1,019,977	32,580,000
General Improvement Districts (GID)						
2017 GID 01-2016 Cobblewood	650,000	2032	193,000	25,000	6,311	168,000
2011 GID 02-2009 Pier Point 7	2,600,000	2031	1,025,000	155,000	44,895	870,000
2010 GID 03-2008 Meadow Hills	520,000	2031	195,000	30,000	9,731	165,000
2010 GID 01-2008 Peoria Park Fence	375,000	2031	152,000	22,000	8,284	130,000
2009 GID 01-2007 Cherry Creek Fence	700,000	2029	200,000	45,000	10,500	155,000
Total GIDS	4,845,000		1,765,000	277,000	79,721	1,488,000
Total Blended Component Units	\$ 335,138,224		\$ 247,284,138	\$ 19,674,971	\$ 9,926,760	\$ 227,609,167
Grand Total - All Financial Instruments	\$1,538,662,224		\$1,077,222,538	\$ 44,293,969	\$ 36,274,756	\$1,032,928,569

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, 2025, and assumes no future new borrowing.

Total Estimated Debt Service





City of Aurora, Colorado

2026 Operating and Capital Improvement Budget

Appendix 11

Police and Fire Organizational Charts



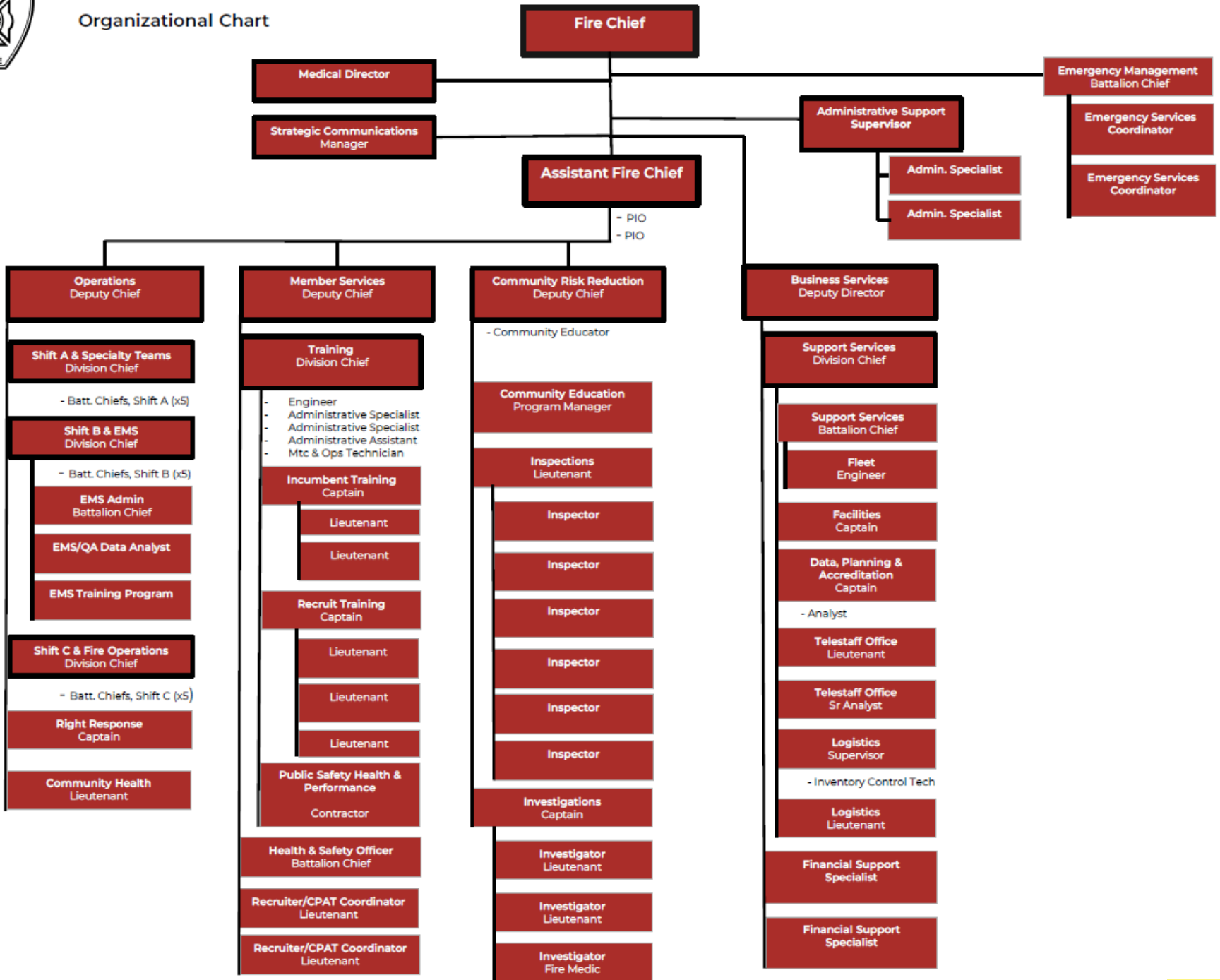




AURORA FIRE RESCUE

Organizational Chart

As of: 10/07/2025

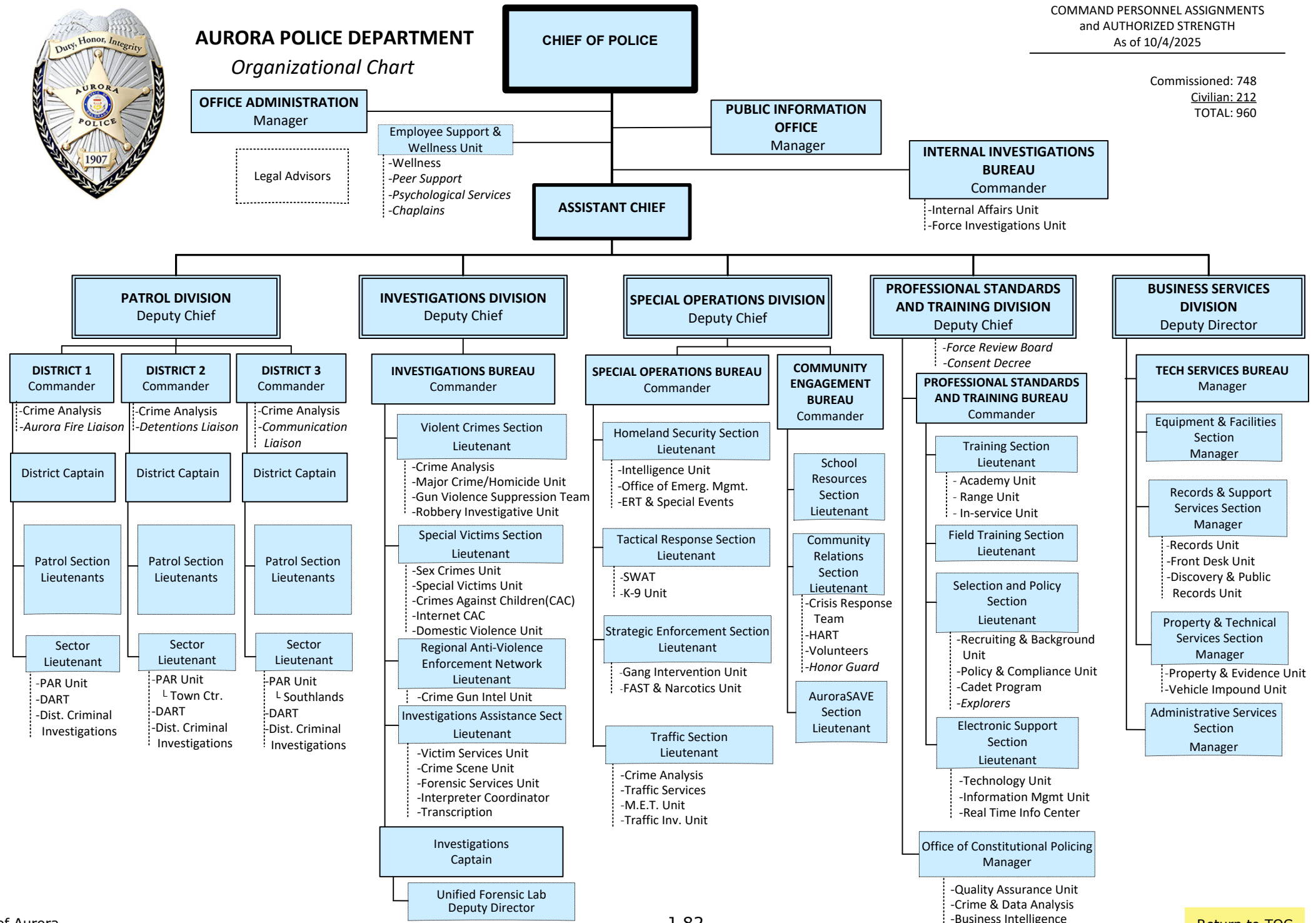




AURORA POLICE DEPARTMENT
Organizational Chart

COMMAND PERSONNEL ASSIGNMENTS
and AUTHORIZED STRENGTH
As of 10/4/2025

Commissioned: 748
Civilian: 212
TOTAL: 960





City of Aurora, Colorado

2026 Operating and Capital Improvement Budget

Appendix 12 Budget Ordinance Summary





Budget Ordinance Summary

ORDINANCE PROCESS

The following pages describe the 2025 and 2026 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 the time the budget was initially adopted. At these times, departments submit supplemental budget amendment requests to the Office of Budget and Financial Planning (OBFP). The OBFP creates a list of supplemental requests in an amending ordinance that is reviewed and revised by city management and forwarded to City Council for review and approval. If City Council approves the amending ordinance, the budget is officially changed. These amending ordinances can be used to change the budget in a prior year, the current year, or the upcoming year, depending on the situation. Normally, these amending ordinances occur in the spring and the fall. Copies of the official ordinances are kept on file by the City Clerk and in the OBFP.

2026 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 2026 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 each 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.

2025 AMENDING ORDINANCES

Amending ordinances are used to modify the amounts approved with the budget ordinances. There were two 2025 amending ordinances: the 2025 Spring Supplemental Amendment Ordinance and the 2025 Fall Supplemental Amendment Ordinance. Only significant 2025 amendments are specifically identified in the following section.

Spring Supplemental Budget Appropriation Amendment Ordinance (Introduced 05/05/2025, Approved 05/19/2025, Effective 06/21/2025): This ordinance amended the original budget for 2025 and the 2024 budget for year-end adjustments. The items in this supplemental are considered in the 2025 projection, as published in this budget.

Significant supplemental items included the addition of a net 6.0 FTE across various departments:

- 2.0 FTE to support the administration of the city’s new paid-time-off policy, fully offset by savings generated from a change to how the city budgets and pays short-term disability benefits.
- 1.0 FTE Assistant City Attorney to build out the city’s litigation section to be less reliant on outside counsel.
- 3.0 FTE to enhance Aurora Water’s cybersecurity and strengthen the resiliency of the Information and Operation Technology networks.

Other significant supplemental items in all funds included:

- The appropriation of **\$6.9 million** of grant funding from the Colorado Department of Public Health and Environment to remediate the Highway 30 Landfill project.
- The appropriation of **\$3.8 million** of grant funding from Adams County for the construction of the Homeless Navigation Campus.
- The appropriation of **\$1.2 million** of funds received through the Colorado Opioid Settlement to cover costs in the Designated Revenues Fund for Homelessness and Youth Violence Prevention programs as approved by City Council.
- The appropriation of **\$1.0 million** in the Capital Projects Fund for various courthouse renovation projects.

Fall Supplemental Budget Appropriation Amendment Ordinance (Introduced 12/15/2025, Approved 1/12/2026; Effective 2/12/2026): This is the second of two scheduled appropriation adjustments and applies only to the 2025 budget. While most of these items were anticipated when the 2026 proposed budget was presented to the Council and were therefore included in the 2025 department expenditure projections, a few supplemental items were identified too late to be included in those projections.

Appropriation requests in the Capital Projects Fund included:

- The appropriation of **\$44.8 million** for Public Works projects, which includes revenue offsets of \$30.4 million from federal, state, and county grant funds as well as developer reimbursements.
- The appropriation of **\$2.2 million** in the Housing and Community Services department to build a new Animal Shelter.

Supplemental items in other funds included:

- The lapse of **\$85.0 million** in the Water Fund for capital projects, with some projects being reappropriated in the 2026-2030 Capital Improvement Plan (CIP).
- The lapse of **\$10.0 million** in the Wastewater Fund for capital projects, with some projects being reappropriated in the 2026-2030 CIP.
- The transfer of **\$6.9 million** from the Capital Projects Fund to the Gifts and Grants Fund to correct the Highway 30 Landfill project budget that was appropriated by City Council during the Spring Supplemental Ordinance.





City of Aurora, Colorado

2026 Operating and Capital Improvement 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 include 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 2026 budget during 2025 is the projected amount approved by City Council during the adoption of the 2025 budget excluding 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 funding expanded or additional services. Similarly, departments submit budget reductions (a "cut") when lower revenue projections necessitate such items.

Program managers and budget coordinators work together to compile and submit their budget to department directors and appointees for approval. This information is then 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 Executive Staff, 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 Hall 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;
- Service 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

- The Citizens' Advisory Budget Committee, the Citizens' Water Advisory Committee, and the Citizens' Advisory Committee on Housing and Community Development present to Council regarding the proposed budget;
- City Manager presents the proposed budget to Council;
- City Council reviews the proposed budget and makes budget decisions;
- Service 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

2026 Operating and Capital Improvement 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 2026 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 or fiduciary capacity
		Custodial funds	

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);
- Transportation Maintenance Fund (TMF); 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);
- Executive Retirement Plan Fund (ERP) and Old Hire Fire and Police Fund (OHFP); and
- Police Retirement Plan Fund (PRP).

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.
- Stanley Film Center

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.

IV. Capital Improvements Projects Funds Financial Policies

The Capital Improvements Program (CIP) is a process that identifies city capital projects needed to maintain current capital assets and support new development and services.

A. Revenue and Expenditure Policies

1. A capital improvement project is defined as the construction, acquisition or improvement of infrastructure, facilities, or other qualifying asset that costs at least \$25,000 and which has a long-term benefit of five years or more, or extends the useful life of the improved asset by five years or more. Also included are:
 - a) Direct personnel costs associated with engineering, design, inspection, and project management. Direct supply, service, and support costs, such as those related to construction, financial services, or major procurement bidding costs may also be charged to CIP projects.
 - b) Major street renovation.
 - c) Initial purchase or replacement of computer and communications hardware, as long as the hardware has a life of five or more years. Initial purchase or replacement of computer and communications software, will also apply, as long as the software equals or exceeds \$25,000 in any given year.
 - d) Multi-organization one-time purchases / replacements of a number of similar pieces of equipment costing at least \$200,000 in total.
2. The legal level of control for a capital improvement program will be the project as defined in Section H of the budget document.
3. Any request to transfer budget from one project listed in the Capital Improvement Program Summary by Fund, Department, and/or Project, to another project similarly listed will require approval by City Council.
4. Council authorization is not required to establish subordinate project codes that will be used to track revenues, expenditures, and budgets for components within an appropriated capital project as long as such transfers remain within a single fund and department. Council authorization is also not required for budget transfers among subordinate project codes established in this master-subsidiary manner.
5. A department may not enter into a contract without sufficient appropriation to cover the contract.

V. Enterprise Funds Financial Policies

The enterprise funds are used to establish, finance, and account for the acquisition, operation, and maintenance of City of Aurora programs which are entirely or predominantly self-supporting by user charges or dedicated revenues. In addition to policies applicable to all funds, the following policies shall apply specifically to the enterprise funds:

A. Revenue and Expenditure Policies

1. Enterprise fund revenue will be generated by the sale of goods and services or from other dedicated revenues to provide for effective operations.
2. License, permit, and user fees will be periodically reviewed to determine what fees should be charged to provide for sound financial policies.

3. Enterprise funds user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital.
4. Charges to enterprise funds for services provided by the General Fund will be based on a pro rata unit share of each enterprise fund's resource use, taking into account any offsetting no charge or reduced cost service provided by the enterprise fund to other city funds.

VI. Internal Service Funds Financial Policies

Internal service funds are used to finance and account for goods and services furnished by a designated organizational program to other organizational programs within the City of Aurora fund structure. In addition to policies applicable to all funds, the following policies shall apply specifically to internal service funds:

A. Revenue and Expenditure Policies

1. Internal service funds revenue will cover the cost of operations and will be generated by charging City of Aurora budget programs that use such services.
2. Standard rates will be reviewed periodically to determine if charges to other funds are reasonable.
3. The city will operate a risk management program to provide for protection against loss and a reduction in exposure to liability. Such program shall include an employee safety-training program to minimize financial losses to the city.

VII. Debt Service Funds Financial Policies

A. Debt Policies

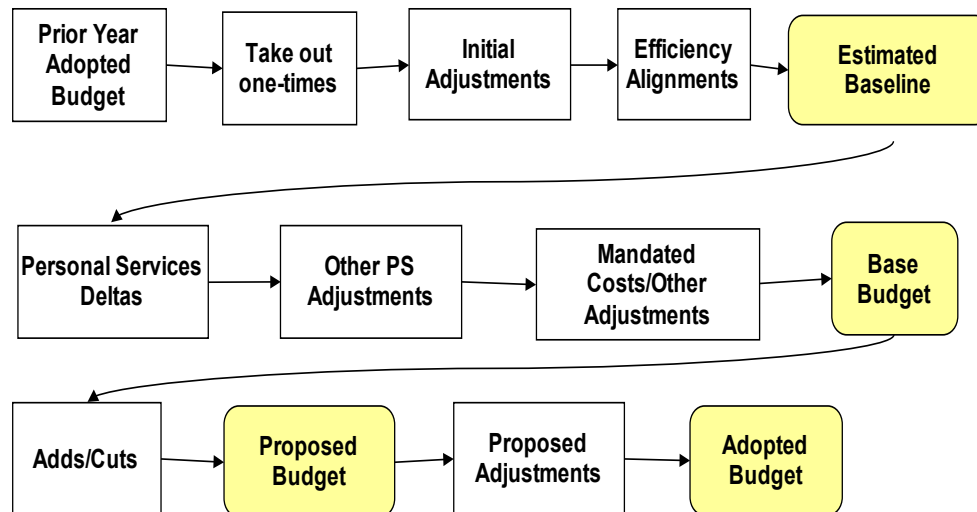
1. The City of Aurora will not use long-term debt to finance operations or for repair or renovation of existing assets unless the remaining useful life following such repair or renovation is extended.
2. Debt issuance decisions should include consideration of the impact of debt service costs and net increased operations and maintenance costs resulting from projects financed with debt.
3. Both capital projects and improvements financed with debt should have a useful life equal to or exceeding the term of the final maturity of the debt issued. Lease-purchase financing will be considered when the useful life of the item is equal to or greater than the length of the lease.
4. Debt should be self-supporting whenever possible, whereby debt service payments are funded from revenues specifically dedicated to retiring the bonds.
5. The total outstanding general obligation indebtedness of the city, less legally excludable outstanding debt, shall not exceed 3 percent of the assessed valuation of the taxable property within the city.

Policies Related to Specific Events

I. Policies related to budget building

A. The **budget process** period is created each year, depending on the procedures that need to take place and the relative importance of these procedures.

B. Most budget processes will follow a flow similar to this:



C. The definitions and policies related to each individual phase of the budget process are as follows:

1. **Prior year adopted budget:** The prior year adopted budget is that budget that was approved by Council during the prior year. Carryforwards, transfers, lapses, or supplementals are not included in this amount.
2. **Take out one-times:** During the creation of the prior year budget, there were items that were added into the budget on a one-time basis. That is, the expenditure was not meant to carry into the next year's budget. Those appropriations are removed during this phase. It is the responsibility of OBFP, with department input, to remove the budgets.
3. **Initial Adjustments:** There are several types of initial adjustments, including:
 - a) **Prior Year Fall Supplemental Ongoing:** This is the addition of ongoing items from the previous year's supplemental. It is the responsibility of OBFP, with department input, to adjust the budgets.
 - b) **Program Updates:** This is the physical rearranging of orgs within a program. When an org moves from one program to another, the history of that org also moves.

- c) **Current Year Spring Supplemental Ongoing:** This is the addition of ongoing items from the current year's supplemental. It is the responsibility of OBFP, with department input, to adjust the budgets.
- 4. **Efficiency Alignments:** This is the movement of budget from one org and account to another that results in no bottom-line change. Specific policies pertain to what accounts are allowed to move in the net zero entry process. Because they will be fully updated at another point in the budget building process, budget cannot move into or out of:
 - a) Forecasted personal services accounts;
 - b) Accounts included in the Zero-Base Budget process;
 - c) Interfund charge accounts;
 - d) Debt related accounts;
 - e) Transfer accounts;
 - f) Allocated admin accounts;
 - g) Utility accounts, and
 - h) One-time budget requirements.
- 5. The sum of the above four steps creates the **Estimated Baseline**.
- 6. **Personal Services Deltas:** The personal services delta is the amount of difference between the Estimated Baseline and the amount the Personal Services forecasting system calculates for each position. Not every personal services account is forecasted. Changes in accounts not related to the forecast are placed in the next phase, Other Personal Services Adjustments. Policies specific to FTE budgeting are found in a later section.
- 7. **Other Personal Service Adjustments:** Personal service cost changes not related to the Personal Services Delta phase are entered in this phase.
- 8. **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.
- 9. 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.
- 10. **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.

11. 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.
12. **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.
13. 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

2026 Operating and Capital Improvement 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)

	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 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 upkeep of the fence.

Meadow Hills General Improvement District (3-2008)

	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 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)

	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 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)

	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 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)

	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue					
Property Tax	9,105,773	10,016,351	10,016,351	11,017,986	11,017,986
Total Revenue	\$ 9,105,773	\$ 10,016,351	\$ 10,016,351	\$ 11,017,986	\$ 11,017,986
Expenditures					
Capital Improvements	9,105,773	10,016,351	10,016,351	11,017,986	11,017,986
Total Expenditures	\$ 9,105,773	\$ 10,016,351	\$ 10,016,351	\$ 11,017,986	\$ 11,017,986
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 2026-2030.

Cobblewood General Improvement District (1-2016)

	2026 Adopted	2027 Projected	2028 Projected	2029 Projected	2030 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

2026 Operating and Capital Improvement Budget

Appendix 16

Aurora Urban Renewal Authority Budgets





Alameda Center Urban Renewal Area				
	Inception Through 2023	2024 Actuals	2025 Projection	2026 Forecast
Beginning Funds Available	\$ 504,168	\$ 540,210	\$ 685,269	\$ 685,269
Revenues				
Earnings on Invest	\$ 42,594	\$ 19,588	\$ 17,708	\$ 18,239
Property Taxes	1,317,294	804,115	834,012	942,434
General Sales Taxes	217,595	179,234	169,407	174,490
Use Tx Rev-Building Materials	880,088	4,130	5,486	5,651
Occupational Privilege Taxes	6,852	3,155	-	-
Other Non-Operating Revenue	17,805	14,971	-	-
Total Revenues	\$ 2,482,230	\$ 1,025,193	\$ 1,026,613	\$ 1,140,814
Expenditures				
Services-Professional	\$ 5,500	\$ 1,000	\$ -	\$ -
Advertising	184	-	-	-
Development Incentives	1,819,023	896,329	775,055	852,561
IGA Payments	153,355	91,822	106,499	120,344
Total Expenditures	\$ 1,978,062	\$ 989,151	\$ 881,554	\$ 972,905
Ending Funds Available	\$ 504,168	\$ 540,210	\$ 685,269	\$ 853,178

In late 2015, the Aurora City Council approved the creation of the 6.8 acre URA and single TIF area at the northeast corner of South Sable Street and East Alameda Avenue. The Alameda Center Urban Renewal Plan facilitated 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 at City Centre, was completed in 2021 and includes 216 market-rate apartments, 34,500 square feet of commercial space, and a new bank building. AURA has agreements to return 25 percent of APS and 100 percent of Metro District and Business Improvement District property tax mills to the respective jurisdictions.

Aurora Conference Center Urban Renewal Area

	Inception Through 2023	2024 Actuals	2025 Projection	2026 Forecast
Beginning Funds Available	\$ 2,380,045	\$ 3,029,929	\$ 3,292,295	
Revenues				
Earnings on Invest	\$ 280,378	\$ 224,951	\$ 315,604	\$ 325,072
Property Taxes	107,525,445	29,807,446	29,511,408	26,560,267
Specific Ownership Taxes	81	-	-	-
General Sales Taxes	18,385,242	5,325,717	5,675,178	5,845,433
State Sales Tax	15,992,995	4,897,918	5,073,703	5,225,914
Lodgers Tax	31,292,188	9,185,978	9,685,055	9,975,607
Use Tx Rev-Building Materials	8,452,001	11,732	-	-
Use Tx Rev-Equip & Other	1,887,757	-	-	-
Occupational Privilege Taxes	286,984	68,727	6,763	-
Undist-Tax Audit Revenue	1,873,085	-	-	-
Internal Transfers	135	-	-	-
Total Revenues	\$ 185,976,291	\$ 49,522,468	\$ 50,267,711	\$ 47,932,293
Expenditures				
Services-Professional	\$ 135	\$ -	\$ -	\$ -
Development Incentives	182,995,926	48,872,584	50,005,345	47,233,136
Transfer to General Fund	600,000	-	-	-
Transfer to General Impr Distr	186	-	-	-
Total Expenditures	\$ 183,596,246	\$ 48,872,584	\$ 50,005,345	\$ 47,233,136
Ending Funds Available	\$ 2,380,045	\$ 3,029,929	\$ 3,292,295	\$ 3,991,452

The Aurora Conference Center URA was approved on September 26, 2011. The project includes 1,501 hotel rooms and approximately 486,000 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, with collection beginning in January 2013. The hotel and conference center opened in late 2018. The city accepted a planning application for the construction of 317 additional guestrooms in late 2019; construction of this expansion has not yet begun. In late 2023 Ryman Hospitality obtained building permits for two upgrades: 1) Grand Lodge renovation to add new bar and restaurant concepts and replace/remodel two existing restaurants; and 2) Event Pavilion addition of 14,000 square feet of outdoor terraces and patios as well as 121,188 square feet of new indoor event and pre-function space.

Buckingham Square Urban Renewal Area				
	Inception Through 2023	2024 Actuals	2025 Projection	2026 Forecast
Beginning Funds Available	\$ 3,638,759	\$ 4,994,366	\$ 8,385,540	
Revenues				
Fees-Other	\$ 10,000	\$ -	\$ -	\$ -
Earnings on Invest-Pool	486,756	166,537	230,545	237,461
Property Taxes	24,964,763	2,785,970	2,978,970	3,098,129
General Sales Taxes	8,591,456	736,585	974,476	1,003,710
Use Tx Rev-Building Materials	627,956	-	-	-
Occupational Privilege Taxes	456,915	29,289	11,504	-
Internal Transfers	(1,710,000)	(300,082)	-	-
Total Revenues	\$ 33,427,846	\$ 3,418,298	\$ 4,195,495	\$ 4,339,300
Expenditures				
Capital Related	\$ 816	\$ -	\$ -	\$ -
Non-Capital Purchases	301,331	-	-	-
Services-Professional	4,839	-	-	-
Trnsp,Meals,Lodg-Trng/Conf/Mtg	150	-	-	-
Training & Conf-Registrations	235	-	-	-
Development Incentives	21,675,881	1,315,665	-	-
IGA Payments	7,407,863	747,025	804,321	828,451
Transfer to-General Fund	18,654	-	-	-
Transfer to Desig Revenue Fund	379,317	-	-	-
Total Expenditures	\$ 29,789,087	\$ 2,062,690	\$ 804,321	\$ 828,451
Ending Funds Available	\$ 3,638,759	\$ 4,994,366	\$ 8,385,540	\$ 11,896,389

The Buckingham URA was created in 2008. This URA was created with the goal 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 Buckingham URA consists of three Tax Increment Financing Areas. TIF areas 1 and 2 have been established for the Gardens on Havana retail center (TIF 1) and the Centro Apartments (TIF 2). The term for the incentive agreement for both TIF areas 1 and 2 ended on June 28, 2024 as the financial obligation was met, as defined in the PFRA. The Metro District Mill levy generated property tax revenue will continue to be distributed, once a Cooperative Agreement has been approved by AURA Board. 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 maintain, support or implement public improvements within the URA.

City Center II Urban Renewal Area					
	Inception Through 2023	2024 Actuals	2025 Projection	2026 Forecast	
Beginning Funds Available	\$	254,358	\$	348,249	\$ 400,662
Revenues					
Earnings on Invest	\$ 7,218	\$ 10,336	\$ 13,943	\$	14,362
Property Taxes	270,962	83,555	38,470		88,481
Internal Transfers	(18,062)	-	-		-
Total Revenues	\$ 260,117	\$ 93,891	\$ 52,413	\$	102,843
Expenditures					
Other Misc Expenditures	\$ 5,759	\$ -	\$ -	\$	-
Total Expenditures	\$ 5,759	\$ -	\$ -	\$	-
Ending Funds Available	\$ 254,358	\$ 348,249	\$ 400,662	\$	503,505

The City Center II URA was created in 2009. TIF area 1, encompassing 24.6 acres at the southwest corner of E. Alameda Parkway and S. Chambers Road, was established in 2009 for a project that never materialized. TIF areas 2, 3, and 4, roughly 16.5 total acres at the southeast corner of E. Alameda Avenue and S. Sable Boulevard, were established in late 2015. There are currently no active agreements for TIF revenues generated in this URA.

The property changed hands in December 2019 and received approval in 2021 for a new master plan for possible residential, retail, office, and hotel uses. In 2022, the Colorado Housing and Financing Authority (CHFA) awarded federal 4 percent affordable housing tax credits for a senior project in Metro Center. The Addie at Metro Center, a four-story, 222-unit building with age and income-restricted units is currently under construction. Legacy Partners and a Griffin Capital Opportunity Zone Fund is developing Legacy Metro 525, a mid-rise, 380-residence, transit-oriented apartment community located immediately south of the RTD transit facility. Kairoi Residential is developing the Gild: 419 rental units on a 10.38-acre site located at the southeast corner of S Dawson Street and CentrepoinTE Drive. The project will have two small urban parks as part of the site plan. Completion of all three residential projects is expected in 2026. A 22,800-square foot Sprouts Market at the southwest corner of E. Alameda Pkwy and S. Chambers Road opened in 2025.

Colorado Science and Technology Park Urban Renewal Area				
	Inception Through 2023	2024 Actuals	2025 Projection	2026 Forecast
Beginning Funds Available	\$ 3,055,875	\$ 3,971,408	\$ 4,740,556	
Revenues				
Earnings on Invest-Pool	\$ 303,243	\$ 141,288	\$ 188,340	\$ 197,757
Property Taxes	21,149,913	4,055,831	4,180,616	4,389,647
Lodgers Tax	63,999	242,322	249,591	257,079
General Sales Taxes	808,123	151,439	196,480	202,374
Use Tx Rev-Building Materials	2,867,979	1,153	6,242	1,000
Occupational Privilege Taxes	195,274	(3,675)	2,272	-
Internal Transfers	(650,000)	-	-	-
Total Revenues	\$ 24,738,532	\$ 4,588,358	\$ 4,823,541	\$ 5,047,857
Expenditures				
Services-Other and Fees	\$ 9,768	\$ -	\$ -	\$ -
Collection Fees (County)	316,108	55,791	61,027	64,078
Development Incentives	21,338,681	3,617,034	3,911,504	4,107,079
IGA Payments	-	-	81,862	68,510
Other Misc Expenditures	18,100	-	-	-
Total Expenditures	\$ 21,682,657	\$ 3,672,825	\$ 4,054,393	\$ 4,239,667
Ending Funds Available	\$ 3,055,875	\$ 3,971,408	\$ 4,740,556	\$ 5,548,746

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. TIF Area #1, also established in 2008, in the eastern portion of the URA, allocates 85 percent of incremental sales, use, lodgers and property tax revenue to the CSTP Metro District for public infrastructure and improvements. The remaining revenues are currently being used by AURA to support projects on the campus, personal services provided by the Authority and city, in addition to developer incentives and AURA projects. 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. Following the Fitzsimons Redevelopment Authority gaining title to the former golf course land, in July 2022 the AURA amended the urban renewal plan to create a second TIF area western portion of the URA (west of Scranton Parkway), however, no development incentive agreement for TIF 2 has been executed yet. In 2020, Bioscience 3 was completed along with the Bioscience 3 parking garage. In 2021, groundbreaking occurred for Bioscience 5 Building and the 106-room Benson Hotel and Faculty Club opened in 2022. In 2024, Mondo Market deli/restaurant, El Meson de Liz restaurant and Milieu Fermentation brewery all opened along Ursula Street.

Fitzsimons Urban Renewal Area					
	Inception Through 2023	2024 Actuals	2025 Projection	2026 Forecast	
Beginning Funds Available	\$ 8,002,530	\$ 11,440,885	\$ 8,841,001		
Revenues					
Internal Transfers	\$ (10,005,403)	\$ 400,000	\$ (28,960)	\$ -	
Interest Income	(1,980)	-	-	-	
Earnings on Investment	1,528,608	290,688	415,985	428,465	
Interfund Loan Principal Rev	415,000	-	-	-	
Property Taxes	22,754,133	2,111,537	1,830,394	1,555,835	
General Sales Taxes	10,750,500	1,269,748	1,676,973	1,727,282	
Lodgers Tax	4,296,203	371,306	367,432	378,455	
Use Tx Rev-Building Materials	1,734,924	49,670	34,376	35,407	
Occupational Privilege Taxes	7,470,919	680,953	55,311	-	
Transfer from-AURA	372,802	-	-	-	
Total Revenues	\$ 39,315,706	\$ 5,173,901	\$ 4,351,511	\$ 4,125,444	
Expenditures					
Capital Projects and Related	\$ 13,421	\$ 249,016	\$ 16,762	\$ -	
Debt Interest-Interfund Loan	43,903	-	-	-	
Non-Capital Purchases	4,850	-	-	-	
Services	1,981,047	-	-	-	
Miscellaneous - Operating	33,643	-	-	-	
Collection Fees	287,926	31,673	27,456	28,280	
Development Incentives	17,401,518	1,054,857	907,177	771,101	
IGA Payments	800,000	-	-	-	
Other Misc Expenditures	593,715	-	-	-	
Transfer to-General Fund	83,352	-	-	-	
Transfer to-Gifts and Grants	36,875	-	-	-	
Transfer to Desig Revenue Fund	3,835,124	-	-	-	
Transfer to-Capital Projects	500,000	-	-	-	
Transfer to-AURA	5,697,802	400,000	6,000,000	3,125,000	
Total Expenditures	\$ 31,313,176	\$ 1,735,546	\$ 6,951,395	\$ 3,924,381	
Ending Funds Available	\$ 8,002,530	\$ 11,440,885	\$ 8,841,001	\$ 9,042,064	

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 a 208-acre portion of the campus that became the Colorado Science and Technology Park URA. In 2014 the URA was decreased by another 74 acres, which became the Fitzsimons Boundary Area II URA. The remaining Fitzsimons URA has only one TIF area and includes collections from both Adams and Arapahoe Counties. Some Fitzsimons Village properties remained in the Fitzsimons URA (Springhill Suites, an office building and bank) and continue to generate TIF that is paid to the Fitzsimons Village Metro District. The Developer Incentives line includes the incremental taxes paid under the Fitzsimons Village redevelopment agreement. In 2019 \$6.45 million was taken from Fitzsimons URA revenues to be reimbursed by a future loan, allocated for the Fitzsimons Gateway Hotel eligible public improvements. In May 2019 AURA set aside \$1.0 million for affordable housing investments within the Fitzsimons area. Future projects such as refinancing or other campus capital projects are expected in future years. \$2M is shown to be transferred from this Org. (\$1M for 2025 and \$1M 2026) to 71116, the Fitzsimons Redevelopment Org., in early 2026. This amount, generated from the Hyatt House Hotel (Fitzsimons Gateway A URA) will continue to repay the loan from the Fitzsimons URA Org for the reimbursement agreement to the hotel developer. In addition, transfers in 2025 and 2026 of \$1M each are shown to the Fitz II, TIF 1 Org. for financing shortages of the Hyatt Hotel and Conference Center. An additional \$5M transfer in 2025 provided capital and grant matching funds for 13th Avenue Station area infrastructure/Dillon way bridge and road extension.

Fitzsimons II Urban Renewal Area

	Inception Through 2023	2024 Actuals	2025 Projection	2026 Forecast
Beginning Funds Available	\$ 3,549,294	\$ 4,406,531	\$ 5,067,880	
Revenues				
Internal Transfers	\$ 1,132,500	\$ 600,000	\$ -	\$ -
Earnings on Invest	335,481	151,200	183,962	189,481
Parking Fees	2,373,726	304,613	176,327	181,616
Conference Center Fees	3,982,670	669,095	568,304	496,064
Property Taxes	9,977,009	2,421,311	3,026,888	2,966,350
General Sales Taxes	2,095,570	397,989	360,369	371,180
Lodgers Tax	3,933,795	659,935	570,274	587,382
Use Tx Rev-Building Materials	4,157,808	17,404	42,921	18,100
Occupational Privilege Taxes	68,877	9,576	780	-
Other Revenues	245,063	13,759	-	-
Proceeds-Notes Payable	20,645,000	-	-	-
Transfer from-AURA	8,532,034	400,000	1,000,000	1,125,000
Total Revenues	\$ 57,479,533	\$ 5,644,882	\$ 5,929,825	\$ 5,935,173
Expenditures				
Debt - All	\$ 9,609,451	\$ 1,712,737	\$ 1,715,994	\$ 1,715,994
Purch-New Equipment	10,310	-	-	125,000
Non-Capital Purchases	110,572	-	-	-
Services-All	8,016,866	1,161,371	1,327,062	1,366,874
Credit Card Fees	9,428	-	-	-
R&M-Facilities / Buildings	218,579	-	-	-
Claims-Parking	12,649	-	-	-
Conference Center Insurance	139,094	47,186	47,966	49,405
Utilities	1,009,941	166,468	167,401	172,423
Development Incentives	6,908,250	1,404,710	1,445,355	1,300,819
IGA Payments	388,950	295,176	550,588	572,612
Other Misc Expenditures	354,224	(4)	14,110	-
Allocated Admin-Other Costs	(340,873)	-	-	-
Payments to Escrow Agents	25,435,658	-	-	-
Transfer to-General Fund	66,862	-	-	-
Transfer to-AURA	1,980,280	-	-	-
Total Expenditures	\$ 53,930,240	\$ 4,787,645	\$ 5,268,476	\$ 5,303,127
Ending Funds Available	\$ 3,549,294	\$ 4,406,531	\$ 5,067,880	\$ 5,699,926

The initial Fitzsimons URA was approved and adopted by City Council in 2001. The plan included the establishment of a tax increment area that encompasses the entire URA. A new URA, Fitzsimons Boundary Area II, was created in February 2014. Fitzsimons Boundary Area II URA comprises approximately 65 acres located south of Colfax Avenue and across from the campus, including portions of Fitzsimons Village. Four separate TIF areas were created with the approval of the urban renewal plan. TIF Area 1 includes the Hyatt Regency Hotel 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 AURA'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, although 100% incremental revenues derived from the Metro District mil levy are passed through to Fitzsimons Village Metro District No. 3. The Broadleaf, a large multi-family project with 370 residential units with 9,000 square feet of ground-floor retail, was completed in 2025 in the eastern portion of TIF Area 2. TIF Area 3 contains Legacy at Fitzsimons, a 5-story, 363-unit multifamily rental project completed in 2022. The redevelopment agreement for Legacy included a \$5.7 million incentive which was approved in April 2019. TIF Area 4 contains the Forum at Fitzsimons project, which was completed in 2019. A 2014 redevelopment agreement provided a \$9 million incentive for 397 multifamily rental units and 27,000 square feet of first floor retail/commercial space. The \$1M outflow (transfer to AURA) in 2025 accounts for funds transferred for financing related shortages of the Hyatt Hotel and Conference Center. AURA owns the parking garage and conference center. This same \$1M outflow is anticipated in 2026, in addition to \$125,000 to update equipment in the parking garage.

Fitzsimons Gateway A Urban Renewal Area				
	Inception Through 2023	2024 Actuals	2025 Projection	2026 Forecast
Beginning Funds Available	\$ 912,753	\$ 623,336	\$ 312,660	
Revenues				
Internal Transfers	\$ 5,450,000	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)
Earnings on Invest-Pool	91,966	38,011	29,815	30,709
Property Taxes	425,897	263,926	275,933	284,211
Lodger's Tax	900,191	381,911	344,965	355,314
General Sales Tax	34,951	37,973	57,914	59,651
Use Tx Rev-Building Materials	456,930	5,738	-	-
Occupational Privilege Taxes	2,819	2,502	174	-
Total Revenues	\$ 7,362,754	\$ (269,940)	\$ (291,199)	\$ (270,115)
Expenditures				
Development Incentives	\$ 6,450,001	\$ -	\$ -	\$ -
Other Misc Expenditures	-	19,477	19,477	19,477
Total Expenditures	\$ 6,450,001	\$ 19,477	\$ 19,477	\$ 19,477
Ending Funds Available	\$ 912,753	\$ 623,336	\$ 312,660	\$ 23,068

The 2.56 acre Fitzsimons Gateway A URA was approved in November 2015 and is located just 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 up to \$6.45 million in approved public improvement costs for a 140-room Hyatt House hotel, including 8,000 square feet of retail space. This amount was paid out in full. The extended stay hotel opened in April 2021 with a bank, restaurant, and coffee shop opening in the retail spaces in 2021, 2023, and 2024 respectively. The site's former owner performed necessary environmental ground remediation from a former use of a dry-cleaners, utilizing the City's Brownfield Revolving Loan Fund, which continues to be paid from AURA's revenues.

Fletcher Plaza Urban Renewal Area					
	Inception Through 2023	2024 Actuals	2025 Projection	2026 Forecast	
Beginning Funds Available	\$ 110,719	\$ 132,500	\$ 101,393	\$ 101,393	
Revenues					
Earnings on Investments	\$ 6,398	\$ 3,807	\$ 5,061	\$ 5,062	
Program Income-Other	7,313	-	-	-	
General Sales Taxes	194,599	26,758	14,072	14,494	
Use Tx Rev-Building Materials	5,621	4,862	-	-	
Rental-Other	875	-	-	-	
Internal Transfers	15,189	-	-	-	
Total Revenues	\$ 229,995	\$ 35,427	\$ 19,133	\$ 19,556	
Expenditures					
Services	\$ 30,995	\$ 807	\$ 8,606	\$ 8,866	
Miscellaneous - Operating	66,222	3,648	40,543	-	
Utilities	7,059	2,671	1,091	1,124	
Transfer to-Capital Projects	15,000	6,521	-	-	
Total Expenditures	\$ 119,275	\$ 13,646	\$ 50,240	\$ 9,990	
Ending Funds Available	\$ 110,719	\$ 132,500	\$ 101,393	\$ 110,959	

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 an 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. The city amended the Fletcher Plaza urban renewal plan in June 2014 to confirm the conditions of blight as required under State statute and delineate a TIF area covering the equivalent of approximately one square block. Newer retail tenants serving the District include a brewery and tap room, Bahn and Butter bakery, and a new sit-down Vietnamese restaurant, Dan Da. TIF revenue collection is confined to sales and use tax only. Miscellaneous expenses include a transfer of \$25K to The People's Building for purposes of a grant match for interior renovation and \$15K to the Fox Theater for operational assistance. In November of 2025, the public vote to create a Downtown Development Authority in the District passed.

Havana North Urban Renewal Area				
	Inception Through 2023	2024 Actuals	2025 Projection	2026 Forecast
Beginning Funds Available	\$ 1,013,166	\$ 1,331,698	\$ 1,502,938	\$ 1,502,938
Revenues				
Earnings on Investment	\$ 36,334	\$ 34,165	\$ 36,460	\$ 37,554
Insurance Recoveries	495	-	-	-
Other Revenues	566,106	-	-	-
Property Taxes	1,097,282	345,761	209,582	293,415
General Sales Taxes	718,713	91,313	80,935	83,363
Use Tx Rev-Building Materials	404,828	49,246	144,000	216,000
Proceeds-LT Interfund Loan	1,291,315	-	-	-
Transfer from-General Fund	247,222	-	-	-
Transfer from-AURA	315,590	-	-	-
Internal Transfers	(110,000)	-	-	-
Total Revenues	\$ 4,567,885	\$ 520,486	\$ 470,977	\$ 630,332
Expenditures				
Debt Interest-Interfund Loan	\$ 565,882	\$ -	\$ -	\$ -
Non-Capital Purchases	227	-	-	-
Services & Other Purchases	36,065	-	-	-
Other Misc Expenditures	1,301,309	-	-	-
Development Incentives	740,956	163,590	213,547	110,806
IGA Payments	64,731	38,364	86,190	120,665
Transfer to-General Fund	252,108	-	-	-
Transfer to-AURA	593,441	-	-	-
Total Expenditures	\$ 3,554,719	\$ 201,954	\$ 299,737	\$ 231,471
Ending Funds Available	\$ 1,013,166	\$ 1,331,698	\$ 1,502,938	\$ 1,901,799

The approved master plan for the mixed-use Argenta project is to include 86 for-sale townhomes, 150 for-sale condominiums, and approximately 19,700 square feet of freestanding retail/commercial space fronting Havana Street, and a three-story, mixed-use building with 14 market rate condominiums above first floor commercial space, at full buildout. In addition to a mix of uses, the Argenta project will include a public park/plaza for large scale community events and festivals. An 86-unit townhome development is under construction with the first half of 43 homes completed by DreamFinders, and nearly fully occupied as of 11/2024. The first phase of the condominium units is under construction, with construction appearing to be halted prior to completion, as well as the mixed-use building to the north. The developer, Pacific North, is under construction on the remaining 43 townhomes with foundations in place. This project will provide the first new condo development to the City in many years.

Horizon Uptown Urban Renewal Area					
	Inception Through 2023		2024 Actuals	2025 Projection	2026 Forecast
Beginning Funds Available	\$	1,824,804	\$	3,193,914	\$ 883,235
Revenues					
Earnings on Invest	\$	92,656	\$	110,759	\$ 167,920
Property Taxes		3,841,944		2,601,131	4,126,424
Use Tx Rev-Building Materials		1,206,605		937,476	507,387
Internal Transfers		(100,000)		(83,726)	-
Total Revenues	\$	5,041,205	\$	3,565,639	\$ 4,806,768
Expenditures					
IGA Payments	\$	3,216,401	\$	2,196,529	\$ 4,782,734
Total Expenditures	\$	3,216,401	\$	2,196,529	\$ 4,782,734
Ending Funds Available	\$	1,824,804	\$	3,193,914	\$ 907,269

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. Applicable pledged revenue streams include incremental use and property taxes only. Since 2020, some residential developments have been completed in the southwest portion of the property. None of the promised commercial development has yet occurred. In 2021, due to non-performance and change of vision by the developer, the 2010 public finance and redevelopment agreement was terminated by AURA, the developer, and metropolitan districts. Also in 2021, AURA entered into separate cooperation agreements with the metropolitan districts and Aurora Public Schools in order to pass through the respective entities' mill levies. In 2025 AURA and the city entered into a cooperation agreement whereby AURA will use 98 percent of available, uncommitted revenue to reimburse the city for costs related to the Picadilly/I-70 interchange project.

Iliff Station Urban Renewal Area				
	Inception Through 2023	2024 Actuals	2025 Projection	2026 Forecast
Beginning Funds Available	\$ 4,854,786	\$ 6,101,937	\$ 7,361,642	
Revenues				
Earnings on Invest	\$ 323,707	\$ 204,757	\$ 261,902	\$ 269,759
Property Taxes	5,951,613	1,591,381	1,666,936	1,516,911
General Sales Taxes	145,317	56,202	51,986	53,545
Lodgers Tax	607,414	253,946	168,733	173,795
Use Tx Rev-Building Materials	1,996,421	740	-	-
Occupational Privilege Taxes	5,350	1,382	326	-
Internal Transfers	(265,000)	-	-	-
Total Revenues	\$ 8,764,822	\$ 2,108,409	\$ 2,149,883	\$ 2,014,010
Expenditures				
Development Incentives	\$ 2,369,843	\$ 494,861	\$ 517,940	\$ 460,966
IGA Payments	1,396,316	366,397	372,238	338,737
Transfer to-Cultural Services	143,877	-	-	-
Total Expenditures	\$ 3,910,036	\$ 861,258	\$ 890,178	\$ 799,703
Ending Funds Available	\$ 4,854,786	\$ 6,101,937	\$ 7,361,642	\$ 8,575,949

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 City of Aurora provided the majority of the funding for the RTD commuter parking structure, which was completed in early 2016. The urban renewal plan established 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 Marq Iliff Station, a 315 unit market-rate apartment project with 12,400 square feet of ground-floor retail. A redevelopment agreement between AURA and the developer 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, Avail Modern Living Apartments, and a Hampden Inn and Suites. Development in TIF area 2 has been market-driven and no related incentive agreements are in place.

Plaza 1-4 Urban Renewal Area				
	Inception Through 2023	2024 Actuals	2025 Projection	2026 Forecast
Beginning Funds Available	\$ 814,068	\$ 1,950,724	\$ 1,017,354	
Revenues				
Earnings on Invest-Pool	\$ 235,604	\$ 74,008	\$ 82,343	\$ 84,813
NonBudgetary Transfer In	5,511,000	-	-	-
Other Revenues	1,554,016	1,182,975	-	1,687,531
Property Taxes	2,012,568	958,071	1,094,389	1,127,221
General Sales Taxes	2,149,058	577,493	604,320	622,450
Use Tx Rev-Building Materials	1,145,490	70	1,218	1,000
Occupational Privilege Taxes	26,030	7,301	996	-
Internal Transfers	-	-	(63,452)	-
Transfer from Capital Projects	500,000	-	-	-
Transfer from AURA	112,058	-	-	-
Total Revenues	\$ 13,245,825	\$ 2,799,918	\$ 1,719,814	\$ 3,523,015
Expenditures				
Debt Interest-Interfund Loan	\$ 2,547,650	\$ 317,975	\$ 1,187,837	\$ 1,187,350
Non-Capital Purchases	4,500	-	-	-
Services-Professional	5,511,000	-	-	-
Postage Shipping	38	-	-	-
Advertising	2,143	-	-	-
Development Incentives	4,302,021	1,345,287	1,465,347	1,750,671
IGA Payments	30,862	-	-	-
Other Misc Expenditures	33,543	-	-	-
Total Expenditures	\$ 12,431,757	\$ 1,663,262	\$ 2,653,184	\$ 2,938,021
Ending Funds Available	\$ 814,068	\$ 1,950,724	\$ 1,017,354	\$ 1,602,348

The Nine Mile Station URA was created in 2014 and is located at Parker Road and I-225. 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. AURA entered into a master developer agreement to redevelop the Plazas into a mixed-use center now known as the Point at Nine Mile Station. 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, 22,000 square feet of new retail has been constructed. In 2021, redevelopment agreements were executed for the construction of a 63-unit affordable, multi-family housing project and 260-unit market rate housing project within Plaza 3. The affordable housing project broke ground in late summer 2021 and opened in early 2022, and the market-rate housing project broke ground in 2022 and opened early 2025. A bridge connecting the Point at Nine Mile Station is anticipated to begin construction by early 2026. The four Plaza URA/TIF's are effectively a single project with interconnected costs and responsibilities between AURA and the master developer. Thus, the Plaza URAs are being reported as if it was a single URA (i.e. a single URA with four separate TIFs).

Westerly Creek Village Urban Renewal Area					
	Inception Through 2023		2024 Actuals	2025 Projection	2026 Forecast
Beginning Funds Available	\$	8,011,206	\$	10,160,176	\$ 12,853,633
Revenues					
Earnings on Invest	\$	413,449	\$	346,367	\$ 463,239
Property Taxes-Current		12,464,758		3,746,262	4,108,726
General Sales Taxes		6,236,040		1,233,248	1,233,900
Lodgers Tax		802		(434)	173,960
Use Tx Rev-Building Materials		2,722,114		17,948	10,787
Occupational Privilege Taxes		9,854		4,594	-
Internal Transfers		(975,000)		(580,418)	(600,000)
Total Revenues	\$	20,872,016	\$	4,767,568	\$ 5,390,612
Expenditures					
Sponsored Conference Expenses	\$	1,000	\$	-	\$ -
Services-Professional		208,274		-	-
Services-Legal		7,655		-	-
Services-Technical		965		-	-
Rental-Other		140,398		-	-
Development Incentives		11,304,446		2,436,067	2,509,149
IGA Payments		1,025,747		182,530	188,006
Other Misc Expenditures		163,576		-	-
Utilities		8,749		-	-
Total Expenditures	\$	12,860,810	\$	2,618,598	\$ 2,697,155
Ending Funds Available	\$	8,011,206	\$	10,160,176	\$ 12,853,633

The Westerly Creek Village Urban Renewal Area was created in 2013 and is located in northwest Aurora. It 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 a 200 unit market rate multifamily project on the southern edge of the Stanley property located within TIF Area 2. 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, in addition to a 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. In December of 2020, within TIF Area 4, AURA acquired approximately 2.5 acres of land at the NW corner of E. 25th Avenue and Peoria Street.



City of Aurora, Colorado

2026 Operating and Capital Improvement 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

	2023	2024	2025	2025	2026
	Actual	Actual	Original	Projection	Adopted
Beginning Cash	\$ 857,228	\$ 236,872	\$ 353,419	\$ 353,419	\$ 287,263
Revenue					
Transmission Service Charge	1,283,800	400,000	-	-	-
Other	210,476	931	850	812	812
	\$ 1,494,276	\$ 400,931	\$ 850	\$ 812	\$ 812
Expenditures					
Operating	58,935	153,655	91,656	66,968	82,317
Capital	2,055,697	130,729	-	-	-
	\$ 2,114,632	\$ 284,384	\$ 91,656	\$ 66,968	\$ 82,317
Ending Cash	\$ 236,872	\$ 353,419	\$ 262,613	\$ 287,263	\$ 205,758

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). The 2026 budget primarily consists of administrative costs, and no new assessments are anticipated for this budget year.

Busk-Ivanhoe Water System Authority

	2023	2024	2025	2025	2026
	Actual	Actual	Original	Projection	Adopted
Beginning Cash	\$ 114,602	\$ 454,017	\$ 333,304	\$ 333,304	\$ 393,665
Revenue					
Operating assessments	600,000	600,000	600,000	600,000	600,000
Other	4,030,625	4,023,845	4,426,500	4,024,013	4,025,000
	\$ 4,630,625	\$ 4,623,845	\$ 5,026,500	\$ 4,624,013	\$ 4,625,000
Expenditures					
Operating	453,151	545,133	551,861	416,752	481,332
Capital	3,838,059	4,199,425	4,078,500	4,146,900	4,000,000
	\$ 4,291,210	\$ 4,744,558	\$ 4,630,361	\$ 4,563,652	\$ 4,481,332
Ending Cash	\$ 454,017	\$ 333,304	\$ 729,443	\$ 393,665	\$ 537,333

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. A special assessment in the amount of \$4.0 million (\$2.0 million each for Aurora Water and Pueblo Water) was added in 2026 for the Carlton tunnel and additional work needed at the east portal of the tunnel.





City of Aurora, Colorado

2026 Operating and Capital Improvement Budget

Appendix 18 Glossary





Glossary of Terms

Accounting System

An accounting system is the total set of records and procedures that are used to record, classify, and report information on the financial status and operations of the city.

Accrual

The accrual basis of accounting recognizes transactions and events as they are earned or incurred, even though they may not yet have been received or paid for in cash.

Adopted Budget

The adopted budget is the City Council approved financial plan for the ensuing year.

Amada

The AMANDA Case Management and Compliance System is an Information Technology commercial software for permits and licenses, designed to automate and digitize the processes involved in permitting, licensing, and workflows. It aims to enhance efficiency in business processes and improve customer experiences within the city.

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.

American Rescue Plan Act of 2021 (ARPA)

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law by the President. The intent of the legislation is to provide state, local and tribal governments with significant resources to respond to the COVID–19 public health emergency and its economic impacts. As part of this legislation, the City of Aurora received a total of \$65.4 million which will be divided into two payments. These funds must be expended or legally obligated by December 31, 2024. Funds that have been legally obligated can be expended until December 31, 2026.

Annual Comprehensive Financial Report (ACFR)

The ACFR 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.

Appropriation

Legally authorized by the City Council, an appropriation permits city officials to incur obligations against, and to make expenditures from governmental resources. It provides a given amount of spending for a department, fund, or capital project. 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 Art in Public Places Program was established in 1993. The Capital Improvement Program provides funding for the acquisition and maintenance of public art. It is generally an amount equal to one percent of the construction cost of each capital project.

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. A budget deficit exists 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.

Department Budget Coordinator (DBC)

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 acquire, construct, or repair 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 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.

Conservation Trust Fund (CTF)

Pursuant to Colorado law, the CTF is to be used for the acquisition, development, and maintenance of new conservation sites 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 Position

Contingent positions are used for non-employees that have Workday accounts/assignments. These can be volunteer or contract workers. Budget and actual data are categorized in the professional technical services instead of personal services.

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 nor grants. Examples are: surcharge-funded programs, certain incentive programs, and the Aurora Channel.

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 by general revenues from 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 designated for homelessness services and housing projects, a one percent special sales tax is designated for Youth Violence Prevention, 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 1/1000th 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.

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, 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.

Proforma

The proforma 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 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, 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 (SID)

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.

Strategy Map

The City of Aurora Strategy Map is a document that illustrates the dedication of city staff to collaboratively enhance strategic outcomes in partnership with the City Council and the community to achieve a better quality of life for all.

Strategic Outcomes

Elements within the City of Aurora Strategy Map that define conditions of well-being for our community and environment and serves as top level areas of focus for deriving citywide projects and Strategic Initiatives.

Strategic Initiatives

Visionary, long-term, focused, purposeful, and deliberate efforts requiring the alignment of multiple departments to achieve City of Aurora Strategic Outcomes.

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’s 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 Maintenance Fund

The Transportation Maintenance Fund was created for the 2023 budget, shifting the five ongoing transportation maintenance budgets into a separate fund, which provides a clearer vision for such maintenance. This fund will be funded at exactly the amount of the year’s expenditures via a transfer from the General Fund, and thus will not have funds available at year end.

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.

Variable-Hour Position

Refers to a position that the city reasonably believes will vary in the hours worked and length of services with the city. Employees in such positions may be eligible for benefits in compliance with the Affordable Care Act (ACA).

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, 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	CAPSTC	City of Aurora Public Safety Training Center
ACED	Adams County Economic Development	CARES	Coronavirus Aid, Relief, and Economic Security Act
ACLC	Aurora Capital Leasing Corporation	CATPA	Colorado Auto Theft Prevention Authority
ACFR	Annual Comprehensive Financial Report	CBI	Colorado Bureau of Investigation
ACOF	Aurora Community of Faith	CCIC	Colorado Crime Information Center
AdCo	Adams County Open Space Fund	CCSD	Cherry Creek School District
ADA	Americans with Disabilities Act	CDBG	Community Development Block Grant
AEDC	Aurora Economic Development Council	CDOT	Colorado Department of Transportation
AFB	Air Force Base	CHCD	Citizens' Advisory Committee on Housing, Community Development
AFR	Aurora Fire Rescue	CHDO	Community Housing Development Organizations
AFY	Aurora For Youth	CIP	Capital Improvement Program
A-GRIP	Aurora Youth Development and Gang Reduction Implementation Plan	CLG	Certified Local Government
AIPP	Art In Public Places	CMATT	CATPA Metropolitan Auto Theft Team
AKCRT	Aurora Key Community Response Team	CML	Colorado Municipal League
AMC	Aurora Municipal Center	COP	Certificate of Participation
AMRT	Aurora Mobile Response Team	COOP	Continuity of Operations Plan
APA	Aurora Police Association	CPF	Capital Projects Fund
APAC	Aurora Police Activities Club	CRT	Crisis Response Team
APD	Aurora Police Department	CPI	Consumer Price Index
ARPA	American Rescue Plan Act of 2021	CSI	Crime Scene Investigation
ArCo	Arapahoe County Open Space Fund	CTF	Conservation Trust Fund
AURA	Aurora Urban Renewal Authority	CWAC	Citizens' Water Advisory Committee
BID	Business Improvement District	DBC	Department Budget Coordinator
BMUT	Building Materials Use Tax	DCM	Deputy City Manager
BRD	Building Repaid Fund	DEI	Diversity, Equity, & Inclusion
CABC	Citizens' Advisory Budget Committee		
CAD	Computer Aided Dispatch		

Appendix 18 – Glossary

DIA	Denver International Airport	GREAT	Gang Resistance Education and Training
DMIF	Destination Marketing Improvement Fee	HART	Homeless Abatement and Relocation Team
DR	Disaster Recovery	HCS	Housing and Community Services
DRCOG	Denver Regional Council of Governments	HEART	Housing Employment Assistance Recovery Team
DRF	Development Review Fund	HIDTA	High Intensity Drug Trafficking Area
DUI	Driving Under the Influence	HOAP	Home Ownership Assistance Program
EA	Environmental Assessment	HOME	Home Investment Partnership
EEOC	Equal Employment Opportunity Commission	HR	Human Resources
EMS	Emergency Medical Services	HRIS	Human Resources Information Systems
EOEP	Elected Officials and Executive Personnel's Defined Benefit Plan	HRC	Human Relations Commission
ERP	Enterprise Resource Planning	HUD	United States Department of Housing and Urban Development
ESG	Emergency Solutions Grant	HUTF	Highway Users Taxes and Fees
ESWU	Employee Support and Wellness Unit	HVAC	Heating Ventilation Air Conditioning
FAST	Fugitive Apprehension and Surveillance Team	IAFF	International Association of Fire Fighters
FRA	Fitzsimons Redevelopment Authority	ICMA	International City/County Management Association
FRB	Force Review Board	IGA	Intergovernmental Agreement
FTE	Full-Time Equivalent	IRS	Internal Revenue Service
G & G	Gift and Grants Fund	IT	Information Technology
GDP	Gross Domestic Product	IWMP	Integrated Water Master Plan
GERP	General Employees Retirement Plan	IVR	Interactive Voice Recognition
GFOA	Government Finance Officers Association	JAG	Justice Assistance Grant
GID	General Improvements District	MDC	Mobile Data Computer
GIS	Geographic Information System	MET	Motorcycle Enforcement Team
GO	General Obligation	MGD	Millions of Gallons per Day
GOCO	Great Outdoors Colorado Trust Fund	MHz	Megahertz
GON	Graffiti Off Neighborhoods	MSU	Medical Service Unit
GRASP	Gang Rescue and Support Project	NCIC	National Crime Information Center

Appendix 18 – Glossary

NFPA	National Fire Protection Association	RFID	Radio Frequency Identification
NIBRS	National Incident-Based Reporting System	RTD	Regional Transportation District
NLC	National League of Cities	SAFER	Staffing for Adequate Fire and Emergency Response
NPDES	National Pollutant Discharge Elimination System	SCADA	Supervisory Control and Data Acquisition
NSP	Neighborhood Stabilization Program	SCBA	Self-Contained Breathing Apparatus
O&M	Operations and Maintenance	SCFD	Scientific and Cultural Facilities District
OAR	Original Aurora Renewal	SEAM	Southeast Area Maintenance Facility
OBFP	Office of Budget and Financial Planning	SID	Special Improvement District
ODA	Office of Development Assistance	SRO	School Resource Officer
OEM	Office of Emergency Management	SWAT	Special Weapons and Tactics Team
OHA	Office of International and Immigrant Affairs	SWMP	Storm Water Master Plan
OPT	Occupational Privilege Tax	T & D	Transmission and Distribution
OSF	Open Space Fund	TABOR	Taxpayer’s Bill of Rights
OSNR	Open Space and Natural Resources	TEMS	Tactical Emergency Medical Support
PAR	Police Area Representative	TIF	Tax Increment Finance
PCIDSS	Payment Card Industry’s Digital Security Standard	TIP	Transportation Improvement Program
PDF	Parks Development Fund	TOD	Transit-Oriented Development
PEG	Public, Educational, and Government Franchise Fee	UFL	Unified Forensic Lab
PPE	Personal Protective Equipment	UPS	Uninterruptible Power Supply
PRL	Photo Red Light	USPS	United States Postal Service
PROS	Parks, Recreation & Open Space	WISE	Water Infrastructure and Supply Efficiency
PSS	Professional Standards Section	VA	Veterans Affairs
PUC	Public Utilities Commission	VHBE	Variable-Hour Benefited Employee
PWP	Prairie Waters Project	VHNE	Variable-Hour Non-Benefited Employee
RAQC	Regional Air Quality Council	VoIP	Voice over Internet Protocol
RAVEN	Regional Anti-Violence Enforcement Network	VPN	Virtual Private Network
		WPF	Water Purification Facility